

2520005097141

MIDLAND INDUSTRIES, INC.
1242 NORTH HALSTED STREET
CHICAGO, ILLINOIS 60622-2618

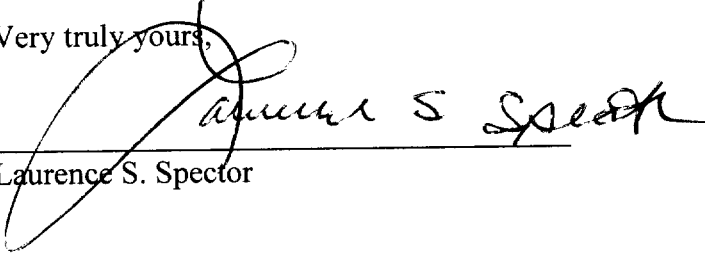
March 4, 2005

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

Dear Sir or Madam:

Midland Industries, Inc., 1424 North Halsted Street, Chicago, Illinois 60622-2618, EIN # 36-2323022, has established the Midland Industries, Inc. Executive Deferred Compensation Plan, which is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, for which benefits are paid as needed solely from the general assets of the Company, and which covers one (1) employee. The Plan was established as of December 31, 2004.

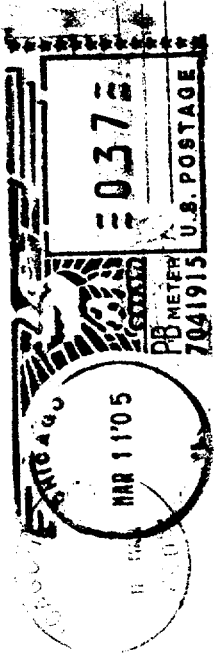
Very truly yours,



Laurence S. Spector

**McDermott
Will & Emery**

McDermott Will & Emery LLP
227 West Monroe Street
Chicago, Illinois 60606-5096



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