



American Council of Life Insurance

Maryann C. Low
Senior Vice President

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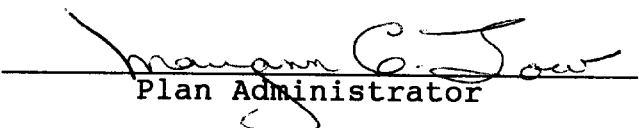
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room 5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Section 2520.104-23 Alternate Compliance Notice

Employer: American Council of Life Insurance
1001 Pennsylvania Avenue, N.W.
Washington, DC 20004-2599

EIN: 52-1044350

The above employer maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. One employee is covered by the one plan.


Plan Administrator