



Wisconsin Office of the
COMMISSIONER OF INSURANCE
FINANCIAL REGULATION

Tony Evers, Governor of Wisconsin
Nathan Houdek, Commissioner of Insurance

September 22, 2026

VIA E-MAIL

Thomas J. Nichols, Esq.
Director and Chair of Audit Committee
Meissner Tierney Fisher & Nichols S.C.
111 East Kilbourn Avenue, 19th Floor
Milwaukee, WI 53202
414-273-1300

Re: Case No. 26-C46939 – In the Matter of the Acquisition of Control of SU Insurance Company by
Polaski Family Trust

Dear Mr. Nichols:

Enclosed is a copy of the Final Decision and Order in the above-referenced matter.

Any appeal to circuit court for review of this Final Decision must be served on the Commissioner of Insurance, 101 East Wilson Street, Madison, Wisconsin 53707.

Sincerely,

A handwritten signature in cursive script that reads "Amy J. Malm".

Amy J. Malm
Hearing Examiner

Enclosure