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Prudential Policy Unit,  
International Credit Institutions,  
Financial Regulator,  
PO Box 9138,  
College Green,  
Dublin 2,  
Ireland.

30<sup>th</sup> June 2010



**Re: Consultation Paper CP 41:  
Corporate Governance Requirements for Credit institutions and Insurance  
Undertakings**

Dear Sir/Madam,

Everest Reinsurance Company (Ireland) Limited supports the DIMA response to the Financial Regulator's consultation paper CP41 on corporate governance requirements for credit institutions and insurance undertakings.

Yours faithfully,

Nigel Edwards-Smith  
Managing Director