



**BlueCross & BlueShield  
United of Wisconsin**

An independent licensee of the Blue  
Cross and Blue Shield Association

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March 8, 2000

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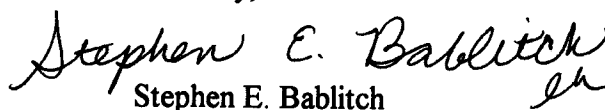
Dear Steven:

This letter is in further response to your letter dated February 24, 2000. I previously responded to question number 2 by sending you the minutes of the September 29, 1999 Board of Directors meeting. Further, it is my understanding that Bart Reuter of Foley & Lardner sent you an e-mail with the most current resumes of our proposed Foundation Board members. Out of an excess of caution we are taking the further step of contacting each of the proposed Board members to make sure that the resumes they sent us, which you now have, are complete and current.

In response to your question number 3 regarding the name of the proposed foundation, it is our preference that the foundation's name as it appears in our original filing remain as the name of the foundation. In your letter you state that the foundation should be independent of BlueCross & BlueShield United of Wisconsin. Although the foundation will be independent of BCBSUW, the source of the funds is BCBSUW. It was the decision of the BCBSUW Board of Directors to file the plan of conversion, which then allowed the company to contribute 100% of the equity value of the company to the foundation. In choosing this name it was the intention and hope of our Board of Directors that the name of the Foundation would acknowledge the source of the funds.

Finally, we received from the Internal Revenue Service the ruling that grants the foundation 501(c)(4) status. As you will recall, the filing was made in the name of the BlueCross & BlueShield United of Wisconsin Public Health Foundation. Any changes to the name will require a resubmission to the IRS.

Sincerely,

  
Stephen E. Bablitch

SEB/lh  
Junior letter 3-8-2000