



J. David Putnal
DPutnal@mazconlaw.com

Employee Benefits
Executive Compensation
ERISA Litigation
Employment Counseling
Employment Litigation

Direct Dial: 404.888.8836
Facsimile: 404.926.2936

September 24, 2014

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Aflac Incorporated Market Director Deferred Compensation Plan (the "Plan")

Dear Sir or Madam:

On behalf of the administrator of the above-named Plan, the undersigned submits this statement in compliance with ERISA Regulation §2520.104-23(b). In accordance with said Regulation, the undersigned is providing the following information:

1. Name and Address of the Employer that serves as Plan Administrator: Aflac Incorporated, 1932 Wynnton Road, Columbus, Georgia 31999-0001

Certain other members of the Aflac Incorporated controlled group (within the meaning of Section 414(b) or (c) of the Internal Revenue Code of 1986, as amended) are also participating employers.

2. Employer Identification Number: 58-1167100
3. Anticipated Number of Participants as of September 30, 2014: Approximately 68
4. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Please acknowledge receipt of this notice by stamping the enclosed copy of this notice and returning it to me in the enclosed envelope.

Sincerely,

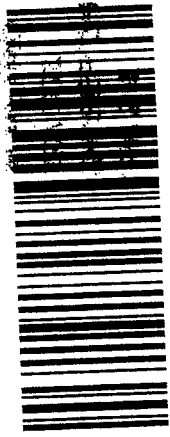
J. David Putnal

JDP:bck
cc: Robin Blackmon

W:\1618.042\tophat_exemption_notice_MDDCP.doc



999 Peachtree Street • Suite 1500 • Atlanta, GA 30309



7002 2410 0007 9248 6277

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

20210

