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December 21, 2006

Jacquelyn Finney  
1664 Buttercup Road  
Encinitas, California 92024

Dear Ms. Finney,

I am in receipt of your letter dated December 18, 2006, regarding KPMG and the Kaiser Foundation Helath Plan. Our office will take the issues that you have raised regarding KPMG under advisement. As the Deferred Prosecution Agreement does not expire for at least another two years, there will be sufficient time to look into the relevant matters referenced in your letter. Thank you for bringing this matter to my attention.

Yours Truly,

A handwritten signature in black ink, appearing to read "Richard C. Breeden".

Richard C. Breeden

Cc: M. Barton  
J. Cotter