

EMPLOYEE RETIREMENT INCOME SECURITY ACT

Date: December 8, 2014

Top Hat Plan Exemption
 Pension & Welfare Benefits Administration
 Room N-5644
 U.S. Department of Labor
 200 Constitution Avenue NW
 Washington, D.C. 20210

Dear Sir or Madam:

The following is a listing of the information required under Department of Labor Regulation Section 2520.104-23 whereby certain unfunded or insured pension plans may satisfy their filing requirements under Section 110 of the Employee Retirement Income Security Act of 1974.

1. Employer's Name: LIBERTY PATTERN COMPANY, INC.
2. Employer's Address: P.O. Box 67, New Liberty, IA 52765
3. Employer ID # 42-1175319
4. The above employer maintains the following plan(s) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

<u>PLAN NAME</u>	<u># OF EMPLOYEES PARTICIPANTS</u>
Top Hat Stock Plan for Employees of Liberty Pattern Company, Inc.	1
5. Plan documents will be provided upon request in accordance with ERISA Section 104(a)(1).	
6. The plan was adopted as of October 1, 2014.	

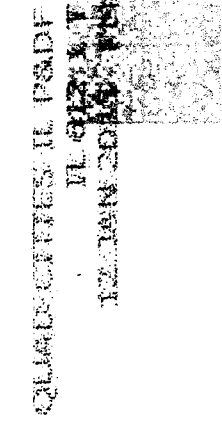
Please contact us if you have any questions on any of the above information.

Respectfully yours,

Gary August

 President

JERRY J. PEPPING
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105 7th Street
Silvis, IL 61282



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