

2520070730950

January 23, 2007

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U. S. Department of Labor
200 Constitution Ave., NW
Washington, D. C. 20210

07 FEB - 1 AM 11:12

Dear Sir or Madam:

The National Mutual Insurance Company (the "Employer"), in compliance with Section 104(a) of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and DOL Reg. Section 2520.104-23, is filing this Alternative Reporting and Disclosure Compliance Statement. The Employer is providing the following information to comply with the reporting and disclosure requirements under DOL Reg. Section 2520.104-23(b)(1):

Employer Name and Address: The National Mutual Insurance Company
1 Insurance Square
Celina, Ohio 45822

Employer Identification No.: 34-4312510

Plan Names: 1. The National Mutual Insurance Company Executive Incentive & Deferred Compensation Plan (the "National Mutual Plan").
2. Miami Mutual Insurance Company Executive Nonqualified Excess Plan (the "Miami Mutual Plan").

No. of Top Hat Plans: Two (2). These are the only plans maintained by the Employer primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Employer.

The Employer established the National Mutual Plan in 2006, and previously filed an Alternative Reporting and Disclosure Compliance Statement with the Department of Labor for such plan.

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Miami Mutual Insurance Company (“Miami Mutual”) established the Miami Mutual Plan in May 1999 and it currently maintains the plan as the principal sponsor. In late 2006, Miami Mutual became affiliated with the Employer. Effective as of January 1, 2007, the Employer adopted the Miami Plan as a participating employer. Miami Mutual previously filed an Alternative Reporting and Disclosure Compliance Statement with the Department of Labor for such plan.

Additionally, a subsidiary of the Employer, Celina Financial Corporation, EIN: 36-0962530, maintained a top hat plan, the Celina Group of Insurance Companies Executive Incentive Option Plan (the “Celina Plan”). As a result of the adoption of the National Mutual Plan, the Celina Plan was terminated in 2006 and such plan has no benefits due any participants.

No. of Employees

Participating in the Plans:

Four (4) employees of the Employer participate in the National Mutual Plan. (This was previously reported in the Alternative Reporting and Disclosure Compliance Statement filed with the Department of Labor for such plan.)

Two (2) employees of the Employer participate in the Miami Mutual Plan. (Note that two current members of the Board of Directors of Miami Mutual also participate in the Miami Mutual Plan.)

Top Hat Statement:

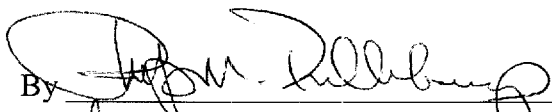
The Employer maintains the Miami Mutual Insurance Company Executive Nonqualified Excess Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. As previously represented in the Alternative Reporting and Disclosure Compliance Statement filed with the Department of Labor, the Employer maintains The National Mutual Insurance Company Executive Incentive & Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The Employer hereby represents that it will provide the documents for the above listed plans to the Secretary of Labor upon request as required by ERISA Section 104(a)(6) and DOL Reg. Section 2520.104-23(b)(2).

The Employer respectfully requests that the Department of Labor accept this letter as satisfying its reporting and disclosure obligation under Part 1 of Title I of ERISA for the Miami Mutual Insurance Company Executive Nonqualified Excess Plan. (Note that the Employer filed a similar request for The National Mutual Insurance Company Executive Incentive & Deferred Compensation Plan, but in an abundance of caution again requests that the Department of Labor accept this letter as satisfying its reporting and disclosure obligation under Part 1 of Title I of ERISA for The National Mutual Insurance Company Executive Incentive & Deferred Compensation Plan.) If you have any questions about this filing, please feel free to contact me.

Very truly yours,

The National Mutual Insurance Company

By 
Its AVP - CFO & Treasurer

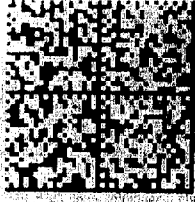
celina
INSURANCE GROUP

One Insurance Square
Celina, OH 45822

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