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February 3, 2000

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

Dear Sir or Madam:

The following statement is submitted pursuant to DOL Reg. Sec. 2520.104-23.

Midwest Tops Inc. of Oostburg, EIN 39-1249518, located at 301 South 8th Street, Oostburg, WI 53070-0199, maintains one plan primarily for the purpose of providing deferred compensation for one management employee.

Sincerely,

Neil W. Vander Plaegh
President

