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EBSA/PUBLIC DISCLOSURE

2011 OCT -5 PM 4:06

September 26, 2011

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: **Informational Filing Under DOL Reg. Sec. 2520.104-23**

Dear Sir/Madam:

In accordance with DOL Reg. Sec. 2520.104-23, American Farmers & Ranchers Mutual Insurance Company (the "Plan Sponsor") hereby declares that it maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of the Plan is The Executive Longevity Incentive Plan. (The "Plan"). The Plan covers approximately twelve (12) employees.

The name, address and employer identification number of the Plan Sponsor are:

American Farmers & Ranchers Mutual Insurance Company
800 North Harvey, Oklahoma City, Oklahoma 73102
EIN: 731137107

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

Respectfully submitted,



On Behalf of American Farmers & Ranchers Mutual Insurance Company

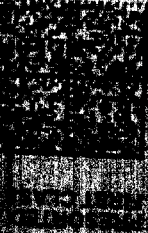
AMERICAN FARMERS & RANCHERS INSURANCE

P.O. Box 24000, OKLAHOMA CITY, OK 73124
800 NORTH HARVEY, OKLAHOMA CITY, OK 73102
800-324-7771 | www.iAFR.com

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