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UnitedHealth GroupSM

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May 30, 2007

David A. Johnson, M.D., FACG
President
American College of Gastroenterology
6400 Goldsboro Road, Suite 450
Bethesda, MD 20817-5846

Dear Dr. Johnson:

Mike Ile and I greatly appreciate the opportunity to have met with you, Dr. Foxx-Orenstein and Brad Stillman in Washington DC on May 22nd. We had a productive dialogue and discussed the perspectives of both the American College of Gastroenterology and UnitedHealthcare, particularly related to endoscopic services. We share common perspectives on the importance of high quality endoscopic service delivery, our mutual desire to increase our collective efforts to promote evidence-based colorectal cancer screening, and the importance of specialty society leadership to advance performance assessment and improvement.

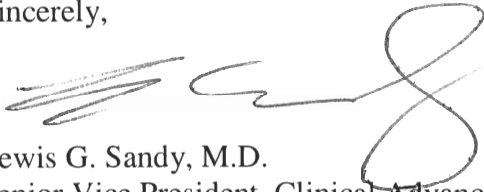
We appreciate the opportunity to clarify again UnitedHealthcare's rationale for differential payment rates for endoscopic procedures performed in hospital outpatient departments (HOPD), ambulatory surgery centers (ASCs), and physician offices (Site of Service Policy). As we discussed, the rationale for our policy is to align our approach with CMS in this arena, and to neither promote nor discourage endoscopic procedures in any particular setting. As we stated, UnitedHealthcare believes in broad access to gastroenterologists, hospitals, and ASCs and we also believe that physicians should be guided by their professional judgment in the care of individual patients and aided by the best available clinical evidence and specialty society guidance.

We also agreed that it would be useful to review UnitedHealthcare data on colonoscopy, focusing on site of colonoscopy, physician specialty, and volume. We will also look at whether our data can profile physicians or groups by length of time performing colonoscopy (stratified by site), and the presence of complications when using an episode-based view. We would also welcome the opportunity to review any data you have related to capacity for colonoscopy services, as this was also a topic in our conversation. We will work to compile these data over

the next four to six weeks and look forward to a follow-up meeting at a mutually convenient place and time.

Again, thank you for the opportunity to initiate this productive dialogue with you and other leaders of the College. We look forward to our next discussion and the opportunity to continue to develop the relationship between the College, your members, and UnitedHealthcare.

Sincerely,

A handwritten signature in black ink, appearing to read 'L. Sandy', with a large, stylized loop at the end.

Lewis G. Sandy, M.D.
Senior Vice President, Clinical Advancement
UnitedHealth Group

cc: Bradley C. Stillman, Executive Director
Amy E. Foxx-Orenstein DO, President-Elect
Reed V. Tuckson, M.D., FACP, EVP and Chief of Medical Affairs, UnitedHealth Group
Mike Ile, VP, Physician Network Management, UnitedHealthcare