

March 12, 1998

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Secretary of Labor
Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

98 MAR 17 10:59

RE: DELINQUENT FILER VOLUNTARY COMPLIANCE PROGRAM
Employer: Maine Employers' Mutual Insurance Company
Plan: Incentive Compensation Plan for Key Executives

Dear Madam:


Pursuant to 29 C.F.R. § 2520.104-23(b), I declare to the Department, on behalf of Maine Employers' Mutual Insurance Company (the "Employer"), 361 Commercial Street, Portland, Maine 04101, EIN: 01-046508, that:

01-0476508

1. The Employer has established the Maine Employers' Mutual Insurance Company Incentive Compensation Plan for Key Executives primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
2. There are 5 employees participating (or eligible to participate) in the foregoing "top hat" plan as of this date.

Please note that the plan was established effective September 1, 1996 and that this notification is therefore being filed under the Delinquent Filer Voluntary Compliance Program. Please contact me at the telephone number or address shown above if you require any additional information with respect to the Employer's "top hat" plan.

Very truly yours,


Elizabeth Arthur



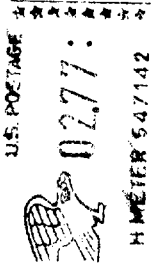
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P.O. Box 11409
Portland, Maine 04104

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MAIL



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