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November 14, 2002

Certified Mail - Return Receipt Requested

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: The Grand Rapids Art Museum Deferred Compensation Plan

Dear Sir or Madam:

We are writing on behalf of our client, The Grand Rapids Art Museum. Our client recently established an 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 October 1, 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:

The Grand Rapids Art Museum
155 N. Division
Grand Rapids, MI 49503
2. Employer's EIN: 38-1387136

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3. The Grand Rapids Art Museum 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 Grand Rapids Art Museum Deferred Compensation Plan. The plan currently has one participant.

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



Frank E. Berrodin

FEB/mrt

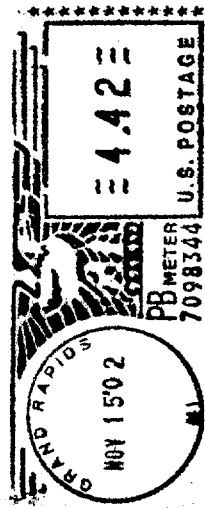
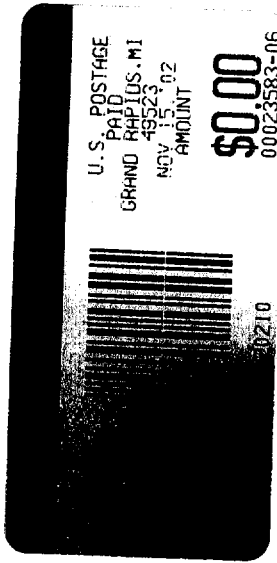
cc: Celeste Adams

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