

ANNUAL STATEMENT

For the Year Ended DECEMBER 31, 2023

OF THE CONDITION AND AFFAIRS OF THE

Dental Care Plus, Inc.

NAIC Group Code0549,0549NAIC Company Code96265Employer's ID Number31-1185262

(Current Period)(Prior Period)

Organized under the Laws ofOH,State of Domicile or Port of EntryOH

Country of DomicileUnited States

Licensed as business type:Life, Accident & Health[]Property/Casualty[]Hospital, Medical & Dental Service or Indemnity[]Dental Service Corporation[]Vision Service Corporation[]Health Maintenance Organization[X]Other[]Is HMO Federally Qualified? Yes[] No[X] N/A[]

Incorporated/Organized01/06/1986Commenced Business03/01/1988

Statutory Home Office10300 Springfield Pike,Cincinnati, OH, US 45215

(Street and Number)(City or Town, State, Country and Zip Code)

Main Administrative Office96 Worcester Street

(Street and Number)

Wellesley Hills, MA, US 02481(781)446-1514

(City or Town, State, Country and Zip Code)(Area Code) (Telephone Number)

Mail Address96 Worcester StreetWellesley Hills, MA, US 02481

(Street and Number or P.O. Box)(City or Town, State, Country and Zip Code)

Primary Location of Books and Records96 Worcester Street

(Street and Number)

Wellesley Hills, MA, US 02481(781)446-1514

(City or Town, State, Country and Zip Code)(Area Code) (Telephone Number)

Internet Website AddressN/A

Statutory Statement ContactJanelle Randall(781)446-1514

(Name)(Area Code)(Telephone Number)(Extension)

janelle.randall@sunlife.com(781)237-0707

(E-Mail Address)(Fax Number)

OFFICERS

Name	Title
Robert Lynn	President
Colleen Kallas	Secretary
Miles Yakre	Treasurer #

OTHERS

DIRECTORS OR TRUSTEES

Robert LynnNeil Haynes #

David RileyBrett Bostrack

Scott Davis #

State of

County ofss

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)Robert Lynn

(Printed Name)

1.

President

(Title)

(Signature)Colleen Kallas

(Printed Name)

2.

Secretary

(Title)

(Signature)Miles Yakre

(Printed Name)

3.

Treasurer

(Title)

Subscribed and sworn to before me this

day of, 2024

(Notary Public Signature)

a. Is this an original filing?

b. If no:1. State the amendment number2. Date filed3. Number of pages attached

Yes[X] No[]

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)	7,421,678		7,421,678	7,313,264
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 (\$.....3,673,226, Schedule E-Part 1), cash equivalents (\$.....2,334,968, Schedule E-Part 2) and short-term investments (\$.....0, Schedule DA)	6,008,194		6,008,194	12,071,822
6.	Contract loans (including \$.....0 premium notes)				
7.	Derivatives (Schedule DB)				
8.	Other invested assets (Schedule BA)				
9.	Receivables for securities				
10.	Securities Lending Reinvested Collateral Assets (Schedule DL)				
11.	Aggregate write-ins for invested assets				
12.	Subtotals, cash and invested assets (Lines 1 to 11)	13,429,872		13,429,872	19,385,086
13.	Title plants less \$.....0 charged off (for Title insurers only)				
14.	Investment income due and accrued	43,872		43,872	41,768
15.	Premiums and considerations:				
15.1	Uncollected premiums and agents' balances in the course of collection	315,566	81,784	233,782	1,153,092
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)				
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	164,415		164,415	350,714
18.1	Current federal and foreign income tax recoverable and interest thereon				
18.2	Net deferred tax asset	55,085		55,085	205,899
19.	Guaranty funds receivable or on deposit				
20.	Electronic data processing equipment and software	256,465	254,320	2,145	6,201
21.	Furniture and equipment, including health care delivery assets (\$.....0)	1,178	1,178		
22.	Net adjustment in assets and liabilities due to foreign exchange rates				
23.	Receivables from parent, subsidiaries and affiliates				348,917
24.	Health care (\$.....0) and other amounts receivable				11
25.	Aggregate write-ins for other-than-invested assets	31,595	31,595		
26.	TOTAL assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25)	14,298,048	368,877	13,929,171	21,491,688
27.	From Separate Accounts, Segregated Accounts and Protected Cell Accounts				
28.	TOTAL (Lines 26 and 27)	14,298,048	368,877	13,929,171	21,491,688
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.	Prepaid Expenses	31,595	31,595		
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)	31,595	31,595		

LIABILITIES, CAPITAL AND SURPLUS

		Current Year			Prior Year
		1 Covered	2 Uncovered	3 Total	4 Total
1.	Claims unpaid (less \$.....0 reinsurance ceded)	1,042,236		1,042,236	1,503,709
2.	Accrued medical incentive pool and bonus amounts				
3.	Unpaid claims adjustment expenses	28,245		28,245	40,751
4.	Aggregate health policy reserves, including the liability of \$.....0 for medical loss ratio rebate per the Public Health Service Act				
5.	Aggregate life policy reserves				
6.	Property/casualty unearned premium reserves				
7.	Aggregate health claim reserves				
8.	Premiums received in advance	1,096,925		1,096,925	1,187,472
9.	General expenses due or accrued	1,254,602		1,254,602	1,934,131
10.1	Current federal and foreign income tax payable and interest thereon (including \$.....0 on realized capital gains (losses))	113,072		113,072	488,866
10.2	Net deferred tax liability				
11.	Ceded reinsurance premiums payable				
12.	Amounts withheld or retained for the account of others	192,900		192,900	219,451
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	743,784		743,784	
16.	Derivatives				
17.	Payable for securities				
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	93,365		93,365	218,326
23.	Aggregate write-ins for other liabilities (including \$.....0 current)				
24.	TOTAL Liabilities (Lines 1 to 23)	4,565,129		4,565,129	5,592,706
25.	Aggregate write-ins for special surplus funds	X X X	X X X		
26.	Common capital stock	X X X	X X X	1,365,663	1,365,663
27.	Preferred capital stock	X X X	X X X		
28.	Gross paid in and contributed surplus	X X X	X X X	2,773,089	2,773,089
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	5,225,290	11,760,230
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	9,364,042	15,898,982
34.	TOTAL Liabilities, Capital and Surplus (Lines 24 and 33)	X X X	X X X	13,929,171	21,491,688
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.	Gain on sale of building	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	1,818,984	3,186,429
2.	Net premium income (including \$.....0 non-health premium income)	X X X	31,918,552	49,522,258
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	638,007	2,016,026
7.	Aggregate write-ins for other non-health revenues	X X X		
8.	TOTAL Revenues (Lines 2 to 7)	X X X	32,556,559	51,538,284
Hospital and Medical:				
9.	Hospital/medical benefits			
10.	Other professional services		21,527,445	30,648,897
11.	Outside referrals			
12.	Emergency room and out-of-area			
13.	Prescription drugs			
14.	Aggregate write-ins for other hospital and medical			
15.	Incentive pool, withhold adjustments and bonus amounts			
16.	Subtotal (Lines 9 to 15)		21,527,445	30,648,897
Less:				
17.	Net reinsurance recoveries			
18.	TOTAL Hospital and Medical (Lines 16 minus 17)		21,527,445	30,648,897
19.	Non-health claims (net)			
20.	Claims adjustment expenses, including \$.....99,343 cost containment expenses		1,788,173	796,861
21.	General administrative expenses		8,146,119	14,265,809
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)		31,461,737	45,711,567
24.	Net underwriting gain or (loss) (Lines 8 minus 23)	X X X	1,094,822	5,826,717
25.	Net investment income earned (Exhibit of Net Investment Income, Line 17)		251,378	159,134
26.	Net realized capital gains (losses) less capital gains tax of \$.....0		(5,255)	(1,909)
27.	Net investment gains (losses) (Lines 25 plus 26)		246,123	157,225
28.	Net gain or (loss) from agents' or premium balances charged off [(amount recovered \$.....0) (amount charged off \$.....0)]		(3,756)	(1,191)
29.	Aggregate write-ins for other income or expenses			
30.	Net income or (loss) after capital gains tax and before all other federal income taxes (Lines 24 plus 27 plus 28 plus 29)	X X X	1,337,189	5,982,751
31.	Federal and foreign income taxes incurred	X X X	325,540	1,162,767
32.	Net income (loss) (Lines 30 minus 31)	X X X	1,011,649	4,819,984
DETAILS OF WRITE-INS				
0601.	Self Insured	X X X	638,007	2,016,026
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	638,007	2,016,026
0701.	Other income	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.	.....			
2902.	.....			
2903.	.....			
2998.	Summary of remaining write-ins for Line 29 from overflow page			
2999.	TOTALS (Line 2901 through 2903 plus 2998) (Line 29 above)			

STATEMENT OF REVENUE AND EXPENSES (Continued)

		1	2
		Current Year	Prior Year
CAPITAL & SURPLUS ACCOUNT			
33.	Capital and surplus prior reporting year	15,898,982	16,319,809
34.	Net income or (loss) from Line 32	1,011,649	4,819,984
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		
37.	Change in net unrealized foreign exchange capital gain or (loss)		
38.	Change in net deferred income tax	(158,336)	(191,075)
39.	Change in nonadmitted assets	611,747	950,264
40.	Change in unauthorized and certified reinsurance		
41.	Change in treasury stock		
42.	Change in surplus notes		
43.	Cumulative effect of changes in accounting principles		
44.	Capital Changes:		
44.1	Paid in		
44.2	Transferred from surplus (Stock Dividend)		
44.3	Transferred to surplus		
45.	Surplus adjustments:		
45.1	Paid in		
45.2	Transferred to capital (Stock Dividend)		
45.3	Transferred from capital		30,548
46.	Dividends to stockholders	(8,000,000)	(6,000,000)
47.	Aggregate write-ins for gains or (losses) in surplus		(30,548)
48.	Net change in capital and surplus (Lines 34 to 47)	(6,534,940)	(420,827)
49.	Capital and surplus end of reporting year (Line 33 plus 48)	9,364,042	15,898,982
DETAILS OF WRITE-INS			
4701.	Amortization of special surplus from gain on sale-leaseback		(30,548)
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)		(30,548)

CASH FLOW

		1	2
		Current Year	Prior Year
Cash from Operations			
1.	Premiums collected net of reinsurance	32,950,741	48,660,492
2.	Net investment income	266,913	178,310
3.	Miscellaneous income	638,017	2,016,026
4.	TOTAL (Lines 1 through 3)	33,855,671	50,854,828
5.	Benefit and loss related payments	21,988,918	31,922,438
6.	Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts		
7.	Commissions, expenses paid and aggregate write-ins for deductions	10,211,372	15,574,214
8.	Dividends paid to policyholders		
9.	Federal and foreign income taxes paid (recovered) net of \$.....0 tax on capital gains (losses)	701,334	2,637,245
10.	TOTAL (Lines 5 through 9)	32,901,624	50,133,897
11.	Net cash from operations (Line 4 minus Line 10)	954,047	720,931
Cash from Investments			
12.	Proceeds from investments sold, matured or repaid:		
12.1	Bonds	112,072	460,358
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		
12.7	Miscellaneous proceeds	5,255	2,417
12.8	TOTAL Investment proceeds (Lines 12.1 to 12.7)	117,327	462,775
13.	Cost of investments acquired (long-term only):		
13.1	Bonds	243,381	555,518
13.2	Stocks		
13.3	Mortgage loans		
13.4	Real estate		
13.5	Other invested assets		
13.6	Miscellaneous applications		
13.7	TOTAL Investments acquired (Lines 13.1 to 13.6)	243,381	555,518
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)	(126,053)	(92,743)
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		
16.3	Borrowed funds		
16.4	Net deposits on deposit-type contracts and other insurance liabilities		
16.5	Dividends to stockholders	8,000,000	6,000,000
16.6	Other cash provided (applied)	1,108,378	2,703,037
17.	Net cash from financing and miscellaneous sources (Lines 16.1 to 16.4 minus Line 16.5 plus Line 16.6)	(6,891,622)	(3,296,963)
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)	(6,063,628)	(2,668,775)
19.	Cash, cash equivalents and short-term investments:		
19.1	Beginning of year	12,071,822	14,740,597
19.2	End of year (Line 18 plus Line 19.1)	6,008,194	12,071,822

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	31,918,552	.....	.....	31,918,552
6.	Federal Employees Health Benefits Plan .....	.....	.....	.....	.....
7.	Title XVIII - Medicare .....	.....	.....	.....	.....
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)	31,918,552	.....	.....	31,918,552
14.	Life .....	.....	.....	.....	.....
15.	Property/casualty .....	.....	.....	.....	.....
16.	TOTALS (Lines 13 to 15)	31,918,552			31,918,552

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	21,988,918					21,988,918								
1.2 Reinsurance assumed														
1.3 Reinsurance ceded														
1.4 Net	21,988,918					21,988,918								
2. Paid medical incentive pools and bonuses														
3. Claim liability December 31, current year from Part 2A:														
3.1 Direct	1,042,236					1,042,236								
3.2 Reinsurance assumed														
3.3 Reinsurance ceded														
3.4 Net	1,042,236					1,042,236								
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														
6. Net healthcare receivables (a)														
7. Amounts recoverable from reinsurers December 31, current year														
8. Claim liability December 31, prior year from Part 2A:														
8.1 Direct	1,503,709					1,503,709								
8.2 Reinsurance assumed														
8.3 Reinsurance ceded														
8.4 Net	1,503,709					1,503,709								
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														
11. Amounts recoverable from reinsurers December 31, prior year														
12. Incurred benefits:														
12.1 Direct	21,527,445					21,527,445								
12.2 Reinsurance assumed														
12.3 Reinsurance ceded														
12.4 Net	21,527,445					21,527,445								
13. Incurred medical incentive pools and bonuses														

(a) Excludes \$.00 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														
1.2 Reinsurance assumed														
1.3 Reinsurance ceded														
1.4 Net														
2. Incurred but Unreported:														
2.1 Direct	1,042,236					1,042,236								
2.2 Reinsurance assumed														
2.3 Reinsurance ceded														
2.4 Net	1,042,236					1,042,236								
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	1,042,236					1,042,236								
4.2 Reinsurance assumed														
4.3 Reinsurance ceded														
4.4 Net	1,042,236					1,042,236								

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	1,370,298	20,618,620	10,442	1,031,794	1,380,740	1,503,709
6.	Federal Employees Health Benefits Plan						
7.	Title XVIII - Medicare						
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)	1,370,298	20,618,620	10,442	1,031,794	1,380,740	1,503,709
14.	Healthcare receivables (a)						
15.	Other non-health						
16.	Medical incentive pool and bonus amounts						
17.	TOTALS (Lines 13 - 14 + 15 + 16)	1,370,298	20,618,620	10,442	1,031,794	1,380,740	1,503,709

(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	2,480	2,482	2,482	2,482	2,482
2.	2019	55,092	57,937	57,944	57,944	57,944
3.	2020	X X X	46,239	49,619	49,619	49,619
4.	2021	X X X	X X X	47,919	50,084	50,084
5.	2022	X X X	X X X	X X X	29,757	31,127
6.	2023	X X X	X X X	X X X	X X X	20,619

Section B - Incurred Health Claims

Year in Which Losses Were Incurred		Sum of Cumulative Net Amount Paid and Claim Liability, Claim Reserve and Medical Incentive Pool and Bonuses Outstanding at End of Year				
		1 2019	2 2020	3 2021	4 2022	5 2023
1.	Prior	2,480	2,482	2,482	2,482	2,482
2.	2019	58,137	57,956	57,944	57,944	57,944
3.	2020	X X X	49,686	49,619	49,619	49,619
4.	2021	X X X	X X X	50,696	50,084	50,084
5.	2022	X X X	X X X	X X X	31,261	31,127
6.	2023	X X X	X X X	X X X	X X X	21,661

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	79,791	57,944			57,944	72.620			57,944	72.620
2.	2020	76,988	49,619			49,619	64.450			49,619	64.450
3.	2021	74,451	50,084			50,084	67.271			50,084	67.271
4.	2022	48,232	31,127			31,127	64.536			31,127	64.536
5.	2023	31,828	20,619			20,619	64.783	1,042	28	21,689	68.144

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

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

Dental Only

Section A - Paid Health Claims

Year in Which Losses Were Incurred		Cumulative Net Amounts Paid				
		1 2019	2 2020	3 2021	4 2022	5 2023
1.	Prior	2,480	2,482	2,482	2,482	2,482
2.	2019	55,092	57,937	57,944	57,944	57,944
3.	2020	X X X	46,239	49,619	49,619	49,619
4.	2021	X X X	X X X	47,919	50,084	50,084
5.	2022	X X X	X X X	X X X	29,757	31,127
6.	2023	X X X	X X X	X X X	X X X	20,619

Section B - Incurred Health Claims

Year in Which Losses Were Incurred		Sum of Cumulative Net Amount Paid and Claim Liability, Claim Reserve and Medical Incentive Pool and Bonuses Outstanding at End of Year				
		1 2019	2 2020	3 2021	4 2022	5 2023
1.	Prior	2,480	2,482	2,482	2,482	2,482
2.	2019	58,137	57,956	57,944	57,944	57,944
3.	2020	X X X	49,686	49,619	49,619	49,619
4.	2021	X X X	X X X	50,696	50,084	50,084
5.	2022	X X X	X X X	X X X	31,261	31,127
6.	2023	X X X	X X X	X X X	X X X	21,661

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	79,791	57,944			57,944	72.620			57,944	72.620
2.	2020	76,988	49,619			49,619	64.450			49,619	64.450
3.	2021	74,451	50,084			50,084	67.271			50,084	67.271
4.	2022	48,232	31,127			31,127	64.536			31,127	64.536
5.	2023	31,828	20,619			20,619	64.783	1,042	28	21,689	68.144

12 Dental Only

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
12	Underwriting Invest Exh Pt 2C Sn A - Paid Claims - Title XVIII-Medicare	NONE
12	Underwriting Invest Exh Pt 2C Sn B - Incur. Claims - Title XVIII-Medicare	NONE
12	Underwriting Invest Exh Pt 2C Sn C - Expns Ratios - Title XVIII-Medicare	NONE
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
13	Underwriting Invest Exh Pt 2D - A & H Reserve	NONE

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)	1,535	26,089	125,839		153,463
2.	Salaries, wages and other benefits	49,796	846,530	4,083,261		4,979,587
3.	Commissions (less \$.....0 ceded plus \$.....0 assumed)	17,456	296,758	1,431,421		1,745,635
4.	Legal fees and expenses	674	11,462	55,288		67,424
5.	Certifications and accreditation fees					
6.	Auditing, actuarial and other consulting services	10,308	175,231	845,233		1,030,772
7.	Traveling expenses	246	4,185	20,187		24,618
8.	Marketing and advertising	1,876	31,897	153,856		187,629
9.	Postage, express and telephone	3,465	58,901	284,112		346,478
10.	Printing and office supplies	1,929	32,798	158,202		192,929
11.	Occupancy, depreciation and amortization	912	15,511	74,820		91,243
12.	Equipment	4,030	68,513	330,477		403,020
13.	Cost or depreciation of EDP equipment and software	3,574	60,753	293,044		357,371
14.	Outsourced services including EDP, claims, and other services	2,088	35,467	171,223		208,778
15.	Boards, bureaus and association fees	151	2,562	12,357		15,070
16.	Insurance, except on real estate	278	4,731	22,820		27,829
17.	Collection and bank service charges	324	5,514	26,595		32,433
18.	Group service and administration fees					
19.	Reimbursements by uninsured plans	(5,306)	(90,216)	(435,164)		(530,686)
20.	Reimbursements from fiscal intermediaries					
21.	Real estate expenses					
22.	Real estate taxes	80	1,356	6,540		7,976
23.	Taxes, licenses and fees:					
23.1	State and local insurance taxes					
23.2	State premium taxes	3,011	51,184	246,886		301,081
23.3	Regulatory authority licenses and fees	80	1,363	6,573		8,016
23.4	Payroll taxes	2,755	46,828	225,876		275,459
23.5	Other (excluding federal income and real estate taxes)	81	1,383	6,673		8,137
24.	Investment expenses not included elsewhere				35,451	35,451
25.	Aggregate write-ins for expenses					
26.	TOTAL Expenses Incurred (Lines 1 to 25)	99,343	1,688,800	8,146,119	35,451	(a) 9,969,713
27.	Less expenses unpaid December 31, current year	57,902	984,334	1,254,604		2,296,840
28.	Add expenses unpaid December 31, prior year		40,751	1,934,131		1,974,882
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)	41,441	745,217	8,825,646	35,451	9,647,755
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 \$.....0 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)..... 14,872	 36,394
1.1	Bonds exempt from U.S. tax	(a).....	.....
1.2	Other bonds (unaffiliated)	(a)..... 140,642	 142,746
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)..... 101,010	 107,689
7.	Derivative instruments	(f).....	.....
8.	Other invested assets .....	.....	.....
9.	Aggregate write-ins for investment income .....	.....	.....
10.	TOTAL gross investment income	 256,524	 286,829
11.	Investment expenses		(g)..... 35,451
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)		 35,451
17.	Net Investment income (Line 10 minus Line 16)		 251,378
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 \$......5,481 accrual of discount less \$......23,120 amortization of premium and less \$......1,415 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 \$......0 accrual of discount less \$......0 amortization of premium and less \$......0 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					
1.1	Bonds exempt from U.S. tax					
1.2	Other bonds (unaffiliated)	(5,255)		(5,255)		
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					
7.	Derivative instruments					
8.	Other invested assets					
9.	Aggregate write-ins for capital gains (losses)					
10.	TOTAL Capital gains (losses)	(5,255)		(5,255)		
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)			
9.	Receivables for securities			
10.	Securities lending reinvested collateral assets (Schedule DL)			
11.	Aggregate write-ins for invested assets			
12.	Subtotals, cash and invested assets (Lines 1 to 11)			
13.	Title plants (for Title insurers only)			
14.	Investment income due and accrued			
15.	Premiums and considerations:			
15.1	Uncollected premiums and agents' balances in the course of collection	81,784	285,210	203,426
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		7,522	7,522
19.	Guaranty funds receivable or on deposit			
20.	Electronic data processing equipment and software	254,320	603,784	349,464
21.	Furniture and equipment, including health care delivery assets	1,178	5,030	3,852
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			
25.	Aggregate write-ins for other-than-invested assets	31,595	79,078	47,483
26.	TOTAL Assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25)	368,877	980,624	611,747
27.	From Separate Accounts, Segregated Accounts and Protected Cell Accounts			
28.	TOTAL (Lines 26 and 27)	368,877	980,624	611,747
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.	Prepaid Expenses	31,595	79,078	47,483
2502.	DAC			
2503.	.....			
2598.	Summary of remaining write-ins for Line 25 from overflow page			
2599.	TOTALS (Lines 2501 through 2503 plus 2598) (Line 25 above)	31,595	79,078	47,483

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	113,137	66,392	64,211	50,904	48,414	699,251
2.	Provider Service Organizations						
3.	Preferred Provider Organizations	109,559	101,003	91,987	89,603	85,734	1,116,972
4.	Point of Service						
5.	Indemnity Only	404	248	229	221	223	2,761
6.	Aggregate write-ins for other lines of business						
7.	TOTAL	223,100	167,643	156,427	140,728	134,371	1,818,984
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 and Going Concern

A) Accounting Practices

The financial statements of Dental Care Plus Inc., (the "Company") are presented on the basis of accounting practices prescribed or permitted by the Ohio Department of Insurance (the "State or ODI"). The Company is a wholly owned subsidiary of DCP Holding Company (the "Parent or DCPH"). DCPH is a wholly owned subsidiary to DentaQuest, LLC ("DentaQuest") which is formed under the laws of the state of Delaware and has its principal place of business in Wellesley Hills, Massachusetts.

The Company recognizes only statutory accounting practices prescribed or permitted 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 or permitted practices by the state of Ohio. The Company did not have any Ohio prescribed practices that would have a reconciling difference between NAIC SAP and the state.

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:

NET INCOME		SSAP #	F/S Page	F/S Line #	2023	2022
(1)	Dental Care Plus, Inc. state basis	72	4	32	\$ 1,011,649	\$ 4,819,984
(2)	State Prescribed Practices that increase/(decrease) NAIC SAP: e.g. Depreciation of fixed assets				-	-
(3)	State Permitted Practices that increase/(decrease) NAIC SAP: e.g. Depreciation, home office property				-	-
(4)	NAIC SAP (1-2-3=4)	72	4	32	\$ 1,011,649	\$ 4,819,984
SURPLUS						
(5)	Dental Care Plus, Inc. state basis	72	3	33	\$ 9,364,042	\$ 15,898,982
(6)	State Prescribed Practices that increase/(decrease) NAIC SAP: e.g. Goodwill, net e.g. Fixed assets, net				-	-
(7)	State Permitted Practices that increase/(decrease) NAIC SAP: e.g. Home office property				-	-
(8)	NAIC SAP (5-6-7=8)	72	3	33	\$ 9,364,042	\$ 15,898,982

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 liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

C) Accounting Policies

The Company uses the following accounting policies:

Premiums are generally billed one month in advance of the respective coverage periods. Premium income was recorded ratably over the coverage period. The unearned portion of premiums for a coverage period was reflected on the statement of admitted assets, liabilities, capital and surplus as premiums received in advance and later reported ratably as premium income over the coverage term.

The Company pays no policyholder dividends.

In addition, the Company uses the following accounting policies:

- 1) Short-term investments consist of liquid investments, with maturity dates of one year or less at the date of acquisition and are stated at amortized cost.

Notes to Financial Statements

- 2) Values of bonds have been determined in accordance with methods and values adopted by the NAIC. Bonds are stated at amortized cost.
- 3) The Company does not currently hold common stock.
- 4) The Company does not currently hold preferred stock.
- 5) The Company does not own mortgage loans on real estate.
- 6) The Company does not own loan-backed securities.
- 7) The Company does not have any investments in subsidiaries, controlled and affiliated companies.
- 8) The Company does not have any investments in joint ventures, partnerships or limited liability companies.
- 9) The Company has no investments in derivatives.
- 10) The Company does not have a premium deficiency reserve.
- 11) Reserves for unpaid claims include reported and incurred, but not reported amounts, which are estimated using the Company's historical paid claim and accumulated statistical data, adjusted for current experience. These estimates are continually reviewed and updated with any resulting adjustments reflected in current operating results.
- 12) The Company does not invest in fixed assets that would require a capitalization policy.
- 13) The Company does not have a pharmaceutical rebate receivable.

D) Going Concern

Management has evaluated the Company's financial position and determined that no conditions or events have occurred that would raise doubt about the Company's ability to continue as a going concern.

2. Accounting Changes and Corrections of Errors

The Company did not have any material accounting changes or corrections of errors for the years ended December 31, 2023 and 2022.

3. Business Combinations and Goodwill

A) Statutory Business Method

The Company did not enter into any business combinations that would be accounted for under the statutory purchase method during the statement year.

B) Statutory Merger

The Company was not part of any statutory mergers during the statement year.

C) Assumption Reinsurance

The Company did not enter into any assumption reinsurance agreements during the statement year.

D) Impairment Loss

The Company did not recognize any impairment losses during the statement year.

E) Subcomponents and Calculation of Adjusted Surplus and Total Admitted Goodwill

Notes to Financial Statements

The Company did not have any subcomponents and calculations of adjusted surplus and total admitted goodwill.

4. Discontinued Operations

A) Discontinued Operation Disposed of or Classified as Held for Sale

The Company did not have any discontinued operations during the statement year.

B) Change in Plan of Sale of Discontinued Operation

The Company did not have any discontinued operations during the statement year.

C) Nature of Any Significant Continuing Involvement with Discontinued Operations After Disposal

The Company did not have any discontinued operations during the statement year.

D) Equity Interest Retained in the Discontinued Operation After Disposal

The Company did not have any discontinued operations during the statement year.

5. Investments

A) Mortgage Loans, including Mezzanine Real Estate Loans

The Company does not have any Mortgage Loans, including Mezzanine Real Estate Loans.

B) Debt Restructuring

The Company does not have any Debt Restructuring to disclose.

C) Reverse Mortgages

The Company does not have any Reverse Mortgages.

D) Loan-Backed Securities

- 1) Prepayment assumptions for single class and multi-class mortgage-backed/asset-backed securities were obtained from broker dealer survey values or internal estimates.
- 2) The Company does not have any loan-backed securities with a recognized other than temporary impairment.
- 3) The Company does not have any loan-backed securities with a recognized other than temporary impairment.
- 4) The Company does not have any loan-backed securities with a recognized other than temporary impairment.
- 5) The Company does not have any additional loan-backed securities with a recognized other than temporary impairment.

E) Dollar Repurchase Agreements and/or Securities Lending Transactions

The Company does not have any repurchase agreements or securities lending transactions.

F) Repurchase Agreements Transactions Accounted for as Secured Borrowing

The Company does not have any repurchase agreements transactions accounted for as secured borrowing.

G) Reverse Repurchase Agreements Transactions Accounted for as Secured Borrowing

Notes to Financial Statements

The Company does not have any reverse repurchase agreements transactions accounted for as secured borrowing.

H) Repurchase Agreements Transactions Accounted for as a Sale

The Company does not have any repurchase agreements transactions accounted for as a sale.

I) Reverse Repurchase Agreements Transactions Accounted for as a Sale

The Company does not have any reverse repurchase agreements transactions accounted for as a sale.

J) Real Estate

The Company does not own any real estate.

K) Low-Income Housing Tax Credits (LIHTC)

The Company does not have any investments in low-income housing tax credits (LIHTC).

L) Restricted Assets

1) Restricted Assets (Including Pledged)

Restricted Asset Category	1 Total Gross (Admitted & Nonadmitted) Restricted from Current Year	2 Total Gross (Admitted & Nonadmitted) Restricted from Prior Year	3 Increase/(Decrease) (1 minus 2)	4 Total Current Year Nonadmitted Restricted	5 Total Current Year Admitted Restricted (1 minus 4)	6 Gross (Admitted & Nonadmitted) Restricted to Total Assets (a)	7 Admitted Restricted to Total Admitted Assets
a. Subject to contractual obligation for which liability is not shown	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
b. Collateral held under security lending agreements	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
c. Subject to repurchase agreements	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
d. Subject to reverse repurchase agreements	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
e. Subject to dollar repurchase agreements	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
f. Subject to dollar reverse repurchase agreements	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
g. Placed under option contracts	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
h. Letter stock or securities restricted as to sale – excluding FHLB capital stock	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
i. FHLB capital stock	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
j. On deposit with states	\$ 1,839,019	\$ 1,850,101	\$ (11,082)	\$ -	\$ 1,839,019	13%	\$ 0
k. On deposit with other regulatory bodies	\$ -	\$ -	\$ -		\$ -	0%	\$ -
l. Pledged as collateral to FHLB (including assets backing funding agreements)	\$ -	\$ -	\$ -		\$ -	0%	\$ -
m. Pledged as collateral not captured in other categories	\$ -	\$ -	\$ -		\$ -	0%	\$ -
n. Other restricted assets	\$ -	\$ -	\$ -		\$ -	0%	\$ -
Assets	\$ 1,839,019	\$ 1,850,101	\$ (11,082)	\$ -	\$ 1,839,019	13%	\$ 0

2) Detail of Assets Pledged as Collateral Not Captured in Other Categories

The Company does not have any assets pledged as collateral.

3) Detail of Other Restricted Assets

The Company does not have any other restricted assets.

4) Collateral Received and Reflected as Assets Within the Reporting Entity’s Financial Statements

The Company does not collateral received and reflected as assets.

Notes to Financial Statements

M) Working Capital Finance Investments

The Company does not have any investments in working capital finance.

N) Offsetting and Netting of Assets and Liabilities

The Company has no offsetting or netting of assets and liabilities.

O) 5GI Securities

The Company does not hold any 5GI securities.

P) Short Sales

The Company did not have any short sale transactions during the statement period.

Q) Prepayment Penalty and Acceleration Fees

The Company had no prepayment penalties or acceleration fees during the statement period.

R) Reporting Entity’s Share of Cash Pool by Asset type

The Company did not participate in a cash pool during the statement year.

6. Joint Ventures, Partnerships and Limited Liability Companies

A) Investments in Joint Ventures, Partnerships or Limited Liability Companies that exceed 10% of its admitted assets.

The Company does not hold any ownership interests in joint ventures, partnerships, or limited liability companies.

B) Write-downs for Impairments in Joint Ventures, Partnerships and Limited Liability Companies

The Company did not recognize any write-downs for impairments during the statement year.

7. Investment Income

A) Due and accrued income is excluded from surplus on the following basis:

All investment income due and accrued with amounts that are over 90 days past due are excluded from surplus.

B) The total amount excluded:

The Company did not exclude any investment income due and accrued.

C) The gross, nonadmitted and admitted amounts for interest income due and accrued.

- (1) Gross amount for interest income due and accrued: \$43,872
- (2) Nonadmitted amount for interest income due and accrued: \$0
- (3) Admitted amount for interest income due and accrued: \$43,872

D) The aggregate deferred interest.

The Company did not have any aggregate deferred interest.

E) The cumulative amounts of paid-in-kind (PIK) interest include in the current principal balance.

The Company does not have any amounts related to paid-in-kind interest.

8. Derivative Instruments

Notes to Financial Statements

The Company does not hold any derivative instruments.

9. Income Taxes

A)

(1) The components of deferred tax assets (“DTAs”) and deferred tax liabilities (“DTLs”) as of December 31, 2023 and December 31, 2022 are as follows:

	(1) 12/31/2023	(2) 12/31/2022	(3) (Col 1 - 2) Change
a) Gross Deferred Tax Assets	\$ 215,788	\$ 230,167	\$ (14,379)
b) Statutory Valuation Allowance Adjustments	-	-	-
c) Adjusted Gross Deferred Tax Assets (1a-1b)	215,788	230,167	(14,379)
d) Deferred Tax Assets Non-admitted	-	7,522	(7,522)
e) Subtotal Net Admitted Deferred Tax Asset (1c-1d)	215,788	222,645	(6,857)
f) Deferred Tax Liabilities	160,702	16,746	143,956
g) Net Admitted Deferred Tax Asset/(Net Deferred Tax Liability) (1e – 1f)	\$ 55,085	\$ 205,899	\$ (150,814)

(2) The following table provides the component amounts of the Company’s net admitted DTA calculation by character of paragraphs 11.a, 11.b.ii, and 11.c of SSAP No. 101 and the risk-based capital level used to determine the recovery period and threshold limitation amount.

	(1) 12/31/2023	(2) 12/31/2022	(3) (Col 1 - 2) Change
a) Federal income taxes paid in prior years recoverable through loss carrybacks	\$ 164,753	\$ 204,847	(40,094)
b) Adjusted gross deferred tax assets expected to be realized (excluding the amount of deferred tax assets from (a) above) after application of the threshold limitation	1,052	1,052	(0)
1) Adjusted Gross Deferred Tax Assets Expected to be Realized Following the Balance Sheet Date	1,052	1,052	(0)
2) Adjusted Gross Tax Assets Allowed per Limitation Threshold	1,396,022	2,408,648	(1,012,626)
c) Adjusted gross deferred tax assets (excluding the amount of deferred tax assets from (a) and (b) above) offset by gross deferred tax liabilities	49,983	16,746	33,237
d) Deferred tax assets admitted as the result of application of SSAP 101. Total a) + b) + c)	\$ 215,788	\$ 222,645	\$ (6,857)

(3) Adjusted capital and surplus

	2023	2022
a) Ratio Percentage Used to Determine Recovery Period and Threshold Limitations Amount	1060%	1266%
b) Amount of Adjusted Capital and Surplus Used to Determine Recovery Period and Threshold Limitation in 2b)2 Above.	\$ 9,308,956	\$ 15,693,083

(4) The following table provides the impact of tax-planning strategies, if used in the Company’s SSAP No. 101 calculation, on the adjusted gross and net admitted DTAs.

Notes to Financial Statements

Impact of Tax-Planning Strategies
a) Determination Of Adjusted Gross Deferred Tax Assets And Net Admitted Deferred Tax Assets, By Tax Character As A Percentage.
i. Adjusted Gross DTAs Amount From Note 9A1(c)
ii. Percentage Of Adjusted Gross DTAs By Tax Character Attributable To The Impact Of Tax Planning Strategies
iii. Net Admitted Adjusted Gross DTAs Amount From Note 9A1(e)
iv. Percentage Of Net Admitted Adjusted Gross DTAs By Tax Character Admitted Because Of The Impact Of Tax Planning Strategies
b) Does the Company's tax-planning strategies include the use of reinsurance?

12/31/2023		12/31/2022		Change	
(1)	(2)	(3)	(4)	(5)	(6)
Ordinary	Capital	Ordinary	Capital	(Col 1 - 3) Ordinary	(Col 2 - 4) Capital

Yes _____ No X

- B) The Company has no unrecognized deferred tax liabilities as of December 31, 2023.
- C) The following table provides the Company's significant components of income taxes incurred and changes in DTAs and DTLs:

	(1) 12/31/2023	(2) 12/31/2022	(3) (Col 1 - 2) Change
1. Current Income Tax			
a) Federal	\$ 325,541	\$ 1,162,767	\$ (1,057,743)
b) Federal income tax on net capital gains	-	-	-
c) Utilization of capital loss carry-forwards	-	-	-
d) Other	-	-	-
e) Federal income taxes incurred	325,541	1,162,767	(1,057,743)
2. Deferred Tax Assets:			
a. Discounting of unpaid losses	3,213	4,541	(1,328)
b. Unearned premium reserve	46,071	49,874	(3,803)
c. Accrued commissions	69,300	87,382	(18,082)
d. Fixed assets	-	7,682	(7,682)
e. Receivables - nonadmitted	17,175	59,897	(42,722)
f. Other	19,742	20,791	(1,049)
g. Total net deferred tax assets	155,500	230,167	(74,667)
h. Nonadmitted deferred tax assets	-	7,522	(7,522)
i. Statutory valuation allowance adjustment	-	-	-
Admitted deferred tax assets	\$ 155,500	\$ 222,645	\$ (67,145)
3. Deferred Tax Liabilities	-	-	-
a. Deferred and uncollected premium	1,364	2,046	(682)
b. Other	99,051	14,700	84,351
Deferred tax liabilities	100,415	16,746	83,669
4. Net deferred tax assets/liabilities	55,085	205,899	(150,814)

- D) The Company's income tax expense is recorded at 21% and change in deferred income taxes is recorded at 21% in 2023 and 2022. This differs from the amount obtained by applying the federal statutory income tax rate of 21% in 2023 and 2022 for Dental Care Plus for the year ended December 31 as follows:

	(1) 12/31/2023	(2) 12/31/2022	(3) (Col 1 - 2) Change
Provision computed at statutory rate	\$ 280,810	\$ 1,256,378	\$ (975,568)
Change in non-admitted assets	203,066	46,374	156,692
Other	-	51,090	(51,090)
Total	483,876	1,353,842	(869,966)
Federal income taxes incurred	325,541	1,162,767	(837,226)
Change in deferred income taxes	158,335	191,075	(32,740)
Change in effective tax rate		-	-
Total statutory income taxes	\$ 483,876	\$ 1,353,842	\$ (869,966)

Notes to Financial Statements

E)

- 1) The Company has no net operating losses or tax credit carryforwards available.
- 2) The amount of federal income taxes incurred and available for recoupment in the event of future net losses is \$325,541 and \$1,162,767 as of December 31, 2023 and 2022, respectively.
- 3) As of December 31, 2023, the Company has no deposits admitted under Section 6603 of the Internal Revenue Service Code.

F)

- (1) The Company files a consolidated federal income tax return for the period ending December 31, 2023 with the following affiliates:
 - (1) Sun Life Assurance Company of Canada - U.S. Operations Holdings, Inc.
 - (2) Sun Life Financial (U.S.) Holdings, Inc.
 - (3) Sun Life Financial (Japan), Inc.
 - (4) Sun Canada Financial Co.
 - (5) Sun Life Financial Distributors, Inc.
 - (6) Sun Life of Canada (U.S.) Holdings, Inc.
 - (7) Sun Life of Canada (U.S.) Financial Services Holdings, Inc.
 - (8) Independence Life and Annuity Company
 - (9) Sun Life Financial (U.S.) Reinsurance Company
 - (10) Massachusetts Financial Services Company
 - (11) MFS Fund Distributors, Inc.
 - (12) MFS Service Center, Inc.
 - (13) MFS Institutional Advisors, Inc.
 - (14) MFS Heritage Trust Company
 - (15) Sun Life Administrators (U.S.), Inc.
 - (16) Sun Life Financial (U.S.) Services Company, Inc.
 - (17) Professional Insurance Company
 - (18) Sun Life Financial (U.S.) Reinsurance Company II
 - (19) Sun Life Financial (U.S.) Delaware Finance, LLC
 - (20) Sun Life Investment Management U.S., Inc.
 - (21) Disability Reinsurance Management Services
 - (22) The Premier Dental Group, Inc.
 - (23) Landmark Dental Alliance, Inc.
 - (24) Sun Life Financial (Bermuda) Reinsurance Ltd.
 - (25) Dailyfeats, Inc. (d.b.a. Maxwell Health)
 - (26) Sun Life (U.S.) Holdco 2020 Inc.
 - (27) SL Finance 2007-1, Inc.
 - (28) Sun Life Financial (U.S.) Delaware Finance, LLC 2020
 - (29) SL Investment US-RE Holdings 2009-1, Inc
 - (30) Pinnacle Care International, Inc.
 - (31) DentaQuest Group, Inc.
 - (32) Pacific Dental Network, Inc.
 - (33) California Dental Network, Inc.
 - (34) Adenta, Inc.
 - (35) Advantage Leveraged Lenders, Inc.
 - (36) Insurance Associates Plus, Inc.
 - (37) DCP Holding Company
 - (38) DentaQuest USA Insurance Company, Inc.
 - (39) DentaQuest of Florida, Inc.
 - (40) DentaQuest National Insurance Company, Inc.
 - (41) Dental Care Plus, Inc.
- (2) The method of income tax allocation is subject to a written agreement approved by the Board of Directors. Allocation is based upon separate return calculations with current credit (benefit) given for losses and tax attributes that are utilized by the consolidated group. Intercompany tax balances are settled on a quarterly basis, with a final true up after filing of the federal income tax return, as prescribed by the terms of the tax sharing agreement.

Notes to Financial Statements

- G) On August 16th, 2022, the Inflation Reduction Act (“IRA”) was signed into law and includes certain corporate income tax provisions. Impacts to the Company include the imposition of a corporate alternative minimum tax “CAMT” applicable to tax years beginning after December 31, 2022. The CAMT imposes a 15% minimum tax on adjusted financial statement income on applicable corporations that have an average adjusted financial statement income over \$1 billion in the prior three-year period (2020-2022). As of the reporting date, the Company has determined it is an applicable reporting entity and is subject to CAMT in 2023. In accordance with INT 23-03: Inflation Reduction Act – Corporate Alternative Minimum Tax, the Company determined that it does not have a CAMT liability in 2023. The Company has not made an accounting policy election regarding CAMT when evaluating the need for a valuation allowance for its regular tax DTAs. At December 31, 2023, the Company has no CAMT credit carryforward.
- H) As of December 31, 2023, the Company is not subject to the Repatriation Transition Tax (RTT).
- I) As of December 31, 2023, the Company has no Alternative Minimum Tax (AMT) credit carryforward.

10. Information Concerning Parent, Subsidiaries and Affiliates

- A) The Company is a wholly owned direct subsidiary of DCPH and a wholly owned indirect subsidiary of Sun Life Financial, Inc.
- B) During 2023, the Company paid DQ LLC \$7,638,034 to settle amounts due for general administrative services.

- C) Transactions with related parties who are not reported on Schedule Y

Not applicable to the Company.

- D) At December 31, 2023 the Company has \$57,342 due from DCPH and \$50,201 due to Insurance Associates Plus, Inc. (“IAP”). At December 31, 2023, the Company has amounts due to DQ LLC of \$757,112. The terms of the settlements require that these amounts be settled within 30 days.

- E) Material management and service contracts and all cost sharing arrangements involving the Company and any related party are as follows:

The Company has a Management Services Agreement with DCPH to provide general administrative services to the Company. DCPH collected monthly management fees from the Company based on an apportionment of the DCPH costs incurred by the Company.

An investment advisory agreement between the DCP and Sun Life Capital Management (U.S.) LLC (“SLCMUS”), under which SLCMUS acts as investment manager for certain of DCP’s portfolios. (Reference: ISA-49)

The Company is party to a network access agreement wherein Sun Life Assurance Company of Canada is provided access to the Company’s dental network. (GSA-139)

The Company is party to a network access agreement wherein Sun Life and Health Insurance Company (U.S.) is provided access to the Company’s dental network. (GSA-140)

- F) The Company has no guarantees or undertakings for the benefit of an affiliate during the statement period.
- G) The Company is a wholly owned direct subsidiary of DCPH and a wholly owned indirect subsidiary of Sun Life Financial, Inc.
- H) The Company does not own any shares of an upstream or intermediate parent, either directly or indirectly.
- I) The Company does not own any shares in an affiliate or other related entity.
- J) The Company did not recognize any impairment write downs for its investments in subsidiary, controlled and affiliated (“SCA”) entities.

Notes to Financial Statements

- K) The Company does not own any shares in foreign investments.
- L) The Company does not have any investments in downstream non-insurance holding companies.
- M) The Company does not have any investments in downstream non-insurance holding companies.
- N) The Company does not have investments in insurance SCA entities.
- O) The Company does not have any investments in SCA entities.

11. Debt

- A) The Company had no capital notes outstanding at December 31, 2023 and 2022.
- B) The Company had no debt outstanding at December 31, 2023 and 2022.

12. Retirement Plan

A) - D) Defined Benefit Plans

The Company participates in a non-qualified, non-contributory defined benefit pension plan and a postretirement welfare benefit plan (“the Plans”), sponsored by Sun Life Services. Income and expenses under these plans are allocated to participating companies pursuant to approved inter-company agreements. The expenses allocated to the Company under the plans for the year ended December 31, 2023 was \$7,669.

E) Defined Contribution Plans

The Company participates in the Sun Advantage Savings and Investment Plan, sponsored by Sun Life Services, that qualifies under Section 401(k) of the Internal Revenue Code (the “401(k) Plan”) and includes a retirement investment account feature that qualifies under Section 401(a) of the Internal Revenue Code (the “RIA”). Income and expenses under the 401(k) Plan and the RIA are allocated to participating companies pursuant to approved inter-company agreements. Expenses allocated to the Company under the 401(k) plan and the RIA for the year ended December 31, 2023 was \$298,742.

F) Multiemployer Plans

The Company does not have any Multiemployer Plans.

G) Consolidated/Holding Company Plan

The Company does not have any Consolidated/Holding Company Plans.

H) Postemployment Benefits and Compensated Absences

The Company does not have any Postemployment and Compensated Absences Plans.

I) Impact of Medicare Modernization Act on Postretirement Benefits

The Company did not experience any impact due to the Medicare Modernization Act.

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

- A) The Company had 1,500 shares authorized of common stock, 166 shares issued and outstanding, with par value of \$8,226.89 per share at December 31, 2023 and 2022.
- B) The Company has no preferred stock outstanding.
- C) Dividends paid by the Company to its shareholders cannot, without prior approval of the Department, exceed in any one year the lesser of (i) 10% of net worth (as of the preceding

Notes to Financial Statements

December 31), or (ii) net income for the prior year, and only if net worth exceeds \$250,000 and only out of positive capital and surplus.

D) On December 7, 2023, Dental Care Plus, Inc. paid a dividend of \$8,000,000 to its parent, DCP Holding Company, of which \$4,819,984 was ordinary and \$3,180,016 was extraordinary. On December 6, 2022, the Company paid an ordinary dividend to DCP Holding Company of \$6,000,000.

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 during the statement year, and all surplus is held for the benefit of the stockholders.

G) The Company does not have any advances to surplus.

H) The Company does not hold any preferred stock, employee stock options or stock purchase warrants.

I) The Company does not have special surplus funds as of December 31, 2023.

J) The portion of unassigned funds (surplus) represented or reduced by unrealized gains or loss is \$0.

K) The Company did not issue any surplus debenture or similar obligations during the periods covered by this statement.

L) The Company did not participate in any quasi reorganization during the statement year.

M) The Company has not participated in any quasi reorganization in the past 10 years.

14. Liabilities, Contingencies, and Assessments

A) Contingent Commitments

The Company has no material contingent liabilities.

B) Assessments

The Company has not been advised of any assessments.

C) Gain Contingencies

The Company has no gain contingencies.

D) Claims Related Extra Contractual Obligations and Bad Faith Losses Stemming from Lawsuits

The Company has no extra contractual obligations or bad faith losses stemming from lawsuits for the statement year.

E) Joint and Several Liabilities

There are no legal actions currently pending involving the Company for the statement year.

F) All Other Contingencies

Occasionally, in the ordinary course of its business, the Company may be threatened with litigation or be a party to it. While it is not possible to predict when such threats or litigation may arise, or the outcome of them, management believes, based upon currently available information, that there are no pending matters that, when ultimately resolved, would be materially adverse to the Company's financial position, results of operations or cash flows.

In the normal course of its business, the Company enters into agreements that include indemnities in favor of third parties, such as contracts with advisors and consultants, outsourcing agreements, underwriting and agency agreements, information technology agreements, distribution agreements, and service agreements. The Company has also agreed

Notes to Financial Statements

to indemnify its directors and certain of its officers and employees in accordance with the Company's governing documents. The Company believes that any potential liability under these agreements is neither probable nor estimable; therefore, the Company has not recorded any associated liability.

15. Leases

A) Lessee Leasing Arrangements

The Company has no lease commitments.

B) Lessor Leasing Arrangements

The Company did not participate in any lessor leasing arrangements or hold any leveraged leases during the statement year.

16. Information about Financial Instruments with Off-Balance Sheet Risk and Financial Instruments with Concentrations of Credit Risk

For the years ended December 31, 2023 and 2022, the Company held cash in certain bank accounts in excess of the federally insured limit. The Company has not experienced any credit losses with respect to its cash equivalents and believes its credit risk to be negligible.

17. Sale, Transfer and Servicing of Financial Assets and Extinguishments of Liabilities

A) Transfers of Receivables Reported as Sales

The Company did not sell or transfer any receivables reported as sales.

B) Transfer and Servicing of Financial Assets

The Company did not sell or transfer any financial assets.

C) Wash Sales

The Company did not incur any wash sales for the statement year.

18. Gain or Loss to the Reporting Entity from Uninsured A&H Plans and the Uninsured Portion of Partially Insured Plans

A) Administrative Services Only (ASO) Plans

Not applicable to the Company.

B) Administrative Services Contract (ASC) Plans

	ASC Uninsured Plans	Uninsured Portion of Partially Insured Plans	Total ASC
The gain from operations from Administrative Services Contract (ASC) uninsured plans and the uninsured portion of partially insured plans was as follows during 2023:			
A. Gross reimbursements for medical cost incurred	\$ 8,295,683		\$ 8,295,683
B. Gross administrative fees accrued	530,687	-	\$ 530,687
C. Total net other income or expenses (including interest paid or received from plans)	(1,771,004)	-	(1,771,004)
D. Gross expenses incurred for medical costs	7,657,598	-	(1,240,317)
E. Net gain or (loss) from operations	\$ (602,232)	-	\$ (602,232)

C) Medicare or Similarly Structured Cost Based Reimbursement Contract

Notes to Financial Statements

The Company does not administer any Medicare or similarly structured cost-based reimbursement contracts.

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

Managing General Agent or Third Party Administrator	FEIN Number	Exclusive Contract	Types of Business Written	Authority Granted	Written/ Produced By
DCP Holding Company (Parent), 100 Crowne Point Place Cincinnati, OH 45241	20-1291244	YES	PPO, HMO, IND	C,CA,R,B,P,U	\$25,378,376
MY1HR, 525 S Main St., Suite 8 Akron, OH 44311	45-2721020	NO	PPO	C,CA,P	\$6,540,176
Total	XXX	XXX	XXX	XXX	\$31,918,552

20. Fair Value Measurements

A) Assets Measured at Fair Value

- 1) Assets and liabilities carried at fair valued are classified as either Level 1 or Level 2 investments as of December 31, 2023.
- 2) The Company had no Level 3 investments as of December 31, 2023.
- 3) The Company had no transfers in or out of Level 3 during the statement year.
- 4) Assets and liabilities carried at fair value are to be classified and disclosed in one of the following three categories:

Level 1: Quoted market prices in active markets for identical assets or liabilities that the Company has the ability to access.

Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data such as quoted prices, interest rates, and yield curves.

Level 3: Inputs are unobservable data points that are not corroborated by market data.

There have been no significant changes made in valuation techniques for the statement year.

- 5) The Company had no derivative assets and liabilities at December 31, 2023.

B) Presentation of Fair Value Information

Not applicable to the Company.

C) Aggregate Fair Value of all Financial Instruments

Type of Financial Instrument	Aggregate Fair Value	Admitted Assets	(Level 1)	(Level 2)	Level (3)
Bonds	\$ 7,064,021	\$ 7,421,678	\$ 1,509,151	\$ 5,912,527	\$ -
Common Stock	-	-	-	-	-
Perpetual Preferred Stock	-	-	-	-	-
Mortgage Loans	-	-	-	-	-
Total	\$ 7,064,021	\$ 7,421,678	\$ 1,509,151	\$ 5,912,527	\$ -

D) Not Practicable to Estimate Fair Value

Not applicable to the Company.

E) Investments Measured Using the Net Asset Value Expedient Pursuant to SSAP No. 100R-Fair Value

Not applicable to the Company.

21. Other Items

Notes to Financial Statements

A) Unusual or Infrequent Items

The Company has no extraordinary items to report.

B) Troubled Debt Restructuring

The Company has no troubled debt restructuring.

C) Other Disclosures

The Company has no other disclosures.

D) Business Interruption Insurance Recoveries

The Company has no uncollectible assets.

E) State Transferable and Non-Transferable Tax Credits

The Company has not been involved in state transferable tax credits.

F) Sub-prime Mortgage Related Risk Exposure

The Company does not have any subprime-mortgage-related risk exposure.

G) Retained Assets

The Company does not have retained assets.

H) Insurance-Linked Securities (ILS) Contracts

The Company does not have insurance linked securities.

I) The Amount That Could Be Realized on Life Insurance Where the Reporting Entity is Owner and Beneficiary or Has Otherwise Obtained Rights to Control the Policy

The Company does not have any amount that could be realized on life insurance where the reporting entity is owner and beneficiary or has otherwise obtained rights to control the policy.

22. Events Subsequent

Subsequent events were evaluated through February 28, 2024. No additional subsequent events were noted.

23. Reinsurance

A) Ceded Reinsurance Report

Not applicable to the Company.

B) Uncollectible Reinsurance

Not applicable to the Company.

C) Commutation of Reinsurance Reflected in Income and Expenses

Not applicable to the Company.

D) Certified Reinsurer Rating Downgraded or Status Subject to Revocation

Not applicable to the Company.

E) Reinsurance Credit

Not applicable to the Company.

24. Retrospectively Rated Contracts and Contracts Subject to Redetermination

Notes to Financial Statements

A) The Company did not have any accrued retrospective premium adjustments.

B) – D) Not applicable to the Company.

E) Risk Sharing Provisions of the Affordable Care Act

The Company did not write any accident and health insurance premium that was subject to the Affordable Care Act risk-sharing provisions.

25. Change in Insured Claims and Claim Adjustment Expenses

Reserves for claims and claims adjustment expenses as of December 31, 2023 and 2022 were \$1,070,481 and \$1,544,460 respectively. During the year ended December 31, 2023, \$1,370,298 was paid for incurred claims and claim adjustment expenses attributable to insured events of prior years. Reserves remaining for prior years are now \$10,442.

26. Intercompany Pooling Arrangements

The Company is not part of a group of affiliated insurers that utilizes a pooling arrangement.

27. Structured Settlements

The Company does not have any structured settlements.

28. Health Care Receivables

A) Pharmaceutical Rebate Receivables

The Company does not have pharmaceutical rebate receivables.

B) Risk Sharing Receivables

The Company does not have risk sharing receivables.

29. Participating Policies

The Company did not have any participating policies.

30. Premium Deficiency Reserves

The Company does not have any premium deficiency reserves.

31. Anticipated Salvage and Subrogation

There is no salvage and subrogation to disclose.

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[X] No[]
- 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.

0001097362
- 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[X] No[]
- 2.2 If yes, date of change:

02/24/2023
- 3.1 State as of what date the latest financial examination of the reporting entity was made or is being made.

12/31/2019
- 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.

12/31/2019
- 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).

05/26/2021
- 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:

Yes[] No[X]
- 4.11 sales of new business?

Yes[] No[X]
- 4.12 renewals?

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:

Yes[] No[X]
- 4.21 sales of new business?

Yes[] No[X]
- 4.22 renewals?

Yes[] No[X]
- 5.1 Has the reporting entity been a party to a merger or consolidation during the period covered by this statement?

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[X] No[]
- 7.2 If yes,
- 7.21 State the percentage of foreign control

100.000%
- 7.22 State the nationality(s) of the foreign person(s) or entity(s); or if the entity is a mutual or reciprocal, the nationality of its manager or attorney-in-fact and identify the type of entity(s) (e.g., individual, corporation, government, manager or attorney-in-fact).

1	2
Nationality	Type of Entity
Canada	Corporation

- 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[X] No[]
- 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
Advisors Asset Management, LLC	Monument, CO				Yes
BentallGreenOak (U.S.) Limted Partnership	Seattle, WA				Yes
BentallGreenOak Real Estate US LLC	New York, NY				Yes
BGO US Real Estate LP	New York, NY				Yes
BentallGreenOak Strategic Capital Partners, LLC	New York, NY				Yes
Crescent Capital Group, LP	Los Angeles, CA				Yes
Crescent Cap Advisors, LLC	Los Angeles, CA				Yes
Crescent Private Credit Income Corp	Los Angeles, CA				Yes
Infrared Capital Partners (US) LLC	New York, NY				Yes
Massachusetts Financials Services Company	Boston, MA				Yes

GENERAL INTERROGATORIES (Continued)

1 Affiliate Name	2 Location (City, State)	3 FRB	4 OCC	5 FDIC	6 SEC
MFS Fund Distributors, Inc.	Boston, MA .....	.....	.....	.....	Yes
MFS Institutional Advisors, Inc.	Boston, MA .....	.....	.....	.....	Yes
MFS Service Center, Inc.	Boston, MA .....	.....	.....	.....	Yes
Crescent Cap NT Advisors, LLC	Los Angeles, CA .....	.....	.....	.....	Yes
Sun Life Capital Management (U.S.) LLC	Wellesley Hills, MA .....	.....	.....	.....	Yes
Sun Life Institutional Distributors (U.S.) LLC	Wellesley Hills, MA .....	.....	.....	.....	Yes

- 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?

Deloitte & Touche LLP 200 Berkeley Street, Boston, MA 02116
- 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[] No[X]
- 10.4 If the response to 10.3 is yes, provide information related to this exemption:

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

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

Gregory Johnson, Appointed Actuary, One Sun Life Executive Park, Wellesley Hills, MA 02481
- 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

\$.....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?

Yes[X] No[]

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[] No[X]
- 14.21 If the response to 14.2 is yes, provide information related to amendment(s).
- 14.3 Have any provisions of the code of ethics been waived for any of the specified officers?

Yes[] No[X]
- 14.31 If the response to 14.3 is yes, provide the nature of any waiver(s).
- 15.1 Is the reporting entity the beneficiary of a Letter of Credit that is unrelated to reinsurance where the issuing or confirming bank is not on the SVO Bank List?

Yes[] No[X]
- 15.2 If the response to 15.1 is yes, indicate the American Bankers Association (ABA) Routing Number and the name of the issuing or confirming bank of the Letter of Credit and describe the circumstances in which the Letter of Credit is triggered.

1 American Bankers Association (ABA) Routing Number	2 Issuing or Confirming Bank Name	3 Circumstances That Can Trigger the Letter of Credit	4 Amount
. 000000000 .			

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[X] No[]
17. Does the reporting entity keep a complete permanent record of the proceedings of its Board of Directors and all subordinate committees thereof?

Yes[X] No[]
18. Has the reporting entity an established procedure for disclosure to its board of directors or trustees of any material interest or affiliation on the part of any of its officers, directors, trustees or responsible employees that is in conflict or is likely to conflict with the official duties of such person?

Yes[X] No[]

FINANCIAL

19. Has this statement been prepared using a basis of accounting other than Statutory Accounting Principles (e.g., Generally Accepted Accounting Principles)?

Yes[] No[X]
- 20.1 Total amount loaned during the year (inclusive of Separate Accounts, exclusive of policy loans):

20.11 To directors or other officers

20.12 To stockholders not officers

20.13 Trustees, supreme or grand (Fraternal only)

\$.....0

\$.....0

\$.....0
- 20.2 Total amount of loans outstanding at the end of year (inclusive of Separate Accounts, exclusive of policy loans):

20.21 To directors or other officers

20.22 To stockholders not officers

\$.....0

\$.....0

GENERAL INTERROGATORIES (Continued)

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[] No[X]

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

\$ 0

24.1 Does the insurer utilize third parties to pay agent commissions in which the amounts advanced by the third parties are not settled in full within 90 days?

Yes[] No[X]

24.2 If the response to 24.1 is yes, identify the third-party that pays the agents and whether they are a related party.

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)

Yes[X] No[]

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

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

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

\$ 0

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

\$ 0

25.06 Does your securities lending program require 102% (domestic securities) and 105% (foreign securities) from the counterparty at the outset of the contract?

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

25.07 Does the reporting entity non-admit when the collateral received from the counterparty falls below 100%?

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

25.08 Does the reporting entity or the reporting entity's securities lending agent utilize the Master Securities Lending Agreement (MSLA) to conduct securities lending?

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

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

25.091 Total fair value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2.

\$ 0

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

\$ 0

25.093 Total payable for securities lending reported on the liability page.

\$ 0

26.1 Were any of the stocks, bonds or other assets of the reporting entity owned at December 31 of the current year not exclusively under the control of the reporting entity or has the reporting entity sold or transferred any assets subject to a put option contract that is currently in force? (Exclude securities subject to Interrogatory 21.1 and 25.03).

Yes[X] No[]

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

26.21 Subject to repurchase agreements

\$ 0

26.22 Subject to reverse repurchase agreements

\$ 0

26.23 Subject to dollar repurchase agreements

\$ 0

26.24 Subject to reverse dollar repurchase agreements

\$ 0

26.25 Placed under option agreements

\$ 0

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

\$ 0

26.27 FHLB Capital Stock

\$ 0

26.28 On deposit with states

\$ 1,839,019

26.29 On deposit with other regulatory bodies

\$ 0

26.30 Pledged as collateral - excluding collateral pledged to an FHLB

\$ 0

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

\$ 0

26.32 Other

\$ 0

26.3 For category (26.26) provide the following:

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

27.1 Does the reporting entity have any hedging transactions reported on Schedule DB?

Yes[] No[X]

27.2 If yes, has a comprehensive description of the hedging program been made available to the domiciliary state?

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

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?

Yes[] No[X]

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

27.41 Special Accounting Provision of SSAP No. 108

Yes[] No[X]

27.42 Permitted Accounting Practice

Yes[] No[X]

27.43 Other Accounting Guidance

Yes[] No[X]

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

- The reporting entity has obtained explicit approval from the domiciliary state.

- Hedging strategy subject to the special accounting provisions is consistent with the requirements of VM-21.

- Actuarial certification has been obtained which indicates that the hedging strategy is incorporated within the establishment of VM-21 reserves and provides the impact of the hedging strategy within the Actuarial Guideline Conditional Tail Expectation Amount.

- Financial Officer Certification has been obtained which indicates that the hedging strategy meets the definition of a Clearly Defined Hedging Strategy within VM-21 and that the Clearly Defined Hedging Strategy is the hedging strategy being used by the company in its actual day-to-day risk mitigation efforts

28.1 Were any preferred stocks or bonds owned as of December 31 of the current year mandatorily convertible into equity, or, at the option of the issuer, convertible into equity?

Yes[] No[X]

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

\$ 0

GENERAL INTERROGATORIES (Continued)

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:
- Yes☒ No☐

1 Name of Custodian(s)	2 Custodian's Address
Citibank, N.A.	Trust and Custody Operations, 480 Washing Boulevard, 30th Floor, Jersey City, NJ 07310

- 29.02 For all agreements that do not comply with the requirements of the NAIC Financial Condition Examiners Handbook, provide the name, location and a complete explanation:

1 Name(s)	2 Location(s)	3 Complete Explanation(s)
.....		

- 29.03 Have there been any changes, including name changes, in the custodian(s) identified in 29.01 during the current year?
- 29.04 If yes, give full and complete information relating thereto:
- Yes☐ No☒

1 Old Custodian	2 New Custodian	3 Date of Change	4 Reason
.....			

- 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
Cincinnati Asset Management, Inc.	 U
Sun Life Capital Management (U.S) LLC	 A

- 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?
- 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?
- 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.
- Yes☒ No☐
- Yes☐ No☒

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
104946	Cincinnati Asset Mgmnt	801-34376	SEC	 NO
109684	Sun Life Capital Management (U.S.) LLC .....	.....	SEC	 DS

- 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)])?
- 30.2 If yes, complete the following schedule:
- Yes☐ No☐

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.

GENERAL INTERROGATORIES (Continued)

		1	2	3
		Statement (Admitted) Value	Fair Value	Excess of Statement over Fair Value (-), or Fair Value over Statement (+)
31.1	Bonds	7,421,678	7,064,021	(357,657)
31.2	Preferred stocks			
31.3	Totals	7,421,678	7,064,021	(357,657)

- 31.4 Describe the sources or methods utilized in determining the fair values:
See Note 20 of Notes to Financial Statement
- 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.

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?

\$..... 0
- 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.

GENERAL INTERROGATORIES (Continued)

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?

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.

\$..... 0

1	2
Name	Amount Paid
.....	

GENERAL INTERROGATORIES (Continued)

1
Name of Service Area
Arizona - all counties
Texas - all counties
Pennsylvania - all counties

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[X] No[]

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)	13,929,171	21,491,688	27,123,244	23,731,379	17,367,286
2. TOTAL Liabilities (Page 3, Line 24)	4,565,129	5,592,706	10,803,435	10,373,670	8,045,762
3. Statutory minimum capital and surplus requirement	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
4. TOTAL Capital and Surplus (Page 3, Line 33)	9,364,042	15,898,982	16,319,809	13,357,709	9,321,524
INCOME STATEMENT (Page 4)					
5. TOTAL Revenues (Line 8)	32,556,559	51,538,284	77,132,846	79,116,793	82,834,309
6. TOTAL Medical and Hospital Expenses (Line 18)	21,527,445	30,648,897	50,616,793	49,506,365	58,062,122
7. Claims adjustment expenses (Line 20)	1,788,173	796,861	1,203,706	2,052,494	2,744,196
8. TOTAL Administrative Expenses (Line 21)	8,146,119	14,265,809	16,880,130	22,151,650	20,854,898
9. Net underwriting gain (loss) (Line 24)	1,094,822	5,826,717	8,432,217	5,406,284	1,179,093
10. Net investment gain (loss) (Line 27)	246,123	157,225	158,285	232,329	301,874
11. TOTAL Other Income (Lines 28 plus 29)	(3,756)	(1,191)	(208,863)	(195,528)	(43,877)
12. Net income or (loss) (Line 32)	1,011,649	4,819,984	6,529,739	4,009,657	1,198,358
Cash Flow (Page 6)					
13. Net cash from operations (Line 11)	954,047	720,931	5,586,849	6,600,542	2,075,390
RISK-BASED CAPITAL ANALYSIS					
14. TOTAL Adjusted Capital	9,364,042	15,898,982	16,319,809	13,357,709	9,275,984
15. Authorized control level risk-based capital	878,096	1,229,340	1,913,118	1,969,809	2,255,329
ENROLLMENT (Exhibit 1)					
16. TOTAL Members at End of Period (Column 5, Line 7)	134,371	223,100	370,870	377,799	377,935
17. TOTAL Members Months (Column 6, Line 7)	1,818,984	3,186,429	4,582,625	4,709,082	4,614,218
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)	67.4	61.9	68.1	64.5	72.9
20. Cost containment expenses	0.3				
21. Other claims adjustment expenses	5.3	1.6	1.6	2.7	3.4
22. TOTAL Underwriting Deductions (Line 23)	98.6	92.3	92.4	96.1	102.5
23. TOTAL Underwriting Gain (Loss) (Line 24)	3.4	11.8	11.3	7.0	1.5
UNPAID CLAIMS ANALYSIS					
(U&I Exhibit, Part 2B)					
24. TOTAL Claims Incurred for Prior Years (Line 17, Column 5)	1,380,740	2,165,343	3,386,858	2,864,648	2,480,418
25. Estimated liability of unpaid claims-[prior year (Line 17, Column 6)]	1,503,709	2,777,250	3,466,543	3,044,538	2,555,302
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)	L ..	401,016							401,016	
2.	Alaska (AK)	N .									
3.	Arizona (AZ)	L ..	417,228							417,228	
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)	L ..	10,691							10,691	
12.	Hawaii (HI)	N .									
13.	Idaho (ID)	N .									
14.	Illinois (IL)	L ..	613,619							613,619	
15.	Indiana (IN)	L ..	1,011,803							1,011,803	
16.	Iowa (IA)	N .									
17.	Kansas (KS)	N .									
18.	Kentucky (KY)	L ..	5,035,609							5,035,609	
19.	Louisiana (LA)	N .									
20.	Maine (ME)	N .									
21.	Maryland (MD)	N .									
22.	Massachusetts (MA)	N .									
23.	Michigan (MI)	L ..	477,600							477,600	
24.	Minnesota (MN)	N .									
25.	Mississippi (MS)	N .									
26.	Missouri (MO)	L ..	405,785							405,785	
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 ..	19,117,233							19,117,233	
37.	Oklahoma (OK)	N .									
38.	Oregon (OR)	N .									
39.	Pennsylvania (PA)	L ..									
40.	Rhode Island (RI)	N .									
41.	South Carolina (SC)	N .									
42.	South Dakota (SD)	N .									
43.	Tennessee (TN)	L ..	420,019							420,019	
44.	Texas (TX)	L ..	2,540,800							2,540,800	
45.	Utah (UT)	L ..	570,299							570,299	
46.	Vermont (VT)	N .									
47.	Virginia (VA)	L ..	537,075							537,075	
48.	Washington (WA)	N .									
49.	West Virginia (WV)	N .									
50.	Wisconsin (WI)	L ..	359,775							359,775	
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	31,918,552							31,918,552	
60.	Reporting entity contributions for Employee Benefit Plans	X X X									
61.	TOTAL (Direct Business)	X X X	31,918,552							31,918,552	

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

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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.: Principal location of corporate headquarters for employer groups and primary place of residents for individuals.

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

Sun Life Financial Inc. – List of Subsidiaries and Affiliated Entities
Schedule Y as of December 31, 2023

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Federal ID#	Entity Name	% of Voting Shares	Insurer / Non-Insurer	Note
98-0226074	Sun Life Financial Inc. – Foreign Operations			
	6324983 Canada Inc.	100%	Non-Insurer	
	SLC Management Canadian Long Duration Overlay Fund	31.651%	Non-Insurer	
	Sun Life Investment Holdings (UK Funds) Inc.	100%	Non-Insurer	
	Sun Life LRCN Trust	100%	Non-Insurer	
	Sun Life Global Investments Inc. – United States Operations	100%	Non-Insurer	
	Sun Life 2007-1 Financing Corp.	100%	Non-Insurer	
	Sun Life (Bermuda) Finance No. 1 Ltd.	100%	Non-Insurer	
	Sun Life (Hungary) Finance No. 1 Kft	100%	Non-Insurer	
	Sun Life (Ireland) Finance No. 1 Limited	100%	Non-Insurer	
	Sun Life (Luxembourg) Finance No. 1 SARL	100%	Non-Insurer	
04-3401283	Sun Life Assurance Company of Canada - U.S. Operations Holdings, Inc.	15%	Non-Insurer	1
04-3401283	Sun Life Assurance Company of Canada - U.S. Operations Holdings, Inc.	70%	Non-Insurer	1
87-3420237	BentallGreenOak US Lending A LP	21.95%	Non-Insurer	
87-3482375	BentallGreenOak US Lending REIT LLC	97.62%	Non-Insurer	
87-3284912	BGO US Lending Holdco A LLC	67.34%	Non-Insurer	
87-3141011	BGO US Lending Originator LLC	100%	Non-Insurer	
	BGO US Lending HRI Loan Pledgor LLC	100%	Non-Insurer	
	BGO US Lending HRI Loan Seller LLC	100%	Non-Insurer	
92-2735171	BGO US Lending Pledgor II LLC	100%	Non-Insurer	
92-2735498	BGO US Lending Seller II LLC	100%	Non-Insurer	
92-2716523	BGO US Lending Pledgor III LLC	100%	Non-Insurer	
92-2716702	BGO US Lending Seller III LLC	100%	Non-Insurer	
87-3284912	BGO US Lending Seller I LLC	100%	Non-Insurer	
20-4056199	DentaQuest Group, Inc.	100%	Non-Insurer	
20-0390099	DentaQuest, LLC	100%	Non-Insurer	
20-1391244	DCP Holding Company	100%	Non-Insurer	
61-1301274	Adenta, Inc.	100%	Non-Insurer	
31-1185262 96265 OH	Dental Care Plus, Inc.	100%	Insurer	
20-1455615	Insurance Associates Plus, Inc.	100%	Non-Insurer	

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

Federal ID#	Entity Name	% of Voting Shares	Insurer / Non-Insurer	Note
27-1693969	The Ohio Retiree Dental Benefits Association LLC	100%	Non-Insurer	
32-0487994	DentaQuest Care Group Management, LLC	100%	Non-Insurer	
92-3643599	AD Management of OK, LLC	100%	Non-Insurer	
92-1262785	AD Management of TX, LLC	100%	Non-Insurer	
20-8939962	Advantage Community Holding Company, LLC	100%	Non-Insurer	
93-1195386	Advantage Dental Services, LLC	100%	Non-Insurer	
57-1140840	Advantage Leveraged Lenders, Inc.	100%	Non-Insurer	
26-3981367	Advantage Support Services, LLC	100%	Non-Insurer	
26-3981408	Advantage Consulting Services, LLC	100%	Non-Insurer	
	Advantage Harbor QALICB, LLC	100%	Non-Insurer	
	Advantage La Pine QALICB, LLC	100%	Non-Insurer	
	Advantage QALICB-1, LLC	100%	Non-Insurer	
27-0357326	DQCGM of Oregon, LLC	100%	Non-Insurer	
87-2778161	DQCGM of Alabama, LLC	100%	Non-Insurer	
87-3142270	DQCGM of Florida, LLC	100%	Non-Insurer	
84-1851756	DQCGM of Massachusetts, LLC	100%	Non-Insurer	
84-3407897	DQCGM of Washington, LLC	100%	Non-Insurer	
45-4129709	Oregon Community Dental Care	100%	Non-Insurer	2
81-0616910	DentaQuest IPA of New York, LLC	100%	Non-Insurer	
11-3692025	DentaQuest of Arizona, LLC	100%	Non-Insurer	
65-0743731	DentaQuest of Florida, Inc.	100%	Non-Insurer	
14-1885493	DentaQuest of Georgia, LLC	100%	Non-Insurer	
42-1529687	DentaQuest of Illinois, LLC	100%	Non-Insurer	
61-1871504	DentaQuest of Iowa, LLC	100%	Non-Insurer	
14-1885490	DentaQuest of Kentucky, LLC	100%	Non-Insurer	
81-0567214	DentaQuest of Maryland, LLC	100%	Non-Insurer	
56-2356445	DentaQuest of Minnesota, LLC	100%	Non-Insurer	
56-2356433	DentaQuest of New Jersey, LLC	100%	Insurer	
16647 NJ				
14-1885481	DentaQuest of New Mexico, LLC	100%	Non-Insurer	
14-1885500	DentaQuest of New York, LLC	100%	Non-Insurer	
35-2177954	DentaQuest of Tennessee, LLC	100%	Non-Insurer	

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

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20-2970185 12307 TX	DentaQuest USA Insurance Company, Inc.	100%	Insurer	
59-0397210 67636 TX	DentaQuest National Insurance Company, Inc.	100%	Insurer	
33-0672992	Pacific Dental Network, Inc.	100%	Non-Insurer	
93-0954061	California Dental Network, Inc.	100%	Non-Insurer	
20-8998687	SL Finance 2007-1, Inc.	100%	Non-Insurer	
	SL Investment 2007-1 ULC	100%	Non-Insurer	
84-4711925	Sun Life (U.S.) HoldCo 2020, Inc.	100%	Non-Insurer	
27-4341553	AAM Holdings Inc.	51%	Non-Insurer	
20-0532180	Advisors Asset Management, Inc.	100%	Non-Insurer	
84-1239309	Sterling Resources, Inc.	100%	Non-Insurer	
20-3457105	Base Camp Road, LLC	100%	Non-Insurer	
74-3114760	IH 10/FIS Building, LP	99%	Non-Insurer	
	RLG/FIS Management, L.L.C.	100%	Non-Insurer	
74-3114760	IH 10/FIS Building, LP	1%	Non-Insurer	
	Atlas Senior Loan Fund XVI, Ltd.	100%	Non-Insurer	
	Atlas Senior Loan Fund XVII, Ltd.	51.2%	Non-Insurer	
	Atlas Senior Loan Fund XVIII, Ltd.	76.01%	Non-Insurer	
	Atlas Senior Loan Fund XX, Ltd.	100%	Non-Insurer	
	Atlas Senior Loan Fund XXI, Ltd.	89.09%	Non-Insurer	
	Atlas Static Senior Loan Fund I, Ltd.	100%	Non-Insurer	
87-3734237	BGO Prime Industrial Development Parallel-F Partnership LP	21.503%	Non-Insurer	
84-3793856	Core Plus Separate Account LP	100%	Non-Insurer	
84-3805305	Core Plus Separate Account LF LP	100%	Non-Insurer	
	Core Plus Separate Account Reit LLC	100%	Non-Insurer	
	BGO Grand Adams Member LLC	100%	Non-Insurer	
	BGO Plaza 600 Member LLC	100%	Non-Insurer	
84-3749558	BGO Plaza 600 JV LLC	90%	Non-Insurer	
	SVF Operating LLC	100%	Non-Insurer	
	SVF The View Pacific LLC	100%	Non-Insurer	
	The View Pacific LLC	80%	Non-Insurer	
	The View Pacific Owner LLC	100%	Non-Insurer	
86-2034290	Crescent Capital Group GP LLC	51%	Non-Insurer	
27-2698206	Crescent Capital Group LP	51%	Non-Insurer	
82-4548868	Atlas CLO Funding I LLC	100%	Non-Insurer	3

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

82-4627401	Atlas CLO Funding II LLC	100%	Non-Insurer	3
85-1874398	Captrust II Services, LLC	100%	Non-Insurer	3
35-2526928	CCAP Administration LLC	100%	Non-Insurer	
47-3517782	CDL (TX) Services, LLC	100%	Non-Insurer	3
81-5385968	CDL Fund II GP, LLC	100%	Non-Insurer	3
98-1357876	CDL II GP Limited	100%	Non-Insurer	3
81-5459731	CDL Fund II SLP, LLC	100%	Non-Insurer	3
85-3063228	CDL Fund III GP LLC	100%	Non-Insurer	
98-1558976	CDL III GP Limited	100%	Non-Insurer	
86-3576917	CDL Fund III SLP LLC	100%	Non-Insurer	
35-2604554	CDL Unlevered Fund II SLP, LLC	100%	Non-Insurer	3
36-4910693	CESL II Special Partner LP Inc.	100%	Non-Insurer	3
98-1682831	CESL-A Coinvest GP S.a.r.l.	100%	Non-Insurer	
83-1247840	CPCP General Partner LLC	100%	Non-Insurer	3
98-1477744	CPCP General Partner Limited	100%	Non-Insurer	3
83-2139562	CPCP SLP LLC	100%	Non-Insurer	3
61-1708588	Crescent (TX) Direct Lending, LLC	67%	Non-Insurer	3
83-1960406	Crescent Agency Services LLC	100%	Non-Insurer	
30-0856933	Crescent Cap Advisors, LLC	89%	Non-Insurer	
92-2521407	Crescent Cap NT Advisors, LLC	100%	Non-Insurer	
61-1683869	Crescent Capital Group High Income B LLC	100%	Non-Insurer	3
61-1672438	Crescent Capital Group High Income LLC	100%	Non-Insurer	3
84-4403566	Crescent CCAP 10B5-1 Associates LLC	100%	Non-Insurer	
82-4141193	Crescent CLO Funding GP, LLC	100%	Non-Insurer	3
82-4176595	Crescent CLO Funding, L.P.	100%	Non-Insurer	3
	Crescent CLO Funding II GP LLC	100%	Non-Insurer	
	Crescent CLO Equity Funding II, LP	100%	Non-Insurer	
	Crescent CLO Management LP	100%	Non-Insurer	
98-1030093	Crescent Credit Europe Group Ltd	100%	Non-Insurer	
98-1030085	Crescent Credit Europe LLP	100%	Non-Insurer	
	Crescent Credit Malta LTD	100%	Non-Insurer	
85-4377705	Crescent Credit Opportunities, LLC	100%	Non-Insurer	3
98-1536487	Crescent Credit Opportunities GP, S.a.r.l.	100%	Non-Insurer	3
87-1058071	Crescent Credit Solutions VIII, LLC	100%	Non-Insurer	
98-1564309	Crescent Credit Solutions VIII GP, S.a.r.l	100%	Non-Insurer	
88-1082321	Crescent Credit Solutions VIII Note Issuer, LLC	100%	Non-Insurer	

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

87-4645617	Crescent K GP, LLC	100%	Non-Insurer	
88-0556706	Crescent CRPTF Multi-Strat, LLC	100%	Non-Insurer	
88-0583032	Crescent CRPTF Private Credit, LLC	100%	Non-Insurer	
37-1719025	Crescent Direct Lending Levered, LLC	100%	Non-Insurer	3
38-3933857	Crescent Direct Lending Management, LLC	100%	Non-Insurer	3
47-1591692	CDL Services, LLC	100%	Non-Insurer	3
35-2471734	Crescent Direct Lending SBIC, LLC	51%	Non-Insurer	3
37-1756582	Crescent Direct Lending SLP, LLC	82%	Non-Insurer	3
87-1405505	Crescent Direct Lending SMA Management LLC	100%	Non-Insurer	
30-0770800	Crescent Direct Lending, LLC	100%	Non-Insurer	3
82-4168954	Crescent European Specialty Lending II LLC	100%	Non-Insurer	3
98-1421071	Crescent European Specialty Loan II S.à r.l.	100%	Non-Insurer	3
88-2460041	Crescent European Specialty Lending III LLC	100%	Non-Insurer	
	CESL III Special Partner LP Inc.	100%	Non-Insurer	
92-3996123	Crescent European Specialty Lending Fund III (USD Note Feeder) LP	100%	Non-Insurer	
98-1715009	Crescent European Specialty Lending III S.a.r.l.	100%	Non-Insurer	
46-4810825	Crescent European Specialty Lending LLC	100%	Non-Insurer	3
	CCE CAA Special Partner LP Inc.	100%	Non-Insurer	3
	CCE MM Special Partner LP Inc.	100%	Non-Insurer	3
98-1174592	CESL Special Partner LP Inc.	100%	Non-Insurer	3
98-1192548	Crescent European Specialty Loan S.A.R.L	100%	Non-Insurer	3
	Crescent Global CLO Management, LLC	100%	Non-Insurer	
88-1663341	Crescent Global CLO Management, LLC, Management Series	100%	Non-Insurer	
88-1656628	Crescent Global CLO Management, LLC, Retention Series	100%	Non-Insurer	
87-1336783	Crescent ICS GP, LLC	100%	Non-Insurer	
87-1358933	Crescent LACERS SMA Partnership GP, LLC	100%	Non-Insurer	
36-4714877	Crescent Mezzanine VI, LLC	100%	Non-Insurer	3
83-3844421	Crescent Mezzanine VII (Chengdong LP), LLC	100%	Non-Insurer	3
37-1835000	Crescent Mezzanine VII (PA), LLC	100%	Non-Insurer	3
47-3348044	Crescent Mezzanine VII, LLC	100%	Non-Insurer	3
98-1456184	Crescent Mezzanine VII (Chengdong GP), Ltd.	100%	Non-Insurer	3
32-0481443	Crescent Mezzanine VII (Scots) GP-GP, L.P.	100%	Non-Insurer	3
61-1776665	Crescent Mezzanine VII (Scots) GP, L.P.	100%	Non-Insurer	3
83-2090117	Crescent Private Credit Partners Management LLC	100%	Non-Insurer	3
90-0952920	Crescent SBIC Management, LLC	100%	Non-Insurer	3

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

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90-0883982	Crescent Senior Secured Loan Management LLC	100%	Non-Insurer	3
20-2778298	Crescent Senior Secured Floating Rate Loan Fund, LLC	100%	Non-Insurer	3
98-1205323	Crescent Special Situations, Ltd.	100%	Non-Insurer	3
98-1205346	Crescent Special Situations, L.P.	100%	Non-Insurer	3
87-3229602	Crescent Syndicated Credit Solutions LLC	100%	Non-Insurer	
47-5590506	Crescent/Aegis SMA Partners, LLC	100%	Non-Insurer	3
46-4655436	Crescent/K Schools SMA Partners, LLC	100%	Non-Insurer	3
35-2548504	NPS/Crescent SMA Partners II, LLC	100%	Non-Insurer	3
80-0941625	NPS/Crescent SMA Partners, LLC	100%	Non-Insurer	3
30-0757316	Sepulveda Distributors, LLC	100%	Non-Insurer	
	InfraRed (UK) Holdco 2020 Ltd.	100%	Non-Insurer	
	InfraRed Partners LLP	80%	Non-Insurer	
	InfraRed Capital Partners (Holdco) Limited	100%	Non-Insurer	
	Agincourt (2) GP LLP	100%	Non-Insurer	
	InfraRed (I) MA GP LLP	100%	Non-Insurer	
	InfraRed (Infrastructure) Capital Partners Limited	100%	Non-Insurer	
	Infrastructure Investments General Partner Limited	100%	Non-Insurer	
	InfraRed Capital Partners (Australia) Pty Limited	100%	Non-Insurer	
	InfraRed Capital Partners (France) SAS	100%	Non-Insurer	
	InfraRed Capital Partners (GP Holdco) Limited	100%	Non-Insurer	
	InfraRed Capital Partners (Spain) Limited	100%	Non-Insurer	
	InfraRed Capital Partners (US) LLC	100%	Non-Insurer	

	InfraRed Capital Partners Limited	100%	Non-Insurer	
	InfraRed Capital Partners México S de RL de CV	100%	Non-Insurer	
	InfraRed CIV (US Renewables) General Partner Limited	100%	Non-Insurer	
	InfraRed CIV (US Renewables) GP LLP	100%	Non-Insurer	
	InfraRed Environmental Infrastructure GP Limited	100%	Non-Insurer	
	InfraRed ETF GPLP Limited	100%	Non-Insurer	
	InfraRed ETF Lux General Partner S.à.r.l.	100%	Non-Insurer	
	InfraRed ETF UGP Limited	100%	Non-Insurer	
	InfraRed European Infrastructure Income 4 General Partner LLP	100%	Non-Insurer	
	InfraRed European Infrastructure Income 4 General Partner S.à.r.l.	100%	Non-Insurer	
	InfraRed Infrastructure (Colombia) GP Limited	100%	Non-Insurer	
	InfraRed Infrastructure III General Partner Limited	100%	Non-Insurer	
	InfraRed Infrastructure RAM GP Limited	100%	Non-Insurer	

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

40.6	InfraRed Infrastructure V General Partner LLP	100%	Non-Insurer	
	InfraRed Infrastructure VI General Partner LLP	100%	Non-Insurer	
	InfraRed Infrastructure VI General Partner S.à.r.l.	100%	Non-Insurer	
	InfraRed Infrastructure Yield General Partner Limited	100%	Non-Insurer	
	Faryngton (I) GP LLP	100%	Non-Insurer	
	Faryngton (II) GP LLP	100%	Non-Insurer	
	Paternoster General Partner LLP	100%	Non-Insurer	
	Paternoster Intermediate (GP) Limited	100%	Non-Insurer	
	Paternoster IRAFIII CI GP Limited	100%	Non-Insurer	
	Paternoster IRERE GP Limited	100%	Non-Insurer	
	Paternoster IRIF CI GP Limited	100%	Non-Insurer	
	Paternoster RE CI GP Limited	100%	Non-Insurer	
	Waterloo Place (1) GP LLP	100%	Non-Insurer	
	Waterloo Place (2) GP LLP	100%	Non-Insurer	
	Waterloo Place (3) GP LLP	100%	Non-Insurer	
	Sun Life (UK) Designated Member Ltd.	100%	Non-Insurer	
	Sun Life Financial (Bermuda) Reinsurance Ltd.	100%	Insurer	
04-3526207	Sun Life Financial (Japan), Inc.	100%	Non-Insurer	
04-3579262	Sun Life Financial (U.S.) Holdings, Inc.	100%	Non-Insurer	
	Sun Life Financial (U.S.) Investments LLC	100%	Non-Insurer	
26-4183712	SL Investment US-RE Holdings 2009-1, Inc.	5%	Non-Insurer	
61-1723752	Sun Life Institutional Distributors (U.S.) LLC	100%	Non-Insurer	
68-0635051	Sun Life Investment Management U.S., Inc.	100%	Non-Insurer	
20-5270592	BentallGreenOak (U.S.) GP LLC	100%	Non-Insurer	
	GO Equity GP LLC	100%	Non-Insurer	
	BentallGreenOak Europe Core Plus Logistics GP Ltd.	100%	Non-Insurer	
	BentallGreenOak Europe Core Plus Logistics GP Holdings LP	100%	Non-Insurer	
	BentallGreenOak Europe Core Plus Logistics GP S.à r.l.	100%	Non-Insurer	
	BentallGreenOak Europe IV GP, Ltd.	100%	Non-Insurer	
	BentallGreenOak Europe IV GP, LP	100%	Non-Insurer	
	BentallGreenOak Europe (Lux) IV GP S.à r.l.	100%	Non-Insurer	
	BentallGreenOak Europe Secured Lending III Carry, LP	100%	Non-Insurer	
	BentallGreenOak Europe Secured Lending III GP Holdings, LP	100%	Non-Insurer	
	BentallGreenOak Europe Secured Lending III GP S.à r.l.	100%	Non-Insurer	
81-4942820	GO Core Plus Employee Feeder GP, LLC	100%	Non-Insurer	
	GO Cross GP Ltd.	100%	Non-Insurer	

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98-1061767	GO Europe Advisor LP	100%	Non-Insurer	
	GOGC AHL Advisor Ltd.	50%	Non-Insurer	
98-1162250	GOGL Manager Ltd.	50%	Non-Insurer	
98-1322411	GO Europe Carry II, LP	100%	Non-Insurer	
98-1326162	GreenOak UK Secured Lending II GP Ltd.	100%	Non-Insurer	
	GreenOak UK II GP Holdings, LLC	100%	Non-Insurer	
98-1322664	GO Europe Carry, LP	100%	Non-Insurer	
81-1928087	GO Europe II Carry, LP	100%	Non-Insurer	
98-1317898	GreenOak Europe (Lux) GP II, S.à r.l.	100%	Non-Insurer	
	GO Europe Investment Carry GP, Ltd.	100%	Non-Insurer	
98-1222294	GO Europe Investment Carry, LP	100%	Non-Insurer	
98-1272837	GO Europe Secured Lending GP Holdings, LP	100%	Non-Insurer	
98-1272874	GreenOak Europe Secured Lending GP Sarl	100%	Non-Insurer	
98-1161816	GO Spain JV I, LP	100%	Non-Insurer	
98-1155466	GOGL Funding I, LP	88.274%	Non-Insurer	
98-1155147	GOGL GP Ltd.	75.64%	Non-Insurer	
98-1531654	GreenOak Europe Core Plus Logistics GP Holdings LP	100%	Non-Insurer	
98-1676628	BentallGreenOak US Core Plus GP (Lux) S.à r.l.	100%	Non-Insurer	
	BentallGreenOak US Core Plus Fund (Lux) SCSP	100%	Non-Insurer	
	BentallGreenOak US Core Plus (Lux) Blocker Cayman LP	100%	Non-Insurer	
	BentallGreenOak US Core Plus (Lux) Blocker Delaware LLC	100%	Non-Insurer	
98-1507422	GreenOak Europe Core Plus Logistics GP Sarl	100%	Non-Insurer	
98-1295732	GreenOak Europe II GP Ltd.	100%	Non-Insurer	
98-1295754	GreenOak Europe II GP, LP	100%	Non-Insurer	
98-1512107	GreenOak Europe III GP Ltd.	100%	Non-Insurer	
98-1512140	GreenOak Europe III GP, LP	100%	Non-Insurer	
98-1481275	GreenOak Europe (Lux) III GP S.à r.l.	100%	Non-Insurer	
98-1531622	GreenOak Europe Secured Lending II GP Holdings, LP	100%	Non-Insurer	
98-1611447	GreenOak Europe Secured Lending II GP Sarl	100%	Non-Insurer	
98-1283316	GreenOak Japan GP Ltd.	100%	Non-Insurer	
98-1035286	BentallGreenOak Asia Advisor LP	100%	Non-Insurer	
98-1405886	GreenOak India Investment Advisors Private Limited	0.01%	Non-Insurer	
98-1656665	BentallGreenOak Asia Core Plus GP, LP	100%	Non-Insurer	
98-1656702	BentallGreenOak Asia Core Plus Joint Venture, LP	1%	Non-Insurer	
	BentallGreenOak Asia Core Plus Partnership, LP	1%	Non-Insurer	

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	BentallGreenOak Asia GP IV, LP	100%	Non-Insurer	
98-1201073	GreenOak Asia GP II, LP	100%	Non-Insurer	
98-1502736	GreenOak Asia GP III, LP	100%	Non-Insurer	
	GreenOak Asia III SPV 1 Ltd.	100%	Non-Insurer	
	GreenOak Asia III SPV 2 Ltd.	100%	Non-Insurer	
98-1322998	GreenOak Spain GP, LP	100%	Non-Insurer	
98-1201236	GreenOak Spain GP, Ltd.	100%	Non-Insurer	
98-1531650	GreenOak Tactical Lending GP Holdings, LP	100%	Non-Insurer	
98-1531650	GreenOak Tactical Lending GP Sarl	100%	Non-Insurer	
98-1261607	GreenOak US (EU Parallel) GP Sarl	100%	Non-Insurer	
80-0931706	GreenOak US Blocker II, Inc.	23.33%	Non-Insurer	
46-2839069	GreenOak US GP II, LP	100%	Non-Insurer	
81-1072868	GreenOak US (EU Parallel) GP II, LLC	100%	Non-Insurer	
81-2921195	GreenOak US GP III, LP	100%	Non-Insurer	

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27-4518011	GreenOak US GP, LP	100%	Non-Insurer	
26-4183712	SL Investment US-RE Holdings 2009-1, Inc.	95%	Non-Insurer	
20-5300937	BentallGreenOak (U.S.) Limited Partnership	50%	Non-Insurer	
	BentallGreenOak Strategic Capital Partners, LLC	100%	Non-Insurer	
	BentallGreenOak US Core Plus GP LLC	100%	Non-Insurer	
	BentallGreenOak US Core Plus SLP LLC	100%	Non-Insurer	
92-1395141	BGO 1Sharpe B Member, LLC	100%	Non-Insurer	
32-0466479	BGO Corporate Holdings (US) LLC	100%	Non-Insurer	
	BGO US Mortgages Inc.	100%	Non-Insurer	
37-1948633	SLCAL, Inc.	100%	Non-Insurer	
20-1641876	Rushmore Partners LLC	100%	Non-Insurer	
30-0872552	NewTower Trust Company	100%	Non-Insurer	
81-4733550	BGO Daily Value Fund GP LLC	100%	Non-Insurer	
	NewTower Management GP LLC	100%	Non-Insurer	
	BDPF Feeder GP, LLC	100%	Non-Insurer	
	BDPF US B GP, LLC	100%	Non-Insurer	
	BGO ERA I LLC	100%	Non-Insurer	
	BGO Funds GP LLC	100%	Non-Insurer	
86-1891213	BentallGreenOak US Cold Storage GP LP	100%	Non-Insurer	
	BentallGreenOak Cold Storage Canada ULC	100%	Non-Insurer	
	BentallGreenOak US GP IV, LP	100%	Non-Insurer	

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	BentallGreenOak US Lending GP LLC	100%	Non-Insurer	
87-3684973	BGO Prime Industrial Development GP LP	100%	Non-Insurer	
87-3712150	BGO Prime Industrial Development Feeder LLC	1%	Non-Insurer	
87-3734237	BGO Prime Industrial Development Parallel-F Partnership LP	1%	Non-Insurer	
	BGO Prime Industrial Development Parallel-Q Partnership LP	100%	Non-Insurer	
87-3725776	BGO Prime Industrial Development Partnership LP	1%	Non-Insurer	
	BGO REIT Special Limited Partner GP LLC	100%	Non-Insurer	
	BGO REIT Special Limited Partner LP	100%	Non-Insurer	
93-1929940	BGO Properties LLC	100%	Non-Insurer	
	BGO SCP Funds GP LLC	100%	Non-Insurer	
	BGO Strategic Capital Partners SLP LP	1%	Non-Insurer	
	BGO-SEC III GP, LP	100%	Non-Insurer	
	BGO Strategic Capital Partners SLP LP	99%	Non-Insurer	
42-1772921	BGO US Real Estate LP	100%	Non-Insurer	
42-1772920	BentallGreenOak Real Estate Advisors LP	99%	Non-Insurer	
81-1293379	GreenOak MC Real Estate Management LLC	50%	Non-Insurer	
42-1772919	BentallGreenOak Real Estate GP LLC	100%	Non-Insurer	
42-1772920	BentallGreenOak Real Estate Advisors LP	1%	Non-Insurer	
45-1599282	BentallGreenOak Real Estate US LLC	100%	Non-Insurer	
90-0925083	BKUS Institutional Logistics Coinvestment LLC	100%	Non-Insurer	
81-4441299	Metropolitan Real Estate Holdings, LLC	100%	Non-Insurer	
87-1203667	BGO Enstar GP, L.P.	100%	Non-Insurer	
	BGO EPPF GP, LP	100%	Non-Insurer	
88-1181599	BGO MEP US Holdings LP	16.667%	Non-Insurer	
20-5300937	BentallGreenOak (U.S.) Limited Partnership	6%	Non-Insurer	
88-1251149	MEP US Holdings GP LLC	100%	Non-Insurer	
04-3132283	Sun Life Capital Management (U.S.) LLC	100%	Non-Insurer	
87-3309366	SLC Management MAC GP LLC	100%	Non-Insurer	
87-3327712	SLC Management Multi-Asset Credit Fund US LP	0.101%	Non-Insurer	
	SLC Management Multi-Series LLC - Series 2	0.01%	Non-Insurer	
85-0660546	SLC Management TALF GP, LLC	100%	Non-Insurer	
85-0731880	SLC Management TALF Partners Fund 2, L.P.	100%	Non-Insurer	
	SLC Management TIPS Partners Management, LLC	100%	Non-Insurer	
84-3510618	SLC Management U.S. Private Credit GP, LLC	100%	Non-Insurer	
04-3401285	Sun Life of Canada (U.S.) Financial Services Holdings, Inc.	99.929%	Non-Insurer	

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04-2747644	Massachusetts Financial Services Company	95.171%	Non-Insurer	
04-2747644	MFS Development Funds, LLC	100%	Non-Insurer	
	MFS Exchange LLC	100%	Non-Insurer	
04-3169826	MFS Fund Distributors, Inc.	100%	Non-Insurer	
02-0507414	MFS Heritage Trust Company	100%	Non-Insurer	
04-3247425	MFS Institutional Advisors, Inc.	100%	Non-Insurer	
	3060097 Nova Scotia Company	100%	Non-Insurer	
	MFS Investment Management Canada Limited	15%	Non-Insurer	
	MFS Investment Management Canada Limited	85%	Non-Insurer	
	MFS International Ltd.	100%	Non-Insurer	
	MFS do Brasil Desenvolvimento de Mercado Ltda.	100%	Non-Insurer	
	MFS International (Chile) SpA	100%	Non-Insurer	
	MFS International (Hong Kong) Limited	100%	Non-Insurer	
	MFS International Holdings Pty Ltd	100%	Non-Insurer	
	MFS Financial Management Consulting (Shanghai) Co., Ltd.	100%	Non-Insurer	
	MFS International (U.K.) Limited	100%	Non-Insurer	
	MFS International Switzerland GmbH	100%	Non-Insurer	
	MFS International (Uruguay) S.A.	100%	Non-Insurer	
	MFS International Australia Pty Ltd	100%	Non-Insurer	
	MFS International Singapore Pte. Ltd.	100%	Non-Insurer	
	MFS Investment Management Company (LUX) S.à.r.l.	100%	Non-Insurer	
	MFS Investment Management K.K.	100%	Non-Insurer	
04-2864897	MFS Service Center, Inc.	100%	Non-Insurer	
04-3365782	Sun Life of Canada (U.S.) Holdings, Inc.	100%	Non-Insurer	
26-4312923	DailyFeats, Inc.	100%	Non-Insurer	
01-0483086	Disability Reinsurance Management Services, Inc.	100%	Non-Insurer	
61-0403075 64602 DE	Independence Life and Annuity Company	100%	Insurer	
46-1499557 15325 DE	Sun Life Financial (U.S.) Reinsurance Company II	100%	Insurer	
14-1894634	Pinnacle Care International, Inc.	100%	Non-Insurer	
	Pinnacle Care International, LLC	100%	Non-Insurer	
59-0411385 68047 TX	Professional Insurance Company	100%	Insurer	
04-3292937	Sun Canada Financial Co.	100%	Non-Insurer	
06-1435452	Sun Life Administrators (U.S.), Inc.	100%	Non-Insurer	
85-2454037	Sun Life Financial (U.S.) Delaware Finance 2020, LLC	100%	Non-Insurer	

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	Sun Life Financial (U.S.) Delaware Finance, LLC	100%	Non-Insurer	
26-1292779 13051 MI	Sun Life Financial (U.S.) Reinsurance Company	100%	Insurer	
26-3730703	Sun Life Financial (U.S.) Services Company, Inc.	100%	Non-Insurer	
41-1694906	The Premier Dental Group, Inc.	100%	Non-Insurer	
20-1750874	Landmark Dental Alliance, Inc.	100%	Non-Insurer	

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04-2470476	Sun Life Financial Distributors, Inc.	100%	Non-Insurer	
	Sun Life Global Investments Inc. – Foreign Operations	100%	Non-Insurer	
	BK Canada Holdings Inc.	100%	Non-Insurer	
	BentallGreenOak (Canada) GP Ltd.	100%	Non-Insurer	
	BentallGreenOak (Canada) Limited Partnership	49%	Non-Insurer	
	0936543 BC Ltd.	100%	Non-Insurer	
	550 Burrard Street Ltd.	100%	Non-Insurer	
	10 Dundas Street Ltd.	100%	Non-Insurer	
	1090 Pender Properties Ltd.	100%	Non-Insurer	
	121 King Street West Ltd.	100%	Non-Insurer	
	1600 Rene-Levesque Ltd.	100%	Non-Insurer	
	2025 Willingdon Avenue Holdings Ltd.	100%	Non-Insurer	
	715-725 Eaton Way Holdings Ltd.	100%	Non-Insurer	
	787 Cliveden Place Holdings Ltd.	100%	Non-Insurer	
	8400 River Road Holdings Ltd.	100%	Non-Insurer	
	Bentall Property Services (Ontario) Ltd.	100%	Non-Insurer	
	BentallGreenOak Canada Cold Storage GP Inc.	100%	Non-Insurer	
	BentallGreenOak Prime Canadian Property Fund GP Inc.	100%	Non-Insurer	
	BentallGreenOak Prime Canadian Property Pool GP Inc.	100%	Non-Insurer	
	BGO Canadian Value-Add Co-Investment GP Inc.	100%	Non-Insurer	
	BGO Canadian Value-Add GP Inc.	100%	Non-Insurer	
	BentallGreenOak Canadian Value-Add GP LP	100%	Non-Insurer	
	BGO Canadian Value-Add SLP LP	100%	Non-Insurer	
	BGO Canadian Value-Add Co-Investment LP	0.006%	Non-Insurer	
	BGO Capital (Canada) Inc.	100%	Non-Insurer	
	BGO Holdings (Cayman), LP	71%	Non-Insurer	4
98-1582942	BentallGreenOak Advisors (Hong Kong) Limited	100%	Non-Insurer	
98-1367181	BentallGreenOak Advisors (Korea) Limited	100%	Non-Insurer	

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	BentallGreenOak China Holdings Limited	100%	Non-Insurer	
	BentallGreenOak Capital Partners (HK) Limited	100%	Non-Insurer	
	BentallGreenOak China Investment Advisers Limited	100%	Non-Insurer	
	BentallGreenOak China Investment II Limited	100%	Non-Insurer	
	BentallGreenOak China Investment Limited	100%	Non-Insurer	
	BentallGreenOak China Investors II Limited	100%	Non-Insurer	
	BentallGreenOak China Real Estate Fund II (A), L.P.	100%	Non-Insurer	
	BentallGreenOak China Investors III Limited	100%	Non-Insurer	
	BentallGreenOak China Real Estate Fund III L.P.	100%	Non-Insurer	
	BentallGreenOak CREF III (A) L.P.	100%	Non-Insurer	
	BentallGreenOak China Real Estate Investments Limited	100%	Non-Insurer	
	BentallGreenOak China Real Estate Investments, L.P.	100%	Non-Insurer	
	BentallGreenOak Investment Advisers Limited	100%	Non-Insurer	
	BentallGreenOak Management Consulting (Shanghai) Co., Limited	100%	Non-Insurer	
	BentallGreenOak K.K.	100%	Non-Insurer	
98-1324508	BentallGreenOak Real Estate Advisors (Jersey) Limited	100%	Non-Insurer	
98-0688176	BentallGreenOak Real Estate Services Ltd.	100%	Non-Insurer	
98-0688174	BentallGreenOak Advisors (UK) LLP	100%	Non-Insurer	
98-1582921	BentallGreenOak Advisors (Italy) S.r.l.	100%	Non-Insurer	
98-1070246	BentallGreenOak Asset Management (Germany) GmbH	100%	Non-Insurer	
	BentallGreenOak Management Services S.à.r.l.	100%	Non-Insurer	
98-1367180	BentallGreenOak Real Estate Advisors (Spain) S.L.	100%	Non-Insurer	
32-0531897	Grafton Advisors (2006) LLP	0.01%	Non-Insurer	
98-1035902	GreenOak Euro RE Asset Management LLP	100%	Non-Insurer	
98-1525932	BentallGreenOak UK Tactical Lending Carry LP	100%	Non-Insurer	
98-1525961	BentallGreenOak UK Secured Lending III Carry LP	100%	Non-Insurer	
98-1533529	BentallGreenOak UK Secured Lending III GP Ltd.	100%	Non-Insurer	
	BentallGreenOak UK Secured Lending IV GP Ltd.	100%	Non-Insurer	
	BentallGreenOak UK Secured Lending IV LP	100%	Non-Insurer	
	BentallGreenOak UK Secured Lending IV S.à r.l	100%	Non-Insurer	
98-1519068	BGO ACP Advisors Asia LLC	100%	Non-Insurer	
	BGO ACP Advisors Japan G.K.	100%	Non-Insurer	
	Godo Kaisha Lotus	1%	Non-Insurer	
98-1525974	BGO Asia III Advisors LLC	100%	Non-Insurer	
98-1582940	BGO Asia III Advisors Japan G.K.	100%	Non-Insurer	

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	BGO Asia IV Advisors Japan G.K.	50%	Non-Insurer	
	BGO Asia IV Advisor LLC	100%	Non-Insurer	
	BGO Asia IV Advisors Japan G.K.	50%	Non-Insurer	
	BGO Europe Funds GP Ltd.	100%	Non-Insurer	
92-0245532	BGO Industrial Real Estate Income Trust, Inc.	100%	Non-Insurer	
92-0271363	BGO IREIT Operating Partnership LP	100%	Non-Insurer	
	BGO Real Estate Advisors K.K.	100%	Non-Insurer	
98-1525991	BGO WELPUT Carry GP Limited	100%	Non-Insurer	
98-1525996	BGO WELPUT Carry LP	100%	Non-Insurer	
	BGO WELPUT Carry LLC	100%	Non-Insurer	
	GO Dixon GP Ltd.	20%	Non-Insurer	
98-1331621	GO Grafton Finance Ltd.	100%	Non-Insurer	
98-1331651	GO Grafton Holdings Ltd.	100%	Non-Insurer	
32-0531897	Grafton Advisors (2006) LLP	99.99%	Non-Insurer	
	GOGC Allen House GP Ltd.	50%	Non-Insurer	
98-1405886	GreenOak India Investment Advisors Private Limited	99.99%	Non-Insurer	
	BGO Luxembourg Holdings Ltd.	100%	Non-Insurer	
	BentallGreenOak (Luxembourg) G.P. S.à.r.l.	100%	Non-Insurer	
	BGO Prime GP Holdco Inc.	100%	Non-Insurer	
	10 Ronrose Drive GP Inc.	100%	Non-Insurer	
	1183504 B.C. Ltd.	100%	Non-Insurer	
	121 King Street West I GP Inc.	100%	Non-Insurer	
	121 King Street West II GP Inc.	100%	Non-Insurer	
	121 King Street West III GP Inc.	100%	Non-Insurer	
	13th Avenue SE GP Inc.	100%	Non-Insurer	
	13th Avenue SW GP Inc.	100%	Non-Insurer	
	1600 Rene-Levesque GP Inc.	100%	Non-Insurer	
	18 Parkshore Drive GP Inc.	100%	Non-Insurer	
	1855 and 1875 Buckhorn Gate GP Inc.	100%	Non-Insurer	
	2-8 St. Thomas Street GP Inc.	100%	Non-Insurer	
	2-8 St. Thomas Holdings Inc.	50%	Non-Insurer	
	290-300 King George Road GP Inc.	100%	Non-Insurer	
	5100 Spectrum Way GP Inc.	100%	Non-Insurer	
	5140 North Fraser Way Holding Ltd.	100%	Non-Insurer	
	52nd Street Business Centre GP Inc.	100%	Non-Insurer	

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40.14	5825 Explorer Drive GP Inc.	100%	Non-Insurer	
	5875 Explorer Drive GP Inc.	100%	Non-Insurer	
	77 Metcalfe Street II GP Inc.	100%	Non-Insurer	
	Airport 407 Business Campus GP Inc.	100%	Non-Insurer	
	BentallGreenOak Prime Canadian Investments I GP Inc.	100%	Non-Insurer	
	BentallGreenOak Prime Canadian Investments II GP Inc.	100%	Non-Insurer	
	BentallGreenOak Prime Investments Trustee Inc.	100%	Non-Insurer	
	BK Prime Alberta I GP Inc.	100%	Non-Insurer	
	BK Prime British Columbia I GP Inc.	100%	Non-Insurer	
	BK Prime False Creek Residences GP Inc.	100%	Non-Insurer	
	BK Prime Foothills North GP Inc.	100%	Non-Insurer	
	BK Prime Ontario I GP Inc.	100%	Non-Insurer	
	BK Prime Quebec I GP Inc.	100%	Non-Insurer	
	600 de Maisonneuve Ltée/600 de Maisonneuve Ltd.	100%	Non-Insurer	
	7277733 Canada Inc.	50%	Non-Insurer	
	Capilano Business Park II GP Inc.	100%	Non-Insurer	
	CareLife Fleetwood GP Inc.	100%	Non-Insurer	
	CareLife Maple Ridge GP Inc.	100%	Non-Insurer	
	ChAMPLain Square GP Inc.	100%	Non-Insurer	
	Churchill 403 Business Campus GP Inc.	100%	Non-Insurer	
	Dalhousie Station GP Inc.	100%	Non-Insurer	
	Eastgate Square GP Inc.	100%	Non-Insurer	
	Gateway Business Campus GP Inc.	100%	Non-Insurer	
	H Business Park (A&B) GP Inc.	100%	Non-Insurer	
	H Business Park (G&H) GP Inc.	100%	Non-Insurer	
	Hazeldean Mall GP Inc.	100%	Non-Insurer	
	Hillside Centre I GP Inc.	100%	Non-Insurer	
	Hillside Centre II GP Inc.	100%	Non-Insurer	
	Lakeshore Streetfront Retail Properties GP Inc.	100%	Non-Insurer	
	Lakeshore Streetfront Retail Properties II GP Inc.	100%	Non-Insurer	
	Mission Hill GP Inc.	100%	Non-Insurer	
	Pearson Corporate Centre GP Inc.	100%	Non-Insurer	
	Peterborough Retail Portfolio GP Inc.	100%	Non-Insurer	
	PG Village Shopping Centre GP Inc.	100%	Non-Insurer	
	Precidio Court and Corporation Drive GP Inc.	100%	Non-Insurer	
	Viceroy Road Portfolio GP Inc.	100%	Non-Insurer	

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	West Pender II GP Inc.	100%	Non-Insurer	
	Westpen 10 Dundas GP Inc.	100%	Non-Insurer	
	Westpen North Hill GP Inc.	100%	Non-Insurer	
	White Oaks Mall I GP Inc.	100%	Non-Insurer	
	White Oaks Mall II GP Inc.	100%	Non-Insurer	
	Yellowhead Crossing I GP Inc.	100%	Non-Insurer	
	Yellowhead Crossing II GP Inc.	100%	Non-Insurer	
	Yellowhead Crossing Development Ltd.	50%	Non-Insurer	
	Yellowhead Crossing III GP Inc.	100%	Non-Insurer	
	Yellowhead Crossing Development Ltd.	50%	Non-Insurer	
	BGO Real Property Services (Canada) Inc.	100%	Non-Insurer	
	BK Prime False Creek Residences Holdings Ltd.	100%	Non-Insurer	
	BKHY Upper Holdco Inc.	100%	Non-Insurer	

	BKHY Lower Holdco Inc.	100%	Non-Insurer	
	BentallGreenOak High Yield Canadian Property Fund I Limited Partnership	16.11%	Non-Insurer	
	Capilano Business Park Holdings Ltd.	100%	Non-Insurer	
	High Plains Boulevard Holdings Ltd.	100%	Non-Insurer	
	Hillside Centre Holdings Inc.	100%	Non-Insurer	
	HYPF Fund I GP Inc.	100%	Non-Insurer	
	HYPF Fund I GP Limited Partnership	0.01%	Non-Insurer	
	HYPF Fund I GP Limited Partnership	99.99%	Non-Insurer	
	BentallGreenOak High Yield Canadian Property Fund I Limited Partnership	0.001%	Non-Insurer	
	P&T Shopping Centre Holdings Ltd.	100%	Non-Insurer	
	Parkgate Village Holdings Ltd.	100%	Non-Insurer	
	SynchroSERV Inc.	100%	Non-Insurer	
	SynchroSERV Limited Partnership	0.01%	Non-Insurer	
	SynchroSERV Limited Partnership	99.99%	Non-Insurer	
	White Oaks Mall Holdings Ltd.	100%	Non-Insurer	
	Crescent Private Credit Income Corp.	79.987%	Non-Insurer	
99-0540777	CPCI CA Lending LLC	100%	Non-Insurer	
	CPCI Funding SPV, LLC	100%	Non-Insurer	
98-1531426	GO Epsilon GP, LLC	100%	Non-Insurer	
98-1531437	GO Epsilon, LP	50%	Non-Insurer	
98-1521151	GO Epsilon HoldCo I Sarl	100%	Non-Insurer	
98-1606070	GO Epsilon AcquiCo A-B Sarl	100%	Non-Insurer	

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98-1606072	GO Epsilon AcquiCo A-L Sarl	100%	Non-Insurer	
98-1521714	GO Epsilon AcquiCo A-O Sarl	100%	Non-Insurer	
	MEP Global Holdings GP Inc.	100%	Non-Insurer	
	MEP Global Holdings LP	0.01%	Non-Insurer	
	MEP Global Holdings Inc.	100%	Non-Insurer	
	MEP Canada-B Holdings ULC	100%	Non-Insurer	
	MEP Global Holdings LP	28.561%	Non-Insurer	
	BentallGreenOak (Canada) Limited Partnership	7%	Non-Insurer	
	SLGI Asset Management Inc.	100%	Non-Insurer	
	Excel Funds Management Inc.	100%	Non-Insurer	
	Excel Investment Counsel Inc.	100%	Non-Insurer	
	Sun Life Capital Management (Canada) Inc.	100%	Non-Insurer	
	BGO Mortgage Services Canada Inc.	100%	Non-Insurer	
	SLC Management Canadian Commercial Mortgage GP Inc.	100%	Non-Insurer	
	SLC Management Canadian Commercial Mortgage Fund	0.01%	Non-Insurer	
	SLC Management Core FI GP Inc.	100%	Non-Insurer	
	SLC Management Long Term Core FI GP Inc.	100%	Non-Insurer	
	SLC Management Long Term PFIP GP Inc.	100%	Non-Insurer	
	SLC Management PFIP GP Inc.	100%	Non-Insurer	
	SLC Management Private Fixed Income Plus Fund	0.01%	Non-Insurer	
	SLC Management Short Term PFIP GP Inc.	100%	Non-Insurer	
38-1082080 80802 (CN)	Sun Life Assurance Company of Canada (including the United States Branch) – United States Operations	100%	Insurer	
	Crescent Private Credit Income Corp.	19.997%	Non-Insurer	
87-3206988	Crescent Syndicated Credit Solutions Fund, L.P.	47.74%	Non-Insurer	
13-3830846	Dental Health Alliance, L.L.C.	100%	Non-Insurer	
59-3063687	Denticare of Alabama, Inc.	100%	Insurer	
	Morehead Parking Facility, LLC	50%	Non-Insurer	
85-3460829	SLA US Real Estate Holdings, Inc.	100%	Non-Insurer	
87-3327712	SLC Management Multi-Asset Credit Fund US LP	99.899%	Non-Insurer	
87-3346872	SLC Management MAC Investments LP	5%	Non-Insurer	
87-3368919	SLC Management MAC US Investments LLC	5%	Non-Insurer	
	SLC Management Multi-Series LLC - Series 2	99.99%	Non-Insurer	
45-2424030	Solidify Software, LLC	100%	Non-Insurer	

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06-0893662 80926 MI	Sun Life and Health Insurance Company (U.S.)	100%	Insurer	
	Sun Life Financial International Holdings (MC), LLC	100%	Non-Insurer	
33-0360239	UDC Dental California, Inc.	100%	Non-Insurer	
74-2609036 52022 OH	UDC Ohio, Inc.	100%	Insurer	
58-1099945	Union Security DentalCare of Georgia, Inc.	100%	Non-Insurer	
52-1565653 11244 NJ	Union Security DentalCare of New Jersey, Inc.	100%	Insurer	
86-0517444 47708 AZ	United Dental Care of Arizona, Inc.	100%	Insurer	
86-0631335 52032 CO	United Dental Care of Colorado, Inc.	100%	Insurer	
75-2481527 47044 MO	United Dental Care of Missouri, Inc.	100%	Insurer	
86-0384270 47042 NM	United Dental Care of New Mexico, Inc.	100%	Insurer	
75-2076282 95142 TX	United Dental Care of Texas, Inc.	100%	Insurer	
75-2635404 95450 UT	United Dental Care of Utah, Inc.	100%	Insurer	
38-1082080 80802 (CN)	Sun Life Assurance Company of Canada – Foreign Operations	100%	Insurer	
	10851744 Canada Inc.	100%	Non-Insurer	
	11096800 Canada Inc.	100%	Non-Insurer	
	1250 RLB GP Inc.	100%	Non-Insurer	
	1250 RLB Limited Partnership	0.01%	Non-Insurer	
	1250 RLB Limited Partnership	99.99%	Non-Insurer	
	188 St. Lands Ltd.	100%	Non-Insurer	
	2475 Eglinton Ave W (Skyrise 2) Canada Inc.	100%	Non-Insurer	
	25 Nicholas Avenue (Evolv) Canada Inc.	100%	Non-Insurer	
	6965083 Canada Inc.	100%	Non-Insurer	
	7037457 Canada Inc.	100%	Non-Insurer	
	7647913 Canada Inc.	100%	Non-Insurer	
	7647930 Canada Inc.	100%	Non-Insurer	
	Annemasse Boisbriand Holdings L.P.	1%	Non-Insurer	
	8750840 Canada Inc.	100%	Non-Insurer	
	90 Harbour Limited Partnership	30%	Non-Insurer	
	One York Street Inc.	100%	Non-Insurer	

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	901 King West Nominee Inc.	50%	Non-Insurer	
	Annemasse Boisbriand Holdings L.P.	99%	Non-Insurer	
	Faubourg Boisbriand Shopping Centre G.P. Inc.	50%	Non-Insurer	
	Faubourg Boisbriand Shopping Centre L.P.	0.002%	Non-Insurer	
	Faubourg Boisbriand Shopping Centre L.P.	49.999%	Non-Insurer	
	Faubourg Boisbriand Shopping Centre Holdings Inc.	100%	Non-Insurer	

	Atlas Senior Loan Fund XXII, Ltd.	75.7%	Non-Insurer	
	BentallGreenOak Asia Core Plus Partnership, LP	9.835%	Non-Insurer	
	BentallGreenOak Canadian Value-Add LP	54.54%	Non-Insurer	
	BGO Canadian Value-Add Co-Investment LP	49.997%	Non-Insurer	
	BentallGreenOak Europe Core Plus Logistics SCSp SICAV-RAIF	12.77%	Non-Insurer	
	BentallGreenOak High Yield Canadian Property Fund I Limited Partnership	10.88%	Non-Insurer	
	BestServe Financial Limited	100%	Non-Insurer	
	Canadian Environmental Energy Corporation	32.22%	Non-Insurer	
	CH 2 Holdings Ltd.	35%	Non-Insurer	
	CH 3 Holdings Ltd.	35%	Non-Insurer	
	CH 4 Holdings Ltd.	35%	Non-Insurer	
	Country Lane Enterprises Ltd.	100%	Non-Insurer	
98-1536219	Crescent Credit Opportunities Fund AIF, SCSp	13.524%	Non-Insurer	
	Dialogue Health Technologies Inc.	100%	Non-Insurer	
	Dialogue Health Technologies Australia Pty Ltd	100%	Non-Insurer	
	e-Hub Health Pty Ltd	100%	Non-Insurer	
	Optima Global Health Inc.	100%	Non-Insurer	
	Tictrac Limited	100%	Non-Insurer	
	Hullmark Sun Life (100 Broadview) LP	50%	Non-Insurer	
	Hullmark Sun Life (100 Broadview) Ltd.	50%	Non-Insurer	
	Hullmark Sun Life (340 Dufferin) LP	50%	Non-Insurer	
	Hullmark Sun Life (360 Dufferin) LP	50%	Non-Insurer	
	Hullmark Sun Life (376 Dufferin) LP	50%	Non-Insurer	
	Hullmark Sun Life (545 King) LP	50%	Non-Insurer	
	Hullmark Sun Life (545 King) Ltd.	50%	Non-Insurer	
	Hullmark Sun Life (619 Queen) LP	50%	Non-Insurer	
	Hullmark Sun Life (619 Queen) Ltd.	50%	Non-Insurer	
	Hullmark Sun Life (Atlantic) LP	50%	Non-Insurer	

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	Hullmark Sun Life (Atlantic) Ltd.	50%	Non-Insurer	
	Menkes Waterfront Holdings Inc.	50%	Non-Insurer	
	PT. Cakrawala Solusi Lintas	47.24%	Insurer	
	PT. Sun Life Financial Indonesia	95.87%	Insurer	
	PT. Sun Life Indonesia Services	100%	Non-Insurer	
	PT. Cakrawala Solusi Lintas	52.76%	Insurer	
	PT. Sun Life Financial Indonesia	4.13%	Insurer	
	SL Insurance (Hungary) Finance No. 2 Kft	100%	Non-Insurer	
	SLC Management Canadian Commercial Mortgage Fund	82.285%	Non-Insurer	
	SLC Management Canadian Long Duration Overlay Fund	60.666%	Non-Insurer	
	SLC Management Core Plus Bond Fund	100%	Non-Insurer	
	SLC Management Long Core Plus Bond Fund	100%	Non-Insurer	
	SLC Management Long Corporate Bond Fund	16.05%	Non-Insurer	
98-1637634	SLC Management Multi-Asset Credit Fund LP	100%	Non-Insurer	
87-3346872	SLC Management MAC Investments LP	95%	Non-Insurer	
87-3448094	SLC Management MAC US Intermediate LLC	100%	Non-Insurer	
87-3368919	SLC Management MAC US Investments LLC	95%	Non-Insurer	
	SLC Management Private Fixed Income Plus Fund	17.262%	Non-Insurer	
	Southpointe Common Corp.	33.33%	Non-Insurer	
	Southpointe Plaza Inc.	33.33%	Non-Insurer	
	Sun Life (Bermuda) Finance No. 2 LLC	100%	Non-Insurer	

	Sun Life (Luxembourg) Finance No. 2 SARL	100%	Non-Insurer	5
04-3401283	Sun Life Assurance Company of Canada - U.S. Operations Holdings, Inc.	15%	Non-Insurer	1
	Sun Life (India) AMC Investments Inc.	100%	Non-Insurer	
	Aditya Birla Sun Life AMC Limited	36.479%	Non-Insurer	
	Aditya Birla Sun Life AMC (Mauritius) Limited	100%	Non-Insurer	
	Aditya Birla Sun Life Asset Management Company Ltd.	100%	Non-Insurer	
	Aditya Birla Sun Life Asset Management Company Pte. Ltd.	100%	Non-Insurer	
	India Advantage Fund Limited	100%	Non-Insurer	
	Aditya Birla Sun Life Trustee Private Limited	49%	Non-Insurer	
	Sun Life (Ireland) Finance No. 2 Limited	100%	Non-Insurer	
	Sun Life (Singapore) Support Center Pte. Ltd.	100%	Non-Insurer	
	Sun Life Canada Securities Inc.	100%	Non-Insurer	
	Sun Life Capital Trust	100%	Non-Insurer	
	Sun Life Consultancy and Management (Beijing) Co., Ltd.	100%	Non-Insurer	

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	Sun Life Everbright Life Insurance Company Limited	24.99%	Insurer	
	Sun Life Everbright Asset Management Co., Ltd.	99%	Non-Insurer	
	Sun Life Financial (India) Insurance Investments Inc.	100%	Non-Insurer	
	Aditya Birla Sun Life Insurance Company Limited	49%	Insurer	
	Aditya Birla Sun Life Pension Management Limited	100%	Non-Insurer	
	Sun Life Financial Asia Services Limited	100%	Non-Insurer	
	Sun Life Financial Distributors (Canada) Inc.	100%	Non-Insurer	
	Sun Life Financial Investment Services (Canada) Inc.	100%	Non-Insurer	
	Sun Life Financial Investments (Bermuda) Ltd.	100%	Non-Insurer	
	Sun Life Financial of Canada (U.K.) Overseas Investments Limited	100%	Non-Insurer	
	Sun Life of Canada (Netherlands) B.V.	50%	Non-Insurer	
	Sun Life Financial Philippine Holding Company, Inc.	100%	Non-Insurer	
	Sun Life Grepa Financial, Inc.	49%	Insurer	
	Grepa Realty Holdings Corporation	51%	Non-Insurer	
	Grepalife Asset Management Corporation	100%	Non-Insurer	
	Sun Life Investment Management and Trust Corporation	100%	Non-Insurer	
	Sun Life of Canada (Philippines), Inc.	100%	Insurer	
	Sun Life Asset Management Company, Inc.	100%	Non-Insurer	
	Sun Life Prosperity Achiever Fund 2028, Inc.	100%	Non-Insurer	
	Sun Life Prosperity Achiever Fund 2038, Inc.	100%	Non-Insurer	
	Sun Life Prosperity Achiever Fund 2048, Inc.	100%	Non-Insurer	
	Sun Life Prosperity Dollar Wellspring Fund, Inc.	18.1%	Non-Insurer	
	Sun Life Prosperity Peso Voyager Feeder Fund, Inc.	100%	Non-Insurer	
	Sun Life Prosperity Philippine Stock Index Fund, Inc.	12.14%	Non-Insurer	
	Sun Life Prosperity World Equity Index Feeder Fund, Inc.	100%	Non-Insurer	
	Sun Life Prosperity World Income Fund, Inc.	100%	Non-Insurer	
	Sun Life Financial Plans, Inc.	100%	Non-Insurer	
	Sun Life Financial Trust Inc.	100%	Non-Insurer	
	Sun Life Global Solutions Private Limited	100%	Non-Insurer	
	Sun Life Hong Kong Limited	100%	Insurer	
	BentallGreenOak Asia Core Plus Partnership, LP	3.278%	Non-Insurer	
	Bowtie Life Insurance Company Limited	49.99%	Insurer	
	Bowtie Vietnam Company Limited	100%	Non-Insurer	
	Bowtie x JP Partners Medical Centre Limited	65%	Non-Insurer	
	Claim Technology Services Limited	100%	Non-Insurer	

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	Sun Life Asset Management (HK) Limited	100%	Non-Insurer	
	Sun Life Financial Holdings (HK) Limited	100%	Non-Insurer	
	Sun Life Hong Kong Services Limited	100%	Non-Insurer	
	Sun Life Investment Holdings (HK) Limited	100%	Non-Insurer	
	Sun Life Management Holdings (HK) Limited	100%	Non-Insurer	
	Sun Life Pension Trust Limited	100%	Non-Insurer	
	Sun Life Trustee Company Limited	100%	Non-Insurer	
	Sun Life Information Services Canada, Inc.	100%	Non-Insurer	
	Sun Life Information Services Ireland Limited	100%	Non-Insurer	
	Sun Life Insurance (Canada) Limited	100%	Insurer	
	12723603 Canada Inc.	100%	Non-Insurer	
	BentallGreenOak Asia Core Plus Partnership, LP	11.474%	Non-Insurer	
	BGO GCP Photo Investments LLC	100%	Non-Insurer	
	Godo Kaisha Lotus	99%	Non-Insurer	
	BentallGreenOak Europe Core Plus Logistics SCSp SICAV-RAIF	8.51%	Non-Insurer	
87-3712150	BGO Prime Industrial Development Feeder LLC	2.58%	Non-Insurer	
88-2845550	Crescent European Specialty Lending Fund III (Delaware) LP	11.12%	Non-Insurer	
	SLI General Partner Limited	100%	Non-Insurer	
	SLI Investments LP	0.1%	Non-Insurer	
	SLI Investments LP	99.9%	Non-Insurer	
	6425411 Canada Inc.	100%	Non-Insurer	
	Sun Life Investments LLC	100%	Non-Insurer	
85-3387044	SLI US Real Estate Holdings, Inc.	100%	Non-Insurer	
	Sun Life Investment Holdings GP Inc.	100%	Non-Insurer	
	Sun Life Investment Holdings Limited Partnership	0.01%	Non-Insurer	
	Sun Life Investment Holdings Limited Partnership	99.99%	Non-Insurer	
	SLA Investment Holdings (U.S.) Inc.	100%	Non-Insurer	
	Sun Life Investment Holdings LP Inc.	100%	Non-Insurer	
87-3712150	BGO Prime Industrial Development Feeder LLC	10.322%	Non-Insurer	
	Sun Life Malaysia Assurance Berhad	49%	Insurer	
	Sun Life Malaysia Takaful Berhad	49%	Insurer	
	Sun Life of Canada (Netherlands) B.V.	50%	Non-Insurer	
	Sun Life Vietnam Insurance Company Limited	100%	Insurer	

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- ¹ Sun Life 2007-1 Financing Corp. owns 100% of the common shares in Sun Life Assurance Company of Canada - U.S. Operations Holdings, Inc. (“US Ops Holdco”), giving it 70% of the voting rights in US Ops Holdco and the right to elect four (4) of the six (6) directors of US Ops Holdco. Sun Life (Luxembourg) Finance No. 1 SARL and Sun Life (Luxembourg) Finance No. 2 SARL own preferred stock in US Ops Holdco, giving them each control of 15% of the voting rights in US Ops Holdco and the right to elect one (1) of the six (6) directors of US Ops Holdco.
- ² Oregon Community Dental Care (“OCDC”) does not issue voting securities and control of OCDC is by way of appointment of directors. DentaQuest Care Group Management, LLC appoints all directors of OCDC.
- ³ The entity is an excluded asset as per the Sun Life-Crescent agreement. Economics benefits, if any, are to CCG Legacy Holdings, not Crescent Capital Group LP. The asset is excluded from Sun Life's consolidated financial statements.
- ⁴ BGO Holdings (Cayman), LP is ultimately owned 51% by Sun Life Financial Inc. through BK Canada Holding Inc.'s holding of 68.98% and MEP Global Holdings LP's holding of 9.85% of Class A-2 interests in BentallGreenOak (Canada) Limited Partnership.
- ⁵ Sun Life 2007-1 Financing Corp. owns 100% of the Preferred Shares in Sun Life (Luxembourg) Finance No. 2 SARL (“Luxco2”), giving it 25% of the voting rights in Luxco2 with respect to the following matters: (i) approval of the annual accounts of the Company; (ii) amendment to the terms of the Preferred Shares; and (iii) liquidation of the Company. Sun Life (Bermuda) Finance No. 2 LLC owns the other 75% of such voting rights.