Minnesota Workers' Compensation Insurers Association, Inc.

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J.P. Hildebrandt, President

March 5, 1996

ALL ASSOCIATION MEMBERS

Circular Letter No. 96-1248

RE: Test Audits January 1, 1995-December 31, 1995

We are enclosing summary sheets showing the results of the Test Audit Program of the Minnesota Workers' Compensation Insurers Association, Inc. This circular lists the test audits completed by company code from January 1, 1995 -- December 31, 1995.

Very truly yours,

JOHN P. HILDEBRANDT

President

MWCIA

Enclosure