

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

Attorneys and Counselors

03 MAY 30 AM 10:12

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May 22, 2003

Certified Mail - Return Receipt Requested

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Van Andel Research Institute Section 457 Executive Savings Plan

Dear Sir or Madam:

We are writing on behalf of our client, Van Andel Research Institute. 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:

Van Andel Research Institute
333 Bostwick, N.E., 4th Floor
Grand Rapids, MI 49503

2. Employer's EIN: 52-2000823

3. Van Andel Research Institute maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or other highly compensated employees.

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4. The name of the new plan is the Van Andel Research Institute Section 457 Executive Savings Plan. The plan currently has two participants.

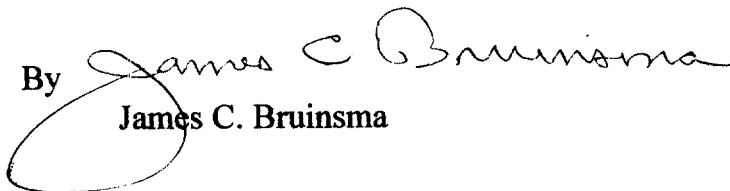
5. A copy of the plan document will be provided upon request.

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


James C. Bruinsma

JCB/jv

cc: Linda Zarzecki

**MILLER, JOHNSON,
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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

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

