

2520082703008

Midwest

INDUSTRIES, INC.

June 26, 2008

Manufacturers of ShoreLand'r® Trailers and ShoreStation® Hoist and Dock Systems

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED
7007 2560 0000 0084 2832

007 0000 0000 0084 2832

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: Midwest Industries, Inc. Supplemental Executive Retirement Plan

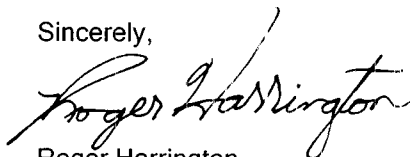
Dear Sir/Madam:

Pursuant to the provisions of Department of Labor regulations at 29 CFR § 2520.104-23, you are hereby notified that the employer named in item (1) maintains a plan (as identified in item (2)) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (4) sets out the approximate number of participants in the plan as of the date of this letter.

- Item (1): The Employer's name, address and telephone number is, as follows:
Midwest Industries, Inc. - 122 E State Hwy 175 - Ida Grove, IA 51445-1140
Telephone 712-364-3365
- Item (2): The Plan name and Plan identification number is as follows:
Midwest Industries, Inc. Supplemental Executive Retirement Plan
EIN: 42-0734017
- Item (3): Number of top hat plans maintained by the employer: One
- Item (4): Number of participants in the Plan: Twelve

Thank you for your kind attention to this matter.

Sincerely,



Roger Harrington,
for the Plan Administrator

cc: Randal M. Limbeck, Esq.

Roder Harrington
Midwest
INDUSTRIES, INC.

Box 235 Ida Grove, Iowa 51445-023

CERTIFIED MAIL™



7007 2560 0000 0084 2832



Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

