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PROGRESSIVE

LAW DEPARTMENT
6300 WILSON MILLS RD.
MAYFIELD VILLAGE, OHIO 44143
<http://www.auto-insurance.com>
216 461-5000 • FAX: 216 446-7858

November 2, 1995

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Re: The Progressive Corporation
Executive Deferred Compensation Plan

Dear Sir or Madam:

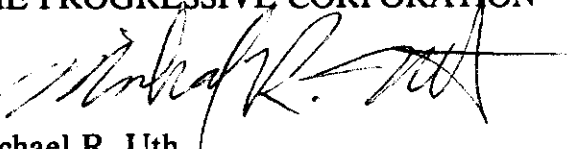
The Progressive Corporation, EIN # 34-0963169, maintains the above-referenced Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Eleven out of twenty-two eligible executives currently participate in the Plan.

This statement is being filed pursuant to §2520.104-23 of DOL Regulations.

If you need further information concerning the Plan, please contact the undersigned at the above address.

Sincerely,

THE PROGRESSIVE CORPORATION


Michael R. Uth
Assistant General Counsel

MRU:nlr

cc: Marilyn Muzic