



LIBERTY MUTUAL
CORPORATION

18 PN 10:09

Liberty Mutual Group

175 Berkeley Street
Boston, MA 02116
617-357-9500

July 8, 2003

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

2520040764451

RE: ERISA Top Hat Plan Statement Under Department of labor Regulations Section 2520.104-23

Dear Sir or Madam:

Liberty Mutual Insurance Company maintains several unfunded deferred compensation plans. This letter is intended as statement described in the Department of Labor (DOL) regulations section 2520.104-23 and updates our filing of October 1, 2001. We will provide plan documents upon request.

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| (1) <u>Employer</u> | Liberty Mutual Insurance Company
175 Berkeley Street
Boston, MA 02117 |
| (2) <u>Number of Plans</u> | 17 |
| (3) <u>Employer Identification Number:</u> | 04-1543470 |
| (4) <u>Declaration:</u> | The employer maintains these plans primarily for the purposes of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the plans will be payable either from the general assets of the employer or through insurance contracts or policies or both, as provided in regulations section 2520.104-23 (d) (2). |
| (5) <u>Number of Employees:</u> | The total number of participants in the plans: 580 (single employee count; may participate in more than one plan). The number of participants in each plan is set forth in the Attachment. |

Sincerely,

Anthony C. Puccio,
Vice President & Manager
Corporate Compensation

ACP / sds

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Attachment to letter of July 8, 2003
from Liberty Mutual Insurance Company
Plan and Number of Participants Listing

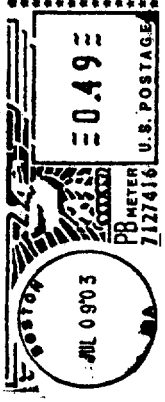
Number of Plans:	Plan 1	Supplemental Income at Retirement Plan
	Plan 2*	Executive Partnership Plan
	Plan 3	Deferred Compensation Plan
	Plan 4	Liberty Energy Holdings
	Plans 5 through 17	Individual Agreements
Number of Participants**:	Plan 1	271
	Plan 2	158
	Plan 3	267
	Plan 4	4
	Plans 5 through 17	total of 13

* Executive Partnership Plan was recently moved to be administered under Liberty Mutual Holding Company, Inc.; Employer Identification Number 04-3583679.

** An employee may be reflected in more than 1 plan.



Compensation Department, MS-01F
175 Berkeley Street
Boston, MA 02117



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