



Doing Business in California As  
Employers Modern Life Company

4095 NW Urbandale Drive  
Urbandale, IA 50322-7914  
Phone 1.800.232.5818  
www.emcnationallife.com

**2520005096974**

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February 15, 2005

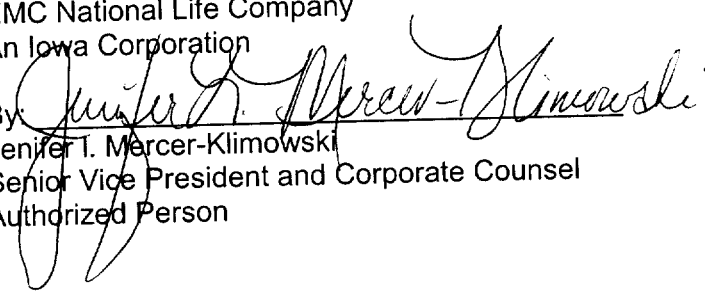
To: Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N 1513  
U.S. Department of Labor  
200 Constitution Ave. N.W.  
Washington, DC 20210

**Alternative Reporting And Disclosure Statement  
For Nonqualified Deferred Compensation Plans**

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 CFR Sec. 2520.104-23, the following information is provided by the undersigned administrator:

1. The name of the Sponsoring Company is EMC National Life Company.
2. The mailing address of the Sponsoring Company is 4095 NW Urbandale Ave., Urbandale, Iowa 50322-7914.
3. The Sponsoring Company's Tax Identification Number is 42-0868851.
4. The above named Company maintains a Plan primarily for the purpose of providing deferred compensation benefits for a select group of independent agents, who act as service providers within the meaning of IRS Guidance 2005-1.
5. Number of Plans and Eligible Participants in each Plan: One Plan covering 250 Eligible Participants.
6. The Sponsoring Company will provide a copy of the Plan and related documents to the office of Pension and Welfare Benefit Programs, upon request.

EMC National Life Company  
An Iowa Corporation

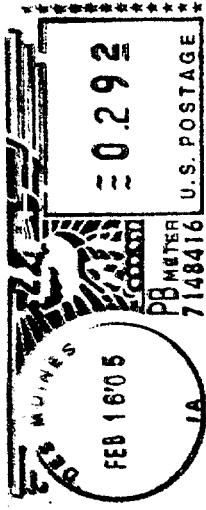
By:   
Jennifer T. Mercer-Klimowski  
Senior Vice President and Corporate Counsel  
Authorized Person



# National Life Company

4095 NW Urbandale Drive • Urbandale, IA 50322

PRESORTED  
FIRST CLASS



ADDRESS SERVICE REQUESTED

E2044

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Washington, DC 20210

