**Section 925.180 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 those companies with their supervision authority, duly audited by an independent chartered accountant.

b) For these insurers, the letter required in Section 925.60 shall state that the accountant is aware of the requirements relating to the annual audited financial report filed with the Director pursuant to Section 925.40 and shall affirm that the opinion expressed is in conformity with those requirements.

(Source: Added at 33 Ill. Reg. 6974, effective May 11, 2009)