



# HEALTH QUARTERLY STATEMENT

AS OF MARCH 31, 2017

OF THE CONDITION AND AFFAIRS OF THE

## Cigna Dental Health of Ohio, Inc.

NAIC Group Code 0901 0901 NAIC Company Code 47805 Employer's ID Number 59-2579774  
(Current) (Prior)

Organized under the Laws of Ohio, State of Domicile or Port of Entry OH

Country of Domicile United States of America

Licensed as business type: Other

Is HMO Federally Qualified? Yes [ ] No [ X ]

Incorporated/Organized 06/17/1985 Commenced Business 11/06/1985

Statutory Home Office 1300 East 9th Street, Cleveland, OH, US 44114  
(Street and Number) (City or Town, State, Country and Zip Code)

Main Administrative Office 1571 Sawgrass Corporate Parkway Suite 140  
(Street and Number)  
Sunrise, FL, US 33323, 954-514-6600  
(City or Town, State, Country and Zip Code) (Area Code) (Telephone Number)

Mail Address 1571 Sawgrass Corporate Parkway Suite 140, Sunrise, FL, US 33323  
(Street and Number or P.O. Box) (City or Town, State, Country and Zip Code)

Primary Location of Books and Records 1571 Sawgrass Corporate Parkway Suite 140  
(Street and Number)  
Sunrise, FL, US 33323, 954-514-6600  
(City or Town, State, Country and Zip Code) (Area Code) (Telephone Number)

Internet Website Address www.cigna.com

Statutory Statement Contact Angela Collie, 954-514-6681  
(Name) (Area Code) (Telephone Number)  
angela.collie@cigna.com, 860-298-1750  
(E-mail Address) (FAX Number)

### OFFICERS

President Matthew Glenn Manders Secretary Anna Krishtul  
Treasurer Scott Ronald Lambert Actuary Gregory Nicholas Malone

### OTHER

Mark Paul Fleming, Vice President Julie Ann Vayer, Vice President Lance Manuel Thomas, Vice President  
Maureen Hardiman Ryan, Vice President Joanne Ruth Hart, Vice President

### DIRECTORS OR TRUSTEES

Matthew Glenn Manders Julie Ann Vayer Jason Dean Meade

State of \_\_\_\_\_ SS:  
County of \_\_\_\_\_

The officers of this reporting entity being duly sworn, each depose and say that they are the described officers of said reporting entity, and that on the reporting period stated above, all of the herein described assets were the absolute property of the said reporting entity, free and clear from any liens or claims thereon, except as herein stated, and that this statement, together with related exhibits, schedules and explanations therein contained, annexed or referred to, is a full and true statement of all the assets and liabilities and of the condition and affairs of the said reporting entity as of the reporting period stated above, and of its income and deductions therefrom for the period ended, and have been completed in accordance with the NAIC Annual Statement Instructions and Accounting Practices and Procedures manual except to the extent that: (1) state law may differ; or, (2) that state rules or regulations require differences in reporting not related to accounting practices and procedures, according to the best of their information, knowledge and belief, respectively. Furthermore, the scope of this attestation by the described officers also includes the related corresponding electronic filing with the NAIC, when required, that is an exact copy (except for formatting differences due to electronic filing) of the enclosed statement. The electronic filing may be requested by various regulators in lieu of or in addition to the enclosed statement.

Matthew Glenn Manders  
President

Scott Ronald Lambert  
Treasurer

Anna Krishtul  
Secretary

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_

- a. Is this an original filing? ..... Yes [ X ] No [ ]  
b. If no,  
1. State the amendment number.....  
2. Date filed .....  
3. Number of pages attached.....

STATEMENT AS OF MARCH 31, 2017 OF THE CIGNA DENTAL HEALTH OF OH INC

**ASSETS**

	Current Statement Date			4 December 31 Prior Year Net Admitted Assets
	1 Assets	2 Nonadmitted Assets	3 Net Admitted Assets (Cols. 1 - 2)	
1. Bonds .....	100,532		100,532	100,559
2. Stocks:				
2.1 Preferred stocks .....			0	0
2.2 Common stocks .....			0	0
3. Mortgage loans on real estate:				
3.1 First liens .....			0	0
3.2 Other than first liens.....			0	0
4. Real estate:				
4.1 Properties occupied by the company (less \$ encumbrances) .....			0	0
4.2 Properties held for the production of income (less \$ ..... encumbrances) .....			0	0
4.3 Properties held for sale (less \$ encumbrances) .....			0	0
5. Cash (\$ .....132,078 ), cash equivalents (\$ .....2,299,372 ) and short-term investments (\$ ..... ) .....	2,431,450		2,431,450	1,855,291
6. Contract loans (including \$ ..... premium notes) .....			0	0
7. Derivatives .....			0	0
8. Other invested assets .....			0	0
9. Receivables for securities .....			0	0
10. Securities lending reinvested collateral assets .....			0	0
11. Aggregate write-ins for invested assets .....	0	0	0	0
12. Subtotals, cash and invested assets (Lines 1 to 11) .....	2,531,982	0	2,531,982	1,955,850
13. Title plants less \$ ..... charged off (for Title insurers only) .....			0	0
14. Investment income due and accrued .....	6		6	543
15. Premiums and considerations:				
15.1 Uncollected premiums and agents' balances in the course of collection .....	717,724	1,197	716,527	693,033
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$ ..... earned but unbilled premiums) .....			0	0
15.3 Accrued retrospective premiums (\$ ..... ) and contracts subject to redetermination (\$ ..... ) .....			0	0
16. Reinsurance:				
16.1 Amounts recoverable from reinsurers .....			0	0
16.2 Funds held by or deposited with reinsured companies .....			0	0
16.3 Other amounts receivable under reinsurance contracts .....			0	0
17. Amounts receivable relating to uninsured plans .....			0	0
18.1 Current federal and foreign income tax recoverable and interest thereon .....			0	0
18.2 Net deferred tax asset .....	3,243		3,243	3,243
19. Guaranty funds receivable or on deposit .....			0	0
20. Electronic data processing equipment and software .....			0	0
21. Furniture and equipment, including health care delivery assets (\$ ..... ) .....			0	0
22. Net adjustment in assets and liabilities due to foreign exchange rates .....			0	0
23. Receivables from parent, subsidiaries and affiliates .....	15,118		15,118	4,606
24. Health care (\$ ..... ) and other amounts receivable .....			0	0
25. Aggregate write-ins for other than invested assets .....	0	0	0	0
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25) .....	3,268,073	1,197	3,266,876	2,657,275
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts .....			0	0
28. Total (Lines 26 and 27)	3,268,073	1,197	3,266,876	2,657,275
<b>DETAILS OF WRITE-INS</b>				
1101. ....				
1102. ....				
1103. ....				
1198. Summary of remaining write-ins for Line 11 from overflow page .....	0	0	0	0
1199. Totals (Lines 1101 through 1103 plus 1198)(Line 11 above)	0	0	0	0
2501. ....				
2502. ....				
2503. ....				
2598. Summary of remaining write-ins for Line 25 from overflow page .....	0	0	0	0
2599. Totals (Lines 2501 through 2503 plus 2598)(Line 25 above)	0	0	0	0

**LIABILITIES, CAPITAL AND SURPLUS**

	Current Period			Prior Year
	1 Covered	2 Uncovered	3 Total	4 Total
1. Claims unpaid (less \$ ..... reinsurance ceded) .....	268,995	27,847	296,842	321,174
2. Accrued medical incentive pool and bonus amounts .....			0	0
3. Unpaid claims adjustment expenses .....	3,162		3,162	3,413
4. Aggregate health policy reserves, including the liability of \$ ..... for medical loss ratio rebate per the Public Health Service Act .....			0	0
5. Aggregate life policy reserves .....			0	0
6. Property/casualty unearned premium reserve .....			0	0
7. Aggregate health claim reserves .....			0	0
8. Premiums received in advance .....	23,294		23,294	25,689
9. General expenses due or accrued .....	117,344		117,344	95,768
10.1 Current federal and foreign income tax payable and interest thereon (including \$ ..... on realized gains (losses)) .....	75,806		75,806	17,163
10.2 Net deferred tax liability .....			0	0
11. Ceded reinsurance premiums payable .....			0	0
12. Amounts withheld or retained for the account of others .....			0	0
13. Remittances and items not allocated .....	1,724		1,724	1,905
14. Borrowed money (including \$ ..... current) and interest thereon \$ ..... (including \$ ..... current) .....			0	0
15. Amounts due to parent, subsidiaries and affiliates .....			0	0
16. Derivatives .....			0	0
17. Payable for securities .....			0	0
18. Payable for securities lending .....			0	0
19. Funds held under reinsurance treaties (with \$ ..... authorized reinsurers, \$ ..... unauthorized reinsurers and \$ ..... certified reinsurers) .....			0	0
20. Reinsurance in unauthorized and certified (\$ ..... ) companies .....			0	0
21. Net adjustments in assets and liabilities due to foreign exchange rates .....			0	0
22. Liability for amounts held under uninsured plans .....			0	0
23. Aggregate write-ins for other liabilities (including \$ ..... current) .....	0	0	0	0
24. Total liabilities (Lines 1 to 23) .....	490,325	27,847	518,172	465,112
25. Aggregate write-ins for special surplus funds .....	XXX	XXX	42,118	0
26. Common capital stock .....	XXX	XXX	100	100
27. Preferred capital stock .....	XXX	XXX		
28. Gross paid in and contributed surplus .....	XXX	XXX	273,258	273,258
29. Surplus notes .....	XXX	XXX		
30. Aggregate write-ins for other than special surplus funds .....	XXX	XXX	0	0
31. Unassigned funds (surplus) .....	XXX	XXX	2,433,228	1,918,805
32. Less treasury stock, at cost:				
32.1 ..... shares common (value included in Line 26 \$ ..... ) .....	XXX	XXX		
32.2 ..... shares preferred (value included in Line 27 \$ ..... ) .....	XXX	XXX		
33. Total capital and surplus (Lines 25 to 31 minus Line 32) .....	XXX	XXX	2,748,704	2,192,163
34. Total liabilities, capital and surplus (Lines 24 and 33) .....	XXX	XXX	3,266,876	2,657,275
<b>DETAILS OF WRITE-INS</b>				
2301. ....				
2302. ....				
2303. ....				
2398. Summary of remaining write-ins for Line 23 from overflow page .....	0	0	0	0
2399. Totals (Lines 2301 through 2303 plus 2398)(Line 23 above) .....	0	0	0	0
2501. PPACA Industry fee .....	XXX	XXX	42,118	0
2502. ....	XXX	XXX		
2503. ....	XXX	XXX		
2598. Summary of remaining write-ins for Line 25 from overflow page .....	XXX	XXX	0	0
2599. Totals (Lines 2501 through 2503 plus 2598)(Line 25 above) .....	XXX	XXX	42,118	0
3001. ....	XXX	XXX		
3002. ....	XXX	XXX		
3003. ....	XXX	XXX		
3098. Summary of remaining write-ins for Line 30 from overflow page .....	XXX	XXX	0	0
3099. Totals (Lines 3001 through 3003 plus 3098)(Line 30 above) .....	XXX	XXX	0	0

**STATEMENT OF REVENUE AND EXPENSES**

	Current Year To Date		Prior Year To Date	Prior Year Ended December 31
	1 Uncovered	2 Total	3 Total	4 Total
1. Member Months	XXX	124,613	120,807	479,310
2. Net premium income ( including \$ non-health premium income)	XXX	2,151,342	2,069,820	8,296,591
3. Change in unearned premium reserves and reserve for rate credits	XXX			
4. Fee-for-service (net of \$ medical expenses)	XXX			
5. Risk revenue	XXX			
6. Aggregate write-ins for other health care related revenues	XXX	0	0	0
7. Aggregate write-ins for other non-health revenues	XXX	0	0	0
8. Total revenues (Lines 2 to 7)	XXX	2,151,342	2,069,820	8,296,591
<b>Hospital and Medical:</b>				
9. Hospital/medical benefits				
10. Other professional services	13	1,004,853	999,569	4,187,308
11. Outside referrals	90,214	90,214	90,005	316,177
12. Emergency room and out-of-area				
13. Prescription drugs				
14. Aggregate write-ins for other hospital and medical	0	0	0	0
15. Incentive pool, withhold adjustments and bonus amounts				
16. Subtotal (Lines 9 to 15)	90,227	1,095,067	1,089,574	4,503,485
<b>Less:</b>				
17. Net reinsurance recoveries				
18. Total hospital and medical (Lines 16 minus 17)	90,227	1,095,067	1,089,574	4,503,485
19. Non-health claims (net)				
20. Claims adjustment expenses, including \$ cost containment expenses		4,207	5,079	12,593
21. General administrative expenses		199,189	345,728	934,383
22. Increase in reserves for life and accident and health contracts (including \$ increase in reserves for life only)				0
23. Total underwriting deductions (Lines 18 through 22)	90,227	1,298,463	1,440,381	5,450,461
24. Net underwriting gain or (loss) (Lines 8 minus 23)	XXX	852,879	629,439	2,846,130
25. Net investment income earned		2,763	1,641	7,836
26. Net realized capital gains (losses) less capital gains tax of \$ 0		0	1	33
27. Net investment gains (losses) (Lines 25 plus 26)	0	2,763	1,642	7,869
28. Net gain or (loss) from agents' or premium balances charged off [(amount recovered \$ 483 ) (amount charged off \$ )]		483	(103)	(476)
29. Aggregate write-ins for other income or expenses	0	0	0	0
30. Net income or (loss) after capital gains tax and before all other federal income taxes (Lines 24 plus 27 plus 28 plus 29)	XXX	856,125	630,978	2,853,523
31. Federal and foreign income taxes incurred	XXX	299,643	247,040	1,048,145
32. Net income (loss) (Lines 30 minus 31)	XXX	556,482	383,938	1,805,378
<b>DETAILS OF WRITE-INS</b>				
0601.	XXX			
0602.	XXX			
0603.	XXX			
0698. Summary of remaining write-ins for Line 6 from overflow page	XXX	0	0	0
0699. Totals (Lines 0601 through 0603 plus 0698)(Line 6 above)	XXX	0	0	0
0701.	XXX			
0702.	XXX			
0703.	XXX			
0798. Summary of remaining write-ins for Line 7 from overflow page	XXX	0	0	0
0799. Totals (Lines 0701 through 0703 plus 0798)(Line 7 above)	XXX	0	0	0
1401.				
1402.				
1403.				
1498. Summary of remaining write-ins for Line 14 from overflow page	0	0	0	0
1499. Totals (Lines 1401 through 1403 plus 1498)(Line 14 above)	0	0	0	0
2901.				
2902.				
2903.				
2998. Summary of remaining write-ins for Line 29 from overflow page	0	0	0	0
2999. Totals (Lines 2901 through 2903 plus 2998)(Line 29 above)	0	0	0	0

**STATEMENT OF REVENUE AND EXPENSES (Continued)**

	1 Current Year to Date	2 Prior Year to Date	3 Prior Year Ended December 31
<b>CAPITAL AND SURPLUS ACCOUNT</b>			
33. Capital and surplus prior reporting year.....	2,192,163	3,187,559	3,187,559
34. Net income or (loss) from Line 32 .....	556,482	383,938	1,805,378
35. Change in valuation basis of aggregate policy and claim reserves .....			
36. Change in net unrealized capital gains (losses) less capital gains tax of \$ .....			
37. Change in net unrealized foreign exchange capital gain or (loss) .....			
38. Change in net deferred income tax .....	0	7,759	(46)
39. Change in nonadmitted assets .....	59	(88,654)	(728)
40. Change in unauthorized and certified reinsurance .....	0	0	0
41. Change in treasury stock .....	0	0	0
42. Change in surplus notes .....	0	0	0
43. Cumulative effect of changes in accounting principles.....			
44. Capital Changes:			
44.1 Paid in .....	0	0	0
44.2 Transferred from surplus (Stock Dividend).....	0	0	0
44.3 Transferred to surplus.....			
45. Surplus adjustments:			
45.1 Paid in .....	0	0	0
45.2 Transferred to capital (Stock Dividend) .....			
45.3 Transferred from capital .....			
46. Dividends to stockholders .....			(2,800,000)
47. Aggregate write-ins for gains or (losses) in surplus .....	0	0	0
48. Net change in capital & surplus (Lines 34 to 47) .....	556,541	303,043	(995,396)
49. Capital and surplus end of reporting period (Line 33 plus 48)	2,748,704	3,490,602	2,192,163
<b>DETAILS OF WRITE-INS</b>			
4701. ....			
4702. ....			
4703. ....			
4798. Summary of remaining write-ins for Line 47 from overflow page .....	0	0	0
4799. Totals (Lines 4701 through 4703 plus 4798)(Line 47 above)	0	0	0

## STATEMENT AS OF MARCH 31, 2017 OF THE CIGNA DENTAL HEALTH OF OH INC

**CASH FLOW**

	1 Current Year To Date	2 Prior Year To Date	3 Prior Year Ended December 31
<b>Cash from Operations</b>			
1. Premiums collected net of reinsurance .....	2,125,512	2,055,074	8,370,125
2. Net investment income .....	3,327	2,201	7,945
3. Miscellaneous income .....	0	0	0
4. Total (Lines 1 to 3) .....	2,128,839	2,057,275	8,378,070
5. Benefit and loss related payments .....	1,119,399	1,086,661	4,543,971
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts .....			
7. Commissions, expenses paid and aggregate write-ins for deductions .....	181,588	179,181	958,282
8. Dividends paid to policyholders .....			
9. Federal and foreign income taxes paid (recovered) net of \$ ..... tax on capital gains (losses) .....	241,000	270,001	1,040,174
10. Total (Lines 5 through 9) .....	1,541,987	1,535,843	6,542,427
11. Net cash from operations (Line 4 minus Line 10) .....	586,852	521,432	1,835,643
<b>Cash from Investments</b>			
12. Proceeds from investments sold, matured or repaid:			
12.1 Bonds .....	0	0	0
12.2 Stocks .....	0	0	0
12.3 Mortgage loans .....	0	0	0
12.4 Real estate .....	0	0	0
12.5 Other invested assets .....	0	0	0
12.6 Net gains or (losses) on cash, cash equivalents and short-term investments .....	0	0	49
12.7 Miscellaneous proceeds .....	0	0	0
12.8 Total investment proceeds (Lines 12.1 to 12.7) .....	0	0	49
13. Cost of investments acquired (long-term only):			
13.1 Bonds .....	0	0	0
13.2 Stocks .....	0	0	0
13.3 Mortgage loans .....	0	0	0
13.4 Real estate .....	0	0	0
13.5 Other invested assets .....	0	0	0
13.6 Miscellaneous applications .....	0	0	0
13.7 Total investments acquired (Lines 13.1 to 13.6) .....	0	0	0
14. Net increase (or decrease) in contract loans and premium notes .....	0	0	0
15. Net cash from investments (Line 12.8 minus Line 13.7 and Line 14) .....	0	0	49
<b>Cash from Financing and Miscellaneous Sources</b>			
16. Cash provided (applied):			
16.1 Surplus notes, capital notes .....	0	0	0
16.2 Capital and paid in surplus, less treasury stock .....	0	0	0
16.3 Borrowed funds .....	0	0	0
16.4 Net deposits on deposit-type contracts and other insurance liabilities .....	0	0	0
16.5 Dividends to stockholders .....	0	0	2,800,000
16.6 Other cash provided (applied) .....	(10,693)	(12,516)	(8,414)
17. Net cash from financing and miscellaneous sources (Line 16.1 through Line 16.4 minus Line 16.5 plus Line 16.6) .....	(10,693)	(12,516)	(2,808,414)
<b>RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS</b>			
18. Net change in cash, cash equivalents and short-term investments (Line 11, plus Lines 15 and 17) .....	576,159	508,916	(972,722)
19. Cash, cash equivalents and short-term investments:			
19.1 Beginning of year .....	1,855,291	2,828,013	2,828,013
19.2 End of period (Line 18 plus Line 19.1) .....	2,431,450	3,336,929	1,855,291

Note: Supplemental disclosures of cash flow information for non-cash transactions:

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STATEMENT AS OF MARCH 31, 2017 OF THE CIGNA DENTAL HEALTH OF OH INC

**EXHIBIT OF PREMIUMS, ENROLLMENT AND UTILIZATION**

	1 Total	Comprehensive (Hospital & Medical)		4 Medicare Supplement	5 Vision Only	6 Dental Only	7 Federal Employees Health Benefit Plan	8 Title XVIII Medicare	9 Title XIX Medicaid	10 Other
		2 Individual	3 Group							
<b>Total Members at end of:</b>										
1. Prior Year .....	40,205	0	0	0	0	40,205	0	0	0	0
2. First Quarter .....	41,297					41,297				
3. Second Quarter .....	0									
4. Third Quarter .....	0									
5. Current Year	0									
6. Current Year Member Months	124,613					124,613				
<b>Total Member Ambulatory Encounters for Period:</b>										
7. Physician .....	0									
8. Non-Physician .....	0									
9. Total	0	0	0	0	0	0	0	0	0	0
10. Hospital Patient Days Incurred	0									
11. Number of Inpatient Admissions	0									
12. Health Premiums Written (a) .....	2,151,342					2,151,342				
13. Life Premiums Direct .....	0									
14. Property/Casualty Premiums Written .....	0									
15. Health Premiums Earned .....	2,151,342					2,151,342				
16. Property/Casualty Premiums Earned .....	0									
17. Amount Paid for Provision of Health Care Services.....	1,119,399					1,119,399				
18. Amount Incurred for Provision of Health Care Services	1,095,067					1,095,067				

(a) For health premiums written: amount of Medicare Title XVIII exempt from state taxes or fees \$ .....



## UNDERWRITING AND INVESTMENT EXHIBIT

### ANALYSIS OF CLAIMS UNPAID - PRIOR YEAR - NET OF REINSURANCE

Line of Business	Claims Paid Year to Date		Liability End of Current Quarter		5 Claims Incurred in Prior Years (Columns 1 + 3)	6 Estimated Claim Reserve and Claim Liability December 31 of Prior Year
	1 On Claims Incurred Prior to January 1 of Current Year	2 On Claims Incurred During the Year	3 On Claims Unpaid Dec. 31 of Prior Year	4 On Claims Incurred During the Year		
1. Comprehensive (hospital and medical) .....					0	0
2. Medicare Supplement .....					0	0
3. Dental Only .....	264,101	855,298	23,905	272,937	288,006	321,174
4. Vision Only .....					0	0
5. Federal Employees Health Benefits Plan .....					0	0
6. Title XVIII - Medicare .....					0	0
7. Title XIX - Medicaid .....					0	0
8. Other health .....					0	0
9. Health subtotal (Lines 1 to 8) .....	264,101	855,298	23,905	272,937	288,006	321,174
10. Healthcare receivables (a) .....					0	0
11. Other non-health .....					0	0
12. Medical incentive pools and bonus amounts .....					0	0
13. Totals (Lines 9-10+11+12)	264,101	855,298	23,905	272,937	288,006	321,174

(a) Excludes \$ ..... loans or advances to providers not yet expensed.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****Organization and Operation**

Cigna Dental Health of Ohio, Inc. (“the Company”), is a health insuring corporation (HIC) which provides dental insurance services throughout the region. Principal products and services include managed care products and services. The Company is a wholly-owned subsidiary of Cigna Dental Health, Inc. (“the Parent”), which is a wholly-owned subsidiary of Connecticut General Corporation (“CGC”), which is an indirect wholly-owned subsidiary of Cigna Corporation (“Cigna”). Cigna is a global health services organization incorporated in Delaware.

The Company had two customers from which it earned 23% of total revenue, excluding investment income for as of March 31, 2017 and December 31, 2016. Individually, each of these customers amounted to greater than 10% of total revenue.

On July 23, 2015, Cigna entered into a merger agreement to engage in a series of transactions to merge Cigna with Anthem subject to certain terms, conditions and customary operating covenants, with Anthem continuing as the surviving company. At special shareholders’ meetings in December 2015, Cigna shareholders approved the merger with Anthem and Anthem shareholders voted to approve the issuance of shares of Anthem common stock according to the merger agreement.

Consummation of the merger is subject to certain customary conditions, including the receipt of certain necessary governmental and regulatory approvals, and the absence of a legal restraint prohibiting the consummation of the merger. On July 21, 2016, the U.S. Department of Justice (“DOJ”) and certain state attorneys general filed a civil antitrust lawsuit in the U.S. District Court for the District of Columbia (the “District Court”) seeking to block the merger and, on January 4, 2017, the parties concluded the District Court trial. On February 8, 2017, the District Court issued an order enjoining the proposed merger. Anthem appealed this ruling to the U.S. Court of Appeals for the District of Columbia Circuit (the “Appeals Court”). Additionally, Cigna appealed the District Court ruling following the Chancery Court ruling described below.

On February 14, 2017, Cigna delivered a notice to Anthem terminating the merger agreement and filed suit in the Delaware Court of Chancery (the “Chancery Court”) seeking, among other things, declaratory judgment that Cigna’s termination of the merger agreement is lawful and that Anthem does not have the right to extend the merger agreement termination date. Later that day, Anthem filed a lawsuit in the Chancery Court against Cigna seeking, among other things, a temporary restraining order to enjoin Cigna from terminating the merger agreement, specific performance and damages, and, on February 15, 2017, the Chancery Court issued an order temporarily enjoining Cigna from terminating the merger agreement. This order was subject to further review at a preliminary injunction hearing on May 8, 2017.

On February 17, 2017, the Appeals Court granted Anthem’s motion for an expedited appeal. That same day, Cigna filed its notice of appeal of the District Court’s order enjoining the merger with the Appeals Court. Oral arguments were heard on March 24, 2017. On April 28, 2017, the Appeals Court affirmed the decision of the District Court. On May 5, 2017, Anthem filed a petition for a writ of certiorari with the United States Supreme Court seeking appeal of the U.S. Court of Appeals decision affirming the District Court’s order enjoining the merger.

See Note 14 for additional information about the proposed merger.

***Affordable Care Act Section 9010 Insurer Fee***

In January 2016, the federal appropriations legislation imposed a one-year moratorium on the Affordable Care Act (“ACA”) Section 9010 insurer fee for 2017, with reinstatement expected in 2018. On January 1, 2016, the Company was subject to an annual fee under section 9010 of the Federal Affordable Care Act (ACA). Cigna covered entities’ share of the annual fee is based on the ratio of the amount of their aggregate net premiums written during the preceding calendar year to the amount of health insurance for any U.S. health risk that is written during the preceding year. A health insurance entity’s portion of the annual fee becomes payable once the entity provides health insurance for any U.S. health risk for each calendar year beginning on or after January 1 of the year the fee is due. As of March 31, 2017, the Company has written health insurance subject to the ACA assessment.

**A. Accounting Practices**

The financial statements of the Company are presented in conformity with accounting practices prescribed or permitted by the State of Ohio Department of Insurance (“The Department”), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (“GAAP”) and include management’s estimates and assumptions, such as those regarding dental costs and interest rates, that affect the recorded amounts.

The Department recognizes only statutory accounting practices prescribed or permitted by the State of Ohio (“the State”) for determining and reporting the financial condition and results of operations of a HIC, for determining its solvency under the State Insurance Law. The National Association of Insurance Commissioners’ (NAIC) Accounting Practices and Procedures Manual (“NAIC SAP” or “SSAPs”) has been

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adopted as a component of prescribed or permitted practices by the State.

The principal differences between statutory-basis financial statements presented herein and those prepared on a GAAP basis include nonadmitted assets, deferred income taxes, unrealized appreciation (depreciation) on bonds, and bad debt allowances and expenses. These statutory accounting practices disallow certain assets from admission in the Statutory Balance Sheets. These assets, otherwise included on the Company's balance sheets prepared under GAAP, include receivables greater than 90 days past due and certain non-current assets. Under GAAP, bonds classified as available-for-sale are carried at fair value with the related unrealized appreciation (depreciation) recorded as a component of equity. Under statutory accounting principles, bonds are carried principally at amortized cost. Under GAAP, deferred taxes are recorded for any temporary differences between the tax basis of assets and liabilities to the extent it is more likely than not that the deferred tax assets are realizable, with changes in deferred tax assets and liabilities recorded as a component of net income tax expense. Under statutory accounting principles, the amount of deferred tax assets that may be admitted is generally limited based on the Realization Threshold Limitation Table in Statement of Statutory Accounting Principles (SSAP) No. 101, Income Taxes, a Replacement of SSAP 10R and SSAP 10. The net change in the deferred tax assets and liabilities is recognized as a separate component of changes in unassigned surplus.

A reconciliation of the Company's net income and capital and between NAIC SAP and practices prescribed and permitted by the State is shown below:

	SSAP#	F/S Page	F/S Line #	2017	2016
NET INCOME					
(1) State basis				\$ 556,482	\$ 1,805,378
(2) State Prescribed Practices that increase/(decrease)				-	-
(3) State Permitted Practices that increase/(decrease)				-	-
(4) NAIC SAP (1-2-3=4)				<u>\$ 556,482</u>	<u>\$ 1,805,378</u>
SURPLUS					
(5) State basis				\$ 2,748,704	\$ 2,192,163
(6) State Prescribed Practices that increase/(decrease)				-	-
(7) State Permitted Practices that increase/(decrease)				-	-
(8) NAIC SAP (5-6-7=8)				<u>\$ 2,748,704</u>	<u>\$ 2,192,163</u>

The Company maintained the minimum surplus required by state laws and regulatory agencies of \$250,000 as of March 31, 2017 and December 31, 2016. Minimum required surplus is the greater of \$250,000 or that amount required pursuant to the risk based capital provisions. Applicable net worth is calculated as the Company's net worth less any required special contingency reserve.

#### B. Use of Estimates in the Preparation of the Financial Statements

The preparation of financial statements in conformity with NAIC SAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities. It also requires disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

#### C. Accounting Policy

The Company uses the following accounting policies:

1. Cash, Cash Equivalents and Short-term Investments: Cash equivalents consist of investments with original maturities of three months or less from the time of purchase. Investments with original maturities of one year or less from the time of purchase are classified as short term. Cash equivalents and short-term investments and are carried at amortized cost.
2. Bonds: Bonds designated highest quality and high quality are carried at amortized cost. All other bonds are carried at the lower of cost or fair value. Amortization of bond premium or discount is calculated using the scientific (constant yield) interest method. Bonds containing call provisions are amortized to call date which produces the lowest asset value (yield to worst). Bonds are considered impaired and their cost basis is written down to fair value through net realized gains (losses), when management expects a decline in value to persist (i.e., the decline is other than temporary).
3. Net Investment Income: When interest and principal payments on investments are current, the Company recognizes interest income when it is earned. The Company stops recognizing interest income on bonds when interest payments are 90 days past due. Investment income on these investments is only recognized when interest payments are received. See Note 7 for further information.

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4. Investment Gains and Losses: Unrealized capital gains and losses on investments carried at fair value are reflected directly in unassigned surplus. Realized capital gains and losses resulting from sales, investment asset write-downs and changes in valuation reserves are based on specifically identified assets and are recognized in net income.
5. Nonadmitted Assets: In accordance with NAIC SAP, certain assets or certain portions of assets are excluded from the Company's admitted assets on its Statutory Balance Sheet through a direct charge to unassigned surplus. Certain assets are limited by factors, such as percentage of surplus, as to the amounts that qualify as admitted assets. Such assets may include deferred tax assets.
6. Claims Unpaid and Unpaid Claims Adjustment Expenses: Claims unpaid and unpaid claims adjustment expenses include an amount determined from individual case estimates and loss reports and an amount, based on past experience, for losses incurred but not reported. Such liabilities are necessarily based on assumptions and estimates and while management believes the amount is adequate, the ultimate liability may be in excess of or less than the amount provided. The methods for making such estimates and for establishing the resulting liabilities are continually reviewed and any adjustments are reflected in the period determined. Management develops these estimates using actuarial methods based upon historical data for claim payment patterns, cost trends, product mix, seasonality, utilization of health care services and other relevant factors. When estimates change, the Company records the adjustment in dental expenses in the period the change in estimate occurs. Unpaid claim adjustment expenses represents a reserve for additional administrative expenses associated with unpaid dental claims that are in the process of settlement, as well as those that have been incurred but not yet reported. This reserve is based on the historical relationship between claims handling expenses and incurred claims.
7. Income Taxes: The Company is included in the consolidated United States federal income tax return filed by Cigna. Pursuant to the Tax Sharing Agreement with Cigna, federal income taxes are allocated to the Company as if it were filing on a separate return basis. The tax benefit of net operating losses, capital losses and tax credits are funded to the extent they reduce the consolidated federal income tax liability. The Company generally recognizes deferred income taxes when assets and liabilities have different values for financial statement and tax reporting purposes (temporary difference). Limitations of the admitted amount of the deferred tax asset are calculated in accordance with SSAP No. 101.
8. Provider Incentives and Other Risk Sharing Arrangements: The Company contracts with dentists or provider groups to provide dental services to its customers. The Company pays capitation or negotiated fees for defined services provided by the dentists. The Company and dentists have not entered into incentive sharing agreements.
9. Premium Revenue: Amounts charged for dental care services are recognized as revenue in the month for which customers are entitled to dental care. Unearned premiums represent that portion of premiums received which are applicable to the unexpired terms of contracts in force.
10. Section 9010 Insurer Fee: Effective January 1, 2014, the Company adopted SSAP 106, Affordable Care Act Section 9010 Assessment, for the annual health insurance industry fee imposed under Section 9010 of the ACA.

### **NOTE 2 – ACCOUNTING CHANGES AND CORRECTIONS OF ERRORS**

No changes in accounting principles or corrections of errors have been recorded as of March 31, 2017 and December 31, 2016.

### **NOTE 3 – BUSINESS COMBINATIONS AND GOODWILL**

The Company was not party to a business combination as of March 31, 2017 and Decemebrt 31, 2016, and does not carry goodwill in its statutory balance sheets.

### **NOTE 4 – DISCONTINUED OPERATIONS**

The Company did not discontinue any operations as of March 31, 2017 and December 31, 2016.

### **NOTE 5 – INVESTMENTS**

- A. The Company has no mortgage loans.
- B. The Company has no debt restructuring.

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- C. The Company has no reverse mortgages.
- D. The Company has no loan-backed securities.
- E. The Company has no repurchase agreements and/or securities lending transactions.
- F. The Company has no real estate property occupied by the Company.
- G. The Company has no low-income housing tax credits.

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H. Restricted Assets

(1) Restricted Assets (Including Pledged):

<b>Restricted Asset Category</b>	<b>1</b> Total Gross (Admitted & Nonadmitted) Restricted from Current Year	<b>2</b> Total Gross (Admitted & Nonadmitted) Restricted from Prior Year	<b>3</b> Increase/ (Decrease) (1 minus 2)	<b>4</b> Total Current Year Nonadmitted Restricted	<b>5</b> Total Current Year Admitted Restricted (1 minus 4)	<b>6</b> Gross (Admitted & Nonadmitted) Restricted to Total Asset (a)	<b>7</b> Admitted Restricted to Total Admitted Assets (b)
a. Subject to contractual obligation for which liability is not shown	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
b. Collateral held under security lending agreements	-	-	-	-	-	-	-
c. Subject to repurchase agreements	-	-	-	-	-	-	-
d. Subject to reverse repurchase agreements	-	-	-	-	-	-	-
e. Subject to dollar repurchase agreements	-	-	-	-	-	-	-
f. Subject to dollar reverse repurchase agreements	-	-	-	-	-	-	-
g. Placed under option contracts	-	-	-	-	-	-	-
h. Letter stock or securities restricted as to sale – excluding FHLB capital stock	-	-	-	-	-	-	-
i. FHLB capital stock	-	-	-	-	-	-	-
j. On deposit with the State	100,532	100,559	(27)	-	100,532	3.07%	3.07%
k. On deposit with other regulatory bodies	-	-	-	-	-	-	-
l. Pledged as collateral to FHLB (including assets backing funding agreements)	-	-	-	-	-	-	-
m. Pledged as collateral not captured in other categories	-	-	-	-	-	-	-
n. Other restricted assets	-	-	-	-	-	-	-
<b>o. Total Restricted Assets</b>	<b>\$ 100,532</b>	<b>\$ 100,559</b>	<b>\$ (27)</b>	<b>\$ -</b>	<b>\$ 100,532</b>	<b>3.07%</b>	<b>3.07%</b>

(2) The Company has no assets pledged as collateral not captured in other categories.

(3) The Company has no other restricted assets.

(4) The Company holds no collateral received as assets.

I. The Company has no working capital finance investments.

J. The Company has no offsetting and netting of assets and liabilities.

K. The Company has no structured notes.

L. The Company holds no five star securities.

M. The Company had no short sales.

N. The Company has no prepayment penalty and acceleration fees.

**NOTE 6 – JOINT VENTURES, PARTNERSHIPS AND LIMITED LIABILITY COMPANIES**

The Company has no investments in joint ventures, partnerships, or limited liability companies.

**NOTE 7 – INVESTMENT INCOME DUE AND ACCRUED**

A. Due and accrued income is excluded from surplus on the following basis:

Bonds – all investment income due and accrued with amounts that are over 90 days past due.

B. No amounts were excluded from the statutory statements as of March 31, 2017 and December 31, 2016.

**NOTE 8 – DERIVATIVE INSTRUMENTS**

The Company has no derivative instruments.

**NOTE 9 – INCOME TAXES**

The Company's income tax footnote disclosure has not changed significantly from the December 31, 2016 disclosure.

**NOTE 10 – INFORMATION CONCERNING PARENT, SUBSIDIARIES, AFFILIATES AND OTHER RELATED PARTIES**

The Company had no significant changes during the current reporting period.

**NOTE 11 – DEBT**

The Company had no outstanding debt with third parties or outstanding federal home loan bank agreements as of March 31, 2017 and December 31, 2016.

**NOTE 12 – RETIREMENT PLANS, DEFERRED COMPENSATION, POSTEMPLOYMENT BENEFITS AND COMPENSATED ABSENCES AND OTHER POST RETIREMENT BENEFIT PLANS**

The Company has no employees; instead employees of an affiliate, Cigna Health and Life Insurance Company ("CHLIC"), performed all functions on behalf of the Company.

CHLIC provides certain other postretirement benefits to retired employees, spouses and other eligible dependents through a plan sponsored by Cigna. CHLIC also participates in a capital accumulation 401(k) plan sponsored by Cigna in that employee contributions on a before-tax basis are supplemented by Cigna's matching contributions. The Company has no legal obligation for benefits under these plans. CHLIC allocates amounts to the Company based on salary ratios and member months. The Company's expenses for such benefits are included within general administrative expenses.

Cigna froze its primary domestic defined benefit pension plans effective July 1, 2009. As a result, pension expense is no longer allocated to the Company.

**NOTE 13 – CAPITAL AND SURPLUS, SHAREHOLDERS' DIVIDEND RESTRICTIONS AND QUASI-REORGANIZATIONS**

- (1) The Company has 1,000 shares authorized, 100 shares issued and 100 shares outstanding.
- (2) The Company has no preferred stock outstanding.
- (3) Without prior approval of its domiciliary commissioner, dividends to stockholders are limited by the laws of the Company's state of incorporation. The Department restricts dividend payments to the greater of 10% of the prior year's surplus or net income. Dividends may only be paid out of unassigned surplus, adjusted for a portion of cumulative unrealized capital gains. The Company has the capacity to pay an ordinary dividend of \$1,805,378 in 2017, without prior approval.

- (4) The Company paid of no dividend to the Parent as of March 31, 2017, and paid ordinary dividends of \$642,188 and extra ordinary dividends of \$2,157,872 to the Parent during the year ended December 31, 2016.
- (5) The amount of ordinary dividends that may be paid out during any given period are subject to certain restrictions as specified by state statute.
- (6) There were no restrictions placed on the Company's unassigned funds (surplus), including for whom the surplus is being held.
- (7) No advances to surplus not repaid were outstanding as of March 31, 2017 and December 31, 2016.
- (8) The Company does not hold any stock, including stock of affiliated companies, for special purposes.
- (9) The Company had a change in balance of the special surplus funds of \$42,118 from the prior year due to the ACA Section 9010 insurer fee segregated surplus requirement.
- (10) The portion of unassigned funds reduced by non-admitted asset values was \$1,197 and \$1,256, as of March 31, 2017 and December 31, 2016. The portion of unassigned funds reduced by net unrealized appreciation, net of tax, was \$0 as of March 31, 2017 and December 31, 2016.
- (11) The Company has no outstanding surplus notes.
- (12) The Company has not restated due to a quasi-reorganization.
- (13) The Company has never been a party to a quasi-reorganization.

**NOTE 14 – COMMITMENTS AND CONTINGENCIES**

- A. The Company has no contingent commitments.
- B. The Company is not aware of any assessments, potential or accrued, that could have a material financial effect on the operations of the entity.
- C. The Company is not aware of any gain contingencies that should be disclosed in the statutory basis financial statements.
- D. The Company is not aware of any claims related extra contractual obligations or bad faith losses stemming from lawsuits that should be disclosed in the statutory basis financial statements.
- E. The Company is not aware of any joint and several liabilities that should be disclosed in the statutory basis financial statements.
- F. All Other Contingencies**

***Litigation and Other Legal Matters***

Cigna and its subsidiaries (including the Company, and collectively known as Cigna) are routinely involved in numerous claims, lawsuits, regulatory audits, investigations and other legal matters arising, for the most part, in the ordinary course of managing a global health services business. These actions may include benefit disputes, breach of contract claims, tort claims, provider disputes, disputes regarding reinsurance arrangements, employment and employment discrimination-related suits, employee benefit claims, wage and hour claims, privacy, intellectual property claims and real estate-related disputes. There are currently, and may be in the future, attempts to bring class action lawsuits against the industry. Cigna and its subsidiaries (including the Company) also are regularly engaged in IRS audits and may be subject to examinations by various state and foreign taxing authorities. Disputed income tax matters arising from these examinations, including those resulting in litigation, are accounted for under the NAIC's accounting guidance for tax loss contingencies.

The business of administering and insuring health services programs, particularly health care and group insurance programs, is heavily regulated by federal and state laws and administrative agencies, such as state departments of insurance, the U.S. Departments of Health and Human Services, Treasury, Labor and Justice, as well as the courts. Health care regulation and legislation in its various forms, including the implementation of Health Care Reform, other regulatory reform initiatives, such as those relating to Medicare programs, or additional changes in existing laws or regulations or their interpretations, could have a material adverse effect on Cigna and its subsidiaries' (including the Company) business, results of operations and financial condition.

In addition, there is heightened review by federal and state regulators of the health care, disability and life insurance industry business and related reporting practices. Cigna and its subsidiaries (including

the Company) are frequently the subject of regulatory market conduct reviews and other examinations of its business and reporting practices, audits and investigations by state insurance and health and welfare departments, state attorneys general, the Centers for Medicare and Medicaid Services (“CMS”) and the Office of Inspector General (“OIG”). With respect to Cigna's Medicare Advantage business, the CMS and OIG perform audits to determine a health plan's compliance with federal regulations and contractual obligations, including compliance with proper coding practices (sometimes referred to as Risk Adjustment Data Validation Audits or “RADV audits”), that may result in retrospective adjustments to payments made to health plans. Regulatory actions can result in assessments, civil or criminal fines or penalties or other sanctions, including loss of licensing or exclusion from participating in government programs.

Regulation, legislation and judicial decisions have resulted in changes to industry and Cigna and its subsidiaries’ (including the Company) business practices, financial liability or other sanctions and will continue to do so in the future.

When the Company (in the course of its regular review of pending litigation and legal or regulatory matters) has determined that a material loss is reasonably possible, the matter is disclosed. Such matters are described below. In accordance with Statutory Accounting Principles, when litigation and regulatory matters present loss contingencies that are both probable and estimable, the Company accrues the estimated loss by a charge to shareholders’ net income. The amount accrued represents the Company’s best estimate of the probable loss at the time. If only a range of estimated losses can be determined, the Company accrues an amount within the range that, in the Company’s judgment, reflects the most likely outcome; if none of the estimates within that range is a better estimate than any other amount, the Company accrues the minimum amount of the range.

In cases when the Company has accrued an estimated loss, the accrued amount may differ materially from the ultimate amount of the loss. In many proceedings, it is inherently difficult to determine whether any loss is probable or even possible or to estimate the amount or range of any loss. The Company provides disclosure in the aggregate for material pending litigation and legal or regulatory matters, including accruals, range of loss, or a statement that such information cannot be estimated. As a litigation or regulatory matter develops, the Company monitors the matter for further developments that could affect the amount previously accrued, if any, and updates such amount accrued or disclosures previously provided as appropriate.

The outcome of litigation and other legal or regulatory matters is always uncertain and unfavorable outcomes that are not justified by the evidence or existing law can occur. Cigna and its subsidiaries (including the Company) believe that they have valid defenses to the matters pending against them and are defending themselves vigorously. Except as otherwise noted, Cigna and its subsidiaries (including the Company) believe that the legal actions, regulatory matters, proceedings and investigations currently pending against them should not have a material adverse effect on Cigna and its subsidiaries’ (including the Company’s) results of operations, financial condition or liquidity based upon our current knowledge and taking into consideration current accruals. Due to numerous uncertain factors presented in these cases, it is not possible to estimate an aggregate range of loss (if any) for these matters at this time. In light of the uncertainties involved in these matters, there is no assurance that their ultimate resolution will not exceed the amounts currently accrued by Cigna and its subsidiaries (including the Company). An adverse outcome in one or more of these matters could be material to Cigna and its subsidiaries’ (including the Company’s) results of operations, financial condition or liquidity for any particular period.

### ***Litigation Matters***

***Ingenix.*** In April 2004, Cigna and its subsidiaries’ (including the Company) was sued in a number of putative nationwide class actions alleging that Cigna and its subsidiaries’ (including the Company) improperly underpaid claims for out-of-network providers through the use of data provided by Ingenix, Inc., a subsidiary of one of Cigna and its subsidiaries’ (including the Company’s) competitors. These actions were consolidated into *Franco v. Connecticut General Life Insurance Company, et al.*, pending in the U.S. District Court for the District of New Jersey. The consolidated amended complaint, filed in 2009 on behalf of subscribers, health care providers and various medical associations, asserted claims related to benefits and disclosure under ERISA, the Racketeer Influenced and Corrupt Organizations (“RICO”) Act, the Sherman Antitrust Act and New Jersey state law and seeks recovery for alleged underpayments from 1998 through the present. Other major health insurers have been the subject of, or have settled, similar litigation.

In September 2011, the District Court (1) dismissed all claims by the health care provider and medical association plaintiffs for lack of standing; and (2) dismissed the antitrust claims, the New Jersey state law claims and the ERISA disclosure claim. In January 2013 and again in April 2014, the District Court denied separate motions by the plaintiffs to certify a nationwide class of subscriber plaintiffs. The Third Circuit denied plaintiff’s request for an immediate appeal of the January 2013 ruling. As a result, the case is proceeding on behalf of the named plaintiffs only. In June 2014, the District Court granted the Cigna and its subsidiaries’ (including the Company) motion for summary judgment to terminate all claims, and denied the plaintiffs’ partial motion for summary judgment. In July 2014, the

plaintiffs appealed all of the District Court's decisions in favor of Cigna and its subsidiaries (including the Company), including the class certification decision, to the Third Circuit. On May 2, 2016, the Third Circuit affirmed the District Court's decisions denying class certification for the claims asserted by members, the granting of summary judgment on the individual plaintiffs' claims, as well as the dismissal of the antitrust claims. However, the Third Circuit also reversed the earlier dismissal of the providers' ERISA claims. Cigna and its subsidiaries (including the Company) will continue to vigorously defend its position.

### ***Other Legal Matters***

***Antitrust Litigation.*** On July 21, 2016, the DOJ and certain state attorneys general filed a civil antitrust lawsuit in the U.S. District Court for the District of Columbia (the "District Court") seeking to block the merger and, on January 4, 2017, the parties concluded the District Court trial. On February 8, 2017, the District Court issued an order enjoining the proposed merger. Anthem filed a notice of appeal of the District Court's order with the U.S. Court of Appeals for the District of Columbia Circuit (the "Appeals Court") and requested an expedited appeal. On February 17, 2017, the Appeals Court granted Anthem's motion for an expedited appeal. That same day, Cigna filed its notice of appeal of the District Court's order with the Appeals Court. Oral arguments were heard on March 24, 2017. On April 28, 2017, the Appeals Court affirmed the decision of the District Court. On May 5, 2017, Anthem filed a petition for a writ of certiorari with the United States Supreme Court seeking appeal of the U.S. Court of Appeals decision affirming the District Court's order enjoining the merger.

***Litigation with Anthem.*** On February 14, 2017, Cigna delivered a notice to Anthem terminating the merger agreement, and notifying Anthem that it must pay Cigna the \$1.85 billion reverse termination fee pursuant to the terms of the merger agreement. Also on February 14, 2017, Cigna filed suit against Anthem in the Delaware Court of Chancery (the "Chancery Court"). The complaint sought declaratory judgments that Cigna's termination of the merger agreement was valid and that Anthem was not permitted to extend the termination date. The complaint also sought payment of the reverse termination fee and additional damages in an amount exceeding \$13 billion, which includes the lost premium value to Cigna's shareholders caused by Anthem's willful breaches of the merger agreement.

Also on February 14, 2017, Anthem filed a lawsuit in the Chancery Court against Cigna seeking (i) a temporary restraining order to enjoin Cigna from terminating and taking any action contrary to the terms of the merger agreement, (ii) specific performance compelling Cigna to comply with the merger agreement and (iii) damages. On February 15, 2017, the Chancery Court granted Anthem's motion for a temporary restraining order and issued an order temporarily enjoining Cigna from terminating the merger agreement. This is not a decision on the merits of the case, but rather an order to ensure irrevocable actions do not take place before the Chancery Court's substantive review of the issues. Cigna will continue to abide by terms of the merger agreement until the expiration or lifting of the Chancery Court's order and any further review of the case by the Chancery Court. This order was subject to review by the Chancery Court at a preliminary injunction hearing on May 8, 2017.

Cigna believes in the merits of their claims and dispute Anthem's claims, and intends to vigorously defend themselves and pursue their claims. The outcomes of lawsuits are inherently unpredictable, and Cigna may be unsuccessful in the ongoing litigation or any future claims or litigation.

***Shareholder Litigation.*** Following announcement of Cigna's merger agreement with Anthem as discussed in Note 1, putative class action complaints (collectively the "complaints" or "Cigna Merger Litigation") were filed by purported Cigna shareholders on behalf of a purported class of Cigna shareholders. Additional lawsuits arising out of or relating to the merger agreement or the merger may be filed in the future.

Cigna, members of the Cigna board of directors, Anthem and Anthem Merger Sub Corp ("Merger Sub") have been named as defendants. The plaintiffs generally assert that the members of the Cigna board of directors breached their fiduciary duties to the Cigna shareholders during merger negotiations and by entering into the merger agreement and approving the merger, and that Cigna, Anthem and Merger Sub aided and abetted such breaches of fiduciary duties. The allegations include, among other things, that (1) the merger consideration undervalues Cigna, (2) the sales process leading up to the merger was flawed due to purported conflicts of interest of members of the Cigna board of directors and (3) certain provisions of the merger agreement inappropriately favor Anthem and inhibit competing bids. Plaintiffs seek, among other things, injunctive relief enjoining the merger, rescission of the merger agreement to the extent already implemented, and costs and damages.

Effective November 24, 2015, solely to avoid the costs, risks and uncertainties inherent in litigation, and without admitting any liability or wrongdoing, Cigna, Cigna's directors, Anthem and Merger Sub entered into a Memorandum of Understanding ("MOU") to settle the Cigna Merger Litigation. Subject to approval by the Connecticut Superior Court, Judicial District of Hartford and further definitive documentation in a settlement agreement that will be subject to customary conditions, the MOU resolved the Cigna Merger Litigation and provided that Cigna would make certain additional disclosures related to the merger. If the Court approves the settlement, the Cigna Merger Litigation will be dismissed with prejudice and all claims that were or could have been brought in any actions challenging any aspect of the merger, the merger agreement and any related disclosures will be

released. In connection with the settlement, subject to the ultimate determination of the Court, plaintiffs' counsel may receive an award of reasonable fees. There can be no assurance that the parties will ultimately enter into a settlement agreement, or that the Court will approve the settlement even if the parties were to enter into such agreement. The MOU may terminate, if, among other reasons, the Court does not approve the settlement or the merger is not consummated for any reason.

**NOTE 15 – LEASES**

The Company is not a party to any lease agreements as of March 31, 2017 and December 31, 2016.

**NOTE 16 – INFORMATION ABOUT FINANCIAL INSTRUMENTS WITH OFF-BALANCE SHEET RISK AND FINANCIAL INSTRUMENTS WITH CONCENTRATIONS OF CREDIT RISK**

The Company does not hold any financial instruments with off-balance sheet risk or concentrations of credit risk.

**NOTE 17 – SALE, TRANSFER AND SERVICING OF FINANCIAL ASSETS AND EXTINGUISHMENTS OF LIABILITIES**

The Company does not participate in any transfer of receivables, financial assets, or wash sales.

**NOTE 18 – GAIN OR LOSS TO THE REPORTING ENTITY FROM UNINSURED PLANS AND THE UNINSURED PORTION OF PARTIALLY INSURED PLANS**

The Company has no uninsured or partially insured accident and health plans.

**NOTE 19 – DIRECT PREMIUM WRITTEN/PRODUCED BY MANAGING GENERAL AGENTS/THIRD PARTY ADMINISTRATORS**

The Company has no direct premiums written or produced by managing agents or third-party administrators.

**NOTE 20 – FAIR VALUE MEASUREMENTS**

**A. Fair Value Measurements**

The Company's financial assets measured at fair value include bonds valued at the lower of cost or fair value when reported at fair value at the balance sheet date.

Fair value is defined as the price at which an asset could be exchanged in an orderly transaction between market participants at the balance sheet date. The Company's financial assets have been classified based upon a hierarchy defined by SAP. The hierarchy gives the highest ranking to fair values determined using unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest ranking to fair values determined using methodologies and models with unobservable inputs (Level 3). An asset's or a liability's classification is based on the lowest level input that is significant to its measurement. For example, a financial asset or liability carried at fair value would be classified in Level 3 if unobservable inputs were significant to the instrument's fair value, even though the measurement may be derived using inputs that are both observable (Levels 1 and 2) and unobservable (Level 3).

Level 1 Inputs for instruments classified in Level 1 include unadjusted quoted prices for identical assets in active markets accessible at the measurement date. Active markets provide pricing data for trades occurring at least weekly and include exchanges and dealer markets.

Level 2 Inputs for instruments classified in Level 2 include quoted prices for similar assets in active markets, quoted prices from those willing to trade in markets that are not active, or other inputs that are market observable or can be corroborated by market data for the term of the instrument. Such other inputs include market interest rates and volatilities, spreads and yield curves. An instrument is classified in Level 2 if the Company determines that unobservable inputs are insignificant. Level 2 assets primarily include corporate bonds valued using recent trades of similar securities or pricing models that discount future cash flows at estimated market interest rates.

Level 3 Certain inputs for instruments classified in Level 3 are unobservable (supported by little or no market activity) and significant to their resulting fair value measurement. Unobservable inputs reflect the Company's best estimate of what hypothetical market participants would use to determine a transaction price for the asset or liability at the reporting date.

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1. As of March 31, 2017 and December 31, 2016, the Company had no bonds reported at fair value in the financial statements.
2. As of March 31, 2017 and December 31, 2016, the Company had no bonds reported at fair value in Level 3 of the Fair Value Hierarchy in the financial statements.
3. As of March 31, 2017 and December 31, 2016, the Company had no bonds reported at fair value in Level 3 Transfers in the financial statements.

**4. Valuation Techniques and Inputs**

The Company estimates fair values using prices from third parties or internal pricing methods. Fair value estimates received from third-party pricing services are based on reported trade activity and quoted market prices when available, and other market information that a market participant may use to estimate fair value. Such other inputs include market interest rates and volatilities, spreads, and yield curves. The internal pricing methods are performed by the Company's investment professionals and generally involve using discounted cash flow analyses, incorporating current market inputs for similar financial instruments with comparable terms and credit quality, as well as other qualitative factors. In instances where there is little or no market activity for the same or similar instruments, the fair value is estimated using methods, models, and assumptions that the Company believes a hypothetical market participant would use to determine a current transaction price. These valuation techniques involve some level of estimation and judgment that becomes significant with increasingly complex instruments or pricing models.

**B. Other Fair Value Disclosures**

The Company provides additional fair value information in Notes 1 and 5.

**C. Aggregate Fair Value of All Financial Instruments**

The following tables provide the fair value, carrying value, and classification in the fair value hierarchy of the Company's financial instruments as of March 31, 2017 and December 31, 2016.

Financial Assets	Aggregate Fair Value	Admitted Assets	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Not Practicable (Carrying Value)
<b>March 31, 2017</b>						
Bonds	\$ 101,031	\$ 100,532	\$ 101,031	\$ -	\$ -	\$ -
Cash, Cash Equivalents, and Short-Term Investments	2,431,450	2,431,450	132,078	2,299,372	-	-
<b>Total</b>	<b>\$ 2,532,481</b>	<b>\$ 2,531,982</b>	<b>\$ 233,109</b>	<b>\$ 2,299,372</b>	<b>\$ -</b>	<b>\$ -</b>
<b>December 31, 2016</b>						
Bonds	\$ 100,797	\$ 100,559	\$ 100,797	\$ -	\$ -	\$ -
Cash, Cash Equivalents, and Short-Term Investments	1,855,291	1,855,291	55,494	1,799,797	-	-
<b>Total</b>	<b>\$ 1,956,088</b>	<b>\$ 1,955,850</b>	<b>\$ 156,291</b>	<b>\$ 1,799,797</b>	<b>\$ -</b>	<b>\$ -</b>

The following valuation methodologies and significant assumptions are used by the Company to determine fair value for each instrument.

**Bonds**

The methods and significant assumptions used to estimate the fair value of bonds are described in A4 above.

**Short-Term Investments, Cash Equivalents, and Cash**

Short-term investments, cash equivalents and cash are carried at cost which approximates fair value. Short-term investments and cash equivalents are classified in Level 2 and cash is classified in Level 1.

D. As of March 31, 2017 and December 31, 2016, the Company has no financial instruments where it is not practicable to estimate fair value.

**NOTE 21 – OTHER ITEMS**

The Company has no extraordinary items, troubled debt restructuring, unusual items, business interruption insurance recoveries, state tax credits, subprime-mortgage-related risk exposure, or retained asset accounts for beneficiaries or insurance-linked securities contracts.

**NOTE 22 – EVENTS SUBSEQUENT**

The Company is not aware of any Type 1 or Type 2 event that occurred subsequent to the close of the books or accounts for this statement which would have had a material effect on the financial condition of the Company. In preparing these financials statements the Company has evaluated events that occurred between the balance sheet date and May 15, 2017.

**NOTE 23 – REINSURANCE**

The Company does not have reinsurance.

**NOTE 24 – RETROSPECTIVELY RATED CONTRACTS & CONTRACTS SUBJECT TO REDETERMINATION**

- A. The Company has no estimated accrued retrospective premium adjustments.
- B. The Company has no recorded accrued retrospective premium.
- C. The Company has no net premiums written that are subject to retrospective rating features.
- D. The Company does not have Medical Loss Ratio Rebates Pursuant to the Public Health Services Act.
- E. Risk Sharing Provisions of the Affordable Care Act
  - (1) Did the reporting entity write accident and health insurance premium which is subject to the Affordable Care Act risk-sharing provisions? No
  - (2) Impact of Risk-Sharing Provisions of the Affordable Care Act on Admitted Assets, Liabilities, and Revenue for the Current Year is not applicable to the Company.
  - (3) Roll forward of prior year ACA risk-sharing provisions for the following asset (gross of any nonadmission) and liability balances, along with reasons for adjustments to prior year balance are not applicable to the Company.

**NOTE 25 – CHANGE IN INCURRED CLAIMS AND CLAIMS ADJUSTMENT EXPENSES**

Reserve for incurred claims and claims adjustment expenses attributable to insured events has decreased by \$24,583 from \$324,587 at December 31, 2016 to \$300,004 at March 31, 2017 as a result of re-estimation of unpaid claims and claims adjustment expenses. This decrease is generally the result of ongoing analysis of recent loss development trends.

**NOTE 26 – INTERCOMPANY POOLING ARRANGEMENTS**

The Company has no intercompany pooling arrangements as of March 31, 2017 and December 31, 2016.

**NOTE 27 – STRUCTURED SETTLEMENTS**

The Company has no structured settlements as of March 31, 2017 and December 31, 2016.

**NOTE 28 – HEALTH CARE RECEIVABLES**

The Company has no risk-sharing receivables as of March 31, 2017 and December 31, 2016.

**NOTE 29 – PARTICIPATING POLICIES**

The Company did not have any participating contracts as of March 31, 2017 and December 31, 2016.

**NOTE 30 - PREMIUM DEFICIENCY RESERVES**

The Company did not have any premium deficiency reserves as of March 31, 2017 and December 31, 2016.

**NOTE 31 – ANTICIPATED SALVAGE AND SUBROGATION**

The Company does not anticipate any salvage or subrogation as of March 31, 2017 and December 31, 2016.

STATEMENT AS OF MARCH 31, 2017 OF THE CIGNA DENTAL HEALTH OF OH INC  
**GENERAL INTERROGATORIES**

**PART 1 - COMMON INTERROGATORIES**

**GENERAL**

- 1.1 Did the reporting entity experience any material transactions requiring the filing of Disclosure of Material Transactions with the State of Domicile, as required by the Model Act? ..... Yes [ ] No [ X ]
- 1.2 If yes, has the report been filed with the domiciliary state? ..... Yes [ ] No [ ]
- 2.1 Has any change been made during the year of this statement in the charter, by-laws, articles of incorporation, or deed of settlement of the reporting entity? ..... Yes [ ] No [ X ]
- 2.2 If yes, date of change: .....
- 3.1 Is the reporting entity a member of an Insurance Holding Company System consisting of two or more affiliated persons, one or more of which is an insurer? ..... Yes [ X ] No [ ]  
 If yes, complete Schedule Y, Parts 1 and 1A.
- 3.2 Have there been any substantial changes in the organizational chart since the prior quarter end? ..... Yes [ ] No [ X ]
- 3.3 If the response to 3.2 is yes, provide a brief description of those changes.
- 4.1 Has the reporting entity been a party to a merger or consolidation during the period covered by this statement? ..... Yes [ ] No [ X ]
- 4.2 If yes, provide the name of the entity, NAIC Company Code, and state of domicile (use two letter state abbreviation) for any entity that has ceased to exist as a result of the merger or consolidation.

1 Name of Entity	2 NAIC Company Code	3 State of Domicile

5. If the reporting entity is subject to a management agreement, including third-party administrator(s), managing general agent(s), attorney-in-fact, or similar agreement, have there been any significant changes regarding the terms of the agreement or principals involved? ..... Yes [ ] No [ X ] N/A [ ]  
 If yes, attach an explanation.
- 6.1 State as of what date the latest financial examination of the reporting entity was made or is being made. .... 12/31/2014
- 6.2 State the as of date that the latest financial examination report became available from either the state of domicile or the reporting entity. This date should be the date of the examined balance sheet and not the date the report was completed or released. .... 12/31/2014
- 6.3 State as of what date the latest financial examination report became available to other states or the public from either the state of domicile or the reporting entity. This is the release date or completion date of the examination report and not the date of the examination (balance sheet date). .... 05/03/2016
- 6.4 By what department or departments?  
 Ohio Department of Insurance
- 6.5 Have all financial statement adjustments within the latest financial examination report been accounted for in a subsequent financial statement filed with Departments? ..... Yes [ ] No [ ] N/A [ X ]
- 6.6 Have all of the recommendations within the latest financial examination report been complied with? ..... Yes [ X ] No [ ] N/A [ ]
- 7.1 Has this reporting entity had any Certificates of Authority, licenses or registrations (including corporate registration, if applicable) suspended or revoked by any governmental entity during the reporting period? ..... Yes [ ] No [ X ]
- 7.2 If yes, give full information:
- 8.1 Is the company a subsidiary of a bank holding company regulated by the Federal Reserve Board? ..... Yes [ ] No [ X ]
- 8.2 If response to 8.1 is yes, please identify the name of the bank holding company.
- 8.3 Is the company affiliated with one or more banks, thrifts or securities firms? ..... Yes [ ] No [ X ]
- 8.4 If response to 8.3 is yes, please provide below the names and location (city and state of the main office) of any affiliates regulated by a federal regulatory services agency [i.e. the Federal Reserve Board (FRB), the Office of the Comptroller of the Currency (OCC), the Federal Deposit Insurance Corporation (FDIC) and the Securities Exchange Commission (SEC)] and identify the affiliate's primary federal regulator.

1 Affiliate Name	2 Location (City, State)	3 FRB	4 OCC	5 FDIC	6 SEC

**GENERAL INTERROGATORIES**

- 9.1 Are the senior officers (principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions) of the reporting entity subject to a code of ethics, which includes the following standards? ..... Yes  No
- (a) Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- (b) Full, fair, accurate, timely and understandable disclosure in the periodic reports required to be filed by the reporting entity;
- (c) Compliance with applicable governmental laws, rules and regulations;
- (d) The prompt internal reporting of violations to an appropriate person or persons identified in the code; and
- (e) Accountability for adherence to the code.
- 9.11 If the response to 9.1 is No, please explain:
- 9.2 Has the code of ethics for senior managers been amended? ..... Yes  No
- 9.21 If the response to 9.2 is Yes, provide information related to amendment(s).
- 9.3 Have any provisions of the code of ethics been waived for any of the specified officers? ..... Yes  No
- 9.31 If the response to 9.3 is Yes, provide the nature of any waiver(s).

**FINANCIAL**

- 10.1 Does the reporting entity report any amounts due from parent, subsidiaries or affiliates on Page 2 of this statement? ..... Yes  No
- 10.2 If yes, indicate any amounts receivable from parent included in the Page 2 amount: ..... \$ 15,118

**INVESTMENT**

- 11.1 Were any of the stocks, bonds, or other assets of the reporting entity loaned, placed under option agreement, or otherwise made available for use by another person? (Exclude securities under securities lending agreements.) ..... Yes  No
- 11.2 If yes, give full and complete information relating thereto:
12. Amount of real estate and mortgages held in other invested assets in Schedule BA: ..... \$
13. Amount of real estate and mortgages held in short-term investments: ..... \$
- 14.1 Does the reporting entity have any investments in parent, subsidiaries and affiliates? ..... Yes  No
- 14.2 If yes, please complete the following:
- |   | 1   | 2  |
|---|---|--|
|   | Prior Year-End<br>Book/Adjusted<br>Carrying Value | Current Quarter<br>Book/Adjusted<br>Carrying Value |
| 14.21 Bonds .....   | \$ 0  | \$   |
| 14.22 Preferred Stock .....   | \$ 0  | \$   |
| 14.23 Common Stock .....  | \$ 0  | \$   |
| 14.24 Short-Term Investments .....  | \$ 0  | \$   |
| 14.25 Mortgage Loans on Real Estate .....   | \$ 0  | \$   |
| 14.26 All Other .....   | \$ 0  | \$   |
| 14.27 Total Investment in Parent, Subsidiaries and Affiliates (Subtotal Lines 14.21 to 14.26) ..... | \$ 0  | \$ 0   |
| 14.28 Total Investment in Parent included in Lines 14.21 to 14.26 above .....                       | \$  | \$   |
- 15.1 Has the reporting entity entered into any hedging transactions reported on Schedule DB? ..... Yes  No
- 15.2 If yes, has a comprehensive description of the hedging program been made available to the domiciliary state? ..... Yes  No
- If no, attach a description with this statement.

STATEMENT AS OF MARCH 31, 2017 OF THE CIGNA DENTAL HEALTH OF OH INC  
**GENERAL INTERROGATORIES**

16. For the reporting entity's security lending program, state the amount of the following as of the current statement date:
- 16.1 Total fair value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2 .....\$ .....0
- 16.2 Total book adjusted/carrying value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2 .....\$ .....0
- 16.3 Total payable for securities lending reported on the liability page .....\$ .....0

17. Excluding items in Schedule E - Part 3 - Special Deposits, real estate, mortgage loans and investments held physically in the reporting entity's offices, vaults or safety deposit boxes, were all stocks, bonds and other securities, owned throughout the current year held pursuant to a custodial agreement with a qualified bank or trust company in accordance with Section 1, III - General Examination Considerations, F. Outsourcing of Critical Functions, Custodial or Safekeeping Agreements of the NAIC Financial Condition Examiners Handbook? ..... Yes [ ] No [ X ]
- 17.1 For all agreements that comply with the requirements of the NAIC Financial Condition Examiners Handbook, complete the following:

1 Name of Custodian(s)	2 Custodian Address
JPMorgan Chase Bank, N.A. ....	4 Chase MetroTech Center Brooklyn, NY 11245 .....

- 17.2 For all agreements that do not comply with the requirements of the NAIC Financial Condition Examiners Handbook, provide the name, location and a complete explanation:

1 Name(s)	2 Location(s)	3 Complete Explanation(s)
The Bank of New York Mellon .....	One Wall Street, New York, NY 10286 .....	This is a limited custodial arrangement that only allows for the holding/safekeeping of NAIC approved Mutual Funds or cash. ....

- 17.3 Have there been any changes, including name changes, in the custodian(s) identified in 17.1 during the current quarter? ..... Yes [ ] No [ X ]
- 17.4 If yes, give full information relating thereto:

1 Old Custodian	2 New Custodian	3 Date of Change	4 Reason
.....	.....	.....	.....

- 17.5 Investment management – Identify all investment advisors, investment managers, broker/dealers, including individuals that have the authority to make investment decisions on behalf of the reporting entity. For assets that are managed internally by employees of the reporting entity, note as such. ["...that have access to the investment accounts"; "...handle securities"]

1 Name of Firm or Individual	2 Affiliation
Cigna Investments, Inc. ....	A.....

- 17.5097 For those firms/individuals listed in the table for Question 17.5, do any firms/individuals unaffiliated with the reporting entity (i.e. designated with a "U") manage more than 10% of the reporting entity's assets? ..... Yes [ ] No [ X ]
- 17.5098 For firms/individuals unaffiliated with the reporting entity (i.e. designated with a "U") listed in the table for Question 17.5, does the total assets under management aggregate to more than 50% of the reporting entity's assets? ..... Yes [ ] No [ X ]

- 17.6 For those firms or individuals listed in the table for 17.5 with an affiliation code of "A" (affiliated) or "U" (unaffiliated), provide the information for the table below.

1 Central Registration Depository Number	2 Name of Firm or Individual	3 Legal Entity Identifier (LEI)	4 Registered With	5 Investment Management Agreement (IMA) Filed
105811 .....	Cigna Investments, Inc. ....	Not Available .....	SEC .....	DS.....

- 18.1 Have all the filing requirements of the Purposes and Procedures Manual of the NAIC Investment Analysis Office been followed? ..... Yes [ X ] No [ ]
- 18.2 If no, list exceptions:

# GENERAL INTERROGATORIES

## PART 2 - HEALTH

1. Operating Percentages:
- 1.1 A&H loss percent .....50.9 %
  - 1.2 A&H cost containment percent ..... %
  - 1.3 A&H expense percent excluding cost containment expenses .....9.5 %
- 2.1 Do you act as a custodian for health savings accounts? ..... Yes [ ] No [ X ]
- 2.2 If yes, please provide the amount of custodial funds held as of the reporting date .....\$ .....
- 2.3 Do you act as an administrator for health savings accounts? ..... Yes [ ] No [ X ]
- 2.4 If yes, please provide the balance of the funds administered as of the reporting date .....\$ .....

**SCHEDULE S - CEDED REINSURANCE**

Showing All New Reinsurance Treaties - Current Year to Date

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Reinsurer	5 Domiciliary Jurisdiction	6 Type of Reinsurance Ceded	7 Type of Reinsurer	8 Certified Reinsurer Rating (1 through 6)	9 Effective Date of Certified Reinsurer Rating
<b>NONE</b>								

STATEMENT AS OF MARCH 31, 2017 OF THE CIGNA DENTAL HEALTH OF OH INC  
**SCHEDULE T - PREMIUMS AND OTHER CONSIDERATIONS**

Current Year to Date - Allocated by States and Territories

States, etc.	1 Active Status	Direct Business Only								
		2 Accident and Health Premiums	3 Medicare Title XVIII	4 Medicaid Title XIX	5 Federal Employees Health Benefits Program Premiums	6 Life and Annuity Premiums & Other Considerations	7 Property/Casualty Premiums	8 Total Columns 2 Through 7	9 Deposit-Type Contracts	
1. Alabama AL	N								0	
2. Alaska AK	N								0	
3. Arizona AZ	N								0	
4. Arkansas AR	N								0	
5. California CA	N								0	
6. Colorado CO	N								0	
7. Connecticut CT	N								0	
8. Delaware DE	N								0	
9. District of Columbia DC	N								0	
10. Florida FL	N								0	
11. Georgia GA	N								0	
12. Hawaii HI	N								0	
13. Idaho ID	N								0	
14. Illinois IL	N								0	
15. Indiana IN	N								0	
16. Iowa IA	N								0	
17. Kansas KS	N								0	
18. Kentucky KY	N								0	
19. Louisiana LA	N								0	
20. Maine ME	N								0	
21. Maryland MD	N								0	
22. Massachusetts MA	N								0	
23. Michigan MI	N								0	
24. Minnesota MN	N								0	
25. Mississippi MS	N								0	
26. Missouri MO	N								0	
27. Montana MT	N								0	
28. Nebraska NE	N								0	
29. Nevada NV	N								0	
30. New Hampshire NH	N								0	
31. New Jersey NJ	N								0	
32. New Mexico NM	N								0	
33. New York NY	N								0	
34. North Carolina NC	N								0	
35. North Dakota ND	N								0	
36. Ohio OH	L	2,151,342							2,151,342	
37. Oklahoma OK	N								0	
38. Oregon OR	N								0	
39. Pennsylvania PA	N								0	
40. Rhode Island RI	N								0	
41. South Carolina SC	N								0	
42. South Dakota SD	N								0	
43. Tennessee TN	N								0	
44. Texas TX	N								0	
45. Utah UT	N								0	
46. Vermont VT	N								0	
47. Virginia VA	N								0	
48. Washington WA	N								0	
49. West Virginia WV	N								0	
50. Wisconsin WI	N								0	
51. Wyoming WY	N								0	
52. American Samoa AS	N								0	
53. Guam GU	N								0	
54. Puerto Rico PR	N								0	
55. U.S. Virgin Islands VI	N								0	
56. Northern Mariana Islands MP	N								0	
57. Canada CAN	N								0	
58. Aggregate Other Aliens OT	XXX	0	0	0	0	0	0	0	0	
59. Subtotal	XXX	2,151,342	0	0	0	0	0	2,151,342	0	
60. Reporting Entity Contributions for Employee Benefit Plans	XXX							0		
61. Totals (Direct Business)	(a) 1	2,151,342	0	0	0	0	0	2,151,342	0	
DETAILS OF WRITE-INS										
58001.	XXX									
58002.	XXX									
58003.	XXX									
58998. Summary of remaining write-ins for Line 58 from overflow page	XXX	0	0	0	0	0	0	0	0	
58999. Totals (Lines 58001 through 58003 plus 58998)(Line 58 above)	XXX	0	0	0	0	0	0	0	0	

(L) Licensed or Chartered - Licensed Insurance Carrier or Domiciled RRG; (R) Registered - Non-domiciled RRGs; (Q) Qualified - Qualified or Accredited Reinsurer; (E) Eligible - Reporting Entities eligible or approved to write Surplus Lines in the state; (N) None of the above - Not allowed to write business in the state.

(a) Insert the number of L responses except for Canada and Other Alien.

All premiums written within the State of Ohio.

**SCHEDULE Y - INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 - ORGANIZATIONAL CHART**

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# SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

The following supplemental reports are required to be filed as part of your statement filing. However, in the event that your company does not transact the type of business for which the special report must be filed, your response of NO to the specific interrogatory will be accepted in lieu of filing a "NONE" report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

	Response
1. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC with this statement? .....	NO

Explanation:

1. Not Applicable to the Company

Bar Code:

1. Medicare Part D Coverage Supplement [Document Identifier 365]



**NONE**

STATEMENT AS OF MARCH 31, 2017 OF THE CIGNA DENTAL HEALTH OF OH INC

**SCHEDULE A - VERIFICATION**

Real Estate

	1 Year to Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year .....		
2. Cost of acquired:		
2.1 Actual cost at time of acquisition .....		
2.2 Additional investment made after acquisition .....		
3. Current year change in encumbrances .....		
4. Total gain (loss) on disposals .....		
5. Deduct amounts received on disposals .....		
6. Total foreign exchange change in book/adjusted carrying value .....		
7. Deduct current year's other than temporary impairment recognized .....		
8. Deduct current year's depreciation .....		
9. Book/adjusted carrying value at the end of current period (Lines 1+2+3+4-5+6-7-8) .....		
10. Deduct total nonadmitted amounts .....		
11. Statement value at end of current period (Line 9 minus Line 10)		

**NONE**

**SCHEDULE B - VERIFICATION**

Mortgage Loans

	1 Year to Date	2 Prior Year Ended December 31
1. Book value/recorded investment excluding accrued interest, December 31 of prior year .....		
2. Cost of acquired:		
2.1 Actual cost at time of acquisition .....		
2.2 Additional investment made after acquisition .....		
3. Capitalized deferred interest and other .....		
4. Accrual of discount .....		
5. Unrealized valuation increase (decrease) .....		
6. Total gain (loss) on disposals .....		
7. Deduct amounts received on disposals .....		
8. Deduct amortization of premium and mortgage interest points and commitment fees .....		
9. Total foreign exchange change in book value/recorded investment excluding accrued interest .....		
10. Deduct current year's other than temporary impairment recognized .....		
11. Book value/recorded investment excluding accrued interest at end of current period (Lines 1+2+3+4+5+6-7-8+9-10) .....		
12. Total valuation allowance .....		
13. Subtotal (Line 11 plus Line 12) .....		
14. Deduct total nonadmitted amounts .....		
15. Statement value at end of current period (Line 13 minus Line 14)		

**NONE**

**SCHEDULE BA - VERIFICATION**

Other Long-Term Invested Assets

	1 Year to Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year .....		
2. Cost of acquired:		
2.1 Actual cost at time of acquisition .....		
2.2 Additional investment made after acquisition .....		
3. Capitalized deferred interest and other .....		
4. Accrual of discount .....		
5. Unrealized valuation increase (decrease) .....		
6. Total gain (loss) on disposals .....		
7. Deduct amounts received on disposals .....		
8. Deduct amortization of premium and depreciation .....		
9. Total foreign exchange change in book/adjusted carrying value .....		
10. Deduct current year's other than temporary impairment recognized .....		
11. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5+6-7-8+9-10) .....		
12. Deduct total nonadmitted amounts .....		
13. Statement value at end of current period (Line 11 minus Line 12)		

**NONE**

**SCHEDULE D - VERIFICATION**

Bonds and Stocks

	1 Year to Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value of bonds and stocks, December 31 of prior year .....	100,558	100,670
2. Cost of bonds and stocks acquired .....		
3. Accrual of discount .....		
4. Unrealized valuation increase (decrease) .....		
5. Total gain (loss) on disposals .....		
6. Deduct consideration for bonds and stocks disposed of .....		
7. Deduct amortization of premium .....	26	112
8. Total foreign exchange change in book/adjusted carrying value .....		
9. Deduct current year's other than temporary impairment recognized .....		
10. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9) .....	100,532	100,558
11. Deduct total nonadmitted amounts .....		
12. Statement value at end of current period (Line 10 minus Line 11)	100,532	100,558

STATEMENT AS OF MARCH 31, 2017 OF THE CIGNA DENTAL HEALTH OF OH INC

**SCHEDULE D - PART 1B**

Showing the Acquisitions, Dispositions and Non-Trading Activity  
During the Current Quarter for all Bonds and Preferred Stock by NAIC Designation

NAIC Designation	1 Book/Adjusted Carrying Value Beginning of Current Quarter	2 Acquisitions During Current Quarter	3 Dispositions During Current Quarter	4 Non-Trading Activity During Current Quarter	5 Book/Adjusted Carrying Value End of First Quarter	6 Book/Adjusted Carrying Value End of Second Quarter	7 Book/Adjusted Carrying Value End of Third Quarter	8 Book/Adjusted Carrying Value December 31 Prior Year
<b>BONDS</b>								
1. NAIC 1 (a) .....	1,900,356	5,948,762	5,451,893	2,679	2,399,904	0	0	1,900,356
2. NAIC 2 (a) .....	0				0			
3. NAIC 3 (a) .....	0				0			
4. NAIC 4 (a) .....	0				0			
5. NAIC 5 (a) .....	0				0			
6. NAIC 6 (a) .....	0				0			
7. Total Bonds	1,900,356	5,948,762	5,451,893	2,679	2,399,904	0	0	1,900,356
<b>PREFERRED STOCK</b>								
8. NAIC 1 .....	0				0			
9. NAIC 2 .....	0				0			
10. NAIC 3 .....	0				0			
11. NAIC 4 .....	0				0			
12. NAIC 5 .....	0				0			
13. NAIC 6 .....	0				0			
14. Total Preferred Stock .....	0	0	0	0	0	0	0	0
15. Total Bonds and Preferred Stock	1,900,356	5,948,762	5,451,893	2,679	2,399,904	0	0	1,900,356

(a) Book/Adjusted Carrying Value column for the end of the current reporting period includes the following amount of short-term and cash equivalent bonds by NAIC designation:

NAIC 1 \$ 2,299,372 ; NAIC 2 \$ 0 ; NAIC 3 \$ 0 ; NAIC 4 \$ 0 ; NAIC 5 \$ 0 ; NAIC 6 \$ 0

**SCHEDULE DA - PART 1**

Short-Term Investments

	1 Book/Adjusted Carrying Value	2 Par Value	3 Actual Cost	4 Interest Collected Year-to-Date	5 Paid for Accrued Interest Year-to-Date
9199999 Totals		XXX			

**SCHEDULE DA - VERIFICATION**

Short-Term Investments

	1 Year To Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year .....	0	
2. Cost of short-term investments acquired .....		
3. Accrual of discount .....		
4. Unrealized valuation increase (decrease) .....		
5. Total gain (loss) on disposals .....		
6. Deduct consideration received on disposals .....		
7. Deduct amortization of premium .....		
8. Total foreign exchange change in book/adjusted carrying value .....		
9. Deduct current year's other than temporary impairment recognized .....		
10. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9) .....	0	0
11. Deduct total nonadmitted amounts .....		
12. Statement value at end of current period (Line 10 minus Line 11)	0	0

Schedule DB - Part A - Verification - Options, Caps, Floors, Collars, Swaps and Forwards

**NONE**

Schedule DB - Part B - Verification - Futures Contracts

**NONE**

Schedule DB - Part C - Section 1 - Replication (Synthetic Asset) Transactions (RSATs) Open

**NONE**

Schedule DB-Part C-Section 2-Reconciliation of Replication (Synthetic Asset) Transactions Open

**NONE**

Schedule DB - Verification - Book/Adjusted Carrying Value, Fair Value and Potential Exposure of  
Derivatives

**NONE**

## STATEMENT AS OF MARCH 31, 2017 OF THE CIGNA DENTAL HEALTH OF OH INC

**SCHEDULE E - VERIFICATION**

(Cash Equivalents)

	1	2
	Year To Date	Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year .....	1,799,797	2,764,880
2. Cost of cash equivalents acquired .....	5,948,762	36,780,720
3. Accrual of discount .....	2,706	8,694
4. Unrealized valuation increase (decrease) .....		
5. Total gain (loss) on disposals .....	1	51
6. Deduct consideration received on disposals .....	5,451,894	37,754,548
7. Deduct amortization of premium .....		
8. Total foreign exchange change in book/adjusted carrying value .....		
9. Deduct current year's other than temporary impairment recognized .....		
10. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9) .....	2,299,372	1,799,797
11. Deduct total nonadmitted amounts .....		
12. Statement value at end of current period (Line 10 minus Line 11)	2,299,372	1,799,797

Schedule A - Part 2 - Real Estate Acquired and Additions Made

**NONE**

Schedule A - Part 3 - Real Estate Disposed

**NONE**

Schedule B - Part 2 - Mortgage Loans Acquired and Additions Made

**NONE**

Schedule B - Part 3 - Mortgage Loans Disposed, Transferred or Repaid

**NONE**

Schedule BA - Part 2 - Other Long-Term Invested Assets Acquired and Additions Made

**NONE**

Schedule BA - Part 3 - Other Long-Term Invested Assets Disposed, Transferred or Repaid

**NONE**

Schedule D - Part 3 - Long-Term Bonds and Stocks Acquired

**NONE**

Schedule D - Part 4 - Long-Term Bonds and Stocks Sold, Redeemed or Otherwise Disposed Of

**NONE**

Schedule DB - Part A - Section 1 - Options, Caps, Floors, Collars, Swaps and Forwards Open

**NONE**

Schedule DB - Part B - Section 1 - Futures Contracts Open

**NONE**

Schedule DB - Part B - Section 1B - Brokers with whom cash deposits have been made

**NONE**

Schedule DB - Part D - Section 1 - Counterparty Exposure for Derivative Instruments Open

**NONE**

Schedule DB - Part D-Section 2 - Collateral for Derivative Instruments Open - Pledged By

**NONE**

Schedule DB - Part D-Section 2 - Collateral for Derivative Instruments Open - Pledged To

**NONE**

Schedule DL - Part 1 - Reinvested Collateral Assets Owned

**N O N E**

Schedule DL - Part 2 - Reinvested Collateral Assets Owned

**N O N E**



STATEMENT AS OF MARCH 31, 2017 OF THE CIGNA DENTAL HEALTH OF OH INC

**SCHEDULE E - PART 2 - CASH EQUIVALENTS**

Show Investments Owned End of Current Quarter

1 Description	2 Code	3 Date Acquired	4 Rate of Interest	5 Maturity Date	6 Book/Adjusted Carrying Value	7 Amount of Interest Due and Accrued	8 Amount Received During Year
TREASURY BILL			0.674	04/13/2017	698,843	0	118
TREASURY BILL		03/23/2017	0.557	04/20/2017	1,600,529	0	570
0199999. Subtotal - Bonds - U.S. Governments - Issuer Obligations					2,299,372	0	688
0599999. Total - U.S. Government Bonds					2,299,372	0	688
1099999. Total - All Other Government Bonds					0	0	0
1799999. Total - U.S. States, Territories and Possessions Bonds					0	0	0
2499999. Total - U.S. Political Subdivisions Bonds					0	0	0
3199999. Total - U.S. Special Revenues Bonds					0	0	0
3899999. Total - Industrial and Miscellaneous (Unaffiliated) Bonds					0	0	0
4899999. Total - Hybrid Securities					0	0	0
5599999. Total - Parent, Subsidiaries and Affiliates Bonds					0	0	0
6099999. Subtotal - SVO Identified Funds					0	0	0
7799999. Total - Issuer Obligations					2,299,372	0	688
7899999. Total - Residential Mortgage-Backed Securities					0	0	0
7999999. Total - Commercial Mortgage-Backed Securities					0	0	0
8099999. Total - Other Loan-Backed and Structured Securities					0	0	0
8199999. Total - SVO Identified Funds					0	0	0
8399999. Total Bonds					2,299,372	0	688
8699999 - Total Cash Equivalents					2,299,372	0	688