

CPA Firm Name Letterhead

To the Board of Directors

Company Name

City, State Zip

*Company Name* plans to engage us to audit, in accordance with auditing standards generally accepted in the United States of America, the statutory financial statements of *Company Name* ("*Company*") for the year ending December 31, 200X. In connection with this planned engagement, we advise you as follows:

- a. We are certified public accountants in good standing with the American Institute of Certified Public Accountants ("AICPA") and in all states in which we are registered. We are independent with respect to the Company and conform to the standards of the accounting profession as contained in the Code of Professional Ethics and pronouncements of AICPA, and the Rules of Professional Conduct of the North Carolina State Board of Certified Public Accountant Examiners Board of Public Accountancy, or similar code.
- b. The background and experience in general and the experience in audits of insurers of the staff assigned to the engagement and whether each is an independent certified public accountant is as follows:

<b>Rank</b>	<b>Name</b>	<b>CPA Yes/No</b>	<b>No. Yrs. Auditing Insurers</b>
<b>Partner</b>			
<b>Manager</b>			
<b>Supervisor</b>			
<b>In-Charge</b>			
<b>Staff</b>			
<b>Staff</b>			

- c. We understands the annual audited financial report and our opinion thereon will be filed in compliance with this Part and that the Commissioner will be relying on this information in the monitoring and regulation of the financial position of the Company.
- d. We consent to the requirements of GS 58-10-240 and we consent and agree to make available for review by the Commissioner, or the Commissioner's designee or appointed agent, the work papers, as described in GS 58-10-240.
- e. We are in compliance with the requirements of GS 58-10-210, regarding qualification of independent certified public accountants.

Questions regarding this letter may be directed to engagement audit partner via email at *email address*, via telephone at (555)555-5555 or via fax at (333)333-3333.

This letter is intended solely for information and use of the board of directors and management of the Company and for filing with the North Carolina Department of Insurance and is not intended to be and should not be used by anyone other than these specified parties.

Signature

City, State  
Date of letter