Minnesota Workers' Compensation Insurers Association, Inc.

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Bruce A. Tollefson, President

February 12, 1998

ALL ASSOCIATION MEMBERS

Circular Letter No. 98-1294

RE: 1997 TEST AUDIT SUMMARY REPORT

Attached are the summary sheets showing the results of the 1997 Test Audit Program of the Minnesota Workers' Compensation Insurers Association, Inc. For your convenience, the report lists all test audits completed from January 1, 1997 to December 31, 1997 sorted in carrier number order.

Very truly yours, MINNESOTA WORKERS' COMPENSATION INSURERS ASSOCIATION, INC.

M. A. Johnson Director of Und. Services