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December 19, 2000

VIA E-MAIL AND CONFIRMATION VIA FACSIMILE

Guenther Ruch
Administrator, Division of Regulation and Enforcement
Office of the Commissioner of Insurance
121 East Wilson Street
P.O. Box 7873
Madison, WI 53707-7873

Re: Blue Cross Conversion – Change in Foundation Name

Dear Mr. Ruch:

Per our discussion this morning, we have planned on changing the name of the foundation, which is contemplated as part of the plan of conversion, from “Blue Cross & Blue Shield United of Wisconsin Public Health Foundation, Inc.” to “Wisconsin United for Health Foundation, Inc.” As you know, a change in the foundation’s name is required under the Commissioner’s Order, and I am seeking confirmation from OCI that the revised name is acceptable since a number of anticipated filings will need to refer to the foundation’s name. I appreciate your earliest response.

Sincerely,

Thomas M. Rose

cc: Stephen E. Bablitch, Blue Cross & Blue Shield United of Wisconsin
Joseph C. Branch, Foley & Lardner