

Document 0582

[20582001]

Humanana Inc. said it expects to receive about \$ 27 million in federal income-tax refunds and interest from a court ruling on a tax dispute .

[20582002]

The health-care company said it expects the refund to be included in the first quarter ending Nov. 30 .

[20582003]

The refund is about \$ 9 million .

[20582004]

Accrued interest on the refund was about \$ 18 million as of Oct. 25 .

[20582005]

The refund stems from a court ruling that found certain payments by Humana subsidiaries to its insurance subsidiary during fiscal 1977 through 1979 were deductible as premiums for liability insurance .