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May 9, 2014

BETHANY A. BACCI
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**BY CERTIFIED MAIL 7196 9008 9111 0313 5226
RETURN RECEIPT REQUESTED**

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

**Re: Statement for Alternative Form of Compliance with the Reporting and Disclosure
Requirements for Oregon Mutual Insurance Company Long Term Incentive Plan**

Dear Secretary of Labor:

On behalf of Oregon Mutual Insurance Company, we are filing the enclosed statement of alternative compliance under Department of Labor Regulation § 2520.104-23 for the Oregon Mutual Insurance Company Long Term Incentive Plan.

If further information is needed with respect to this filing, please let me know.

Respectfully submitted,

Bethany A. Bacci

BAB:PJF
Enclosure

**STATEMENT
TO THE
U.S. DEPARTMENT OF LABOR**

Oregon Mutual Insurance Company ("OMI") has adopted the Oregon Mutual Insurance Company Long Term Incentive Plan (the "Plan"), effective May 12, 2009. OMI maintains the Plan and one other plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The following information is submitted with respect to the Plan, pursuant to Department of Labor Regulation § 2520.104-23:

- | | |
|---|--|
| 1. Plan name: | Oregon Mutual Insurance Company Long Term Incentive Plan |
| 2. Number of Plan participants: | 5 |
| 3. Total number of top hat plans maintained by OMI: | 2 |
| 4. Number of participants in other top hat plans maintained by OMI: | |
| a. Oregon Mutual Insurance Company Supplemental Retirement Income Plan: | 6 |
| 5. Employer information: | |
| a. Name: | Oregon Mutual Insurance Company |
| b. Address: | PO Box 808
McMinnville, OR 97128-0808 |
| c. Employer Identification Number (EIN): | 93-0242980 |

Dated: May 5, 2014

**PLAN ADMINISTRATOR
OREGON MUTUAL INSURANCE
COMPANY**

By: Brian M. [Signature]

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