



**Insurance Company**

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April 4, 2012

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

Re: *Response to the 2010 Examination Findings*

Dear Jeff,

**Recommendation 1:** *In the future the board of directors will approve all investment transactions and document those approvals in the meeting minutes. The board of directors will approve the investment policy and any future changes to the policy.*

**Recommendation 2:** *The Company will reconcile the investment schedules prepared by the investment managers to the financial statements.*

Sincerely,

Dave Perdue,  
Chief Financial Officer

cc: *Senior Management, Mountain West*