December 8, 2004

CIRCULAR LETTER TO ALL MEMBER COMPANIES

Re: Changes in Public Protection Classification
   Homeowners and Dwelling Fire Policies
   Firemen's Relief Fund Tax

Please find attached, changes in the fire protection classification for the towns and fire districts as indicated. These changes become effective March 1, 2005.

Very truly yours,

F. Timothy Lucas

Personal Lines Manager

FTL:dp

Enclosure

P-04-20

Please notify your Tax Department that a tax may be imposed by G.S. 58-84, et seq and by G.S. 105-228.5(d)(4) based on premiums received from fire and lightning insurance business written in fire districts.