

STATEMENT FILED PURSUANT TO
§2520.104-23

April 5, 1999

2520042391833

CERTIFIED MAIL

Secretary of Labor
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

Pursuant to Department of Labor Regulation §2520.104-23, this statement is filed with the Secretary of Labor on behalf of Midwest Communications, Inc.:

1. Name and address of employer:

Midwest Communications, Inc.
904 Grand Avenue
Wausau, WI 54403

2. IRS Employer Identification Number:

39-1151193

3. Declaration:

Midwest Communications, Inc. maintains one plan primarily for the purpose of providing supplemental retirement benefits for a member of a select group of management or highly compensated employees. One person participates in the plan.

Uncertainty in interpretation of applicable rules necessarily means that the foregoing is a good faith estimate of the number of plans and participants, rather than an exact accounting. This filing is not an admission that any such plans are subject to the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

This statement is furnished for the purpose of satisfying the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I or ERISA afforded under the Department of Labor Regulation cited above if ERISA is applicable to such plans.

MIDWEST COMMUNICATIONS, INC.

By: 

Gary E. Tesch

As its Executive Vice President

Midwest Communications, Inc.
904 Grand Avenue
Wausau, WI 54403

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