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WY. INSURANCE DEPT.

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March 24, 2015

Commissioner Tom Glause  
Wyoming Insurance Department  
106 East 6<sup>th</sup> Avenue  
Cheyenne, WY 82002

RE: Report of Financial Examination as of December 31, 2013

Dear Commissioner Glause:

WINhealth is in receipt of the recently issued exam report for the period ending December 31, 2013. I have read the examination report and considered each of the findings. WINhealth does not disagree with the Department's recommendations. Any issues that have not already been addressed by the company will be addressed in the near future.

As always, I appreciate the professionalism with which your examiners conducted the examination. I look forward to our continued relationship.

Sincerely,

A handwritten signature in black ink, appearing to read 'Stephen K. Goldstone'.

Stephen K. Goldstone  
President and Chief Executive Officer

SKG/