

MEADOWBROOK INSURANCE GROUP INC  
Form 8-K  
May 03, 2010

**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 3, 2010  
MEADOWBROOK INSURANCE GROUP, INC.  
(Exact Name of Registrant as Specified in Charter)**

**Michigan**  
(State or other jurisdiction of  
incorporation)

**1-14094**  
(Commission File Number)

**38-2626206**  
(I.R.S. Employer Identification  
Number)

**26255 American Drive**  
**Southfield, Michigan**  
(Address of Principal  
Executive Offices)

**48034**  
(Zip Code)

**(248) 358-1100**  
(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:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**ITEM 8.01. OTHER EVENTS**

During the first quarter of March 31, 2010, the Company made certain reclassifications to the expense classifications on the Consolidated Statement of Income. These reclassifications were made to enable the user of the financial statements to calculate the GAAP combined ratio directly from the Consolidated Statement of Income. As a result, the Consolidated Statement of Income for the three months ended March 31, 2009, has been reclassified to conform to this revised presentation. These reclassifications do not change total expenses or consolidated net income as originally reported for the three months ended March 31, 2009.

**ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS**

- a. None.
- b. None.
- c. None.
- d. The following document is furnished as an Exhibit to this Current Report on Form 8-K pursuant to Item 601 of Regulation S-K:

99.1 Expense Reclassification Explanation

The information filed as Exhibit 99.1 to this Form 8-K is being furnished in accordance with Items 8.01 and shall not be deemed to be filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities imposed by that Section. Such information shall not be incorporated by reference into any registration statement or other document or filing under the Securities Act of 1933, as amended, except as may be expressly set forth in a specific filing.

**SIGNATURES**

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.

Dated: May 3, 2010

MEADOWBROOK INSURANCE GROUP,  
INC.  
**(Registrant)**

By: /s/ Karen M. Spaun  
Karen M. Spaun, Chief Financial  
Officer

**EXHIBIT INDEX**

| <b>Exhibit No.</b> | <b>Document Description</b>          |
|--------------------|--------------------------------------|
| 99.1               | Expense Reclassification Explanation |