

**Exhibit B**

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January 20, 2017

Eliot J. Kirshnitz, Esq.  
Special Counsel, Legal Division  
New York Liquidation Bureau  
110 William Street, New York, NY 10038

Re: In the Matter of Health Republic Insurance of New York, Corp., Index No. 450500/2016

Dear Mr. Kirshnitz:

I represent Northwell Health Inc., a provider of health services to members of the Health Republic Insurance of New York, Inc. ("HIRNY") plans subject to the above referenced liquidation process. I have reviewed the memorandum prepared on behalf of the liquidator concerning the payment for out-of-network services directly to providers of such services.

Northwell concurs in the conclusions reached in the memorandum that:

A. The HIRNY policies authorize the liquidator to make direct payments to the providers; and

B. Under New York law the Court may invalidate the anti-assignment provisions, which might preclude payment directly to the providers.

If you require any further information, please do not hesitate to contact me.

Sincerely,

  
Timothy F. Butler

TFB/sp