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February 18, 2003 *2004*

CERTIFIED MAIL NO. 7003 3110 0001 5582 2949  
RETURN RECEIPT REQUESTED

Top Hat Exemption  
Pension and Welfare Benefit Administration  
Room N-5644, U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

Re: Long-Term Incentive Plan

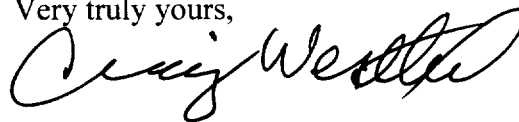
Dear Sir/Madam:

On January 14, 2004, Arkansas Blue Cross and Blue Shield, a Mutual Insurance Company, adopted the Arkansas Blue Cross & Blue Shield Long-Term Incentive Plan. The plan is an unfunded plan maintained for a select group of management and highly compensated employees. Pursuant to labor Reg. § 2520.104-23, we submit the following

1. Employer: Arkansas Blue Cross and Blue Shield, a Mutual Insurance Company  
601 South Gaines Street  
Little Rock, AR 72203  
TIN: 71-0226428
2. There is one plan. There are 28 participants in the plan.

If you have any questions concerning this matter, please let me know.

Very truly yours,



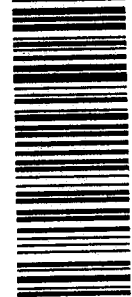
Craig Westbrook

[cwestbrook@ogsw.com](mailto:cwestbrook@ogsw.com)

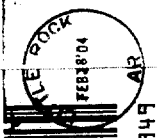
CW/kw

cc: Ms. Leslie Brown  
Mr. Richard Cooper

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