

Original: 2384

The Insurance Federation of Pennsylvania, Inc.

**1600 Market Street
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TEL: (215) 665-0500 FAX: (215) 665-0540
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**John R. Doubman
Secretary & Counsel**

July 7, 2004

Robert E. Nyce
Executive Director
Independent Regulatory Review Commission
333 Market Street
Harrisburg, PA 17101

**Re: Insurance Department - Annual Audited Financial Report
Regulation; Fiscal Note 11-217, 31 Pa. Code Chapter 147**

Dear Mr. Nyce:

The Insurance Federation supports the captioned final form regulation to be considered by the Independent Regulatory Review Commission on July 15, 2004. The regulation updates Chapter 147 of the Insurance Department's regulations, called the "CPA Audit Rule."

The regulation incorporates changes to the NAIC's standards and makes other clarifications. The Insurance Department has worked closely with the Insurance Federation on making sure the regulation meets the needs of the industry and the public in Pennsylvania.

This will place the Federation's approval on record.

Sincerely,

John R. Doubman

c: Peter J. Salvatore, Regulatory Coordinator
Pennsylvania Insurance Department

Fiona Wilmarth, Regulatory Analyst
Independent Regulatory Review Commission

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IRRC

From: IFP [mailbox@ifpenn.org]

Sent: Thursday, July 08, 2004 11:46 AM

To: mailbox

Subject: Insurance Department - Annual Audited Financial Report Regulation; Fiscal Note 11-217, 31 Pa. Code Chapter 147

Good morning,

Attached please find a letter from John Doubman.

Thank you.

7/9/2004



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REVENUE COMMISSION

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March 12, 2004

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

Dear Mr. Salvatore:

On behalf of the Pennsylvania Institute of Certified Public Accountants,
we have no additional comments on the proposed Annual Audited Insurers'
Financial Report Required Regulation (31 Pa. Code Ch. 147).

Please do not hesitate to contact me with questions and thank you.

Sincerely,

Peter N. Calcara, Director
Government Relations

cc: Senator Gibson Armstrong
Senator Jack Wagner
Rep. Nicholas Micozzie
Rep. Anthony DeLuca