

Torchmark Corporation
2001 Third Avenue, South
Birmingham, Alabama 35233-2186
205 325 4243
205 325 4198 (Fax)

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07/11/02 AM 9:32



Carol A. McCoy
Vice President
Associate Counsel and Secretary

CERTIFIED MAIL

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

Re: Torchmark Corporation Supplemental Executive Retirement Plan

Gentlemen:

Pursuant to Labor Department Regulations § 2520.104-23, notice is hereby given of adoption of an employee pension benefit plan which is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and for which benefits are paid as needed solely from the general assets of the employer. The following information is provided:

Name and Address of Employer:	Torchmark Corporation 2001 Third Avenue South Birmingham, Alabama 35233
Employer Identification Number:	63-0780404
Number of Plans:	1
Number of Employees:	38

If additional information is required, please contact the undersigned.

Very truly yours,


Carol A. McCoy

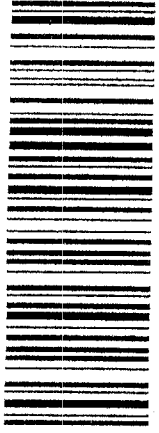
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Torchmark Corporation
2001 Third Avenue South
Birmingham, Alabama 35203-5100



**RETURN RECEIPT
REQUESTED**

CERTIFIED MAIL



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Washington, D.C. 20210

**RETURN RECEIPT
REQUESTED**

