National Interstate CORP Form 8-K August 03, 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):

August 2, 2007

NATIONAL INTERSTATE CORPORATION

(Exact Name of Registrant as Specified in Charter)

Ohio (State or Other Jurisdiction 000-51130 (Commission File Number) 34-1607394 (I.R.S. Employer

of Incorporation)

3250 Interstate Drive

Identification No.)

Richfield, Ohio 44286-9000

 $(Address\ of\ principal\ executive\ offices\ including\ Zip\ Code)$

(330) 659-8900

(Registrant s telephone number, including area code)

 $(Former\ Name\ or\ Former\ Address, if\ Changed\ Since\ Last\ Report)$

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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 2.02 Results of Operations and Financial Condition.

On August 2, 2007, National Interstate Corporation (the Company) issued a press release reporting its financial results for the three and six months ended June 30, 2007. A copy of the Company s press release is attached hereto as Exhibit 99.1 to this Current Report on Form 8-K.

The information contained in this Current Report on Form 8-K, including the exhibit attached hereto, is being furnished to the Securities and Exchange Commission and shall not be deemed to be filed for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that section. Furthermore, the information contained in this Current Report on Form 8-K shall not be deemed to be incorporated by reference into any registration statement or other document filed pursuant to the Securities Act of 1933, as amended.

ITEM 8.01 Other Events.

On August 2, 2007, the Board of Directors of the Company approved a dividend of \$0.05 per common share, payable on September 14, 2007 to shareholders of record of the Company s common shares as of the close of business on August 31, 2007.

ITEM 9.01 Financial Statements and Exhibits.

(d) Exhibits.

Exhibit No. Description

99.1 Press Release of National Interstate Corporation dated August 2, 2007

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.

National Interstate Corporation

By: /s/ Julie A. McGraw Julie A. McGraw Vice President and Chief Financial Officer

Date: August 3, 2007