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DA/TO

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ICM Ventures, Inc.
David J. Vander Griend, President
310 N. First Street; P.O. Box 397
Colwich, Kansas 67030

CERTIFIED MAIL

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

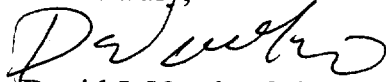
Dear Sir:

82-0574978

The above Employer has adopted three Deferred Compensation Plans with one participant each, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

This letter is provided in order to comply with Labor Reg. 2520.104-23.

Yours truly,



David J. Vander Griend
President

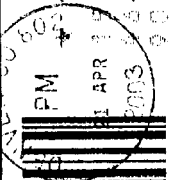
RHODES & ASSOCIATES, LLC
ATTORNEYS AT LAW

9137 South Ridgeline Boulevard, Suite 250
Highlands Ranch, CO 80129

CERTIFIED MAIL



7099 3220 0008 1524 8891



Top Hat Plan Exemption
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U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20219

*Return Receipt
Requested
1999-4027
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