

National Casualty Company

Home Office:

Madison, Wisconsin

Administrative Office:

8877 North Gainey Center Drive • Scottsdale, Arizona 85258

1-800-423-7675 • Fax (480) 483-6752

Application For An Accountants Professional Liability Insurance Policy

THIS IS AN APPLICATION FOR A CLAIMS MADE AND REPORTED POLICY. PLEASE READ IT CAREFULLY.

PLEASE TYPE OR PRINT IN INK AND RETURN WITH A SAMPLE OF YOUR LETTERHEAD.

Firm/Applicant Name				Business Phone		Facsimile Number	
Principal Business Address				E-mail Address			
City	County	State	Zip	Web site Address			
Year Firm Established				Effective Date Requested			

1. List all professionals, including all Principals, CPAs and Other Professionals employed by your firm whose time is billed. Add an attachment, if necessary. Do not leave this table blank.

Name	Date of birth	Date Joined Firm	D/C*	FT/PT**	CPA		Years in Practice	Member of:	
					Yes	No		AICPA	State Society
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

* Designation Codes (D/C) P—Partner/Owner/Shareholder/Principal
 I—Independent Contractor E—CPA/Other Professional Employees

** FT—Full-time Employee
 PT—Part-time Employee (must work fewer than 1,000 hours per year on behalf of the Applicant)

2. Number of support staff not included in Question 1.: _____
3. Number of CPAs at inception of your current policy: _____
 Number of Other Professionals at inception of your current policy: _____
4. Do you engage independent contractors to provide professional services? Yes No
 If YES:
- a. Are the independent contractors under a contract agreement? Yes No

- b. Do you want coverage provided for them (If coverage is desired, they must be listed in Question 1.)? Yes No
- c. In what area of practice do they provide professional services (Refer to Question 9.)? _____

5. Does your firm share any employees with any other firm or entity? Yes No
If YES, please explain on a separate sheet.

6. Do you have any branch offices? Yes No
If YES, please explain on a separate sheet and provide the following: (a) Location of each additional or branch office; (b) Number of CPAs and Other Professionals at each location; (c) Indicate if branch offices are under the direction of and use the same internal procedures as the main office. (CPAs and Other Professionals at each branch office must be included in Question 1.)

7. **Structure of Firm:**

- Sole Proprietor Partnership Professional Association Professional Corporation
 Corporation LLC LLP Other (explain): _____

8. Was the formation of the firm in its current structure preceded by any other Predecessor Firm? Yes No
If YES, on a separate sheet indicate the names and time frames that those entities conducted professional services. Predecessor Firm(s) means any individual, partnership or corporation engaged in professional services in whose financial assets and liabilities the applicant is the majority successor in interest. An assumption of fifty percent (50%) or greater of the firm's assets and liabilities shall be considered a majority successor interest. Predecessor Firm(s) also means any partnership or corporation engaged in professional services that has undergone dissolution and that more than fifty percent (50%) of the owners, partners or officers have joined the applicant as an owner, partner, officer, associate or employee.

9. **Areas of Practice:** In the table below, provide the percentage of the last fiscal year's gross annual billings derived from the following areas of practice:

Practice (Round to the nearest whole percent)	%	Engagement Letters Used	Practice (Round to the nearest whole percent)	%	Engagement Letters Used
*Public Company Audit		<input type="checkbox"/> Yes <input type="checkbox"/> No	*Securities Activities		<input type="checkbox"/> Yes <input type="checkbox"/> No
**Other (Non-Public) Audit		<input type="checkbox"/> Yes <input type="checkbox"/> No	Forecasts/Projections		<input type="checkbox"/> Yes <input type="checkbox"/> No
Other Attest/Assurance Services (Describe the services provided on a separate sheet)		<input type="checkbox"/> Yes <input type="checkbox"/> No	Business Valuations		<input type="checkbox"/> Yes <input type="checkbox"/> No
Review		<input type="checkbox"/> Yes <input type="checkbox"/> No	Business Planning (Describe the services provided on a separate sheet)		<input type="checkbox"/> Yes <input type="checkbox"/> No
Compilation (including disclosures)		<input type="checkbox"/> Yes <input type="checkbox"/> No	Information Technology		<input type="checkbox"/> Yes <input type="checkbox"/> No
Compilation (omit disclosures)		<input type="checkbox"/> Yes <input type="checkbox"/> No			
Bookkeeping & Write-up		<input type="checkbox"/> Yes <input type="checkbox"/> No	Design/Develop Computer Hardware or Software		<input type="checkbox"/> Yes <input type="checkbox"/> No
Individual Tax		<input type="checkbox"/> Yes <input type="checkbox"/> No	Install/Modify/Maintain Computer Hardware or Software		<input type="checkbox"/> Yes <input type="checkbox"/> No
Business Tax		<input type="checkbox"/> Yes <input type="checkbox"/> No			
Consulting Services (Describe the services provided on a separate sheet)		<input type="checkbox"/> Yes <input type="checkbox"/> No	Recommend/Sell/Train on Computer Hardware or Software		<input type="checkbox"/> Yes <input type="checkbox"/> No
Estate Tax		<input type="checkbox"/> Yes <input type="checkbox"/> No	Personal Financial Planning and Investment Advisory Services: (Describe the services provided on a separate sheet)		<input type="checkbox"/> Yes <input type="checkbox"/> No
Litigation Support		<input type="checkbox"/> Yes <input type="checkbox"/> No			
Fiduciary Services: (show total % in column)			Total must equal 100%		
Admin., Executor, ERISA Trustee _____%		<input type="checkbox"/> Yes <input type="checkbox"/> No			
Bankruptcy, Trustee or Receiver _____%		<input type="checkbox"/> Yes <input type="checkbox"/> No			
Other Trustee work _____%		<input type="checkbox"/> Yes <input type="checkbox"/> No			

*Complete the Accountants SEC/Public Client Supplemental Application.

**Complete the Non-Public Audit Client Supplemental Application.

10. Firms Total Gross Billings: Last Fiscal Year: \$ _____ Estimated Current Fiscal Year: \$ _____

11. a. Percentage of gross annual billings from largest client: _____ %
Client industry? _____
Services provided for Client Firm? _____

b. Percentage of gross annual billings from second largest client: _____ %
Client industry? _____
Services provided for Client Firm? _____

12. Indicate the date of the applicant firm's last peer review: _____

Was it a pass or unqualified/unmodified review? Yes No

Note: If the results were Qualified, Modified or Adverse, pass with deficiencies or fail, provide a copy of the most recent report including the Letter of Comments, the firm's response to the Letter of Comments and the Committee Acceptance Letter.

Have not had a peer review.

13. Within the last five years, has the firm, any member of the firm or any predecessor in business provided Audit or Review Services to financial institutions (defined as banks, savings and loans, building and loan associations, broker-dealers or insurance companies)? Yes No

If YES, you must complete the Financial Institutions Supplemental Application.

14. a. Within the last five years, has the applicant organized, arranged or participated in the management of any limited partnership, tax shelter or other investment venture? Yes No

b. If YES, has the firm provided projections, forecasts or the accounting services to these entities or investors? Yes No

c. If YES to a. or b. above, please explain your answers on a separate sheet of paper.

15. Within the last five years, has your firm or any predecessor firm controlled or dispersed client funds? Yes No

If YES:

a. List total amount of client funds controlled or disbursed on an annual basis: _____

b. Is a countersignature required on all client checks issued by the firm? Yes No

If NO, please explain: _____

c. Are bank accounts for all clients reconciled by someone other than the person authorized to deposit or withdraw funds? Yes No

d. Number of firm members who disburse or control funds: _____

16. Do any members of the firm act as a business manager of any client? Yes No

If YES, please explain: _____

17. Within the last five years, has any member of the firm or any predecessor firm invested in any business of a client? Yes No

If YES, please explain: _____

18. Within the last five years, has any member of the firm or any predecessor firm invested in any non-public investment venture that a client has also invested in? Yes No

If YES, please explain: _____

19. In the past five years, has any member of the firm or predecessor firm acted as a director or officer of any client? Yes No
 If YES, please explain: _____

20. Do any members of the firm or any firm members' spouses hold an equity interest in any business enterprise for whom the firm also provides professional services, or in the past, has any member of the firm held an equity interest in any business enterprise for whom the firm also provided professional services? Yes No
 If YES, please explain on a separate sheet, including the name of the entity, the percentage of equity interest, a description of services provided and the period of time services were performed.

21. In the past five years, has any member of the firm or predecessor firm taken a financial loan from any client? Yes No
 If YES, please explain and provide the dollar value of the loan and the name of the client: _____

22. Excluding activities as a trustee or receiver, has any of the Applicant's clients, for which the Applicant performed Audit or Review Services, been the subject of bankruptcy, insolvency or receivership proceedings within the past three years? Yes No
If YES, provide the following information for each client. Note: Please indicate the type of bankruptcy, whether services continue to be performed, whether services are done pursuant to court appointment and the type of business. Use additional sheets of paper if necessary:

Client's Annual Sales	Services Rendered by your Firm	Date Became a Client	Date of Bankruptcy, Insolvency, etc.	Projected Fees this Year	Was an Engagement Letter Used?	Was a Going Concern Letter Issued?
\$					<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
\$					<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
\$					<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

23. Does the Applicant maintain a diary or "tickler" system to ensure that tax filings are made on time? Yes No

24. Other than for tax services, during the past three years, has the Applicant sued to collect fees? Yes No
If YES, please provide the following information, using additional sheets of paper, if necessary:

Services Rendered	Fee Amount	Suit Date	Outcome	Still a client?
	\$			<input type="checkbox"/> Yes <input type="checkbox"/> No
	\$			<input type="checkbox"/> Yes <input type="checkbox"/> No

25. Within the last five years, have any Professional Services been performed for clients involved in entertainment or professional sports? Yes No
If YES, on a separate piece of paper, list the industry of each client, the approximate annual income of the client and describe the services you have or will perform for the client.

26. Within the last five years, has any current or past firm personnel (a) had his/her accounting license suspended or revoked; (b) been subject to any investigation, reprimand, disciplinary action, criminal penalty or fine; or (c) been indicted or convicted of any felony charge? Yes No
If YES, provide details on your letterhead.

27. Within the last five years, has any Claim(s) or suit(s) been made against the applicant firm or any current or former firm personnel or the Predecessor Firm? Yes No
If YES, complete a Claim/Potential Claim Supplemental Application.

28. Does the applicant firm, any firm personnel or the Predecessor Firm have any reasonable basis:
- a. to believe that there has been a breach of a professional duty? Yes No
 - b. to believe that the applicant firm or any firm personnel is aware of any circumstances, incidents, situations or accidents during the past five years which may result in claims being made against your firm, the Predecessor Firm, or any firm personnel? Yes No

If YES, complete the Claim/Potential Claim Supplemental Application.

29. a. Provide the professional liability insurance history for the last three years: (If not applicable, check here)

Insurance Company	Policy Period	Limit of Liability	Deductible	Defense Outside the Limits	Premium	Retroactive Date
				<input type="checkbox"/> Yes <input type="checkbox"/> No		
				<input type="checkbox"/> Yes <input type="checkbox"/> No		
				<input type="checkbox"/> Yes <input type="checkbox"/> No		

- b. Has your firm, or any Principal, Partner, Officer or Director of any predecessor firms, ever been declined for Professional Liability Insurance coverage or has any such coverage ever been canceled or non-renewed? (Not applicable to Missouri applicants.) Yes No

If YES, provide details: _____

- c. Has the applicant firm or the Predecessor Firm ever purchased an Extended Reporting Period? Yes No

If YES, applicable firm name: _____

Effective date: _____ Length of Coverage: _____ months

Has the endorsement been renewed? Yes No

If YES, how many times? _____

30. Indicate desired limit of liability and deductible:

LIMIT OF LIABILITY (each claim/aggregate)

- \$100,000/\$200,000
- \$100,000/\$250,000
- \$250,000/\$250,000
- \$250,000/\$500,000
- \$500,000/\$500,000
- \$500,000/\$1,000,000
- \$750,000/\$750,000
- \$1,000,000/\$1,000,000
- \$1,000,000/\$2,000,000
- \$2,000,000/\$2,000,000
- \$3,000,000/\$3,000,000
- \$4,000,000/\$4,000,000
- \$5,000,000/\$5,000,000
- \$ _____

DEDUCTIBLE (each claim)

- \$ 500
- \$ 1,000
- \$ 5,000
- \$10,000
- \$15,000
- \$20,000
- \$25,000
- \$50,000
- \$ _____

THE APPLICANT REPRESENTS THAT THE ABOVE STATEMENTS ARE TRUE AND CORRECT TO THE BEST OF HIS OR HER KNOWLEDGE, AND THAT NO MATERIAL OR RELEVANT FACTS HAVE BEEN SUPPRESSED OR MISSTATED AND AGREE THAT THE POLICY, IF ISSUED, WILL BE ISSUED ON THE RELIANCE OF SUCH REPRESENTATIONS.

Applicant acknowledges a continuing obligation to report to us or your agent as soon as practicable any material changes in the facts or statements above, and in each supplementary application, which applicant becomes aware after signing the application.

The JamisonPro Accountants Professional Liability Insurance Program has been organized as a Purchasing Group located and domiciled in New Jersey, pursuant to legislation enacted by Congress known as the Federal Liability Risk Retention Act of 1986. You will automatically become a member of the Purchasing Group once your completed application has been approved and your premium payment has been received.

Completion of application or tendering of premium does not bind coverage. Application is subject to the company's guidelines. Applicant's acceptance of company's quotation is required prior to binding coverage and policy issuance. It is agreed that this application shall be the basis of the contract of insurance should a policy be issued and it will be attached to the policy.

FRAUD WARNING: Any person who knowingly and with the intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information or conceals for the purposes of misleading, information concerning any fact material thereto commits a fraudulent insurance act, which is a crime and subjects the person to criminal and civil penalties. **Not applicable in Nebraska, Oregon and Vermont.**

NOTICE TO COLORADO APPLICANTS: It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance, and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete, or misleading facts or information to a policy holder or claimant for the purpose of defrauding or attempting to defraud the policy holder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado Division of Insurance within the Department of Regulatory Agencies.

WARNING TO DISTRICT OF COLUMBIA APPLICANTS: It is a crime to provide false or misleading information to an insurer for the purpose of defrauding the insurer or any other person. Penalties include imprisonment and/or fines. In addition, an insurer may deny insurance benefits if false information materially related to a claim was provided by the applicant.

NOTICE TO LOUISIANA APPLICANTS: Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.

NOTICE TO MAINE APPLICANTS: It is a crime to knowingly provide false, incomplete or misleading information to an insurance company for the purpose of defrauding the company. Penalties may include imprisonment, fines or a denial of insurance benefits.

NOTICE TO MARYLAND APPLICANTS: Any person who knowingly and willfully presents a false or fraudulent claim for payment of a loss or benefit or who knowingly and willfully presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.

NOTICE TO MINNESOTA APPLICANTS: A person who files a claim with intent to defraud or helps commit a fraud against an insurer is guilty of a crime.

NOTICE TO OHIO APPLICANTS: Any person who knowingly and with intent to defraud any insurance company files an application for insurance or statement of claim containing any materially false information or conceals for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act, which is a crime and subjects such person to criminal and civil penalties.

NOTICE TO OKLAHOMA APPLICANTS: Any person who knowingly, and with intent to injure, defraud or deceive any insurer, makes any claim for the proceeds of an insurance policy containing any false, incomplete or misleading information is guilty of a felony.

NOTICE TO RHODE ISLAND APPLICANTS: Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.

FRAUD WARNING (APPLICABLE IN TENNESSEE, VIRGINIA AND WASHINGTON):

It is a crime to knowingly provide false, incomplete, or misleading information to an insurance company for the purpose of defrauding the company. Penalties include imprisonment, fines, and denial of insurance benefits.

I/We hereby declare that the above statements and particulars are true and I/We agree that this application shall be the basis of the contract with the insurance company.

Applicant's Signature/Title: _____ Date: _____
(Must be signed by an authorized Owner, Partner or Officer)

Print Applicant's Name: _____ Title: _____

Producer: _____

Iowa Licensed Agent (If applicable): _____

National Casualty Company

Madison, Wisconsin

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Claim/Potential Claim Supplemental Application

(To be completed in conjunction with the Accountants Professional Liability Insurance Policy Application)

INSTRUCTIONS:

- This form is to be completed by an applicant or Insured who has been involved in any Claim or suit or is aware of a Potential Claim, which may give rise to a Claim.
- Complete one form for each Claim or Potential Claim. Attach additional sheets as needed; however, DO NOT ATTACH COPIES OF SUIT PAPERS.
- Please type or print in ink.

1. Firm/Applicant Name: _____

2. Full name of individual(s) involved in the Claim/Potential Claim: _____

3. Additional defendants: _____

4. Full name of claimant: _____

5. Indicate whether: CLAIM/SUIT; or POTENTIAL CLAIM

6. Date of alleged act: _____ / _____ / _____

7. Date applicant was notified of Claim/Potential Claim: _____ / _____ / _____

8. If pending Claim or Suit; Claimant's settlement demand: \$ _____

Defendant's offer for settlement: \$ _____

Insurance Company responding to Claim/Potential Claim: _____

Insurer's loss reserve: \$ _____ Defense costs paid to date: \$ _____

9. If closed; Date closed: _____ / _____ / _____

Total loss paid including Damages and Claim Expenses: \$ _____

Deductible amount paid: \$ _____

10. Description of Claim, suit or Potential Claim including the type and extent of injury or damage allegedly sustained:

11. Explain what action has been taken to prevent recurrence of a similar Claim: _____

12. Are additional sheets attached? Yes No

I/We hereby declare that the above statements and particulars are true and I/We agree that this supplemental application shall become a part of the applicant's professional liability application and is subject to the same representations and conditions.

Applicant Signature: _____ Date: _____

Signature of Owner/Partner

Print Name: _____ Title: _____

Agent's License Number: _____

(Applicable to Florida agents only.)

4. Has a "going concern" ever been issued on any audit reports for any of the Financial Institutions listed in Question #1 above? Yes No
If "Yes," provide the name of the Institution(s) and years issued. _____

5. Provide the names of the accountants performing services for the clients listed in Question #1 above and their respective year's experience in handling such matters. _____

6. Describe how staffing requirements are determined and how staff is supervised for audit work. _____

7. a. Describe how the firm plans and designs audits of Financial Institutions. (Description should include how the firm evaluates the internal controls of the Financial Institution.) _____

b. Is a questionnaire used? Yes No
If "Yes," provide a sample.

8. Provide a representative copy of the firm's engagement letter with respect to Financial Institution Audits or Review. If none is used, provide an explanation. _____

9. Has the RTC, OTS, OCC< FSLIC, FDIC or any of the successors filed any lawsuits or is any litigation (including shareholder derivative action) pending against any director or officer of the Financial Institution listed in Question #1 above?..... Yes No
If "Yes," please provide complete details. _____

10. As respects those clients listed on Question #1 above, has any present or former member of the Applicant now or in the past:

a. Served as an officer, director, trustee or partner of any such client? Yes No

b. Held any equity or financial interest in any such client? Yes No

c. If "Yes" to A. or B. above, provide a brief explanation including the firm member's capacity *, and any equity / financial interest if applicable: _____

***Specify: Officer, Director, Shareholder, Committee Person, Partner, Other**

11. Describe the steps the firm has taken to minimize the potential conflicts of the interest in relation to Question #10 above: _____

I/We hereby declare that the above statements and particulars are true and I/We agree that this supplemental application shall become a part of the applicant's professional liability application and is subject to the same representations and conditions.

Applicant Signature: _____ Date: _____
(Signature of Officer/Director/Partner or Owner)

Print Name: _____ Title: _____

Producer: _____

Agent's Name: _____ Agent's License Number: _____
(Applicable to Florida agents only.)

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SEC/PUBLIC CLIENT SUPPLEMENTAL APPLICATIONS

(To be completed in conjunction with the Accountants Professional Liability Insurance Policy Application)

This supplemental application must be completed by any firm which provides **Professional Services**: (a) in connection with the registration, sale or offering of securities for clients; or (b) to publicly-traded clients.

All Questions Must be Fully Answered

Name of Applicant: _____

General Information

1. Is the applicant a member of the AICPA Firm Securities Practice Section? Yes No
2. Is the applicant a member of the AICPA Public Companies Practice Section? Yes No
3. Date of last Peer Review: ____ / ____ / ____ Was the review unqualified? Yes No
If "No," you must provide a copy of the Peer Review, and describe on a separate sheet of paper, the steps initiated to correct the situation.
4. Does the Applicant maintain a reference library which includes accounting legislation material pertaining to all fields in which the Applicant performs securities services? Yes No

Risk Management

A. Client Identification and Evaluation

1. Does the Applicant utilize a formal client evaluation procedure for clients that retain the Applicant in connection with any securities matter or public audit engagement? Yes No
2. Does the Applicant use an engagement letter with each new client that retains the Application in connection with any securities matter or public audit engagement? Yes No
3. Does the Applicant utilize a client retention review procedure, each year, for clients that retain the Applicant in connection with any securities matter or any public audit engagement? Yes No
4. Does the Applicant have a written procedure which requires an annual review to determine if its independence is impaired with respect to each of its clients that retain the Applicant in connection with any securities or any public audit engagement? Yes No
If "No" to any of the above questions, please attach a full explanation on a separate sheet of paper.

B. Potential Conflicts

1. Does the Applicant have a policy which prohibits an accountant with an investment in a client or who serves as the director, officer or general or limited partner of a client from working on a securities matter or public audit engagement for such client? Yes No
2. Does the Applicant have a policy which prohibits its accountants and staff from participating in the securities selling process (e.g. prohibiting participation in marketing meetings or calls involving prospective investors)? Yes No
3. Does the Applicant have a procedure to prevent the improper use of material inside information and/or the tipping of such information by its accountant and staff? Yes No

4. Does the Applicant have a policy prohibiting any arrangement where a securities client pays for the Applicant's services with client securities? Yes No

If "No" to any of the above questions, please attach a full explanation on a separate sheet of paper.

Security Exchange Commission Practices (SEC) (If applicable)

1. Complete the following table with respect to the issuance or sale of securities, including: public offerings (PO), private placements (PP), syndications (S), municipal financing (M), tender offers (TO), and exchange offers (XO), for which the Applicant firm rendered accounting services during the past twenty-four (24) months, or accounting services, for which a filing is expected to be made within the next ninety (90) days. If other (O), please explain.

Name of Client	Date of Issuance	Type of Offering (above)	Gross Proceeds of Offering	Date of Incorporation/Formation	Type of Business	Any Applicant with Investment Interest (I) or Directorship (D)		Tenure of Client
						Name of Applicant	I/D	

2. Does the Applicant utilize a second-partner (or manager) review on matters governed by the Securities Law? Yes No

If "No," please explain below, using a separate sheet of paper if needed:

3. Does the Applicant use management letter on matters governed by the securities law? Yes No

If "No," please explain below, using a separate sheet of paper if needed:

4. Complete the following table for all CPAs engaged in SEC Practice:

Name of CPA	Years of Accounting Experience	CPE Credits Past Three (3) Years	SEC CPE Credits Past Three (3) Years	Prior Experience With Regulatory Agency	Professional Society Committee Service

5. How many hours does the applicant require its securities accountants to participate in continuing professional education seminars on securities developments each year? _____

Public Audit Practices (If applicable)

Complete the following table with respect to each Public Audit client:

Name of Client	Current Client Sales & Earnings	Client Industry	Date of Client Incorporation/ Formation	How Long A Client	Firm's Annual Fees From Client

1. Do each of the above named clients have an audit committee? Yes No

If "No," please explain, using a separate sheet of paper if needed:

2. Have any of the above named clients changed auditors in the past five (5) years? Yes No

If "Yes," please explain, using a separate sheet of paper if needed:

3. Does the Applicant utilize a second-partner (or manager) review on public audit engagements? Yes No

If "No," please explain, using a separate sheet of paper if needed:

4. Does the Applicant utilize a customized audit plan on public audits governed by the securities laws? Yes No

I/We hereby declare that the above statements and particulars are true and I/We agree that this supplemental application shall become a part of the applicant's professional liability application and is subject to the same representations and conditions.

Applicant Signature: _____ Date: _____

Signature of Officer/Director/Partner or Owner

Print Name: _____ Title: _____

Producer: _____

Agent's Name: _____ Agent's License Number: _____

(Applicable to Florida agents only.)

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Accountants Professional Liability Non-Public Audit Client Supplemental Application

(To be completed in conjunction with the Accountants Professional Liability Insurance Policy Application)

Name of Applicant: _____

You must complete this Supplemental Application if audit engagements are performed for non-public company clients or, if you performed audit engagements for non-public company clients in the past year.

1. Please identify industries of clients served, the number of audits performed, estimated percentage of total audit fees, number of clients with assets over \$5,000,000 and the number of clients with net losses for the last fiscal year end:

Client Industry	Number of Audits	Estimated Percentage of Total Audit Fees	Number of Clients with Assets over \$5,000,000	Number of Clients with Net Loss for Last Fiscal Year End
<input type="checkbox"/> Agribusiness		%		
<input type="checkbox"/> Airlines		%		
<input type="checkbox"/> Automobile/Vehicle Dealers/Rental		%		
<input type="checkbox"/> Benefit Plan		%		
<input type="checkbox"/> Broker Dealers <i>(If any, please complete the Financial Institution Supplemental Application)</i>		%		
<input type="checkbox"/> Casinos		%		
<input type="checkbox"/> Construction		%		
<input type="checkbox"/> Entertainment/Sports		%		
<input type="checkbox"/> Financial Institutions <i>(If any, please complete the Financial Institution Supplemental Application)</i>		%		
<input type="checkbox"/> Government/Municipality		%		
<input type="checkbox"/> Health Care Institutions		%		
<input type="checkbox"/> Investment Companies		%		
<input type="checkbox"/> Insurance Companies <i>(If any, please complete the Financial Institution Supplemental Application)</i>		%		
<input type="checkbox"/> Manufacturing		%		
<input type="checkbox"/> Mass Media		%		
<input type="checkbox"/> Mining/Oil and Gas		%		
<input type="checkbox"/> Not For Profits		%		
<input type="checkbox"/> Professionals—Health Care		%		
<input type="checkbox"/> Professionals—Non Health Care		%		
<input type="checkbox"/> Real Estate		%		

NOTICE TO FLORIDA APPLICANTS:

Any person who knowingly and with intent to injure, defraud, or deceive any insurer files a statement of claim or an application containing any false, incomplete, or misleading information is guilty of a felony in the third degree.

SIGNATURE AND AUTHORIZATION

This Supplemental Application must be signed and dated by a Principal or Officer of the Applicant Firm. Signing this Supplemental Application will not bind nor obligate the Company to complete this insurance, but it is agreed the applicant's responses to the questions contained in this Supplemental Application, as well as all attachments, are material and the underwriting Company will rely on these responses and information in the event a policy is issued.

Applicant Signature: _____ Date: _____
(Signature of Authorized Officer/Partner or Owner)

Print Applicant's Name: _____ Title: _____

Producer's Name: _____

Agent Name: _____ Agent License Number: _____
(Applicable to Florida Agents Only)

Iowa Licensed Agent: _____
(Applicable to Iowa Agents Only)

Producer's Signature: _____ Date: _____
(Applicable to New Hampshire Producers Only)