



ANNUAL STATEMENT
For the Year Ended DECEMBER 31, 2023
OF THE CONDITION AND AFFAIRS OF THE
Paramount Care Inc.

NAIC Group Code	1212 (Current Period)	1212 (Prior Period)	NAIC Company Code	95189	Employer's ID Number	341549926
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[] Dental Service Corporation[] Other[]		Property/Casualty[] Vision Service Corporation[] Is HMO Federally Qualified? Yes[] No[X] N/A[]		Hospital, Medical & Dental Service or Indemnity[] Health Maintenance Organization[X]	
Incorporated/Organized	04/22/1987		Commenced Business	01/01/1988		
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 (City or Town, State, Country and Zip Code)		(419)887-2500 (Area Code) (Telephone Number)			
Mail Address	300 Madison Ave (Street and Number or P.O. Box)		Toledo, OH, US 43604 (City or Town, State, Country and Zip Code)			
Primary Location of Books and Records			300 Madison Ave (Street and Number)			
	Toledo, OH, US 43604 (City or Town, State, Country and Zip Code)		(419)887-2500 (Area Code) (Telephone Number)			
Internet Website Address	www.paramounthealthcare.com					
Statutory Statement Contact	Rochelle Barmash, Ms. (Name)		(419)887-2890 (Area Code)(Telephone Number)(Extension)			
	rochelle.barmash@promedica.org (E-Mail Address)		(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

David Frantz Waterman Mr.	Lori Ann Johnston Mrs.
Elaine Marie Canning Ms.	Zak Jon Vassar Mr.
Larry Carl Peterson Mr.	Shraddha Gupta Ms.
Joseph James Sferra M.D.	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	(Signature) Jeffrey William Martin	(Signature) Stephen Michael Sadowski
(Printed Name)	(Printed Name)	(Printed Name)
1.	2.	3.
President	CFO	Secretary
(Title)	(Title)	(Title)

Subscribed and sworn to before me this _____ day of _____, 2024
a. Is this an original filing? Yes[X] No[]
b. If no: 1. State the amendment number _____
2. Date filed _____
3. Number of pages attached _____

(Notary Public Signature)

ASSETS

		Current Year			Prior Year
		1	2	3	4
		Assets	Nonadmitted Assets	Net Admitted Assets (Cols.1-2)	Net Admitted Assets
1.	Bonds (Schedule D)	499,529		499,529	3,905,432
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 (\$.....12,694,475, Schedule E-Part 1), cash equivalents (\$.....23,489,555, Schedule E-Part 2) and short-term investments (\$.....0, Schedule DA)	36,184,030		36,184,030	46,689,585
6.	Contract loans (including \$.....0 premium notes)				
7.	Derivatives (Schedule DB)				
8.	Other invested assets (Schedule BA)	439,738	439,738		
9.	Receivables for securities				432
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)	37,123,297	439,738	36,683,559	50,595,449
13.	Title plants less \$.....0 charged off (for Title insurers only)				
14.	Investment income due and accrued	104,268		104,268	16,904
15.	Premiums and considerations:				
15.1	Uncollected premiums and agents' balances in the course of collection	322,793	40,495	282,298	338,015
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)	5,072,734		5,072,734	5,762,001
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				1,934,647
18.1	Current federal and foreign income tax recoverable and interest thereon	12,477		12,477	1,933,819
18.2	Net deferred tax asset	1,320,489	1,320,489		1,138,045
19.	Guaranty funds receivable or on deposit				
20.	Electronic data processing equipment and software	118,186		118,186	254,170
21.	Furniture and equipment, including health care delivery assets (\$.....0)	34,346	34,346		
22.	Net adjustment in assets and liabilities due to foreign exchange rates				
23.	Receivables from parent, subsidiaries and affiliates	24,167,191		24,167,191	9,085,728
24.	Health care (\$.....4,262,538) and other amounts receivable	4,262,538		4,262,538	2,580,654
25.	Aggregate write-ins for other-than-invested assets	2,852,106	2,809,145	42,961	42,828
26.	TOTAL assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25)	75,390,425	4,644,213	70,746,212	73,682,260
27.	From Separate Accounts, Segregated Accounts and Protected Cell Accounts				
28.	TOTAL (Lines 26 and 27)	75,390,425	4,644,213	70,746,212	73,682,260
DETAILS OF WRITE-INS					
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.	Other AR	69,423	69,423		
2502.	Prepays	2,739,722	2,739,722		42,828
2503.	State income tax recoverable	42,961		42,961	
2598.	Summary of remaining write-ins for Line 25 from overflow page				
2599.	TOTALS (Lines 2501 through 2503 plus 2598) (Line 25 above)	2,852,106	2,809,145	42,961	42,828

LIABILITIES, CAPITAL AND SURPLUS

		Current Year			Prior Year
		1 Covered	2 Uncovered	3 Total	4 Total
1.	Claims unpaid (less \$.....0 reinsurance ceded)	17,164,387		17,164,387	19,922,063
2.	Accrued medical incentive pool and bonus amounts	698,878		698,878	1,024,252
3.	Unpaid claims adjustment expenses	320,000		320,000	358,000
4.	Aggregate health policy reserves, including the liability of \$.....0 for medical loss ratio rebate per the Public Health Service Act	2,112,838		2,112,838	1,965,686
5.	Aggregate life policy reserves				
6.	Property/casualty unearned premium reserves				
7.	Aggregate health claim reserves				
8.	Premiums received in advance	143,139		143,139	230,982
9.	General expenses due or accrued	9,847,587		9,847,587	11,569,799
10.1	Current federal and foreign income tax payable and interest thereon (including \$.....0 on realized capital gains (losses))				
10.2	Net deferred tax liability				
11.	Ceded reinsurance premiums payable				
12.	Amounts withheld or retained for the account of others	931,763		931,763	1,154,204
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	17,698,712		17,698,712	16,467,732
16.	Derivatives				
17.	Payable for securities				30,772
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	58,330		58,330	1,619,337
23.	Aggregate write-ins for other liabilities (including \$.....0 current)				
24.	TOTAL Liabilities (Lines 1 to 23)	48,975,634		48,975,634	54,342,827
25.	Aggregate write-ins for special surplus funds	X X X	X X X		
26.	Common capital stock	X X X	X X X		
27.	Preferred capital stock	X X X	X X X		
28.	Gross paid in and contributed surplus	X X X	X X X	24,486,362	20,486,362
29.	Surplus notes	X X X	X X X		
30.	Aggregate write-ins for other than special surplus funds	X X X	X X X		
31.	Unassigned funds (surplus)	X X X	X X X	(2,715,784)	(1,146,929)
32.	Less treasury stock, at cost:				
32.1	0 shares common (value included in Line 26 \$.....0)	X X X	X X X		
32.2	0 shares preferred (value included in Line 27 \$.....0)	X X X	X X X		
33.	TOTAL Capital and Surplus (Lines 25 to 31 minus Line 32)	X X X	X X X	21,770,578	19,339,433
34.	TOTAL Liabilities, Capital and Surplus (Lines 24 and 33)	X X X	X X X	70,746,212	73,682,260
DETAILS OF WRITE-INS					
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.	.....	X X X	X X X		
2502.	.....	X X X	X X X		
2503.	.....	X X X	X X X		
2598.	Summary of remaining write-ins for Line 25 from overflow page	X X X	X X X		
2599.	TOTALS (Lines 2501 through 2503 plus 2598) (Line 25 above)	X X X	X X X		
3001.	.....	X X X	X X X		
3002.	.....	X X X	X X X		
3003.	.....	X X X	X X X		
3098.	Summary of remaining write-ins for Line 30 from overflow page	X X X	X X X		
3099.	TOTALS (Lines 3001 through 3003 plus 3098) (Line 30 above)	X X X	X X X		

STATEMENT OF REVENUE AND EXPENSES

		Current Year		Prior Year
		1 Uncovered	2 Total	3 Total
1.	Member Months	X X X	148,284	152,662
2.	Net premium income (including \$.....0 non-health premium income)	X X X	175,200,398	174,081,641
3.	Change in unearned premium reserves and reserve for rate credits	X X X		
4.	Fee-for-service (net of \$.....0 medical expenses)	X X X		
5.	Risk revenue	X X X		
6.	Aggregate write-ins for other health care related revenues	X X X		
7.	Aggregate write-ins for other non-health revenues	X X X		
8.	TOTAL Revenues (Lines 2 to 7)	X X X	175,200,398	174,081,641
Hospital and Medical:				
9.	Hospital/medical benefits		131,854,982	130,843,630
10.	Other professional services		3,145,717	2,427,448
11.	Outside referrals			
12.	Emergency room and out-of-area		2,618,038	4,415,897
13.	Prescription drugs		22,572,564	24,165,769
14.	Aggregate write-ins for other hospital and medical			
15.	Incentive pool, withhold adjustments and bonus amounts		192,240	1,338,560
16.	Subtotal (Lines 9 to 15)		160,383,541	163,191,304
Less:				
17.	Net reinsurance recoveries			
18.	TOTAL Hospital and Medical (Lines 16 minus 17)		160,383,541	163,191,304
19.	Non-health claims (net)			
20.	Claims adjustment expenses, including \$.....1,588,448 cost containment expenses		1,826,743	2,014,838
21.	General administrative expenses		18,495,361	14,300,348
22.	Increase in reserves for life and accident and health contracts (including \$.....0 increase in reserves for life only)			
23.	TOTAL Underwriting Deductions (Lines 18 through 22)		180,705,645	179,506,490
24.	Net underwriting gain or (loss) (Lines 8 minus 23)	X X X	(5,505,247)	(5,424,849)
25.	Net investment income earned (Exhibit of Net Investment Income, Line 17)		4,879,557	1,898,731
26.	Net realized capital gains (losses) less capital gains tax of \$.....(6,163)		(129,085)	(40,516)
27.	Net investment gains (losses) (Lines 25 plus 26)		4,750,472	1,858,215
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		75,791	12,355
30.	Net income or (loss) after capital gains tax and before all other federal income taxes (Lines 24 plus 27 plus 28 plus 29)	X X X	(678,984)	(3,554,279)
31.	Federal and foreign income taxes incurred	X X X	24,543	(899,450)
32.	Net income (loss) (Lines 30 minus 31)	X X X	(703,527)	(2,654,829)
DETAILS OF WRITE-INS				
0601.	.....	X X X		
0602.	.....	X X X		
0603.	.....	X X X		
0698.	Summary of remaining write-ins for Line 6 from overflow page	X X X		
0699.	TOTALS (Lines 0601 through 0603 plus 0698) (Line 6 above)	X X X		
0701.	.....	X X X		
0702.	.....	X X X		
0703.	.....	X X X		
0798.	Summary of remaining write-ins for Line 7 from overflow page	X X X		
0799.	TOTALS (Line 0701 through 0703 plus 0798) (Line 7 above)	X X X		
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.	Other		75,791	12,355
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)		75,791	12,355

STATEMENT OF REVENUE AND EXPENSES (Continued)

		1	2
		Current Year	Prior Year
CAPITAL & SURPLUS ACCOUNT			
33.	Capital and surplus prior reporting year	19,339,433	23,645,079
34.	Net income or (loss) from Line 32	(703,527)	(2,654,829)
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	6,417	(4,553)
37.	Change in net unrealized foreign exchange capital gain or (loss)		
38.	Change in net deferred income tax	27,511	166,236
39.	Change in nonadmitted assets	(899,256)	(1,812,500)
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	4,000,000	
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)	2,431,145	(4,305,646)
49.	Capital and surplus end of reporting year (Line 33 plus 48)	21,770,578	19,339,433
DETAILS OF WRITE-INS			
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)		

CASH FLOW

		1	2
		Current Year	Prior Year
Cash from Operations			
1.	Premiums collected net of reinsurance	176,159,615	175,432,825
2.	Net investment income	4,766,543	1,896,041
3.	Miscellaneous income		
4.	TOTAL (Lines 1 through 3)	180,926,158	177,328,866
5.	Benefit and loss related payments	164,460,473	159,793,773
6.	Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts		
7.	Commissions, expenses paid and aggregate write-ins for deductions	21,632,885	14,619,198
8.	Dividends paid to policyholders		
9.	Federal and foreign income taxes paid (recovered) net of \$.....0 tax on capital gains (losses)	(1,904,667)	1,010,982
10.	TOTAL (Lines 5 through 9)	184,188,691	175,423,953
11.	Net cash from operations (Line 4 minus Line 10)	(3,262,533)	1,904,913
Cash from Investments			
12.	Proceeds from investments sold, matured or repaid:		
12.1	Bonds	5,550,913	2,371,392
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	(54)	
12.7	Miscellaneous proceeds	6,417	
12.8	TOTAL Investment proceeds (Lines 12.1 to 12.7)	5,557,276	2,371,392
13.	Cost of investments acquired (long-term only):		
13.1	Bonds	2,254,553	2,290,376
13.2	Stocks		
13.3	Mortgage loans		
13.4	Real estate		
13.5	Other invested assets		
13.6	Miscellaneous applications	30,340	88,719
13.7	TOTAL Investments acquired (Lines 13.1 to 13.6)	2,284,894	2,379,095
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)	3,272,382	(7,703)
Cash from Financing and Miscellaneous Sources			
16.	Cash provided (applied):		
16.1	Surplus notes, capital notes		
16.2	Capital and paid in surplus, less treasury stock	4,000,000	
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)	(14,515,404)	(347,795)
17.	Net cash from financing and miscellaneous sources (Lines 16.1 to 16.4 minus Line 16.5 plus Line 16.6)	(10,515,404)	(347,795)
RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS			
18.	Net change in cash, cash equivalents and short-term investments (Line 11, plus Lines 15 and 17)	(10,505,555)	1,549,415
19.	Cash, cash equivalents and short-term investments:		
19.1	Beginning of year	46,689,585	45,140,170
19.2	End of year (Line 18 plus Line 19.1)	36,184,030	46,689,585

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

20.0001			
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UNDERWRITING AND INVESTMENT EXHIBIT
PART 1 - PREMIUMS

		1	2	3	4
		Direct	Reinsurance	Reinsurance	Net Premium
Line of Business		Business	Assumed	Ceded	Income
					(Columns
					1 + 2 - 3)
1.	Comprehensive (hospital and medical) Individual .....	.....	.....	.....	.....
2.	Comprehensive (hospital and medical) Group .....	.....	.....	.....	.....
3.	Medicare Supplement .....	.....	.....	.....	.....
4.	Vision only .....	.....	.....	.....	.....
5.	Dental only .....	.....	.....	.....	.....
6.	Federal Employees Health Benefits Plan .....	.....	.....	.....	.....
7.	Title XVIII - Medicare	175,247,539	.....	47,141	175,200,398
8.	Title XIX - Medicaid .....	.....	.....	.....	.....
9.	Credit A&H .....	.....	.....	.....	.....
10.	Disability Income .....	.....	.....	.....	.....
11.	Long-Term Care .....	.....	.....	.....	.....
12.	Other health .....	.....	.....	.....	.....
13.	Health subtotal (Lines 1 through 12)	175,247,539	.....	47,141	175,200,398
14.	Life .....	.....	.....	.....	.....
15.	Property/casualty .....	.....	.....	.....	.....
16.	TOTALS (Lines 13 to 15)	175,247,539	.....	47,141	175,200,398

UNDERWRITING AND INVESTMENT EXHIBIT
PART 2 - CLAIMS INCURRED DURING THE YEAR

	1	Comprehensive (Hospital & Medical)		4	5	6	7	8	9	10	11	12	13	14
		2	3											
	Total	Individual	Group	Medicare Supplement	Vision Only	Dental Only	Federal Employees Health Benefits Plan	Title XVIII Medicare	Title XIX Medicaid	Credit A&H	Disability Income	Long- Term Care	Other Health	Other Non-Health
1. Payments during the year:														
1.1 Direct	163,942,859							163,942,859						
1.2 Reinsurance assumed														
1.3 Reinsurance ceded														
1.4 Net	163,942,859							163,942,859						
2. Paid medical incentive pools and bonuses	517,614							517,614						
3. Claim liability December 31, current year from Part 2A:														
3.1 Direct	17,164,387							17,164,387						
3.2 Reinsurance assumed														
3.3 Reinsurance ceded														
3.4 Net	17,164,387							17,164,387						
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	698,878							698,878						
6. Net healthcare receivables (a)	993,882							993,882						
7. Amounts recoverable from reinsurers December 31, current year														
8. Claim liability December 31, prior year from Part 2A:														
8.1 Direct	19,922,063							19,922,063						
8.2 Reinsurance assumed														
8.3 Reinsurance ceded														
8.4 Net	19,922,063							19,922,063						
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	1,024,252							1,024,252						
11. Amounts recoverable from reinsurers December 31, prior year														
12. Incurred benefits:														
12.1 Direct	160,191,301							160,191,301						
12.2 Reinsurance assumed														
12.3 Reinsurance ceded														
12.4 Net	160,191,301							160,191,301						
13. Incurred medical incentive pools and bonuses	192,240							192,240						

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

UNDERWRITING AND INVESTMENT EXHIBIT
PART 2A - CLAIMS LIABILITY END OF CURRENT YEAR

	1	Comprehensive (Hospital & Medical)		4	5	6	7	8	9	10	11	12	13	14
		2	3											
	Total	Individual	Group	Medicare Supplement	Vision Only	Dental Only	Federal Employees Health Benefits Plan	Title XVIII Medicare	Title XIX Medicaid	Credit A&H	Disability Income	Long- Term Care	Other Health	Other Non-Health
1. Reported in Process of Adjustment:														
1.1 Direct	4,543,280							4,543,280						
1.2 Reinsurance assumed														
1.3 Reinsurance ceded														
1.4 Net	4,543,280							4,543,280						
2. Incurred but Unreported:														
2.1 Direct	12,621,107							12,621,107						
2.2 Reinsurance assumed														
2.3 Reinsurance ceded														
2.4 Net	12,621,107							12,621,107						
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	17,164,387							17,164,387						
4.2 Reinsurance assumed														
4.3 Reinsurance ceded														
4.4 Net	17,164,387							17,164,387						

UNDERWRITING AND INVESTMENT EXHIBIT
PART 2B - ANALYSIS OF CLAIMS UNPAID-PRIOR YEAR-NET OF REINSURANCE

		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 On Claims Unpaid December 31 of Prior Year	4 On Claims Incurred During the Year	Claims Incurred in Prior Years (Columns 1 + 3)	Estimated Claim Reserve and Claim Liability December 31 of Prior Year
Line of Business							
1.	Comprehensive (hospital and medical) Individual						
2.	Comprehensive (hospital and medical) Group						
3.	Medicare Supplement						
4.	Vision only						
5.	Dental only						
6.	Federal Employees Health Benefits Plan						
7.	Title XVIII - Medicare	13,332,997	150,609,863	3,881	17,160,506	13,336,878	19,922,063
8.	Title XIX - Medicaid						
9.	Credit A&H						
10.	Disability Income						
11.	Long-Term Care						
12.	Other health						
13.	Health subtotal (Lines 1 to 12)	13,332,997	150,609,863	3,881	17,160,506	13,336,878	19,922,063
14.	Healthcare receivables (a)		4,262,538				3,268,656
15.	Other non-health						
16.	Medical incentive pool and bonus amounts	237,534	280,080	197,790	501,088	435,324	1,024,252
17.	TOTALS (Lines 13 - 14 + 15 + 16)	13,570,531	146,627,405	201,671	17,661,594	13,772,202	17,677,659

(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	9,195	9,489	9,279	9,269	9,118
2.	2019	157,336	167,097	167,202	167,242	167,172
3.	2020	X X X	146,317	157,080	157,924	157,985
4.	2021	X X X	X X X	146,220	161,517	162,063
5.	2022	X X X	X X X	X X X	143,622	156,807
6.	2023	X X X	X X X	X X X	X X X	150,890

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	(4,588)	(4,525)	9,279	9,269	9,118
2.	2019	171,673	167,235	167,202	167,242	167,172
3.	2020	X X X	162,067	158,075	157,924	157,985
4.	2021	X X X	X X X	163,211	162,407	162,063
5.	2022	X X X	X X X	X X X	163,678	157,009
6.	2023	X X X	X X X	X X X	X X X	168,552

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	182,644	167,172	2,865	1.714	170,037	93.097			170,037	93.097
2.	2020	183,058	157,985	2,256	1.428	160,241	87.536			160,241	87.536
3.	2021	176,496	162,063	2,615	1.614	164,678	93.304			164,678	93.304
4.	2022	174,094	156,807	1,951	1.245	158,758	91.191	202		158,960	91.307
5.	2023	175,202	150,890	1,616	1.071	152,506	87.046	17,662	320	170,488	97.309

12 Grand Total

- 12 Underwriting Invest Exh Pt 2C Sn A - Paid Claims - Hospital and Medical . . . NONE
- 12 Underwriting Invest Exh Pt 2C Sn B - Incur. Claims - Hospital and Medical . . . NONE
- 12 Underwriting Invest Exh Pt 2C Sn C - Expns Ratios - Hospital and Medical . . . NONE
- 12 Underwriting Invest Exh Pt 2C Sn A - Paid Claims - Medicare Supplement . . . NONE
- 12 Underwriting Invest Exh Pt 2C Sn B - Incur. Claims - Medicare Supplement . . . NONE
- 12 Underwriting Invest Exh Pt 2C Sn C - Expns Ratios - Medicare Supplement . . . NONE
- 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
- 12 Underwriting Invest Exh Pt 2C Sn A - Paid Claims - Fed Emp HBPP NONE
- 12 Underwriting Invest Exh Pt 2C Sn B - Incur. Claims - Fed Emp HBPP NONE
- 12 Underwriting Invest Exh Pt 2C Sn C - Expns Ratios - Fed Emp HBPP NONE

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	9,195	9,489	9,279	9,269	9,118
2.	2019	157,336	167,097	167,202	167,242	167,172
3.	2020	X X X	146,317	157,080	157,924	157,985
4.	2021	X X X	X X X	146,220	161,517	162,063
5.	2022	X X X	X X X	X X X	143,622	156,807
6.	2023	X X X	X X X	X X X	X X X	150,890

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	(4,588)	(4,525)	9,279	9,269	9,118
2.	2019	171,673	167,235	167,202	167,242	167,172
3.	2020	X X X	162,067	158,075	157,924	157,985
4.	2021	X X X	X X X	163,211	162,407	162,063
5.	2022	X X X	X X X	X X X	163,678	157,009
6.	2023	X X X	X X X	X X X	X X X	168,552

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	182,644	167,172	2,865	1.714	170,037	93.097			170,037	93.097
2.	2020	183,058	157,985	2,256	1.428	160,241	87.536			160,241	87.536
3.	2021	176,496	162,063	2,615	1.614	164,678	93.304			164,678	93.304
4.	2022	174,094	156,807	1,951	1.245	158,758	91.191	202		158,960	91.307
5.	2023	175,202	150,890	1,616	1.071	152,506	87.046	17,662	320	170,488	97.309

12 Underwriting Invest Exh Pt 2C Sn A - Paid Claims - Title XIX-Medicaid NONE

12 Underwriting Invest Exh Pt 2C Sn B - Incur. Claims - Title XIX-Medicaid NONE

12 Underwriting Invest Exh Pt 2C Sn C - Expns Ratios - Title XIX-Medicaid NONE

12 Underwriting Invest Exh Pt 2C Sn A - Paid Claims - Other NONE

12 Underwriting Invest Exh Pt 2C Sn B - Incur Claims - Other NONE

12 Underwriting Invest Exh Pt 2C Sn C - Expns Ratios - Other NONE

UNDERWRITING AND INVESTMENT EXHIBIT
PART 2D - AGGREGATE RESERVE FOR ACCIDENT AND HEALTH CONTRACTS ONLY

13

		1	Comprehensive (Hospital & Medical)		4	5	6	7	8	9	10	11	12	13
			2	3										
		Total	Individual	Group	Medicare Supplement	Vision Only	Dental Only	Federal Employees Health Benefits Plan	Title XVIII Medicare	Title XIX Medicaid	Credit A&H	Disability Income	Long-Term Care	Other
1.	Unearned premium reserves													
2.	Additional policy reserves (a)													
3.	Reserve for future contingent benefits													
4.	Reserve for rate credits or experience rating refunds (including \$.....0 for investment income)	2,112,838							2,112,838					
5.	Aggregate write-ins for other policy reserves													
6.	TOTALS (Gross)	2,112,838							2,112,838					
7.	Reinsurance ceded													
8.	TOTALS (Net) (Page 3, Line 4)	2,112,838							2,112,838					
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.	TOTALS (Gross)													
13.	Reinsurance ceded													
14.	TOTALS (Net) (Page 3, Line 7)													
DETAILS OF WRITE-INS														
0501.	.....													
0502.	.....													
0503.	.....													
0598.	Summary of remaining write-ins for Line 5 from overflow page													
0599.	TOTALS (Lines 0501 through 0503 plus 0598) (Line 5 above)													
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)													

(a) Includes \$.....0 premium deficiency reserve.

UNDERWRITING AND INVESTMENT EXHIBIT
PART 3 - ANALYSIS OF EXPENSES

		Claim Adjustment Expenses		3	4	5
		1	2			
		Cost Containment Expenses	Other Claim Adjustment Expenses	General Administrative Expenses	Investment Expenses	Total
1.	Rent (\$.....0 for occupancy of own building)			474,475		474,475
2.	Salaries, wages and other benefits	378,111	81,215	1,484,948		1,944,274
3.	Commissions (less \$.....0 ceded plus \$.....0 assumed)			1,720,869		1,720,869
4.	Legal fees and expenses			78,199		78,199
5.	Certifications and accreditation fees					
6.	Auditing, actuarial and other consulting services	447,037	3	9,992,480		10,439,520
7.	Traveling expenses	(4,532)	(993)	(54,460)		(59,985)
8.	Marketing and advertising			296,718		296,718
9.	Postage, express and telephone	315	10	72,631		72,956
10.	Printing and office supplies	371		122,571		122,942
11.	Occupancy, depreciation and amortization			(21,476)		(21,476)
12.	Equipment	(386)	(425)	6,929		6,118
13.	Cost or depreciation of EDP equipment and software			157,785		157,785
14.	Outsourced services including EDP, claims, and other services	92,175	8,503	2,425,516		2,526,194
15.	Boards, bureaus and association fees	1,888	1,904	80,530		84,322
16.	Insurance, except on real estate					
17.	Collection and bank service charges			557		557
18.	Group service and administration fees					
19.	Reimbursements by uninsured plans			(2,296)		(2,296)
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			(127,476)		(127,476)
23.2	State premium taxes			250		250
23.3	Regulatory authority licenses and fees					
23.4	Payroll taxes	673,469	148,078	1,786,542		2,608,089
23.5	Other (excluding federal income and real estate taxes)			69		69
24.	Investment expenses not included elsewhere				102,761	102,761
25.	Aggregate write-ins for expenses					
26.	TOTAL Expenses Incurred (Lines 1 to 25)	1,588,448	238,295	18,495,361	102,761	(a) 20,424,865
27.	Less expenses unpaid December 31, current year	275,200	44,800	9,847,587		10,167,587
28.	Add expenses unpaid December 31, prior year	307,880	50,120	11,569,799		11,927,799
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)	1,621,128	243,615	20,217,573	102,761	22,185,077
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 \$....(60,811,406) to affiliates and \$.....0 to non-affiliates.

EXHIBIT OF NET INVESTMENT INCOME

		1	2
		Collected During Year	Earned During Year
1.	U.S. Government bonds	(a)..... 38,206	 41,557
1.1	Bonds exempt from U.S. tax	(a).....	.....
1.2	Other bonds (unaffiliated)	(a)..... 55,474	 45,189
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)..... 4,787,362	 4,895,572
7.	Derivative instruments	(f).....	.....
8.	Other invested assets .....	.....	.....
9.	Aggregate write-ins for investment income .....	.....	.....
10.	TOTAL gross investment income	 4,881,042	 4,982,318
11.	Investment expenses .....	.....	(g)..... 102,761
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) .....	.....	..... 102,761
17.	Net Investment income (Line 10 minus Line 16) .....	.....	..... 4,879,557
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 \$.....27,152 accrual of discount less \$.....1,502 amortization of premium and less \$.....5,882 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 \$.....159 accrual of discount less \$.....0 amortization of premium and less \$.....379 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	2	3	4	5
		Realized Gain (Loss) on Sales or Maturity	Other Realized Adjustments	Total Realized Capital Gain (Loss) (Columns 1 + 2)	Change in Unrealized Capital Gain (Loss)	Change in Unrealized Foreign Exchange Capital Gain (Loss)
1.	U.S. Government bonds	 (48,398)	.....	..... (48,398)	 6,417	.....
1.1	Bonds exempt from U.S. tax .....	.....	.....	.....	.....	.....
1.2	Other bonds (unaffiliated)	 (86,796)	.....	..... (86,796)	.....	.....
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	 (54)	.....	..... (54)	.....	.....
7.	Derivative instruments .....	.....	.....	.....	.....	.....
8.	Other invested assets .....	.....	.....	.....	.....	.....
9.	Aggregate write-ins for capital gains (losses) .....	.....	.....	.....	.....	.....
10.	TOTAL Capital gains (losses)	 (135,248)	.....	..... (135,248)	 6,417	.....
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) ..	.....	.....	.....	.....	.....

EXHIBIT OF NONADMITTED ASSETS

		1	2	3
		Current Year Total Nonadmitted Assets	Prior Year Total Nonadmitted Assets	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)	439,738	439,738	
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)	439,738	439,738	
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	40,495	195,419	154,924
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			
18.1	Current federal and foreign income tax recoverable and interest thereon			
18.2	Net deferred tax asset	1,320,489	156,638	(1,163,851)
19.	Guaranty funds receivable or on deposit			
20.	Electronic data processing equipment and software			
21.	Furniture and equipment, including health care delivery assets	34,346	320,390	286,044
22.	Net adjustment in assets and liabilities due to foreign exchange rates			
23.	Receivables from parent, subsidiaries and affiliates			
24.	Health care and other amounts receivable		688,002	688,002
25.	Aggregate write-ins for other-than-invested assets	2,809,145	1,944,770	(864,375)
26.	TOTAL Assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25)	4,644,213	3,744,957	(899,256)
27.	From Separate Accounts, Segregated Accounts and Protected Cell Accounts			
28.	TOTAL (Lines 26 and 27)	4,644,213	3,744,957	(899,256)
DETAILS OF WRITE-INS				
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.	AR	69,423	73,104	3,681
2502.	Prepays	2,739,722	1,871,666	(868,056)
2503.	.....			
2598.	Summary of remaining write-ins for Line 25 from overflow page			
2599.	TOTALS (Lines 2501 through 2503 plus 2598) (Line 25 above)	2,809,145	1,944,770	(864,375)

EXHIBIT 1 - ENROLLMENT BY PRODUCT TYPE FOR HEALTH BUSINESS ONLY

Source of Enrollment		Total Members at End of					6
		1 Prior Year	2 First Quarter	3 Second Quarter	4 Third Quarter	5 Current Year	Current Year Member Months
1.	Health Maintenance Organizations	12,533	12,436	12,368	12,300	12,235	148,284
2.	Provider Service Organizations						
3.	Preferred Provider Organizations						
4.	Point of Service						
5.	Indemnity Only						
6.	Aggregate write-ins for other lines of business						
7.	TOTAL	12,533	12,436	12,368	12,300	12,235	148,284
DETAILS OF WRITE-INS							
0601.	.....						
0602.	.....						
0603.	.....						
0698.	Summary of remaining write-ins for Line 6 from overflow page						
0699.	TOTALS (Lines 0601 through 0603 plus 0698) (Line 6 above)						

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 Ohio	2023	2022
NET INCOME			
Paramount Health Care state basis		(703,527)	(2,654,829)
State Prescribed Practices that increase/(decrease) NAIC SAP		-	-
State Permitted Practices that increase/(decrease) NAIC SAP		-	-
NAIC SAP		(703,527)	(2,654,829)
SURPLUS			
Paramount Health Care state basis		21,770,578	19,339,433
State Prescribed Practices that increase/(decrease) NAIC SAP		-	-
State Permitted Practices that increase/(decrease) NAIC SAP		-	-
NAIC SAP		21,770,578	19,339,433

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 connections 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. Common stock investments are stated at Fair Market Value.
4. The Company does not have any 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.
8. The Company has no investments in joint ventures.
9. The Company does not invest in derivatives.

Notes to Financial Statements

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. Unpaid losses and loss adjustment expenses include an amount from individual case estimates and loss reports and an amount, based on 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 payment 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. 1. When necessary the Company uses internal estimates in determining prepayment assumptions and whether an other-than-temporary impairment has occurred.

2. None

3. None

4. None

5. None

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

Retricted 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	499,529	399,706	99,823	-	499,529	0.7%	0.7%
l. Pledged as collateral to FHLB (including assets backing funding agreements)							
m. Pledged as collateral not captured in other categories							
n. Other restricted assets							
o. Total Restricted Assets	499,529	399,706	99,823		499,529	0.7%	0.7%

- 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 Cusips0

2. Aggregate Amount of Investment Income0
- R. The company does not participate in a cash pool.

6. Joint ventures, Partnerships and Limited Liability Companies

-NOT APPLICABLE

7. Investment Income

Notes to Financial Statements

The Company does not have any non-admitted 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 valuation allowance of \$62,822 against the company’s deferred tax assets as of December 31, 2023. There was no valuation allowance 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	\$ 1,335,039	\$ 82,581	\$ 1,417,620	\$ 1,336,005	\$ 62,067	\$ 1,398,072	\$ (966)	\$ 20,514	\$ 19,548
(b) Statutory valuation allowance	-	62,822	62,822	-	-	-	-	62,822	62,822
(c) Adjusted gross deferred tax assets	1,335,039	19,759	1,354,798	1,336,005	62,067	1,398,072	(966)	(42,308)	(43,274)
(d) Deferred tax assets nonadmitted	1,320,489	-	1,320,489	112,624	44,014	156,638	1,207,865	(44,014)	1,163,851
(e) Subtotal net admitted deferred tax assets	14,550	19,759	34,309	1,223,381	18,053	1,241,434	(1,208,831)	1,706	(1,207,125)
(f) Deferred tax liabilities	14,550	19,759	34,309	85,336	18,053	103,389	(70,786)	1,706	(69,080)
(g) Net admitted deferred tax asset	\$ -	\$ -	\$ -	\$ 1,138,045	\$ -	\$ 1,138,045	\$(1,138,045)	\$ -	\$(1,138,045)

	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	\$ -	\$ -	\$ -	\$ 617,057	\$ -	\$ 617,057	\$ (617,057)	\$ -	\$ (617,057)
(b) Adjusted Gross Deferred Tax Assets Expected To Be Realized (Excluding The Amount of Deferred Tax Assets from 2(a) above) After Application of the Threshold Limitation. (The Lesser of 2(b)1 and 2(b)2 Below)	-	-	-	520,988	-	520,988	\$ (520,988)	\$ -	\$ (520,988)
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.			3,247,859			1,794,722			1,453,137
(c) Adjusted Gross Deferred Tax Assets (Excluding The Amount of Deferred Tax Assets from 2(a) and 2(b) above) Offset by Gross Deferred Tax Liabilities.	14,550	19,759	34,309	85,336	18,053	103,389	\$ (70,786)	\$ 1,706	\$ (69,080)
(d) Deferred Tax Assets Admitted as the Result of application of SSAP No. 101.									
Total	\$ 14,550	\$ 19,759	\$ 34,309	\$ 1,223,381	\$ 18,053	\$ 1,241,434	\$(1,208,831)	\$ 1,706	\$ (1,207,125)

Notes to Financial Statements

	2023	2022
(a) Ratio Percentage Used to Determine Recovery Period and Threshold Limitation Amount	321%	252%
(b) Amount of Adjusted Capital and Surplus Used To Determine Recovery Period And Threshold Limitation in 2(b)2 above	21,652,392	18,201,388

	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	1,335,039	19,759		1,336,005	62,067		(966)	(42,308)
(2) % total adjusted gross DTAs	-	-		-	-		-	-
(3) Net admitted adjusted gross DTAs from 9A1e	14,550	19,759		1,223,381	18,053		(1,208,831)	1,706
(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

			12/31/2023	12/31/2022	Change
1. Current Income Tax					
	(a) Federal		\$ (6,314)	\$ (857,100)	\$ 850,786
	(b) Federal income tax on capital gains		(6,163)	(10,770)	4,607
	(c) Other		<u>30,857</u>	<u>(42,350)</u>	<u>73,207</u>
	(d) Federal income taxes incurred		\$ 18,380	\$ (910,220)	\$ 928,600
2. Deferred tax assets:					
	(a) Ordinary				
	(1) Discounting on claims payable		\$ 54,578	\$ 58,939	\$ (4,361)
	(2) Unearned premiums		6,012	9,701	(3,689)
	(3) Accrued Vacation		343,426	362,598	(19,172)
	(4) Other accruals		290,962	290,962	-
	(5) Depreciation		24,031	5,978	18,053
	(6) Non admitted other aggregate write ins		589,920	408,402	181,518
	(7) Other		<u>26,110</u>	<u>199,425</u>	<u>(173,315)</u>
		Subtotal	1,335,039	1,336,005	(966)
	(b) Statutory valuation allowance adjustment		-	-	-
	(c) Nonadmitted		<u>1,320,489</u>	<u>112,624</u>	<u>1,207,865</u>
	(d) Admitted ordinary deferred tax assets		<u>14,550</u>	<u>1,223,381</u>	<u>(1,208,831)</u>
	(e) Capital				
	(1) Investments		60,342	62,067	(1,725)
	(2) Other		<u>22,239</u>	<u>-</u>	<u>22,239</u>
		Subtotal	<u>82,581</u>	<u>62,067</u>	<u>20,514</u>
	(f) Statutory valuation allowance adjustment		62,822	-	62,822
	(g) Nonadmitted		<u>-</u>	<u>44,014</u>	<u>(44,014)</u>
	(h) Admitted capital deferred tax assets		<u>19,759</u>	<u>18,053</u>	<u>1,706</u>
	(i) Admitted deferred tax assets		<u>34,309</u>	<u>1,241,434</u>	<u>(1,207,125)</u>
3. Deferred tax liabilities:					
	(a) Ordinary				
	(1) Deferred rent incentive		-	9,543	(9,543)
	(2) CIP		8,995	67,461	(58,466)
	(3) Other		<u>5,555</u>	<u>8,332</u>	<u>(2,777)</u>
		Subtotal	14,550	85,336	(70,786)
	(b) Capital				
	(1) Unrealized gain		19,759	18,053	1,706
	(2) Other		<u>-</u>	<u>-</u>	<u>-</u>
		Subtotal	19,759	18,053	1,706
	(c) Deferred tax liabilities		<u>\$ 34,309</u>	<u>\$ 103,389</u>	<u>\$ (69,080)</u>
4. Net deferred tax assets/liabilities			<u>\$ -</u>	<u>\$ 1,138,045</u>	<u>\$ (1,138,045)</u>

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

	12/31/2023	12/31/2022	Change
Total deferred tax assets	\$ 1,417,620	1,398,072	\$ 19,547
Total deferred tax liabilities	(34,309)	(103,389)	69,080
Net deferred tax assets/liabilities	1,383,311	1,294,683	88,628
Statutory valuation allowance	(62,822)		(62,822)
Net deferred tax assets/liabilities after valuation allowance	1,320,489	1,294,683	25,805
Tax effect of unrealized gains/(losses)			1,706
Change in net deferred income tax			<u>\$ 27,511</u>

Notes to Financial Statements

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	\$ (143,881)	21 %		\$ (748,660)	21 %
Executive compensation	12,582	(2)		6,579	-
Change in non-admitted assets	55,565	(8)		(347,731)	10
Change in statutory valuation allowance	62,822	(9)		-	-
Other	3,781	(1)		13,356	(1)
Total	\$ (9,131)	1 %		\$ (1,076,456)	30 %
Federal income taxes incurred	\$ (6,314)	1 %		\$ (857,100)	24 %
Change in net deferred income taxes	(27,511)	4		(166,236)	5
Tax on capital gains/(losses)	(6,163)	1		(10,770)	-
Other	30,857	(5)		(42,350)	1
Total statutory income taxes	\$ (9,131)	1 %		\$ (1,076,456)	30 %

E.-At December 31, 2023, the Company had the following loss carryforwards to utilize in future years. There were no loss carryforwards as of December 31,2022. The Company did not have any deposits admitted under Internal Revenue Code (IRC) 6603.

	December 31, 2023	December 31, 2022
The Company had net operating losses of:	-	-
The Company had capital loss carryforwards of:	105,900	-
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	-	3,401	3,401
2022	-	-	-
2023	-	-	-

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 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

Notes to Financial Statements

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 PPO, PCM, PBA, PICO, 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.

Through management service agreements the company provides administrative support to its affiliated entities, PCM, PBA, PICO, PCIN, PPS, HRI, HMS, PIC, PA, PCVA, PCMD and PCPA. The following table shows the amounts allocated to the companies. These amounts were to compensate the Company for administrative support staff in all functional areas. The cost of shared services is allocated between the Company and affiliates based upon the percentage of subscribers at the end of ,each month.

	2023	2022
PCM	1,108,589	1,255,494
PICO	13,389,904	13,470,617
PA	44,945,604	63,674,049
PCIN	65	-
PBA	1,041,987	1,318,590
PPS	240	-
HRI	1,340,000	-
HMS	2,130,000	-
PIC	(2,191,413)	-

ProMedica allocates corporate overhead to all ProMedica entities pursuant to a Cost .Allocation Agreement. The Company was allocated \$953,570 and \$1,660,728 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 \$2,913,011 and \$2,292,281, respectively, for dental claims and administrative fee to HRI.

Notes to Financial Statements

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

	2023		2022	
	Due from	Due to	Due from	Due to
Bay Park Community Hospital		106,081		167,934
Defiance Hospital		47,461		37,971
Fostoria Hospital		52,345		47,814
Health Management Solutions	92,840		391,225	
Health Resources Inc.	891,309			196,789
HCR ManorCare		2,367,008		2,856,715
Memorial Hospital		90,991		76,886
Monroe Regional Hospital		157,952		131,847
Paramount Insurance Co.	2,225,843		4,073,493	
Paramount Advantage	2,005,553		4,599,925	
Paramount Care of Michigan		2,577,970		2,364,051
Paramount Preferred Solutions	42,416			
Paramount Preferred Options				
Paramount Benefits Agency		33,548		80,163
Paramount Care of Indiana	9,422		2,035	
ProMedica Continuing Care Services		67,973		128,187
ProMedica Health System		4,192,417		7,161,687
ProMedica Insurance Corp	18,899,808			885,235
ProMedica Central Physicians LLC		848,051		561,862
ProMedica North Region			6,000	
Charles & Virgina Hickman Hospital		131,725		
ProMedica Shared Services		5,921,018		527,121
The Toledo Hospital		1,071,487		1,019,769
Other affiliated entities		32,685	13,050	223,701
	\$ 24,167,191	\$ 17,698,712	\$ 9,085,728	\$ 16,467,732

Claims paid to affiliated entities during fiscal year 2023 and 2022

	2023	2022
	Paid	Paid
Bay Park Community Hospital	\$ 4,656,935	\$ 4,979,016
ProMedica North Region	26,188	8,620
Defiance Hospital	746,659	567,715
Fostoria Hospital	274,980	308,762
Memorial Hospital	769,357	539,775
Mercy Memorial Hospital	171,611	56,731
ProMedica Physicians Group	10,688,741	11,623,289
ProMedica Continuing Care Services	19,980	13,560
The Toledo Hospital	40,178,737	40,972,287
	\$ 57,533,188	\$ 59,069,755

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.

Notes to Financial Statements

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

	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

- A. The company does not participate in defined benefit plans.
- B. Effective July 1, 2002, the System extended the ProMedica pension plan to the eligible employees of Paramount. The pension costs for Paramount are based on a direct calculation of certain cost components and the application of reasonable methodology for other cost components. In 2007, the pension asset was transferred to ProMedica Health System. The company did not contribute anything for the year ended December 31, 2022 and 2021.

ProMedica Health System sponsors a 401 (k) savings plan for certain eligible employees and may voluntarily contribute a percentage of their annual compensation. Under the provisions of the plan, the Company annually matches employees’ contributions of up to 3% of compensation. All employees with at least one year of service are eligible for the plan match. For the years ended December 31, 2023 and 2022, contributions amounted to \$383,210 and \$1,841,478 respectively.
- C. The company does not participate in a multi-employer plan.
- D. The company participates in a Consolidated/Holding Company Plan. See description at [B] above.

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

- A. The Company is a non-profit entity and does not issue stock.
- B. The Company has no preferred stock.
- C. As the Company is a non-profit organization, distributions are allowed to a non-profit member.
- D. During 2023 and 2022, the Company did not make any contributions to its parent company, ProMedica Insurance Corp. The Company received \$4,000,000 in capital contributions during 2023.

Notes to Financial Statements

- 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. There were no advances to surplus.
- 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) represented or reduced by cumulative unrealized gains and losses is:

Unrealized gains, net of tax \$6,417

- 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

The Company has been and is currently involved in various governmental investigations, audits, and reviews. These include routine, regular and special investigations, audits and reviews by CMS, state insurance and health and welfare departments, state attorneys general, the Office of Inspector General (“OIG”), the Office of Personnel Management, the Office of Civil Rights, U.S. Congressional committees, the U.S. Department of Justice, U.S. Attorneys, the SEC, the IRS, the U.S. Department of Labor (“DOL”), the Federal Deposit Insurance Corporation, and other governmental authorities. Examples of audits include the risk adjustment data validation (“RADV”) audits discussed below and a review by the DOL of the Company’s administration of applicable customer employee benefit plans with respect to Employee Retirement Income Security Act of 1974 compliance.

Government actions can result in assessment of damages, civil or criminal fines or penalties, or other sanctions, including loss of licensure or exclusion from participation in government programs and could have a material adverse impact on the accompanying statutory basis statements of admitted assets, liabilities, and capital and surplus or statutory basis statements of operations of the Company.

Risk Adjustment Data Validation Audits (“RADV audits”) — CMS adjusts capitation payments to Medicare Advantage and Medicare Part D plans according to the predicted health status of each beneficiary, as supported by data provided by health care providers. The Company collects claim and encounter data from providers, who the Company generally relies on to appropriately code their claim submissions and document their medical records. CMS then determines the risk score and payment amount for each enrolled member based on the health care data submitted and member demographic information.

In February 2012, CMS announced a final RADV audit and payment adjustment methodology and that it will conduct RADV audits beginning with the 2011 payment year. These audits involve a review of medical records maintained by care providers and may result in retrospective adjustments to payments made to health plans. PIC has been selected for audit by CMS for the 2011 and 2015 payment years. The 2011 audit began in 2014 while the 2015 audit began in 2019. The impact of potential payment adjustments on the Company’s statutory basis financial statement is unknown. After the final rule’s effective date of April 3, 2023, CMS will begin notifying plans issuing enrollee-level audit findings from the CMS RADV audits that have been completed.

15. Leases

Notes to Financial Statements

Rental expense charged to operations amounted to \$1,226,094 and \$1,172,248

The Company is not party to any capital or leveraged lease agreements, nor is it a lessor.

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	Total ASO
	Uninsured Plans	Insured Plans	Due from
Net reimbursement for administrative Expenses			
(including admin fees) in excess fo actual expenses	\$ (506,692)		\$ (506,692)
Total net other income or expenses including			
interest paid to or received from plans	106,405		106,405
Total gain or (loss) from operations	(400,286)		(400,286)
Claim payments	\$ 9,978,985		\$ 9,978,985

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

-NOT APPLICABLE

20. Fair Value Measurements

- A. NA
B. NA
C.

Type of Financial Instrument	Aggregate Fair Value	Admitted Assets	(Level 1)	(Level 2)	(Level 3)	Not Practicable (Carrying Value)
Cash equivalents	23,489,555	23,489,555	23,489,555			
Bonds	501,704	499,529		501,704		

D. NA

21. Other Items

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

22. Subsequent Events

There were no Type I or Type II subsequent events at the time of this filing that would materially alter the financial position of the Company.

23. Reinsurance

A. Ceded Reinsurance Report

Section 1

Notes to Financial Statements

- 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 \$0.
- 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

-NOT APPLICABLE

25. Change in Incurred Claims and Claim Adjustment Expenses

Reserves as of December 31, 2022 were \$20,280,063. As of December 31, 2023, \$13,581,019 has been paid for incurred claims and claim adjustment expenses attributable to insured events of prior years. Reserves remaining for prior years are now \$3,881 as a result of re-estimation of unpaid claims and claim adjustment expenses principally on Commercial and Medicare lines of insurance. Therefore, there has been a \$6,695,162 favorable prior-year development since December 31, 2022 to December 31, 2023. The increase 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

-NOT APPLICABLE

27. Structured Settlements

-NOT APPLICABLE

28. Health Care Receivables

Notes to Financial Statements

The Company estimates its pharmaceutical rebate receivables based on historical cash payments.

	Estimated	Pharmacy	Actual Rebates	Actual Rebates	Actual Rebates
	Pharmacy	Rebates	Received	Received	Received More
Quarter	Rebates	as Billed	within 90 days	within 91-180 days	than 180 days
			of billing	of billing	after billing
12/31/2023	3,240,850	3,240,850	-	-	-
9/30/2023	2,699,150	2,132,688	-	2,132,688	-
6/30/2023	2,699,149	3,659,227	-	2,051,691	1,607,536
3/31/2023	2,613,219	3,566,279	-	2,008,050	1,558,229
12/31/2022	2,580,654	2,607,163	-	1,764,590	842,573
9/30/2022	2,243,564	2,799,294	-	1,832,572	966,722
6/30/2022	2,398,757	2,958,528	-	1,867,017	1,091,511
3/31/2022	2,259,102	2,875,522	-	1,924,342	951,180
12/31/2021	2,373,280	2,244,250	-	1,900,410	343,840
9/30/2021	2,231,544	2,393,101	-	1,877,932	515,169
6/30/2021	2,231,544	2,421,305	-	1,937,817	483,488
3/31/2021	1,868,165	2,422,743	-	2,018,949	403,794

Calendar Year	Evaluation Period Year Ending	Risk Sharing Receivable as Estimated in the Prior Year	Risk Sharing Receivable as Estimated in the Current Year	Risk Sharing Receivable Billed	Risk Sharing Receivable Not Yet Billed	Actual Risk Sharing Amounts Received in Year Billed	Actual Risk Sharing Amounts Received First Year Subsequent	Actual Risk Sharing Amounts Received Second Year Subsequent	Actual Risk Sharing Amounts Received All Other
2023	2022		688,000		688,000				
	2021							633,372	
2022	2021	1,333,002	-	-	-	-	-	-	-
2021	2021		1,333,002	-	1,333,002				

29. Participating Policies

-NOT APPLICABLE

30. Premium Deficiency Reserves

Liability carried for premium deficiency reserve :
Date of most recent evaluation of this liability:
Was anticipated investment income utilized in the calculation?

\$0
12/31/2023
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.

Yes[X] No[]
- 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?

Yes[X] No[] N/A[]
- 1.3 State Regulating?

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

Yes[] No[X]
- 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.
- 2.1 Has any change been made during the year of this statement in the charter, by-laws, articles of incorporation, or deed of settlement of the reporting entity?

Yes[] No[X]
- 2.2 If yes, date of change:
- 3.1 State as of what date the latest financial examination of the reporting entity was made or is being made.

12/31/2020
- 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.

12/31/2020
- 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).

05/13/2022
- 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?

Yes[] No[] N/A[X]
- 3.6 Have all of the recommendations within the latest financial examination report been complied with?

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

Yes[] No[X]
Yes[] No[X]
- 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	2	3
Name of Entity	NAIC Company Code	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?

Yes[] No[X]
- 6.2 If yes, give full information:
- 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,
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).

0.000%

1	2
Nationality	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?

Yes[] No[X]
- 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?

Yes[] No[X]
- 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.

1	2	3	4	5	6
Affiliate Name	Location (City, State)	FRB	OCC	FDIC	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?

Yes[] No[X]
- 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[] 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?

Yes[] No[X]
- 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?

Yes[X] No[]
- 10.4 If the response to 10.3 is yes, provide information related to this exemption:
Requirements waived as 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[X] No[] N/A[]

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 trustees 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? Yes[] No[] N/A[X]
13.3 Have there been any changes made to any of the trust indentures during the year? Yes[] No[] N/A[X]
13.4 If answer to (13.3) is yes, has the domiciliary or entry state approved the changes? Yes[] No[] N/A[X]

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:
14.2 Has the code of ethics for senior managers been amended? Yes[X] No[]
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	2	3	4
American Bankers Association (ABA) Routing Number	Issuing or Confirming Bank Name	Circumstances That Can Trigger the Letter of Credit	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 \$ 0
20.12 To stockholders not officers \$ 0
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 \$ 0
20.22 To stockholders not officers \$ 0
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 \$ 0
21.22 Borrowed from others \$ 0
21.23 Leased from others \$ 0
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[] No[X]
22.2 If answer is yes:
22.21 Amount paid as losses or risk adjustment \$ 0
22.22 Amount paid as expenses \$ 0
22.23 Other amounts paid \$ 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: \$ 16,855,714
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	2
Name of Third-Party	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)
- 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)
- 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.
- 25.05 For the reporting entity's securities lending program, report amount of collateral for other programs.
- 25.06 Does your securities lending program require 102% (domestic securities) and 105% (foreign securities) from the counterparty at the outset of the contract?
- 25.07 Does the reporting entity non-admit when the collateral received from the counterparty falls below 100%?
- 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?
- 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.

25.092 Total book adjusted/carrying value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2.

25.093 Total payable for securities lending reported on the liability page.
- 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).
- 26.2 If yes, state the amount thereof at December 31 of the current year:

26.21 Subject to repurchase agreements

26.22 Subject to reverse repurchase agreements

26.23 Subject to dollar repurchase agreements

26.24 Subject to reverse dollar repurchase agreements

26.25 Placed under option agreements

26.26 Letter stock or securities restricted as to sale - excluding FHLB Capital Stock

26.27 FHLB Capital Stock

26.28 On deposit with states

26.29 On deposit with other regulatory bodies

26.30 Pledged as collateral - excluding collateral pledged to an FHLB

26.31 Pledged as collateral to FHLB - including assets backing funding agreements

26.32 Other
- 26.3 For category (26.26) provide the following:

1	2	3
Nature of Restriction	Description	Amount

- 27.1 Does the reporting entity have any hedging transactions reported on Schedule DB?
- 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.
- 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?
- 27.4 If the response to 27.3 is yes, does the reporting entity utilize:

27.41 Special Accounting Provision of SSAP No. 108

27.42 Permitted Accounting Practice

27.43 Other Accounting Guidance
- 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:

- 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?
- 28.2 If yes, state the amount thereof at December 31 of the current year.
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?
- 29.01 For agreements that comply with the requirements of the NAIC Financial Condition Examiners Handbook, complete the following:

1	2
Name of Custodian(s)	Custodian's Address
The Bank of New York Mellon BofA Securities, Inc	Three Mellon Center, Suite 153-3925, Pittsburg, 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	2	3
Name(s)	Location(s)	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?
- 29.04 If yes, give full and complete information relating thereto:

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 Statement (Admitted) Value	2 Fair Value	3 Excess of Statement over Fair Value (-), or Fair Value over Statement (+)
31.1 Bonds	499,529	501,704	2,175
31.2 Preferred stocks .....	.....	.....	.....
31.3 Totals	499,529	501,704	2,175

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]

38.1 Does the reporting entity directly hold cryptocurrencies? Yes[] No[X]
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?
39.21 Held directly Yes[] No[]
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	2	3
Name of Cryptocurrency	Immediately Converted to USD, Directly Held, or Both	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	2
Name	Amount Paid
.....	

41.1 Amount of payments for legal expenses, if any? \$. 78,199
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	2
Name	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	2
Name	Amount Paid
.....	

GENERAL INTERROGATORIES (Continued)

PART 2 - HEALTH INTERROGATORIES

1.1 Does the reporting entity have any direct Medicare Supplement Insurance in force?

Yes[] No[X]

1.2 If yes, indicate premium earned on U.S. business only:

\$ 0

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.

\$ 0

1.6 Individual policies - Most current three years:

1.61 TOTAL Premium earned

\$ 0

1.62 TOTAL Incurred claims

\$ 0

1.63 Number of covered lives

..... 0

All years prior to most current three years:

1.64 TOTAL Premium earned

\$ 0

1.65 TOTAL Incurred claims

\$ 0

1.66 Number of covered lives

..... 0

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	2
		Current Year	Prior Year
2.1	Premium Numerator	175,200,398	174,081,641
2.2	Premium Denominator	175,200,398	174,081,641
2.3	Premium Ratio (2.1 / 2.2)	100.000	100.000
2.4	Reserve Numerator	19,976,103	22,912,001
2.5	Reserve Denominator	19,976,103	22,912,001
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's reinsurance contract provides for payment of certain benefits for 30 days following and 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

..... 32,805

8.2 Number of providers at end of reporting year

..... 37,549

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

Yes[] No[X]

9.2 If yes, direct premium earned:

9.21 Business with rate guarantees between 15-36 months

..... 0

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:

11.12 A Medical Group/Staff Model,

Yes[] No[X]

11.13 An Individual Practice Association (IPA), or,

Yes[] No[X]

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

11.4 If yes, show the amount required.

\$ 1,500,000

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
Allen County
Auglaize County
Cuyahoga County
Defiance County
Erie County
Fulton County
Hardin County
Henry County
Lorain County
Lucas County
Medina County
Ottawa County

GENERAL INTERROGATORIES (Continued)

1
Name of Service Area
Paulding County
Putnam County
Sandusky County
Shelby County
Williams County
Wood County
Huron County
Lake County
Miami County
Montgomery County
Summitt County
Butler County
Greene County
Hamilton County
Warren County
Brown County
Champaign County
Clark County
Clermont County
Clinton County
Darke County
Preble County

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:

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

\$ 0

15.2 Total incurred claims

\$ 0

15.2 Number of covered lives

..... 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?

Yes[] No[X]

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[] No[X]

FIVE-YEAR HISTORICAL DATA

	1 2023	2 2022	3 2021	4 2020	5 2019
BALANCE SHEET (Pages 2 and 3)					
1. TOTAL Admitted Assets (Page 2, Line 28)	70,746,212	73,682,260	72,208,892	55,792,506	54,776,650
2. TOTAL Liabilities (Page 3, Line 24)	48,975,634	54,342,827	48,563,813	35,306,144	31,904,511
3. Statutory minimum capital and surplus requirement	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
4. TOTAL Capital and Surplus (Page 3, Line 33)	21,770,578	19,339,433	23,645,079	20,486,362	22,872,139
INCOME STATEMENT (Page 4)					
5. TOTAL Revenues (Line 8)	175,200,398	174,081,641	176,465,906	183,058,338	182,644,419
6. TOTAL Medical and Hospital Expenses (Line 18)	160,383,541	163,191,304	157,821,235	156,777,254	167,871,054
7. Claims adjustment expenses (Line 20)	1,826,743	2,014,838	2,643,969	2,191,257	2,906,552
8. TOTAL Administrative Expenses (Line 21)	18,495,361	14,300,348	13,422,377	16,797,217	13,265,998
9. Net underwriting gain (loss) (Line 24)	(5,505,247)	(5,424,849)	2,578,325	7,292,610	(1,399,185)
10. Net investment gain (loss) (Line 27)	4,750,472	1,858,215	(43,166)	413,862	2,554,889
11. TOTAL Other Income (Lines 28 plus 29)	75,791	12,355			
12. Net income or (loss) (Line 32)	(703,527)	(2,654,829)	1,760,717	5,835,190	680,258
Cash Flow (Page 6)					
13. Net cash from operations (Line 11)	(3,262,533)	1,904,913	1,883,905	8,686,824	(5,388,800)
RISK-BASED CAPITAL ANALYSIS					
14. TOTAL Adjusted Capital	21,770,578	19,339,433	23,645,079	20,486,362	22,872,139
15. Authorized control level risk-based capital	6,742,485	7,230,730	6,993,446	7,004,330	7,510,751
ENROLLMENT (Exhibit 1)					
16. TOTAL Members at End of Period (Column 5, Line 7)	12,235	12,533	13,109	14,112	14,238
17. TOTAL Members Months (Column 6, Line 7)	148,284	152,662	159,214	170,770	171,824
OPERATING PERCENTAGE (Page 4)					
(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)	91.5	93.7	89.4	85.6	91.9
20. Cost containment expenses	0.9	1.0	1.3	1.0	1.4
21. Other claims adjustment expenses	0.1	0.1	0.2	0.2	0.2
22. TOTAL Underwriting Deductions (Line 23)	103.1	103.1	98.5	96.0	100.8
23. TOTAL Underwriting Gain (Loss) (Line 24)	(3.1)	(3.1)	1.5	4.0	(0.8)
UNPAID CLAIMS ANALYSIS					
(U&I Exhibit, Part 2B)					
24. TOTAL Claims Incurred for Prior Years (Line 17, Column 5)	13,772,202	17,062,308	11,651,607	10,008,513	9,232,658
25. Estimated liability of unpaid claims-[prior year (Line 17, Column 6)]	17,677,659	14,280,128	13,335,815	12,746,392	11,406,895
INVESTMENTS IN PARENT, SUBSIDIARIES AND AFFILIATES					
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

		1	Direct Business Only								
			2	3	4	5	6	7	8	9	10
State, Etc.		Active Status (a)	Accident & Health Premiums	Medicare Title XVIII	Medicaid Title XIX	CHIP Title XXI	Federal Employees Health Benefits Plan Premiums	Life & Annuity Premiums & Other Considerations	Property/ Casualty Premiums	Total Columns 2 Through 8	Deposit - Type Contracts
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)	N									
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)	N									
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		175,247,539						175,247,539	
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)	N									
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)	X X X									
59.	Subtotal	X X X		175,247,539						175,247,539	
60.	Reporting entity contributions for Employee Benefit Plans	X X X									
61.	TOTAL (Direct Business)	X X X		175,247,539						175,247,539	

DETAILS OF WRITE-INS

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

(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

1

4. Q - Qualified - Qualified or accredited reinsurer

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

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(b) Explanation of basis of allocation by state, premiums by state, etc.: All individual policies are allocated based on residency which is in Ohio. Group policies are allo

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:

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

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

- l 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.
 - u Mission Pointe Golf Course, LLC, a Michigan limited liability company, with ProMedica Foundation d/b/a Herrick Hospital Foundation as its sole member.
 - u HCR ManorCare Foundation, Inc.
 - u Heartland Hospice Memorial Fund, Inc.
 - u The Hug Fund
- l ProMedica Health Network, Inc., an Ohio for profit corporation, with ProMedica Health System, Inc. as the sole shareholder.
- l ProMedica Innovations, LLC, an Ohio limited liability company with ProMedica Health System as its sole member.
 - u ProMedica Natural Wellness, LLC (the inactive LLC, Nexttech Ohio, LLC, changed its name to ProMedica Natural Wellness, LLC).
 - u ProMedica Longevity and Wellness International, LLC

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

- u ProMedica Longevity and Wellness US, LLC
- u Air Diverter Solutions, LLC, an Ohio limited liability company
- u ProMedica Resourceful, LLC, an Ohio limited liability company (formed 1/14/2021)
- l Fostoria Hospital Association, an Ohio nonprofit corporation.
- l Toledo Innovation Center Leverage Lender LLC
- l PHS Toledo Innovation Center Holdings, LLC
 - u Toledo Innovation Center Manager, LLC an Ohio limited liability company in which, PHS Toledo Innovation Center Holding, LLC holds 23% interest
 - n 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%.
 - n Toledo Innovation Center Master Tenant, LLC, an Ohio limited liability company in which, Toledo Innovation Center Manager holds 1% interest.
- l 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.
 - u ProMedica Continuing Care Services Corporation f/k/a Crestview of Ohio, Inc., an Ohio nonprofit corporation.
 - u ProMedica Courier Services, Inc., an Ohio nonprofit corporation.
 - u 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.
 - u ProMedica Pharmacy Group, LLC
- l ProMedica Physician Group, Inc., an Ohio non-profit corporation.
 - u ProMedica Central Corporation of Michigan, a Michigan nonprofit corporation and a wholly-owned subsidiary of ProMedica Physician Group, Inc.
 - u 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

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

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

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

- u Kaitlyn’s Cottage, Inc., an Ohio nonprofit corporation with Defiance Hospital, Inc., as its sole member.
- l Emma L. Bixby Medical Center, a Michigan nonprofit corporation ProMedica Health System, Inc. as its sole member.
 - u Herrick Memorial Development Corporation, a Michigan for-profit corporation and a wholly owned subsidiary of Emma L. Bixby Medical Center.
 - n 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.
 - u Wolf Creek Associates, LLC, a Michigan limited liability company with Emma L. Bixby Medical Center as its sole member.
- l 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.
 - u PHS Investments, LLC, an Ohio for-profit limited company with The Toledo Hospital as its sole member.
 - u 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.
 - u 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.
 - u 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.
 - u 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.
 - u ProMedica Hickman Cancer Center Pharmacy, LLC, an Ohio limited liability company with The Toledo Hospital as its sole member.
 - u ProMedica Pathology Laboratories, LLC, a Delaware limited liability company where The Toledo Hospital holds 51% ownership interest.
 - u ProMedica Intuitive Management of Ohio, LLC, a Delaware limited liability company where The Toledo Hospital holds 51% ownership interest.
 - u TH Levis MOB I, LLC, an Ohio limited liability company with The Toledo Hospital as its sole member.
 - u 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

- I 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.
- I Memorial Hospital, an Ohio nonprofit corporation.
 - u 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.
 - n Sandusky County Medical Specialists, LLC, and Ohio limited liability company of which Fremont Hospital/Physician Organizations holds 100% ownership interest.
 - u 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.
- I Mercy Memorial Hospital Corporation, a Michigan nonprofit corporation d/b/a ProMedica Monroe Regional Hospital.
 - u Monroe Health Ventures, Inc., a Michigan for-profit corporation.
 - u 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.
- I 300 Madison Building, LLC, an Ohio limited liability company.
- I ProMedica Active Mobility, LLC, an Ohio limited liability company.
- I ProMedica International, LLC, an Ohio limited liability company.
- I ProMedica Manager Member, LLC, an Ohio limited liability company.
- I 1611 Monroe Investors, LLC, an Ohio limited liability company.
- I Marina District Development, LLC, an Ohio limited liability company.
- I IST Theatre, LLC, an Ohio limited liability company in which ProMedica Health System holds 100% ownership interest.
- I Ball Park Properties, LLC, an Ohio limited liability company in which ProMedica Health System holds 100% ownership interest.
- I 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

- I Toledo Riverfront, LLC, an Ohio limited liability company in which ProMedica Health System, Inc. holds 100% ownership interest.
- I 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.
- I ProMedica Shared Services, LLC, an Ohio LLC
- I 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.

n HCR II Healthcare, LLC

§ HCR III Healthcare, LLC (See list of HCR III Healthcare, LLC OpCos)

o HCR IV Healthcare, LLC (see list of HCR IV Healthcare, LLC OpCos)

n HCR Manor Care Services, LLC

§ Heartland Care, LLC (which holds 2.3% interest in Ohio Employee health Partnership , LTD)

n Health Care and Retirement Corporation of America, LLC

n ProMedica Employment Services, LLC

n ProMedica Employment Services II, LLC

n 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

n 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)

n Industrial Wastes, LLC

n Manor Care Aviation, LLC

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- n Manor Care of Delaware County, LLC (which holds 50% interest in Mercy/Manor Partnership)
- n Manor Care Supply, LLC
- n ManorCare Health Services of Oklahoma, LLC (which holds 60.5% ownership interest in Norman Specialty Hospital, LLC)
- n 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
- n ManorCare Health Services, LLC
 - § Heartland of Toledo OH, LLC
 - § In Home Health, LLC
 - o 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
 - o Manor Care of Winter Park FL, LLC- Winter Park Nursing Center, LLC has 50% interest

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

Other Affiliated Entities

40.9

- 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 is 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.

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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 Moorestpwn, 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

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

Entity Name con't	State Formed	Date Formed	EIN	State Qual.	Member
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