

## Certification of Review of Audit Work Papers

Vermont Department of Financial Regulation  
89 Main Street  
Montpelier, VT 05620-3101

The undersigned hereby represents the following:

1. I am a partner in the firm of \_\_\_\_\_ with an office  
at \_\_\_\_\_, and have a valid Certified Public  
Accountants license to practice in the state(s) of \_\_\_\_\_.
  
2. I am the engagement partner for the audit of the financial statements of \_\_\_\_\_  
\_\_\_\_\_ for the year ended \_\_\_\_\_.
  
3. I have reviewed, to the extent deemed necessary in the circumstances and in accordance with  
\_\_\_\_\_ firm policy, the working papers prepared in connection  
with the audit of the above-mentioned financial statements.
  
4. I have been authorized by the Vermont Department of Financial Regulation to audit captive  
insurance companies.

\_\_\_\_\_  
Name (print/type)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date