

Nancy L. Pierce
Compliance Sr. Specialist, Operations
Regulatory Compliance Organization

Legal & Public Affairs



CIGNA HealthCare

Routing C-38
900 Cottage Grove Road
Hartford, CT 06152-1038
Telephone 860.226.3509
Facsimile 860.226.5400
nancy.pierce@cigna.com

November 21, 2006

Mr. Stuart E. Turney, Examiner in Charge
Dept. of Professional and Financial Regulation
Bureau of Insurance, State of Maine
34 State House Station
Augusta, ME 04333-0034



Re: CIGNA HealthCare of Maine, Inc.
Notification of the Declaration of an Ordinary Dividend

Dear Mr. Turney:

Please be hereby notified that the Board of Directors of CIGNA HealthCare of Maine, Inc. ("CHC/ME") intends to declare an ordinary dividend in the amount of \$3,000,000. Following is the dividend information:

12/31/2005 Capital and Surplus	\$11,079,054
12/31/05 Net Income	6,266,606
12/31/05 Net Income (excl. Cap. Gains)	6,013,886
Dividends paid in last 12 months	None
12/31/05 Unassigned Funds	7,340,785
Current dividend to be declared	\$3,000,000

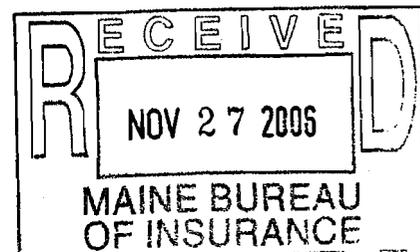
CHC/ME expects to pay the \$3 million cash dividend from unassigned funds on or about November 30, 2006. After payment of this dividend, CHC/ME's 12/31/05 adjusted surplus would be \$8,079,054, which is of the 12/31/2005 Authorized Control Level RBC requirement of \$2,532,011; and of the 12/31/05 Company Action Level RBC requirement of \$5,064,022.

The dividend is to be paid from CHC/ME to its parent company, Healthsource, Inc., and will, in turn, be distributed to the ultimate parent, CIGNA Corporation (CIGNA). Consistent with its responsibility to its shareholders, CIGNA will deploy the capital in the most effective manner to maximize return on equity. CIGNA's primary use of excess capital is to reinvest internally in our core business.

If you have any questions, or require further information, please do not hesitate to contact me. Thank you for your attention to this matter.

Very truly yours,

Nancy L. Pierce
Compliance Sr. Specialist, Operations



Proud National Sponsor of the March of Dimes WalkAmerica... the Walk that Saves Babies

"CIGNA HealthCare" refers to various operating subsidiaries of CIGNA Corporation. Products and services are provided by these subsidiaries and not by CIGNA Corporation. These subsidiaries include Connecticut General Life Insurance Company, CIGNA Vision Care, Inc., Tel-Drug, Inc. and its affiliates, CIGNA Behavioral Health, Inc., Intracorp, and HMO or service company subsidiaries of CIGNA Health Corporation and CIGNA Dental Health, Inc.