

STATEMENT AS OF MARCH 31, 2020 OF THE Managed DentalGuard Inc. (Ohio)



HEALTH QUARTERLY STATEMENT

AS OF MARCH 31, 2020
OF THE CONDITION AND AFFAIRS OF THE

MANAGED DENTALGUARD INC

NAIC Group Code 0429 0429 NAIC Company Code 14142 Employer's ID Number 27-4326698
(Current) (Prior)

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

Country of Domicile US

Licensed as business type: Dental Service Corporation

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

Incorporated/Organized 08/09/2010 Commenced Business 10/18/2011

Statutory Home Office Crown Centre, 5005 Rockside Road #430 Independence, OH, US 44131
(Street and Number) (City or Town, State, Country and Zip Code)

Main Administrative Office 10 Hudson Yard
(Street and Number)
New York, NY, US 10001
(City or Town, State, Country and Zip Code) (Area Code) (Telephone Number)

Mail Address 10 Hudson Yard New York, NY, US 10001
(Street and Number or P.O. Box) (City or Town, State, Country and Zip Code)

Primary Location of Books and Records 10 Hudson Yard
(Street and Number)
New York, NY, US 10001
(City or Town, State, Country and Zip Code) (Area Code) (Telephone Number)

Internet Website Address www.Guardianlife.com

Statutory Statement Contact Abel Hernandez 212-919-3965
(Name) (Area Code) (Telephone Number)
Abel.Hernandez@glic.com 212-919-2583
(E-mail Address) (FAX Number)

OFFICERS

President, Chief Executive Officer & Chief Operating Officer Sharri L Norman Treasurer Walter R Skinner
Secretary Cherita L Thomas Vice President & Appointed Actuary Sanford E Penn

OTHER

Larry M Weiss, Controller Stuart J Shaw, Vice President John A Dolan, Assistant Secretary
Harris Oliner, Assistant Secretary Gail B Wallach, Assistant Secretary

DIRECTORS OR TRUSTEES

Robert B Fahey Sharri L Norman Larry M Weiss

State of New Jersey SS:
County of Middlesex

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 Penn Larry Weiss
Sanford E Penn Larry Weiss
Vice President & Appointed Actuary Controller

Subscribed and sworn to before me this
27 day of October 2020

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

ALEXANDER GRINBERG
COMMISSION # 2210235
NOTARY PUBLIC OF NEW JERSEY
COMMISSION EXPIRES 10/19/2024

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 | 669,717 | | 669,717 | 668,546 |
| 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 (\$162,534), cash equivalents (\$) and short-term investments (\$) | 162,534 | | 162,534 | 135,278 |
| 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) | 832,251 | 0 | 832,251 | 803,824 |
| 13. Title plants less \$ charged off (for Title insurers only) | | | 0 | 0 |
| 14. Investment income due and accrued | 3,015 | | 3,015 | 3,008 |
| 15. Premiums and considerations: | | | | |
| 15.1 Uncollected premiums and agents' balances in the course of collection | 7,014 | 38 | 6,976 | 2,353 |
| 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 | 601 |
| 18.2 Net deferred tax asset | 376 | 376 | 0 | 0 |
| 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 | | | 0 | 1,095 |
| 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) | 842,656 | 414 | 842,242 | 810,881 |
| 27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts | | | 0 | 0 |
| 28. Total (Lines 26 and 27) | 842,656 | 414 | 842,242 | 810,881 |
| DETAILS OF WRITE-INS | | | | |
| 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. Misc Receivable | | | 0 | 0 |
| 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) | 29,312 | | 29,312 | 25,625 |
| 2. Accrued medical incentive pool and bonus amounts | | | 0 | 0 |
| 3. Unpaid claims adjustment expenses | | 441 | 441 | 385 |
| 4. Aggregate health policy reserves, including the liability of \$0 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 | | 3,121 | 3,121 | 4,621 |
| 9. General expenses due or accrued | | 38,973 | 38,973 | 31,857 |
| 10.1 Current federal and foreign income tax payable and interest thereon (including \$ on realized gains (losses)) | | 5,525 | 5,525 | 0 |
| 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..... | | 2,179 | 2,179 | 2,175 |
| 13. Remittances and items not allocated | | | 0 | 0 |
| 14. Borrowed money (including \$ current) and interest thereon \$ (including \$ current) | | | 0 | 0 |
| 15. Amounts due to parent, subsidiaries and affiliates | | 2,433 | 2,433 | 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 | 60 | 60 | 0 |
| 24. Total liabilities (Lines 1 to 23) | 29,312 | 52,732 | 82,044 | 64,663 |
| 25. Aggregate write-ins for special surplus funds | XXX | XXX | 0 | 0 |
| 26. Common capital stock | XXX | XXX | 10 | 10 |
| 27. Preferred capital stock | XXX | XXX | | |
| 28. Gross paid in and contributed surplus | XXX | XXX | 299,990 | 299,990 |
| 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 | 460,198 | 446,218 |
| 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 | 760,198 | 746,218 |
| 34. Total liabilities, capital and surplus (Lines 24 and 33) | XXX | XXX | 842,242 | 810,881 |
| DETAILS OF WRITE-INS | | | | |
| 2301. Investment Clearing | | 60 | 60 | 0 |
| 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 | 60 | 60 | 0 |
| 2501. Est. ACA Payable in Subsq Yr | XXX | XXX | | 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 | 0 | 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 | 4,912 | 5,311 | 21,384 |
| 2. Net premium income (including \$ non-health premium income)..... | XXX | 74,353 | 88,296 | 338,339 |
| 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 | 74,353 | 88,296 | 338,339 |
| Hospital and Medical: | | | | |
| 9. Hospital/medical benefits | | | | 0 |
| 10. Other professional services | | 39,481 | 58,889 | 172,328 |
| 11. Outside referrals | | | | |
| 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) | 0 | 39,481 | 58,889 | 172,328 |
| Less: | | | | |
| 17. Net reinsurance recoveries | | | | |
| 18. Total hospital and medical (Lines 16 minus 17) | 0 | 39,481 | 58,889 | 172,328 |
| 19. Non-health claims (net) | | | | |
| 20. Claims adjustment expenses, including \$ cost containment expenses | | 310 | 279 | 1,350 |
| 21. General administrative expenses | | 18,946 | 12,208 | 47,821 |
| 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)..... | 0 | 58,737 | 71,376 | 221,499 |
| 24. Net underwriting gain or (loss) (Lines 8 minus 23) | XXX | 15,616 | 16,920 | 116,840 |
| 25. Net investment income earned | | 3,928 | 3,471 | 14,137 |
| 26. Net realized capital gains (losses) less capital gains tax of \$ | | | | |
| 27. Net investment gains (losses) (Lines 25 plus 26) | 0 | 3,928 | 3,471 | 14,137 |
| 28. Net gain or (loss) from agents' or premium balances charged off [(amount recovered \$) (amount charged off \$)]..... | | | | |
| 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 | 19,544 | 20,391 | 130,977 |
| 31. Federal and foreign income taxes incurred | XXX | 5,525 | 4,282 | 27,566 |
| 32. Net income (loss) (Lines 30 minus 31) | XXX | 14,019 | 16,109 | 103,411 |
| DETAILS OF WRITE-INS | | | | |
| 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 |
|--|------------------------------|----------------------------|--------------------------------------|
| CAPITAL AND SURPLUS ACCOUNT | | | |
| 33. Capital and surplus prior reporting year..... | 746,218 | 642,807 | 642,807 |
| 34. Net income or (loss) from Line 32 | 14,019 | 16,109 | 103,411 |
| 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 | | | 60 |
| 39. Change in nonadmitted assets | | | (60) |
| 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 |
| 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 | | | |
| 47. Aggregate write-ins for gains or (losses) in surplus | (38) | 0 | 0 |
| 48. Net change in capital & surplus (Lines 34 to 47) | 13,981 | 16,109 | 103,411 |
| 49. Capital and surplus end of reporting period (Line 33 plus 48) | 760,199 | 658,916 | 746,218 |
| DETAILS OF WRITE-INS | | | |
| 4701. Change in None Admitted Premiums | (38) | | |
| 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) | (38) | 0 | 0 |

CASH FLOW

| | 1 Current Year To Date | 2 Prior Year To Date | 3 Prior Year Ended December 31 |
|---|------------------------------|----------------------------|--------------------------------------|
| Cash from Operations | | | |
| 1. Premiums collected net of reinsurance | 68,192 | 80,038 | 337,418 |
| 2. Net investment income | 2,750 | 2,750 | 9,554 |
| 3. Miscellaneous income | 0 | 0 | 0 |
| 4. Total (Lines 1 to 3) | 70,942 | 82,788 | 346,972 |
| 5. Benefit and loss related payments | 35,794 | 47,021 | 167,154 |
| 6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts | | | |
| 7. Commissions, expenses paid and aggregate write-ins for deductions | 12,085 | 14,690 | 48,902 |
| 8. Dividends paid to policyholders | | | |
| 9. Federal and foreign income taxes paid (recovered) net of \$ tax on capital gains (losses) | (601) | 1,691 | 29,858 |
| 10. Total (Lines 5 through 9) | 47,278 | 63,402 | 245,914 |
| 11. Net cash from operations (Line 4 minus Line 10) | 23,664 | 19,386 | 101,058 |
| Cash from Investments | | | |
| 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 | 0 |
| 12.7 Miscellaneous proceeds | 0 | 0 | 0 |
| 12.8 Total investment proceeds (Lines 12.1 to 12.7) | 0 | 0 | 0 |
| 13. Cost of investments acquired (long-term only): | | | |
| 13.1 Bonds | 0 | 0 | 99,176 |
| 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 | 99,176 |
| 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 | (99,176) |
| Cash from Financing and Miscellaneous Sources | | | |
| 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 | 0 |
| 16.6 Other cash provided (applied) | 3,592 | 2,839 | 7,973 |
| 17. Net cash from financing and miscellaneous sources (Line 16.1 through Line 16.4 minus Line 16.5 plus Line 16.6) | 3,592 | 2,839 | 7,973 |
| RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS | | | |
| 18. Net change in cash, cash equivalents and short-term investments (Line 11, plus Lines 15 and 17) .. | 27,256 | 22,225 | 9,855 |
| 19. Cash, cash equivalents and short-term investments: | | | |
| 19.1 Beginning of year | 135,278 | 125,423 | 125,423 |
| 19.2 End of period (Line 18 plus Line 19.1) | 162,534 | 147,648 | 135,278 |

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

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

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 | | | | | | | |
| Total Members at end of: | | | | | | | | | | |
| 1. Prior Year | 1,827 | 0 | 0 | 0 | 0 | 1,827 | 0 | 0 | 0 | 0 |
| 2. First Quarter | 1,560 | | | | | 1,560 | | | | |
| 3. Second Quarter | 0 | | | | | | | | | |
| 4. Third Quarter | 0 | | | | | | | | | |
| 5. Current Year | 0 | | | | | | | | | |
| 6. Current Year Member Months | 4,912 | | | | | 4,912 | | | | |
| Total Member Ambulatory Encounters for Period: | | | | | | | | | | |
| 7. Physician | 0 | | | | | | | | | |
| 8. Non-Physician | 211 | | | | | 211 | | | | |
| 9. Total | 211 | 0 | 0 | 0 | 0 | 211 | 0 | 0 | 0 | 0 |
| 10. Hospital Patient Days Incurred | 0 | | | | | | | | | |
| 11. Number of Inpatient Admissions | 0 | | | | | | | | | |
| 12. Health Premiums Written (a) | 74,353 | | | | | 74,353 | | | | |
| 13. Life Premiums Direct | 0 | | | | | | | | | |
| 14. Property/Casualty Premiums Written | 0 | | | | | | | | | |
| 15. Health Premiums Earned | 74,353 | | | | | 74,353 | | | | |
| 16. Property/Casualty Premiums Earned | 0 | | | | | | | | | |
| 17. Amount Paid for Provision of Health Care Services..... | 35,794 | | | | | 35,794 | | | | |
| 18. Amount Incurred for Provision of Health Care Services | 39,481 | | | | | 39,481 | | | | |

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

STATEMENT AS OF MARCH 31, 2020 OF THE Managed DentalGuard Inc. (Ohio)

CLAIMS UNPAID AND INCENTIVE POOL, WITHHOLD AND BONUS (Reported and Unreported)

[illegible]

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 | 6,706 | 29,088 | 10,169 | 19,143 | 16,875 | 25,625 |
| 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) | 6,706 | 29,088 | 10,169 | 19,143 | 16,875 | 25,625 |
| 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) | 6,706 | 29,088 | 10,169 | 19,143 | 16,875 | 25,625 |

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

STATEMENT AS OF MARCH 31, 2020 OF THE Managed DentalGuard Inc. (Ohio)

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Accounting Practices

Basis of Presentation

The financial statements of Managed DentalGuard, Inc. (Company) are presented on the basis of accounting practices prescribed or permitted by the Ohio Department of Insurance.

The Ohio Department of Insurance (ODI) requires insurance companies domiciled therein to prepare their statutory financial statements in accordance with the National Association of Insurance Commissioners' (NAIC) *Accounting Practices and Procedures Manual* (NAIC SAP) subject to any deviations prescribed or permitted by the ODI. There are no material differences between the Company's surplus and net income (loss) calculated in accordance with the ODI and NAIC SAP for the periods ending March 31, 2020 and December 31, 2019.

Note 1 - Summary of Significant Accounting Policies and Going Concern

| | <u>SSAP #</u> | <u>F/S Page</u> | <u>F/S Line #</u> | <u>March 31,</u> <u>2020</u> | <u>December 31,</u> <u>2019</u> |
|---|---------------|-----------------|-------------------|---------------------------------|------------------------------------|
| NET INCOME | | | | | |
| (1) Net Income, state basis (Page 4, Line 32, Columns 2 & 4) | 1 | 4 | 32 | \$ 14,019 | \$ 103,411 |
| (2) State Prescribed Practices that increase/(decrease) NAIC SAP | | | | - | - |
| (3) State Permitted Practices that increase/(decrease) NAIC SAP | | | | - | - |
| (4) Net Income, NAIC SAP (1-2-3=4) | | | | <u>\$ 14,019</u> | <u>\$ 103,411</u> |
| STATUTORY SURPLUS | | | | | |
| (5) Statutory surplus, state basis (Page 3, Line 33, Columns 3 & 4) | 1 | 3 | 33 | \$ 760,198 | \$ 746,218 |
| (6) State Prescribed Practices that increase/(decrease) NAIC SAP | | | | - | - |
| (7) State Permitted Practices that increase/(decrease) NAIC SAP | | | | - | - |
| (8) Statutory Surplus, NAIC SAP (5-6-7=8) | | | | <u>\$ 760,198</u> | <u>\$ 746,218</u> |

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

No significant changes from December 31, 2019

C. Accounting Policy

Dental premiums are earned ratably over the terms of the related insurance policies.

In addition, the Company uses the following accounting policies:

1. Short-term investments are stated at amortized cost.
2. Bonds
No significant changes from December 31, 2019
3. Common Stocks
Not applicable
4. Preferred Stocks
Not applicable
5. Mortgage Loans
Not applicable
6. Loan-Backed Securities
Not applicable
7. Investment in Subsidiaries, Controlled and Affiliated Companies
Not applicable
8. Investment in Joint Ventures, Partnerships and Limited Liability Companies
Not applicable
9. Derivatives
Not applicable
10. Investment Income as a Factor in the Premium and methodologies
Not applicable

NOTES TO FINANCIAL STATEMENTS

11. A Summary of management's policies and methodologies

No significant changes from December 31, 2019

12. If the Capitalization policy and the resultant predefined thresholds changed from prior period, the reason for change.

Not applicable

13. The method used to estimate pharmaceutical rebate receivables

Not applicable

D. Going Concern

The management has no doubt about Company's ability to continue as a going concern.

2. Accounting Changes and Corrections of Errors

Not applicable

3. Business Combinations and Goodwill

- A. Statutory Purchase Method

Not applicable.

- B. Statutory Merger

Not applicable.

- C. Assumption Reinsurance

Not applicable.

- D. Impairment Loss

Not applicable.

4. Discontinued Operations

Not applicable

5. Investments

- A. Mortgage Loans, including Mezzanine Real Estate Loans

The Company owns no mortgage loan assets.

- B. Debt Restructuring

The Company owns no investments which have had a debt restructuring.

- C. Reverse Mortgages

The Company owns no reverse mortgage assets.

- D. Loan-Backed Securities

The Company owns no loan backed securities.

- E. Dollar Repurchase Agreements and/or Securities Lending Transactions

Not applicable

- F. Repurchase Agreements Transactions Accounted for as Secured Borrowing

Not applicable

- G. Reverse Repurchase Agreements Transactions Accounted for as Secured Borrowing

Not applicable

- H. Repurchase Agreements Transactions Accounted for as a Sale

Not applicable

- I. Reverse Repurchase Agreements Transactions Accounted for as a Sale

Not applicable

- J. Real Estate

Not applicable

NOTES TO FINANCIAL STATEMENTS

K. Investment in Low Income Housing Tax Credits (LIHTC)
Not applicable

L. Restricted Assets
The Company's restricted assets as of March 31, 2020 and December 31, 2019 are as follows:

(1) Restricted Assets (Including Pledged)
No significant changes from December 31, 2019

(2) Details of Assets Pledged as Collateral Not Captured in Other Categories
Not applicable

(3) Details of Other Restricted Assets
Not applicable

(4) Collateral Received and Reflected as Assets Within the Reporting Entity's Financial Statements
Not applicable

M. Working Capital Finance Investments
Not applicable.

N. Offsetting and Netting of Assets and Liabilities
Not applicable.

O. Structured Notes
Not applicable

P. 5GI Securities
Not applicable

Q. Short Sales
Not applicable

R. Prepayment Penalty and Acceleration Fees
Not applicable

6. Joint Ventures, Partnerships and Limited Liability Companies

A. The Company has no investments in Joint Ventures, Partnerships or Limited Liability Companies that exceed 10% of its admitted assets

B. The Company did not recognize any impairment write down for its investments in Joint ventures, Partnerships and Limited Liabilities Companies during statement periods.

7. Investment Income
No significant changes from December 31, 2019

8. Derivative Instruments
Not applicable

9. Income Taxes
No significant changes since December 31, 2019

10. Information Concerning Parent, Subsidiaries and Affiliates
No significant changes from December 31, 2019

11. Debt

A. Capital Notes
Not applicable

B. FHLB (Federal Home Loan Bank) Agreements
Not applicable

NOTES TO FINANCIAL STATEMENTS

- 12. Retirement Plans, Deferred Compensation, Postemployment Benefits and Compensated Absences and Other Postretirement Benefit Plans**
Not Applicable
- 13. Capital and Surplus, Shareholders' Dividend Restrictions and Quasi-Reorganizations**
No significant changes from December 31, 2019
- 14. Liabilities, Contingencies and Assessments**
Not applicable
- 15. Leases**
Not applicable
- 16. Information About Financial Instruments with Off-Balance-Sheet Risk and Financial Instruments with Concentration of Credit Risk**
Not applicable
- 17. Sale, Transfer and Servicing of Financial Assets and Extinguishments of Liabilities**
Not applicable
- 18. Gain or Loss to the Reporting Entity from Uninsured Plans and the Uninsured Portion of Partially Insured Plans**
Not applicable
- 19. Direct Premium Written/Produced by Managing General Agents/Third Party Administrators**
Not applicable
- 20. Fair Value Measurements**
Not applicable
- 21. Other Items**
 - A. A. Extraordinary Items
Not applicable.
 - B. Troubled Debt Restructuring: Debtors
Not applicable
 - C. Other Disclosures
 1. Revenue Recognition
No significant changes from December 31, 2019.
 2. Other Professional Services for Benefits
No significant changes from December 31, 2019.
 3. Federal Income Taxes
No significant changes from December 31, 2019.
 4. Net Investment Income
No significant changes from December 31, 2019.
 5. Supplemental Health Care Exhibit
The Company only writes dental business. It does not write comprehensive major medical health business. Therefore, the Company is not required to file the Supplemental Health Care Exhibit.
 6. The Company has \$38 in non-admitted assets in uncollected premiums as at March 31, 2020. The Company routinely assesses the collectability of these receivables.
 - D. Business Interruption Insurance Recoveries
Not applicable.
 - E. State Transferable and Non-transferable Tax Credits
Not applicable.

NOTES TO FINANCIAL STATEMENTS

F. Subprime-Mortgage- Related Risk Exposure
Not applicable.

G. Retained Assets
Not applicable.

H. Insurance-Linked Securities (ILS) Contracts
Not applicable

I. Offsetting and Netting of Assets and Liabilities
Not applicable

J. Joint and Several Liabilities
Not applicable

K. Risk Sharing Provisions of the Affordable Care Act
The risk sharing provisions of the Affordable Care Act do not apply to any of the Guardian current products as we do not offer medical insurance coverage on the exchange.

22. Events Subsequent

Type I – Recognized Subsequent Events
Not Applicable

Type II – Non-recognized Subsequent Events

The health insurance industry assessment mandated by the Patient Protection and Affordable Care Act of 2010 was levied on health insurers beginning in 2014 based on a ratio of an insurer's net health insurance premiums written for the previous calendar year compared to the total premiums written by U.S. health insurance industry for that year. The Consolidated Appropriations Act 2016 imposed a suspension for the 2019 calendar year and repeal after the 2020 fee year. Therefore, no liability was established for the 2019 calendar year. On January 1, 2020, the Company will record a liability for the amount \$6,767 for the estimated fee to be paid in September 2020. The estimated fee is based on \$339,338 of dental premiums written in 2019. There will be no fee after the 2020 calendar year.

23. Reinsurance
Not applicable

24. Retrospectively Rated Contracts & Contracts Subject to Redetermination
Not applicable

25. Change in Incurred Claims and Claim Adjustment Expenses

Reserves as of March 31, 2020 were \$29,753. As of 03/30/2020, \$6,775 was paid for incurred claims for dental services provided in 2019 or prior. Reserves remaining for prior years are now \$10,169 as a result of re-estimation of unpaid claims. Original estimates are increased or decreased as additional information becomes known regarding individual claims. The 03/31/2020 reserves are \$3,743 or 14.4% higher than the 12/31/2019 reserve.

The liability for unpaid accident and health claims and claim adjustment expenses represents the Company's best estimate with a margin; however, there may be future adjustments to this estimate and related assumptions. Such adjustments, reflecting any variety of new and adverse trends, could possibly be significant and result in increase in liabilities. As of March 31, 2020, and December 31, 2019, the Company had no significant changes in methodologies and assumptions used in calculating the liability. The Company updates its experience study annually for recent company claim experience used to set the liability for unpaid claims.

The Company's claims liability, claims incurred, claims payments and other professional service for benefits, including capitation, for the periods ending March 31, 2020 and December 31, 2019 are as follows:

STATEMENT AS OF MARCH 31, 2020 OF THE Managed DentalGuard Inc. (Ohio)

NOTES TO FINANCIAL STATEMENTS

| | <u>March 31, 2020</u> | <u>December 31, 2019</u> |
|----------------------------------|-----------------------|--------------------------|
| Claims unpaid, beginning of year | \$ 26,010 | \$ 20,811 |
| Inurred related to: | | |
| Current year | 48,704 | 177,476 |
| Prior year | (8,913) | (3,798) |
| Total incurred | <u>\$ 39,791</u> | <u>\$ 173,678</u> |
| Paid related to: | | |
| Current year | 29,273 | 161,646 |
| Prior year | 6,775 | 6,832 |
| | - | |
| Total paid | <u>\$ 36,048</u> | <u>\$ 168,479</u> |
| Claims unpaid, end of year | <u>\$ 29,753</u> | <u>\$ 26,010</u> |

26.

Intercompany Pooling Arrangements

Not applicable
27.

Structured Settlements

Not applicable
28.

Health Care Receivables

Not applicable
29.

Participating Policies

Not applicable
30.

Premium Deficiency Reserves

Not applicable
31.

Anticipated Salvage and Subrogation

Not applicable

STATEMENT AS OF MARCH 31, 2020 OF THE Managed DentalGuard Inc. (Ohio)

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 [☒]
- 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 [☒]
- 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?

If yes, complete Schedule Y, Parts 1 and 1A.

Yes [☒] No [☐]
- 3.2

Have there been any substantial changes in the organizational chart since the prior quarter end?

Yes [☐] No [☒]
- 3.3

If the response to 3.2 is yes, provide a brief description of those changes.
- 3.4

Is the reporting entity publicly traded or a member of a publicly traded group?

Yes [☐] No [☒]
- 3.5

If the response to 3.4 is yes, provide the CIK (Central Index Key) code issued by the SEC for the entity/group.
- 4.1

Has the reporting entity been a party to a merger or consolidation during the period covered by this statement?

If yes, complete and file the merger history data file with the NAIC.

Yes [☐] No [☒]
- 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 | 2 | 3 |
|----------------|-------------------|-------------------|
| Name of Entity | NAIC Company Code | 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?

If yes, attach an explanation.

Yes [☐] No [☐] N/A [☒]
- 6.1

State as of what date the latest financial examination of the reporting entity was made or is being made.

12/31/2018
- 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.

12/31/2013
- 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).

06/30/2015
- 6.4

By what department or departments?
- 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 [☒]
- 6.6

Have all of the recommendations within the latest financial examination report been complied with?

Yes [☐] 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 [☒]
- 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 [☒]
- 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 [☐]
- 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 | 2 | 3 | 4 | 5 | 6 |
|--|------------------------|-----|-----|------|-----|
| Affiliate Name | Location (City, State) | FRB | OCC | FDIC | SEC |
| Park Avenue Securities, LLC | New York, NY | NO | NO | NO | YES |
| Park Avenue Institutional Advisers LLC | New York, NY | NO | NO | NO | YES |

STATEMENT AS OF MARCH 31, 2020 OF THE Managed DentalGuard Inc. (Ohio)

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?
(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.

Yes [X] No []
- 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 [X]
- 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 [X]
- 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 [X]
- 10.2

If yes, indicate any amounts receivable from parent included in the Page 2 amount:

\$0

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 [X]
- 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 [X]
- 14.2

If yes, please complete the following:
- | | 1 | 2 |
|---|---|--|
| | Prior Year-End Book/Adjusted Carrying Value | Current Quarter Book/Adjusted 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 [X]
- 15.2

If yes, has a comprehensive description of the hedging program been made available to the domiciliary state?
If no, attach a description with this statement.

Yes [] No [] N/A []
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

STATEMENT AS OF MARCH 31, 2020 OF THE Managed DentalGuard Inc. (Ohio)

GENERAL INTERROGATORIES

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 [X] No []
- 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 |
|---------------------------|---|
| JP MORGAN CHASE | 270 PARK AVENUE, FLOOR 41, NEW YORK, NY 10017 |

- 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) |
|--------------|------------------|------------------------------|
| | | |

- 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 |
|---------------------------------|------------------|
| Paul Gillin | A..... |
| Charles Golden | A..... |
| Keith Simon | A..... |
| Martin Vernon | A..... |
| John Gargana | A..... |
| Rob Simmons | A..... |
| Rob Crimmins | A..... |
| Kampoleak Pal | A..... |
| Kevin Booth | A..... |
| Demetrios Tsaparas | A..... |
| Douglas Dupont | A..... |
| Tim Cashman | A..... |
| Brian Keating | A..... |
| William Lee | A..... |
| Paul Jablansky | A..... |
| Douglas Gaylor | 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 invested 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 invested 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 | 2 | 3 | 4 | 5 Investment Management Agreement (IMA) Filed |
|--|--|-------------------------------|-----------------|--|
| Central Registration Depository Number | Name of Firm or Individual | Legal Entity Identifier (LEI) | Registered With | DS..... |
| N/A | The Guardian Life Insurance Company of America | N1Y1DVMMKBHFYCCAIX69 | N/A | |

- 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:

19. By self-designating 5GI securities, the reporting entity is certifying the following elements for each self-designated 5GI security:
- a. Documentation necessary to permit a full credit analysis of the security does not exist or an NAIC CRP credit rating for an FE or PL security is not available.
 - b. Issuer or obligor is current on all contracted interest and principal payments.
 - c. The insurer has an actual expectation of ultimate payment of all contracted interest and principal.
- Has the reporting entity self-designated 5GI securities? Yes [] No [X]

20. By self-designating PLGI securities, the reporting entity is certifying the following elements of each self-designated PLGI security:
- a. The security was purchased prior to January 1, 2018.
 - b. The reporting entity is holding capital commensurate with the NAIC Designation reported for the security.
 - c. The NAIC Designation was derived from the credit rating assigned by an NAIC CRP in its legal capacity as a NRSRO which is shown on a current private letter rating held by the insurer and available for examination by state insurance regulators.
 - d. The reporting entity is not permitted to share this credit rating of the PL security with the SVO.
- Has the reporting entity self-designated PLGI securities? Yes [] No [X]

21. By assigning FE to a Schedule BA non-registered private fund, the reporting entity is certifying the following elements of each self-designated FE fund:
- a. The shares were purchased prior to January 1, 2019.
 - b. The reporting entity is holding capital commensurate with the NAIC Designation reported for the security.
 - c. The security had a public credit rating(s) with annual surveillance assigned by an NAIC CRP in its legal capacity as an NRSRO prior to January 1, 2019.
 - d. The fund only or predominantly holds bonds in its portfolio.
 - e. The current reported NAIC Designation was derived from the public credit rating(s) with annual surveillance assigned by an NAIC CRP in its legal capacity as an NRSRO.
 - f. The public credit rating(s) with annual surveillance assigned by an NAIC CRP has not lapsed.
- Has the reporting entity assigned FE to Schedule BA non-registered private funds that complied with the above criteria? Yes [] No [X]

GENERAL INTERROGATORIES

PART 2 - HEALTH

1.

Operating Percentages:

1.1 A&H loss percent

53.1 %

1.2 A&H cost containment percent

0.0 %

1.3 A&H expense percent excluding cost containment expenses

25.5 %

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

\$0

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

\$0

3.

Is the reporting entity licensed or chartered, registered, qualified, eligible or writing business in at least two states?

Yes [] No [X]

3.1

If no, does the reporting entity assume reinsurance business that covers risks residing in at least one state other than the state of domicile of the reporting entity?

Yes [] No [X]

STATEMENT AS OF MARCH 31, 2020 OF THE Managed DentalGuard Inc. (Ohio)

SCHEDULE S - CEDED REINSURANCE

Showing All New Reinsurance Treaties - Current Year to Date

[illegible]

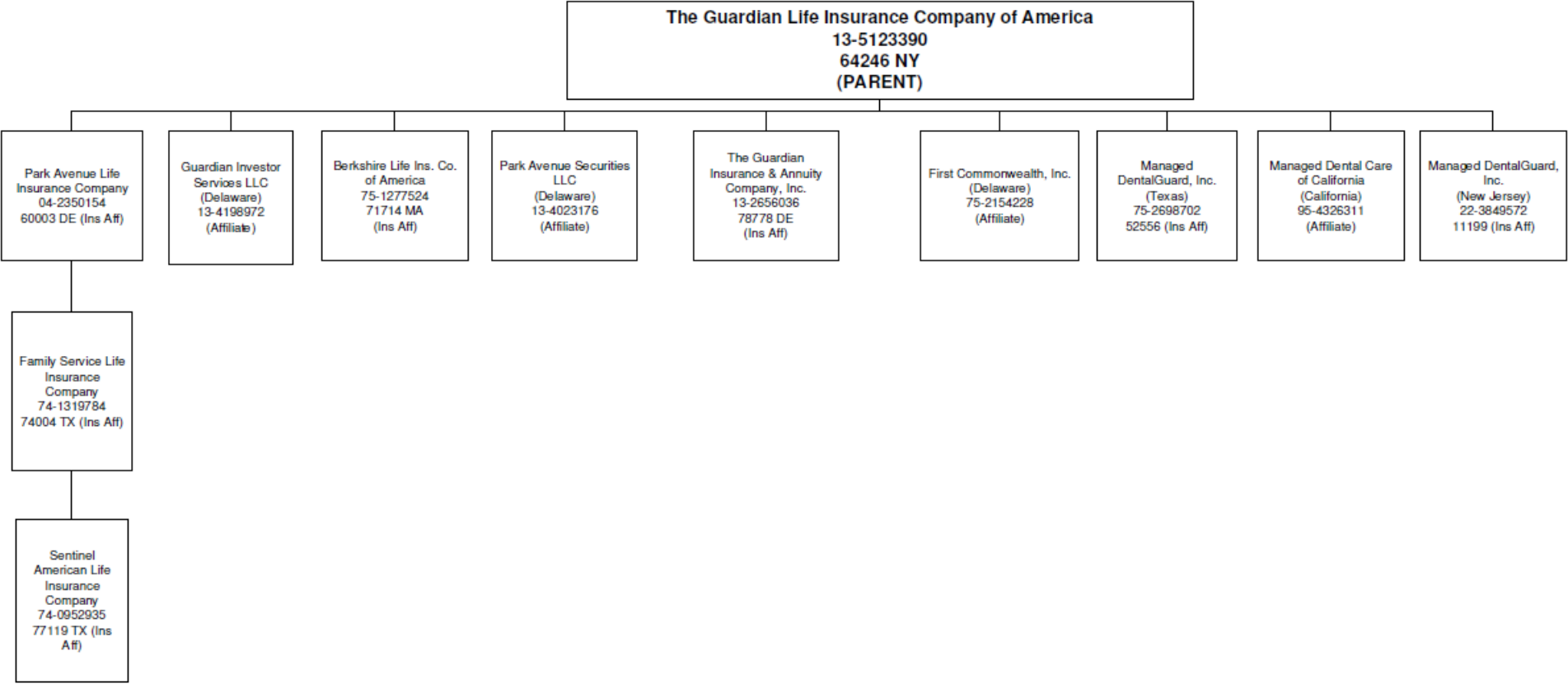
SCHEDULE T - PREMIUMS AND OTHER CONSIDERATIONS

Current Year to Date - Allocated by States and Territories

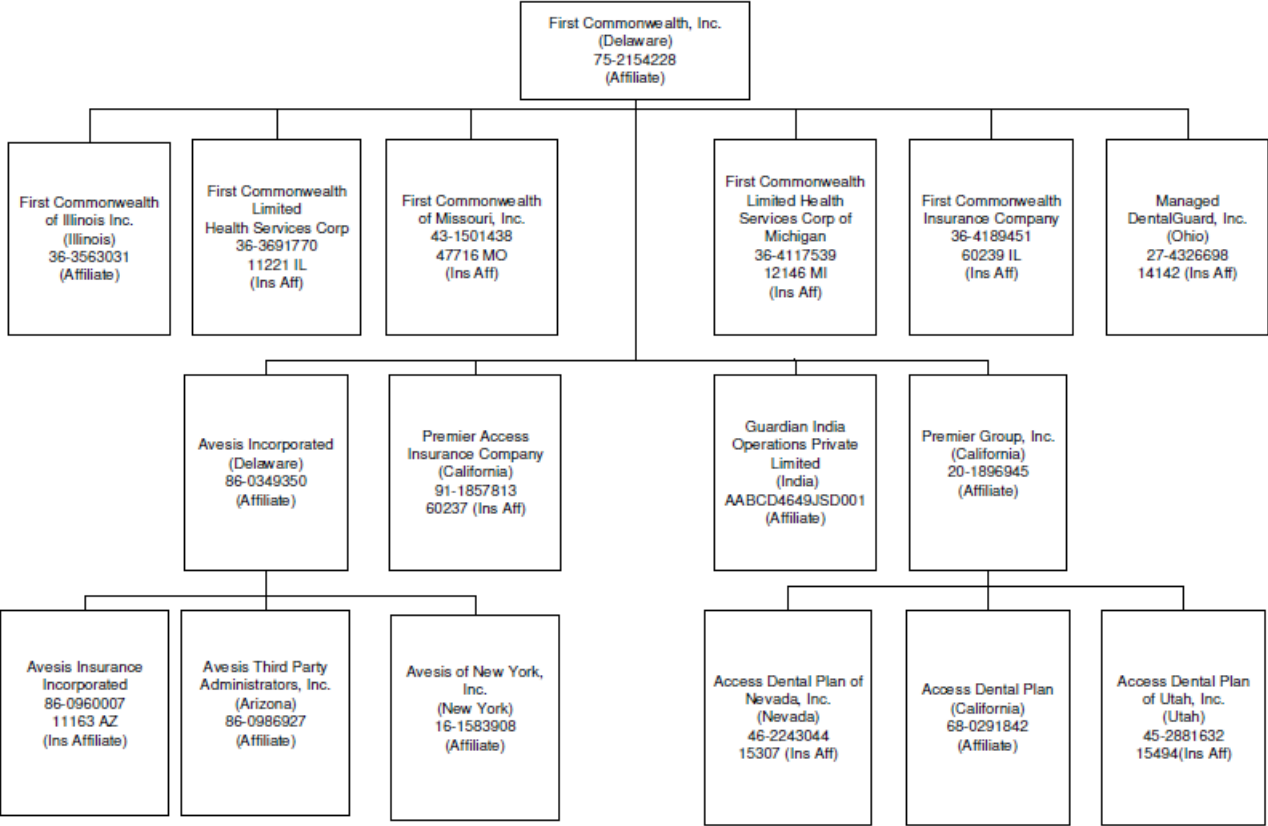
| | | | 1 | Direct Business Only | | | | | | |
|----------------------|---|-----|-------------------------|------------------------------------|-------------------------|--|---|--|--------------------------------------|--------------------------------|
| | | | 2 | 3 | 4 | 5 Federal Employees Health Benefits Program Premiums | 6 Life and Annuity Premiums & Other Considerations | 7 Property/ Casualty Premiums | 8 Total Columns 2 Through 7 | 9 Deposit-Type Contracts |
| States, etc. | | | Active Status (a) | Accident and Health Premiums | Medicare Title XVIII | Medicaid Title XIX | | | | |
| 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 | 74,353 | | | | | 74,353 | |
| 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 |
| 59. | Subtotal | XXX | | 74,353 | 0 | 0 | 0 | 0 | 74,353 | 0 |
| 60. | Reporting Entity Contributions for Employee Benefit Plans | XXX | | | | | | | 0 | |
| 61. | Totals (Direct Business) | XXX | | 74,353 | 0 | 0 | 0 | 0 | 74,353 | 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 |
| 58999. | Totals (Lines 58001 through 58003 plus 58998)(Line 58 above) | XXX | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

(a) Active Status Counts:
L - Licensed or Chartered - Licensed Insurance carrier or domiciled RRG.....1
E - Eligible - Reporting entities eligible or approved to write surplus lines in the state.....0
N - None of the above - Not allowed to write business in the state.....56
R - Registered - Non-domiciled RRGs.....0
Q - Qualified - Qualified or accredited reinsurer.....0

STATEMENT AS OF MARCH 31, 2020 OF THE Managed DentalGuard Inc. (Ohio)



STATEMENT AS OF MARCH 31, 2020 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 | 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 Location | 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 Owner-ship Provide Percen-tage | Ultimate Controlling Entity(ies)/Person(s) | Is an SCA Filing Re-quired? (Y/N) | * |
| .0429 | The Guardian Life Insurance Co. of America | .64246 | 13-5123390 | 3081309 | | | 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 | | | | 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 | | | | Park Avenue Securities 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 | | 95-4326311 | | | | Managed Dental Care of California | ..CA | ..NIA | | Ownership | 100.000 | The Guardian Life Insurance Co. of America | ..Y | |
| .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 | | | | 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 | | | | Guardian Investor Services LLC | ..DE | ..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 | .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 | | 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 | | | | | | Guardian India Operations 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 | | 20-1896945 | | | | Premier Group, Inc. | ..CA | ..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 | |

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 | Domiciliary Location | Relationship 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) | Is an SCA Filing Required? (Y/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..... | |

| Asterisk | Explanation |
|----------|-------------|
| | |

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.

Bar Code:

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



OVERFLOW PAGE FOR WRITE-INS

SCHEDULE A - VERIFICATION

Real Estate

| | 1 | 2 |
|--|--------------|---------------------------------|
| | Year to Date | 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) | | |

SCHEDULE B - VERIFICATION

Mortgage Loans

| | 1 | 2 |
|---|--------------|---------------------------------|
| | Year to Date | 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 paid 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) | | |

SCHEDULE BA - VERIFICATION

Other Long-Term Invested Assets

| | 1 | 2 |
|--|--------------|---------------------------------|
| | Year to Date | 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) | | |

SCHEDULE D - VERIFICATION

Bonds and Stocks

| | 1 | 2 |
|---|--------------|---------------------------------|
| | Year to Date | Prior Year Ended December 31 |
| 1. Book/adjusted carrying value of bonds and stocks, December 31 of prior year | 668,546 | 564,907 |
| 2. Cost of bonds and stocks acquired | | 99,176 |
| 3. Accrual of discount | 1,171 | 4,463 |
| 4. Unrealized valuation increase (decrease) | | 0 |
| 5. Total gain (loss) on disposals | | |
| 6. Deduct consideration for bonds and stocks disposed of | | |
| 7. Deduct amortization of premium | | 0 |
| 8. Total foreign exchange change in book/adjusted carrying value | | 0 |
| 9. Deduct current year's other than temporary impairment recognized | | 0 |
| 10. Total investment income recognized as a result of prepayment penalties and/or acceleration fees | | 0 |
| 11. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9+10) | 669,717 | 668,546 |
| 12. Deduct total nonadmitted amounts | | 0 |
| 13. Statement value at end of current period (Line 11 minus Line 12) | 669,717 | 668,546 |

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 |
|-------------------------------------|---|--|--|--|---|--|---|---|
| BONDS | | | | | | | | |
| 1. NAIC 1 (a) | 668,546 | 0 | 0 | 1,171 | 669,717 | 0 | 0 | 668,546 |
| 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 | 668,546 | 0 | 0 | 1,171 | 669,717 | 0 | 0 | 668,546 |
| PREFERRED STOCK | | | | | | | | |
| 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 | 668,546 | 0 | 0 | 1,171 | 669,717 | 0 | 0 | 668,546 |

(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 \$; NAIC 2 \$; NAIC 3 \$ NAIC 4 \$; NAIC 5 \$; NAIC 6 \$.....

Schedule DA - Part 1 - Short-Term Investments

N O N E

Schedule DA - Verification - Short-Term Investments

N O N E

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

N O N E

Schedule DB - Part B - Verification - Futures Contracts

N O N E

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

N O N E

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

N O N E

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

N O N E

Schedule E - Part 2 - Verification - Cash Equivalents

N O N E

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

N O N E

Schedule A - Part 3 - Real Estate Disposed

N O N E

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

N O N E

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

N O N E

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

N O N E

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

N O N E

Schedule D - Part 3 - Long-Term Bonds and Stocks Acquired
N O N E

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

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

Schedule DB - Part B - Section 1 - Futures Contracts Open
N O N E

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

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

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

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

Schedule DB - Part E - Derivatives Hedging Variable Annuity Guarantees
N O N E

Schedule DL - Part 1 - Reinvested Collateral Assets Owned
N O N E

Schedule DL - Part 2 - Reinvested Collateral Assets Owned
N O N E

SCHEDULE E - PART 1 - CASH

[illegible]

STATEMENT AS OF MARCH 31, 2020 OF THE Managed DentalGuard Inc. (Ohio)

SCHEDULE E - PART 2 - CASH EQUIVALENTS

Show Investments Owned End of Current Quarter

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|----------------------------------|-------------|------|---------------|------------------|---------------|---------------------------------|---------------------------------------|--------------------------------|
| CUSIP | Description | Code | Date Acquired | Rate of Interest | Maturity Date | Book/Adjusted Carrying Value | Amount of Interest Due and Accrued | Amount Received During Year |
| NONE | | | | | | | | |
| 8899999 - Total Cash Equivalents | | | | | | | | |