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January 18, 2006

Mr. Jeff Braunschweig, CPA, CFE  
Senior Examiner  
Wyoming Insurance Department  
122 West 25<sup>th</sup> Street  
Cheyenne, Wyoming 82002-0440

RE: Response to the 2004 Examination Finding

Dear Jeff:

Your finding in the 2004 Examination concerning escheatable funds has been addressed and will be rectified in subsequent years.

On behalf of the Management Team at Mountain West Farm Bureau, I wanted to convey that we appreciate the professional manner in which you and your team conducted the exam.

Sincerely,

Dave Perdue  
Chief Financial Officer

DP/18db

cc: Management Team