EMC INSURANCE GROUP INC Form 8-K May 02, 2007 **UNITED STATES**

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): May 2, 2007

EMC INSURANCE GROUP INC

(Exact name of registrant as specified in its charter)

Iowa (State or other jurisdiction of incorporation)

0-10956 (Commission File Number) **42-6234555** (I.R.S. Employer Identification No.)

717 Mulberry Street, Des Moines, Iowa (Address of principal executive offices)

50309 (Zip Code)

(515) 345-2902 (Registrant s telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Item 2.02 Results of Operations and Financial Condition.

Item 7.01 Regulation FD Disclosure.

On May 2, 2007, EMC Insurance Group Inc. issued a press release reporting its earnings for the first quarter ended March 31, 2007. A teleconference was conducted in conjunction with the press release. The press release is furnished as Exhibit 99.

The information contained in this Current Report shall not be deemed to be filed for the purposes of Section 18 of the Securities Exchange Act of 1934 (the Exchange Act) or otherwise subject to the liabilities of that section, nor shall it be incorporated by reference into a filing under the Securities Act of 1933, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

Exhibit Number Description

99 Press release

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

EMC INSURANCE GROUP INC. Registrant

/s/ Bruce G. Kelley Bruce G. Kelley President & Chief Executive Officer

/s/ Mark E. Reese Mark E. Reese Senior Vice President and Chief Financial Officer

May 2, 2007

EXHIBIT INDEX

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Exhibit Number Description

99 Press release