



PENSION  
CONSULTANTS &  
ADMINISTRATORS,  
INC.

April 29, 1997

2520032030458

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

RE: Mid West Industries & Development, Ltd.  
FLEX-SELECT Non-qualified Deferred Compensation Plan  
(EIN/Effective Date: 48-0791135/January 1, 1997)

Dear Sir/Madam:

Mid West Industries & Development, Ltd. located at 1125 West First Street, McPherson, Kansas 67460, (316) 241-5996, maintains a plan primarily for the purpose of providing deferred compensation for a select group of its management and highly compensated employees. This plan currently has 0 participants and is the only non-qualified deferred compensation plan maintained by the employer.

This Registration Statement is filed pursuant to Part I of Title I of the Employee Retirement Income Security Act of 1974 as an alternative form of compliance with reporting and disclosure requirements for unfunded or uninsured pension plans maintained by an employer for a select group of management or highly compensated employees under Regulation section 2520.104-23.

Sincerely,

PENSION CONSULTANTS & ADMINISTRATORS, INC.

Ria Benning  
Plan Documents Specialist

cc: Barbara Thyr  
Carlton Spencer