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October 27, 2003

STATE OF IDAHO

Idaho Secretary of State
700 W. Jefferson #203
Boise, ID 83720-0080

**Re: Accountable Health Plans of America, Inc.
FEIN: 752540180**

C 132238
chg address

Dear Sir or Madam:

This letter is to inform you that effective August 31, 2003, American Medical Security Holdings, Inc., the former parent company of Accountable Health Plans of America, Inc. ("AHP"), sold 100% of AHP's stock to IPACQ, Inc.

As a result of the sale, the new contact person for AHP is:

Steven L. Ditman
22 Waterville Road
Avon, CT 06001
(860) 678-7877 Ext. 303

Please send all future correspondence to Mr. Ditman at the address above.

In addition, all of the former directors and officers of AHP resigned in connection with the sale, and new directors and officers were elected.

Should you require any further information from American Medical Security Holdings, Inc., please contact me at (800) 232-5432 Ext. 15424.

Very Truly Yours,

Heather J. Hietpas
Licensing Coordinator

cc: Steven Ditman