

March 29, 2011

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

**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Re: Alternative Method of Compliance Under Section 2520.104-23 of the Regulations

Dear Sir or Madam,

On December 31, 2010, Securian Financial Group, Inc. ("SFG, Inc.") became the plan sponsor of four unfunded, non-qualified, deferred compensation plans previously established by Minnesota Life Insurance Company (the "Plans"). The plans provide incentive and deferred compensation benefits for a select group of management or highly compensated employees. We understand the Department of Labor could take the position that the Plans are subject to the Employee Retirement Income Security Act of 1974, as amended ("ERISA") and the reporting and disclosure requirements of section 104 of Part 1 of Title I of ERISA. A top hat exemption letter for the Plans was filed with your offices on February 15, 1996 by Minnesota Life Insurance Company. Due to the sponsor change to SFG, Inc. this statement is being re-filed with the Department of Labor to comply with Part 1 of Title I of ERISA and section 2520.104-23 of the Department of Labor Regulations.

Pursuant to section 110 of Title I of ERISA, and section 2520.104-23 of the Department of Labor Regulations, SFG, Inc. hereby provides the information required to comply with the alternative method of compliance with the applicable reporting and disclosure requirements of Part 1 of Title I of ERISA for unfunded plans maintained by an employer for a select group of management or highly compensated employees.

1. The name and address of the employer is as follows:

Securian Financial Group, Inc.
400 Robert Street North
Saint Paul, MN 55101

2. The employer identification number assigned by the Internal Revenue Service for SFG, Inc. is the following:

41-1919752

3. SFG, Inc. hereby declares that on December 31, 2010 it became plan sponsor of the Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. SFG, Inc. maintains four nonqualified deferred compensation plans, such plans are identified below and the number of employees participating in such plans are also reflected below:

<u>Name of Plan</u>	<u>Number of Participants</u>
A. Long-Term Incentive Deferred Compensation Plan	29
B. Senior Management Short-Term Incentive Deferred Compensation Plan	27
C. Deferred Compensation Plan for Group, Retirement Services and Annuity Field	7
D. Securian Financial Group, Inc. Non-Qualified Retirement Plan	158

If you have any questions regarding this statement, please let us know.

Respectfully submitted,

SECURIAN FINANCIAL GROUP, INC.



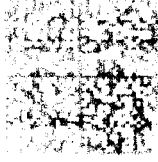
Dwayne C. Radel

Senior Vice President and General Counsel

SECURIA



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~~FOR THAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMIN
ROOM N-1513
U.S. DEPARTMENT OF LABOR
100 CONSTITUTION AVE. NW
WASHINGTON DC 20210~~