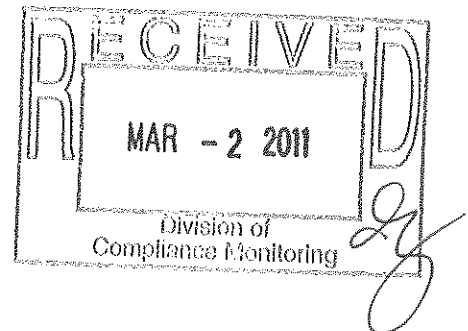


Sanford Health Plan
PO Box 91110
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SANFORD
HEALTH PLAN

February 25, 2011

Dedra Johnson
Managed Care Section
Minnesota Department of Health
PO Box 64882
St Paul, MN 55164-0882



RE: Disclosure of Executive Compensation per 62Q.64

Dear Dedra,

Sanford Health Plan of Minnesota is a non-profit HMO. As such, we file an 1120 Corporate Tax Return instead of the 990 tax form. In addition, Sanford Health Plan of Minnesota's annual premiums for 2010 were \$2,738,498 under the \$10 million filing requirement. Lastly, Sanford Health Plan of Minnesota does not have employees as we purchase these services from Sanford Health Plan. Therefore, we have no salary disclosure in 2010 for the top five highest salaries or in excess of \$50,000.

Should you need additional information, please contact me at 605.328.7226.

Sincerely,

A handwritten signature in black ink, appearing to read "Denise Berg".

Denise Berg
Financial Analyst