



2520043385278

Reply to East Office
Dan C. Peare
dpeare@hinklaw.com

January 26, 2005

CERTIFIED MAIL

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

Re: DOL filing in compliance with 29 CFR Sec. 2520.104-23

Employer Name: Mid-American Water & Plumbing, Inc.
Employer Address: 5009 Murray Road
Manhattan, Kansas 66502

EIN: 48-1085407

**EMPLOYER STATEMENT IN COMPLIANCE WITH PART 1 OF TITLE I OF
THE EMPLOYEE RETIREMENT INCOME SECURITY ACT [ERISA] OF 1974,
FILED PURSUANT TO 29 CFR SECTION 2520.104-23, AS AUTHORIZED BY
ERISA SECTION 110**

Effective January 1, 2005, the above-referenced employer adopted a non-qualified, unfunded, deferred compensation plan.

The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The employer maintains ten non-qualified, unfunded, deferred compensation plans having nine participants.

Department of Labor
January 26, 2005
Page 2

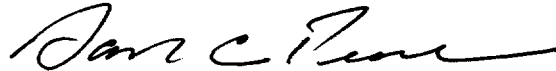
There is a plan document in existence and copies of such will be provided to the Secretary of Labor, upon request. Requests for copies of the plan document should be addressed to:

Dan C. Peare, Esq.
HINKLE ELKOURI LAW FIRM L.L.C.
8621 E. 21st Street N., Suite 200
Wichita, Kansas 67206-2991

If you have any questions or comments concerning this matter, please do not hesitate to contact our office.

Sincerely,

HINKLE ELKOURI LAW FIRM L.L.C.



Dan C. Peare

DCP/DFB

cc: Bruce Ewing



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THE EMPLOYEE RETIRMENT INCOME SECURITY ACT [ERISA] OF 1974,
FILED PURSUANT TO 29 CFR SECTION 2520.104-23, AS AUTHORIZED BY
ERISA SECTION 110

Effective September 30, 2004, the above-referenced employer adopted a nonqualified, unfunded, deferred compensation plan.

The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

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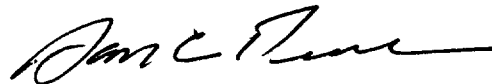
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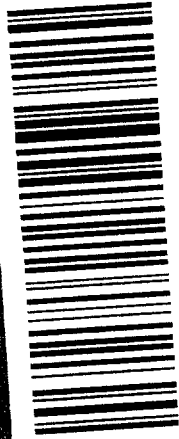


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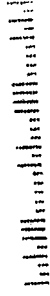
**HINKLE
ELKOURI**
LAW FIRM L.L.C.

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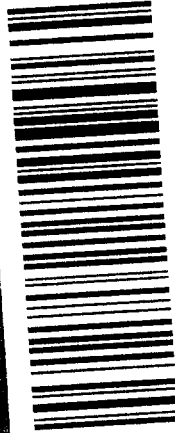


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Top Hat Plan Exemption
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200 Constitution Avenue
Washington, D.C. 20210



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