

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

Attorneys and Counselors

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May 8, 2003

**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: Hastings Mutual Insurance Company Supplemental Executive Savings  
Plan

Dear Sir or Madam:

We are writing on behalf of our client, Hastings Mutual Insurance Company. 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 April 1, 2003.

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

1. Employer's name and address:

Hastings Mutual Insurance Co.  
404 East Woodlawn Avenue  
Hastings, MI 49058

2. Employer's EIN: 38-0829290

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3. Hastings Mutual Insurance Company 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 Hastings Mutual Insurance Company Supplemental Executive Savings Plan. The plan currently has nine 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



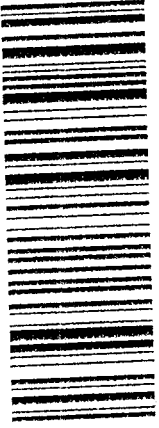
Frank E. Berrodin

FEB/mrt

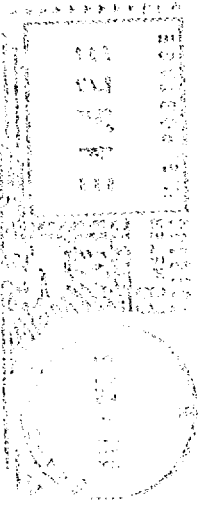
cc: Dana Walters

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TOP HAT PLAN EXEMPTION  
PENSION & WELFARE BENEFIT ADMINISTRATION  
ROOM N-5644  
US DEPARTMENT OF LABOR  
200 CONSTITUTION AVENUE NW  
WASHINGTON DC 20210

