

**MANAGED DENTALGUARD INC**

Rose Chierchio  
Notary Public  
May 31, 2018

ANNUAL STATEMENT FOR THE YEAR 2016 OF THE MANAGED DENTALGUARD INC (OHIO)

**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]

## ANNUAL STATEMENT FOR THE YEAR 2016 OF THE MANAGED DENTALGUARD INC (OHIO)

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

[illegible]

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

[illegible]

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

24

Exhibit 8 - Furniture and Equipment Owned

**N O N E**





ANNUAL STATEMENT FOR THE YEAR 2016 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		2016							NAIC Company Code	
		1	Comprehensive (Hospital & Medical)		4	5	6	7	8	9	14142	
			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 .....		1,744					1,744					
2. First Quarter .....		1,663					1,663					
3. Second Quarter .....		1,699					1,699					
4. Third Quarter .....		1,594					1,594					
5. Current Year .....		1,570					1,570					
6. Current Year Member Months		19,348					19,348					
Total Member Ambulatory Encounters for Year:												
7. Physician .....		360					360					
8. Non-Physician .....		0										
9. Total		360	0	0	0	0	360	0	0	0	0	
10. Hospital Patient Days Incurred		0										
11. Number of Inpatient Admissions		0										
12. Health Premiums Written (b) .....		302,616					302,616					
13. Life Premiums Direct		0										
14. Property/Casualty Premiums Written .....		0										
15. Health Premiums Earned .....		302,616					302,616					
16. Property/Casualty Premiums Earned		0										
17. Amount Paid for Provision of Health Care Services .....		166,459					166,459					
18. Amount Incurred for Provision of Health Care Services		163,175					163,175					

(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 \$ .....

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ANNUAL STATEMENT FOR THE YEAR 2016 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		2016		(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 .....	1,744	0	0	0	0	1,744	0	0	0	0
2.	First Quarter .....	1,663	0	0	0	0	1,663	0	0	0	0
3.	Second Quarter .....	1,699	0	0	0	0	1,699	0	0	0	0
4.	Third Quarter .....	1,594	0	0	0	0	1,594	0	0	0	0
5.	Current Year .....	1,570	0	0	0	0	1,570	0	0	0	0
6.	Current Year Member Months	19,348	0	0	0	0	19,348	0	0	0	0
Total Member Ambulatory Encounters for Year:											
7.	Physician .....	360	0	0	0	0	360	0	0	0	0
8.	Non-Physician .....	0	0	0	0	0	0	0	0	0	0
9.	Total	360	0	0	0	0	360	0	0	0	0
10.	Hospital Patient Days Incurred	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
12.	Health Premiums Written (b) .....	302,616	0	0	0	0	302,616	0	0	0	0
13.	Life Premiums Direct	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
15.	Health Premiums Earned .....	302,616	0	0	0	0	302,616	0	0	0	0
16.	Property/Casualty Premiums Earned	0	0	0	0	0	0	0	0	0	0
17.	Amount Paid for Provision of Health Care Services .....	166,459	0	0	0	0	166,459	0	0	0	0
18.	Amount Incurred for Provision of Health Care Services	163,175	0	0	0	0	163,175	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

Schedule S - Part 1 - Section 2  
**N O N E**

Schedule S - Part 2  
**N O N E**

Schedule S - Part 3 - Section 2  
**N O N E**

Schedule S - Part 4  
**N O N E**

Schedule S - Part 4 - Bank Footnote  
**N O N E**

Schedule S - Part 5  
**N O N E**

Schedule S - Part 5 - Bank Footnote  
**N O N E**

Schedule S - Part 6  
**N O N E**

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)
<b>ASSETS (Page 2, Col. 3)</b>			
1. Cash and invested assets (Line 12) .....	521,847		521,847
2. Accident and health premiums due and unpaid (Line 15) .....	5,120		5,120
3. Amounts recoverable from reinsurers (Line 16.1) .....			0
4. Net credit for ceded reinsurance .....	XXX	0	0
5. All other admitted assets (Balance) .....	12,954		12,954
6. Total assets (Line 28) .....	539,921	0	539,921
<b>LIABILITIES, CAPITAL AND SURPLUS (Page 3)</b>			
7. Claims unpaid (Line 1) .....	26,484		26,484
8. Accrued medical incentive pool and bonus payments (Line 2) .....			0
9. Premiums received in advance (Line 8) .....	2,472		2,472
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) .....	10,538		10,538
15. Total liabilities (Line 24) .....	39,494	0	39,494
16. Total capital and surplus (Line 33) .....	500,427	XXX	500,427
17. Total liabilities, capital and surplus (Line 34) .....	539,921	0	539,921
<b>NET CREDIT FOR CEDED REINSURANCE</b>			
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

States, Etc.		Direct Business Only					
		1	2	3	4	5	6
		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 2016 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 Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other)	13 If Control is Owner- ship Provide Percen- tage	14  Ultimate Controlling Entity(ies)/Person(s)	15  Is an SCA Filing Re- quired? (Y/N)	16  *
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)					
.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	..N	
.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	..N	
.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	..N	
.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	..N	
.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	..N	
.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	..N	
.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	..Y	
.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	..N	
.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	..N	
.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	..N	
.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	..N	
.0429	The Guardian Life Insurance Co. of America	.12146	36-4117539				First Commonwealth Ltd Hlth Svs Corp of MI	..MI	..IA	First Commonwealth Inc.	Ownership	100.000	The Guardian Life Insurance Co. of America	..N	
.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	..N	
.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	..Y	
.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	..N	
.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 America	..N	
.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 America	..N	
.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 America	..N	
.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	..N	
.0000	The Guardian Life Insurance Co. of America		84-0733950				Reed Group, Ltd	..CO	..NIA	Guardian Investor Services LLC	Ownership	100.000	The Guardian Life Insurance Co. of America	..N	
.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	..N	
.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	..N	
.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	..N	
.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	..N	
.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	..N	
.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	..N	
.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	..N	

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	16
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	Rela-tion-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 Owner-ship Provide Percen-tage	Ultimate Controlling Entity(ies)/Person(s)	Is an SCA Filing Re-quired? (Y/N)	*
..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	..N	
..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	..N	
..0000	The Guardian Life Insurance Co. of America		20-1896945				Premier Group, Inc.	..CA	..IA	First Commonwealth Inc.	Ownership	100.000	The Guardian Life Insurance Co. of America	..N	
..0000	The Guardian Life Insurance Co. of America		46-2514793				Blue Hills Dental Plan of Arizona, Inc.	..AZ	..NIA	First Commonwealth Inc.	Ownership	100.000	The Guardian Life Insurance Co. of America	..N	
..0000	The Guardian Life Insurance Co. of America		86-0349350				Avesis Incorporated	..DE	..IA	First Commonwealth Inc.	Ownership	100.000	The Guardian Life Insurance Co. of America	..N	
..0429	The Guardian Life Insurance Co. of America	..11163	86-0960007				Avesis Insurance Incorporated	..AZ	..NIA	First Commonwealth Inc.	Ownership	100.000	The Guardian Life Insurance Co. of America	..N	
..0000	The Guardian Life Insurance Co. of America		86-0986927				Avesis Third Party Administrators, Inc	..AZ	..NIA	First Commonwealth Inc.	Ownership	100.000	The Guardian Life Insurance Co. of America	..N	
..0000	The Guardian Life Insurance Co. of America		16-1583908				Avesis of New York, Inc	..NY	..NIA	First Commonwealth Inc.	Ownership	100.000	The Guardian Life Insurance Co. of America	..N	
..0000	The Guardian Life Insurance Co. of America		86-0821698				Avesis of Washington D.C., Inc.	..WA	..NIA	First Commonwealth Inc.	Ownership	100.000	The Guardian Life Insurance Co. of America	..N	
..0000	The Guardian Life Insurance Co. of America		37-1780736				Park Avenue Institutional Advisors LLC	..DE	..NIA	Guardian Investor Services LLC	Ownership	100.000	The Guardian Life Insurance Co. of America	..N	
..0000	The Guardian Life Insurance Co. of America		81-0948679				GIS Canada Holdings Corp	..DE	..NIA	Guardian Investor Services LLC	Ownership	100.000	The Guardian Life Insurance Co. of America	..N	
..0000	The Guardian Life Insurance Co. of America						Reed Group Canada Services ULC	..CAN	..NIA	Guardian Investor Services LLC	Ownership	100.000	The Guardian Life Insurance Co. of America	..N	
..0000	The Guardian Life Insurance Co. of America		81-0936026				Reed Acquisitions LLC	..DE	..NIA	Guardian Investor Services LLC	Ownership	100.000	The Guardian Life Insurance Co. of America	..N	
..0000	The Guardian Life Insurance Co. of America		04-3331304				Reed Group Management LLC	..CT	..NIA	Guardian Investor Services LLC	Ownership	100.000	The Guardian Life Insurance Co. of America	..N	
..0000	The Guardian Life Insurance Co. of America		13-4198972		0000041827		Guardian Investor Services, LLC	..DE	..NIA	Ther Guardian Life Insurance Co. of America	Ownership	100.000	The Guardian Life Insurance Co. of America	..N	
..0000	The Guardian Life Insurance Co. of America		81-3459665				GIS DSO Holdings, LLC	..DE	..NIA	Guardian Investor Services, LLC	Ownership	100.000	The Guardian Life Insurance Co. of America	..N	
..0000	The Guardian Life Insurance Co. of America		26-4473606				STX Healthcare Management Services, Inc.	..DE	..NIA	GIS DSO Holdings, LLC	Ownership	100.000	The Guardian Life Insurance Co. of America	..N	
..0000	The Guardian Life Insurance Co. of America		20-0075582				Vital Smiles, Inc.	..AL	..NIA	STX Healthcare Management Services, Inc.	Ownership	100.000	The Guardian Life Insurance Co. of America	..N	
..0000	The Guardian Life Insurance Co. of America						Harbor Discount Plan LLC	..TX	..NIA	STX Healthcare Management Services, Inc.	Ownership	100.000	The Guardian Life Insurance Co. of America	..N	
..0000	The Guardian Life Insurance Co. of America		47-5246254				GIS Credit Opportunities, LLC	..DE	..NIA	Guardian Investor Services, LLC	Ownership	100.000	The Guardian Life Insurance Co. of America	..N	

Asterisk	

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NONE

ANNUAL STATEMENT FOR THE YEAR 2016 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	6,186,400	(312,960,126)	26,617,600		281,459,607	131,982,981		(147,800,000)	(14,513,537)	(564,437,987)
78778	13-2656036	Guardian Insurance & Annuity Company, Inc.	0	100,000,000			(142,875,201)	3,407,194		134,800,000	95,331,993	179,749,313
00000	13-4198972	Guardian Investor Services LLC	0	186,733,985			17,360,011				204,093,996	
71714	75-1277524	Berkshire Life Insurance Company of America	0	(20,000,000)			(111,154,779)	(135,390,175)			(266,544,954)	384,688,674
60003	04-2350154	Park Avenue Life Insurance Company	0	0			(3,352,687)				(3,352,687)	
00000	95-4326311	Managed Dental Care of California	(5,086,400)	0			(3,426,569)				(8,512,969)	
11199	22-3849572	Managed DentalGuard Inc. (New Jersey)	0	0			(1,679,342)				(1,679,342)	
52556	75-2698702	Managed DentalGuard Inc. (Texas)	(620,000)	0			(1,770,485)				(2,390,485)	
14142	27-4326698	Managed DentalGuard, Inc. (Ohio)	0	0			(48,515)				(48,515)	
00000	13-4023176	Park Avenue Securities, LLC	0	0			5,881,770				5,881,770	
74004	74-1319784	Family Service Life Insurance Company	0	0			(5,773,353)				(5,773,353)	
77119	74-0952935	Sentinel American Life Insurance Company	0	0			(686,904)				(686,904)	
00000	22-1947346	Innovative Underwriters, Inc.	(480,000)	0			(598,015)				(1,078,015)	
00000	46-5427804	Hanover Square Funding, LLC	0	0			(1,715,495)			13,000,000	11,284,505	
00000	94-3321067	RS Investment Management Co. LLC	0	0			(430,628)				(430,628)	
00000	46-1177352	RS Funds Distributor LLC	0	0			(1,803,185)				(1,803,185)	
00000	37-1780736	Park Avenue Institutional Advisers, LLC	0	0			(7,962,653)				(7,962,653)	
00000		Park Avenue Institutional Advisers CLO Ltd 2016-1	0	0	(26,617,600)		0				(26,617,600)	
00000	75-2154228	First Commonwealth Inc.	15,226,500	46,226,141			1,887,134				63,339,775	
60239	36-4189451	First Commonwealth Insurance Company	(5,660,000)	0			(15,316,473)				(20,976,473)	
00000	36-3563031	First Commonwealth of Illinois, Inc.	0	0			12,893,578				12,893,578	
11221	36-3691770	First Commonwealth Limited Health Services Corporation (IL)	(130,000)	0			(127,689)				(257,689)	
47716	43-1501438	First Commonwealth of Missouri, Inc.	(500,000)	0			(623,796)				(1,123,796)	
12146	36-4117539	First Commonwealth Limited Health Services Corporation of Michigan	(760,000)	0			(2,818,118)				(3,578,118)	
00000	84-0733950	Reed Group Ltd.	0	0			(160,223)				(160,223)	
00000	81-0948679	GIS Canada Holdings Corp	0	0			(217,934)				(217,934)	
00000	04-3331304	Reed Group Management LLC	0	0			(2,198,683)				(2,198,683)	
00000	68-0291842	Access Dental Plan	0	0			(5,133,465)				(5,133,465)	
60237	91-1857813	Premier Access Insurance Company	(8,176,500)	0			(10,146,062)				(18,322,562)	
00000		Data Telesis Private Limited	0	0			5,597,644				5,597,644	
15307	46-2243044	Access Dental Plan of Nevada	0	0			52,894				52,894	
15494	45-2881632	Access Dental Plan of Utah	0	0			(428)				(428)	
00000	47-1373537	Access Professional Dental Care, LLC	0	0			2,606,236				2,606,236	
00000	47-1272105	Access Dental Services, LLC	0	0			(2,550,209)				(2,550,209)	
00000	26-4473606	STX Healthcare Management Services, Inc.	0	0			45,670				45,670	
00000		Harbor Discount Plan LLC	0	0			(49,230)				(49,230)	
00000	20-0075582	Vital Smiles, Inc.	0	0			7,518				7,518	
00000	86-0349350	Avesis Incorporated	0	0			(5,435,250)				(5,435,250)	



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)
11163	86-0960007	Aveis Insurance Incorporated	0	0			(1,974)				(1,974)	
00000	86-0986927	Aveis Third Party Administrators, Inc	0	0			265,284				265,284	
9999999	Control Totals		0	0	0	0	0	0	XXX	0	0	0

ANNUAL STATEMENT FOR THE YEAR 2016 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 the regulator-only (non-public) Communication of Internal Control Related Matters Noted in Audit be filed with the state of domicile and electronically with the NAIC (as a regulator-only non-public document) by August 1? .....

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? .....
12.	Will the Supplemental Life data due March 1 be filed with the state of domicile and the NAIC? .....
13.	Will the Supplemental Property/Casualty data due March 1 be filed with the state of domicile and the NAIC?.....
14.	Will Schedule SIS (Stockholder Information Supplement) be filed with the state of domicile by March 1?.....
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?.....
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?.....
17.	Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC by March 1?.....
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? .....
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? .....
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?.....
APRIL FILING	
21.	Will the Long-Term Care Experience Reporting Forms be filed with the state of domicile and the NAIC by April 1? .....
22.	Will the Supplemental Life data due April 1 be filed with the state of domicile and the NAIC? .....
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? .....
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? .....
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? .....
AUGUST FILING	
26.	Will Management’s Report of Internal Control Over Financial Reporting be filed with the state of domicile by August 1? .....
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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 2016 OF THE MANAGED DENTALGUARD INC (OHIO)

SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

15.	Participating Opinion for Exhibit 5 [Document Identifier 371]	<div><div></div><div>141422016371000000</div></div>
16.	Non-Guaranteed Opinion for Exhibit 5 [Document Identifier 370]	<div><div></div><div>141422016370000000</div></div>
17.	Medicare Part D Coverage Supplement [Document Identifier 365]	<div><div></div><div>141422016365000000</div></div>
18.	Relief from the five-year rotation requirement for lead audit partner [Document Identifier 224]	<div><div></div><div>141422016224000000</div></div>
19.	Relief from the one-year cooling off period for independent CPA [Document Identifier 225]	<div><div></div><div>141422016225000000</div></div>
20.	Relief from the Requirements for Audit Committees [Document Identifier 226]	<div><div></div><div>141422016226000000</div></div>
21.	Long-Term Care Experience Reporting Forms [Document Identifier 306]	<div><div></div><div>141422016306000000</div></div>
22.	Life Supplement [Document Identifier 211]	<div><div></div><div>141422016211000000</div></div>
23.	Property/Casualty Supplement Insurance Expense Exhibit [Document Identifier 213]	<div><div></div><div>141422016213000000</div></div>
24.	Supplemental Health Care Exhibit (Parts 1, 2 and 3) [Document Identifier 216]	<div><div></div><div>141422016216000000</div></div>
25.	Supplemental Health Care Exhibit's Expense Allocation Report [Document Identifier 217]	<div><div></div><div>141422016217000000</div></div>
26.	Management's Report of Internal Control Over Financial Reporting [Document Identifier 223]	<div><div></div><div>141422016223000000</div></div>

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Schedule BA - Part 3 ..... E09

Schedule BA - Verification Between Years ..... SI03

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