Date

North Carolina Department of Insurance Financial Analysis Section 1203 Mail Service Center Raleigh, NC 27699-1203

Re: Designation of Independent Certified Public Accountant and Lead Partner

To Whom it May Concern:

In accordance with North Carolina General Statutes §58-10-205(a), (c) and §58-10-210(d), this letter is notification that Company Name ("Company") has designated Name of CPA Firm, Address of CPA Firm as its independent certified public accountants (CPAs) for the year ending December 31, 20XX. The Designated Lead or Coordinating Audit Partner is Name of Partner and has been in this capacity for Number of Years consecutive year(s).

The CPAs have represented to the Company that they are aware of the provisions of the North Carolina General Statutes and Administrative Code that relate to accounting and financial matters and that they will express an opinion on the financial statements in the terms of their conformity to the statutory accounting practices prescribed or otherwise as permitted by the North Carolina General Statutes, specifying any exceptions they believe appropriate.

Sincerely,

Name Chief Executive Officer