

Exhibit D-2 - SMG

(Unaudited Financial Statements for 2012 and 2011 – Entity formed in March 2011)

[Filed under separate cover]



Whyte Hirschboeck Dudek S.C.

October 22, 2013

VIA HAND DELIVERY

Kristen L. Forsberg, CPA, CFE
Insurance Financial Examiner/Licensing Specialist
Office of the Commissioner of Insurance
125 South Webster Street, 2nd Floor
Madison, WI 53703

**Re: Form A Filing – Financial Statements
Trilogy Health Insurance, Inc.**

Dear Ms. Forsberg:

Enclosed is the financial statement information for Scas Management Group, LLC (“SMG”) relating to Item 12 (Exhibit D-2) of the Form A.

With respect to the enclosed financial statements of SMG, such financial statements contain confidential information that could put SMG at a competitive disadvantage if released publicly and SMG has taken reasonable efforts to maintain the confidentiality of such information. The information constitutes a “trade secret” under Wis. Stat. § 134.90(1)(c) because it “derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use [and] is the subject of efforts to maintain its secrecy that are reasonable under the circumstances.” Therefore, SMG request that OCI maintain the confidentiality of this information and not release this information to the public.

SMG appreciates your consideration with respect to these confidential matters.

Very truly yours,


Lisa R. Lange

LRL/co
Enclosure

cc (w/o enc.): Ronald Scasny, Scas Management Group, LLC
William D. Felsing, Trilogy Health Insurance, Inc.

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