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LEONARD  
STREET  
AND  
DEINARD

150 SOUTH FIFTH STREET SUITE 2300  
MINNEAPOLIS, MINNESOTA 55402  
612-335-1500 MAIN  
612-335-1657 FAX

03 JUN 2008

ANGELA M. BOHMANN  
612-335-1510 DIRECT  
ANGELA.BOHMANN@LEONARD.COM

May 13, 2008

**CERTIFIED MAIL 7006 3450 0001 3606 7101**  
**RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513, U. S. Department of Labor  
200 Constitution Avenue N. W.  
Washington, D.C. 20210

Re: Employer Name: Midwest Medical Insurance Holding Companies  
Employer Address: 7650 Edinborough Way, Suite 400  
Edina, MN 55435  
Employer I.D. Number: 41-1625287

Dear Sir or Madam:

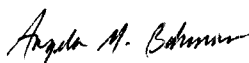
On behalf of the above-referenced employer, I am writing to report the existence of a nonqualified deferred compensation plan covering employees who are members of a select group of management or highly compensated employees of the above referenced employer. This plan is in addition to other plans previously reported to the Department of Labor. At present, eight employees participate in the plan.

The employer is filing this notice to comply with Department of Labor Regulation § 2520.104-23.

Questions with respect to this matter may be addressed to the undersigned.

Very truly yours,

LEONARD, STREET AND DEINARD  
Professional Association



Angela M. Bohmann  
AMB/ejm  
cc: Niles Cole  
Scott Rollin

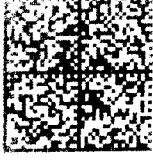
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*A Professional Association*



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