



February 21, 2000

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*Via Certified Mail,
Return Receipt Requested*

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

Re: Health Alliance Plan Supplemental Executive Retirement Plan

Dear People:

This statement is filed pursuant to Department of Labor Regulation Section 2520.104-23 (alternative method of compliance for pension plans for certain selected employees). Health Alliance Plan ("HAP") is the plan sponsor and administrator of a pension plan—

- (1) which is maintained by HAP primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and
- (2) for which benefits (i) are paid as needed solely from the general assets of HAP, (ii) are provided exclusively through insurance contracts or policies, the premiums for which are paid directly by the employer from its general assets, issued by an insurance company or similar organization which is qualified to do business in any State, or (iii) both.

This filing is made by Health Alliance Plan, Attention: Compensation and Benefits, 2850 West Grand Boulevard, Detroit, MI 48202.

The EIN of HAP is 38-2242827.


The top hat plan maintained by HAP currently covers eight employees, and is expected to cover nine as of March 6, 2000.

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A plan document will be provided to the Secretary of Labor upon request, as required by ERISA Section 104(a)(1).

For further information, please contact Michael Forhan, Manager of Compensation and Benefits, of HAP at (313) 664-8131.

Very truly yours,
HEALTH ALLIANCE PLAN

By: 

Michael Forhan
Manager, Compensation and Benefits

Cc: Robert B. Stevenson, Esq.



2850 West Grand Boulevard
Detroit, MI 48202

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