WEST VIRGINIA CODE: §33-33-14

§33-33-14. Canadian and British companies.

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

(b) For Canadian and British insurers, the letter required in subsection (b), section five of this article shall state that the accountant is aware of the requirements relating to the annual audited financial report filed with the commissioner pursuant to section three of this article and shall affirm that the opinion expressed is in conformity with those requirements.

WV Legislature