



The Toa Reinsurance Company of America
177 Madison Avenue
PO Box 1930
Morristown, NJ 07962-1930

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May 9, 2008

VIA CERTIFIED MAIL/RRR

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

05/10/08 11:55

Re: Filing for Unfunded Deferred Compensation Plan

Dear Sir/Madam:

As Senior Vice President and General Counsel to the employer identified below, I am filing this statement pursuant to 29 C.F.R. 2520.104-23 in connection with the following unfunded plan of deferred compensation:

Employer Name and Address:

The Toa Reinsurance Company of America
177 Madison Avenue
PO Box 1930
Morristown, NJ 07962-1930

Employer Identification Number:

13-2918573

Name of Plan:

The Toa Reinsurance Company of America Supplemental Executive Retirement Plan

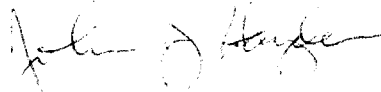
Nature and Purpose:

The employer maintains an unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Participants: 13

Thank you for your attention to this matter.

Sincerely,



John J. Hayden
Senior Vice President & General
Counsel

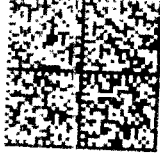
cc: Joy M. Mercer, Esq.
Robert C. Daleo, Esq.


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Employee Benefits Security Administration
Room N-1513
US Department of Labor
200 Constitution Ave., NW
Washington, DC 20210

