

March 28, 2013

Mr. Ronald J. Pastuch
Holding Company Manager
Company Supervision Division
5000 Capitol Blvd.
Tumwater, WA 98501



Dear Mr. Pastuch:

Thank you for your communication dated March 26, 2013 requesting additional information related to our filing on March 14, 2013. In this latest communication you request certified copies of resolutions by the board of directors of Washington Dental Service and WDS Merger Sub approving the planned merger and an affidavit of the Secretary of each entity of that board action.

Enclosed with this cover letter, please find the documentation that satisfies that request.

We hope that this additional information will provide useful to you in review and approval of this matter. We look forward hearing back about the timing of the next stages of this process.

Thank you for your time and attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "S. P. Pickard".

Sean P. Pickard
Director, Government Relations

Enclosures



Please Reply to: PO Box 40259
Olympia, WA 98504-0259
Fax: (360) 586-2022

OFFICE OF
INSURANCE COMMISSIONER

VIA ELECTRONIC COPY

March 26, 2013

SEAN PICKARD
DIRECTOR OF GOVERNMENT RELATIONS
WASHINGTON DENTAL SERVICE
PO BOX 75983
SEATTLE, WA 98175-0983

Re: Plan of Reorganization

Dear Mr. Pickard:

Receipt of the plan of reorganization filing dated March 14, 2013 that includes the proposed merger of Washington Dental Service and WDS Merger Sub subject to the approval of the Commissioner.

In supplement to that filing, we are requesting certified copies of the resolutions of the board of directors of Washington Dental Service and WDS Merger Sub approving the proposed merger during its February 2013 meeting. Please also include a certified affidavit of the secretary of each entity of that board action.

If you have any questions, please feel free to contact me at (360) 725-7211.

Yours truly,

RONALD J. PASTUCH, CPA
Holding Company Manager
Company Supervision Division
E-Mail: RonP@oic.wa.gov

Cc: Rodica Murphy, CPA, Financial Analyst
Robin Aronson, Esq., OIC Staff Attorney
Barbara Shickich, Esq., Riddell Williams