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July 31, 2001

U.S. Department of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
200 Constitution Avenue, N.W.
Washington, D.C. 20210

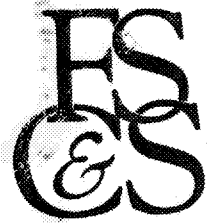
Dear Sir/Madam:

Please let this serve as notice that the employer identified below maintains an unfunded non-qualified deferred compensation plan. The following information is disclosed pursuant to DOL Reg. 2520.104-23 imposed by the Employee Retirement Income Security Act of 1974, as amended:

1. The employer is Jackson National Life Insurance Company.
2. The employer's address is 1 Corporate Way, Lansing, MI 48951.
3. The employer's identification number is 38-1659835.
4. The plan is maintained primarily for the purpose of providing an unfunded non-qualified deferred compensation benefit for 111 employees who are members of a select group of management and highly compensated employees.
5. The employer maintains one such plan covering the employees in Item 4 above.

2520052094215

U.S. DEPT. OF LABOR
PWSA/PUBLIC DISCLOSURE
01 AUG -3 PM 12:36



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313 S. Washington Square
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If you need any additional information, please feel free to contact the undersigned.

Very truly yours,

FOSTER, SWIFT, COLLINS & SMITH, P.C.



Meredith A. Jagutis

MAJ:csd

cc: Carola Aubuchon



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