

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:

We are aware of the provisions relating to accounting and financial matters in Chapter 58 of the North Carolina General Statutes and related regulations that are applicable to the financial statements of insurance enterprises. Such awareness will be maintained through the date of our report. Also, after completion of our audit, we expect that we will issue our report on the statutory financial statements of the Company as to their conformity with accounting practices prescribed or permitted by the North Carolina Department of Insurance.

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