6.6.3521 CANADIAN AND BRITISH COMPANIES

(1) In the case of Canadian and British insurers, the annual audited financial report must be defined as the annual statement of total business on the form filed by such companies with their supervision authority, duly audited by an independent chartered accountant.

(2) For such insurers, the letter required in ARM 6.6.3505 must state that the accountant is aware of the requirements relating to the annual audited financial report filed with the commissioner pursuant to ARM 6.6.3503, and must affirm that the opinion expressed is in conformity with such requirements.

Authorizing statute(s): 33-1-313, 33-2-1517, MCA

Implementing statute(s): 33-2-1517, MCA

History: NEW, 1993 MAR p. 2408, Eff. 10/15/93; TRANS and AMD, to ARM 6.6.3521, 2010 MAR 315, Eff. 2/12/10.