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October 26, 2005

CERTIFIED MAIL/  
RETURN RECEIPT REQUESTED

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

05 NOV - 1 PM 2:53

Re: American Re-Insurance Company  
Senior Executive Deferral Plan

Dear Sir or Madam:

On behalf of our client, American Re-Insurance Company (the "Employer"), this filing is made pursuant to Reg. §2520.104-23 regarding the American Re-Insurance Company Senior Executive Deferral Plan (the "Plan").

Name and address of the Employer: American Re-Insurance Company  
555 College Road East  
Princeton, NJ 08543-5241

Employer's IRS Employer Identification Number: 13-4924125

The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of other such plans currently maintained by the Employer: 2

The number of employees participating in the Plan is 137, the number of employees participating in the Supplemental Savings Plan for Certain Employees of American Re-Insurance Company is 140 and the number of employees participating in the

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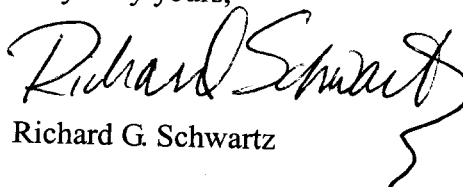
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Top Hat Plan Exemption  
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Supplemental Employees' Pension Plan for Certain Employees of American Re-Insurance Company is 230.

If the Department requires further information, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read "Richard Schwartz", with a stylized flourish at the end.

Richard G. Schwartz

cc: Donald S. Barth  
Assistant General Counsel  
American Re-Insurance Company  
Richard I. Loebel, Esq.

