

## OFFICERS

OTHER

## DIRECTORS OR TRUSTEES

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.

a. Is this an original filing? ..... Yes [ ☒ ] No [ ☐ ]

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

ANNUAL STATEMENT FOR THE YEAR 2020 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)**

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## ANNUAL STATEMENT FOR THE YEAR 2020 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

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Exhibit 8 - Furniture and Equipment Owned

**N O N E**





ANNUAL STATEMENT FOR THE YEAR 2020 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		2020							NAIC Company Code	
		Comprehensive (Hospital & Medical)									14142	
		1	2	3	4	5	6	7	8	9	10	
		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 .....	1,827					1,827					
2.	First Quarter .....	1,560					1,560					
3.	Second Quarter .....	1,484					1,484					
4.	Third Quarter .....	1,511					1,511					
5.	Current Year	1,594					1,594					
6.	Current Year Member Months	18,693					18,693					
Total Member Ambulatory Encounters for Year:												
7.	Physician .....	0										
8.	Non-Physician .....	868					868					
9.	Total	868	0	0	0	0	868	0	0	0	0	
10.	Hospital Patient Days Incurred	0										
11.	Number of Inpatient Admissions	0										
12.	Health Premiums Written (b) .....	298,253					298,253					
13.	Life Premiums Direct .....	0										
14.	Property/Casualty Premiums Written .....	0										
15.	Health Premiums Earned .....	298,253					298,253					
16.	Property/Casualty Premiums Earned	0										
17.	Amount Paid for Provision of Health Care Services .....	136,241					136,241					
18.	Amount Incurred for Provision of Health Care Services	125,977					125,977					

(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 2020 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				2020							NAIC Company Code	
		Grand Total									14142	
		Comprehensive (Hospital & Medical)										
		1	2	3	4	5	6	7	8	9	10	
		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	.....	1,827	0	0	0	0	1,827	0	0	0	0	
2. First Quarter	.....	1,560	0	0	0	0	1,560	0	0	0	0	
3. Second Quarter	.....	1,484	0	0	0	0	1,484	0	0	0	0	
4. Third Quarter	.....	1,511	0	0	0	0	1,511	0	0	0	0	
5. Current Year	.....	1,594	0	0	0	0	1,594	0	0	0	0	
6. Current Year Member Months	.....	18,693	0	0	0	0	18,693	0	0	0	0	
Total Member Ambulatory Encounters for Year:												
7. Physician	.....	0	0	0	0	0	0	0	0	0	0	
8. Non-Physician	.....	868	0	0	0	0	868	0	0	0	0	
9. Total	.....	868	0	0	0	0	868	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)	.....	298,253	0	0	0	0	298,253	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	.....	298,253	0	0	0	0	298,253	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	.....	136,241	0	0	0	0	136,241	0	0	0	0	
18. Amount Incurred for Provision of Health Care Services	.....	125,977	0	0	0	0	125,977	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

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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) .....	888,952		888,952
2. Accident and health premiums due and unpaid (Line 15) .....	7,560		7,560
3. Amounts recoverable from reinsurers (Line 16.1) .....	0		0
4. Net credit for ceded reinsurance .....	XXX	0	0
5. All other admitted assets (Balance) .....	8,637		8,637
6. Total assets (Line 28)	905,149	0	905,149
<b>LIABILITIES, CAPITAL AND SURPLUS (Page 3)</b>			
7. Claims unpaid (Line 1) .....	15,361		15,361
8. Accrued medical incentive pool and bonus payments (Line 2) .....	0		0
9. Premiums received in advance (Line 8) .....	2,632		2,632
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) .....	32,242		32,242
15. Total liabilities (Line 24) .....	50,235	0	50,235
16. Total capital and surplus (Line 33) .....	854,914	XXX	854,914
17. Total liabilities, capital and surplus (Line 34)	905,149	0	905,149
<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 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	Domi-ciliary Loca-tion	Relation-ship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other)	If Control is 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 .....	.....	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

ANNUAL STATEMENT FOR THE YEAR 2020 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	97,210,960	(100,000,000)			446,752,081	101,160,655		(181,350,662)	363,773,033	(1,217,274,601)
78778	13-2656036	Guardian Insurance & Annuity Company, Inc.		100,000,000			(62,632,054)	12,114,043			49,481,989	226,915,092
00000	13-4198972	Guardian Investor Services LLC					(2,802,019)			18,500,000	15,697,981	
71714	75-1277524	Berkshire Life Insurance Company of America					(130,453,312)	(113,274,697)			(243,728,009)	990,359,509
60003	04-2350154	Park Avenue Life Insurance Company					(1,229,830)				(1,229,830)	
00000	95-4326311	Managed Dental Care of California	(4,600,880)				(2,457,653)				(7,058,533)	
11199	22-3849572	Managed DentalGuard Inc. (New Jersey)					(877,576)				(877,576)	
52556	75-2698702	Managed DentalGuard Inc. (Texas)	(3,000,000)				(1,282,598)				(4,282,598)	
14142	27-4326698	Managed DentalGuard, Inc. (Ohio)					(45,716)				(45,716)	
00000	13-4023176	Park Avenue Securities, LLC					(24,210,398)				(24,210,398)	
00000	85-0810849	Guardian Advisory Services, LLC					5,790				5,790	
74004	74-1319784	Family Service Life Insurance Company					(1,319,910)				(1,319,910)	
77119	74-0952935	Sentinel American Life Insurance Company					(128,880)				(128,880)	
00000	22-1947346	Innovative Underwriters, Inc.	(400,000)				(173,135)				(573,135)	
00000	46-5427804	Hanover Square Funding, LLC					(1,693,526)				(1,693,526)	
00000	37-1780736	Park Avenue Institutional Advisers, LLC					(24,894,380)				(24,894,380)	
00000	75-2154228	First Commonwealth Inc.	(77,399,995)				(1,002,749)				(78,402,744)	
60239	36-4189451	First Commonwealth Insurance Company	(5,580,000)				(9,987,750)				(15,567,750)	
00000	36-3563031	First Commonwealth of Illinois, Inc.					7,475,368				7,475,368	
11221	36-3691770	First Commonwealth Limited Health Services Corporation (IL)	(110,000)				(110,290)				(220,290)	
47716	43-1501438	First Commonwealth of Missouri, Inc.	(370,000)				(483,279)				(853,279)	
12146	36-4117539	First Commonwealth Limited Health Services Corporation of Michigan	(750,000)				(1,714,097)				(2,464,097)	
00000	84-0733950	Reed Group Ltd.					(7,676,202)				(7,676,202)	
00000	81-0948679	GIS Canada Holdings Corp					510,093				510,093	
00000	04-3331304	Reed Group Management LLC					(117,610,056)				(117,610,056)	
00000		Reed Group Canada Services ULC					(925,872)				(925,872)	
00000		Reed Group Legal Services PC					(109,528)				(109,528)	
00000	68-0291842	Access Dental Plan					(9,539,135)				(9,539,135)	
60237	91-1857813	Premier Access Insurance Company	(5,000,085)				(18,478,469)				(23,478,554)	
00000		Guardian India Operations Private Ltd.					38,315,219				38,315,219	
15307	46-2243044	Access Dental Plan of Nevada					17,121				17,121	
15494	45-2881632	Access Dental Plan of Utah					1,150				1,150	
00000	86-0349350	Avesis Incorporated					(596,828)				(596,828)	
11163	86-0960007	Avesis Insurance Incorporated		0			(13,351,064)				(13,351,064)	
00000	86-0986927	Avesis Third Party Administrators, Inc					(59,929,521)				(59,929,521)	
00000	47-4192116	GIS Strategic Ventures LLC					1,042,090				1,042,090	
00000	81-5286640	Park Avenue Credit Opportunities LLC					(1,630,189)				(1,630,189)	



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)
00000	47-5246254	GIS Credit Opportunities LLC					3,227,102			162,850,662	166,077,764	
9999999	Control Totals		0	0	0	0		0	XXX	0	0	0

ANNUAL STATEMENT FOR THE YEAR 2020 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? .....	WAIVED

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

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














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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. SIS Stockholder Information Supplement [Document Identifier 420]



ANNUAL STATEMENT FOR THE YEAR 2020 OF THE MANAGED DENTALGUARD INC (OHIO)

SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

14.	Participating Opinion for Exhibit 5 [Document Identifier 371]	 <div>141422020371000000</div>
15.	Non-Guaranteed Opinion for Exhibit 5 [Document Identifier 370]	 <div>141422020370000000</div>
16.	Medicare Part D Coverage Supplement [Document Identifier 365]	 <div>141422020365000000</div>
17.	Relief from the five-year rotation requirement for lead audit partner [Document Identifier 224]	 <div>141422020224000000</div>
18.	Relief from the one-year cooling off period for independent CPA [Document Identifier 225]	 <div>141422020225000000</div>
19.	Relief from the Requirements for Audit Committees [Document Identifier 226]	 <div>141422020226000000</div>
20.	Long-Term Care Experience Reporting Forms [Document Identifier 306]	 <div>141422020306000000</div>
21.	Life Supplement [Document Identifier 211]	 <div>141422020211000000</div>
22.	Supplemental Health Care Exhibit (Parts 1, 2 and 3) [Document Identifier 216]	 <div>141422020216000000</div>
23.	Supplemental Health Care Exhibit's Expense Allocation Report [Document Identifier 217]	 <div>141422020217000000</div>
24.	Life, Health & Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit [Document Identifier 290]	 <div>141422020290000000</div>
25.	Adjustments to the Life, Health & Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit [Document Identifier 300]	 <div>141422020300000000</div>
26.	Management's Report of Internal Control Over Financial Reporting [Document Identifier 223]	 <div>141422020223000000</div>