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May 27, 2003

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 or Madam:

Pursuant to Department of Labor Regulation 2520.104-23 the following information is being provided regarding a nonqualified Executive Incentive Retirement plan sponsored by our organization for a selected group of management or highly compensated employees.

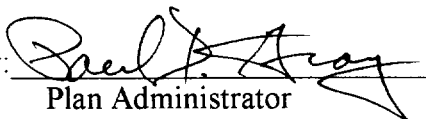
1. Name of the employer: Community Bank of Oelwein
2. Mailing address of the employer: P.O. Box 71, Oelwein, IA 50662
3. Employer's Federal Identification Number (EIN): 42-1476707
4. Number of plans maintained: One
5. Number of participants in each plan: Two
6. Date plan was implemented: April 23, 2003

We will provide plan documents upon request in accordance with ERISA Section 104(a)(1).

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

Yours truly,

Community Bank of Oelwein

By: 
Plan Administrator

Community Bank
of Oelwein
150 First Street SE
Oelwein, Iowa 50662



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