

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

Filing Date: **1999-07-27** | Period of Report: **1999-07-22**  
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FILER

**C M LIFE INSURANCE CO**

CIK: **883232** | IRS No.: **060304620** | State of Incorpor.: **CT** | Fiscal Year End: **1231**  
Type: **8-K** | Act: **34** | File No.: **033-45123** | Film No.: **99670895**  
SIC: **6311** Life insurance

Mailing Address  
*140 GARDEN STREET  
HARTFORD CT 06154*

Business Address  
*140 GARDEN STREET  
MAIL STOP 326  
HARTFORD CT 06154  
2039876500*

SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): July 22, 1999

C.M. LIFE INSURANCE COMPANY

-----  
(Exact name of registrant as specified in its charter)

CONNECTICUT

333-2347

06-1041383

-----  
(State or other jurisdiction  
of incorporation)

-----  
(Commission  
File Number)

-----  
(IRS Employer  
Identification No.)

140 Garden Street  
Hartford, CT 06154-0002

-----  
(Address of principal executive offices)

(860) 987-6500

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(Registrant's telephone number, including area code)

Not Applicable

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(Former name or former address, if changed since last report.)

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

- (a) Effective on July 22, 1999, the Board of Directors of C.M. Life Insurance Company ("CM Life") dismissed PricewaterhouseCoopers LLP ("PwC") as its independent certified public accountants and auditors. During CM Life's two most recent fiscal years and the subsequent period to July 22, 1999, CM Life and PwC did not have any disagreements on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure. Further, PwC did not advise CM Life of any

reportable event during that same period.

PwC's reports on CM Life's financial statements during CM Life's two most recent fiscal years do contain an adverse opinion based on the financial statements not being prepared in accordance with generally accepted accounting principles ("GAAP"). CM Life prepares its financial statements in conformity with the statutory accounting practices of the National Association of Insurance Commissioners ("NAIC") and the accounting practices prescribed or permitted by the Department of Insurance of the State of Connecticut. Since CM Life does not prepare its financial statements in accordance with GAAP, the opinion states that the financial statements do not present fairly, in conformity with GAAP, CM Life's financial position, the results of its operations or its cash flows.

During CM Life's two most recent fiscal years, PwC 's reports on CM Life also state that the financial statements do present fairly, in all material respects, CM Life's financial position, the results of its operations and its cash flows on the basis of statutory accounting.

- (b) Effective July 22, 1999, the Board of Directors of CM Life appointed Deloitte & Touche LLP as its independent certified public accountants and auditors.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this Current Report on Form 8-K to be signed on its behalf by the undersigned hereto duly authorized.

C.M. LIFE INSURANCE COMPANY

Date: July 27, 1999

By: /s/ Lawrence V. Burkett, Jr\*

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Lawrence V. Burkett, Jr.  
Director, President and Chief Executive  
Officer

/s/ Richard M. Howe

On July 27, 1999, as Attorney-in-Fact pursuant to  
a power of attorney.

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\*Richard M. Howe

EXHIBITS

- 1 Letter from PricewaterhouseCoopers LLP to the Commission

Exhibit 1

July 26, 1999

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, DC 20549

Commissioners:

We have read the statements made by C.M. Life Insurance Company (copy attached), which we understand will be filed with the Commission, pursuant to Item 4 of Form 8-K, as part of the Company's Form 8-K report dated July 27, 1999. We agree with the statements concerning our Firm in such Form 8-K.

Very truly yours,

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP