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**The Insurance Federation of Pennsylvania, Inc.**

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President & CEO

February 19, 2016

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

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IRRC

**Re: Insurance Department Proposed Regulation 11-254 – annual financial reporting requirements**

Dear Bridget:

The Insurance Federation supports the Department's proposed regulation, with appreciation for the collaborative efforts that went into its drafting.

We note the Pennsylvania Institute of Certified Public Accountants submitted a letter raising concerns with provisions of Chapter 147 that aren't part of the Department's proposed changes to that chapter (indeed, their concerns cite sections in the NAIC model, not Chapter 147 itself).

Those concerns may fall outside the scope of the IRRC's review of the proposed regulation, but we hope the Department is open to discussing them with the industry, with the CPA community and with the NAIC.

Sincerely,

Samuel R. Marshall

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C: Corinne R. Brandt, IRRC  
Fiona E. Wilmarth, IRRC