



January 29, 2001

DEPT. OF LABOR
PUBLIC DISCLOSURE
01 FEB -6 AM 10:01
THOMAS J. BURNS
Counsel

2520005099353

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: Top Hat Plan Statement Under Department of Labor Regulations Section 2520.104-23

Dear Sir/Madam:

Phoenix Investment Partners, Ltd, a wholly owned subsidiary of Phoenix Home Life Mutual Insurance Company has adopted an unfunded deferred compensation plan. This letter is intended to serve as a statement described in the Department of Labor Regulations Section 2520.104-23.

1. Employer: Phoenix Investment Partners, Ltd
56 Prospect Street
Hartford, CT 06115
2. Employer Identification Number: 95-4191764
3. Declaration: The Employer maintains the plan identified Section 4 below primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the plans will be payable either from the general assets of the Employer or through insurance contracts or policies, or both, as provided in Regulations Section 2520.104-23(d)(2).
4. The following are the top-hat plans maintained by the Employer and the number of employees participating in each plan:

<u>Name of Plan</u>	<u>Number of Employees</u>
Phoenix Investment Partners, Ltd Deferred Compensation Agreement	20

Very truly yours,

Thomas J. Burns

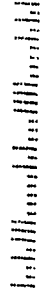
Phoenix Home Life Mutual Insurance Company
One American Row
PO Box 5056
Hartford CT 06102-5056
20700 - Burns



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