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March 9, 2007

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
US Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

RE: Notice of Plan(s) of Deferred Compensation

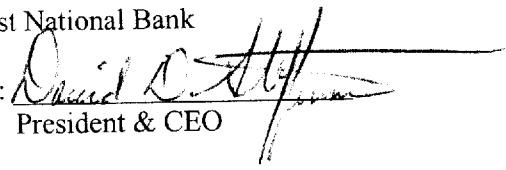
To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 CFR Section 2520.104-23, the following information is provided by the undersigned employer.

1. Name and Address of Employer: First National Bank
201 Main Street
Beemer, NE 68716
2. Federal Employer Identification No. (EIN): 47-0162235
3. First National Bank has adopted a plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.
4. There are (10) "Supplemental Executive Retirement Plans", each plan covers one (1) Executive.

Kindly acknowledge receipt of this filing by signing and returning to the sender the copy of this letter enclosed herewith for acknowledgment purposes. A stamped, self-addressed envelope is also enclosed for your convenience.

First National Bank

By: 
President & CEO

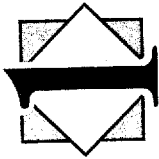
Homer Office
First National Bank
109 John Street • P.O. Box 369
Homer, NE 68030-0369
402-698-2381

Main Bank
First National Bank
201 Main Street • P.O. Box 100
Beemer, NE 68716-0100
402-528-3223

Bancroft Office
Citizens Bank
221 Main Street • P.O. Box 99
Bancroft, NE 68004-0099
402-648-3341



www.firstbeemer.com



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402-528-3223

BOX 100 / BEEMER, NE 68716

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