

**Reporting Requirements pursuant to North Carolina General Statutes,
Part 7, Article 10, Chapter 58 (“Annual Financial Reporting Law”)**

Due by October 1st:

1. Request for Exemption from the Annual Financial Reporting Law [GS §58-10-185(b)]
2. CPA Designation Letter [GS §58-10-205(a) and (c)] including Lead Partner Designation [GS §58-10-210(d)]
3. Accountant Awareness Letter (“AAL”) [GS §58-10-205(b)]
4. Request for Exemption from the Annual Financial Reporting Law’s Independence of Services [GS §58-10-210(h)]

Due by November 30th:

1. Request for Relief from Lead Partner Rotation Requirement [GS §58-10-210(d)]
2. Request for Relief from One-Year Cooling Off Period for Independent CPA [GS §58-10-210(l)]
3. Request for Relief from Requirements for Audit Committees [GS §58-10-245(i)]

Due by May 21st:

1. Designation of Audit Committee [GS §58-10-195(d), 245(f)]
2. Request for Extension for Filing Annual Audited Financial Report (“AFR”) [GS §58- 10-195(b) and (c)]

Due by June 1st:

1. AFR [GS §58-10-195(a), 200] **(2 originals)**
2. Accountant’s Letter of Qualifications (“ALQ”) [GS §58-10-235] **(2 originals)**

Due by August 1st:

1. Communication of Internal Control Related Matters from the CPA’s (“Internal Control Letter”)
1. [GS §58-10-230] **(2 originals)**
2. Management’s Report of the Insurer’s Internal Control over Financial Reporting (“MRIC”)
3. [GS §58-10-255(a)] **(2 originals)**

Items with due dates that fall on weekends or holidays will be due the next business day.

These dates are based upon GS §58-10 as referenced above. The above items must be received by the North Carolina Department of Insurance by no later than the due dates specified. Items not received on a timely basis will be considered delinquent and may result in the initiation of actions against the insurer as specified in GS §58-2-70.

**Notifications, requests, and filings are to be addressed to:
North Carolina Department of Insurance
Financial Analysis Section
1203 Mail Service Center
Raleigh, NC 27699-1203**

**or (for FedEx, UPS, or other non-US Postal carrier):
North Carolina Department of Insurance
Financial Analysis Section
3200 Beechleaf Court
Raleigh, NC 27604**

Failure to use the appropriate address may result in a delay of the receipt of your filing(s).

For questions or concerns, please contact FinancialAnalysisSubmissions@ncdoi.gov