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Samuel R. Marshall

President & CEO

November 7, 2016

Bridget E. Burke Regulatory Coordinator Pennsylvania Insurance Department 1341 Strawberry Square Harrisburg, PA 17120

Re: Insurance Department Final-form Regulation 11-254 – annual financial reporting requirements

Dear Bridget:

The Insurance Federation supports the Department's final-form regulation, with appreciation for the collaborative efforts that went into this.

Sincerely,

Samuel R. Marshall