



May, 2009

Dear Variable Product Policyholder:

RE: Sentinel Benefit Provider Prospectus

We are pleased to provide the May 1, 2009 prospectus for your corporate-owned life insurance policy.

As the owner of a Sentinel Benefit Provider (SBP) policy, I would like to remind you that, as of January 1, 2009, National Life ceased to issue any new SBP policies as the product does not comply with the 2001 CSO Mortality Table. We will continue to administer all in-force SBP policies.

Should you have any questions, please do not hesitate to contact your registered representative.

Annuity & Variable Product Services

Attachment

TC47130(0209)