

2520032543369

LAW OFFICES  
GINSBURG, FELDMAN AND BRESS  
CHARTERED  
1250 CONNECTICUT AVENUE, N.W.  
WASHINGTON, D.C. 20036  
TELEPHONE (202) 637-9000

CORRESPONDENT OFFICE  
9, RUE BOISSY D'ANGLAS  
75008 PARIS, FRANCE

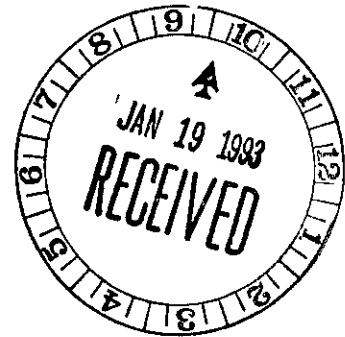
JUDE ANNE CARLUCCIO  
OF COUNSEL  
(202) 637-9054

TELECOPIER (202) 637-9195  
TELEX 4938614

January 12, 1993

**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, N.W.  
Washington, D.C. 20210



Re: Legal & General America, Inc.  
Supplemental Executive Retirement Plan (the "Plan")

Dear Sir or Madam:

This letter is intended to satisfy the Plan's compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, in accordance with the alternative method of compliance set forth in DOL Reg § 2520.104-23.

The Plan is sponsored by Legal & General America, Inc. (the "Employer"), 1701 Research Boulevard, Rockville, Maryland, 20850, EIN: 521236150. The Employer established the Plan on December 2, 1992 primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Employer maintains only one such plan and only one employee participates in the Plan.

In the event that you require any further information concerning the Plan to grant DOL Reg § 2520.104-23 relief, please telephone me at 202-637-9054.

Sincerely,

  
Jude Anne Carluccio

cc: David Tatge, Esq.  
Barbara A. Esau, V.P.