SUBJECT: 2000 Financial Reporting

Enclosed are the Office of Personnel Management's (OPM) requirements for preparing your 2000 financial reports. This reporting is a requirement of your plan's participation in the Federal Employees Health Benefits Program (FEHBP).

Enclosure A pertains to the financial information we require from you. Please compare the financial data with your records. Unless there is a difference, the amount shown in "total" is the amount you should show in your accounting reports as the accrual basis subscription income for contract year 2000.

Enclosure B is the FEHBP Reporting Package for Community-Rated Health Benefits Carriers. It contains the 2000 financial reporting requirements.

Thank you in advance for your timely and accurate financial submission. If you have questions about this letter, contact Zaffar Shaffi of the Benefits Accounting Branch on 202/606-4189.

Sincerely,

Abby L. Block
Assistant Director
for Insurance Programs

2 Enclosures
Carrier Name Code:

The Office of Personnel Management's records show the following financial information for the period ending December 31, 2000. Please compare the payments to your records and notify us of any differences.

### 1. PROGRAM INCOME

<table>
<thead>
<tr>
<th>Description</th>
<th>Total</th>
<th>High Option</th>
<th>Standard Option</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Premium Payments from OPM</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>b. Payments from Contingency Reserve</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>c. Accrued Income 12/31/99:</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>d. Accrued Income 12/31/00(a)</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>e. Total Program Income</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

(a) Individual                    | $0.00  | $0.00       | $0.00           |
(b) Family                         | $0.00  | $0.00       | $0.00           |
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1. **PROGRAM INCOME**

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   (a) Individual $0.00
   (b) Family $0.00
ENCLOSURE B

FEDERAL EMPLOYEES HEALTH BENEFITS PROGRAM

FINANCIAL REPORTING REQUIREMENTS

FOR COMMUNITY-RATED CARRIERS

2000
ENCLOSURE B

2000 FEHBP FINANCIAL REPORTING REQUIREMENTS

You must send to us, ninety days after the end of your fiscal year, or as soon as it available, two copies of your most recent Certified Public Accountant's Report concerning your plan's financial operations. All schedules and footnotes must be included.

If the plan had a qualified opinion, include this opinion and associated management letters.

Send one copy of the report to:

U.S. Office of Personnel Management
Financial Management Division
1900 E Street, N.W., Room 3H25
Attention: Zaffar Shaffi
Washington, D.C. 20415-0001

Send a second copy to:

U.S. Office of Personnel Management
Office of Insurance Programs
Attn: (OIP contract representative for your plan)
Insurance Contracts Division
P.O. Box 707
Washington, D.C. 20044

OTHER FINANCIAL REPORTING

The annual CPA report is the only financial reporting routinely required of your plan. From time to time, however, we may require additional revenue/expense data, usually in summary form. We will inform you in separate correspondence if we require this additional data.

If you have any questions concerning your financial reporting requirements, please contact Zaffar Shaffi on (202) 606-4189.