

# Midland Paper

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

March 6, 1997

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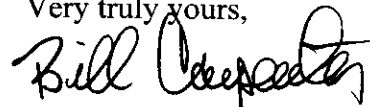
Dear Madam or Sir:

This letter is intended as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA pursuant to 29 C. F. R. section 2520.104-23.

The following employer maintains two (2) unfunded plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, covering two (2) and four (4) employees, respectively:

Midland Paper Company  
1825 Greenleaf Avenue  
Elk Grove Village, Illinois 60007  
EIN: 36-2035026

Very truly yours,



William E. Carpenter  
Chief Financial Officer

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