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U.S. DEPARTMENT OF LABOR
PUBLIC DISCLOSURE
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STANDARD INSURANCE CENTER
900 S.W. Fifth Avenue
Portland, Oregon 97204

April 9, 2002

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

Re: Broker Non-Qualified Deferred Compensation Plan

Dear Sir or Madam:

As required by 29 CFR § 2520.104-23 Standard Insurance Company is filing this declaration and disclosure. Effective January 1, 2000, the Employee Benefits Division of Standard Insurance Company maintains an unfunded non-qualified deferred compensation plan for a select group of highly compensated brokers. There are currently twelve participants under the plan.

Other information required under 29 CFR § 2520.104-23 is provided below:

Standard Insurance Company
1100 SW 6th Avenue
Portland, Oregon 97204-1093
EIN: 93-0242990

Any questions regarding the plan should be addressed to Tony Padilla, Attorney, Group Legal Department, (503) 321-6172.

Sincerely,



Bob Reiff, Vice President
Employee Benefits Sales

cc: Tony Padilla

