State Auto Financial CORP Form 10-Q/A May 08, 2007

For the quarterly period ended March 31, 2007

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-Q/A

Quarterly Report pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

or

" Transition Report pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 For the transition period from ______ to _____

Commission File Number 000-19289

STATE AUTO FINANCIAL CORPORATION

(Exact name of Registrant as specified in its charter)

Ohio (State or other jurisdiction of

31-1324304 (I.R.S. Employer

incorporation or organization)

Identification No.)

518 East Broad Street, Columbus, Ohio (Address of principal executive offices)

43215-3976 (Zip Code)

Registrant s telephone number, including area code: (614) 464-5000

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes x No "

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Indicate by check mark whether the Registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of accelerated filer and large accelerated filer in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer " Accelerated filer x Non-accelerated filer "

Indicate by check mark whether the Registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes " No x

On May 2, 2007, the Registrant had 41,114,766 Common Shares outstanding.

Item 6. Exhibits

Exhibit No. <u>Description of Exhibits</u>

32.02 CFO certification required by Section 906 of Sarbanes Oxley Act of 2002 (Corrected)

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SIGNATURE

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.

State Auto Financial Corporation

Date: May 7, 2007

/s/ Steven E. English Steven E. English Chief Financial Officer (Duly Authorized Officer and Principal Financial Officer)