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2023

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**ANNUAL STATEMENT**  
**For the Year Ended DECEMBER 31, 2023**  
**OF THE CONDITION AND AFFAIRS OF THE**  
**PARAMOUNT INSURANCE COMPANY**

NAIC Group Code	1212 (Current Period)	1212 (Prior Period)	NAIC Company Code	11518	Employer's ID Number	010580404
Organized under the Laws of	Ohio		State of Domicile or Port of Entry		OH	
Country of Domicile	United States of America					
Licensed as business type:	Life, Accident & Health[X]	Property/Casualty[ ]	Hospital, Medical & Dental Service or Indemnity[ ]			
	Dental Service Corporation[ ]	Vision Service Corporation[ ]	Health Maintenance Organization[ ]			
	Other[ ]	Is HMO Federally Qualified? Yes[ ] No[X] N/A[ ]				
Incorporated/Organized	04/19/2002		Commenced Business	09/26/2002		
Statutory Home Office	300 Madison Ave (Street and Number)		Toledo, OH, US 43604 (City or Town, State, Country and Zip Code)			
Main Administrative Office	300 Madison Ave (Street and Number)		Toledo, OH, US 43604 (Area Code) (Telephone Number)			
	Toledo, OH, US 43604 (City or Town, State, Country and Zip Code)		Toledo, OH, US 43604 (Area Code) (Telephone Number)			
Primary Location of Books and Records	300 Madison Ave (Street and Number)		300 Madison Ave (Area Code) (Telephone Number)			
	Toledo, OH, US 43604 (City or Town, State, Country and Zip Code)		Toledo, OH, US 43604 (Area Code) (Telephone Number)			
Internet Website Address	www.paramounthhealthcare.com					
Statutory Statement Contact	Rochelle Barmash, Ms. (Name)		(419)887-2500 (Area Code)(Telephone Number)(Extension)			
	rochelle.barmash@promedica.org (E-Mail Address)		(419)887-2890 (419)887-2020 (Fax Number)			

**OFFICERS**

Name	Title
Mark Duane Wagoner Mr.	Chairman #
Lori Ann Johnston Mrs.	President #
Terrence Gavin Metzger Mr.	Treasurer #
Stephen Michael Sadowski Mr.	Secretary

**OTHERS**

Jeffrey William Martin Mr., Chief Financial Officer  
 David Roger Brackett Mr., VP Information Technology Systems

Dee Ann Bialecki-Haase M.D., Chief Medical Officer

**DIRECTORS OR TRUSTEES**

Lori Ann Johnston Ms.	Elaine Marie Canning Ms.
Zak Jon Vassar Mr.	Larry Carl Peterson Mr.
David Frantz Waterman Mr.	Shraddha Gupta Ms.
Joseph James Sferra Mr.	James Frederick White Mr.
Terry Lynn Bawal Ms.	Sameh Bashar Almadani M.D.
Lisa Lyn Burke D.O.	Jim Allen Hoffman Mr.
Mark Duane Wagoner Mr.	Shanda Laine Gore PhD. #

State of Ohio  
 County of Lucas ss

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.

(Signature)  
 Lori Ann Johnston  
 (Printed Name)  
 1.  
 President  
 (Title)

(Signature)  
 Jeffrey William Martin  
 (Printed Name)  
 2.  
 CFO  
 (Title)

(Signature)  
 Stephen Michael Sadowski  
 (Printed Name)  
 3.  
 Secretary  
 (Title)

Subscribed and sworn to before me this  
 \_\_\_\_\_ day of \_\_\_\_\_, 2024

a. Is this an original filing?  
 b. If no: 1. State the amendment number  
 2. Date filed  
 3. Number of pages attached

Yes[X] No[ ]

\_\_\_\_\_

(Notary Public Signature)

## ASSETS

	Current Year			Prior Year
	1 Assets	2 Nonadmitted Assets	3 Net Admitted Assets (Cols.1-2)	4 Net Admitted Assets
1. Bonds (Schedule D) .....	1,244,413		1,244,413	13,653,848
2. Stocks (Schedule D):				
2.1 Preferred stocks .....				
2.2 Common stocks .....				
3. Mortgage loans on real estate (Schedule B):				
3.1 First liens .....				
3.2 Other than first liens .....				
4. Real estate (Schedule A):				
4.1 Properties occupied by the company (less \$.....0 encumbrances) .....				
4.2 Properties held for the production of income (less \$.....0 encumbrances) .....				
4.3 Properties held for sale (less \$.....0 encumbrances) .....				
5. Cash (\$.....29,640,055, Schedule E-Part 1), cash equivalents (\$.....42,810,502, Schedule E-Part 2) and short-term investments (\$.....0, Schedule DA) .....	72,450,557		72,450,557	66,899,701
6. Contract loans (including \$.....0 premium notes) .....				
7. Derivatives (Schedule DB) .....				
8. Other invested assets (Schedule BA) .....				
9. Receivables for securities .....				2,014
10. Securities Lending Reinvested Collateral Assets (Schedule DL) .....				
11. Aggregate write-ins for invested assets .....				
12. Subtotals, cash and invested assets (Lines 1 to 11) .....	73,694,970		73,694,970	80,555,563
13. Title plants less \$.....0 charged off (for Title insurers only) .....				
14. Investment income due and accrued .....	189,736		189,736	57,463
15. Premiums and considerations:				
15.1 Uncollected premiums and agents' balances in the course of collection .....	1,122,688	836,390	286,298	250,261
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (Including \$.....0 earned but unbilled premiums) .....				
15.3 Accrued retrospective premiums (\$.....0) and contracts subject to redetermination (\$.....0) .....	513,174		513,174	251,751
16. Reinsurance:				
16.1 Amounts recoverable from reinsurers .....				
16.2 Funds held by or deposited with reinsured companies .....				
16.3 Other amounts receivable under reinsurance contracts .....				
17. Amounts receivable relating to uninsured plans .....	5,135,761	642,153	4,493,608	3,332,972
18.1 Current federal and foreign income tax recoverable and interest thereon .....				
18.2 Net deferred tax asset .....	2,508,262	1,465,808	1,042,454	562,166
19. Guaranty funds receivable or on deposit .....				
20. Electronic data processing equipment and software .....				
21. Furniture and equipment, including health care delivery assets (\$.....0) .....				
22. Net adjustment in assets and liabilities due to foreign exchange rates .....				
23. Receivables from parent, subsidiaries and affiliates .....	4,477,887		4,477,887	5,452,282
24. Health care (\$.....2,859,809) and other amounts receivable .....	2,859,809		2,859,809	3,289,797
25. Aggregate write-ins for other-than-invested assets .....	5,014,500	5,014,500		
26. TOTAL assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25) .....	95,516,787	7,958,851	87,557,936	93,752,255
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts .....				
28. TOTAL (Lines 26 and 27) .....	95,516,787	7,958,851	87,557,936	93,752,255
<b>DETAILS OF WRITE-INS</b>				
1101. ....				
1102. ....				
1103. ....				
1198. Summary of remaining write-ins for Line 11 from overflow page .....				
1199. TOTALS (Lines 1101 through 1103 plus 1198) (Line 11 above) .....				
2501. Prepays and other AR .....	5,014,500	5,014,500		
2502. ....				
2503. ....				
2598. Summary of remaining write-ins for Line 25 from overflow page .....				
2599. TOTALS (Lines 2501 through 2503 plus 2598) (Line 25 above) .....	5,014,500	5,014,500		

## LIABILITIES, CAPITAL AND SURPLUS

	Current Year			Prior Year
	1 Covered	2 Uncovered	3 Total	4 Total
1. Claims unpaid (less \$.....0 reinsurance ceded) .....	13,877,445		13,877,445	18,513,529
2. Accrued medical incentive pool and bonus amounts .....	1,500,000		1,500,000	1,800,000
3. Unpaid claims adjustment expenses .....	474,000		474,000	506,000
4. Aggregate health policy reserves, including the liability of \$.....0 for medical loss ratio rebate per the Public Health Service Act .....	5,230,465		5,230,465	132,097
5. Aggregate life policy reserves .....				
6. Property/casualty unearned premium reserves .....				
7. Aggregate health claim reserves .....				
8. Premiums received in advance .....	4,197,567		4,197,567	4,342,057
9. General expenses due or accrued .....	2,464,638		2,464,638	2,817,128
10.1 Current federal and foreign income tax payable and interest thereon (including \$.....0 on realized capital gains (losses)) .....	780,700		780,700	21,348
10.2 Net deferred tax liability .....				
11. Ceded reinsurance premiums payable .....				
12. Amounts withheld or retained for the account of others .....				
13. Remittances and items not allocated .....				
14. Borrowed money (including \$.....0 current) and interest thereon \$.....0 (including \$.....0 current) .....				
15. Amounts due to parent, subsidiaries and affiliates .....	20,628,342		20,628,342	23,002,555
16. Derivatives .....				
17. Payable for securities .....				271,991
18. Payable for securities lending .....				
19. Funds held under reinsurance treaties (with \$.....0 authorized reinsurers, \$.....0 unauthorized reinsurers and \$.....0 certified reinsurers) .....				
20. Reinsurance in unauthorized and certified (\$.....0) companies .....				
21. Net adjustments in assets and liabilities due to foreign exchange rates .....				
22. Liability for amounts held under uninsured plans .....	18,414,498		18,414,498	20,750,722
23. Aggregate write-ins for other liabilities (including \$.....0 current) .....				
24. TOTAL Liabilities (Lines 1 to 23) .....	67,567,655		67,567,655	72,157,427
25. Aggregate write-ins for special surplus funds .....	XXX	XXX		
26. Common capital stock .....	XXX	XXX	1,000,000	1,000,000
27. Preferred capital stock .....	XXX	XXX		
28. Gross paid in and contributed surplus .....	XXX	XXX	1,000,000	1,000,000
29. Surplus notes .....	XXX	XXX		
30. Aggregate write-ins for other than special surplus funds .....	XXX	XXX		
31. Unassigned funds (surplus) .....	XXX	XXX	17,990,281	19,594,828
32. Less treasury stock, at cost:				
32.1 .....0 shares common (value included in Line 26 \$.....0) .....	XXX	XXX		
32.2 .....0 shares preferred (value included in Line 27 \$.....0) .....	XXX	XXX		
33. TOTAL Capital and Surplus (Lines 25 to 31 minus Line 32) .....	XXX	XXX	19,990,281	21,594,828
34. TOTAL Liabilities, Capital and Surplus (Lines 24 and 33) .....	XXX	XXX	87,557,936	93,752,255
<b>DETAILS OF WRITE-INS</b>				
2301. ....				
2302. ....				
2303. ....				
2398. Summary of remaining write-ins for Line 23 from overflow page .....				
2399. TOTALS (Lines 2301 through 2303 plus 2398) (Line 23 above) .....				
2501. ....	XXX	XXX		
2502. ....	XXX	XXX		
2503. ....	XXX	XXX		
2598. Summary of remaining write-ins for Line 25 from overflow page .....	XXX	XXX		
2599. TOTALS (Lines 2501 through 2503 plus 2598) (Line 25 above) .....	XXX	XXX		
3001. ....	XXX	XXX		
3002. ....	XXX	XXX		
3003. ....	XXX	XXX		
3098. Summary of remaining write-ins for Line 30 from overflow page .....	XXX	XXX		
3099. TOTALS (Lines 3001 through 3003 plus 3098) (Line 30 above) .....	XXX	XXX		

## STATEMENT OF REVENUE AND EXPENSES

	Current Year		Prior Year
	1 Uncovered	2 Total	3 Total
	XXX	471,630	351,864
1. Member Months .....	XXX	471,630	351,864
2. Net premium income (including \$.....0 non-health premium income) .....	XXX	121,999,111	125,939,715
3. Change in unearned premium reserves and reserve for rate credits .....	XXX		
4. Fee-for-service (net of \$.....0 medical expenses) .....	XXX		
5. Risk revenue .....	XXX		
6. Aggregate write-ins for other health care related revenues .....	XXX		
7. Aggregate write-ins for other non-health revenues .....	XXX		
8. TOTAL Revenues (Lines 2 to 7) .....	XXX	121,999,111	125,939,715
<b>Hospital and Medical:</b>			
9. Hospital/medical benefits .....		75,848,505	79,011,038
10. Other professional services .....		1,075,272	278,275
11. Outside referrals .....			
12. Emergency room and out-of-area .....		1,956,403	6,106,878
13. Prescription drugs .....		22,030,045	21,699,492
14. Aggregate write-ins for other hospital and medical .....			
15. Incentive pool, withhold adjustments and bonus amounts .....		491,260	911,776
16. Subtotal (Lines 9 to 15) .....		101,401,485	108,007,459
<b>Less:</b>			
17. Net reinsurance recoveries .....			131,607
18. TOTAL Hospital and Medical (Lines 16 minus 17) .....		101,401,485	107,875,852
19. Non-health claims (net) .....			
20. Claims adjustment expenses, including \$.....1,646,387 cost containment expenses .....		1,981,947	2,051,799
21. General administrative expenses .....		15,698,650	15,030,771
22. Increase in reserves for life and accident and health contracts (including \$.....0 increase in reserves for life only) .....		4,416,000	
23. TOTAL Underwriting Deductions (Lines 18 through 22) .....		123,498,082	124,958,422
24. Net underwriting gain or (loss) (Lines 8 minus 23) .....	XXX	(1,498,971)	981,293
25. Net investment income earned (Exhibit of Net Investment Income, Line 17) .....		687,427	232,580
26. Net realized capital gains (losses) less capital gains tax of \$.....(23,953) .....		(501,679)	(109,655)
27. Net investment gains (losses) (Lines 25 plus 26) .....		185,748	122,925
28. Net gain or (loss) from agents' or premium balances charged off [(amount recovered \$.....0) (amount charged off \$.....0)] .....			
29. Aggregate write-ins for other income or expenses .....			
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	(1,313,223)	1,104,218
31. Federal and foreign income taxes incurred .....	XXX	797,467	272,872
32. Net income (loss) (Lines 30 minus 31) .....	XXX	(2,110,690)	831,346
<b>DETAILS OF WRITE-INS</b>			
0601. ....	XXX		
0602. ....	XXX		
0603. ....	XXX		
0698. Summary of remaining write-ins for Line 6 from overflow page .....	XXX		
0699. TOTALS (Lines 0601 through 0603 plus 0698) (Line 6 above) .....	XXX		
0701. ....	XXX		
0702. ....	XXX		
0703. ....	XXX		
0798. Summary of remaining write-ins for Line 7 from overflow page .....	XXX		
0799. TOTALS (Line 0701 through 0703 plus 0798) (Line 7 above) .....	XXX		
1401. ....			
1402. ....			
1403. ....			
1498. Summary of remaining write-ins for Line 14 from overflow page .....			
1499. TOTALS (Lines 1401 through 1403 plus 1498) (Line 14 above) .....			
2901. ....			
2902. ....			
2903. ....			
2998. Summary of remaining write-ins for Line 29 from overflow page .....			
2999. TOTALS (Line 2901 through 2903 plus 2998) (Line 29 above) .....			

## STATEMENT OF REVENUE AND EXPENSES (Continued)

	1 Current Year	2 Prior Year
<b>CAPITAL &amp; SURPLUS ACCOUNT</b>		
33. Capital and surplus prior reporting year .....	21,594,828	24,268,343
34. Net income or (loss) from Line 32 .....	(2,110,690)	831,346
35. Change in valuation basis of aggregate policy and claim reserves .....		
36. Change in net unrealized capital gains (losses) less capital gains tax of \$.....0	220	(8,562)
37. Change in net unrealized foreign exchange capital gain or (loss) .....		
38. Change in net deferred income tax .....	905,866	649,994
39. Change in nonadmitted assets .....	(399,943)	(4,146,293)
40. Change in unauthorized and certified reinsurance .....		
41. Change in treasury stock .....		
42. Change in surplus notes .....		
43. Cumulative effect of changes in accounting principles .....		
44. Capital Changes:		
44.1 Paid in .....		
44.2 Transferred from surplus (Stock Dividend) .....		
44.3 Transferred to surplus .....		
45. Surplus adjustments:		
45.1 Paid in .....		
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 .....		
48. Net change in capital and surplus (Lines 34 to 47) .....	(1,604,547)	(2,673,515)
49. Capital and surplus end of reporting year (Line 33 plus 48) .....	19,990,281	21,594,828
<b>DETAILS OF WRITE-INS</b>		
4701. ....		
4702. ....		
4703. ....		
4798. Summary of remaining write-ins for Line 47 from overflow page .....		
4799. TOTALS (Lines 4701 through 4703 plus 4798) (Line 47 above) .....		

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE **PARAMOUNT INSURANCE COMPANY**  
**CASH FLOW**

		1 Current Year	2 Prior Year
<b>Cash from Operations</b>			
1.	Premiums collected net of reinsurance .....	126,688,169	127,183,312
2.	Net investment income .....	461,271	211,883
3.	Miscellaneous income .....		
4.	TOTAL (Lines 1 through 3) .....	127,149,440	127,395,195
5.	Benefit and loss related payments .....	110,323,581	109,018,163
6.	Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts .....		
7.	Commissions, expenses paid and aggregate write-ins for deductions .....	21,747,653	14,781,567
8.	Dividends paid to policyholders .....		
9.	Federal and foreign income taxes paid (recovered) net of \$.....0 tax on capital gains (losses) .....	(4,442)	(186,160)
10.	TOTAL (Lines 5 through 9) .....	132,066,792	123,613,570
11.	Net cash from operations (Line 4 minus Line 10) .....	(4,917,352)	3,781,625
<b>Cash from Investments</b>			
12.	Proceeds from investments sold, matured or repaid:		
12.1	Bonds .....	20,682,449	7,575,590
12.2	Stocks .....		
12.3	Mortgage loans .....		
12.4	Real estate .....		
12.5	Other invested assets .....		
12.6	Net gains or (losses) on cash, cash equivalents and short-term investments .....	(48)	
12.7	Miscellaneous proceeds .....	220	3
12.8	TOTAL Investment proceeds (Lines 12.1 to 12.7) .....	20,682,622	7,575,593
13.	Cost of investments acquired (long-term only):		
13.1	Bonds .....	8,704,716	8,203,744
13.2	Stocks .....		
13.3	Mortgage loans .....		
13.4	Real estate .....		
13.5	Other invested assets .....		
13.6	Miscellaneous applications .....	269,977	42,734
13.7	TOTAL Investments acquired (Lines 13.1 to 13.6) .....	8,974,693	8,246,478
14.	Net increase/(decrease) in contract loans and premium notes .....		
15.	Net cash from investments (Line 12.8 minus Line 13.7 minus Line 14) .....	11,707,929	(670,885)
<b>Cash from Financing and Miscellaneous Sources</b>			
16.	Cash provided (applied):		
16.1	Surplus notes, capital notes .....		
16.2	Capital and paid in surplus, less treasury stock .....		
16.3	Borrowed funds .....		
16.4	Net deposits on deposit-type contracts and other insurance liabilities .....		
16.5	Dividends to stockholders .....		
16.6	Other cash provided (applied) .....	(1,239,721)	14,750,729
17.	Net cash from financing and miscellaneous sources (Lines 16.1 to 16.4 minus Line 16.5 plus Line 16.6) .....	(1,239,721)	14,750,729
<b>RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS</b>			
18.	Net change in cash, cash equivalents and short-term investments (Line 11, plus Lines 15 and 17) .....	5,550,856	17,861,469
19.	Cash, cash equivalents and short-term investments:		
19.1	Beginning of year .....	66,899,701	49,038,232
19.2	End of year (Line 18 plus Line 19.1) .....	72,450,557	66,899,701

**Note: Supplemental Disclosures of Cash Flow Information for Non-Cash Transactions:**

20.0001	.....	.....	.....
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## ANALYSIS OF OPERATIONS BY LINES OF BUSINESS

	1	Comprehensive (Hospital & Medical)		4	5	6	7	8	9	10	11	12	13	14
		2	3											
	Total	Individual	Group											
1. Net premium income .....	121,999,111	19,805,896	97,821,171	3,046,453				36,627						1,288,964
2. Change in unearned premium reserves and reserve for rate credit .....														
3. Fee-for-service (net of \$.....0 medical expenses) .....														X X X
4. Risk revenue .....														X X X
5. Aggregate write-ins for other health care related revenues .....														X X X
6. Aggregate write-ins for other non-health care related revenues .....		X X X	X X X	X X X	X X X	X X X	X X X	X X X	X X X	X X X	X X X	X X X	X X X	
7. TOTAL Revenues (Lines 1 to 6) .....	121,999,111	19,805,896	97,821,171	3,046,453				36,627						1,288,964
8. Hospital/medical benefits .....	75,848,505	13,227,727	59,144,770	1,523,016				15,895						1,937,097
9. Other professional services .....	1,075,272	299,430	740,155	34,894				793						X X X
10. Outside referrals .....														X X X
11. Emergency room and out-of-area .....	1,956,403	182,973	1,728,504	44,926										X X X
12. Prescription drugs .....	22,030,045	5,081,076	16,950,292					4,043						(5,366)
13. Aggregate write-ins for other hospital and medical .....														X X X
14. Incentive pool, withhold adjustments and bonus amounts .....	491,260	128,009	313,933	49,318										X X X
15. Subtotal (Lines 8 to 14) .....	101,401,485	18,919,215	78,877,654	1,652,154				20,731						1,931,731
16. Net reinsurance recoveries .....														X X X
17. TOTAL Hospital and Medical (Lines 15 minus 16) .....	101,401,485	18,919,215	78,877,654	1,652,154				20,731						1,931,731
18. Non-health claims (net) .....		X X X	X X X	X X X	X X X	X X X	X X X	X X X	X X X	X X X	X X X	X X X	X X X	
19. Claims adjustment expenses including \$.....1,646,387 cost containment expenses .....	1,981,947	400,682	1,411,338	78,295										91,632
20. General administrative expenses .....	15,698,650	3,173,733	13,866,680	620,159				114						(1,962,036)
21. Increase in reserves for accident and health contracts .....	4,416,000	750,720	3,665,280											X X X
22. Increase in reserves for life contracts .....		X X X	X X X	X X X	X X X	X X X	X X X	X X X	X X X	X X X	X X X	X X X	X X X	
23. TOTAL Underwriting Deductions (Lines 17 to 22) .....	123,498,082	23,244,350	97,820,952	2,350,608				20,845						61,327
24. Net underwriting gain or (loss) (Line 7 minus Line 23) .....	(1,498,971)	(3,438,454)	219	695,845				15,782						1,227,637

## DETAILS OF WRITE-INS

# UNDERWRITING AND INVESTMENT EXHIBIT

## PART 1 - PREMIUMS

Line of Business	1 Direct Business	2 Reinsurance Assumed	3 Reinsurance Ceded	4 Net Premium Income (Columns 1 + 2 - 3)
1. Comprehensive (hospital and medical) Individual .....	19,919,625		113,729	19,805,896
2. Comprehensive (hospital and medical) Group .....	98,220,007		398,836	97,821,171
3. Medicare Supplement .....	3,046,453			3,046,453
4. Vision only .....				
5. Dental only .....				
6. Federal Employees Health Benefits Plan .....				
7. Title XVIII - Medicare .....	36,627			36,627
8. Title XIX - Medicaid .....				
9. Credit A&H .....				
10. Disability Income .....				
11. Long-Term Care .....				
12. Other health .....	3,414,393		2,125,429	1,288,964
13. Health subtotal (Lines 1 through 12) .....	124,637,105		2,637,994	121,999,111
14. Life .....				
15. Property/casualty .....				
16. TOTALS (Lines 13 to 15) .....	124,637,105		2,637,994	121,999,111

# UNDERWRITING AND INVESTMENT EXHIBIT

## PART 2 - CLAIMS INCURRED DURING THE YEAR

	1 Total	Comprehensive (Hospital & Medical)		4 Medicare Supplement	5 Vision Only	6 Dental Only	7 Federal Employees Health Benefits Plan	8 Title XVIII Medicare	9 Title XIX Medicaid	10 Credit A&H	11 Disability Income	12 Long- Term Care	13 Other Health	14 Other Non-Health
		2 Individual	3 Group											
1. Payments during the year:														
1.1 Direct	105,116,320	18,780,514	82,677,110	1,709,919				19,444						1,929,333
1.2 Reinsurance assumed														
1.3 Reinsurance ceded														
1.4 Net	105,116,320	18,780,514	82,677,110	1,709,919				19,444						1,929,333
2. Paid medical incentive pools and bonuses	791,260	63,335	679,928	47,997										
3. Claim liability December 31, current year from Part 2A:														
3.1 Direct	13,877,445	1,822,736	11,529,358	524,064				1,287						
3.2 Reinsurance assumed														
3.3 Reinsurance ceded														
3.4 Net	13,877,445	1,822,736	11,529,358	524,064				1,287						
4. Claim reserve December 31, current year from Part 2D:														
4.1 Direct														
4.2 Reinsurance assumed														
4.3 Reinsurance ceded														
4.4 Net														
5. Accrued medical incentive pools and bonuses, current year	1,500,000	213,451	1,172,480	114,069										
6. Net healthcare receivables (a)	(429,989)	3,826	(431,417)											(2,398)
7. Amounts recoverable from reinsurers December 31, current year														
8. Claim liability December 31, prior year from Part 2A:														
8.1 Direct	18,513,529	1,808,218	16,074,164	631,147										
8.2 Reinsurance assumed														
8.3 Reinsurance ceded														
8.4 Net	18,513,529	1,808,218	16,074,164	631,147										
9. Claim reserve December 31, prior year from Part 2D:														
9.1 Direct														
9.2 Reinsurance assumed														
9.3 Reinsurance ceded														
9.4 Net														
10. Accrued medical incentive pools and bonuses, prior year	1,800,000	148,777	1,538,475	112,748										
11. Amounts recoverable from reinsurers December 31, prior year														
12. Incurred benefits:														
12.1 Direct	100,910,225	18,791,206	78,563,721	1,602,836				20,731						1,931,731
12.2 Reinsurance assumed														
12.3 Reinsurance ceded														
12.4 Net	100,910,225	18,791,206	78,563,721	1,602,836				20,731						1,931,731
13. Incurred medical incentive pools and bonuses	491,260	128,009	313,933	49,318										

(a) Excludes \$.....0 loans or advances to providers not yet expensed.

# UNDERWRITING AND INVESTMENT EXHIBIT

## PART 2A - CLAIMS LIABILITY END OF CURRENT YEAR

	1 Total	Comprehensive (Hospital & Medical)		4 Medicare Supplement	5 Vision Only	6 Dental Only	7 Federal Employees Health Benefits Plan	8 Title XVIII Medicare	9 Title XIX Medicaid	10 Credit A&H	11 Disability Income	12 Long- Term Care	13 Other Health	14 Other Non-Health
		2 Individual	3 Group											
1. Reported in Process of Adjustment:														
1.1 Direct	7,055,301	676,327	6,371,977	5,710				1,287						
1.2 Reinsurance assumed														
1.3 Reinsurance ceded														
1.4 Net	7,055,301	676,327	6,371,977	5,710				1,287						
2. Incurred but Unreported:														
2.1 Direct	6,822,144	1,146,409	5,157,381	518,354										
2.2 Reinsurance assumed														
2.3 Reinsurance ceded														
2.4 Net	6,822,144	1,146,409	5,157,381	518,354										
3. Amounts Withheld from Paid Claims and Capitations:														
3.1 Direct														
3.2 Reinsurance assumed														
3.3 Reinsurance ceded														
3.4 Net														
4. TOTALS														
4.1 Direct	13,877,445	1,822,736	11,529,358	524,064				1,287						
4.2 Reinsurance assumed														
4.3 Reinsurance ceded														
4.4 Net	13,877,445	1,822,736	11,529,358	524,064				1,287						

# UNDERWRITING AND INVESTMENT EXHIBIT

## PART 2B - ANALYSIS OF CLAIMS UNPAID-PRIOR YEAR-NET OF REINSURANCE

Line of Business	Claims Paid During the Year		Claim Reserve and Claim Liability December 31 of Current Year		5	6
	1 On Claims Incurred Prior to January 1 of Current Year	2 On Claims Incurred During the Year	3	4 On Claims Incurred During the Year		
1. Comprehensive (hospital and medical) Individual .....	1,261,737	17,518,777	3,808	1,818,928	1,265,545	1,808,218
2. Comprehensive (hospital and medical) Group .....	9,081,947	73,595,166	125	11,529,232	9,082,072	16,074,164
3. Medicare Supplement .....	512,879	1,197,039		524,064	512,879	631,147
4. Vision only .....						
5. Dental only .....						
6. Federal Employees Health Benefits Plan .....						
7. Title XVIII - Medicare .....		19,444		1,287		
8. Title XIX - Medicaid .....						
9. Credit A&H .....						
10. Disability Income .....						
11. Long-Term Care .....						
12. Other health .....	67,515	1,861,818			67,515	
13. Health subtotal (Lines 1 to 12) .....	10,924,078	94,192,244	3,933	13,873,511	10,928,011	18,513,529
14. Healthcare receivables (a) .....		2,859,809				3,289,797
15. Other non-health .....						
16. Medical incentive pool and bonus amounts .....	791,260		215,285	1,284,715	1,006,545	1,800,000
17. TOTALS (Lines 13 - 14 + 15 + 16) .....	11,715,338	91,332,435	219,218	15,158,226	11,934,556	17,023,732

(a) Excludes \$.....0 loans or advances to providers not yet expensed.

# UNDERWRITING AND INVESTMENT EXHIBIT

## PART 2C - DEVELOPMENT OF PAID AND INCURRED HEALTH CLAIMS (\$000 Omitted)

Grand Total

## Section A - Paid Health Claims

Year in Which Losses Were Incurred	Cumulative Net Amounts Paid				
	1 2019	2 2020	3 2021	4 2022	5 2023
1. Prior .....	13,752	13,424	13,252	13,162	13,119
2. 2019 .....	112,193	125,056	125,120	125,208	125,116
3. 2020 .....	XXX	105,970	121,191	121,916	122,217
4. 2021 .....	XXX	XXX	110,388	126,758	127,713
5. 2022 .....	XXX	XXX	XXX	91,925	102,519
6. 2023 .....	XXX	XXX	XXX	XXX	94,192

## Section B - Incurred Health Claims

Year in Which Losses Were Incurred	Sum of Cumulative Net Amount Paid and Claim Liability, Claim Reserve and Medical Incentive Pool and Bonuses Outstanding at End of Year				
	1 2019	2 2020	3 2021	4 2022	5 2023
1. Prior .....	13,803	13,424	13,252	13,162	13,119
2. 2019 .....	126,468	125,375	125,120	125,208	125,116
3. 2020 .....	XXX	124,204	122,302	121,916	122,217
4. 2021 .....	XXX	XXX	130,862	128,840	127,713
5. 2022 .....	XXX	XXX	XXX	110,156	102,738
6. 2023 .....	XXX	XXX	XXX	XXX	109,350

## Section C - Incurred Year Health Claims and Claims Adjustment Expense Ratio

Years in Which Premiums were Earned and Claims were Incurred	1	2	3	4	5	6	7	8	9	10
	Premiums Earned	Claims Payments	Claim Adjustment Expense Payments	(Col. 3/2) Percent	Claim and Claim Adjustment Expense Payments (Col. 2 + 3)	(Col. 5/1) Percent	Claims Unpaid	Unpaid Claims Adjustment Expenses	Total Claims and Claims Adjustment Expense Incurred (Col. 5 + 7 + 8)	(Col. 9/1) Percent
1. 2019 .....	149,634	125,116	3,085	2.466	128,201	85.676			128,201	85.676
2. 2020 .....	153,737	122,217	2,260	1.849	124,477	80.967			124,477	80.967
3. 2021 .....	146,476	127,713	2,537	1.987	130,250	88.923			130,250	88.923
4. 2022 .....	125,940	102,519	2,011	1.962	104,530	83.000	219		104,749	83.174
5. 2023 .....	121,999	94,192	1,722	1.828	95,914	78.618	15,158	474	111,546	91.431

**UNDERWRITING AND INVESTMENT EXHIBIT**  
**PART 2C - DEVELOPMENT OF PAID AND INCURRED HEALTH CLAIMS (\$000 Omitted)**  
**Hospital and Medical**

**Section A - Paid Health Claims**

Year in Which Losses Were Incurred	Cumulative Net Amounts Paid				
	1 2019	2 2020	3 2021	4 2022	5 2023
1. Prior .....	13,471	13,147	12,979	12,889	12,846
2. 2019 .....	109,935	122,438	122,505	122,592	122,500
3. 2020 .....	XXX	103,873	118,303	119,026	119,327
4. 2021 .....	XXX	XXX	107,966	123,621	124,579
5. 2022 .....	XXX	XXX	XXX	89,605	99,567
6. 2023 .....	XXX	XXX	XXX	XXX	91,114

**Section B - Incurred Health Claims**

Year in Which Losses Were Incurred	Sum of Cumulative Net Amount Paid and Claim Liability, Claim Reserve and Medical Incentive Pool and Bonuses Outstanding at End of Year				
	1 2019	2 2020	3 2021	4 2022	5 2023
1. Prior .....	13,522	13,147	12,979	12,889	12,846
2. 2019 .....	123,796	122,757	122,505	122,592	122,500
3. 2020 .....	XXX	121,307	119,414	119,026	119,327
4. 2021 .....	XXX	XXX	127,383	125,703	124,579
5. 2022 .....	XXX	XXX	XXX	107,092	99,773
6. 2023 .....	XXX	XXX	XXX	XXX	105,666

**Section C - Incurred Year Health Claims and Claims Adjustment Expense Ratio**

Years in Which Premiums were Earned and Claims were Incurred	1	2	3	4	5	6	7	8	9	10
	Premiums Earned	Claims Payments	Claim Adjustment Expense Payments	(Col. 3/2) Percent	Claim and Claim Adjustment Expense Payments (Col. 2 + 3)	(Col. 5/1) Percent	Claims Unpaid	Unpaid Claims Adjustment Expenses	Total Claims and Claims Adjustment Expense Incurred (Col. 5 + 7 + 8)	(Col. 9/1) Percent
1. 2019 .....	146,567	122,500	2,947	2.406	125,447	85.590			125,447	85.590
2. 2020 .....	150,217	119,327	2,068	1.733	121,395	80.813			121,395	80.813
3. 2021 .....	142,788	124,579	2,279	1.829	126,858	88.844			126,858	88.844
4. 2022 .....	121,776	99,567	1,782	1.790	101,349	83.226	206		101,555	83.395
5. 2023 .....	117,687	91,114	1,581	1.736	92,695	78.764	14,552	455	107,702	91.516

**UNDERWRITING AND INVESTMENT EXHIBIT**  
**PART 2C - DEVELOPMENT OF PAID AND INCURRED HEALTH CLAIMS (\$000 Omitted)**  
**Medicare Supplement**  
**Section A - Paid Health Claims**

Year in Which Losses Were Incurred	Cumulative Net Amounts Paid				
	1 2019	2 2020	3 2021	4 2022	5 2023
1. Prior .....	257	253	249	249	249
2. 2019 .....	2,098	2,433	2,430	2,431	2,431
3. 2020 .....	XXX	1,718	2,342	2,344	2,344
4. 2021 .....	XXX	XXX	2,122	2,639	2,636
5. 2022 .....	XXX	XXX	XXX	2,243	2,807
6. 2023 .....	XXX	XXX	XXX	XXX	1,197

**Section B - Incurred Health Claims**

Year in Which Losses Were Incurred	Sum of Cumulative Net Amount Paid and Claim Liability, Claim Reserve and Medical Incentive Pool and Bonuses Outstanding at End of Year				
	1 2019	2 2020	3 2021	4 2022	5 2023
1. Prior .....	257	253	249	249	249
2. 2019 .....	2,479	2,433	2,430	2,431	2,431
3. 2020 .....	XXX	2,455	2,342	2,344	2,344
4. 2021 .....	XXX	XXX	3,179	2,639	2,636
5. 2022 .....	XXX	XXX	XXX	2,987	2,820
6. 2023 .....	XXX	XXX	XXX	XXX	1,802

**Section C - Incurred Year Health Claims and Claims Adjustment Expense Ratio**

Years in Which Premiums were Earned and Claims were Incurred	1	2	3	4	5	6	7	8	9	10
	Premiums Earned	Claims Payments	Claim Adjustment Expense Payments	(Col. 3/2) Percent	Claim and Claim Adjustment Expense Payments (Col. 2 + 3)	(Col. 5/1) Percent	Claims Unpaid	Unpaid Claims Adjustment Expenses	Total Claims and Claims Adjustment Expense Incurred (Col. 5 + 7 + 8)	(Col. 9/1) Percent
1. 2019 .....	2,658	2,431	103	4.228	2,534	95.327			2,534	95.327
2. 2020 .....	2,934	2,344	89	3.809	2,433	82.934			2,433	82.934
3. 2021 .....	3,222	2,636	123	4.652	2,759	85.618			2,759	85.618
4. 2022 .....	3,099	2,807	115	4.085	2,922	94.278	13		2,935	94.697
5. 2023 .....	3,046	1,197	59	4.904	1,256	41.225	605	19	1,880	61.710

12 Underwriting Invest Exh Pt 2C Sn A - Paid Claims - Dental Only ..... NONE

12 Underwriting Invest Exh Pt 2C Sn B - Incur. Claims - Dental Only ..... NONE

12 Underwriting Invest Exh Pt 2C Sn C - Expns Ratios - Dental Only ..... NONE

12 Underwriting Invest Exh Pt 2C Sn A - Paid Claims - Vision Only ..... NONE

12 Underwriting Invest Exh Pt 2C Sn B - Incur. Claims - Vision Only ..... NONE

12 Underwriting Invest Exh Pt 2C Sn C - Expns Ratios - Vision Only ..... NONE

**UNDERWRITING AND INVESTMENT EXHIBIT**  
**PART 2C - DEVELOPMENT OF PAID AND INCURRED HEALTH CLAIMS (\$000 Omitted)**  
**Federal Employees Health Benefits Plan Premiums**

**Section A - Paid Health Claims**

Year in Which Losses Were Incurred	Cumulative Net Amounts Paid				
	1 2019	2 2020	3 2021	4 2022	5 2023
1. Prior .....	.....	.....	.....	.....	.....
2. 2019 .....	.....	.....	.....	.....	.....
3. 2020 .....	XXX	.....	.....	.....	.....
4. 2021 .....	XXX	XXX	.....	.....	.....
5. 2022 .....	XXX	XXX	XXX	.....	.....
6. 2023 .....	XXX	XXX	XXX	XXX	XXX

**Section B - Incurred Health Claims**

Year in Which Losses Were Incurred	Sum of Cumulative Net Amount Paid and Claim Liability, Claim Reserve and Medical Incentive Pool and Bonuses Outstanding at End of Year				
	1 2019	2 2020	3 2021	4 2022	5 2023
1. Prior .....	.....	.....	.....	.....	.....
2. 2019 .....	.....	.....	.....	.....	.....
3. 2020 .....	XXX	.....	.....	.....	.....
4. 2021 .....	XXX	XXX	.....	.....	.....
5. 2022 .....	XXX	XXX	XXX	.....	.....
6. 2023 .....	XXX	XXX	XXX	XXX	XXX

**Section C - Incurred Year Health Claims and Claims Adjustment Expense Ratio**

Years in Which Premiums were Earned and Claims were Incurred	1	2	3	4	5	6	7	8	9	10
	Premiums Earned	Claims Payments	Claim Adjustment Expense Payments	(Col. 3/2) Percent	Claim and Claim Adjustment Expense Payments (Col. 2 + 3)	(Col. 5/1) Percent	Claims Unpaid	Unpaid Claims Adjustment Expenses	Total Claims and Claims Adjustment Expense Incurred (Col. 5 + 7 + 8)	(Col. 9/1) Percent
1. 2019 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. 2020 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. 2021 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. 2022 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5. 2023 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

**UNDERWRITING AND INVESTMENT EXHIBIT**  
**PART 2C - DEVELOPMENT OF PAID AND INCURRED HEALTH CLAIMS (\$000 Omitted)**  
**Title XVIII - Medicare**  
**Section A - Paid Health Claims**

Year in Which Losses Were Incurred	Cumulative Net Amounts Paid				
	1 2019	2 2020	3 2021	4 2022	5 2023
1. Prior .....	.....	.....	.....	.....	.....
2. 2019 .....	.....	.....	.....	.....	.....
3. 2020 .....	XXX	.....	.....	.....	.....
4. 2021 .....	XXX	XXX	.....	.....	.....
5. 2022 .....	XXX	XXX	XXX	.....	.....
6. 2023 .....	XXX	XXX	XXX	XXX	19

**Section B - Incurred Health Claims**

Year in Which Losses Were Incurred	Sum of Cumulative Net Amount Paid and Claim Liability, Claim Reserve and Medical Incentive Pool and Bonuses Outstanding at End of Year				
	1 2019	2 2020	3 2021	4 2022	5 2023
1. Prior .....	.....	.....	.....	.....	.....
2. 2019 .....	.....	.....	.....	.....	.....
3. 2020 .....	XXX	.....	.....	.....	.....
4. 2021 .....	XXX	XXX	.....	.....	.....
5. 2022 .....	XXX	XXX	XXX	.....	.....
6. 2023 .....	XXX	XXX	XXX	XXX	20

**Section C - Incurred Year Health Claims and Claims Adjustment Expense Ratio**

Years in Which Premiums were Earned and Claims were Incurred	1 Premiums Earned	2 Claims Payments	3 Claim Adjustment Expense Payments	4 (Col. 3/2) Percent	5 Claim and Claim Adjustment Expense Payments (Col. 2 + 3)	6 (Col. 5/1) Percent	7 Claims Unpaid	8 Unpaid Claims Adjustment Expenses	9 Total Claims and Claims Adjustment Expense Incurred (Col. 5 + 7 + 8)	10 (Col. 9/1) Percent
1. 2019 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. 2020 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. 2021 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. 2022 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5. 2023 .....	37	19	.....	.....	19	51.351	1	.....	20	54.054

**UNDERWRITING AND INVESTMENT EXHIBIT**  
**PART 2C - DEVELOPMENT OF PAID AND INCURRED HEALTH CLAIMS (\$000 Omitted)**  
**Title XIX - Medicaid**  
**Section A - Paid Health Claims**

Year in Which Losses Were Incurred	Cumulative Net Amounts Paid				
	1 2019	2 2020	3 2021	4 2022	5 2023
1. Prior .....	.....	.....	.....	.....	.....
2. 2019 .....	.....	.....	.....	.....	.....
3. 2020 .....	.....	.....	.....	.....	.....
4. 2021 .....	.....	XX	.....	.....	.....
5. 2022 .....	XX	.....	XXX	.....	.....
6. 2023 .....	XXX	XXX	XXX	XXX	XXX

**Section B - Incurred Health Claims**

Year in Which Losses Were Incurred	Sum of Cumulative Net Amount Paid and Claim Liability, Claim Reserve and Medical Incentive Pool and Bonuses Outstanding at End of Year				
	1 2019	2 2020	3 2021	4 2022	5 2023
1. Prior .....	.....	.....	.....	.....	.....
2. 2019 .....	.....	.....	.....	.....	.....
3. 2020 .....	.....	.....	.....	.....	.....
4. 2021 .....	.....	XX	.....	.....	.....
5. 2022 .....	XX	.....	XXX	.....	.....
6. 2023 .....	XXX	XXX	XXX	XXX	XXX

**Section C - Incurred Year Health Claims and Claims Adjustment Expense Ratio**

Years in Which Premiums were Earned and Claims were Incurred	1	2	3	4	5	6	7	8	9	10
	Premiums Earned	Claims Payments	Claim Adjustment Expense Payments	(Col. 3/2) Percent	Claim and Claim Adjustment Expense Payments (Col. 2 + 3)	(Col. 5/1) Percent	Claims Unpaid	Unpaid Claims Adjustment Expenses	Total Claims and Claims Adjustment Expense Incurred (Col. 5 + 7 + 8)	(Col. 9/1) Percent
1. 2019 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. 2020 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. 2021 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. 2022 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5. 2023 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

# UNDERWRITING AND INVESTMENT EXHIBIT

## PART 2C - DEVELOPMENT OF PAID AND INCURRED HEALTH CLAIMS (\$000 Omitted)

### Other

#### Section A - Paid Health Claims

Year in Which Losses Were Incurred	Cumulative Net Amounts Paid				
	1 2019	2 2020	3 2021	4 2022	5 2023
1. Prior .....	24	24	24	24	24
2. 2019 .....	160	185	185	185	185
3. 2020 .....	XXX	379	546	546	546
4. 2021 .....	XXX	XXX	300	498	498
5. 2022 .....	XXX	XXX	XXX	77	145
6. 2023 .....	XXX	XXX	XXX	XXX	1,862

#### Section B - Incurred Health Claims

Year in Which Losses Were Incurred	Sum of Cumulative Net Amount Paid and Claim Liability, Claim Reserve and Medical Incentive Pool and Bonuses Outstanding at End of Year				
	1 2019	2 2020	3 2021	4 2022	5 2023
1. Prior .....	24	24	24	24	24
2. 2019 .....	193	185	185	185	185
3. 2020 .....	XXX	442	546	546	546
4. 2021 .....	XXX	XXX	300	498	498
5. 2022 .....	XXX	XXX	XXX	77	145
6. 2023 .....	XXX	XXX	XXX	XXX	1,862

#### Section C - Incurred Year Health Claims and Claims Adjustment Expense Ratio

Years in Which Premiums were Earned and Claims were Incurred	1	2	3	4	5	6	7	8	9	10
	Premiums Earned	Claims Payments	Claim Adjustment Expense Payments	(Col. 3/2) Percent	Claim and Claim Adjustment Expense Payments (Col. 2 + 3)	(Col. 5/1) Percent	Claims Unpaid	Unpaid Claims Adjustment Expenses	Total Claims and Claims Adjustment Expense Incurred (Col. 5 + 7 + 8)	(Col. 9/1) Percent
1. 2019 .....	409	185	35	19.036	220	53.843			220	53.843
2. 2020 .....	586	546	103	18.843	649	110.731			649	110.731
3. 2021 .....	466	498	136	27.229	634	135.966			634	135.966
4. 2022 .....	1,065	145	115	78.991	260	24.370			260	24.370
5. 2023 .....	1,229	1,862	82	4.377	1,944	158.137			1,944	158.137

# UNDERWRITING AND INVESTMENT EXHIBIT

## PART 2D - AGGREGATE RESERVE FOR ACCIDENT AND HEALTH CONTRACTS ONLY

	1	Comprehensive (Hospital & Medical)		4 Medicare Supplement	5 Vision Only	6 Dental Only	7 Federal Employees Health Benefits Plan	8 Title XVIII Medicare	9 Title XIX Medicaid	10 Credit A&H	11 Disability Income	12 Long-Term Care	13 Other
		2 Total	3 Individual										
1.	Unearned premium reserves .....												
2.	Additional policy reserves (a) .....	4,416,000	750,720	3,665,280									
3.	Reserve for future contingent benefits .....												
4.	Reserve for rate credits or experience rating refunds (including \$.....0 for investment income) .....	25,402								6,159			19,243
5.	Aggregate write-ins for other policy reserves .....	789,063	789,063										
	<b>TOTALS (Gross) .....</b>	<b>5,230,465</b>	<b>1,539,783</b>	<b>3,665,280</b>						6,159			19,243
7.	Reinsurance ceded .....												
8.	<b>TOTALS (Net) (Page 3, Line 4) .....</b>	<b>5,230,465</b>	<b>1,539,783</b>	<b>3,665,280</b>						6,159			19,243
9.	Present value of amounts not yet due on claims .....												
10.	Reserve for future contingent benefits .....												
11.	Aggregate write-ins for other claim reserves .....												
12.	<b>TOTALS (Gross) .....</b>												
13.	Reinsurance ceded .....												
14.	<b>TOTALS (Net) (Page 3, Line 7) .....</b>												
<b>DETAILS OF WRITE-INS</b>													
0501.	Risk Adjustment .....	789,063	789,063										
0502.	.....												
0503.	.....												
0598.	Summary of remaining write-ins for Line 5 from overflow page .....												
0599.	<b>TOTALS (Lines 0501 through 0503 plus 0598) (Line 5 above) .....</b>	<b>789,063</b>	<b>789,063</b>										
1101.	.....												
1102.	.....												
1103.	.....												
1198.	Summary of remaining write-ins for Line 11 from overflow page .....												
1199.	<b>TOTALS (Lines 1101 through 1103 plus 1198) (Line 11 above) .....</b>												

(a) Includes \$.....4,416,000 premium deficiency reserve.

# UNDERWRITING AND INVESTMENT EXHIBIT

## PART 3 - ANALYSIS OF EXPENSES

	Claim Adjustment Expenses		3 General Administrative Expenses	4 Investment Expenses	5 Total
	1 Cost Containment Expenses	2 Other Claim Adjustment Expenses			
1. Rent (\$.....0 for occupancy of own building)			17,985		17,985
2. Salaries, wages and other benefits	2,309,833	497,078	6,802,702		9,609,613
3. Commissions (less \$.....0 ceded plus \$.....0 assumed)			4,402,196		4,402,196
4. Legal fees and expenses			87,266		87,266
5. Certifications and accreditation fees					
6. Auditing, actuarial and other consulting services	155,531	1	7,015,284		7,170,816
7. Traveling expenses	368	81	4,422		4,871
8. Marketing and advertising			1,863,146		1,863,146
9. Postage, express and telephone	72	2	16,557		16,631
10. Printing and office supplies	33		10,825		10,858
11. Occupancy, depreciation and amortization			742		742
12. Equipment	154	177	2,470		2,801
13. Cost or depreciation of EDP equipment and software			234,379		234,379
14. Outsourced services including EDP, claims, and other services	31,955	2,948	834,870		869,773
15. Boards, bureaus and association fees	46	49	2,024		2,119
16. Insurance, except on real estate					
17. Collection and bank service charges			501,329		501,329
18. Group service and administration fees					
19. Reimbursements by uninsured plans	(851,605)	(164,776)	(7,665,624)		(8,682,005)
20. Reimbursements from fiscal intermediaries					
21. Real estate expenses					
22. Real estate taxes					
23. Taxes, licenses and fees:					
23.1 State and local insurance taxes			243,149		243,149
23.2 State premium taxes			1,271,457		1,271,457
23.3 Regulatory authority licenses and fees			53,471		53,471
23.4 Payroll taxes					
23.5 Other (excluding federal income and real estate taxes)					
24. Investment expenses not included elsewhere				20,051	20,051
25. Aggregate write-ins for expenses					
26. TOTAL Expenses Incurred (Lines 1 to 25)	1,646,387	335,560	15,698,650	20,051	(a) 17,700,648
27. Less expenses unpaid December 31, current year	407,640	66,360	2,464,638		2,938,638
28. Add expenses unpaid December 31, prior year	435,160	70,840	2,817,128		3,323,128
29. Amounts receivable relating to uninsured plans, prior year					
30. Amounts receivable relating to uninsured plans, current year					
31. TOTAL Expenses Paid (Lines 26 minus 27 plus 28 minus 29 plus 30)	1,673,907	340,040	16,051,140	20,051	18,085,138

**DETAILS OF WRITE-INS**

2501.					
2502.					
2503.					
2598. Summary of remaining write-ins for Line 25 from overflow page					
2599. TOTALS (Lines 2501 through 2503 plus 2598) (Line 25 above)					

(a) Includes management fees of \$.....15,206,934 to affiliates and \$.....0 to non-affiliates.

## EXHIBIT OF NET INVESTMENT INCOME

		1 Collected During Year	2 Earned During Year
1. U.S. Government bonds .....	(a) .....	155,307	145,974
1.1 Bonds exempt from U.S. tax .....	(a) .....	.....	.....
1.2 Other bonds (unaffiliated) .....	(a) .....	236,260	195,272
1.3 Bonds of affiliates .....	(a) .....	.....	.....
2.1 Preferred stocks (unaffiliated) .....	(b) .....	.....	.....
2.11 Preferred stocks of affiliates .....	(b) .....	.....	.....
2.2 Common stocks (unaffiliated) .....	.....	.....	.....
2.21 Common stocks of affiliates .....	.....	.....	.....
3. Mortgage loans .....	(c) .....	.....	.....
4. Real estate .....	(d) .....	.....	.....
5. Contract loans .....	.....	.....	.....
6. Cash, cash equivalents and short-term investments .....	(e) .....	177,156	366,232
7. Derivative instruments .....	(f) .....	.....	.....
8. Other invested assets .....	.....	.....	.....
9. Aggregate write-ins for investment income .....	.....	.....	.....
10. TOTAL gross investment income .....	568,723	.....	707,478
11. Investment expenses .....	(g) .....	20,051	.....
12. Investment taxes, licenses and fees, excluding federal income taxes .....	(g) .....	.....	.....
13. Interest expense .....	(h) .....	.....	.....
14. Depreciation on real estate and other invested assets .....	(i) .....	.....	.....
15. Aggregate write-ins for deductions from investment income .....	.....	.....	.....
16. TOTAL Deductions (Lines 11 through 15) .....	.....	20,051	.....
17. Net Investment income (Line 10 minus Line 16) .....	.....	.....	687,427

## DETAILS OF WRITE-INS

0901. .....	.....	.....	.....
0902. .....	.....	.....	.....
0903. .....	.....	.....	.....
0998. Summary of remaining write-ins for Line 9 from overflow page .....	.....	.....	.....
0999. TOTALS (Lines 0901 through 0903 plus 0998) (Line 9 above) .....	.....	.....	.....
1501. .....	.....	.....	.....
1502. .....	.....	.....	.....
1503. .....	.....	.....	.....
1598. Summary of remaining write-ins for Line 15 from overflow page .....	.....	.....	.....
1599. TOTALS (Lines 1501 through 1503 plus 1598) (Line 15 above) .....	.....	.....	.....

(a) Includes \$.....101,293 accrual of discount less \$.....7,407 amortization of premium and less \$.....23,528 paid for accrued interest on purchases.  
 (b) Includes \$.....0 accrual of discount less \$.....0 amortization of premium and less \$.....0 paid for accrued dividends on purchases.  
 (c) Includes \$.....0 accrual of discount less \$.....0 amortization of premium and less \$.....0 paid for accrued interest on purchases.  
 (d) Includes \$.....0 for company's occupancy of its own buildings; and excludes \$.....0 interest on encumbrances.  
 (e) Includes \$.....570 accrual of discount less \$.....0 amortization of premium and less \$.....770 paid for accrued interest on purchases.  
 (f) Includes \$.....0 accrual of discount less \$.....0 amortization of premium.  
 (g) Includes \$.....0 investment expenses and \$.....0 investment taxes, licenses and fees, excluding federal income taxes, attributable to segregated and Separate Accounts.  
 (h) Includes \$.....0 interest on surplus notes and \$.....0 interest on capital notes.  
 (i) Includes \$.....0 depreciation on real estate and \$.....0 depreciation on other invested assets.

## EXHIBIT OF CAPITAL GAINS (LOSSES)

	1 Realized Gain (Loss) on Sales or Maturity	2 Other Realized Adjustments	3 Total Realized Capital Gain (Loss) (Columns 1 + 2)	4 Change in Unrealized Capital Gain (Loss)	5 Change in Unrealized Foreign Exchange Capital Gain (Loss)
1. U.S. Government bonds .....	(242,552)	.....	(242,552)	.....	220
1.1 Bonds exempt from U.S. tax .....	.....	.....	.....	.....	.....
1.2 Other bonds (unaffiliated) .....	(283,032)	.....	(283,032)	.....	.....
1.3 Bonds of affiliates .....	.....	.....	.....	.....	.....
2.1 Preferred stocks (unaffiliated) .....	.....	.....	.....	.....	.....
2.11 Preferred stocks of affiliates .....	.....	.....	.....	.....	.....
2.2 Common stocks (unaffiliated) .....	.....	.....	.....	.....	.....
2.21 Common stocks of affiliates .....	.....	.....	.....	.....	.....
3. Mortgage loans .....	.....	.....	.....	.....	.....
4. Real estate .....	.....	.....	.....	.....	.....
5. Contract loans .....	.....	.....	.....	.....	.....
6. Cash, cash equivalents and short-term investments .....	(48)	.....	(48)	.....	.....
7. Derivative instruments .....	.....	.....	.....	.....	.....
8. Other invested assets .....	.....	.....	.....	.....	.....
9. Aggregate write-ins for capital gains (losses) .....	.....	.....	.....	.....	.....
10. TOTAL Capital gains (losses) .....	(525,632)	.....	(525,632)	.....	220

## DETAILS OF WRITE-INS

0901. .....	.....	.....	.....	.....	.....
0902. .....	.....	.....	.....	.....	.....
0903. .....	.....	.....	.....	.....	.....
0998. Summary of remaining write-ins for Line 9 from overflow page .....	.....	.....	.....	.....	.....
0999. TOTALS (Lines 0901 through 0903 plus 0998) (Line 9 above) .....	.....	.....	.....	.....	.....

**PARAMOUNT INSURANCE COMPANY**  
**EXHIBIT OF NONADMITTED ASSETS**

	1 Current Year Total Nonadmitted Assets	2 Prior Year Total Nonadmitted Assets	3 Change in Total Nonadmitted Assets (Col. 2 - Col. 1)
1. Bonds (Schedule D) .....			
2. Stocks (Schedule D):			
2.1 Preferred stocks .....			
2.2 Common stocks .....			
3. Mortgage loans on real estate (Schedule B):			
3.1 First liens .....			
3.2 Other than first liens .....			
4. Real estate (Schedule A):			
4.1 Properties occupied by the company .....			
4.2 Properties held for the production of income .....			
4.3 Properties held for sale .....			
5. Cash (Schedule E-Part 1), cash equivalents (Schedule E-Part 2) and short-term investments (Schedule DA) .....			
6. Contract loans .....			
7. Derivatives (Schedule DB) .....			
8. Other invested assets (Schedule BA) .....			
9. Receivables for securities .....			
10. Securities lending reinvested collateral assets (Schedule DL) .....			
11. Aggregate write-ins for invested assets .....			
12. Subtotals, cash and invested assets (Lines 1 to 11) .....			
13. Title plants (for Title insurers only) .....			
14. Investment income due and accrued .....			
15. Premiums and considerations:			
15.1 Uncollected premiums and agents' balances in the course of collection .....	836,390	869,030	32,640
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due .....			
15.3 Accrued retrospective premiums and contracts subject to redetermination .....			
16. Reinsurance:			
16.1 Amounts recoverable from reinsurers .....			
16.2 Funds held by or deposited with reinsured companies .....			
16.3 Other amounts receivable under reinsurance contracts .....			
17. Amounts receivable relating to uninsured plans .....	642,153	456,447	(185,706)
18.1 Current federal and foreign income tax recoverable and interest thereon .....	1,465,808	1,058,834	(406,974)
19. Guaranty funds receivable or on deposit .....			
20. Electronic data processing equipment and software .....			
21. Furniture and equipment, including health care delivery assets .....			
22. Net adjustment in assets and liabilities due to foreign exchange rates .....			
23. Receivables from parent, subsidiaries and affiliates .....		96,266	96,266
24. Health care and other amounts receivable .....			
25. Aggregate write-ins for other-than-invested assets .....	5,014,500	5,078,331	63,831
26. TOTAL Assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25) .....	7,958,851	7,558,908	(399,943)
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts .....	7,958,851	7,558,908	(399,943)
28. TOTAL (Lines 26 and 27) .....	7,958,851	7,558,908	(399,943)
<b>DETAILS OF WRITE-INS</b>			
1101. .....			
1102. .....			
1103. .....			
1198. Summary of remaining write-ins for Line 11 from overflow page .....			
1199. TOTALS (Lines 1101 through 1103 plus 1198) (Line 11 above) .....			
2501. Prepaids and other AR .....	5,014,500	5,078,331	63,831
2502. .....			
2503. .....			
2598. Summary of remaining write-ins for Line 25 from overflow page .....			
2599. TOTALS (Lines 2501 through 2503 plus 2598) (Line 25 above) .....	5,014,500	5,078,331	63,831

## EXHIBIT 1 - ENROLLMENT BY PRODUCT TYPE FOR HEALTH BUSINESS ONLY

Source of Enrollment	Total Members at End of					6 Current Year Member Months
	1 Prior Year	2 First Quarter	3 Second Quarter	4 Third Quarter	5 Current Year	
1. Health Maintenance Organizations .....	12,404	12,958	12,900	13,036	12,938	155,620
2. Provider Service Organizations .....						
3. Preferred Provider Organizations .....	5,659	5,725	5,620	5,508	5,253	66,545
4. Point of Service .....	534	708	709	733	742	8,634
5. Indemnity Only .....	11	12	16	22	27	213
6. Aggregate write-ins for other lines of business .....	10,399	20,499	20,081	19,877	18,706	240,618
7. TOTAL .....	29,007	39,902	39,326	39,176	37,666	471,630
<b>DETAILS OF WRITE-INS</b>						
0601. Stop loss .....	10,387	20,487	20,069	19,865	18,694	240,474
0602. PDP .....	12	12	12	12	12	144
0603. .....						
0698. Summary of remaining write-ins for Line 6 from overflow page .....						
0699. TOTALS (Lines 0601 through 0603 plus 0698) (Line 6 above) .....	10,399	20,499	20,081	19,877	18,706	240,618

## **Notes to Financial Statements**

### 1. Summary of Significant Accounting Policies

#### A. Accounting Practices

The financial statements of Paramount Insurance Company (the “Company”) are presented on a basis of accounting practices prescribed by the Ohio Department of Insurance.

The Ohio Department of Insurance recognizes only statutory accounting practices prescribed by the State of Ohio for determining and reporting the financial condition and results of operations of an insurance company, for determining its solvency under the Ohio Insurance Law. The National Association of Insurance Commissioners’ (NAIC) Accounting Practices and Procedures Manual, (NAIC SAP) has been adopted as a component of prescribed practices by the State of Ohio.

A reconciliation of the Company’s net income and capital and surplus between NAIC SAP and practices prescribed and permitted by the State of Ohio is shown below:

	State of Domicile	2023	2022
	Ohio		
<b>NET INCOME</b>			
Paramount Insurance Company state basis		(2,110,690)	831,346
State Prescribed Practices that increase/(decrease) NAIC SAP		-	-
State Permitted Practices that increase/(decrease) NAIC SAP		-	-
NAIC SAP		(2,110,690)	831,346
<b>SURPLUS</b>			
Paramount Insurance Company state basis		19,990,281	21,594,828
State Prescribed Practices that increase/(decrease) NAIC SAP		-	-
State Permitted Practices that increase/(decrease) NAIC SAP		-	-
NAIC SAP		19,990,281	21,594,828

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

The preparation of financial statements in conformity with Statutory Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities. It also requires disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

#### C. Accounting Policy

Health premiums are earned ratably over the terms of the related insurance and reinsurance contracts. Expenses incurred in connection with acquiring new insurance business, including acquisition costs such as sales commissions, are charged to operations as incurred.

In addition, the company uses the following accounting policies:

1. Short-term investments are stated at amortized cost.
2. Bonds are stated at amortized cost.
3. The Company has no common stock investments.
4. The Company has no preferred stock investments.
5. The Company does not invest in mortgage loans.
6. The Company has no investments in loan-backed securities.
7. The Company has no investments in subsidiaries.

## Notes to Financial Statements

8. The Company has no investments in joint ventures.
9. The Company does not invest in derivatives.
10. The Company anticipates investment income as a factor in the premium deficiency calculation, in accordance with SSAP No. 54, Individual and Group Accident and Health Contracts.
11. The Company began operations on November 2, 2002. Unpaid losses and loss adjustment expenses include an amount from individual case estimates and loss reports and an amount, based on limited past experience, for losses incurred but not reported. Such liabilities are necessarily based on assumptions and estimates and while management believes the amount is adequate, the ultimate liability may be in excess of or less than the amount provided. The methods for making such estimates and for establishing the resulting liability is continually reviewed and any adjustments are reflected in the period determined.
12. The Company has not modified its capitalization policy from the prior period.
13. The Company estimates its pharmaceutical rebate receivables based on historical cash payments and prescriptions filled.

2. Accounting Changes and Corrections of Errors

**-NOT APPLICABLE**

3. Business Combinations and Goodwill

**-NOT APPLICABLE**

4. Discontinued Operations

**-NOT APPLICABLE**

5. Investments

- A. The company does not have any Mortgage Loan investments.
- B. The company is not a creditor for any Restructured Debt.
- C. The company does not have any reverse mortgages.
- D. The company does not have any loan-backed securities.
- E. The company does not have any repurchase agreements or security lending transactions.
- F. The company does not have any repurchase agreements.
- G. The company does not have any reverse repurchase agreements.
- H. The company does not have repurchase agreements accounted for as a sale.
- I. The company does not have reverse repurchase agreements accounted for as a sale.
- J. The company does not have any real estate investments
- K. The company does not have any low-income housing tax credits.
- L. Restricted Assets

# Notes to Financial Statements

Restricted Asset Category	Total Gross Restricted from Current Year	Total Gross Restricted from Prior Year	Increase/ (Decrease)	Total Current year nonadmitted Restricted	Total Current year admitted Restricted	Percentage Gross Restricted to Total Assets	Percentage Admitted Restricted to Total Admitted Assets
a. Subject to contractual obligation for which the liability is not shown							
b. collateral held under security lending agreements							
c. Subject to repurchase agreements							
d. Subject to reverse repurchase agreements							
e. Subject to dollar repurchase agreements							
f. Subject to dollar reverse repurchase agreements							
g. Placed under option contracts							
h. Letter stock or securities restricted as to sale-excluding FHLB capital stock							
i. FHLB capital stock							
j. On deposit with states							
k. On deposit with other regulatory bodies	1,244,413	996,239	248,174	-	1,244,413	1.3%	1.4%
l. Pledged as collateral to FHLB (including assets backing funding agreements)							
m. Pledged as collateral not captured in other categories							
n. Other restricted assets							
<b>o. Total Restricted Assets</b>	<b>1,244,413</b>	<b>996,239</b>	<b>248,174</b>		<b>1,244,413</b>	<b>1.3%</b>	<b>1.4%</b>

- M. The company does not have any working capital financing investments.
- N. The company does not have any netting of assets and liabilities relating to derivatives, repurchase and reverse repurchase and securities borrowing and lending.
- O. The company does not have any 5\* securities.
- P. The company does not have any short sales.
- Q. Prepayment Penalty and Acceleration Fees
  - 1. Number of Cusips 0
  - 2. Aggregate Amount of Investment Income 0
- R. The company does not participate in a cash pool.

## 6. Joint ventures, Partnerships and Limited Liability Companies

**-NOT APPLICABLE**

# Notes to Financial Statements

## 7. Investment Income

The Company does not have any nonadmitted accrued investment income.

## 8. Derivative Instruments

### **-NOT APPLICABLE**

## 9. Income Taxes

The application of SSAP No. 101 requires a company to evaluate the recoverability of deferred tax assets and to establish a valuation allowance if necessary to reduce the deferred tax asset to an amount which is more likely than not to be realized. Considerable judgment is required in determining whether a valuation allowance is necessary, and if so, the amount of such valuation allowance. In evaluating the need for a valuation allowance the Company considers many factors, including: (1) the nature of the deferred tax assets and liabilities; (2) whether they are ordinary or capital; (3) the timing of reversal; (4) taxable income in prior carry back years as well as projected taxable earnings exclusive of reversing temporary differences and carry forwards; (5) the length of time that carryovers can be used; (6) unique tax rules that would impact the utilization of the deferred tax assets; and (7) any tax planning strategies that the Company would employ to avoid a tax benefit expiring unused. Although the realization is not assured, the Company believes it is more likely than not that the deferred tax assets, net of valuation allowances, will be realized. The Company has recorded a \$101,080 valuation allowance against the company's deferred tax assets as of December 31, 2023. There was no valuation allowance recorded as of December 31, 2022.

### A. The components of DTAs and DTLs as of December 31 are as follows:

	December 31, 2023			December 31, 2022			Change		
	Ordinary	Capital	Total	Ordinary	Capital	Total	Ordinary	Capital	Total
(a) Gross deferred tax assets	\$ 2,514,775	\$ 101,080	\$ 2,615,855	\$ 1,612,166	\$ 18,603	\$ 1,630,769	\$ 902,609	\$ 82,477	\$ 985,086
(b) Statutory valuation allowance	—	101,080	101,080	—	—	—	—	101,080	101,080
(c) Adjusted gross deferred tax assets	2,514,775	—	2,514,775	1,612,166	18,603	1,630,769	902,609	(18,603)	884,006
(d) Deferred tax assets nonadmitted	1,465,808	—	1,465,808	1,040,231	18,603	1,058,834	425,577	(18,603)	406,974
(e) Subtotal net admitted deferred tax assets	1,048,967	—	1,048,967	571,935	—	571,935	1,328,186	—	477,032
(f) Deferred tax liabilities	6,513	—	6,513	9,769	—	9,769	(3,256)	—	(3,256)
(g) Net admitted deferred tax asset	\$ 1,042,454	\$ —	\$ 1,042,454	\$ 562,166	\$ —	\$ 562,166	\$ 1,331,442	\$ —	\$ 480,288

	12/31/2023			12/31/2022			Change		
	Ordinary	Capital	Total	Ordinary	Capital	Total	Ordinary	Capital	Total
Admission Calculation Components SSSAP No. 101									
(a) Federal Income Taxes Paid in Prior Years									
Recoverable Through Loss Carrybacks	\$ 1,042,454	\$ —	\$ 1,042,454	\$ 346,655	\$ —	\$ 346,655	\$ 695,799	\$ —	\$ 695,799
(b) Adjusted Gross Deferred Tax Assets									
Expected To Be Realized (Excluding The									
Amount of Deferred Tax Assets from 2(a)	—	—	—	215,511	—	215,511	—	—	—
above) After Application of the Threshold									
Limitation. (The Lesser of 2(b)1 and 2(b)2									
Below)									
1. Adjusted Gross Deferred Tax Assets									
Expected to be Realized Following									
the Balance Sheet Date.	—	—	—	—	—	—	—	—	—
2. Adjusted Gross Deferred Tax Assets									
Allowed per Limitation Threshold.				2,842,174			3,154,899		(312,725)
(c) Adjusted Gross Deferred Tax Assets									
(Excluding The Amount of Deferred Tax	6,513	—	6,513	9,769	—	9,769	6,513	—	6,513
Assets from 2(a) and 2(b) above) Offset by									
Gross Deferred Tax Liabilities.									
(d) Deferred Tax Assets Admitted as the Result of									
application of SSAP No. 101.									
Total	\$ 1,048,967	\$ —	\$ 1,048,967	\$ 571,935	\$ —	\$ 571,935	\$ 477,032	\$ —	\$ 477,032

**Notes to Financial Statements**

	2023	2022
(a) Ratio Percentage Used to Determine Recovery Period and Threshold Limitation		
Amount	384%	380%
(b) Amount of Adjusted Capital and Surplus Used To Determine Recovery Period And Threshold Limitation in 2(b)2 above	18,947,827	21,032,662

	2023		2022		Change	
	Ordinary	Capital	Ordinary	Capital	Ordinary	Capital
Impact of tax planning strategies						
Determination of Adjusted Gross Deferred Tax Assets and Net Admitted Deferred Tax Assets, by Tax Character as a Percentage						
(1) Adjusted gross DTAs from 9A1c	2,514,775	-	1,612,166	18,603	902,609	(18,603)
(2) % total adjusted gross DTAs	-	-	-	-	-	-
(3) Net admitted adjusted gross DTAs from 9A1e	1,048,967	-	571,935	-	477,032	
(4) % of total net admitted adjusted gross DTAs	-	-	-	-	-	-
The Company's tax-planning strategies does not include the use of reinsurance.						

**B.** There are no temporary differences for deferred tax liabilities that are not recognized at December 31, 2023 and 2022.

**C.** -Current income taxes incurred consisted of the following major components:

# Notes to Financial Statements

			<u>12/31/2023</u>	<u>12/31/2022</u>	<u>Change</u>
<b>1. Current Income Tax</b>					
	(a) Federal		\$ 804,653	\$ 269,645	\$ 535,008
	(b) Federal income tax on capital gains		(23,953)	(29,149)	5,196
	(c) Other		<u>(7,186)</u>	<u>3,227</u>	<u>(10,413)</u>
	(d) Federal income taxes incurred		\$ 773,514	\$ 243,723	\$ 529,791
<b>2. Deferred tax assets:</b>					
	(a) Ordinary				
	(1) Discounting on claims payable		\$ 47,579	\$ 57,598	\$ (10,019)
	(2) Unearned premiums		176,298	182,366	(6,068)
	(3) Accrued Vacation		-	-	-
	(4) Premium deficiency reserve		927,360	-	927,360
	(5) Amortization		-	-	-
	(6) Accrued taxes		-	-	-
	(7) Allowance for doubtful accounts		-	-	-
	(8) Non admitted other aggregate write ins		1,363,538	1,365,016	(1,478)
	(9) Other		<u>-</u>	<u>7,186</u>	<u>(7,186)</u>
		Subtotal	2,514,775	1,612,166	902,609
	(b) Statutory valuation allowance adjustment		-	-	-
	(c) Nonadmitted		<u>1,465,808</u>	<u>1,040,231</u>	<u>425,577</u>
	(d) Admitted ordinary deferred tax assets		<u>1,048,967</u>	<u>571,935</u>	<u>477,032</u>
	(e) Capital				
	(1) Capital loss carryforward		86,430	-	86,430
	(2) Other		-	-	-
	(3) Tax effect of unrealized losses		<u>14,650</u>	<u>18,603</u>	<u>(3,953)</u>
		Subtotal	<u>101,080</u>	<u>18,603</u>	<u>82,477</u>
	(f) Statutory valuation allowance adjustment		101,080	-	101,080
	(g) Nonadmitted		<u>-</u>	<u>18,603</u>	<u>(18,603)</u>
	(h) Admitted capital deferred tax assets		<u>-</u>	<u>-</u>	<u>-</u>
	(i) Admitted deferred tax assets		<u>1,048,967</u>	<u>571,935</u>	<u>477,032</u>
<b>3. Deferred tax liabilities:</b>					
	(a) Ordinary				
	(1) Advance medical payments		-	-	-
	(2) Transition liability		<u>6,513</u>	<u>9,769</u>	<u>(3,256)</u>
		Subtotal	<u>6,513</u>	<u>9,769</u>	<u>(3,256)</u>
	(b) Capital				
	(1) Unrealized gain		-	-	-
	(2) Other		<u>-</u>	<u>-</u>	<u>-</u>
		Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
	(c) Deferred tax liabilities		<u>\$ 6,513</u>	<u>\$ 9,769</u>	<u>\$ (3,256)</u>
<b>4. Net deferred tax assets/liabilities</b>			<u>\$ 1,042,454</u>	<u>\$ 562,166</u>	<u>\$ 480,288</u>

The change in net deferred income taxes is composed of the following:

**Notes to Financial Statements**

	12/31/2023	12/31/2022	Change
Total deferred tax assets	\$ 2,615,856	\$ 1,630,769	\$ 985,087
Total deferred tax liabilities	(6,513)	(9,769)	3,256
Net deferred tax assets/liabilities	2,609,343	1,621,000	988,343
Statutory Valuation allowance	(101,080)		(101,080)
Net deferred tax assets/liabilities after valuation allowance	2,508,263	1,621,000	887,263
Tax effect of unrealized gains/(losses)			3,953
Statutory Valuation allowance			14,650
Change in net deferred income tax			\$ 905,866

**D.-Analysis of Actual Income Tax Expense**

The provision for federal income taxes incurred is different from that which would be obtained by applying the statutory Federal income tax rate to income before income taxes. The significant items causing this difference are as follows:

	2023	%	2022	%
Provision computed at statutory rate	\$ (280,807)	21 %	\$ 225,765	21 %
Change in statutory valuation allowance	86,430	(6)%	-	-
Executive Compensation	60,549	(5)%	19,760	2 %
Change in non-admitted assets	<u>1,476</u>	<u>-</u>	<u>(651,796)</u>	<u>(1)</u>
<b>Total</b>	<b><u>\$ (132,352)</u></b>	<b><u>10 %</u></b>	<b><u>\$ (406,271)</u></b>	<b><u>(38)%</u></b>
 Federal income taxes incurred	 \$ 804,653	 (60)%	 \$ 269,645	 25 %
Tax on capital gains/(losses)	(23,953)	1 %	(29,149)	(2)%
Change in net deferred income taxes	(905,866)	68 %	(649,994)	(1)
Other	<u>(7,186)</u>	<u>-</u>	<u>3,227</u>	<u>-</u>
<b>Total statutory income taxes</b>	<b><u>\$ (132,352)</u></b>	<b><u>10 %</u></b>	<b><u>\$ (406,271)</u></b>	<b><u>(38)%</u></b>

**E.-**At December 31, 2023 and 2022, the Company had the following operating loss carryforwards to utilize in future years. The Company did not have any deposits admitted under Internal Revenue Code 6603.

	December 31, 2023	December 31, 2022
The Company had net operating losses of:	-	-
The Company had capital loss carryforwards of:	411,571	-
The Company had AMT credit carryforwards of:	-	-

The following is income tax incurred for 2021, 2022 and 2023 that is available for recoupment in the event of future net losses:

Year	Ordinary	Capital	Total
2021	-	386	386
2022	261,754	-	261,754
2023	780,700	-	780,700

**F.-** The Company is a party to a tax sharing agreement with the parent company, PIC, and the affiliated entities as follows: Paramount Preferred Options (PPO), Paramount Care of Michigan, Inc. (PCM), Paramount Care, Inc. (PCI), Paramount Benefits Agency (PBA), Paramount Insurance Company (PICO), Health Management Solutions, Inc. (HMS), Health Resources Inc. (HRI), Paramount Care of Indiana (PCIN), Paramount Preferred Services (PPS), Paramount Care of Pennsylvania, Inc. (PCPA), Paramount Care of Virginia, Inc. (PCVA), Paramount Care of Maryland, Inc. (PCMD), CEC Associates (CEC), Paramount Care of Kentucky, Inc. (PCKY), Paramount Care of Connecticut, Inc. (PCCT) and Paramount Care of New Jersey, Inc. (PCNJ). Tax returns are completed on a

## Notes to Financial Statements

consolidated basis. However, allocation is based upon separate return calculations with current credit for net losses. The method of allocation between the companies is subject to a written agreement approved by the Board of Directors. Intercompany tax balances are settled through the holding company, PIC.

### G.-Accounting for tax contingencies

The Company has no tax loss contingencies for which it is reasonably possible that the total liability will significantly increase within 12 months of the reporting date.

For the years ended December 31, 2023 and 2022, the Company did not have tax contingencies under the principles of SSAP No. 5, *Liabilities, Contingencies and Impairment of Assets*. This is subject to change but it is not expected to significantly increase in the 12 month period following the balance sheet date.

The Company is primarily subject to U.S. federal and various U.S. state and local tax authorities. Tax years subsequent to 2019 remain open to examination by the Internal Revenue Service, and 2018 remains open to other state and local tax authorities. As of December 31, 2023, there are no U.S. federal or state returns under examination.

### H.-Corporate Alternative Minimum Tax (“CAMT”)

On August 16, 2022, the "Inflation Reduction Act" (H.R. 5376) was signed into law in the United States. The Company is not an applicable Corporation for purposes of the Corporate Alternative Minimum Tax.

### 10. Information Concerning Parent, Subsidiaries and Affiliates

The Company is ultimately controlled by ProMedica Health System, Inc. (“ProMedica”), a nonprofit holding company exempt from federal taxation under Section 501(c)(3) and 509(a)(3) of the Internal Revenue Code. The Company’s affiliates include PCM, PPO, PCI, PBA, HRI, PCIN, PA, PCVA, PCMD and PCPA. The Company also has many area hospitals as affiliates such as Toledo Hospital, Toledo Children’s Hospital, Bay Park Hospital, Emma L. Bixby Hospital, Defiance Hospital and Fostoria Hospital. ProMedica Physician Group, a group of physicians owned by ProMedica, is also an affiliate of the Company.

The Company shares employees, services and assets pursuant to a Management Services Sharing Agreement with PCI. The shared services include member services, sales, accounting, information systems, medical direction and management, claims processing, provider relations and community relations. The cost of shared services is allocated between the Company and PCI based upon the percentage of subscribers at the end of each calendar month. For the years ended December 31, 2023 and 2022 the Company was allocated general administrative expenses of \$13,389,904 and \$13,470,617, respectively.

ProMedica allocates corporate overhead to all ProMedica entities pursuant to a Cost Allocation Agreement. The Company was allocated \$1,817,029 and \$2,617,929 of overhead expense in 2023 and 2022, respectively. The amount is to compensate ProMedica for the services provided to the Company for corporate staff primarily in management, legal services, information services and investment management.

The Company pays HRI to process dental claims on its behalf. During 2023 and 2022, the Company paid \$1,092,827 and \$40,275, respectively, for dental claims and administrative fee to HRI.

Balances outstanding with affiliated entities at December 31, 2023 and 2022

## Notes to Financial Statements

	2023		2022	
	Due from	Due to	Due from	Due to
Defiance Hospital		118,158	\$ 88,927	
Fostoria Hospital	10,669		50,218	
Memorial Hospital	68,776		208,281	
Monroe Regional Hospital		278,862	140,336	
Memorial Professional Services		5,870		5,338
Paramount Advantage	42,052			517,223
Paramount Care of Michigan		568,945	279,190	
Paramount Care Inc.		2,225,843		4,073,492
ProMedica Continuing Care Services	74,857		105,275	
ProMedica Insurance Corp		5,069,390	188,436	
HCR Manorcaren	535,869		430,472	
ProMedica Health System		12,122,527		18,354,718
Charles & Virginia Hickman Hospital		187,760	23,728	
ProMedica Physicians Group	3,444,162		2,828,535	
The Toledo Hospital	286,364		1,088,622	
Other affiliated entities	15,138	50,987	20,262	51,784
	<b>\$ 4,477,887</b>	<b>\$ 20,628,342</b>	<b>\$ 5,452,282</b>	<b>\$ 23,002,555</b>

### Claims paid to affiliated entities during fiscal year 2023 and 2022

	2023	2022
	<b>Paid</b>	<b>Paid</b>
Bay Park Community Hospital	\$ 2,143,938	\$ 2,294,855
ProMedica North Region	408,223	636,863
Defiance Hospital	954,695	994,130
Fostoria Hospital	142,040	173,994
Memorial Hospital	579,181	1,170,617
Mercy Memorial Hospital	567,732	557,006
ProMedica Physicians Group	7,461,823	8,507,191
ProMedica Continuing Care Services	7,806	12,799
The Toledo Hospital	24,204,679	26,047,144
	<b>\$ 36,470,117</b>	<b>\$ 40,394,599</b>

The Company is a party to a tax sharing agreement with the parent company, PIC, and the affiliated entities as follows: Paramount Preferred Options (PPO), Paramount Care of Michigan, Inc. (PCM), Paramount Care, Inc. (PCI), Paramount Benefits Agency (PBA), Paramount Insurance Company (PICO), Health Management Solutions, Inc. (HMS), Health Resources Inc. (HRI), Paramount Care of Indiana (PCIN), Paramount Preferred Services (PPS), Paramount Care of Pennsylvania, Inc. (PCPA), Paramount Care of Virginia, Inc. (PCVA), Paramount Care of Maryland, Inc. (PCMD), CEC Associates (CEC), Paramount Care of Kentucky, Inc. (PCKY), Paramount Care of Connecticut, Inc. (PCCT) and Paramount Care of New Jersey, Inc. (PCNJ). Tax returns are completed on a consolidated basis. However, allocation is based upon separate return calculations with current credit for net losses. The method of allocation between the companies is subject to a written agreement approved by the Board of Directors. Intercompany tax balances are settled through the holding company, PIC.

### Tax payable/receivable amounts to affiliated entities as of 2023 and 2022:

## Notes to Financial Statements

	2023	2022
Paramount Care Inc	\$ 12,477	\$ 1,933,819
Paramount Care of Michigan	(11,621)	103,297
Paramount Benefits Agency	(90,549)	(12,541)
Paramount Preferred Options	43,890	8,755
Paramount Insurance Company	(780,700)	(21,348)
Health Management Solutions	(651,107)	(166,379)
Paramount Preferred Solutions	50,869	(41,056)
Health Resources Inc.	(804,647)	2,214,073
Paramount Care of Indiana	3,356	(3,984)
Paramount Care of Maryland	197	
Paramount Care of Pennsylvania	133	
Paramount Care of Virginia	(615)	
ProMedica Insurance Corp	2,228,317	(4,014,636)

## 11. Debt

**-NOT APPLICABLE**

## 12. Retirement Plans, Deferred Compensation, Postemployment Benefits

**-NOT APPLICABLE**

## 13. Capital and Surplus, Shareholders' Dividend Restrictions and Quasi-Reorganizations

- A. The Company has 1,000 shares authorized and 500 shares issued and outstanding.
- B. The Company has no preferred stock.
- C. Without prior approval of its domiciliary commissioner, dividends to shareholders are limited by the laws of the Company's state of incorporation, to an amount less than 10% of admitted capital (including all dividends within the prior 12 month period). Additionally, the Company must obtain prior approval for dividends not paid from earned surplus.
- D. The Company did not pay any dividends during 2023 and 2022 to its parent company, ProMedica Insurance Corp.
- E. Within the limitations of [C] above, there are no restrictions placed on the portion of Company profits that may be paid as ordinary dividends to stockholders.
- F. There were no restrictions placed on the Company's surplus.
- G. The Company did not receive any capital contributions in 2023 or 2022.
- H. There is no stock being held by the Company.
- I. The Company has no special surplus funds.
- J. The portion of unassigned funds (surplus) that has been represented or reduced by cumulative unrealized gains and losses is \$220
- K. The Company has no surplus debentures or other outstanding obligations.
- L. The Company was not involved in a quasi-reorganization during the year.

## 14. Contingencies

## Notes to Financial Statements

As of the date of this filing, Management is not aware of any contingent commitments, assessments or other contingencies that would materially impact the company.

15. Leases

**-NOT APPLICABLE**

16. Off-Balance Sheet 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 A&H Plans and the uninsured Portion of partially Insured Plans

The gain from operations from Administrative Services Only (ASO) uninsured plans was as follows during 2023:

	Uninsured Portion		
	ASO	of Partially Uninsured Plans	Total ASO
	Insured Plans	Due from	
Net reimbursement for administrative Expenses (including admin fees) in excess of actual expenses	\$ 2,687,838		\$ 2,687,838
Total net other income or expenses including interest paid to or received from plans	(637,050)		(637,050)
Total gain or (loss) from operations	2,050,788		2,050,788
Claim payments	\$ 211,516,794		\$ 211,516,794

19. Direct Premium Written/Produced by Managing General Agents/Third Party Administrators.

**-NOT APPLICABLE**

20. Fair Value Measurement

A1. N/A

C.

Type of Financial Instrument	Aggregate Fair Value	Admitted Assets	(Level 1)	(Level 2)	(Level 3)	Not Practicable ( Carrying Value)
Bonds	1,248,098	1,244,413		1,248,098		
Cash equivalents	42,810,502	42,810,502	42,810,502			

21. Other Items

The Company has no extraordinary items, troubled debt restructuring or other unusual disclosures to make.

22. Subsequent Events

**-NOT APPLICABLE**

23. Reinsurance

## Notes to Financial Statements

### A. Ceded Reinsurance Report

#### Section 1

1. None of the reinsurers listed in Schedule S as non-affiliated, are owned in excess of 10% or controlled, either directly or indirectly, by the company or by any representative, officer, trustee or director of the company.
2. None of the policies issued by the company have been reinsured with a company chartered in a country other than the United States (excluding U.S. Branches of such companies) that is owned in excess of 10% or controlled directly or indirectly by an insured, a beneficiary, a creditor or an insured or any other person not primarily engaged in the insurance business.

#### Section 2

1. The company does not have any reinsurance agreements in effect under which the reinsurer may unilaterally cancel any reinsurance for reasons other than for nonpayment of premium or other similar credit.
2. The company does not have any reinsurance agreements in effect such that the amount of losses paid or accrued through the statement date may result in a payment to the reinsurer of amounts that, in aggregate and allowing for offset of mutual credits from other reinsurance agreements with the same reinsurer, exceed the total direct premium collected under the reinsured policies.

#### Section 3

1. The aggregate reduction in surplus for termination of all reinsurance agreements, by either party, as of the date of this statement is zero.
2. No new agreements have been executed or existing agreements amended since January 1, 2023 to include policies or contracts that were in force or which had existing reserves established by the company as of the effective date of the agreement.

### B. The Company does not have any uncollectible reinsurance recorded on its books.

### C. The company had no commutation of reinsurance.

## 24. Retrospectively Rated Contracts

### E. Risk Sharing Provisions of the Affordable Care Act

1. PICO writes insured non-individual, individual and uninsured accident and health insurance premium that is subject to the Affordable Care Act.

The company had zero balances for the risk corridors program due a lack of sufficient data to estimate the recoverable amounts.

2. Impact of Risk-sharing provisions of the Affordable Care Act on Admitted Assets, Liabilities and Revenue for the Current Year

**Notes to Financial Statements**

Description		Amount
a.	Permanent ACA Risk Adjustment Program	
	Assets	
1.	Premium adjustments receivable due to ACA Risk Adjustment	513,174
	Liabilities	
2.	Risk adjustment user fees payable for ACA Risk Adjustment	
3.	Premium adjustments payable due to ACA Risk Adjustment	(789,063)
	Operations (Revenue & Expense)	
4.	Reported as revenue in premium for accident and health contracts (written/collected) due to ACA Risk Adjustment	645,834
5.	Reported in expenses as ACA risk adjustment user fees (incurred/paid)	(8,608)
b.	Transitional ACA Reinsurance Program	
	Assets	
1.	Amounts recoverable for claims paid due to ACA Reinsurance	-
2.	Amounts recoverable for claims unpaid due to ACA Reinsurance (Contra Liability)	0
3.	Amounts receivable relating to uninsured plans for contributions for ACA Reinsurance	0
	Liabilities	
4.	Liabilities for contributions payable due to ACA Reinsurance – not reported as ceded premium	0
5.	Ceded reinsurance premiums payable due to ACA Reinsurance	0
6.	Liabilities for amounts held under uninsured plans contributions for ACA Reinsurance	0
	Operations (Revenue & Expense)	
7.	Ceded reinsurance premiums due to ACA Reinsurance	0
8.	Reinsurance recoveries (income statement) due to ACA Reinsurance payments or expected payments	-
9.	ACA Reinsurance contributions – not reported as ceded premium	0
c.	Temporary ACA Risk Corridors Program	
	Assets	
1.	Accrued retrospective premium due to ACA Risk Corridors	0
	Liabilities	
2.	Reserve for rate credits or policy experience rating refunds due to ACA Risk Corridors	0
	Operations (Revenue & Expense)	
3.	Effect of ACA Risk Corridors on net premium income (paid/received)	0
4.	Effect of ACA Risk Corridors on change in reserves for rate credits	0

3. Rollforward of prior year ACA risk-sharing provisions for the following asset (gross of any nonadmission) and liability balances, along with the reasons for adjustments to prior year balance.

## Notes to Financial Statements

	Accrued During the Prior Year on Business Written Before December 31 of the Prior Year		Received or Paid as of the Current Year on Business Written Before December 31 of the Prior Year		Differences		Adjustments		Unsettled Balances as of the Reporting Date		
					Prior Year Accrued Less Payments (Col 1-3)	Prior Year Accrued Less Payments (Col 12-4)	To Prior Year Balances	To Prior Year Balances	Cumulative Balance from Prior Years (Col 11-3 +7)	Cumulative Balance from Prior Years (Col 12-4 +8)	
	1 Receivable	2 (Payable)	3 Receivable	4 (Payable)	5 Receivable	6 (Payable)	7 Receivable	8 (Payable)	Ref	9 Receivable	10 (Payable)
a. Permanent ACA Risk Adjustment Program											
1. Premium adjustments receivable	251,751		343,974		(92,223)		-	92,223	A	0	-
2. Premium adjustments (payable)		(106,618)		(616,252)		509,634		(509,634)	B		(0)
3. Subtotal ACA Permanent Risk											
b. Transitional ACA Reinsurance Program											
1. Amounts recoverable for claims paid									C		
2. Amounts recoverable for claims unpaid (contra)									D		
3. Amounts receivable relating to uninsured plans									E		
4. Liabilities for contributions payable due to ACA Reinsurance – not reported as ceded premium									F		
5. Ceded reinsurance premiums payable									G		
6. Liability for amounts held under uninsured plans									H		
7. Subtotal ACA Transitional Reinsurance											
c. Temporary ACA Risk Corridors Program											
1. Accrued retrospective premium									I		
2. Reserve for rate credits or policy experience rating refunds									J		
3. Subtotal ACA Risk Corridors Program											
d. Total for ACA Risk Sharing Provisions											
Explanation of Adjustments											
	A. Adjustment per yearly RA report.										
	B. Adjustment per yearly RA report.										

  

Risk Corridors Program Year	Accrued During the Prior Year on Business Written Before December 31 of the Prior Year		Received or Paid as of the Current Year on Business Written Before December 31 of the Prior Year		Differences		Adjustments		Unsettled Balances as of the Reporting Date		
					Prior Year Accrued Less Payments (Col 1-3)	Prior Year Accrued Less Payments (Col 12-4)	To Prior Year Balances	To Prior Year Balances	Cumulative Balance from Prior Years (Col 11-3 +7)	Cumulative Balance from Prior Years (Col 12-4 +8)	
	1 Receivable	2 (Payable)	3 Receivable	4 (Payable)	5 Receivable	6 (Payable)	7 Receivable	8 (Payable)	Ref	9 Receivable	10 (Payable)
a. 2014									A		
1. Accrued retrospective premium									B		
2. Reserve for rate credits or policy experience rating refunds									C		-
b. 2015									D		
1. Accrued retrospective premium									E		
2. Reserve for rate credits or policy experience rating refunds									F		
c. 2016											
1. Accrued retrospective premium											
2. Reserve for rate credits or policy experience rating refunds											
d. Total for risk corridors											
Explanation of Adjustments											

Risk Corridors Program Year	Estimated Amount to be Filed or Final Amount Filed with CMS	Non-Accrued Amounts for Impairment or Other Reasons	Amounts received from CMS		(1-2-3)	Non-admitted Amount	Net Admitted Asset (4-5)	
			1	2				
	3	4	5	6	7	8	9	10
2014	0	0	0	0	0	0	0	0
2015	0	0	0	0	0	0	0	0
2016	0	0	0	0	0	0	0	0
Total (a+b+c)								

## 25. Change in Incurred Claims and Claim Adjustment Expenses

Reserves as of December 31, 2022 were \$19,019,529. As of December 31, 2023, \$11,214,586 has been paid for incurred claims and claim adjustment expenses attributable to insured events of prior years. Reserves remaining for prior years are now \$3,933 as a result of re-estimation of unpaid claims and claim adjustment expenses principally on the Commercial line of insurance. Therefore, there has been a \$7,801,010 favorable prior-year development since December 31, 2022 to December 31, 2023. The decrease is generally a result of ongoing analysis of recent development trends. Original estimates are increased or decreased, as additional information becomes known regarding individual claims.

## 26. Intercompany Pooling Arrangements

## Notes to Financial Statements

### **-NOT APPLICABLE**

27. Structured Settlements

### **-NOT APPLICABLE**

28. Health Care Receivables

Quarter	Estimated Pharmacy Rebates	Pharmacy Rebates as Billed	Actual Rebates Received	Actual Rebates Received	Actual Rebates Received More
			within 90 days of billing	within 91-180 days of billing	than 180 days after billing
12/31/2023	2,859,809	2,859,809	-	-	-
9/30/2023	2,948,456	1,521,441	-	1,521,441	-
6/30/2023	2,971,770	2,956,260	-	1,592,969	1,363,291
3/31/2023	2,752,947	2,557,922	-	1,567,666	990,256
12/31/2022	2,752,947	2,748,934	-	1,296,772	1,452,162
9/30/2022	3,454,197	2,966,436	-	1,398,863	1,567,573
6/30/2022	1,985,559	3,166,254	-	1,647,367	1,518,887
3/31/2022	2,838,132	3,206,747	-	1,867,767	1,338,980
12/31/2021	2,882,173	2,878,259	-	1,124,211	1,754,048
9/30/2021	2,527,124	3,003,034	-	1,904,372	1,098,662
6/30/2021	2,527,124	2,817,174	-	1,888,841	928,333
3/1/3121	2,420,634	2,559,987	-	2,462,868	97,119

29. Participating Policies

### **-NOT APPLICABLE**

30. Premium Deficiency Reserves

Liability carried for premium deficiency reserve : \$4,416,000  
 Date of most recent evaluation of this liability: 12/31/2023  
 Was anticipated investment income utilized in the calculation? Yes

31. Anticipated Salvage and Subrogation

The Company did not have any estimated anticipated salvage and subrogation to reduce the liability.

# GENERAL INTERROGATORIES

## PART 1 - COMMON INTERROGATORIES

### GENERAL

1.1 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, 1A, 2 and 3.

1.2 If yes, did the reporting entity register and file with its domiciliary State Insurance Commissioner, Director or Superintendent or with such regulatory official of the state of domicile of the principal insurer in the Holding Company System, a registration statement providing disclosure substantially similar to the standards adopted by the National Association of Insurance Commissioners (NAIC) in its Model Insurance Holding Company System Regulatory Act and model regulations pertaining thereto, or is the reporting entity subject to standards and disclosure requirements substantially similar to those required by such Act and regulations?

1.3 State Regulating?

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

1.5 If the response to 1.4 is yes, provide the CIK (Central Index Key) code issued by the SEC for the entity/group.

Yes[X] 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?

2.2 If yes, date of change:

Yes[X] No[ ] N/A[ ]  
Ohio  
Yes[ ] No[X]

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

3.2 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.

3.3 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).

3.4 By what department or departments?  
 Ohio Department of Insurance

3.5 Have all financial statement adjustments within the latest financial examination report been accounted for in a subsequent financial statement filed with departments?

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

12/31/2020  
12/31/2020  
05/13/2022

4.1 During the period covered by this statement, did any agent, broker, sales representative, non-affiliated sales/service organization or any combination thereof under common control (other than salaried employees of the reporting entity) receive credit or commissions for or control a substantial part (more than 20 percent of any major line of business measured on direct premiums) of:

4.11 sales of new business?  
 4.12 renewals?

4.2 During the period covered by this statement, did any sales/service organization owned in whole or in part by the reporting entity or an affiliate, receive credit or commissions for or control a substantial part (more than 20 percent of any major line of business measured on direct premiums) of:

4.21 sales of new business?  
 4.22 renewals?

Yes[ ] No[X]  
Yes[ ] No[X]

5.1 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[X]

5.2 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 Name of Entity	2 NAIC Company Code	3 State of Domicile
.....	.....	.....

6.1 Has the 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?

6.2 If yes, give full information:

Yes[ ] No[X]

7.1 Does any foreign (non-United States) person or entity directly or indirectly control 10% or more of the reporting entity?

Yes[ ] No[X]

7.2 If yes,

0.000%

7.21 State the percentage of foreign control

7.22 State the nationality(s) of the foreign person(s) or entity(s); or if the entity is a mutual or reciprocal, the nationality of its manager or attorney-in-fact and identify the type of entity(s) (e.g., individual, corporation, government, manager or attorney-in-fact).

1 Nationality	2 Type of Entity
.....	.....

8.1 Is the company a subsidiary of a depository institution holding company (DIHC) or a DIHC itself, regulated by the Federal Reserve Board?

8.2 If response to 8.1 is yes, please identify the name of the DIHC.

8.3 Is the company affiliated with one or more banks, thrifts or securities firms?

8.4 If response to 8.3 is yes, please provide the names and locations (city and state of the main office) of any affiliates regulated by a federal financial 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.

Yes[ ] No[X]

Yes[ ] No[X]

1 Affiliate Name	2 Location (City, State)	3 FRB	4 OCC	5 FDIC	6 SEC
.....	.....	..... No .....	..... No .....	..... No .....	..... No .....

8.5 Is the reporting entity a depository institution holding company with significant insurance operations as defined by the Board of Governors of Federal Reserve System or a subsidiary of the depository institution holding company?

8.6 If response to 8.5 is no, is the reporting entity a company or subsidiary of a company that has otherwise been made subject to the Federal Reserve Board's capital rule?

Yes[ ] No[X]

Yes[ ] No[ ] N/A[X]

9. What is the name and address of the independent certified public accountant or accounting firm retained to conduct the annual audit?  
 Plante Moran, 1111 Michigan Ave, Suite 100, East Lansing, MI 48823

10.1 Has the insurer been granted any exemptions to the prohibited non-audit services provided by the certified independent public accountant requirements as allowed in Section 7H of the Annual Financial Reporting Model Regulation (Model Audit Rule), or substantially similar state law or regulation?

10.2 If the response to 10.1 is yes, provide information related to this exemption:

10.3 Has the insurer been granted any exemptions related to the other requirements of the Annual Financial Reporting Model Regulation as allowed for in Section 18A of the Model Regulation, or substantially similar state law or regulation?

10.4 If the response to 10.3 is yes, provide information related to this exemption:  
 Requirements waived as the Company has not met premium threshold.

10.5 Has the reporting entity established an Audit Committee in compliance with the domiciliary state insurance laws?

Yes[ ] No[X]

Yes[X] No[ ]

Yes[X] No[ ] N/A[ ]

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE **PARAMOUNT INSURANCE COMPANY**  
**GENERAL INTERROGATORIES (Continued)**

10.6 If the response to 10.5 is no or n/a, please explain:

11. What is the name, address and affiliation (officer/employee of the reporting entity or actuary/consultant associated with an actuarial consulting firm) of the individual providing the statement of actuarial opinion/certification?  
 Karan Rustagi FSA, MAA, Senior Consulting Actuary, Wakely, 1515 Wazee St, Suite 380, Denver, CO 80202

12.1 Does the reporting entity own any securities of a real estate holding company or otherwise hold real estate indirectly? Yes[ ] No[X]  
 12.11 Name of real estate holding company  
 12.12 Number of parcels involved  
 12.13 Total book/adjusted carrying value  
 \$..... 0

12.2 If yes, provide explanation

13. FOR UNITED STATES BRANCHES OF ALIEN REPORTING ENTITIES ONLY:

13.1 What changes have been made during the year in the United States manager or the United States trustee of the reporting entity?  
 13.2 Does this statement contain all business transacted for the reporting entity through its United States Branch on risks wherever located?  
 13.3 Have there been any changes made to any of the trust indentures during the year?  
 13.4 If answer to (13.3) is yes, has the domiciliary or entry state approved the changes?

14.1 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.

14.11 If the response to 14.1 is no, please explain: Yes[ ] No[X]  
 14.2 Has the code of ethics for senior managers been amended? Yes[ ] No[X]  
 14.21 If the response to 14.2 is yes, provide information related to amendment(s).  
 14.3 Have any provisions of the code of ethics been waived for any of the specified officers? Yes[ ] No[X]  
 14.31 If the response to 14.3 is yes, provide the nature of any waiver(s).

15.1 Is the reporting entity the beneficiary of a Letter of Credit that is unrelated to reinsurance where the issuing or confirming bank is not on the SVO Bank List? Yes[ ] No[X]

15.2 If the response to 15.1 is yes, indicate the American Bankers Association (ABA) Routing Number and the name of the issuing or confirming bank of the Letter of Credit and describe the circumstances in which the Letter of Credit is triggered.

1 American Bankers Association (ABA) Routing Number	2 Issuing or Confirming Bank Name	3 Circumstances That Can Trigger the Letter of Credit	4 Amount
.....	.....	.....	.....

## BOARD OF DIRECTORS

16. Is the purchase or sale of all investments of the reporting entity passed upon either by the Board of Directors or a subordinate committee thereof? Yes[ ] No[X]  
 17. Does the reporting entity keep a complete permanent record of the proceedings of its Board of Directors and all subordinate committees thereof? Yes[X] No[ ]  
 18. Has the reporting entity an established procedure for disclosure to its board of directors or trustees of any material interest or affiliation on the part of any of its officers, directors, trustees or responsible employees that is in conflict or is likely to conflict with the official duties of such person? Yes[X] No[ ]

## FINANCIAL

19. Has this statement been prepared using a basis of accounting other than Statutory Accounting Principles (e.g., Generally Accepted Accounting Principles)? Yes[ ] No[X]  
 20.1 Total amount loaned during the year (inclusive of Separate Accounts, exclusive of policy loans):  
 20.11 To directors or other officers  
 20.12 To stockholders not officers  
 20.13 Trustees, supreme or grand (Fraternal only)  
 \$..... 0  
 20.2 Total amount of loans outstanding at the end of year (inclusive of Separate Accounts, exclusive of policy loans):  
 20.21 To directors or other officers  
 20.22 To stockholders not officers  
 20.23 Trustees, supreme or grand (Fraternal only)  
 \$..... 0  
 21.1 Were any assets reported in this statement subject to a contractual obligation to transfer to another party without the liability for such obligation being reported in the statement? Yes[ ] No[X]  
 21.2 If yes, state the amount thereof at December 31 of the current year:  
 21.21 Rented from others  
 21.22 Borrowed from others  
 21.23 Leased from others  
 21.24 Other  
 \$..... 0  
 22.1 Does this statement include payments for assessments as described in the Annual Statement Instructions other than guaranty fund or guaranty association assessments? Yes[X] No[ ]  
 22.2 If answer is yes:  
 22.21 Amount paid as losses or risk adjustment  
 22.22 Amount paid as expenses  
 22.23 Other amounts paid  
 \$..... 349,021  
 \$..... 8,608  
 \$..... 0  
 23.1 Does the reporting entity report any amounts due from parent, subsidiaries or affiliates on Page 2 of this statement? Yes[X] No[ ]  
 23.2 If yes, indicate any amounts receivable from parent included in the Page 2 amount:  
 \$..... 0  
 24.1 Does the insurer utilize third parties to pay agent commissions in which the amounts advanced by the third parties are not settled in full within 90 days? Yes[ ] No[X]  
 24.2 If the response to 24.1 is yes, identify the third-party that pays the agents and whether they are a related party.

## GENERAL INTERROGATORIES (Continued)

1 Name of Third-Party	2 Is the Third-Party Agent a Related Party (Yes/No)
.....	.....

## INVESTMENT

25.01 Were all the stocks, bonds and other securities owned December 31 of current year, over which the reporting entity has exclusive control, in the actual possession of the reporting entity on said date? (other than securities lending programs addressed in 25.03) Yes[X] No[ ]

25.02 If no, give full and complete information, relating thereto

25.03 For securities lending programs, provide a description of the program including value for collateral and amount of loaned securities, and whether collateral is carried on or off-balance sheet. (an alternative is to reference Note 17 where this information is also provided) N/A

25.04 For the reporting entity's securities lending program, report amount of collateral for conforming programs as outlined in the Risk-Based Capital Instructions. \$ ..... 0

25.05 For the reporting entity's securities lending program, report amount of collateral for other programs. \$ ..... 0

25.06 Does your securities lending program require 102% (domestic securities) and 105% (foreign securities) from the counterparty at the outset of the contract? Yes[ ] No[ ] N/A[X]

25.07 Does the reporting entity non-admit when the collateral received from the counterparty falls below 100%? Yes[ ] No[ ] N/A[X]

25.08 Does the reporting entity or the reporting entity's securities lending agent utilize the Master Securities Lending Agreement (MSLA) to conduct securities lending? Yes[ ] No[ ] N/A[X]

25.09 For the reporting entity's securities lending program, state the amount of the following as of December 31 of the current year:

- 25.091 Total fair value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2. \$ ..... 0
- 25.092 Total book adjusted/carrying value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2. \$ ..... 0
- 25.093 Total payable for securities lending reported on the liability page. \$ ..... 0

26.1 Were any of the stocks, bonds or other assets of the reporting entity owned at December 31 of the current year not exclusively under the control of the reporting entity or has the reporting entity sold or transferred any assets subject to a put option contract that is currently in force? (Exclude securities subject to Interrogatory 21.1 and 25.03). Yes[X] No[ ]

26.2 If yes, state the amount thereof at December 31 of the current year:

- 26.21 Subject to repurchase agreements \$ ..... 0
- 26.22 Subject to reverse repurchase agreements \$ ..... 0
- 26.23 Subject to dollar repurchase agreements \$ ..... 0
- 26.24 Subject to reverse dollar repurchase agreements \$ ..... 0
- 26.25 Placed under option agreements \$ ..... 0
- 26.26 Letter stock or securities restricted as to sale - excluding FHLB Capital Stock \$ ..... 0
- 26.27 FHLB Capital Stock \$ ..... 0
- 26.28 On deposit with states \$ ..... 0
- 26.29 On deposit with other regulatory bodies \$ ..... 1,244,413
- 26.30 Pledged as collateral - excluding collateral pledged to an FHLB \$ ..... 0
- 26.31 Pledged as collateral to FHLB - including assets backing funding agreements \$ ..... 0
- 26.32 Other \$ ..... 0

26.3 For category (26.26) provide the following:

1 Nature of Restriction	2 Description	3 Amount
.....	.....	.....

27.1 Does the reporting entity have any hedging transactions reported on Schedule DB? Yes[ ] No[X]

27.2 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[X]

LINES 27.3 through 27.5: FOR LIFE/FRATERNAL REPORTING ENTITIES ONLY:

27.3 Does the reporting entity utilize derivatives to hedge variable annuity guarantees subject to fluctuations as a result of interest rate sensitivity? Yes[ ] No[X]

27.4 If the response to 27.3 is yes, does the reporting entity utilize:

- 27.41 Special Accounting Provision of SSAP No. 108 Yes[ ] No[X]
- 27.42 Permitted Accounting Practice Yes[ ] No[X]
- 27.43 Other Accounting Guidance Yes[ ] No[X]

27.5 By responding yes to 27.41 regarding utilizing the special accounting provisions of SSAP No. 108, the reporting entity attests to the following: Yes[ ] No[X]

- The reporting entity has obtained explicit approval from the domiciliary state.
- Hedging strategy subject to the special accounting provisions is consistent with the requirements of VM-21.
- Actuarial certification has been obtained which indicates that the hedging strategy is incorporated within the establishment of VM-21 reserves and provides the impact of the hedging strategy within the Actuarial Guideline Conditional Tail Expectation Amount.
- Financial Officer Certification has been obtained which indicates that the hedging strategy meets the definition of a Clearly Defined Hedging Strategy within VM-21 and that the Clearly Defined Hedging Strategy is the hedging strategy being used by the company in its actual day-to-day risk mitigation efforts

28.1 Were any preferred stocks or bonds owned as of December 31 of the current year mandatorily convertible into equity, or, at the option of the issuer, convertible into equity? Yes[ ] No[X]

28.2 If yes, state the amount thereof at December 31 of the current year. \$ ..... 0

29. 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[ ]

29.01 For agreements that comply with the requirements of the NAIC Financial Condition Examiners Handbook, complete the following:

1 Name of Custodian(s)	2 Custodian's Address
The Bank of New York Mellon ..... BofA Securities, Inc. ....	Three Mellon Center, Suite 153-3925, Pittsburgh, PA ..... 110 N Wacker Dr, 26th flr, IL4-110-26-15, Chicago, IL 60606 .....

29.02 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)
.....	.....	.....

29.03 Have there been any changes, including name changes, in the custodian(s) identified in 29.01 during the current year? Yes[X] No[ ]

29.04 If yes, give full and complete information relating thereto:

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE **PARAMOUNT INSURANCE COMPANY**  
**GENERAL INTERROGATORIES (Continued)**

1 Old Custodian	2 New Custodian	3 Date of Change	4 Reason
The Bank of New York Mellon .....	BofA Securities, Inc .....	10/01/2023 ..	The balances at Mellon were insufficient to warrant the diversified investment structure in place there and with Govt. MM yields approaching 5.5% at the time of transition the BOA account provided an attractive alternative relatively low risk investment.

29.05 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
.....	.....

29.0597 For those firms/individuals listed in the table for Question 29.05, 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]  
 29.0598 For firms/individuals unaffiliated with the reporting entity (i.e. designated with a "U") listed in the table for Question 29.05, does the total assets under management aggregate to more than 50% of the reporting entity's invested assets? Yes[ ] No[X]

29.06 For those firms or individuals listed in the table for 29.05 with an affiliation code of "A" (affiliated) or "U" (unaffiliated), provide the information for the table below.

1 Central Registration Depository Number	2 Name of Firm or Individual	3 Legal Entity Identifier (LEI)	4 Registered With	5 Investment Management Agreement (IMA) Filed
.....	.....	.....	.....	.....

30.1 Does the reporting entity have any diversified mutual funds reported in Schedule D - Part 2 (diversified according to the Securities and Exchange Commission (SEC) in the Investment Company Act of 1940 [Section 5 (b)(1)])? Yes[ ] No[X]  
 30.2 If yes, complete the following schedule:

1 CUSIP #	2 Name of Mutual Fund	3 Book/Adjusted Carrying Value
30.2999 Total .....	.....	.....

30.3 For each mutual fund listed in the table above, complete the following schedule:

1 Name of Mutual Fund (from above table)	2 Name of Significant Holding of the Mutual Fund	3 Amount of Mutual Fund's Book/Adjusted Carrying Value Attributable to the Holding	4 Date of Valuation
.....	.....	.....	.....

31. Provide the following information for all short-term and long-term bonds and all preferred stocks. Do not substitute amortized value or statement value for fair value.

1	2	3
Statement (Admitted) Value	Fair Value	Excess of Statement over Fair Value (-), or Fair Value over Statement (+)
31.1 Bonds .....	1,244,413	1,248,098
31.2 Preferred stocks .....		
31.3 Totals .....	1,244,413	1,248,098
		3,685

31.4 Describe the sources or methods utilized in determining the fair values:  
 New York Stock Exchange, American Stock Exchange, NASDAQ, NAIC

32.1 Was the rate used to calculate fair value determined by a broker or custodian for any of the securities in Schedule D? Yes[X] No[ ]  
 32.2 If the answer to 32.1 is yes, does the reporting entity have a copy of the broker's or custodian's pricing policy (hard copy or electronic copy) for all brokers or custodians used as a pricing source? Yes[X] No[ ] N/A[ ]  
 32.3 If the answer to 32.2 is no, describe the reporting entity's process for determining a reliable pricing source for purposes of disclosure of fair value for Schedule D:

33.1 Have all the filing requirements of the Purposes and Procedures Manual of the NAIC Investment Analysis Office been followed? Yes[X] No[ ]  
 33.2 If no, list exceptions:

34. 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.

**GENERAL INTERROGATORIES (Continued)**

- 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]

35. 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]

36. 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]

37. By rolling/renewing short-term or cash equivalent investments with continued reporting on Schedule DA, Part 1 or Schedule E Part 2 (identified through a code (%) in those investment schedules), the reporting entity is certifying to the following:

- a. The investment is a liquid asset that can be terminated by the reporting entity on the current maturity date.
- b. If the investment is with a nonrelated party or nonaffiliate, then it reflects an arms-length transaction with renewal completed at the discretion of all involved parties.
- c. If the investment is with a related party or affiliate, then the reporting entity has completed robust re-underwriting of the transaction for which documentation is available for regulator review.
- d. Short-term and cash equivalent investments that have been renewed/rolled from the prior period that do not meet the criteria in 37.a-37.c are reported as long-term investments.

Has the reporting entity rolled/renewed short-term or cash equivalent investments in accordance with these criteria?

Yes [ ] No [ ] N/A [X]

Yes [ ] No [X]

38.1 Does the reporting entity directly hold cryptocurrencies?

38.2 If the response to 38.1 is yes, on what schedule are they reported?

39.1 Does the reporting entity directly or indirectly accept cryptocurrencies as payments for premiums on policies?

Yes [ ] No [X]

39.2 If the response to 39.1 is yes, are the cryptocurrencies held directly or are they immediately converted to U.S. dollars?

Yes [ ] No [ ]

39.21 Held directly

39.22 Immediately converted to U.S. dollars

Yes [ ] No [ ]

39.3 If the response to 38.1 or 39.1 is yes, list all cryptocurrencies accepted for payments of premiums or that are held directly.

1 Name of Cryptocurrency	2 Immediately Converted to USD, Directly Held, or Both	3 Accepted for Payment of Premiums
.....	.....	.....

**OTHER**

40.1 Amount of payments to Trade Associations, Service Organizations and Statistical or Rating Bureaus, if any?

\$ ..... 0

40.2 List the name of the organization and the amount paid if any such payment represented 25% or more of the total payments to Trade Associations, Service Organizations and Statistical or Rating Bureaus during the period covered by this statement.

1 Name	2 Amount Paid
.....	.....

41.1 Amount of payments for legal expenses, if any?

\$ ..... 87,266

41.2 List the name of the firm and the amount paid if any such payment represented 25% or more of the total payments for legal expenses during the period covered by this statement.

1 Name	2 Amount Paid
.....	.....

42.1 Amount of payments for expenditures in connection with matters before legislative bodies, officers, or departments of government, if any?

\$ ..... 0

42.2 List the name of the firm and the amount paid if any such payment represented 25% or more of the total payment expenditures in connection with matters before legislative bodies, officers, or departments of government during the period covered by this statement.

1 Name	2 Amount Paid
.....	.....

## GENERAL INTERROGATORIES (Continued)

## PART 2 - HEALTH INTERROGATORIES

1.1 Does the reporting entity have any direct Medicare Supplement Insurance in force?	Yes[X] No[ ]
1.2 If yes, indicate premium earned on U.S. business only:	\$..... 3,046,452
1.3 What portion of Item (1.2) is not reported on the Medicare Supplement Insurance Experience Exhibit?	\$..... 0
1.31 Reason for excluding:	
1.4 Indicate amount of earned premium attributable to Canadian and/or Other Alien not included in Item (1.2) above.	\$..... 0
1.5 Indicate total incurred claims on all Medicare Supplement insurance.	\$..... 1,652,153
1.6 Individual policies - Most current three years:	
1.61 TOTAL Premium earned	\$..... 372,389
1.62 TOTAL Incurred claims	\$..... 203,475
1.63 Number of covered lives	..... 177
All years prior to most current three years:	
1.64 TOTAL Premium earned	\$..... 2,674,063
1.65 TOTAL Incurred claims	\$..... 1,448,678
1.66 Number of covered lives	..... 944
1.7 Group policies - Most current three years:	
1.71 TOTAL Premium earned	\$..... 0
1.72 TOTAL Incurred claims	\$..... 0
1.73 Number of covered lives	..... 0
All years prior to most current three years:	
1.74 TOTAL Premium earned	\$..... 0
1.75 TOTAL Incurred claims	\$..... 0
1.76 Number of covered lives	..... 0

## 2. Health Test

	1 Current Year	2 Prior Year
2.1 Premium Numerator .....	121,999,111	125,939,715
2.2 Premium Denominator .....	121,999,111	125,939,715
2.3 Premium Ratio (2.1 / 2.2) .....	100.000	100.000
2.4 Reserve Numerator .....	20,607,910	20,445,626
2.5 Reserve Denominator .....	20,607,910	20,445,626
2.6 Reserve Ratio (2.4 / 2.5) .....	100.000	100.000

3.1 Has the reporting entity received any endowment or gift from contracting hospitals, physicians, dentists, or others that is agreed will be returned when, as and if the earnings of the reporting entity permits?

Yes[ ] No[X]

3.2 If yes, give particulars:

4.1 Have copies of all agreements stating the period and nature of hospitals', physicians', and dentists' care offered to subscribers and dependents been filed with the appropriate regulatory agency?

Yes[X] No[ ]

4.2 If not previously filed, furnish herewith a copy(ies) of such agreement(s). Do these agreements include additional benefits offered?

Yes[ ] No[X] N/A[ ]

5.1 Does the reporting entity have stop-loss reinsurance?

Yes[X] No[ ]

5.2 If no, explain:

5.3 Maximum retained risk (see instructions):

5.31 Comprehensive Medical	\$..... 750,000
5.32 Medical Only	\$..... 0
5.33 Medicare Supplement	\$..... 0
5.34 Dental & Vision	\$..... 0
5.35 Other Limited Benefit Plan	\$..... 0
5.36 Other	\$..... 0

6. Describe arrangement which the reporting entity may have to protect subscribers and their dependents against the risk of insolvency including hold harmless provisions, conversion privileges with other carriers, agreements with providers to continue rendering services, and any other agreements:

The plan has hold harmless provision with network hospitals. Paramount Insurance Company's reinsurance contract provides for payment of certain benefits for 30 days following an event of insolvency.

7.1 Does the reporting entity set up its claim liability for provider services on a service date basis?

Yes[X] No[ ]

7.2 If no, give details:

8. Provide the following information regarding participating providers:

8.1 Number of providers at start of reporting year	..... 17,011
8.2 Number of providers at end of reporting year	..... 18,389

9.1 Does the reporting entity have business subject to premium rate guarantees?

Yes[X] No[ ]

9.2 If yes, direct premium earned:

9.21 Business with rate guarantees between 15-36 months	..... 6,548,383
9.22 Business with rate guarantees over 36 months	..... 0

10.1 Does the reporting entity have Incentive Pool, Withhold or Bonus Arrangements in its provider contracts?

Yes[ ] No[X]

10.2 If yes:

10.21 Maximum amount payable bonuses	\$..... 0
10.22 Amount actually paid for year bonuses	\$..... 0
10.23 Maximum amount payable withholds	\$..... 0
10.24 Amount actually paid for year withholds	\$..... 0

11.1 Is the reporting entity organized as:

Yes[ ] No[X]

11.12 A Medical Group/Staff Model,

11.13 An Individual Practice Association (IPA), or,

11.14 A Mixed Model (combination of above)?

Yes[X] No[ ]

11.2 Is the reporting entity subject to Statutory Minimum Capital and Surplus Requirements?

Yes[X] No[ ]

11.3 If yes, show the name of the state requiring such minimum capital and surplus.

Ohio

Yes[X] No[ ]

11.4 If yes, show the amount required.

\$..... 2,500,000

11.5 Is this amount included as part of a contingency reserve in stockholder's equity?

Yes[ ] No[X]

11.6 If the amount is calculated, show the calculation.

12. List service areas in which the reporting entity is licensed to operate:

1 Name of Service Area
ALL COUNTIES IN OHIO .....

13.1 Do you act as a custodian for health savings accounts?

Yes[ ] No[X]

13.2 If yes, please provide the amount of custodial funds held as of the reporting date:

\$..... 0

13.3 Do you act as an administrator for health savings accounts?

Yes[ ] No[X]

13.4 If yes, please provide the balance of the funds administered as of the reporting date:

\$..... 0

14.1 Are any of the captive affiliates reported on Schedule S, Part 3, as authorized reinsurers?

Yes[ ] No[ ] N/A[X]

14.2 If the answer to 14.1 is yes, please provide the following:

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE **PARAMOUNT INSURANCE COMPANY**  
**GENERAL INTERROGATORIES (Continued)**

1 Company Name	2 NAIC Company Code	3 Domiciliary Jurisdiction	4 Reserve Credit	Assets Supporting Reserve Credit		
				5 Letters of Credit	6 Trust Agreements	7 Other
.....	.....	.....	.....	.....	.....	.....

15. Provide the following for individual ordinary life insurance\* policies (U.S. business only) for the current year (prior to reinsurance assumed or ceded)

15.1 Direct Premium Written  
 15.2 Total incurred claims  
 15.2 Number of covered lives

\$ ..... 0  
 \$ ..... 0  
 ..... 0

*Ordinary Life Insurance Includes
Term (whether full underwriting, limited underwriting, jet issue, "short form app")
Whole Life (whether full underwriting, limited underwriting, jet issue, "short form app")
Variable Life (with or without Secondary Guarantee)
Universal Life (with or without Secondary Guarantee)
Variable Universal Life (with or without Secondary Guarantee)

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

16.1 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[X] No[ ]

Yes[ ] No[X]

## FIVE-YEAR HISTORICAL DATA

	1 2023	2 2022	3 2021	4 2020	5 2019
<b>BALANCE SHEET (Pages 2 and 3)</b>					
1. TOTAL Admitted Assets (Page 2, Line 28) .....	87,557,936	93,752,255	93,637,295	72,649,476	64,138,193
2. TOTAL Liabilities (Page 3, Line 24) .....	67,567,655	72,157,427	69,368,952	46,970,103	39,785,509
3. Statutory minimum capital and surplus requirement .....	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
4. TOTAL Capital and Surplus (Page 3, Line 33) .....	19,990,281	21,594,828	24,268,343	25,679,373	24,352,684
<b>INCOME STATEMENT (Page 4)</b>					
5. TOTAL Revenues (Line 8) .....	121,999,111	125,939,715	146,475,638	153,737,418	149,634,269
6. TOTAL Medical and Hospital Expenses (Line 18) .....	101,401,485	107,875,852	128,071,823	122,482,742	124,547,689
7. Claims adjustment expenses (Line 20) .....	1,981,947	2,051,799	2,552,383	2,283,279	3,162,291
8. TOTAL Administrative Expenses (Line 21) .....	15,698,650	15,030,771	15,386,115	16,747,942	15,752,724
9. Net underwriting gain (loss) (Line 24) .....	(1,498,971)	981,293	465,317	12,223,455	6,171,565
10. Net investment gain (loss) (Line 27) .....	185,748	122,925	179,199	102,423	2,291,559
11. TOTAL Other Income (Lines 28 plus 29) .....			6,592	11,413	2,912
12. Net income or (loss) (Line 32) .....	(2,110,690)	831,346	578,489	9,076,351	6,977,480
<b>Cash Flow (Page 6)</b>					
13. Net cash from operations (Line 11) .....	(4,917,352)	3,781,625	641,028	18,299,849	10,472,960
<b>RISK-BASED CAPITAL ANALYSIS</b>					
14. TOTAL Adjusted Capital .....	19,990,281	21,594,828	24,268,343	25,679,373	24,352,684
15. Authorized control level risk-based capital .....	4,937,721	5,538,458	6,288,019	6,130,677	6,397,601
<b>ENROLLMENT (Exhibit 1)</b>					
16. TOTAL Members at End of Period (Column 5, Line 7) .....	37,666	29,007	28,839	31,881	29,684
17. TOTAL Members Months (Column 6, Line 7) .....	471,630	351,864	348,911	388,358	351,097
<b>OPERATING PERCENTAGE (Page 4)</b>					
(Item divided by Page 4, sum of Lines 2, 3 and 5) x 100.0					
18. Premiums earned plus risk revenue (Line 2 plus Lines 3 and 5) .....	100.0	100.0	100.0	100.0	100.0
19. TOTAL Hospital and Medical plus other non-health (Lines 18 plus Line 19) .....	83.1	85.7	87.4	79.7	83.2
20. Cost containment expenses .....	1.3	1.4	1.5	1.3	1.8
21. Other claims adjustment expenses .....	0.3	0.2	0.2	0.2	0.3
22. TOTAL Underwriting Deductions (Line 23) .....	101.2	99.2	99.7	92.0	95.9
23. TOTAL Underwriting Gain (Loss) (Line 24) .....	(1.2)	0.8	0.3	8.0	4.1
<b>UNPAID CLAIMS ANALYSIS</b>					
(U&I Exhibit, Part 2B)					
24. TOTAL Claims Incurred for Prior Years (Line 17, Column 5) .....	11,934,556	19,174,581	16,523,194	12,852,844	13,802,695
25. Estimated liability of unpaid claims-[prior year (Line 17, Column 6)] .....	17,023,732	18,166,044	15,594,980	11,616,220	13,013,507
<b>INVESTMENTS IN PARENT, SUBSIDIARIES AND AFFILIATES</b>					
26. Affiliated bonds (Sch. D Summary, Line 12, Column 1) .....					
27. Affiliated preferred stocks (Sch. D Summary, Line 18, Column 1) .....					
28. Affiliated common stocks (Sch. D Summary, Line 24, Column 1) .....					
29. Affiliated short-term investments (subtotal included in Sch. DA Verification, Col. 5, Line 10) .....					
30. Affiliated mortgage loans on real estate .....					
31. All other affiliated .....					
32. TOTAL of Above Lines 26 to 31 .....					
33. TOTAL Investment in Parent Included in Lines 26 to 31 above .....					

NOTE: If a party to a merger, have the two most recent years of this exhibit been restated due to a merger in compliance with the disclosure requirements of SSAP No. 3 - Accounting Changes and Correction of Errors? Yes[ ] No[ ] N/A[X]

If no, please explain:

# SCHEDULE T - PREMIUMS AND OTHER CONSIDERATIONS

## ALLOCATED BY STATES AND TERRITORIES

State, Etc.	1 Active Status (a)	Direct Business Only									10 Deposit - Type Contracts
		2 Accident & Health Premiums	3 Medicare Title XVIII	4 Medicaid Title XIX	5 CHIP Title XXI	6 Federal Employees Health Benefits Plan Premiums	7 Life & Annuity Premiums & Other Considerations	8 Property/ Casualty Premiums	9 Total Columns 2 Through 8		
1. Alabama (AL) .....	N .....										
2. Alaska (AK) .....	N .....										
3. Arizona (AZ) .....	N .....										
4. Arkansas (AR) .....	N .....										
5. California (CA) .....	N .....										
6. Colorado (CO) .....	N .....										
7. Connecticut (CT) .....	N .....										
8. Delaware (DE) .....	N .....										
9. District of Columbia (DC) .....	N .....										
10. Florida (FL) .....	N .....										
11. Georgia (GA) .....	N .....										
12. Hawaii (HI) .....	N .....										
13. Idaho (ID) .....	N .....										
14. Illinois (IL) .....	N .....										
15. Indiana (IN) .....	L .....										
16. Iowa (IA) .....	N .....										
17. Kansas (KS) .....	N .....										
18. Kentucky (KY) .....	N .....										
19. Louisiana (LA) .....	N .....										
20. Maine (ME) .....	N .....										
21. Maryland (MD) .....	N .....										
22. Massachusetts (MA) .....	N .....										
23. Michigan (MI) .....	L .....	5,168,679								5,168,679 .....	
24. Minnesota (MN) .....	N .....										
25. Mississippi (MS) .....	N .....										
26. Missouri (MO) .....	N .....										
27. Montana (MT) .....	N .....										
28. Nebraska (NE) .....	N .....										
29. Nevada (NV) .....	N .....										
30. New Hampshire (NH) .....	N .....										
31. New Jersey (NJ) .....	N .....										
32. New Mexico (NM) .....	N .....										
33. New York (NY) .....	N .....										
34. North Carolina (NC) .....	N .....										
35. North Dakota (ND) .....	N .....										
36. Ohio (OH) .....	L .....	119,431,799	36,627							119,468,426 .....	
37. Oklahoma (OK) .....	N .....										
38. Oregon (OR) .....	N .....										
39. Pennsylvania (PA) .....	N .....										
40. Rhode Island (RI) .....	N .....										
41. South Carolina (SC) .....	N .....										
42. South Dakota (SD) .....	N .....										
43. Tennessee (TN) .....	N .....										
44. Texas (TX) .....	N .....										
45. Utah (UT) .....	N .....										
46. Vermont (VT) .....	N .....										
47. Virginia (VA) .....	L .....										
48. Washington (WA) .....	N .....										
49. West Virginia (WV) .....	N .....										
50. Wisconsin (WI) .....	N .....										
51. Wyoming (WY) .....	N .....										
52. American Samoa (AS) .....	N .....										
53. Guam (GU) .....	N .....										
54. Puerto Rico (PR) .....	N .....										
55. U.S. Virgin Islands (VI) .....	N .....										
56. Northern Mariana Islands (MP) .....	N .....										
57. Canada (CAN) .....	N .....										
58. Aggregate other alien (OT) .....	XXX .....										
59. Subtotal .....	XXX .....	124,600,478	36,627							124,637,105 .....	
60. Reporting entity contributions for Employee Benefit Plans .....	XXX .....										
61. TOTAL (Direct Business) .....	XXX .....	124,600,478	36,627							124,637,105 .....	

**DETAILS OF WRITE-INS**

58001 .....	XXX .....									
58002 .....	XXX .....									
58003 .....	XXX .....									
58998. Summary of remaining write-ins for Line 58 from overflow page .....	XXX .....									
58999. TOTALS (Lines 58001 through 58003 plus 58998) (Line 58 above) .....	XXX .....									

(a) Active Status Counts:

1. L - Licensed or Chartered - Licensed insurance carrier or domiciled RRG

2. R - Registered - Non-domiciled RRGs

3. E - Eligible - Reporting entities eligible or approved to write surplus lines in the state

4

4. Q - Qualified - Qualified or accredited reinsurer

5. N - None of the above - Not allowed to write business in the state

53

(b) Explanation of basis of allocation by state, premiums by state, etc.: All individual policies are allocated based on residency which are in Ohio. Group policies are allocated based on the employment location. All groups are employed in Ohio and Michigan.

**SCHEDULE Y - INFORMATION CONCERNING ACTIVITIES OF INSURER**  
**MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 - ORGANIZATIONAL CHART**  
**ORGANIZATION CHART**

The Reporting Entity is ultimately controlled by ProMedica Health System, Inc., ("ProMedica"), a nonprofit holding company exempt from federal taxation under Section 501(c)(3) and 509(a)(3) of the Internal Revenue Code. Where the term "ultimate controlling person/entity" is used this is an insurance industry standard and required term which does not indicate operational or day-to-day control of the parent.

The following coding system is used to show the interrelationships among the various members of the insurance holding company system:

- | A circle means that ProMedica is the sole member/parent of the entity.
- Each entity marked with a diamond is a subsidiary of the entity listed directly above and denoted with a circle.
- Each entity marked with a square is a subsidiary of the entity listed directly above and marked with a diamond.
- Each entity marked with a small square is a subsidiary of the entity listed directly above and marked with a larger square
- Each entity marked with an open circle is a subsidiary of the entity listed directly above and marked with a small square.
- ∅ Each entity marked with an arrow is a member of the insurance holding company system.

04

The following list depicts the identities and interrelationships of affiliated persons within the insurance holding company system:

- | ProMedica Foundation, an Ohio nonprofit corporation, of which Defiance Foundation, Fostoria Community Hospital Foundation, ProMedica, Bixby Hospital Foundation, Herrick Hospital Foundation, Memorial Hospital Foundation, Monroe Regional Hospital Foundation, Community Health Center Foundation and Metro Foundation (which includes Bay Park Community Hospital Foundation, Toledo Hospital Foundation, Ebeid Children's Hospital Foundation and Flower Hospital Foundation) are divisions.
  - Mission Pointe Golf Course, LLC, a Michigan limited liability company, with ProMedica Foundation d/b/a Herrick Hospital Foundation as its sole member.
  - HCR ManorCare Foundation, Inc.
  - Heartland Hospice Memorial Fund, Inc.
  - The Hug Fund
- | ProMedica Health Network, Inc., an Ohio for profit corporation, with ProMedica Health System, Inc. as the sole shareholder.
- | ProMedica Innovations, LLC, an Ohio limited liability company with ProMedica Health System as its sole member.
  - ProMedica Natural Wellness, LLC (the inactive LLC, Nexttech Ohio, LLC, changed its name to ProMedica Natural Wellness, LLC).
  - ProMedica Longevity and Wellness International, LLC

**SCHEDULE Y - INFORMATION CONCERNING ACTIVITIES OF INSURER**  
**MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 - ORGANIZATIONAL CHART**

- ProMedica Longevity and Wellness US, LLC
- Air Diverter Solutions, LLC, an Ohio limited liability company
- ProMedica Resourceful, LLC, an Ohio limited liability company (formed 1/14/2021)
- | Fostoria Hospital Association, an Ohio nonprofit corporation.
- | Toledo Innovation Center Leverage Lender LLC
- | PHS Toledo Innovation Center Holdings, LLC
  - Toledo Innovation Center Manager, LLC an Ohio limited liability company in which, PHS Toledo Innovation Center Holding, LLC holds 23% interest
    - Toledo Innovation Center Landlord, LLC, an Ohio limited liability company in which, Toledo Innovation Center Manager, LLC holds 99% interest and Toledo Innovation Center master Tenant, LLC holds the remaining 1%.
    - Toledo Innovation Center Master Tenant, LLC, an Ohio limited liability company in which, Toledo Innovation Center Manager holds 1% interest.
- | ProMedica Continuum Services f/k/a ProMedica Physicians and Continuum Services f/k/a ProMedica Physician Corporation f/k/a ProMedica Physicians Enterprises, an Ohio nonprofit corporation.
  - ProMedica Continuing Care Services Corporation f/k/a Crestview of Ohio, Inc., an Ohio nonprofit corporation.
  - ProMedica Courier Services, Inc., an Ohio nonprofit corporation.
  - The Surgical Institute of Monroe Ambulatory Surgery Center, LLC, a Michigan limited liability company which ProMedica Continuum Service f/k/a ProMedica Physicians & Continuum Services holds 54% ownership interest and various physicians holding the remaining 46% interest.
  - ProMedica Pharmacy Group, LLC
- | ProMedica Physician Group, Inc., an Ohio non-profit corporation.
  - ProMedica Central Corporation of Michigan, a Michigan nonprofit corporation and a wholly-owned subsidiary of ProMedica Physician Group, Inc.
  - ProMedica Central Physicians a Michigan non-profit corporation with ProMedica Physician Group, Inc., as its sole member.

## **SCHEDULE Y - INFORMATION CONCERNING ACTIVITIES OF INSURER**

### **MEMBERS OF A HOLDING COMPANY GROUP**

#### **PART 1 - ORGANIZATIONAL CHART**

- ProMedica North Physicians Corporation, a Michigan nonprofit stock corporation and a wholly-owned subsidiary of ProMedica Physician Group, Inc.
- ProMedica Northwest Ohio Cardiology Consultants a Michigan nonprofit corporation with ProMedica Physician Group, Inc., as its sole member.
- ProMedica Monroe Cardiology, a Michigan nonprofit corporation with ProMedica Physician Group, Inc., as its sole member.
- ProMedica Physician Management Services, LLC, an Ohio limited liability company with ProMedica Physician Group, Inc., as its sole member.
- ProMedica Surgical Services, LLC, an Ohio limited liability company with ProMedica Physician Group, Inc., as its sole member.
- ProMedica Monroe Physicians a Michigan nonprofit corporation with ProMedica Physician Group, Inc., as its sole member.
- ProMedica Multi Specialty Physicians, a Michigan nonprofit corporation with ProMedica Physician Group, Inc. as the sole member (converted 1/1/2021)
- ProMedica Genito-Urinary Surgeons a Michigan non-profit corporation with ProMedica Physician Group, Inc., as its sole member.
- ProMedica Physicians at Home, Inc., a Michigan non-profit corporation with ProMedica Physician Group, Inc., as its sole member.
- ProMedica at Home, Inc., a Michigan non-profit corporation with ProMedica Physician Group, Inc., as its sole member.
- Memorial Professional Services, a Michigan nonprofit corporation with ProMedica Physician Group, Inc., as its sole member.
- ProMedica Primary Care Providers, a Michigan nonprofit corporation with ProMedica Physician Group, Inc. as its sole member.
- ProMedica Children's Specialists, a Michigan nonprofit corporation with ProMedica Physician Group, Inc. as its sole member
- | ProMedica Indemnity Corporation, a Vermont corporation.
- | ProMedica Insurance Corporation f/k/a ProMedica Health Ventures Corporation f/k/a Vanguard Health Ventures, Inc., an Ohio nonprofit corporation.
  - Paramount Preferred Options, Inc., an Ohio for-profit corporation, which is wholly-owned by ProMedica Insurance Corporation.
    - Health Management Solutions, Inc., an Ohio for-profit corporation which is wholly-owned by Paramount Preferred Options.
    - Paramount Preferred Solutions, Inc., an Ohio for-profit corporation which is wholly-owned by Paramount Preferred Options.
    - CEC Associates, Inc., a Pennsylvania Corporation which is wholly-owned by Paramount Preferred Options

## **SCHEDULE Y - INFORMATION CONCERNING ACTIVITIES OF INSURER**

### **MEMBERS OF A HOLDING COMPANY GROUP**

#### **PART 1 - ORGANIZATIONAL CHART**

- NAIC 95189-Paramount Care, Inc., an Ohio nonprofit health-insuring corporation with ProMedica Insurance Corporation as its sole member.
- Paramount Benefits Agency, Inc., an Ohio for-profit corporation and a wholly owned subsidiary of ProMedica Insurance Corporation.
- NAIC 95566-Paramount Care of Michigan, Inc., a Michigan nonprofit corporation with ProMedica Insurance Corporation as its sole shareholder.
- NAIC 11518-Paramount Insurance Company f/k/a ProMedica Life Insurance Company, a for-profit corporation and a wholly owned subsidiary of ProMedica Insurance Corporation.
- NAIC 12353-Paramount Advantage, an Ohio nonprofit corporation with ProMedica Insurance Corporation as its sole member.
- NAIC 96687-Health Resources, Inc., an Indiana for-profit corporation with ProMedica Insurance Corporation as its sole member.
- NAIC 16833-Paramount Care of Indiana, Inc., and Indiana nonprofit Corporation.
- Paramount Care of Florida, Inc., a Florida nonprofit Corporation with ProMedica Insurance Corporation as its sole member.
- NAIC 17490-Paramount Care of Virginia Inc., a Virginia for-profit Corporation with ProMedica Insurance Corporation as its sole member.
- NAIC 17474-Paramount Care of Maryland, Inc., a Maryland for-profit Corporation with ProMedica Insurance Corporation as its sole member.
- Paramount Care of New Jersey, Inc., a New Jersey for-profit Corporation with ProMedica Insurance Corporation as its sole member.
- NAIC 17387-Paramount Care of Pennsylvania, Inc., a Pennsylvania for-profit Corporation with ProMedica Insurance Corporation as its sole member.
- Paramount Care of Connecticut, Inc., a Connecticut for-profit Corporation with ProMedica Insurance Corporation as its sole member.
- Paramount Care of Kentucky, Inc., a Kentucky for-profit Corporation with ProMedica Insurance Corporation as its sole member.
- Paramount Health Care, Inc., an Ohio for-profit Corporation with ProMedica Insurance Corporation as its sole member.
- | Bay Park Community Hospital, an Ohio nonprofit corporation.
- | Community Health Center of Branch County, dba ProMedica Coldwater Regional Hospital, a Michigan nonprofit corporation.
- | Defiance Hospital, Inc., an Ohio nonprofit corporation.

**SCHEDULE Y - INFORMATION CONCERNING ACTIVITIES OF INSURER**  
**MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 - ORGANIZATIONAL CHART**

- Kaitlyn's Cottage, Inc., an Ohio nonprofit corporation with Defiance Hospital, Inc., as its sole member.
- | Emma L. Bixby Medical Center, a Michigan nonprofit corporation ProMedica Health System, Inc. as its sole member.
  - Herrick Memorial Development Corporation, a Michigan for-profit corporation and a wholly owned subsidiary of Emma L. Bixby Medical Center.
    - Herrick Memorial Office Plaza Condominium Association, a Michigan nonprofit corporation in which Herrick Memorial Development Corporation holds 71.8% ownership interest with various physicians having the remaining 28.2% interest.
    - Wolf Creek Associates, LLC, a Michigan limited liability company with Emma L. Bixby Medical Center as its sole member.
- | The Toledo Hospital, an Ohio nonprofit corporation, of which ProMedica Flower Hospital, ProMedica Russell J. Ebeid Children's Hospital f/k/a ProMedica Toledo Children's Hospital f/k/a ProMedica Children's Medical Center of Northwest Ohio and ProMedica Wildwood Orthopaedic and Spine Hospital are divisions.
  - PHS Investments, LLC, an Ohio for-profit limited company with The Toledo Hospital as its sole member.
  - Reynolds Road Surgery Center, LLC, an Ohio limited liability company in which The Toledo Hospital holds 63% ownership interest, with various physicians holding a remaining 37% interest.
  - Northwest Ohio Dedicated Breast MRI, LLC, an Ohio limited liability company in which The Toledo Hospital holds 50% ownership interest with TRA Investment Club, LLC, holding the remaining 50% interest.
  - Arrowhead Behavioral Health, LLC, a Delaware limited liability company in which The Toledo Hospital holds 30% ownership interest and Toledo Holding Company, LLC, holding a remaining 70% interest.
  - West Central Surgical Center, LLC, an Ohio limited liability company of which The Toledo Hospital holds 50% ownership interest and various physicians holding the remaining 50% interest.
  - ProMedica Hickman Cancer Center Pharmacy, LLC, an Ohio limited liability company with The Toledo Hospital as its sole member.
  - ProMedica Pathology Laboratories, LLC, a Delaware limited liability company where The Toledo Hospital holds 51% ownership interest.
  - ProMedica Intuitive Management of Ohio, LLC, a Delaware limited liability company where The Toledo Hospital holds 51% ownership interest.
  - TH Levis MOB I, LLC, an Ohio limited liability company with The Toledo Hospital as its sole member.
  - TTH Colony Multi-Family Residential Holdings, LLC, an Ohio limited liability company with The Toledo Hospital as its sole member

**SCHEDULE Y - INFORMATION CONCERNING ACTIVITIES OF INSURER**  
**MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 - ORGANIZATIONAL CHART**

- | PHS Ventures, LLC f/k/a PHS Ventures, Inc., f/k/a BVPH Ventures, Inc., a Delaware LLC with ProMedica Health System, Inc., as its sole member.
- | Memorial Hospital, an Ohio nonprofit corporation.
  - Fremont Hospital/Physician Organization d/b/a Cooperative Care, an Ohio for-profit corporation of which Memorial Hospital holds 50% ownership interest and various other physicians hold the remaining 50% interest.
  - Sandusky County Medical Specialists, LLC, and Ohio limited liability company of which Fremont Hospital/Physician Organizations holds 100% ownership interest.
  - East-West Holding, Ltd., and Ohio limited liability company of which Memorial Hospital holds 50% ownership interest with The Bellevue Hospital, an Ohio nonprofit corporation holding the remaining 50% interest.
- | Mercy Memorial Hospital Corporation, a Michigan nonprofit corporation d/b/a ProMedica Monroe Regional Hospital.
  - Monroe Health Ventures, Inc., a Michigan for-profit corporation.
  - Mercy Memorial Surgical Co-Management Company, LLC, a Michigan limited liability company of which Monroe Regional Hospital holds a 50% ownership interest and various other physicians hold the remaining 50% interest.
- | 300 Madison Building, LLC, an Ohio limited liability company.
- | ProMedica Active Mobility, LLC, an Ohio limited liability company.
- | ProMedica International, LLC, an Ohio limited liability company.
- | ProMedica Manager Member, LLC, an Ohio limited liability company.
- | 1611 Monroe Investors, LLC, an Ohio limited liability company.
- | Marina District Development, LLC, an Ohio limited liability company.
- | IST Theatre, LLC, an Ohio limited liability company in which ProMedica Health System holds 100% ownership interest.
- | Ball Park Properties, LLC, an Ohio limited liability company in which ProMedica Health System holds 100% ownership interest.
- | Kapios, LLC, an Ohio limited liability company in which ProMedica Health System, Inc. holds 100% ownership interest.

**SCHEDULE Y - INFORMATION CONCERNING ACTIVITIES OF INSURER**  
**MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 - ORGANIZATIONAL CHART**

- | Toledo Riverfront, LLC, an Ohio limited liability company in which ProMedica Health System, Inc. holds 100% ownership interest.
- | Fort Industry JV Partner, LLC, an Ohio limited liability company which ProMedica Health System holds 100% interest
  - u Fort Industry Manager, LLC an Ohio limited liability company in which Fort Industry JV Partner, LLC holds 30% ownership interest.
- | ProMedica Shared Services, LLC, an Ohio LLC
- | HCR ManorCare, Inc. an Ohio nonprofit corporation
  - u Well PM Properties, LLC, a limited liability company where HCR ManorCare, Inc. holds 20% ownership interest.
  - u Well PM Properties II, LLC, a limited liability company where HCR ManorCare, Inc. holds 20% ownership interest.
  - u HCR Healthcare, LLC
    - n Ancillary Services Management, LLC
    - n HCR Home Health Care and Hospice, LLC
    - n HCR Canterbury Village, LLC
    - n HCR Home Health Care and Hospice, LLC
      - § HCR Manor Care Services of Florida III, LLC
      - § HCR Manor Care Services of Florida, LLC
      - § ProMedica Hospice of Marion County, FL, LLC
      - § ProMedica Hospice of Palm Beach County, FL, LLC
      - § Home Health Care Services, LLC
      - § The Pharmacy Counter, LLC
      - § Heartland Hospice Services, LLC

**SCHEDULE Y - INFORMATION CONCERNING ACTIVITIES OF INSURER**  
**MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 - ORGANIZATIONAL CHART**

- Erie West Hospice and Palliative Care, Ltd., an Ohio limited liability company.
- HCR II Healthcare, LLC
  - § HCR III Healthcare, LLC (See list of **HCR III Healthcare, LLC OpCos**)
    - HCR IV Healthcare, LLC (see list of **HCR IV Healthcare, LLC OpCos**)
- HCR Manor Care Services, LLC
  - § Heartland Care, LLC (which holds 2.3% interest in Ohio Employee health Partnership , LTD)
- Health Care and Retirement Corporation of America, LLC
- ProMedica Employment Services, LLC
- ProMedica Employment Services II, LLC
- Heartland Rehabilitation Services, LLC
  - § HCR ManorCare Medical Services of Florida, LLC
    - ProMedica Senior Care Medical Services I, LLC (formed 2/8/2021)
  - § Heartland Home Care, LLC
  - § Heartland Rehabilitation Services of Michigan, LLC
- Heartland Services, LLC
  - § Heartland Healthcare Services, LLC- Joint Venture where Heartland Services, LLC has 50% interest (its disregarded entities:  
Heartland Pharmacy of Illinois, LLC, Heartland Pharmacy of Pennsylvania, LLC, and Sun Pharmacy, LLC)
- Industrial Wastes, LLC
- Manor Care Aviation, LLC

**SCHEDULE Y - INFORMATION CONCERNING ACTIVITIES OF INSURER**  
**MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 - ORGANIZATIONAL CHART**

- Manor Care of Delaware County, LLC (which holds 50% interest in Mercy/Manor Partnership)
- Manor Care Supply, LLC
- ManorCare Health Services of Oklahoma, LLC (which holds 60.5% ownership interest in Norman Specialty Hospital, LLC)
- ManorCare Health Services of Toledo OH, LLC
  - § ProMedica of Sylvania OH, LLC (NOTE: this was f/k/a Arden Courts of Germantown MD, LLC and previously fell under ManorCare Health Services, LLC)
  - § ProMedica of Adrian MI, LLC (Note: this was f/k/a Arden Courts of Centerville VA, LLC and previously fell under ManorCare Health Services, LLC)
  - § Monroe Community Health Services, a Michigan nonprofit corporation
  - § Lenawee Long Term Care, a Michigan nonprofit corporation.
  - § HCRMC- ProMedica, LLC, dba Heartland at ProMedica Flower Hospital, a Delaware limited liability company in which ManorCare Health Services of Toledo OH, LLC holds 100% interest
- ManorCare Health Services, LLC
  - § Heartland of Toledo OH, LLC
  - § In Home Health, LLC
    - Visiting Nurse Hospice and Health Care, an Ohio nonprofit corporation
  - § Manor Care of Lacey WA, Association
  - § Manor Care of Salmon Creek WA, Association
  - § Winter Park Nursing Center, LLC
    - Manor Care of Winter Park FL, LLC- Winter Park Nursing Center, LLC has 50% interest

**SCHEDULE Y - INFORMATION CONCERNING ACTIVITIES OF INSURER**  
**MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 - ORGANIZATIONAL CHART**

- Portfolio One, LLC
- Forum Purchasing, LLC, a limited liability company in which HCR Healthcare, LLC holds 27.3% ownership interest.

**Other Affiliated Entities**

- Ø Lima Memorial Joint Operating Company, an Ohio nonprofit corporation, in which Lima Memorial Hospital, an Ohio nonprofit corporation and PHS Ventures, LLC, each hold 50% ownership interest.
- Ø ProMedica Orthopedic Co-Management Company, LLC, an Ohio limited liability company in which The Toledo Hospital and Bay Park Community Hospital share 40% ownership interest with various physicians holding the remaining 60% interest.
- Ø ProMedica Surgical Services Co-Management Company, LLC, an Ohio limited liability company in which The Toledo Hospital and Bay Park Community Hospital share 50% ownership interest with various physicians holding the remaining 50% interest.
- Ø Monroe Community Ambulance, a Michigan nonprofit corporation in which ProMedica Continuing Care Services Corporation holds 25% ownership interest, Monroe Regional Hospital holds 25% interest, and various other corporations hold the remaining 50% interest.
- Ø AAA HealthConnect, LLC, a DE limited liability company in which ProMedica Health System, Inc., hold 50% ownership interest.
- Ø Healthonomy, an OH limited liability company, in which ProMedica Health System, Inc. holds 33.3% interest.
- Ø Senior & Rehab Care at MetroHealth, LLC an Ohio limited liability company in which ProMedica holds 51% ownership interest
- Ø ProMedica Senior Care of Georgia, LLC, an Ohio limited liability company in which ProMedica hold 90% ownership interest.

**SCHEDULE Y - INFORMATION CONCERNING ACTIVITIES OF INSURER**  
**MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 - ORGANIZATIONAL CHART**

**SCHEDULE Y - INFORMATION CONCERNING ACTIVITIES OF INSURER**  
**MEMBERS OF A HOLDING COMPANY GROUP**  
**PART 1 - ORGANIZATIONAL CHART**

Entity Name	State Formed	Date Formed	EIN	State Qual.	Member
Arden Courts of Avon CT, LLC	DE	07/24/07	26-0625113	CT	HCR III Healthcare, LLC
Arden Courts of Farmington CT, LLC	DE	07/24/07	26-0625092	CT	HCR III Healthcare, LLC
Manor Care-Pike Creek of Wilmington DE, LLC	DE	07/24/07	26-0623346	N/A----	HCR III Healthcare, LLC
Arden Courts of Wilmington DE, LLC	DE	07/24/07	26-0625127	N/A----	HCR III Healthcare, LLC
Manor Care of Wilmington DE, LLC	DE	07/24/07	26-0623367	N/A----	HCR III Healthcare, LLC
Heartland of Boca Raton FL, LLC	DE	07/24/07	26-0623949	FL	HCR III Healthcare, LLC
Manor Care of Boca Raton FL, LLC	DE	07/24/07	26-0624217	FL	HCR III Healthcare, LLC
Heartland of Boynton Beach FL, LLC	DE	07/24/07	26-0623523	FL	HCR III Healthcare, LLC
Manor Care of Boynton Beach FL, LLC	DE	07/24/07	26-0624241	FL	HCR III Healthcare, LLC
Arden Courts of Delray Beach FL, LLC	DE	07/24/07	26-0625237	FL	HCR III Healthcare, LLC
Manor Care of Delray Beach FL, LLC	DE	07/24/07	26-0624068	FL	HCR III Healthcare, LLC
Manor Care of Dunedin FL, LLC	DE	07/24/07	26-0624190	FL	HCR III Healthcare, LLC
Arden Courts of Ft. Myers FL, LLC	DE	07/24/07	26-0625314	FL	HCR III Healthcare, LLC
Heartland of Fort Myers FL, LLC	DE	07/24/07	26-0623726	FL	HCR III Healthcare, LLC
Manor Care of Ft. Myers FL, LLC	DE	07/24/07	26-0624272	FL	HCR III Healthcare, LLC
Heartland-South Jacksonville of Jacksonville FL, LLC	DE	07/24/07	26-0623559	FL	HCR III Healthcare, LLC
Heartland of Jacksonville FL, LLC	DE	07/24/07	26-0623590	FL	HCR III Healthcare, LLC
Kensington Manor-Sarasota FL, LLC	DE	07/24/07	26-0623931	FL	HCR III Healthcare, LLC
Arden Courts of Largo FL, LLC	DE	07/24/07	26-0625141	FL	HCR III Healthcare, LLC
Arden Courts-Lely Palms of Naples FL, LLC	DE	07/24/07	26-0625279	FL	HCR III Healthcare, LLC
Manor Care-Lely Palms of Naples FL (SH), LLC	DE	07/24/07	26-0625295	FL	HCR III Healthcare, LLC
Manor Care of Naples FL, LLC	DE	07/24/07	26-0624049	FL	HCR III Healthcare, LLC
Heartland of Orange Park FL, LLC	DE	07/24/07	26-0623613	FL	HCR III Healthcare, LLC
Arden Courts of Palm Harbor FL, LLC	DE	07/24/07	26-0625222	FL	HCR III Healthcare, LLC
Manor Care of Palm Harbor FL, LLC	DE	07/24/07	26-0624018	FL	HCR III Healthcare, LLC
Heartland-Prosperity Oaks of Palm Beach Gardens FL, LLC	DE	07/24/07	26-0623909	FL	HCR III Healthcare, LLC
Arden Courts of Sarasota FL, LLC	DE	07/24/07	26-0625246	FL	HCR III Healthcare, LLC
Heartland of Sarasota FL, LLC	DE	07/24/07	26-0623968	FL	HCR III Healthcare, LLC
Manor Care Nursing Center of Sarasota FL, LLC	DE	07/24/07	26-0624159	FL	HCR III Healthcare, LLC
Arden Courts of Seminole FL, LLC	DE	07/24/07	26-0625266	FL	HCR III Healthcare, LLC
Arden Courts of Tampa FL, LLC	DE	07/24/07	26-0625330	FL	HCR III Healthcare, LLC
Manor Care of Venice FL, LLC	DE	07/24/07	26-0624092	FL	HCR III Healthcare, LLC
Arden Courts of W. Palm Beach FL, LLC	DE	07/24/07	26-0625258	FL	HCR III Healthcare, LLC
Manor Care of W. Palm Beach FL, LLC	DE	07/24/07	26-0624142	FL	HCR III Healthcare, LLC
Arden Courts of Winter Springs FL, LLC	DE	07/24/07	26-0625340	FL	HCR III Healthcare, LLC
Heartland of Zephyrhills FL, LLC	DE	07/24/07	26-0623476	FL	HCR III Healthcare, LLC
Manor Care Rehabilitation Center of Decatur GA, LLC	DE	07/24/07	26-0624293	GA	HCR III Healthcare, LLC
Manor Care of Marietta GA, LLC	DE	07/24/07	26-0624336	GA	HCR III Healthcare, LLC
Manor Care of Cedar Rapids IA, LLC	DE	07/24/07	26-0624378	IA	HCR III Healthcare, LLC
Manor Care of Davenport IA, LLC	DE	07/24/07	26-0624394	IA	HCR III Healthcare, LLC
Manor Care of Dubuque IA, LLC	DE	07/24/07	26-0624416	IA	HCR III Healthcare, LLC

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Manor Care of Waterloo IA, LLC	DE	07/24/07	26-0624363	IA	HCR III Healthcare, LLC
Manor Care of West Des Moines IA, LLC	DE	07/24/07	26-0624438	IA	HCR III Healthcare, LLC
Heartland of Adelphi MD, LLC	DE	07/24/07	26-0620015	MD	HCR III Healthcare, LLC
Manor Care of Bethesda MD, LLC	DE	07/24/07	26-0620122	MD	HCR III Healthcare, LLC
Manor Care of Chevy Chase MD, LLC	DE	07/24/07	26-0620158	MD	HCR III Healthcare, LLC
Heartland of Hyattsville MD, LLC	DE	07/24/07	26-0619980	MD	HCR III Healthcare, LLC
Arden Courts of Kensington MD, LLC	DE	07/24/07	26-0622568	MD	HCR III Healthcare, LLC
Manor Care-Largo MD, LLC	DE	07/24/07	26-0620266	MD	HCR III Healthcare, LLC
Arden Courts of Pikesville MD, LLC	DE	07/24/07	26-0622121	MD	HCR III Healthcare, LLC
Springhouse of Pikesville MD, LLC	DE	07/24/07	26-0620079	MD	HCR III Healthcare, LLC
Arden Courts of Potomac MD, LLC	DE	07/24/07	26-0622198	MD	HCR III Healthcare, LLC
Manor Care of Potomac MD, LLC	DE	07/24/07	26-0620187	MD	HCR III Healthcare, LLC
Manor Care-Rossville MD, LLC	DE	07/24/07	26-0620310	MD	HCR III Healthcare, LLC
Manor Care-Roland Park MD, LLC	DE	07/24/07	26-0620341	MD	HCR III Healthcare, LLC
Manor Care-Ruxton MD, LLC	DE	07/24/07	26-0620431	MD	HCR III Healthcare, LLC
Arden Courts of Silver Spring MD, LLC	DE	07/24/07	26-0622164	MD	HCR III Healthcare, LLC
Manor Care of Silver Spring MD, LLC	DE	07/24/07	26-0620058	MD	HCR III Healthcare, LLC
Arden Courts of Towson MD, LLC	DE	07/24/07	26-0622661	MD	HCR III Healthcare, LLC
Manor Care of Towson, LLC	DE	07/24/07	26-0620456	MD	HCR III Healthcare, LLC
Manor Care of Wheaton MD, LLC	DE	07/24/07	26-0620376	MD	HCR III Healthcare, LLC
Arden Courts of Cherry Hill NJ, LLC	DE	07/24/07	26-0623009	NJ	HCR III Healthcare, LLC
Manor Care of Mountainside NJ, LLC	DE	07/24/07	26-0612791	NJ	HCR III Healthcare, LLC
Manor Care of Voorhees NJ, LLC	DE	07/24/07	26-0612955	NJ	HCR III Healthcare, LLC
Arden Courts of Wayne NJ, LLC	DE	07/24/07	26-0622912	NJ	HCR III Healthcare, LLC
Manor Care-West Deptford of Paulsboro NJ, LLC	DE	07/24/07	26-0612993	NJ	HCR III Healthcare, LLC
Arden Courts of W. Orange NJ, LLC	DE	07/24/07	26-0622938	NJ	HCR III Healthcare, LLC
Arden Courts of Whippany NJ, LLC	DE	07/24/07	26-0623155	NJ	HCR III Healthcare, LLC
Arden Courts of Allentown PA, LLC	DE	07/24/07	26-0623965	PA	HCR III Healthcare, LLC
Manor Care of Allentown PA, LLC	DE	07/24/07	26-0610673	PA	HCR III Healthcare, LLC
Manor Care of Bethel Park PA, LLC	DE	07/24/07	26-0622002	PA	HCR III Healthcare, LLC
Manor Care of Bethlehem PA (2021), LLC	DE	07/24/07	26-0614878	PA	HCR III Healthcare, LLC
Manor Care of Bethlehem PA (2029), LLC	DE	07/24/07	26-0621845	PA	HCR III Healthcare, LLC
Manor Care of Camp Hill PA, LLC	DE	07/24/07	26-0623070	PA	HCR III Healthcare, LLC
Manor Care of Carlisle PA, LLC	DE	07/24/07	26-0610623	PA	HCR III Healthcare, LLC
Manor Care of Chambersburg PA, LLC	DE	07/24/07	26-0614915	PA	HCR III Healthcare, LLC
Manor Care of Dallastown PA, LLC	DE	07/24/07	26-0614534	PA	HCR III Healthcare, LLC
Donahoe Manor-Bedford PA, LLC	DE	07/24/07	26-0623108	PA	HCR III Healthcare, LLC
Manor Care of Easton PA, LLC	DE	07/24/07	26-0621877	PA	HCR III Healthcare, LLC
Manor Care-Greentree of Pittsburgh PA, LLC	DE	07/24/07	26-0622713	PA	HCR III Healthcare, LLC
Hampton House-Wilkes Barre, PA, LLC	DE	07/24/07	26-0610244	PA	HCR III Healthcare, LLC
Manor Care of Huntingdon Valley PA, LLC	DE	07/24/07	26-0610582	PA	HCR III Healthcare, LLC

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Arden Courts of Jefferson Hills PA, LLC	DE	07/24/07	26-0624075	PA	HCR III Healthcare, LLC
Manor Care of Jersey Shore PA, LLC	DE	07/24/07	26-0614957	PA	HCR III Healthcare, LLC
Arden Courts of King of Prussia PA, LLC	DE	07/24/07	26-0624032	PA	HCR III Healthcare, LLC
Manor Care of King of Prussia PA, LLC	DE	07/24/07	26-0610645	PA	HCR III Healthcare, LLC
Manor Care of Kingston PA, LLC	DE	07/24/07	26-0615323	PA	HCR III Healthcare, LLC
Manor Care-Kingston Court of York PA, LLC	DE	07/24/07	26-0610561	PA	HCR III Healthcare, LLC
Manor Care of Lancaster PA, LLC	DE	07/24/07	26-0621637	PA	HCR III Healthcare, LLC
Manor Care-Lansdale of Montgomeryville PA, LLC	DE	07/24/07	26-0614451	PA	HCR III Healthcare, LLC
Manor Care of Laureldale PA, LLC	DE	07/24/07	26-0615380	PA	HCR III Healthcare, LLC
Manor Care of Lebanon PA, LLC	DE	07/24/07	26-0615358	PA	HCR III Healthcare, LLC
Manor Care-Linden Village of Lebanon PA, LLC	DE	07/24/07	26-0621960	PA	HCR III Healthcare, LLC
Manor Care of McMurray PA, LLC	DE	07/24/07	26-0614341	PA	HCR III Healthcare, LLC
Arden Courts of Monroeville PA, LLC	DE	07/24/07	26-0623898	PA	HCR III Healthcare, LLC
Manor Care of Monroeville PA, LLC	DE	07/24/07	26-0614497	PA	HCR III Healthcare, LLC
Arden Courts-North Hills of Pittsburgh PA, LLC	DE	07/24/07	26-0623920	PA	HCR III Healthcare, LLC
Manor Care-North Hills of Pittsburgh PA, LLC	DE	07/24/07	26-0610604	PA	HCR III Healthcare, LLC
Old Orchard Health Care Center-Easton PA, LLC	DE	07/24/07	26-0623007	PA	HCR III Healthcare, LLC
Heartland of Pittsburgh PA, LLC	DE	07/24/07	26-0610260	PA	HCR III Healthcare, LLC
Manor Care of Pottstown PA, LLC	DE	07/24/07	26-0615421	PA	HCR III Healthcare, LLC
Manor Care of Pottsville PA, LLC	DE	07/24/07	26-0615453	PA	HCR III Healthcare, LLC
Shadyside Nursing and Rehabilitation Center-Pittsburgh PA, LLC	DE	07/24/07	26-0610325	PA	HCR III Healthcare, LLC
Manor Care of Sinking Spring PA, LLC	DE	07/24/07	26-0621908	PA	HCR III Healthcare, LLC
Sky Vue Terrace-Pittsburgh PA, LLC	DE	07/24/07	26-0610347	PA	HCR III Healthcare, LLC
Manor Care of Sunbury PA, LLC	DE	07/24/07	26-0615499	PA	HCR III Healthcare, LLC
Arden Courts-Susquehanna of Harrisburg PA, LLC	DE	07/24/07	26-0624065	PA	HCR III Healthcare, LLC
Wallingford Nursing and Rehabilitation Center-Wallingford PA, LLC	DE	07/24/07	26-0610542	PA	HCR III Healthcare, LLC
Manor Care of West Reading PA, LLC	DE	07/24/07	26-0615529	PA	HCR III Healthcare, LLC
Arden Courts-Warminster of Hatboro PA, LLC	DE	07/24/07	26-0623869	PA	HCR III Healthcare, LLC
Whitehall Borough-Pittsburgh PA, LLC	DE	07/24/07	26-0622805	PA	HCR III Healthcare, LLC
Manor Care of Williamsport PA (North), LLC	DE	07/24/07	26-0621747	PA	HCR III Healthcare, LLC
Manor Care of Williamsport PA (South), LLC	DE	07/24/07	26-0621778	PA	HCR III Healthcare, LLC
Arden Courts of Yardley PA, LLC	DE	07/24/07	26-0623944	PA	HCR III Healthcare, LLC
Manor Care of Yardley PA, LLC	DE	07/24/07	26-0614171	PA	HCR III Healthcare, LLC
Manor Care of Yeadon PA, LLC	DE	07/24/07	26-0621815	PA	HCR III Healthcare, LLC
Manor Care of York PA (North), LLC	DE	07/24/07	26-0622887	PA	HCR III Healthcare, LLC
Manor Care of York PA (South), LLC	DE	07/24/07	26-0622947	PA	HCR III Healthcare, LLC
Heartland-Charleston of Hanahan SC, LLC	DE	07/24/07	26-0623167	SC	HCR III Healthcare, LLC
Columbia Rehabilitation and Nursing Center-Columbia SC, LLC	DE	07/24/07	26-0623408	SC	HCR III Healthcare, LLC
Oakmont East-Greenville SC, LLC	DE	07/24/07	26-0623316	SC	HCR III Healthcare, LLC
Oakmont West-Greenville SC, LLC	DE	07/24/07	26-0623335	SC	HCR III Healthcare, LLC
Oakmont of Union SC, LLC	DE	07/24/07	26-0623208	SC	HCR III Healthcare, LLC

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West Ashley Rehabilitation and Nursing Center-Charleston SC, LLC	DE	07/24/07	26-0623364	SC	HCR III Healthcare, LLC
ProMedica Senior Care of Brightwood, MD, LLC	DE	12/23/20	86-1310885	MD	HCR III Healthcare, LLC
ProMedica Senior Care of Exton, PA, LLC	DE	12/14/20	86-1376199	PA	HCR III Healthcare, LLC
ProMedica Senior Care of Lafayette, CO, LLC	DE	12/14/20	86-1504827	CO	HCR III Healthcare, LLC
ProMedica Senior Care of Lakewood, CO, LLC	DE	12/22/20	86-4395571	CO	HCR III Healthcare, LLC
ProMedica Senior Care of Moorestown, NJ, LLC	DE	12/14/20	86-1448854	NJ	HCR III Healthcare, LLC
ProMedica Senior Care of Philadelphia, PA, LLC	DE	12/14/20	86-1430242	PA	HCR III Healthcare, LLC
ProMedica Senior Care of Piscataway NJ, Inc	DE	12/22/20	86-1179270	NJ	HCR III Healthcare, LLC
ProMedica Senior Care of Voorhees NJ, LLC	DE	12/22/20	86-1243633	NJ	HCR III Healthcare, LLC
ProMedica Senior Care of Willow Grove, PA, LLC	DE	12/23/20	86-1360692	PA	HCR III Healthcare, LLC
Manor Care of Citrus Heights CA, LLC	DE	07/24/07	26-0622564	CA	HCR IV Healthcare, LLC
Manor Care of Fountain Valley CA, LLC	DE	07/24/07	26-0622988	CA	HCR IV Healthcare, LLC
Manor Care of Hemet CA, LLC	DE	07/24/07	26-0623107	CA	HCR IV Healthcare, LLC
Manor Care of Palm Desert CA, LLC	DE	07/24/07	26-0623221	CA	HCR IV Healthcare, LLC
Manor Care of Sunnyvale CA, LLC	DE	07/24/07	26-0623034	CA	HCR IV Healthcare, LLC
Manor Care-Tice Valley CA, LLC	DE	07/24/07	26-0622591	CA	HCR IV Healthcare, LLC
Manor Care of Walnut Creek CA, LLC	DE	07/24/07	26-0623196	CA	HCR IV Healthcare, LLC
Manor Care of Denver CO, LLC	DE	07/24/07	26-0623262	CO	HCR IV Healthcare, LLC
Manor Care of Boulder CO, LLC	DE	07/24/07	26-0623287	CO	HCR IV Healthcare, LLC
Manor Care of Elk Grove Village IL, LLC	DE	07/24/07	26-0618782	IL	HCR IV Healthcare, LLC
Heartland of Galesburg IL, LLC	DE	07/24/07	26-0624455	IL	HCR IV Healthcare, LLC
Arden Courts of Geneva IL, LLC	DE	07/24/07	26-0625428	IL	HCR IV Healthcare, LLC
Arden Courts of Glen Ellyn IL, LLC	DE	07/24/07	26-0625418	IL	HCR IV Healthcare, LLC
Heartland of Henry IL, LLC	DE	07/24/07	26-0614845	IL	HCR IV Healthcare, LLC
Manor Care of Hinsdale IL, LLC	DE	07/24/07	26-0615984	IL	HCR IV Healthcare, LLC
Manor Care of Homewood IL, LLC	DE	07/24/07	26-0614920	IL	HCR IV Healthcare, LLC
Manor Care of Libertyville IL, LLC	DE	07/24/07	26-0615859	IL	HCR IV Healthcare, LLC
Heartland of Macomb IL, LLC	DE	07/24/07	26-0624476	IL	HCR IV Healthcare, LLC
Heartland of Moline IL, LLC	DE	07/24/07	26-0624491	IL	HCR IV Healthcare, LLC
Manor Care of Oak Lawn (East) IL, LLC	DE	07/24/07	26-0615929	IL	HCR IV Healthcare, LLC
Manor Care of Oak Lawn (West) IL, LLC	DE	07/24/07	26-0616038	IL	HCR IV Healthcare, LLC
Manor Care of Palos Heights IL, LLC	DE	07/24/07	26-0615889	IL	HCR IV Healthcare, LLC
Manor Care of Palos Heights (West) IL, LLC	DE	07/24/07	26-0618879	IL	HCR IV Healthcare, LLC
Arden Courts of South Holland IL, LLC	DE	07/24/07	26-0622045	IL	HCR IV Healthcare, LLC
Arden Courts of Palos Heights IL, LLC	DE	07/24/07	26-0625390	IL	HCR IV Healthcare, LLC
Arden Courts of Elk Grove Village IL, LLC	DE	07/24/07	26-0625405	IL	HCR IV Healthcare, LLC
Arden Courts of Northbrook IL, LLC	DE	07/24/07	26-0625378	IL	HCR IV Healthcare, LLC
Manor Care of Indy (South) IN, LLC	DE	07/24/07	26-0619623	IN	HCR IV Healthcare, LLC
Manor Care-Summer Trace of Carmel IN, LLC	DE	07/24/07	26-0619716	IN	HCR IV Healthcare, LLC
Heartland of Allen Park MI, LLC	DE	07/24/07	26-0611286	MI	HCR IV Healthcare, LLC
Heartland of Ann Arbor MI, LLC	DE	07/24/07	26-0612384	MI	HCR IV Healthcare, LLC

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Heartland of Battle Creek MI, LLC	DE	07/24/07	26-0612206	MI	HCR IV Healthcare, LLC
Arden Courts of Bingham Farms MI, LLC	DE	07/24/07	26-0622828	MI	HCR IV Healthcare, LLC
Heartland-Briarwood MI, LLC	DE	07/24/07	26-0611711	MI	HCR IV Healthcare, LLC
Heartland of Canton MI, LLC	DE	07/24/07	26-0620527	MI	HCR IV Healthcare, LLC
Heartland of Dearborn Heights MI, LLC	DE	07/24/07	26-0611231	MI	HCR IV Healthcare, LLC
Fostrian Courts Assisted Living-Flushing MI, LLC	DE	07/24/07	26-0622894	MI	HCR IV Healthcare, LLC
Heartland-Fostrian of Flushing MI, LLC	DE	07/24/07	26-0611818	MI	HCR IV Healthcare, LLC
Heartland-Georgian East of Grosse Pointe MI, LLC	DE	07/24/07	26-0611334	MI	HCR IV Healthcare, LLC
Heartland-Hampton of Bay City MI, LLC	DE	07/24/07	26-0611865	MI	HCR IV Healthcare, LLC
Manor Care of Kingsford MI, LLC	DE	07/24/07	26-0611592	MI	HCR IV Healthcare, LLC
Arden Courts of Livonia MI, LLC	DE	07/24/07	26-0622866	MI	HCR IV Healthcare, LLC
Heartland-Oakland MI, LLC	DE	07/24/07	26-0620480	MI	HCR IV Healthcare, LLC
Arden Courts of Sterling Heights MI, LLC	DE	07/24/07	26-0622772	MI	HCR IV Healthcare, LLC
Heartland of Three Rivers MI, LLC	DE	07/24/07	26-0612325	MI	HCR IV Healthcare, LLC
Heartland-University of Livonia MI, LLC	DE	07/24/07	26-0611184	MI	HCR IV Healthcare, LLC
Arden Courts of Akron OH, LLC	DE	07/24/07	26-0623857	OH	HCR IV Healthcare, LLC
Manor Care of Barberton OH, LLC	DE	07/24/07	26-0609528	OH	HCR IV Healthcare, LLC
Heartland-Beavercreek of Dayton OH, LLC	DE	07/24/07	26-0609445	OH	HCR IV Healthcare, LLC
Heartland of Bucyrus OH, LLC	DE	07/24/07	26-0614610	OH	HCR IV Healthcare, LLC
Arden Courts-Anderson of Cincinnati OH, LLC	DE	07/24/07	26-0623677	OH	HCR IV Healthcare, LLC
Arden Courts-Bainbridge of Chagrin Falls OH, LLC	DE	07/24/07	26-0623202	OH	HCR IV Healthcare, LLC
Heartland of Centerville OH, LLC	DE	07/24/07	26-0609683	OH	HCR IV Healthcare, LLC
Heartland of Chillicothe OH, LLC	DE	07/24/07	26-0609311	OH	HCR IV Healthcare, LLC
Heartland of Hillsboro OH, LLC	DE	07/24/07	26-0609351	OH	HCR IV Healthcare, LLC
Arden Courts of Kenwood OH, LLC	DE	07/24/07	26-0623245	OH	HCR IV Healthcare, LLC
Heartland of Kettering OH, LLC	DE	07/24/07	26-0609231	OH	HCR IV Healthcare, LLC
Heartland of Marion OH, LLC	DE	07/24/07	26-0613105	OH	HCR IV Healthcare, LLC
Heartland of Marietta OH, LLC	DE	07/24/07	26-0609259	OH	HCR IV Healthcare, LLC
Heartland of Mentor OH, LLC	DE	07/24/07	26-0610122	OH	HCR IV Healthcare, LLC
Heartland of Miamisburg OH, LLC	DE	07/24/07		OH	HCR IV Healthcare, LLC
Heartland-Oak Pavilion of Cincinnati OH, LLC	DE	07/24/07	26-0614533	OH	HCR IV Healthcare, LLC
Arden Courts of Parma OH, LLC	DE	07/24/07	26-0623801	OH	HCR IV Healthcare, LLC
Manor Care of Parma OH, LLC	DE	07/24/07	26-0609661	OH	HCR IV Healthcare, LLC
Heartland of Perrysburg OH, LLC	DE	07/24/07	26-0609189	OH	HCR IV Healthcare, LLC
Perrysburg Commons Senior Housing-Perrysburg OH, LLC	DE	07/24/07	26-0623264	OH	HCR IV Healthcare, LLC
Heartland-Riverview of South Point OH, LLC	DE	07/24/07	26-0609484	OH	HCR IV Healthcare, LLC
Heartland Village of Westerville OH (NC), LLC	DE	07/24/07	26-0609323	OH	HCR IV Healthcare, LLC
Heartland Village of Westerville OH (RC), LLC	DE	07/24/07	26-0609337	OH	HCR IV Healthcare, LLC
Arden Courts of Westlake OH, LLC	DE	07/24/07	26-0623289	OH	HCR IV Healthcare, LLC
Manor Care of Willoughby OH, LLC	DE	07/24/07	26-0610097	OH	HCR IV Healthcare, LLC
Heartland-Woodridge of Fairfield OH, LLC	DE	07/24/07	26-0623327	OH	HCR IV Healthcare, LLC

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Arden Courts of Austin TX, LLC	DE	07/24/07	26-0624145	TX	HCR IV Healthcare, LLC
Arden Courts of Richardson TX, LLC	DE	07/24/07	26-0624214	TX	HCR IV Healthcare, LLC
Arden Courts of San Antonio TX, LLC	DE	07/24/07	26-0624189	TX	HCR IV Healthcare, LLC
Manor Care of Alexandria VA, LLC	DE	07/24/07	26-0624590	VA	HCR IV Healthcare, LLC
Arden Courts of Annandale VA, LLC	DE	07/24/07	26-0624314	VA	HCR IV Healthcare, LLC
Manor Care of Arlington VA, LLC	DE	07/24/07	26-0624619	VA	HCR IV Healthcare, LLC
Arden Courts-Fair Oaks of Fairfax VA, LLC	DE	07/24/07	26-0624353	VA	HCR IV Healthcare, LLC
Manor Care-Fair Oaks of Fairfax VA, LLC	DE	07/24/07	26-0624605	VA	HCR IV Healthcare, LLC
Manor Care-Imperial of Richmond VA, LLC	DE	07/24/07	26-0624643	VA	HCR IV Healthcare, LLC
Medical Care Center-Lynchburg VA, LLC	DE	07/24/07	26-0624567	VA	HCR IV Healthcare, LLC
Manor Care-Stratford Hall of Richmond VA, LLC	DE	07/24/07	26-0624664	VA	HCR IV Healthcare, LLC
Manor Care of Gig Harbor WA, LLC	DE	07/24/07	26-0624719	WA	HCR IV Healthcare, LLC
Manor Care of Lynwood WA, Association	DE	07/24/07	26-0624675	WA	HCR IV Healthcare, LLC
Manor Care of Spokane WA, Association	DE	07/24/07	26-0624687	WA	HCR IV Healthcare, LLC
Manor Care of Tacoma WA, Association	DE	07/24/07	26-0624696	WA	HCR IV Healthcare, LLC
Arden Courts-Richmond, VA, LLC	DE	12/01/20	85-4214133	VA	HCR IV Healthcare, LLC
Arden Courts-Virginia Beach, VA, LLC	DE	12/01/20	85-4220787	VA	HCR IV Healthcare, LLC