

Dan Hartley, President

Charles Shelhart, Treasurer

**WYOMING FARMERS MUTUAL INSURANCE COMPANY**

Lori Modesitt, Secretary

ORGANIZED 1908

FARM AND RANCH PROPERTY INSURANCE AT COST

P.O. Box 703

WHEATLAND, WYOMING 82201

(307) 322-5653(Phone)

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March 20, 2006

Kathryn E. Cotton, CPA  
Financial Examiner  
Wyoming Insurance Department  
Herschler Building, 3-East  
122 West 25<sup>th</sup> Street  
Cheyenne, WY 82002

2006 MAR 20 11 12 17

Dear Ms. Cotton,

This letter is in response to your correspondence dated February 27, 2006, along with the report of examination of Wyoming Farmers Mutual Insurance Company as of December 31, 2004.

In regard to the Notes to Financial Statements in the Report of Examination the company wishes to respond as follows:

**Note 1: Certificates of Deposit**

In the future the company shall report any certificates of deposit having maturity dates over one year as on Schedule D, "Industrial and Miscellaneous (Unaffiliated) Issuer Obligations" in the Annual Statement.

The Company agrees with the Report and has no rebuttals with respect to any matters contained in the examination report.

Respectfully submitted.

Dan Hartley, President  
Wyoming Farmers Mutual Insurance Company