

**BEFORE THE INSURANCE DEPARTMENT
OF THE
COMMONWEALTH OF PENNSYLVANIA**

**Statement Regarding the Acquisition of Control of or Merger with
Domestic Insurers:**

**Hospital Service Association of Northeastern Pennsylvania
d/b/a Blue Cross of Northeastern Pennsylvania;
First Priority Life Insurance Company, Inc.;
HMO of Northeastern Pennsylvania, Inc.,
d/b/a First Priority Health**

By Highmark Inc.

**HIGHMARK INC. (“Highmark”) RESPONSE TO INFORMATION
REQUEST 5.3.14 FROM
THE PENNSYLVANIA INSURANCE DEPARTMENT**

REQUEST 5.3.14:

**Provide a full and complete copy of any tax opinions or analyses of taxation
issues concerning the Transaction that have been or will be obtained.**

RESPONSE:

Highmark certifies as follows:

It has not obtained nor does it plan to obtain any written tax opinions or analyses of tax issues concerning the Transaction. The Transaction is expected to qualify as a tax free reorganization under Internal Revenue Code Section 368. Because the transaction form is commonly employed in tax-free reorganizations, Highmark also has not prepared or received any written analyses of tax issues concerning the Transaction.

**Highmark Inc.
Fifth Avenue Place
120 Fifth Avenue
Pittsburgh, PA 15222**