

MIDWEST RESOURCES, INC.

Oil & Gas Investments

Bruce J. Robertson
President

2520005098441

December 10, 1992

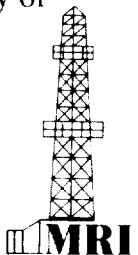
United States Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, DC 20013-5212

Re: Reporting for Top Hat Plans

Dear Sir or Madam:

This letter is being filed pursuant to ERISA Regulations Sections 2520.104-23(b) and (c) which require employers who maintain an unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees to provide certain information with the Secretary of Labor.

Employer:	Midwest Resources, Inc. 2511 West 124th Street, Suite 105 Brookfield, Wisconsin 53005
Employer Identification Number:	39-1407060
Declaration:	Midwest Resources, Inc., maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. Plan documents, if any, will be provided to the Secretary of Labor upon request.
Number of Plans:	1



Mailing Address: P.O. Box 76, Elm Grove, WI 53122
Street Address: 2511 North 124th Street, Suite 105, Brookfield, WI 53005
(414) 786-6338


Number of Employees
in Plan:

2

Very truly yours,

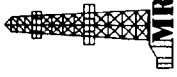
MIDWEST RESOURCES, INC.

By:



Bruce J. Robertson, President

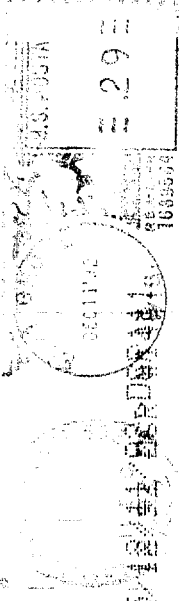
DWB:kam



MIDWEST RESOURCES, INC.

P.O. Box 76
Elm Grove, WI 53122

MIKE HARRIS 530-27-05



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