



April 6, 2011

James T. Odiorne, CPA, JD  
Deputy Insurance Commissioner  
Company Supervision Division  
Post Office Box 40255  
Olympia, WA 98504-0255

Re: NAIC Model Law #820 – Standard Valuation Law

Dear Mr. Odiorne,

Thank you for your letter requesting our input regarding NAIC Model Law #820. We have reviewed the law and the issues for which you requested our input. Based on our review we currently do not have a preference as to whether or not Model 820 is adopted in Washington.

Kind regards,

Kevin Lineburg  
Financial Accounting & Reporting  
The Regence Group

**RECEIVED**

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**INSURANCE COMMISSIONER  
COMPANY SUPERVISION**