

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

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

Highmark Inc.; First Priority Life Insurance Company, Inc.;
Gateway Health Plan, Inc.; Highmark Casualty Insurance Company;
Highmark Senior Resources Inc.; HM Casualty Insurance Company;
HM Health Insurance Company, d/b/a Highmark Health Insurance Company;
HM Life Insurance Company; HMO of Northeastern Pennsylvania, Inc.,
d/b/a First Priority Health; Inter-County Health Plan, Inc.;
Inter-County Hospitalization Plan, Inc.; Keystone Health Plan West, Inc.;
United Concordia Companies, Inc.; United Concordia Dental Plans of Pennsylvania, Inc.;
United Concordia Life and Health Insurance Company

By UPE, a Pennsylvania nonprofit corporation

**RESPONSE TO PID INFORMATION REQUEST 4.3.15 FROM THE
PENNSYLVANIA INSURANCE DEPARTMENT**

REQUEST 4.3.15:

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:

Neither UPE nor Highmark has obtained and except as contemplated by the Affiliation Agreement neither expects to obtain any tax opinions with respect to the Transaction. UPE and Highmark did receive advice from tax counsel with respect to the structuring of the Transaction. The analysis of the tax issues is set forth in the Applications for Recognition of Exemption (Forms 1023) which were filed by UPE and UPE Provider Sub and which have been provided in response to question 5.1.1.7.

UPE
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