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Edward A. Bittner, Jr.

RECEIVED
Corporate & Financial Regulation

APR 10 2012

Pennsylvania
Insurance Department

April 10, 2012

Stephen J. Johnson, CPA
Deputy Insurance Commissioner
Office of Corporate Financial Regulation
Pennsylvania Insurance Department
1335 Strawberry Square
Harrisburg, PA 17120

Re: March 27, 2012 letter regarding UPE Responses relating to the
Application of UPE for Approval of Acquisition of Control of Highmark Inc.
and its Pennsylvania Domiciled Insurance Subsidiaries

Dear Mr. Johnson:

We are writing in response to your March 27, 2012 letter requesting certain supplemental information with respect to Responses filed by UPE to various Information Requests from the Pennsylvania Insurance Department ("Department") as follows:

Requests 2.4.3.1-7: (C): A supplemental filing will be made by UPE shortly after the filing of this letter addressing the issue raised in the March 27 letter.

Request 2.4.3.9: (C): A supplemental filing will be made by UPE shortly after the filing of this letter addressing the issues raised in the March 27 letter.

Request 3.1: (D): A supplemental filing will be made by UPE shortly after the filing of this letter addressing the issues raised in the March 27 letter. A Response to the March 13, 2012 letter has previously been filed.

Request 4.2.13: (D): A supplemental filing will be made by UPE shortly after the filing of this letter addressing the issues raised in the March 27 letter.

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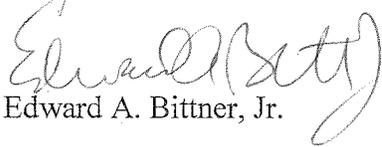
- Request 4.3.10: (C): A supplemental filing will be made by UPE shortly after the filing of this letter addressing the issues raised in the March 27 letter.
- Request 4.4.2.1: (C): A supplemental filing will be made by UPE shortly after the filing of this letter addressing the issues raised in the March 27 letter.
- Request 4.4.4: (C): A supplemental filing will be made by UPE shortly after the filing of this letter addressing the issues raised in the March 27 letter.
- Request 5.1.1.6: (C): A supplemental filing will be made by UPE shortly after the filing of this letter addressing the issues raised in the March 27 letter.
- Request 5.2.5.2: (D): A supplemental filing will be made by UPE shortly after the filing of this letter addressing the issues raised in the March 27 letter.
- Request 6.1: (D): A supplemental filing will be made by UPE shortly after the filing of this letter addressing the issues raised in the March 27 letter.

Affirmative Statements:

UPE's review of its Response to Request 4.1.2 does not indicate any use of the phrases referenced in the letter. The statements in the Response to Request 4.1.2 are affirmative statements.

UPE will continue to make filings relating to the various Requests as information becomes available and various Responses will be supplemented as information is prepared.

Very truly yours,



Edward A. Bittner, Jr.