

U.S. DEPT. OF LABOR
EEO/AA/PUBLIC DISCLOSURE

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Factory Mutual Insurance Company
1301 Atwood Avenue
P.O. Box 7500 Johnston, RI 02919 USA
T: 401 275 3000 X: 1960 F: 401 464 8928
carol.peterson@fmglobal.com

April 26, 2000

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

Carol A. Peterson
Senior Vice President - Administration

2520042390759

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Dear Sir or Madam:

TOP HAT PLAN EXEMPTION UNDER REG. SEC. 2520.104-23

This notice is being filed in compliance with section 2520.104-23 of the Pension and Welfare Benefits Administration regulations. Factory Mutual Insurance Company maintains the Factory Mutual Insurance Company Supplemental Executive Retirement Plan, effective January 1, 2000 and continues to maintain four other top hat plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. As indicated below, the names of these plans have changed to reflect the change in the name of the employer from Allendale Mutual Insurance Company to Factory Mutual Insurance Company:

Employer Name & Address: Factory Mutual Insurance Company
1301 Atwood Avenue
Johnston, Rhode Island 02919

Employer Identification Number: 05-0316605

Plans	Number of participants
Factory Mutual Insurance Company Supplemental Executive Retirement Plan	19 (as of 1/1/2000)
Factory Mutual Insurance Company Excess Plan	131 (as of 1/1/2000)
Factory Mutual Insurance Company Executive Deferred Compensation Plan	35 (as of 1/1/2000)
Factory Mutual Insurance Company Directors Deferred Compensation Plan	12 (as of 1/1/2000)
Factory Mutual Insurance Company Deferred Compensation Plan for Consultants	1 (as of 1/1/2000)

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The plan documents will be furnished upon request. If you have any questions, please contact me at (401) 275-3000 extension 1960.

Sincerely,

A handwritten signature in black ink, appearing to read "Carol A. Peterson". The signature is fluid and cursive, with a long horizontal stroke at the end.

Carol A. Peterson
Senior Vice President, Administration

CERTIFIED

Z 249 357 263

MAIL



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