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VIA HAND DELIVERY

Rebecca L. Easland, Director
Bureau of Financial Analysis and Examinations
Office of the Wisconsin Commissioner of Insurance
125 South Webster
Madison, Wisconsin 53703-3474

Re: In the Matter of Acquisition of Control of Dean Health Insurance, Inc. and Dean Health Plan, Inc. by SSM Health Care Corporation and FPP, Inc.

Dear Ms. Easland:

Enclosed for filing please find the Form A, by SSM Health Care Corporation and FPP, Inc., as Applicants, for approval of the acquisition of control of Dean Health Insurance, Inc. and Dean Health Plan, Inc., the Domestic Insurers.

For your convenience, we are also providing you with a working copy of the filing for your review.

We appreciate the opportunity to meet with members of the OCI staff to review this filing and answer their preliminary questions. Please let us know if there is anything more we can do to assist you with your review.

Very truly yours,

Anne E. Ross

cc: William P. Thompson, SSM Health Care Corporation
Lon E. Sprecher, Dean Health Plan, Inc.
John W. Dillane, Greensfelder, Hemker & Gale, P.C.
Thomas N. Kirschbaum, Dean Health Systems, Inc.
Christine C. Senty, Dean Health Plan, Inc.

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