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DEC 20 2013

Department of Insurance
State of Idaho

Attorneys for the Department of Insurance

**BEFORE THE DIRECTOR OF THE DEPARTMENT OF INSURANCE
OF THE STATE OF IDAHO**

In the Matter of:

UNITED OF OMAHA LIFE INSURANCE
COMPANY

Certificate of Authority No. 186
NAIC ID No. 69868

Docket No. 18-2899-13

**ORDER AUTHORIZING
WITHDRAWAL FROM MEDICARE
SUPPLEMENT MARKET**

On November 25, 2013, the State of Idaho, Department of Insurance (Department), received from UNITED OF OMAHA LIFE INSURANCE COMPANY (UNITED OF OMAHA) notice of its intent to withdraw from the Medicare supplement market in Idaho, effective December 26, 2013, by withdrawing from sale in Idaho all of UNITED OF OMAHA's Idaho Medicare supplement plans, which plans are identified as policy forms UM20-21698 (Plan A), UM23-21699 (Plan F), UM24-21700 (Plan G), and UM30-22551 (Plan M). UNITED OF OMAHA acknowledged in such notice that its withdrawal of such plans for sale in Idaho will prohibit UNITED OF OMAHA from filing for approval in Idaho a new policy form or certificate form of the same type for the same standard Medicare supplement benefit plans as the

discontinued forms for a period of five (5) years from the date of UNITED OF OMAHA's November 25, 2013, notice to the Department, pursuant to the requirements of IDAPA 18.01.54.030.04.b.

UNITED OF OMAHA represented to the Department that the company will continue to service its existing in-force Medicare supplement policies in Idaho, which UNITED OF OMAHA represented consists of four thousand four hundred seven (4,407) policies.

UNITED OF OMAHA's notice of its intent to withdraw from the Medicare supplement market in Idaho appears to comply with the notice requirements to the Department's Director (Director) as set forth in IDAPA 18.01.54.030.04.a.

The Director, having reviewed the foregoing and the requirements of IDAPA 18.01.54.030.04, and good cause appearing therefor,

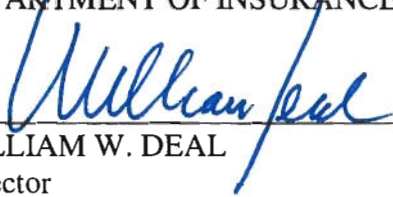
NOW, THEREFORE, IT IS HEREBY ORDERED, pursuant to IDAPA 18.01.54.030.04.a, that UNITED OF OMAHA is authorized to withdraw from the Medicare supplement market in Idaho, effective December 26, 2013.

IT IS HEREBY FURTHER ORDERED, pursuant to IDAPA 18.01.54.030.04.b, that UNITED OF OMAHA shall not file with the Department a new policy form or certificate form of the same type for the same standard Medicare supplement benefit plan as the discontinued forms prior to November 25, 2018.

IT IS SO ORDERED.

DATED this 20TH day of December, 2013.

STATE OF IDAHO
DEPARTMENT OF INSURANCE



WILLIAM W. DEAL
Director

NOTIFICATION OF RIGHTS

This Order constitutes a final order of the Director. Any party may file a motion for reconsideration of this final order within fourteen (14) days of the service date of this order. The Director will dispose of the petition for reconsideration within twenty-one (21) days of its receipt, or the petition will be considered denied by operation of law. *See*, Idaho Code § 67-5246(4).

Pursuant to Idaho Code §§ 67-5270 and 67-5272, any party aggrieved by this final order may appeal it by filing a petition for judicial review in the district court of the county in which: (1) the hearing was held; or (2) the final agency action was taken; or (3) the aggrieved party resides or operates its principal place of business in Idaho; or (4) the real property or personal property that was the subject of the agency decision is located. An appeal must be filed within twenty-eight (28) days of: (a) the service date of this final order; or (b) an order denying a petition for reconsideration; or (c) the failure within twenty-one (21) days to grant or deny a petition for reconsideration, whichever is later. *See*, Idaho Code § 67-5273. The filing of a petition for judicial review does not itself stay the effectiveness or enforcement of the order under appeal.

CERTIFICATE OF SERVICE

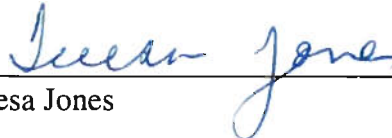
I HEREBY CERTIFY that on this 24th day of December, 2013, I caused a true and correct copy of the foregoing ORDER AUTHORIZING WITHDRAWAL FROM MEDICARE SUPPLEMENT MARKET to be served upon the following by the designated means:

United of Omaha Life Insurance Company
Attn: Sofia Kuehn
Mutual of Omaha Plaza
Omaha, NE 68175

- first class mail
- certified mail
- hand delivery
- via facsimile
- via email

A. René Martin
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Idaho Department of Insurance
700 W. State Street, 3rd Floor
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Boise, ID 83720-0043

- first class mail
- certified mail
- hand delivery
- via facsimile
- via email



Teresa Jones