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November 19, 2012

**UnitedHealth Group Incorporated**

9900 Bren Road East, MN008-T010  
Minnetonka, MN 55343

Attention: **Richard Norman Baer**  
Executive Vice-President and Chief Legal Officer

Re: **Request for No-Action Relief or Exemption from Rule 14e-1(b),  
14e-1(d), 14e-5**

Dear Mr. Baer:

We are acting as special Brazilian counsel to UnitedHealth Group Incorporated, Mind Solutions S.A., Polar II Fundo de Investimento em Participações and UHG Brasil Participações S.A. in connection with the tender offer ("Tender Offer") for all outstanding shares of Amil Participações S.A. ("Amil") (other than the shares held by the Founding Shareholders of Amil), as described in the Offer to Purchase (*Editais de Oferta Pública*) and the related offering materials filed with the Brazilian Securities and Exchange Commission (the "CVM").

In such capacity, we have reviewed the letter requesting exemptive and no action relief from the provisions of Rule 14e-1(b), 14e-1(d), 14e-5 of the Securities Exchange Act of 1934, as amended, prepared by Sullivan & Cromwell LLP and dated as of November 16, 2012, and confirm that in our opinion the descriptions of Brazilian law and takeover regulations contained therein are fair, accurate and, as relevant to the Tender Offer, complete in all material respects.

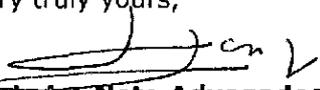
The foregoing confirmation is limited to matters involving the laws of Brazil and is not to be read as extending by implication to any other matters not referred to herein.

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We hereby consent to the inclusion of this letter with any request for relief submitted by you to the United States Securities and Exchange Commission.

The contents of this letter may not be quoted or referred to in any public document or filed with anyone except as provided herein.

Very truly yours,



**Pinheiro Neto Advogados**

By: Henrique Lang