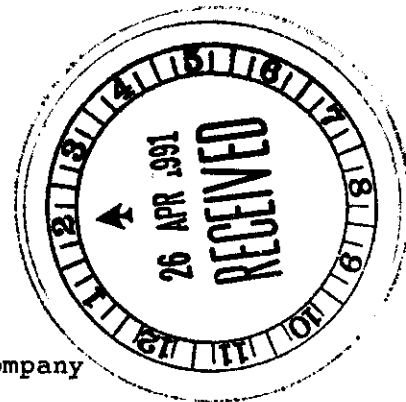


2520032065144

Northwestern  
Mutual Life

April 23, 1991

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



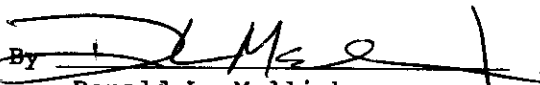
RE: The Northwestern Mutual Life Insurance Company  
720 East Wisconsin Avenue  
Milwaukee, WI 53202

Taxpayer ID Number: 39-0509570

The Northwestern Mutual Life Insurance Company (NML) maintains a Social Security Integration Transition Benefit Plan primarily for the purpose of providing deferred compensation for a select group of highly compensated life insurance agents. The Social Security Integration Transition Benefit Plan provides benefits to seventy (70) agents.

NML is complying voluntarily with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (ERISA), as specified in Department of Labor Regulations, 29 C.F.R. section 2520.104-23, for unfunded or insured pension plans for a select group of management or highly compensated employees. NML's life insurance agents, as described in Internal Revenue Code section 3121(d)(3)(B), are statutory employees for certain purposes (see I.R.C. section 7701(a)(20)).

THE NORTHWESTERN MUTUAL LIFE  
INSURANCE COMPANY

By   
Donald L. Mellish  
Plan Administrator

983LCORFDOC/lmb/kn  
April 23, 1991 / Time: 13:02:01