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April 4, 2011

Mr. Scott Schufman
Chief Financial Officer
Metropolitan Health Plan
Minneapolis Grain Exchange Building
400 South Fourth Street
Minneapolis, MN 55415

Dear Mr. Schufman:

In accordance with your request, we are attaching the accompanying PDF file, which contains an electronic final version of the statutory financial statements of Metropolitan Health Plan as of December 31, 2010 and 2009. We understand that your request for the electronic copy has been made as a matter of convenience. You understand that electronic transmissions are not entirely secure and that it is possible for confidential financial information to be intercepted by others.

These statutory financial statements and our report(s) on them are not to be modified in any manner. This final version supersedes all prior drafts. Any preliminary draft version of the statutory financial statements previously provided to you in an electronic format should be deleted from your computer, and all printed copies of any superseded preliminary draft versions should likewise be destroyed.

Professional standards and our firm policies require that we perform certain additional procedures whenever our reports are included, or we are named as accountants, auditors or "experts," in a document used in a public or private offering of equity or debt securities. Accordingly, as provided for and agreed to in the terms of our arrangement letter, Metropolitan Health Plan will not include our reports, or otherwise make reference to us, in any public or private securities offering without first obtaining our consent. Any request to consent is also a matter for which separate arrangements will be necessary. After obtaining our consent, Metropolitan Health Plan also agrees to provide us with printer's proofs or masters of such offering documents for our review and approval before printing, and with a copy of the final reproduced material for our approval before it is distributed. In the event our auditor/client relationship has been terminated when Metropolitan Health Plan seeks such consent, we will be under no obligation to grant such consent or approval.

Thank you for the opportunity to serve you.

Sincerely,

A handwritten signature in cursive script that reads "Steve Draxler".

Steven. J. Draxler, Director
[Redacted]

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Attachment