



Insurance Company

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March 30, 2016

Jeff, Braunschweig, CPA, CFE
Examiner In-Charge
Wyoming Insurance Department
106 East 6th Avenue
Cheyenne, WY 82002

Re: Response to the 2014 360 Insurance Examination Findings

Dear Jeff,

Please find our response to the examination finding below in the order presented in the Summary of Significant Findings

Recommendation 1: In the future board meetings the board of directors will approve all investment transactions and document those approvals in the meeting minutes.

Recommendation 2: With our current billing project we will be eliminating the use of the "Bill It Now" lock box and be moving it to First Interstate lock box in Billings, Montana. The funds will be sent to our accounts located in Laramie, Wyoming every night to make sure we comply with W.S. 26-24-129(a).

Recommendation 3: We have added an additional reconciliation step to make sure we are properly reporting cash into a separate account from receivable for securities.

Recommendation 4: The Articles of Incorporation have been amended and approved to make the appropriate changes.

Sincerely,

Melissa Feldbush
Financial Controller