

October 26, 2014

Mr. Richard Birmingham  
Davis Wright Tremaine, LLP  
1201 SW Third Ave., Ste. 2200  
Seattle, WA 98101

Sent via Email and First Class Mail

Re: *Moda, Inc and AIMS*

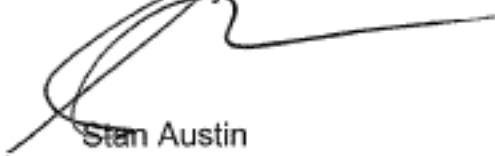
Dear Mr. Birmingham,

This letter confirms the message that I conveyed to you in our phone discussion last week. In substance, Moda's position regarding the issue is set forth below.

To continue to provide the insurance coverage to the Trusts that AIMS seeks, Moda has a statutory obligation to ensure that each Trust qualifies as an employer as required and defined by ERISA 3(5). To satisfy that statutory obligation, Moda is willing to accept either an opinion from the Department of Labor stating that the Trusts meet the employer definition under ERISA 3(5) or a court decision stating essentially the same.

Moda will continue to provide large group coverage to the Trusts through AIMS so long as AIMS makes a good faith effort to provide the above confirmation by filing a declaratory action in a court with competent jurisdiction requesting a ruling on the above question. So long as that action is pending, Moda will accept AIMS' representation that the Trusts meet the definition of employer under ERISA 3(5) and will continue to provide large group coverage to the Trusts through AIMS.

Sincerely,



Stan Austin  
Associate General Counsel-Moda, Inc.

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