

MILLER, JOHNSON, SNELL & CUMMISKEY, P.L.C.

Attorneys and Counselors

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March 27, 2003

Certified Mail - Return Receipt Requested

2520040762374

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

Re: Viking Group, Inc. Deferred Compensation Plan

Dear Sir or Madam:

We are writing on behalf of our client, Viking Group, Inc. Our client recently established an additional unfunded pension plan for a select group of management or other highly compensated employees (a "top hat" plan). The new plan was effective as of December 31, 2002.

Pursuant to Department of Labor regulations Section 2520.104-23, we are supplying the following information to you:

1. Employer's name and address:

Viking Group, Inc.
161 Ottawa, N.W., Suite 102
Grand Rapids, MI 49503

2. Employer's EIN: 38-3601777

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3. Viking Group, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or other highly compensated employees.

4. The name of the new plan is the Viking Group, Inc. Deferred Compensation Plan. The plan currently has three participants.

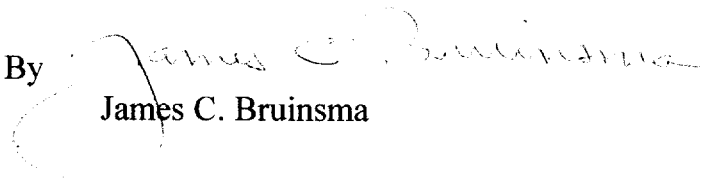
5. A copy of the plan document will be provided upon request.

Please contact us if you have any questions regarding this filing or need any additional information.

Sincerely,

MILLER, JOHNSON, SNELL & CUMMISKEY, P.L.C.

By


James C. Bruinsma

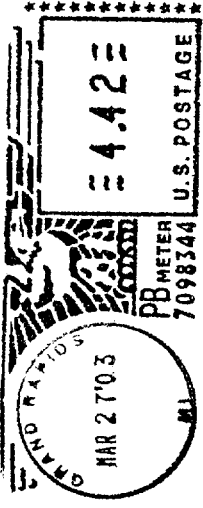
JCB/jv

cc: Jan Oshinski

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TOP HAT PLAN EXEMPTION
PENSION & WELFARE BENEFIT ADMINISTRATION
ROOM N-5644
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE, N.W.
WASHINGTON, D.C. 20210

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