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SEP 23 12 45 PM '97

September 19, 1997

Via Telecopy and U.S. Mail

Mr. Robert Arensberg  
American Council of Life Insurance  
1001 Pennsylvania Avenue, N.W.  
Washington, D.C. 20004-2599

Re: Excess Contributions to LifePAC

Dear Robert;

I have now reviewed the materials which indicate that dates on which Lincoln National's and American States' PACs made donations to LifePAC. The dates and contributions are as follows:

American States	Lincoln National
4/29/88 - \$ 500	4/26/88 - \$5,000
9/29/89 - \$1,000	4/25/89 - \$5,000
9/07/90 - \$1,500	9/06/90 - \$5,000
11/6/91 - \$1,500	3/21/91 - \$5,000
4/28/92 - \$1,500	7/16/92 - \$5,000
7/27/94 - \$1,500	6/01/94 - \$5,000
7/25/95 - \$1,500	5/22/95 - \$5,000
3/27/96 - \$1,500	7/25/96 - \$5,000
4/04/97 - \$1,500	6/12/97 - \$5,000

From 1988 through 1991 and in 1994 and 1995, it appears that American States' contribution occurred after Lincoln's. In 1992, 1996 and 1997, Lincoln's occurred later. Therefore, it will be necessary for LifePAC to return the amount of \$7,500.00 to American States. Please make LifePAC's check payable to "American States Insurance Company Political Action Committee," Attention: Thomas Ober, and mail it to Tom at 500 N. Meridian Street, P.O. Box 1636, Indianapolis, Indiana, 46204.

Mr. Robert Arensberg

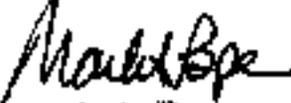
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Since Lincoln's contribution occurred after American States' in 1992, 1996 and 1997, those amounts should be returned to Lincoln. Please issue LifePAC's check in the amount of \$4,500 to "Lincoln National Corporation Political Action Committee," and send it to my attention.

I appreciate your prompt attention to this matter. Please let me know if you have any questions.

Yours very truly,



Mark A. Pope  
Vice President

cc: Thomas Ober, American States Insurance PAC  
Donald L. Averett, Federal Election Commission  
(Identification Number: C00110577)

