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December 12, 2002

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Direct Dial No. (616) 752-2102

Certified Mail Return Receipt Requested

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
United States Department of Labor
200 Constitution Avenue N.W.
Washington DC 20210

Re: **Top Hat Plan Reporting**

Ladies and Gentlemen:

As attorneys for Spectrum Health ("Employer"), a Michigan nonprofit corporation, we hereby provide the following information under the alternative method of compliance contained in DOL Regulation 2520.104-23:

- 1. Employer: Spectrum Health
100 Michigan Street, NE
Mail Code 75
Grand Rapids, MI 49503-2560

2. Employer Identification Number: 38-3382353.
3. The Employer maintains multiple plans that are primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. These Top Hat plans include plans of predecessor employers for which Spectrum Health is the successor sponsor by reason of merger or acquisition.
4. Currently Spectrum Health maintains three Top Hat plans with thirteen, eighteen and forty participants respectively. Many of the participants participate in two or all three of the plans. The current workforce of Spectrum Health and related subsidiaries is in excess of 10,000 employees.
5. Spectrum Health will provide plan documents upon request of the Secretary of Labor.

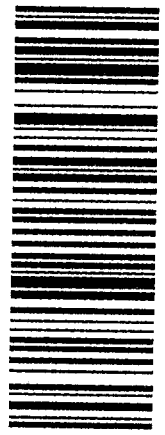
Correspondence concerning this notice should be directed to the undersigned. Correspondence to Spectrum Health should be directed to the attention of the Corporate Vice President of Human Resources.

Very truly yours,

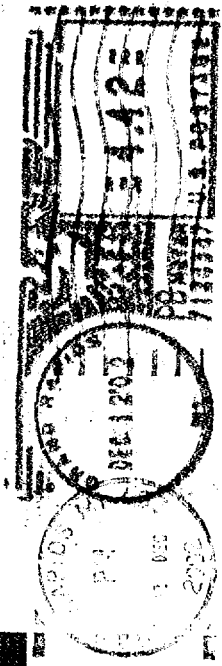

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CERTIFIED MAIL



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TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS
ADMINISTRATION
ROOM N-5644
UNITED STATES DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE N.W.
WASHINGTON DC 20210

