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ASSOCIATED BENEFITS
CORPORATION

February 17, 2014

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

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Dear Sir or Madam:

This is to provide notice under 29 C.F.R. § 2520.104-23. Farmers Cooperative Elevator Company (the "Company") maintains a plan primarily for the purpose of providing deferred compensation for a select group of management and/or highly compensated employees. The plan is The Cooperative Nonqualified Defined Benefit Plan, which covers 1 employee.

The Company's employer identification number is 41-1892592. The Company's address is: 1972 510th St., PO Box 59, Hanley Falls, MN 56245.

Please call me if you have any questions.

Sincerely,

Kelly M. Hayertz, CEBS
Director of Compliance

A B C

**ASSOCIATED BENEFITS
CORPORATION**

1415 28th STREET, SUITE 100
WEST DES MOINES, IA 50266-1450

CERTIFIED MAIL™



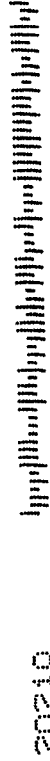
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