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October 31, 2001

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

U.S. DEPT. OF LABOR
PWSA/PUBLIC DISCLOSURE
02 JAN 15 PM 12:01

Top Hat Statement - Employers Mutual Casualty Company

This statement is in regards to the **EMCC Option It! Deferred Bonus Compensation Plan** (the "Plan"), a Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The name and address of Employer is:

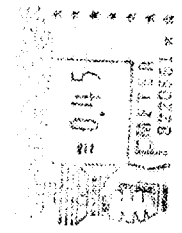
Employers Mutual Casualty Company
717 Mulberry
Des Moines, Iowa 50309

Employer EIN: 42-0234980

Employers Mutual Casualty Company ("EMCC") maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The total number of such plans maintained by EMCC is: 5
The number of employees in the Plan is: 32

A copy of the plan documents will be provided to the Secretary of the Department of Labor upon request.



6/19

ERNST & YOUNG LLP

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