

December 18, 2008

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

**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

In Re: Top Hat Plan Exemption Filing  
Midland Services, Inc.  
Deferred Compensation Plan

0011109 01 1:21

Dear Sir or Madam:

The following Top Hat Plan Statement is submitted on behalf of Midland Services, Inc.:

**Top Hat Plan Statement**

1. Name and Address of the Employer: Midland Services, Inc., P.O. Box 500, Ashland, Wisconsin 54806.
2. Employer Identification Number: 39-0119250.
3. Midland Services, Inc. has established a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Name of Plan: Multi-Life Salary Reduction Deferred Compensation Master Agreement.
5. Number of Plans: One (1).
6. Number of Employees in each Plan: Two (2).

The employer will send a copy of the plan document to the Secretary, upon request. The above statement is given pursuant to Department of Labor Regulation 2520.104-23.

It is intended that this statement comply with the Top Hat Plan Exemption filing provisions. If you have any questions regarding this filing, please contact me at P.O. Box 500, Ashland, Wisconsin 54806, telephone number (715) 682-5528.

Sincerely,



Mark Williams

