



ASSURANT

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

2520052093236

Re: Assurant Deferred Compensation Plan

Dear Secretary:

Under Section 2520.104-23 of your Regulations, this letter serves as notice that, with respect to the Assurant Deferred Compensation Plan (the "Plan"), the Employer intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer:

Assurant, Inc.
One Chase Manhattan Plaza
New York, NY 10005
2. Employer's Employer Identification Number: 39-1126612
3. The Employer declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Plan is maintained by the Employer for the purpose of providing deferred compensation for a select group of management or highly compensation employees. The number of participants in this Plan is expected to be 150.
5. The Employer also maintains the following nonqualified deferred compensation plans, which were established primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

<u>Plan</u>	<u>Eligible Employees</u>
Assurant Supplemental Executive Retirement Plan	19
Assurant Executive Pension and 401(k) Plan	203
American Bankers Insurance Group, Inc. Non-Qualified Supplemental Benefit Plan	11

The Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

ASSURANT, INC.

By: 

Robert J. Haertel
Senior Vice President,
Compensation and Benefits

Date: June 24, 2005



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New York, NY 10005

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