

LAW OFFICES OF
CLINE, WILLIAMS, WRIGHT, JOHNSON & OLDFATHER

1900 FIRST TIER BANK BUILDING

LINCOLN, NEBRASKA 68508-2095

(402) 474-6900

FAX (402) 474-5393

CHARLES E. WRIGHT
ALLEN L. GRAVES
CHARLES M. PALLESEN, JR.
FREDRIC H. KAUFFMAN
DONALD F. BURT
ALAN E. PETERSON
STEPHEN E. GEHRING
KEVIN COLLERAN
L. BRUCE WRIGHT
JAMES M. BAUSCH
LARRY A. HOLLE
DAVID R. BUNTAIN
STEPHEN H. NELSEN
MICHAEL C. MUELLER
LAUREN W. WISMER
DANIEL R. STOCSDILL
SCOTT D. KELLY
TERRY R. WITTLER

KENT SEACREST
PAMELA HASTINGS CARRIER
DAVID A. BARRON
MARK A. CHRISTENSEN
RICHARD P. GARDEN, JR.
SHAWN D. RENNER
JOHN C. MILES
THOMAS C. HUSTON
SONYA S. EKART
DON R. JANSSEN
GREGORY S. HEIER
SUSAN KUBERT SAPP
HENRY E. PFEIFFER
KEVIN J. SCHNEIDER
ANDREW D. STROTSMAN
MARK J. BLAZEK
DANAY A. KALKOWSKI
JILL M. GOSSIN

FLAVEL A. WRIGHT, RETIRED
WARREN C. JOHNSON, COUNSEL
CHARLES E. OLDFATHER, COUNSEL
JULIAN H. HOPKINS, COUNSEL
RICHARD P. JEFFRIES, COUNSEL
MARY M. CAMPBELL, COUNSEL

OMAHA OFFICE:

ONE PACIFIC PLACE
1125 SOUTH 103RD, SUITE 720
OMAHA, NEBRASKA 68124-1090
(402) 397-1700
FAX (402) 397-1806

March 7, 1995

2520190030200

CERTIFIED MAIL - RETURN
RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

RE: Employer: Farmers Mutual Insurance Company of Nebraska
Employer Identification No.: 47-0157205

Gentlemen:

We enclose for filing the Top Hat Plan Statement for the employer described above. Please contact me between the hours of 8:00 a.m. and 5:00 p.m., Central Time, if you wish to discuss this or need further information.

Very truly yours,


MICHAEL C. MUELLER
For the Firm

MCM/mjp

Enclosures

cc: Byron Boslau

MCM\114955.1

PN

TOP HAT PLAN STATEMENT

Pursuant to 29 C.F.R. § 2520.104-23, the undersigned employer makes the following statement:

1. Employer Name and Address:

Farmers Mutual Insurance Company of Nebraska
P. O. Box 81259
Lincoln, NE 68501

2. Employer Identification No.: 47-0157205

3. The Employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. The number of plans that the employer maintains is 1 and the number of employees participating in each plan is 2.

FARMERS MUTUAL INSURANCE COMPANY
OF NEBRASKA

By: *Byron L. Boslau*
Byron L. Boslau
Executive Vice President and
Treasurer