

Exhibit 3 - Health Care Receivables

NONE

Exhibit 3A - Health Care Receivables Collected and Accrued

NONE

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE MANAGED DENTALGUARD INC (OHIO)

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

Aging Analysis of Unpaid Claims

1 Account	2 1 - 30 Days	3 31 - 60 Days	4 61 - 90 Days	5 91 - 120 Days	6 Over 120 Days	7 Total
Claims Unpaid (Reported)						
0199999. Individually listed claims unpaid	0	0	0	0	0	0
0299999. Aggregate accounts not individually listed- uncovered	0	0	0	0	0	0
0399999. Aggregate accounts not individually listed-covered	4,013	3,347	2,466	1,483	7,874	19,183
0499999. Subtotals	4,013	3,347	2,466	1,483	7,874	19,183
0599999. Unreported claims and other claim reserves						0
0699999. Total amounts withheld						0
0799999. Total claims unpaid						19,183
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0899999 Accrued medical incentive pool and bonus amounts						0

EXHIBIT 7 PART 1- SUMMARY OF TRANSACTIONS WITH PROVIDERS

Payment Method	1 Direct Medical Expense Payment	2 Column 1 as a % of Total Payments	3 Total Members Covered	4 Column 3 as a % of Total Members	5 Column 1 Expenses Paid to Affiliated Providers	6 Column 1 Expenses Paid to Non-Affiliated Providers
Capitation Payments:						
1. Medical groups	0	0.0	0	0.0	0	0
2. Intermediaries	0	0.0	0	0.0	0	0
3. All other providers	36,563	29.3	1,449	100.0	0	36,563
4. Total capitation payments	36,563	29.3	1,449	100.0	0	36,563
Other Payments:						
5. Fee-for-service	0	0.0	XXX	XXX	0	0
6. Contractual fee payments	88,362	70.7	XXX	XXX	0	88,362
7. Bonus/withhold arrangements - fee-for-service	0	0.0	XXX	XXX	0	0
8. Bonus/withhold arrangements - contractual fee payments	0	0.0	XXX	XXX	0	0
9. Non-contingent salaries	0	0.0	XXX	XXX	0	0
10. Aggregate cost arrangements	0	0.0	XXX	XXX	0	0
11. All other payments	0	0.0	XXX	XXX	0	0
12. Total other payments	88,362	70.7	XXX	XXX	0	88,362
13. TOTAL (Line 4 plus Line 12)	124,925	100%	XXX	XXX	0	124,925

EXHIBIT 7 - PART 2 - SUMMARY OF TRANSACTIONS WITH INTERMEDIARIES

1 NAIC Code	2 Name of Intermediary	3 Capitation Paid	4 Average Monthly Capitation	5 Intermediary's Total Adjusted Capital	6 Intermediary's Authorized Control Level RBC
NONE					
9999999 Totals			XXX	XXX	XXX

Exhibit 8 - Furniture and Equipment Owned

N O N E



ANNUAL STATEMENT FOR THE YEAR 2021 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	0429	BUSINESS IN THE STATE OF		DURING THE YEAR							(LOCATION)	
		Ohio		2021							NAIC Company Code	
		1	Comprehensive (Hospital & Medical)		4	5	6	7	8	9	10	
	Total	2	3	Medicare Supplement	Vision Only	Dental Only	Federal Employees Health Benefit Plan	Title XVIII Medicare	Title XIX Medicaid	Other		
Total Members at end of:												
1. Prior Year	1,594	0	0	0	0	1,594	0	0	0	0		
2. First Quarter	1,467	0	0	0	0	1,467	0	0	0	0		
3. Second Quarter	1,415	0	0	0	0	1,415	0	0	0	0		
4. Third Quarter	1,436	0	0	0	0	1,436	0	0	0	0		
5. Current Year	1,449	0	0	0	0	1,449	0	0	0	0		
6. Current Year Member Months	17,367	0	0	0	0	17,367	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	815	0	0	0	0	815	0	0	0	0		
9. Total	815	0	0	0	0	815	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)	257,383	0	0	0	0	257,383	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	257,383	0	0	0	0	257,383	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.....	124,925	0	0	0	0	124,925	0	0	0	0		
18. Amount Incurred for Provision of Health Care Services	128,747	0	0	0	0	128,747	0	0	0	0		

(a) For health business: number of persons insured under PPO managed care products0 and number of persons insured under indemnity only products0 .

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

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ANNUAL STATEMENT FOR THE YEAR 2021 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	0429	BUSINESS IN THE STATE OF	(LOCATION)									
			Grand Total		DURING THE YEAR			2021			NAIC Company Code	14142
			1	Comprehensive (Hospital & Medical)		4	5	6	7	8	9	10
Total	2	3	Medicare Supplement	Vision Only	Dental Only	Federal Employees Health Benefit Plan	Title XVIII Medicare	Title XIX Medicaid	Other			
Total Members at end of:												
1. Prior Year	1,594	0	0	0	0	1,594	0	0	0	0		
2. First Quarter	1,467	0	0	0	0	1,467	0	0	0	0		
3. Second Quarter	1,415	0	0	0	0	1,415	0	0	0	0		
4. Third Quarter	1,436	0	0	0	0	1,436	0	0	0	0		
5. Current Year	1,449	0	0	0	0	1,449	0	0	0	0		
6. Current Year Member Months	17,367	0	0	0	0	17,367	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	815	0	0	0	0	815	0	0	0	0		
9. Total	815	0	0	0	0	815	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)	257,383	0	0	0	0	257,383	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	257,383	0	0	0	0	257,383	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	124,925	0	0	0	0	124,925	0	0	0	0		
18. Amount Incurred for Provision of Health Care Services	128,747	0	0	0	0	128,747	0	0	0	0		

(a) For health business: number of persons insured under PPO managed care products0 and number of persons insured under indemnity only products0 .

(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

NONE

Schedule S - Part 2

NONE

Schedule S - Part 3 - Section 2

NONE

Schedule S - Part 4

NONE

Schedule S - Part 4 - Bank Footnote

NONE

Schedule S - Part 5

NONE

Schedule S - Part 5 - Bank Footnote

NONE

Schedule S - Part 6

NONE

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE MANAGED DENTALGUARD INC (OHIO)

SCHEDULE S - PART 7

Restatement of Balance Sheet to Identify Net Credit For Ceded Reinsurance

	1 As Reported (net of ceded)	2 Restatement Adjustments	3 Restated (gross of ceded)
ASSETS (Page 2, Col. 3)			
1. Cash and invested assets (Line 12)	974,348	0	974,348
2. Accident and health premiums due and unpaid (Line 15)	10,865	0	10,865
3. Amounts recoverable from reinsurers (Line 16.1)	0	0	0
4. Net credit for ceded reinsurance	XXX	0	0
5. All other admitted assets (Balance)	2,244	0	2,244
6. Total assets (Line 28)	987,457	0	987,457
LIABILITIES, CAPITAL AND SURPLUS (Page 3)			
7. Claims unpaid (Line 1)	19,183	0	19,183
8. Accrued medical incentive pool and bonus payments (Line 2)	0	0	0
9. Premiums received in advance (Line 8)	2,701	0	2,701
10. Funds held under reinsurance treaties with authorized and unauthorized reinsurers (Line 19 first inset amount plus second inset amount)	0	0	0
11. Reinsurance in unauthorized companies (Line 20 minus inset amount)	0	0	0
12. Reinsurance with Certified Reinsurers (Line 20 inset amount)	0	0	0
13. Funds held under reinsurance treaties with Certified Reinsurers (Line 19 third inset amount)	0	0	0
14. All other liabilities (Balance)	34,466	0	34,466
15. Total liabilities (Line 24)	56,350	0	56,350
16. Total capital and surplus (Line 33)	931,107	XXX	931,107
17. Total liabilities, capital and surplus (Line 34)	987,457	0	987,457
NET CREDIT FOR CEDED REINSURANCE			
18. Claims unpaid	0		
19. Accrued medical incentive pool	0		
20. Premiums received in advance	0		
21. Reinsurance recoverable on paid losses	0		
22. Other ceded reinsurance recoverables	0		
23. Total ceded reinsurance recoverables	0		
24. Premiums receivable	0		
25. Funds held under reinsurance treaties with authorized and unauthorized reinsurers	0		
26. Unauthorized reinsurance	0		
27. Reinsurance with Certified Reinsurers	0		
28. Funds held under reinsurance treaties with Certified Reinsurers	0		
29. Other ceded reinsurance payables/offsets	0		
30. Total ceded reinsurance payables/offsets	0		
31. Total net credit for ceded reinsurance	0		

Schedule T - Part 2 - Interstate Compact

N O N E

ANNUAL STATEMENT FOR THE YEAR 2021 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 Ownership Provide Percentage	Ultimate Controlling Entity(ies)/Person(s)	Is an SCA Filing Re-quired? (Yes/No)	*
.0429	The Guardian Life Insurance Co. of America	64246	13-5123390	3081309			The Guardian Life Insurance Co. of America	NY				0.000	The Guardian Life Insurance Co. of America	NO	
.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	NO	
.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	NO	
.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	NO	
.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	NO	
.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	NO	
.0000	The Guardian Life Insurance Co. of America		95-4326311				Managed Dental Care of California	CA	NIA	The Guardian Life Insurance Co. of America	Ownership	100.000	The Guardian Life Insurance Co. of America	YES	
.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	NO	
.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	NO	
.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	NO	
.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	NO	
.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	NO	
.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	YES	
.0429	The Guardian Life Insurance Co. of America	71714	75-1277524	2391878			Berkshire Life Insurance Company of America	MA	IA	The Guardian Life Insurance Co. of America	Ownership	100.000	The Guardian Life Insurance Co. of America	NO	
.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	NO	
.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	NO	
.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	NO	
.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	NO	
.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	NO	
.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	NO	
.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	NO	
.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	NO	
.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	NO	
.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	NO	
.0000	The Guardian Life Insurance Co. of America		86-0349350				Avesis, LLC	DE	IA	First Commonwealth Inc.	Ownership	100.000	The Guardian Life Insurance Co. of America	NO	
.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	NO	
.0000	The Guardian Life Insurance Co. of America		86-0986927				Avesis TPA, LLC	AZ	NIA	First Commonwealth Inc.	Ownership	100.000	The Guardian Life Insurance Co. of America	NO	

ANNUAL STATEMENT FOR THE YEAR 2021 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	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? (Yes/No)	*
.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	NO	
.0000	The Guardian Life Insurance Co. of America		87-1961981				Avatar Holdco 1, Inc.*	DE	NIA	First Commonwealth Inc.	Ownership	100.000	The Guardian Life Insurance Co. of America	NO	
.0000	The Guardian Life Insurance Co. of America		35-2728506				Avatar Holdings, LLC*	DE	NIA	First Commonwealth Inc.	Ownership	88.000	The Guardian Life Insurance Co. of America	NO	
.0000	The Guardian Life Insurance Co. of America		87-1985081				Avatar Hold Co 2, Inc	DE	NIA	First Commonwealth Inc.	Ownership	88.000	The Guardian Life Insurance Co. of America	NO	

Asterisk	Explanation

ANNUAL STATEMENT FOR THE YEAR 2021 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	42,618,800	40,000,000	0	0	393,444,917	152,307,086		0	628,370,803	(1,396,636,585)
78778	13-2656036	Guardian Insurance & Annuity Company, Inc.	0	20,000,000	0	0	(46,859,276)	(1,269,621)		0	(28,128,897)	231,336,804
00000	13-4198972	Guardian Investor Services LLC	0	(25,000,000)	0	0	(1,205,398)	0		0	(26,205,398)	0
71714	75-1277524	Berkshire Life Insurance Company of America	0	15,000,000	0	0	(140,098,689)	(151,037,465)		0	(276,136,154)	1,165,299,781
60003	04-2350154	Park Avenue Life Insurance Company	0	(9,000,000)	0	0	(970,311)	0		0	(9,970,311)	0
00000	95-4326311	Managed Dental Care of California	(2,658,800)	0	0	0	(1,924,224)	0		0	(4,583,024)	0
11199	22-3849572	Managed DentalGuard Inc. (New Jersey)	0	0	0	0	(762,124)	0		0	(762,124)	0
52556	75-2698702	Managed DentalGuard Inc. (Texas)	(2,000,000)	0	0	0	(1,267,434)	0		0	(3,267,434)	0
14142	27-4326698	Managed DentalGuard, Inc. (Ohio)	0	0	0	0	(34,537)	0		0	(34,537)	0
00000	13-4023176	Park Avenue Securities, LLC	0	0	0	0	(26,627,009)	0		0	(26,627,009)	0
00000	85-0810849	Guardian Advisory Services, LLC	0	0	0	0	(491,257)	0		0	(491,257)	0
74004	74-1319784	Family Service Life Insurance Company	0	(6,000,000)	0	0	(1,289,084)	0		0	(7,289,084)	0
77119	74-0952935	Sentinel American Life Insurance Company	0	0	0	0	(300,971)	0		0	(300,971)	0
00000	22-1947346	Innovative Underwriters, Inc.	(500,000)	0	0	0	(167,639)	0		0	(667,639)	0
00000	46-5427804	Hanover Square Funding, LLC	0	0	0	0	(1,403,952)	0		0	(1,403,952)	0
00000	37-1780736	Park Avenue Institutional Advisers, LLC	0	0	0	0	(27,703,248)	0		0	(27,703,248)	0
00000	75-2154228	First Commonwealth Inc.	(34,960,000)	(35,000,000)	0	0	(1,054,305)	0		0	(71,014,305)	0
60239	36-4189451	First Commonwealth Insurance Company	(2,000,000)	0	0	0	(8,301,461)	0		0	(10,301,461)	0
00000	36-3563031	First Commonwealth of Illinois, Inc.	0	0	0	0	7,233,493	0		0	7,233,493	0
11221	36-3691770	First Commonwealth Limited Health Services Corporation (IL)	0	0	0	0	(101,573)	0		0	(101,573)	0
47716	43-1501438	First Commonwealth of Missouri, Inc.	(100,000)	0	0	0	(454,909)	0		0	(554,909)	0
12146	36-4117539	First Commonwealth Limited Health Services Corporation of Michigan	(400,000)	0	0	0	(1,351,651)	0		0	(1,751,651)	0
00000	84-0733950	Reed Group Ltd.	0	0	0	0	(4,899,439)	0		0	(4,899,439)	0
00000	81-0948679	GIS Canada Holdings Corp	0	0	0	0	535,848	0		0	535,848	0
00000	04-3331304	Reed Group Management LLC	0	0	0	0	(102,267,813)	0		0	(102,267,813)	0
00000		Reed Group Canada Services ULC	0	0	0	0	(2,282,326)	0		0	(2,282,326)	0
00000		Reed Group Legal Services PC	0	0	0	0	(52)	0		0	(52)	0
00000	68-0291842	Access Dental Plan	0	0	0	0	(7,011,665)	0		0	(7,011,665)	0
60237	91-1857813	Premier Access Insurance Company	(15,959,700)	0	0	0	(15,616,217)	0		0	(31,575,917)	0
00000		Guardian India Operations Private Ltd.	0	0	0	0	39,397,735	0		0	39,397,735	0
15307	46-2243044	Access Dental Plan of Nevada	0	0	0	0	1,665	0		0	1,665	0
15494	45-2881632	Access Dental Plan of Utah	0	0	0	0	(443)	0		0	(443)	0
00000	86-0349350	Avesis, LLC	0	0	0	0	16,680,681	0		0	16,680,681	0
11163	86-0960007	Avesis Insurance Incorporated	(1,000,000)	(200)	0	0	(12,201,807)	0		0	(13,202,007)	0
00000	86-0986927	Avesis TPA, LLC	0	0	0	0	(45,991,736)	0		0	(45,991,736)	0
00000	84-5185444	Avesis Dental IPA LLC	0	100	0	0	0	0		0	100	0
00000	85-0489688	Avesis Eye Care IPA LLC	0	100	0	0	0	0		0	100	0
00000	87-1985081	Avatar Hold Co 2, Inc	16,959,700	0	0	0	0	0		0	16,959,700	0
00000	47-4192116	GIS Strategic Ventures LLC	0	0	0	0	(357,243)	0		0	(357,243)	0

ANNUAL STATEMENT FOR THE YEAR 2021 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)
00000	81-5286640	Park Avenue Credit Opportunities LLC	0	0	0	0	248	0		0	248	0
00000	47-5246254	GIS Credit Opportunities LLC	0	0	0	0	(4,005,360)	0		0	(4,005,360)	0
00000	61-1895246	DTC GLIC, LLC.	0	0	0	0	(291,435)	0		0	(291,435)	0
9999999	Control Totals		0	0	0	0	0	0	XXX	0	0	0

ANNUAL STATEMENT FOR THE YEAR 2021 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











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	
10. Will the Medicare Supplement Insurance Experience Exhibit be filed with the state of domicile and the NAIC by March 1?	NO
11. Will the Supplemental Life data due March 1 be filed with the state of domicile and the NAIC?	NO
12. Will Schedule SIS (Stockholder Information Supplement) be filed with the state of domicile by March 1?	NO
13. 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
14. 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
15. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC by March 1?	NO
16. 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
17. 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
18. 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	
19. Will the Long-Term Care Experience Reporting Forms be filed with the state of domicile and the NAIC by April 1?	NO
20. Will the Supplemental Life data due April 1 be filed with the state of domicile and the NAIC?	NO
21. 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
22. 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
23. Will the Life, Health & Annuity Guaranty Association Assessable Premium Exhibit - Parts 1 and 2 be filed with the state of domicile and the NAIC by April 1?	NO

AUGUST FILING	
24. Will Management's Report of Internal Control Over Financial Reporting be filed with the state of domicile by August 1?	NO
Explanations:	
10.	
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24.	

Bar Codes:	
2. Actuarial Opinion [Document Identifier 440]	
8. Audited Financial Report [Document Identifier 220]	
9. Accountants Letter of Qualifications [Document Identifier 221]	
10. Medicare Supplement Insurance Experience Exhibit [Document Identifier 360]	
11. Life Supplement [Document Identifier 205]	
12. SIS Stockholder Information Supplement [Document Identifier 420]	
13. Participating Opinion for Exhibit 5 [Document Identifier 371]	
14. Non-Guaranteed Opinion for Exhibit 5 [Document Identifier 370]	

SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

- 15. Medicare Part D Coverage Supplement [Document Identifier 365] 
1 4 1 4 2 2 0 2 1 3 6 5 0 0 0 0 0
- 16. Relief from the five-year rotation requirement for lead audit partner [Document Identifier 224] 
1 4 1 4 2 2 0 2 1 2 2 4 0 0 0 0 0
- 17. Relief from the one-year cooling off period for independent CPA [Document Identifier 225] 
1 4 1 4 2 2 0 2 1 2 2 5 0 0 0 0 0
- 18. Relief from the Requirements for Audit Committees [Document Identifier 226] 
1 4 1 4 2 2 0 2 1 2 2 6 0 0 0 0 0
- 19. Long-Term Care Experience Reporting Forms [Document Identifier 306] 
1 4 1 4 2 2 0 2 1 3 0 6 0 0 0 0 0
- 20. Life Supplement [Document Identifier 211] 
1 4 1 4 2 2 0 2 1 2 1 1 0 0 0 0 0
- 21. Supplemental Health Care Exhibit (Parts 1, 2 and 3) [Document Identifier 216] 
1 4 1 4 2 2 0 2 1 2 1 6 0 0 0 0 0
- 22. Supplemental Health Care Exhibit's Expense Allocation Report [Document Identifier 217] 
1 4 1 4 2 2 0 2 1 2 1 7 0 0 0 0 0
- 23. Life, Health & Annuity Guaranty Association Assessable Premium Exhibit - Parts 1 and 2 [Document Identifier 290] 
1 4 1 4 2 2 0 2 1 2 8 0 0 0 0 0 0
- 24. Management's Report of Internal Control Over Financial Reporting [Document Identifier 223] 
1 4 1 4 2 2 0 2 1 2 2 3 0 0 0 0 0