

The Insurance Federation of Pennsylvania, Inc.

Original: 2150

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**John R. Doubman
Secretary & Counsel**

October 30, 2000

Peter J. Salvatore,
Regulatory Coordinator
Pennsylvania Insurance Department
1326 Strawberry Square
Harrisburg, PA 17120


Re: CPA Audit Rule: 31 Pa. Code Chapter 147; 11-203

Dear Mr. Salvatore:

The Insurance Federation supports this proposed regulation updating Chapter 147 to reflect current statutory practices and procedures adopted by the NAIC with respect to annual audits of financial statements filed by insurers with the Department. The Federation circulated the regulation as published in the September 30 Pennsylvania Bulletin and received no negative comments from member companies.

Thank you for the opportunity to comment on the regulation. Feel free to call with any questions or comments.

Sincerely,


John R. Doubman

c: Robert E. Nyce, Executive Director
Independent Regulatory Review Commission

Honorable Edwin G. Holl, Chairman
Senate Banking and Insurance Committee

Honorable Nicholas A. Micozzie, Chairman
House Insurance Committee