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The Rogoff Firm

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REDW BENEFITS, LLC

November 14, 2006

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

Re: New Mexico Mutual Casualty Company Section 457(b) Plan: Sponsored by New Mexico Mutual Casualty Company - EIN 85-0391712 ("Employer")

Dear Sir or Madam:

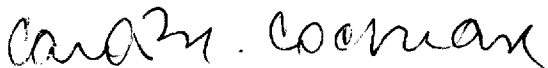
Pursuant to the obligations set forth in Regulation Section 2520.104-23(b), the following information is provided with respect to Employer:

1. The Employer's name is New Mexico Mutual Casualty Company, and the Employer's address is 3900 Singer NE, Albuquerque, NM 87109.
2. The Employer's Employer Identification Number is EIN 85-0391712; the Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This plan is the New Mexico Mutual Casualty Company Section 457(b) Plan, which is in place between New Mexico Mutual Casualty Company and a select group of management, effective January 1, 2006. This plan is for the benefit of certain individuals.

If you have any questions with respect to the plan, please contact me at (505) 998-3208.

Sincerely,

REDW BENEFITS, LLC



Carol M. Cochran, CPA/PFS, CEBS, CMA, CMS
Principal

cc: Deborah Hartz
Danielle Panter

REDW

The Rogoff Firm

U.S. DEPT
OF LABOR

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REDW BENEFITS, LLC

November 14, 2006

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

Re: New Mexico Mutual Casualty Company Executive Benefit Plan Plan: Sponsored by New Mexico Mutual Casualty Company - EIN 85-0391712 ("Employer")

Dear Sir or Madam:

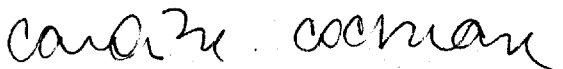
Pursuant to the obligations set forth in Regulation Section 2520.104-23(b), the following information is provided with respect to the Employer:

1. The Employer's name is New Mexico Mutual Casualty Company and the Employer's address is 3900 Singer NE, Albuquerque, NM 87109.
2. The Employer's Employer Identification Number is EIN 85-0391712; the Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This plan is the New Mexico Mutual Casualty Company Executive Benefit Plan, which is in place between New Mexico Mutual Casualty Company and a select group of management, effective February 14, 2006. This plan is for the benefit of certain individuals.

If you have any questions with respect to the plan, please contact me at (505) 998-3208.

Sincerely,

REDW BENEFITS, LLC



Carol M. Cochran, CPA/PFS, CEBS, CMA, CMS
Principal

cc: Deborah Hartz
Danielle Panter

REDW

The Rogoff Firm

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ALBUQUERQUE, NM 87109

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Washington DC 20210

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