

TOMOTSUNE & KIMURA

SANNO GRAND BUILDING  
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Office of International Corporate Finance  
Division of Corporation Finance  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
U.S.A.



File No. 82-34658  
March 4, 2004

SUPPL

Daido Life Insurance Company - 12g3-2(b) Exemption

Ladies and Gentlemen:

In connection with the exemption of Daido Life Insurance Company (the "Company") as a foreign private issuer pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934, we, on behalf of the Company, hereby furnish the Securities and Exchange Commission with the following information required by Rule 12g3-2(b):

Press release dated March 1, 2004 and entitled "Notice of Approval by the Tokyo Stock Exchange and the Osaka Securities Exchange to List Shares of T&D Holdings, Inc."

If you have any questions or requests for additional information, please do not hesitate to contact Akiko Kimura or Hironori Shibata of Tomotsune & Kimura, Japanese counsels to the Company, with offices at Sanno Grand Building, 14-2, Nagatacho 2-chome, Chiyoda-ku, Tokyo 100-0014, Japan (telephone +813-3580-0800, facsimile +813-3593-3336).

Very truly yours,

Hironori Shibata

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Enclosure

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March 1, 2004

Taiyo Life Insurance Company  
*Representative:* Katsuro Oishi, President  
(Security Code: 8796; the first section of the  
Tokyo Stock Exchange)

Daido Life Insurance Company  
*Representative:* Naoteru Miyato, President  
(Security Code: 8799; the first section of the  
Tokyo Stock Exchange, the first section of the  
Osaka Securities Exchange)

T&D Financial Life Insurance Company  
*Representative:* Osamu Mizuyama, President

### **Notice of Approval by the Tokyo Stock Exchange and the Osaka Securities Exchange to List Shares of T&D Holdings, Inc.**

Taiyo Life Insurance Company, Daido Life Insurance Company, and T&D Financial Life Insurance Company are planning to establish a joint holding company, "T&D Holdings, Inc.", on April 1, 2004, subject to approval by appropriate authorities.

Today the Tokyo Stock Exchange and the Osaka Securities Exchange approved the listing of shares of T&D Holdings from April 1, 2004. The shares will be listed on the first sections of the Tokyo Stock Exchange and the Osaka Securities Exchange.

With the listing of T&D Holdings, shares in Taiyo Life and Daido Life will cease to be listed on any stock exchange as of March 26, 2004.

Daido Life Insurance Company has posted this news release on this Web site, for the purpose of facilitating timely disclosure of information to its shareholders, investors, customers, and other interested parties. This news release may contain important information, as defined in Japan's Securities and Exchange Law, concerning the business of the company. If any party who obtains such information by viewing this Web site conducts any sale, purchase, or other transactions designated under the Securities and Exchange Law, concerning stocks or other securities or instruments issued by the company, less than 12 hours following the disclosure of such information to the designated media, such conduct may be deemed to be a violation of the Securities and Exchange Law.