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Corporate & Financial Regulation

APR 27 2012

Pennsylvania  
Insurance Department

UPE  
120 Fifth Avenue  
Pittsburgh, PA 15222  
(412) 544-8529

Edward A. Bittner, Jr.

April 27, 2012

Robert Brackbill, Jr.  
Chief, Company Licensing Division  
Bureau of Company Licensing and Financial Analysis  
Office of Corporate and Financial Regulation  
Pennsylvania Insurance Department  
13th Floor, Strawberry Square  
Harrisburg, PA 17120

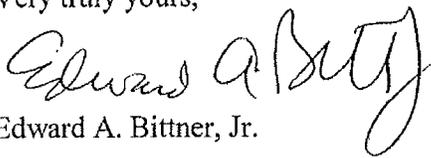
**Re: UPE Non-Confidential Responses to Information Requests**

Dear Mr. Brackbill:

Attached please find the following original non-confidential Responses filed by UPE in response to Information Request numbers 4.4.3.4, 4.6.7, 4.6.11, 5.1.2, 5.3.2.1 and 5.3.2.2.

Also attached are non-confidential supplemental Responses Information Request numbers 3.5 and 4.3.7.

Very truly yours,

  
Edward A. Bittner, Jr.