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March 4, 2011

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
UNITED STATES DEPARTMENT OF LABOR
200 Constitution Avenue, N. W.
Washington, D. C. 20210

Re: Possible "Top Hat" Deferred Compensation Plan
of Midland Engineering Company, Inc.

Ladies and Gentlemen:

This letter constitutes a notice of the possible "Top Hat" deferred compensation plan maintained by HMR Acquisition Company, Inc. as required by DOL Reg. § 2520.104-23. This is a protective filing only. Consistent with that regulation, we are setting forth the following information:

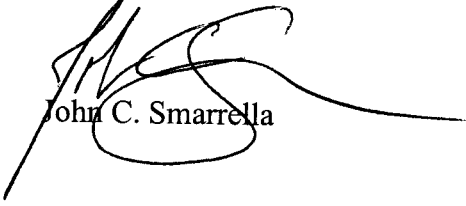
1. Midland Engineering Company, Inc.
P.O. Box 1019
South Bend, Indiana 46624-1019
Employer I. D. No. 35-0152415
2. Midland Engineering Company, Inc. (the "Corporation") adopted the Midland Engineering Company, Inc. Deferred Compensation Plan (the "Plan") on or about March 3, 2011. The primary purpose of the Plan is to provide deferred compensation benefits for a select group of management and/or highly compensated employees of the Corporation.
3. The Plan likely would be considered to be a Top Hat Deferred Compensation Plan. The Plan initially covers two (2) employees.

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4. A copy of the Plan is available for your review upon written request to the undersigned.

Sincerely,

BARNES & THORNBURG LLP

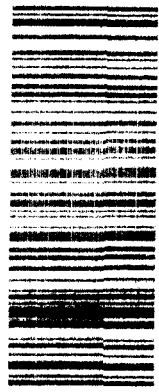


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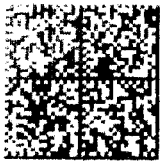
cc: Mr. Michael W. Frahn

BARNES THORNBURG LLP

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