

<p><b>Form 5500</b></p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2022</p> <hr/> <p><b>This Form is Open to Public Inspection</b></p>
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<b>Part I Annual Report Identification Information</b>	
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
<p><b>A</b> This return/report is for:</p> <p><input type="checkbox"/> a multiemployer plan</p> <p><input type="checkbox"/> a single-employer plan</p> <p><b>B</b> This return/report is:</p> <p><input type="checkbox"/> the first return/report</p> <p><input type="checkbox"/> an amended return/report</p> <p><b>C</b> If the plan is a collectively-bargained plan, check here. . . . . ▶ <input type="checkbox"/></p> <p><b>D</b> Check box if filing under:</p> <p><input checked="" type="checkbox"/> Form 5558</p> <p><input type="checkbox"/> special extension (enter description)</p> <p><b>E</b> If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ <input type="checkbox"/></p>	<p><input checked="" type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)</p> <p><input type="checkbox"/> a DFE (specify) ____</p> <p><input type="checkbox"/> the final return/report</p> <p><input type="checkbox"/> a short plan year return/report (less than 12 months)</p> <p><input type="checkbox"/> automatic extension</p> <p><input type="checkbox"/> the DFVC program</p>

<b>Part II Basic Plan Information</b> —enter all requested information	
<p><b>1a</b> Name of plan <u>MDA HEALTH PLAN</u></p> <p><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>MICHIGAN DENTAL ASSOCIATION</u></p> <p><u>3657 OKEMOS ROAD</u> <u>STE. 200</u> <u>OKEMOS, MI 48864</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>501</u></p> <p><b>1c</b> Effective date of plan <u>10/01/2014</u></p> <p><b>2b</b> Employer Identification Number (EIN) <u>38-1300483</u></p> <p><b>2c</b> Plan Sponsor's telephone number <u>877-906-9924</u></p> <p><b>2d</b> Business code (see instructions) <u>621210</u></p>

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/03/2023	CRAIG START
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	09/29/2023	DONALD WINN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2022)  
v. 220413

<p><b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor</p> <p style="color: blue;">THE BOARD OF TRUSTEES OF THE MDA HEALTH PLAN TRUST</p> <p style="color: blue;">3657 OKEMOS ROAD STE 200 OKEMOS, MI 48864</p>	<p><b>3b</b> Administrator's EIN 47-1534933</p> <p><b>3c</b> Administrator's telephone number 877-906-9924</p>		
<p><b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:</p> <p><b>a</b> Sponsor's name</p> <p><b>c</b> Plan Name</p>	<p><b>4b</b> EIN</p> <p><b>4d</b> PN</p>		
<p><b>5</b> Total number of participants at the beginning of the plan year</p>	<p><b>5</b> 2093</p>		
<p><b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b>, <b>6a(2)</b>, <b>6b</b>, <b>6c</b>, and <b>6d</b>).</p> <p><b>a(1)</b> Total number of active participants at the beginning of the plan year .....</p> <p><b>a(2)</b> Total number of active participants at the end of the plan year .....</p> <p><b>b</b> Retired or separated participants receiving benefits .....</p> <p><b>c</b> Other retired or separated participants entitled to future benefits.....</p> <p><b>d</b> Subtotal. Add lines <b>6a(2)</b>, <b>6b</b>, and <b>6c</b>.....</p> <p><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....</p> <p><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....</p> <p><b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....</p> <p><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....</p>	<p><b>6a(1)</b> 2057</p> <p><b>6a(2)</b> 1954</p> <p><b>6b</b> 29</p> <p><b>6c</b> 0</p> <p><b>6d</b> 1983</p> <p><b>6e</b></p> <p><b>6f</b></p> <p><b>6g</b></p> <p><b>6h</b></p>		
<p><b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....</p>	<p><b>7</b></p>		
<p><b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:</p> <p><b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:</p> <p style="color: blue;">4A</p>			
<p><b>9a</b> Plan funding arrangement (check all that apply)</p> <p>(1) <input checked="" type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>	<p><b>9b</b> Plan benefit arrangement (check all that apply)</p> <p>(1) <input checked="" type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>		
<p><b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)</p> <table style="width:100%;"> <tr> <td style="width:50%; vertical-align: top;"> <p><b>a Pension Schedules</b></p> <p>(1) <input type="checkbox"/> <b>R</b> (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p> </td> <td style="width:50%; vertical-align: top;"> <p><b>b General Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)</p> <p>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)</p> <p>(3) <input checked="" type="checkbox"/> <b>1 A</b> (Insurance Information)</p> <p>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)</p> <p>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)</p> </td> </tr> </table>		<p><b>a Pension Schedules</b></p> <p>(1) <input type="checkbox"/> <b>R</b> (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p>	<p><b>b General Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)</p> <p>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)</p> <p>(3) <input checked="" type="checkbox"/> <b>1 A</b> (Insurance Information)</p> <p>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)</p> <p>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)</p>
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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

If "Yes" is checked, complete lines 11b and 11c.

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**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

**11c** Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code 130527316

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<p><b>SCHEDULE A</b> <b>(Form 5500)</b></p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p><b>Insurance Information</b></p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ <b>File as an attachment to Form 5500.</b></p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p><b>2022</b></p> <hr/> <p><b>This Form is Open to Public Inspection</b></p>
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For calendar plan year 2022 or fiscal plan year beginning **01/01/2022** and ending **12/31/2022**

<p><b>A</b> Name of plan <b>MDA HEALTH PLAN</b></p>	<p><b>B</b> Three-digit plan number (PN) ▶</p>	<p><b>501</b></p>
<p><b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>MICHIGAN DENTAL ASSOCIATION</b></p>	<p><b>D</b> Employer Identification Number (EIN) <b>38-1300483</b></p>	

**Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

**1 Coverage Information:**

**(a)** Name of insurance carrier  
**PRIORITY HEALTH INSURANCE COMPANY**

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
20-1529553	12208	789638	3929	01/01/2022	12/31/2022

**2 Insurance fee and commission information.** Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

<b>(a)</b> Total amount of commissions paid	<b>(b)</b> Total amount of fees paid
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**3 Persons receiving commissions and fees.** (Complete as many entries as needed to report all persons).

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

<b>Part II</b>	<b>Investment and Annuity Contract Information</b> Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.
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<b>4</b> Current value of plan's interest under this contract in the general account at year end.....	<b>4</b>	
<b>5</b> Current value of plan's interest under this contract in separate accounts at year end.....	<b>5</b>	

**6** Contracts With Allocated Funds:

**a** State the basis of premium rates ▶

<b>b</b> Premiums paid to carrier .....	<b>6b</b>	
<b>c</b> Premiums due but unpaid at the end of the year .....	<b>6c</b>	
<b>d</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount..... Specify nature of costs ▶	<b>6d</b>	

**e** Type of contract: (1)  individual policies                      (2)  group deferred annuity  
(3)  other (specify) ▶

**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

**a** Type of contract: (1)  deposit administration                      (2)  immediate participation guarantee  
(3)  guaranteed investment                      (4)  other ▶

<b>b</b> Balance at the end of the previous year .....	<b>7b</b>	0
<b>c</b> Additions: (1) Contributions deposited during the year .....	<b>7c(1)</b>	
	<b>7c(2)</b>	
	<b>7c(3)</b>	
	<b>7c(4)</b>	
	<b>7c(5)</b>	
(2) Dividends and credits.....		
(3) Interest credited during the year.....		
(4) Transferred from separate account.....		
(5) Other (specify below) .....		
▶		
(6) Total additions.....	<b>7c(6)</b>	0
<b>d</b> Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....	<b>7d</b>	0
<b>e</b> Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year .....	<b>7e(1)</b>	
(2) Administration charge made by carrier.....	<b>7e(2)</b>	
(3) Transferred to separate account.....	<b>7e(3)</b>	
(4) Other (specify below) .....	<b>7e(4)</b>	
▶		
(5) Total deductions.....	<b>7e(5)</b>	0
<b>f</b> Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ) .....	<b>7f</b>	0

**Part III Welfare Benefit Contract Information**  
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

- 8** Benefit and contract type (check all applicable boxes)
- |  |  |   |  |
|--|--|---|--|
| <b>a</b> <input type="checkbox"/> Health (other than dental or vision)         | <b>b</b> <input type="checkbox"/> Dental               | <b>c</b> <input type="checkbox"/> Vision                    | <b>d</b> <input type="checkbox"/> Life insurance     |
| <b>e</b> <input type="checkbox"/> Temporary disability (accident and sickness) | <b>f</b> <input type="checkbox"/> Long-term disability | <b>g</b> <input type="checkbox"/> Supplemental unemployment | <b>h</b> <input type="checkbox"/> Prescription drug  |
| <b>i</b> <input checked="" type="checkbox"/> Stop loss (large deductible)      | <b>j</b> <input type="checkbox"/> HMO contract         | <b>k</b> <input type="checkbox"/> PPO contract              | <b>l</b> <input type="checkbox"/> Indemnity contract |
| <b>m</b> <input type="checkbox"/> Other (specify) ▶                            |  |   |  |

**9** Experience-rated contracts:

<b>a</b> Premiums: (1) Amount received .....	<b>9a(1)</b>		
(2) Increase (decrease) in amount due but unpaid .....	<b>9a(2)</b>		
(3) Increase (decrease) in unearned premium reserve.....	<b>9a(3)</b>		
(4) Earned ((1) + (2) - (3)).....		<b>9a(4)</b>	0
<b>b</b> Benefit charges (1) Claims paid.....	<b>9b(1)</b>		
(2) Increase (decrease) in claim reserves .....	<b>9b(2)</b>		
(3) Incurred claims (add (1) and (2)).....		<b>9b(3)</b>	0
(4) Claims charged .....		<b>9b(4)</b>	
<b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions .....	<b>9c(1)(A)</b>		
(B) Administrative service or other fees .....	<b>9c(1)(B)</b>		
(C) Other specific acquisition costs.....	<b>9c(1)(C)</b>		
(D) Other expenses .....	<b>9c(1)(D)</b>		
(E) Taxes .....	<b>9c(1)(E)</b>		
(F) Charges for risks or other contingencies .....	<b>9c(1)(F)</b>		
(G) Other retention charges.....	<b>9c(1)(G)</b>		
(H) Total retention.....		<b>9c(1)(H)</b>	0
(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.).....		<b>9c(2)</b>	
<b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		<b>9d(1)</b>	
(2) Claim reserves .....		<b>9d(2)</b>	
(3) Other reserves .....		<b>9d(3)</b>	
<b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....		<b>9e</b>	
<b>10</b> Nonexperience-rated contracts:			
<b>a</b> Total premiums or subscription charges paid to carrier .....	<b>10a</b>		1467611
<b>b</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount .....	<b>10b</b>		
Specify nature of costs.			

**Part IV Provision of Information**

- 11** Did the insurance company fail to provide any information necessary to complete Schedule A? .....  Yes  No
- 12** If the answer to line 11 is "Yes," specify the information not provided. ▶

<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2022</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

<b>A</b> Name of plan <u>MDA HEALTH PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>501</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>MICHIGAN DENTAL ASSOCIATION</u>	<b>D</b> Employer Identification Number (EIN) <u>38-1300483</u>	

**Part I Service Provider Information (see instructions)**

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....  Yes  No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

MDA INSURANCE & FINANCIAL GROUP INC

38-2289903

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 15 49 50	RELATED ENTITY	1802110	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

PRIORITY HEALTH INSURANCE COMPANY

20-1529553

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12 50	NONE KNOWN	1169453	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

COTTINGHAM & BUTLER INSURANCE SVC

42-0198040

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 50	NONE KNOWN	141375	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

CIGNA

59-1031071

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	NONE KNOWN	96898	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

PARTNERS IN PERFORMANCE

5500 INTERSTATE NORTH PKWY  
SUITE 430  
SANDY SPRINGS, GA 30328

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	NONE KNOWN	94774	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

PLANTE & MORAN, PLLC

38-1357951

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE KNOWN	55199	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

COMERICA SECURITIES, INC.

36-2621207

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 27 33 50 63	NONE KNOWN	54324	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

THE TERRY GROUP

130 E. RANDOLPH STREET  
SUITE 2810  
CHICAGO, IL 60601

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	NONE KNOWN	39777	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

HCP NATIONAL INSURANCE SERVICE

95-4475799

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
22 23 50	NONE KNOWN	34308	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	4087	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

COMMERCIAL BLUEPRINT, INC. 3125 PINE TREE  
STE B  
LANSING, MI 48911

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
36 49 50	NONE KNOWN	18171	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

ENCOMPASS EAP LLC

38-3536589

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	NONE KNOWN	16091	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

DIABETES PREVENTION PROGRAM 6110 EXECUTIVE BLVD  
SUITE 750  
ROCKVILLE, MD 20852

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	NONE KNOWN	14512	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

GRA BENEFITS GROUP

45-4904455

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	NONE KNOWN	14358	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

PNC BANK

46-2721901

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 50	NONE KNOWN	9843	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

THE WAGNER LAW GROUP

04-3323315

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	NONE KNOWN	8529	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

ENROLLEASE, INC

500 TREAT AVE, SUITE 200  
SAN FRANCISCO, CA 94110

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	NONE KNOWN	7788	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

ASAP PRINTING

2323 JOLLY ROAD  
OKEMOS, MI 48864

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
36 50	NONE KNOWN	5802	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
HCP NATIONAL INSURANCE SERVICE	23	1287
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
CHUBB/FEDERAL INSURANCE COMPANY      202B HALL'S MILL ROAD WHITEHOUSE STATION, NJ 08889	COMMISSION	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
HCP NATIONAL INSURANCE SERVICE	23	1200
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ALLIED WORLD INSURANCE COMPANY      199 WATER STREET NEW YORK, NY 10038	COMMISSION	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
HCP NATIONAL INSURANCE SERVICE	23	1029
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
HUDSON INSURANCE COMPANY      100 WILLIAM STREET NEW YORK, NC 10038	COMMISSION	

**Part II Service Providers Who Fail or Refuse to Provide Information**

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

**Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

**SCHEDULE H  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Financial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

► **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2022**

**This Form is Open to Public Inspection**

For calendar plan year 2022 or fiscal plan year beginning **01/01/2022** and ending **12/31/2022**

<b>A</b> Name of plan MDA HEALTH PLAN	<b>B</b> Three-digit plan number (PN) ► 501
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 MICHIGAN DENTAL ASSOCIATION	<b>D</b> Employer Identification Number (EIN) 38-1300483

**Part I Asset and Liability Statement**

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
<b>a</b> Total noninterest-bearing cash.....	<b>1a</b>	1118426	1990068
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions.....	<b>1b(1)</b>		
<b>(2)</b> Participant contributions.....	<b>1b(2)</b>		
<b>(3)</b> Other.....	<b>1b(3)</b>	1837200	794314
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....	<b>1c(1)</b>	3919701	4005759
<b>(2)</b> U.S. Government securities.....	<b>1c(2)</b>	12858808	11878141
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred.....	<b>1c(3)(A)</b>		
<b>(B)</b> All other.....	<b>1c(3)(B)</b>	581055	859096
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred.....	<b>1c(4)(A)</b>		
<b>(B)</b> Common.....	<b>1c(4)(B)</b>	1824580	1633571
<b>(5)</b> Partnership/joint venture interests.....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property).....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants).....	<b>1c(7)</b>		
<b>(8)</b> Participant loans.....	<b>1c(8)</b>		
<b>(9)</b> Value of interest in common/collective trusts.....	<b>1c(9)</b>		
<b>(10)</b> Value of interest in pooled separate accounts.....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts.....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities.....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....	<b>1c(13)</b>	4315930	3589172
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....	<b>1c(14)</b>		
<b>(15)</b> Other.....	<b>1c(15)</b>	71370	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	26527070	24750121
<b>Liabilities</b>			
g Benefit claims payable.....	1g	2399668	2130501
h Operating payables.....	1h	1710309	929950
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	1685137	1744861
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	5795114	4805312
<b>Net Assets</b>			
l Net assets (subtract line 1k from line 1f).....	1l	20731956	19944809

**Part II Income and Expense Statement**

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	9680135	
(B) Participants.....	2a(1)(B)	10806189	
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		20486324
<b>b Earnings on investments:</b>			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	42325	
(B) U.S. Government securities.....	2b(1)(B)	166466	
(C) Corporate debt instruments.....	2b(1)(C)	46557	
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		255348
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)	54791	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	22472	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		77263
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	5359421	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	5281379	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		78042
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	-1011808	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		-1011808

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts .....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts .....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	2b(10)		-960360
<b>c</b> Other income .....	2c		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	2d		18924809
<b>Expenses</b>			
<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	2e(1)		
(2) To insurance carriers for the provision of benefits .....	2e(2)	1467611	
(3) Other .....	2e(3)	14566923	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		16034534
<b>f</b> Corrective distributions (see instructions) .....	2f		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	2g		
<b>h</b> Interest expense .....	2h		
<b>i</b> Administrative expenses: (1) Professional fees .....	2i(1)	260162	
(2) Contract administrator fees.....	2i(2)	1169453	
(3) Investment advisory and management fees .....	2i(3)	54325	
(4) Other .....	2i(4)	2193482	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		3677422
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	2j		19711956
<b>Net Income and Reconciliation</b>			
<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	2k		-787147
<b>l</b> Transfers of assets:			
(1) To this plan .....	2l(1)		
(2) From this plan.....	2l(2)		

**Part III Accountant's Opinion**

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

- (1)  Unmodified (2)  Qualified (3)  Disclaimer (4)  Adverse

**b** Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

- (1)  DOL Regulation 2520.103-8 (2)  DOL Regulation 2520.103-12(d) (3)  neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

**c** Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **PLANTE & MORAN, PLLC**

(2) EIN: **38-1357951**

**d** The opinion of an independent qualified public accountant is **not attached** because:

- (1)  This form is filed for a CCT, PSA, or MTIA. (2)  It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

**a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) .....

	Yes	No	Amount
<b>4a</b>		X	

		Yes	No	Amount
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....	<b>4b</b>		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....	<b>4c</b>		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....	<b>4d</b>		X	
<b>e</b> Was this plan covered by a fidelity bond?.....	<b>4e</b>	X		2000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>4f</b>		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	<b>4g</b>		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	<b>4h</b>		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	<b>4i</b>	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.).....	<b>4j</b>	X		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	<b>4k</b>		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?.....	<b>4l</b>		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	<b>4m</b>			
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.....	<b>4n</b>			

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?.....  Yes  No  
 If "Yes," enter the amount of any plan assets that reverted to the employer this year \_\_\_\_\_.

**5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) .....  Yes  No  Not determined  
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year \_\_\_\_\_.

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# MDA Health Plan Trust

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**Financial Report  
December 31, 2022**

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## Independent Auditor's Report

To the Plan Administrator  
MDA Health Plan Trust

### **Opinion**

We have audited the financial statements of MDA Health Plan Trust (the "Trust"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statement of net assets available for benefits and benefit obligations as of December 31, 2022 and 2021 and the related statement of changes in net assets available for benefits and changes in benefit obligations for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the net assets available for benefits and benefit obligations of the Trust as of December 31, 2022 and 2021 and the changes in net assets available for benefits and changes in benefit obligations for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audits of the Financial Statements* section of our report. We are required to be independent of the Trust and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Trust's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the Trust; and determining that the Trust's transactions that are presented and disclosed in the financial statements are in conformity with the Trust's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or that may become due to such participants.

### **Auditor's Responsibilities for the Audits of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that audits conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

To the Plan Administrator  
MDA Health Plan Trust

In performing audits in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audits in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Trust's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

***Supplemental Schedules Required by ERISA***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets held at end of year as of December 31, 2022 and reportable transactions for the year ended December 31, 2022 are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental information required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of the Trust's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

The supplemental Schedule G, Part III - Nonexempt Transactions for the year ended December 31, 2022 is not presented. As discussed in Note 6, the Department of Labor has alleged potential prohibited transactions with a related party. If presented, the supplemental schedule would disclose details of the prohibited transactions. Disclosure of this information is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under Employee Retirement Income Security Act. In our opinion, except for the omission of the information discussed in the preceding sentences, the information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.



East Lansing, Michigan  
July 25, 2023

## MDA Health Plan Trust

# Statement of Net Assets Available for Benefits and Benefit Obligations

	December 31, 2022 and 2021	
	2022	2021
<b>Assets</b>		
Investments at fair value: (Note 4)		
Money market funds	\$ 599,926	\$ 490,268
Mutual funds	1,797,462	2,272,751
U.S. government securities	4,997,751	6,762,418
U.S. government securities - Reserve required by the State of Michigan (Note 3)	5,899,565	5,042,377
U.S. government security - Deposit required by the State of Michigan (Note 3)	980,825	1,054,013
Common stock	1,633,571	1,824,580
Corporate bonds	859,096	581,055
Certificates of deposit	3,405,833	3,429,433
Real estate investment trusts	-	71,370
Exchange-traded products	1,791,710	2,043,179
Total investments at fair value	21,965,739	23,571,444
Accrued interest	28,248	48,357
Cash	1,990,068	1,118,426
Related party receivable and other (Note 7)	766,066	1,788,843
Total assets	24,750,121	26,527,070
<b>Liabilities</b>		
Unearned premiums	1,744,861	1,685,137
Related party payable and other (Note 7)	929,950	1,710,309
Total liabilities	2,674,811	3,395,446
<b>Net Assets Available for Benefits</b>	22,075,310	23,131,624
<b>Benefit Obligations</b> - Estimated liability for claims incurred but not reported and unpaid claims (Note 2)	2,130,501	2,399,668
<b>Net Assets Available for Benefits Over Benefit Obligations</b>	<b>\$ 19,944,809</b>	<b>\$ 20,731,956</b>

## MDA Health Plan Trust

# Statement of Changes in Net Assets Available for Benefits and Changes in Benefit Obligations

Years Ended December 31, 2022 and 2021

	2022	2021
<b>Additions</b>		
Contributions:		
Employee	\$ 10,806,189	\$ 10,496,834
Employer	9,680,135	9,672,672
Total contributions	20,486,324	20,169,506
Investment income (loss):		
Interest and dividends	333,027	378,570
Net realized and unrealized (losses) gains on investments	(1,894,542)	606,706
Net investment (loss) income	(1,561,515)	985,276
Total additions - Net	18,924,809	21,154,782
<b>Deductions</b>		
Claims:		
Medical	12,180,860	13,494,224
Prescription	2,655,230	3,361,680
Excess loss premiums	1,467,611	1,487,214
Administrative expenses:		
Professional fees	246,536	224,963
Contract administrator fees	1,430,970	1,442,907
Administrative fee - MDA IFG (Note 7)	1,766,333	1,681,263
Investment fees	53,925	54,678
Other	179,658	166,108
Total deductions	19,981,123	21,913,037
<b>Net Decrease before Change in Benefit Obligations</b>	(1,056,314)	(758,255)
<b>Change in Benefit Obligations</b> - Estimated liability for claims incurred but not reported and unpaid claims	(269,167)	634,041
<b>Decrease in Net Assets Available for Benefits Over Benefit Obligations</b>	(787,147)	(1,392,296)
<b>Net Assets Available for Benefits Over Benefit Obligations</b>		
Beginning of year	20,731,956	22,124,252
End of year	<b>\$ 19,944,809</b>	<b>\$ 20,731,956</b>

**December 31, 2022 and 2021**

**Note 1 - Plan Description**

MDA Health Plan and MDA Health Plan Trust were established in 2014 and are collectively referred to as the "Trust." The following description of the Trust provides only general information. Participants should refer to the plan and trust agreement for a more complete description of the Trust's provisions.

***General***

The Trust was effective October 1, 2014 and was established to provide group health and welfare benefits for beneficiaries of the Trust who are employees of members of the Michigan Dental Association (MDA). The Trust is a self-funded group health plan under Sections 105 and 106 of the Internal Revenue Code of 1986, as amended, to provide certain group medical and prescription drug benefits for eligible employees and dependents. The Trust also constitutes an employee welfare benefit plan under the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Trust is authorized to conduct business as a Multiple Employer Welfare Arrangement (MEWA) in the state of Michigan and received a final certificate of authority effective October 31, 2014.

The Trust also provides continuation of certain benefits upon termination of employment through the Consolidated Omnibus Budget Reconciliation Act (COBRA).

The Trust revised and restated the plan document and summary plan description effective January 1, 2021.

***Funding of the Trust***

Benefits under the Trust are self-insured. Benefits and administrative costs are paid from the Trust.

***Contributions***

Employee and employer contributions received by the Trust are based on rates established annually and are based on the level of coverage selected by an individual.

***Party-in-interest Transactions***

Certain trust assets are in investment funds managed by Comerica Bank. Comerica Bank is the asset custodian of the Trust; therefore, these transactions qualify as party-in-interest transactions, as defined under ERISA guidelines.

***Excess Loss Insurance***

The Trust has excess loss insurance coverage in the amount of \$200,000 per participant per year.

**Note 2 - Summary of Significant Accounting Policies**

***Investment Valuation and Income Recognition***

The Trust's investments are stated at fair value.

The U.S. government securities and corporate bonds are valued using other market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flow models, and other pricing models. These models are primarily industry-standard models that consider various assumptions, including time value and yield curve, as well as other relevant economic measures. The money market funds and certificates of deposit are valued at fair value based on their outstanding balances. All other investments are valued based on quoted market prices reported in active markets. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded as earned. Dividends are recorded on the ex-dividend date. See Note 4 for additional information.

**December 31, 2022 and 2021**

**Note 2 - Summary of Significant Accounting Policies (Continued)**

***Cash***

Cash represents amounts not invested and available to pay benefits and obligations of the Trust. Cash is valued at outstanding balance at December 31. Cash balances held in the bank exceed the federal depository insurance limit. The Trust's cash is only insured up to the federal depository insurance limit.

***Unearned Premiums***

Premium payments remitted to the Trust by participants for benefit coverage in future periods are reported as a liability.

***Estimated Liability for Claims Incurred but Not Reported and Unpaid Claims***

The Trust's liability for claims incurred but not reported and unpaid claims was developed based on the historical claims lag.

The estimated liability for claims incurred but not reported and unpaid claims was \$2,130,501 and \$2,399,668 as of December 31, 2022 and 2021, respectively. The portion of this estimate held for the unpaid claim adjustment expense was \$190,152 and \$199,536 as of December 31, 2022 and 2021, respectively.

***Claims***

Claims are recorded when paid by the Trust.

***Specific Stop-loss Insurance***

The Trust has purchased specific and aggregate stop-loss coverage to protect from individual losses over the specific deductible amount, which is \$200,000 per person per year. At any time during the policy year, if the eligible expenses that the Trust has paid for a covered person exceed the specific deductible, the Trust will be reimbursed in the amount by which eligible expenses incurred and paid during the period exceed the specific deductible. For the years ended December 31, 2022 and 2021, stop-loss refunds were \$1,080,811 and \$933,233, respectively. Additionally, amounts receivable to the Trust related to stop-loss refunds were \$78,310 and \$116,231 as of December 31, 2022 and 2021, respectively. These amounts are reflected within related party receivable and other on the statement of net assets available for benefits and benefit obligations.

***Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

***Risks and Uncertainties***

The Trust invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits and benefit obligations. Benefit obligations are reported based on certain assumptions pertaining to claim experience and demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements.

**December 31, 2022 and 2021**

**Note 2 - Summary of Significant Accounting Policies (Continued)**

***Subsequent Events***

The financial statements and related disclosures include evaluation of events up through and including July 25, 2023, which is the date the financial statements were available to be issued. See Note 6 for information regarding the Department of Labor (DOL) issuing a voluntary compliance notice letter to the Trust on March 23, 2023.

**Note 3 - Restricted Funds as Required by the State of Michigan**

The State of Michigan requires MEWAs to comply with certain provisions of the Insurance Code of 1956.

Section 500.7040(1)(c) of the Michigan Insurance Code requires that a MEWA plan licensed in the State of Michigan maintain minimum cash reserves of no less than 25 percent of the aggregate contributions in the current fiscal year or no less than 35 percent of the net claims paid in the preceding fiscal year, whichever is greater.

For the year ended December 31, 2022, the Trust used 35 percent of net paid claims during fiscal year 2021 to determine the reserve amount, which was calculated to be \$5,899,565 as of December 31, 2022. For the year ended December 31, 2021, the Trust used 25 percent of the aggregate contributions during fiscal year 2021 to determine the reserve amount, which was calculated to be \$5,042,377 as of December 31, 2021.

The total value of the reserve account was valued at \$6,060,673 and \$6,227,475 at December 31, 2022 and 2021, respectively. This account includes the amounts to be reserved by the State of Michigan, as noted above, with the remaining reserve account balance reflected within investments on the statement of net assets available for benefits and benefit obligations.

In addition, the State of Michigan requires a deposit with the Michigan Department of Treasury, which has been set aside in a U.S. government security at a par value of \$1,050,000, which matures in February 2025. The market value of the deposit at December 31, 2022 and 2021 was \$980,825 and \$1,054,013, respectively.

**Note 4 - Fair Value Measurements**

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the valuation techniques and inputs used to measure fair value.

***Level 1***

Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Trust has the ability to access.

***Level 2***

Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, and inputs other than quoted prices that are observable for the asset.

***Level 3***

Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

December 31, 2022 and 2021

**Note 4 - Fair Value Measurements (Continued)**

In instances where inputs used to measure fair value fall into different levels of the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Trust's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The following tables present information about the Trust's assets measured at fair value on a recurring basis at December 31, 2022 and 2021:

Assets Measured at Fair Value on a Recurring Basis at December 31, 2022				
	Investments (at Fair Value)	Level 1	Level 2	Level 3
Money market funds	\$ 599,926	\$ -	\$ 599,926	\$ -
Mutual funds	1,797,462	1,797,462	-	-
U.S. government securities	11,878,141	-	11,878,141	-
Common stock	1,633,571	1,633,571	-	-
Corporate bonds	859,096	-	859,096	-
Certificates of deposit	3,405,833	-	3,405,833	-
Exchange-traded products	1,791,710	1,791,710	-	-
<b>Total</b>	<b>\$ 21,965,739</b>	<b>\$ 5,222,743</b>	<b>\$ 16,742,996</b>	<b>\$ -</b>

Assets Measured at Fair Value on a Recurring Basis at December 31, 2021				
	Investments (at Fair Value)	Level 1	Level 2	Level 3
Money market funds	\$ 490,268	\$ -	\$ 490,268	\$ -
Mutual funds	2,272,751	2,272,751	-	-
U.S. government securities	12,858,808	-	12,858,808	-
Common stock	1,824,580	1,824,580	-	-
Corporate bonds	581,055	-	581,055	-
Certificates of deposit	3,429,433	-	3,429,433	-
Real estate investment trusts	71,370	71,370	-	-
Exchange-traded products	2,043,179	2,043,179	-	-
<b>Total</b>	<b>\$ 23,571,444</b>	<b>\$ 6,211,880</b>	<b>\$ 17,359,564</b>	<b>\$ -</b>

**Note 5 - Plan Termination**

Although it has not expressed any intention to do so, the board of trustees has the right, under the Trust, to modify the benefits provided to members and to terminate the Trust subject to the provisions set forth in ERISA and the plan document.

In the event of termination of the Trust, benefits will terminate or cease on the date of such termination, except claims incurred prior to such termination will be processed and paid according to the provisions of the Trust and the schedule of benefit in effect.

**Note 6 - Tax Status**

The Trust was established as a taxable trust and, as such, is subject to income taxes primarily on its investment income, net of investment expenses, and any distributions made to beneficiaries, along with administrative expenses and medical and prescription claims expense. In 2022 and 2021, the Trust did not incur any tax expense, nor did the Trust make any estimated tax payments.

**Note 6 - Tax Status (Continued)**

During 2020, the Department of Labor sent a desk audit request to the Trust, and the desk audit was still ongoing as of December 31, 2022. On March 23, 2023, the Department of Labor issued a letter to the board of trustees of the MDA Health Plan Trust, plan administrator, alleging violations of provisions of the Employee Retirement Income Security Act, including prohibited transactions. The alleged violations concern the plan administrator and relate to dual loyalties and unreasonable plan expenses from 2017 through the first two quarters of 2022 and represent approximately \$8.2 million in expenses during this period. The Trust continues to negotiate with the Department of Labor on this matter, and, as of the date of the report on these financial statements, no resolution has been reached.

If the alleged violations are upheld by the DOL for the period subject to the desk audit, the impact, if any, related to the amount of a potential settlement related to the periods from 2017 through the second quarter of 2022, if any, cannot be determined at this time. In addition, any potential prohibited transactions that may have occurred in the last two quarters of 2022 during the time periods that postdate the desk audit similarly cannot be determined at this time. Due to the alleged violation and the uncertainty as to the amount of any settlement, we were unable to assess the ability of the plan administrator and/or plan sponsor's ability to reimburse the Trust for all or a portion of the amounts alleged in the violation. Accordingly, the Trust has not recognized any amounts receivable from the plan administrator and/or plan sponsor.

**Note 7 - Related Parties**

The Michigan Dental Association Insurance and Financial Group Inc. (MDA IFG), a subsidiary of Michigan Dental Association, provides administrative services to the Trust in accordance with a service agreement. Amounts charged for the years ended December 31, 2022 and 2021 were \$1,766,333 and \$1,681,263, respectively. Additionally, amounts receivable to the Trust from MDA IFG totaled \$0 and \$1,084,457 as of December 31, 2022 and 2021, respectively, and are reflected within related party receivable and other in the statement of net assets available for benefits and benefit obligations. Amounts payable to MDA IFG from the Trust totaled \$897,622 and \$1,681,263 as of December 31, 2022 and 2021, respectively, and are reflected within related party payable and other in the statement of net assets available for benefits and benefit obligations.

**Note 8 - Contingent Liabilities**

The Trust is subject to various legal proceedings and claims that arise in the ordinary course of business. No amounts have been recorded, as the Trust believes that the amount, if any, of ultimate liability with respect to legal actions is not probable.

**Note 9 - Reconciliation of the Financial Statements to Form 5500**

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2022 and 2021 to Form 5500:

	2022	2021
Net assets available for benefits per the financial statements	\$ 22,075,310	\$ 23,131,624
Estimated liability for incurred but not reported and unpaid claims	<u>(2,130,501)</u>	<u>(2,399,668)</u>
Net assets available for benefits per Form 5500	<u>\$ 19,944,809</u>	<u>\$ 20,731,956</u>

Notes to Financial Statements

December 31, 2022 and 2021

Note 9 - Reconciliation of the Financial Statements to Form 5500 (Continued)

The following is a reconciliation of benefits paid to participants per the financial statements for the years ended December 31, 2022 and 2021 to Form 5500:

	<u>2022</u>	<u>2021</u>
Benefits paid to participants per the financial statements	\$ 14,836,090	\$ 16,855,904
Change in benefit obligations	<u>(269,167)</u>	<u>634,041</u>
Benefits paid to participants per Form 5500	<u>\$ 14,566,923</u>	<u>\$ 17,489,945</u>

Multiple-Employer Plan Participating Employer Information  
MDA Health Plan  
EIN 38-1300483 Plan Number 501

<b>Participating Employer Name</b>	<b>EIN</b>	<b>% of Total Contributions</b>
44th West Dental Professionals	47-4242786	0.17%
616 Dental Studio	46-3023237	0.11%
A Life Of Smiles	20-1266019	0.02%
A One Day Dentures Family Dentistry	38-3634747	0.03%
A1 Family Dentistry Of Waterford	83-3938711	0.11%
A1 Family Dentistry-Lincoln Park	47-4363744	0.18%
A1 Family Dentistry-Pontiac	46-3030941	0.09%
A2 Dental Care	88-1932416	0.01%
Aaron J Kroemer DDS PC	38-3317502	0.08%
AAVO Family Dentistry	20-2039692	0.02%
Adam E Piotrowski DDS PLLC	81-4912639	0.10%
Adrian Family Dentistry	20-3475966	0.12%
Advanced Dental Solutions	45-4685500	0.11%
Advanced Oral Surgery	82-4989489	0.06%
Aesthetic Dental Clinique	20-5953417	0.08%
Alan L Watson DDS	38-2092319	0.04%
Alex T Hoelzel PLLC	85-3835698	0.27%
Alexander A Dutko DDS PC	45-3530660	0.05%
Algirdas S Vaitas DMD PC	38-3361542	0.10%
Ali Ismail DDS PLLC	83-3280442	0.07%
All Smiles By Dr Phil	26-4032860	0.06%
All Smiles Family Dentistry	61-1402909	0.07%
Alpha Omega Dental Center	36-4532907	0.08%
Amanda L Miller DDS PLLC	821050017	0.09%
Anchor Bay Oral Surgery	47-1193845	0.04%
Anderson Family And Cosmetic Dentistry	86-0592607	0.09%
Andrew C Tarkington DDS PC	38-2339818	0.13%
Andrew J Peterson DDS PLC	82-0898856	0.04%
Andrew J Reisterer DDS PLLC	14-1970436	0.07%
Andrew N Dill DDS PLLC	45-2480484	0.07%
Andrew Z Green DDS PLLC	42-1729775	0.10%
Anish Gupta DDS PLLC	85-1354638	0.20%
Ann Arbor Dental Care PLLC	45-3929708	0.05%
Ann Arbor Orthodontics	36-4564466	0.07%
Applewood Dental	26-3459693	0.13%
Aragona Oral Appliances LLC	47-1427591	0.04%
Arbor Dental Associates	14-1944135	0.08%
Arbor Lodge Dental	45-5421977	0.13%
Arch Dental	90-0734805	0.34%
Armstrong Endodontics	38-3522867	0.09%
Art Dental Center	26-3387137	0.07%

Ashish Patel MSD DDS PLLC	87-1574078	0.03%
Aspire Orthodontics PLLC	86-3517553	0.03%
AT32 Dental PLLC	87-1304419	0.16%
Auburn Village Family Dental Center	38-3215518	0.11%
Ausable Family Dental	37-1458502	0.08%
Austin Dentistry	47-2110181	0.06%
Aya Zaky DDS	82-3557334	0.02%
Bad Axe Family Dentistry	33-1034134	0.07%
Baribeau Pediatric Dental Specialist PC	38-2065665	0.09%
Barnes Dental Care	20-4670839	0.10%
Bay Area Endodontics PC	83-364688	0.16%
Baypointe Dental Care	38-2688564	0.14%
Beauchamp, Gauss, Gschwind	38-3506018	0.26%
Beechtree Family Dentistry	38-3342065	0.35%
Belmont Dentistry	26-3094057	0.09%
Ben Czerniawski DDS MS PLLC	20-3827131	0.21%
Benjamin Jamo DDS	47-0964795	0.09%
Bernard Schwartz DDS PC	38-2215795	0.06%
Berrien Dental	37-1434763	0.45%
Betsy Meade DDS MS PC	27-2398760	0.08%
Beyond The Bridge PLLC	83-1942627	0.06%
Blair Family Dentistry	46-3995653	0.24%
Bloink Dental	32-0387992	0.12%
Bloomfield Dentistry	87-1295644	0.02%
Blue Spruce Dental	38-3253298	0.15%
Bonnie Patel DDS	03-0510540	0.12%
Booker Family Dentistry	46-1321859	0.08%
Bookwalter, Fee & Wright	38-1980631	0.21%
Boucher Family Dentistry	45-2745708	0.05%
Brad D Greenfield DDS PLC	20-8599885	0.17%
Bradford & Rowean DDS PC	38-3048031	0.02%
Brandan L LeBourdais DDS MS PC	04-3819455	0.11%
Brandt Endodontics	27-3284035	0.08%
Brennan Family & Cosmetic Dentistry PC	38-3262161	0.01%
Brenton D Habecker DDS PLLC	47-3581385	0.04%
Breton Gardens Family Dentistry	45-4093083	0.13%
Brett S Goymerac DDS PC	20-2991561	0.03%
Brian Carlin DDS	26-3957292	0.12%
Brian Hadeed DDS	20-8018568	0.07%
Brian J Buurma DDS MS	38-3555924	0.11%
Brian J Hunt DDS	36-7600409	0.08%
Brian Mayday DDS PC	38-3462103	0.16%
Brian S Nylaan DDS	38-3137004	0.07%

Briarwood Valley Dentistry	38-3226266	0.05%
Bright Dental Health	81-2395033	0.10%
Broadway Family Dentistry	82-4738178	0.05%
Brooklyn Family Dentistry PC	38-3504138	0.14%
Brown & Luczak Family Dentistry	87-2555351	0.23%
Brown Dental Associates PLLC	83-1675617	0.26%
Brown Family Dentistry	38-2039920	0.10%
Bruce A Leonard DDS	38-2994846	0.06%
Bruce A Seitz DDS PC	38-2974068	0.07%
Bruce Harwood DDS PC	35-2240131	0.09%
Bruce P Mercado DDS PC	38-2883384	0.12%
Bruno Orthodontics	20-0292782	0.19%
Bryan Solt DDS	36-4605462	0.13%
Bryan Thomas DDS	38-2891740	0.15%
BT Dental PC	81-2151541	0.15%
Burton Dental Center	26-1576955	0.12%
Cabell Family Dental Care	36-4516545	0.12%
Carla Ellen Skaates DDS PC	20-3978683	0.17%
Carleton Dental Care	38-2939117	0.11%
Carolan Family Dentistry	30-0734496	0.15%
Carpenter Family Dentistry	61-1432200	0.09%
Carrie L Lintner DDS PLLC	02-0635163	0.05%
Carroll Family And Cosmetic Dentistry	38-3003284	0.03%
Cascade Oral Surgery	38-1911085	0.11%
Caseville Family Dentistry	20-2520693	0.08%
Cassopolis Dental	38-2996811	0.08%
Catherine Wilcox DDS PLLC	03-0498017	0.10%
Center For Modern Dentistry	47-2986082	0.08%
Center For Oral Surgery And Dental Implants	38-2411137	0.45%
Centerstone Family Dentistry PLLC	27-5432598	0.06%
Central Michigan Orthodontics	38-2784785	0.05%
Chad L Conlin DDS PLLC	45-4950609	0.12%
Chang DDS PC	38-2216493	0.07%
Charles P Beckwell DDS	27-3071221	0.10%
Charlevoix Family Dentistry	20-1600260	0.08%
Charlick, Springstead And Wilson Dental Associates	38-1943868	0.35%
Chelsea Mason DDS	46-2947699	0.02%
Childrens Dental Care	46-1094893	0.15%
Children's Dental Care Of Canton	47-2431331	0.02%
Childrens Dental Specialists PLLC	47-1814686	0.14%
Christian VerMeulen DDS	20-2151821	0.07%
Christopher Bartnicki DDS	38-3151682	0.09%

Christopher M Brieden DDS	38-2338024	0.09%
Christopherson Orthodontics	38-2380261	0.06%
Chuangdi Wang DDS Pediatric Dentistry PC	27-4685333	0.08%
Clark And Romzick PC	20-2469805	0.04%
Clarkston Pediatric Dentistry	47-2932806	0.10%
CLN Dental PLLC	84-2331216	0.05%
Coldwater Family Dentistry PC	38-2359570	0.19%
Comfort Dental Group	20-1386426	0.09%
Complete Dental Care East PC	38-2734727	0.08%
Complete Health Dental Care	45-4600873	0.14%
Contemporary Family Dental	46-0994190	0.12%
Coombs And DeLacy Dental Associates	02-0807424	0.10%
Cooper Dental	38-3443893	0.01%
Copper Country Family Dentistry	27-0401019	0.14%
Cotter & Easton General Dentistry	83-4411453	0.54%
Craig M Herrmann DDS	38-3124145	0.07%
Craig M VanZyl DDS	38-3188153	0.10%
Craig Mercer DDS	38-2849361	0.03%
Creative Smiles	20-3817178	0.07%
Crescent Orthodontics	45-4795434	0.04%
Dale Andrews DDS	38-2891898	0.10%
Dale Petruscha DDS PC	38-3431303	0.03%
Daniel A Lepri DDS PC	38-3245556	0.27%
Daniel Brayton DDS	38-3362406	0.20%
Daniel D Seitz DDS PC	86-1646667	0.00%
Daniel G Ankoviak DDS PC	30-0009935	0.03%
Daniel Lipnik DDS	38-2701709	0.16%
Daniel P Moylan DDS PLLC	26-3427206	0.09%
Daniel R Blazo DDS PLLC	83-1904878	0.17%
Daniel S Eisinger DDS	47-4074471	0.06%
Danyal Dental Management Company	82-3134533	0.59%
Darlene Bruner-Getz DDS	38-3469997	0.07%

David A Woody DDS	38-3217419	0.01%
David A Wright DDS PC	38-2974756	0.01%
David Bastianelli DDS	45-4230930	0.11%
David E Habecker DDS	38-3040942	0.09%
David G Betcher	38-3329423	0.08%
David J Hosking DDS PC	27-0325542	0.01%
David M Kaminski DDS PC	38-2691561	0.04%
David M Shabluk DDS PC	38-3384104	0.08%
David P Fucinari DDS	38-2530278	0.11%
David R Zwingman DDS PLLC	42-1531656	0.10%
David Ronto DDS	61-1429050	0.45%
David S Novak DDS	20-2232799	0.10%
David T Copus DDS MS PC	38-3418395	0.06%
David T Crandell DDS	30-0506028	0.08%
David Tapani	87-1813946	0.12%
David Van Appledorn DDS PC	75-2989262	0.12%
Dawn A Diesing DDS PLLC	83-1146309	0.12%
Dearborn Dental Group	45-2968529	0.10%
Debra A Chinonis DDS PC	38-2416979	0.08%
Debra E Lewis DDS PC	38-3321214	0.05%
Decatur Family Dentistry	06-1800935	0.10%
Delaney Plunkett Ralstrom Makowski Thanasis Ker And Associates PC	38-1877722	1.05%
Delaney, Root And Associates PC	32-0017284	0.24%
Dental Associates Of Marquette	38-2114406	0.52%
Dental Center Of Oxford	38-3622069	0.08%
Dental Design PC	38-3000011	0.07%
Dental Specialists PLLC	47-3556069	0.02%
Dentist 4 Life	32-0087572	0.02%
Dentistry By Design Of Jackson PLC	81-4376449	0.08%
Dentistry By The Bay	38-3116939	0.22%
Dentistry For Northern Michigan LLC	45-5434993	0.10%
Derek Rice DDS PLLC	45-3970665	0.04%
Detroit Dental Company	84-2702861	0.13%
DeWitt Dental Associates PC	38-2326186	0.03%
DeWitt Family Dental PC	30-0287829	0.06%
Dexter Endodontics	81-0970316	0.19%
Dexter Oral Surgery And Implant Center	47-5319893	0.06%
Dexter Orthodontics	38-3406410	0.18%

Dina Hinkley-Cocco DDS	38-3326158	0.03%
Dina Khoury Hanby INC	270185216	0.06%
Discover Smiles Pediatric	26-2874224	0.13%
Diversified Dental PC	38-3387951	0.12%
Donald A Restauri Jr DDS PC	38-3273631	0.07%
Donald A Thill DDS	38-2396145	0.02%
Donald Wurtzel DDS	32-0269068	0.26%
Donohue And Donohue DDS	38-2912239	0.51%
Dori A Freeland DDS MS PLC	72-1587470	0.10%
Dorothy A Pasikowski DDS PC	38-3582610	0.07%
Dorr Family Dentistry	38-3269410	0.03%
Douglas A Callow DDS PC	38-3417855	0.15%
Douglas Hinterman DDS	38-3270311	0.20%
Douglas S Killian DDS PC	27-0325979	0.07%
Dr Daniel Roberts PLLC	83-4636795	0.02%
Dr Liz White At Peters Family Dentistry	86-3906968	0.12%
Dr Lubyansky DDS	83-3658980	0.15%
Dr Pandya PC	38-3481237	0.06%
Dr Robert G Trecapelli DDS PLLC	38-2176237	0.08%
Drake Road Orthodontics	90-0745915	0.27%
Drakeview Dental PLLC	81-3688112	0.03%
Drs Nevins Family Dentistry	38-3627729	0.13%
Drs Zerafa & Ruddy	38-2249528	0.36%
Druskovich Dental PC	20-0908246	0.12%
Duski Dentistry	38-3036301	0.11%
East Bay Family Dentistry	20-0168829	0.26%
East Paris Dental Professionals	38-2955307	0.20%
East River Road LLC	38-3219506	0.13%
Edmore Family Dentistry	47-5461548	0.10%
Elan Dental Group Lansing PLLC	81-4646064	0.07%
Elan Lake Lansing PLLC	83-0760525	0.10%
ElanXLabs LLC	84-4568156	0.04%
Elite Endodontics PLLC	82-3410452	0.04%
Elizabeth Barber DDS MS PC	82-5472642	0.10%
Eric T Shugars DDS MS PLC	38-3351673	0.08%
Eric Taylor DDS	20-0530120	0.02%
Erik J Lee DDS PLLC	20-8250075	0.07%
Erin Riley DDS MS PLLC	88-0753565	0.05%
Esmiles	38-3211642	0.13%
Etheridge Dentistry	75-2975574	0.15%
Evan Frederick DDS PLLC	82-2254950	0.05%
Evan Kowalski DDS PLLC	84-3157587	0.05%
Evanoff Dental	81-4154393	0.05%

Faddi Salim DDS PLLC	47-4166316	0.03%
Family Dental Care Of Dimondale	38-3239411	0.27%
Family Dentistry Of Caledonia	38-3480989	0.31%
Family Dentistry Of Sandusky	26-3662220	0.13%
Family Dentists PLLC	27-3181101	0.06%
Farmbrook Family Dentistry	38-3325358	0.12%
Farmington Hills Dental	26-2914146	0.09%
Farwell Family Dentistry	20-5919472	0.15%
Fichter McDougal PLLC	27-1492534	0.16%
Fienman Dental PLLC	83-3417906	0.07%
Fischer Family Dentistry	38-2370877	0.06%
Ford Dental Group	38-3340209	0.12%
Forest Hills Endodontics	06-1796455	0.06%
Foster Dental Care	83-2210211	0.18%
Fox And Berman DDS PC	38-1879262	0.48%
Frank T Petruzzello DDS PC	30-0138289	0.14%
Frankenmuth Family Dental Assoc PC	38-2105499	0.32%
Frederick A Harb DDS PC	38-3329199	0.07%
Frederick W Oppel DDS PC	37-1450121	0.03%
Frey Family Dentistry	38-3351826	0.22%
Fronczak Dentistry PLLC	85-1526993	0.06%
Fry Family Dentistry	85-3183595	0.10%
Fry Orthodontics PLLC	82-1631981	0.08%
G Michael Kabot DDS MS	38-2813452	0.15%
Gabriel B Holdwick DDS PC	47-4190648	0.03%
Gabriele Bugli DDS	38-2670845	0.04%
Garvin Family Dental Care	26-4113957	0.22%
Gary A Gilbert DDS PC	38-2205014	0.03%
Gary A Schluckebier DDS PLLC	38-3607229	0.13%
Gary Adiska DDS PC	38-2687277	0.23%
Gary Krebill DDS PC	38-1968325	0.06%
Gary Lukkari DDS	38-2842539	0.05%
Gateway Dental Care	20-2916902	0.07%
Gaynor Family Dental	38-2964687	0.50%
Generations Family Dentistry PC	38-2566209	0.08%
Gentle Family Dentistry - Midland	38-3161130	0.06%
Gentner Family Dentistry	20-2960003	0.10%
George N Atsalis DDS PC	38-2965913	0.09%
Georgetown Family & Cosmetic Dentistry PLC	20-1935170	0.08%
Gerald C Crane DDS PC	38-2393618	0.09%
Gingrich Dental PC	27-1404658	0.08%
Glupker Orthodontics	38-2816776	0.06%
Gordon & Prince Family Dentistry PLC	52-2399116	0.27%

Grand River Dental	04-3750775	0.08%
Grandville Dental Health Center PC	38-2373825	0.04%
Graydon H Coon DDS PLLC	20-2003965	0.10%
Greashaber Dentistry	26-0178960	0.13%
Great Lakes Bay Orthodontics	84-3238426	0.05%
Great Lakes Endodontics	26-4286780	0.06%
Great Lakes Events And Marketing LLC	85-2671363	0.10%
Great Lakes Smiles PLLC DBA Plymouth General And Cosmetic D	83-2569791	0.10%
Great Northern Dental Associates	38-2222804	0.08%
Great Smile Dentistry	90-0113736	0.12%
Greenland Advanced Oral Care	80-2676567	0.14%
Gregg S Bonamici DDS P C	38-2705051	0.10%
Gregg S Resnick DDS	38-2886511	0.06%
Gregory Rosecrans DDS PC	38-3322014	0.12%
Growing Smiles Pediatric Dentistry	46-3793118	0.07%
Gull Lake Dental Care	38-3393894	0.07%
Gustafson And Morningstar DDS	38-2254931	0.11%
Haddad Dental PLLC	84-2436509	0.03%
Hagan Rodriguez Periodontics And Implants	38-3366777	0.07%
Hamilton Pediatric Dentistry	46-3836558	0.09%
Hannapel - Pellillo Orthodontics PLLC	85-1368259	0.26%
Happy & Green Dental Group PC	27-0833522	0.07%
Harbor North Dental Associates PLLC	84-2886483	0.05%
Harbor Pointe Dental Of Petoskey	20-5875511	0.24%
Hastings Family Dental Care	38-3491686	0.07%
Heather H Charchut DMD PC	20-8375417	0.22%
Hecker Dental Group	85-2628934	0.01%
Hennig Woodbury Howard PC	38-1953537	0.17%
Hernly Family & Cosmetic Dentistry	20-0693923	0.10%
Herremans & Bosscher PC	38-2218700	0.10%
Hilary Newby DDS PC	38-3428279	0.12%
Hillary V Knight DDS PC	81-4515110	0.09%
Hilltop Dentists	38-2357381	0.16%
Hilton Progressive Dental PLLC	81-0943160	0.06%
Holecek & Stefan DDS PC	38-2476850	0.06%
Hosack Bieszka Halverson	38-1903502	0.15%
Houghton Lake Family Dentistry OLD	38-2745512	0.08%
Howard A Hamerink DDS PC	38-2150774	0.19%
Howell Dental Excellence	46-3158337	0.03%
HSM Dental	26-3855411	0.07%
Hudsonville Dental	30-0146647	0.47%
Huntington Group	38-1874386	1.27%
Huron Dentistry	82-3608589	0.11%

Independence Dental	20-2139284	0.06%
Indian River Family Dentistry	82-2339742	0.29%
Ivanrest Family Dentistry	20-3771906	0.15%
J Daniel Lewis DDS	28-2618168	0.08%
J Patrick Ward DDS	38-2639604	0.00%
J Richard Brooks DDS	38-2683040	0.09%
Jack Ostrowski DDS PLLC DBA Lowell Dental Care	84-2555947	0.07%
Jacob M Fischer DDS PLLC	87-2664250	0.13%
Jaime A Abbott DDS PLLC	20-5997524	0.01%
James A Kessel DDS PC	38-1885741	0.15%
James C Papp DMD PLC	42-1599292	0.04%
James D Thomas DDS PC	38-3382540	0.15%
James D Williams DDS	38-2530287	0.04%
James E Mikula DDS PC	38-3727344	0.13%
James Herter DDS	38-3394817	0.15%
James K Cantwil DDS	38-2838066	0.08%
James M Braun DDS MS	38-2244664	0.04%
James R Hanchett DDS PC	20-0282925	0.10%
James R Stewart DDS PC	38-3265928	0.08%
James Rachor DDS PC	38-3130582	0.15%
James Watson DDS PLLC	27-1741420	0.03%
Jamestowne South Dental PC	86-2648579	0.08%
Jamieson Orthodontics	38-2237639	0.24%
Jane Boeschenstein DDS	26-2073095	0.03%
Janower And Monkman Dentistry	38-2910391	0.11%
Jared Hector DDS PLLC	86-2439781	0.01%
Jason Dopp DDS PLC	38-3466210	0.10%
Jay Balasz DDS	38-3145606	0.09%
Jay Orthodontics	46-3246072	0.02%
JB Zoutendam DDS PC	38-3566605	0.10%
Jean E Driscoll DDS MS PC	38-3651372	0.04%
Jeffrey Ash DDS MC PLC	20-0511036	0.08%
Jeffrey Helmus DDS	27-1509520	0.06%
Jeffrey L Hardenburg DDS	38-3125550	0.08%
Jeffrey Lonier DDS	38-3137990	0.08%
Jeffrey Riggs DDS	38-3468677	0.13%
Jeffrey Selasky DDS PLLC	80-2411297	0.04%
Jeffrey T Baker DDS PC	38-3007127	0.10%
Jeffrey T Huisman DDS PLLC	20-8037522	0.07%
Jehan Wakeem DDS PLLC	30-0655568	0.08%
Jeneen Martin DDS PC	38-3087957	0.17%
Jennifer F McFinton DDS PC	20-1525221	0.18%
Jeremy M Bezzo DDS PC	61-1717887	0.09%

Jessica R Bentoski DDS MS PLLC	46-4379759	0.06%
Jianfu Zhu DDS	05-0583324	0.05%
Jill J Gillhooley DDS PLLC	27-2881875	0.09%
JM Dental Group	45-3695525	0.07%
Joey Arbutante DDS	38-3691440	0.04%
John A Dobry DDS PLC	82-0538829	0.07%
John C Hall DDS MS PC	38-4418411	0.26%
John D Mancini DDS PC	38-3628683	0.16%
John E George DDS PC	38-2954941	0.17%
John E Jostock DDS PLLC	46-4842987	0.02%
John J Spurr DDS PLC	38-3496018	0.09%
John Krawitz DDS	38-2078603	0.11%
John L Sinclair Jr DDS PC	38-2413416	0.10%
John Ludwig DDS PC	38-2555122	0.08%
John M Colasanti DDS PC	46-3895048	0.08%
John M Dee DDS PC	38-2383203	0.08%
John M Kim DMD PC	38-3086669	0.14%
John M McMahon DDS PLC	38-3250003	0.10%
John P Blake DDS PC	38-3369293	0.14%
John T Fornetti DDS	38-2598824	0.30%
Jonathan Berns DDS	26-4573102	0.40%
Jones And Secor Family Dentistry PC	38-3395654	0.28%
Joseph Colon DDS	46-0807238	0.11%
Joseph DiFranco Jr DDS	38-2724617	0.01%
Joseph Gondoly DDS	20-5548098	0.14%
Joseph M Irmes DDS	29-3365973	0.07%
Joseph P Zolinski DDS PC	20-0503716	0.13%
Joshua L Secrest DDS PLLC	46-3160885	0.07%
Joshua Smith Dental	38-1375832	0.22%
Judy W Warren DDS	38-2818085	0.03%
Julia M Gudmundsen PC	86-1176984	0.10%
Julie Freeman DDS MS PLLC	83-4460647	0.07%
Justin Dey DDS PC	38-3217291	0.03%
K Bever Dental PC	20-0408151	0.13%
Kaad Family Dentistry	45-4207470	0.06%
Kai Steele Corporation	47-1960909	0.08%
Kalamazoo Family Smiles PLLC	83-0738698	0.07%
Kalamazoo Pediatric Dentistry	38-3924004	0.18%
Kalamazoo Periodontics PLC	83-3899495	0.10%
Kamil Abraham DDS PC	82-2099033	0.10%
Karl M Hogue DDS	38-3242717	0.08%
Karl Orthodontics	85-4300362	0.03%
Kathleen P Vani DDS	38-3132880	0.11%

Kelly Dental	38-3472865	0.07%
Kelly J Rigney DDS PLLC	84-3433764	0.02%
Ken W Beadling DDS	38-2631722	0.03%
Kenneth C Ackley DDS PC	46-2733310	0.10%
Kenneth D Thomas DDS	37-4503664	0.20%
Kenneth E Grove DDS	38-3047184	0.09%
Kensington Valley Endodontics	38-3406583	0.17%
Kent Benham DDS	46-4401168	0.10%
Kent City Dental Center	38-2754178	0.13%
Kentwood Dental Associates	38-3399014	0.23%
Kentwood Family Dentistry	85-2628934	0.06%
Kevin M Hallgren DDS MSD PC	82-3000645	0.08%
Keweenaw Dental PLLC	81-4722965	0.13%
Keystone Oral & Maxillofacial Surgery PC	47-1193097	0.26%
Khoury Dental Center PLLC	20-1028682	0.07%
Killian Dentistry PLLC	27-0325415	0.06%
Kimberly A Danta-Dahl DDS PC	38-3098044	0.20%
Kirsch & Blau DDS PC	38-2061238	0.02%
Klonowski & Bailey DDS	30-0827081	0.05%
Klym Entities PLLC	82-3691588	0.05%
Knapp Orthodontics PC	81-3327199	0.11%
Knudsen Dentistry PLC	38-3304029	0.06%
Kosnic And Murphy Dental	38-3234158	0.14%
Kristen Balutowicz DDS	81-1918010	0.16%
Kristin L Fairbanks DDS	38-2813872	0.07%
Kristina Palmer DDS	26-3735095	0.05%
Kyle McGill DDS PC	26-3790245	0.06%
Kyle T Pullen DDS	82-3362801	0.10%
Laila S Carr DDS PLLC	82-2479108	0.11%
Lakes Family Dentistry PC	20-3465302	0.08%
Lakeshore Dentistry PLLC	36-4568082	0.11%
Lakeside Pediatric Dental Specialists	47-1189008	0.11%
Lakeview Dental	20-8742091	0.06%
Lakeview Oral Surgery And Dental Implant Center	38-2327175	0.13%
Langhorst Family Dentistry	82-3733984	0.03%
Lanlan Zhang DDS	38-3481082	0.05%
Lansing Oral Surgery	38-2273950	0.04%
LaRock Dental	46-2849059	0.23%
Larry C Black DDS PC	38-1919888	0.06%
Larry DeGroat DDS PC	38-2207222	0.21%
Laurich Dentistry PLLC	26-3140515	0.22%
Lawrence L Grzegorzewski DDS	38-2675448	0.10%
Legacy Oral And Facial Surgery Center PC	86-3119100	0.31%

Leigh E Snyder DDS	38-2822528	0.09%
Leslie Dental Associates	02-0645668	0.06%
Levan Dental Group	20-2432929	0.16%
Levata Associates INC	84-2766818	0.07%
Levata Sleep	84-2717974	0.10%
Lifetime Dental Care	27-5034427	0.07%
Lifetime Orthodontics	81-3120682	0.04%
Lighthouse Dental Group	27-0380407	0.27%
Lincoln Dental Marquette PC	38-3573900	0.14%
Linda Hubbard DDS	38-2366827	0.09%
Lisa Zemens DDS PC	38-3396379	0.03%
Livonia Laser Dentistry	82-4671001	0.04%
Livonia Smiles Dental Center	84-3805613	0.03%
Louis G Chmura DDS MS PC	20-8019511	0.06%
Lower Harbor Family Dental	20-4880362	0.13%
Luis Perez DDS MS PC	42-1634570	0.16%
Lynn C Hyland DDS PC	38-1997733	0.26%
Madany Dental	26-0472734	0.11%
Madorsky & Pullman	38-3634291	0.24%
Maggie Evans DDS PLLC	83-2507120	0.12%
Main Oak Family Dentistry	45-2409879	0.15%
Main Street Dental PLLC	20-3861936	0.06%
Main Street Family Dental	82-1988112	0.03%
Maize And Blue Dental PC	84-4622325	0.00%
Mansfield Family Dentistry PLLC	47-2944794	0.01%
Mario Tomei DDS	38-3099899	0.13%
Mark C Tingey DDS PLC	82-1445773	0.09%
Mark C Wolanin DDS	38-2736533	0.03%
Mark Hanselman DDS LLC	38-3448806	0.11%
Mark J Stevenson DDS PLC	26-4210444	0.09%
Mark Johnston DDS	38-2831805	0.07%
Mark L DeWitt DDS	38-2681986	0.04%
Mark Mastellotto DDS PC	45-3950214	0.02%
Mark Peterson DDS	38-2632339	0.09%
Mark S McFerran DDS	38-2783383	0.11%
Mark W Langberg DDS PC	38-2624254	0.04%
Marlow Dental PLLC	38-3003213	0.09%
Marquette Family Dental PLLC	82-5306615	0.10%
Marquette Pediatric Dentistry	26-1247737	0.20%
Marshall Family Dentistry PLLC	81-4684380	0.00%
Martin D Vredenburg DDS PC	38-2411996	0.09%
Maryann Griffith DDS	27-3992340	0.03%
Mashni Dentistry	38-2275510	0.14%

Mason Periodontics & Dental Implants	46-1412469	0.16%
Matteson Family Dental	84-4975524	0.06%
Matthew C Christopher DDS PC	38-3694176	0.26%
Matthew D Cooper DDS PC	51-0532274	0.10%
Matthew D Hudson DDS PC	47-5597663	0.12%
Matthew J Smith DDS	38-2900778	0.14%
Matthew Logan DDS	38-2616409	0.03%
Matthew N Fulton DDS PC	20-0408263	0.10%
Matthew P Mullan DDS	38-2806227	0.25%
Matthew R Reck DDS	38-1902093	0.37%
Matthew S McEachran DDS PC	38-3722227	0.33%
Matthew V Lindemann DDS MS PLLC	27-1980530	0.08%
Matthew Z Fox DMD PC	20-2447497	0.03%
Maureen M Gierucki DDS	46-5095280	0.07%
Maxson Dental PC	26-1582372	0.08%
McCoy Family Dentistry PLC	46-1138675	0.12%
MCDental Care PLLC	20-0635043	0.08%
McNamara Orthodontics	38-2329521	0.09%
Megan M Faircloth DDS PLLC	87-4793362	0.00%
Mertz-Bricker Family Dentistry	35-2678625	0.10%
Metro Dental Associates	26-1552342	0.07%
Metropolitan Dental Center Of Waterford	38-2453639	0.24%
MI Perio PC	46-3306091	0.12%
MI Smiles Dental Cascade	81-1994715	0.42%
MI Smiles Dental Comstock Park	87-2090574	0.11%
MI Smiles Dental Grand Haven	81-1942016	0.09%
MI Smiles Dental Grand Rapids SE	87-2652075	0.08%
MI Smiles Dental Ionia	87-3694912	0.10%
Michael A Fodor DDS	38-2774599	0.04%
Michael A Izzo DDS PC	38-3211245	0.15%
Michael A Smith DDS MS	38-3119826	0.02%
Michael C Hutchison DDS PLLC	14-1977477	0.08%
Michael D Dincau DDS PC	38-3375020	0.09%
Michael Davis DDS PCL	37-1713399	0.10%
Michael Dionise DDS	38-3227806	0.12%
Michael E Glass DDS	38-3709142	0.06%
Michael E Meyer DDS	30-0838310	0.02%
Michael J Malley DDS MS PC	38-3036571	0.16%
Michael J Vilag DDS PC	84-3500534	0.05%
Michael K Peters DDS MS PC	38-2676228	0.05%
Michael L Young	38-2168207	0.26%
Michael McNutt DDS PC	38-3606757	0.21%
Michael R Murphy DDS	38-2718853	0.10%

Michael Steber DDS	38-2437767	0.06%
Michel Marie Wicksall DDS PLC	20-1184753	0.04%
Michelle Guo DDS PLLC	27-4072909	0.06%
Michigan Dentists PLLC	47-3002177	0.19%
Michigan Endodontics	38-1989414	0.44%
Michigan Implants And Periodontics	26-3891600	0.10%
Michigan Prosthetic Dentistry	46-3601336	0.03%
Mid Michigan Dental Associates	20-8363029	0.06%
Mid Michigan Dental Center PC	38-3478576	0.12%
Mid Michigan Oral Surgery	38-1881616	0.78%
Mid Michigan Pediatric Dentistry	46-3896170	0.25%
Mid-Michigan Periodontics & Dental Implants	47-2186120	0.11%
Mika Orthodontics PLC	47-5066468	0.06%
Mio Family Dentistry	38-4782042	0.17%
Mitchell Milan DDS	38-2621286	0.11%
Mitten Kids Dentistry	83-4026770	0.23%
Modern Dentistry Associates	38-3239807	0.22%
Moeller PC	46-1817177	0.17%
Moeller PC - East Lansing	46-1817177	0.01%
Monica A Lamble DDS MS PLLC	88-2932027	0.06%
Monica L Lewis DDS PC	38-3344837	0.10%
Morris Simmons And Associates	01-0841114	0.12%
Mortiere & Gasparotto DDS	38-2091123	0.09%
Mortimer Family Dentistry	38-3033201	0.16%
Nakash Dental Group	81-1617193	0.09%
Nathan E Thomas DDS PLLC	47-1381528	0.04%
Negaunee Family Dentistry	86-1746571	0.06%
Neighborhood Dental Group	26-2765219	0.03%
Neighborhood Family Dentistry	86-1076500	0.12%
Nelson Family Dental PC	82-0892547	0.03%
NEW UP Dental	38-2357797	0.12%
Newman Family Dental	38-1898822	0.14%
Nguyen Family Dentistry PC	46-1315751	0.07%
Nicholas E Nahernak DDS	38-2288591	0.18%
Nichols Family Dentistry PC	27-3061301	0.06%
Norbert E Fernandez DDS PC	45-4064280	0.14%
Norman Family Dentistry	38-2193348	0.20%
North Oakland Dental Group	38-3359362	0.19%
North Park Family Dental PLLC	80-0187788	0.16%
North Shore Periodontics & Dental Implants PC	83-1904878	0.02%
Northern Dental Group PC	38-3470931	0.06%
Northern Family Dental PLC	20-4406617	0.12%
Northshore Dental Associates	38-3326145	0.11%

Northville Dental Associates	26-3851686	0.10%
Northwood Cosmetic Dental Group	30-0086820	0.11%
Norton Shores Dental PC	47-3819618	0.14%
Nurture Family Dental	81-2274175	0.13%
Oakland Orthodontics	85-2112584	0.08%
Obregon Family Dentistry	38-2422498	0.14%
Occhietti Selden Dental Clinic	36-4517060	0.13%
Okemos Dental	85-1778783	0.01%
Oral Surgery Associates Of Lansing	38-1911085	0.56%
Orthodontic Associates Of Port Huron	38-2521737	0.05%
Orthodontic Specialists PC	38-2526247	0.04%
Oshtemo Family Dentistry PLC	81-2643362	0.02%
Otsego Family Dentistry	38-3065360	0.09%
Padbury Periodontics & Implant Dentistry, PC	03-0464171	0.15%
Palte Endodontics PLC	47-3878421	0.05%
Parkside Dental Associates PC	20-3601617	0.05%
Parkside Endodontics	87-1330160	0.06%
Passolt Street Family Dentistry PLLC	82-5420406	0.08%
Patrick G Smith DDS	30-1152298	0.10%
Patrick J Genrich DDS PC	38-2321769	0.06%
Patrick L Gadola DDS PC	38-3594506	0.17%
Patrick Qatsha DDS	90-0434728	0.13%
Patrick T Ruth DDS PLLC	87-2925226	0.05%
Patrizia Scalia DDS PLC	81-2248740	0.12%
Paul A Elder DDS PC	38-3601511	0.09%
Paul D Bartle DDS	38-2372558	0.01%
Paul Darmon DDS PC	38-3636681	0.13%
Paul G Riker DDS PC	32-0098531	0.09%
Paul Jacobs DDS PC	38-2714459	0.15%
Paul M Blank PC	38-3080877	0.11%
Paul Mansky DDS	38-2871960	0.08%
Paul Meyering DDS PLC	38-2784426	0.06%
Paul W Allen DDS	38-3064466	0.01%
Paula Druskins DDS	35-2163762	0.13%
Paulette S Bass DDS	38-3204777	0.06%
Pediatric Dental Center PC	38-3557635	0.08%
Pediatric Dental Specialists Of West Michigan PLC	82-4842529	0.28%
Peninsula Endodontics PC	27-0465941	0.08%
Peninsula Family Dentistry	38-3530489	0.04%
Periodontal Specialists PC	38-3083109	0.05%
Perry Dental PLC	27-0139818	0.13%
Personal Endodontics PC	20-4266837	0.12%
Personalized Dentistry	38-1916059	0.15%

Peter J Jacobs DDS	38-2752020	0.16%
Peter T Cracchiolo JR DDS PC	86-2648579	0.08%
Peter W Blackburn DDS PLC	38-3556471	0.03%
Petrous Orthodontics	46-3057142	0.20%
Pfotenhauer Family Dentistry	38-3575211	0.04%
Philip G Mischuk DDS	38-2829598	0.01%
Pinckney Family Dentistry	38-3387262	0.15%
Plymouth Endodontics PC	38-2332408	0.03%
Plymouth Sunsal Dental PLLC	81-4599862	0.21%
Pogoncheff DDS PC	38-2276904	0.09%
Port Pediatric Dentistry PC	51-0574354	0.08%
Portage Lakes Dentistry	38-2673823	0.06%
Positive Family Dental	85-2600022	0.01%
Powell & Udry's DDS PC	38-2244639	0.17%
Pradko Gallagher And Slanec PLLC	32-0095591	0.32%
Precision Family Dental	88-2998213	0.01%
Preservation Dental	38-2196804	0.08%
Professional Dental Of Clarkston PC	32-0111963	0.03%
Progressive Dental - DR HALL	20-1410824	0.08%
Progressive Dental Group	38-3236152	0.26%
Racine & Ackley DDS PC	38-2223410	0.15%
Rajiva Tirtha DDS PC	20-0080539	0.06%
Ralph J Becker DDS PC	38-3210277	0.08%
Ray Tonks DDS	20-1828687	0.10%
Raymond Clark DDS	38-3361916	0.15%
Reagan Family Dentistry	38-2539374	0.27%
Regency Family Dental	46-5056217	0.09%
Renaissance Endodontics PLLC	57-1162618	0.13%
Renee Kirkpatrick DDS PLLC	47-5141563	0.03%
Renewal Family Dental PLC	86-1375630	0.09%
Richard M Dawdy DDS	38-2172475	0.14%
Ritzema Family Dental	30-0047674	0.09%
Riverside Family Dentistry PC	03-0504425	0.05%
Rivertown Dental Associates	47-2256475	0.10%
Robert A Flory DDS	38-2205331	0.16%
Robert J Bates DDS	38-3042285	0.07%
Robert Joseph Pacella DMD PLLC DBA Houghton Lake Family De	88-3799834	0.03%
Robert M Payne DDS PLC	20-2990637	0.04%
Robert P O Bryan DDS PC	38-2182114	0.17%
Robert R Ziaja DDS MS LLC	26-3952777	0.15%
Robert Reisig DDS PC	38-3028152	0.06%
Rochester Family Dentistry	38-1918390	0.44%
Rochester Hills Family Dentistry	61-1602124	0.13%

Rochester Orthodontics	81-3685239	0.07%
Roeser Dental Associates	38-2176697	0.11%
Ronald M Olszewski DDS	38-2905269	0.09%
Ronald P Leyder DDS PC	38-3314241	0.04%
Root Canal Specialists	47-1566203	0.16%
Rose Street Dental	46-0657263	0.17%
Rosewood Dental	20-8215392	0.05%
Roy E Margenau III DDS	38-2931607	0.07%
Roy Morgan Arnett DDS PC	38-3298133	0.13%
Ryan E Breasbois DDS PC	45-5184596	0.13%
Ryan E Thomas DDS PC	38-1906836	0.13%
S & S Dow Management Co	20-0676648	0.10%
S Bhakta DDS PLC	20-0291820	0.03%
SAB Dentistry PLLC	86-2603208	0.12%
Saline Dental Care PLLC	85-3533206	0.06%
Salvatore S Aragona DDS PC	38-2384311	0.10%
Sam Baydoun DDS	83-1111873	0.02%
Samuel A McGuire DMD PLLC	86-3850408	0.01%
Samuel Daniels DDS MS PLLC	91-2187201	0.07%
Santini Family Dentistry	81-4541428	0.08%
Sarah Paxton DDS	38-2733355	0.11%
Sarazin Dental PC	38-2195364	0.19%
Schimp Family Dentistry	30-0024715	0.04%
Schmitt And Amin DDS PC	38-2328115	0.09%
Schuyler Hamill DDS PC	38-2853574	0.19%
Scott Doman DDS PC	38-3765746	0.13%
Scott Elsey DDS PLLC	84-1984688	0.09%
Scott F Ellard Dentistry	38-2762604	0.03%
Scott Forsmark DDS	38-2897689	0.06%
Scott J Ferguson & Associates PLLC	52-2363667	0.13%
Scott J Owens DDS	81-3818343	0.22%
Scott R Smith DDS PC	38-2490208	0.05%
Scott W Taylor DDS PC	47-3862938	0.11%
SDPA	83-1981066	1.13%
Seago Family Dentistry PC	38-3245530	0.06%
Sesselmann Dentistry PLLC	87-1603077	0.05%
Seth A Vrugink DDS PLC	38-3635978	0.08%
Seth Arnall DMD PLLC	46-3651837	0.08%
Seven Lakes Periodontics	32-0062644	0.08%
Sharon L Burocchi DDS	38-2370836	0.03%
Sharp Smile Center	38-3575938	0.15%
Sheila L Armstrong DDS	38-3608525	0.05%
Shelby Smile Designs	38-2887785	0.09%

Shoreline Endodontics	45-2276488	0.13%
Shoreside Family Dental	20-4398886	0.08%
Siara-Olds Orthodontics	45-5315133	0.10%
Smile Farmington Hills	86-1221181	0.23%
Smiles By Design PLC	22-3862412	0.20%
Smiles For Life	38-3388770	0.11%
Smiles On Niles	26-0498882	0.16%
Smiley Family Dentistry	38-3453530	0.13%
Smilies Pediatric Dentistry	45-5451552	0.08%
Smooth Sailing PC	20-2138546	0.09%
Snyder Family Dentistry	45-4172131	0.18%
Soha Shamas DDS DBA Prima Dental	88-1062594	0.04%
Solt Family Dental PLLC	82-2945507	0.19%
Sonja G Norris DDS	90-0353701	0.08%
South Lyon Orthodontics	38-3427229	0.15%
Southgate Dental Group	20-1566635	0.36%
Southshore Dental	36-4544110	0.12%
Southwest Michigan Endodontics	38-3316962	0.08%
Sparta Family Dentistry PLLC	88-0899268	0.04%
Specialized Surgeons LLC	35-2246740	0.18%
St Clair Shores Dental Office PC	38-2172495	0.16%
St Helen Family Dentistry	26-2164770	0.12%
St Ignace Dental Associates PLLC	84-2055982	0.01%
St Joseph Dentistry	45-5151330	0.26%
Stacey Garrison DDS	38-3210563	0.03%
Stannard & Studt Dentistry	20-5898307	0.07%
Stefanski Dental	20-2356325	0.19%
Stephen R Harris DDS PC	38-3137817	0.05%
Stephen Wissler DDS PC	38-3015805	0.06%
Sterling Endodontics PC	38-3154881	0.11%
Steve L Wolf DDS PC	38-3196206	0.05%
Steven B Ray DMD PC	26-3762620	0.09%
Steven Gluck PC	38-1900467	0.07%
Steven H Flath DDS PC	38-3214734	0.10%
Steven Hechtman DDS	38-2418928	0.15%
Steven Hollister DDS	38-3027705	0.11%
Steven M Dater DDS & Associates II PLC	46-4946946	0.12%
Steven Shuster DDS	38-3426664	0.15%
Steven Taft DDS	38-2970881	0.23%
Steven Utecht DDS	38-3235004	0.19%
Steven W Charchut DMD MS PC	38-2197412	0.02%
Stines Dental Associates	38-3330810	0.07%
Stonecastle Dentistry	26-3943771	0.22%

Straight Smiles Orthodontics	38-3555178	0.11%
Strobel Family Dentistry	38-2399427	0.19%
Strong Dental Center PLC	38-3217803	0.09%
Sue A Reid Parisi DDS	36-4523380	0.06%
Summit Family Dental	38-3602903	0.13%
Summit Heights Dental Care	27-1945261	0.06%
Summit Woods Dental	37-1881524	0.02%
Sunsal Dental PLLC	46-2377443	0.41%
Superior Smiles	20-2094369	0.87%
Susan J S Malone DDS PC	38-3566008	0.07%
Susan L Micklow DDS MS PC	38-2948934	0.12%
Susan M Dennis DDS	27-4269910	0.04%
Susan Thomas DDS	46-3141950	0.04%
Suttons Bay Dental Center PLLC	38-3631756	0.03%
Sylvania Orthodontics	34-1847894	0.14%
Tally Dental Excellence	37-6708957	0.33%
Terri Todaro DDS	38-2779165	0.06%
Thair Stipho DDS PC	38-3576875	0.13%
The Best Braces	47-4611275	0.03%
Third Coast Dental Group PLLC	82-3527993	0.21%
Thomas E Schulz DDS	37-2729656	0.04%
Thomas G Santarossa DDS PC	38-2379059	0.05%
Thomas M Smith DDS PC	38-2811733	0.21%
Thomas Mannino DDS PC	38-3584683	0.16%
Thomas P Warner DDS	38-3271304	0.10%
Thomas R Biziorek DDS	38-2316400	0.01%
Thomas R Flint DDS PC	38-2087124	0.11%
Thornley And Reinhardt Family Dental Care	38-3224284	0.19%
Timothy D Chapel DDS	38-2628874	0.07%
Timothy F Kosinski MS DDS PC	38-3077987	0.19%
Timothy Harbin DDS PLC	46-4440596	0.18%
Timothy J Zielinski DDS PC	38-2436061	0.08%
Timothy M Ruby DDS PLLC	46-4043050	0.08%
Timothy Thomas DDS	38-2770774	0.08%
Todd H Ryan DDS	20-2858579	0.11%
Todd R VanderMeer DDS PC	38-3563020	0.07%
Toothworks PC	38-3312072	0.46%
Troy Periodontics And Dental Implants	85-0795388	0.03%
Troy R Clausen DDS PC	38-2972349	0.10%
Ultimate Dental	20-4418355	0.11%
Ultimate Smiles	86-2274831	0.10%
University Family Dentistry	38-2369319	0.03%
Upper Michigan Oral & Maxillofacial Surgery	20-1808354	0.09%

Uppleger Dental	38-2509791	0.13%
Valleau And VanDeven	38-2418878	0.68%
Valley Endodontics PC	38-3187082	0.13%
Van Alstine Family Dentistry	20-5110761	0.05%
Van Haren Dentistry	20-8064878	0.18%
Van-Anh Peters DDS PC	38-3219892	0.06%
Vander Linde Family And Cosmetic Dentistry	46-1630651	0.01%
VanderLaan Family Dentistry	45-4499531	0.06%
VanTimmeren Family Dentistry PC	27-2014583	0.08%
Verne Ticknor DDS PC	38-2257628	0.02%
Vincent Mack DDS	38-3018589	0.09%
Virginia Eick DDS PC	38-2314517	0.43%
Volk Dental Care	38-3558465	0.06%
W & W Dentistry PLC	46-5702089	0.12%
Walby Dental PLLC DBA University Dental Associates	83-1182701	0.18%
Walcott Dental PLLC	46-3431236	0.08%
Warren Laser Dentistry DDS PC	45-2514989	0.15%
Washington Street Dental	38-2841392	0.02%
Wassenaar Frutiger Moeggenborg DDS PLLC	26-4026641	0.16%
Waters Edge Dentistry	20-1941464	0.03%
Watterson Family Dentistry	38-3430308	0.09%
Wayne E Pickett DDS PLC	20-8302851	0.16%
Weaver Dentistry (OLD)	38-2208268	0.11%
Wellspring Dental	85-4049018	0.02%
Wesley Orthodontics	38-3571940	0.19%
West Michigan Dental Professionals	38-3509606	0.08%
West Michigan Endodontists PC	38-2029990	0.34%
West Michigan Family Dental PC	38-2901263	0.48%
West Milham Dental	27-2949646	0.24%
West Orthodontics	36-4829735	0.05%
Wester Dental Care PC	30-0129736	0.09%
Westnedge Family Dentistry	38-3304072	0.30%
Westside Dental GR PC	46-2046898	0.07%
Westwood Dental	38-3444734	0.04%
White Orthodontics	83-0604451	0.08%
William DesJardins DDS	46-1549932	0.04%
William E Mason DDS MS PC	20-8071123	0.14%
William G Ziecina DDS PC	27-3504940	0.08%
William Hidlay DDS	38-2295391	0.07%
William Lichon DDS PC	38-2130838	0.02%
William R Lindow DMD PC	38-3337513	0.15%
William Stutman DDS PC	20-2016420	0.06%
Willow Pediatric Dentistry Of Tecumseh	82-3595607	0.03%

Willow Wood Dental	30-0999469	0.01%
Winkler Dental Center	38-3256329	0.10%
Wolf Family Dentistry	38-2083580	0.08%
Wright Street Dental PC	47-1500407	0.02%
Wunderlich & Chang	38-3431913	0.13%
Zang-Bodis Orthodontics	87-3647498	0.01%
Zeeland Family Dentistry	46-4320979	0.25%
Zoma Dental	83-0918311	0.26%
Zuidema And Hess Family And Cosmetic Dentistry	38-2617925	0.16%

**MDA Health Plan Trust**

**Schedule of Reportable Transactions**

**Form 5500, Schedule H, Line 4j  
 EIN 46-7271901, Plan No. 501  
 Year Ended December 31, 2022**

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (i) - A single transaction that amounts to more than 5 percent of the beginning value of total plan assets:						
Comerica	U.S. Treasury Note 98.02 mat 4/30/23	\$ 1,961,488	\$ -	\$ 1,961,488	\$ 1,961,488	\$ -
Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total plan assets:						
Comerica	U.S. Treasury Note 98.02 mat 4/30/23 - Purchases - 1	1,961,488	-	1,961,488	1,961,488	-

There were no Category (ii) or (iv) reportable transactions during the year.

## Schedule of Assets Held at End of Year

Form 5500, Schedule H, Line 4i  
 EIN 46-7271901, Plan No. 501  
 December 31, 2022

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Comerica	Money market funds:		
	Cash and cash equivalents	\$ 1,011	\$ 1,011
	Dreyfus Govt Cash Mngt Inv SH	251,876	251,876
	Federated Government Reserves	347,038	347,038
	Total money market funds	599,926	599,926
	Mutual funds:		
Comerica	Oakmark International Investor	286,433	243,341
Comerica	Parnassus Core Equity Institutional	357,042	384,970
Comerica	Principal MidCap Institutional	386,479	477,214
Comerica	Virtus KAR Small-Cap Growth I	725,026	691,936
	Total mutual funds	1,754,980	1,797,462
	Certificates of deposit:		
Comerica	ALLY BK SANDY UTAH CTF DEP 4.300% 05/10/23 B/E DTD 11/10/22 ACT/365 IST CPN DTE 05/10/23	250,000	250,088
Comerica	Bankers BK West Denver Col CTF DEP ACT/365 1.750% 09/29/23 B/E DTD 9/30/19 ACT/365	250,000	244,825
Comerica	BANK BLUE VY OVERLAND KANS CTF DEP 4.250% 04/17/23 B/E DTD 12/15/22 ACT/365	250,000	250,080
Comerica	First Natl BK Damariscottame CTF DEP 0.950% 12/30/24 B/E DTD 12/30/21 ACT/365	250,000	232,573
Comerica	MERIDIAN BK PAOLI PA CTF DEP 4.300% 04/14/23 DTD 12/14/22 ACT/365 IST CPN DTE 04/14/23	250,000	250,118
Comerica	ONE CMNTY BK ORE WIS CTF DEP 3.800% 04/19/23 B/E DTD 10/19/22 ACT/365 1st CPN DTE 11/19/22	125,000	124,873
Comerica	Sallie Mae BK Salt Lake City UT CTF DEP 1.950% 11/27/24 B/E DTD 11/27/19 ACT/365 1st CPN DTE 05/27/20	250,000	237,993
Comerica	SANTANDER BK NATL ASSN WILMINGTON DE CTF DEP 3.900% 04/10/23 B/E DTD 10/07/22 ACT/365	250,000	249,820
Comerica	STEARNS BK NA ST CLOUD MINN CTF DEP 4.250% 04/14/23 DID 12/14/22 ACT/365 1st CPN DTE 04/14/23	250,000	250,083
Comerica	State BK India New York NY CTF DEP 1.000% 12/30/24 B/E DTD 12/29/21 ACT/365 1st CPN DTE 06/29/22	250,000	232,945
Comerica	Synchrony BK Retail CTF DEP Fidelity Instl CTF DEP 0.900% 12/23/24 DTD 12/23/21 ACT/365	250,000	232,630
Comerica	UBS BK USA Salt Lake City UT CTF DEP 0.850% 12/30/24 B/E DTD 12/29/21 ACT/365 1st CPN DTE 1/29/22	250,000	232,095
Comerica	UNITED FID BK FSB EVANSVILLE IND CTF DEP 4.200% 04/17/23 B/E DTD 11/16/22 ACT/365	140,000	140,018
Comerica	Webank Salt Lake City Utah CTF DEP 1.000% 12/30/24 BE/E DTD 12/29/21 ACT/365 Callable 03/29/22	250,000	232,948
Comerica	Wells Fargo BK N A Sioux Falls S D CTF DEP 1.900% 10/18/23 B/E DTD 10/18/19 ACT/365	250,000	244,748
	Total certificates of deposit	3,515,000	3,405,833
	U.S. government securities:		
JP Morgan	United States of America Notes Fixed 1.125% 28/FEB/2025 USD 100	1,050,000	980,825
Comerica	United States Treas NTS 0.250% 09/30/25 B/E DTD 09/30/20 1st CPN DTE 03/31/21 CPN PMT Semi Annual on Mar 31 and Sep 30	976,787	898,790

## Schedule of Assets Held at End of Year

Form 5500, Schedule H, Line 4i  
 EIN 46-7271901, Plan No. 501  
 December 31, 2022

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Comerica	UNITED STATES TREAS BILLS 0.000% 04/20/23 B/E DTD 04/21/22	981,801	986,960
Comerica	UNITED STS TREAS NTS 0.125% 08/15/23 B/E DTD 08/15/20 1ST CPN DTE 02/15/21 CPN PMT SEMI ANNUAL ON FEB 15 AND AUG 15 Moody	151,786	147,791
Comerica	UNITED STS TREAS NTS 0.125% OV31/23 B/E DTD 01/31/21 1ST CPN DTE 07/31/21 CPN PMT SEMI ANNUAL ON JAN 31 AND JUL 31 Moody	291,853	291,121
Comerica	UNITED STS TREAS NTS 0.125% 04/30/23 B/E DTD 04/30/21 1ST CPN DTE 10/31/21 CPN PMT SEMI ANNUAL ON APR 30 AND OCT 31 Moody	1,960,428	1,972,500
Comerica	UNITED STS TREAS NIS 0.375% OV34/26 BJE DTD OV31/21 IST CPN DTE 07/31/21 CPN PMT SEMI ANNUAL ON JAN 31 AND JUL 31 Moody	150,335	139,823
Comerica	United States Treas NTS 1.000% 12/15/24 B/E DTD 12/15/21 1st CPN DTE 06/15/22 CPN PMT Semi Annual on Jun 15 and Dec 15 Moody	1,253,627	1,170,650
Comerica	United States Treas NTS 1.375% 09/30/23 B/E DTD 09/30/16 1st CPN DTE 03/31/17 CPN PMT Semi Annual Moody Rating AAA	250,177	243,908
Comerica	United States Treas NTS 1.375% 09/30/23 B/E DTD 09/30/16 1st CPN DTE 03/31/17 CPN PMT Semi Annual Moody Rating AAA	1,000,122	975,630
Comerica	United States Treas NTS 1.500% 10/31/24 B/E DTD 10/31/19 1st CPN DTE 04/30/20 CPN PMT Semi Annual Moody Rating AAA	2,049,380	1,895,940
Comerica	United States Treas NTS 1.625% 08/15/29 B/E DTD 08/15/19 1st CPN DTE 02/15/20 CPN PMT Semi Annual Moody Rating AAA	122,179	105,255
Comerica	United States Treas NTS 1.625% 10/31/23 B/E DTD 10/31/16 1st CPN DTE 04/30/17 CPN PMT Semi Annual Moody Rating AAA	1,377,994	1,340,900
Comerica	United States Treas NTS 2.000% 02/15/25 B/E DTD 02/15/15 1st CPN DTE 08/15/15 CPN PMT Semi Annual Moody Rating AAA	319,383	296,094
Comerica	United States Treas NTS 2.250% 02/15/27 B/E DTD 02/15/17 1st CPN DTE 08/15/17 CPN PMT Semi Annual Moody Rating AAA	139,452	123,944
Comerica	United States Treas NTS 2.500% 01/31/24 B/E DTD 01/31/19 1st CPN DTE 07/31/19 CPN PMT Semi Annual Moody Rating AAA	194,594	185,546
Comerica	UNITED STS TREAS NTS 2.750% 08/15/32 B/E DTD 08/15/22 1ST CPN DTE 02/16/23 CPN PMT SEMI ANNUAL ON FEB 15 AND AUG 15 Moody	120,962	122,464
	Total U.S. government securities	12,390,860	11,878,141
	Corporate Bonds		
Comerica	AMAZON COM INC 4.550% 12/01/27 B/E DTD 12/01/22 30/360	50,559	49,930
Comerica	AUTODESK INC 2.400% 12/15/31 B/E DTD 10/07/2130/360 CALLABL	51,326	49,042
Comerica	BEST BUY CO INC NT 1.950% 10/01/30 B/E DTD 10/01/20 30/360	56,318	49,158
Comerica	BOOKING HILDGS INC SR NT 4.625% 04/13/30 B/E DTD 04/13/20	60,687	57,127
Comerica	Amgen Inc Sr Nt 2.300% 02/25/31 B/E DTD 05/06/20	57,979	47,398
Comerica	Bank Amer Corp Fxd Rt Sub Nt Ser L 3.950% 04/21/25 B/E DTD 04/21/15 1st CPN PMT SEMI Annual	68,734	63,306
Comerica	CINTAS CORP NO 2 GTD FXD RT SR NT 3.700% 04/01/27 B/E DTD	50,763	50,198
Comerica	Citigroup Inc FXD RT SR NTS 3.200% 10/21/26 B/E DTD 10/21/16	67,538	59,274
Comerica	COMCAST CORP SR NT 1.950% 01/15/31 B/E DTD 05/28/20 30/360	56,358	49,425
Comerica	INTEL CORP 4.150% 08/05/32 B/E DTD 08/05/22 30/360 CALLABLE	62,150	58,154
Comerica	JPMorgan Chase & Co Sub NT Fixed/FLTG 2.956% 05/13/31	59,042	46,276
Comerica	PAYPAL HLDGS INC NT 2.850% 10/01/29 B/E DTD 09/26/19 30/360	56,727	53,279
Comerica	UNITED TECHNOLOGIES CORP FXD RT SR NT 4.125% 11/16/28 B/E	50,815	49,871
Comerica	Verizon Communications Inc NT 2.550% 03/21/31 B/E DTD	59,812	47,778
Comerica	Wells Fargo & Co New Medium Term SR TS Fixed Rate Notes Serm 4.100% 06/03/26 B/E DTD 06/03/14	143,716	128,882
	Total Corporate Bonds	952,524	859,096

Schedule of Assets Held at End of Year

Form 5500, Schedule H, Line 4i  
 EIN 46-7271901, Plan No. 501  
 December 31, 2022

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	Common stock:		
Comerica	AbbVie Inc.	43,125	73,209
Comerica	Accenture PLC	15,411	35,757
Comerica	Activision Blizzard Inc. Com	3,938	4,287
Comerica	Advanced Micro Devices Inc. Com	3,777	4,081
Comerica	Allegion Publtd Co Ord SHS	1,888	1,474
Comerica	Allstate Corp Com	3,298	3,526
Comerica	Alphabet Inc CL A	22,990	14,117
Comerica	Amerisource Bergen Corp Com	5,365	7,126
Comerica	Applied Materials INC	8,558	5,356
Comerica	Automatic Data Processing, Inc.	30,885	53,027
Comerica	Autozone Inc.Com	15,255	19,729
Comerica	Avantor Inc.Com	7,571	4,091
Comerica	Axalta Coating Systems LTD SJS	6,653	5,170
Comerica	Bank of America Corporation.Com	11,877	8,346
Comerica	Berkshire Hathaway Inc Del CL B New	24,343	26,257
Comerica	Booking Hldgs Inc Com	4,111	4,031
Comerica	Bristol-Myers Squibb Company	18,797	19,786
Comerica	Canadian National Railway Company	6,109	8,218
Comerica	Canadian Natural Res LTD	24,107	41,132
Comerica	Capital One Finl Corp Com	9,890	5,856
Comerica	Carrier Global Corp Com	45,521	40,838
Comerica	Caterpillar Inc Com	4,974	5,749
Comerica	CDW Corp Com	35,546	59,467
Comerica	Cenovus Energy Inc Com	9,610	9,957
Comerica	Centene Corp Del Com	14,104	14,106
Comerica	Centerpoint Energy Inc Com	5,503	6,148
Comerica	Chubb LTD Com	7,715	8,824
Comerica	Cigna Corp	12,391	18,886
Comerica	Cisco Systems, Inc.	16,315	13,625
Comerica	Coca-Cola Company	5,947	5,864
Comerica	Cognizant Tech Solutions Corp	5,246	3,660
Comerica	Conocophilips Com	9,596	15,576
Comerica	CRH PLC ADR	4,252	3,342
Comerica	CVS Health Corp Com	14,761	14,165
Comerica	D R Horton Inc Com	50,216	58,476
Comerica	Deere & Co	8,664	10,290
Comerica	Devon Energy Corp New Com	4,008	4,244
Comerica	Dollar Gen Corp	38,188	51,959
Comerica	Dover Corp Com	4,165	3,250
Comerica	Dupont De Nemours Inc Com	11,110	9,608
Comerica	Eaton Corporation PLC	10,523	9,574
Comerica	Envista Hldgs Corp Com	2,262	2,256
Comerica	Eog Res Inc Com	4,091	5,699
Comerica	Everest Reinsurance Group LTD SHS	3,303	3,975
Comerica	Fidelity Natl Information SVCS Inc	11,316	6,581
Comerica	Firstenergy Corp Com	3,070	3,104
Comerica	FleetCor Technologies Inc Com	4,627	3,490
Comerica	Fortive Corp Com	2,681	2,891
Comerica	General Dynamics Corp Com	4,834	5,955

Schedule of Assets Held at End of Year

Form 5500, Schedule H, Line 4i  
 EIN 46-7271901, Plan No. 501  
 December 31, 2022

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Comerica	Global PMTS Inc Com	5,812	4,370
Comerica	Goldman Sachs Group Inc	8,907	7,554
Comerica	Halliburton co Com	3,085	3,305
Comerica	Howmet Aerospace Inc Com	6,502	7,921
Comerica	Icon PLC LTD SHS	5,107	3,497
Comerica	Intercontinental Exchange Inc Com	3,794	3,796
Comerica	Johnson & Johnson Com	27,744	29,501
Comerica	JPMorgan Chase & Co.	25,921	22,931
Comerica	Keurig Dr Pepper Inc.Com	13,327	13,159
Comerica	Lam Research Corp	5,042	3,362
Comerica	Leidos Hldgs Inc Com	4,360	4,944
Comerica	Lilly Eli & Co Com	48,938	58,169
Comerica	LKQ Corp.com	5,910	5,341
Comerica	Lowe's Companies, Inc.	24,596	51,005
Comerica	Marathon Pete Corp	9,976	17,575
Comerica	Masco Corp Com	3,191	2,707
Comerica	Mastercard Incorporated	15,911	51,812
Comerica	Mckesson Corp Com	2,232	3,751
Comerica	Microchip Technology Inc Com	6,170	7,166
Comerica	Micron Tech Inc Com	10,078	6,547
Comerica	Mohawk Industries Inc	5,637	3,271
Comerica	NIKE, Inc.	20,519	45,166
Comerica	NXP Semiconductors NV Com	4,106	3,003
Comerica	Olin Corp Com Par \$1	2,513	2,488
Comerica	Otis Worldwide Corp Com	5,894	5,482
Comerica	Parker-Hannifin Corp Com	56,488	52,962
Comerica	Pioneer Nat Res Co Com	8,537	10,734
Comerica	Qorvpo Inc Com	4,124	2,357
Comerica	Qualcomming	11,811	7,806
Comerica	Roper Technologies, Inc.	30,324	36,728
Comerica	S&P Global Inc.	32,297	38,183
Comerica	Sanofi Spons ADR ISIN	18,922	18,549
Comerica	Schlumberger LTD COM	6,437	10,532
Comerica	Schwab Charles Corp	17,263	17,984
Comerica	Sherwin-Williams Co Com	20,398	52,687
Comerica	Sony Group Corp Amern Sh New	8,116	5,034
Comerica	SS&C Technologies HLDGS INC Com	4,824	3,176
Comerica	Starbucks Corporation	28,130	50,294
Comerica	Texas Instruments, Inc.	37,024	58,818
Comerica	Truist Finl Corp Com	10,676	8,133
Comerica	T-Mobile US Inc.Com	5,160	6,160
Comerica	Union Pac Corp Com	6,031	5,177
Comerica	United Rentals Inc Com	8,483	7,819
Comerica	UnitedHealth Group Incorporated	27,560	69,454
Comerica	US Foods HLDG LLC CL	3,948	3,878
Comerica	Wabtec Com	5,166	5,390
Comerica	Wells Fargo & Co New Com	14,399	11,561
Comerica	Zoetis Inc.	20,694	36,198
	Total common stock	1,284,568	1,633,571

Schedule of Assets Held at End of Year

Form 5500, Schedule H, Line 4i  
 EIN 46-7271901, Plan No. 501  
 December 31, 2022

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	Exchange-traded products:		
Comerica	iShares US Financials ETF	155,326	224,599
Comerica	SPDR TR Consumer Staples	287,656	402,123
Comerica	SPDR TR Indl	155,403	238,650
Comerica	Vanguard World Consumer	141,922	185,291
Comerica	Vanguard Utilities ETF	129,106	182,758
Comerica	Vanguard World Utils ETF	336,979	426,801
Comerica	Vanguard Growth Index Fund ETF	101,441	131,489
	Total exchange-traded products	1,307,834	1,791,710
	Total	<b>\$ 21,805,692</b>	<b>\$ 21,965,739</b>