

P.O. Box 1348
Laramie, Wyoming 82073-1348
Phone: (307) 745-4835

WY. INSURANCE DEPT
2012 APR 6 AM 11 27

RECEIVED April 4, 2012

931 Boulder Drive
Laramie, Wyoming 82070
Brokerage FAX: (307) 721-7737
Claims FAX: (307) 721-7738
Underwriting FAX: (307) 721-7787
Processing FAX: (307) 721-7791

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: Mountain West will pay premium taxes on all Montana and Wyoming federation dues received by the Company. We have been paying premium taxes in Montana on federation dues each year since 2009. We paid premium taxes in Wyoming on federation dues beginning in 2011.

Recommendation 2: There will be no reimbursement to employees for contributions to political concerns. The Company will not directly pay for political contributions to political action committees or to any other type of political organization to be in compliance with Wyoming Statute §26-13-120.

Recommendation 3: Mountain West will comply with Wyoming Statute §26-24-130 and require supporting documentation for any expenses over \$25.

On behalf of the management team at Mountain West Farm Bureau, I wanted to convey that we appreciate the professional manner displayed by you and your team in conducting the exam.

Sincerely,

Dave Perdue,
Chief Financial Officer

cc: Senior Management, Mountain West