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May 9, 2022

Board of Directors  
Sons of Norway  
Minneapolis, Minnesota

In planning and performing our audit of the statutory financial statements of Sons of Norway (the Society) as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the statutory financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. Accordingly, we do not express an opinion on the effectiveness of the Society's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider unremediated material weaknesses, as previously defined as of December 31, 2021. However, unremediated material weaknesses may exist that were not identified.

This communication is intended solely for the information and use of management, the Audit Committee, the Board of Directors, others within the organization, and state insurance departments to whose jurisdiction the Society is subject, and is not intended to be, and should not be, used by anyone other than these specified parties.

*RSM US LLP*

The engagement partner, Jim Richardson, has served in that capacity with respect to the Society since 2019.

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