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February 8, 1996

VIA CERTIFIED MAIL  
RETURN RECEIPT

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

RE: The Midland-Guardian Co. Salaried Employees  
Nonqualified Savings Plan

Dear Sir/Madame:

Pursuant to ERISA regulation Section 2520.104-23, please be advised that the Midland Company (EIN: 31-0626204) adopted the above-captioned Plan, a plan providing deferred compensation for a select group of management employees effective February 1, 1996. The current number of eligible employees is 21. Please notify the undersigned if a copy of the Plan document should be required.

Sincerely,

  
Hans M. Zimmer

HMZ:dme

cc: John Von Lehman  
Ed Heskamp

100696

96 FEB 16 AM 10:07  
DOL-PWBA  
PUBLIC DISCLOSURE