

**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 5.3.11 FROM  
THE PENNSYLVANIA INSURANCE DEPARTMENT**

**REQUEST 5.3.11:**

**Discuss any changes to the tax status of any Highmark Entity or BCNEPA Entity as a result of the Transaction or anticipated within the next 5 years.**

**RESPONSE:**

Highmark certifies that to the best of its knowledge, information and belief, it does not anticipate that there will be any changes to the tax status of any Highmark Entity or BCNEPA Entity as a result of the Transaction or within the next 5 years.

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