

Dan Hartley, President

Charles Shellhart, 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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April 2, 2009

Kathryn E. Cotton, CPA
Financial Examiner
Wyoming Insurance Department
106 East 6th Avenue
Cheyenne, WY 82002

Dear Ms. Cotton,

This letter is in response to your correspondence dated March 6, 2009, along with the report of examination of Wyoming Farmers Mutual Insurance Company as of December 31, 2007.

In a special meeting held yesterday, the Board of Directors approved the report as per the minutes attached to this letter.

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