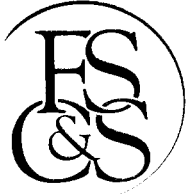


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Reply To: Lansing

March 15, 2006

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Top Hat Exemption
Employee Benefits Security Administration
Room -5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Dear Sir/Madam:

On February 24, 2006, I forwarded to you correspondence regarding the establishment of a "Top Hat" Plan for two officers of Midland Cogeneration Venture Limited Partnership. Please let this serve as a revised notice that Midland Cogeneration Venture Limited Partnership ("MCV") established a funded deferred compensation plan effective December 31, 2005. The following information is disclosed pursuant to DOL Reg. 2520.104-23 imposed by the Employee Retirement Income Security Act of 1974:

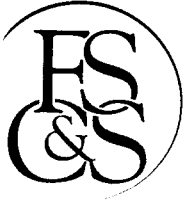
1. The employer is Midland Cogeneration Venture Limited Partnership.
2. The employer's address is 100 Progress Place, Midland, MI 48640.
3. The employer's identification number (EIN) is 38-2726166.
4. The Midland Cogeneration Venture Limited Partnership Retiree Health Secular Trust Agreement is maintained primarily for the purpose of accumulating the principal to provide retiree health benefits for the two plan participants who are officers of MCV.
5. The employer maintains one other deferred compensation plan.

06 MAR 21 AM 11:09

Top Hat Exemption

March 15, 2006

Page 2



Please call if you need any additional information.

Very Truly Yours,

FOSTER, SWIFT, COLLINS & SMITH, P.C.

Sherry A. Stein

TWH:SAS

cc: Bruce C. Grant

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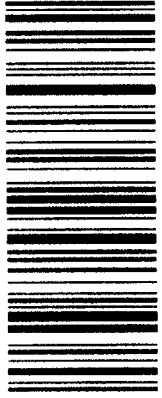
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S:\289\CLIENTS\MCV\LTR.TOP HAT.031306.WPD

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**FOSTER,
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200 Constitution Avenue, N.W.
Washington, DC 20210

