



HEALTH ANNUAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2014  
OF THE CONDITION AND AFFAIRS OF THE

MANAGED DENTALGUARD INC

NAIC Group Code0429NAIC Company Code14142Employer's ID Number27-4326698

(Current)(Prior)

Organized under the Laws ofOhio, State of Domicile or Port of EntryOhio

Country of DomicileUS

Licensed as business type:Dental Service Corporation

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

Incorporated/Organized08/09/2010Commenced Business10/18/2011

Statutory Home OfficeCrown Centre, 5005 Rockside Road #430Independence , OH, US 44131

(Street and Number)(City or Town, State, Country and Zip Code)

Main Administrative Office7 Hanover Square

(Street and Number)

New York , NY, US 10004

(City or Town, State, Country and Zip Code)

(Area Code) (Telephone Number)

Mail Address7 Hanover SquareNew York , NY, US 10004

(Street and Number or P.O. Box)(City or Town, State, Country and Zip Code)

Primary Location of Books and Records7 Hanover Square

(Street and Number)

New York , NY, US 10004

(City or Town, State, Country and Zip Code)

(Area Code) (Telephone Number)

Internet Website Addresswww.Guardianlife.com

Statutory Statement ContactJermaine Jones212-598-8633

(Name)(Area Code) (Telephone Number)

jermaine\_jones@glic.com212-919-2583

(E-mail Address)(FAX Number)

OFFICERS

Chairman, President, CEO & COOJolynne WilliamsonTreasurerWalter R Skinner

SecretaryMargherita L DiManniVice President & Appointed ActuarySanford E Penn

OTHER

Jermaine D Jones ControllerKristina Fink # Assistant SecretaryStuart J Shaw Vice President

Richard A Goren Assistant SecretaryJohn A Dolan Assistant Secretary

DIRECTORS OR TRUSTEES

Raymond J MarraJermaine D JonesThomas A McInteer

Jolynne I Williamson

State ofNew YorkSS:

County ofNassau

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.

Sanford E PennJermaine D Jones

Vice President & Appointed ActuaryController

Subscribed and sworn to before me thisa. Is this an original filing? Yes [ X ] No [ ]

25 day of February 2015b. If no,

1. State the amendment number.....

2. Date filed .....

3. Number of pages attached.....

Patricia Manbodhe  
Notary Public  
February 11, 2017

## EXHIBIT 2 - ACCIDENT AND HEALTH PREMIUMS DUE AND UNPAID

[illegible]

Exhibit 3 - Health Care Receivables

**N O N E**

Exhibit 3A - Health Care Receivables Collected and Accrued

**N O N E**

**EXHIBIT 4 - CLAIMS UNPAID AND INCENTIVE POOL, WITHHOLD AND BONUS (Reported and Unreported)**

[illegible]

## EXHIBIT 5 - AMOUNTS DUE FROM PARENT, SUBSIDIARIES AND AFFILIATES

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## ANNUAL STATEMENT FOR THE YEAR 2014 OF THE MANAGED DENTALGUARD INC (OHIO)

## EXHIBIT 6 - AMOUNTS DUE TO PARENT, SUBSIDIARIES AND AFFILIATES

[illegible]

	1	2	3	4	5	6
Payment Method	Direct Medical Expense Payment	Column 1 as a % of Total Payments	Total Members Covered	Column 3 as a % of Total Members	Column 1 Expenses Paid to Affiliated Providers	Column 1 Expenses Paid to Non-Affiliated Providers
Capitation Payments:						
1. Medical groups .....	0	0.0		0.0		
2. Intermediaries .....	0	0.0		0.0		
3. All other providers .....	47,032	26.1	1,894	100.0		47,032
4. Total capitation payments .....	47,032	26.1	1,894	100.0	0	47,032
Other Payments:						
5. Fee-for-service .....	0	0.0	XXX	XXX		
6. Contractual fee payments .....	133,252	73.9	XXX	XXX		133,252
7. Bonus/withhold arrangements - fee-for-service .....	0	0.0	XXX	XXX		
8. Bonus/withhold arrangements - contractual fee payments .....	0	0.0	XXX	XXX		
9. Non-contingent salaries .....	0	0.0	XXX	XXX		
10. Aggregate cost arrangements .....	0	0.0	XXX	XXX		
11. All other payments .....	0	0.0	XXX	XXX		
12. Total other payments .....	133,252	73.9	XXX	XXX	0	133,252
13. TOTAL (Line 4 plus Line 12)	180,284	100%	XXX	XXX	0	180,284

## EXHIBIT 7 - PART 2 - SUMMARY OF TRANSACTIONS WITH INTERMEDIARIES

[illegible]

Exhibit 8 - Furniture and Equipment Owned

N O N E





ANNUAL STATEMENT FOR THE YEAR 2014 OF THE MANAGED DENTALGUARD INC (OHIO)

EXHIBIT OF PREMIUMS, ENROLLMENT AND UTILIZATION (a)

REPORT FOR: 1. CORPORATION      MANAGED DENTALGUARD INC      2. Independence, OH

NAIC Group Code		BUSINESS IN THE STATE OF		DURING THE YEAR							(LOCATION)	
0429		Ohio		2014							NAIC Company Code 14142	
		1	Comprehensive (Hospital & Medical)		4	5	6	7	8	9	10	
			2	3								
		Total	Individual	Group	Medicare Supplement	Vision Only	Dental Only	Federal Employees Health Benefit Plan	Title XVIII Medicare	Title XIX Medicaid	Other	
Total Members at end of:												
1. Prior Year .....		1,524					1,524					
2. First Quarter .....		1,827					1,827					
3. Second Quarter .....		1,813					1,813					
4. Third Quarter .....		1,833					1,833					
5. Current Year		1,894					1,894					
6. Current Year Member Months		21,783					21,783					
Total Member Ambulatory Encounters for Year:												
7. Physician .....		424					424					
8. Non-Physician .....		0										
9. Total		424	0	0	0	0	424	0	0	0	0	
10. Hospital Patient Days Incurred		0										
11. Number of Inpatient Admissions		0										
12. Health Premiums Written (b) .....		329,004					329,004					
13. Life Premiums Direct		0										
14. Property/Casualty Premiums Written .....		0										
15. Health Premiums Earned .....		329,235					329,235					
16. Property/Casualty Premiums Earned		0										
17. Amount Paid for Provision of Health Care Services .....		180,284					180,284					
18. Amount Incurred for Provision of Health Care Services		197,297					197,297					

(a) For health business: number of persons insured under PPO managed care products ..... and number of persons insured under indemnity only products .....  
(b) For health premiums written: amount of Medicare Title XVIII exempt from state taxes or fees \$ .....

HO:OH



ANNUAL STATEMENT FOR THE YEAR 2014 OF THE MANAGED DENTALGUARD INC (OHIO)

EXHIBIT OF PREMIUMS, ENROLLMENT AND UTILIZATION (a)

REPORT FOR: 1. CORPORATION      MANAGED DENTALGUARD INC      2. Independence, OH

NAIC Group Code		BUSINESS IN THE STATE OF		Grand Total		DURING THE YEAR		2014		(LOCATION)	
0429										NAIC Company Code	
		1	Comprehensive (Hospital & Medical)		4	5	6	7	8	9	10
		Total	2	3	Medicare Supplement	Vision Only	Dental Only	Federal Employees Health Benefit Plan	Title XVIII Medicare	Title XIX Medicaid	Other
			Individual	Group							
Total Members at end of:											
1. Prior Year .....	1,524	0	0	0	0	0	1,524	0	0	0	0
2. First Quarter .....	1,827	0	0	0	0	0	1,827	0	0	0	0
3. Second Quarter .....	1,813	0	0	0	0	0	1,813	0	0	0	0
4. Third Quarter .....	1,833	0	0	0	0	0	1,833	0	0	0	0
5. Current Year .....	1,894	0	0	0	0	0	1,894	0	0	0	0
6. Current Year Member Months	21,783	0	0	0	0	0	21,783	0	0	0	0
Total Member Ambulatory Encounters for Year:											
7. Physician .....	424	0	0	0	0	0	424	0	0	0	0
8. Non-Physician .....	0	0	0	0	0	0	0	0	0	0	0
9. Total	424	0	0	0	0	0	424	0	0	0	0
10. Hospital Patient Days Incurred	0	0	0	0	0	0	0	0	0	0	0
11. Number of Inpatient Admissions	0	0	0	0	0	0	0	0	0	0	0
12. Health Premiums Written (b) .....	329,004	0	0	0	0	0	329,004	0	0	0	0
13. Life Premiums Direct	0	0	0	0	0	0	0	0	0	0	0
14. Property/Casualty Premiums Written .....	0	0	0	0	0	0	0	0	0	0	0
15. Health Premiums Earned .....	329,235	0	0	0	0	0	329,235	0	0	0	0
16. Property/Casualty Premiums Earned	0	0	0	0	0	0	0	0	0	0	0
17. Amount Paid for Provision of Health Care Services .....	180,284	0	0	0	0	0	180,284	0	0	0	0
18. Amount Incurred for Provision of Health Care Services	197,297	0	0	0	0	0	197,297	0	0	0	0

(a) For health business: number of persons insured under PPO managed care products .....0 and number of persons insured under indemnity only products .....0 .

(b) For health premiums written: amount of Medicare Title XVIII exempt from state taxes or fees \$ .....0

## ANNUAL STATEMENT FOR THE YEAR 2014 OF THE MANAGED DENTALGUARD INC (OHIO)

## SCHEDULE S - PART 1 - SECTION 2

Reinsurance Assumed Accident and Health Insurance Listed by Reinsured Company as of December 31, Current Year

[illegible]

## SCHEDULE S - PART 2

[illegible]

ANNUAL STATEMENT FOR THE YEAR 2014 OF THE MANAGED DENTALGUARD INC (OHIO)

SCHEDULE S - PART 3 - SECTION 2

Reinsurance Ceded Accident and Health Insurance Listed by Reinsuring Company as of December 31, Current Year

1 NAIC Company Code	2 ID Number	3 Effective Date	4  Name of Company	5 Domi- ciliary Juris- diction	6  Type	7 Type of Business Ceded	8  Premiums	9 Unearned Premiums (Estimated)	10 Reserve Credit Taken Other than for Unearned Premiums	Outstanding Surplus Relief		13  Modified Coinsurance Reserve	14  Funds Withheld Under Coinsurance
										11  Current Year	12  Prior Year		
0399999.	Total General Account - Authorized U.S. Affiliates						0	0	0	0	0	0	0
0699999.	Total General Account - Authorized Non-U.S. Affiliates						0	0	0	0	0	0	0
0799999.	Total General Account - Authorized Affiliates						0	0	0	0	0	0	0
1099999.	Total General Account - Authorized Non-Affiliates						0	0	0	0	0	0	0
1199999.	Total General Account Authorized						0	0	0	0	0	0	0
1499999.	Total General Account - Unauthorized U.S. Affiliates						0	0	0	0	0	0	0
1799999.	Total General Account - Unauthorized Non-U.S. Affiliates						0	0	0	0	0	0	0
1899999.	Total General Account - Unauthorized Affiliates						0	0	0	0	0	0	0
2199999.	Total General Account - Unauthorized Non-Affiliates						0	0	0	0	0	0	0
2299999.	Total General Account Unauthorized						0	0	0	0	0	0	0
2599999.	Total General Account - Certified U.S. Affiliates						0	0	0	0	0	0	0
2899999.	Total General Account - Certified Non-U.S. Affiliates						0	0	0	0	0	0	0
2999999.	Total General Account - Certified Affiliates						0	0	0	0	0	0	0
3299999.	Total General Account - Certified Non-Affiliates						0	0	0	0	0	0	0
3399999.	Total General Account Certified						0	0	0	0	0	0	0
3499999.	Total General Account Authorized, Unauthorized and Certified						0	0	0	0	0	0	0
3799999.	Total Separate Accounts - Authorized U.S. Affiliates						0	0	0	0	0	0	0
4099999.	Total Separate Accounts - Authorized Non-U.S. Affiliates						0	0	0	0	0	0	0
4199999.	Total Separate Accounts - Authorized Affiliates						0	0	0	0	0	0	0
4499999.	Total Separate Accounts - Authorized Non-Affiliates						0	0	0	0	0	0	0
4599999.	Total Separate Accounts Authorized						0	0	0	0	0	0	0
4899999.	Total Separate Accounts - Unauthorized U.S. Affiliates						0	0	0	0	0	0	0
5199999.	Total Separate Accounts - Unauthorized Non-U.S. Affiliates						0	0	0	0	0	0	0
5299999.	Total Separate Accounts - Unauthorized Affiliates						0	0	0	0	0	0	0
5599999.	Total Separate Accounts - Unauthorized Non-Affiliates						0	0	0	0	0	0	0
5699999.	Total Separate Accounts Unauthorized						0	0	0	0	0	0	0
5999999.	Total Separate Accounts - Certified U.S. Affiliates						0	0	0	0	0	0	0
6299999.	Total Separate Accounts - Certified Non-U.S. Affiliates						0	0	0	0	0	0	0
6399999.	Total Separate Accounts - Certified Affiliates						0	0	0	0	0	0	0
6699999.	Total Separate Accounts - Certified Non-Affiliates						0	0	0	0	0	0	0
6799999.	Total Separate Accounts Certified						0	0	0	0	0	0	0
6899999.	Total Separate Accounts Authorized, Unauthorized and Certified						0	0	0	0	0	0	0
6999999.	Total U.S. (Sum of 0399999, 0899999, 1499999, 1999999, 2599999, 3099999, 3799999, 4299999, 4899999, 5399999, 5999999 and 6499999)						0	0	0	0	0	0	0
7099999.	Total Non-U.S. (Sum of 0699999, 0999999, 1799999, 2099999, 2899999, 3199999, 4099999, 4399999, 5199999, 5499999, 6299999 and 6599999)						0	0	0	0	0	0	0
9999999.	Totals						0	0	0	0	0	0	0

ANNUAL STATEMENT FOR THE YEAR 2014 OF THE MANAGED DENTALGUARD INC (OHIO)

SCHEDULE S - PART 4

Reinsurance Ceded to Unauthorized Companies

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
NAIC Company Code	ID Number	Effective Date	Name of Reinsurer	Reserve Credit Taken	Paid and Unpaid Losses Recoverable (Debit)	Other Debits	Total (Cols.5+6+7)	Letters of Credit	Issuing or Confirming Bank Reference Number (a)	Trust Agreements	Funds Deposited by and Withheld from Reinsurers	Other	Miscellaneous Balances (Credit)	Sum of Cols. 9+11+12+13 +14 but not in Excess of Col. 8
0399999. Total General Account - Life and Annuity U.S. Affiliates				0	0	0	0	0	XXX	0	0	0	0	0
0699999. Total General Account - Life and Annuity Non-U.S. Affiliates				0	0	0	0	0	XXX	0	0	0	0	0
0799999. Total General Account - Life and Annuity Affiliates				0	0	0	0	0	XXX	0	0	0	0	0
1099999. Total General Account - Life and Annuity Non-Affiliates				0	0	0	0	0	XXX	0	0	0	0	0
1199999. Total General Account Life and Annuity				0	0	0	0	0	XXX	0	0	0	0	0
1499999. Total General Account - Accident and Health U.S. Affiliates				0	0	0	0	0	XXX	0	0	0	0	0
1799999. Total General Account - Accident and Health Non-U.S. Affiliates				0	0	0	0	0	XXX	0	0	0	0	0
1899999. Total General Account - Accident and Health Affiliates				0	0	0	0	0	XXX	0	0	0	0	0
2199999. Total General Account - Accident and Health Non-Affiliates				0	0	0	0	0	XXX	0	0	0	0	0
2299999. Total General Account Accident and Health				0	0	0	0	0	XXX	0	0	0	0	0
2399999. Total General Account				0	0	0	0	0	XXX	0	0	0	0	0
2699999. Total Separate Accounts - U.S. Affiliates				0	0	0	0	0	XXX	0	0	0	0	0
2999999. Total Separate Accounts - Non-U.S. Affiliates				0	0	0	0	0	XXX	0	0	0	0	0
3099999. Total Separate Accounts - Affiliates				0	0	0	0	0	XXX	0	0	0	0	0
3399999. Total Separate Accounts - Non-Affiliates				0	0	0	0	0	XXX	0	0	0	0	0
3499999. Total Separate Accounts				0	0	0	0	0	XXX	0	0	0	0	0
3599999. Total U.S. (Sum of 0399999, 0899999, 1499999, 1999999, 2699999 and 3199999)				0	0	0	0	0	XXX	0	0	0	0	0
3699999. Total Non-U.S. (Sum of 0699999, 0999999, 1799999, 2099999, 2999999 and 3299999)				0	0	0	0	0	XXX	0	0	0	0	0
9999999 - Totals				0	0	0	0	0	XXX	0	0	0	0	0

(a)	Issuing or Confirming Bank Reference Number	Letters of Credit Code	American Bankers Association (ABA) Routing Number	Issuing or Confirming Bank Name	Letters of Credit Amount

ANNUAL STATEMENT FOR THE YEAR 2014 OF THE MANAGED DENTALGUARD INC (OHIO)

SCHEDULE S - PART 5

Reinsurance Ceded to Certified Reinsurers as of December 31, Current Year (000 Omitted)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	Collateral							23	24	25	26											
															16	17	18	19	20	21	22															
NAIC Company Code	ID Number	Effective Date	Name of Reinsurer	Domiciliary Jurisdiction	Certified Reinsurer Rating (1 through 6)	Effective Date of Certified Reinsurer Rating	Percent Collateral Required for Full Credit (0% - 100%)	Reserve Credit Taken	Paid and Unpaid Losses Recoverable (Debit)	Other Debits	Total Recoverable/ Reserve Credit Taken (Col. 9 + 10 + 11)	Miscellaneous Balances (Credit)	Net Obligation Subject to Collateral (Col. 12 - 13)	Dollar Amount of Collateral Required for Full Credit (Col. 14 Times Col. 8)	Multiple Beneficiary Trust	Letters of Credit	Issuing or Confirming Bank Reference Number (a)	Trust Agreements	Funds Deposited by and Withheld from Reinsurers	Other	Total Collateral Provided (Col. 16 + 17 + 19 + 20 + 21)	Percent of Collateral Provided for Net Obligation Subject to Collateral (Col. 22 / Col. 14)	Percent Credit Allowed on Net Obligation Subject to Collateral (Col. 23 / Col. 8, not to Exceed 100%)	Amount of Credit Allowed for Net Obligation Subject to Collateral (Col. 14 x Col. 24)	Liability for Reinsurance with Certified Reinsurers Due to Collateral Deficiency (Col. 14 - Col. 25)											
0399999. Total General Account - Life and Annuity U.S. Affiliates															0	0	0	0	0	0	0	0	0	0	0	XXX	0	0	0	0	0	XXX	XXX	0	0	
0699999. Total General Account - Life and Annuity Non-U.S. Affiliates															0	0	0	0	0	0	0	0	0	0	0	XXX	0	0	0	0	0	0	XXX	XXX	0	0
0799999. Total General Account - Life and Annuity Affiliates															0	0	0	0	0	0	0	0	0	0	0	XXX	0	0	0	0	0	0	XXX	XXX	0	0
1099999. Total General Account - Life and Annuity Non-Affiliates															0	0	0	0	0	0	0	0	0	0	0	XXX	0	0	0	0	0	0	XXX	XXX	0	0
1199999. Total General Account Life and Annuity															0	0	0	0	0	0	0	0	0	0	0	XXX	0	0	0	0	0	0	XXX	XXX	0	0
1499999. Total General Account - Accident and Health U.S. Affiliates															0	0	0	0	0	0	0	0	0	0	0	XXX	0	0	0	0	0	0	XXX	XXX	0	0
1799999. Total General Account - Accident and Health Non-U.S. Affiliates															0	0	0	0	0	0	0	0	0	0	0	XXX	0	0	0	0	0	0	XXX	XXX	0	0
1899999. Total General Account - Accident and Health Affiliates															0	0	0	0	0	0	0	0	0	0	0	XXX	0	0	0	0	0	0	XXX	XXX	0	0
2199999. Total General Account - Accident and Health Non-Affiliates															0	0	0	0	0	0	0	0	0	0	0	XXX	0	0	0	0	0	0	XXX	XXX	0	0
2299999. Total General Account Accident and Health															0	0	0	0	0	0	0	0	0	0	0	XXX	0	0	0	0	0	0	XXX	XXX	0	0
2399999. Total General Account															0	0	0	0	0	0	0	0	0	0	0	XXX	0	0	0	0	0	0	XXX	XXX	0	0
2699999. Total Separate Accounts - U.S. Affiliates															0	0	0	0	0	0	0	0	0	0	0	XXX	0	0	0	0	0	0	XXX	XXX	0	0
2999999. Total Separate Accounts - Non-U.S. Affiliates															0	0	0	0	0	0	0	0	0	0	0	XXX	0	0	0	0	0	0	XXX	XXX	0	0
3099999. Total Separate Accounts - Affiliates															0	0	0	0	0	0	0	0	0	0	0	XXX	0	0	0	0	0	0	XXX	XXX	0	0
3399999. Total Separate Accounts - Non-Affiliates															0	0	0	0	0	0	0	0	0	0	0	XXX	0	0	0	0	0	0	XXX	XXX	0	0
3499999. Total Separate Accounts															0	0	0	0	0	0	0	0	0	0	0	XXX	0	0	0	0	0	0	XXX	XXX	0	0
3599999. Total U.S. (Sum of 0399999, 0899999, 1499999, 1999999, 2699999 and 3199999)															0	0	0	0	0	0	0	0	0	0	0	XXX	0	0	0	0	0	0	XXX	XXX	0	0
3699999. Total Non-U.S. (Sum of 0699999, 0999999, 1799999, 2099999, 2999999 and 3299999)															0	0	0	0	0	0	0	0	0	0	0	XXX	0	0	0	0	0	0	XXX	XXX	0	0
																	XXX	0	0	0	0	XXX	XXX	0	0											
9999999 - Totals															0	0	0	0	0	0	0	0	0	0	0	XXX	0	0	0	0	0	XXX	XXX	0	0	

(a)	Issuing or Confirming Bank Reference Number	Letters of Credit Code	American Bankers Association (ABA) Routing Number	Issuing or Confirming Bank Name	Letters of Credit Amount

SCHEDULE S - PART 6

Five Year Exhibit of Reinsurance Ceded Business (000 Omitted)

	1 2014	2 2013	3 2012	4 2011	5 2010
A. OPERATIONS ITEMS					
1. Premiums .....	0				
2. Title XVIII - Medicare .....	0				
3. Title XIX - Medicaid .....	0				
4. Commissions and reinsurance expense allowance .....					
5. Total hospital and medical expenses .....					
B. BALANCE SHEET ITEMS					
6. Premiums receivable .....					
7. Claims payable .....	0				
8. Reinsurance recoverable on paid losses .....	0				
9. Experience rating refunds due or unpaid .....					
10. Commissions and reinsurance expense allowances due .....					
11. Unauthorized reinsurance offset .....					
12. Offset for reinsurance with Certified Reinsurers .....				XXX	XXX
C. UNAUTHORIZED REINSURANCE (DEPOSITS BY AND FUNDS WITHHELD FROM)					
13. Funds deposited by and withheld from (F) .....	0				
14. Letters of credit (L) .....	0				
15. Trust agreements (T) .....	0				
16. Other (O) .....	0				
D. REINSURANCE WITH CERTIFIED REINSURERS (DEPOSITS BY AND FUNDS WITHHELD FROM)					
17. Multiple Beneficiary Trust .....	0			XXX	XXX
18. Funds deposited by and withheld from (F) .....	0			XXX	XXX
19. Letters of credit (L) .....	0			XXX	XXX
20. Trust agreements (T) .....	0			XXX	XXX
21. Other (O) .....	0			XXX	XXX



SCHEDULE S - PART 7

Restatement of Balance Sheet to Identify Net Credit For Ceded Reinsurance

	1 As Reported (net of ceded)	2 Restatement Adjustments	3 Restated (gross of ceded)
ASSETS (Page 2, Col. 3)			
1. Cash and invested assets (Line 12) .....	404,261		404,261
2. Accident and health premiums due and unpaid (Line 15) .....	7,229		7,229
3. Amounts recoverable from reinsurers (Line 16.1) .....			0
4. Net credit for ceded reinsurance .....	XXX	0	0
5. All other admitted assets (Balance) .....	6,705		6,705
6. Total assets (Line 28)	418,195	0	418,195
LIABILITIES, CAPITAL AND SURPLUS (Page 3)			
7. Claims unpaid (Line 1) .....	27,470		27,470
8. Accrued medical incentive pool and bonus payments (Line 2) .....			0
9. Premiums received in advance (Line 8) .....	2,745		2,745
10. Funds held under reinsurance treaties with authorized and unauthorized reinsurers (Line 19 first inset amount plus second inset amount) .....	0		0
11. Reinsurance in unauthorized companies (Line 20 minus inset amount) .....	0		0
12. Reinsurance with Certified Reinsurers (Line 20 inset amount) .....			0
13. Funds held under reinsurance treaties with Certified Reinsurers (Line 19 third inset amount) .....	0		0
14. All other liabilities (Balance) .....	11,905		11,905
15. Total liabilities (Line 24) .....	42,120	0	42,120
16. Total capital and surplus (Line 33) .....	376,075	XXX	376,075
17. Total liabilities, capital and surplus (Line 34)	418,195	0	418,195
NET CREDIT FOR CEDED REINSURANCE			
18. Claims unpaid .....	0		
19. Accrued medical incentive pool .....	0		
20. Premiums received in advance .....	0		
21. Reinsurance recoverable on paid losses .....	0		
22. Other ceded reinsurance recoverables .....	0		
23. Total ceded reinsurance recoverables .....	0		
24. Premiums receivable .....	0		
25. Funds held under reinsurance treaties with authorized and unauthorized reinsurers .....	0		
26. Unauthorized reinsurance .....	0		
27. Reinsurance with Certified Reinsurers .....	0		
28. Funds held under reinsurance treaties with Certified Reinsurers .....	0		
29. Other ceded reinsurance payables/offsets .....	0		
30. Total ceded reinsurance payables/offsets .....	0		
31. Total net credit for ceded reinsurance	0		

**SCHEDULE T - PART 2**  
**INTERSTATE COMPACT - EXHIBIT OF PREMIUMS WRITTEN**

Allocated by States and Territories

			Direct Business Only					
			1	2	3	4	5	6
States, Etc.			Life (Group and Individual)	Annuities (Group and Individual)	Disability Income (Group and Individual)	Long-Term Care (Group and Individual)	Deposit-Type Contracts	Totals
1.	Alabama .....	AL						
2.	Alaska .....	AK						
3.	Arizona .....	AZ						
4.	Arkansas .....	AR						
5.	California .....	CA						
6.	Colorado .....	CO						
7.	Connecticut .....	CT						
8.	Delaware .....	DE						
9.	District of Columbia .....	DC						
10.	Florida .....	FL						
11.	Georgia .....	GA						
12.	Hawaii .....	HI						
13.	Idaho .....	ID						
14.	Illinois .....	IL						
15.	Indiana .....	IN						
16.	Iowa .....	IA						
17.	Kansas .....	KS						
18.	Kentucky .....	KY						
19.	Louisiana .....	LA						
20.	Maine .....	ME						
21.	Maryland .....	MD						
22.	Massachusetts .....	MA						
23.	Michigan .....	MI						
24.	Minnesota .....	MN						
25.	Mississippi .....	MS						
26.	Missouri .....	MO						
27.	Montana .....	MT						
28.	Nebraska .....	NE						
29.	Nevada .....	NV						
30.	New Hampshire .....	NH						
31.	New Jersey .....	NJ						
32.	New Mexico .....	NM						
33.	New York .....	NY						
34.	North Carolina .....	NC						
35.	North Dakota .....	ND						
36.	Ohio .....	OH						
37.	Oklahoma .....	OK						
38.	Oregon .....	OR						
39.	Pennsylvania .....	PA						
40.	Rhode Island .....	RI						
41.	South Carolina .....	SC						
42.	South Dakota .....	SD						
43.	Tennessee .....	TN						
44.	Texas .....	TX						
45.	Utah .....	UT						
46.	Vermont .....	VT						
47.	Virginia .....	VA						
48.	Washington .....	WA						
49.	West Virginia .....	WV						
50.	Wisconsin .....	WI						
51.	Wyoming .....	WY						
52.	American Samoa .....	AS						
53.	Guam .....	GU						
54.	Puerto Rico .....	PR						
55.	U.S. Virgin Islands .....	VI						
56.	Northern Mariana Islands .....	MP						
57.	Canada .....	CAN						
58.	Aggregate Other Alien .....	OT						
59.	Total							

NONE

ANNUAL STATEMENT FOR THE YEAR 2014 OF THE MANAGED DENTALGUARD INC (OHIO)

SCHEDULE Y

PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Group Code	Group Name	NAIC Company Code	ID Number	Federal RSSD	CIK	Name of Securities Exchange if Publicly Traded (U.S. or International)	Names of Parent, Subsidiaries Or Affiliates	Domi-ciliary Loca-tion	Relation-ship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other)	If Control is Ownership Provide Percentage	Ultimate Controlling Entity(ies)/Person(s)	*
.0429	The Guardian Life Insurance Co. of America	.64246	13-5123390	3081309	0000901849		The Guardian Life Insurance Co. of America	..NY					The Guardian Life Insurance Co. of America	
.0429	The Guardian Life Insurance Co. of America	.60003	04-2350154				Park Avenue Life Insurance Company	..DE	..IA	The Guardian Life Insurance Co. of America	Ownership.....	..100.000	The Guardian Life Insurance Co. of America	
.0429	The Guardian Life Insurance Co. of America	.74004	74-1319784				Family Service Life Insurance Company	..TX	..IA	Park Avenue Life Insurance Company	Ownership.....	..100.000	The Guardian Life Insurance Co. of America	
.0429	The Guardian Life Insurance Co. of America	.77119	74-0952935				Sentinel American Life Insurance Company	..TX	..IA	Family Service Life Insurance Company	Ownership.....	..100.000	The Guardian Life Insurance Co. of America	
.0429	The Guardian Life Insurance Co. of America	.78778	13-2656036		0000044393		The Guardian Insurance & Annuity Co.,Inc.	..DE	..IA	The Guardian Life Insurance Co. of America	Ownership.....	..100.000	The Guardian Life Insurance Co. of America	
.0000	The Guardian Life Insurance Co. of America		26-4703468				eMoney Advisors, LLC	..PA	NIA	eMoney Advisor Holdings, LLC	Ownership.....	..100.000	The Guardian Life Insurance Co. of America	
.0000	The Guardian Life Insurance Co. of America		26-3082193	3445956	0001125398		eMoney Advisor Holdings, LLC	..PA	NIA	The Guardian Life Insurance Co. of America	Ownership.....	..79.750	The Guardian Life Insurance Co. of America	
.0000	The Guardian Life Insurance Co. of America		13-4023176		0001071640		Park Avenue Securities LLC	..DE	NIA	The Guardian Insurance & Annuity Co.,Inc.	Ownership.....	..100.000	The Guardian Life Insurance Co. of America	
.0000	The Guardian Life Insurance Co. of America		95-4326311				Managed Dental Care of California	..CA	NIA	The Guardian Life Insurance Co. of America	Ownership.....	..100.000	The Guardian Life Insurance Co. of America	
.0000	The Guardian Life Insurance Co. of America		22-1947346				Innovative Underwriters Inc,	..NJ	NIA	The Guardian Life Insurance Co. of America	Ownership.....	..100.000	The Guardian Life Insurance Co. of America	
.0429	The Guardian Life Insurance Co. of America	.11221	36-3691770				First Commonwealth Ltd Health Svs Corp	..IL	..IA	First Commonwealth Inc.	Ownership.....	..100.000	The Guardian Life Insurance Co. of America	
.0000	The Guardian Life Insurance Co. of America		36-3563031				First Commonwealth of Illinois Inc.	..IL	NIA	First Commonwealth Inc.	Ownership.....	..100.000	The Guardian Life Insurance Co. of America	
.0429	The Guardian Life Insurance Co. of America	.47716	43-1501438				First Commonwealth of Missouri Inc.	..MO	..IA	First Commonwealth Inc.	Ownership.....	..100.000	The Guardian Life Insurance Co. of America	
.0429	The Guardian Life Insurance Co. of America	.12146	36-4117539				First Commonwealth Ltd Hlth Svs Corp MI	..MI	..IA	First Commonwealth Inc.	Ownership.....	..100.000	The Guardian Life Insurance Co. of America	
.0429	The Guardian Life Insurance Co. of America	.60239	36-4189451				First Commonwealth Insurance Company	..IL	..IA	First Commonwealth Inc.	Ownership.....	..100.000	The Guardian Life Insurance Co. of America	
.0000	The Guardian Life Insurance Co. of America		75-2154228		0001001493		First Commonwealth Inc.	..DE	NIA	The Guardian Life Insurance Co. of America	Ownership.....	..100.000	The Guardian Life Insurance Co. of America	
.0429	The Guardian Life Insurance Co. of America	.71714	75-1277524	2391878			Berkshire Life Ins. Co. of America	..MA	..IA	The Guardian Life Insurance Co. of America	Ownership.....	..100.000	The Guardian Life Insurance Co. of America	
.0429	The Guardian Life Insurance Co. of America	.52556	75-2698702				Managed DentalGuard Inc. -Texas)	..TX	..IA	The Guardian Life Insurance Co. of America	Ownership.....	..100.000	The Guardian Life Insurance Co. of Americ	
.0429	The Guardian Life Insurance Co. of America	.11199	22-3849572				Managed DentalGuard Inc. -New Jersey)	..NJ	..IA	The Guardian Life Insurance Co. of America	Ownership.....	..100.000	The Guardian Life Insurance Co. of Americ	
.0429	The Guardian Life Insurance Co. of America	.14142	27-4326698				Managed DentalGuard Inc. -Ohio)	..OH	..IA	First Commonwealth Inc.	Ownership.....	..100.000	The Guardian Life Insurance Co. of Americ	
.0000	The Guardian Life Insurance Co. of America		00-0000000	3089976	0001020174		Guardian Baillie Gifford, Ltd.		NIA	The Guardian Insurance & Annuity Co.,Inc.	Ownership.....	..51.000	The Guardian Life Insurance Co. of America	
.0000	The Guardian Life Insurance Co. of America		13-4198972		0000041827		Guardian Investor Services LLC	..DE	NIA	The Guardian Life Insurance Co. of America	Ownership.....	..100.000	The Guardian Life Insurance Co. of America	
.0000	The Guardian Life Insurance Co. of America		94-3321067	2709651	0001085256		RS Investments Management Co. LLC	..CA	NIA	Guardian Investor Services LLC	Ownership.....	..96.200	The Guardian Life Insurance Co. of America	
.0000	The Guardian Life Insurance Co. of America		46-1177352				RS Funds Distributor, LLC	..DE	..IA	Guardian Investor Services LLC	Ownership.....	..96.200	The Guardian Life Insurance Co. of America	
.0000	The Guardian Life Insurance Co. of America		84-0733950				Reed Group, Ltd	..CO	NIA	First Commonwealth Inc.	Ownership.....	..100.000	The Guardian Life Insurance Co. of America	

ANNUAL STATEMENT FOR THE YEAR 2014 OF THE MANAGED DENTALGUARD INC (OHIO)

SCHEDULE Y

PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Group Code	Group Name	NAIC Company Code	ID Number	Federal RSSD	CIK	Name of Securities Exchange if Publicly Traded (U.S. or International)	Names of Parent, Subsidiaries Or Affiliates	Domi-ciliary Loca-tion	Relation-ship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other)	If Control is Ownership Provide Percen-tage	Ultimate Controlling Entity(ies)/Person(s)	*
...0000 ...	The Guardian Life Insurance Co. of America .....		46-5427804 .....				Hanover Square Funding, LLC .....	DE .....	NIA .....	The Guardian Insurance & Annuity Co., Inc. ....	Ownership.....	..100.000 .....	The Guardian Life Insurance Co. of America .....	
...0429 ...	The Guardian Life Insurance Co. of America .....	..60237 .....	91-1857813 .....				Premier Access Insurance Company .....	CA .....	IA .....	First Commonwealth Inc. ....	Ownership.....	..100.000 .....	The Guardian Life Insurance Co. of America .....	
...0429 ...	The Guardian Life Insurance Co. of America .....	..15494 .....	45-2881632 .....				Access Dental Plan of Utah, Inc. ....	UT .....	IA .....	First Commonwealth Inc. ....	Ownership.....	..100.000 .....	The Guardian Life Insurance Co. of America .....	
...0429 ...	The Guardian Life Insurance Co. of America .....	..15307 .....	46-2243044 .....				Access Dental Plan of Nevada, Inc. ....	NV .....	IA .....	First Commonwealth Inc. ....	Ownership.....	..100.000 .....	The Guardian Life Insurance Co. of America .....	
...0000 ...	The Guardian Life Insurance Co. of America .....		47-1373537 .....				Access Professional Dental Care, LLC .....	DE .....	NIA .....	First Commonwealth Inc. ....	Ownership.....	..100.000 .....	The Guardian Life Insurance Co. of America .....	
...0000 ...	The Guardian Life Insurance Co. of America .....		68-0291842 .....				Access Dental Plan .....	CA .....	NIA .....	First Commonwealth Inc. ....	Ownership.....	..100.000 .....	The Guardian Life Insurance Co. of America .....	
...0000 ...	The Guardian Life Insurance Co. of America .....		47-1272105 .....				Access Dental Services, LLC .....	DE .....	NIA .....	First Commonwealth Inc. ....	Ownership.....	..100.000 .....	The Guardian Life Insurance Co. of America .....	
...0000 ...	The Guardian Life Insurance Co. of America .....						Data Telesis Private Limited .....	IND .....	NIA .....	First Commonwealth Inc. ....	Ownership.....	..100.000 .....	The Guardian Life Insurance Co. of America .....	
...0000 ...	The Guardian Life Insurance Co. of America .....		27-1771196 .....				Dr. Reza Abbaszadeh Professional Dental Corporation .....	CA .....	NIA .....	Access Dental Services, LLC .....	Ownership.....	..100.000 .....	The Guardian Life Insurance Co. of America .....	
...0000 ...	The Guardian Life Insurance Co. of America .....		20-0845081 .....				Abbaszadeh Professional Dental Corporation .....	CA .....	NIA .....	Access Dental Services, LLC .....	Ownership.....	..100.000 .....	The Guardian Life Insurance Co. of America .....	
...0000 ...	The Guardian Life Insurance Co. of America .....		20-0747310 .....				Premier Access Administrators Company .....	CA .....	NIA .....	First Commonwealth Inc. ....	Ownership.....	..100.000 .....	The Guardian Life Insurance Co. of America .....	

Asterisk	Explanation

ANNUAL STATEMENT FOR THE YEAR 2014 OF THE MANAGED DENTALGUARD INC (OHIO)

SCHEDULE Y

PART 2 - SUMMARY OF INSURER'S TRANSACTIONS WITH ANY AFFILIATES

1	2	3	4	5	6	7	8	9	10	11	12	13
NAIC Company Code	ID Number	Names of Insurers and Parent, Subsidiaries or Affiliates	Shareholder Dividends	Capital Contributions	Purchases, Sales or Exchanges of Loans, Securities, Real Estate, Mortgage Loans or Other Investments	Income/ (Disbursements) Incurred in Connection with Guarantees or Undertakings for the Benefit of any Affiliate(s)	Management Agreements and Service Contracts	Income/ (Disbursements) Incurred Under Reinsurance Agreements	*	Any Other Material Activity Not in the Ordinary Course of the Insurer's Business	Totals	Reinsurance Recoverable/ (Payable) on Losses and/or Reserve Credit Taken/(Liability)
64246	13-5123390	Guardian Life Insurance Company of America	326,025,843	(284,925,874)	326,025,843	(284,925,874)	306,559,641	109,357,930		(176,710,336)	321,407,174	(324,061,178)
78778	13-2656036	Guardian Insurance & Annuity Company, Inc.	272,189	35,000,000	272,189	35,000,000	(178,272,707)	7,918,494		161,000,000	61,190,165	151,766,837
00000	13-2615338	Guardian Investor Services LLC					(20,617,061)				(20,617,061)	
60003	04-2350154	Park Avenue Life Insurance Company					(282,163)				(282,163)	
00000	95-4326311	Managed Dental Care of California	(2,196,400)		(2,196,400)		(2,495,668)				(6,888,468)	
11199	22-3849572	Managed DentalGuard Inc. -New Jersey)					(1,111,719)				(1,111,719)	
00000	13-4023176	Park Avenue Securities, LLC		16,000,000		16,000,000	10,396,525				42,396,525	
74004	74-1319784	Family Service Life Insurance Company					(6,860,791)				(6,860,791)	
77119	74-0952935	Sentinel American Life Insurance Company					(391,221)				(391,221)	
00000	22-1947346	Innovative Underwriters, Inc.	(346,000)		(346,000)		(385,623)				(1,077,623)	
00000	75-2154228	First Commonwealth Inc.	6,370,000	220,701,439	6,370,000	220,701,439	169,119				454,311,997	
60239	36-4189451	First Commonwealth Insurance Company	(5,000,000)		(5,000,000)		(17,280,004)				(27,280,004)	
00000	36-3563031	First Commonwealth of Illinois, Inc.					14,513,880				14,513,880	
11221	36-3691770	First Commonwealth Limited Health Services Corporation -IL)	(150,000)		(150,000)		(154,907)				(454,907)	
47716	43-1501438	First Commonwealth of Missouri, Inc.	(500,000)		(500,000)		(904,992)				(1,904,992)	
12146	36-4117539	First Commonwealth Limited Health Services Corporation of Michigan	(720,000)		(720,000)		(3,271,319)				(4,711,319)	
71714	75-1277524	Berkshire Life Insurance Company of America	(322,883,443)	(12,116,557)	(322,883,443)	(12,116,557)	(96,662,412)	(117,276,424)		0	(883,938,835)	172,294,341
52556	75-2698702	Managed DentalGuard Inc. -Texas)	(600,000)		(600,000)		(1,110,668)				(2,310,668)	
00000	94-3321067	RS Investment Management Co. LLC					206,909				206,909	
00000	26-4703468	eMoney Advisor, LLC					1,826,962				1,826,962	
00000	26-3082193	eMoney Advisor Holdings, LLC		1,247,666		1,247,666					2,495,332	
00000	00-0000000	Guardian Baillie Gifford, Ltd.	(272,189)		(272,189)						(544,378)	
14142	27-4326698	Managed DentalGuard, Inc. -Ohio)					(45,332)				(45,332)	
00000	84-0733950	Reed Group Ltd.					(214,180)				(214,180)	
00000	46-5427804	Hanover Square Funding, LLC		5,000,000		5,000,000	(724,820)			15,710,336	24,985,516	0
00000	68-0291842	Access Dental Plan					(1,187,087)				(1,187,087)	
00000	20-0845081	Abbaszadeh Professional Dental Corporation					888,680				888,680	
60237	91-1857813	Premier Access Insurance Company		18,417,712		18,417,712	(3,668,125)				33,167,298	
00000		Data Telesis Private Limited					945,230				945,230	
00000	27-1771196	Dr. Reza Abbaszadeh Professional Dental Corporation					758,906				758,906	
15307	46-2243044	Access Dental Plan of Nevada		217,319		217,319	(37,129)				397,508	
15494	45-2881632	Access Dental Plan of Utah		458,295		458,295	(74,402)				842,189	
00000	47-1373537	Access Professional Dental Care, LLC					197,849				197,849	
00000	47-1272105	Access Dental Services, LLC					(711,374)				(711,374)	
9999999	Control Totals		0	0	0	0	0	0	XXX	0	0	0

ANNUAL STATEMENT FOR THE YEAR 2014 OF THE  MANAGED DENTALGUARD INC (OHIO)

SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES









The following supplemental reports are required to be filed as part of your statement filing unless specifically waived by the domiciliary state.  However, in the event that your domiciliary state waives the filing requirement, your response of WAIVED 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.

		Responses
MARCH FILING		
1.	Will the Supplemental Compensation Exhibit be filed with the state of domicile by March 1? .....	YES
2.	Will an actuarial opinion be filed by March 1? .....	WAIVED
3.	Will the confidential Risk-based Capital Report be filed with the NAIC by March 1?.....	YES
4.	Will the confidential Risk-based Capital Report be filed with the state of domicile, if required, by March 1?.....	YES
APRIL FILING		
5.	Will Management’s Discussion and Analysis be filed by April 1? .....	YES
6.	Will the Supplemental Investment Risks Interrogatories be filed by April 1? .....	YES
7.	Will the Accident and Health Policy Experience Exhibit be filed by April 1? .....	YES
JUNE FILING		
8.	Will an audited financial report be filed by June 1? .....	WAIVED
9.	Will Accountant’s Letter of Qualifications be filed with the state of domicile and electronically with the NAIC by June 1? .....	WAIVED
AUGUST FILING		
10.	Will Communication of Internal Control Related Matters Noted in Audit be filed with the state of domicile by August 1? .....	WAIVED

The following supplemental reports are required to be filed as part of your annual 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.

MARCH FILING		
11.	Will the Medicare Supplement Insurance Experience Exhibit be filed with the state of domicile and the NAIC by March 1? .....	NO
12.	Will the Supplemental Life data due March 1 be filed with the state of domicile and the NAIC? .....	NO
13.	Will the Supplemental Property/Casualty data due March 1 be filed with the state of domicile and the NAIC?.....	NO
14.	Will Schedule SIS (Stockholder Information Supplement) be filed with the state of domicile by March 1?.....	NO
15.	Will the actuarial opinion on participating and non-participating policies as required in Interrogatories 1 and 2 on Exhibit 5 to Life Supplement be filed with the state of domicile and electronically with the NAIC by March 1? .....	NO
16.	Will the actuarial opinion on non-guaranteed elements as required in Interrogatory 3 to Exhibit 5 to Life Supplement be filed with the state of domicile and electronically with the NAIC by March 1?.....	NO
17.	Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC by March 1?.....	NO
18.	Will an approval from the reporting entity’s state of domicile for relief related to the five-year rotation requirement for lead audit partner be filed electronically with the NAIC by March 1? .....	NO
19.	Will an approval from the reporting entity’s state of domicile for relief related to the one-year cooling off period for independent CPA be filed electronically with the NAIC by March 1? .....	NO
20.	Will an approval from the reporting entity’s state of domicile for relief related to the Requirements for Audit Committees be filed electronically with the NAIC by March 1?.....	NO
APRIL FILING		
21.	Will the Long-Term Care Experience Reporting Forms be filed with the state of domicile and the NAIC by April 1? .....	NO
22.	Will the Supplemental Life data due April 1 be filed with the state of domicile and the NAIC? .....	NO
23.	Will the Supplemental Property/Casualty Insurance Expense Exhibit due April 1 be filed with any state that requires it, and, if so, the NAIC? .....	NO
24.	Will the Supplemental Health Care Exhibit (Parts 1, 2 and 3) be filed with the state of domicile and the NAIC by April 1? .....	NO
25.	Will the regulator only (non-public) Supplemental Health Care Exhibit’s Expense Allocation Report be filed with the state of domicile and the NAIC by April 1? .....	NO
AUGUST FILING		
26.	Will Management’s Report of Internal Control Over Financial Reporting be filed with the state of domicile by August 1? .....	NO
Explanations:		
11.		
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Bar Codes:

2.	Actuarial Opinion [Document Identifier 440]	
8.	Audited Financial Report [Document Identifier 220]	
9.	Accountants Letter of Qualifications [Document Identifier 221]	
10.	Communication of Internal Control Related Matters Noted in Audit [Document Identifier 222]	
11.	Medicare Supplement Insurance Experience Exhibit [Document Identifier 360]	
12.	Life Supplement [Document Identifier 205]	
13.	Property/Casualty Supplement [Document Identifier 207]	
14.	SIS Stockholder Information Supplement [Document Identifier 420]	

ANNUAL STATEMENT FOR THE YEAR 2014 OF THE  MANAGED DENTALGUARD INC (OHIO)

SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

15.	Participating Opinion for Exhibit 5 [Document Identifier 371]	<div><div></div><div>141422014371000000</div></div>
16.	Non-Guaranteed Opinion for Exhibit 5 [Document Identifier 370]	<div><div></div><div>141422014370000000</div></div>
17.	Medicare Part D Coverage Supplement [Document Identifier 365]	<div><div></div><div>141422014365000000</div></div>
18.	Relief from the five-year rotation requirement for lead audit partner [Document Identifier 224]	<div><div></div><div>141422014224000000</div></div>
19.	Relief from the one-year cooling off period for independent CPA [Document Identifier 225]	<div><div></div><div>141422014225000000</div></div>
20.	Relief from the Requirements for Audit Committees [Document Identifier 226]	<div><div></div><div>141422014226000000</div></div>
21.	Long-Term Care Experience Reporting Forms [Document Identifier 306]	<div><div></div><div>141422014306000000</div></div>
22.	Life Supplement [Document Identifier 211]	<div><div></div><div>141422014211000000</div></div>
23.	Property/Casualty Supplement Insurance Expense Exhibit [Document Identifier 213]	<div><div></div><div>141422014213000000</div></div>
24.	Supplemental Health Care Exhibit (Parts 1, 2 and 3) [Document Identifier 216]	<div><div></div><div>141422014216000000</div></div>
25.	Supplemental Health Care Exhibit's Expense Allocation Report [Document Identifier 217]	<div><div></div><div>141422014217000000</div></div>
26.	Management's Report of Internal Control Over Financial Reporting [Document Identifier 223]	<div><div></div><div>141422014223000000</div></div>

ALPHABETICAL INDEX

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Analysis of Operations By Lines of Business ..... 7

Assets ..... 2

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