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**Morgan Lewis**  
C O U N S E L O R S   A T   L A W

EBSA/PUBLIC DISCLOSURE  
2011 SEP -8 AM 11:57

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August 31, 2011

**CERTIFIED MAIL - RETURN RECEIPT REQUESTED**

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

Re: The Penn Mutual Life Insurance Company Single-Premium Immediate Annuity  
Nonqualified Deferred Compensation Plan (the "Plan")

Dear Sir or Madam:

On behalf of The Penn Mutual Life Insurance Company (the "Employer"), we are hereby submitting the following information with respect to the above-referenced Plan pursuant to Department of Labor Regulation § 2520.104-23.

1. **Name of Employer:** The Penn Mutual Life Insurance Company.
2. **Address of Employer:** The Penn Mutual Life Insurance Company  
600 Dresher Road  
Horsham, PA 19044
3. **Employer Identification Number:** 23-0952300
4. **Declaration:** The Plan is maintained primarily for the purpose of providing deferred compensation to a select group of management and highly compensated employees.
5. **Number of Plans of Deferred Compensation:** The Plan is one of four plans maintained by the Employer for the purpose of providing deferred compensation to a select group of management and highly compensated employees.

6. **Number of Participants in the Plan:** The number of participants in the Plan is one.
7. **Number of Participants in Other Plans:** With respect to the other deferred compensation plans, there are currently 93 participants in the Employer's deferred compensation plan that covers a select group of management and highly compensated employees, 84 participants in the Employer's deferred compensation plan that covers a select group of current highly compensated statutory employees, and 8 participants in the Employer's deferred compensation plan that covers a select group of former highly compensated statutory employees.

The Employer will provide copies of the Plan document to the Department of Labor upon request.

Respectfully submitted,



David B. Zelikoff

c: Nancy S. Rush  
I. Lee Falk  
Vivian S. McCardell