



# SOUTHERN FARM BUREAU LIFE INSURANCE COMPANY

Post Office Box 78 • Jackson, Mississippi 39205 • 601-981-7422

May 10, 2005

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
United States Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

2520052092990

Dear Secretary:

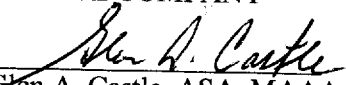
The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non-Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. We have previously made this single filing; however, all of our plans are currently being amended and restated effective January 1, 2005 to be in compliance with new IRC section 409A. Therefore, pursuant to Regulation section 2520.104-23(b), we are providing the following information:

1. Employer Name: Southern Farm Bureau Life Insurance Company
2. Employer Address: 1401 Livingston Lane, Jackson, Mississippi 39213
3. Employer EIN: 64-0283583
4. The Plans are maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 4
  - a. Officer's Supplemental Pension Benefit Agreement
  - b. Officer's Supplemental Benefit Agreement
  - c. Officer's Deferred Income Plan
  - d. Officers' Living Benefit Agreement
6. Number of Employees in each Plan:
  - a. 11
  - b. 7
  - c. 8
  - d. 7

The Employer will provide plan documents to the Secretary upon request as required by section 104(a)(1) of ERISA.

Sincerely,

SOUTHERN FARM BUREAU LIFE  
INSURANCE COMPANY

By:   
Glen A. Castle, ASA, MAAA, FLMI  
Vice President  
Group, Pension & Variable Product Administration

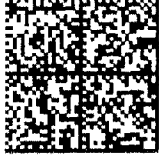


**SOUTHERN FARM BUREAU  
LIFE INSURANCE COMPANY**

Post Office Box 78 • Jackson, Mississippi 39205-0078

Address Service Requested

FORM 4004



PRESORTED  
FIRST CLASS

PITNEY BOWES

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MAILED FROM ZIP CODE 39213

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200 Constitution Avenue, N.W.  
Washington, D.C. 20210

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