December 9, 2010

Dear Chief Executive Officer:

Consistent with prior years, NOLHGA is providing the enclosed data regarding insolvency costs to assist members of the insurance industry in establishing accruals for their respective share of these costs. Beginning in 2001, insurance companies were required to establish a liability and expense for guaranty association assessments when a loss is probable and can be reasonably estimated. Statement of Statutory Accounting Principle ("SSAP") No. 35 – Accounting for Guaranty Fund and Other Assessments (finalized March 2000 by the NAIC) and Statement of Position ("SOP") 97-3 – Accounting by Insurance and Other Enterprises for Guaranty Fund and Certain Other Insurance-Related Assessments (released December 1997 by the AICPA) discuss the particulars for establishing these liabilities.

The enclosed schedules provide estimates of the total costs (including statutory benefits and the expenses incurred to provide them) for specific, multi-state insolvencies in which NOLHGA has been involved. Also included is related assessment information for which NOLHGA is aware (this information reflects assessments called (i.e. billed) less refunded as of December 31, 2009). Please review the comments at the beginning of each section for a clearer understanding of the data and the limitations inherent in these estimates.

The <u>enclosed data is based on estimates</u> from a variety of sources without having been verified to its source. Also, the data generally does not attempt to account for the cost of non-NOLHGA insolvencies (such as where only one or two states are affected). *Furthermore, because the data utilizes estimates, it may exclude costs incurred directly by the state guaranty associations, and does not reflect the actual timing or amounts of assessment levies and calls by member state guaranty associations. As such, the contents of this report may not be utilized in protesting actual assessments made by the guaranty associations.* 

Please forward the enclosed material to the appropriate individual within your company. We hope the enclosed data is useful and informative. If you should have any questions, please contact me at (703) 787 - 4119.

Sincerely,

Paul A. Peterson, CPA, FLMI Vice President, Accounting and Finance

Enclosure

## Overview

## **General Comments**

Please note the following general comments relating to sections within this package.

<u>Overview</u> – lists insolvencies by certain categories and contains summary totals for each category. Generally, these are multi-state cases in which NOLHGA was involved. Costs may include amounts needed to fund assumption reinsurance transactions, claims paid directly by guaranty associations, expenses incurred by NOLHGA and guaranty associations and assets actually received from estates. Note the following general classifications:

#### • Pre-Liquidation Cases

Companies listed in this category are under some form of oversight (conservation, rehabilitation, etc.) by state insurance departments but have NOT been place into liquidation nor has a final order of liquidation with funding of insolvency been obtained. Costs estimates are based on available information regarding policy liabilities and available estate assets, if any. Companies will need to decide whether or not they wish to establish an accrual for these cases since neither SSAP No. 35 or SOP 97-3 appear to require an accrual until a final order of liquidation is obtained.

#### • Open Insolvencies

The insolvencies listed are those that are still in an "open" status. These cases may be involved in the development of an assumption reinsurance agreement which has closed (or is anticipated to close in the near future); an assumption reinsurance agreement that requires funding to occur in the near future (or funding is anticipated to occur over a number of years beyond the current period) or may have closed blocks of business which will be administered indefinitely by guaranty associations and claims will simply be in a run-off status. **Please note Executive Life Insurance Company is now included in this category.** 

## Please note Executive Life insurance Company is now included in this cat

#### Closed

This category lists those costs associated with assumption reinsurance agreements that have been closed or outstanding claims benefits have essentially been funded by Guaranty Associations. Guaranty associations may still incur costs related to covered obligations.

#### Estates Closed

This category lists those costs associated with estates that have had court orders issued to close the estate. No further costs or recoveries other than minor amounts are anticipated.

#### • Released from Oversight

This category lists those cases which were under some form of Insurance Department oversight (whether referred to as supervision, conservation, rehabilitation, receivership, etc.) and did not proceed to a liquidation status. The cases are eventually released from Department oversight. Blocks of business are generally disposed of without GA funding. Guaranty association costs should be minimal and are generally limited to expenses involved in monitoring the cases.

#### • Other Key Points

Provides general comments related to specific insolvencies.

#### <u>Anticipated Funding Schedule</u>

This section contains Anticipated Funding Schedules for certain insolvencies for which Guaranty Association funding occurs over a period of time extending beyond year-end 2010. Particular attention should be given to these insolvencies since Guaranty Associations may fund their participation in an assumption reinsurance agreement through a variety of methods (such as the use of a promissory note or borrowed funds to accommodate capacity limitations or the economic benefit to member companies), and it is likely that the timing of actual assessments will not coincide with the enclosed schedules. Please note Executive Life Insurance Company is the only insolvency currently included in this schedule.

## • Specific Insolvency Costs and Assessment Information

This section lists estimated costs by insolvency. It provides breakdowns by state and account. It also includes assessments called (billed) and refunded as of the immediate past yearend. Assessment information is compiled annually from state guaranty associations. This information is NOT audited or verified by NOLHGA. NOLHGA cannot comment as to the completeness or accuracy of the information shown herein. Inquiries about assessments should be directed to each individual state guaranty association.

In addition, this information

- does not incorporate estimates of possible future recoveries from remaining estate assets or litigation;
- does not attempt to determine when guaranty associations may actually assess costs to member companies and
- does not attempt to determine whether guaranty associations will utilize existing cash on hand to fund specific insolvencies.

### <u>Assessable Premiums 1988 -2009</u>

This section contains the Total Assessable Premiums for the period 1988 through 2009, by state, by account, by year. The data is obtained from the final Assessment Data Surveys filed by member companies. The data may be used to estimate your company's pro-rata share of the estimated costs for all insolvencies. This may be accomplished by calculating your share of the assessable premiums and applying that factor to the estimated insolvency costs.

### <u>State Guaranty Association Assessment and Premium Tax Offset Provisions</u>

This report contains general information regarding assessment and premium tax offset provisions by state as of December 1, 2010.

## AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

The data and enclosed funding schedules utilize estimates and may exclude costs incurred directly by the State Guaranty Associations, and actual assessments made by the Guaranty Associations may not coincide with the anticipated funding schedules. They should only be used in estimating your share of the insolvency costs. Since the data has not been audited, it MAY NOT be used in protesting actual assessments made by State Guaranty Associations. As such, neither NOLHGA nor the Guaranty Associations will attempt to reconcile the data presented in the enclosed reports to actual Guaranty Association assessments or explain differences.

Overview "Pre-Liquidation" Insolvencies													Life		Allocated	Annuity	A&ł	1	Allocated	d Annuity
Overview "Pre-Liquidation" Insolvencies																				
Overview "Pre-Liquidation" Insolvencies																				
Overview "Pre-Liquidation" Insolvencies	NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total Report 2010	Total Report 2009	Change	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	Code	Domicile	Date	Date	Estate Closing Date	Life	Allocated Annulty	Adri	Annuity	Total Report 2010	Total Report 2003	Change	Dilled)	Refunded	Called (i.e. billed)	Reidilded	Dilled)	Refutitued	Dilled)	Refutided
American Community Mutual Ins. Co.	60305	МІ	4/8/2010			0	0	0	0	0		0	0	0	0	0	0	0	0	ſ
	81078	PA	1/6/2009			0	0	116,274,107	0	116,274,107	116,025,297	248,810	0	0	0	0	0	0	0	C
	61913	NY		ee Special Men	no - reflects exps only	0	11,038,897	0	0	11,038,897		11,038,897	0	0	0	0	0	0	0	C
	63924	CA	6/24/2010			0	0	139,583	0	139,583	0	139,583	0	0	0	0	0	0	0	C
	66265	MA	6/9/1994			212,642	93,934	208,210	0	514,786	512,511	2,274	5,138	490	228	0	304	0	0	C
	63282	PA	1/6/2009			0	0	1,186,170,391	0	1,186,170,391	1,183,632,154	2,538,237	0	0	0	0	0	0	0	0
	68845	VA IN	2/12/2009			0	0	0	0	0	0	1 504 002	0	0	0	0	0	0	0	0
	69051	IN	12/18/2008				236,948,959	0	0	236,948,959	235,444,956	1,504,003	0	÷		0	0	U	0	0
Total "Pre-Liquidation"						212,642	248,081,790	1,302,792,291	0	1,551,086,723	1,535,614,918	15,471,805	5,138	490	228	0	304	0	0	0
Overview "Open" Insolvencies																				
Booker T Washington Ins Co Inc	61468	AL	2/22/2006	5/5/2010		25,637,370	0	40,000	0	25,677,370	0	25,677,370	0	0	0	0	0	0	0	C
Executive Life Ins. Co.	63010	CA	4/11/1991	12/6/1991		1,162,721,908	1,688,460,997	0	31,421,702	2,882,604,607	2,894,884,477	(12,279,870)	1,048,705,475	875,000	1,310,957,093	44,732,880	590,625	1,000,000	42,365,781	3,302,527
	63533	AR	11/18/2009	5/3/2010		0	0	8,164,658	0	8,164,658	0	8,164,658	0	0	0	0	0	0	0	C
	77887	PA		7/2/2004		658,479	0	35,260,480	0	35,918,959	37,336,883	(1,417,924)	247,961	0	529	0	3,505,302	0	0	C
	69833	TX	5/14/2008		e Special Memo	309,357,895	314,868	0	0	309,672,763	311,159,194	(1,486,431)	65,878,580	0	0	0	0	0	0	C
	74217A	IN	12/1/2008	2/26/2009		0	0	20,012,306	0	20,012,306	3,535,869	16,476,437	0	0	0	0	2,000,000	0	0	C
	74926	TX	5/14/2008		e Special Memo	121,438,076	0	0	0	121,438,076	124,572,551	(3,134,475)	29,939,000	0	0	0	0	0	0	e
	60593 70157	MO AL	4/1/2010 4/24/2009	11/15/2010 5/5/2010		9,217,722 11,190,934	0	80,263,801 50,000	0	89,481,523 11,240,934	0	89,481,523 11,240,934	0	0	0	0	0	0	0	0
Total "Open"	10101	7.2	4/24/2003	0/0/2010		1,640,222,383	1,688,775,864	143,791,245	31,421,702	3,504,211,194		132,722,222	1,144,771,016	875,000	1,310,957,622	44,732,880	6,095,927	1,000,000	42,365,781	3,302,527
						1,010,222,000	1,000,110,001	110,101,210	01,121,102	0,001,211,101	0,011,100,010	102;122;222	1,111,111,010	010,000	1,010,001,022	11,102,000	0,000,021	1,000,000	12,000,101	0,002,021
Overview "Closed" Insolvencies																				
	75914	OH	3/13/2000	5/8/2000		79,295	0	45,772,183	0	45,851,479	58,605,392	(12,753,913)	253,143	4,500	0	0	57,321,953	1,030,500	0	C
	10197	PA		6/25/1993		0	0	61,653,353	0	61,653,353	61,650,974	2,379	9,517	129,780	0	0	85,880,467	25,107,947	0	C
	60968	MS	2/10/1992	3/26/1993		24,387,855	6,335,801	75,368	0	30,799,024	30,795,744	3,280	28,735,867	0	10,977,686	50,403	0	0	3,735,647	C
	69752	IN	8/9/2007	10/5/2007		23,410	0	33,270,786	0	33,294,196	43,374,963	(10,080,768)	0	0	0	0	32,084,134	0	0	C,
	61654 80667	KS MI	2/4/1998 8/12/1994	5/27/1998 8/12/1994	11/19/2008	15,763 1,008	0 2,456	665,878 (0)	0 10,354	681,641 13,817	681,216 13,817	425	793,564 11,306,785	685,323 10,875,478	100,000 44,055,596	50,000 26,201,957	19,544,517 895,082	12,550,010 960,837	0 108,553,958	0 71,103,889
	62278	DE	2/9/1993	5/5/1994	11/19/2006	1,008	2,456 7,560,776	(U) 6,491,538	10,354	15,154,602	15,217,330	(62,728)	828,884	258,055	44,055,596 5,279,053	26,201,957 275,537	12,052,209	960,837 3,611,951	108,553,958	11,103,685
	75302	MS	5/10/1999	6/29/1999		24,913,233	7,500,770	0,431,550	0	24,913,233	24,873,367	39,866	13,800,320	230,033	4,950,590	2/ 5,557	12,032,209	3,011,331	1,518,800	 (
	63185	OK	5/12/1999	1/14/2000		4,704,263	4,458,736	Ő	0	9,162,998	9,146,158	16,840	7,965,000	2,925,000	885,000	325,000	0	õ	.,0.0,500	c c
	63266	VA	5/13/1991	9/29/1992		274,417	14,149,804	0	0	14,424,222	14,424,222	0	839,543	30	2,298,356	20	330,078	0	35,000	C
	63525	MS	5/10/1999	6/29/1999		2,489,057	22,510,151	0	0	24,999,208	24,886,709	112,500	18,270,153	5,669,219	18,925,424	1,805,281	0	0	0	ſ
	68489	TN	5/11/1999	10/26/1999		9,767,950	3,217,595	0	0	12,985,545	12,893,103	92,442	1,242,916	0	89,000	0	0	0	0	C
	98655	MS	5/10/1999	6/29/1999		12,704,825	3,862,651	0	0	16,567,476	16,535,257	32,219	5,854,173	0	2,082,992	0	52,921	0	0	C
	64084	MO	5/12/1999	11/30/1999		1,118,112	717,586	0	0	1,835,698	1,816,545	19,154	4,502,111	2,675,000	277,880	0	152,528	125,000	0	С
	64874	HI	6/24/1994	12/29/1994		0	19,626,888	0	0	19,626,888	19,626,888	0	27,611,280	20,999,761	22,525,117	11,243,274	11,732,231	11,500,000	0	C
	24422	PA	3/28/2002	7/28/2003		0	0	1,883,817	0	1,883,817	1,880,622	3,195	0	0	0	0	484,325	0	0	C
	68934	NC	8/6/2002	9/30/2004		0	131,711,308	0	0	131,711,308	131,672,699	38,609	700,638	0	87,875,660	1,638,000	0	0	0	C,
	97284 88579	DE ID	5/25/1994 3/2/2004	11/21/1995 4/15/2009		5,959,373	156,673,642 No Data Ava	•	0	162,633,015	162,608,942	24,073	13,267,750	252,755	236,271,567	19,769,734	0	0	2,585,649	e
	24457	PA	3/2/2004 5/29/2001	4/15/2009 10/3/2001		0	NU Data AVa	13.878.327	0	13,878,327	0 9,449,675	4,428,652	151,260	0	0	0	5.200.878	0	0	,
	24457 70181	ID PA	3/5/1996	12/4/1998		0	0	9,885,553	0	9,885,553	9,449,675	(2,989,638)	122,316	718	5,000	0	7,307,381	35,192	0	0
	19577	PA	3/28/2002	7/28/2003		0	0	9,005,553	0	9,005,553	12,875,191	(2,969,636) 1,225	122,316	/18	5,000	0	400,000	35,192	0	c c
Total "Closed"						87.540.850	370.827.394	173.597.993	10.354	631.976.591	653.048.778	(21.072.187)	136.255.220	44.475.620	436.598.921	61.359.207	233.438.704	54.921.437		71.103.893

Estimated GA Costs

					Estimated Net Costs as o	f September 30, 2	2010								Assessments Calle			ber 31, 2009		
										ł			Life	9	Allocated	Annuity	A&	н	Allocate	d Annuity
Overview "Estate Closed" Insolvencies	NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total Report 2010	Total Report 2009	Change	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessmer Refunded
									_							_				
Alabama Life Ins. Co. American Educators Life Ins. Co.	98825 60356	AL AL	12/2/1993 12/2/1993	10/7/1994 8/11/1994	6/24/2002 2/20/2002	2,132,767 227,421	1,167,729 4,589,002	10,256 109,735	0	3,310,751 4,926,157	3,310,751 4,926,157	0	2,800,000 19.024	0	568,170 284,983	0 1,409	13,000 7,000	0	0	
American Life Assurance Corp.	88161	AL	2/25/1997	5/30/1997	6/15/2002	(233,527)	4,389,002 849,139	4.441.152	0	5,056,764	5,056,764	0	10,971	0	204,903	1,409	148,029	0	0	
American Standard Life & Accident Ins. Co.	63452	OK	2/22/1991	9/22/1998	5/28/2004	7,553,034	427,467	419,089	0	8,399,590	8,398,646	945	6,139,072	5,350,073	10,343	111,000	1,280,461	660,185	0	
American Western Life Ins. Co.	60917	UT	1/1/1997	8/28/1997	10/8/2009	23,727	427,407	(164,340)	0	(140,613)	379,079	(519,692)	0,133,072	0,000,075	10,545	111,000	1,804,218	1,038,000	0	
AMS Life Ins. Co.	86142	AZ	3/27/1992	9/3/1992	12/28/2006	1.404.994	31.474.476	346.598	0	33,226,068	33.226.068	(319,092)	4.459.142	3.474.862	65,758,257	40.390.278	1,310,907	1,500,000	8.000.000	2.700.0
Bankers Commercial Life Ins. Co.	61220	TX	5/15/2000	6/19/2000	4/7/2003	259,928	0	13,589,897	0	13,849,825	13,849,825	0	70,714	16,487	03,730,237	40,330,270	17,454,254	2,830,940	0,000,000	2,700,0
Coastal States Life Ins. Co.	61220	GA	1/24/1996	10/1/1996	9/17/2003	48.622	16.273.478	13,569,697	0	16.322.100	16.322.100	0	340.667	49,490	17.248.265	688.487	17,454,254	2,030,940	0	
Consolidated National Life Ins. Co.	71382	IN	12/2/1993	7/12/1994	11/29/1999	8,677,557	150,895	24,464	0	8,852,916	8,852,916	0	11,271,909	1,041,272	1,401,485	000,407	122,000	0	0	
Corporate Life Ins. Co.	74705	PA	8/24/1988	2/15/1994	1/4/2007	1,366,035	171,658,264	563,528	0	173,587,827	173,587,827	0	94,012,513	1,041,272	76,061,564	0	250,000	0	67,153,313	
Diamond Benefits Life Ins. Co./LACOP	74969	AZ	12/19/1988	2/13/1994 2/28/1992	12/21/2007	1,300,035	12,092,980	003,528	0	12,092,980	12,306,836	(213,856)	176,802	238	5,957,495	1,545,000	12,004,070	85,843	07,100,010	
EBL Life Ins. Co.	87033	PA	12/10/1000	4/7/1994	8/15/2005	9,861,624	4,462,254	0	0	14,323,877	14,323,877	(210,000)	32,000,000	200	0,007,400	1,040,000	12,004,010	00,040	0	
First National Life Ins. Co.	63517	AL	10/4/1996	8/5/1997	12/17/2002	0,001,024	4,402,204	227,653	0	227,653	227,653	0	8.231	0	0	1,700,000	192,196	116,294	0	
George Washington Life Ins. Co.	63770	ŴV	9/5/1990	6/3/1991	1/21/2005	1,325,589	77,252	385,665	0	1,788,506	1,788,153	353	5,231,876	2,165,111	214,664	149,512	13,338,293	5,683,449	ő	
Guarantee Security Life Ins. Co.	84271	FI	8/12/1991	12/2/1992	7/29/2005	22.777.529	84.099.480	000,000	0	106.877.009	106.876.460	550	60.125.731	9.895.086	175.491.859	18.881.869	10,000,200	0,000,440	2.000	
nter-American Ins. Co. of Illinois	67210	IL.	10/25/1991	12/23/1991	9/16/2003	71,852,917	17,935,739	0	17,983,228	107,771,884	107,771,884	000	90,059,188	23,956,798	35,146,103	17,772,265	4,032,883	643,060	41,826,413	
nvestment Life Ins. Co. of America	76015	NC	8/31/1992	4/2/1993	12/12/2005	3.599.919	12,137,485	16.134	0	15,753,538	15,753,451	86	5.270.688	296.691	17.846.770	981,193	1,002,000	0.0,000	0	10,102,1
Kentucky Central Life Ins. Co.	65188	KY	2/12/1993	8/18/1994	12/10/2007	(12,581,289)	23,673	0	Ő	(12,557,615)	(12,568,931)	11,316	122,437,040	86,783,429	13,028,405	6,791,267	141,544	139,721	ő	
Life Assurance Co. of Pennsylvania	65374	PA	10/18/1990	1/10/1991	4/28/2003	(;===;===;	Included in Diamor	d Benefits	-	(,,,,0)	(,,,)	0	,,		,,	-,,	,.		-	
Midwest Life Ins. Co.	66060	LA	6/26/1991	8/26/1991	6/24/2008	887.611	32.064.909	82,804	0	33,035,323	33,033,827	1,496	3,798,558	1.244.000	75,236,595	10.553.609	4,535,768	459.073	0	
Mutual Benefit Life Ins. Co.	66362	NJ	7/16/1991	11/3/1993	6/30/1999	(350,827)	(1,057,076)	0	(163,752)	(1,571,656)	(1,571,656)	0	113,928,847	73,049,556	16,270,649	12,187,275	4,132,289	4,836,956	2,139,524	1,755,2
Mutual Security Life Ins. Co.	66400	IN	10/5/1990	12/6/1991	7/29/2005	3,122,404	11,262,883	(6,419,739)	4,783,472	12,749,019	12,749,019	0	53,434,308	15,189,637	117,647,747	17,673,724	3,972,146	2,032,126	96,890	
National Affiliated Investors Life Ins. Co.	69370	LA	6/7/1999	4/26/2000	7/10/2006	1,223,357	121,189	8,753	0	1,353,300	1,353,300	0	1,144,992	41,125	35,389	0	606,622	1,257	0	
National American Life Ins. Co of PA	69221	PA	1/31/1995	5/31/1996	10/13/2004	2,607	13,137,752	6,054	0	13,146,413	13,146,413	0	576,171	185,419	24,494,168	5,687,878	1,785,577	1,644,030	0	
New Jersey Life Ins. Co.	66907	NJ	9/5/1991	8/12/1993	1/8/1999	81,850,531	0	0	0	81,850,531	81,850,531	0	88,482,480	2,590,816	20,683	18,000	449	23	0	
Old Colony Life Ins. Co.	65161	GA	5/21/1992	6/30/1994	11/1/2006	526,184	10,654,437	0	0	11,180,621	11,180,621	0	859,210	42,451	13,560,314	1,306,335	53,013	1	0	
Old Faithful Life Ins. Co.	67229	WY	2/19/1992	11/16/1992	11/4/1996	649,614	760,345	64,158	0	1,474,118	1,474,118	0	1,985,301	0	3,071,552	0	35,000	0	0	
Pacific Standard Life Ins. Co.	72842	CA	12/11/1989	5/11/1994	12/30/1999	12,292,076	16,141,196	0	0	28,433,272	28,433,272	0	19,125,582	1,724,917	14,801,323	323,012	30,659	3,117	0	
States General Life Ins. Co.	69175	ТХ	1/14/2005	3/9/2005	10/18/2010	2,000	0	4,926,511	0	4,928,511	5,907,396	(978,884)	226,286	0	0	0	2,466,304	0	0	
Statesman National Life Ins. Co.	69183	ТΧ	2/8/1999	5/15/1999	12/22/2003	0	0	4,050,017	0	4,050,017	4,050,017	, o	645,876	211,787	0	0	11,548,200	2,534,083	0	
Summit National Life Ins. Co.	71080	PA	5/6/1994	11/1/1994	3/3/2006	3,722,702	787,165	73,031	0	4,582,899	4,582,899	0	71,046,715	23,406,147	31,672,495	12,249,913	79,818	111,672	0	
Supreme Life Ins. Co. of America	69302	IL		7/12/1995	5/12/2000	33,329	0	11,495	0	44,824	44,824	0	80,000	54,000	0	0	20,000	24,000	0	
Underwriters Life Ins. Co.	88188	SD	11/2/1990	1/27/1991	12/14/1998	0	0	8,106,994	0	8,106,994	8,106,994	0	136,845	48,177	514,100	0	7,083,431	1,408,959	0	
Unison International Life Ins. Co.	68055	OK	9/25/1992	2/12/1993	11/8/2002	3,344,192	10,066,575	4,151	0	13,414,918	13,414,918	0	12,164,294	4,221,741	9,814,075	1,493,192	81,022	0	0	
United Republic Life Ins. Co.	93238	UT	1/26/1994	11/18/1994	7/25/2001	13,790	211	0	29,058	43,058	43,058	0	57,000	0	0	0	0	0	0	
Total "Estate Closed"						225,616,416	451,358,898	30,884,059	22,632,006	730,491,379	732,189,066	(1,697,687)	802,126,033	255,039,310	716,157,453	150,505,219	88,529,153	25,752,789	119,218,140	20,022,0
Overview "Released from Oversight" Insolve	ncies																			
Confederation Life Ins. & Annuity Co. (CLIAC)	99384	GA	9/1/1994		4/12/1999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Fidelity Mutual Life Ins. & Annuity Co. (CLIAC)	99384 63304	PA		o GA particip	4/12/1999	1,130,723	113,819	0	27,990	1 272 522	1,272,532	0	41.049	0	3.876	0	0	0	0	
Fidelity Mutual Life Ins. Co. First Capital Life Ins. Co.	63304 65447	CA	5/14/1992 h	o GA particip	6/5/2003	48,718	4,548	0	27,990	1,272,532 53,266	1,272,532	0	41,049 611,924	17,671	3,876 712,595	2,463	10	0	0	
Mid-Continent Life Ins. Co.	66001	OK		o GA particip	7/1/2002	366,322	4,546	406	0	368,160	368.160	0	9.571	17,671	712,595	2,463	10	0	0	
Old West Annuity & Life Ins. Co.	76791	AZ	3/2/2004	o oA particip	1/13/2002	300,322	No Data Avai		0	308,100	300,100	0	9,571	0	0	0	0	U	0	
Settlers Life Ins. Co.	64220	VA		o GA particip	12/15/1999	101,244	NO Data Avai	26,321	0	127,565	127,565	0	97,500	0	0	0	15,000	0	0	
Universal Health Care Ins. Co.	12577	FL	2/21/2007	o GA particip	12/15/1999	101,244	0	220,659	0	220,659	220,659	0	97,500	0	0	0	15,000	0	0	
Total "Released from Oversight"	12311	ΓL	212 1/2001		12/21/2007	1.647.007	119.799	220,659	27.990	2,042,181	2,042,181	0	760.044	17.671	716.471	2.463	15.010	0	0	
rolar Released from Oversignt						1,047,007	119,799	241,365	27,990	2,042,181	2,042,181	0	/60,044	170/1	/ 10,4/1	2,463	15,010	0	0	
Grand Total						1,955,239,298	2,759,163,745	1,651,312,972	54,092,052	6,419,808,068	6,294,383,916	125,424,152	2,083,917,451	300 408 001	2,464,430,695	256,599,769	328,079,098	81,674,226	278,013,015	94.428.4

[		Estimated Net 0	Costs as of Septe	mber 30, 2010		Lit	e	Assessments C Allocated	· /	efunded as of Dece A&		Unallocate	d Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	50,769,603	32,282,401	6,611,771	0	89,663,775	22,368,855	0 #	33,937,732	0 #	# 2,060,000	0 #	. 0	0
Alaska	672,580	5,924,705	612,378	(512)	7,209,151	2,063,342	454,500 #		333,181 #		56,000 #		29
Arizona	26,785,139	46,036,245	60,756,230	0	133,577,614	38,214,894	0 #		0 #	- , , -	0 #		0
Arkansas California	16,840,803 297,258,368	10,113,305 495,308,775	7,279,346 202,068,766	51,949 0	34,285,403 994,635,909	25,621,978 288,656,930	0 # 41,665,000 #		0 # 23,273,000 #		0 # 11,275,000 #		0
Colorado	1,165,367	11,021,229	32,558,134	0	44,744,730	9,594,556	41,000,000 # 0 #		1,070,000 #		2,641,002 #		ů 0
Connecticut	(7,220)	4,993,827	13,610,416	(1,107)	18,595,916	4,732,230	4,154,158 #	3,712,000	3,421,902 #	# Ο	0 #	1,445,000	1,444,994
Delaware	4,746,142	16,220,018	3,098,373	332,854	24,397,387	7,876,303	0 #		0 #		0 #	, .	0
Dist. of Columbia	115,264	399,307	967,875	0	1,482,446	584,826	512,527 #		1,539,695 #		259,707 #		0
Florida Georgia	115,644,429 31,186,629	230,839,466 37,096,649	252,121,703 50,068,175	5,732 2,374,289	598,611,329 120,725,742	125,602,575 43,275,908	0 # 0 #		142,450 # 584,662 #		0 # 64,528 #		0 (32,978)
Hawaii	27,465,411	41,317,150	4,452,604	2,374,209	73,235,165	47,538,543	21,042,109 #		15,586,534 #		11,503,683 #		(32,978)
Idaho	8,279,330	10,824,609	4,868,583	0	23,972,521	11,714,705	2,699,795 #		0 #		0 #		0
Illinois	152,972,891	160,844,628	78,271,147	8,792,563	400,881,229	165,049,738	37,957,670 #		101,700,755 #		12,197,240 #	77,450,410	42,304,367
Indiana	33,452,759	77,204,350	31,868,527	4,767,952	147,293,587	29,600,051	5,000,000 #		0 #		0 #		0
lowa	38,018,344	35,535,333	34,212,828	39,726	107,806,231	26,259,122	0 #	- 1- 1	0 #	,	0 #	, ,	0
Kansas Kentucky	42,986,297 24,574,939	18,960,126 26,417,374	9,861,637 22,158,320	0	71,808,060 73,150,633	26,036,000 39,964,175	0 # 15,572,328 #		0 # 4,334,688 #		0 # 1,053,336 #		0
Louisiana	8,195,534	7,579,406	12,709,197	0	28,484,136	8,103,508	0 #		4,004,000 #		1,000,000 #		0
Maine	597,105	1,042,512	2,089,298	62,899	3,791,814	2,172,639	0 #		0 #		0 #		0
Maryland	19,899,570	28,339,552	18,822,907	5,595,563	72,657,593	36,377,287	0 #		0 #		0 #		0
Massachusetts	44,383,640	47,196,677	7,737,649	0	99,317,966	40,915,000	2,125,000 #		700,000 #	-,,	1,475,000 #		0
Michigan Minnesota	10,795,323 17,187,353	82,252,532 62,706,033	21,158,087 4,214,144	3,294,423 2,516,016	117,500,366 86,623,547	23,920,700 24,063,000	13,088,981 # 2,144,001 #		10,100,034 # 24,707,255 #		0 # 0 #		29,297,170 0
Mississippi	65,942,931	19,597,541	16,041,826	2,516,016 93,246	101,675,545	50,334,095	2,144,001 #		24,707,255 #		30,041 #		0
Missouri	192,418,306	38,387,567	31,591,694	29,058	262,426,624	70,030,272	0 #		0 #	- /	0 #		0 0
Montana	4,319,964	6,855,071	5,111,102	0	16,286,138	8,060,287	0 #	7,723,955	0 #	# 739,840	0 #	• 0	0
Nebraska	16,214,858	16,239,959	22,491,001	0	54,945,818	11,938,351	532,785 #		293,315 #		5,700,000 #		0
Nevada	12,758,576	10,559,217	10,125,345	0	33,443,138	12,262,827	337,000 #		69,630 #		178,000 #		0
New Hampshire New Jersey	539,457 38,419,672	900,107 52,925,510	3,117,875 44,888,224	606,592 4,575,236	5,164,031 140,808,643	2,023,542 42,095,487	563,123 # 5,692,387 #		996,376 # 7,116,428 #		0 # 151,039 #		0 11,865,605
New Mexico	5,572,826	10,754,512	5,336,568	4,575,250	21,663,905	42,095,487	120,000 #		7,110,428 #		0 #		0
New York	60,562	1,429,329	8,966,758	(6,578)	10,450,070	91,500,000	54,000,000 #		0 #		0 #		0
North Carolina	44,159,001	98,581,704	48,677,632	224,161	191,642,497	45,827,217	5,382,000 #		14,751,500 #		0 #		0
North Dakota	4,013,507	8,027,350	7,415,686	28,689	19,485,231	4,999,898	423,000 #		277,400 #		924,599 #		0
Ohio Oklahoma	53,401,721	78,838,341 36,748,515	49,204,904 11,055,842	2,308,045 0	183,753,011 83,308,633	46,900,000 37,649,843	0 # 14,366,850 #		0 # 5,507,650 #		4 702 000 #		0
Oregon	35,504,276 17,288,942	20,259,794	10,069,219	0	47,617,955	19,068,901	14,300,850 #		5,507,650 #		4,702,000 # 0 #		0
Pennsylvania	69,473,185	353,869,332	133,010,131	1,546,153	557,898,802	155,432,407	0 #		0 #		0 #	-	ů 0
Puerto Rico	687,940	532,593	(7,241)	0	1,213,292	622,778	0 #		0 #		0 #		0
Rhode Island	3,521,137	21,812,913	1,562,493	0	26,896,544	2,864,837	0 #		0 #	-,	0 #		0
South Carolina	22,302,964	31,973,080	12,587,824	0	66,863,868	22,736,843	0 #	- / - /	0 #	/	0 #		0
South Dakota Tennessee	7,444,904 46,214,848	5,205,010 36,083,362	24,132,784 28,141,798	0	36,782,698 110,440,009	10,700,802 32,793,000	3,424,511 # 0 #		2,698,921 # 0 #		1,475,000 # 0 #		0
Texas	242,516,947	213,535,105	89,785,265	14,370,373	560,207,691	222,586,803	40,567,051 #		16,932,156 #		18,088,924 #		0
Utah	9,254,754	10,706,614	4,394,504	243,654	24,599,527	16,880,549	7,669,846 #		4,124,184 #		0 #		4,549,252
Vermont	176,903	271,674	4,277,251	(3,802)	4,722,026	428,664	0 #		0 #		0 #		0
Virginia	14,478,925	35,424,594	121,688,924	0	171,592,443	23,488,697	6,619,339 #		9,388,016 #		1,787,431 #		0
Washington	37,308,571	76,884,997	56,540,423	2,165,748 0	172,899,739	53,933,397	10,230,633 # 4,048,871 #		2,094,396 # 4,855,641 #		2,646,855 # 5,464,841 #		5,000,000 0
West Virginia Wisconsin	3,235,692 30,049,815	9,567,397 66,501,354	4,365,707 12,516,742	79,131	17,168,796 109,147,041	6,668,408 32,700,000	4,046,671 #		4,055,041 4		5,464,641 #		0
Wyoming	3,972,512	6,234,993	2,029,958	0	12,237,464	4,338,084	0 #		0 #		0 #		ů 0
Other	1	0	14,638	0	14,639	0	0 #		0 #	/ -	0 #		0
Total	1,955,239,298	2,759,163,745	1,651,312,972	54,092,052	6,419,808,068	2,083,917,451	300,408,091	2,464,430,695	256,599,769	328,079,098	81,674,226	278,013,015	94,428,439

		Allocated		Unallocated			
	Life	Annuity	A&H	Annuity	Total		
Alabama	719	693,787	3,358,466	0	4,052,971	American Community Mutual Ins. Co.	0
Alaska	616	82,641	575,390	0	658,646	American Network Ins. Co.	116,274,107
Arizona	4,531	4,971,502	56,817,279	0	61,793,312	Executive Life Ins. Co. of New York	11,038,897
Arkansas	832	1,078,615	2,722,983	0	3,802,429	Golden State Mutual Life Ins Co	139,583
California	23,951	28,279,003	187,992,802	0	216,295,756	Monarch Life Ins. Co.	514,786
Colorado	4,535	2,048,377	24,226,799	0	26,279,711	Penn Treaty Network	1,186,170,391
Connecticut	5,600	4,901,813	13,530,586	0	18,437,999	Shenandoah Life Ins. Co.	0
Delaware	385	89,521	1,436,079	0	1,525,985	Standard Life Ins Co of IN	236,948,959
Dist. of Columbia	673	83,119	957,296	0	1,041,089		
Florida	14,608	20,480,021	177,119,600	0	197,614,229	Total	1,551,086,723
Georgia	1,901	5,096,961	28,271,879	0	33,370,740	Per state breakdown	1,551,086,723
Hawaii	1,469	4,234,982	4,450,604	0	8,687,054		0
Idaho	523	454,614	3,969,863	0	4,424,999		
Illinois	7,384	8,670,693	54,212,927	0	62,891,004		
Indiana	2,361	22,172,558	12,718,895	0	34,893,814		
lowa	3,148	1,402,517	32,554,114	0	33,959,779		
Kansas	2,922	1,413,997	7,094,124	0	8,511,042		
Kentucky	660	1,732,361	12,464,544	0	14,197,566		
Louisiana	1,481	1,122,488	5,249,612	0	6,373,580		
Maine	1,140	483,281	1,998,968	0	2,483,388		
Maryland	4,507	2,376,104	16,590,951	0	18,971,562		
Massachusetts	9,637	2,220,120	4,812,282	0	7,042,038		
Michigan	10,487	35,696,674	20,358,845	0	56,066,006		
Minnesota	3,787	3,689,188	3,753,263	0	7,446,238		
Mississippi	299	1,083,803	6,250,586	0 0	7,334,688		
Missouri	3,731	2,368,888	13,515,730		15,888,349		
Montana	529	842,849	3,071,489	0 0	3,914,867		
Nebraska Nevada	1,979	415,914	17,411,521	0	17,829,414		
	1,609	1,470,942	5,080,941	0	6,553,493		
New Hampshire	1,553	484,834	2,879,337	0	3,365,724		
New Jersey New Mexico	6,384 1,832	1,016,217 774,827	43,812,725	0	44,835,326 5,340,931		
New York	27,001	,	4,564,273	0			
North Carolina	3,102	1,674,212 14,724,988	9,097,680 47,191,660	0	10,798,893 61,919,750		
North Dakota	106	876,793	3,079,501	0	3,956,401		
Ohio	6,809	20,521,020	31,401,886	0	51,929,715		
Oklahoma	1,195	964,338	5,434,648	0	6,400,180		
Oregon	2,162	610,357	8,660,863	0	9,273,382		
Pennsylvania	12,363	2,834,683	131,209,950	0	134,056,996		
Puerto Rico	463	2,004,000	96	0	28,314		
Rhode Island	748	204,125	1,400,440	0	1,605,312		
South Carolina	1,324	2,499,425	8,491,466	0	10,992,215		
South Dakota	850	418,941	19,816,317	0	20,236,108		
Tennessee	1,235	4,247,128	20,453,169	0	24,701,532		
Texas	11,293	17,310,196	59,548,605	0	76,870,095		
Utah	1,446	2,534,019	4,158,287	0	6,693,753		
Vermont	568	93,062	4,236,540	0	4,330,170		
Virginia	2,565	3,687,421	119,140,275	0	122,830,261		
Washington	7,393	1,825,314	41,558,412	0	43,391,119		
West Virginia	604	1,974,678	3,700,943	0 0	5,676,226		
Wisconsin	5,393	8,835,650	9,089,264	0	17,930,307		
Wyoming	251	284,479	1,296,999	0	1,581,729		
Other	0	0	536	0	536		
Total	212,642	248,081,790	1,302,792,291	0	1,551,086,723		
		State Breakdow	vn Not Available				
None							
Total	212,642	248,081,790	1,302,792,291	0	1,551,086,723		

	Life	Allocated Annuity	A&H	Unallocated Annuity			
Alabama	44,980,465	21,462,987	317,739	0	66,761,191	Booker T Washington Ins Co Inc	25,677,370
Alaska	540,655	5,557,716	888	0	6,099,259	Executive Life Ins. Co.	2,882,604,607
Arizona	21,924,923	24,126,342	1,583,014	0	47,634,278	Imerica Life and Health Ins. Co.	8,164,658
Arkansas	14,550,287	6,209,690	171,656	51,944	20,983,576	Life & Health Ins. Co. of America	35,918,959
California	279,224,322	440,542,321	2,320,604	0	722,087,246	Lincoln Memorial Life Ins. Co.	309,672,763
Colorado	639,464	0	3,292,229	0	3,931,693	Medical Savings Ins. Co.	20,012,306
Connecticut	48,004	0	0	0	48,004	Memorial Service Life Ins. Co.	121,438,076
Delaware	3,935,766	4,035,863	(3,821)	100,691	8,068,499	National States Ins. Co.	89,481,523
Dist. of Columbia	13,483	0	(1,103)	0	12,380	Universal Life Ins Co	11,240,934
Florida	98,287,296	105,215,627	61,069,908	0	264,572,832		
Georgia	28,361,978	23,698,782	12,725,014	2,259,618	67,045,392	Total	3,504,211,194
Hawaii	26,101,305	16,803,008	78,413	0	42,982,726	Per state breakdown	3,504,211,194
Idaho Illinois	7,727,788	8,056,593	41,010	0	15,825,391		0
Indiana	123,460,756 25,624,063	104,934,554 26,769,923	10,482,590 2,512,813	6,365,677 12,930	245,243,576 54,919,729		
lowa	32,447,445	21,243,638	300,159	39,705	54,030,947		
Kansas	41,678,260	10,582,938	700,577	00,700	52,961,775		
Kentucky	22,652,498	22,395,403	8,000,610	0	53,048,511		
Louisiana	3,020,975	22,000,100	379,704	0	3,400,679		
Maine	5,839	0	(857)	0	4,982		
Maryland	17,912,881	20,032,418	1,351,871	5,595,079	44,892,248		
Massachusetts	40,755,076	41,795,950	0	0	82,551,026		
Michigan	575,964	0	294,116	(84,594)	785,486		
Minnesota	14,440,629	34,735,590	49,252	10,297	49,235,768		
Mississippi	19,274,969	5,606,683	1,309,992	93,165	26,284,809		
Missouri	189,614,714	25,518,715	9,397,058	0	224,530,487		
Montana	3,603,812	3,635,954	229,933	0	7,469,699		
Nebraska	13,913,814	6,757,155	1,933,264	0	22,604,233		
Nevada New Hempehire	12,310,035 0	7,048,744 0	335,465	0 0	19,694,244 0		
New Hampshire	19,889,339	50,441,136	0 0	1,111,193	71,441,668		
New Jersey New Mexico	4,651,379	7,867,342	449,928	0	12,968,649		
New York	4,001,079	0	443,320	0	12,300,043		
North Carolina	30,370,934	66,248,054	566,875	0	97,185,864		
North Dakota	3,241,799	4,926,430	2,146,596	28,689	10,343,514		
Ohio	43,602,492	36,440,748	8,484,321	1,817,638	90,345,199		
Oklahoma	25,052,327	18,082,101	494,355	0	43,628,784		
Oregon	15,239,901	16,919,828	51,818	0	32,211,547		
Pennsylvania	47,544,856	166,616,613	921,997	0	215,083,466		
Puerto Rico	636,446	504,845	0	0	1,141,292		
Rhode Island	3,179,443	21,357,267	0	0	24,536,710		
South Carolina	17,155,479	21,446,101	1,287,159	0	39,888,739		
South Dakota	6,658,079	2,768,990	1,853,076	0	11,280,145		
Tennessee	31,811,185	15,577,390	1,917,732	0	49,306,307		
Texas Utah	231,570,571	132,017,328	2,970,847 34,923	11,535,095 240,104	378,093,840		
Vermont	8,573,120 1,538	6,745,126 0	34,923 0	240,104	15,593,273 1,538		
Virginia	10,925,923	19,349,951	1,396,400	0	31,672,274		
Washington	32,535,048	57,519,576	182,652	2,165,342	92,402,617		
West Virginia	1,969,189	3,525,754	50,441	2,100,042	5,545,383		
Wisconsin	14,968,738	50,145,020	2,109,969	79,131	67,302,858		
Wyoming	3,017,132	3,509,671	56	0	6,526,859		
Other	0	0	0	0	0		
Total	1,640,222,383	1,688,775,864	143,791,245	31,421,702	3,504,211,194		
None	S	State Breakdown Not	Available				
Total	1,640,222,383	1,688,775,864	143,791,245	31,421,702	3,504,211,194		

	1:6-	Allocated	A 0 1 1	Unallocated	Tatal		
	Life	Annuity	A&H	Annuity	Total		
Alabama	1,524,268	2,634,215	2,036,050	0	6,194,533	American Chambers Life Ins. Co.	45,851,479
Alaska	2,462	41,061	36,878	0	80,401	American Integrity Ins. Co.	61,653,353
Arizona	294,723	3,667,075	2,033,490	0	5,995,289	Andrew Jackson Life Ins. Co.	30,799,024
Arkansas	552,534	1,276,673	3,865,330	7	5,694,544	Benicorp Ins. Co.	33,294,196
California	404,814	18,084,500	11,637,102	0	30,126,416	Centennial Life Ins. Co.	681,641
Colorado	80,723	4,406,588	5,111,048	0	9,598,359	Confederation Life Ins. Co. (CLIC)	13,817
Connecticut	10,342	169,576	79,830	118	259,865	Consumers United Ins. Co.	15,154,602
Delaware	602,849	11,424,895	1,597,294	0	13,625,038	Family Guaranty Life Ins. Co.	24,913,233
Dist. of Columbia	24,578	291,824	11,026	0	327,428	Farmers and Ranchers Life Ins. Co.	9,162,998
Florida	3,231,470	67,425,721	8,104,618	0	78,761,809	Fidelity Bankers Life Ins. Co.	14,424,222
Georgia Hawaii	602,460 25,504	4,210,073 19,994,303	4,640,881	432 0	9,453,846 19,943,198	First National Life Ins. Co. of America Franklin American Life Ins. Co.	24,999,208 12,985,545
Idaho	25,504 14,885	405,863	(76,609) 771,528	0	1,192,276	Franklin Protective Life Ins. Co.	16,567,476
Illinois	179,176	4,758,089	13,084,487	1,908	18,023,661	International Financial Services Life Ins. Co.	1,835,698
Indiana	276,730	16,141,955	16,548,904	1,908	32,967,741	Investors Equity Life Ins. Co. of HI, LTD	19,626,888
lowa	641,567	7,364,077	1,354,655	21	9,360,319	Legion Ins. Co.	1,883,817
Kansas	88,443	2,370,410	2,059,355	0	4,518,208	London Pacific Life & Annuity Co.	131,711,308
Kentucky	465,403	942,422	1,153,365	0	2,561,190	National Heritage Life Ins. Co.	162,633,015
Louisiana	3,914,500	4,921,900	1,531,328	Ő	10,367,728	Old Standard Life Ins. Co.	0
Maine	1,424	15,946	91,167	0	108,537	Reliance Ins. Co.	13,878,327
Maryland	112,038	1,161,082	902,043	484	2,175,647	Universe Life Ins. Co.	9,885,553
Massachusetts	14,523	108,062	2,926,471	0	3,049,056	Villanova Ins. Co.	21,189
Michigan	1,084,884	37,510,917	390,221	1,819	38,987,841		,
Minnesota	16,781	4,706,959	405,829	472	5,130,041	Total	631,976,591
Mississippi	45,991,520	11,828,065	8,053,448	81	65,873,113	Per state breakdown	631,976,591
Missouri	321,933	4,095,709	8,521,793	0	12,939,434		0
Montana	2,778	109,219	1,777,399	0	1,889,396		
Nebraska	158,393	4,479,345	6,433,462	0	11,071,199		
Nevada	6,700	1,088,701	4,348,656	0	5,444,057		
New Hampshire	(15,940)	240,768	238,588	0	463,415		
New Jersey	12,845	144,940	1,071,472	791	1,230,049		
New Mexico	110,082	882,365	298,043	0	1,290,490		
New York	(0)	0	(132,406)	0	(132,406)		
North Carolina	5,383,323	10,373,934	893,981	856	16,652,094		
North Dakota	3,300	222,533	2,181,356	0	2,407,190		
Ohio	92,516	7,482,942	9,186,101	275	16,761,834		
Oklahoma	4,912,732	12,268,602	4,143,653	0	21,324,987		
Oregon	22,853	503,594	1,250,395	0	1,776,842		
Pennsylvania Puerto Rico	28,733 0	8,738,722 7	834,463	2,079 0	9,603,998		
Rhode Island	4,340	231,628	(7,337) 162,054	0	(7,331) 398,022		
South Carolina	167,647	1,959,638	1,689,246	0	3,816,532		
South Dakota	2,980	203,480	2,411,065	0	2,617,525		
Tennessee	12,080,179	13,049,411	5,516,374	0	30,645,964		
Texas	2,805,748	50,417,080	16,193,389	442	69,416,660		
Utah	5,358	374,239	91,790	239	471,626		
Vermont	9,913	34,525	40,712	0	85,150		
Virginia	884,964	6,816,576	1,095,940	0	8,797,479		
Washington	99,100	10,920,554	14,625,226	178	25,645,057		
West Virginia	258,666	3,568,906	374,851	0	4,202,423		
Wisconsin	22,611	6,652,415	1,314,564	0	7,989,590		
Wyoming	493	105,310	679,325	0	785,127		
Other	1	0	14,102	0	14,103		
Total	87,540,850	370,827,394	173,597,993	10,354	631,976,591		
	Stat	te Breakdown Not					
Old Standard Life Ins. Co.		N	o Data Available				
Total	87,540,850	370,827,394	173,597,993	10,354	631,976,591		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
		-		-			
Alabama	4,237,893	7,491,340	899,488	0	12,628,722	Alabama Life Ins. Co.	3,310,751
Alaska Arizona	128,784 4,539,477	243,277 13,271,117	(778) 316,909	(512) 0	370,771 18,127,503	American Educators Life Ins. Co. American Life Assurance Corp.	4,926,157 5,056,764
Anzona Arkansas	4,539,477	1,548,279	519,371	(2)	3,794,089	American Standard Life & Accident Ins. Co.	5,056,764 8,399,590
California	17,462,278	8,398,955	118,255	(2)	25,979,489	American Western Life Ins. Co.	(140,613)
Colorado	407,396	4,563,428	(71,944)	Ő	4,898,880	AMS Life Ins. Co.	33,226,068
Connecticut	(84,132)	(77,782)	0	(1,225)	(163,139)	Bankers Commercial Life Ins. Co.	13,849,825
Delaware	196,630	668,948	68,819	232,163	1,166,560	Coastal States Life Ins. Co.	16,322,100
Dist. of Columbia	71,280	23,875	655	0	95,810	Consolidated National Life Ins. Co.	8,852,916
Florida	13,995,229	37,709,773	5,743,621	5,732	57,454,354	Corporate Life Ins. Co.	173,587,827
Georgia	2,187,303	4,090,313	4,390,615	113,049	10,781,280	Diamond Benefits Life Ins. Co./LACOP	12,092,980
Hawaii	1,336,808	284,795	197	0	1,621,800	EBL Life Ins. Co.	14,323,877
Idaho	535,323	1,907,530	86,182	0	2,529,034	First National Life Ins. Co.	227,653
Illinois	29,245,656	42,474,682	491,143	2,424,619	74,636,100	George Washington Life Ins. Co.	1,788,506
Indiana	7,536,284	12,117,946	87,905	4,754,871	24,497,006	Guarantee Security Life Ins. Co.	106,877,009
lowa	4,922,802	5,524,794	3,899	0	10,451,496	Inter-American Ins. Co. of Illinois	107,771,884
Kansas	1,202,770	4,592,739	7,581	0	5,803,089	Investment Life Ins. Co. of America	15,753,538
Kentucky Louisiana	1,427,424 1,246,664	1,343,714 1,535,018	538,716 5,540,445	0	3,309,855 8,322,127	Kentucky Central Life Ins. Co. Life Assurance Co. of Pennsylvania	(12,557,615) 0
Maine	581,813	538,097	5,540,445	62,899	0,322,127 1,182,830	Midwest Life Ins. Co.	33,035,323
Maryland	1,839,047	4,769,183	(21,973)	02,899	6,586,257	Mutual Benefit Life Ins. Co.	(1,571,656)
Massachusetts	3,533,050	3,069,798	(1,103)	0	6,601,744	Mutual Security Life Ins. Co.	12,749,019
Michigan	9,102,500	9,043,398	114,905	3,376,453	21,637,256	National Affiliated Investors Life Ins. Co.	1,353,300
Minnesota	2,720,181	19,574,157	5,800	2,505,248	24,805,386	National American Life Ins. Co of PA	13,146,413
Mississippi	671,862	1,078,990	427,785	_,,0	2,178,637	New Jersev Life Ins. Co.	81,850,531
Missouri	2,458,621	6,403,762	156,742	29,058	9,048,182	Old Colony Life Ins. Co.	11,180,621
Montana	712,048	2,267,050	32,281	0	3,011,379	Old Faithful Life Ins. Co.	1,474,118
Nebraska	2,138,342	4,587,531	(3,287,247)	0	3,438,626	Pacific Standard Life Ins. Co.	28,433,272
Nevada	436,143	950,821	357,133	0	1,744,096	States General Life Ins. Co.	4,928,511
New Hampshire	544,068	174,198	(50)	606,592	1,324,808	Statesman National Life Ins. Co.	4,050,017
New Jersey	18,432,177	1,318,081	4,027	3,460,623	23,214,908	Summit National Life Ins. Co.	4,582,899
New Mexico	805,020	1,229,938	24,324	0	2,059,282	Supreme Life Ins. Co. of America	44,824
New York	(32,319)	(253,099)	1,484	(9,196)	(293,130)	Underwriters Life Ins. Co.	8,106,994
North Carolina	8,354,367	7,210,225	20,048	219,947	15,804,588	Unison International Life Ins. Co.	13,414,918
North Dakota Ohio	767,866	2,001,594	8,232	0 486,442	2,777,691	United Republic Life Ins. Co.	43,058
Oklahoma	9,655,091 5,492,749	14,393,134 5,432,386	132,579 982,991	400,442	24,667,245 11,908,125	Total	730,491,379
Oregon	2,019,437	2,225,940	106,142	0	4,351,518	Per state breakdown	730,491,379
Pennsylvania	21,670,880	175,657,133	43,722	1,530,673	198,902,408		130,491,379
Puerto Rico	50,992	(13)	0	0	50,980		Ŭ
Rhode Island	327,028	19,666	0	0	346,694		
South Carolina	4,960,253	6,067,617	1,086,741	0	12,114,611		
South Dakota	782,435	1,813,597	52,325	0	2,648,357		
Tennessee	2,247,388	3,198,886	252,510	0	5,698,784		
Texas	7,974,020	13,789,660	11,034,062	2,834,836	35,632,579		
Utah	672,652	1,053,203	100,238	3,310	1,829,403		
Vermont	163,370	144,081	0	(3,802)	303,649		
Virginia	2,554,120	5,569,189	39,294	0	8,162,603		
Washington	4,654,758	6,616,279	174,133	229	11,445,399		
West Virginia	1,002,574	498,044	239,312	0	1,739,930		
Wisconsin Wyoming	15,047,178	868,122 2,335,513	2,944 53,578	0 0	15,918,244		
Other	954,394 0	2,335,513	53,578 0	0	3,343,485 0		
Total	225,616,416	451,358,898	30,884,059	22,632,006	730,491,379		
Life Assurance Co. of Pennsylvania	State Brea	kdown Not Availal Included	ble in Diamond Ber	nefits			
Total	225,616,416	451,358,898	30,884,059	22,632,006	730,491,379		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
		-		-			
Alabama	26,259	72	27	0	26,358	Confederation Life Ins. & Annuity Co. (CLIAC)	0
Alaska	64	9	0	0	74	Fidelity Mutual Life Ins. Co.	1,272,532
Arizona	21,485	210	5,538	0	27,232	First Capital Life Ins. Co.	53,266
Arkansas California	10,709 143,004	49 3,996	6 3	0 0	10,764 147,002	Mid-Continent Life Ins. Co. Old West Annuity & Life Ins. Co.	368,160 0
Colorado	33,250	2,836	1	0	36,087	Settlers Life Ins. Co.	127,565
Connecticut	12,966	2,830	0	0	13,185	Universal Health Care Ins. Co.	220,659
Delaware	10,513	791	2	0	11,305	oniversal ricaliti Gare ins. 66.	220,000
Dist. of Columbia	5,249	489	0	0	5,738	Total	2,042,181
Florida	115,826	8,323	83,956	0	208,104	Per state breakdown	2,042,181
Georgia	32,987	520	39,787	1,191	74,484		0
Hawaii	325	63	0	0	388		
Idaho	811	10	0	0	821		
Illinois	79,918	6,610	0	360	86,888		
Indiana	13,321	1,968	9	0	15,298		
Iowa	3,382	307	0	0	3,689		
Kansas	13,901	42	1	0	13,945		
Kentucky	28,953	3,475	1,084	0	33,512		
Louisiana	11,915	0	8,108	0	20,022		
Maine	6,889	5,188	0	0	12,076		
Maryland	31,097	765	16	0	31,878		
Massachusetts	71,354	2,748	0	0	74,102		
Michigan	21,488	1,543	1 0	746	23,777		
Minnesota Mississippi	5,976 4,280	138 0	16	0 0	6,114 4,296		
Missouri	19,308	493	371	0	20,172		
Montana	798	493	0	0	798		
Nebraska	2,331	15	0	0	2,346		
Nevada	4,089	9	3,150	0	7,248		
New Hampshire	9,776	307	0	0	10,083		
New Jersey	78,927	5,136	0	2,630	86,693		
New Mexico	4,513	40	0	0	4,553		
New York	65,879	8,216	0	2,618	76,713		
North Carolina	47,275	24,502	5,068	3,357	80,202		
North Dakota	436	0	0	0	436		
Ohio	44,814	498	18	3,689	49,018		
Oklahoma	45,272	1,089	195	0	46,556		
Oregon	4,589	76	0	0	4,665		
Pennsylvania	216,353	22,181	0	13,401	251,935		
Puerto Rico	38	0	0	0	38		
Rhode Island	9,579	227	0	0	9,806		
South Carolina South Dakota	18,261	299 2	33,211 0	0 0	51,771 562		
Tennessee	560 74,862	2 10,547	2,013	0	562 87,423		
Texas	155,314	841	38,362	0	07,423 194,517		
Utah	2,178	27	9,266	0	11,471		
Vermont	1,514	6	0,200	0	1,520		
Virginia	111,353	1,458	17,015	0	129,827		
Washington	12,273	3,274	0	0	15,547		
West Virginia	4,658	15	160	0	4,834		
Wisconsin	5,894	147	0	0	6,042		
Wyoming	243	21	0	0	264		
Other	0	0	0	0	0		
Total	1,647,007	119,799	247,385	27,990	2,042,181		
	State Break	down Not Availa	able				
Old West Annuity & Life Ins. Co.		No	Data Available	e			
Total	1,647,007	119,799	247,385	27,990	2,042,181		

# **Key Points**

## Key Points to Consider

#### **KEY NOTES ON ALL INSOLVENCIES:**

- NOLHGA expenses are incurred as of September 30, 2010. Where known, expenses and claims incurred directly by guaranty associations and recoveries from litigation, estate distributions etc. have been included.
- Neither NOLHGA nor the Guaranty Associations make any representations or warranties as to the accuracy of the enclosed data.
- Assessment information is compiled annually from state guaranty associations. This information is NOT audited or verified by NOLHGA. NOLHGA cannot comment as to the completeness or accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

## **Pre-Liquidation Cases**

This section contains estimated costs by case, by state, by line. The cases listed have not yet been placed under on order of liquidation with finding of insolvency. Member companies need to decide if they wish to establish accruals for these cases since the accounting guidelines do not require an accrual be established until a company is placed under an order of liquidation.

#### American Community Mutual

No data available.

### American Network/Penn Treaty

Related companies that wrote primarily long term care insurance. Cost estimates reflect our best available estimate based on available information.

#### **Executive Life of New York**

Cost estimate in excel file only reflects expenses incurred through NOLHGA. See special memo on website discussing possible cots range, unfortunately a by-state breakdown is not yet available.

#### Golden State Mutual Life

Cost estimate reflects expenses incurred through NOLHGA. Business has been sold during rehabilitation, no guaranty association involvement is anticipated.

#### Monarch Life Insurance Company

Total costs reflect NOLHGA expenses incurred; no current plans for guaranty association participation.

#### Shenandoah Life

No data available, no guaranty association participation at this time.

#### Standard Life of IN

Cost estimate reflects estimates of covered obligations and assumes there will be sufficient estate assets available to cover approximately 80% of the covered obligations.

#### **OPEN INSOLVENCIES**

This section contains estimated costs by insolvency, by state, by line. The insolvencies listed reflect those cases which are still in an "open" status with no assumption reinsurance agreement being closed and are in a claim run-off mode, or those that an assumption agreement is anticipated to close in the near future or agreements which may require guaranty association funding for a number of years beyond the current period.

#### Booker T Washington/Universal Life Insurance Companies

Related companies, current costs reflects claims and expenses in runoff.

#### Imerica Life and Health Insurance Company

Current costs reflect claims and expenses in runoff.

### Executive Life Insurance Company

Reports in previous years presented estimated costs of each guaranty association's liability discounted to September 1993. Beginning with the 1995 report, costs were shown as if Guaranty Associations paid off all obligations by 2011. Under the Enhancement Agreement, Guaranty Associations have the option to make annual installment payments or defease their obligations. Since GA costs grow with interest over time, deferral of Guaranty Association payments through annual installment payments result in higher aggregate (undiscounted) costs than, for example, making a one-time defeasance payment. <u>Obviously, the ultimate aggregate (undiscounted) cost will depend on how each Guaranty Association chooses to fund their obligations.</u>

Consistent with prior years, the current estimate reflects the following assumptions regarding Guaranty Association funding of ELIC obligations:

Guaranty Associations make annual installment payments through 2011.

Guaranty Associations opt to defease with a one-time defeasance payment in 2011 of approximately \$471 million, representing the estimated present value of future obligations otherwise due in 2011 and beyond. The reader should note that the Guaranty Association may extend the payment period beyond 2011 and continue to make annual installment payments until all covered obligations are satisfied.

Discount rates used were approximately 5.85% for all remaining obligations.

Other comments pertinent to the estimates include:

The estimates are net of approximately \$304 million received between 1995 and 2007 from the ELIC Trusts. Future recoveries, if any, from the Trusts cannot be estimated and therefore are not included in this presentation.

The estimates are exclusive of any possible future indemnity charges. Such charges, if any, cannot be estimated and therefore are not included in this presentation.

The estimates include actual administrative charges from Aurora through 2009 and allocated NOLHGA costs through September 30, 2010. The estimates exclude future Aurora administrative costs and allocated NOLHGA costs.

The estimates include actual and projected costs related to Article 22 and 23 of the Enhancement Agreement. While there are no arrangements currently in place to defease such obligations, the estimates assume that the present value of such costs is paid in 2011.

Because of the uncertain nature of the Guaranty Association obligations, the schedule included in the Anticipated Funding Schedule Section for Executive Life MOST LIKELY WILL NOT coincide with actual assessments from the guaranty associations as a result of (a) factors previously mentioned; (b) differences between actual and estimated amounts due as a result of changes in interest rates and other factors; and (c) guaranty associations which may be, or anticipate, experiencing capacity limitations.

Anticipated funding period: Annual payments due April 1992 - 2010

Bullet payment paid June 1998

Either:

- Defeasance payment due May 2011 (as reflected in the attached schedule), or
- On-going installment payments well beyond 2011, due April of each year.

#### Life & Health Insurance Company of America

Total costs reflect expenses incurred by GA's and NOLHGA, estimated reserves for business yet to be sold, assumption costs for minor block of life business sold and claims paid (net of premium collected) on various blocks of business. Increase from prior year the result of change in reserve estimate for remaining inforce long term care business being administered by the guaranty associations.

#### Lincoln Memorial and Memorial Service Life Insurance Companies

New cases in 2008; companies wrote preneed funeral insurance. Current plan calls for guaranty associations to run-off business. Total costs reflect paid claims, expense, premiums received and a reserve estimate as of June 30, 2010 usinghe 1980 CSO ALB Sex distinct Mortality at 4.0% Valuation ate. Decrease from prior year is due to prior amounts reflecting the FACE AMOUNTS of preneed insurance policies. See special file for cost range estimates.

#### Medical Savings Insurance Company

New case in 2009. Current plan calls for guaranty associations to fund existing claims.

#### National States Insurance Company

New case in fall of 2010. Current estimate reflects cash value and reserves on life/health blocks. Plan still in development but short term claim runoff began in late November 2010s.

### CLOSED INSOLVENCIES

This section lists those costs associated with assumption agreements which have been closed prior to 2008 or all claims have essentially been funded. Since Guaranty Associations may fund their participation in an assumption reinsurance agreement through the use of a note or borrowing the funds, it is possible that actual assessments may not have been levied against member insurance companies. Therefore, the enclosed data is being provided so that you can determine if assessments have been paid or whether an accrual needs to be established.

#### American Chambers Life Insurance Company

Placed into liquidation 5/00.

#### American Integrity Insurance Company

Business sold: Closed 6/1/94, all business transferred.

#### American Western Life Insurance Company

Placed into liquidation 8/97. Costs include claims paid directly by Guaranty Associations.

#### Andrew Jackson Life Insurance Company

Business sold: Closed 8/27/93, all business transferred.

#### Benicorp Insurance Company

Most of business transferred pre-liquidation via rewrite program; remaining inforce business cancelled by guaranty associations. Total costs reflect claims funded by guaranty associations through the fall of 2009. Minor claims funding still possible until estate is closed. Decrease from prior year due to early access distributions.

#### Centennial Life Insurance Company

Placed into liquidation 5/98. Costs include claims paid directly by Guaranty Associations along with related GA and NOLHGA expenses.

#### Confederation Life Insurance Company – U.S. Branch

No further guaranty association costs anticipated.

#### **Consumers United Insurance Company**

Business sold: Closing 2/15/95.

#### Family Guaranty Life Insurance Company

New case in 1999, part of Thunor Trust companies. Costs reflect sale of business via assumption reinsurance and subsequent final accounting during 2001 along with guaranty association expenses incurred directly.

## Farmers and Ranchers Life Insurance Company

New case in 1999, part of Thunor Trust companies. Costs reflect sale of business via assumption reinsurance and subsequent final accounting during 2001.

#### Fidelity Bankers Life Insurance Company

Business sold: Closing 6/12/93. Costs reflect expenses incurred by NOLHGA. Costs include certain guaranty associations participating in and funding a supplementary agreement during 2001.

### First National Life Insurance Company of America

New case in 1999, part of Thunor Trust companies Costs reflect sale of business via assumption reinsurance and subsequent final accounting during 2001 along with guaranty association expenses and claims incurred directly.

#### Franklin American Life Insurance Company

New case in 1999, part of Thunor Trust companies. Costs reflect sale of business via assumption reinsurance and subsequent final accounting during 2001 along with guaranty association expenses incurred directly.

#### Franklin Protective Life Insurance Company

New case in 1999, part of Thunor Trust companies Costs reflect sale of business via assumption reinsurance and subsequent final accounting during 2001 along with guaranty association expenses and claims incurred directly.

### International Financial Services Life Insurance Company

New case in 1999, part of Thunor Trust companies. Costs reflect sale of business via assumption reinsurance and subsequent final accounting during 2001 along with guaranty association expenses and claims incurred directly.

### Investors Equity Life Insurance Company of Hawaii, LTD

Single state insolvency domiciled in Hawaii. Business sold: 2/5/96.

#### Legion Insurance Company

All business is A&H. Cost estimate reflects minimal amount of A&H exposure due to stop loss and disability policies and includes GA and NOLHGA-related expenses. Affiliated with Villanova Insurance Company. Minor amount of a&h claims in which no information is yet available still to be funded in future.

## London Pacific Life & Annuity Company

Costs represent expenses incurred by GA's and NOLHGA along with costs associated with the disposition of the annuity business via an exchange transaction in 2004. These amounts include guaranty association funding for the policies that elected to exchange contracts to the acquiring company, guaranty association funding for the policies that elected to surrender their entire contracts and funding for the covered cash surrender value of policies electing to continue their contract with guaranty associations plus an assumption reinsurance transaction in 2007.

#### National Heritage Life Insurance Company

Funding for assumption transaction generally accomplished through use of Guaranty Association promissory notes, anticipated to be paid off over 5-year term.

Business sold: Closing 7/2/96.

#### Old Standard Life Insurance Company

Part of Metropolitan Mortgage Group. No data available.

#### **Reliance Insurance Company**

Costs reflect guaranty association funding for outstanding A&H claims plus expenses incurred by the GA's and NOLHGA. Only minor run-off claim activity is anticipated in the future. Increase from prior year result of clawback of previous early access distributions.

#### Universe Life Insurance Company

Company placed into liquidation late 1998. Business sold Oct. 99. Increase from prior year result of updated claims and expense data from guaranty associations. Decrease from prior year result of estate distributions.

## Villanova Insurance Company

All business is A&H; no liability estimates by state yet available. Affiliated with Legion Insurance Company. Costs represent NOLHGA-incurred expenses only.

#### ESTATES CLOSED

This section contains estimated costs by insolvency, by state, by line for those estates that have been closed. No further costs or recoveries are anticipated.

#### Alabama Life Insurance Company

Affiliated with American Educators and Consolidated National.

Business sold: Closed 10/21/94, all business transferred.

#### American Educators Life Insurance Company

Affiliated with Alabama Life and Consolidated National.

Business sold: Closed 9/30/94, all business transferred.

#### The American Life Assurance Company

Sale of business closed 3/13/98, all business transferred.

#### American Standard Life & Accident Insurance Company

Sale of business closed 9/22/98, all business except uncovereds transferred.

#### American Western Life Insurance Company

Placed into liquidation 8/97. Costs include claims paid directly by Guaranty Associations. Decrease from prior year result of final estate distribution.

#### AMS Life Insurance Company

Business sold: Closings: 9/3/92, 11/9/93.

#### **Bankers Commercial Life Insurance Company**

New case in 2000, placed into liquidation 6/00. Costs estimates include funding of assumption reinsurance transaction, claims paid by the guaranty associations, net of premium collections, through August 2002, expenses incurred directly by guaranty associations and NOLHGA-related expenses.

#### Coastal States Life Insurance Company

Business sold: Closing 11/8/96, all business transferred.

#### **Consolidated National Life Insurance Company**

Affiliated with Alabama Life and American Educators.

Business sold: Closing 9/30/94, all business transferred.

#### Corporate Life Insurance Company

Business sold: Closing 1/31/96.

#### Diamond Benefits Life Insurance Company

Business sold: Closing 11/30/92, all business transferred. Decrease from prior year result of estate distribution from LACOP in which guaranty associations had a claim.

#### EBL Life Insurance Company

Single state insolvency, domiciled in Pennsylvania. Subsidiary of Summit National Life Insurance Company, business sold in conjunction with Summit National assumption reinsurance transaction.

Business sold: Closing 11/30/94, all business transferred.

## First National Life Insurance Company

Costs reflect payment of outstanding claim benefits by Guaranty Associations. No assumption funding involved.

## George Washington Life Insurance Company

Business sold: 12/17/93 - Life and Allocated Annuity Business

1/1/96 - Accident & Health.

#### Guarantee Security Life Insurance Company

Costs reflect both the Guaranty Association funding required establishing GRC and the funding required in the sale of the business via assumption reinsurance. The sale of the business closed 11/97. Costs include the initial \$32 million capital contribution.

### Inter-American Insurance Company of Illinois

Business sold: Closed 4/13/93, all but A&H business (amount not available) transferred.

### **Investment Life Insurance Company of America**

Business sold: Closed 9/6/94, all business transferred.

### Kentucky Central Life Insurance Company

Cost estimate reflects final accounting adjustments made in 2001 due to expiry of 5 year plan and reconciliation of all known funding, claims and expenses incurred by the guaranty associations and NOLHGA.

### Life Assurance Company of Pennsylvania

Single state case located in PA and associated with Diamond Benefits Life Insurance Company insolvency. No cost estimate available. GA assumption costs associated with plan developed through NOHGA are reflected in Diamond Benefits.

### Midwest Life Insurance Company

Business sold: Closed 6/1/92, all business transferred.

#### Mutual Benefit Life Insurance Company

No further Guaranty Association costs anticipated.

## Mutual Security Life Insurance Company

Business sold: Closings: 5/26/92, 2/8/93, 5/7/93, 10/4/93, 11/30/94.

#### National Affiliated Investors Life Insurance Company

Total costs reflect sale of business via assumption reinsurance. Includes expenses incurred by NOLHGA and guaranty associations.

#### National American Life Insurance Company of PA

Business sold: Closing 7/1/96, all business sold.

#### New Jersey Life Insurance Company

Business sold: Closing 9/9/93, all business sold.

#### Old Colony Life Insurance Company

Business sold: Closing 10/20/94, all business transferred. Decrease from prior year result of final estate distribution.

## Old Faithful Life Insurance Company

Business sold: Closed 3/1/93, all business transferred.

#### Pacific Standard Life Insurance Company

Business sold: Closed 5/11/94, all business transferred. Minor benefits anticipated to be provided by certain guaranty associations ended during 2003, no future activity anticipated.

## States General Life Insurance Company

Costs reflect guaranty association funding for outstanding A&H claims and assumption reinsurance transaction plus expenses incurred by the GA's and NOLHGA.

## Statesman National Life Insurance Company

Costs reflect sale of business via assumption reinsurance. All business sold.

## Summit National Life Insurance Company

Business sold: Closed 11/30/94, minor block of A & H canceled.

## Supreme Life Insurance Company

Placed into liquidation 1995, no data available.

## Underwriters Life Insurance Company

Business sold: Closing 10/31/92

## Unison International Life Insurance Company

Business sold: Closing 8/27/93, all business transferred.

## United Republic Life Insurance Company

Costs reflect expenses incurred by NOLHGA.

Business sold: Closing 10/1/94

## **RELEASED FROM OVERSIGHT**

This section contains estimated costs on those cases which have been released from oversight (these were companies placed under some form of supervision and have since been released). No further costs or recoveries are anticipated.

## **Confederation Life Insurance & Annuity Company**

No Guaranty Association funding required in assumption reinsurance transaction.

## Fidelity Mutual Life Insurance Company

Total costs reflect NOLHGA expenses incurred. Business assumed 1/1/2008 by Commonwealth Annuity and Life Insurance Company with no GA involvement.

## First Capital Life Insurance Company

Costs reflect expenses incurred by NOLHGA net of estate asset recoveries. Policies assumed by Pacific Mutual Life Insurance Company through newly created company, Pacific Corinthian. No GA assumption funding involved.

## Mid-Continent Life Insurance Company

Placed under supervision in 1998, costs reflect expenses incurred by NOLHGA. No Guaranty Association participation.

## Old West Annuity & Life Insurance Company, Western United Life Insurance

Part of Metropolitan Mortgage Group. Business sold without the need for GA funding or participation.

## Settlers Life Insurance Company

New case in 1999 as result of Thunor Trust. Placed under supervision in 1999, costs reflect expenses incurred by NOLHGA. Company sold to third party in 1999, no Guaranty Association participation.

## Universal Health Care Ins. Co. Inc.

Company and FLDOI entered into a consent order resolving differences in December 2007.All business is Medicare Advantage. Costs represent NOLHGA incurred expenses.

## ALL AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

The data and enclosed funding schedules utilize estimates and may exclude costs incurred directly by the State Guaranty Associations, and actual assessments made by the Guaranty Associations may not coincide with the anticipated funding schedules. They should only be used in estimating your share of the insolvency costs. Since the data has not been audited, it MAY NOT be used in protesting actual assessments made by State Guaranty Associations. As such, neither NOLHGA nor the Guaranty Associations will attempt to reconcile the data presented in the enclosed reports to actual Guaranty Association assessments or explain differences.

## ANTICIPATED FUNDING SCHEDULES

## **Anticipated Funding Schedules**

This section contains Anticipated Funding Schedules, by year, for the following insolvencies:

• Executive Life Insurance Company

Included for your benefit is a reconciliation between the "Total Anticipated Funding Schedule" and the insolvency costs reflected in the "Overview Open and Closed Insolvency" report.

Actual assessments by Guaranty Associations <u>most likely WILL NOT match</u> the enclosed funding schedules, particularly in states which may be experiencing capacity limitations. Therefore, this data MAY NOT be utilized in protesting actual GA assessments.

Please refer to the applicable section for more detailed comments regarding a specific insolvency contained within this section.

These schedules are provided solely for use by member companies to discount the pro rata share of the insolvency costs at a rate applicable to the member company, if the member company chooses to do so. You may wish to confirm this practice with your auditors or insurance department prior to making your calculations and for any guidance that may be available regarding the applicable discount rates(s).

## ALL AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

The data and enclosed funding schedules utilize estimates and may exclude costs incurred directly by the State Guaranty Associations, and actual assessments made by the Guaranty Associations may not coincide with the anticipated funding schedules. They should only be used in estimating your share of the insolvency costs. Since the data has not been audited, it MAY NOT be used in protesting actual assessments made by State Guaranty Associations. As such, neither NOLHGA nor the Guaranty Associations will attempt to reconcile the data presented in the enclosed reports to actual Guaranty Association assessments or explain differences.

Total All Lines

@	NOL	HGA
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											Total All Lines										
State	Apr+June 1992	Jan 1993	Jan+Apr+Oct 1994	April 1995	April 1996	April 1997	Apr+Jun 1998	Apr+Jun 1999	April 2000	April 2001	April 2002	April 2003	April 2004	April 2005	April 2006	April 2007	April 2008	April 2009	April 2010	Est Future 2011	Total
Alabama	839,298	0	3,019,484	1,144,447	1,143,863	1,514,020	11,513,167	914,423	668,212	827,816	906,586	771,476	832,019	766,946	702,146	667,137	667,587	673,462	612,624	5,584,734	33,769,446
Alaska	438,140	0	370,076	44,882	118,123	321,504	2,464,875	126,906	154,957	152,456	(43,415)	143,158	153,486	141,759	129,719	125,825	125,969	126,018	116,833	1,079,891	6,291,162
Arizona	1,596,303	0	4,726,874	1,318,873	1,206,953	34,656,029	23,862	8,374	(76,557)	73,359	34,276	56,700	63,496	18,393	27,067	29,579	0	30,370	5,387	63,008	43,862,346
Arkansas California	474,262 18,710,796	0	1,411,306 64,001,665	642,134 46,270,342	569,137 45,341,695	705,835 25,184,461	5,853,496 242,597,621	454,755 16,053,738	327,261 15,237,268	402,345 15,941,556	426,565 12,304,120	388,756 15,124,760	415,352 16,135,056	383,510 14,874,047	355,804 13,574,231	344,809 13,137,806	338,208 12,863,027	343,049 13,123,867	311,172 12,150,895	2,804,290 111,464,937	16,952,046 724,091,889
Colorado	10,710,790	0	04,001,005	40,270,342	45,541,095	23,184,401	242,597,021	10,033,738	15,257,208	13,941,550	12,304,120	15,124,700	10,135,050	14,074,047	13,574,231	13,137,000	12,003,027	13,123,007	12,150,095	111,404,937	724,091,009
Connecticut	Ő	0	Ő	0	0	Ő	Ő	0	0	0	0	0	0	0	0	0	0	0	ő	0	0 0
Delaware	473,295	0	503,812	254,030	379,338	150,913	2,854,867	223,580	167,525	195,659	145,199	190,775	189,703	184,010	169,477	163,702	435,837	159,019	137,958	1,272,473	8,251,173
District of Columbia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	6,300,354 2,521,857	0	18,176,441	5,452,349 3.863.099	5,046,166 1,489,015	8,626,443 2,266,975	73,610,172 19,764,341	5,306,274 1,341,365	4,460,072 1.011.306	5,019,916 1,238,618	5,564,413 1,488,722	4,858,287 1,214,407	5,178,997 1.253.023	4,741,452 1,161,413	4,358,748 1.040.757	4,195,870 1.019.039	4,017,986 1,143,446	4,180,303 1.002.316	3,839,562 932,806	35,085,820 8,459,282	208,019,625 53,103,351
Georgia Hawaii	2,521,857	0	891,566 1,926,142	2,975,669	1,489,015	2,266,975	15,555,854	1,341,365	975,938	1,238,618	968,713	1,214,407	1,253,023	993,761	902,869	876,215	904,098	874,175	932,806 798,277	8,459,282 7,325,412	43,873,095
Idaho	430,101	0	1,417,635	331,701	422,974	649,436	5,659,765	404,674	342,630	376,320	515,559	376,479	399,141	360,152	338,286	324,447	340,094	326,126	287,865	2,666,334	15,969,718
Illinois	5,424,717	0	15,198,791	6,234,595	5,610,887	9,240,876	69,299,027	4,726,096	3,958,122	4,408,524	4,603,577	4,297,712	4,539,973	4,112,241	3,807,481	3,660,806	3,481,205	3,561,187	3,324,806	30,367,499	189,858,123
Indiana	1,122,231	0	3,777,405	926,483	988,937	1,850,893	15,154,249	1,037,048	925,907	1,003,745	972,865	986,066	1,039,749	969,494	871,478	855,306	960,430	847,429	787,637	7,177,932	42,255,286
lowa	1,054,519	0	2,744,761	2,002,704	1,675,578	734,585	11,711,074	872,988	686,154	839,686	830,355	796,390	849,726	798,326	689,238	685,745	658,335	671,538	627,838	5,641,034	34,570,573
Kansas Kentucky	1,027,577 954,803	0	3,175,623 3,174,331	1,102,592 1,005,185	1,210,208 870,727	1,247,741 1,583,305	12,360,676 12,986,194	942,567 883,013	714,586 793,983	839,145 874,049	934,014 775,362	811,745 848,823	859,979 872,121	796,139 815,644	735,059 751,057	694,261 715,839	707,725 729,139	706,914 698,906	656,078 656,020	5,943,221 6,027,480	35,465,849 36,015,980
Louisiana	954,803	0	3,174,331	1,005,185	0/0,727	1,565,505	12,900,194	003,013	193,983	074,049	115,302	040,023	072,121	015,044	151,057	115,659	129,139	098,900	050,020	0,027,480	30,013,980
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 0	0	0
Maryland	939,802	0	3,161,455	991,841	554,629	2,136,982	19,881,853	967,385	799,868	919,095	893,205	902,411	956,918	883,559	808,425	788,480	761,434	770,504	696,009	6,382,217	44,196,072
Massachusetts	2,822,144	0	7,143,953	2,126,433	2,437,722	3,630,463	29,962,595	2,111,279	1,911,213	2,044,556	1,930,419	1,952,670	2,055,968	1,928,202	1,767,230	1,697,673	1,642,523	1,671,539	1,567,950	14,228,199	84,632,732
Michigan	0 1.586.588	0	0	0	0	0	0	0	0 1.054.484	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota Mississippi	759.574	0	4,499,006 896,290	1,245,141 2,182,274	1,511,780 1,011,323	2,034,932 1,101,255	17,418,752 8,499,264	1,246,525 724,545	440,702	1,197,230 620,366	1,276,227 579,481	1,182,178 591,690	1,234,000 622,859	1,133,235 573,053	1,037,762 495,817	1,016,409 490,397	1,023,228 504,117	996,818 475,967	931,945 447,733	8,420,304 4.034.655	50,046,545 25,051,362
Missouri	1,318,799	0	4,311,701	6,163,610	2,921,350	3,390,735	28,170,795	1,980,581	1,799,578	1,908,249	3,545,099	1,893,972	2,026,615	1,875,272	1,723,334	1,621,848	1,587,289	1,624,698	1,515,343	13,815,189	83,194,056
Montana	210,004	0	668,346	375,010	219,468	201,140	2,298,696	265,066	95,654	171,834	321,318	172,418	172,773	167,069	153,429	149,143	191,196	145,453	134,590	1,218,750	7,331,357
Nebraska	539,756	0	673,673	1,396,174	546,403	757,162	6,071,819	500,796	323,060	416,316	343,833	387,564	422,630	393,621	357,558	339,210	333,299	335,717	305,625	2,805,211	17,249,427
Nevada	534,137	0	883,611	1,703,673	513,203	730,351	7,013,276	471,458	431,933	462,930	434,891	428,096	470,928	429,444	394,845	384,098	392,737	379,623	352,268	3,250,204	19,661,707
New Hampshire	0 3,528,481	0	0 2,356,087	0 4,321,044	0 2,381,530	0 2,988,139	0 26,187,865	0 1,751,943	0 1,625,860	0 1,738,268	0 1,616,700	0 1,677,796	0 1,790,068	1 655 260	0 1,531,021	0 1,497,217	0 1,366,055	0 1,383,515	0 1 220 711	0 12,133,915	0 72,870,485
New Jersey New Mexico	416.406	0	471,755	4,321,044 811,150	2,381,530	641,654	4,237,705	341,762	269,058	288,915	438,767	291,468	298,537	1,655,269 283,141	260,643	253,851	381,148	254,731	1,339,711 233,106	2,122,714	12,640,598
New York	0	0	0	0	0 1 1,000	0	0	0	0	0	0	201,100	0	0	0	0	0	0	0	0	0
North Carolina	2,524,151	0	8,473,745	2,708,523	2,617,397	4,540,919	35,275,195	2,455,205	2,206,064	2,346,701	2,283,574	2,285,924	2,428,802	2,236,148	2,017,548	1,983,635	1,909,221	1,968,402	1,830,703	16,677,983	98,769,841
North Dakota	252,494	0	715,283	265,777	229,572	245,315	3,053,073	208,365	167,186	197,918	252,153	183,902	194,064	177,999	166,222	158,972	242,275	160,337	148,826	1,370,571	8,390,303
Ohio	1,968,935	0	5,613,105	2,764,476	2,349,314	3,070,532	24,073,525	1,701,623	1,381,152	1,561,006	1,526,455	1,466,098	1,593,265	1,468,005	1,338,117	1,299,209	1,234,460	1,269,860	1,189,352	10,838,829	67,707,316
Oklahoma Oregon	720,003 932,121	0	1,156,148 2,795,710	2,378,105 1,243,270	991,357 1,508,334	1,245,960 1,200,840	9,862,570 11,184,088	796,487 835,765	612,392 654,197	719,084 788,142	826,997 713,411	720,761 751,202	742,538 775,571	701,449 745,515	624,078 668,942	607,712 661,467	580,081 662,379	602,571 637,871	529,957 589,359	4,774,568 5,328,818	29,192,820 32,677,002
Pennsylvania	6,182,640	0	9,094,330	15,053,324	4,335,003	8,836,016	78,862,073	5,114,962	5,049,084	5,163,326	5,202,944	4,973,624	5,300,007	4,921,817	4,498,410	4,372,415	4,313,142	4,368,303	4,016,214	36,891,467	216,549,101
Puerto Rico	28,301	0	113,790	1,957	22,520	53,517	406,748	26,683	24,475	25,547	(24,068)	24,883	26,676	24,681	22,659	22,116	132,282	21,972	20,319	187,807	1,162,865
Rhode Island	702,075	0	1,015,613	1,632,043	471,684	1,167,401	9,166,086	595,354	596,066	615,642	626,148	577,467	617,200	566,968	518,799	504,455	493,353	504,656	469,223	4,296,939	25,137,171
South Carolina	1,179,219	0	1,643,106	2,064,579	1,124,678	1,959,903	14,153,985	987,641	857,322	936,380	1,027,778	880,137	959,787	869,738	801,843	773,091	778,057	771,261	716,696	6,606,435	39,091,635
South Dakota Tennessee	268,943 1,152,123	0	794,113 3,352,822	431,849 1,906,978	343,334 1,484,498	375,186 1,436,475	3,267,473 13,340,313	258,414 1.148.044	182,545 748,269	223,836 1,037,838	255,180 1,120,301	216,825 982,219	227,015 1,027,960	211,472 960,945	193,674 871,695	186,506 800,022	176,942 736,108	183,301 805,664	167,351 719,066	1,530,863 6,501,877	9,494,821 40,133,217
Texas	7,290,729	0	9,453,886	14,397,094	12,105,176	13,094,788	93,752,148	6,525,317	4,701,999	5,864,257	6,320,984	5,680,205	5,968,608	5,518,232	5,064,426	4,903,262	4,628,292	4,838,600	4,449,861	40,420,234	254,978,097
Utah	477,040	ŏ	656,938	1,223,865	492,078	512,458	5,466,453	371,806	326,184	363,363	496,894	357,795	371,032	353,280	322,141	301,154	509,804	309,555	289,276	2,607,034	15,808,151
Vermont	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Virginia	1,094,947	0	2,858,479	(22,946)	1,255,470	1,170,073	10,749,219	735,414	649,010	718,500	653,720	702,795	756,957	695,493	641,473	620,700	594,810	611,838	562,993	5,122,097	30,171,042
Washington West Virginia	3,283,149 146,486	0	7,349,467 501.085	3,208,079 80,181	2,562,377 115.075	3,521,610 427,538	34,652,038 1,799,897	2,346,773 127,348	1,922,895 127,219	2,210,219 135.873	2,215,197 110.141	2,158,792 125,122	2,287,323 129.873	2,109,860 119,941	1,918,370 110.595	1,852,643 107.097	1,807,609 198,595	1,861,515 104,120	1,699,403 98,458	15,512,541 903.592	94,479,860 5.468.235
Wisconsin	1.894.962	0	5.373.024	2.163.478	1.741.328	2.774.586	23.572.335	1.569.384	1.382.403	1.550.208	2.042.956	1.504.807	1.598.209	1.489.072	1.324.067	1.310.449	1.279.626	1.293.020	1,195,916	903,592	66.072.632
Wyoming	200,335	0	275,091	654,298	254,528	255,954	2,265,759	170,883	116,019	157,817	101,439	154,304	163,647	155,779	139,619	130,832	118,327	132,072	118,213	1,088,133	6,653,049
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	85,661,232	0	210,817,524	147,040,363	113,789,040	154,200,969	1,026,054,838	70,744,750	60,803,255	67,607,900	67,559,055	65,100,151	69,071,776	63,765,544	58,226,158	56,330,449	55,951,475	55,808,163	51,581,225	471,047,297	2,951,161,164

Total LIFE Only

State	Apr+June 1992	Jan 1993	Jan+Apr+Oct 1994	April 1995	April 1996	April 1997	Apr+Jun 1998	Apr+Jun 1999	April 2000	April 2001	April 2002	April 2003	April 2004	April 2005	April 2006	April 2007	April 2008	April 2009	April 2010	Est Future 2011	Total
Alabama	255,439	0	915,484	985,243	804,821	460,789	3,504,007	278,303	268,460	317,113	295,408	266,648	290,753	266,637	244,687	223,113	222,784	228,596	200,390	1,774,441	11,803,114
Alaska	36,512	0	33,144	15,093	9,199	26,792	205,406	10,576	13,464	12,040	(4,456)	12,792	13,719	12,555	11,560	11,178	11,191	11,195	10,379	95,936	548,276
Arizona	660,835	0	1,928,246	933,376	760,774	14,346,851	9,879	3,467	25,315	73,829	56,077	57,118	64,409	19,107	35,492	29,579	0	30,370	8,469	63,008	19,106,200
Arkansas California	291,214 7,023,430	0	859,442 23,683,412	516,926 19,918,684	349,277 19,903,092	433,096	3,566,839 91,063,336	279,236 6,026,056	200,950	261,654 6,360,113	274,665 4,584,359	252,981 5,581,392	269,780	249,140	232,554 4,973,728	225,419 4,746,192	218,666 4,457,549	223,497 4,714,757	200,304 4,357,900	1,779,495 39,434,515	10,685,133 273,798,925
Colorado	7,023,430	0	23,003,412	19,910,004	19,903,092	9,453,436	91,063,336	0,020,050	6,196,001	0,300,113	4,564,559	5,561,392	5,903,141	5,417,830	4,973,728	4,740,192	4,457,549	4,714,757	4,357,900	39,434,515	273,790,925
Connecticut	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Delaware	210,353	0	209,389	180,879	197,890	57,593	1,240,629	99,369	83,080	99,875	79,068	99,623	91,971	93,697	87,013	83,528	355,563	78,700	63,524	584,478	3,996,223
District of Columbia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	2,946,520	0	8,397,987	3,892,357	2,359,968	4,034,375	34,425,665	2,481,614	2,290,563	2,550,057	2,751,426	2,425,521	2,570,583	2,331,594	2,158,980	2,056,310	1,875,453	2,036,486	1,852,900	16,723,167	100,161,526
Georgia Hawaii	1,231,605 808,396	0	415,712 1,116,305	2,482,410 1.852.946	1,131,573 887,350	1,107,073 1,187,302	8,512,234 9,394,120	655,085 671,618	573,270 611,609	676,857 641,721	783,653 592,402	655,192 616,285	653,492 650,671	607,512 606.330	535,217 549.034	526,976 532,111	650,907 559,519	509,794 529,432	476,170 478,819	4,238,493 4,372,559	26,423,225 26,658,528
Idaho	199,690	0	652,770	266,000	303,745	301,524	9,394,120 2.627.748	187.884	173.474	184.817	250,452	186,209	195.133	171.657	165,629	157,155	172,585	529,432 158,484	132.487	1,230,164	26,658,528
Illinois	2,123,463	0	5,801,000	3,976,016	3.309.682	3,094,685	25,215,226	1,849,993	1,800,227	1,955,850	1.997.364	1,871,189	1,938,253	1.708.002	1,611,948	1,526,445	1.343.903	1,422,781	1,343,253	12,051,971	75,941,251
Indiana	369,056	0	1,234,508	541,771	535,403	608,524	4,979,393	341,043	344,245	365,585	352,156	361,945	370,585	350,954	306,486	306,558	410,768	297,554	277,979	2,467,039	14,821,552
Iowa	342,256	0	871,892	1,092,033	1,054,033	238,011	3,788,120	283,338	291,983	346,404	323,969	311,793	330,180	318,154	252,319	259,164	232,425	244,590	232,132	1,983,437	12,796,234
Kansas	704,867	0	2,143,583	834,803	973,863	855,888	8,478,811	646,554	510,455	595,884	651,349	566,147	596,653	552,991	514,078	478,154	491,329	490,487	455,527	4,089,516	24,630,940
Kentucky Louisiana	330,798	0	1,092,883	629,349	446,108	548,547	4,499,154	305,926	306,367	344,003	303,216	325,152	310,704	296,714	279,816	254,969	267,776	237,595	228,452	2,075,330	13,082,859
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maryland	434,834	0	1,421,314	326,239	256,619	988,753	6,547,470	447,596	409,950	459,606	444,082	457,809	480,225	443,112	405,098	397,481	369,696	378,710	332,953	3,026,495	18,028,044
Massachusetts	1,338,833	0	3,320,230	1,427,670	1,562,833	1,722,302	14,214,337	1,001,597	1,003,470	1,060,818	996,658	992,349	1,026,191	976,639	903,322	852,975	797,487	825,331	783,546	6,977,641	41,784,230
Michigan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	389,688	0	1,111,294	922,158	827,023	499,759	4,275,767	306,164	348,998	373,965	402,770	380,435	374,370	338,680	314,038	311,295	317,310	290,658	277,227	2,368,702	14,430,301
Mississippi Missouri	574,312 901,337	0	665,232 2.873.515	1,849,024 4,502,851	764,023 2,116,298	825,362 2.317.409	6,362,047 19.253.421	547,826 1.353.634	356,382 1,285,698	492,482 1.344,771	453,243 2.417.531	464,048 1.302.036	485,998 1,391,922	446,837 1.289.256	382,221 1.187.738	378,078 1,100,968	391,647 1.065.905	363,448 1,103,154	343,499 1,031,954	3,071,207 9.347,210	19,216,917 57,186,609
Montana	96,252	0	304,427	223.959	170,409	92,189	1,053,569	121.488	57,870	88.747	155,376	88,316	82,603	83.742	77,023	75,170	117,131	71,347	65,914	583,973	3,609,506
Nebraska	311,046	0	361,572	954,347	422,664	436,331	3,499,014	288,594	212,655	256,671	211,155	233,228	257,168	240,794	219,303	203,462	197,398	199,723	179,597	1,640,325	10,325,047
Nevada	340,609	0	532,547	1,067,318	327,260	465,731	4,472,234	300,640	286,076	303,141	279,435	266,978	298,175	269,880	249,584	242,301	250,803	237,663	220,681	2,033,903	12,444,961
New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Jersey	906,919	0	598,607	1,605,055	971,473	749,008	6,568,728	450,299	521,906	556,242	502,554	508,046	535,886	495,914	472,717	467,935	335,391	352,706	384,507	3,304,989	20,288,882
New Mexico New York	135,574	0	146,738	408,060	202,587	208,911	1,379,718	111,271	100,575	103,878	155,615	107,242	101,057	100,606	94,319	91,962	218,941	92,379	82,667	732,167	4,574,266
North Carolina	736,819	0	2,469,023	1,520,818	1.279.196	1,325,528	10,297,095	716,693	780,526	781,914	754,271	746,385	778,109	710,473	622,269	629,463	553,353	611,721	573,482	5.057.467	30,944,604
North Dakota	95,774	0	267,297	159,542	87,079	92,836	1,147,532	79,035	71,091	82,955	104,658	71,962	74,042	67,121	64,595	60,524	143,702	61,709	57,414	525,643	3,314,512
Ohio	796,325	0	2,235,021	1,815,401	1,587,488	1,030,223	9,253,048	688,212	668,853	705,055	687,813	623,120	689,274	632,907	575,001	557,625	491,576	526,903	500,864	4,475,100	28,539,808
Oklahoma	225,001	0	356,841	1,206,246	658,086	389,363	3,082,053	248,902	290,791	297,719	315,116	303,448	295,082	287,922	245,005	240,744	212,507	234,823	189,168	1,624,660	10,703,478
Oregon	410,475	0	1,203,114	871,183 4.052.334	1,000,703	528,810	4,925,103	368,043 996,593	331,236	397,914	351,915	361,181	357,409	359,106	317,149	318,281	318,862	294,176	270,875	2,385,058	15,370,593
Pennsylvania Puerto Rico	1,204,618 14,151	0	1,786,031 56,795	4,052,334	1,777,381 11.260	1,721,598 26,758	15,365,384 203.374	996,593 13.341	1,195,078 12,238	1,181,596 12,774	1,147,383 (12,923)	1,079,583 13.301	1,125,008 14,260	1,062,646 13,201	972,268 12,120	945,983 11.822	883,397 122.024	937,655 11,745	836,399 10.861	7,500,393 100.391	45,771,327 648,575
Rhode Island	78,008	0	113,328	317,189	137,195	129,711	1,018,454	66,150	99,087	105,078	100,216	78,836	82,607	72,706	67,763	66,062	53,955	65,250	62,046	533,418	3,247,060
South Carolina	500,532	0	678,487	883,337	794,995	831,901	6,007,806	419,215	388,256	425,855	462,210	382,767	426,517	376,997	350,487	335,807	340,153	333,447	310,592	2,852,432	17,101,794
South Dakota	184,898	0	531,250	352,770	263,442	257,940	2,246,388	177,660	130,935	159,716	181,073	155,451	161,214	150,726	138,299	132,525	122,886	129,220	117,234	1,067,634	6,661,261
Tennessee	663,344	0	1,867,840	1,309,598	1,170,829	827,061	7,680,787	660,995	517,834	679,901	706,946	628,382	648,532	610,675	551,978	488,871	424,440	494,085	430,082	3,830,715	24,192,894
Texas Utah	3,188,596	0	3,954,098	5,979,725	5,069,046	4,634,557	37,142,882 2,845,320	2,853,843 200,203	2,383,257 187,984	2,880,570 209,773	2,991,118	2,708,947	2,782,888	2,573,327 199,858	2,379,308	2,288,803	2,010,324 373,345	2,220,262	2,023,566 162,804	17,994,062 1,438,087	108,059,178 8,661,092
Vermont	256,868	0	323,049	679,376 0	314,088	263,197	2,045,320	200,203	167,964	209,773	278,363	202,920	204,978	199,656	182,963	164,840	373,345	173,076	162,804	1,436,067	0,001,092
Virginia	361,539	0	929,240	(73,359)	414,542	386,345	3,549,271	242,825	244,179	265,371	243,508	264,218	286,725	260,863	244,544	234,790	208,382	225,355	204,857	1,811,853	10,305,046
Washington	1,121,573	0	2,471,931	1,755,912	803,550	1,171,021	11,210,215	801,693	763,527	856,284	855,356	839,330	872,661	802,442	723,511	691,627	645,760	699,020	621,956	5,553,633	33,261,001
West Virginia	46,259	0	157,705	66,102	36,339	135,012	568,388	40,215	50,706	52,930	42,674	42,753	41,560	38,326	35,807	34,655	126,062	31,538	31,195	281,868	1,860,093
Wisconsin	378,992	0	1,077,771	1,209,274	776,960	544,201	4,708,886	313,877	329,962	376,841	438,749	332,798	341,672	327,973	265,915	279,039	247,489	260,307	238,871	2,166,831	14,616,408
Wyoming Other	87,102	0	111,731	368,756	174,731	111,284	985,113	74,297	58,024	74,725	49,957	71,580	75,032	73,892	64,552	58,292	45,565	59,319	50,744	464,448	3,059,146
Uner	0	0	U	U	U	0	0	0	U	0	0	0	0	U	0	U	0	0	U	0	0
Total	33,314,709	0	81,281,790	73,879,853	57,004,878	59,467,586	391,373,968	28,010,964	26,776,605	29,373,092	29,007,930	27,297,435	28,541,190	26,309,496	24,077,438	23,078,233	22,655,912	22,499,048	20,714,242	185,713,855	1,190,378,225
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										Total	ALLOCATED AN	NUITY Only									
State	Apr+June 1992	Jan 1993	Jan+Apr+Oct 1994	April 1995	April 1996	April 1997	Apr+Jun 1998	Apr+Jun 1999	April 2000	April 2001	April 2002	April 2003	April 2004	April 2005	April 2006	April 2007	April 2008	April 2009	April 2010	Est Future 2011	Total
Alabama	583,859	0	2,104,000	159,204	339,041	1,053,231	8,009,159	636,120	399,752	510,704	611,178	504.828	541,267	500,309	457,459	444,024	444,803	444,866	412,235	3,810,292	21,966,332
Alaska	401,628	Ő	336,932	29,789	108,924	294,712	2,259,469	116,331	141,493	140,416	(38,959)	130,365	139,767	129,204	118,159	114,647	114,778	114,822	106,454	983,954	5,742,886
Arizona	935,468	0	2,798,628	385,498	446,179	20,309,178	13,984	4,907	(101,872)	(471)	(21,801)	(418)	(912)	(714)	(8,426)	0	0	0	(3,081)	0	24,756,146
Arkansas	183,048	0	551,864	117,385	219,546	272,231	2,242,013	175,519	126,311	140,691	151,900	135,776	145,572	134,370	123,250	119,390	119,542	119,553	110,868	1,024,795	6,213,624
California	11,687,366	0	40,318,253	26,351,658	25,438,603	15,731,025	151,534,285	10,027,681	9,041,267	9,581,443	7,719,761	9,543,368	10,231,914	9,456,217	8,600,503	8,391,614	8,405,479	8,409,110	7,792,995	72,030,422	450,292,964
Colorado Connecticut	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Delaware	262.942	0	294,423	73,151	162,080	71,992	1,550,786	124,211	84.445	95,784	66,131	91,153	97,732	90.313	82,464	80,174	80,274	80,319	74.433	687,994	4,150,803
District of Columbia	202,342	0	234,423	0	102,000	0	1,550,760	0	04,445	0	00,131	01,105	0	30,313	02,404	00,174	00,274	00,313	0	007,334	4,130,003
Florida	3,353,834	0	9,778,454	1,559,992	2,686,198	4,592,068	39,184,507	2,824,660	2,169,509	2,469,859	2,812,987	2,432,765	2,608,414	2,409,858	2,199,768	2,139,560	2,142,534	2,143,818	1,986,661	18,362,654	107,858,099
Georgia	1,290,252	0	475,854	1,380,689	357,441	1,159,790	8,917,578	686,280	438,036	561,761	705,069	559,215	599,531	553,901	505,540	492,062	492,538	492,523	456,636	4,220,788	24,345,485
Hawaii	530,239	0	809,837	1,122,723	382,872	778,768	6,161,735	440,523	364,329	389,568	376,311	391,208	419,453	387,431	353,835	344,105	344,579	344,742	319,458	2,952,854	17,214,567
Idaho	230,411	0	764,865	65,702	119,229	347,912	3,032,017	216,789	169,156	191,503	265,107	190,270	204,007	188,495	172,657	167,292	167,508	167,643	155,378	1,436,170	8,252,111
Illinois Indiana	3,301,254 753,175	0	9,397,791 2,542,897	2,148,226 384,712	2,083,915 453,535	4,811,171 1,241,886	39,200,998 10,162,027	2,876,103 696,006	2,157,895 581,662	2,452,674 638,160	2,606,213 620,709	2,426,523 624,120	2,601,719 669,164	2,404,239 618,540	2,195,533 564,992	2,134,361 548,749	2,137,302 549,662	2,138,406 549,875	1,981,553 509,658	18,315,528 4,710,893	107,371,406 27,420,423
lowa	712,263	0	2,542,897	910,671	621,545	495,320	7,883,386	589,649	394,171	493,282	506,386	484,597	519,547	480,172	436,992	426,580	425,909	426,948	395,706	3,657,597	21,733,517
Kansas	322,710	0	1,032,040	267,789	236,345	391,852	3,881,865	296,013	204,131	243,261	282,665	245,599	263,325	243,148	220,981	216,106	216,396	216,427	200,552	1,853,704	10,834,909
Kentucky	624,005	0	2,081,448	375,837	424,619	1,034,758	8,487,040	577,087	487,616	530,046	472,146	523,671	561,417	518,930	471,240	460,870	461,363	461,311	427,568	3,952,149	22,933,121
Louisiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maryland	504,968	0	1,740,141	665,602	298,010	1,148,229	7,603,513	519,789	389,918	459,489	449,123	444,602	476,693	440,447	403,327	390,998	391,737	391,793	363,057	3,355,722	20,437,158
Massachusetts Michigan	1,483,311	0	3,823,723	698,763	874,888	1,908,162	15,748,258	1,109,683	907,743	983,738	933,761	960,321	1,029,776	951,563	863,908	844,697	845,036	846,209	784,403	7,250,558	42,848,502
Minnesota	1,196,900	0	3,387,712	322,848	684,757	1,534,974	13,132,712	940,361	705,486	823,265	873,457	801,743	859,630	794,555	723,724	705,114	705,918	706,160	654,718	6,051,601	35,605,634
Mississippi	185,262	0	231,058	332,869	246,459	266,246	2,052,273	176,718	84,320	127,883	126,238	127,642	136,861	126,216	113,596	112,319	112,470	112,519	104,234	963,448	5,738,632
Missouri	417,462	0	1,438,186	1,660,759	805,052	1,073,326	8,917,374	626,946	513,880	563,478	1,127,568	591,936	634,693	586,016	535,596	520,880	521,384	521,543	483,390	4,467,980	26,007,447
Montana	113,752	0	363,919	151,051	49,058	108,951	1,245,127	143,577	37,784	83,087	165,942	84,102	90,170	83,327	76,406	73,972	74,065	74,106	68,676	634,777	3,721,851
Nebraska	228,710	0	312,101	441,826	123,740	320,831	2,572,805	212,202	110,405	159,645	132,678	154,336	165,463	152,828	138,255	135,748	135,900	135,993	126,028	1,164,886	6,924,379
Nevada New Hampshire	193,528	0	351,064	636,355	185,943	264,620	2,541,042	170,818	145,857	159,789	155,456	161,118	172,753	159,564	145,261	141,797	141,934	141,960	131,587	1,216,300	7,216,746
New Jersey	2.621.562	0	1.757.480	2.682.871	1,010,648	2,165,100	18.987.731	1,301,645	1,103,954	1.182.026	1,114,146	1,169,750	1.254.182	1,159,354	1,058,304	1,029,282	1,030,664	1.030.810	955.204	8.828.926	51,443,640
New Mexico	280,832	0	325,017	403,090	141,501	432,743	2,857,987	230,490	168,483	185,037	283,152	184,226	197,480	182,535	166,324	161,890	162,207	162,352	150,438	1,390,548	8,066,332
New York	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina	1,787,332	0	6,004,722	1,187,704	1,338,201	3,215,390	24,978,101	1,738,512	1,425,538	1,564,787	1,529,303	1,539,539	1,650,693	1,525,674	1,395,279	1,354,172	1,355,869	1,356,681	1,257,221	11,620,516	67,825,236
North Dakota	156,720	0	447,986	105,031	142,493	151,914	1,877,779	129,330	96,095	114,963	147,495	111,940	120,022	110,878	101,627	98,448	98,573	98,628	91,412	844,928	5,046,261
Ohio	1,172,610	0	3,378,084	879,611	680,229	1,517,032	13,625,367	1,013,411	712,299	855,950	838,642	842,979	903,991	835,098	763,116	741,583	742,884	742,957	688,487 340,789	6,363,729	37,298,059
Oklahoma Oregon	495,002 521.646	0	799,307 1.592.596	1,171,860 372.087	333,271 507.631	856,598 672.030	6,780,517 6,258,985	547,585 467,722	321,601 322,961	421,364 390,229	511,881 361,496	417,313 390.021	447,457 418,162	413,527 386,409	379,073 351,793	366,967 343,186	367,573 343.517	367,748 343.695	340,789	3,149,908 2,943,761	18,489,342 17,306,409
Pennsylvania	4,978,022	0	7,308,299	11,000,991	2,557,621	7,114,418	63,496,688	4,118,369	3,854,006	3,981,730	4,055,561	3,894,041	4,174,999	3,859,172	3,526,142	3,426,431	3,429,745	3,430,648	3,179,815	29,391,074	170,777,774
Puerto Rico	14,151	0	56,995	875	11,260	26,758	203,374	13,341	12,238	12,774	(11,145)	11,582	12,417	11,480	10,539	10,294	10,259	10,227	9,458	87,416	514,290
Rhode Island	624,067	0	902,285	1,314,854	334,489	1,037,690	8,147,632	529,203	496,979	510,565	525,932	498,631	534,593	494,262	451,036	438,393	439,398	439,405	407,177	3,763,521	21,890,111
South Carolina	678,687	0	964,619	1,181,242	329,683	1,128,002	8,146,178	568,427	469,066	510,525	565,568	497,370	533,270	492,740	451,356	437,284	437,904	437,813	406,104	3,754,002	21,989,841
South Dakota	84,045	0	262,863	79,079	79,892	117,246	1,021,085	80,754	51,610	64,120	74,107	61,374	65,801	60,745	55,375	53,981	54,056	54,082	50,116	463,229	2,833,560
Tennessee	488,779 4,102,133	0	1,484,982 5,499,788	597,380 8,398,661	313,669 6,521,334	609,413 5,962,364	5,659,527 47,784,368	487,049 3,671,473	230,435 2,318,742	357,937 2,983,688	413,355 3,329,866	353,838 2,971,257	379,428 3,185,720	350,270 2,944,904	319,717 2,685,119	311,151 2,614,459	311,668 2,617,967	311,579 2,618,339	288,984 2,426,295	2,671,162 22,426,172	15,940,323 135,062,650
Texas Utah	4,102,133 220,172	0	5,499,788 333,889	517,469	6,521,334 164,177	5,962,364 225,597	2,438,846	3,671,473	2,318,742	2,983,688 153,591	218,531	2,971,257 154,875	3,185,720	2,944,904 153,422	2,685,119	2,614,459	2,617,967 136,459	2,618,339	2,426,295 126,472	1,168,947	6,900,274
Vermont	0	0	0	0,.00	0	0	2,100,040	0	0	0	2.0,001	0	0	0	0	0	0	0	.20,.72	0	0,000,274
Virginia	733,408	0	1,929,239	50,413	840,928	783,728	7,199,949	492,589	404,831	453,129	410,212	438,576	470,232	434,630	396,929	385,910	386,428	386,483	358,136	3,310,245	19,865,997
Washington	2,161,576	0	4,877,536	1,360,591	1,548,659	2,256,877	21,605,141	1,545,081	1,159,368	1,353,936	1,359,841	1,319,462	1,414,662	1,307,417	1,194,859	1,161,016	1,161,849	1,162,494	1,077,447	9,958,908	58,986,721
West Virginia	100,227	0	343,380	14,079	78,736	292,526	1,231,508	87,133	76,513	82,943	67,467	82,369	88,313	81,615	74,788	72,441	72,533	72,582	67,263	621,724	3,608,142
Wisconsin	1,515,970	0	4,295,253	954,204	964,368	2,176,803	18,835,544	1,255,507	1,052,441	1,173,366	1,604,207	1,172,009	1,256,537	1,161,099	1,058,152	1,031,411	1,032,138	1,032,713	957,044	8,845,974	51,374,738
Wyoming Other	113,233 0	0	163,360 0	285,542 0	79,797 0	144,670 0	1,280,646 0	96,586 0	57,995 0	83,092 0	51,482 0	82,724 0	88,616 0	81,887 0	75,067 0	72,540 0	72,762 0	72,753 0	67,469 0	623,684 0	3,593,903 0
Total	52,346,523	0	129,535,734	72,800,727	55,326,568	90,098,134	608,750,907	42,733,786	34,026,650	38,234,808	38,551,125	37,802,716	40,530,586	37,456,048	34,148,720	33,252,216	33,295,563	33,309,115	30,866,983	285,333,442	1,728,400,349

Total UNALLOCATED ANNUITY Only

	Apr+June	Jan	Jan+Apr+Oct	April	April	April	Apr+Jun	Apr+Jun	April	April	April	April	Est Future								
<u>State</u>	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	Total
Alabama	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Alaska	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0
Arizona Arkansas	0	0	0	7 922	0 314	0 508	0 44,644	0	0	0	-	-	-	-	-	0	0	0	0	0	52,280
California	0	0	0	7,823 0	0	508	44,644	0	0	0	-	-	-	-	-	0	0	0	0	0	53,289 0
Colorado	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Delaware	0	0	0	0	19,367	21,328	63,453	0	0	0	-	-	-	-	-	0	0	0	0	0	104,148
District of Columbia Florida	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Georgia	0	0	0	0	0	112	2,334,529	0	0	0	-	-	-	-	-	0	0	0	0	0	2,334,641
Hawaii	0	0	0	0	0 0	0	2,001,020	0 0	Ő	0	-	-	-	-	-	0 0	0	0	0	0	2,001,011
Idaho	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0
Illinois	0	0	0	110,353	217,290	1,335,020	4,882,803	0	0	0	-	-	-	-	-	0	0	0	0	0	6,545,466
Indiana Iowa	0	0	0	0	0	482 1,254	12,829 39,568	0	0	0	-	-	-	-	-	0	0	0	0	0	13,311 40,822
Kansas	0	0	0	0	0	1,254	39,500 0	0	0	0	-	-	-	-	-	0	0	0	0	0	40,022
Kentucky	0	ő	Ő	0	0	0	0	Ő	õ	õ	-	-	-	-	-	0 0	0	0	0	ő	õ
Louisiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maryland Massachusetts	0	0	0	0	0	0	5,730,870 0	0	0	0	-	-	-	-	-	0	0	0	0	0	5,730,870
Michigan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	0	0	0	135	0	200	10,274	0	0	0	-	-	-	-	-	0	0	0	0	0	10,609
Mississippi	0	0	0	381	841	9,648	84,943	0	0	0	-	-	-	-	-	0	0	0	0	0	95,813
Missouri	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0
Montana Nebraska	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0
Nevada	0	0	0	0	0	0	0	0	0	0	-	-	_	-	1	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Jersey	0	0	0	33,118	399,408	74,031	631,406	0	0	0	-	-	-	-	-	0	0	0	0	0	1,137,963
New Mexico	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0
New York North Carolina	0	0	0	0	0	0	0	0	0	0	0	0	-	0	-	0	0	0	0	0	0
North Dakota	0	0	0	1,204	0	565	27,762	0	0	0	-	-	-	-	-	0	0	0	0	0	29,531
Ohio	0	0	0	69,464	81,598	523,277	1,195,109	0	0	0	-	-	-	-	-	0	0	0	0	0	1,869,448
Oklahoma	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0
Oregon Pennsylvania	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0	0	0	0	0	-			-	-	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0
Tennessee	0	0	0 0	19 709	0 514 706	0 2,497,867	0 8,824,898	0	0	0	-	-	-	-	-	0	0	0	0	0	11 956 260
Texas Utah	0	0	0	18,708 27,021	514,796 13,813	2,497,867 23,664	8,824,898 182,287	0	0	0	-	-	-	-	-	0	0	0	0	0	11,856,269 246,785
Vermont	0	0	0	0	0	0	0	0	0	Ő	0	0	0	0	0	0 0	0	0	0	0	0
Virginia	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0
Washington	0	0	0	91,576	210,168	93,711	1,836,683	0	0	0	-	-	-	-	-	0	0	0	0	0	2,232,138
West Virginia Wisconsin	0	0	0	0	0	0 53,582	0 27,905	0	0	0	-	-	-	-	-	0	0	0	0	0	0 81,487
Wyoming	0	0	0	0	0	53,562 0	27,905	0	0	0	-	-	-	-	-	0	0	0	0	0	01,407
Other	0	0	0	0	0 0	0 0	0	0	0	Ő	0	0	0	0	0	0 0	0	0	0	0	Ő
Total	0	0	0	359,783	1,457,595	4,635,249	25,929,963	0	0	0	0	0	0	0	0	0	0	0	0	0	32,382,590

### Reconciliation Grand Total Insolvency Costs to Antiicpated Funding Schedules

		Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Grand Total Insolvency Costs							
Per "Overview Open and Closed Insolve	encies"	1,955,239,298	2,759,163,745	1,651,312,972	54,092,052	6,419,808,068	
Less Insolvency Costs NOT included ir	n "Anticipated Funding Sc	hedules"					
Estate Closed		(225,616,416)	(451,358,898)	(30,884,059)	(22,632,006)	(730,491,379)	
Released from Oversight		(1,647,007)	(119,799)	(247,385)	(27,990)	(2,042,181)	
Closed		(87,540,850)	(370,827,394)	(173,597,993)	(10,354)	(631,976,591)	
Open (excluding ELIC)		(477,500,475)	(314,868)	(143,791,245)	0	(621,606,588)	
Pre-Liquidation		(212,642)	(248,081,790)	(1,302,792,291)	0	(1,551,086,723)	
Less Other Adjustments Included in GA	A Cost Total, NOT include	d in "Anticipated Fu	Inding Schedules"				
Executive Life Insurance Company	NOLHGA expenses	(22,466,902)	(32,267,880)	0	(853,132)	(55,587,913)	
Executive Life Insurance Company	GA expenses	0	0	0	0	0	
Executive Life Insurance Company	GA claims	0	0	0	0	0	
Add Other Adjustments Included in GA	Cost Total, NOT included	I in "Anticipated Fu	nding Schedules"				
Executive Life Insurance Company	Other recoveries	50,123,218	72,207,232	0	1,814,020	124,144,470	
Adjusted Total		1,190,378,225	1,728,400,349	0	32,382,590	2,951,161,164	
Total Per "Anticipated Funding Schedu	iles"	1,190,378,225	1,728,400,349	0	32,382,590	2,951,161,164	
Variance		0	0	0	0	0	
Executive Life Insurance Company	summary	1,162,721,908	1,688,460,997	0	31,421,702	2,882,604,607	
Executive Life Insurance Company	adjustments	27,656,317	39,939,352	0	960,888	68,556,557	antic fnding file
Executive Life Insurance Company	gross	1,190,378,225	1,728,400,349	0	32,382,590	2,951,161,164	2,951,161,164

## SPECIFIC INSOLVENCY COSTS

UNAUDITED © NOLHGA

]		Estimated Net Co	osts as of Septe	mber 30, 2010				Li	fe	Assessments Ca Allocated		efunded as of <mark>De</mark> A8		Unallocate	ad Annuity
								Assessments		Assessments		Assessments		Assessments	
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Called (i.e. Billed)	Assessments Refunded	Called (i.e. Billed)	Assessments Refunded	Called (i.e. Billed)	Assessments Refunded	Called (i.e. Billed)	Assessments Refunded
Alabama	2,132,767	1,167,729	10,256	0	3,310,751			2,800,000	0	568,170	0	13,000	0	0	0
Alaska	0	0	0	0	0										
Arizona	0	0	0	0	0	Summary:									
Arkansas California	0	0	0	0 0	0	GA Covered Obligations	4,246,637								
Colorado	0	0	0	0	0	GA Covered Obligations	4,240,037								
Connecticut	0	0	0	0	0	Add:									
Delaware	0	0	0	0	0	GA claims incurred directly	0								
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0								
Florida	0	0	0	0	0	NOLHGA expenses	185,913								
Georgia	0	0	0	0	0	Remaining Inforce estimate	0								
Hawaii Idaho	0	0	0	0	0	Less:									
Illinois	0	0	0	0	0	Estate/other distributions	0								
Indiana	ő	Ő	Ő	0	Ő	Other adjustments	(529,679)								
Iowa	0	0	0	0	0	Ceding commissions/	(,,								
Kansas	0	0	0	0	0	policy enhancements	713,876								
Kentucky	0	0	0	0	0	Other recoveries (litigation,									
Louisiana	0	0	0	0	0	estate distributions, etc.)	937,602								
Maine Maryland	0	0	0	0	0	Adjusted GA Costs	3,310,751								
Massachusetts	0	0	0	0	0	Per State breakdown	3,310,751								
Michigan	0	0	0	0	0		-, ,								
Minnesota	0	0	0	0	0										
Mississippi	0	0	0	0	0										
Missouri	0	0	0	0	0										
Montana Nebraska	0	0	0	0	0										
Nevada	0	0	0	0	0										
New Hampshire	ő	0	0	0	ő										
New Jersey	0	0	0	0	0										
New Mexico	0	0	0	0	0										
New York	0	0	0	0	0										
North Carolina North Dakota	0	0	0	0	0										
Ohio	0	0	0	0	0										
Oklahoma	ő	0	0	0	Ő										
Oregon	0	0	0	0	0										
Pennsylvania	0	0	0	0	0										
Puerto Rico	0	0	0	0	0										
Rhode Island South Carolina	0	0	0	0 0	0										
South Dakota	0	0	0	0	0										
Tennessee	0	0	0	0	0										
Texas	0	0	0	0	0										
Utah	0	0	0	0	0										
Vermont	0	0	0	0	0										
Virginia Washington	0	0	0	0 0	0										
West Virginia	0	0	0	0	0										
Wisconsin	ő	0	0	0	ő										
Wyoming	0	0	0	0	0										
Other	0	0	0	0	0										
Total	2,132,767	1,167,729	10,256	0	3,310,751			2,800,000	0	568,170	0	13,000	0	0	0
										ompiled annually to omment as to the should be direct	completeness no		information show		

[		Estimated Net C	osts as of Septe	ember 30, 2010					6		alled (Billed) or R			Unelleget	ad Annuitur
								Li	te	Allocated	d Annuity	A	SH	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	34,911	0	34,911										
Alaska	0	0	9,880	0	9,880			0	0	0	0	125,000	0	0	0
Arizona Arkansas	0	0	170,674 1.435.932	0	170,674 1,435,932	Summary:		0	0	0	0	3,308,801	0	0	0
California	715	0	61,987	0	62,702	GA Covered Obligations	44,462,791	0	0	0	0	300,000	100,000	0	0
Colorado	0	0	1,341,712	0	1,341,712	g	,,	0	0	0		2,000,000	0	0	0
Connecticut	0	0	0	0	0	Add:									
Delaware Dist. of Columbia	2,359	0	11,755 0	0	14,114	GA claims incurred directly GA expenses incurred directly	44,231,475 12,170,199								
Florida	26,456	0	39,799	0	66,255	NOLHGA expenses	2,356,756								
Georgia	20,400	0	00,700	0	00,200	Remaining Inforce estimate	2,000,700								
Hawaii	0	0	0	0	0	Ũ									
Idaho	0	0	246,160	0	246,160	Less:		10.000				=			
Illinois Indiana	1,314 6,273	0	3,736,827 1,346,126	0	3,738,140 1,352,399	Estate/other distributions Other adjustments	0 44,387,898	40,000 0	0	0	0	5,000,000 1,999,232	0	0	0
lowa	0,273	0	49,640	0	49,640	Ceding commissions/	44,307,090	0	0	0	0	1,999,232	0	0	0
Kansas	0	Ő	168,653	Ő	168,653	policy enhancements	0								
Kentucky	0	0	28,576	0	28,576	Other recoveries (litigation,									
Louisiana	0	0	1,136,234	0	1,136,234	estate distributions, etc.)	12,981,844	39,632	0	0	0	1,661,368	0	0	0
Maine Maryland	0	0	0 3,946	0	0 3,946	Adjusted GA Costs	45,851,479								
Massachusetts	3,591	0	2,468,765	0	2,472,356	Per State breakdown	45,851,479	0	0	0	0	5,000,000	400,000	0	0
Michigan	8,268	0	13,513	0	21,782			-				-,,	,		-
Minnesota	0	0	0	0	0										
Mississippi	0	0	7,498,774	0	7,498,774			0	0	0	0	14,999,989	0	0	0
Missouri Montana	0 259	0	757,456 673,267	0	757,456 673,527			0	0	0	0	0	0	0	0
Nebraska	239	0	856,638	0	856,638			0	0	0	0	0	0	0	0
Nevada	0	0	4,251	0	4,251										
New Hampshire	0	0	0	0	0										
New Jersey	0	0	0	0	0										
New Mexico New York	0	0	106,844 0	0	106,844 0										
North Carolina	0	0	Ő	Ő	0										
North Dakota	0	0	(1,864)	0	(1,864)										
Ohio	16,979	0	3,309,270	0	3,326,249			10 500					500 500		
Oklahoma	1,868 0	0	3,117,077 73,904	0 0	3,118,945 73,904			43,500	4,500	0	0	4,306,500	530,500	0	0
Oregon Pennsylvania	0	0	73,904	0	73,904										
Puerto Rico	0	0	0	0	0										
Rhode Island	0	0	0	0	0										
South Carolina	1,602	0	547,377	0	548,979										
South Dakota Tennessee	0	0	61,519 2,825,854	0	61,519 2,825,854			0	0	0	0	3,600,000	0	0	0
Texas	3,758	0	11,673,159	0	11,676,917			130,011	0	0		12,871,063	0	0	0
Utah	0	0	(19,411)	0	(19,411)										
Vermont	0	0	0	0	0										
Virginia	0 784	0	575,603 982,497	0	575,603 983,281			0	0	0	0	1,800,000	0	0	0
Washington West Virginia	0	0	158,994	0	158,994			0	0	0		1,800,000	0	0	0
Wisconsin	5,070	0	70,956	0	76,026				0	Ŭ		0	0	Ū	Ŭ
Wyoming	0	0	194,927	0	194,927			0	0	0	0	350,000	0	0	0
Other	0	0	0	0	0										
Total	79,295	0	45,772,183	0	45,851,479			253,143	4,500	0	0	57,321,953	1,030,500	0	0
										omment as to the		or accuracy of th	This information information sho nty association.		

г		Estimated Net C	osts as of Sep	tember 30. 2010					Assessments C	alled (Billed) or R	Refunded as of De	cember 31, 2009		
							Li	ife		d Annuity	A		Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	0	0	0									
Alaska	0	0	0		0									
Arizona	0	0	0		0	Summary:								
Arkansas California	0	0	0		0	GA Covered Obligations 0								
Colorado	0	0	0	0	0									
Connecticut	0	0	0		0	Add:								
Delaware Dist. of Columbia	0	0	0		0 0	GA claims incurred directly 0 GA expenses incurred directly 0								
Florida	0	0	0		0	NOLHGA expenses 0								
Georgia	0	0	0		0	Remaining Inforce estimate 0								
Hawaii	0	0	0		0									
Idaho Illinois	0	0	0		0	Less: Estate/other distributions 0								
Indiana	0	ő	0		0	Other adjustments 0								
lowa	0	0	0		0	Ceding commissions/								
Kansas	0	0	0		0	policy enhancements 0								
Kentucky Louisiana	0	0	0		0 0	Other recoveries (litigation, estate distributions, etc.) 0								
Maine	0	ő	0		0									
Maryland	0	0	0		0	Adjusted GA Costs 0								
Massachusetts	0	0	0		0	Per State breakdown 0								
Michigan Minnesota	0	0	0		0									
Mississippi	0	õ	0		0									
Missouri	0	0	0		0									
Montana	0	0	0		0									
Nebraska Nevada	0	0	0		0									
New Hampshire	0	0	0		0									
New Jersey	0	0	0		0									
New Mexico New York	0	0	0		0									
North Carolina	0	0	0		0									
North Dakota	0	0	0	0	0									
Ohio	0	0	0		0									
Oklahoma Oregon	0	0	0		0									
Pennsylvania	0	0	0		0									
Puerto Rico	0	0	0		0									
Rhode Island	0	0	0		0									
South Carolina South Dakota	0	0	0		0									
Tennessee	0	0	0		0									
Texas	0	0	0		0									
Utah	0	0	0		0									
Vermont Virginia	0	0	0		0									
Washington	0	0	0		0									
West Virginia	0	0	0	0	0									
Wisconsin	0	0	0		0									
Wyoming Other	0	0	0		0									
	-	-			-									
Total	0	0	0	0	0		0		0	0	0	0	0	
									ompiled annually omment as to the should be direct	completeness ne		e information sho		

UNAUDITED © NOLHGA

Γ		Estimated Net C	osts as of Sept	ember 30, 2010					fe	Assessments Ca	alled (Billed) or R d Annuity	efunded as of De A8		Unallocat	ed Annuity
								Assessments		Assessments	a Annuty	Assessments		Assessments	cu Annuly
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Called (i.e. Billed)	Assessments Refunded	Called (i.e. Billed)	Assessments Refunded	Called (i.e. Billed)	Assessments Refunded	Called (i.e. Billed)	Assessments Refunded
Alabama	213,918	4,252,218	105,477	0	4,571,613										
Alaska	0	0	0	0	0										
Arizona	0	0	0	0	0	Summary:									
Arkansas California	0	0	0	0	0	GA Covered Obligations	4,778,294								
Colorado	0	0	0	0	0	GA Covered Obligations	4,770,294								
Connecticut	Ő	Ő	0	Ő	Ő	Add:									
Delaware	0	0	0	0	0	GA claims incurred directly	374,183								
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	412,005								
Florida	0 792	0 22.215	0 202	0	0 23,209	NOLHGA expenses	164,355	1,024	0	28,715	1,409	0	0	0	0
Georgia Hawaii	792	22,215	202	0	23,209	Remaining Inforce estimate	0	1,024	0	28,715	1,409	0	0	0	0
Idaho	0	0	0	0	0	Less:									
Illinois	0	0	0	0	0	Estate/other distributions	400,000								
Indiana	0	0	0	0	0	Other adjustments	(807,666)								
lowa	0	0	0	0	0	Ceding commissions/	220.274								
Kansas Kentucky	0	0	0	0 0	0	policy enhancements Other recoveries (litigation,	328,371								
Louisiana	12,711	314,569	4,055	0	331,335	estate distributions, etc.)	881,975	18,000	0	256,268	0	7,000	0	0	0
Maine	0	0	0	0	0										
Maryland	0	0	0	0	0	Adjusted GA Costs	4,926,157								
Massachusetts	0	0	0	0	0	Per State breakdown	4,926,157								
Michigan Minnesota	0 0	0	0	0	0										
Mississippi	0	0	0	0	0										
Missouri	0	0	0	0	0										
Montana	0	0	0	0	0										
Nebraska	0	0	0	0	0										
Nevada New Hampshire	0	0	0	0	0										
New Jersey	0	0	0	0	0										
New Mexico	0	0	0	0	0										
New York	0	0	0	0	0										
North Carolina	0	0	0	0	0										
North Dakota Ohio	0	0	0	0	0										
Oklahoma	0	0	0	0	0										
Oregon	0	0	0	0	0										
Pennsylvania	0	0	0	0	0										
Puerto Rico	0	0	0	0	0										
Rhode Island South Carolina	0	0	0	0	0										
South Dakota	0	0	0	0	0										
Tennessee	0	0	0	0	Ō										
Texas	0	0	0	0	0										
Utah	0	0	0	0	0										
Vermont Virginia	0 0	0	0	0 0	0										
Washington	0	0	0	0	0										
West Virginia	0	0	0	0	0										
Wisconsin	0	0	0	0	0										
Wyoming	0	0	0	0	0										
Other	0	0	0	0	0										
Total	227,421	4,589,002	109,735	0	4,926,157			19,024	0	284,983	1,409	7,000	0	0	0
										ompiled annually omment as to the should be direc	completeness no		information show		

]		Estimated Net	Costs as of Septe	ember 30, 2010				Li	ife	Assessments Ca Allocated		Refunded as of De At		Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	1,485,604	0	1,485,604			0	0	0	0	1,008,000	0	0	0
Alaska	0	0	164	0	164			9,517	0	0	0	20,000	20,000	0	0
Arizona	0	0	1,260,816	0	1,260,816	Summary:		0	0	0	0	1,323,320	0	0	0
Arkansas California	0	0	182,039 7,594,870	0	182,039 7,594,870	GA Covered Obligations	71,125,785	0	0	0	0	335,216 10,000,000	0 5,650,000	0	0
Colorado	0	0	3,041,884	0	3,041,884	GA Covered Obligations	/1,120,700	0	0	0	0	2,200,000	756,918	0	0
Connecticut	0	0	0,041,004	0	0,041,004	Add:		0	0	0	0	2,200,000	100,010	0	Ũ
Delaware	0	0	66,150	0	66,150	GA claims incurred directly	20,254,758	0	0	0	0	50,000	0	0	0
Dist. of Columbia	0	0	3,479	0	3,479	GA expenses incurred directly	3,000,034	0	0	0	0	20,000	15,780	0	0
Florida	0	0	4,429,477	0	4,429,477	NOLHGA expenses	1,357,774	0	0	0	0	4,000,000	0	0	0
Georgia Hawaii	0	0	667,469 3,476	0	667,469 3,476	Remaining Inforce estimate	0	0	0 9,780	0	0	400,000 27,420	0	0	0
Idaho	0	0	236,670	0	236,670	Less:		0	3,700	0	0	377,000	0	0	0
Illinois	0	0	9,089,995	0	9,089,995	Estate/other distributions	0	0	0	0	0	14,800,000	5,950,000	0	0
Indiana	0	0	2,335,938	0	2,335,938	Other adjustments	0	0	0	0	0	2,893,631	0	0	0
lowa	0	0	533,530	0	533,530	Ceding commissions/		0	0	0	0	1,725,000	0	0	0
Kansas	0	0	247,511	0	247,511	policy enhancements	743,000	0	0	0	0	500,000	0	0	0
Kentucky Louisiana	0	0	785,104 90,488	0	785,104 90,488	Other recoveries (litigation, estate distributions, etc.)	33.341.998	0	0	0	0	1,341,501 509,121	522,000 0	0	0
Maine	0	0	97,507	0	97,507	estate distributions, etc.)	33,341,330	0	0	0	0	175,000	0	0	0
Maryland	Ő	0 0	803,600	0 0	803,600	Adjusted GA Costs	61,653,353	0	ő	ů 0	Ő	1,700,000	Ő	Ő	0
Massachusetts	0	0	302,884	0	302,884	Per State breakdown	61,653,353	0	0	0	0	456,000	75,000	0	0
Michigan	0	0	47,927	0	47,927										
Minnesota	0	0	63,957	0	63,957				_						-
Mississippi	0	0	205,368	0	205,368			0	0	0	0	210,000	0	0	0
Missouri Montana	0	0	3,944,963 856,669	0	3,944,963 856,669			0	0	0	0	8,354,499 670,000	0	0	0
Nebraska	0	0	2,298,281	0	2,298,281			0	0	0	0	4,475,000	5,300,000	0	0
Nevada	0	0	196,649	0	196,649			0	0	0	0	370,000	178,000	0	0
New Hampshire	0	0	1,397	0	1,397										
New Jersey	0	0	1,099,123	0	1,099,123			0	0	0	0	1,250,000	151,039	0	0
New Mexico	0	0	228,978 0	0	228,978			0	120,000	0	0	350,000	0	0	0
New York North Carolina	0	0	748,262	0	748,262			0	0	0	0	800,000	0	0	0
North Dakota	0	0	2,167,203	0	2,167,203			0	0	0	0	3,202,700	924,599	0	0 0
Ohio	0	0	2,703,218	0	2,703,218			0	0	0	0	5,600,000	0	0	0
Oklahoma	0	0	470,996	0	470,996			0	0	0	0	850,000	300,000	0	0
Oregon	0	0	621,061	0	621,061			0	0	0	0	1,688,644	0	0	0
Pennsylvania Puerto Rico	0	0	469,407 0	0	469,407			0	0	0	0	1,000,000	0	0	0
Rhode Island	0	0	3,577	0	3,577										
South Carolina	0	0	286,307	0	286,307			0	0	0	0	600,000	0	0	0
South Dakota	0	0	2,341,144	0	2,341,144			0	0	0	0	3,748,806	1,475,000	0	0
Tennessee	0	0	447,235	0	447,235			0	0	0	0	1,000,000	0	0	0
Texas	0	0	1,694,624	0	1,694,624			0	0	0	0	3,221,194	1,164,901	0	0
Utah	0	0	54,820 11,909	0	54,820 11,909			0	0	0	0	125,000	0	0	0
Vermont Virginia	0	0	379,761	0	379,761			0	0	0	0	27,500 850,915	455,000	0	0
Washington	ő	0	6,504,975	0	6,504,975			0	ő	0	0	3,000,000	2,169,430	0	Ő
West Virginia	0	0	108,076	0	108,076			0	0	0	0	350,000	280	0	0
Wisconsin	0	0	72,244	0	72,244										
Wyoming	0	0	366,008	0	366,008			0	0	0	0	275,000	0	0	0
Other	0	0	558	0	558										
Total	0	0	61,653,353	0	61,653,353			9,517	129,780	0	0	85,880,467	25,107,947	0	0
ļ										omment as to the	completeness n		. This information e information sho nty association.		

Г		Estimated Net Co	osts as of Septe	ember 30, 2010							alled (Billed) or R	efunded as of De	cember 31, 2009		
								Li	fe	Allocate	d Annuity	A	SH	Unalloca	ted Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	56,526	616,409	115,733	0	788,668										
Alaska	0	0	0	0	0										
Arizona	0	0	0	0	0	Summary:									
Arkansas California	0	0	0	0	0	GA Covered Obligations	3,635,692								
Colorado	0	0	0	ő	0	Circovered Obligations	0,000,002								
Connecticut	0	0	0	0	0	Add:									
Delaware	0	0	0	0	0	GA claims incurred directly	1,016,861								
Dist. of Columbia Florida	0 (255,307)	0 129,673	0 4,232,943	0	0 4,107,310	GA expenses incurred directly NOLHGA expenses	353,452 534,226								
Georgia	(51,320)	129,073	4,232,943	0	20,490	Remaining Inforce estimate	0								
Hawaii	(01,020)	õ	0	Ő	20,100	Romanning moree countate	Ŭ								
Idaho	0	0	0	0	0	Less:									
Illinois	0	0	0	0	0	Estate/other distributions	732,116								
Indiana Iowa	0	0	0	0	0	Other adjustments Ceding commissions/	(700,749)								
Kansas	0	0	0	0	0	policy enhancements	(1,274,180)								
Kentucky	0	0	0	0	0	Other recoveries (litigation,									
Louisiana	735	69,123	1,479	0	71,337	estate distributions, etc.)	1,726,280	10,971	0	0	0	148,029	0	0	0
Maine	0	0	0	0	0	Adjusted CA Casta	E 050 704								
Maryland Massachusetts	0	0	0	0	0	Adjusted GA Costs Per State breakdown	5,056,764 5,056,764								
Michigan	0	Ő	0	0	0		0,000,701								
Minnesota	0	0	0	0	0										
Mississippi	15,838	33,935	19,186	0	68,960										
Missouri Montana	0	0	0	0	0										
Nebraska	0	0	0	ő	0										
Nevada	0	0	0	0	0										
New Hampshire	0	0	0	0	0										
New Jersey New Mexico	0	0	0	0	0										
New York	0	0	0	0	0										
North Carolina	0	0	0	0	0										
North Dakota	0	0	0	0	0										
Ohio	0	0	0	0	0										
Oklahoma Oregon	0	0	0	0	0										
Pennsylvania	0	Ő	0	Ő	Ő										
Puerto Rico	0	0	0	0	0										
Rhode Island	0	0	0	0	0										
South Carolina South Dakota	0	0	0	0	0										
Tennessee	0	0	0	0	0										
Texas	0	0	0	0	0										
Utah	0	0	0	0	0										
Vermont Virginia	0	0	0	0	0										
Washington	0	0	0	0	0										
West Virginia	0	0 0	0	Ő	0										
Wisconsin	0	0	0	0	0										
Wyoming	0	0	0	0	0										
Other	0	0	0	0	0										
Total	(233,527)	849,139	4,441,152	0	5,056,764			10,971	0	0		148,029	0	0	
										ompiled annually omment as to the should be dired		or accuracy of th	e information sho		

г		Estimated Net	Costs as of Septe	ember 30, 2010						Assessments C	alled (Billed) or R	Refunded as of De	cember 31, 2009		
			- sete us of oopte					L	ife		d Annuity	A		Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	43,033	0	43,033										
Alaska	0	0	0	0	0	_									
Arizona	0	0	284,151 118,945	0	284,151 118,945	Summary:									
Arkansas California	0	0	783,374	0	783,374	GA Covered Obligations	115,998,795								
Colorado	0	0	5,340,933	0	5,340,933	er covered obligations	110,000,700								
Connecticut	0	0	11,249,373	0	11,249,373	Add:									
Delaware	0	0	176,225	0	176,225	GA claims incurred directly	0								
Dist. of Columbia Florida	0	0	282,679	0	282,679 3,859,193	GA expenses incurred directly NOLHGA expenses	0								
Georgia	0	0	3,859,193 219,416	0	219,416	Remaining Inforce estimate	275,312 115,998,795								
Hawaii	0	0	42,807	0	42,807	rtemaining moree estimate	110,000,700								
Idaho	0	0	10,642	0	10,642	Less:									
Illinois	0	0	222,050	0	222,050	Estate/other distributions	0								
Indiana	0	0	54,468	0 0	54,468 7	Other adjustments	115,998,795								
lowa Kansas	0	0	7 5.266.032	0	7 5.266.032	Ceding commissions/ policy enhancements	0								
Kentucky	0	0	116,202	0	116,202	Other recoveries (litigation,	Ū								
Louisiana	0	0	269,365	0	269,365	estate distributions, etc.)	0								
Maine	0	0	920,605	0	920,605										
Maryland Massachusetts	0	0	777,802 873,749	0	777,802 873,749	Adjusted GA Costs Per State breakdown	116,274,107 116,274,107								
Michigan	0	0	445,195	0	445,195	Per State breakdown	110,274,107								
Minnesota	0	0	104,768	0	104,768										
Mississippi	0	0	64,442	0	64,442										
Missouri	0	0	191,912	0	191,912										
Montana	0	0	34,813	0	34,813										
Nebraska Nevada	0	0	30,482 48,870	0	30,482 48,870										
New Hampshire	0	0	209,628	0	209,628										
New Jersey	0	0	36,547,017	0	36,547,017										
New Mexico	0	0	174,803	0	174,803										
New York	0	0	6,314	0	6,314										
North Carolina North Dakota	0	0	968,338 0	0	968,338 0										
Ohio	0	0	185,665	0	185,665										
Oklahoma	0	0	102,591	0	102,591										
Oregon	0	0	21,791	0	21,791										
Pennsylvania	0	0	4,514,087	0	4,514,087										
Puerto Rico Rhode Island	0	0	82 98.074	0	82 98.074										
South Carolina	0	0	688,236	0	688,236										
South Dakota	0	0	30,630	0	30,630										
Tennessee	0	0	708,582	0	708,582										
Texas Utah	0	0	410,746 4,495	0	410,746 4,495										
Utah Vermont	0	0	4,495 84,328	0	4,495 84,328										
Virginia	0	0	36,618,198	0	36,618,198										
Washington	0	0	105,895	0	105,895										
West Virginia	0	0	2,957,207	0	2,957,207										
Wisconsin Wyoming	0	0	184 5,686	0 0	184 5,686										
Other	0	0	5,686	0	5,686 0										
Total	0	0	116,274,107	0	116,274,107			0	0	0	0	0	0	0	0
iotai	0	0	110,274,107	0	110,274,107						-				
										omment as to the	completeness n		<ul> <li>This information e information sho inty association</li> </ul>		

Г		Estimated Net Co	osts as of <mark>Septe</mark>	mber 30, 2010				Li	fe		alled (Billed) or R d Annuity	efunded as of <mark>De</mark> Ad		Unallocat	ed Annuity
															cu Annuty
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	4,380	0	238	0	4,618										
Alaska	2,340	0	5	0	2,345			50,000	0	0	0	0	0	0	0
Arizona Arkansas	536,408 657,945	268,269 6,692	15,831 4.014	0	820,509 668,651	Summary:		0 2.000.093	0	0	0	0	0	0	0
California	057,945	0,032	4,014	0	000,001	GA Covered Obligations	21,461,671	2,000,033	0	0	0	0	0	0	0
Colorado	17,117	0	0	0	17,117	g	,	43,585	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	Add:									
Delaware Dist. of Columbia	0	0	0	0	0	GA claims incurred directly GA expenses incurred directly	137,228 955,571								
Florida	312,169	0	31,776	0	343,944	NOLHGA expenses	1,495,726								
Georgia	0	0	0	0	0	Remaining Inforce estimate	0								
Hawaii	42,055	2,317	197	0	44,569			3,864	0	0	0	0	0	0	0
Idaho Illinois	0	0	0	0 0	0	Less: Estate/other distributions	0								
Indiana	7,204	0	1.972	0	9,176	Other adjustments	(375,118)								
lowa	0	0	0	ő	0,0	Ceding commissions/	(2.0,0)								
Kansas	42,714	3,297	17,233	0	63,244	policy enhancements	5,635,144								
Kentucky	0	0	0	0 0	0	Other recoveries (litigation,	10 200 500								
Louisiana Maine	(17,992)	0	0	0	(17,992)	estate distributions, etc.)	10,390,580								
Maryland	0	0	0	0	ő	Adjusted GA Costs	8,399,590								
Massachusetts	0	0	0	0	0	Per State breakdown	8,399,590								
Michigan	0	0	0	0	0										
Minnesota Mississippi	0 8,071	0	0 1,043	0 0	9,114			1,085	481	0	0	3,915	1,831	0	0
Missouri	200,917	11,676	26,491	0	239,084			1,005	401	0	0	3,913	1,001	0	0
Montana	0	0	0	0	0										
Nebraska	13,928	83	3,697	0	17,707										
Nevada New Hampshire	13,092 0	6,052 0	684 0	0 0	19,829										
New Jersey	0	0	0	0	ő										
New Mexico	106,733	4,099	28,058	0	138,890			59,780	0	0	0	17,765	0	0	0
New York	0	0 38,328	0 21,336	0	0 4,172,906			2 600 000	0	0	0	0	0	0	0
North Carolina North Dakota	4,113,242 0	30,320	21,330	0	4,172,906			3,600,000	0	0	0	0	U	0	0
Ohio	25,395	0	9,652	0	35,047										
Oklahoma	957,037	29,361	44,275	0	1,030,673			0	5,272,500	0	111,000	0	166,500	0	0
Oregon	34,467 0	0	2,340 0	0 0	36,807										
Pennsylvania Puerto Rico	0	0	0	0	0										
Rhode Island	0	0	0	0	0										
South Carolina	251,847	0	18,970	0	270,817										
South Dakota Tennessee	0	0	0	0 0	0										
Texas	175,288	52,420	185,919	0	413,627			195,526	77,092	0	0	1,247,265	491,854	0	0
Utah	28,501	978	921	0	30,401			105,000	0	0	0	0	0	0	0
Vermont	0	0	0	0	0										
Virginia Washington	0 21,241	0 3,900	0 4,453	0	0 29,594			50,139	0	10,343	0	11,516	0	0	0
West Virginia	0	3,900	4,453	0	29,394			50,139	0	10,343	0	11,510	0	0	0
Wisconsin	0	0	0	0	0										
Wyoming	(1,065)	(5)	(15)	0	(1,086)			30,000	0	0	0	0	0	0	0
Other	0	0	0	0	0										
Total	7,553,034	427,467	419,089	0	8,399,590			6,139,072	5,350,073	10,343	111,000	1,280,461	660,185	0	0
										omment as to the		or accuracy of the	<ul> <li>This information e information showing association.</li> </ul>		

Г		Estimated Net C	osts as of Septe	mber 30, 2010	1						Assessments Ca	alled (Billed) or R	efunded as of De	cember 31, 2009		
				,,					Life		Allocated		Að		Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessment Called (i.e. Billed)	Assessme Refunde		Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	0	0	0											
Alaska Arizona	0 11,340	0	(783)	0	(783) (152,907)	Summary:			0	0 0	0	0 0	25,000 0	8,000 0	0	0
Arkansas	0	0	(164,247) 0	0	(152,907)	Summary.			0	0	0	0	0	0	0	0
California	0	0	(49,774)	0	(49,774)	GA Covered Obligations	0		0	0	0	0	1,200,000	950,000	0	0
Colorado	0	0	(7,635)	0	(7,635)	A 11			0	0	0	0	165,000	0	0	0
Connecticut Delaware	0	0	0	0	0	Add: GA claims incurred directly	4,821,737									
Dist. of Columbia	Ő	Ő	Ő	Ő	Ő	GA expenses incurred directly	550,530									
Florida	0	0	0	0	0	NOLHGA expenses	270,005									
Georgia	0	0	0 0	0 0	0	Remaining Inforce estimate	0									
Hawaii Idaho	0	0	27,937	0	27,937	Less:										
Illinois	0	0	0	0	0	Estate/other distributions	0									
Indiana	0	0	(122)	0	(122)	Other adjustments	0									
lowa Kansas	0	0	0	0	0	Ceding commissions/ policy enhancements	0									
Kentucky	0	0	0	0	0	Other recoveries (litigation,	0									
Louisiana	0	0	4,903	0	4,903	estate distributions, etc.)	5,782,885									
Maine	0	0	0	0	0											
Maryland Massachusetts	0	0	0	0	0	Adjusted GA Costs Per State breakdown	(140,613) (140,613)									
Michigan	0	0	0	0	0	Tel State Dreakdown	(140,013)									
Minnesota	0	0	0	0	0											
Mississippi	0	0	0	0	0											
Missouri Montana	0	0	6,818 4,295	0	6,818 4,295											
Nebraska	0	0	4,233	0	4,233											
Nevada	0	0	(9,284)	0	(9,284)				0	0	0	0	151,200	0	0	0
New Hampshire	0	0	0	0	0											
New Jersey New Mexico	0	0	0 1,077	0	0 1,077											
New York	0	0	0	ő	1,077											
North Carolina	0	0	0	0	0											
North Dakota	0	0	0	0	0											
Ohio Oklahoma	0 12,387	0	0 (14,828)	0 0	0 (2,441)				0	0	0	0	0	0	0	0
Oregon	0	0	(1,267)	ő	(1,267)				0	0	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0											
Puerto Rico	0	0	0	0	0											
Rhode Island South Carolina	0	0	0 0	0	0											
South Dakota	0	0	0	0	0											
Tennessee	0	0	(210)	0	(210)				_							
Texas Utah	0	0	(8,291) 47,576	0	(8,291) 47,576				0	0 0	0	0	113,018 150,000	80,000 0	0 0	0
Vermont	0	0	47,576	0	47,576				U	U	U	U	150,000	U	0	0
Virginia	0	0	0	0	0											
Washington	0	0	0	0	0											
West Virginia Wisconsin	0	0	0 0	0	0											
Wyoming	0	0	(505)	0	(505)											
Other	0	0	0	0	0											
Total	23,727	0	(164,340)	0	(140,613)				0	0	0	0	1,804,218	1,038,000	0	0
											mment as to the		or accuracy of the	This information information show nty association.		

Γ		Estimated Net Co	osts as of Septe	mber 30, 2010				Li	fe	Assessments Ca Allocated		efunded as of De A8		Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	0	0	0										
Alaska Arizona	0 111,698	0 3,334,390	0 (5,345)	0	3,440,743	Summary:		0	0	5,266,318	0	10,907	0	0	0
Arkansas	0	0	0	0	0										
California Colorado	0	0	0	0	0	GA Covered Obligations	85,272,992								
Connecticut	0	0	0	0	0	Add:									
Delaware	0	0	0	0	0	GA claims incurred directly	15,711,384								
Dist. of Columbia Florida	0	0	0	0	0	GA expenses incurred directly NOLHGA expenses	1,016,491 768,049								
Georgia	0	0	0	0	0	Remaining Inforce estimate	00,049								
Hawaii	0	0	0	0	0										
Idaho Illinois	0 1,259,986	0 27,360,054	0 320,058	0	0 28,940,098	Less: Estate/other distributions	31,395,970	4,451,000	3,470,000	59,749,000	39,945,000	1,300,000	1,500,000	8,000,000	2,700,000
Indiana	16,201	518,736	27,274	0	28,940,098 562,211	Other adjustments	0	4,451,000	3,470,000	59,749,000	39,945,000	1,300,000	1,500,000	8,000,000	2,700,000
Iowa	0	0	0	0	0	Ceding commissions/									
Kansas Kentucky	0 0	0	0	0 0	0	policy enhancements Other recoveries (litigation,	0								
Louisiana	0	0	0	0	0	estate distributions, etc.)	38,146,878								
Maine	0	0	0	0	0										
Maryland Massachusetts	0	0	0	0	0	Adjusted GA Costs Per State breakdown	33,226,068 33,226,068								
Michigan	0	0	0	0	0	Per State breakdown	33,220,000								
Minnesota	0	0	0	0	0										
Mississippi	0	0	0	0	0										
Missouri Montana	0	0	0	0	0										
Nebraska	0	0	0	0	0										
Nevada	0	0	0	0	0										
New Hampshire New Jersey	0	0	0	0	0										
New Mexico	0	0	0	0	0										
New York	0	0	0	0	0										
North Carolina North Dakota	0	0	0	0	0										
Ohio	0	0	0	0	0										
Oklahoma	0	0	0	0	0										
Oregon Pennsylvania	0	0	0	0	0										
Puerto Rico	0	0	0	0	0										
Rhode Island	0	0	0	0	0										
South Carolina South Dakota	0 0	0 3,055	0	0 0	0 3,055										
Tennessee	0	0	0	Ő	0										
Texas	17,109	258,240	4,612	0	279,961			8,142	4,862	742,939	445,278	0	0	0	0
Utah Vermont	0	0	0	0	0										
Virginia	0	0	0	0	0										
Washington	0	0	0	0	0										
West Virginia Wisconsin	0	0	0	0	0										
Wyoming	0	0	0	0	0										
Other	0	0	0	0	0										
Total	1,404,994	31,474,476	346,598	0	33,226,068			4,459,142	3,474,862	65,758,257	40,390,278	1,310,907	1,500,000	8,000,000	2,700,000
										ompiled annually f omment as to the should be direct	completeness no		e information show		

]		Estimated Net C	osts as of <mark>Sept</mark>	ember 30, 2010				Li	fe	Assessments Ca Allocated			cember 31, 2009 &H	Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	757,760	196,446	0	0	954,206			1,534,000	0	183,188	0	0	0	0	0
Alaska	0	0	0	0	0	0									
Arizona Arkansas	0 425,704	0 110,362	0	0 0	0 536,066	Summary:		900,802	0	0	0	0	0	0	0
California	0	0	0	0	0	GA Covered Obligations	55,014,949	000,002	0	0	0	Ŭ	0	0	Ũ
Colorado	0	0	0	0	0										
Connecticut	0	0	0	0	0	Add:	0								
Delaware Dist. of Columbia	0	0	0	0	0	GA claims incurred directly GA expenses incurred directly	891,148								
Florida	0	õ	0	0	Ő	NOLHGA expenses	894,398								
Georgia	99,664	25,837	0	0	125,501	Remaining Inforce estimate	0	183,899	0	15,255	403	0	0	0	0
Hawaii	0	0	0	0	0	1									
Idaho Illinois	0	0	0	0	0	Less: Estate/other distributions	5,725,000								
Indiana	0	0	0	0	ů 0	Other adjustments	(7,993,993)								
Iowa	0	0	0	0	0	Ceding commissions/									
Kansas	0	0	0	0	0	policy enhancements	11,334,052								
Kentucky Louisiana	10,907 2,654,365	2,828 688,132	0 2,099	0	13,734 3,344,596	Other recoveries (litigation, estate distributions, etc.)	16,936,413	2,113,595	0	4,148,464	0	0	0	0	0
Maine	2,004,000	0	2,000	0	0,044,000		10,000,410	2,110,000	0	4,140,404	0	0	0	0	Ū
Maryland	0	0	0	0	0	Adjusted GA Costs	30,799,024								
Massachusetts	0	0	0	0	0	Per State breakdown	30,799,024								
Michigan Minnesota	0	0	0	0	0										
Mississippi	10,171,171	2,632,703	64,456	0	12,868,329			11,860,647	0	4,785,032	0	0	0	3,735,647	0
Missouri	0	0	0	0	0										
Montana	0	0	0	0	0			10.000		4 000					
Nebraska Nevada	0	0	0	0	0			16,000	0	4,090	0	0	0	0	0
New Hampshire	0	0	0	0	ů 0										
New Jersey	0	0	0	0	0										
New Mexico	0	0	0	0	0										
New York North Carolina	0 4,894,304	1,268,826	0	0	6,163,130			4,275,000	0	225,000	0	0	0	0	0
North Dakota	0	0	0	0	0,100,100			1,210,000	0	220,000	0	Ŭ	0	0	Ũ
Ohio	0	0	0	0	0										
Oklahoma	100,523 0	26,060	0	0	126,584			0	0	320,000	50,000	0	0	0	0
Oregon Pennsylvania	0	0	0	0	0										
Puerto Rico	0	0	0	0	0										
Rhode Island	0	0	0	0	0										
South Carolina	(16,623)	(4,309)	0	0	(20,933)										
South Dakota Tennessee	3,955,181	1,025,363	8,813	0	4,989,357			7,200,000	0	1,200,000	0	0	0	0	0
Texas	1,334,899	363,553	0	0	1,698,453			651,924	0	96,657	0	0	0	0	0
Utah	0	0	0	0	0										
Vermont Virginia	0	0	0	0 0	0										
Washington	0	0	0	0	0										
West Virginia	0	0	0	0	0										
Wisconsin	0	0	0	0	0										
Wyoming Other	0	0	0	0	0										
Other	0	0	0	0	0										
Total	24,387,855	6,335,801	75,368	0	30,799,024			28,735,867	0	10,977,686	50,403	0		3,735,647	0
										omment as to the		or accuracy of the	<ul> <li>This information e information sho nty association.</li> </ul>		

г		Estimated Net (	Costs as of Septe	ember 30. 2010						Assessments C	alled (Billed) or R	lefunded as of De	cember 31, 2009		
								Li	fe	Allocated			kH	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	0	0	0										
Alaska	0	0	0	0	0										
Arizona Arkansas	9,135 0	0	84,617 0	0 0	93,752	Summary:									
California	0	0	Ő	0	0	GA Covered Obligations	2,563,673								
Colorado	(44)	0	(1,836)	0	(1,880)			0	0	0	0	25,000	0	0	0
Connecticut	0	0	0	0	0	Add:	0.007.405								
Delaware Dist. of Columbia	0	0	0 0	0 0	0	GA claims incurred directly GA expenses incurred directly	6,337,185 1,046,036								
Florida	(408)	0	94,666	0	94,258	NOLHGA expenses	5,124,123								
Georgia	0	0	0	0	0	Remaining Inforce estimate	0								
Hawaii	0	0	0	0	0										
Idaho Illinois	0	0	0 0	0 0	0	Less: Estate/other distributions	0								
Indiana	0	0	0	0	0	Other adjustments	(13,483)								
lowa	Ő	0	Ő	0	0	Ceding commissions/	(10,100)								
Kansas	0	0	0	0	0	policy enhancements	(571,866)								
Kentucky	0	0	0	0	0	Other recoveries (litigation,									
Louisiana Maine	19,961 0	0	3,478,604 0	0	3,498,565	estate distributions, etc.)	1,806,541	3,959	0	0	0	4,945,041	0	0	0
Maryland	0	0	0	0	0	Adjusted GA Costs	13,849,825								
Massachusetts	0	0	0	0	0	Per State breakdown	13,849,825								
Michigan	0	0	0	0	0										
Minnesota Mississippi	0	0	0	0	0										
Mississippi Missouri	0	0	33,941	0	33,941										
Montana	Ő	Ő	1,321	0	1,321										
Nebraska	0	0	19,329	0	19,329										
Nevada	0	0	0	0	0										
New Hampshire New Jersey	0	0	0	0	0										
New Mexico	(4,968)	0	(19,692)	0	(24,660)										
New York	0	0	0	0	0										
North Carolina	0	0	0	0	0										
North Dakota Ohio	0	0	3,969 0	0	3,969										
Oklahoma	2,079	0	349,953	0	352,032			8,000	4,500	0	0	792,000	445,500	0	0
Oregon	0	0	0	0	0										
Pennsylvania	0	0	0	0	0										
Puerto Rico Rhode Island	0	0	0	0	0										
South Carolina	0	0	0	0	0										
South Dakota	0	0	5,936	0	5,936										
Tennessee	0	0	0	0	0			50 755	44.007	<u>_</u>	•	11 000 010	0.005.440	^	0
Texas Utah	234,173 0	0	9,520,475 18,613	0 0	9,754,648 18,613			58,755	11,987	0	0	11,692,213	2,385,440	0	0
Vermont	0	0	0	0	0										
Virginia	0	0	0	0	0										
Washington	0	0	0	0	0										
West Virginia Wisconsin	0	0	0	0	0										
Wyoming	ő	0	ő	0	0										
Other	0	0	0	0	0										
Total	259,928	0	13,589,897	0	13,849,825			70,714	16,487	0	0	17,454,254	2,830,940	0	0
										omment as to the	completeness no		This information information sho nty association.		

г		Estimated Net C	Costs as of Sente	mber 30, 2010						Assessments C:	alled (Billed) or R	lefunded as of De	cember 31, 2009		
								Li	fe		d Annuity	A		Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	45,652	0	45,652										
Alaska	0	0	0	0	0	Summan //									
Arizona Arkansas	20,319	0	53,956 2,145,352	0	53,956 2,165,670	Summary:		0	0	0	0	3,284,134	0	0	0
California	0	0	0	0	0	GA Covered Obligations	0	-				-,,			
Colorado	0	0	69,315	0	69,315	A -1 -1									
Connecticut Delaware	0	0	0	0	0	Add: GA claims incurred directly	51,277,704								
Dist. of Columbia	0	Ő	0	Ő	ů 0	GA expenses incurred directly	1,055,444								
Florida	0	0	0	0	0	NOLHGA expenses	816,793								
Georgia	0	0	2,229,355 0	0	2,229,355	Remaining Inforce estimate	0								
Hawaii Idaho	0	0	3,332	0	3,332	Less:									
Illinois	0	0	0	0	0	Estate/other distributions	0								
Indiana	0	0	12,661,516	0	12,661,516	Other adjustments	0	0	0	0	0	17,500,000	0	0	0
lowa Kansas	0	0	122,730 1,153,854	0	122,730 1,153,854	Ceding commissions/ policy enhancements	0	0	0	0	0	1,150,000	0	0	0
Kentucky	0	0	196,256	0	196,256	Other recoveries (litigation,	0	0	0	0	0	1,130,000	0	0	0
Louisiana	0	0	27,317	0	27,317	estate distributions, etc.)	19,855,745								
Maine	0	0	0	0	0										
Maryland Massachusetts	0	0	0	0	0	Adjusted GA Costs Per State breakdown	33,294,196 33,294,196								
Michigan	0	0	0	0	0		00,204,100								
Minnesota	0	0	0	0	0										
Mississippi	0	0	5,930	0	5,930										
Missouri Montana	0	0	3,431,820 0	0	3,431,820 0										
Nebraska	0	0	3,044,738	0	3,044,738										
Nevada	(7,068)	0	3,962,331	0	3,955,264			0	0	0	0	10,000,000	0	0	0
New Hampshire New Jersey	0	0	0	0	0										
New Mexico	0	Ő	(99,519)	Ő	(99,519)										
New York	0	0	0	0	0										
North Carolina North Dakota	0	0	(382,445) 786	0	(382,445) 786										
Ohio	0	0	2,373,676	0	2,373,676										
Oklahoma	0	0	59,206	0	59,206			0	0	0	0	150,000	0	0	0
Oregon	0	0	11,988	0	11,988										
Pennsylvania Puerto Rico	0	0	0	0	0										
Rhode Island	0	0	0	0	0			1							
South Carolina	0	0	(109,858)	0	(109,858)										
South Dakota Tennessee	0 10,159	0	10,007 1,908,738	0	10,007 1,918,898			1							
Texas	10,159	0	204,324	0	204,324										
Utah	0	0	68,839	0	68,839										
Vermont	0	0	0	0	0										
Virginia Washington	0	0	0	0	0										
West Virginia	0	0	0	0	0										
Wisconsin	0	0	0	0	0										
Wyoming Other	0	0	71,590 0	0	71,590										
Guiel	-	0	0	0	0										
Total	23,410	0	33,270,786	0	33,294,196			0	0	0	0	32,084,134	0	0	0
										mment as to the	completeness ne	nty associations. or accuracy of the idual state guara	e information sho		

]		Estimated Net 0	Costs as of Sept	ember 30, 2010				L	ife		alled (Billed) or R d Annuity		ecember 31, 2009 &H	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	24,345,633	0	25,000	0	24,370,633										
Alaska	2 1,0 10,000	õ	20,000	0	0										
Arizona	0	0	0	0	0	Summary:									
Arkansas	0	0	0	0	0		05 504 575								
California Colorado	0	0	0	0	0	GA Covered Obligations	25,561,575								
Connecticut	0	0	0	0	0	Add:									
Delaware	0 0	Ő	0 0	0	0	GA claims incurred directly	0								
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	115,795								
Florida	0	0	0	0	0	NOLHGA expenses	0								
Georgia	0	0	0	0	0	Remaining Inforce estimate	0								
Hawaii Idaho	0 0	0	0	0	0	Less:									
Illinois	0	0	0	0	0	Estate/other distributions	0								
Indiana	0	õ	0	0	0	Other adjustments	Ő								
Iowa	0	0	0	0	0	Ceding commissions/									
Kansas	0	0	0	0	0	policy enhancements	0								
Kentucky	0	0	0	0	0	Other recoveries (litigation,	0								
Louisiana Maine	0	0	0	0	0	estate distributions, etc.)	0								
Maryland	0	0	0	0	0	Adjusted GA Costs	25,677,370								
Massachusetts	0	õ	0	0	Ő	Per State breakdown	25,677,370								
Michigan	0	0	0	0	0										
Minnesota	0	0	0	0	0										
Mississippi	0	0	0	0	0										
Missouri Montana	0	0	0	0	0										
Nebraska	0	0	0	0	0										
Nevada	0	0	0	0	0										
New Hampshire	0	0	0	0	0										
New Jersey	0	0	0	0	0										
New Mexico	0	0	0	0	0										
New York North Carolina	0	0	0	0	0										
North Dakota	ő	ő	0	0	0										
Ohio	0	0	0	0	0										
Oklahoma	0	0	0	0	0										
Oregon	0	0	0	0	0										
Pennsylvania Puerto Rico	0	0	0 0	0	0										
Rhode Island	0	0	0	0	0										
South Carolina	ő	ő	Ő	Ő	0										
South Dakota	0	0	0	0	0										
Tennessee	1,291,737	0	15,000	0	1,306,737										
Texas	0	0	0	0	0										
Utah Vermont	0 0	0	0	0	0										
Virginia	0	0	0	0	0										
Washington	õ	Ő	Ő	Ő	Ő										
West Virginia	0	0	0	0	0										
Wisconsin	0	0	0	0	0										
Wyoming Other	0	0	0	0	0										
		0		-	0										
Total	25,637,370	0	40,000	0	25,677,370			0	0	0		0	0	0	-
										ompiled annually omment as to the					
								NOLIIGA. NO	CENGA Cannot C		completeness in ted to each indiv			Ally	Suon inquines

[		Estimated Net C	osts as of Septe	mber 30, 2010				Li	fe	Assessments Ca Allocated		efunded as of De A&		Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	17,652	0	17,652										
Alaska	0	0	(2,914)	0	(2,914)			0	0	0	0	25,000	20,000	0	0
Arizona Arkansas	0	0	89,232 30,898	0 0	89,232 30,898	Summary:		0	0	0	0 0	0 822,261	0	0 0	0
California	0	0	805,429	0	805,429	GA Covered Obligations	19,162,385	0	0	0	0	4,000,000	3,125,000	0	0
Colorado	0	0	15,791	0	15,791		-, - ,	0	0	0	0	768,000	0	0	0
Connecticut	0	0	(7,883)	0	(7,883)	Add:									
Delaware Dist. st Oshurshis	0	0	(74,938)	0	(74,938)	GA claims incurred directly	41,580,577	0	0	0	0	375,000	0	0	0
Dist. of Columbia Florida	0	0	(8,621) 344,653	0	(8,621) 344,653	GA expenses incurred directly NOLHGA expenses	3,742,009 2,497,572								
Georgia	0	0	(135,991)	0	(135,991)	Remaining Inforce estimate	2,437,572								
Hawaii	0	0	(88,544)	0	(88,544)		-								
Idaho	0	0	(16,198)	0	(16,198)	Less:									
Illinois	0	0	(166,339)	0	(166,339)	Estate/other distributions	19,253,403	500,000	600,000	100,000	50,000	4,000,000	4,350,000	0	0
Indiana Iowa	0	0	(49,743) (33,211)	0	(49,743) (33,211)	Other adjustments Ceding commissions/	0	0	0	0	0	1,899,405	0	0	0
Kansas	0	0	334,596	0	334,596	policy enhancements	0								
Kentucky	0	0 0	25,648	õ	25,648	Other recoveries (litigation,	Ŭ								
Louisiana	0	0	(56,358)	0	(56,358)	estate distributions, etc.)	47,047,499	8,479	0	0	0	893,521	0	0	0
Maine	0	0	(5,718)	0	(5,718)										
Maryland	0	0	496	0 0	496 13,351	Adjusted GA Costs Per State breakdown	681,641								
Massachusetts Michigan	10,961	0	13,351 (259,554)	0	(248,593)	Per State breakdown	681,641								
Minnesota	10,301	0	(26,510)	0	(26,510)			0	0	0	0	300,000	0	0	0
Mississippi	0	0	51,609	0	51,609			-							-
Missouri	0	0	46,912	0	46,912										
Montana	0	0	(7,894)	0	(7,894)			0	0	0	0	0	0	0	0
Nebraska Nevada	0	0	(14,971) 27,280	0	(14,971) 27,280			0	0	0	0	759,000	0	0	0
New Hampshire	0	0	(4,426)	0	(4,426)			0	0	0	0	133,000	0	0	U
New Jersey	0	0	(46,085)	0	(46,085)			0	0	0	0	75,000	0	0	0
New Mexico	0	0	(110,128)	0	(110,128)										
New York	0	0	(132,406)	0	(132,406)			100.000							
North Carolina North Dakota	0	0	61,652 1,041	0 0	61,652 1,041			190,000	0	0	0	310,000	0	0	0
Ohio	0	0	(4,276)	0	(4,276)										
Oklahoma	0	Ő	45,178	õ	45,178			40,000	42,800	0	0	1,960,000	2,032,200	0	0
Oregon	0	0	32,973	0	32,973										
Pennsylvania	0	0	15,433	0	15,433				_	_	_			_	
Puerto Rico	0	0	(7,337) (3,561)	0	(7,337) (3,561)			0	0	0	0	108,788	0	0	0
Rhode Island South Carolina	4,801	0	102,057	0	106,858										
South Dakota	0	0	(20,442)	0	(20,442)										
Tennessee	0	0	91,663	0	91,663										
Texas	0	0	129,033	0	129,033			50,085	42,523	0	0	2,548,542	2,160,728	0	0
Utah Vermont	0	0	(27,293) 3.931	0	(27,293) 3,931			0	0	0	0	150,000	0	0	0
Virginia	0	0	(94,166)	0	(94,166)			5,000	0	0	0	320,000	0	0	0
Washington	0	ů 0	13,860	ő	13,860			0,000	ő	Ő	ő	200,000	190,535	ő	ő
West Virginia	0	0	(27,017)	0	(27,017)			0	0	0	0	0	671,547	0	0
Wisconsin	0	0	(196,004)	0	(196,004)										
Wyoming	0	0	(19,507)	0	(19,507)			0	0	0	0	30,000	0	0	0
Other	1	0	13,544	0	13,545										
Total	15,763	0	665,878	0	681,641			793,564	685,323	100,000	50,000	19,544,517	12,550,010	0	0
										ompiled annually f omment as to the should be direct	completeness no		e information sho		

Г		Estimated Net Co	osts as of <mark>Sept</mark>	ember 30, 2010				Li	fe	Assessments Ca Allocated		efunded as of <mark>De</mark> A8		Unallocat	ed Annuity
								Assessments		Assessments		Assessments		Assessments	
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Called (i.e. Billed)	Assessments Refunded	Called (i.e. Billed)	Assessments Refunded	Called (i.e. Billed)	Assessments Refunded	Called (i.e. Billed)	Assessments Refunded
Alabama	756	348,309	0	0	349,065										
Alaska	0	0	0	0	0								_		
Arizona Arkansas	0	329,005 18,632	0	0 0	329,005 18,632	Summary:		0 30,189	0	146,693 0	0 0	0	0 0	0	0
California	0	10,032	0	0	18,032	GA Covered Obligations	72,284,955	30,189	0	0	0	0	0	0	0
Colorado	0	160,850	0	0	160,850	g	,,								
Connecticut	0	0	0	0	0	Add:									
Delaware Dist. of Columbia	0	44,348	0	0	44,348	GA claims incurred directly GA expenses incurred directly	0 713,475	0	0	90,000	0	0	0	0	0
Florida	41,970	6,292,942	0	0	6,334,912	NOLHGA expenses	708,497	0	0	7,300,000	0	0	0	0	0
Georgia	130	633,001	0	0	633,130	Remaining Inforce estimate	0	2,974	0	757,110	5,197	0	0	0	0
Hawaii	0	0	0	0	0	-									
Idaho Illinois	0	4,673	0	0 0	4,673	Less: Estate/other distributions	43,973,890	0	0	8,000	0	0	0	0	0
Indiana	0	314,959	0	0	314,959	Other adjustments	3,744,837								
lowa	0	014,555	0	0	014,000	Ceding commissions/	0,144,001								
Kansas	0	0	0	0	0	policy enhancements	5,169,108								
Kentucky	232	273,681	0	0	273,913	Other recoveries (litigation,	1 100 000	0	0	350,000	0	0	0	0	0
Louisiana Maine	0	149,730 0	0	0 0	149,730	estate distributions, etc.)	4,496,992	0	0	245,000	0	0	0	0	0
Maryland	0	240,736	0	0	240,736	Adjusted GA Costs	16,322,100	0	0	375,000	0	0	0	0	0
Massachusetts	0	0	0	0	0	Per State breakdown	16,322,100								
Michigan	0	0	0	0	0										
Minnesota Mississippi	0	0 80,118	0	0 0	0 80,118										
Missouri	0	00,110	0	0	00,110										
Montana	0	0	0	0	0										
Nebraska	0	0	0	0	0										
Nevada New Hampshire	0	20,598 0	0	0	20,598 0										
New Jersey	0	0	0	0	0										
New Mexico	0	38,501	0	0	38,501			0	0	69,889	0	0	0	0	0
New York	0	0	0	0	0			0		1 000 000	0	0	0		0
North Carolina North Dakota	449 0	1,014,082	0	0 0	1,014,531			0	0	1,300,000	0	0	0	0	0
Ohio	2,049	2,669,066	0	0	2,671,114			0	0	3,200,000	0	0	0	0	0
Oklahoma	0	257,590	0	0	257,590			0	0	6,200	60,000	0	0	0	0
Oregon	0	5,619 0	0	0	5,619 0										
Pennsylvania Puerto Rico	0	0	0	0	0										
Rhode Island	Ő	0	0	0	0										
South Carolina	2,238	61,272	0	0	63,510										
South Dakota	0	0	0	0	0										
Tennessee Texas	0	122,256 2,700,177	0	0 0	122,256 2,700,177			306.204	49,490	2,944,373	475,886	0	0	0	0
Utah	0	2,700,117	0	0	2,700,117			000,204	40,400	2,044,010	470,000	0	0	0	0
Vermont	0	0	0	0	0										
Virginia	708	381,863	0	0	382,570			1,300	0	456,000	0	0	0	0	0
Washington West Virginia	0 92	4,231 107,237	0	0 0	4,231 107,329			0	0	0	147,404	0	0	0	0
Wisconsin	0	0	0	0	0			Ű	0	0	147,404	0	0	0	0
Wyoming	0	0	0	0	0										
Other	0	0	0	0	0										
Total	48,622	16,273,478	0	0	16,322,100			340,667	49,490	17,248,265	688,487	0	0	0	0
										ompiled annually omment as to the should be direc	completeness no		e information sho		

Г		Estimated Net 0	Costs as of Sept	tember 30, 2010						Assessments C	alled (Billed) or F	Refunded as of De	ecember 31, 2009		
								Li	ife	Allocate	d Annuity		&H	Unalloca	ted Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	0		0										
Alaska	0	0	0		0	2									
Arizona Arkansas	0	0	0	-	0	Summary:									
California	Ő	0	0		ő	GA Covered Obligations	116,590,114								
Colorado	0	0	0		0	-									
Connecticut	0	0	0	-	0	Add:	0								
Delaware Dist. of Columbia	0	0	0		0	GA claims incurred directly GA expenses incurred directly	0								
Florida	0	0	0		0	NOLHGA expenses	Ő								
Georgia	0	0	0		0	Remaining Inforce estimate	0								
Hawaii Idaho	0	0	0	-	0	1									
Illinois	0	0	0		0	Less: Estate/other distributions	0								
Indiana	0	0	0		0	Other adjustments	116,590,114								
Iowa	0	0	0		0	Ceding commissions/									
Kansas	0	0	0		0	policy enhancements	0								
Kentucky Louisiana	0	0	0		0	Other recoveries (litigation, estate distributions, etc.)	0								
Maine	0	0	0		0	,,	-								
Maryland	0	0	0		0	Adjusted GA Costs	0								
Massachusetts	0	0	0		0	Per State breakdown	0								
Michigan Minnesota	0	0	0		0										
Mississippi	0	0	0		0										
Missouri	0	0	0		0										
Montana	0	0	0		0										
Nebraska Nevada	0	0	0		0										
New Hampshire	0	0	0		0										
New Jersey	0	0	0		0										
New Mexico New York	0	0	0		0										
North Carolina	0	0	0		0										
North Dakota	0	0	0	0	0										
Ohio	0	0	0		0										
Oklahoma Oregon	0	0	0		0										
Pennsylvania	0	0	0		0										
Puerto Rico	0	0	0		0										
Rhode Island	0	0	0		0										
South Carolina South Dakota	0	0	0		0										
Tennessee	0	0	0		0										
Texas	0	0	0		0										
Utah	0	0	0		0										
Vermont Virginia	0	0	0	-	0										
Washington	0	0	0		0										
West Virginia	0	0	0		0										
Wisconsin	0	0	0		0										
Wyoming Other	0	0	0		0										
	-	-			-										
Total	0	0	0	0	0			0	0	0	0	0	0	0	0
										omment as to the		or accuracy of th	. This information e information sho anty association.		

г		Estimated Net C	osts as of Sept	ember 30. 2010		1				Assessments Ca	alled (Billed) or R	efunded as of De	cember 31, 2009		
		2011111101 1101 0						Li	fe	Allocated			SH	Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	5	0	0	5				100	0.400					05
Alaska Arizona	0	1 19	0 (0)	0	1 19	Summary:		200 640,101	100	2,400 537,167	0	0	0	0	25 0
Arkansas	0	4	(0)	7	10	-		208,902	0	0	0	0	0	0	0
California	0	83	0		84 36	GA Covered Obligations	3,534,278,683	0	0	938,000	1,045,000	0	0	0	0
Colorado Connecticut	16 0	19 107	0 (0)		225	Add:		7,739 200.000	0 199.924	15,022 1,100,000	0 1.099.902	0	0	0 1,350,000	0 1,349,994
Delaware	0	2	0	0	2	GA claims incurred directly	0	0	0	25,000	0	0	0	0	0
Dist. of Columbia	0	75	0	0	75	GA expenses incurred directly	4,043,353	10,000	8,983	930,000	951,758	10,000	10,064	0	0
Florida Georgia	33 85	101 1,398	(0) 0		134 1,915	NOLHGA expenses Remaining Inforce estimate	14,401,269 0	0	0	12,100,000	262,519	0	0	2,800,000	(463)
Hawaii	0	2	0		2	rionaling moree countate	Ũ	25,505	Ő	4,468	0	Ő	3,683	2,000,000	0
Idaho	0	1	0		1	Less:	0.000 500 405	0	0	0	0	0	0	0	0
Illinois Indiana	0 78	136 27	(0) 0		2,044 256	Estate/other distributions Other adjustments	3,228,522,435 102,571,577	100,000	100,000	6,000,000	6,300,000	100,000	100,000	21,500,000	24,150,000
lowa	0	2	(0)	21	23	Ceding commissions/		0	0	0	0	0	0	240,000	0
Kansas	0	3	0		3	policy enhancements	84,689,350								
Kentucky Louisiana	22 0	4	0	0	26 5	Other recoveries (litigation, estate distributions, etc.)	136,926,126	168,235	0	51,765	0	0	0	0	0
Maine	0	9	0	0	9		,	,	-	,	-	-	-	-	-
Maryland	(0)	22	0	484	506	Adjusted GA Costs	13,817	0	0	6,000,000	0	0	0	0	0
Massachusetts Michigan	0	45 16	0	0 1,819	46 1,835	Per State breakdown	13,817	0	0	500,000 350,000	500,000 0	0	0	0 23,108,333	0 24,800,000
Minnesota	0	5	0		477			0	0	000,000	ő	Ő	ő	5,700,000	24,000,000
Mississippi	0	3	(0)		84										
Missouri Montana	0	6	(0)	0	6 3			0	0	630,730	0	0	0	0	0
Nebraska	0	1	(0)	-	1										
Nevada	0	1	0		1										
New Hampshire New Jersey	0 (1)	15 31	0	0 791	15 821			0	0	0	0	0	0	10,000,000	11,255,081
New Mexico	0	2	0	0	2			0	0	0	0	0	0	10,000,000	11,200,001
New York	(0)	0	0		(0)										
North Carolina North Dakota	188 0	33 0	0	856 0	1,077			0	0	10,000,000	11,400,000	0	0	0	0
Ohio	246	56	0	275	577			0	0	400,000	0	0	0	3,100,000	0
Oklahoma	0	9	(0)	0	9			47,000	23,000	44,000	22,000	9,000	5,000	0	0
Oregon Pennsylvania	0	14 62	0	0 2,079	14 2,142			0	0	0	0	0	0	32,905,625	0
Puerto Rico	0	7	0	2,079	2,142			0	0	0	0	0	0	32,903,023	0
Rhode Island	0	9	0	0	9			0	0	35,000	0	0	0	0	0
South Carolina South Dakota	46 0	9	0		55 0			1							
Tennessee	0	7	(0)		8										
Texas	145	28	0	442	615			4,755,103	5,296,700	471,044	524,695	574,882	640,360	0	0
Utah	0	3	0	239	242 1			5,025,000	5,196,038	3,758,000	3,886,064	0	0	3,050,000	4,549,252
Vermont Virginia	0 117	1 19	0(0)	0	1 137			19.000	0	13.000	0	1,200	0	0	0
Washington	0	24	0	178	202			100,000	50,733	150,000	210,019	200,000	201,730	4,800,000	5,000,000
West Virginia	0	1	(0)		1										
Wisconsin Wyoming	29 0	20 1	(0) (0)		49 1										
Other	0	0	(0)		(0)										
Total	1,008	2,456	(0)	10,354	13,817			11,306,785	10,875,478	44,055,596	26,201,957	895,082	960,837	108,553,958	71,103,889
										mment as to the	completeness no		This information information sho nty association.		

[		Estimated Net Co	osts as of Sept	ember 30, 2010				Li	fe	Assessments Ca Allocated		efunded as of <mark>De</mark> A8		Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	813,581	150,895	15,292	0	979,768			2,000,000	0	1,401,485	0	120,000	0	0	0
Alaska	0	0	0	0	0			_,,		.,,		,			-
Arizona	0	0	0	0	0	Summary:									
Arkansas California	0	0	0	0	0	GA Covered Obligations	29,134,211								
Colorado	0	0	0	0	0	GA Covered Obligations	29,134,211								
Connecticut	0	0	0	0	0	Add:									
Delaware	0	0	0	0	0	GA claims incurred directly	0								
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0								
Florida	68,033	0	243	0	68,277	NOLHGA expenses	469,563								
Georgia Hawaii	0	0	0	0	0	Remaining Inforce estimate	0								
Idaho	0	0	0	0	0	Less:									
Illinois	1,467,945	0	0	0	1,467,945	Estate/other distributions	17,500,000	2,000,000	685,800	0	0	0	0	0	0
Indiana	876,935	0	156	0	877,091	Other adjustments	(2,163,322)	997,214	0	0	0	0	0	0	0
lowa	61,415	0	16	0	61,431	Ceding commissions/									
Kansas Kentucky	0 1,208,342	0	0 1,352	0 0	0 1,209,694	policy enhancements Other recoveries (litigation,	3,921,283	1,404,695	355,472	0	0	0	0	0	0
Louisiana	415,099	0	573	0	415,673	estate distributions, etc.)	1,492,897	570,000	355,472	0	0	2,000	0	0	0
Maine	0	0	0	0	0	,,	.,,					_,			-
Maryland	0	0	0	0	0	Adjusted GA Costs	8,852,916								
Massachusetts	0	0	0	0	0	Per State breakdown	8,852,916								
Michigan Minnesota	90,393 0	0	691 0	0 0	91,084 0										
Mississippi	22,054	0	6,125	0	28,178										
Missouri	139,615	õ	0,120	0	139,615										
Montana	0	0	0	0	0										
Nebraska	0	0	0	0	0										
Nevada	0	0	0	0	0										
New Hampshire New Jersey	0	0	0	0	0										
New Mexico	0	ő	0	0	0										
New York	0	0	0	0	0										
North Carolina	0	0	0	0	0										
North Dakota	0	0	0 16	0 0	0			4 000 000	0	0	0	0	0	0	0
Ohio Oklahoma	822,416 0	0	0	0	822,432			1,000,000	0	U	0	U	0	0	U
Oregon	0	õ	0	0	0										
Pennsylvania	0	0	0	0	0										
Puerto Rico	0	0	0	0	0										
Rhode Island South Carolina	0	0	0	0	0										
South Dakota	0	0	0	0	0										
Tennessee	0	ő	0	0	0										
Texas	0	0	0	0	0										
Utah	0	0	0	0	0										
Vermont	0	0	0	0	0										
Virginia Washington	101	0	0	0	101										
West Virginia	0	0	0	0	0										
Wisconsin	2,691,626	0	0	0	2,691,626			3,300,000	0	0	0	0	0	0	0
Wyoming	0	0	0	0	0										
Other	0	0	0	0	0										
Total	8,677,557	150,895	24,464	0	8,852,916			11,271,909	1,041,272	1,401,485	0	122,000	0	0	0
										ompiled annually to omment as to the should be direct	completeness no		e information sho		

[		Estimated Net Co	osts as of Septe	mber 30, 2010				Li	6		alled (Billed) or R			Unallocate	d Annuitu
								LI	te	Allocated		A	<u>kH</u>	Unallocate	a Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	10,750	40,470	0	0	51,221			41,000	0	16,288	0	4,000	0	0	0
Alaska	1,141	19,617	9,990	0	30,747			3,200	0	27,000	0	12,400	0	40	4
Arizona	12,426	268,558	0	0	280,984	Summary:		14,519	0	147,070	0	36,314	0	0	0
Arkansas California	30,896 64,821	18,716 491,795	0 1,786,069	0	49,612 2,342,685	GA Covered Obligations	8,333,806	0 96,300	0	0 1,091,400	0 275,000	96,472 2,022,300	0 400,000	0	0
Colorado	7,461	29,774	138,469	0	175,703	GA Covered Obligations	8,333,000	90,300	0	1,091,400	275,000	2,000,000	1,884,084	0	0
Connecticut	0	0	0	0	0	Add:		-				_,,	.,		-
Delaware	244,596	2,490,103	1,590,788	0	4,325,487	GA claims incurred directly	9,335,961	148,000	0	1,702,000	0	1,850,000	0	0	0
Dist. of Columbia	1,672	36,684	0	0	38,357	GA expenses incurred directly	1,230,968	100,000	102,326	31,672	0	600,000	232,606	0	0
Florida Georgia	56,561 16,881	403,111 48,950	92,662	0	459,673 158,493	NOLHGA expenses Remaining Inforce estimate	1,265,218	107,000 25,000	0	252,000 0	0	750,000 0	0 64,528	0	0
Hawaii	0	40,000	02,002	ő	0	Remaining more estimate	Ű	20,000	0	0	0	0	04,020	0	Ŭ
Idaho	9,200	71,434	1,025	0	81,659	Less:		5,200	0	44,000	0	60,800	0	0	0
Illinois	10,138	244,351	134,118	0	388,606	Estate/other distributions	0	15,000	0	300,000	0	195,000	0	0	0
Indiana	12,089 1,957	95,572 66,551	85,139 2,801	0 0	192,800 71,309	Other adjustments Ceding commissions/	51,332								
lowa Kansas	1,957	00,001	2,801	0	1,309	policy enhancements	(125,003)								
Kentucky	7,209	40,002	65,599	0	112,810	Other recoveries (litigation,	(,	26,779	0	76,788	0	82,494	0	0	0
Louisiana	5,165	26,701	0	0	31,866	estate distributions, etc.)	5,085,021	0	0	0	0	180,000	0	0	0
Maine	0	0	0	0 0	0	Adjusted CA Casts	45 454 600								
Maryland Massachusetts	0	0	0	0	0	Adjusted GA Costs Per State breakdown	15,154,602 15,154,602								
Michigan	16,590	424,093	210,856	0	651,539										
Minnesota	7,021	130,789	248,675	0	386,485			10,500	0	210,000	0	85,000	0	0	0
Mississippi	(4,569)	(9,758)	112,694	0	98,368			12,150	0	122,850	0	0	0	0	0
Missouri Montana	9,814 1,251	145,837 19,707	56,403 26,610	0	212,054 47,568			0	0	0	0	50,000	0	0	0
Nebraska	3,027	73,493	20,010	0	76,520			16,650	0	17,218	0	3,700	0	0	0
Nevada	3,171	58,215	0	0	61,385			4,600	0	78,800	0	39,600	0	0	0
New Hampshire	(19,797)	(18,205)	191,052	0	153,050			0	0	0	0	210,000	0	0	0
New Jersey New Mexico	0 9,865	0 15,789	0 59,636	0	0 85,290										
New York	9,005	15,769	59,636 0	0	85,290 0										
North Carolina	Ő	õ	Ő	ő	Ő										
North Dakota	1,933	(37)	0	0	1,896										
Ohio	8,068	74,137	87,155	0	169,360			10,000	0	70,000	0	150,000	0	0	0
Oklahoma Oregon	2,980 5,556	35,634 97,594	202,776 51,684	0	241,390 154,834			98,000	0	7,000	0	245,000	0	0	0
Pennsylvania	14,897	415,985	184,281	ů 0	615,163										
Puerto Rico	0	0	0	0	0										
Rhode Island	3,375	21,902	0	0	25,277			3,400	0	11,900	0	18,700	0	0	0
South Carolina South Dakota	16,634 1,818	42,309 141,616	14,194 0	0 0	73,137 143,435			0	0	0	0	102,492	0	0	0
Tennessee	0	141,010	0	0	143,435			0	0	0	0	102,492	0	0	0
Texas	35,922	372,502	788,902	0	1,197,326			19,461	2,042	2,706	276	1,740,990	181,652	0	0
Utah	1,742	10,350	828	0	12,920			3,290	0	20,210	0	0	0	0	0
Vermont Virginia	722 422,471	8,472 290,392	0 9,760	0	9,194 722,623			61,755	0	393,791	0	930,387	450,000	0	0
Washington	57,435	523,289	115,442	0	696,166			01,735	0	350,000	0	200,000	430,000	0	0
West Virginia	2,285	43,846	129,455	0	175,585			7,080	153,687	6,360	261	386,560	399,081	0	0
Wisconsin	6,709	223,399	57,473	0	287,581			0	0	300,000	0	0	0	0	0
Wyoming Other	403 0	27,036 0	37,004 0	0	64,443 0			0	0	0	0	0	0	0	0
Other	U	0	0	0	U										
Total	1,102,288	7,560,776	6,491,538	0	15,154,602			828,884	258,055	5,279,053	275,537	12,052,209	3,611,951	40	4
										omment as to the		or accuracy of the	This information information show nty association.		

г		Estimated Net 0	Costs as of Septe	ember 30. 2010						Assessments C	alled (Billed) or R	efunded as of De	cember 31, 2009		
		201110100 1101 0						Lit	fe	Allocated			<u>вн</u>	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	0	0	0										
Alaska	0	0	0	0	0	0									
Arizona Arkansas	0	0	0	0	0	Summary:									
California	0	0	0	0	0	GA Covered Obligations	93,551,553								
Colorado	0	0	0	0	0										
Connecticut Delaware	0	0 280,302	0	0	0 272,851	Add: GA claims incurred directly	164,813,483	10,000	0	345,000	0	0	0	0	0
Dist. of Columbia	(7,451) 0	280,302	0	0	272,051	GA expenses incurred directly	5,801,467	10,000	0	345,000	0	0	U	0	0
Florida	(257,676)	10,232,458	520,785	0	10,495,567	NOLHGA expenses	0	1,760,000	0	10,400,000	0	250,000	0	0	0
Georgia	0	0	0	0	0	Remaining Inforce estimate	0								
Hawaii Idaho	0	0	0	0	0	Less:									
Illinois	0	0	0	0	0	Estate/other distributions	0								
Indiana	0	0	0	0	0	Other adjustments	(2,996)								
Iowa	0	0	0	0	0	Ceding commissions/									
Kansas Kentucky	0	0	0	0	0	policy enhancements Other recoveries (litigation,	2,338,789								
Louisiana	0	0	0	0	0	estate distributions, etc.)	88,242,883								
Maine	0	0	0	0	0										
Maryland	431,030	2,058,224	5,900	0	2,495,154	Adjusted GA Costs	173,587,827	3,518,000	0	1,982,000	0	0	0	0	0
Massachusetts Michigan	0	0	0	0 0	0	Per State breakdown	173,587,827								
Minnesota	0	0	0	0	0										
Mississippi	0	0	0	0	0										
Missouri	0	0	0	0	0										
Montana Nebraska	0	0	0	0	0										
Nevada	0	Ő	Ő	0	Ő										
New Hampshire	0	0	0	0	0										
New Jersey	0	0	0	0	0										
New Mexico New York	0	0	0	0	0										
North Carolina	0	Ő	Ő	0	Ő										
North Dakota	0	0	0	0	0										
Ohio	0	0	0	0	0										
Oklahoma Oregon	0	0	0	0	0										
Pennsylvania	1,200,132	159,008,983	36,843	Ő	160,245,958			88,612,897	0	63,334,564	0	0	0	67,153,313	0
Puerto Rico	0	0	0	0	0										
Rhode Island South Carolina	0	0	0	0	0										
South Dakota	0	0	0	0	0										
Tennessee	0	0	0	0	0										
Texas	0	0	0	0	0										
Utah Vermont	0	0	0	0 0	0 0										
Virginia	0	0	0	0	0										
Washington	0	0	0	0	0										
West Virginia	0	0	0	0 0	0										
Wisconsin Wyoming	0	78,296	0	0	78,296			111,616	0	0	0	0	0	0	0
Other	0	0	0	0	0			,		0	Ū	0	2	Ū	0
Total	1,366,035	171,658,264	563,528	0	173,587,827			94,012,513	0	76,061,564	0	250,000	0	67,153,313	0
										omment as to the	completeness ne		This information information sho nty association.		

		Estimated Net C	osts as of Sept	ember 30, 2010				Li	fe	Assessments Ca Allocated		efunded as of De At		Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	24,807	0	0	24,807										
Alaska Arizona	0	0 4,109,396	0	0	0 4,109,396	Summary:		0	0	0	0	11,693,421	0	0	0
Arkansas	0	515,291	0	0	515,291	-		27,819	0	0	0	0	0	0	0
California Colorado	0	0	0 0	0	0	GA Covered Obligations	18,947,440								
Connecticut	0	0	0	0	0	Add:									
Delaware	0	10,857	0	0	10,857	GA claims incurred directly	67,243	0	0	15,000	0	25,000	0	0	0
Dist. of Columbia Florida	0 0	0 178,725	0 0	0	178,725	GA expenses incurred directly NOLHGA expenses	201,589 754,698								
Georgia	0	(1,834)	0	0	(1,834)	Remaining Inforce estimate	0								
Hawaii Idaho	0	0	0	0	0	Less:									
Illinois	0	1,523,601	0	0	1,523,601	Estate/other distributions	0	0	0	3,000,000	1,395,000	0	0	0	0
Indiana	0	74,984	0	0	74,984	Other adjustments	(4,124,280)								
lowa Kansas	0	13,323 58,222	0	0	13,323 58,222	Ceding commissions/ policy enhancements	1,000,000	0	0	24,520	0	0	0	0	0
Kentucky	0	96,949	0	0	96,949	Other recoveries (litigation,	1,000,000								
Louisiana	0	0	0	0	0	estate distributions, etc.)	11,002,270								
Maine Maryland	0	0 66,777	0	0	0 66,777	Adjusted GA Costs	12,092,980	130,963	0	0	0	0	0	0	0
Massachusetts	0	1,118	0	0	1,118	Per State breakdown	12,092,980	100,000	0	0	0	Ŭ	0	Ū	0
Michigan	0	45,589 15,622	0	0	45,589 15,622			0	0	56,000	0	0	0	0	0
Minnesota Mississippi	0	48,551	0	0	48,551			297	0	56,000	0	4,703	0	0	0
Missouri	0	407,322	0	0	407,322			0	0	1,449,393	0	0	0	0	0
Montana Nebraska	0	0	0	0	0										
Nevada	0	21,488	0	0	21,488			0	0	35,100	0	0	0	0	0
New Hampshire	0	0	0	0	0										
New Jersey New Mexico	0	0	0 0	0	0										
New York	0	Ő	0	0	0										
North Carolina	0	1,266	0	0	1,266					440.070					0
North Dakota Ohio	0 0	60,812 112,495	0 0	0	60,812 112,495			0	0	146,270	0	0	0	0	0
Oklahoma	0	248,117	0	0	248,117			0	0	602,500	150,000	0	0	0	0
Oregon	0	97,867 3,874,300	0	0	97,867										
Pennsylvania Puerto Rico	0	3,874,300	0	0	3,874,300 0										
Rhode Island	0	0	0	0	0										
South Carolina South Dakota	0	0 23.003	0	0	0 23.003			0	0	25,712	0	0	0	0	0
Tennessee	0	129,897	0	0	129,897			0	0	325,000	0	0	0	0	0
Texas	0	163,163	0	0	163,163			17,723	238	0	0	280,946	3,768	0	0
Utah Vermont	0	14,641 0	0	0	14,641			0	0	28,000	0	0	0	0	0
Virginia	0	9,373	0	0	9,373										
Washington	0	59,483	0	0	59,483			0	0	100,000	0 0	0	0 82,075	0	0
West Virginia Wisconsin	0	(37,368) 125,143	0	0	(37,368) 125,143			0	0	150,000	0	0	82,075	0	0
Wyoming	0	0	0	0	0			-		,					-
Other	0	0	0	0	0										
Total	0	12,092,980	0	0	12,092,980			176,802	238	5,957,495	1,545,000	12,004,070	85,843	0	0
										ompiled annually to omment as to the should be direct		or accuracy of the	e information sho		
I						l	l			Should be unet		addi oldie gudia	, 455001411011.		

Г		Estimated Net C	Costs as of Sept	tember 30, 2010		1				Assessments C	alled (Billed) or R	efunded as of D	ecember 31, 2009		
								Li	ife		d Annuity		&H	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	0	0	0										
Alaska	0	0	0	0	0	0									
Arizona Arkansas	0	0	0	0	0	Summary:									
California	0	0	0	0	0	GA Covered Obligations	24,137,992								
Colorado	0	0	0	0	0										
Connecticut	0	0	0	0	0										
Delaware Dist. of Columbia	0	0	0	0	0	GA claims incurred directly GA expenses incurred directly	3,224,585 124,000								
Florida	0	0	0	0	ů 0		77,699								
Georgia	0	0	0	0	0	Remaining Inforce estimate	0								
Hawaii	0	0	0	0	0										
Idaho Illinois	0	0	0	0	0		0								
Indiana	0	0	0	0	0		(162,465)								
lowa	0	0	0	0	0										
Kansas	0	0	0	0	0	policy enhancements	727,741								
Kentucky Louisiana	0 0	0	0	0 0	0 0	(	12,675,123								
Maine	0	0	0	0	0		12,075,125								
Maryland	0	0	0	0	0		14,323,877								
Massachusetts	0	0	0	0	0	Per State breakdown	14,323,877								
Michigan	0	0	0	0	0										
Minnesota Mississippi	0 0	0	0	0 0	0										
Missouri	0	0	0	0	0										
Montana	0	0	0	0	0										
Nebraska	0	0	0	0	0										
Nevada	0	0	0	0	0										
New Hampshire New Jersey	0	0	0	0	0										
New Mexico	Ő	Ő	0	Ő	Ő										
New York	0	0	0	0	0										
North Carolina	0	0	0	0	0										
North Dakota Ohio	0	0	0	0	0										
Oklahoma	Ő	Ő	0	0	Ő										
Oregon	0	0	0	0	0										
Pennsylvania	9,861,624	4,462,254 0	0	0	14,323,877 0			32,000,000	0	0	0	0	0	0	0
Puerto Rico Rhode Island	0	0	0	0	0										
South Carolina	0	Ő	Ő	Ő	ů 0										
South Dakota	0	0	0	0	0										
Tennessee	0	0	0	0	0										
Texas Utah	0	0	0	0	0										
Vermont	0	0	0	0	0										
Virginia	0	0	0	0	0										
Washington	0	0	0	0	0										
West Virginia Wisconsin	0	0	0	0	0										
Wyoming	0	0	0	0	0										
Other	0	0	0	0	0										
Total	9,861,624	4,462,254	0	0	14,323,877			32,000,000	0	0	0	0	0	0	0
										omment as to the		or accuracy of th	<ul> <li>This information e information sho anty association.</li> </ul>		

]		Estimated Net Co	osts as of Septe	ember 30, 2010				Life		Assessments Calle					d America
								Life	9	Allocated	Annuity	A8	kH	Unallocate	a Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	11,525,086	21,462,987	0	0	32,988,073			9,940,029	0	30,931,066	0	0	0	0	0
Alaska	530,675	5,557,716	0	0	6,088,391			1,345,741	0	4,826,029	0	0	0	2,422,325	0
Arizona	18,584,698	24,078,194	0	0	42,662,892	Summary:		31,372,236	0	24,082,717	0	0	0	0	0
Arkansas	10,460,296	6,082,623	0	51,944	16,594,863	OA Orwand Obligations	5 040 000 004	14,808,588	0	0	0	0	0	0	0
California Colorado	267,713,387 0	440,470,949	0	0	708,184,336	GA Covered Obligations	5,612,023,321	233,293,661 170,383	0	359,401,833 82,023	0	0	0	0	0
Connecticut	0	0	0	0	0	Add:		170,303	0	62,023	0	0	0	0	0
Delaware	3,882,978	4,035,863	0	100,691	8,019,532	GA claims incurred directly	0	3,589,600	0	2,732,400	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0								
Florida	97,697,898	105,215,627	0	0	202,913,526	NOLHGA expenses	55,587,913	87,789,821	0	73,201,598	0	0	0	0	0
Georgia	25,710,324	23,698,782	0	2,259,618	51,668,724	Remaining Inforce estimate	471,047,297	28,136,713	0	21,179,159	(1,836)	0	0	2,823,555	(30,473)
Hawaii Idaho	26,015,407 7,531,511	16,803,008 8,056,593	0	0	42,818,415 15,588,104	Less:		17,380,590 5,900,065	0	18,866,415 5,870,051	4,340,797	0	0	0	0
Illinois	74,186,355	104,925,239	0	6,365,677	185,477,271	Estate/other distributions	2,380,406,620	95,382,738	0	85,736,147	28,000,000	0	0	31,410,410	3,333,000
Indiana	14,467,665	26,769,923	0 0	12,930	41,250,518	Other adjustments	751,502,835	4,229,436	0 0	11,393,625	20,000,000	0 0	0 0	0	0,000,000
lowa	12,500,360	21,238,900	0	39,705	33,778,965	Ceding commissions/		7,082,570	0	9,842,799	0	0	0	0	0
Kansas	24,054,642	10,582,938	0	0	34,637,579	policy enhancements	0	18,410,000	0	8,915,000	0	0	0	0	0
Kentucky	12,771,023	22,395,403	0	0	35,166,425	Other recoveries (litigation,		10,968,101	500,000	15,936,630	0	0	0	0	0
Louisiana	0	0	0	0	0	estate distributions, etc.)	124,144,470								
Maine Maryland	17,672,587	20,032,418	0	5.595.079	43,300,083	Adjusted GA Costs	2,882,604,607	25.029.000	0	14.381.000	0	0	0	0	0
Massachusetts	40,755,076	41,795,950	0	0,000,079	82,551,026	Per State breakdown	2,882,604,607	33,590,000	375,000	24,940,000	0	0	1,000,000	0	0
Michigan	(1,296)	0	0	(84,594)	(85,890)		_,,	,,	,	,,			.,,		-
Minnesota	14,075,219	34,735,590	0	10,297	48,821,105			10,500,000	0	66,672,000	11,009,268	0	0	0	0
Mississippi	18,770,775	5,606,683	0	93,165	24,470,624			13,331,639	0	3,571,718	0	0	0	46,643	0
Missouri	56,029,447	25,486,441	0	0	81,515,888			41,425,043	0	16,458,673	0	0	0	0	0
Montana Nebraska	3,525,321 10,072,890	3,635,954 6,757,155	0	0	7,161,274 16,830,045			2,454,678 5,041,500	0	2,585,676 4,885,766	0	0	0	0	0
Nevada	12,153,471	7,048,744	0	0	19,202,215			8,682,027	0	4,989,049	0	0	0	0	0
New Hampshire	0	0	0	0	0			-, ,-							-
New Jersey	19,889,339	50,441,136	0	1,111,193	71,441,668			24,685,487	0	42,456,463	0	0	0	1,200,000	0
New Mexico	4,459,741	7,867,342	0	0	12,327,083			2,300,000	0	3,448,990	0	0	0	0	0
New York	0	0	0	0	0			04 666 447	0	50 000 500	0	0	0	0	0
North Carolina North Dakota	30,218,176 3,234,967	66,248,054 4,926,430	0	28,689	96,466,230 8,190,085			24,666,417 1,520,309	0	58,333,583 1,893,127	0	0	0	0 37,848	0
Ohio	27,872,881	36,440,748	Ő	1,817,638	66,131,267			16,675,000	Ő	19,400,000	0	ő	ő	1,625,000	0
Oklahoma	10,462,448	18,082,101	0	0	28,544,549			9,192,110	0	13,333,490	0	0	0	0	0
Oregon	15,021,078	16,919,828	0	0	31,940,906			11,282,594	0	15,986,796	0	0	0	0	0
Pennsylvania	44,641,550	166,603,966	0	0	211,245,516			18,000,000	0	137,986,288	0	0	0	0	0
Puerto Rico Rhode Island	636,446 3,167,291	504,845 21,357,267	0	0	1,141,292 24,524,558			541,527 2,232,365	0	387,497 16,157,942	0	0	0	0	0
South Carolina	3,167,291	21,357,267	0	0	24,524,558 38,123,021			2,232,365	0	16,157,942	0	0	0	0	0
South Dakota	6,508,885	2,768,990	ő	0	9,277,875			3,926,959	0	1,513,163	0	Ő	0	ő	0
Tennessee	23,630,703	15,573,968	0	0	39,204,671			14,750,000	0	12,050,000	0	0	0	0	0
Texas	105,619,406	132,011,442	0	11,535,095	249,165,943			125,470,495	0	63,667,619	0	0	0	0	0
Utah	8,465,563	6,745,126	0	240,104	15,450,793			7,650,200	0	5,764,275	0	590,625	0	0	0
Vermont Virginia	0 10.040.311	0 19.349.951	0	0	29.390.262			9.739.476	0	9,764,000	1.383.671	0	0	0	0
Washington	32,431,865	57,519,576	0	2.165.342	29,390,262 92,116,782			35,361,000	0	40,598,000	1,363,671	0	0	2,800,000	0
West Virginia	1,816,554	3,525,754	ő	2,100,042	5,342,308			1,598,287	0	2,529,868	980	Ő	0	2,000,000	0
Wisconsin	14,256,429	50,145,020	0	79,131	64,480,580			13,800,000	0	36,450,000	0	0	0	0	0
Wyoming	2,985,563	3,509,671	0	0	6,495,234			1,597,209	0	1,696,197	0	0	0	0	0
Other	0	0	0	0	0										
Total	1,162,721,908	1,688,460,997	0	31,421,702	2,882,604,607			1,048,705,475	875,000	1,310,957,093	44,732,880	590,625	1,000,000	42,365,781	3,302,527
										ed annually from sta					
								NULHGA cannot o	comment as to the	ne completeness nor				ich inquiries sho	uid be directed
L								l		to each i	ndividual state gu	aranty associati	UII.		

		Estimated Net Co	osts as of Sept	ember 30, 2010						Asses	sments Ca	alled (Billed) or R	efunded as of De	cember 31, 2009		
								L	ife		Allocated		Að		Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessment Refunded	Cal	essments lled (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	30,921	0	0	30,921											
Alaska Arizona	0	17,179 230,457	0	0	17,179 230,457	Summary:										
Arkansas	Ő	38,409	Ő		38,409	Carrinaly		0		0	0	0	0	0	0	0
California	0	2,140,259	0	0	2,140,259	GA Covered Obligations	0									
Colorado Connecticut	0	151,504 249,662	0		151,504 249,662	Add:										
Delaware	0	32,008	0		32,008	GA claims incurred directly	0									
Dist. of Columbia	Ő	7,362	Ő	Ő	7,362	GA expenses incurred directly	0									
Florida	0	241,967	0		241,967	NOLHGA expenses	11,038,897									
Georgia Hawaii	0	58,406 91,756	0		58,406 91,756	Remaining Inforce estimate	0									
Idaho	0	21,339	0	0	21,339	Less:										
Illinois	Ő	61,841	Ő		61,841	Estate/other distributions	0									
Indiana	0	132,300	0		132,300	Other adjustments	0									
lowa Kansas	0	15,706 14,725	0		15,706 14,725	Ceding commissions/ policy enhancements	0									
Kentucky	0	30,430	0		30,430	Other recoveries (litigation,	U									
Louisiana	Ő	3,281	0		3,281	estate distributions, etc.)	0									
Maine	0	51,213	0		51,213											
Maryland	0	177,110	0		177,110	Adjusted GA Costs	11,038,897									
Massachusetts Michigan	0	24,050 1,395,543	0	0	24,050 1,395,543	Per State breakdown	11,038,897									
Minnesota	0	53,347	0		53,347											
Mississippi	0	76,819	0		76,819											
Missouri	0	26,504	0		26,504											
Montana Nebraska	0	61,882 32,008	0		61,882 32,008											
Nevada	0	151,504	0		32,008 151,504											
New Hampshire	0	108,827	0		108,827											
New Jersey	0	1,011,448	0		1,011,448											
New Mexico	0	70,417	0		70,417											
New York North Carolina	0	1,658,007 211,252	0		1,658,007 211,252											
North Dakota	0	0	0		0											
Ohio	0	495,055	0		495,055											
Oklahoma	0	59,748	0		59,748											
Oregon Pennsylvania	0	37,301 471,582	0		37,301 471,582											
Puerto Rico	0	27,740	0		27,740											
Rhode Island	0	10,669	0	0	10,669											
South Carolina	0	17,669	0		17,669											
South Dakota Tennessee	0	25,606 136,567	0	0	25,606 136,567											
Texas	0	179,634	0	0	179,634											
Utah	0	55,480	0		55,480											
Vermont	0	14,936	0		14,936											
Virginia Washington	0	251,795 381,960	0	0	251,795 381,960											
West Virginia	0	115,228	0	0	115,228											
Wisconsin	0	42,210	0	0	42,210											
Wyoming	0	36,275	0		36,275											
Other	0	0	0	0	0											
Total	0	11,038,897	0	0	11,038,897			0		0	0	0	0	0	0	0
													nty associations. or accuracy of the			

Г		Estimated Net C	Costs as of Sept	ember 30, 2010		1				Assessments C	alled (Billed) or R	efunded as of D	ecember 31, 2009		
		Lonnatou nor e						Li	fe		d Annuity		&H	Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	0	0											
Alaska Arizona	0	0	0	0		Summary:									
Arkansas	0	0	0	0		Summary.									
California	0	0	0	0		GA Covered Obligations	26,260,815								
Colorado	0	0	0	0		6.1.1.									
Connecticut Delaware	0	0	0	0	0	Add: GA claims incurred directly	0								
Dist. of Columbia	0	ő	0	0		GA expenses incurred directly	388,973								
Florida	0	0	0	0		NOLHGA expenses	739,763								
Georgia	0	0	0	0		Remaining Inforce estimate	0								
Hawaii Idaho	0	0	0	0		Less:									
Illinois	0	ő	0	0		Estate/other distributions	0								
Indiana	0	0	0	0		Other adjustments	(605,559)								
lowa Kansas	0	0	0	0		Ceding commissions/	0.004.077								
Kentucky	0	0	0	0		policy enhancements Other recoveries (litigation,	3,081,877								
Louisiana	Ő	Ő	0	0		estate distributions, etc.)	0								
Maine	0	0	0	0											
Maryland Massachusetts	0	0	0	0	0	Adjusted GA Costs Per State breakdown	24,913,233 24,913,233								
Michigan	0	0	0	0	0	Fel State Dieakdown	24,913,233								
Minnesota	0	0	0	0	0										
Mississippi	24,913,233	0	0	0				13,800,320	0	4,950,590	0	0	0	1,518,800	0
Missouri Montana	0	0	0	0	0										
Nebraska	0	0	0	0	0										
Nevada	0	0	0	0	0										
New Hampshire	0	0	0	0											
New Jersey New Mexico	0	0	0	0	0										
New York	0	0	0	0	0										
North Carolina	0	0	0	0											
North Dakota	0	0	0	0											
Ohio Oklahoma	0	0	0	0	0										
Oregon	0	0	0	0	0										l
Pennsylvania	0	0	0	0											
Puerto Rico	0	0	0	0											
Rhode Island South Carolina	0	0	0	0											l
South Dakota	0	0	0	0	0										l
Tennessee	0	0	0	0											
Texas Utah	0	0	0	0	0										l
Vermont	0	0	0	0	0										l
Virginia	0	0	0	0											l
Washington	0	0	0	0											
West Virginia Wisconsin	0	0	0	0	0										
Wyoming	0	0	0	0	0										
Other	0	0	0	0	0										
Total	24,913,233	0	0	0	24,913,233			13,800,320	0	4,950,590	0	0	0	1,518,800	0
										ompiled annually omment as to the should be direc		or accuracy of th	e information sho		

г		Estimated Net C	osts as of Sent	ember 30, 2010		1		ſ		Assessments Ca	alled (Billed) or R	efunded as of De	cember 31 2009		
			core as or ocpr					Li	fe	Allocated			&H	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	0	0	0										
Alaska	0	0	0	0	0	-									
Arizona Arkansas	0	0	0	0	0	Summary:									
California	ő	ő	0	ő	0	GA Covered Obligations	8,850,514								
Colorado	0	0	0	0	0		- , , -								
Connecticut	0	0	0	0	0										
Delaware Dist. of Columbia	0	0	0	0	0	GA claims incurred directly GA expenses incurred directly	0								
Florida	0	0	0	0	0	NOLHGA expenses	312,484								
Georgia	õ	0	0	Ő	0	Remaining Inforce estimate	012,101								
Hawaii	0	0	0	0	0	_									
Idaho	0	0	0 0	0	0	Less:	0								
Illinois Indiana	0	0	0	0	0	Estate/other distributions Other adjustments	0								
lowa	ő	ő	0	ő	0	Ceding commissions/	Ŭ								
Kansas	0	0	0	0	0	policy enhancements	0								
Kentucky	0	0	0	0	0	Other recoveries (litigation, estate distributions, etc.)	0								
Louisiana Maine	0	0	0	0	0	estate distributions, etc.)	0								
Maryland	õ	0	0	Ő	0	Adjusted GA Costs	9,162,998								
Massachusetts	0	0	0	0	0	Per State breakdown	9,162,998								
Michigan	0	0	0	0	0										
Minnesota Mississippi	0	0	0	0	0										
Missouri	0	0	0	0	0										
Montana	0	0	0	0	0										
Nebraska	0	0	0	0	0										
Nevada New Hampshire	0	0	0	0	0										
New Jersey	0	0	0	0	0										
New Mexico	0	0	0	0	0										
New York	0	0	0	0	0										
North Carolina North Dakota	0 0	0	0	0 0	0										
Ohio	0	0	0	0	0										
Oklahoma	4,704,263	4,458,736	0	0	9,162,998			7,965,000	2,925,000	885,000	325,000	0	0	0	0
Oregon	0	0	0	0	0										
Pennsylvania Puerto Rico	0	0	0	0 0	0										
Rhode Island	0	0	0	0	0										
South Carolina	0	0	0	0	0										
South Dakota	0	0	0	0	0										
Tennessee Texas	0	0	0	0	0										
Utah	0	0	0	0	0										
Vermont	0	Õ	0	0	0										
Virginia	0	0	0	0	0										
Washington West Virginia	0	0	0	0	0										
Wisconsin	0	0	0	0	0										
Wyoming	0	0	0	0	0										
Other	0	0	0	0	0										
Total	4,704,263	4,458,736	0	0	9,162,998			7,965,000	2,925,000	885,000	325,000	0	0	0	0
										compiled annually t comment as to the should be direct	completeness no	or accuracy of th			

г		Estimated Net Co	osts as of Sen	tember 30, 2010						Assessments C	alled (Billed) or R	efunded as of De	ecember 31, 2009		1
		Estimated Net 0		2010				Li	fe	Allocated			&H	Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	1,790	382,138	0	0	383,928										
Alaska	719	1,863	0		2,582	0		4,005	30	6,000	20	5	0	0	0
Arizona Arkansas	2,304 2,247	48,745 13,147	0	0	51,049 15,394	Summary:		36,125	0	0	0	0	0	0	0
California	30,875	248,426	0	0	279,301	GA Covered Obligations	0	205,036	0	314,964	0	0	0	0	0
Colorado	0	0	0		0										
Connecticut Delaware	8,957 811	163,084 29,680	0		172,041 30,491	Add: GA claims incurred directly	11,499,999	210,000	0	0	0	0	0	0	0
Dist. of Columbia	0	20,000	Ő		00,401	GA expenses incurred directly	0								
Florida	11,290	271,172	0	0	282,461	NOLHGA expenses	2,924,223								
Georgia Hawaii	10,081 661	15,501 18,232	0	0	25,582 18,893	Remaining Inforce estimate	0	77	0	1,692	0	73	0	0	0
Idaho	346	157,975	0	0	158,321	Less:			0	1,032	0	75	0	0	0
Illinois	13,015	629,388	0		642,402	Estate/other distributions	0	80,000	0	895,000	0	5,000	0	35,000	0
Indiana	6,748	1,120,338	0		1,127,086	Other adjustments	0								
lowa Kansas	1,898 2,005	61,114 15,510	0	0	63,012 17,515	Ceding commissions/ policy enhancements	0								
Kentucky	1,480	28,876	0	0	30,356	Other recoveries (litigation,	-								
Louisiana	0	0	0	0	0	estate distributions, etc.)	0								
Maine Maryland	1,424 12.585	15,937 25,550	0	0	17,361 38,135	Adjusted GA Costs	14.424.222								
Massachusetts	10,932	108,016	0	0	118,948	Per State breakdown	14,424,222								
Michigan	9,391	123,082	0	0	132,473										
Minnesota	8,018	1,058,544	0	0	1,066,561			286,000	0	814,000	0	0	0	0	0
Mississippi Missouri	1,539 3,493	9,408 78,002	0		10,947 81,495										
Montana	558	27,716	Ő		28,274										
Nebraska	798	397,454	0	0	398,252										
Nevada New Hampshire	538 3,857	87,750 258,958	0	0 0	88,288 262,815										
New Jersey	12,846	144,909	0		157,755										
New Mexico	632	271,468	0	0	272,101										
New York North Carolina	0 8,649	0 119,119	0		0 127,768			12,800	0	147,200	0	0	0	0	0
North Dakota	8,649 549	20,029	0	0	20,578			12,800	0	147,200	0	0	0	0	0
Ohio	14,188	200,141	0	0	214,328										
Oklahoma	1,016	28,057	0	0	29,074			5,500	0	44,500	0	0	0	0	0
Oregon Pennsylvania	2,939 13,683	56,922 3,791,537	0		59,862 3,805,220										
Puerto Rico	0	0	0	0	0										
Rhode Island	965	209,717	0	0	210,682										
South Carolina South Dakota	3,883 136	666,962 9,168	0		670,845 9,304										
Tennessee	5,301	55,521	0		9,304 60,822										
Texas	10,053	129,728	0		139,781										
Utah	481 2,333	35,607 26,052	0	0	36,088 28,385			0	0	0	0	325,000	0	0	0
Vermont Virginia	2,333	2,300,376	0	0	2,338,026										
Washington	2,533	39,206	0	0	41,739										
West Virginia	924	47,334	0	0	48,259			0	0	75,000	0	0	0	0	0
Wisconsin Wyoming	7,208 90	589,084 13,262	0		596,292 13,352										
Other	0	0	0		0										
Total	274,417	14,149,804	0	0	14,424,222			839,543	30	2,298,356	20	330,078	0	35,000	0
										omment as to the		or accuracy of th	. This information e information show anty association.		

r		Estimated Net C	acto an of Sant	ombor 20, 2010		I		r		Accordments C	llod (Billod) D	efunded as of De	combor 21, 2000		
		Estimated Net C	osts as of Sept	ember 30, 2010				Li	fe	Assessments Ca Allocated		erunded as of De		Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama Alaska	21,136 0	38 0	0	0	21,175										
Arizona	12,057	63	0	0	12,119	Summary:									
Arkansas	4,647	38	0	0	4,685	-		4,523	0	0	0	0	0	0	0
California	92,842	3,206	0	0	96,048	GA Covered Obligations	629,575,000								
Colorado Connecticut	18,135 12,481	2,836 121	0	0	20,971 12,603	Add:									
Delaware	10,345	758	0	0	11,103	GA claims incurred directly	0								
Dist. of Columbia	5,249	489	0	0	5,738	GA expenses incurred directly	0	2,326	0	3,076	0	0	0	0	0
Florida	86,504	7,511	0	0	94,015	NOLHGA expenses	1,272,532								
Georgia Hawaii	17,433 0	477	0 0	1,191 0	19,101 0	Remaining Inforce estimate	0								
Idaho	443	0	0	ő	443	Less:									
Illinois	75,462	6,502	0	360	82,324	Estate/other distributions	0								
Indiana	9,874	1,874	0	0	11,748	Other adjustments	629,575,000								
lowa Kansas	1,413 4,528	176 10	0 0	0 0	1,589 4,538	Ceding commissions/ policy enhancements	0								
Kentucky	24,447	3,396	0	0	27,843	Other recoveries (litigation,	0								
Louisiana	1,942	0	0	0	1,942	estate distributions, etc.)	0								
Maine	6,496	5,134	0	0	11,630						_		_		
Maryland Massachusetts	29,965 69,426	691 2,569	0 0	0 0	30,656 71,995	Adjusted GA Costs Per State breakdown	1,272,532 1,272,532	34,200	0	800	0	0	0	0	0
Michigan	20,006	2,309	0	746	22.232	Fel State Dieakdown	1,272,332								
Minnesota	5,193	69	0	0	5,261										
Mississippi	1,716	0	0	0	1,716										
Missouri Montana	7,442 582	269 0	0 0	0 0	7,711 582										
Nebraska	1,381	0	0	0	1,381										
Nevada	1,892	Ő	Ő	Ő	1,892										
New Hampshire	9,381	285	0	0	9,666										
New Jersey New Mexico	75,983 1,093	4,972 0	0	2,630 0	83,585 1,093										
New York	65,879	8,216	0	2,618	76,713										
North Carolina	27,958	24,421	Ő	3,357	55,736										
North Dakota	148	0	0	0	148										
Ohio	39,417	429 6	0	3,689 0	43,534 3,200										
Oklahoma Oregon	3,194 3,509	0	0	0	3,200										
Pennsylvania	213,843	22,074	0	13,401	249,318			1							
Puerto Rico	0	0	0	0	0										
Rhode Island South Carolina	9,437 14,199	208 275	0 0	0	9,645 14,474			1							
South Dakota	14,199	2/5	0	0	14,474										
Tennessee	55,550	10,533	0	0	66,083										
Texas	22,309	277	0	0	22,586										
Utah Vermont	718 1,421	0	0	0	718 1,421										
Virginia	25,027	1,387	0	0	26.414										
Washington	10,808	2,981	0	0	13,789										
West Virginia	3,280	0	0	0	3,280										
Wisconsin Wyoming	4,362 0	49 0	0 0	0 0	4,410 0										
Other	0	0	0	0	0										
Total	1,130,723	113,819	0	27,990	1,272,532			41,049	0	3,876	0	0	0	0	0
		- ,						Assessment	information is co	ompiled annually omment as to the	from state guara completeness no	nty associations.	e information sho	n is NOT audited	l or verified by

г		Estimated Net Co	osts as of Sonte	mbor 30, 2010				r		Accorements C	alled (Billed) or R	efunded as of De	combor 31, 2000		
		Lotimated Net O	Usis as of Gepte	50, 2010				Li	fe	Allocated		A		Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	532 64	34 9	0	0	566 74			007	4 800	40	0	10	0	0	0
Alaska Arizona	2,158	9 145	0 0	0	2,303	Summary:		337	4,800	40	0	10	0	0	0
Arkansas	442	10	0	0	452			5,587	0	0	0	0	0	0	0
California	6,521 0	790 0	0	0	7,311	GA Covered Obligations	0								
Colorado Connecticut	484	98	0	0	583	Add:		106,000	0	210,000	0	0	0	0	0
Delaware	142	33	0	0	174	GA claims incurred directly	0								
Dist. of Columbia Florida	0 5,577	0 745	0	0	0 6,322	GA expenses incurred directly NOLHGA expenses	0 386,899								
Georgia	658	43	0	0	701	Remaining Inforce estimate	380,899								
Hawaii	325	63	0	0	388	5	_	0	12,871	0	2,463	0	0	0	0
Idaho Illinois	228 2,023	10 107	0	0	237 2,130	Less: Estate/other distributions	0								
Indiana	1,266	94	0	0	1,361	Other adjustments	0								
Iowa	1,611	132	0	0	1,743	Ceding commissions/	_								
Kansas	307	32	0	0	340	policy enhancements	0								
Kentucky Louisiana	928 0	79 0	0	0	1,007 0	Other recoveries (litigation, estate distributions, etc.)	333,633								
Maine	392	54	0	0	446										
Maryland	823	74	0	0	897	Adjusted GA Costs	53,266								
Massachusetts Michigan	1,928 892	179 63	0	0	2,107 956	Per State breakdown	53,266								
Minnesota	582	70	Ő	Ő	652										
Mississippi	149	0	0	0	149										
Missouri Montana	718 116	222 0	0	0	940 116			300,000	0	0	0	0	0	0	0
Nebraska	508	15	Ő	0	523			000,000	0	0	0	Ū	0	0	0
Nevada	625	9	0	0	633										
New Hampshire New Jersey	395 2,944	22 164	0 0	0	418 3,108										
New Mexico	392	40	ő	Ő	433			200,000	0	502,555	0	0	0	0	0
New York	0	0	0	0	0										
North Carolina North Dakota	723 252	81 0	0 0	0	804 252										
Ohio	1,570	69	Ő	0	1,639										
Oklahoma	596	17	0	0	613										
Oregon Pennsylvania	424 2,510	76 106	0	0	500 2,617										
Puerto Rico	2,510	0	0	0	38										
Rhode Island	142	19	0	0	161										
South Carolina South Dakota	360 289	24 2	0	0	384 292										
Tennessee	617	14	0	0	631										
Texas	3,179	274	0	0	3,453										
Utah	903 93	27 6	0 0	0	930 99										
Vermont Virginia	93 758	68	0	0	99 826										
Washington	798	293	0	0	1,091										
West Virginia	277	15 99	0	0	293										
Wisconsin Wyoming	1,345 111	99 21	0	0	1,444 132										
Other	0	0	0	0	0										
Total	48,718	4,548	0	0	53,266			611,924	17,671	712,595	2,463	10	0	0	0
										mpiled annually mment as to the should be direc	completeness no		e information sho		

ſ		Estimated Net C	osts as of Septe	ember 30, 2010				Li	fe		alled (Billed) or R d Annuity		ecember 31, 2009 &H	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	38,191	0	38,191										
Alaska	0	0	0	0	0	0			0	0	0		0	0	0
Arizona Arkansas	0	0	7,194 282	0 0	7,194 282	Summary:		0 8,231	0	0 0		0 3,987	0 0	0	0
California	0	Ő	0	0	0	GA Covered Obligations	0	0,201	Ő	0		0,007	Ő	0	Ő
Colorado	0	0	1,412	0	1,412			0	0	0		26,200	0	0	0
Connecticut	0	0	0	0	0	Add:	1 070 001	0	0	0	0	10,000	0	0	0
Delaware Dist. of Columbia	0	0	798 0	0	798 0	GA claims incurred directly GA expenses incurred directly	1,978,001 305,426	0	0	U	0	10,000	U	0	U
Florida	0	0	112,633	0	112,633	NOLHGA expenses	317,525								
Georgia	0	0	20,641	0	20,641	Remaining Inforce estimate	0								
Hawaii Idaho	0	0	0 3,443	0	0 3,443	Less:		0	0	0	0	0	0	0	0
Illinois	0	0	3,443	0	3,443	Estate/other distributions	0	0	0	0	0	0	0	0	0
Indiana	0	0	8,376	0	8,376	Other adjustments	0								
lowa	0	0	0	0	0	Ceding commissions/									
Kansas Kentucky	0	0	0 1.158	0	0 1,158	policy enhancements Other recoveries (litigation,	0								
Louisiana	0	0	14,997	0	14,997	estate distributions, etc.)	2,373,299	0	0	0	0	85,000	0	0	0
Maine	0	0	0	0	0	,									
Maryland	0	0	(1,321)	0	(1,321)	Adjusted GA Costs	227,653								
Massachusetts Michigan	0	0	0	0	0	Per State breakdown	227,653								
Minnesota	0	0	0	0	0										
Mississippi	0	0	2,594	0	2,594										
Missouri	0	0	0	0	0										
Montana Nebraska	0	0	897 170	0	897 170										
Nevada	0	0	461	0	461										
New Hampshire	0	0	0	0	0										
New Jersey	0	0	0	0	0										
New Mexico New York	0	0	2,954 0	0	2,954 0										
North Carolina	0	0	0	0	0										
North Dakota	0	0	324	0	324										
Ohio	0	0	1,160	0	1,160										
Oklahoma Oregon	0	0	1,001 1,408	0	1,001 1,408			0	0	0	0	0	0	0	0
Pennsylvania	0	0	0	0	1,400										
Puerto Rico	0	0	0	0	0										
Rhode Island	0	0	0	0	0										
South Carolina South Dakota	0	0	844 0	0	844										
Tennessee	0	0	1,229	0	1,229										
Texas	0	0	6,188	0	6,188			0	0	0	0	67,009	116,294	0	0
Utah	0	0	0	0	0										
Vermont Virginia	0	0	0	0	0										
Washington	0	0	0	0	0										
West Virginia	0	0	0	0	0										
Wisconsin	0	0	0	0	0										
Wyoming Other	0	0	619 0	0	619 0										
Total	0	0	227,653	0	227,653			8,231	0	0	1,700,000	192,196	116,294	0	0
										omment as to the		or accuracy of the	This information e information sho nty association.		

Г		Estimated Net C	osts as of Sept	ember 30, 2010						Assessments Ca	alled (Billed) or R	efunded as of De	ecember 31, 2009		
			•					Li	fe	Allocated	Annuity	A	&H	Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	91,949	797,888	0	0	889,837										
Alaska	0	0	0	0	0	_									
Arizona Arkansas	160,345 51,270	1,520,234 439,463	0	0	1,680,579 490,733	Summary:		1,037,480	0	0	0	0	0	0	0
California	147,152	1,843,625	0	0	1,990,776	GA Covered Obligations	83,300,829	712,800	0	5,287,200	0	0	0	0	0
Colorado	40,754	497,943	0	0	538,697	<u>-</u>		623,455	0	935,184	0	0	0	0	0
Connecticut	0	0	0	0	0	Add:		15 000		== 000					
Delaware Dist. of Columbia	3,888 23,204	9,207 194,163	0	0	13,095 217,366	GA claims incurred directly GA expenses incurred directly	140,795 1,545,709	45,000 121,500	0 74,219	55,000 536,500	0 397,781	0	0	0 0	0
Florida	226,389	2,362,375	0	0	2,588,763	NOLHGA expenses	2,087,570	121,000	,2.10	000,000	001,101	0	Ū	0	Ű
Georgia	188,006	1,516,028	0	0	1,704,034	Remaining Inforce estimate	0								
Hawaii Idaho	22,964	229,789 0	0	0	252,753	Less:									
Illinois	89,053	829,879	0	0	918,932	Estate/other distributions	0	500,000	150,000	2,300,000	1,300,000	0	0	0	0
Indiana	0	0	0	0	0	Other adjustments	(5,957,550)								
lowa	0	0	0	0	0	Ceding commissions/									
Kansas Kentucky	43,810 27,592	491,834 154,843	0	0 0	535,643 182,435	policy enhancements Other recoveries (litigation,	20,181,741	525,000	0	15,000	0	0	0	0	0
Louisiana	32,225	206,174	0	0	238,399	estate distributions, etc.)	47,851,504	743,240	0	2,760	Ő	Ő	0	0	0
Maine	0	0	0	0	0										
Maryland Massachusetts	99,472	603,131 0	0	0	702,603	Adjusted GA Costs Per State breakdown	24,999,208 24,999,208	1,666,605	0	365,840	0	0	0	0	0
Michigan	45,918	351,845	0	0	397,763	Fel State Dieakdown	24,999,208								
Minnesota	0	0	0	0	0										
Mississippi	264,176	1,701,049	0	0	1,965,225										
Missouri Montana	90,973 0	1,234,214	0	0	1,325,187										
Nebraska	11,057	69,101	0	0	80,158										
Nevada	8,270	110,603	0	0	118,874			235,000	0	111,000	0	0	0	0	0
New Hampshire	0	0	0	0	0										
New Jersey New Mexico	54,950	364,689	0	0	419,639			64,817	0	239,890	0	0	0	0	0
New York	0	0	0	0	0										
North Carolina	123,677	1,303,356	0	0	1,427,032			1,029,000	0	3,871,000	0	0	0	0	0
North Dakota Ohio	0 51,145	0 203,555	0	0	0 254,700										
Oklahoma	56,716	442,964	0	0	499,680			1,980,000	1,445,000	20,000	107,500	0	0	0	0
Oregon	12,985	96,470	0	0	109,455										
Pennsylvania Puerto Rico	0 0	0	0	0	0										
Rhode Island	0	0	0	0	0										
South Carolina	79,138	629,165	0	0	708,304			275,000	0	1,925,000	0	0	0	0	0
South Dakota Tennessee	0 55,921	0 631,698	0	0	0 687,619										
Texas	201,338	2,241,774	0	0	2,443,112			7,101,306	4,000,000	0	0	0	0	0	0
Utah	2,294	11,856	0	0	14,150			78,950	0	136,050	0	0	0	0	0
Vermont	0	0	0	0	0			505 000							
Virginia Washington	151,298 31,127	1,143,632 277,606	0	0	1,294,930 308,733			595,000 936,000	0	3,125,000 0	0	0	0	0	0
West Virginia	01,127	277,000	0	0	000,700			300,000	0	0	0	0	0	0	Ű
Wisconsin	0	0	0	0	0										
Wyoming Other	0	0	0	0	0										
Other	0	0	0	0	0										
Total	2,489,057	22,510,151	0	0	24,999,208			18,270,153	5,669,219	18,925,424	1,805,281	0	0	0	0
										mment as to the		or accuracy of the	. This information e information shounds onty association.		

]		Estimated Net C	osts as of Sept	ember 30, 2010				Li	fe	Assessments Ca Allocated			cember 31, 2009 &H	Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	264,739	23,091	0	0	287,830										
Alaska	0	0	0		0										
Arizona Arkansas	0 8,609	0 8,255	0		0 16,864	Summary:		56,916	0	0	0	0	0	0	0
California	0,009	0,200	0	0	10,004	GA Covered Obligations	48,277,445	50,510	0	0	0	0	0	0	0
Colorado	0	0	0	0	0	g									
Connecticut	0	0	0		0	Add:									
Delaware Dist. of Columbia	0	0	0	0 0	0	GA claims incurred directly GA expenses incurred directly	0 167,440								
Florida	64,716	18,908	0	0	83,624	NOLHGA expenses	1,715,381								
Georgia	35,813	14,529	0	0	50,342	Remaining Inforce estimate	0								
Hawaii	0	0	0		0	-									
Idaho Illinois	0 65,657	0 35,361	0	0	0 101,019	Less: Estate/other distributions	32,999,999	325,000	0	0	0	0	0	0	0
Indiana	05,057	35,301	0	0	101,019	Other adjustments	(236,725)	325,000	0	U	0	0	0	0	0
lowa	0	ő	0		ů 0	Ceding commissions/									
Kansas	0	0	0		0	policy enhancements	4,411,447								
Kentucky Louisiana	419,089 19,439	77,889 5,747	0	0	496,978 25,186	Other recoveries (litigation, estate distributions, etc.)	0	440,000	0	80,000	0	0	0	0	0
Maine	19,439	5,747	0	0	25,180	estate distributions, etc.)	0								
Maryland	0	0	0		0	Adjusted GA Costs	12,985,545								
Massachusetts	0	0	0		0	Per State breakdown	12,985,545								
Michigan Minnesota	0	0	0	0 0	0										
Mississippi	115,767	120,358	0		236,124										
Missouri	0	0	0		0										
Montana	0	0	0	0	0										
Nebraska Nevada	0	0	0	0 0	0										
New Hampshire	0	0	0		0										
New Jersey	0	0	0	0	0										
New Mexico	0	0	0	0	0										
New York North Carolina	0 355,567	0 125,854	0	0 0	0 481,422										
North Dakota	000,007	0	0	0	401,422										
Ohio	0	0	0	0	0										
Oklahoma	22,538	10,861	0	0	33,399			46,000	0	4,000	0	0	0	0	0
Oregon Pennsylvania	0	0	0		0										
Puerto Rico	0	0	0	0	0										
Rhode Island	0	0	0	0	0										
South Carolina	7,536	3,230	0		10,766										
South Dakota Tennessee	0 7,940,021	0 2.562.216	0	0	0 10,502,238										
Texas	0	2,002,210	0	0	0										
Utah	0	0	0		0										
Vermont Virginia	0 271,127	0 76.684	0	0	0 347,811			375,000	0	5,000	0	0	0	0	0
Washington	2/1,12/	76,684	0	0	347,811			375,000	U	5,000	U	U	U	U	0
West Virginia	177,331	134,611	0	0	311,942			0	0	0	0	0	0	0	0
Wisconsin	0	0	0		0										
Wyoming Other	0 0	0	0	0	0										
Total	9,767,950	3,217,595	0	0	12,985,545			1,242,916	0	89,000	0	0	0	0	0
										ompiled annually t omment as to the should be direct		or accuracy of the	e information sho		

Г		Estimated Net C	osts as of Sep	tember 30, 2010							alled (Billed) or R				
								Li	Te	Allocated	Annuity	A	kH		ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	385,217	0	0	0	385,217										
Alaska	0	0	0		0										
Arizona	37,602	0	0		37,602	Summary:									
Arkansas California	0	0	0		0	GA Covered Obligations	17,074,665								
Colorado	0	0	0	-	0	ert cororod obligatione	11,01 1,000								
Connecticut	0	0	0		0	Add:									
Delaware	0	0	0		0	GA claims incurred directly	18,066								
Dist. of Columbia Florida	155,325	0	0		155,325	GA expenses incurred directly NOLHGA expenses	406,240 597,862								
Georgia	0	0	0		135,525	Remaining Inforce estimate	0								
Hawaii	0	0	0	0	0	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5									
Idaho	0	0	0		0	Less:	_								
Illinois	0	0	0		0	Estate/other distributions	0								
Indiana Iowa	0	0	0		0	Other adjustments Ceding commissions/	(1,329,839)								
Kansas	0	0	0		0	policy enhancements	711,825								
Kentucky	0	0	0		0	Other recoveries (litigation,									
Louisiana	1,162,458 0	64,658	0		1,227,116	estate distributions, etc.)	2,147,371	959,087	0	402,992	0	52,921	0	0	0
Maine Maryland	0	0	0		0	Adjusted GA Costs	16,567,476								
Massachusetts	0	0	0		0	Per State breakdown	16,567,476								
Michigan	0	0	0	0	0										
Minnesota	0	0	0		0										
Mississippi	10,523,237 0	3,797,993 0	0		14,321,230			4,320,000	0	1,680,000	0	0	0	0	0
Missouri Montana	0	0	0		0										
Nebraska	0	0	0		0										
Nevada	0	0	0		0										
New Hampshire	0	0	0		0										
New Jersey New Mexico	0 22,027	0	0		0 22,027										
New York	22,027	0	0		22,027										
North Carolina	Ő	Ő	Ő		Ő										
North Dakota	0	0	0		0										
Ohio	0	0	0		0			400.000	0	0	0	0	0	0	0
Oklahoma Oregon	10,615 0	0	0		10,615 0			100,000	0	0	0	0	0	0	0
Pennsylvania	0	0	0		0										
Puerto Rico	0	0	0	0	0										
Rhode Island	0	0	0		0										
South Carolina South Dakota	0	0	0		0										
Tennessee	0	0	0		0										
Texas	408,344	0	0		408,344			475,086	0	0	0	0	0	0	0
Utah	0	0	0		0										
Vermont Virginia	0	0	0		0										
Washington	0	0	0		0										
West Virginia	0	0	0	-	0										
Wisconsin	0	0	0		0										
Wyoming	0	0	0		0										
Other	0	0	0	0	0										
Total	12,704,825	3,862,651	0	0	16,567,476			5,854,173	0	2,082,992	0	52,921	0	0	0
										ompiled annually omment as to the should be direc		or accuracy of the	e information sho		

г		Estimated Net Co	osts as of Sente	mber 30, 2010						Assessments C	alled (Billed) or R	efunded as of De	cember 31 2009		
		Estimated Net O						Li	fe		d Annuity	A		Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	15,173	0	2,703	0	17,877			0	0	0	0	202,000	0	0	0
Alaska	0	0	0	0	0										
Arizona Arkansas	0	0	0	0	0	Summary:									
California	0	0	ő	ő	0	GA Covered Obligations	5,527,856								
Colorado	0	0	0	0	0	, , , , , , , , , , , , , , , , , , ,									
Connecticut	0	0	0	0	0	Add:	10 708 170	0	0	0	0	100.000	Ō	0	0
Delaware Dist. of Columbia	6,717 0	0	0	0	6,717 0	GA claims incurred directly GA expenses incurred directly	10,708,170 3,311,759	0	U	0	0	100,000	U	0	0
Florida	119,710	15,609	143,300	0	278,619	NOLHGA expenses	358,078	535,000	0	65,000	0	4,900,000	0	0	0
Georgia	56,068	23,172	25,190	0	104,429	Remaining Inforce estimate	0	172,000	0	72,000	739	1,200,000	0	0	0
Hawaii Idaho	0	0	0	0	0	Less:									
Illinois	0	0	ő	ő	0	Estate/other distributions	858,110								
Indiana	27,711	0	10,827	0	38,538	Other adjustments	(321,160)	0	0	0	0	590,456	0	0	0
lowa Kansas	0	0	0	0	0	Ceding commissions/ policy enhancements	418,260								
Kentucky	0	0	73,088	0	73,088	Other recoveries (litigation,	410,200	2,378,202	1,606,906	0	0	374,000	175,940	0	0
Louisiana	0	0	0	0	0	estate distributions, etc.)	17,162,147	_,,	.,,			,			
Maine	0	0	0	0	0		1 700 500								
Maryland Massachusetts	23,152 0	0	533 0	0	23,684	Adjusted GA Costs Per State breakdown	1,788,506 1,788,506	400,000	0	0	0	0	0	0	0
Michigan	0	0	0	0	0		1,1 00,000								
Minnesota	0	0	0	0	0										
Mississippi Missouri	0 6,103	0 995	0 1,062	0	0 8,161			25,000	0	0	0	25,000	0	0	0
Montana	0,103	995	1,062	0	0,101			25,000	U	0	0	25,000	U	0	0
Nebraska	0	0	0	0	0										
Nevada	0	0	0	0	0										
New Hampshire New Jersey	0	0	0	0	0										
New Mexico	Ő	Ő	ő	0	0										
New York	0	0	0	0	0										
North Carolina North Dakota	(10,344) 0	0	0	0	(10,344)										
Ohio	0	0	0	0	0										
Oklahoma	20,432	1,111	1,690	0	23,232			40,000	17,600	0	0	210,000	92,400	0	0
Oregon Pennsylvania	0 38,708	0 352	0 845	0	0 39.905			249,570	0	0	0	750,420	0	0	0
Perinsylvaria Puerto Rico	2,376	0	645 0	0	2,376			249,570	U	0	0	750,420	U	0	0
Rhode Island	0	0	0	0	0										
South Carolina	225,142	11,012	0	0	236,154										
South Dakota Tennessee	0 14,974	0	0 1.018	0	0 15,992			200,000	0	0	0	53,000	0	0	0
Texas	91,113	0	0	0	91,113			65,397	151,779	0	0	1,359,712	1,266,260	ő	0
Utah	0	0	0	0	0										
Vermont Virginia	0 52,826	0 408	0 2,544	0	0 55,779			560,269	260,000	4,588	8,000	333,201	383,000	0	0
Washington	52,820	408	2,544	0	0			500,209	200,000	+,500	0,000	555,201	000,000	0	0
West Virginia	635,728	24,593	122,865	0	783,186			606,438	128,826	73,076	140,773	3,240,504	3,765,849	0	0
Wisconsin Wyoming	0	0	0	0 0	0										
Other	0	0	0	0	0										
Total	1,325,589	77,252	385,665	0	1,788,506			5,231,876	2,165,111	214,664	149,512	13,338,293	5,683,449	0	0
										mment as to the	completeness n		This information information sho nty association.		

]		Estimated Net	Costs as of Septe	ember 30, 2010			[	Li	ife		alled (Billed) or R d Annuity	Refunded as of De A&		Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama Alaska	0	0 0	0 0	0 0	0										
Arizona	0	0	0	0	0	Summary:									
Arkansas	0	0	0	0	0										
California	0	0	65,329	0	65,329	GA Covered Obligations	0								
Colorado Connecticut	0	0	0	0	0	Add:									
Delaware	0	0	0	0	0	GA claims incurred directly	0								
Dist. of Columbia	0	0	250	0	250	GA expenses incurred directly	0								
Florida	0	0	0	0	0	NOLHGA expenses	139,583								
Georgia Hawaii	0	0	111 0	0 0	111 0	Remaining Inforce estimate	0								
Idaho	0	0	0	0	0	Less:									
Illinois	0	0	16,484	0	16,484	Estate/other distributions	0								
Indiana	0	0	0	0	0	Other adjustments	0								
lowa Kansas	0	0	0	0	0	Ceding commissions/ policy enhancements	0								
Kentucky	0	0	0	0	0	Other recoveries (litigation,	Ŭ								
Louisiana	0	0	1,512	0	1,512	estate distributions, etc.)	0								
Maine	0	0	0	0	0		100 500								
Maryland Massachusetts	0	0	15 0	0	15 0	Adjusted GA Costs Per State breakdown	139,583 139,583								
Michigan	0	0	9,973	0	9,973		100,000								
Minnesota	0	0	0	0	0										
Mississippi	0	0	361	0	361										
Missouri Montana	0	0	0	0	0 0										
Nebraska	0	0	0	0	0										
Nevada	0	0	578	0	578										
New Hampshire	0	0	0	0	0										
New Jersey New Mexico	0	0	0	0	0 0										
New York	0	0	0	0	0										
North Carolina	0	0	18,459	0	18,459										
North Dakota	0	0	0	0	0										
Ohio Oklahoma	0	0	0	0 0	0 0										
Oregon	0	0	0	0	0										
Pennsylvania	0	0	0	0	0										
Puerto Rico	0	0	0	0	0										
Rhode Island South Carolina	0	0	0	0	0										
South Carolina South Dakota	0	0	0	0	0										
Tennessee	0	0	63	0	63										
Texas	0	0	26,448	0	26,448										
Utah	0	0	0	0	0										
Vermont Virginia	0	0	0	0	0										
Washington	0	0	0	0	Ő										
West Virginia	0	0	0	0	0										
Wisconsin	0	0	0	0	0 0										
Wyoming Other	0 0	0 0	0 0	0 0	0										
Total	0	0	139,583	0	139,583			0	0	0	0	0	0	0	0
										omment as to the	completeness n	inty associations. or accuracy of the vidual state guara	information sho		

]		Estimated Net C	osts as of Sept	ember 30, 2010					<i>.</i>	Assessments Ca					
								Li	te	Allocated	d Annuity		SH		ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded						
Alabama	42,351	335,002	0	0	377,354			380,000	0	302,720	0	0	0	0	0
Alaska	31,986	212,607	0	0	244,592			80,878	14,180	566,741	121,990	0	0	2,000	0
Arizona	384,992	1,113,514	0	0	1,498,506	Summary:		559,164	0	3,944,426	0	0	0	0	0
Arkansas California	65,028 0	358,003 0	0	0	423,030	GA Covered Obligations	600,117,018	1,149,754	0	0	U	0	U	0	U
Colorado	0	0	0	0	0	en obvered obligations	000,117,010	25,200	0	44,800	0	0	0	0	0
Connecticut	0	0	0	0	0	Add:		-,							-
Delaware	65,118	251,419	0	0	316,537	GA claims incurred directly	0	209,250	0	627,750	0	0	0	0	0
Dist. of Columbia Florida	0	0	0	0	0 17,802,275	GA expenses incurred directly	0 4,487,174	12 005 654	0	26 446 749	0	0	0	0	0
Georgia	5,385,783 319,579	12,416,492 1,218,466	0	0	1,538,045	NOLHGA expenses Remaining Inforce estimate	4,407,174	13,095,654 1,064,376	0	26,446,748 3,444,406	63,866	0	0	0	0
Hawaii	0	1,210,400	0	0	1,550,045	Itemaining inforce estimate	0	1,004,570	0	3,444,400	03,000	0	0	0	0
Idaho	59,468	441,230	0	0	500,698	Less:		143,772	0	1,411,228	0	0	0	0	0
Illinois	2,414,416	7,982,068	0	0	10,396,484	Estate/other distributions	269,312,049	6,250,000	2,700,000	22,000,000	9,150,000	0	0	0	0
Indiana	1,449,740	3,963,535	0	0	5,413,275	Other adjustments	151,440,726	1,400,894	0	2,499,899	0	0	0	0	0
lowa Kansas	1,361,394 375,333	2,752,531 1,584,601	0	0	4,113,925 1,959,934	Ceding commissions/ policy enhancements	0	2,356,028 675,000	0	6,511,318 2,950,000	0	0	0	0	0
Kentucky	255,102	809,749	0	0	1,064,850	Other recoveries (litigation,	0	734,080	230,086	2,171,198	636,094	0	0	0	0
Louisiana	0	0	0	0	0	estate distributions, etc.)	76,974,408			_,,	,	-	-	-	-
Maine	0	0	0	0	0										
Maryland	161,864	2,213,897	0	0	2,375,761	Adjusted GA Costs	106,877,009	1,031,000	0	4,319,000	0	0	0	0	0
Massachusetts	62,156 2,364,086	2,935,529 6,748,361	0	0	2,997,685 9,112,447	Per State breakdown	106,877,009	275,000 5,400,000	0 1,980,000	7,235,000 15,300,000	0 3,400,000	0	0	0	0
Michigan Minnesota	2,364,066	0,740,301	0	0	9,112,447			5,400,000	1,960,000	15,300,000	3,400,000	0	U	0	U
Mississippi	20,475	276,302	0	0	296,777			134,576	0	764,463	0	0	0	0	0
Missouri	616,758	3,735,933	0	0	4,352,691			1,502,267	0	7,950,910	0	0	0	0	0
Montana	272,413	243,665	0	0	516,078			1,580,000	0	484,000	0	0	0	0	0
Nebraska	450,932	1,415,837	0	0	1,866,770 249,358			1,723,246 49,500	0	3,764,563	0	0	0	0	0
Nevada New Hampshire	12,499 0	236,858 0	0	0	249,356			49,500	0	649,800	U	0	U	0	U
New Jersey	0	0	0	0	0										
New Mexico	67,753	200,584	0	0	268,337			100,000	0	301,563	0	0	0	0	0
New York	0	0	0	0	0										
North Carolina	406,860	3,041,612	0	0	3,448,471			1,050,000	361,000	7,950,000	2,739,000	0	0	0	0
North Dakota Ohio	169,756 2,074,986	935,826 9,024,594	0	0	1,105,582 11,099,580			455,036 2,865,000	0	2,567,241 12,435,000	0	0	0	0	0
Oklahoma	797,306	775,208	0	0	1,572,514			2,250,225	688,600	1,790,500	661,400	0	0	0	0
Oregon	253,246	877,511	0	0	1,130,757			269,155	0	862,577	0	0	0	0	0
Pennsylvania	542,472	6,563,488	0	0	7,105,960			9,300	0	16,990,700	0	0	0	0	0
Puerto Rico	0	142	0	0	142										
Rhode Island	0 247 669	0	0	0	0 1,345,556			330,000	0	2,420,000	0	0	0	0	0
South Carolina South Dakota	247,669 176,291	1,097,887 507,617	0	0	1,345,556			1,157,792	958,991	2,420,000 2,614,740	1,767,139	0	0	0	0
Tennessee	492,525	827,782	0	0	1,320,307			565,000	0	935,000	0	0	0	0	0
Texas	420,357	3,649,117	0	0	4,069,474			9,411,167	2,959,943	0	0	0	0	0	0
Utah	103,690	507,852	0	0	611,543			275,261	0	1,349,739	0	0	0	0	0
Vermont	2,143	130,638	0	0	132,781			4,000	0	265,000	0	0	0	0	0
Virginia Washington	133,199 503,728	2,821,752 1,077,374	0	0	2,954,951 1,581,103			333,529 688,258	0	7,336,036 2,020,070	0	0	0	0	0
West Virginia	27,328	191.245	0	0	218.573			109.516	2.286	575.004	342.380	0	0	0	0
Wisconsin	111,978	519,661	0	0	631,639			300,000	2,200	1,500,000	0	0	0	0	0
Wyoming	74,769	103,991	0	0	178,760			132,853	0	189,719	0	0	0	0	0
Other	0	0	0	0	0										
Total	22,777,529	84,099,480	0	0	106,877,009			60,125,731	9,895,086	175,491,859	18,881,869	0	0	2,000	0
													This information		
								NOLHGA. NO	LHGA cannot co				e information show	wn herein. Any	such inquiries
L						l				should be direc	ted to each indiv	idual state guara	nty association.		

Г		Estimated Net C	Costs as of Septe	ember 30, 2010					Assessments C	alled (Billed) or R	Refunded as of De	cember 31, 2009		
								Life	Allocate	d Annuity	A8	H	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	37,808	0	37,808									
Alaska	0	0	0	0	0		11							
Arizona Arkansas	0	0	322,653 28,838	0	322,653 28,838	Summary:								
California	0	0	20,038	0	257	GA Covered Obligations 0								
Colorado	0	0	2,169,718	0	2,169,718									
Connecticut	0	0	0	0	0	Add:								
Delaware Dist. of Columbia	0	0	0	0	0	GA claims incurred directly 6,690,880 GA expenses incurred directly 784,449								
Florida	0	0	23,784	0	23,784	NOLHGA expenses 689,329								
Georgia	0	0	1,647,581	0	1,647,581	Remaining Inforce estimate 0								
Hawaii	0	0	0	0	0	L								
Idaho Illinois	0	0	233 37,182	0	233 37,182	Less: Estate/other distributions 0								
Indiana	0	0	73	0	73	Other adjustments 0								
lowa	0	0	0	0	0	Ceding commissions/								
Kansas Kentucky	0	0	0 (120)	0 0	0 (120)	policy enhancements 0 Other recoveries (litigation,								
Louisiana	0	0	(120)	0	(1,199)	estate distributions, etc.) 0								
Maine	0	0	0	0	0									
Maryland	0	0	0	0	0	Adjusted GA Costs 8,164,658								
Massachusetts Michigan	0	0	0 0	0 0	0	Per State breakdown 8,164,658								
Minnesota	0		0	0	0		1							
Mississippi	0	0	332,962	0	332,962									
Missouri	0	0	(883)	0	(883)									
Montana Nebraska	0	0	0	0 0	0									
Nevada	Ő	Ő	0	Ő	Ő									
New Hampshire	0	0	0	0	0									
New Jersey New Mexico	0	0	0 1,333	0 0	0 1,333									
New York	0	0	1,333	0	1,333									
North Carolina	0	0	(1,088)	0	(1,088)									
North Dakota	0	0	0	0	0									
Ohio Oklahoma	0	0	0 148,656	0 0	0 148,656									
Oregon	0	0	211	0	211									
Pennsylvania	0	0	0	0	0									
Puerto Rico Rhode Island	0	0	0	0 0	0									
South Carolina	0	0	947,772	0	947,772									
South Dakota	0	0	0	0	0									
Tennessee	0	0	0	0	0									
Texas Utah	0	0	2,468,832 0	0 0	2,468,832 0									
Vermont	0	0	0	0	0									
Virginia	0	0	0	0	0									
Washington	0	0	0	0	0									
West Virginia Wisconsin	0	0	0 0	0	0 0									
Wyoming	Ő	Ő	56	Ő	56									
Other	0	0	0	0	0									
Total	0	0	8,164,658	0	8,164,658		C		0		0	0	0	
								t information is conception is conception of the second seco	omment as to the	completeness n		information sho		

Г		Estimated Net C	osts as of Sent	ember 30, 2010						Assessments Ca	alled (Billed) or R	efunded as of De	ecember 31, 2009		
		Estimated Net 0		2010				Li	fe	Allocated			&H	Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	575,030	244,941	0	0	819,971			1,419,000	0	15,909	0	0	0	0	0
Alaska	(4,589)	0	0	0	(4,589)	Summon u		68,158	41,500 0	0	0	1,000	0	0	0
Arizona Arkansas	1,384,999 518,916	77,792 0	0	0	1,462,792 518,916	Summary:		1,251,703 669,513	0	44,673 0	0	0	0	0	0
California	9,803,914	4,610,293	0	0	14,414,207	GA Covered Obligations	72,462,458	17,000,000	5,715,000	7,800,000	8,563,000	270,000	0	0	0
Colorado	0	0	0	0	0	-									
Connecticut	0	0	0	0	0 337,024	Add:	70 405 446	82.000	0	44.9.000	0	0	0	0	0
Delaware Dist. of Columbia	45,322	59,912 0	0	231,791 0	337,024	GA claims incurred directly GA expenses incurred directly	79,125,416 4,933,933	82,000	0	418,000	0	0	0	0	U
Florida	2,473,622	1,753,996	0	0	4,227,618	NOLHGA expenses	2,897,529	2,300,000	0	1,000,000	0	1,300,000	0	0	0
Georgia	1,193,798	0	0	110,397	1,304,196	Remaining Inforce estimate	0	1,630,072	0	0	0	0	0	157,061	(1,771)
Hawaii Idaho	68,233 130,818	0	0	0	68,233 130,818	1 000		0 275,000	19,697 0	0	0	121,409	0	0	0
Illinois	13,173,698	3,310,518	0	2,428,796	18,913,012	Less: Estate/other distributions	0	15,189,000	7,787,461	6,029,000	2,127,010	200,000	221,540	15,925,000	10,987,367
Indiana	1,232,775	80,305	0	0	1,313,080	Other adjustments	(1,818,283)	1,004,167	0	0	0	0	0	0	0
lowa	1,318,797	100,156	0	0	1,418,953	Ceding commissions/		1,199,870	0	436,704	0	0	0	1,040,000	0
Kansas Kentucky	206,994 463,050	233,834 16,294	0	0	440,828 479,343	policy enhancements Other recoveries (litigation,	370,225	450,000 643,875	0 150,000	300,000 11,600	0	0	0	0	0
Louisiana	403,050	10,294	0	0	479,343	estate distributions, etc.)	53,095,510	043,875	150,000	11,000	0	0	0	0	0
Maine	91,096	0	0	63,527	154,623			230,000	0	0	0	0	0	0	0
Maryland	(0)	0	0	0	(0)	Adjusted GA Costs	107,771,884		0		0				
Massachusetts Michigan	1,597,297 5,152,239	0 1,623,655	0	0 3,488,710	1,597,297 10,264,603	Per State breakdown	107,771,884	2,000,000 4,100,000	0 900,647	0 2,500,000	0	0	0	0 10,300,000	0 4,497,170
Minnesota	(0)	63,782	0	2,511,982	2,575,764			447,000	353,520	3,170,000	2,592,480	0	0	0	4,437,170
Mississippi	275,957	17,539	0	0	293,497			368,000	0	32,000	0	0	0	0	0
Missouri	542,975	184,124	0	0	727,099			1,650,000	0	353,704	0	0	0	0	0
Montana Nebraska	242,361 1,175,463	115,186 118.870	0	0	357,547 1,294,332			429,300 1.639,125	137.750	56,000 102,116	7,250	0	0	0	0
Nevada	113,150	15,751	0	Ő	128,901			213,900	0	9,500	0	0	Ő	Ő	0
New Hampshire	387,563	146,758	0	606,592	1,140,912			1,283,000	250,000	1,217,000	550,000	0	0	0	0
New Jersey	7,666,426	1,532,811	0	3,475,897 0	12,675,133			4,800,000	3,064,806 0	488,522	2,500,000	0	0	11,404,352 0	0
New Mexico New York	208,516	48,566	0	0	257,081			260,000	0	55,263	0	0	0	0	U
North Carolina	3,052,185	343,419	0	220,574	3,616,178			5,044,000	533,500	156,000	0	0	0	0	0
North Dakota	140,060	19,002	0	0	159,062			192,600	0	16,600	0	0	0	0	0
Ohio Oklahoma	3,581,863 409,298	314,941 257,552	0	480,901 0	4,377,705 666,850			3,500,000 768,000	0 160,000	200,000 432,000	0 90,000	0	0	3,000,000	0
Oregon	409,298	3,301	0	0	493,269			619,914	100,000	432,000	90,000	0	0	0	0
Pennsylvania	4,843,615	771,811	0	1,537,583	7,153,009			4,460,640	0	5,736,310	0	803,050	0	0	0
Puerto Rico	0	0	0	0	0			14,808	0	0	0	0	0	0	0
Rhode Island South Carolina	335,693 843,068	0 200,263	0	0	335,693 1,043,331			427,727 928,000	0	0 72,000	0	0	0	0	0
South Dakota	131,885	200,203	0	0	131,885			181,962	0	12,000	0	0	0	0	0
Tennessee	588,583	14,040	0	0	602,623			800,000	0	15,000	0	0	0	0	0
Texas	4,934,536	1,144,512	0	2,826,406	8,905,454			7,943,606	2,763,534	3,266,771	1,029,680	1,337,174		0	0
Utah Vermont	339,971 48,500	69,267 2,806	0	73 0	409,310 51,306			591,592 81,000	0	97,832 6,000	0	250 0	0	0	0
Virginia	757,038	5,752	0	ő	762,790			2,000,000	1,677,595	85,000	0	0	ő	0	0
Washington	897,637	220,689	0	0	1,118,327			1,175,000	315,235	400,000	288,326	0	0	0	0
West Virginia Wisconsin	94,121 200,473	1,051 198,681	0	0	95,172 399,155			157,506 420,000	86,553 0	101,999 320,000	24,519 0	0	0	0	0
Wyoming	200,473 126,000	198,681	0	0	399,155 139,572			420,000	0	200,600	0	0	0	0	0
Other	0	0	0	0	0			100,100	0	200,000	5	0	č	0	Ŭ
Total	71,852,917	17,935,739	0	17,983,228	107,771,884			90,059,188	23,956,798	35,146,103	17,772,265	4,032,883	643,060	41,826,413	15,482,766
										omment as to the		or accuracy of th	. This information e information sho anty association.		

[		Estimated Net Co	osts as of <mark>Sep</mark> t	ember 30, 2010				Lif	fe	Assessments Ca Allocated		efunded as of De At		Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	1,418	0	0	0	1,418										
Alaska	602	0	0	0	602										
Arizona Arkansas	82,046 13,489	49,100 12,643	0	0	131,146 26,133	Summary:		70,158	0	0	0	0	0	0	0
California	161,250	23,243	0	0	184,493	GA Covered Obligations	12,183,752	1,393,120	300,000	206,880	0	ő	Ő	ő	
Colorado	9,575	4,467	0	0	14,043										-
Connecticut	1,384	6,385	0	0	7,769	Add:									
Delaware Dist. of Columbia	0 (298)	0	0	0	0 (298)	GA claims incurred directly GA expenses incurred directly	25,081 318,423								
Florida	30,331	40,570	0	0	70,901	NOLHGA expenses	355,422								
Georgia	11,044	930	0	0	11,974	Remaining Inforce estimate	0								
Hawaii	1,879	0	0	0	1,879										
Idaho Illinois	5,339 0	5,504 0	0	0	10,842	Less: Estate/other distributions	0								
Indiana	154,554	438,094	0	0	592,647	Other adjustments	(406,387)								
lowa	0	0	0	0	0	Ceding commissions/	(,,								
Kansas	2,908	1,674	0	0	4,582	policy enhancements	1,953,369								
Kentucky Louisiana	(895) 2,651	(417)	0	0	(1,312) 2,651	Other recoveries (litigation, estate distributions, etc.)	9,499,998								
Maine	2,051	0	0	0	2,031	estate distributions, etc.)	9,499,990								
Maryland	(19)	(19)	0	0	(38)	Adjusted GA Costs	1,835,698	0	0	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	Per State breakdown	1,835,698								
Michigan	118	0 6,841	0	0	118 8,584										
Minnesota Mississippi	1,743 0	0,041	0	0	6,564 0										
Missouri	134,097	29,010	0	0	163,107										
Montana	710	0	0	0	710										
Nebraska Nevada	561 1,789	0 123	0	0	561 1,912										
New Hampshire	1,789	0	0	0	1,912										
New Jersey	0	0	0	0	0										
New Mexico	14,771	0	0	0	14,771										
New York North Carolina	0 938	0 6,239	0	0	0 7,177										
North Dakota	818	0,239	0	0	818										
Ohio	1,891	2,116	0	0	4,007										
Oklahoma	12,213	4,543	0	0	16,756			99,000	0	1,000	0	0	0	0	0
Oregon Pennsylvania	1,373 153	150 0	0	0	1,523 153										
Puerto Rico	0	ő	0	ů 0	0										
Rhode Island	0	0	0	0	0										
South Carolina	2,524 1,026	12 0	0	0	2,536 1,026										
South Dakota Tennessee	1,026	1,749	0	0	2,042										
Texas	444,311	26,598	0	õ	470,909			2,898,033	2,375,000	0	0	152,528	125,000	0	0
Utah	841	1,400	0	0	2,241										
Vermont	6,857	0	0	0	6,857					70.000					
Virginia Washington	2,300 7,220	56,619 0	0	0	58,919 7,220			2,800 39,000	0	70,000 0	0	0	0	0	
West Virginia	713	Ő	0	õ	713			00,000	0	0	0	Ū	0	Ū	0
Wisconsin	3,595	0	0	0	3,595										
Wyoming	0	13 0	0	0	13 0										
Other	0	0	0	U	U										
Total	1,118,112	717,586	0	0	1,835,698			4,502,111	2,675,000	277,880	0	152,528	125,000	0	0
										ompiled annually omment as to the should be direc	completeness no		e information sho		

Γ		Estimated Net Co	osts as of <mark>Sept</mark>	ember 30, 2010				Li	fe	Assessments Ca Allocated			cember 31, 2009 &H	Unallocate	ed Annuity
								Assessments		Assessments		Assessments		Assessments	
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Called (i.e. Billed)	Assessments Refunded	Called (i.e. Billed)	Assessments Refunded	Called (i.e. Billed)	Assessments Refunded	Called (i.e. Billed)	Assessments Refunded
Alabama	42,996	80,927	0	0	123,923			59,000	0	51,893	0	0	0	0	0
Alaska Arizona	0 6,696	0 16,809	0	0	0 23,505	Summary:		3,325	0	5,932	0	0	0	0	0
Arkansas	382	19,462	0	0	19,844	Summary.		47,114	0	0	0	0	0	0	0
California	83,413	38,240	0	0	121,653	GA Covered Obligations	67,641,600	125,483	0	57,507	0	0	0	0	0
Colorado Connecticut	15,498 0	14,193 0	0	0	29,690	Add:		25,480	0	23,520	0	0	0	0	0
Delaware	1,741	1,420	0	-	3,161	GA claims incurred directly	382,611	750	0	1,750	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	994,265								
Florida	303,899	439,875	0	0	743,775	NOLHGA expenses	708,166	275,000	0	975,000	0	0	0	0	0
Georgia Hawaii	84,432 0	1,336,285	0	0	1,420,716 0	Remaining Inforce estimate	0	112,560	0	2,087,440	92,229	0	0	0	0
Idaho	0	0	0	0	0	Less:									
Illinois	93,094	10,239	0	0	103,333	Estate/other distributions	46,001,672	167,000	0	8,000	0	0	0	0	0
Indiana Iowa	140 253	31,222 0	0	0 0	31,362 253	Other adjustments Ceding commissions/	(131,112)								
Kansas	2,100	4,164	0		6,264	policy enhancements	259,235								
Kentucky	40,972	162,622	0	0	203,594	Other recoveries (litigation,		59,999	0	280,671	50,000	0	0	0	0
Louisiana Maine	107,641 0	37,529 0	0	0	145,170	estate distributions, etc.)	7,843,309	110,873	0	21,127	0	0	0	0	0
Maryland	26,787	61,320	0	0	88,108	Adjusted GA Costs	15,753,538	18,300	0	53,700	0	0	0	0	0
Massachusetts	0	0	0	0	0	Per State breakdown	15,753,538	-,							
Michigan	0	0	0	0	0										
Minnesota Mississippi	3,927	47,654	0		51,582										
Missouri	3,345	20,054	0	0	23,399										
Montana	0	0	0	0	0										
Nebraska Nevada	0 1,177	0	0	0	0 1,177										
New Hampshire	0	0	0	0	0										
New Jersey	8,195	53,089	0	0	61,284			100,000	0	0	0	0	0	0	0
New Mexico New York	16,879 0	0	0	0	16,879 0										
North Carolina	350,734	2,034,914	225	0	2,385,873			450,000	0	2,550,000	0	0	0	0	0
North Dakota	0	0	0		0										
Ohio Oklahoma	51,264 110,489	256,252 33,733	0	0	307,516 144,222			70,000 52,900	0	370,000 177,100	0 0	0 0	0	0 0	0
Oregon	6,559	14,021	0	0	20,580			52,900	0	177,100	0	0	0	0	0
Pennsylvania	8,598	25,763	0	0	34,362										
Puerto Rico	0	0	0	0 0	0										
Rhode Island South Carolina	0 1,590,735	4,325,890	0	0	5,916,626			2,518,615	0	6,531,385	0	0	0	0	0
South Dakota	50	0	0		50										
Tennessee	18,914	1,483,811	0	0	1,502,725			50,000	0	2,450,000	0	0	0	0	0
Texas Utah	220,274 0	391,023 52,129	15,146 0	0	626,443 52,129			523,717 0	139,012 0	407,272 47,000	108,114 0	0	0	0	0
Vermont	0	02,120	0	Ő	02,120			0	0	11,000	Ū	0	Ū	0	°,
Virginia	313,214	1,001,886	763	0	1,315,862			368,136	18,000	1,104,909	47,000	0	0	0	0
Washington West Virginia	57,394 27,911	62 135,424	0	0 0	57,455 163,335			132,436	139,679	642,564	683,850	0	0	0	0
Wisconsin	215	7,473	0		7,688			102,100	100,010	012,001	000,000	0	Ū	Ū	°,
Wyoming	0	0	0		0										
Other	0	0	0	0	0										
Total	3,599,919	12,137,485	16,134	0	15,753,538			5,270,688	296,691	17,846,770	981,193	0	0	0	0
										omment as to the		or accuracy of the	<ul> <li>This information e information show inty association.</li> </ul>		

Г		Estimated Net C	osts as of Sept	ember 30, 2010			Г			Assessments Ca		efunded as of De	cember 31, 2009		
								Lif	e	Allocated	d Annuity	A8	kH	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	0	0	0										
Alaska	0	0	0	0	0										
Arizona	0	0	0	0	0	Summary:									
Arkansas California	0	0	0	0	0	GA Covered Obligations 147,	,139,267								
Colorado	0	0	0	0	0	en cororoa obligatione int,	,100,207								
Connecticut	0	0	0	0	0	Add:									
Delaware	0	0	0	0	0		5,573,245								
Dist. of Columbia Florida	0	0	0	0 0	0	GA expenses incurred directly 3, NOLHGA expenses	3,273,317 22,159								
Georgia	0	0	0	0	0	Remaining Inforce estimate	22,133								
Hawaii	0	19,626,888	0	0	19,626,888	<u> </u>	-	27,611,280	20,999,761	22,525,117	11,243,274	11,732,231	11,500,000	0	0
Idaho	0	0	0	0	0	Less:	7 10 075								
Illinois Indiana	0	0	0	0	0	Estate/other distributions 120, Other adjustments	0,749,975								
lowa	0	0	0	0	0	Ceding commissions/	U								
Kansas	Ő	Ő	Ő	Ő	Ő		,434,763								
Kentucky	0	0	0	0	0	Other recoveries (litigation,									
Louisiana	0	0	0	0	0	estate distributions, etc.) 5,	5,196,362								
Maine Maryland	0	0	0	0	0	Adjusted GA Costs 19,	0,626,888								
Massachusetts	ő	Ő	0	Ő	0		9,626,888								
Michigan	0	0	0	0	0										
Minnesota	0	0	0	0	0										
Mississippi Missouri	0	0	0	0	0										
Montana	0	0	0	0	0										
Nebraska	0	0	0	0	0										
Nevada	0	0	0	0	0										
New Hampshire New Jersey	0	0	0	0	0										
New Mexico	0	0	0	0	0										
New York	0	0	0	0	0										
North Carolina	0	0	0	0	0										
North Dakota Ohio	0	0	0	0 0	0										
Oklahoma	0	0	0	0	0										
Oregon	0	0	0	0	0										
Pennsylvania	0	0	0	0	0										
Puerto Rico Rhode Island	0	0	0	0	0										
South Carolina	0	0	0	0	0										
South Dakota	0	0	0	0	0										
Tennessee	0	0	0	0	0										
Texas Utah	0	0	0	0 0	0										
Vermont	0	0	0	0	0										
Virginia	0	0	0	0	0										
Washington	0	0	0	0	0										
West Virginia Wisconsin	0	0	0	0	0										
Wyoming	ő	Ő	0	Ő	0										
Other	0	0	0	0	0										
Total	0	19,626,888	0	0	19,626,888			27,611,280	20,999,761	22,525,117	11,243,274	11,732,231	11,500,000	0	0
										mment as to the		or accuracy of the	This information information show nty association.		

]		Estimated Net Co	osts as of Sept	ember 30, 2010				Li	fe	Assessments Ca Allocated			cember 31, 2009 &H	Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	(205,651)	(6,456)	0	0	(212,107)			1,900,000	0	69,317	0	0	0	0	0
Alaska	56,385	15,826	0	0	72,211			283,000	333,000	94,000	125,000	0	0	0	0
Arizona	(273,796)	2,543	0	0	(271,253)	Summary:		953,650	0	120,413	0	0	0	0	0
Arkansas California	(45,445) (345,487)	4,396 74,372	0	0	(41,049) (271,116)	GA Covered Obligations	765,438,159	1,090,241 18,173,100	0 24,700,000	0 573,100	1,000,000	0	0	0	0
Colorado	(121,339)	10,492	0	0	(110,847)	GA Covered Obligations	705,436,159	2,150,102	24,700,000	149,714	70,000	0	0	0	0
Connecticut	(52,784)	1,536	0	0	(51,248)	Add:		785,000	731,234	0	0,000	Ő	0	0	0
Delaware	(78,686)	(619)	0	0	(79,305)	GA claims incurred directly	0	87,000	0	3,000	0	0	0	0	0
Dist. of Columbia	33,654	20,767	0	0	54,421	GA expenses incurred directly	5,116,161	100,000	113,572	5,000	10,656	0	0	0	0
Florida	(975,717)	(17,124)	0	0	(992,840)	NOLHGA expenses	7,489,649	6,100,000	0	500,000	0	0	0	0	0
Georgia Hawaii	(303,375)	3,146 (7,699)	0	0	(300,229) (74,293)	Remaining Inforce estimate	0	1,806,365 366,380	0	93,635 14,880	4,595	0 30	0	0	0
Idaho	(66,595) (316,138)	(1,960)	0	0	(318,098)	Less:		2,549,400	1,180,454	200,600	0	30	0	0	0
Illinois	(400,945)	(6,436)	0	0	(407,381)	Estate/other distributions	714,278,169	5,500,000	6,050,000	500,000	1,325,000	0	0	0	0
Indiana	(467,458)	89,462	0	0	(377,996)	Other adjustments	(357,884,521)	1,098,547	0	299,899	0	0	0	0	0
Iowa	(13,464)	12,801	0	0	(663)	Ceding commissions/		1,000,000	0	0	0	0	0	0	0
Kansas	(197,248)	9,310	0	0	(187,938)	policy enhancements	233,590,142								
Kentucky	(1,030,737)	(185,964)	0	0	(1,216,701)	Other recoveries (litigation,	000 017 701	10,331,657	10,251,563	2,835,989	2,840,382	99,323	98,105	0	0
Louisiana Maine	(189,092) (35,237)	(278) 518	0	0	(189,369) (34,719)	estate distributions, etc.)	200,617,794	1,368,000 791,200	0	57,000 800	0	0	0	0	0
Maryland	(188,461)	(3,726)	0	0	(192,188)	Adjusted GA Costs	(12,557,615)	148,500	0	2,326,500	0	0	0	0	0
Massachusetts	(143,682)	949	0	0	(142,733)	Per State breakdown	(12,557,615)	1,670,000	1,750,000	106,000	200,000	ő	0	0	ő
Michigan	(486,178)	17,842	0	0	(468,336)		( ) //	5,200,000	6,695,134	750,000	0	0	0	0	0
Minnesota	(89,298)	(9,400)	0	0	(98,697)	-		752,000	0	48,000	0	0	0	0	0
Mississippi	17,738	5,825	0	0	23,563										
Missouri	(333,785)	(17,833)	0	0	(351,618)			3,236,920	0	263,260	0	0	0	0	0
Montana	(192,762) (48,857)	7,918 23,979	0	0	(184,844) (24,878)			1,931,899 983,250	0	167,986 51,557	0	0	0	0	0
Nebraska Nevada	(48,857)	4,781	0	0	(61,195)			874,200	0	28,400	0	0	0	0	0
New Hampshire	4,892	(839)	0	0 0	4,053			200,000	ů 0	5,000	õ	Ő	0	0 0	Ő
New Jersey	(88,557)	970	0	0	(87,587)			500,000	500,000	0	0	0	0	0	0
New Mexico	(115,909)	(15,304)	0	0	(131,213)										
New York	62,422	0	0	0	62,422						010 500				
North Carolina North Dakota	(649,479)	(27,980) (535)	0	0	(677,460) (232,465)			3,800,000 1,365,200	4,037,500 0	200,000 268,100	212,500 0	0	0	0	0
Ohio	(231,930) (744,658)	(535) 11,898	0	0	(732,759)			4,940,000	0	760.000	0	0	0	0	0
Oklahoma	(100,336)	6,483	0	0	(93,853)			841,750	987,350	83,230	97,650	0	0	0	0
Oregon	(303,361)	9,876	0	0	(293,485)			2,658,420	0	51,801	0	0	0	0	0
Pennsylvania	(347,722)	(15,156)	0	0	(362,877)			3,500,000	0	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0										
Rhode Island	(15,523)	20	0	0	(15,503)			115,320	0	8,680	0	0	0	0	0
South Carolina South Dakota	(111,363) (174,320)	14,045 10,522	0	0	(97,318) (163,798)			900,000 1,995,000	0 400,000	100,000 289,000	0	0	0	0	0
Tennessee	(293,915)	(30,428)	0	0	(324,343)			4,640,000	400,000	610,000	0	0	0	0	•
Texas	(1,242,265)	65,411	0	0	(1,176,854)			11,695,474	14,888,085	369,492	470,127	3,471	4,590	0	0
Utah	(281,051)	2,500	0	0	(278,551)			1,305,629	1,917,485	49,370	72,515	0	0	0	0
Vermont	91,571	2,961	0	0	94,532			67,000	0	3,000	0	0	0	0	0
Virginia	(393,936)	(80,382)	0	0	(474,317)			2,275,289	1,695,000	225,549	20,000	38,720	37,000	0	0
Washington West Virginia	(676,186) (166,790)	25,761 7,384	0	0	(650,425) (159,406)			8,284,000 1,941,321	8,100,000 2,453,052	385,000 293,679	0 342,842	0	0 26	0	0
Wisconsin	(221,959)	(2,565)	0	0	(159,408) (224,524)			1,841,321	2,400,002	293,079	342,042	0	20	0	U
Wyoming	(20,501)	(9,937)	0	Ő	(30,438)			182,226	0	67,454	0	0	0	0	0
Other	0	0	0	0	0										-
Total	(12,581,289)	23,673	0	0	(12,557,615)			122,437,040	86,783,429	13,028,405	6,791,267	141,544	139,721	0	0
										omment as to the		or accuracy of the	<ul> <li>This information e information show nty association.</li> </ul>		

г		Estimated Not	Costs as of Septe	mber 30, 2010		1				Assassmente C	alled (Billed) or P	Refunded as of De	cember 31 2000		
		Estimated Net	Costs as of Septe	mber 30, 2010				Ľ	ife		d Annuity	A8		Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	3,701	0	3,701										
Alaska Arizona	0	0	21 42,644	0	21 42,644	Summary:									
Arkansas	0	0	42,044	0	42,044	-									
California	0	0	6,167	0	6,167	GA Covered Obligations	0	0	0	0	0	150,000	0	0	0
Colorado Connecticut	0	0	5,658 19,591	0	5,658 19,591	Add:		0	0	0	0	84,325	0	0	0
Delaware	0	0	(0)	0	(0)	GA claims incurred directly	2,633,693								
Dist. of Columbia	0	0	5	0	5	GA expenses incurred directly	1,250,119								
Florida Georgia	0	0	11,285 151,005	0	11,285 151,005	NOLHGA expenses Remaining Inforce estimate	713,205 0								
Hawaii	0	0	6,471	0	6,471	Remaining more estimate	0								
Idaho	0	0	(62,489)	0	(62,489)	Less:									
Illinois Indiana	0	0	2,018 1,893	0	2,018 1,893	Estate/other distributions Other adjustments	0								
lowa	0	0	3	0	3	Ceding commissions/									
Kansas	0	0	26,501	0	26,501	policy enhancements	0								
Kentucky Louisiana	0	0 0	0 1,889	0	0 1,889	Other recoveries (litigation, estate distributions, etc.)	2,713,200								
Maine	0	Ő	(0)	0	(0)		2,7 10,200								
Maryland	0	0	181	0	181	Adjusted GA Costs	1,883,817								
Massachusetts Michigan	0	0	49,092 30,070	0	49,092 30,070	Per State breakdown	1,883,817								
Minnesota	Ő	ő	20	0	20										
Mississippi	0	0	961	0	961										
Missouri Montana	0	0	3,978 21,623	0	3,978 21,623										
Nebraska	0	ů 0	21,020	0	0										
Nevada	0	0	360	0	360										
New Hampshire New Jersey	0	0 0	646 439	0	646 439										
New Mexico	ŏ	0	5,137	0	5,137										
New York	0	0	0	0	0										
North Carolina North Dakota	0	0	0 (1)	0	0 (1)										
Ohio	0	0	165	0	165										
Oklahoma	0	0	10,705	0	10,705										
Oregon Pennsylvania	0	0	8,827 2,435	0	8,827 2,435										
Puerto Rico	0	0	0	0	0										
Rhode Island South Carolina	0	0	12	0	12 7,017										
South Carolina South Dakota	0	0	7,017 1	0	7,017										
Tennessee	0	0	524	0	524										
Texas	0	0	53,474	0	53,474			0	0	0	0	250,000	0	0	0
Utah Vermont	0 0	0 0	1,359 0	0	1,359 0										
Virginia	0	0	231,630	0	231,630										
Washington	0	0	1,544	0	1,544										
West Virginia Wisconsin	0	0 0	2,921 1,233,970	0	2,921 1,233,970										
Wyoming	0	0	324	0	324										
Other	0	0	0	0	0										
Total	0	0	1,883,817	0	1,883,817			0	0	0	0	484,325	0	0	0
										ompiled annually omment as to the should be dired	completeness n		e information sho		

Г		Estimated Net C	Costs as of Sente	mber 30, 2010						Assessments Ca	alled (Billed) or R	efunded as of De	cember 31, 2009		
		Estimated Net 0						Li	fe	Allocated			SH	Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	23,677	0	193,858	0	217,535										
Alaska	0	0	0	0	0										
Arizona Arkansas	14,531 (7,821)	0	968,795 (11,585)	0	983,327 (19,406)	Summary:		21,578	0	0	0	0	0	0	0
California	0	0	0	0	0	GA Covered Obligations	47,709,013	,	-	-	-	-	-	-	-
Colorado	2,879	0	261,663	0	264,542			0	0	0	0	35,214	0	0	0
Connecticut Delaware	0 (441)	0	0 (3,821)	0	0 (4,262)	Add:	17,737,293								
Dist. of Columbia	(1,105)	0	(1,103)	0	(4,202) (2,208)	GA claims incurred directly GA expenses incurred directly	2,706,380								
Florida	156,356	0	9,897,389	0	10,053,745	NOLHGA expenses	4,533,903								
Georgia	51,242	0	10,600,373	0	10,651,614	Remaining Inforce estimate	36,428,711								
Hawaii	(12,308)	0	78,413	0	66,105	1.000									
Idaho Illinois	37.592	0	(12,792) 2.125.286	0	(12,792) 2,162,878	Less: Estate/other distributions	0	200.000	0	0	0	3,100,000	0	0	0
Indiana	(65,207)	0	75,683	Ő	10,476	Other adjustments	43,815,429	200,000	Ū	0	0	0,100,000	Ū	0	0
lowa	0	0	12,423	0	12,423	Ceding commissions/									
Kansas	(492)	0	582,645	0	582,152	policy enhancements	0								
Kentucky Louisiana	0 2,524	0	0 279,700	0 0	0 282,224	Other recoveries (litigation, estate distributions, etc.)	29,380,912	11,383	0	529	0	235,088	0	0	0
Maine	2,524	0	(857)	0	(857)	estate distributions, etc.)	23,300,312	11,303	0	525	0	233,000	0	0	0
Maryland	3,993	0	951,905	0	955,898	Adjusted GA Costs	35,918,959								
Massachusetts	0	0	0	0	0	Per State breakdown	35,918,959								
Michigan	0	0	0	0	0										
Minnesota Mississippi	10,690	0	960,671	0	971,360										
Missouri	28,465	0	1,563,163	ő	1,591,629										
Montana	(6,117)	0	423	0	(5,695)										
Nebraska	0	0	0	0	0										
Nevada New Hampshire	54,890 0	0	125,831 0	0	180,720 0										
New Jersey	0	0	0	0	0										
New Mexico	3,217	0	354,067	0	357,284										
New York	0	0	0	0	0										
North Carolina North Dakota	0	0	0 2,145,055	0	0 2,145,055										
Ohio	72,172	0	465,546	0	537,719										
Oklahoma	(10,166)	0	140,861	0	130,695			15,000	0	0	0	135,000	0	0	0
Oregon	0	0	0	0	0										
Pennsylvania Puerto Rico	284,205 0	0	482,994 0	0	767,200 0										
Rhode Island	0	0	0	0	0										
South Carolina	0	0	Ő	0	0										
South Dakota	(228)	0	1,772,646	0	1,772,418										
Tennessee	15,934 0	0	1,232,466 0	0	1,248,400										
Texas Utah	0	0	(63)	0	(63)										
Vermont	0	0	(05)	0	(03)										
Virginia	0	0	0	0	0										
Washington	0	0	0	0	0										
West Virginia Wisconsin	(2) 0	0	18,844 0	0	18,841 0										
Wyoming	0	0	0	0	0										
Other	0	0	0	0	0										
Total	658,479	0	35,260,480	0	35,918,959			247,961	0	529	0	3,505,302	0	0	0
										omment as to the	completeness no		This information information show nty association.		

]		Estimated Net Co	osts as of <mark>Sept</mark>	ember 30, 2010				Li	fe	Assessments Ca Allocated	alled (Billed) or R I Annuity	efunded as of De A8		Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	(430,328)	0	0	0	(430,328)										
Alaska	9,980	0	0	0	9,980										
Arizona Arkansas	3,245,164 3,757,270	48,148 127,067	0	0	3,293,312 3,884,337	Summary:									
California	11,185,068	71,372	0	0	11,256,440	GA Covered Obligations	472,100,222	0	0	0	0	0	0	0	0
Colorado	405,564	0	Ő	0	405,564	er eererea ebiigailonis			0	0	Ū	0	Ū	Ū	0
Connecticut	48,004	0	0	0	48,004	Add:		99,230	0	0	0	0	0	0	0
Delaware	53,229	0	0	0	53,229	GA claims incurred directly	53,430,445								
Dist. of Columbia Florida	11,117 22,089	0	0	0	11,117 22,089	GA expenses incurred directly NOLHGA expenses	9,834,139 7,256,428								
Georgia	1,469,816	0	0	0	1,469,816	Remaining Inforce estimate	248,859,621								
Hawaii	98,206	0	0	0	98,206	5									
Idaho	67,070	0	0	0	67,070	Less:									
Illinois Indiana	49,064,401 11,124,289	9,315 0	0	0	49,073,716 11,124,289	Estate/other distributions Other adjustments	2,129,097 469,971,125	10,000,000	0	0	0	0	0	0	0
lowa	19,640,382	4,738	0	0	19,645,119	Ceding commissions/	469,971,125	9,000,000	0	0	0	0	0	0	0
Kansas	17,543,354	4,700	Ő	0	17,543,354	policy enhancements	0	5,000,000	0	0	Ő	0	Ő	Ő	0
Kentucky	9,693,025	0	0	0	9,693,025	Other recoveries (litigation,		5,400,000	0	0	0	0	0	0	0
Louisiana	2,584,446	0	0	0	2,584,446	estate distributions, etc.)	9,707,871								
Maine Maryland	5,839 102,671	0	0	0	5,839 102,671	Adjusted GA Costs	309,672,763								
Massachusetts	102,071	0	0	0	102,071	Per State breakdown	309,672,763								
Michigan	300,366	0	0	0	300,366										
Minnesota	241,963	0	0	0	241,963										
Mississippi	178,698	0	0	0	178,698			17 000 050							
Missouri Montana	133,149,674 46,475	32,275 0	0	0	133,181,949 46,475			17,998,350	0	0	0	0	0	0	0
Nebraska	3,658,259	0	0	0	3,658,259										
Nevada	81,353	0	0	0	81,353										
New Hampshire	0	0	0	0	0										
New Jersey New Mexico	0 92,282	0	0	0	0										
New York	92,282	0	0	0	92,282 0										
North Carolina	(525,843)	0	Ő	Ő	(525,843)										
North Dakota	6,178	0	0	0	6,178										
Ohio	15,382,054	0	0	0	15,382,054			7,600,000	0	0	0	0	0	0	0
Oklahoma Oregon	14,431,511 87,814	0	0	0	14,431,511 87,814			5,700,000	0	0	0	0	0	0	0
Pennsylvania	2,454,001	12,647	0	0	2,466,647										
Puerto Rico	0	0	0	0	0										
Rhode Island	12,152	0	0	0	12,152			20,000	0	0	0	0	0	0	0
South Carolina	(58,444)	0	0	0	(58,444)										
South Dakota Tennessee	135,055 5,960,996	0 3,422	0	0	135,055 5,964,418										
Texas	3,298,871	5,885	Ő	0	3,304,757			5,061,000	0	0	0	0	0	0	0
Utah	35,433	0	0	0	35,433										
Vermont	1,538	0	0	0	1,538										
Virginia Washington	18,177 82,126	0	0	0	18,177 82,126										
West Virginia	71,253	0	0	0	71,253										
Wisconsin	483,728	0	0	0	483,728										
Wyoming	31,569	0	0	0	31,569										
Other	0	0	0	0	0										
Total	309,357,895	314,868	0	0	309,672,763			65,878,580	0	0	0	0	0	0	0
										mment as to the		or accuracy of the	This information information shown nty association.		

Г		Estimated Net C	osts as of Sept	ember 30, 2010		l				Assessments Ca	alled (Billed) or R	efunded as of De	cember 31, 2009		
								Li	e	Allocated			SH	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	601,851	0	0	601,851										
Alaska	0	19,581 1,780,419	0	0	19,581 1,780,419	Summer //									
Arizona Arkansas	0	674,083	0	0	674,083	Summary:		658,068	0	0	0	0	0	0	0
California	0	15,477,328	0	0	15,477,328	GA Covered Obligations	1,335,156,397	0	0	15,000,000	0	0	0	0	0
Colorado	0	2,578,625	0	0	2,578,625			0	0	2,497,230	0	0	0	0	0
Connecticut Delaware	0	0 208,712	0	0	0 208,712	Add: GA claims incurred directly	215,140,273								
Dist. of Columbia	0	60,902	0	0	60,902	GA expenses incurred directly	2,392,298	0	0	98,000	38,000	0	0	0	0
Florida	0	9,615,015	0	0	9,615,015	NOLHGA expenses	3,222,383								
Georgia	0	1,988,577	0	0	1,988,577	Remaining Inforce estimate	0								
Hawaii Idaho	0	119,392 170,949	0	0	119,392 170,949	Less:									
Illinois	0	3,018,975	0	0	3,018,975	Estate/other distributions	1,025,571,209	0	0	3,500,000	0	0	0	0	0
Indiana	0	7,319,753	0	0	7,319,753	Other adjustments	225,230,406								
lowa	0	1,437,449	0	0	1,437,449	Ceding commissions/	17 100 105								
Kansas Kentucky	0	1,011,469 638,397	0	0	1,011,469 638,397	policy enhancements Other recoveries (litigation,	17,486,425								
Louisiana	0	291,606	0	0	291,606	estate distributions, etc.)	155,912,003	42,570	0	740,430	0	0	0	0	0
Maine	0	0	0	0	0										
Maryland	0	532,398 0	0	0	532,398	Adjusted GA Costs	131,711,308								
Massachusetts Michigan	0	0 8,154,586	0	0	0 8,154,586	Per State breakdown	131,711,308	0	0	6,000,000	0	0	0	0	0
Minnesota	0	3,510,781	0	0	3,510,781	L		Ű	0	0,000,000	0	0	0	0	0
Mississippi	0	228,814	0	0	228,814										
Missouri	0 0	774,534	0	0	774,534										
Montana Nebraska	0	71,153 1,542,660	0	0	71,153 1,542,660										
Nevada	0	832,009	Ő	Ő	832,009			0	0	815,000	0	0	0	0	0
New Hampshire	0	0	0	0	0										
New Jersey New Mexico	0 0	0 183,157	0	0	0 183,157										
New York	0	165,157	0	0	183,137										
North Carolina	0	7,550,507	0	0	7,550,507			0	0	7,000,000	0	0	0	0	0
North Dakota	0	127,762	0	0	127,762			0	0	125,000	0	0	0	0	
Ohio Oklahoma	0 0	7,002,937 7,261,738	0	0	7,002,937 7,261,738			0	0 0	6,900,000 7,350,000	0	0	0	0	
Oregon	0	252,443	0	0	252,443			0	0	7,550,000	0	0	0	0	0
Pennsylvania	0	4,531,138	0	0	4,531,138										
Puerto Rico	0	0	0	0	0										
Rhode Island South Carolina	0	0 494,464	0	0	0 494,464										
South Dakota	0	0	0	0	0										
Tennessee	0	263,640	0	0	263,640										
Texas	0	20,421,144	0	0	20,421,144			0	0	20,000,000	1,600,000 0	0	0	0	0
Utah Vermont	0	332,996 0	0	0	332,996 0			0	0	350,000	0	0	0	0	0
Virginia	0	2,948,853	0	0	2,948,853										
Washington	0	10,080,429	0	0	10,080,429			0	0	10,000,000	0	0	0	0	0
West Virginia Wisconsin	0	1,695,171 5,839,912	0	0	1,695,171 5,839,912			0	0	1,500,000 6,000,000	0	0	0	0	
Wyoming	0	5,839,912 64,997	0	0	5,639,912 64,997			U	0	6,000,000	0	0	0	0	0
Other	0	0	0	0	0										
Total	0	131,711,308	0	0	131,711,308			700,638	0	87,875,660	1,638,000	0	0	0	0
										mment as to the		or accuracy of the	This information information sho nty association.		

r		Failurated Nat	0												
		Estimated Net	Costs as of Septe	mber 30, 2010				Li	fe		alled (Billed) or R d Annuity		Cember 31, 2009 SH		ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	7,291	0	7,291										
Alaska	0	0	888	0	888	0									
Arizona Arkansas	0	0	42,265 6,448	0	42,265 6,448	Summary:									
California	0	0	2,320,347	Ő	2,320,347	GA Covered Obligations	10,260,000	0	0	0	0	0	0	0	0
Colorado	0	0	31,826	0	31,826	-									
Connecticut	0	0	0	0	0	Add:	0.170.000								
Delaware Dist. of Columbia	0	0	0	0 0	0	GA claims incurred directly GA expenses incurred directly	6,176,332 2,729,831								
Florida	0	0	9,434,927	0	9,434,927	NOLHGA expenses	2,402,576								
Georgia	0	0	50,302	0	50,302	Remaining Inforce estimate	10,260,000								
Hawaii	0	0	0	0	0	-									
Idaho	0	0	14,022	0	14,022	Less:	0								
Illinois Indiana	0	0	1,318,692 1,978,512	0	1,318,692 1,978,512	Estate/other distributions Other adjustments	0 10,260,000								
lowa	0	0	1,978,512	0	1,978,512	Ceding commissions/	10,200,000								
Kansas	0	0	0	0	Ō	policy enhancements	0								
Kentucky	0	0	0	0	0	Other recoveries (litigation,									
Louisiana	0	0	5,353 0	0	5,353	estate distributions, etc.)	1,556,433								
Maine Maryland	0	0	0	0	0	Adjusted GA Costs	20,012,306								
Massachusetts	0	0	0	0	0	Per State breakdown	20,012,300								
Michigan	0	0	0	0	0										
Minnesota	0	0	0	0	0										
Mississippi	0	0	0	0	0										
Missouri Montana	0	0	0 5,691	0	0 5,691										
Nebraska	0	0	1,196,836	ő	1,196,836										
Nevada	0	0	306	0	306										
New Hampshire	0	0	0	0	0										
New Jersey New Mexico	0	0 0	0	0	0										
New York	0	0	0	0	0										
North Carolina	0	0	14,243	ő	14,243										
North Dakota	0	0	730	0	730										
Ohio	0	0	2,295,535	0	2,295,535			0	0	0	0	2,000,000	0	0	0
Oklahoma Oregon	0	0	14,159 2,738	0	14,159 2,738										
Pennsylvania	0	0	2,738	0	2,738										
Puerto Rico	0	0	0	0	0										
Rhode Island	0	0	0	0	0										
South Carolina South Dakota	0	0	13,639	0	13,639 1.012										
South Dakota Tennessee	0	0	1,012 2,463	0	1,012 2,463										
Texas	0	0	23,978	0	23,978										
Utah	0	0	9,525	0	9,525										
Vermont	0	0	0	0	0										
Virginia Washington	0	0	1,205,981 0	0	1,205,981										
West Virginia	0	0	14.599	0	14,599										
Wisconsin	0	0	0	0	0										
Wyoming	0	0	0	0	0										
Other	0	0	0	0	0										
Total	0	0	20,012,306	0	20,012,306			0	0	0		2,000,000	0	0	
										omment as to the	from state guara completeness no cted to each indiv	or accuracy of the	e information sho		

г		Estimated Net C	Costs as of Sep	tember 30, 2010		1				Assessments C	alled (Billed) or R	Refunded as of D	ecember 31, 2009		
								L	ife		d Annuity		&H	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	0												
Alaska	0	0	0												
Arizona Arkansas	0	0	0			Summary:									
California	0	0	0			GA Covered Obligations	183,593,657								
Colorado	0	0	0												
Connecticut Delaware	0	0	0		-	Add: GA claims incurred directly	12,333,847								
Dist. of Columbia	0	0	0			GA expenses incurred directly	2,569,977								
Florida	0	0	0	0	0	NOLHGA expenses	2,781,715								
Georgia	0	0	0			Remaining Inforce estimate	106,272,330								
Hawaii Idaho	0	0	0	-	0	Less:									
Illinois	0	0	0			Estate/other distributions	463,318								
Indiana	0	0	0		-	Other adjustments	183,130,339								
lowa	0	0	0		-	Ceding commissions/	0								
Kansas Kentucky	0	0	0			policy enhancements Other recoveries (litigation,	0								
Louisiana	Ő	Ő	Ő			estate distributions, etc.)	2,519,793								
Maine	0	0	0		-										
Maryland Massachusetts	0	0	0			Adjusted GA Costs Per State breakdown	121,438,076 121,438,076								
Michigan	0	0	0			Fel State Dieakdown	121,430,070								
Minnesota	0	0	0	0	0										
Mississippi	0	0	0		-										
Missouri Montana	0	0	0												
Nebraska	0	0	0												
Nevada	0	0	0		-										
New Hampshire	0	0	0												
New Jersey New Mexico	0	0	0												
New York	Ő	0 0	0												
North Carolina	0	0	0												
North Dakota	0	0	0												
Ohio Oklahoma	0	0	0												
Oregon	0	0	0		0										
Pennsylvania	0	0	0												
Puerto Rico Rhode Island	0	0	0												
South Carolina	0	0	0	-	0										
South Dakota	0	0	0		0										
Tennessee	0	0	0					20,020,000	~		0		<u>_</u>	~	
Texas Utah	121,438,076 0	0	0		,,			29,939,000	0	0	0	0	0	0	0
Vermont	0	0	0												
Virginia	0	0	0												
Washington West Virginia	0	0	0		-										
Wisconsin	0	0	0		-										
Wyoming	0	0	0	0	0										
Other	0	0	0	0	0										
Total	121,438,076	0	0	0	121,438,076			29,939,000	0	0	0	0	0	0	0
										omment as to the		or accuracy of th	a. This information is information sho anty association.		

I		Estimated Net C	Costs as of Sent	ember 30, 2010			Г			Assessments C	alled (Billed) or R	efunded as of De	cember 31, 2009		
		201110100 1461 0	core as or ocpa					Li	ife		d Annuity	A			ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	4,591	0	27	0	4,618										
Alaska Arizona	0 7,270	0 2	0 4	0 0	0 7,277	Summary:									
Arkansas	5,605	0	3	0	5,609			9,571	0	0	0	0	0	0	0
California	43,640	0	3	0	43,643	GA Covered Obligations	0								
Colorado Connecticut	15,115 0	0 0	1 0	0	15,117 0	Add:									
Delaware	0	0	0	0	0	GA claims incurred directly	0								
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0								
Florida	23,745	67	0	0	23,812		368,160								
Georgia Hawaii	14,699 0	0 0	2 0	0 0	14,701 0	Remaining Inforce estimate	0								
Idaho	141	0	0	Ő	141	Less:									
Illinois	2,385	0	0	0	2,385	Estate/other distributions	0								
Indiana Iowa	2,081 358	0	0	0 0	2,081 358	Other adjustments Ceding commissions/	0								
Kansas	9,066	0	0	0	9,068	policy enhancements	0								
Kentucky	2,444	0	0	0	2,444	Other recoveries (litigation,									
Louisiana	9,564	0	6	0	9,571	estate distributions, etc.)	0								
Maine Maryland	0 0	0	0	0 0	0	Adjusted GA Costs	368,160								
Massachusetts	0	0	0	0	0		368,160								
Michigan	589	0	1	0	590										
Minnesota	201	0	0	0	201										
Mississippi Missouri	2,399 11.043	0	0	0	2,399 11.049										
Montana	100	0	0	Ő	100										
Nebraska	439	0	0	0	439										
Nevada New Hampshire	1,572 0	0	1	0	1,573 0										
New Jersey	0	0	0	0	0										
New Mexico	3,027	0	0	0	3,027										
New York	0	0	0	0	0										
North Carolina North Dakota	9,935 35	0	0	0	9,936 35										
Ohio	3,475	0	0	Ő	3,475										
Oklahoma	41,483	1,066	195	0	42,744										
Oregon Pennsylvania	656 0	0	0	0	656 0										
Puerto Rico	0	0	0	0	0										
Rhode Island	0	0	0	0	0										
South Carolina	3,525 99	0	0	0	3,525										
South Dakota Tennessee	99 13,670	0	0	0	99 13,674										
Texas	129,827	290	152	0	130,269										
Utah	557	0	0	0	557										
Vermont Virginia	0 1,847	0	0	0	0 1,851										
Washington	667	4	0	0	667										
West Virginia	153	0	0	0	153										
Wisconsin Wyoming	187 132	0	0	0	187 132										
Other	0	0	0	0	132										
Total	366,322	1,432	406	0	368,160			9,571	0	0	0	0	0	0	0
											from state guara				
								NULIIGA. NO	CINGA Cannot CO		completeness no ted to each indiv			with the relin. Any	such inquiries

Γ		Estimated Net Co	osts as of <mark>Septe</mark>	ember 30, 2010							alled (Billed) or R				
								Li	fe	Allocated	Annuity	Að	kΗ	Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	71,279	0	0	71,279			0	0	0	0	102,000	0	0	0
Alaska Arizona	0 40,700	0 933,543	0 43,425	0 0	0 1,017,667	Summary:		281,955	0	921,320	0	0	0	0	0
Arkansas California	0 395,911	0 329,572	0	0	0 725,483	GA Covered Obligations	20,110,439	250,000	1,100,000	1,200,000	0	74,000	0	0	0
Colorado	0	773,466	0	0	773,466		20,110,433	230,000	0	9,207,039	860,000	0	0	0	0
Connecticut Delaware	0	0	0	0	0	Add: GA claims incurred directly	48,880,235								
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	2,934,121								
Florida	2,465	1,486,219	0	0	1,488,684	NOLHGA expenses	795,204	100,000	0	2,900,000	0	0	0	0	0
Georgia Hawaii	0	0 5,116	0	0	0 5,116	Remaining Inforce estimate	0	7,301	0	0	0	0	0	0	0
Idaho	0	116,190	0	0	116,190	Less:		0	0	113,900	0	56,100	0	0	Ő
Illinois	191	1,065,109	39,379	0	1,104,678	Estate/other distributions	0	0	0	1,700,000	650,000	70,000	0	0	0
Indiana Iowa	405 59,251	169,103 2,090,210	0	0	169,508 2,149,462	Other adjustments Ceding commissions/	(2,180,285)	0 0	0	0 6,136,927	0	69,378 16,840	0	0 0	0
Kansas	00,201	1,155,040	Ő	ő	1,155,040	policy enhancements	301,656	Ő	Ő	1,700,000	ŏ	0	ŏ	Ő	0
Kentucky	0	41,994	0	0	41,994	Other recoveries (litigation,		0	0	48,000	11,348	32,000	17,073	0	0
Louisiana Maine	0	0	0	0	0	estate distributions, etc.)	41,563,304								
Maryland	0	0	0	0	0 0	Adjusted GA Costs	33,035,323								
Massachusetts	0	0	0	0	0	Per State breakdown	33,035,323								
Michigan Minnesota	0 352,930	0 14,903,943	0	0	0 15,256,873			1,500,000	120,000	35,000,000	8,480,000	7,000	0	0	0
Mississippi	0	0	0	0	0			.,,		,,	-,,	.,	-	-	-
Missouri	893	116,825	0	0	117,718			40,000	0	60,000	0	100,000	0	0	0
Montana Nebraska	7,742	1,594,281 1,569,003	0	0	1,602,023 1,569,003			0	0	3,803,133 1,746,686	0	0 500,000	400,000	0 0	0
Nevada	Ő	115,373	Ő	ő	115,373			Ő	Ő	154,836	14,630	000,000	400,000	Ő	ő
New Hampshire	0	0	0	0	0										
New Jersey New Mexico	0	0 117,711	0	0	0 117,711			0	0	100,532	0	0	0	0	0
New York	0	0	0	0	0			0	0	100,002	Ū	Ū	Ũ	Ū	Ŭ
North Carolina	0	0	0	0	0			~~~~~							
North Dakota Ohio	16,557 0	912,445 133,596	0	0	929,002 133,596			29,200	0	2,132,196 100,000	0	31,540 50,000	0	0	0
Oklahoma	6,785	356,035	Ő	ő	362,820			1,347,500	24,000	828,850	134,000	2,018,650	42,000	Ő	ő
Oregon	0	184,816	0	0	184,816			0	0	537,486	0	0	0	0	0
Pennsylvania Puerto Rico	0	0	0	0	0										
Rhode Island	0	0	0	0	0 0										
South Carolina	0	0	0	0	0			000.000	0	0 400 500	400.004	100.000	0	0	0
South Dakota Tennessee	0 3,782	1,121,389 333,570	0	0	1,121,389 337,352			200,000 25,000	0	2,109,508 275,000	403,631 0	100,000 165,000	0	0	0
Texas	0	0	0	0	0			7,602	0	21,182	0	1,053,560	0	0	0
Utah	0	117,445	0	0	117,445			10,000	0	140,000	0	89,700	0	0	0
Vermont Virginia	0	0	0	0	0										
Washington	Ő	837,182	Ő	Ő	837,182			0	0	2,000,000	0	0	0	0	0
West Virginia	0	0	0	0	0										
Wisconsin Wyoming	0	0 1,414,452	0	0	0 1,414,452			0	0	2,300,000	0	0	0	0	0
Other	0	0	0	0	0			0	0	2,000,000	0		Ū	Ū	Ū
Total	887,611	32,064,909	82,804	0	33,035,323			3,798,558	1,244,000	75,236,595	10,553,609	4,535,768	459,073	0	0
										ompiled annually omment as to the should be direc		or accuracy of the	e information sho		

г		Estimated Net Co	osts as of Septe	mber 30. 2010						Assessments Ca	alled (Billed) or F	Refunded as of De	cember 31. 2009		
								Lit	fe		d Annuity		<u>sн</u>	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	719	714	279	0	1,712										
Alaska	616	3	77	0	695	0		250	490	0	0	0	0	0	0
Arizona Arkansas	4,531 832	2,006 316	2,085 402	0 0	8,623 1,550	Summary:		3,367	0	0	0	0	0	0	0
California	23,951	4,026	23,091	0	51,068	GA Covered Obligations	789,601,673	0,001	0	Ū	0	0	Ŭ	0	Ű
Colorado	4,535	1,093	2,630	0	8,259										
Connecticut	5,600 385	1,585	6,734 338	0	13,919 878	Add:	0								
Delaware Dist. of Columbia	673	154 147	545	0	1,366	GA claims incurred directly GA expenses incurred directly	0								
Florida	14,608	5,980	9,498	0	30,086	NOLHGA expenses	514,786								
Georgia	1,901	1,781	1,311	0	4,993	Remaining Inforce estimate	0								
Hawaii Idaho	1,469 523	221	233 130	0	1,923 653	Less:		1,521	0	228	0	304	0	0	0
Illinois	7,384	2,770	6,120	0	16,274	Estate/other distributions	0								
Indiana	2,361	971	1,913	0	5,245	Other adjustments	789,601,673								
Iowa	3,148	1,004	1,876	0	6,028	Ceding commissions/									
Kansas	2,922 660	973 838	4,404	0 0	8,299 2,699	policy enhancements	0								
Kentucky Louisiana	1,481	880	1,200 854	0	3,214	Other recoveries (litigation, estate distributions, etc.)	0								
Maine	1,140	768	668	0	2,577		-								
Maryland	4,507	1,281	8,064	0	13,853	Adjusted GA Costs	514,786								
Massachusetts	9,637	17,109	6,841	0	33,587	Per State breakdown	514,786								
Michigan Minnesota	10,487 3,787	2,316 1,824	8,662 5,264	0	21,465 10,874										
Mississippi	299	512	297	õ	1,108										
Missouri	3,731	782	3,177	0	7,691										
Montana	529	240	257	0	1,026										
Nebraska Nevada	1,979 1,609	584 458	903 610	0 0	3,466 2,676										
New Hampshire	1,553	398	887	0	2,838										
New Jersey	6,384	4,769	23,864	0	35,018										
New Mexico	1,832	356	331	0	2,519										
New York North Carolina	27,001 3,102	16,205 1,428	39,818 6,095	0	83,024 10,625										
North Dakota	106	595	28	0	729										
Ohio	6,809	1,857	4,716	0	13,381										
Oklahoma	1,195	749	368	0	2,312										
Oregon Pennsylvania	2,162 12,363	863 3,158	1,576 8,377	0 0	4,601 23,898										
Puerto Rico	463	14	14	0	492										
Rhode Island	748	473	1,411	0	2,632										
South Carolina	1,324	954	4,142	0	6,420										
South Dakota Tennessee	850 1,235	362 1,076	378 1,160	0	1,591 3,471										
Texas	11,293	2,386	3,578	0	17,256										
Utah	1,446	518	194	0	2,158										
Vermont	568	108	540	0	1,216										
Virginia Washington	2,565 7,393	1,199 1,668	1,997 4,973	0	5,762 14,034										
West Virginia	604	327	769	0	1,701										
Wisconsin	5,393	3,039	4,498	0	12,930										
Wyoming	251	92	33	0	376										
Other	0	0	0	0	0										
Total	212,642	93,934	208,210	0	514,786			5,138	490	228	0	304	0	0	0
										omment as to the	completeness n		. This information e information sho nty association.		

]		Estimated Net Co	osts as of Sept	ember 30, 2010				Lif	fe	Assessments Ca Allocated	alled (Billed) or R I Annuity	efunded as of De Ad		Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	(8,176)	(3,603)	0	0	(11,779)			344,000	0	6,060	0	0	0	0	0
Alaska	(1,205)	(538) (8,072)	0	(512) 0	(2,254)	Summar ii		9,158	0	5,158	18,000	0	0	4,558	0
Arizona Arkansas	(3,024) (880)	(2,810)	0	(2)	(11,096) (3,692)	Summary:		88,885	0	0	0	0	0	0	0
California	31,040	14,305	0	0	45,344	GA Covered Obligations	5,323,073,573	1,212,180	2,100,000	554,820	950,000	0	0	0	0
Colorado	0	0	0	0	0			197,709	0	12,260	0	0	0	0	0
Connecticut Delaware	(20,216) 2,715	(83,380) 1,262	0	(1,225) 372	(104,821) 4,349	Add: GA claims incurred directly	0	3,223,000 109,750	3,223,000	2,322,000 15,250	2,322,000	0	0	95,000 0	95,000
Dist. of Columbia	2,713	0	0	0	4,349	GA expenses incurred directly	15,185,145	103,730	0	13,230	0	0	0	0	0
Florida	(24,867)	(30,313)	0	0	(55,180)	NOLHGA expenses	5,704,561								
Georgia	38,224	18,909	0	2,651	59,783	Remaining Inforce estimate	0	1,653,345	0	242,689	5,682	0	0	89,966	(271)
Hawaii Idaho	89 154	2 36	0	0	91 190	Less:		390,404 97,650	0 165,039	27,611 67,350	0	128 0	0	0	0
Illinois	(15,920)	(49,147)	0	(4,177)	(69,244)	Estate/other distributions	5,160,590,573	2,250,000	6,200,000	2,750,000	3,000,000	0	0	550,000	1,050,000
Indiana	10,303	25,505	0	1,284	37,093	Other adjustments	135,157,781								
lowa	(6,094)	(2,919)	0	0	(9,014)	Ceding commissions/	_	504,000	0	64,000	0	0	0	0	0
Kansas Kentucky	2,509 (14,584)	1,685 (4,852)	0	0	4,195 (19,436)	policy enhancements Other recoveries (litigation,	0	184,000 694,762	0 681,287	50,000 207,259	0 203,121	0	0	0	0
Louisiana	(14,584)	(4,652)	0	0	(19,430)	estate distributions, etc.)	49,786,581	094,702	001,207	201,259	203,121	0	0	0	0
Maine	(2,501)	(17,296)	0	(628)	(20,425)	, , , ,	.,,	44,800	0	200,200	0	0	0	0	0
Maryland	(6,995)	(8,917)	0	0	(15,912)	Adjusted GA Costs	(1,571,656)	126,719	0	63,281	0	0	0	0	0
Massachusetts Michigan	(12,914) (25,372)	(4,180) (208,236)	0	0 (112,257)	(17,093) (345,866)	Per State breakdown	(1,571,656)	626,000 380,000	0 563,200	189,000 3,340,000	0	0	0	0 750,000	0
Minnesota	(25,572) (6,445)	(208,230) (6,227)	0	(6,734)	(19,407)			927,500	0	3,340,000	0	0	0	750,000	0
Mississippi	3,048	2,730	0	0	5,777			311,500	0	0	0	0	0	0	0
Missouri	6,682	4,388	0	0	11,070			850,104	0	11,428	0	0	0	0	0
Montana Nebraska	(5,932) (2,117)	(2,219) (6,089)	0	0	(8,151) (8,206)			145,750 176,300	0	59,660 40,295	0	0	0	0	0
Nevada	(2,117) 79	(0,089)	0	0	(8,200)			75,100	0	58,300	0	0	0	0	0
New Hampshire	(7,965)	(35,680)	0	0	(43,645)			140,000	107,002	360,000	446,376	0	0	0	0
New Jersey	(49,767)	(270,380)	0	(15,274)	(335,422)			1,260,000	1,627,581	3,740,000	4,616,428	0	0	500,000	610,524
New Mexico New York	1,038 (94,741)	1,259 (253,099)	0	0 (9,196)	2,297 (357,036)			1,000,000 91,500,000	0 54,000,000	302,243	0	0	0	0	0
North Carolina	(10,940)	(10,733)	0	(9,196) (627)	(22,300)			250,000	275,000	0 250,000	275,000	0	0	0	0
North Dakota	4,457	356	0	0	4,813			10,253	0	502	0	0	0	0	0
Ohio	(24,175)	(31,371)	0	(5,570)	(61,116)			200,000	0	150,000	0	0	0	150,000	0
Oklahoma	(4,438) (1,326)	(1,857) (8,619)	0	0	(6,295) (9,946)			155,000	148,000	95,000	92,000	0	0	0	0
Oregon Pennsylvania	(41,752)	(23,594)	0	(6,910)	(72,256)			500,000	0	0	0	0	0	0	0
Puerto Rico	(59)	(154)	0	0	(214)			,	-	-	-	-	-	-	-
Rhode Island	(921)	(384)	0	0	(1,305)			66,025	0	67,975	0	0	0	0	0
South Carolina South Dakota	(8,203) 129	(5,271) 12	0	0	(13,474) 141			1,900,000	2,065,520	0	0	0	0	0	0
Tennessee	(8,818)	(1,807)	0	0	(10,625)			300,000	2,065,520	130,000	0	0	0	0	0
Texas	(25,149)	(7,744)	0	(3,920)	(36,813)			678,676	827,200	120,850	147,223	3,545,420	4,321,351	0	0
Utah	2,005	932	0	3,238	6,174			373,502	318,285	123,276	106,095	3,221	0	0	0
Vermont	(1,202) (3,691)	(15,540) (3,212)	0	(3,802)	(20,544) (6,903)			23,000 683,540	0 685,000	219,500 8,711	0 5,000	0 398,463	0 420,000	0	0
Virginia Washington	(3,154)	(18,120)	0	(464)	(21,738)			003,340	000,000	0,711	5,000	390,403	420,000	0	0
West Virginia	(3,198)	(674)	0	0 Ó	(3,873)			51,698	63,442	2,293	351	79,100	95,605	0	0
Wisconsin	(2,766)	(1,410)	0	0	(4,175)			<i></i>	-		-		<u> </u>	-	-
Wyoming Other	(3,790)	(50)	0	0	(3,841)			214,537	0	16,178	0	105,957	0	0	0
Total	(350,827)	(1,057,076)	0	(163,752)	(1,571,656)			113,928,847	73,049,556	16,270,649	12,187,275	4,132,289	4,836,956	2,139,524	1,755,253
rotai	(330,627)	(1,007,070)	0	(103,732)	(1,571,050)										
										ompiled annually omment as to the should be direc		or accuracy of the	e information show		

Г		Estimated Net Co	osts as of Septer	mber 30, 2010							alled (Billed) or R	efunded as of De	cember 31, 2009		
								Li	fe	Allocated	d Annuity	A	§Н	Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	51	62	(2,622)	0	(2,510)			98,826	0	81,514	0	3,000	0	0	0
Alaska	1,422	6,618	0	0	8,040	_		135,583	55,200	33,801	47,371	0	0	0	0
Arizona Arkansas	36,558 32,697	78,959 38.013	1,996 (194,000)	0	117,514 (123,291)	Summary:		575,300 203,542	0	394,119 0	0	0 337,005	0	0	0
California	(172,649)	(593,110)	(194,000)	0	(765,759)	GA Covered Obligations	250,904,755	1,363,000	725,000	3,337,000	1,400,000	450,000	150,000	0	0
Colorado	0	0	0	0	(100,100)	er cororea ebligatione	200,00 1,1 00	10,025	0	245	0	39,730	0	0	0
Connecticut	(11,132)	(16,664)	0	0	(27,795)	Add:		109,000	0	80,000	0	0	0	0	0
Delaware Dist. of Osharahia	8,483	18,491	(665)	0	26,309	GA claims incurred directly	0	64,500	0	85,500	0	0	0	0	0
Dist. of Columbia Florida	0 186,780	0 457,246	0 11,825	5,732	0 661,582	GA expenses incurred directly NOLHGA expenses	1,556,795	1,900,000	0	3,800,000	0	0	0	0	0
Georgia	(31,373)	(67,326)	(259)	0,702	(98,958)	Remaining Inforce estimate	1,000,700	3,053,818	0	0,000,000	0	ů 0	0	0	0
Hawaii	0	0	0	0	0 Ó			-,,-							-
Idaho	1,661	4,252	0	0	5,913	Less:	101 010 070	55,000	0	85,000	0	0	0	0	0
Illinois Indiana	(7,851) 1,683,435	(43,775) 6.089.404	(345) 11.243	0 4.753.586	(51,971) 12.537.669	Estate/other distributions Other adjustments	121,248,273 2,469	1,100,000 16.867.025	1,046,000 5.000.000	4,700,000 60,219,197	3,988,000 0	30,000 17.051	31,000 0	30,000	84,000 0
lowa	137,950	354,813	(21,615)	4,755,580	471,148	Ceding commissions/	2,409	990,079	3,000,000	1,835,190	0	9,720	0	0	0
Kansas	73,947	122,710	(24,862)	0	171,795	policy enhancements	7,587,731	200,000	0	2,300,000	0	0	0	0	0
Kentucky	(6,562)	(3,826)	(720)	0	(11,108)	Other recoveries (litigation,		264,400	175,256	130,200	87,747	25,200	0	0	0
Louisiana	0 75,400	0 124,347	0 20	0	0 199,767	estate distributions, etc.)	110,874,058	650,000	0	275 000	0	0	0	0	0
Maine Maryland	21,009	53,614	(34,407)	0	40.215	Adjusted GA Costs	12,749,019	1,350,000	0	375,000 0	0	0	0	0	0
Massachusetts	(17,571)	(15,356)	(1,103)	0	(34,030)	Per State breakdown	12,749,019	150,000	0	Ő	Ő	Ő	Ő	0	Ő
Michigan	433,843	788,225	1,331	0	1,223,399			4,690,700	2,950,000	4,559,300	708,000	0	0	0	0
Minnesota	374,134	1,054,568	5,800	0	1,434,502			3,413,000	1,670,481	5,537,000	2,625,507	26,500	0	0	0
Mississippi Missouri	4,585 7,688	15,552 23,364	(33,527) (56,202)	0	(13,390) (25,150)			25,000 0	0	50,000 300,000	0	161,306 0	0	0	0
Montana	(9,915)	(267)	(196)	0	(10,377)			60,000	0	0	0	0	0	0	0
Nebraska	(322,229)	377,050	(3,388,179)	0	(3,333,358)			492,432	0	0	11,100	50,000	0	0	0
Nevada	(54,496)	(57,734)	(8,550)	0	(120,781)			51,500	0	87,200	0	0	0	0	0
New Hampshire	(5,536)	(8,645)	(50)	0	(14,231)			50,000	0	50,000	0	0	0	0	0
New Jersey New Mexico	(30,350)	(16,706)	(28,919)	0	(75,975)										
New York	0	0	0	0	(* 0,0 * 0)										
North Carolina	(31,844)	(39,673)	(1,099)	0	(72,617)			350,000	175,000	250,000	125,000	0	0	0	0
North Dakota	(65,541)	(44,508)	(1,456)	0	(111,505)			96,400	0	147,500	0	0	0	66,890	0
Ohio Oklahoma	168,932 (83,981)	483,602 (126,178)	3,376 (408,725)	11,111 0	667,021 (618,884)			4,860,000 666,000	432,900	8,640,000 721,000	468,000	0 414,000	0 269,100	0	0 0
Oregon	(5,426)	(20,330)	(100,720)	0	(25,776)			166,015	0	738,136	0	0	0	0	0
Pennsylvania	295,549	1,019,000	6,661	0	1,321,210			2,700,000	0	8,300,000	0	0	0	0	0
Puerto Rico	0	0	0	0	0										
Rhode Island South Carolina	0 57,241	0 19,745	(505)	0	0 76,480			519,500	0	80,500	0	0	0	0	0
South Dakota	56,796	93,295	2,156	0	152,248			342,154	0	692,351	528,151	57,868	0	0	0
Tennessee	25,185	45,649	(7,821)	0	63,013			375,000	0	600,000	0	0	0	0	0
Texas	101,653	71,650	(2,249,575)	12,349	(2,063,923)			2,050,596	1,352,869	53,829	35,583	2,245,379	1,481,438	0	0
Utah Vermont	(26,786)	(3,915)	0	0	(30,701)			23,475	0	0	0	0	0	0	0
Virginia	169,444	791,129	168	0	960,741			2,600,000	1,072,744	8,600,000	7,248,345	25,500	0	0	0
Washington	29,399	150,170	259	693	180,521			250,000	298,366	700,000	396,051	0	0	0	0
West Virginia	7,640	17,192	0	0	24,832			332,438	235,821	4,165	4,869	79,887	100,588	0	0
Wisconsin Wyoming	4,366 9,796	4,446 17,733	847 0	0 0	9,659 27,529			180,000	0	80,000	0	0	0	0	0
Other	0	0	0	0	0										
Total	3,122,404	11,262,883	(6,419,739)	4,783,472	12,749,019			53,434,308	15,189,637	117,647,747	17,673,724	3,972,146	2,032,126	96,890	84,000
										omment as to the		or accuracy of the	<ul> <li>This information e information show inty association.</li> </ul>		

]		Estimated Net Co	osts as of Septe	ember 30, 2010				Lit	fe		alled (Billed) or R d Annuity	efunded as of De At		Unallocat	ed Annuity
	Life	Allocated	A&H	Unallocated Annuity	Total			Assessments Called (i.e.	Assessments Refunded	Assessments Called (i.e.	Assessments Refunded	Assessments Called (i.e.	Assessments Refunded	Assessments Called (i.e.	Assessments Refunded
		Annuity		Annuity				Billed)	Refutitued	Billed)	Refutitued	Billed)	Refutided	Billed)	Refuilded
Alabama	33,717	0	3,511	0	37,228										
Alaska	0	0	0 0	0	0	Summanu									
Arizona Arkansas	0	0	0	0	0	Summary:									
California	ů 0	Ő	0	0	Ő	GA Covered Obligations	3,559,238								
Colorado	0	0	0	0	0	· · · · · · · · · · · · · · · · · · ·									
Connecticut	0	0	0	0	0	Add:									
Delaware	0	0	0	0	0	GA claims incurred directly	6,291	<b>5</b> 4 000	10.007				4 057		
Dist. of Columbia Florida	30,593 55,214	0 59	0	0	30,593 55,273	GA expenses incurred directly NOLHGA expenses	303,836 399,992	51,000	18,927	0	0	0	1,257	0	0
Georgia	55,214	59	0	0	55,273	Remaining Inforce estimate	399,992								
Hawaii	0	0	0	0	0	Remaining more estimate	0								
Idaho	0	0	0	Ő	0	Less:									
Illinois	0	0	0	0	0	Estate/other distributions	809,429								
Indiana	1,607	0	271	0	1,878	Other adjustments	(5,910)								
lowa	0	0	0	0	0	Ceding commissions/	255 262								
Kansas Kentucky	0	0	0	0	0	policy enhancements Other recoveries (litigation,	355,362								
Louisiana	721,229	112,942	1,393	0	835,564	estate distributions, etc.)	1,757,176	1,022,989	0	35,389	0	587,622	0	0	0
Maine	0	0	0	0	0	,	, - , -								
Maryland	75,586	24	289	0	75,899	Adjusted GA Costs	1,353,300								
Massachusetts	0	0	0	0	0	Per State breakdown	1,353,300								
Michigan	0	0	0	0	0										
Minnesota Mississippi	7,538	0 1,754	0 1,539	0	10,831										
Missouri	7,558	1,754	1,539	0	10,031										
Montana	ů 0	Ő	0	Ő	Ő										
Nebraska	5,280	0	0	0	5,280										
Nevada	0	0	0	0	0										
New Hampshire	0	0	0	0	0										
New Jersey New Mexico	0 66,537	0	0 1,750	0 0	0 68,287										
New York	00,007	0	0	0	00,207										
North Carolina	0	Ō	0	0	0										
North Dakota	0	0	0	0	0										
Ohio	0	0	0	0	0					_					_
Oklahoma	2,488 0	0	0	0	2,488 0			31,000	0	0	0	19,000	0	0	0
Oregon Pennsylvania	0	0	0	0	0										
Puerto Rico	0	0	Ő	0	0										
Rhode Island	0	0	0	0	0										
South Carolina	197,427	0	0	0	197,427										
South Dakota	0	0	0	0	0										
Tennessee Texas	8,395 17,747	6,410	0	0	14,805 17,747			40,003	22,198	0	0	0	0	0	0
Utah	0	0	0	0	0			40,003	22,190	0	0	0	0	0	0
Vermont	Ő	Ő	Ő	Ő	Ő										
Virginia	0	0	0	0	0										
Washington	0	0	0	0	0										
West Virginia	0	0	0	0	0										
Wisconsin Wyoming	0	0	0	0	0										
Other	0	0	Ő	0	0										
Total	1,223,357	121,189	8,753	0	1,353,300			1,144,992	41,125	35,389	0	606,622	1,257	0	0
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]		Estimated Net Co	osts as of <mark>Septe</mark>	ember 30, 2010				Li	ife	Assessments Ca Allocated	alled (Billed) or R I Annuity		cember 31, 2009 &H	Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	12,104	0	0	12,104										
Alaska	0	0	0	0	0	0		0	0	044.004	0	0	0	0	0
Arizona Arkansas	0	743,716 187,089	0	0	743,716 187,089	Summary:		123,926	0	644,884 0	0 0	0	0	0	0
California	592	3,742,149	3,234	0	3,745,976	GA Covered Obligations	110,355,316	97,750	150,000	9,531,750	4,870,000	627,500	900,000	0	0
Colorado	0	2,443,160	0	0	2,443,160			0	0	4,750,000	0	0	0	0	0
Connecticut Delaware	0	9,557 0	0 0	0	9,557	Add: GA claims incurred directly	669,896								
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	784,288								
Florida	1,411	2,375,761	0	0	2,377,172	NOLHGA expenses	603,230	0	0	5,300,000	142,450	0	0	0	0
Georgia	440	216,644	2,820	0	219,904	Remaining Inforce estimate	0	664	0	380,963	1,461	0	0	0	0
Hawaii Idaho	0	9,934 16,744	0 0	0	9,934 16,744	Less:		0	0 0	23,025 20,000	0	33 0	0	0	0
Illinois	0	19,679	0	0	19,679	Estate/other distributions	81,145,732	0	0	75,000	0	0	0	0	0
Indiana	0	76,980	0	0	76,980	Other adjustments	(1,295,162)								-
lowa	0	10,547	0	0	10,547	Ceding commissions/									
Kansas Kentucky	0	41,225 4,611	0 0	0	41,225 4,611	policy enhancements Other recoveries (litigation,	3,477,487								
Louisiana	38	105,792	0	0	105,829	estate distributions, etc.)	15,938,261	3,050	0	301,950	0	0	0	0	0
Maine	0	7,409	0	0	7,409	·····, ···,		0	0	0	0	0	0	0	0
Maryland	0	37,940	0	0	37,940	Adjusted GA Costs	13,146,413	0	0	79,000	0	0	0	0	0
Massachusetts Michigan	0	0 27,917	0	0	0 27,917	Per State breakdown	13,146,413								
Minnesota	0	55,687	0	0	55,687			0	0	125,000	0	0	0	0	0
Mississippi	0	103,850	0	0	103,850			288,530	0	0	0	0	0	0	
Missouri	0	30,610	0	0	30,610										
Montana	0	21,688	0	0	21,688 324,697			0	0	831,523	0	0	0	0	0
Nebraska Nevada	0	324,697 271,686	0	0	271,686			0	0	604,300	0	0	0	0	
New Hampshire	0	0	0	0	0			-		,					-
New Jersey	0	1,592	0	0	1,592										
New Mexico New York	0	323,156 0	0	0	323,156 0										
North Carolina	0	556,891	0	0	556,891			0	0	275,000	0	0	0	0	0
North Dakota	0	22,515	0	0	22,515			0	0	86,000	63,400	0	0	0	0
Ohio	0	60,458	0	0	60,458			0	0	150,000	0	0	0	0	
Oklahoma Oregon	0	180,454 42,751	0	0	180,454 42,751			0	0	550,000	225,000	0	0	0	0
Pennsylvania	0	47,330	0	0	47,330										
Puerto Rico	0	0	0	0	0										
Rhode Island	0	0	0	0	0										
South Carolina South Dakota	0	0 2,415	0 0	0	0 2,415										
Tennessee	0	16,872	0	0	16,872										
Texas	126	659,236	0	0	659,361			62,251	35,419	389,989	221,891	1,148,044	653,198	0	0
Utah	0	45,149	0	0	45,149			0	0	95,000 0	0	0	0	0	0
Vermont Virginia	0	10,535 157,103	0	0	10,535 157,103			0	0	130,000	0	10,000	0	0	0
Washington	Ő	62,235	Ő	Ő	62,235			Ő	Ő	60,784	Ő	0	Ő	Ő	õ
West Virginia	0	12,142	0	0	12,142			0	0	0	163,676	0	90,832	0	0
Wisconsin	0	10,875 28,867	0	0	10,875 28,867			0	0	90,000	0	0	0	0	0
Wyoming Other	0	20,007	0	0	20,007			0	0	90,000	U	0	0	0	0
Total	2,607	13,137,752	6,054	0	13,146,413			576,171	185,419	24,494,168	5,687,878	1,785,577	1,644,030	0	0
										omment as to the		or accuracy of the	This information information shown nty association.		

F		Estimated Net C	osts as of Sent	ember 30, 2010		I				Assessments Ca	alled (Billed) or R	efunded as of De	ecember 31, 2009		
		Estimated Her O		ciliber 50, 2010				Li	fe	Allocated			&H	Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	10,645	592,326	0	0	602,971										
Alaska	0	0	0	0	0	0									
Arizona Arkansas	0	0	0	0	0	Summary:									
California	0	0	0	0	0	GA Covered Obligations	419,826,573								
Colorado	22,916	1,295,759	0	0	1,318,675	-									
Connecticut	0	0	0	0	0	Add:	(0.004.400)	0.000.450	0	40.050.700	0	0	0	004 707	0
Delaware Dist. of Columbia	351,194 0	8,687,192 0	0	0 0	9,038,387 0	GA claims incurred directly GA expenses incurred directly	(2,321,488) 2,861,498	3,006,453	0	10,258,760	0	0	0	984,787	0
Florida	2,660,370	54,714,470	0	0	57,374,840	NOLHGA expenses	5,010,819	0	0	85,429,492	0	0	0	0	0
Georgia	240,887	598,323	0	0	839,210	Remaining Inforce estimate	0	594,918	0	1,435,372	40,044	0	0	0	0
Hawaii	0	0	0	0	0										
Idaho Illinois	0 0	0	0	0 0	0	Less: Estate/other distributions	100,737								
Indiana	96,989	7,168,172	0	0	7,265,161	Other adjustments	3,944,359	0	0	0	0	0	0	0	0
Iowa	637,712	5,798,961	0	0	6,436,673	Ceding commissions/		811,575	0	8,763,450	0	0	0	0	0
Kansas	39,721	849,921	0	0	889,642	policy enhancements	17,758,201	0	0	1,150,000	0	0	0	0	0
Kentucky Louisiana	0 38,196	0 3,638,876	0	0 0	0 3,677,072	Other recoveries (litigation, estate distributions, etc.)	240,941,090	137,291	0	7,008,009	0	0	0	0	0
Maine	38,196	3,030,070	0	0	3,677,072	estate distributions, etc.)	240,941,090	137,291	0	7,006,009	0	0	0	0	0
Maryland	0	0	0	0	0	Adjusted GA Costs	162,633,015								
Massachusetts	0	0	0	0	0	Per State breakdown	162,633,015								
Michigan	993,638	28,457,295	0	0	29,450,933			2,450,000	0	37,500,000	5,992,034	0	0	0	0
Minnesota Mississippi	0 6,966	0 3,347,495	0	0 0	0 3,354,461			3,954,136	0	3,293,237	0	0	0	1,549,049	0
Missouri	83,556	1,834,106	0	0	1,917,662			290,680	0	4,195,650	0	0	0	1,545,045	0
Montana	0	(9,360)	0	0	(9,360)				-	.,,	-	-	-	-	-
Nebraska	142,950	2,396,636	0	0	2,539,586			206,913	0	3,856,826	0	0	0	0	0
Nevada	0	0	0	0	0										
New Hampshire New Jersey	0	0	0	0	0										
New Mexico	7,837	47,259	0	Ő	55,096										
New York	0	0	0	0	0										
North Carolina	0	0	0	0	0					105 700	0	0			
North Dakota Ohio	0	74,779 0	0	0	74,779 0			0	0	105,700	0	0	0	0	0
Oklahoma	0	0	0	0	0										
Oregon	0	0	0	0	0										
Pennsylvania	0	0	0	0	0										
Puerto Rico Rhode Island	0	0	0	0	0										
South Carolina	68,106	127,797	0	0	195,903										
South Dakota	0	52,696	0	0	52,696			0	0	122,999	0	0	0	0	0
Tennessee	113,300	8,509,217	0	0	8,622,517			275,000	0	22,000,000	0	0		0	0
Texas	366,977	26,861,753	0	0	27,228,730			762,331 0	176,299 0	47,665,333	11,052,967 0	0	0	0	0
Utah Vermont	0 0	(17,973) 0	0	0 0	(17,973) 0			0	0	67,000	0	U	U	0	0
Virginia	0	0	0	0	0										
Washington	0	0	0	0	0										
West Virginia	77,413	1,647,943	0	0	1,725,355			778,453	76,456	3,419,739	2,684,689	0	0	51,813	0
Wisconsin Wyoming	0 0	0	0	0 0	0										
Other	0	0	0	0	0										
Total	5,959,373	156,673,642	0	0	162,633,015			13,267,750	252,755	236,271,567	19,769,734	0	0	2,585,649	0
											completeness no	or accuracy of th	. This information e information sho anty association.		

Г		Estimated Net	Costs as of Septe	mber 30, 2010						Assessments C	alled (Billed) or F	Refunded as of De	cember 31, 2009		
								L	ife	Allocate	d Annuity	A	kH	Unallocat	ted Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	16,038	0	28,783	0	44,821										
Alaska Arizona	0 80,529	0	0 249,300	0	0 329,829	Summary:									
Arkansas	271,544	0	146,954	0	418,498	Summary.									
California	0	0	0	0	0	GA Covered Obligations	170,728,729								
Colorado	231,021	0	829,021	0	1,060,042										
Connecticut Delaware	0	0	0	0 0	0	Add: GA claims incurred directly	0								
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0								
Florida	410,953	0	41,713,809	0	42,124,762	NOLHGA expenses	309,437								
Georgia	1,130,597	0	426,759	0	1,557,356	Remaining Inforce estimate	89,172,085								
Hawaii Idaho	0 129,207	0	0 39,547	0 0	0 168,754	Less:									
Illinois	172,408	0	7,001,429	0	7,173,838	Estate/other distributions	0								
Indiana	97,315	0	458,545	0	555,860	Other adjustments	170,728,729								
lowa	306,704	0	287,736	0	594,440	Ceding commissions/									
Kansas	67,339	0	117,932	0	185,271	policy enhancements	0								
Kentucky Louisiana	188,450 149,103	0 0	8,000,730 94,850	0 0	8,189,180 243,953	Other recoveries (litigation, estate distributions, etc.)	0								
Maine	0	0	0,000	ő	240,000		Ű								
Maryland	133,631	0	399,966	0	533,596	Adjusted GA Costs	89,481,523								
Massachusetts Michigan	0 276,894	0	0 294,116	0	0 571,010	Per State breakdown	89,481,523								
Minnesota	123,447	0	49,252	0	172,700										
Mississippi	237,835	0	11,359	0	249,194										
Missouri	338,687	0	7,834,778	0	8,173,465										
Montana	38,134	0	223,819	0	261,953										
Nebraska Nevada	182,664 20,321	0	736,428 209,329	0	919,093 229,650										
New Hampshire	0	0	0	õ	0										
New Jersey	0	0	0	0	0										
New Mexico	96,139	0	94,529	0	190,667										
New York North Carolina	0 678,602	0	0 553.720	0	0 1.232.322										
North Dakota	654	0	811	0	1,252,522										
Ohio	275,385	0	5,723,239	0	5,998,625										
Oklahoma	140,448	0	190,679	0	331,127										
Oregon	131,009	0	48,870	0	179,879										
Pennsylvania Puerto Rico	165,100 0	0	439,003 0	0	604,103 0										
Rhode Island	ő	ő	0	0	0										
South Carolina	537,003	0	325,749	0	862,752										
South Dakota	14,367	0	79,418	0	93,785										
Tennessee Texas	711,253 948,376	0	661,803 466,038	0	1,373,057 1,414,414										
Utah	72,124	0	25,461	0	97,585										
Vermont	0	0	0	0	0										
Virginia	513,416	0	190,420	0	703,836										
Washington West Virginia	21,057 81,384	0	182,652 16,998	0	203,709 98,382										
Wisconsin	228,582	0	2,109,969	0	2,338,551										
Wyoming	0	ő	2,100,000	0	2,000,001										
Other	0	0	0	0	0										
Total	9,217,722	0	80,263,801	0	89,481,523			0	0	0	0	0	0	0	0
										omment as to the	completeness n		This information information sho nty association.		

[		Estimated Net C	osts as of Sep	tember 30, 2010				Li	fe	Assessments Ca Allocated			cember 31, 2009 &H	Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded						
Alabama	419,337	0	0	0	419,337			450,000	0	0	0	0	0	0	0
Alaska	40,755	0	0	0	40,755			62,205	0	0	0	0	0	0	0
Arizona	1,412,568	0	0	•	1,412,568	Summary:		1,022,583	0	0	0	0	0	0	0
Arkansas California	302,633	0	0	0	302,633	GA Covered Obligations	98,448,913	361,600 8,346,598	0 575.000	0	0	0	0	0	0
Colorado	7,411,109	0	0	0	7,411,109	GA Covered Obligations	90,440,913	3,932	575,000	0	0	0	0	0	0
Connecticut	0	0	0	0	0	Add:		3,352	0	0	0	0	0	0	0
Delaware	154,971	0	0	0	154,971	GA claims incurred directly	0	145,000	0	0	0	0	0	0	0
Dist. of Columbia	0	0	0	-	0	GA expenses incurred directly	0								
Florida	5,509,532	0	0	0	5,509,532	NOLHGA expenses	1,829,586	5,300,000	0	0	0	0	0	0	0
Georgia Hawaii	682,925 192,587	0	0	0	682,925 192,587	Remaining Inforce estimate	0	690,574 244,756	0	0	0	0	0	0	0
Idaho	266,729	0	0	-	266,729	Less:		300,000	0	0	0	0	0	0	0
Illinois	10,449,717	õ	Ő	õ	10,449,717	Estate/other distributions	7,067,440	11,650,000	858,300	Ő	Ő	Ő	Ő	Ő	Ő
Indiana	2,298,861	0	0	0	2,298,861	Other adjustments	(145,086)	2,008,337	0	0	0	0	0	0	0
lowa	1,902,688	0	0	0	1,902,688	Ceding commissions/		2,015,000	0	0	0	0	0	0	0
Kansas	439,474	0	0	-	439,474	policy enhancements	10,862,914	442,000	0	0	0	0	0	0	0
Kentucky Louisiana	342,842	0	0	0	342,842	Other recoveries (litigation, estate distributions, etc.)	642,701	429,971	104,347	0	0	0	0	0	0
Maine	300,683	0	0	0	300,683	estate distributions, etc.)	042,701	310,000	0	0	0	0	0	0	0
Maryland	1,221,665	0	0	0	1,221,665	Adjusted GA Costs	81,850,531	1,500,000	0	0	0	0	0	0	0
Massachusetts	1,901,869	0	0	0	1,901,869	Per State breakdown	81,850,531	2,500,000	0	0	0	0	0	0	0
Michigan	1,569,652	0	0	0	1,569,652			1,700,000	0	0	0	0	0	0	0
Minnesota	712,321	0	0	0	712,321			777,000	0	0	0	0	0	0	0
Mississippi Missouri	159,665 897,914	0	0	0	159,665 897,914			119,338 1,217,018	0	0	0	0	0	0	0
Montana	229,544	0	0		229,544			320,000	0	0	0	0	0	0	0
Nebraska	646,968	Ő	0	Ő	646,968			540,000	0	0	0	0	0	0	0
Nevada	184,142	0	0	•	184,142			179,400	0	0	0	0	0	0	0
New Hampshire	161,812	0	0	0	161,812			200,542	206,121	0	0	0	0	0	0
New Jersey	10,895,880	0	0	-	10,895,880			10,750,000	500,000 0	0	0	0	0	0	0
New Mexico New York	255,340 0	0	0	0	255,340			250,000	0	U	0	0	U	0	U
North Carolina	709,101	0	0	0	709,101			750,000	0	0	0	0	0	0	0
North Dakota	583,657	0	0	0	583,657			627,400	0	0	0	0	0	0	0
Ohio	2,521,644	0	0		2,521,644			2,450,000	0	0	0	0	0	0	0
Oklahoma	883,811	0	0	•	883,811			1,000,000	0	0	0	0	0	0	0
Oregon Pennsylvania	577,161 4,993,510	0	0	0	577,161 4,993,510			508,534 5,400,000	0	0	0	0	0	0	0
Puerto Rico	4,993,510	0	0		4,993,510			66,443	0	0	0	0	0	0	0
Rhode Island	0	Ő	0	Ő	0			00,110	0	0	0	0	0	0	Ű
South Carolina	1,119,131	0	0	0	1,119,131			1,168,847	0	0	0	0	0	0	0
South Dakota	376,214	0	0	-	376,214			458,794	0	0	0	0	0	0	0
Tennessee	1,348,061	0	0	-	1,348,061			1,500,000	0	0	0	0	0	0	0
Texas Utah	1,684,490 317,987	0	0	0	1,684,490 317,987			1,814,462 430,000	113,806 0	0	0	449	23	0	0
Vermont	0	0	0	-	0			230,000	0	0	0	0	0	0	0
Virginia	1,309,810	0	0	0	1,309,810			1,407,146	0	20,683	18,000	0	0	0	0
Washington	1,645,571	0	0	-	1,645,571			1,750,000	133,907	0	0	0	0	0	0
West Virginia	258,384	0	0	0	258,384			350,000	99,335	0	0	0	0	0	0
Wisconsin Wyoming	12,256,204 252,936	0	0	0	12,256,204 252,936			14,500,000 235,000	0	0	0	0	0	0	0
Other	232,330	0	0	-	252,550			233,000	0	0	0	0	0	0	0
Total	81,850,531	0	0	0	81,850,531			88,482,480	2,590,816	20,683	18,000	449	23	0	0
		-	-	-									. This information	ie NOT audited	or verified by
										omment as to the	completeness n		e information show		
L L															

ſ		Estimated Net Co	osts as of Sept	ember 30, 2010				Li	fe	Assessments Ca Allocated		efunded as of De A8		Unallocate	ed Annuity
															Annuty
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	1,963	49,746	0	0	51,708			3,000	0	13,939	0	53,000	0	0	0
Alaska Arizona	0 10,014	0 1,063,777	0	0	0 1,073,791	Summary:		3,960	0	656,757	0	0	0	0	0
Arkansas	0	31,164	0	0	31,164			53,995	0	0	0	0	0	0	0
California	12,933	173,925	0	0	186,858 626,930	GA Covered Obligations	190,939,551	22,902 0	0	298,758	130,000	0	0	0	0
Colorado Connecticut	56,312 0	570,618 11,169	0	0	11,169	Add:		0	0	125,000	60,000	0	0	0	0
Delaware	0	4,561	0	0	4,561	GA claims incurred directly	0	0	0	10,500	0	0	0	0	0
Dist. of Columbia Florida	0 37,809	0 1,232,903	0	0	0 1,270,713	GA expenses incurred directly NOLHGA expenses	0 1,711,214	140,100	0	1,600,000	0	0	0	0	0
Georgia	45,447	589,095	0	0	634,543	Remaining Inforce estimate	0	64,460	0	935,540	45,913	0 0	Ő	0	0
Hawaii	0	0	0	0	0			00.000	0	077.070	0	0	0	0	0
Idaho Illinois	12,117 30,262	432,997 433,137	0 0	0	445,115 463,399	Less: Estate/other distributions	176,081,409	22,330 75,000	0	677,670 750,000	0 200,000	0	0 0	0	0
Indiana	51,640	582,492	0	0	634,132	Other adjustments	250,452								
lowa Kansas	0 10,966	(0) 216,963	0	0	(0) 227,929	Ceding commissions/ policy enhancements	0	0	0	250,000	0	0	0	0	0
Kentucky	1,265	55,004	0	0	56,269	Other recoveries (litigation,	0	0	0	125,172	60,390	0	0	0	0
Louisiana	0	77,039	0	0	77,039	estate distributions, etc.)	5,138,283	5,650	0	107,350	0	0	0	0	0
Maine Maryland	8,815 3,361	180,877 35,755	0	0 0	189,692 39,116	Adjusted GA Costs	11,180,621	12,350 4,000	0	292,650 66,000	0	0	0	0 0	0
Massachusetts	0	0	0	0	0	Per State breakdown	11,180,621	1,000	0	00,000	0	Ū	0	Ū	°,
Michigan Minnesota	0	0	0	0	0										
Mississippi	0	56,267	0	0	56,267			0	0	54,422	0	0	0	0	0
Missouri	18,305	774,343	0	0	792,648			0	0	1,852,021	0	0	0	0	0
Montana Nebraska	287 14,960	107,417 455,954	0	0 0	107,703 470,914			0 23,000	0	160,000 747,728	0	0	0	0 0	0
Nevada	6,520	79,511	0	0	86,031			6,900	0	91,000	0	Ő	Ő	0	ő
New Hampshire	0	72,492	0	0	72,492			0	0	100,000	0	0	0	0	0
New Jersey New Mexico	0 568	(0) 194,950	0	0	(0) 195,518										
New York	0	0	0	0	0										
North Carolina North Dakota	0	0	0	0	0										
Ohio	93,804	789,391	0	0	883,195			130,000	0	1,070,000	0	0	0	0	0
Oklahoma	0	284,788	0	0	284,788			0	0	600,000	200,000	0	0	0	0
Oregon Pennsylvania	0	29,387 0	0	0	29,387 0										
Puerto Rico	0	0	0	0	0										
Rhode Island South Carolina	0	2,320 195,714	0	0 0	2,320 195,714			0	0	200,000	0	0	0	0	0
South Dakota	0	195,714	0	0	195,714			0	0	200,000	0	0	0	0	0
Tennessee	1,691	79,459	0	0	81,150			10,000	0	115,000	0	0	0	0	0
Texas Utah	56,478 7,942	1,215,164 51,972	0	0	1,271,642 59,914			185,265 29,068	42,451 0	1,924,605 50,931	441,025 0	13 0	1	0	0
Vermont	0	0	0	0	0			23,000	0	30,331	0	0	0	0	0
Virginia	42,725	390,690	0	0	433,415			67,230	0	465,271	120,000	0	0	0	0
Washington West Virginia	0 0	(0) 133,397	0	0	(0) 133,397			0	0	220,000	49,006	0	0	0	0
Wisconsin	0	0	0	0	0			-		,	,				-
Wyoming Other	0	0	0	0	0										
	-		-	-	0										
Total	526,184	10,654,437	0	0	11,180,621			859,210	42,451	13,560,314	1,306,335	53,013	1	0	0
										omment as to the		or accuracy of the	This information information show nty association.		

Old Faithful Life Insurance Company

г		Estimated Net Co	osts as of Septe	mber 30, 2010						Assessments Ca	alled (Billed) or R	efunded as of De	cember 31, 2009		1
								Lif	e	Allocated	I Annuity	A8	λH	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	0	0	0										
Alaska	0	0	0	0	0										
Arizona Arkansas	0	0	0	0	0	Summary:									
California	0	0	0	0	0	GA Covered Obligations	19,837,533								
Colorado	105,382	77,718	4,062	0	187,162	Circled Obligations	10,001,000	265,000	0	230,000	0	5,000	0	0	0
Connecticut	0	0	0	0	0	Add:									
Delaware	0	0	0	0	0	GA claims incurred directly	0								
Dist. of Columbia Florida	0	0	0	0 0	0	GA expenses incurred directly	0								
Georgia	0	0	0	0	0	NOLHGA expenses Remaining Inforce estimate	291,211								
Hawaii	0	Ő	0	0	ů 0	Remaining moree estimate	0								
Idaho	6,080	15,766	974	0	22,820	Less:		18,218	0	36,782	0	0	0	0	0
Illinois	0	0	0	0	0	Estate/other distributions	13,303,076								
Indiana	0	0	0	0	0	Other adjustments	0								
lowa Kansas	0	0	0	0	0	Ceding commissions/ policy enhancements	2,754,999								
Kentucky	0	Ő	0	0	0 0	Other recoveries (litigation,	2,101,000								
Louisiana	0	0	0	0	0	estate distributions, etc.)	2,596,551								
Maine	0	0	0	0	0										
Maryland Massachusetts	0	0	0	0	0	Adjusted GA Costs Per State breakdown	1,474,118 1,474,118								
Michigan	0	0	0	0	0	Fel State Dieakdown	1,474,110								
Minnesota	Ő	õ	Ő	Ő	Ő										
Mississippi	0	0	0	0	0										
Missouri	0	0	0	0	0						_				-
Montana	12,881	967 3,268	466	0 0	14,313 3,979			30,000	0 0	0	0 0	0	0	0	0
Nebraska Nevada	689 0	3,200	22 0	0	3,979			28,935	0	77,694	0	0	0	0	U
New Hampshire	0	Ő	0	0	0 0										
New Jersey	0	0	0	0	0										
New Mexico	47,930	24,758	3,292	0	75,981										
New York North Carolina	0 0	0	0 0	0 0	0										
North Dakota	295	574	9	0	879			1,000	0	1,000	0	0	0	0	0
Ohio	0	0	0	0	0			1,000	0	1,000	Ū	0	Ŭ	0	Ũ
Oklahoma	0	0	0	0	0										
Oregon	0	0	0	0	0										
Pennsylvania Puerto Rico	0	0	0	0 0	0										
Rhode Island	0	0	0	0	0										
South Carolina	Ő	Ő	Ő	Ő	Ő										
South Dakota	6,461	5,018	1,358	0	12,836			24,000	0	7,228	0	0	0	0	0
Tennessee	0	0	0	0	0										
Texas Utah	0 5,727	0	0 239	0 0	0 5,966			18,000	0	0	0	0	0	0	0
Vermont	5,727	0	239	0	5,900			18,000	0	0	0	0	0	0	0
Virginia	0	0	0	0	0										
Washington	10,115	0	1,225	0	11,340										
West Virginia	0	0	0	0	0										
Wisconsin Wyoming	0 454,054	0 632,276	0 52,511	0	0 1,138,841			1,600,148	0	2,718,848	0	30,000	0	0	0
Other	454,054	032,270	52,511	0	1,138,841			1,000,140	0	2,710,040	0	50,000	U	0	0
Total	649,614	760,345	64,158	0	1,474,118			1,985,301	0	3,071,552	0	35,000	0	0	0
										omment as to the	completeness no		This information information sho nty association.		

		Estimated Net C	osts as of <mark>Sept</mark>	ember 30, 2010				Li	fe	Assessments Ca Allocated			cember 31, 2009 &H	Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded						
Alabama	40,867	18.150	0	0	59,017			52.000	0	6.439	0	Billed)	0	Billed)	0
Alaska	40,007	10,130	0	0	03,017			110	0	0,439	0	0	0	0	0
Arizona	554,109	939,106	0	0	1,493,215	Summary:		689,003	0	391,573	0	0	0	0	0
Arkansas	54,219	100,611	0	0	154,830			190,247	0	0	0	0	0	0	0
California	0	0	0	0	0	GA Covered Obligations	286,944,298								
Colorado	0	0	0	0	0	A									
Connecticut Delaware	13,794	4,844	0	0	18,639	Add: GA claims incurred directly	37,922	18,000	0	27,000	0	0	0	0	0
Dist. of Columbia	0	4,044	0	0	10,039	GA expenses incurred directly	0	10,000	0	21,000	0	0	0	0	0
Florida	837,390	654,045	0	0	1,491,435	NOLHGA expenses	4,243,778	1,050,000	0	610,000	0	0	0	0	0
Georgia	89,291	67,537	0	0	156,828	Remaining Inforce estimate	0	700,000	0	300,000	7,627	0	0	0	0
Hawaii	1,098,052	266,488	0	0	1,364,540			1,498,749	0	326,850	0	1,129	0	0	0
Idaho Illinois	316,324 583,758	616,992 742,960	0	0	933,316 1,326,717	Less: Estate/other distributions	202,443,924	801,000 940,000	765,495 302,000	987,000 810,000	0 194,000	12,000 0	0	0	0
Indiana	121,464	196,536	0	0	317,999	Other adjustments	32,137,465	940,000	302,000	810,000	194,000	0	U	0	U
lowa	78,009	160,885	ő	0	238,894	Ceding commissions/	02,101,400	200,000	0	0	0	0	0	0	0
Kansas	0	0	0	0	0	policy enhancements	27,830,305	,							
Kentucky	112,277	64,110	0	0	176,387	Other recoveries (litigation,		119,576	0	56,024	0	0	0	0	0
Louisiana	0	0	0	0	0	estate distributions, etc.)	381,031								
Maine Maryland	143,558 0	242,242	0	0	385,800	Adjusted GA Costs	28,433,272	134,289	0	290,711	0	0	0	0	0
Massachusetts	140,906	149,611	0	0	290,517	Per State breakdown	28,433,272	104,000	0	121,000	0	0	0	0	0
Michigan	0	0	0	0	0		.,								-
Minnesota	1,169,271	3,217,980	0	0	4,387,251			1,650,000	0	2,950,000	0	0	0	0	0
Mississippi	9,117	9,502	0	0	18,619										
Missouri Montana	41,049 128,382	44,272 170,614	0	0	85,322 298,996			181,500	0	223,500	0	0	0	0	0
Nebraska	120,302	290,751	0	0	471,985			160,000	0	334,162	0	0	0	0	0
Nevada	159,287	241,456	ő	0	400,743			544,500	ő	242,200	ő	Ő	0	0	0
New Hampshire	0	0	0	0	0										
New Jersey	0	0	0	0	0				_		_				
New Mexico New York	153,031 0	230,183 0	0	0	383,214			475,000	0	300,000	0	0	0	0	0
North Carolina	355,455	249,085	0	0	604.540			360,000	0	240.000	0	0	0	0	0
North Dakota	137,229	86,588	0	0	223,818			259,900	0	21,700	0	0	0	0	0
Ohio	1,071,821	568,212	0	0	1,640,033			2,600,000	0	600,000	0	0	0	0	0
Oklahoma	817,747	830,260	0	0	1,648,008			959,500	35,700	0	34,300	0	0	0	0
Oregon	917,940 0	973,989 0	0	0	1,891,929			1,117,921	0	1,237,317	0	0	0	0	0
Pennsylvania Puerto Rico	0	0	0	0	0										
Rhode Island	7,212	17,702	Ő	0	24,915										
South Carolina	77,215	25,528	0	0	102,743			275,000	0	87,000	0	0	0	0	0
South Dakota	199,648	42,737	0	0	242,385			214,000	0	0	0	0	0	0	0
Tennessee	47,040	77,349	0	0	124,389			53,000	0	47,000	0	0	0	0	0
Texas Utah	404,089 115,384	240,487 124,063	0	0	644,576 239,447			820,656 502,653	145,354 238,038	50,605 127,347	8,958 59,510	17,530 0	3,117 0	0	0
Vermont	22,358	12,682	0	0	35,040			23,664	238,038	26,356	39,510	0	0	0	0
Virginia	125,390	72,436	0	0	197,826			161,684	0	80,556	0	0	0	0	0
Washington	1,904,717	4,337,179	0	0	6,241,896			2,100,000	132,392	4,231,613	0	0	0	0	0
West Virginia	5,071	1,233	0	0	6,305			85,455	105,938	14,545	18,617	0	0	0	0
Wisconsin Wyoming	0 58,367	0 52,788	0	0	0 111,156			84,175	0	60,825	0	0	0	0	0
Other	0	0	0	0	0			04,175	0	00,020	0	0	0	0	0
Total	12,292,076	16,141,196	0	0	28,433,272			19,125,582	1,724,917	14,801,323	323,012	30,659	3,117	0	0
								Assessment	information is co	ompiled annually	from state quara	ntv associations	This information	is NOT audited	or verified by
										omment as to the	completeness no		e information show		
												guard	,		

Г		Estimated Net	Costs as of Septe	mber 30. 2010						Assessments C	alled (Billed) or F	Refunded as of De	cember 31, 2009		
		_0						L	ife		d Annuity		8H	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	3,315,154	0	3,315,154										
Alaska	0	0	575,313	0	575,313										
Arizona Arkansas	0	0 0	56,531,043 2,603,636	0	56,531,043 2,603,636	Summary:									
California	0	0	187,121,007	0	187,121,007	GA Covered Obligations	1,183,361,798								
Colorado	0	0	18,883,236	0	18,883,236	ert eetteled ebilgaliene	1,100,001,100								
Connecticut	0	0	2,274,479	0	2,274,479	Add:									
Delaware	0	0	1,259,516	0	1,259,516	GA claims incurred directly	0								
Dist. of Columbia Florida	0	0 0	673,822 173,250,909	0 0	673,822 173,250,909	GA expenses incurred directly NOLHGA expenses	0 2,808,593								
Georgia	0	0	28,051,041	0	28,051,041	Remaining Inforce estimate	1,183,361,798								
Hawaii	0	0	4,407,563	0	4,407,563	Remaining moree estimate	1,100,001,700								
Idaho	0	0	3,959,090	0	3,959,090	Less:									
Illinois	0	0	53,968,273	0	53,968,273	Estate/other distributions	0								
Indiana	0	0	12,662,514	0	12,662,514	Other adjustments	1,183,361,798								
lowa Kansas	0	0	32,552,232 1.823.688	0	32,552,232 1.823.688	Ceding commissions/ policy enhancements	0								
Kentucky	0	0	12,347,142	0	12,347,142	Other recoveries (litigation,	U								
Louisiana	0	0	4,977,881	0	4,977,881	estate distributions, etc.)	0								
Maine	0	0	1,077,694	0	1,077,694										
Maryland	0	0	15,805,070	0	15,805,070	Adjusted GA Costs	1,186,170,391								
Massachusetts Michigan	0	0 0	3,931,692 19,895,015	0 0	3,931,692 19,895,015	Per State breakdown	1,186,170,391								
Minnesota	0	0	3,643,231	0	3,643,231										
Mississippi	0	0	6,185,487	0	6,185,487										
Missouri	0	0	13,320,640	0	13,320,640										
Montana	0	0	3,036,418	0	3,036,418										
Nebraska	0	0	17,380,137	0	17,380,137										
Nevada New Hampshire	0	0	5,030,884 2,668,822	0	5,030,884 2,668,822										
New Jersey	0	0	7,241,843	0	7,241,843										
New Mexico	0	0	4,389,139	0	4,389,139										
New York	0	0	9,051,548	0	9,051,548										
North Carolina	0	0	46,198,769	0	46,198,769										
North Dakota Ohio	0	0	3,079,473 31,211,506	0	3,079,473 31,211,506										
Oklahoma	0	0	5,331,689	0	5,331,689										
Oregon	0	0	8,637,497	0	8,637,497										
Pennsylvania	0	0	126,687,485	0	126,687,485										
Puerto Rico	0	0	0	0	0										
Rhode Island South Carolina	0	0	1,300,955 7,799,089	0	1,300,955 7,799,089										
South Dakota	0	0	19,785,309	0	19,785,309										
Tennessee	0	0	19,743,365	0	19,743,365										
Texas	0	0	59,107,834	0	59,107,834										
Utah	0	0	4,153,599	0	4,153,599										
Vermont	0	0	4,151,672	0	4,151,672										
Virginia Washington	0	0 0	82,520,079 41,447,545	0 0	82,520,079 41,447,545										
Washington West Virginia	0	0	742.967	0	41,447,545 742.967										
Wisconsin	0	0	9,084,582	0 0	9,084,582										
Wyoming	0	0	1,291,280	0	1,291,280										
Other	0	0	536	0	536										
Total	0	0	1,186,170,391	0	1,186,170,391			0	0	0	0	0	0	0	
										omment as to the	completeness n		<ul> <li>This information e information sho inty association.</li> </ul>		

Г		Estimated Net (	Costs as of Septe	ember 30, 2010				Li	fe	Assessments Ca Allocated			cember 31, 2009 &H	Unallocat	ed Annuity
		Allocated		Unallocated				Assessments	Assessments	Assessments	Assessments	Assessments	Assessments	Assessments	Assessments
	Life	Annuity	A&H	Annuity	Total			Called (i.e. Billed)	Refunded	Called (i.e. Billed)	Refunded	Called (i.e. Billed)	Refunded	Called (i.e. Billed)	Refunded
Alabama	0	0	448,047	0	448,047										
Alaska Arizona	0	0	(2,120) 263,849	0 0	(2,120) 263,849	Summary:		0	0	0	0	20,000	0	0	0
Arkansas	0	0	39,545	0	39,545	Summary.		0	0	0	0	40,793	0	0	0
California	0	0	1,191,140	0	1,191,140	GA Covered Obligations	1,686,823	0	0	0	0	750,000	0	0	0
Colorado	0	0	154,751	0	154,751			151,260	0	0	0	0	0	0	0
Connecticut Delaware	0	0	68,122 3,540	0 0	68,122 3,540	Add: GA claims incurred directly	28,454,285								
Dist. of Columbia	0	0	16,163	0	16,163	GA expenses incurred directly	4,563,687								
Florida	0	0	3,279,403	0	3,279,403	NOLHGA expenses	2,805,380								
Georgia	0	0	1,634,181	0	1,634,181	Remaining Inforce estimate	0								
Hawaii	0	0	1,262	0	1,262	1.000									
Idaho Illinois	0	0	16,427 267,994	0	16,427 267,994	Less: Estate/other distributions	0	0	0	0	0	150,000	0	0	0
Indiana	0	0	165,532	õ	165,532	Other adjustments	0	ů,	0	0	0	100,000	0	0	0
Iowa	0	0	5,624	0	5,624	Ceding commissions/									
Kansas	0	0	128,239	0	128,239	policy enhancements	0								
Kentucky	0	0	52,182	0	52,182 329,660	Other recoveries (litigation,	00 604 040	0	0	0	0	180,000	0	0	0
Louisiana Maine	0	0	329,660 (621)	0	329,660 (621)	estate distributions, etc.)	23,631,848	0	0	U	0	180,000	0	0	0
Maryland	0	0	93,819	ő	93,819	Adjusted GA Costs	13,878,327								
Massachusetts	0	0	92,379	0	92,379	Per State breakdown	13,878,327								
Michigan	0	0	347,409	0	347,409										
Minnesota	0	0	119,687	0	119,687										
Mississippi Missouri	0	0	54,084 64,224	0	54,084 64,224										
Montana	0	0	7,768	0	7,768										
Nebraska	0	0	8,527	0	8,527										
Nevada	0	0	74,533	0	74,533										
New Hampshire	0	0	49,920	0	49,920										
New Jersey New Mexico	0	0	17,996 48,884	0	17,996 48,884										
New York	0	0	40,004	ő	40,004										
North Carolina	0	0	466,512	0	466,512			0	0	0	0	1,200,000	0	0	0
North Dakota	0	0	784	0	784										
Ohio Oklahoma	0	0	711,193 237,549	0	711,193 237,549			0	0	0	0	200,000	0	0	0
Oregon	0	0	41,523	0	41,523			0	0	0	0	200,000	0	0	0
Pennsylvania	Ő	Ő	161,410	Ő	161,410										
Puerto Rico	0	0	0	0	0										
Rhode Island	0	0	162,025	0	162,025			0	0	0	0	410,000	0	0	0
South Carolina South Dakota	0	0	841,607 10.814	0	841,607 10.814										
Tennessee	0	0	233,369	0	233,369			0	0	0	0	250,000	0	0	0
Texas	0	0	1,326,742	0	1,326,742			0	0	0	0	2,000,085	0	0	0
Utah	0	0	12,645	0	12,645										
Vermont	0	0	24,871	0	24,871										
Virginia Washington	0	0	(6,649) 533,428	0	(6,649) 533,428										
West Virginia	0	0	2,421	0	2,421										
Wisconsin	0	0	75,926	0	75,926										
Wyoming	0	0	7	0	7										
Other	0	0	0	0	0										
Total	0	0	13,878,327	0	13,878,327			151,260	0	0	0	5,200,878	0	0	0
										ompiled annually t omment as to the should be direct	completeness no		e information sho		

Settlers Life Insurance Company

Г		Estimated Net C	osts as of Sept	ember 30. 2010						Assessments C	alled (Billed) or R	efunded as of De	cember 31, 2009		
								Li	fe		d Annuity		&H	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	0	0	0										
Alaska	0	0	0	0	0										
Arizona	0 15	0	0 3	0	0 18	Summary:									
Arkansas California	0	0	0	0	18	GA Covered Obligations	0								
Colorado	0	ő	0	ő	0	Chi Covered Obligations	Ũ								
Connecticut	0	0	0	0	0	Add:									
Delaware Dist. of Columbia	26 0	0	2 0	0	28 0	GA claims incurred directly GA expenses incurred directly	0								
Florida	0	0	0	0	0	NOLHGA expenses	127,565								
Georgia	197	0	23	0	220	Remaining Inforce estimate	0								
Hawaii	0	0	0	0	0										
Idaho Illinois	0 49	0	0	0	0 49	Less: Estate/other distributions	0								
Indiana	100	0	9	0	109	Other adjustments	0								
lowa	0	0	0	0	0	Ceding commissions/									
Kansas	0	0	0	0	0	policy enhancements	0								
Kentucky Louisiana	1,134 408	0	1,084 504	0	2,218 912	Other recoveries (litigation, estate distributions, etc.)	0								
Maine	400	0	0	0	0	estate distributions, etc.)	Ū								
Maryland	309	0	16	0	325	Adjusted GA Costs	127,565								
Massachusetts	0	0	0	0	0	Per State breakdown	127,565								
Michigan Minnesota	0 0	0	0 0	0	0										
Mississippi	16	ő	16	ő	32										
Missouri	105	0	368	0	473										
Montana	0	0	0	0	0										
Nebraska Nevada	3 0	0	0 0	0	3 0										
New Hampshire	0	Ő	0	0	0										
New Jersey	0	0	0	0	0										
New Mexico New York	0 0	0	0	0	0										
North Carolina	8,658	0	5,068	0	13,726										
North Dakota	1	0	0	0	1										
Ohio	352	0	18	0	370										
Oklahoma Oregon	0	0	0	0	0										l
Pennsylvania	0	0	0	0	0										
Puerto Rico	0	0	0	0	0										
Rhode Island	0 177	0	0 25	0	0 202										
South Carolina South Dakota	177	0	25	0	202										l
Tennessee	5,025	ő	2,010	ő	7,035										
Texas	0	0	0	0	0										
Utah Vermont	0	0	0	0	0										
Virginia	83,721	0	17,015	0	100,736			97,500	0	0	0	15,000	0	0	0
Washington	0	0	0	0	0			. ,	-	-	-	-,	-	-	-
West Virginia	948	0	160	0	1,108										
Wisconsin Wyoming	0	0	0 0	0	0										
Other	0	0	0	0	0										
Total	101,244	0	26,321	0	127,565			97,500	0	0	0	15,000	0	0	0
										ompiled annually omment as to the should be direc		or accuracy of th	e information sho		

г		Estimated Net C	Costs as of Sept	ember 30, 2010					Assessments C	alled (Billed) or R	Refunded as of De	cember 31, 2009		
							L	ife		d Annuity		λH	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	0	0	0									
Alaska	0	0	0	0	0									
Arizona Arkansas	0	0 0	0	0	0	Summary:								
California	0	0	0	0	0	GA Covered Obligations 0								
Colorado	0	0	0	0	0	_								
Connecticut	0	0	0	0	0	Add:								
Delaware Dist. of Columbia	0	0	0	0	0	GA claims incurred directly 0 GA expenses incurred directly 0								
Florida	0	0	ő	0	0	NOLHGA expenses 0								
Georgia	0	0	0	0	0	Remaining Inforce estimate 0								
Hawaii	0	0	0	0	0									
Idaho Illinois	0	0	0	0 0	0	Less: Estate/other distributions 0								
Indiana	0	0	ő	0	0	Other adjustments 0								
Iowa	0	0	0	0	0	Ceding commissions/								
Kansas	0	0	0	0	0	policy enhancements 0								
Kentucky Louisiana	0	0	0	0	0	Other recoveries (litigation, estate distributions, etc.) 0								
Maine	0	0	ő	0	0									
Maryland	0	0	0	0	0	Adjusted GA Costs 0								
Massachusetts	0	0	0	0	0	Per State breakdown 0								
Michigan Minnesota	0	0	0	0	0									
Mississippi	0	0	0	0	0									
Missouri	0	0	0	0	0									
Montana	0	0	0	0	0									
Nebraska Nevada	0	0	0	0	0									
New Hampshire	0	0	0	0	0									
New Jersey	0	0	0	0	0									
New Mexico	0	0	0	0	0									
New York North Carolina	0	0 0	0	0 0	0 0									
North Dakota	0	0	0	0	0									
Ohio	0	0	0	0	0									
Oklahoma	0	0	0	0	0									
Oregon Pennsylvania	0	0	0	0	0									
Puerto Rico	0	0	0	0	0									
Rhode Island	0	0	0	0	0									
South Carolina	0	0	0	0	0									
South Dakota Tennessee	0	0	0	0	0									
Texas	0	0	0	0	0									
Utah	0	0	0	0	0									
Vermont	0	0	0	0	0									
Virginia Washington	0	0	0	0 0	0									
West Virginia	0	0	0	0	0									
Wisconsin	0	0	0	0	0									
Wyoming	0	0	0	0	0									
Other	0	0	0	0	0									
Total	0	0	0	0	0		0	0	0	0	0	0	0	0
									ompiled annually omment as to the should be dired	completeness n		e information sho		

		Estimated Ne	t Costs as of Sept	ember 30, 2010						Assessments C	alled (Billed) or R	Refunded as of De	cember 31, 2009		1
		Lotimated No		2010				Li	ife		d Annuity	A		Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	662,151	0	0	662,151										
Alaska	0	65,460		0	65,460										
Arizona Arkansas	0	4,739,039 1,039,890		0	4,739,039 1,039,890	Summary:									
California	0	26,134,719		0	26,134,719	GA Covered Obligations	1,173,666,777								
Colorado	0	1,895,779	0	0	1,895,779	, s	,,								
Connecticut	0	4,650,567		0	4,650,567	Add:									
Delaware Dist. of Columbia	0	57,359 75,610		0	57,359 75,610	GA claims incurred directly GA expenses incurred directly	0								
Florida	0	20,232,075		0	20,232,075	NOLHGA expenses	2,215,604								
Georgia	0	5,036,773		0	5,036,773	Remaining Inforce estimate	0								
Hawaii	0	4,143,004		0	4,143,004										
Idaho Illinois	0	433,274 8,606,082		0	433,274 8,606,082	Less: Estate/other distributions	0								
Indiana	0	22,039,287		Ő	22,039,287	Other adjustments	938,933,422								
Iowa	0	1,385,807	0	0	1,385,807	Ceding commissions/									
Kansas	0	1,398,300		0	1,398,300	policy enhancements	0								
Kentucky Louisiana	0	1,701,093 1,118,328		0	1,701,093 1,118,328	Other recoveries (litigation, estate distributions, etc.)	0								
Maine	0	431,300		Ő	431,300		Ű								
Maryland	0	2,197,712	0	0	2,197,712	Adjusted GA Costs	236,948,959								
Massachusetts	0	2,178,961		0	2,178,961	Per State breakdown	236,948,959								
Michigan Minnesota	0	34,298,815 3,634,018		0	34,298,815 3,634,018										
Mississippi	0	1.006.472		0	1.006.472										
Missouri	0	2,341,601	0	0	2,341,601										
Montana	0	780,726		0	780,726										
Nebraska Nevada	0	383,321 1,318,980		0	383,321 1,318,980										
New Hampshire	0	375,609		0	375,609										
New Jersey	0	0	0	0	0										
New Mexico	0	704,054		0	704,054										
New York North Carolina	0	0 14,512,308	0	0	0 14,512,308										
North Dakota	0	876,198		Ő	876,198										
Ohio	0	20,024,108		0	20,024,108										
Oklahoma	0	903,841		0	903,841										
Oregon Pennsylvania	0	572,193 2,359,943		0	572,193 2,359,943										
Puerto Rico	0	2,000,010	0	0	2,000,010										
Rhode Island	0	192,982		0	192,982										
South Carolina	0	2,480,802		0	2,480,802										
South Dakota Tennessee	0	392,972 4,109,485		0	392,972 4,109,485										
Texas	0	17,128,176		0	17,128,176										
Utah	0	2,478,021		0	2,478,021										
Vermont	0	78,017		0	78,017 3,434,427										
Virginia Washington	0	3,434,427 1,441,685		0	3,434,427										
West Virginia	0	1,859,123		0	1,859,123										
Wisconsin	0	8,790,401		0	8,790,401										
Wyoming Other	0	248,112 0	0	0	248,112 0										
Other	U	U	-	0	-										
Total	0	236,948,959	0	0	236,948,959			0	0	0	0	0	0	0	0
										omment as to the		or accuracy of the	This information information sho nty association.		

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Γ		Estimated Net C	Costs as of Septe	ember 30, 2010				Li	ife	Assessments C Allocated			cember 31, 2009 &H	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	58,193	0	58,193										
Alaska Arizona	0	0	0 136,290	0	0 136,290	Summary:									
Arkansas	0	0	96,179	0	96,179	Summary.		0	0	0	0	70,294	0	0	0
California	0	0	0	0	0	GA Covered Obligations	2,552,388								
Colorado	0	0	(123,716)	0	(123,716)	A 14		0	0	0	0	369,296	0	0	0
Connecticut Delaware	0	0	0 8,429	0	0 8,429	Add: GA claims incurred directly	91,271								
Dist. of Columbia	0	Ő	0,420	Ő	0,420	GA expenses incurred directly	3,003,885								
Florida	0	0	580,781	0	580,781	NOLHGA expenses	1,896,037								
Georgia	0	0	1,558,824 0	0 0	1,558,824	Remaining Inforce estimate	0	0	0	0	0	1,448,000	0	0	0
Hawaii Idaho	0	0	31,856	0	31,856	Less:									
Illinois	0	0	0	0	0	Estate/other distributions	0								
Indiana	0	0	0	0	0	Other adjustments	28,022								
lowa Kansas	0	0	0 (136)	0	0 (136)	Ceding commissions/ policy enhancements	0								
Kentucky	0	0	0	0	(100)	Other recoveries (litigation,	Ū								
Louisiana	0	0	262,220	0	262,220	estate distributions, etc.)	2,587,048	226,286	0	0	0	378,714	0	0	0
Maine Maryland	0	0	0	0	0	Adjusted GA Costs	4,928,511								
Massachusetts	0	0	0	0	0	Per State breakdown	4,928,511								
Michigan	0	0	0	0	0										
Minnesota	0	0	0	0	0										
Mississippi Missouri	0	0	240,990 0	0	240,990 0										
Montana	0	Ő	9,909	Ő	9,909										
Nebraska	0	0	29,777	0	29,777										
Nevada New Hampshire	0	0	2,232	0	2,232										
New Jersey	0	0	0	0	0										
New Mexico	0	0	(86,761)	0	(86,761)										
New York	0	0	0	0	0										
North Carolina North Dakota	0	0	0	0	0										
Ohio	0	0	16,823	0	16,823										
Oklahoma	0	0	188,680	0	188,680			0	0	0	0	200,000	0	0	0
Oregon Pennsylvania	0	0	35,846 (628)	0	35,846 (628)										
Puerto Rico	0	0	(020)	Ő	(020)										
Rhode Island	0	0	0	0	0										
South Carolina South Dakota	0	0	1,059,059	0	1,059,059 (8,241)										
Tennessee	0	0	(8,241) 191,256	0	(8,241) 191,256										
Texas	2,000	0	638,706	0	640,706										
Utah	0	0	(58)	0	(58)										
Vermont Virginia	0	0	0	0	0										
Washington	Ő	Ő	0	0	0										
West Virginia	0	0	0	0	0										
Wisconsin Wyoming	0	0	0	0	0										
Other	0	0	0	0	0										
Total	2,000	0	4,926,511	0	4,928,511			226,286	0	0	0	2,466,304	0	0	0
										omment as to the	completeness n		This information e information show		

]		Estimated Net 0	Costs as of Septe	ember 30, 2010				Li	fe	Assessments Ca Allocated		efunded as of De A&		Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	(4,675)	0	(4,675)										
Alaska	0	0	0	0											
Arizona Arkansas	0	0	3,984 525,577	0		Summary:		0	0	0	0	1,437,371	0	0	0
California	0	0	160	0	160	GA Covered Obligations	6,682,786	0	0	0	0	1,437,371	0	0	0
Colorado	0	0	567	0		g	-,,	4,426	0	0	0	4,500	0	0	0
Connecticut	0	0	0	0	0	Add:									
Delaware Dist. of Columbia	0	0	0 351	0	0 351	GA claims incurred directly	602,228								
Florida	0	0	849	0	849	GA expenses incurred directly NOLHGA expenses	1,111,917 1,308,003								
Georgia	0	0	0	0	0	Remaining Inforce estimate	0								
Hawaii	0	0	0	0		Ũ									
Idaho	0	0	11	0		Less:	0	5 000	0		0	05 000	0		0
Illinois Indiana	0	0	3,268 489	0	3,268 489	Estate/other distributions Other adjustments	0	5,000	0	0	0	25,000	U	0	0
lowa	0	0	18	0	18	Ceding commissions/	Ű								
Kansas	0	0	850	0	850	policy enhancements	0								
Kentucky	0	0	0	0	0	Other recoveries (litigation,	5 05 4 0 4 7	170 500				5 770 /07			
Louisiana Maine	0	0	1,701,772 0	0	1,701,772	estate distributions, etc.)	5,654,917	170,592	0	0	0	5,773,407	0	0	0
Maryland	0	0	131	0		Adjusted GA Costs	4,050,017								
Massachusetts	0	0	0	0	0	Per State breakdown	4,050,017								
Michigan	0	0	735	0	735										
Minnesota Mississippi	0	0	0	0	0										
Missouri	0	0	1,182	0	0										
Montana	0	0	0	0	0										
Nebraska	0	0	290	0	290										
Nevada New Hampshire	0	0	73 0	0	73 0										
New Jersey	0	0	0	0	-										
New Mexico	0	0	831	0	831										
New York	0	0	0	0	0										
North Carolina North Dakota	0	0	0 11	0	0 11										
Ohio	0	0	80	0	80										
Oklahoma	0	0	723,233	0	723,233			147,600	21,200	0	0	1,472,400	818,800	0	0
Oregon	0	0	238	0											
Pennsylvania Puerto Rico	0	0	0	0	0										
Rhode Island	0	0	0	0	0										
South Carolina	0	0	1,107	0	1,107										
South Dakota	0	0	0	0											
Tennessee Texas	0	0	28 1.088.410	0	28 1,088,410			315,058	190,587	0	0	2,835,522	1,715,283	0	0
Utah	0	0	1,000,410	0				313,030	130,307	0	0	2,000,022	1,715,205	0	0
Vermont	0	0	0	0	0										
Virginia	0	0	(95)	0				3,200	0	0	0	0	0	0	0
Washington West Virginia	0	0	462 0	0	462 0										
Wisconsin	0	0	0	0	0										
Wyoming	0	0	24	0	24										
Other	0	0	0	0	0										
Total	0	0	4,050,017	0	4,050,017			645,876	211,787	0	0	11,548,200	2,534,083	0	0
										ompiled annually t omment as to the should be direct		or accuracy of the	e information show		

Г		Estimated Net Co	osts as of Septe	mber 30, 2010							alled (Billed) or R				
								Lit	fe	Allocated	Annuity	A	SH	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	14,593	1,734	0	0	16,327			1,082,000	0	117,801	0	0	0	0	0
Alaska	1,690	8,764	0	0	10,454	-		11,000	5,200	36,000	20,800	0	8,000	0	0
Arizona	199,651 40.871	(135,407)	0	0	64,244 23.082	Summary:		847,395 1.011.744	0	484,870 0	0	0	0	0	0
Arkansas California	239,359	(17,789) 9,209	0	0	248,568	GA Covered Obligations	128,656,620	6,365,000	6,300,000	3,135,000	3,340,000	0	0	0	0
Colorado	242,403	20,724	0	0	263,127	Circovered Obligations	120,000,020	5,700,000	0,000,000	0,100,000	0,040,000	0	0	ů 0	-
Connecticut	0	0	0	0	0	Add:									
Delaware	(16,095)	(7,849)	59,993	0	36,048	GA claims incurred directly	3,042,199	361,000	0	114,000	0	25,000	0	0	0
Dist. of Columbia Florida	5,536 173,415	3,108 91,206	0	0	8,644 264,621	GA expenses incurred directly NOLHGA expenses	2,455,021 1,320,345	200,000 5,150,000	194,500 0	150,000 5,000,000	141,500 0	0	0	0	0
Georgia	62,245	31,004	0	0	93,249	Remaining Inforce estimate	1,320,345	3,383,146	0	1,116,854	54,812	0	0	0	0
Hawaii	2,386	8,637	õ	0	11,023	rionaling moree estimate	0	8,116	Ő	27,842	0 1,0 12	118	õ	Ő	Ő
Idaho	45,128	17,143	0	0	62,271	Less:		1,452,565	575,959	47,435	0	0	0	0	0
Illinois	185,548	126,674	0	0	312,222	Estate/other distributions	0	8,250,000	7,954,109	3,500,000	4,076,745	0	0	0	0
Indiana Iowa	223,816 22,565	(95,277) 32,447	0	0	128,538 55,012	Other adjustments Ceding commissions/	(978,103)	1,994,431 1,100,000	0	0 1,200,000	0	0	0	0	0
Kansas	9,436	32,447	0	0	13,293	policy enhancements	16,832,492	175,000	0	1,200,000	0	0	0	0	0
Kentucky	53,486	13,343	0	0	66,829	Other recoveries (litigation,		5,527,178	1,507,251	882,755	445,606	0	0	0	0
Louisiana	0	0	0	0	0	estate distributions, etc.)	115,036,898								
Maine	0	0	0	0	0		1 500 000								
Maryland Massachusetts	68,540 4,987	13,539 2,125	0	0	82,079 7.113	Adjusted GA Costs Per State breakdown	4,582,899 4,582,899	1,420,000	0	280,000	0	0	0	0	0
Michigan	1,488	47	0	0	1,534	Tel State Dreakdown	4,502,033								
Minnesota	207,269	278,203	0	0	485,472			3,800,000	0	5,100,000	0	0	0	0	0
Mississippi	41,192	4,385	0	0	45,578			1,431,852	0	268,148	0	0	0	0	0
Missouri	166,361	(40,832)	0	0	125,528			1,794,890	0	2,035,480	0	0	0	0	0
Montana Nebraska	27,048 22,091	7,800 14,127	0	0	34,847 36,218			616,000 891,000	0 395,035	184,000 315,115	0 274,965	0	0	0	0
Nevada	65,793	(6,056)	0	0	59,737			1,331,000	337,000	229,000	55,000	0	0	0	0
New Hampshire	3,303	113	0	0	3,415			150,000	0	0	0	0	0	0	0
New Jersey	0	0	0	0	0										
New Mexico New York	31,690 0	35,481 0	0	0	67,170										
North Carolina	68,948	9,016	(444)	0	77,520										
North Dakota	13,324	8,519	0	0	21,843			442,600	423,000	282,400	214,000	0	0	0	0
Ohio	0	0	0	0	0										
Oklahoma	52,526	125,475	0	0	178,001			560,000	501,200	1,440,000	1,288,800	0	0	0	0
Oregon Pennsylvania	50,209 276,146	15,751 (77,398)	0	0	65,960 198,749			2,446,348	0	726,253	0	0	0	0	0
Puerto Rico	2/0,140	(11,000)	0	0	0										
Rhode Island	566	8	0	0	575										
South Carolina	468,105	121,531	0	0	589,636			1,960,000	0	840,000	0	0	0	0	0
South Dakota Tennessee	9,280 971	4,534 94,026	0	0	13,814 94,997			299,991 2,050,000	0	156,000 750,000	0	0	0	0	0
Texas	143,657	222,944	0	0	94,997 366,600			2,050,000	2,298,097	419,087	348,261	0	0	0	0
Utah	55,907	51,244	0	0	107,151			421,547	2,200,001	283,452	010,201	0	õ	0	Ő
Vermont	0	0	0	0	0										
Virginia	47,393	20,389	8,022	0	75,804			2,131,843	1,211,000	979,596	538,000	4,700	0	0	0
Washington West Virginia	264,194 114,818	(143,869) (94,813)	0 5,460	0	120,325 25,465			3,200,000 515,621	1,200,000 503,796	1,100,000 221,407	1,200,000 251,424	0 50,000	0 103,672	0	0
Wisconsin	7,039	(94,813) 5,817	5,460	0	25,465			200,000	503,796	250,000	251,424	50,000	103,672	0	0
Wyoming	3,828	3,530	Ő	0	7,358			0	0	200,000	0	0	0	0	Ő
Other	0	0	0	0	0										
Total	3,722,702	787,165	73,031	0	4,582,899			71,046,715	23,406,147	31,672,495	12,249,913	79,818	111,672	0	0
										mment as to the		or accuracy of the	This information information shown nty association.		

Г		Estimated Net C	osts as of Septe	ember 30, 2010					-		alled (Billed) or R				
								Lif	e		d Annuity	A	&H	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		Ca	essments lled (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	0	0	0										
Alaska	0	0	0	0	0										
Arizona	0	0	0	0	0	Summary:									
Arkansas California	0 2,145	0	0 193	0	0 2,338	GA Covered Obligations	0								
Colorado	2,145	0	193	0	2,336	GA Covered Obligations	0								
Connecticut	0	0	ő	ő	ő	Add:									
Delaware	0	0	0	0	0	GA claims incurred directly	0								
Dist. of Columbia	1,497	0	304	0	1,801	GA expenses incurred directly	0								
Florida	0	0	0	0	0	NOLHGA expenses 44,8	324 0								
Georgia Hawaii	0	0	0	0	0	Remaining Inforce estimate	0								
Idaho	0	0	0	0	0	Less:									
Illinois	11,758	0	6,771	0	18,529	Estate/other distributions	0	80,000	54,000	0	0	20,000	24,000	0	0
Indiana	1,506	0	372	0	1,878	Other adjustments	0								
lowa	0	0	0	0	0	Ceding commissions/									
Kansas Kentucky	0 1,740	0	0 800	0	0 2,540	policy enhancements Other recoveries (litigation,	0								
Louisiana	0	0	000	0	2,540	estate distributions, etc.)	0								
Maine	0	0	0	0	0		-								
Maryland	1,509	0	134	0	1,643	Adjusted GA Costs 44,8									
Massachusetts	0	0	0	0	0	Per State breakdown 44,8	324								
Michigan Minnesota	2,349 0	0	351 0	0	2,701										
Mississippi	0	0	0	0	0										
Missouri	566	0	184	õ	751										
Montana	0	0	0	0	0										
Nebraska	0	0	0	0	0										
Nevada	0	0	0	0	0										
New Hampshire New Jersey	0	0	0	0	0										
New Mexico	0	0	ő	ő	ő										
New York	0	0	0	0	0										
North Carolina	0	0	0	0	0										
North Dakota	0	0	0 1,937	0	0 10,726										
Ohio Oklahoma	8,789 0	0	1,937	0	10,726										
Oregon	0	0	0	0	0										
Pennsylvania	0	0	0	0	0										
Puerto Rico	0	0	0	0	0										
Rhode Island South Carolina	0	0	0	0	0										
South Carolina South Dakota	0	0	0	0	0										
Tennessee	Ő	Ő	Ő	0	ů 0										
Texas	0	0	0	0	0										
Utah	0	0	0	0	0										
Vermont	0	0	0	0	0										
Virginia Washington	0	0	0	0	0										
West Virginia	1,470	0	447	0	1,918										
Wisconsin	0	0	0	0	0										
Wyoming	0	0	0	0	0										
Other	0	0	0	0	0										
Total	33,329	0	11,495	0	44,824			80,000	54,000	0	0	20,000	24,000	0	0
										mment as to the		or accuracy of th	<ul> <li>This information e information showinty association.</li> </ul>		

]		Estimated Net C	costs as of Septe	ember 30, 2010				Li	ife	Assessments Ca Allocated		efunded as of De A		Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	557,191	0	557,191			0	0	0	0	555,000	0	0	0
Alaska	0	0	0 193.164	0	0	0		0	0	0	0	00.000	0	0	0
Arizona Arkansas	0	0	87,320	0	193,164 87,320	Summary:		0	0	0	0	90,283	U	0	0
California	0	0	164,443	0	164,443	GA Covered Obligations	8,039,281								
Colorado	0	0	55,203	0	55,203			0	0	0	0	10,000	0	0	0
Connecticut Delaware	0	0	0 264	0	0 264	Add: GA claims incurred directly	0								
Dist. of Columbia	0	0	0	0	204	GA expenses incurred directly	0								
Florida	0	0	13,820	0	13,820	NOLHGA expenses	67,713								
Georgia	0	0	2,711,387 0	0	2,711,387	Remaining Inforce estimate	0	0	0	0	0	3,083,986	0	0	0
Hawaii Idaho	0	0	21,960	0	21,960	Less:		13,000	12,848	0	0	12,000	0	0	0
Illinois	Ő	Ő	122,013	0	122,013	Estate/other distributions	0	0	.2,0.0	0	Ő	145,000	20,700	Ő	Ő
Indiana	0	0	27,047	0	27,047	Other adjustments	0	0	0	0	0	240,011	0	0	0
lowa	0	0	25,481 14,496	0	25,481 14,496	Ceding commissions/ policy enhancements	0	0	0	0	0	43,800	0	0	0
Kansas Kentucky	0	0	463,038	0	463,038	Other recoveries (litigation,	0	15,900	10,160	514,100	0	0	240,218	0	0
Louisiana	0	0	70,448	0	70,448	estate distributions, etc.)	0		-,				., .		-
Maine	0	0	0	0	0										
Maryland Massachusetts	0	0	6,769 0	0	6,769	Adjusted GA Costs Per State breakdown	8,106,994 8,106,994								
Michigan	0	0	111,797	0	111,797		0,100,004								
Minnesota	0	0	0	0	0										
Mississippi	0	0	189,833	0	189,833			75,235	14,145	0	0	154,765	28,210	0	0
Missouri Montana	0	0	143,266 15,589	0	143,266 15,589			11,160	0	0	0	19,840	0	0	0
Nebraska	0	0	47,648	0	47,648			0	0	0	Ő	55,000	0	0	0 0
Nevada	0	0	371,517	0	371,517			0	0	0	0	419,800	0	0	0
New Hampshire	0	0	0 4,027	0	0 4,027										
New Jersey New Mexico	0	0	4,027 121,733	0	121,733										
New York	0	0	1,484	0	1,484										
North Carolina	0	0	30	0	30							4.450			
North Dakota Ohio	0	0	5,374 99,535	0	5,374 99,535			0	0	0	0 0	4,452 65,000	0	0	0
Oklahoma	0	0	93,787	0	93,787			0	0	0	0	03,000	0	0	Ŭ
Oregon	0	0	67,597	0	67,597										
Pennsylvania	0	0	0	0	0										
Puerto Rico Rhode Island	0	0	0	0	0										
South Carolina	Ő	0	7,267	0	7,267										
South Dakota	0	0	51,116	0	51,116			150	0	0	0	82,731	0	0	0
Tennessee Texas	0	0	67,009 1,832,245	0	67,009 1,832,245			0 17,071	0 11,024	0	0 0	48,000 1,292,203	0 836,954	0	0
Utah	0	0	32,888	0	32,888			2,000	0	0	0	320,000	836,954 0	0	0
Vermont	0	0	0	0	0										-
Virginia	0	0	27,892	0	27,892			0	0	0	0	30,000	42,431	0	0
Washington West Virginia	0	0	167,735 110,539	0	167,735 110,539			0 2,159	0	0	0 0	200,000 206,730	85,160 155,286	0	0
Wisconsin	0	0	2,097	0	2,097			2,100	0				.00,200		Ű
Wyoming	0	0	945	0	945			170	0	0	0	4,830	0	0	0
Other	0	0	0	0	0										
Total	0	0	8,106,994	0	8,106,994			136,845	48,177	514,100	0	7,083,431	1,408,959	0	0
										ompiled annually omment as to the should be direc	completeness no		e information sho		

[		Estimated Net C	osts as of Sept	ember 30, 2010				Li	fe	Assessments Ca Allocated	alled (Billed) or R I Annuity		cember 31, 2009 &H	Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	43,714	127,088	0	0	170,802			266,000	0	171,943	0	0	0	0	0
Alaska	0	0	0	0	0	0		0	0	440.044	0	04.000	0	0	
Arizona Arkansas	116,447 100,076	403,775 289,525	0	0 0	520,222 389,601	Summary:		0 659,371	0	418,014 0	0	81,022 0	0	0	0
California	0	0	0	0	0	GA Covered Obligations	19,032,684								
Colorado Connecticut	92,066 0	492,209 0	0	0 0	584,275 0	Add:		216,260	0	906,211	80,000	0	0	0	0
Delaware	0	0	0	0	0	GA claims incurred directly	4,754,902								
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	1,148,776								
Florida	0	0	0	0	0	NOLHGA expenses	606,860								
Georgia Hawaii	0	0	0	0	0	Remaining Inforce estimate	0								
Idaho	12,981	243,466	0	0	256,447	Less:		58,740	0	371,260	0	0	0	0	0
Illinois	0	0	0	0	0	Estate/other distributions	0								
Indiana Iowa	0	0	0	0 0	0	Other adjustments Ceding commissions/	(20,423)								
Kansas	236,545	1,157,829	Ő	0	1,394,374	policy enhancements	1,898,919	500,000	0	1,500,000	0	0	0	0	0
Kentucky	0	0	0	0	0	Other recoveries (litigation,	40.040.000	000.000	0	4 004 074	0	0	0	0	0
Louisiana Maine	175,965 0	668,572 0	0	0	844,537 0	estate distributions, etc.)	10,249,808	369,626	0	1,034,674	0	0	0	0	0
Maryland	0	0 0	0	0	0	Adjusted GA Costs	13,414,918								
Massachusetts	0	0	0	0	0	Per State breakdown	13,414,918								
Michigan Minnesota	0	0	0	0	0										
Mississippi	82,657	375,026	0	0	457,683			299,790	0	600,210	0	0	0	0	0
Missouri	140,056	1,108,521	0		1,248,577			0	0	1,723,861	0	0	0	0	0
Montana Nebraska	0	0	0	0	0										
Nevada	875	1,015	Ő	ő	1,890			15,200	0	14,200	0	0	0	0	0
New Hampshire	0	0	0	0	0										
New Jersey New Mexico	0 231	0 42,701	0	0	0 42,932			35,000	0	30,000	0	0	0	0	0
New York	0	42,701	Ő	0	42,552			00,000	0	00,000	0	0	0	0	0
North Carolina	0	0	0	0	0										
North Dakota Ohio	0	0	0	0	0										
Oklahoma	1,602,536	2,174,253	3,925	ő	3,780,714			3,455,258	1,633,000	2,943,368	1,391,000	0	0	0	0
Oregon	0	0	0	0	0										
Pennsylvania Puerto Rico	0	0	0	0	0										
Rhode Island	0	0	Ő	0	0										
South Carolina	0	0	0	0	0										
South Dakota Tennessee	0	0	0	0	0										
Texas	738,345	2,963,862	226	0	3,702,432			6,280,667	2,588,741	53,716	22,192	0	0	0	0
Utah	1,698	18,734	0	0	20,432			8,382	0	46,618	0	0	0	0	0
Vermont Virginia	0	0	0	0	0										
Washington	0	0	0	0	0										
West Virginia	0	0	0	0	0										
Wisconsin Wyoming	0	0	0	0	0										
Other	0	0	0	0	0										
Total	3,344,192	10,066,575	4,151	0	13,414,918			12,164,294	4,221,741	9,814,075	1,493,192	81,022	0	0	0
	0,044,132	10,000,010	-,101	0	10,414,910										
										ompiled annually omment as to the should be direc		or accuracy of the	e information sho		

Г		Estimated Net Co	osts as of Sept	ember 30, 2010					Assessments C	alled (Billed) or R	efunded as of D	ecember 31, 2009		
		Lotination not of					I	Life	Allocated			&H	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	0	0	0		_							
Alaska	0	0	0		0									
Arizona Arkansas	983 0	0	0		983	Summary:								
California	Ő	0	0		0	GA Covered Obligations 0								
Colorado	0	0	0	0	0									
Connecticut	0	0	0		0	Add:								
Delaware Dist. of Columbia	0	0	0		0	GA claims incurred directly 0 GA expenses incurred directly 0								
Florida	0	0	0		0	NOLHGA expenses 43,058								
Georgia	0	0	0		0	Remaining Inforce estimate 0								
Hawaii	0	0	0		0									
Idaho Illinois	0	0	0		0	Less: Estate/other distributions 0								
Indiana	0	0	0		0	Other adjustments 0								
lowa	38	0	0		38	Ceding commissions/								
Kansas	0	0	0		0	policy enhancements 0								
Kentucky Louisiana	0 368	0	0		0 368	Other recoveries (litigation, estate distributions, etc.) 0								
Maine	368	0	0		368	estate distributions, etc.) 0								
Maryland	0	0	0		0	Adjusted GA Costs 43,058								
Massachusetts	0	0	0		0	Per State breakdown 43,058								
Michigan	0	0	0		0		] ]							
Minnesota Mississippi	0	0	0		0									
Missouri	3,178	0	0		32,236									
Montana	0	Ő	0		02,200									
Nebraska	0	0	0		0									
Nevada	0	0	0		0									
New Hampshire New Jersey	0	0	0		0									
New Mexico	Ő	Ő	0	Ő	Ő									
New York	0	0	0		0									
North Carolina	0	0	0		0									
North Dakota Ohio	0 961	0	0		0 961									
Oklahoma	6,584	0	0	0	6,584		30,000	0 0	0	0	0	0	0	0
Oregon	0	0	0		0									
Pennsylvania	0	0	0		0									
Puerto Rico Rhode Island	0	0	0		0									
South Carolina	0	0	0		0									
South Dakota	0	0	0		0									
Tennessee	0	0	0		0									
Texas Utah	0 1,678	0 211	0		0 1,888		27,000	) 0	0	0	0	0	0	0
Vermont	1,078	0	0		1,000		21,000	, 0	0	0	0	0	0	0
Virginia	0	0	0	0	0									
Washington	0	0	0		0									
West Virginia Wisconsin	0	0	0		0									
Wyoming	0	0	0		0									
Other	0	0	0		0									
Total	13,790	211	0	29,058	43,058		57,000			0	0		0	0
									compiled annually comment as to the should be direc	completeness no	or accuracy of th			

1		Estimated N	et Costs as of Sept	ember 30. 2010					Assessments C	alled (Billed) or R	Refunded as of De	cember 31, 2009		
							L	ife		d Annuity		<u>RH</u>	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		Assessments Called (i.e. Billed)	Assessments Refunded						
Alabama	C		0 0	0	0									
Alaska	0		0 0	0	0									
Arizona Arkansas	0		0 5,533 0 0	0	5,533	Summary:								
California	0		0 0	õ	0	GA Covered Obligations 0								
Colorado	C		0 0	0	0	-								
Connecticut Delaware	0		0 0	0	0	Add: GA claims incurred directly 0								
Dist. of Columbia			0 0	0	0	GA expenses incurred directly 0								
Florida	C		0 83,955	0	83,955	NOLHGA expenses 220,659								
Georgia	0		0 39,762	0	39,762	Remaining Inforce estimate 0								
Hawaii Idaho	0		0 0 0 0	0	0 0	Less:								
Illinois	0		0 0	0	0	Estate/other distributions 0								
Indiana	C	) (	0 0	0	0	Other adjustments 0								
lowa	C		0 0	0	0	Ceding commissions/								
Kansas Kentucky	0		0 0 0 0	0	0	policy enhancements 0 Other recoveries (litigation,								
Louisiana	0		0 7.597	0	7,597	estate distributions, etc.) 0								
Maine	C	) (	0 0	0	0	,								
Maryland	0		0 0	0	0	Adjusted GA Costs 220,659								
Massachusetts Michigan	0		0 0 0 0	0	0	Per State breakdown 220,659								
Minnesota	0		0 0	0	0									
Mississippi	C	) (	0 0	0	0									
Missouri	0		0 0	0	0									
Montana Nebraska	0		0 0 0 0	0	0									
Nevada	0		0 3,150	0	3,150									
New Hampshire	C	) (	0 0	0	0									
New Jersey	C		0 0	0	0									
New Mexico New York	0		0 0 0 0	0	0									
North Carolina	0		0 0	0	0									
North Dakota	C	) (	0 0	0	0									
Ohio	C		0 0	0	0									
Oklahoma Oregon	0		0 0 0 0	0	0									
Pennsylvania	0		0 0	0	0									
Puerto Rico	C		0 0	0	0									
Rhode Island	0		0 0	0	0									
South Carolina South Dakota	0		0 33,186 0 0	0	33,186 0									
Tennessee	0		0 0	0	0									
Texas	C	) (	0 38,210	0	38,210									
Utah	0		0 9,266	0	9,266									
Vermont Virginia	0		0 0 0 0	0	0									
Washington	0		0 0	0	0									
West Virginia	C	) (	0 0	0	0									
Wisconsin	0		0 0	0	0									
Wyoming Other	0		0 0 0 0	0 0	0 0									
Total	c	)	0 220,659	0	220,659		0	0	0	0	0	0	0	0
			.,	-	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				ompiled annually					
									omment as to the	completeness n	or accuracy of the	e information sho		
							L		should be direc	ted to each indiv	ridual state guara	nty association.		

ſ		Estimated Net C	osts as of Septe	ember 30. 2010	1					Assessments C	alled (Billed) or F	Refunded as of De	cember 31, 2009		1
								Li	ife		d Annuity	Að		Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	9,500,357	0	25,000	0	9,525,357										
Alaska	0	0	0	0	0	-									
Arizona Arkansas	0 68,998	0	0 1,000	0	0 69,998	Summary:									
California	325,866	0	1,000	0	325,866	GA Covered Obligations	10,543,173								
Colorado	0	0	0	0	0	°,									
Connecticut	0	0	0	0	0	Add:									
Delaware Dist. of Columbia	0 3,471	0 0	0	0	0 3,471	GA claims incurred directly GA expenses incurred directly	0 47,794								
Florida	0	0	0	0	0	NOLHGA expenses	649,967								
Georgia	0	0	0	0	0	Remaining Inforce estimate	0								
Hawaii Idaho	0	0	0	0	0	1.000									
Illinois	0	0	0	0	0	Less: Estate/other distributions	0								
Indiana	0	0	0	0	0	Other adjustments	0								
lowa	0	0	0	0	0	Ceding commissions/									
Kansas Kentucky	13,418 0	0	0	0	13,418 0	policy enhancements Other recoveries (litigation,	0								
Louisiana	284,902	0	1,000	0	285,902	estate distributions, etc.)	0								
Maine	0	0	0	0	0										
Maryland Massachusetts	0	0	0	0	0	Adjusted GA Costs Per State breakdown	11,240,934 11,240,934								
Michigan	0	0	0	0	0	Fer State breakdown	11,240,934								
Minnesota	0	0	0	0	0	<u>I</u>									
Mississippi	76,972	0	5,000	0	81,972										
Missouri Montana	68,439 0	0 0	0	0	68,439 0										
Nebraska	0	0	0	0	0										
Nevada	0	0	0	0	0										
New Hampshire New Jersey	0	0	0	0	0 0										
New Mexico	0	0	0	0	0										
New York	0	0	0	0	0										
North Carolina	0	0	0	0	0										
North Dakota Ohio	0	0	0	0	0										
Oklahoma	28,086	0	0	0	28,086										
Oregon	0	0	0	0	0										
Pennsylvania Puerto Rico	0	0	0	0	0 0										
Rhode Island	0	0	0	0	0										
South Carolina	0	0	0	0	0										
South Dakota Tennessee	0 200,562	0 0	0 6,000	0	0 206,562										
Texas	265,843	0	12,000	0	206,562										
Utah	0	0	0	0	0										
Vermont	0	0	0	0	0										
Virginia Washington	354,019 0	0	0	0	354,019 0										
West Virginia	0	0	0	0	0										
Wisconsin	0	0	0	0	0										
Wyoming Other	0	0 0	0	0	0 0										
Julei	0		0	0	U										
Total	11,190,934	0	50,000	0	11,240,934			0	0	0	0	0	0	0	0
										mment as to the	completeness n		This information information sho nty association.		

]		Estimated Net C	Costs as of Septe	ember 30, 2010				Li	fe	Assessments Ca Allocated		efunded as of <mark>De</mark> A8		Unallocate	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	0	0	0			0	0	0	0	05 000	0	0	0
Alaska Arizona	0	0	21,856 152,320	0	21,856 152,320	Summary:		0	0	0	0	25,000	0	0	0
Arkansas	0	0	31,511	0	31,511			84,049	0	0	0	0	0	0	0
California Colorado	0	0	191,361 343,468	0	191,361 343,468	GA Covered Obligations	5,333,176	0	0	0	0 0	300,000 481,162	0	0	0
Connecticut	0	0	343,408 0	0	343,408	Add:		0	0	0	0	401,102	0	0	0
Delaware	0	0	0	0	0	GA claims incurred directly	5,488,116								
Dist. of Columbia Florida	0	0	0	0	0	GA expenses incurred directly NOLHGA expenses	852,718 1,092,782								
Georgia	0	0	0	0	0	Remaining Inforce estimate	1,092,782								
Hawaii	0	0	726	0	726	-									
Idaho Illinois	0	0	346,600 19,875	0	346,600 19,875	Less: Estate/other distributions	0	22,765 0	0	0	0	432,235 100,000	0	0	
Indiana	0	0	2,503	0	2,503	Other adjustments	(118,761)	U	0	0	0	100,000	0	0	0
lowa	0	0	673,537	0	673,537	Ceding commissions/									
Kansas	0	0	0	0	0	policy enhancements	0								
Kentucky Louisiana	0	0	0	0	0	Other recoveries (litigation, estate distributions, etc.)	3,000,000								
Maine	0	0	0	0	0		0,000,000								
Maryland	0	0	0	0	0	Adjusted GA Costs	9,885,553								
Massachusetts Michigan	0	0	0	0	0	Per State breakdown	9,885,553								
Minnesota	0	0	0	0	0										
Mississippi	0	0	59,572	0	59,572										
Missouri Montana	0	0	216,039 199,354	0	216,039 199,354			0	0	0	0	0	0	0	0
Nebraska	0	0	240,249	0	240,249			U	0	0	0	0	0	0	0
Nevada	0	0	83,251	0	83,251			0	0	0	0	100,000	0	0	0
New Hampshire	0	0	0	0	0										
New Jersey New Mexico	0	0	0 58,211	0	0 58,211										
New York	0	0	00,211	0	00,211										
North Carolina	0	0	0	0	0										
North Dakota Ohio	0	0	13,406 5,698	0	13,406 5,698			0	0	5,000	0	14,400	0	0	0
Oklahoma	0	0	(458)	0	(458)			6,000	0	0	0	114,000	0	0	0
Oregon	0	0	408,434	0	408,434										
Pennsylvania Puerto Rico	0	0	0	0	0										
Rhode Island	0	0	0	0	0										
South Carolina	0	0	0	0	Ő										
South Dakota	0	0	8,023	0	8,023										
Tennessee Texas	0	0	0 307,563	0	0 307,563			9,502	718	0	0	465,584	35,192	0	0
Utah	0	0	2	0	2			0,002	110	0	0	100,001	00,102	0	Ű
Vermont	0	0	0	0	0										
Virginia Washington	0	0	0 6,473,479	0	0 6,473,479			0	0	0	0	5,225,000	0	0	0
West Virginia	0	0	0,473,479	0	0,473,479			0	0	0	0	3,223,000	0	0	0
Wisconsin	0	0	0	0	0										
Wyoming	0	0	28,973	0	28,973			0	0	0	0	50,000	0	0	0
Other	0	0	0	0	0										
Total	0	0	9,885,553	0	9,885,553			122,316	718	5,000	0	7,307,381	35,192	0	0
										ompiled annually to omment as to the should be direct		r accuracy of the	information show		

Villanova Insurance Company

Г		Estimated Net 0	Costs as of Septe	ember 30, 2010							alled (Billed) or F				
								LL	ife		d Annuity		&H	Unallocat	ed Annuity
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	483	0	483										
Alaska	0	0	0	0	0	0									
Arizona Arkansas	0	0	13	0	0 13	Summary:									
California	0	0	80	0	80	GA Covered Obligations	0	0	0	0	0	150,000	0	0	0
Colorado	0	0	0	0	0										
Connecticut Delaware	0	0	0 0	0	0	Add: GA claims incurred directly	0								
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0								
Florida	0	0	0	0	0	NOLHGA expenses	273,403								
Georgia	0	0	2,200	0	2,200	Remaining Inforce estimate	0								
Hawaii Idaho	0	0	0 0	0	0	Less:									
Illinois	0	0	0	0	0	Estate/other distributions	0								
Indiana	0	0	0	0	0	Other adjustments	0								
lowa	0	0	0	0	0	Ceding commissions/									
Kansas Kentucky	0	0	0	0	0	policy enhancements Other recoveries (litigation,	0								
Louisiana	0	0	0	0	0	estate distributions, etc.)	252,214								
Maine	0	0	0	0	0										
Maryland	0	0	0	0	0	Adjusted GA Costs	21,189								
Massachusetts Michigan	0	0	0 0	0	0	Per State breakdown	21,189								
Minnesota	0	0	0	0	0										
Mississippi	0	0	0	0	0										
Missouri	0	0	0	0	0										
Montana Nebraska	0	0	0	0	0										
Nevada	ő	0	ő	0	0										
New Hampshire	0	0	0	0	0										
New Jersey New Mexico	0	0	0	0	0										
New York	0	0	0	0	0										
North Carolina	0	0	0	0	0										
North Dakota	0	0	0	0	0										
Ohio Oklahoma	0	0	0 625	0	0 625										
Oregon	0	0	025	0	025										
Pennsylvania	0	0	1,498	0	1,498										
Puerto Rico	0	0	0	0	0										
Rhode Island South Carolina	0	0	0 546	0	0 546										
South Dakota	0	0	0	0	0										
Tennessee	0	0	177	0	177										
Texas	0	0	15,568	0	15,568			0	0	0	0	250,000	0	0	0
Utah Vermont	0	0	0 0	0	0										
Virginia	0	0	0	0	0										
Washington	0	0	0	0	0										
West Virginia	0	0	0	0	0										
Wisconsin Wyoming	0	0	0 0	0	0										
Other	0	0	0	0	0										
Total	0	0	21,189	0	21,189			0	0	0	0	400,000	0	0	0
										ompiled annually omment as to the should be dired		or accuracy of the	e information sho		

## Assessable Premium

## Assessable Premium 1988 – 2009

This section contains the Total Assessable Premiums for the periods 1988 through 2009 by state, by account, by year. The data is obtained from the final Assessment Data Surveys as filed by member companies. <u>The premiums for 1988</u> <u>through 1993 include all changes as a result of the 1988 - 1993 Assessment Data Resurvey</u>. Results of the resurvey were released to Guaranty Associations and insurance commissioners June 30, 1997.

Guaranty Associations may adjust the Assessment Data Survey premiums for any number of reasons (i.e. companies file corrected surveys; formula error occurred in the compilation of the data, companies are added/deleted from the premium base, the Guaranty Association uses a premium basis other than the Assessment Data Survey, etc.). Because of these adjustments, the premium basis used in the actual assessments by Guaranty Associations may differ from the enclosed data. Therefore, the enclosed material MAY NOT be utilized in protesting actual Guaranty Association assessments. Neither NOLHGA nor the Guaranty Associations will attempt to "reconcile" the enclosed material to that used in actual assessments. The data is provided to you solely to aid your company in determining its market share and related share of the insolvency costs.

The data may be used to estimate your company's pro-rata share of the estimated costs for all insolvencies. This may be accomplished by calculating your share of the assessable premiums and applying that factor to the estimated insolvency costs. Premium figures for your company will need to be obtained from your records; neither NOLHGA nor the Guaranty Associations will provide company specific premium information. Note: When calculating your pro-rata share of premiums, please remember to use your 88-93 resurvey premiums as opposed to those originally filed.

Following are some, but not all, methods that may be considered in calculating your company's pro-rata share. <u>NOTE</u> these are not meant to be definitive accounting guidelines in determining guaranty assessment accruals, but are only offered as food for thought.

- Determine Company's premium on a state level, by account basis and divide by state, by account totals indicated in enclosed material. Apply this factor to the enclosed cost data on a by state, by account basis. This method most likely is the most accurate in determining a company's pro rata share of the costs, however, it may also be the most complex to establish.
- Determine Company's premium on a state level basis and divide by state totals indicated in enclosed material. Apply this factor to the enclosed cost data on a by state basis. This method generally ignores the type of market a company writes in. Somewhat less complicated than above approach, probably is not much of an extra effort to go one step further and determine by account share.
- Determine Company's premium on a countrywide, by account basis and divide by countrywide, by account totals indicated in enclosed material. Apply this factor to the enclosed cost data on a countrywide, by account basis. Most likely the least accurate method, however, probably the easiest to administer.

In addition, the following points should also be taken into consideration when developing your cost estimates:

- Develop premium basis under above methods based on particular state provisions (i.e. 3 year average prior to year of insolvency, 1 year prior to year of assessment, etc.). A summary of state provisions is provided, however you are cautioned that this information HAS NOT been verified with the guaranty associations.
- Apply ratios developed above to assessment information provided to estimate amounts that may have been previously paid. Alternatively, companies should gather past paid assessment information from their own payment records as this would provide the most accurate payment information.
- Incorporate applicable premium tax offset provisions into above methods, subject to recoverability testing. Be sure to reflect tax recoveries as an asset as opposed to netting them against the accrual estimate if required.

Neither NOLHGA nor the Guaranty Associations make any representations or warranties as to the accuracy of the enclosed data.

## ALL AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

The data and enclosed funding schedules utilize estimates and may exclude costs incurred directly by the State Guaranty Associations, and actual assessments made by the Guaranty Associations may not coincide with the anticipated funding schedules. They should only be used in estimating your share of the insolvency costs. Since the data has not been audited, it MAY NOT be used in protesting actual assessments made by State Guaranty Associations. As such, neither NOLHGA nor the Guaranty Associations will attempt to reconcile the data presented in the enclosed reports to actual Guaranty Association assessments or explain differences.

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Alabama	1988 1989 1990 1991 1992 1993 1994 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008	970.835.828 961.872.838 989.979.831 1,051.877,423 1,106.095,824 1,161.309,120 1,263.827,052 1,226.860,047 1,277.829.767 1,527.568.976 1,765.228.816 1,522.162.487 1,437.218.805 1,437.218.805 1,437.218.805 1,437.218.670 1,580.545.670 1,611.639.721 1,705.149.763 1,716.976.644 1,721.718.796	443,818,753 408,511,068 452,536,894 402,815,551 428,907,893 381,576,205 531,556,069 548,569,570 494,741,984 584,143,645 656,412,928 970,984,676 1,100,140,248 1,353,545,718 1,688,525,889 1,597,500,288 1,409,043,866 1,323,709,890 1,528,232,544 1,490,878,108 2,068,735,254	755,579,803 812,933,944 834,467,504 839,729,815 829,216,722 841,132,013 845,718,962 848,012,082 828,155,819 809,928,972 801,838,709 832,518,202 839,904,048 851,034,121 869,103,587 950,050,964 1,002,804,803 1,052,387,230 1,239,555,76,456 1,392,087,604		2,170,234,384 2,183,317,850 2,276,984,229 2,304,422,789 2,364,220,439 2,364,017,338 2,633,441,699 2,600,727,570 2,921,641,593 3,223,480,453 3,325,665,365 3,435,629,281 3,641,788,644 4,034,502,155 4,147,163,198 3,992,394,339 3,987,736,841 4,472,937,885 4,594,620,208 5,182,541,654		
Alaska	2009 1988 1999 1991 1992 1993 1994 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009	1,801,381,577 $108,194,556$ $98,720,606$ $105,521,489$ $117,021,644$ $118,894,951$ $124,823,759$ $132,580,495$ $136,6692,524$ $124,780,376$ $125,738,063$ $123,945,958$ $131,820,177$ $141,314,368$ $173,597,642$ $193,663,196$ $139,954,280$ $147,386,672$ $145,601,854$ $174,475,329$ $180,292,423$ $212,486,382$ $266,442,943$	2,071,513,165 146,027,211 80,620,637 82,639,779 74,559,241 63,469,977 54,607,616 69,155,054 66,8165,054 45,704,264 66,860,564 59,588,328 83,350,395 122,751,017 116,620,390 171,296,638 153,221,020 144,98,873 159,009,772 184,705,486 231,031,591 213,904,174 228,527,036	1,416,706,082 165,500,532 199,478,149 211,313,179 242,267,271 195,289,258 242,415,660 259,965,547 265,469,085 270,885,227 191,985,698 132,772,524 140,227,309 158,093,390 156,122,514 168,182,313 170,635,372 177,280,241 190,560,149 221,790,985 233,570,214 252,373,069 281,548,760	70,708,094 133,807,535 58,817,866 71,511,693 65,045,346 72,723,507 56,724,285 49,273,564 40,384,762 61,100,032 42,355,593 42,102,959 7,989,596 41,824,400 15,547,458 16,610,763 4,960,972 8,843,589 9,483,144 15,048,615 5,099,315	5,289,600,824 490,430,393 512,626,927 458,292,313 505,359,849 442,699,532 494,570,542 518,425,381 523,036,255 481,754,629 445,684,357 336,662,403 397,500,840 430,148,371 482,364,946 548,689,605 480,421,435 474,626,758 504,015,364 550,454,944 659,942,843 663,862,940 788,928,110	5,569,661 4,906,199 3,996,650 3,566,905 1,852,360 1,821,829 1,147,809 371,582	UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
Arizona	1988 1989 1990 1991 1992 1993 1994 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009	688, 326, 688 618, 828, 696 668, 078, 492 680, 516, 072 699, 190, 174 769, 661, 289 835, 246, 733 904, 819, 131 914, 872, 582 958, 535, 220 1, 066, 565, 381 1, 009, 492, 961 1, 087, 230, 956 1, 110, 962, 972 1, 186, 595, 842 1, 269, 051, 596 1, 391, 009, 540 1, 479, 077, 664 1, 766, 491 1, 711, 134, 036 1, 825, 183, 771	807,437,615 902,016,256 1,036,854,062 1,033,819,972 962,225,506 745,520,009 1,057,454,156 1,101,342,449 1,013,791,854 988,369,329 1,008,731,917 1,359,033,618 1,428,669,305 2,003,768,866 3,012,431,693 2,556,235,601 2,372,069,445 2,451,301,787 2,684,510,258 2,507,933,408 3,435,799,732 3,418,937,829	738,008,373 741,844,889 759,453,231 818,143,873 888,167,789 899,185,814 947,657,514 991,282,948 1,016,208,279 1,021,320,576 1,116,492,090 1,211,810,659 1,313,172,243 1,467,882,791 1,756,613,240 2,121,912,584 2,449,137,809 2,565,072,815 3,172,639,072 3,465,227,671 3,520,262,661 3,407,597,263		2,233,772,676 2,262,689,841 2,464,385,785 2,532,479,917 2,549,583,469 2,414,367,112 2,840,358,403 2,997,444,528 2,944,872,715 2,968,225,125 3,191,789,388 3,580,337,238 3,829,072,504 4,582,614,629 5,955,640,775 5,947,199,781 6,212,216,794 6,495,452,266 7,638,080,491 7,640,927,570 8,667,196,429	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Arkansas	1988 1990 1991 1992 1993 1994 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009	403,585,594 389,097,958 401,230,229 477,470,898 519,815,865 538,560,400 684,050,813 707,862,793 666,253,210 620,263,360 596,902,987 595,238,824 605,102,651 659,858,807 702,625,994 702,655,994 702,655,994 702,655,994 702,658,9870 749,357,414 744,613,906 780,217,180 815,302,125 825,230,520 885,310,566	$188,657,941\\199,354,598\\224,050,808\\200,132,968\\256,497,945\\202,989,051\\270,384,983\\264,823,669\\260,552,792\\314,827,473\\391,333,115\\564,853,228\\450,103,841\\649,078,023\\946,958,659\\890,625,150\\727,020,106\\806,403,405\\865,121,851\\943,373,344\\1,202,242,267\\1,153,293,201\\$	660,755,540 716,957,257 791,102,524 820,348,714 870,503,940 934,145,868 938,798,293 997,473,403 1,015,805,406 986,732,375 991,468,701 1,080,611,824 1,353,398,803 1,352,277,078 1,609,434,977 1,799,991,112 2,039,235,950 2,147,823,072 2,232,342,344	89,549,455 88,768,750 83,347,994 116,564,832 97,100,599 101,590,201 97,199,515 100,491,974 101,852,660 121,341,074 15,368,342 5,046,298 13,020,484 16,444,055 21,180,324 19,635,793 16,411,295 22,476,838 16,724,420 25,474,886 16,744,074 29,223,951	$\begin{array}{c} 1,342,548,530\\ 1,394,178,563\\ 1,499,731,555\\ 1,614,517,412\\ 1,743,918,349\\ 1,777,285,520\\ 1,990,433,604\\ 2,070,651,839\\ 2,034,464,068\\ 2,043,164,282\\ 1,995,073,145\\ 2,245,750,174\\ 2,223,285,528\\ 2,629,461,274\\ 3,064,495,580\\ 3,084,349,616\\ 3,013,065,893\\ 3,182,928,126\\ 3,462,054,563\\ 3,823,386,305\\ 4,192,039,933\\ 4,300,170,062\end{array}$	10,139,684 11,349,582 9,343,242 6,304,586 9,111,449 25,192,022 17,230,094 12,280,436 10,357,768 21,787,122	UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
California	1988 1989 1990	5,869,859,995 5,571,024,545 6,060,907,103	5,645,144,027 6,375,337,792 7,306,550,305	6,136,765,670 6,799,488,909 6,895,250,045	-	17,651,769,692 18,745,851,246 20,262,707,453	0 0 0	
	1991	6,457,630,456	6,896,588,577	6,959,707,145	-	20,313,926,178	0	
	1992	6,725,017,888	6,447,826,508	6,809,883,831	-	19,982,728,227	0	
	1993 1994	6,899,295,248 7,376,932,083	6,183,736,809 9,485,826,336	6,660,249,179 6,316,933,092	-	19,743,281,236 23,179,691,511	0	
	1995	7,579,574,085	8,704,477,714	6,233,903,746	-	22,517,955,545	0	
	1996	7,616,946,775	7,718,980,446	6,374,956,738	-	21,710,883,959	0	
	1997 1998	7,800,798,993 7,766,804,281	7,481,076,398 7,004,696,085	6,528,123,426 6,543,001,806	-	21,809,998,817 21,314,502,172	0	
	1999	7,885,292,351	9,793,355,153	6,990,754,845	-	24,669,402,349	0	
	2000	8,863,491,410	10,223,112,717	7,479,315,118	-	26,565,919,245	0	
	2001 2002	8,612,598,599 9,057,974,748	14,092,356,822 18,455,328,942	8,100,626,986 8,589,681,968	-	30,805,582,407 36,102,985,658	0 0	
	2003	9,556,919,352	15,880,841,833	9,223,789,031	-	34,661,550,216	0	
	2004 2005	10,265,295,621	14,543,251,286	10,073,894,659	-	34,882,441,566	0 0	
	2005	10,517,958,453 11,359,413,366	13,186,564,470 16,932,938,392	11,094,211,901 13,146,775,669		34,798,734,824 41,439,127,427	0	
	2007	11,808,943,698	14,644,539,021	14,751,063,188	-	41,204,545,907	0	
	2008 2009	12,228,474,409 12,567,430,402	18,955,401,486 18,152,537,452	16,184,598,925 17,576,967,802	-	47,368,474,820 48,296,935,656	0 0	
Colorado	1988 1989	828,881,751 755,347,127	904,720,795 830,367,259	722,246,214 778,209,288	-	2,455,848,760 2,363,923,674	0 0	
	1990	780,245,914	904,046,068	829,193,863	-	2,513,485,845	0	
	1991 1992	853,159,701 865,720,501	972,231,813 838,610,368	890,312,886 934,379,767	-	2,715,704,400 2,638,710,636	0 0	
	1993	963,784,454	687,758,554	1,011,110,506	-	2,662,653,514	0	
	1994	1,030,999,407	895,579,411	1,063,105,936	-	2,989,684,754	0	
	1995 1996	1,105,172,733 1,140,336,981	988,485,271 788,299,041	1,157,687,855 1,223,491,697	-	3,251,345,859 3,152,127,719	0 0	
	1997	1,161,040,457	901,641,637	1,249,027,863		3,311,709,957	0	
	1998	1,187,254,176	1,117,339,967	1,284,019,308	-	3,588,613,451	0	
	1999 2000	1,195,136,849 1,532,738,790	1,457,970,263 1,252,265,769	1,538,677,636 1,661,069,947	-	4,191,784,748 4,446,074,506	0 0	
	2001	1,239,300,879	1,652,794,944	1,840,536,638		4,732,632,461	0	
	2002 2003	1,304,495,820	2,245,509,671	1,853,776,788	-	5,403,782,279	0	
	2003	1,404,979,031 1,461,151,703	2,057,490,553 1,939,972,242	2,102,697,784 2,298,669,662	-	5,565,167,368 5,699,793,607	0 0	
	2005	1,489,479,668	2,026,059,726	2,432,877,293	-	5,948,416,687	0	
	2006 2007	1,587,281,819 1,640,732,290	2,158,883,056 1,977,782,927	2,683,256,306 3,559,739,931		6,429,421,181 7,178,255,148	0 0	
	2008	1,689,623,832	2,747,988,136	3,889,919,140	-	8,327,531,108	0	
	2009	1,832,884,396	2,931,587,212	4,356,781,877	-	9,121,253,485	0	
Connecticut	1988 1989	1,088,101,087 1,150,185,716	814,138,809 924,054,498	2,007,923,266 2,357,785,708	1,056,248,596 917,855,756	4,966,411,758 5,349,881,678	0 0	
	1999	1,224,476,571	1,396,613,823	2,605,274,310	904,765,983	6,131,130,687	0	
	1991	1,259,496,517	868,623,997	2,080,101,981	798,555,349	5,006,777,844	0	
	1992 1993	1,263,353,236 1,379,972,689	1,013,246,298 802,506,092	1,900,074,462 1,763,174,845	620,598,543 537,714,964	4,797,272,539 4,483,368,590	0 0	
	1994	1,601,094,600	1,467,073,952	1,752,533,368	1,773,874,230	6,594,576,150	0	
	1995	1,584,649,056	1,600,898,074	2,067,627,222	671,136,066	5,924,310,418	0	
	1996 1997	1,638,095,187 1,550,476,848	1,215,287,036 1,517,374,403	1,635,755,629 1,343,566,612	520,507,398 473,221,338	5,009,645,250 4,884,639,201	0	
	1998	1,718,180,622	1,306,572,294	1,663,892,131	(24,492,761)	4,664,152,286	0	
	1999 2000	1,598,661,952 1,694,456,096	1,852,264,435 2,293,919,836	1,816,115,978 1,960,756,971	691,544,953 568,895,089	5,958,587,318 6,518,027,992	0 0	
	2000	1,648,001,680	3,469,628,636	2,062,471,090	473,081,692	7,653,183,098		UA 403b (A,L5.2+6.3)
	2002	1,659,039,792	4,956,566,466	2,245,740,057	166,919,546	9,028,265,861		UA 403b (A,L5.2+6.3)
	2003 2004	1,714,184,436 1,816,689,372	5,352,613,731 5,334,295,148	2,408,845,740 2,812,657,380	280,445,747 352,670,408	9,756,089,654 10,316,312,308		UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
	2005	1,943,840,851	5,044,679,490	4,498,625,923	3,447,456,795	14,934,603,059		UA 403b (A,L5.2+6.3)
	2006	1,977,069,693	4,795,359,905	4,833,278,044	318,648,337	11,924,355,979		UA 403b (A,L5.2+6.3)
	2007 2008	2,091,275,430 2,055,376,551	5,166,646,752 6,380,098,907	5,271,538,201 4,962,655,584	714,599,286 389,986,992	13,244,059,669 13,788,118,034		UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
	2009	2,196,997,367	6,506,224,856	5,122,671,333	1,055,986,375	14,881,879,931		UA 403b (A,L5.2+6.3)
Delaware	1988	268,677,160	200,351,054	123,852,673	-	592,880,887	0	
	1989 1990	294,024,103 279,345,372	277,245,305 428,678,579	147,063,120 159,149,269	-	718,332,528 867,173,220	0 0	
	1991	251,924,669	152,105,063	167,312,321	95,930,921	667,272,974	0	
	1992	300,680,060	166,194,571	179,825,527	119,591,410	766,291,568	0	
	1993 1994	319,455,282 428,382,476	168,982,760 523,220,061	198,654,435 205,453,787	78,806,194 213,997,835	765,898,671 1,371,054,159	0	
	1995	661,567,700	708,830,689	212,484,286	82,769,667	1,665,652,342	0	
	1996	549,255,118	655,937,573	224,620,626	41,489,322	1,471,302,639	0	
	1997 1998	537,212,842 819,860,827	630,683,634 925,457,335	224,519,103 248,690,733	110,664,993 78,513,421	1,503,080,572 2,072,522,316	0 10,180,962	UA 403b (A,L5.2+6.3)
	1999	754,883,179	676,625,661	262,311,238	41,695,890	1,735,515,968	32,717,798	UA 403b (A,L5.2+6.3)
	2000 2001	902,167,421	807,627,348	279,902,759	55,021,022 503,753,044	2,044,718,550		UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
	2001	902,534,951 692,500,394	917,437,538 1,409,947,304	321,097,608 328,355,457	31,912,055	2,644,823,141 2,462,715,210		UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
	2003	563,347,541	1,580,795,606	425,855,058	30,424,834	2,600,423,039	21,524,800	UA 403b (A,L5.2+6.3)
	2004 2005	522,708,579 660,228,251	2,834,016,464 1,421,390,035	491,073,341 579,179,085	41,902,580 196,304,730	3,889,700,964 2,857,102,101		UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
	2005	882,213,488	2,398,665,193	758,889,321	88,707,613	4,128,475,615		UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
	2007	852,112,573	1,808,576,871	868,659,122	17,784,824	3,547,133,390		UA 403b (A,L5.2+6.3)
	2008 2009	1,025,017,351 822,552,558	1,910,162,221 1,412,206,711	933,158,813 988,941,253	369,698,279 135,349,822	4,238,036,664 3,359,050,344		UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
	2000	022,002,000	.,	200,041,200	100,0 10,022	0,000,000,000	010,001	

_						Assessable Premium	403(b) Amounts	Adjustments Exhibit Line
State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Total	Included in Allocated Annuity	reference
							Allocated Allinuity	
District of	1988					0	0	
Columbia	1989					0	0	
	1990	-	-	-	-	0	0	
	1991	217,338,412	180,130,467	510,479,203	-	907,948,082	0	
	1992 1993	210,556,219 207,127,514	229,032,964 164,168,075	532,295,059 555,080,312		971,884,242 926,375,901	0	
	1994	236,776,873	174,802,375	589,711,121	-	1,001,290,369	0	
	1995	234,349,983	198,810,580	627,674,026	-	1,060,834,589	0	
	1996	416,473,837	153,864,229	616,338,520	-	1,186,676,586	0	
	1997 1998	263,347,768 292,761,053	380,001,823 180,723,360	578,124,488 691,258,384		1,221,474,079 1,164,742,797	0	
	1999	249,107,368	372,749,297	739,288,811	-	1,361,145,476	0	
	2000	266,914,407	190,477,399	810,659,448	-	1,268,051,254	0	
	2001	258,847,716	249,653,429	750,560,040	-	1,259,061,185	0	
	2002	276,884,688	485,283,204	877,958,136	-	1,640,126,028	0	
	2003 2004	311,849,706 305,373,489	490,061,992 389,560,861	901,468,918 930,139,944	-	1,703,380,616 1,625,074,294	0	
	2005	357,640,743	254,186,592	963,803,577	-	1,575,630,912	0	
	2006	355,321,670	273,683,351	963,082,608	-	1,592,087,629	0	
	2007	376,219,516	454,474,562	1,166,633,067	-	1,997,327,145	0	
	2008 2009	367,138,554 589,760,311	463,223,374 402,348,019	1,296,792,711 1,340,338,177		2,127,154,639 2,332,446,507	0	
	2009	569,760,511	402,340,019	1,340,330,177	-	2,332,440,307	0	
Florida	1988	2,904,264,606	2,766,315,166	4,016,774,828	-	9,687,354,600	0	
	1989	2,622,317,118	3,090,286,175	4,566,724,561	-	10,279,327,854	0	
	1990	2,785,056,749	3,399,675,776	4,910,814,104	-	11,095,546,629	0	
	1991 1992	3,018,214,798 3,162,112,541	3,260,602,915 3,336,448,589	4,824,686,085 5,037,561,670		11,103,503,798 11,536,122,800	0	
	1993	3,409,968,139	2,977,923,343	5,262,005,332	-	11,649,896,814	0	
	1994	3,715,944,861	3,650,195,195	5,365,881,056	-	12,732,021,112	0	
	1995	4,287,121,478	3,533,068,915	5,524,451,760	-	13,344,642,153	0	
	1996 1997	4,054,776,472 4,280,528,455	3,336,938,386	5,511,083,411	-	12,902,798,269 13,420,254,834	0 0	
	1998	4,280,528,455	3,709,224,961 3,707,410,535	5,430,501,418 5,537,143,929		13,522,517,757	0	
	1999	4,145,941,046	5,013,620,199	5,741,068,706		14,900,629,951	0	
	2000	4,328,405,879	5,902,011,296	6,043,302,610	-	16,273,719,785	0	
	2001	4,556,230,821	8,535,906,409	6,691,943,712	-	19,784,080,942	0	
	2002 2003	4,722,240,139 5,134,646,920	12,062,139,569 11,338,322,377	7,128,916,882 7,680,083,229	-	23,913,296,590 24,153,052,526	0 0	
	2003	5,619,245,870	8,878,815,674	8,589,728,379		23,087,789,923	0	
	2005	5,896,022,804	7,607,281,653	9,941,072,388	-	23,444,376,845	0	
	2006	6,477,413,628	8,236,527,265	10,959,160,794	-	25,673,101,687	0	
	2007	6,737,841,562	9,503,241,605	14,723,125,905	-	30,964,209,072	0	
	2008 2009	6,902,676,520 6,999,870,075	13,498,259,765 13,125,370,809	15,399,410,273 15,565,154,033		35,800,346,558 35,690,394,917	0	
	2000	0,000,010,010	10,120,010,000	10,000,104,000		00,000,004,011	0	
Georgia	1988	1,651,853,622	637,077,492	1,539,502,266	590,976,969	4,419,410,349	0	
	1989	1,746,241,815	628,533,462	1,693,237,863	596,919,974	4,664,933,114	0	
	1990 1991	2,309,173,087 1,841,069,807	760,124,196 605,465,260	1,824,468,127 1,912,591,664	551,210,647 689,638,415	5,444,976,057 5,048,765,146	0	
	1992	1,970,694,356	803,565,373	2,000,369,427	526,747,407	5,301,376,563	0	
	1993	2,098,423,104	531,702,558	2,146,166,805	522,014,082	5,298,306,549	0	
	1994	2,282,019,202	705,403,547	2,282,243,817	487,037,622	5,756,704,188	0	
	1995 1996	2,567,907,585 2,369,005,513	716,891,479 764,306,413	2,380,262,718 2,449,589,248	531,272,701 441,261,624	6,196,334,483 6,024,162,798	0	
	1997	2,428,324,567	768,673,675	2,434,033,051	447,223,192	6,078,254,485	0	
	1998	2,622,036,548	747,830,907	2,510,294,567	420,309,326	6,300,471,348	0	
	1999	2,768,837,267	1,144,539,525	2,687,358,073	368,226,950	6,968,961,815	0	
	2000	2,705,365,144	1,188,060,986	2,792,966,214	441,152,243	7,127,544,587 7,842,049,777	0	
	2001 2002	2,809,156,234 2,920,365,305	1,740,072,374 2,492,103,815	2,884,712,920 2,847,086,261	408,108,249 529,180,604	8,788,735,985	0	
	2003	3,000,073,998	2,506,300,505	2,844,873,479	669,389,456	9,020,637,438	0	
	2004	3,125,411,036	1,976,527,927	2,985,047,415	611,573,059	8,698,559,437	0	
	2005 2006	3,263,007,134 3,505,771,048	1,960,725,744 2,099,956,017	3,209,940,917 3,741,417,739	644,182,010 647,129,014	9,077,855,805 9,994,273,818	0	
	2008	3,582,468,504	2,099,956,017	4,402,674,249	614,422,918	10,729,491,647	0	
	2008	3,702,644,975	3,044,225,771	4,891,949,987	809,438,239	12,448,258,972	Ő	
	2009	3,820,786,015	2,985,838,083	5,335,452,434	624,736,998	12,766,813,530	0	
Hawaii	1988	292,686,064	222,200,416	119,228,811		634,115,291	0	
nawali	1989	292,000,004 271,467,846	293,377,869	125,767,114	-	690,612,829	0	
	1990	307,921,019	385,024,538	130,123,595	-	823,069,152	0	
	1991	339,685,365	291,514,770	138,284,159	-	769,484,294	0	
	1992	350,257,420	308,282,152	148,633,372	-	807,172,944	0	
	1993 1994	352,932,662 376,354,138	256,075,180 387,647,554	153,389,324 157,065,300	-	762,397,166 921,066,992	0	
	1994	459,545,008	384,824,639	158,199,562	-	1,002,569,209	0	
	1996	413,233,413	489,260,313	175,717,710	-	1,078,211,436	0	
	1997	446,611,937	357,280,503	175,447,406	-	979,339,846	0	
	1998	413,901,881	413,338,303	170,690,538	-	997,930,722	0	
	1999 2000	437,280,519 514,076,764	438,396,889 567,135,516	182,601,407 201,211,269	-	1,058,278,815 1,282,423,549	0	
	2000	393,712,531	624,528,133	208,532,835	-	1,226,773,499	0	
	2002	474,929,610	829,282,949	224,955,478	-	1,529,168,037	0	
	2003	521,909,669	797,316,118	234,767,150	0	1,553,992,937	0	
	2004 2005	469,416,393 497,219,236	704,378,484 692,529,159	250,783,994 265,357,425	0	1,424,578,871 1,455,105,820	0	
	2005	510,463,157	838,750,531	338,469,824	-	1,687,683,512	0	
	2007	505,107,454	842,533,842	402,081,140	-	1,749,722,436	0	
	2008	604,155,199	1,098,537,973	454,006,775	-	2,156,699,947	0	
	2009	612,444,475	980,409,275	977,121,609	-	2,569,975,359	0	

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Idaho	1988 1989 1990 1991 1992 1993 1994 1995 1996 1997 1998 2000 2001 2001 2002 2003 2004 2005 2006 2006 2006 2007 2008 2009	209,218,365 188,151,307 231,237,401 227,915,285 233,551,360 249,047,127 264,160,806 286,977,26 286,845,096 305,108,271 314,931,002 316,049,014 338,447,654 346,977,476 360,890,133 393,545,884 408,458,502 417,886,894	$\begin{array}{c} 202,403,417\\ 202,928,400\\ 209,817,899\\ 215,609,153\\ 221,813,747\\ 185,562,498\\ 217,683,968\\ 218,531,343\\ 209,367,847\\ 214,100,988\\ 234,439,692\\ 278,075,266\\ 317,256,120\\ 369,758,027\\ 532,399,255\\ 393,198,114\\ 477,691,623\\ 519,455,789\\ 568,866,865\\ 458,571,123\\ 600,625,736\\ 632,743,888\\ \end{array}$	127,835,580 131,191,153 132,075,566 134,230,766 140,162,314 161,754,102 176,895,710 413,583,394 701,148,543 692,479,444 723,378,162 808,352,623 979,520,802 1,045,803,854 1,152,758,324 1,275,933,536 1,380,118,307 1,410,076,974 1,582,104,957 1,758,385,374 1,906,888,744 2,109,951,242	- - - - - - - - - - - - - - - - - - -	539,457,362 522,270,860 573,130,866 577,755,204 595,527,421 596,363,727 658,740,484 913,091,963 1,196,366,960 1,195,022,919 1,250,343,420 1,373,272,985 1,601,885,193 1,730,492,713 2,001,231,563 2,107,579,304 2,204,787,406 2,290,422,896 2,544,517,706 2,625,414,999 2,927,401,374 3,195,335,092		
Illinois	1988 1989 1990 1991 1992 1993 1994 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009	$\begin{array}{c} 2,916,560,905\\ 2,700,553,206\\ 3,209,665,412\\ 3,240,873,981\\ 3,525,611,739\\ 3,755,748,488\\ 3,916,038,976\\ 4,365,262,226\\ 4,193,919,982\\ 4,031,393,590\\ 4,228,395,655\\ 4,023,966,655\\ 4,023,966,655\\ 4,023,966,655\\ 4,023,966,655\\ 4,023,966,655\\ 4,023,966,655\\ 4,023,966,615\\ 4,278,788,621\\ 4,275,788,621\\ 4,474,638,586\\ 4,787,263,262\\ 4,905,589,261\\ 5,005,951,330\\ 5,155,599,424\\ 5,254,987,425\\ 5,313,073,725\\ 5,484,099,027\\ \end{array}$	$\begin{array}{c} 2,858,069,425\\ 2,674,346,269\\ 3,309,153,972\\ 2,568,263,110\\ 3,080,341,168\\ 2,536,677,405\\ 3,318,561,672\\ 3,452,409,881\\ 3,047,390,248\\ 3,440,298,209\\ 2,962,927,663\\ 4,996,875,602\\ 4,719,150,120\\ 6,623,766,295\\ 6,954,435,404\\ 5,074,168,432\\ 4,504,335,031\\ 5,270,569,478\\ 4,904,298,341\\ 6,343,390,548\\ 6,296,720,471\\ \end{array}$	$\begin{array}{c} 4,014,954,929\\ 4,301,382,157\\ 4,650,013,014\\ 4,989,068,321\\ 5,267,388,215\\ 5,499,260,017\\ 5,453,615,449\\ 5,615,584,047\\ 8,035,409,502\\ 8,576,360,365\\ 9,508,757,359\\ 10,594,243,637\\ 12,331,631,713\\ 8,446,525,377\\ 9,157,382,286\\ 9,991,773,370\\ 10,662,257,016\\ 13,031,388,655\\ 14,030,574,109\\ 15,154,486,923\\ 15,801,869,753\\ 16,489,255,645\\ \end{array}$	2,266,160,590 2,493,039,004 2,299,751,811 2,543,478,586 1,796,618,481 1,717,591,047 1,376,602,994 1,539,192,171 1,253,094,239 1,044,210,217 1,238,480,879 873,020,430 1,124,798,276 1,081,899,396 1,031,390,728 964,060,683 1,117,236,715 1,136,037,828 973,891,717 1,219,036,294 1,053,662,996	$12,055,745,849\\12,169,320,636\\13,468,584,209\\13,341,683,998\\13,669,959,603\\13,509,276,957\\14,004,819,091\\14,972,448,325\\16,529,813,971\\17,543,535,199\\17,744,286,794\\20,853,564,128\\22,227,732,525\\20,454,878,569\\21,668,359,672\\21,782,405,524\\21,006,075,392\\23,658,911,731\\25,592,780,839\\26,287,664,406\\28,677,370,320\\29,323,738,139\\$	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Indiana	1988 1989 1990 1991 1992 1993 1994 1995 1996 1997 1998 1999 2000 2001 2001 2002 2003 2004 2005 2006 2007 2008 2009	$\begin{array}{c} 1,231,294,327\\ 1,181,374,662\\ 1,396,295,793\\ 1,388,097,147\\ 1,433,697,023\\ 1,715,050,080\\ 1,715,383,678\\ 1,813,993,181\\ 1,773,426,561\\ 1,830,350,893\\ 1,757,241,340\\ 1,776,572,036\\ 2,016,183,088\\ 1,754,757,434\\ 1,801,940,643\\ 1,883,728,661\\ 1,963,177,960\\ 1,920,148,953\\ 2,009,212,261\\ 2,104,611,100\\ 2,125,588,259\\ 2,220,021,000\\ \end{array}$	$\begin{array}{c} 999,914,339\\ 1,111,333,190\\ 1,042,759,123\\ 986,945,655\\ 1,198,789,437\\ 1,116,563,807\\ 1,311,306,571\\ 1,512,798,957\\ 1,251,211,124\\ 1,317,469,268\\ 1,220,705,894\\ 1,590,465,827\\ 1,661,089,201\\ 2,404,069,919\\ 3,287,734,605\\ 2,814,033,507\\ 2,500,584,579\\ 2,337,141,661\\ 2,633,277,686\\ 2,598,017,957\\ 3,502,348,602\\ 3,311,124,802\\ \end{array}$	$\begin{array}{c} 2,348,784,694\\ 2,168,983,793\\ 2,311,773,993\\ 2,331,465,830\\ 2,468,301,295\\ 2,510,014,270\\ 2,495,742,336\\ 2,542,117,119\\ 2,635,099,953\\ 2,832,331,407\\ 2,935,832,776\\ 3,126,225,781\\ 3,320,183,808\\ 3,594,907,640\\ 3,681,040,208\\ 3,870,295,263\\ 3,870,295,263\\ 3,870,295,263\\ 3,870,295,263\\ 3,870,295,263\\ 3,870,295,263\\ 3,61,402,208\\ 3,$	447,992,113 497,481,224 428,237,312 555,284,957 612,775,366 461,657,848 389,491,884 193,611,050 123,421,523 131,511,457 120,043,488 215,832,984 280,425,402 173,930,451 193,303,773 239,331,595 239,575,706 199,230,303 131,890,852 559,888,433 113,770,397 136,748,969	5,027,985,473 4,959,172,869 5,179,066,221 5,291,793,589 5,713,563,121 5,803,286,005 5,911,924,469 6,062,520,307 5,783,159,161 6,111,663,025 6,033,823,498 6,711,096,628 7,277,881,499 7,927,665,444 8,964,019,229 8,807,389,026 8,952,853,901 9,009,918,404 9,721,410,436 10,922,698,642 11,844,635,947 11,589,001,793	27,877,189 27,940,784	UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
lowa	1988 1989 1990 1991 1992 1993 1994 1995 1996 1997 1998 1999 2000 2001 2001 2002 2003 2004 2005 2006 2007 2008 2009	785,518,841 737,400,938 756,412,872 842,900,356 842,908,152 882,251,556 942,321,717 997,746,336 955,936,583 985,559,407 1,065,757,864 953,322,879 977,485,907 1,016,548,735 1,039,296,621 1,078,626,255 1,095,758,469 1,100,356,776 1,177,468,079 1,253,952,349 1,212,557,106 1,334,903,102	666,373,201 713,162,245 883,066,273 886,725,305 925,692,133 904,997,269 1,008,736,756 1,016,521,518 784,021,094 894,117,143 849,554,940 1,171,789,999 1,130,559,841 1,520,979,606 1,717,794,926 1,549,106,632 1,429,113,041 1,487,301,757 1,720,711,814 1,476,715,221 2,393,115,964 1,922,775,917	$\begin{array}{c} 1,257,600,157\\ 1,385,739,261\\ 1,437,593,560\\ 1,391,111,493\\ 1,409,401,079\\ 1,626,509,806\\ 1,637,708,558\\ 1,737,573,975\\ 1,838,043,643\\ 1,849,655,839\\ 1,952,738,002\\ 2,082,100,004\\ 2,170,175,367\\ 2,348,107,723\\ 2,475,482,347\\ 2,693,140,493\\ 2,907,255,455\\ 3,134,257,219\\ 3,327,686,655\\ 3,601,872,431\\ 3,563,704,280\\ 3,545,875,294 \end{array}$	251,661,721 224,539,753 174,140,010 227,822,108 182,073,258 113,476,398 134,059,041 109,511,547 169,015,453 135,269,047 447,435,166 305,994,751 209,415,591 1,769,965,718 207,080,334 176,930,195 205,498,350 1,179,413,264 1,130,651,963 2,381,888,861 656,787,624	2,961,153,920 3,060,842,197 3,251,212,715 3,348,558,942 3,306,790,172 3,595,831,889 3,702,243,429 3,885,900,870 3,687,512,767 3,898,347,842 4,003,3559,853 4,654,658,048 4,584,215,866 5,095,051,655 7,002,539,612 5,527,953,714 5,609,057,160 5,927,414,102 7,465,279,812 7,463,191,964 9,551,266,211 7,460,341,937	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	

For member company and GA use only. The data uses estimates and excludes many costs incurred directly by GAs. It MAY NOT be utilized in protesting actual GA assessments.

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Kansas	1988 1989 1990	639,565,767 608,814,887 656,398,552	401,514,879 430,035,831 499,031,761	974,720,100 1,076,232,589 1,216,654,689	- -	2,015,800,746 2,115,083,307 2,372,085,002	0 0 0	
	1991 1992	681,053,616 763,861,799	455,310,657 582,216,067	1,268,847,560 1,333,789,810	-	2,405,211,833 2,679,867,676	0 0	
	1993	786,765,266	515,434,776	1,404,106,568	-	2,706,306,610	0	
	1994 1995	861,400,497 843,021,220	552,545,906 569,854,074	1,444,474,497 1,444,104,643	-	2,858,420,900 2,856,979,937	0 0	
	1996	853,764,235	462,524,491	1,418,049,665	-	2,734,338,391	0	
	1997 1998	795,285,017 819,132,462	540,931,940	1,429,894,102	-	2,766,111,059	0 0	
	1999	795,058,466	473,659,037 1,349,430,275	1,539,514,398 1,629,391,488	-	2,832,305,897 3,773,880,229	0	
	2000	812,902,299	935,686,521	1,705,618,511	-	3,454,207,331	0	
	2001 2002	859,584,486 831,889,443	948,024,058 1,294,896,420	1,896,700,056 2,119,794,524	-	3,704,308,600 4,246,580,387	0 0	
	2003	932,087,251	1,119,181,316	2,328,435,351	-	4,379,703,918	0	
	2004 2005	953,944,326 976,273,182	1,003,319,291 934,981,821	2,456,484,648 2,565,149,781	-	4,413,748,265 4,476,404,784	0 0	
	2006	1,029,692,256	933,738,653	2,841,018,009	-	4,804,448,918	0	
	2007 2008	1,047,567,830 1,043,494,903	1,364,592,010 1,449,898,398	2,984,075,561 3,128,095,209	-	5,396,235,401 5,621,488,510	0 0	
	2009	1,135,565,677	1,391,617,049	3,362,138,626	-	5,889,321,352	0	
Kentucky	1988 1989	652,323,525 681,252,108	462,752,555 402,109,921	1,001,179,311 976,169,464		2,116,255,391 2,059,531,493	0 0	
	1990	702,834,652	562,093,109	1,028,577,699	-	2,293,505,460	0	
	1991 1992	804,298,095 863,449,882	407,490,577 477,039,571	1,040,899,763 1,046,400,494	-	2,252,688,435 2,386,889,947	0 0	
	1993	981,759,182	420,968,556	731,975,034	-	2,134,702,772	0	
	1994 1995	1,041,084,278 1,118,838,559	435,895,513 505,290,615	754,992,840 775,041,380	-	2,231,972,631 2,399,170,554	0 0	
	1995	1,048,384,540	510,101,586	731,273,244		2,289,759,370	0	
	1997	1,036,170,128	614,634,514	698,776,603	-	2,349,581,245	0	
	1998 1999	1,016,179,966 987,288,799	498,080,187 709,438,478	837,252,702 812,187,543	-	2,351,512,855 2,508,914,820	0 0	
	2000	1,006,135,905	670,789,512	952,658,524	-	2,629,583,941	0	
	2001 2002	1,034,106,318 1,073,349,608	1,286,370,885 1,410,082,719	999,827,130 898,097,907	-	3,320,304,333 3,381,530,234	0 0	
	2003	1,141,455,141	1,328,408,034	936,642,768	0	3,406,505,943	0	
	2004 2005	1,107,634,880 1,110,285,158	1,170,347,703 1,099,669,233	968,547,951 1,283,024,516	0	3,246,530,534 3,492,978,907	0 0	
	2006	1,163,221,523	1,247,202,232	1,286,015,510	-	3,696,439,265	0	
	2007 2008	1,243,919,628 1,257,367,964	1,232,775,015 1,833,788,112	1,544,414,075 1,553,840,626		4,021,108,718 4,644,996,702	0 0	
	2009	1,345,992,502	1,706,872,729	1,462,517,156	-	4,515,382,387	0	
Louisiana	1988 1989	1,061,394,381 996,849,752	574,031,109 588,924,864	877,000,957 928,692,389		2,512,426,447 2,514,467,005	23,113,640 23,892,225	
Allc anty incld	1990	1,018,057,956	603,881,730	1,036,157,963	-	2,658,097,649	26,985,446	A, L2, C2
403(b) all yrs	1991 1992	1,121,317,153 1,178,793,531	645,602,985 633,048,564	1,098,008,110 1,138,258,377	-	2,864,928,248 2,950,100,472	33,959,803 43,120,758	
	1993	1,248,764,898	539,042,938	1,605,901,669	-	3,393,709,505	41,233,215	
	1994 1995	1,300,073,287 1,379,843,512	723,268,656 716,707,593	1,463,024,597 1,458,342,180	-	3,486,366,540 3,554,893,285	44,926,928 55,557,500	
	1996	1,339,112,500	642,737,918	1,448,410,476	-	3,430,260,894	44,304,022	
	1997 1998	1,300,752,300 1,309,920,109	807,107,035 694,905,543	1,433,423,516 1,478,605,295	-	3,541,282,851 3,483,430,947	56,147,744 47,810,828	
	1999	1,337,413,680	1,000,942,545	1,503,860,088	-	3,842,216,313	44,644,228	
	2000	1,325,312,652	1,111,178,644	1,588,295,172	-	4,024,786,468	64,531,917	
	2001 2002	1,416,242,656 1,456,002,060	1,539,052,778 2,062,519,014	1,735,600,327 1,917,295,335	-	4,690,895,761 5,435,816,409	40,291,410 58,279,507	
	2003	1,524,822,170	1,800,991,553	2,153,187,282	-	5,479,001,005	59,892,340	A, L2, C2
	2004 2005	1,578,036,517 1,527,128,731	1,592,187,156 1,518,473,870	2,325,327,647 2,498,862,101	-	5,495,551,320 5,544,464,702	73,114,604 44,776,614	
	2006	1,651,237,114	1,979,208,982	2,791,842,343	-	6,422,288,439	144,996,081	A, L2, C2
	2007 2008	1,689,804,172 1,756,605,827	2,113,085,697 2,821,474,355	3,284,912,188 3,387,327,704	-	7,087,802,057 7,965,407,886	143,070,422 162,579,442	
	2009	1,884,497,023	2,433,815,966	3,465,561,550	-	7,783,874,539	124,690,898	A, L2, C2
Maine	1988 1989	205,589,438 202,478,234	143,683,665 166,195,355	258,670,567 290,326,059	46,145,929 70,395,054	654,089,599 729,394,702	0 0	
	1990	211,356,731	222,695,206	312,504,647	43,039,290	789,595,874	0	
	1991 1992	222,499,783 236,125,111	168,234,474 204,375,146	350,523,624 352,638,718	69,681,202 40,121,545	810,939,083 833,260,520	0 0	
	1993	238,318,364	172,138,858	322,976,510	55,186,025	788,619,757	0	
	1994 1995	248,769,967 270,300,977	244,794,929 250,045,083	329,123,557 348,737,618	67,038,506 71,961,672	889,726,959 941,045,350	0 0	
	1996	266,662,231	195,967,922	353,848,307	114,182,473	930,660,933	0	
	1997 1998	284,860,385 266,013,103	264,033,487 251,185,254	333,331,361 319,592,654	19,887,348 150,662,978	902,112,581 987,453,989	0 0	
	1999	348,461,472	290,690,820	328,367,163	50,073,932	1,017,593,387	0	
	2000 2001	297,620,356 282,813,848	356,673,168 405,279,312	315,050,368 323,524,951	25,000,729 37,673,601	994,344,621 1,049,291,712	0 0	
	2002	334,023,655	640,376,252	364,934,677	32,454,741	1,371,789,325	0	
	2003 2004	320,072,923 311,301,627	522,887,967 439,715,909	371,570,538 399,355,879	50,152,412 55,627,947	1,264,683,840 1,206,001,362	0 0	
	2005	348,452,634	375,814,326	495,094,181		1,219,361,141	0	
	2006 2007	335,928,198 370,265,342	382,858,325 453,329,640	614,238,997 759,775,549	-	1,333,025,520 1,583,370,531	0 0	
	2008	378,249,617	748,592,595	934,417,918	-	2,061,260,130	0	
	2009	376,299,271	635,147,204	1,461,212,242	-	2,472,658,717	2,016,321	UA 403b (A,L5.2+6.3)

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Maryland	1988 1989 1990	1,100,513,137 1,145,229,975 1,191,463,774	733,179,846 921,665,068 1,117,302,798	1,872,016,098 1,988,481,174 2,144,409,308		3,705,709,081 4,055,376,217 4,453,175,880	0 0 0	
	1991	1,263,365,695	1,005,736,364	1,745,723,567	-	4,014,825,626	0	
	1992	1,358,123,602	1,369,609,902	1,635,054,709	-	4,362,788,213	0	
	1993 1994	1,358,348,908 1,405,794,797	1,012,867,979 1,228,124,274	1,659,545,557 1,638,518,200		4,030,762,444 4,272,437,271	0	
	1995	1,517,772,500	1,209,099,674	1,645,912,453	-	4,372,784,627	0	
	1996	1,632,127,857	1,080,298,182	1,637,026,483	-	4,349,452,522	0	
	1997	1,588,575,292	1,024,473,490	1,734,491,700	-	4,347,540,482	0	
	1998 1999	1,688,281,538 1,552,397,622	1,053,738,638 1,349,985,708	1,795,521,762 1,935,957,228		4,537,541,938 4,838,340,558	0	
	2000	1,718,273,738	1,438,550,088	2,130,025,155	-	5,286,848,981	Ő	
	2001	1,703,241,352	2,078,864,778	2,254,660,723	-	6,036,766,853	0	
	2002 2003	1,744,145,980 1,870,965,444	2,629,263,391 3,097,895,350	2,378,845,571 2,439,223,032	- 0	6,752,254,942 7,408,083,826	0	
	2003	1,954,175,819	2,228,188,227	2,492,018,708	0	6,674,382,754	0	
	2005	1,965,492,865	2,274,841,052	2,688,549,704	0	6,928,883,621	0	
	2006	2,143,588,207	2,123,976,820	3,202,480,666	-	7,470,045,693	0	
	2007 2008	2,204,212,801 2,346,014,021	2,403,527,601 3,374,285,781	3,773,154,488 3,955,739,445	-	8,380,894,890 9,676,039,247	0	
	2009	2,490,791,657	3,523,331,529	4,137,086,391		10,151,209,577	0	
Massachusetts	1988	1,495,903,361	1,449,017,699	1,099,039,902	-	4,043,960,962	0	
	1989 1990	1,474,726,661 1,540,835,162	1,432,451,148 2,036,694,415	1,227,571,030 1,262,552,408	-	4,134,748,839 4,840,081,985	0	
	1990	1,639,871,965	1,557,117,445	1,302,733,826	-	4,499,723,236	0	
	1992	1,795,643,916	1,468,916,213	1,284,972,004	-	4,549,532,133	0	
	1993	1,773,549,766	1,336,044,258	1,306,814,253	-	4,416,408,277	0	
	1994 1995	1,952,761,854 2,016,029,763	1,683,031,581 1,636,478,483	1,351,159,104 1,402,023,700	-	4,986,952,539 5,054,531,946	0	
	1996	2,126,058,141	1,685,437,475	1,421,531,435	-	5,233,027,051	0	
	1997	2,015,196,332	2,237,016,754	1,447,797,964	-	5,700,011,050	0	
	1998 1999	2,178,082,597 2,251,025,613	2,045,636,611 1,973,735,739	1,461,570,316 1,517,335,968	-	5,685,289,524 5,742,097,320	0	
	2000	2,317,918,323	2,356,065,929	1,564,452,794		6,238,437,046	0	
	2001	2,465,063,164	4,309,396,314	1,549,668,704	-	8,324,128,182	0	
	2002 2003	2,394,220,913 2,497,037,709	5,838,753,349 4,533,721,741	1,572,629,131 1,623,672,778	-	9,805,603,393 8,654,432,228	0	
	2003	2,609,697,872	3,606,044,777	1,721,880,477		7,937,623,126	0	
	2005	2,531,002,994	2,729,911,928	1,857,261,232	-	7,118,176,154	0	
	2006 2007	2,741,722,639 2,866,121,147	3,119,107,409 3,878,282,223	2,222,285,352 2,561,300,175		8,083,115,400 9,305,703,545	0	
	2007	2,862,374,744	4,933,584,934	2,813,788,101		10,609,747,779	0	
	2009	2,934,503,382	4,606,503,746	2,946,206,681		10,487,213,809	0	
Michigan	1988	1,855,610,143	1,553,938,792	1,453,410,515	1,109,329,044	5,972,288,494	0	
	1989 1990	1,857,049,022 2,000,769,568	1,735,316,639 1,777,661,274	1,545,578,978 1,589,421,636	1,163,623,048 1,362,796,754	6,301,567,687 6,730,649,232	0	
	1991	2,210,053,550	1,668,950,527	1,581,154,698	1,384,626,158	6,844,784,933	0	
	1992	2,248,287,675	1,792,416,490	1,601,874,646	1,070,650,293	6,713,229,104	0	
	1993 1994	2,485,353,453 2,978,805,847	1,736,664,084 2,297,267,431	1,604,167,301 1,706,897,004	867,041,942 1,011,661,921	6,693,226,780 7,994,632,203	0	
	1995	2,918,346,470	2,171,776,437	1,859,132,636	1,022,581,380	7,954,052,205	0	
	1996	3,063,404,886	1,979,040,338	1,985,247,343	820,203,637	7,847,896,204	0	
	1997 1998	3,007,994,700 2,705,992,023	1,957,958,270 1,898,792,707	2,034,634,179 2,066,435,426	627,329,550 713,488,177	7,627,916,699 7,384,708,333	0	
	1998	2,763,504,926	2,594,015,398	2,216,388,274	966,991,661	8,540,900,259	0	
	2000	2,744,918,659	2,813,655,418	2,350,271,075	589,261,451	8,498,106,603	0	
	2001	2,887,372,556	3,677,775,868	2,519,311,845	610,006,815	9,694,467,084	0	
	2002 2003	2,850,227,855 2,963,186,613	5,533,889,969 5,222,886,535	2,596,503,507 2,869,234,562	870,994,054 673,768,879	11,851,615,385 11,729,076,589	0	
	2004	2,979,157,174	5,118,497,631	3,072,445,243	831,153,682	12,001,253,730	0	
	2005	3,108,986,092	3,484,001,258	3,247,417,326	863,608,289	10,704,012,965	0	
	2006 2007	3,240,263,338 3,378,928,574	3,346,004,387 5,199,853,673	3,513,831,752 3,625,761,777	1,000,164,584 204,765,259	11,100,264,061 12,409,309,283	0 32 267 065	UA 403b (A,L5.2+6.3)
	2008	3,398,242,792	6,971,365,843	3,735,958,190	181,782,106	14,287,348,931		UA 403b (A,L5.2+6.3)
	2009	3,496,112,436	6,774,875,329	3,862,073,413	239,954,343	14,373,015,521	52,294,332	UA 403b (A,L5.2+6.3)
Minnesota	1988	991,844,422	1,418,175,077	1,233,459,613	983,453,342	4,626,932,454 4.827.808.254	0 0	
	1989 1990	968,227,631 994,401,925	1,294,142,928 1,569,795,250	1,350,007,713 1,448,296,965	1,215,429,982 1,216,892,120	4,827,808,254 5,229,386,260	0	
	1991	1,064,724,119	1,424,229,703	1,519,551,252	1,338,071,746	5,346,576,820	0	
	1992	1,158,658,257	1,448,974,792	1,555,354,126	888,891,302	5,051,878,477	0	
	1993 1994	1,284,114,347 1,364,401,005	1,140,639,810 1,584,920,701	1,559,418,881 1,678,238,765	834,483,520 448,280,320	4,818,656,558 5,075,840,791	0	
	1995	1,382,653,488	1,654,876,679	1,694,532,847	433,050,125	5,165,113,139	0	
	1996	1,409,650,986	1,216,614,999	1,767,595,582	297,909,322	4,691,770,889	0	
	1997 1998	1,391,785,466 1,435,675,392	1,345,345,297 1,225,045,708	1,835,812,601 2,055,019,175	268,445,977 65,945,886	4,841,389,341 4,781,686,161	0	
	1999	1,446,767,351	1,594,298,274	2,349,723,395	336,956,565	5,727,745,585	0	
	2000	1,468,443,440	1,685,016,555	2,650,474,393	476,722,944	6,280,657,332	0	
	2001 2002	1,489,895,293 1,558,159,332	2,312,407,536 3,145,136,369	2,644,246,213 2,812,149,147	(141,523,048) 293,849,038	6,305,025,994 7,809,293,886	0	
	2003	1,733,966,356	2,587,566,336	2,776,652,838	379,280,123	7,477,465,653	0	
	2004	1,778,181,090	2,145,415,855	3,058,272,941	352,756,324	7,334,626,210	0	
	2005 2006	1,868,080,318 2,014,372,636	1,774,289,630 1,937,282,341	3,379,656,672 3,772,395,104	735,902,246 682,474,923	7,757,928,866 8,406,525,004	0	
	2000	2,342,853,339	2,183,826,216	5,381,282,507	516,033,798	10,423,995,860	0	
	2008	2,535,397,174	2,931,594,740	5,813,000,116	642,987,124	11,922,979,154	0	
	2009	2,709,225,893	2,776,868,677	5,931,961,888	414,008,153	11,832,064,611	0	

State	Year	Life	Allocated Appuilty	A&H	Unallocated Annuity	Assessable Premium	403(b) Amounts Included in	Adjustments Exhibit Line
State	real	Lile	Allocated Annuity	АФП	Unallocated Annuity	Total	Allocated Annuity	reference
Missisippi	1988 1989	494,160,311 507,841,813	139,246,409 169,895,828	537,561,838 576,016,570	59,908,525 78,357,618	1,230,877,083 1,332,111,829	0	
	1990	540,232,035	210,283,690	603,593,291	84,560,616	1,438,669,632	0	
	1991 1992	553,617,397 590,668,261	194,700,963 228,391,753	617,080,734 658,147,869	72,413,418 57,756,871	1,437,812,512 1,534,964,754	0	
	1993	624,675,929	201,796,629	720,034,011	82,419,318	1,628,925,887	0	
	1994	684,193,956	259,009,264	691,777,042	72,732,935	1,707,713,197	0	
	1995 1996	709,493,426 679,253,235	243,301,024 238,600,553	704,786,886 1,146,866,345	75,550,966 70,332,244	1,733,132,302 2,135,052,377	0	
	1997	685,764,267	227,148,652	1,197,733,300	80,780,006	2,191,426,225	0	
	1998 1999	717,084,967 700,222,456	276,999,929 467,201,248	1,308,400,017 1,491,243,860	75,177,676 22,795,978	2,377,662,589 2,681,463,542	0 9.174.563	UA 403b (A,L5.2+6.3)
	2000	728,558,722	551,858,802	1,689,058,813	32,855,534	3,002,331,871	14,578,021	UA 403b (A,L5.2+6.3)
	2001 2002	766,056,989 821,627,437	711,026,830 935,221,183	1,551,481,021 1,642,284,308	19,580,221 12,123,739	3,048,145,061 3,411,256,667		UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
	2003	832,258,477	848,668,057	1,798,892,605	30,461,039	3,510,280,178		UA 403b (A,L5.2+6.3)
	2004 2005	878,895,716 843,105,341	783,998,043 720,107,437	1,954,734,991 2,055,542,218	29,695,704 29,358,605	3,647,324,454		UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
	2005	871,708,070	816,857,580	2,266,617,493	16,758,849	3,648,113,601 3,971,941,992		UA 403b (A,L5.2+6.3)
	2007	900,744,584	768,621,684	2,608,752,757	23,359,188	4,301,478,213		UA 403b (A,L5.2+6.3)
	2008 2009	977,126,800 1,075,876,880	1,042,067,117 970,426,265	2,378,353,175 2,725,964,489	16,162,811 34,124,962	4,413,709,903 4,806,392,596		UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
Missouri								
Missouri	1988 1989	1,251,563,117 1,198,180,850	931,078,974 1,123,059,899	2,156,992,186 2,124,022,136	-	4,339,634,277 4,445,262,885	0	
	1990	1,240,651,317	1,097,030,146	2,324,782,100	-	4,662,463,563	0	
	1991 1992	1,349,911,823 1,459,548,738	1,389,277,893 1,175,246,706	2,060,112,323 2,124,405,592	-	4,799,302,039 4,759,201,036	0	
	1993	1,527,419,510	989,233,343	2,188,748,651	-	4,705,401,504	0	
	1994	1,671,769,259	1,204,134,118	2,189,107,887	-	5,065,011,264	0 0	
	1995 1996	1,839,124,315 1,682,414,277	1,188,539,399 1,114,522,624	2,347,301,665 2,383,805,840	-	5,374,965,379 5,180,742,741	0	
	1997	1,669,250,470	1,139,674,732	2,374,229,300	-	5,183,154,502	0	
	1998 1999	1,637,956,937 1,653,760,006	1,032,414,678 1,275,930,746	2,420,090,787 2,502,569,907		5,090,462,402 5,432,260,659	0	
	2000	1,668,186,368	1,408,762,316	2,577,689,385	-	5,654,638,069	0	
	2001	1,736,935,205	2,505,513,265	3,006,597,001	-	7,249,045,471	0	
	2002 2003	1,831,224,742 1,943,903,479	2,733,458,900 2,479,348,400	3,242,178,827 3,659,027,426	- 0	7,806,862,469 8,082,279,305	0	
	2004	2,021,695,012	2,499,720,306	4,088,974,451	0	8,610,389,769	0	
	2005 2006	1,966,492,499 2,115,297,355	2,320,042,164 2,816,433,582	4,485,178,309 5,073,583,309	0	8,771,712,972 10,005,314,246	0	
	2007	2,169,656,374	2,417,866,053	5,517,388,174	-	10,104,910,601	0	
	2008 2009	2,190,546,307 2,427,879,062	3,723,154,933 3,635,022,384	6,053,273,728 6,263,415,684		11,966,974,968 12,326,317,130	0	
Montana	1988 1989	169,041,608 147,923,715	148,382,870 178,608,344	143,818,697 159,327,524	34,022,445 28,160,686	495,265,620 514,020,269	0	
	1989	151,461,664	174,514,867	168,978,142	28,984,099	523,938,772	0	
	1991	159,736,732	168,421,262	182,006,785	-	510,164,779	0	
	1992 1993	167,589,649 176,808,984	177,152,069 137,333,187	194,197,079 206,653,950	- 40,838,724	538,938,797 561,634,845	0	
	1994	184,354,230	179,294,334	216,362,491	41,066,926	621,077,981	0	
	1995 1996	190,008,113 193,636,502	163,550,032 118,717,121	218,117,329 228,259,960	36,557,026 19,699,949	608,232,500 560,313,532	0	
	1997	193,559,711	114,621,272	233,730,642	24,378,933	566,290,558	0	
	1998 1999	185,814,389 190,832,253	112,354,833 146,602,863	240,114,841 251,313,879	30,435,668	568,719,731 610,248,518	0	
	2000	190,832,253	182,761,370	267,438,449	21,499,523 18,416,508	663,909,928	0	
	2001	196,489,776	207,425,482	300,463,230	26,302,806	730,681,294	0	
	2002 2003	228,114,256 200,687,914	247,001,321 230,912,704	285,510,925 326,378,682	28,760,226 4,039,810	789,386,728 762,019,110	0 1.609.793	UA 403b (A,L5.2+6.3)
	2004	208,199,260	258,729,569	328,163,224	4,882,722	799,974,775	1,883,841	UA 403b (A,L5.2+6.3)
	2005 2006	211,045,281 227,805,187	239,443,767 250,827,065	338,709,389 358,021,964	13,418,591 8,050,515	802,617,028 844,704,731		UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
	2007	245,059,396	238,595,697	432,056,095	24,306,100	940,017,288	871,548	UA 403b (A,L5.2+6.3)
	2008 2009	260,776,679 296,416,646	319,463,772 312,026,561	471,542,573 498,434,550	7,582,004 8,873,352	1,059,365,028 1,115,751,109		UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
					0,070,002			0A 4000 (A,E0.2+0.0)
Nebraska	1988 1989	433,750,438 398,868,887	418,065,185 450,436,550	629,941,666 678,877,041	-	1,481,757,289 1,528,182,478	0	
	1990	421,996,673	467,201,546	765,338,463	-	1,654,536,682	0	
	1991 1992	470,693,992 488,454,238	480,634,914 439,973,745	809,821,032 873,692,323	-	1,761,149,938 1,802,120,306	0	
	1992	493,313,156	345,751,489	938,737,324	-	1,777,801,969	0	
	1994	540,223,282	712,764,436	910,908,244	-	2,163,895,962	0	
	1995 1996	580,304,048 573,723,813	1,088,285,987 672,044,173	946,054,978 984,252,981	-	2,614,645,013 2,230,020,967	0 0	
	1997	574,539,177	814,868,462	1,034,818,205	-	2,424,225,844	0	
	1998 1999	582,942,458 577,215,782	782,597,180 814,694,416	1,122,058,076 1,223,157,898	-	2,487,597,714 2,615,068,096	0	
	2000	641,780,187	1,019,551,159	1,409,656,259	-	3,070,987,605	0	
	2001	699,068,536	1,057,962,159	1,548,095,887	-	3,305,126,582	0	
	2002 2003	627,399,997 664,892,755	1,179,581,157 1,082,884,777	1,593,082,767 1,690,586,227	-	3,400,063,921 3,438,363,759	0 0	
	2004	641,792,476	1,226,532,114	1,547,901,181	-	3,416,225,771	0	
	2005 2006	650,727,258 704,163,418	876,832,903 991,369,457	1,772,020,498 1,960,362,202	-	3,299,580,659 3,655,895,077	0	
	2007	736,930,696	873,263,967	2,072,492,924	-	3,682,687,587	0	
	2008 2009	783,140,776 805,922,664	1,104,225,894 1,108,297,962	2,159,142,526 2,266,273,577	-	4,046,509,196 4,180,494,203	0	
	2003	000,722,004	1,100,237,302	2,200,213,011	-	7,100,474,203	0	

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Nevada	1988	188,056,206	159,617,086	239,835,297		587,508,589	0	
	1989	187,685,850	179,579,717	278,227,085	-	645,492,652	0	
	1990	211,526,018	209,381,798	329,258,460	-	750,166,276	0	
	1991 1992	235,029,695 252,421,794	257,079,113 228,215,561	347,250,712 354,132,389	-	839,359,520 834,769,744	0 0	
	1993	259,412,256	224,454,266	382,539,332	-	866,405,854	0	
	1994	303,621,694	330,815,670	398,438,708	-	1,032,876,072	0	
	1995 1996	328,707,652 339,210,804	331,575,221 329,511,360	423,068,962	-	1,083,351,835 1,124,646,080	0 0	
	1990	364.319.447	347,039,518	455,923,916 477,837,146		1,189,196,111	0	
	1998	383,955,521	303,351,906	501,685,748	-	1,188,993,175	0	
	1999	393,472,325	397,510,883	577,477,196	-	1,368,460,404	0	
	2000 2001	457,675,253 439,636,288	589,727,264 661,926,690	630,109,657 674,107,946	-	1,677,512,174 1,775,670,924	0	
	2002	500,708,457	1,287,227,807	657,280,614	-	2,445,216,878	0	
	2003	560,244,756	1,002,487,503	715,662,888	-	2,278,395,147	0	
	2004 2005	621,862,008 616,220,934	783,868,243 766,485,503	775,448,499 823,325,958	-	2,181,178,750 2,206,032,395	0 0	
	2006	692,636,351	702,024,818	912,982,468	-	2,307,643,637	0	
	2007	712,200,556	824,604,506	1,322,286,110	-	2,859,091,172	0	
	2008 2009	739,912,500 769,949,241	1,096,212,102 1,071,481,528	1,498,313,802 1,653,824,373		3,334,438,404 3,495,255,142	0	
	2000	100,040,241	1,071,401,020	1,000,024,070		0,400,200,142		
New Hampshire	1988	252,803,488	119,901,061	203,345,399	87,655,124	663,705,072	0	
	1989 1990	234,946,765 241,536,221	217,312,983 259,760,502	235,348,015 240,900,345	75,157,619 92,438,242	762,765,382 834,635,310	0 0	
	1990	260,141,719	205,080,765	240,900,345 241,177,952	92,430,242 82,311,078	788,711,514	0	
	1992	285,808,181	265,144,968	253,737,165	41,944,650	846,634,964	0	
	1993 1994	279,493,617 314,086,073	264,027,730 284,405,162	283,496,014 286,147,819	74,308,335 42,554,564	901,325,696 927,193,618	0 0	
	1994	314,086,073 332,373,812	284,405,162 272,400,511	286,147,819 298,025,547	42,554,564 28,369,697	927,193,618 931,169,567	0	
	1996	356,329,729	202,957,008	306,213,178	38,576,938	904,076,853	0	
	1997	327,085,853	269,116,727	295,343,014	66,111,619	957,657,213	0	
	1998 1999	379,340,368 383,399,884	273,163,517 353,550,676	296,275,080 311,830,778	102,922,212 85,811,125	1,051,701,177 1,134,592,463	0 0	
	2000	371,612,555	356,810,727	327,324,467	49,837,913	1,105,585,662	0	
	2001	363,577,918	493,492,136	327,779,405	39,427,603	1,224,277,062	0	
	2002 2003	346,960,375 383,633,208	774,499,331 686,958,663	339,227,506 358,910,278	110,238,020 74,796,393	1,570,925,232 1,504,298,542	0 0	
	2004	381,166,967	641,007,904	394,769,423	91,170,299	1,508,114,593	0	
	2005	412,156,500	593,862,991	428,512,326	129,230,456	1,563,762,273	0	
	2006 2007	444,502,774 477,497,084	558,130,092 559,526,907	496,838,075 868,271,880	168,348,202 80,082,857	1,667,819,143 1,985,378,728	0 0	
	2008	471,342,822	795,665,312	1,037,783,684	261,653,876	2,566,445,694	0	
	2009	501,259,480	828,000,435	1,097,122,149	282,328,023	2,708,710,087	0	
New Jersey	1988	2,073,109,199	1,731,834,873	4,227,426,164	1,108,412,108	9,140,782,344	0	
	1989	2,183,764,728	1,974,007,514	4,745,054,555	969,808,889	9,872,635,686	0	
	1990	2,364,265,442	2,550,437,379	4,888,106,724	1,133,655,124	10,936,464,669	0 0	
	1991 1992	2,444,151,278 2,689,828,543	2,481,827,275 2,929,192,390	4,397,986,945 4,327,663,715	877,253,188 575,311,765	10,201,218,686 10,521,996,413	0	
	1993	2,996,718,589	2,532,350,985	4,245,833,860	593,521,279	10,368,424,713	0	
	1994	3,231,932,887	2,957,910,836	4,269,926,095	639,234,053 491,233,902	11,099,003,871	0	
	1995 1996	3,175,155,312 2,999,224,711	2,682,124,713 2,302,871,125	4,157,029,058 4,252,812,116	491,233,902 640,455,344	10,505,542,985 10,195,363,296	0	
	1997	3,196,860,901	2,545,256,440	4,294,005,693	479,246,708	10,515,369,742	0	
	1998	3,594,018,956	2,346,820,388	4,391,742,488	303,854,623	10,636,436,455	0	
	1999 2000	3,131,582,842 3,336,450,761	2,744,233,755 3,602,748,260	4,524,544,981 4,697,743,590	643,538,393 667,276,739	11,043,899,971 12,304,219,350	0	
	2001	3,254,615,957	5,163,369,591	5,059,968,369	470,562,350	13,948,516,267	0	
	2002	3,524,610,093	6,900,012,912	5,110,299,481	379,130,839	15,914,053,325	0	
	2003 2004	3,772,083,713 4,204,052,289	6,399,872,712 5,294,540,755	5,390,004,672 5,722,735,424	634,576,551 815,329,692	16,196,537,648 16,036,658,160	0 0	
	2005	4,002,026,439	4,959,483,318	6,161,664,883	1,319,921,261	16,443,095,901	0	
	2006	4,547,140,561	5,470,434,982	7,343,310,219	1,214,023,392	18,574,909,154	0	
	2007 2008	4,441,444,134 4,338,367,211	5,079,390,399 7,272,418,925	9,335,690,450 9,853,696,947	836,012,711 846,436,484	19,692,537,694 22,310,919,567	0 0	
	2009	4,569,693,896	7,571,069,258	10,028,229,272	390,155,994	22,559,148,420	0	
New Mexico	1988	263,207,485	499,770,760	260,588,388		1,023,566,633	0	
	1989	254,044,968	531,730,200	288,935,513	-	1,074,710,681	0	
	1990	266,559,874	614,125,627	298,043,034	-	1,178,728,535	0	
	1991 1992	290,120,028 307,678,533	544,216,464 564,487,300	313,454,917 321,008,873	-	1,147,791,409 1,193,174,706	0 0	
	1993	320,672,161	645,253,299	296,303,291		1,262,228,751	0	
	1994	371,393,695	547,626,406	307,732,891	-	1,226,752,992	0	
	1995 1996	370,546,476 381,363,681	640,618,306 444,425,140	316,965,441 342,582,739	-	1,328,130,223 1,168,371,560	0 0	
	1997	315,623,262	375,216,289	325,511,693	-	1,016,351,244	0	
	1998	372,791,582	259,460,467	321,391,930	-	953,643,979	0	
	1999	369,365,242	298,302,823	341,133,219	-	1,008,801,284	0 0	
	2000 2001	401,247,610 399,776,120	308,241,290 419,768,711	378,298,654 442,798,369	-	1,087,787,554 1,262,343,200	0	
	2002	395,877,531	514,913,400	513,015,519	-	1,423,806,450	0	
	2003	416,199,293	490,942,012	522,800,002	0	1,429,941,307	0	
	2004 2005	424,722,865 448,972,517	439,336,806 412,759,260	525,965,504 573,230,873	0	1,390,025,175 1,434,962,650	0 0	
	2006	476,542,909	453,719,971	699,489,440	-	1,629,752,320	0	
	2007 2008	496,065,345 504,550,468	439,507,333 556,534,610	858,165,100 1,295,299,338	-	1,793,737,778 2,356,384,416	0 0	
	2008	504,550,468 578,469,695	581,539,791	1,385,110,720	-	2,356,384,416 2,545,120,206	0	

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
New York	1988 1989 1990 1991 1992 1993 1994 1995 1996	4,446,025,393 4,509,186,013 4,765,779,478 5,073,975,953 5,423,692,378 5,564,000,618 5,682,942,116 6,540,894,447 5,865,473,390	4,568,377,805 4,812,919,847 5,726,596,588 5,829,948,814 6,077,931,583 4,539,803,629 5,925,954,151 6,077,855,541 4,961,870,011	4,742,304,311 5,149,446,770 5,267,075,151 5,573,432,664 5,692,188,109 5,895,008,131 5,687,164,985 5,463,297,233 5,378,899,201	1,632,565,849 1,639,511,338 1,388,082,664 1,313,616,365 749,635,505 741,223,678 (20,828,161) 711,370,555 505,529,008	15,389,273,358 16,111,063,968 17,147,533,881 17,790,973,796 17,943,447,575 16,740,036,056 17,275,233,091 18,793,417,776 16,711,771,610	0 0 0 0 0 0 0 0 0 0 0	
	1997 1998 1999 2000 2001 2002 2003 2004 2005	6,237,127,269 6,671,375,041 6,274,814,732 6,349,579,179 6,372,678,143 6,683,022,346 7,093,177,608 7,635,497,556 7,699,921,709	5,624,309,462 4,921,252,456 5,878,277,911 7,613,325,320 10,572,064,049 14,288,214,828 12,339,386,483 10,723,207,047 9,442,568,288	5,951,408,523 5,865,800,022 6,370,923,275 7,206,223,650 6,848,297,092 7,434,052,485 7,851,903,600 8,800,931,777 9,104,872,358	456,203,706 878,698,579 663,704,996 680,144,164 912,651,400 460,435,693 631,846,092 942,362,774 1,326,022,439	18,269,048,960 18,337,126,098 19,187,720,914 21,849,272,313 24,705,690,684 28,865,725,352 27,916,313,783 28,101,999,154 27,573,384,794	0 0 0 0 0 0 0 0 0 0	
Nedb Occubics	2006 2007 2008 2009	8,202,674,363 8,538,356,100 8,891,375,084 9,136,279,389	10,976,356,560 10,777,659,214 14,798,276,605 12,795,184,044	8,662,114,950 13,303,773,763 15,717,395,126 17,059,951,581	1,468,048,338 1,110,537,877 1,701,438,893 882,632,693	29,309,194,211 33,730,326,954 41,108,485,708 39,874,047,707	0 0 0 0	
North Carolina	1988 1989 1990 1991 1992 1993 1994 1995 1996 1997 1998 1999 2000 2001 2001 2002 2003 2004 2005 2006 2007 2008 2009	$1,576,211,257\\1,623,745,015\\1,822,113,981\\1,890,224,150\\2,005,947,831\\2,303,511,574\\2,436,915,646\\2,534,603,476\\2,610,371,300\\2,549,315,599\\3,102,840,241\\2,696,896,497\\3,336,683,293\\3,045,458,927\\3,135,939,431\\2,983,351,816\\3,017,296,814\\3,115,275,303\\3,370,388,158\\3,471,950,313\\3,578,435,894\\3,732,635,087\\$	965,244,453 999,194,134 1,187,538,879 1,009,419,304 1,053,287,642 821,679,848 1,203,222,295 1,189,509,137 1,024,509,545 1,236,750,477 1,300,280,894 1,836,633,077 2,053,852,555 2,843,495,265 3,979,428,122 3,676,818,985 3,145,321,138 3,099,911,047 3,375,914,426 3,430,752,748 4,701,898,477 4,671,091,867	$\begin{array}{c} 1,169,154,078\\ 1,319,275,033\\ 1,457,270,393\\ 1,575,306,222\\ 1,674,492,275\\ 1,821,947,289\\ 1,911,502,511\\ 3,010,616,221\\ 3,123,139,337\\ 3,295,674,983\\ 3,349,075,310\\ 3,649,778,320\\ 4,112,063,991\\ 4,317,663,762\\ 4,698,005,006\\ 4,905,869,805\\ 5,362,292,378\\ 5,884,210,882\\ 6,752,379,642\\ 7,751,883,243\\ 8,283,868,055\\ 8,403,625,995\\ \end{array}$	297,345,235 140,253,076 161,054,913 985,271,351 646,822,015 757,431,262 720,045,572 626,791,461 649,527,488 579,634,800 473,111,198 891,843,054 699,776,079 492,959,828 619,625,352 430,790,322 412,138,877 817,039,712 442,370,847 526,667,603 642,489,200 757,020,943	4,007,955,023 4,082,467,258 4,627,978,166 5,460,221,027 5,380,549,763 5,704,569,973 6,271,686,024 7,361,520,295 7,407,547,670 7,661,375,859 8,225,307,643 9,075,150,948 10,202,375,918 10,699,577,782 12,433,001,911 11,996,830,928 11,937,049,207 12,916,436,944 13,941,003,073 15,181,225,907 17,206,691,626 17,564,373,892		
North Dakota	1988 1989 1990 1991 1992 1993 1994 1995 1996 1997 1998 1999 2000 2001 2002 2001 2002 2003 2004 2005 2006 2007 2008	$149,101,958\\147,961,050\\142,834,709\\137,922,363\\152,556,667\\150,416,311\\166,095,606\\177,236,172\\187,428,957\\172,230,258\\173,984,219\\179,281,481\\170,778,946\\167,726,029\\179,993,108\\199,940,786\\190,420,415\\204,700,170\\209,507,628\\225,711,099\\236,636,267\\263,368,693\\$	$\begin{array}{c} 150,864,610\\ 144,092,600\\ 173,952,839\\ 150,360,104\\ 137,468,723\\ 131,286,055\\ 186,484,399\\ 169,084,571\\ 115,781,794\\ 129,491,597\\ 126,063,852\\ 166,910,886\\ 186,989,723\\ 237,276,819\\ 298,409,254\\ 214,983,939\\ 246,554,585\\ 232,238,540\\ 280,702,791\\ 298,272,097\\ 374,229,774\\ 351,655,949\end{array}$	117,708,329 118,596,232 125,638,553 439,549,120 427,971,629 431,716,028 417,967,802 491,480,586 500,364,4190 575,402,233 613,396,859 667,558,395 <b>718,328,407</b> <b>752,551,816</b> 747,293,199 <b>795,945,941</b> 888,908,754 928,023,397 981,971,991 1,034,529,270	$\begin{array}{c} 20,081,033\\ 23,499,885\\ 21,249,321\\ 30,874,468\\ 23,033,145\\ 30,785,124\\ 37,601,911\\ 40,178,860\\ 25,722,770\\ 23,451,593\\ 26,800,511\\ 14,751,927\\ 5,592,101\\ 5,084,432\\ 4,391,859\\ 8,927,860\\ 7,477,913\\ 9,976,482\\ 0\\ 3,487,589\\ 16,014,912\\ 12,071,423\\ \end{array}$	437,755,930 434,149,767 463,675,422 758,706,055 741,030,164 744,203,518 808,959,718 877,980,189 829,297,938 851,280,910 866,710,072 936,346,527 976,757,629 1,077,645,675 1,201,122,628 1,176,404,401 1,191,746,112 1,242,861,133 1,379,119,173 1,455,494,182 1,608,852,944 1,661,625,335	992,413 1,868,793 1,319,154 2,425,038 2,945,300 2,021,166 2,159,080 2,347,150 3,311,260	UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
Ohio	1988 1989 1990 1991 1992 1993 1994 1995 1996 1997 1998 1999 2000 2001 2001 2002 2003 2004 2005 2004 2005 2006 2007 2008	$\begin{array}{c} 2,534,034,513\\ 2,407,743,599\\ 2,741,981,136\\ 2,920,332,567\\ 3,055,029,400\\ 3,987,751,884\\ 3,819,936,218\\ 4,118,333,150\\ 3,975,047,154\\ 4,104,119,628\\ 3,760,213,838\\ 4,103,419,628\\ 3,769,121,377\\ 3,622,186,707\\ 3,707,075,429\\ 3,719,882,283\\ 3,864,2254,207\\ 3,864,828,736\\ 3,984,767,132\\ 4,338,276,521\\ 4,205,635,348\\ 4,377,338,672\end{array}$	$\begin{array}{c} 1,736,787,192\\ 1,856,477,537\\ 2,179,135,465\\ 1,828,524,058\\ 1,893,658,459\\ 1,716,262,992\\ 2,179,499,942\\ 2,336,864,381\\ 1,909,547,932\\ 1,912,971,877\\ 2,023,173,180\\ 2,853,879,537\\ 3,602,435,917\\ 3,602,435,917\\ 5,246,506,175\\ 5,246,506,175\\ 5,246,506,175\\ 4,987,695,103\\ 4,735,825,309\\ 4,919,614,463\\ 4,669,275,115\\ 6,375,631,631\\ 6,768,188,993\\ \end{array}$	4,989,784,981 3,619,642,666 3,828,721,118 3,966,484,296 4,254,594,238 4,456,737,088 4,258,140,845 5,500,310,888 5,903,365,925 6,488,902,076 7,043,854,647 7,566,267,097 8,242,618,933 8,587,872,327 8,738,796,050 9,482,567,741 10,312,210,172 12,159,708,876 13,636,581,477 12,979,757,689	$1,042,229,723\\1,083,026,448\\1,187,795,652\\1,205,698,462\\956,370,309\\962,654,689\\646,45,967\\819,651,829\\551,809,112\\727,195,937\\558,994,105\\551,307,354\\505,227,072\\594,923,355\\767,287,8844\\926,264,454\\958,314,758\\765,735,371\\923,440,738\\1,721,027,001\\1,117,437,730\\1,032,084,271\\$	$\begin{array}{c} 10,302,836,409\\ 8,966,890,250\\ 9,937,633,371\\ 9,921,039,383\\ 10,159,652,406\\ 11,113,406,653\\ 10,904,031,972\\ 11,764,532,726\\ 12,038,937,740\\ 12,244,598,330\\ 12,245,747,048\\ 14,077,543,745\\ 14,930,639,013\\ 16,118,107,742\\ 18,591,507,283\\ 18,547,060,118\\ 18,848,957,157\\ 20,140,032,505\\ 22,888,287,513\\ 25,335,286,186\\ 25,157,369,625\\ \end{array}$	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Oklahoma	1988 1989	616,592,071 588,134,826	419,483,946 444,775,606	642,145,110 698,963,531	-	1,678,221,127 1,731,873,963	0 0	
	1990	612,296,761	543,871,818	733,415,184	-	1,889,583,763	0	
	1991 1992	668,388,118 707,696,169	578,791,425 629,789,858	784,259,157 845,953,596	-	2,031,438,700 2,183,439,623	0	
	1993	724,875,640	536,701,938	1,071,589,567	-	2,333,167,145	0	
	1994	792,088,110	582,260,416	1,080,525,188	-	2,454,873,714	0	
	1995 1996	814,360,950 789,424,307	620,410,943 490,109,556	1,125,179,250 1,184,654,949		2,559,951,143 2,464,188,812	0 0	
	1997	770,220,072	494,871,326	1,244,437,896	-	2,509,529,294	0	
	1998	776,113,533	475,026,538	1,310,866,836	-	2,562,006,907	0	
	1999	780,537,634	618,103,240	1,300,192,293	-	2,698,833,167	0	
	2000 2001	811,989,165 876,872,355	698,871,483 984,869,537	1,371,204,007 1,495,429,443	-	2,882,064,655 3,357,171,335	0	
	2002	866,788,664	1,205,522,724	1,584,870,053	-	3,657,181,441	0	
	2003	911,263,971	1,120,068,031	1,727,633,006	-	3,758,965,008	0	
	2004 2005	931,033,557 926,444,980	1,062,686,358 987,551,770	1,831,615,910 1,980,212,671	-	3,825,335,825 3,894,209,421	0 0	
	2006	1,060,841,763	1,063,511,980	2,171,467,297	-	4,295,821,040	0	
	2007	1,097,782,359	1,017,178,609	2,512,947,694	-	4,627,908,662	0	
	2008 2009	1,136,588,750 1,197,855,066	1,491,541,386 1,370,248,919	2,650,865,096 2,812,704,895		5,278,995,232 5,380,808,880	0	
	2000	1,101,000,000	1,010,210,010	2,012,101,000		0,000,000,000		
Oregon	1988	506,312,289	895,696,039	428,769,940	-	1,830,778,268	0	
	1989 1990	514,579,970 537,896,369	1,030,798,115 937,962,526	476,923,224 544,414,811	-	2,022,301,309 2,020,273,706	0 0	
	1991	567,228,111	830,408,324	555,223,454	260,045,972	2,212,905,861	0	
	1992	596,415,790	812,673,520	627,877,935	281,849,324	2,318,816,569	0	
	1993 1994	622,685,909 697,121,068	696,695,276 925,325,110	582,601,955 569,074,748	192,373,597 152,049,491	2,094,356,737 2,343,570,417	0 0	
	1995	714,798,506	914,040,453	613,797,359	60,386,398	2,303,022,716	0	
	1996	755,357,432	715,264,307	654,376,965	62,180,671	2,187,179,375	0	
	1997 1998	719,950,509 720,826,519	686,661,197 550,848,286	792,864,569 960,047,164	65,154,294 56,616,238	2,264,630,569 2,288,338,207	0 0	
	1999	728,877,210	726,671,578	786,285,685	125,216,390	2,367,050,863	0	
	2000	743,282,612	893,636,452	909,940,157	73,526,876	2,620,386,097	0	
	2001 2002	771,999,343 790,911,199	1,004,482,176 1,332,585,909	803,603,902 848,558,514	93,354,686 51,183,511	2,673,440,107 3,023,239,133	0	
	2002	847,274,270	1,396,433,518	884,605,712	48,002,935	3,176,316,435	0	
	2004	880,003,563	1,274,161,437	987,967,712	38,304,389	3,180,437,101	0	
	2005 2006	856,725,793 928,149,167	1,082,211,585 1,099,881,946	1,118,685,177 1,346,163,921	21,704,483 15,663,377	3,079,327,038 3,389,858,411	0 0	
	2007	940,070,559	1,228,133,633	1,985,559,448	0	4,153,763,640	0	
	2008 2009	966,239,499 1,017,455,661	1,589,801,073 1,530,980,278	1,962,685,043 1,964,912,338	19,167,596 44,277,832	4,537,893,211 4,557,626,109	0 0	
5					44,211,032			
Pennsylvania	1988 1989	2,700,343,793 2,859,921,673	2,724,377,425 3,506,394,627	1,690,553,654 1,785,997,652	-	7,115,274,872 8,152,313,952	0 0	
	1990	3,035,490,589	3,622,625,730	1,888,296,161	-	8,546,412,480	Ő	
	1991	3,191,579,628	2,821,578,406	1,985,179,991	-	7,998,338,025	0	
	1992 1993	3,358,538,676 3,578,335,954	2,438,918,555 2,225,973,485	2,017,525,467 2,117,059,165	1,628,237,584 1,379,394,121	9,443,220,282 9,300,762,725	0 0	
	1994	3,734,032,803	2,530,741,767	2,228,943,235	1,369,288,162	9,863,005,967	0	
	1995	3,790,467,592	2,878,497,123	2,354,037,821	1,244,507,998	10,267,510,534	0	
	1996 1997	3,878,535,536 4,096,755,372	2,375,412,080 2,561,449,089	2,442,567,996 3,046,664,447	942,485,425 1,121,172,513	9,639,001,037 10,826,041,421	0	
	1998	4,404,475,350	2,543,399,536	3,807,399,187	1,180,688,239	11,935,962,312	0	
	1999	3,949,231,052	3,219,744,087	4,298,497,622	1,691,105,187	13,158,577,948	0	
	2000 2001	4,065,294,184	4,488,726,962 6,056,074,057	4,761,736,114 5,453,565,481	2,041,018,228	15,356,775,488 16,891,821,734	0 0	
	2002	4,102,437,813 4,241,759,312	7,757,730,305	5,423,904,037	1,279,744,383 886,465,132	18,309,858,786	0	
	2003	4,283,734,618	6,612,923,769	5,454,626,329	1,999,372,190	18,350,656,906	0	
	2004 2005	4,440,999,335 4,483,627,399	5,576,480,544 5,460,271,116	6,099,829,758 6,311,221,044	1,689,775,776	17,807,085,413 17,947,298,093	0 0	
	2005 2006	4,483,627,399 4,768,194,250	5,460,271,116 6,048,284,361	6,311,221,044 6,921,767,748	1,692,178,534 1,274,331,754	17,947,298,093 19,012,578,113	0	
	2007	5,066,977,183	5,466,247,689	9,928,397,167	1,261,160,193	21,722,782,232	0	
	2008 2009	5,205,611,810 5,353,285,595	7,478,753,172 7,676,423,343	11,184,147,263 11,075,676,444	1,728,321,413 1,281,332,384	25,596,833,658 25,386,717,766	0 0	
					1,201,002,001			
Puerto Rico	1988 1989	202,599,488 208,835,315	25,279,811 39,507,260	425,612,159 459,918,822	-	653,491,458 708,261,397	0 0	
	1990	218,158,248	44,600,136	491,454,195	-	754,212,579	0	
	1991	219,457,003	48,510,553	493,779,178	-	761,746,734	0	
	1992 1993	242,057,864 243,162,226	68,159,460 46,009,753	488,694,921 516,131,878		798,912,245 805,303,857	0	
	1994	273,209,720	61,908,792	547,843,632	-	882,962,144	0	
	1995	273,978,756	51,075,560	677,006,797	-	1,002,061,113	0	
	1996 1997	321,962,959 318,651,746	60,907,369 57,572,959	863,693,287 942,379,370	-	1,246,563,615 1,318,604,075	0	
	1998	315,930,532	50,426,968	1,026,175,813		1,392,533,313	0	
	1999	299,651,540	78,385,779	1,506,890,561		1,884,927,880	0	
	2000 2001	305,819,949 344,030,482	117,061,021 94,209,655	1,327,409,479 2,000,429,756	-	1,750,290,449 2,438,669,893	0 0	
	2002	326,152,465	157,812,085	1,805,219,153		2,289,183,703	0	
	2003	342,246,780	157,781,808	1,829,094,568	0	2,329,123,156	0	
	2004 2005	358,055,028 384,344,050	134,095,632 116,205,874	1,920,507,213 2,126,705,528	0	2,412,657,873 2,627,255,452	0 0	
	2006	394,855,050	147,589,799	2,322,285,870	-	2,864,730,719	0	
	2007	408,813,039	191,221,562	2,038,007,707	-	2,638,042,308	0	
	2008 2009	402,682,405 428,037,026	158,372,547 255,175,425	2,330,915,530 2,354,225,388	-	2,891,970,482 3,037,437,839	0 0	
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State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Rhode Island	1988 1989	241,592,427 235,543,411	135,208,925 177,930,743	124,908,211 101,472,217	-	501,709,563 514,946,371	0	
	1990	252,225,269	313,351,542	117,873,033	-	683,449,844	0	
	1991 1992	242,886,184 283,767,485	317,370,437 187,380,350	130,663,108 142,290,204	-	690,919,729 613,438,039	0	
	1992	275,778,174	179,480,221	163,891,426	-	619,149,821	0	
	1994	286,520,020	269,677,400	185,799,271	-	741,996,691	0	
	1995 1996	344,571,784 340,977,377	296,639,953 275,125,829	169,288,773 185,044,330	- 56,476,573	810,500,510 857,624,109	0	
	1990	492,526,568	343,303,826	185,583,861	80,439,353	1,101,853,608	0	
	1998	389,341,189	368,445,580	231,565,704	43,056,159	1,032,408,632	0	
	1999 2000	440,446,802 375,792,365	494,412,734 548,477,925	196,223,939 189,191,140	37,959,052 60,020,952	1,169,042,527 1,173,482,382	0	
	2000	325,026,405	541,430,666	160,270,108	92,433,565	1,119,160,744	0	
	2002	330,861,666	676,899,528	268,634,287	71,646,735	1,348,042,216	0	
	2003 2004	339,041,953 351,494,156	599,008,931 554,865,549	315,220,851 303,817,484	71,432,255 73,967,893	1,324,703,990 1,284,145,082	0	
	2005	374,318,361	465,827,371	323,101,834	32,064,795	1,195,312,361		UA 403b (A,L5.2+6.3)
	2006 2007	405,840,552 436,367,504	549,769,877	384,717,537 400,591,598	28,792,157	1,369,120,123		UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
	2007	407,288,780	521,784,309 705,642,159	426,169,720	31,790,221 28,422,673	1,390,533,632 1,567,523,332		UA 403b (A,L5.2+6.3)
	2009	433,119,016	702,077,515	536,808,363	35,791,653	1,707,796,547	20,125,303	UA 403b (A,L5.2+6.3)
South Carolina	1988	808,452,560	346,192,899	819,627,720	-	1,974,273,179	0	
	1989 1990	814,318,036 880,477,875	337,981,640 476,727,196	875,250,418 1,005,882,561		2,027,550,094 2,363,087,632	0	
	1991	930,638,160	443,003,035	984,931,346	-	2,358,572,541	0	
	1992	970,732,687	431,429,093	1,020,691,852	-	2,422,853,632	0	
	1993 1994	1,053,428,777 1,135,146,769	431,367,337 585,195,477	1,085,608,064 1,121,728,041		2,570,404,178 2,842,070,287	0	
	1995	1,209,662,608	528,614,246	1,163,662,102	-	2,901,938,956	0	
	1996	1,134,564,209	450,933,838	1,239,784,959	-	2,825,283,006	0	
	1997 1998	1,119,268,528 1,217,115,119	513,078,474 526,140,202	1,315,429,048 1,400,686,753		2,947,776,050 3,143,942,074	0	
	1999	1,257,134,727	776,680,609	1,476,502,636	-	3,510,317,972	0	
	2000	1,234,999,145	802,629,737	1,581,222,394	-	3,618,851,276	0	
	2001 2002	1,295,315,977 1,261,387,093	1,166,497,124 1,845,580,369	1,703,624,206 1,862,783,234		4,165,437,307 4,969,750,696	0	
	2003	1,329,171,095	1,551,652,692	2,009,881,222	-	4,890,705,009	0	
	2004 2005	1,416,843,063 1,390,839,284	1,480,694,683 1,414,756,410	2,133,081,032 2,356,388,762	-	5,030,618,778 5,161,984,456	0	
	2005	1,508,302,360	1,586,695,199	2,619,903,242	-	5,714,900,801	0	
	2007	1,575,162,470	1,578,173,954	3,211,067,351	-	6,364,403,775	0	
	2008 2009	1,646,066,616 1,674,205,107	2,242,256,879 2,243,268,235	3,805,257,119 4,014,438,638	-	7,693,580,614 7,931,911,980	0 0	
South Dakota	1988	171,874,879	160,470,797	224,310,316		556,655,992	0	
	1989	164,165,888	154,402,927	239,395,164	-	557,963,979	0	
	1990 1991	167,821,811 179,567,209	165,387,972 181,276,707	254,570,615 266,294,144	-	587,780,398 627,138,060	0	
	1992	189,295,694	177,520,864	293,691,882	-	660,508,440	0	
	1993	184,534,209	154,806,390	309,129,040	-	648,469,639	0	
	1994 1995	204,777,549 223,151,747	198,188,809 199,043,824	336,796,117 315,070,850		739,762,475 737,266,421	0	
	1996	231,483,651	145,665,585	351,139,255	-	728,288,491	0	
	1997 1998	233,356,861 225,174,978	153,521,535 143,147,379	415,557,589 410,864,385	-	802,435,985 779,186,742	0	
	1999	235,379,857	213,865,986	445,546,362	-	894,792,205	0	
	2000	239,961,279	218,007,368	466,355,760	-	924,324,407	0	
	2001 2002	245,809,542 283,298,104	292,699,443 359,384,401	511,256,771 524,895,916		1,049,765,756 1,167,578,421	0	
	2002	269,449,663	315,582,735	566,158,179	0	1,151,190,577		UA 403b (A,L5.2+6.3)
	2004	306,844,117	294,072,377	603,701,228	0	1,204,617,722		UA 403b (A,L5.2+6.3)
	2005 2006	319,199,205 338,323,244	242,601,842 303,115,714	641,529,592 705,336,064	0	1,203,330,639 1,346,775,022		UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
	2007	371,442,131	321,824,767	758,157,353	-	1,451,424,251		UA 403b (A,L5.2+6.3)
	2008 2009	417,072,791 450,007,311	391,320,986 326,903,554	789,455,310 824,663,481	-	1,597,849,087 1,601,574,346		UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
Tennessee	1988	1,094,456,855						
1011103300	1988	1,103,309,502	630,847,662 695,982,293	1,132,760,117 1,181,216,142	-	2,858,064,634 2,980,507,937	42,513,662 59,314,805	
Allc anty incld	1990	1,155,059,260	835,584,984	1,212,050,455	-	3,202,694,699	59,500,579	A, L2, C2
403(b) all yrs	1991 1992	1,255,918,023 1,344,609,250	763,382,831 840,424,832	1,305,663,313 1,368,966,567	-	3,324,964,167 3,554,000,649	67,284,316 83,202,481	
	1993	1,400,980,664	883,362,163	1,483,713,333	-	3,768,056,160	74,961,477	
	1994	1,560,367,985	1,037,462,461	1,549,027,334	-	4,146,857,780	82,789,359	
	1995 1996	1,727,962,837 1,607,097,663	1,047,808,902 899,183,122	3,719,779,960 3,042,149,224	-	6,495,551,699 5,548,430,009	91,703,614 71,669,381	
	1997	1,675,851,142	1,050,846,109	2,399,520,536	-	5,126,217,787	74,931,317	A, L2, C2
	1998	1,751,128,399	1,054,235,470	2,446,290,662	-	5,251,654,531	56,840,224	
	1999 2000	2,047,396,226 1,941,843,631	1,504,172,662 1,993,897,874	2,691,537,939 2,734,710,007	-	6,243,106,827 6,670,451,512	59,059,716 61,462,214	
	2001	1,827,245,940	2,222,183,682	2,947,465,238		6,996,894,860	91,598,965	A, L2, C2
	2002	1,856,272,245	2,787,661,531	3,160,529,817	-	7,804,463,593	136,100,928	
	2003 2004	1,948,227,424 2,069,665,421	2,390,825,804 2,272,702,063	3,395,318,045 3,633,432,198	-	7,734,371,273 7,975,799,682	120,381,291 122,200,801	
	2005	2,005,776,067	2,154,340,621	4,235,582,734	-	8,395,699,422	105,110,301	A, L2, C2
	2006 2007	2,098,133,996 2,234,888,240	2,570,841,828 2,503,034,109	4,641,595,940 5,265,221,613	- 2,998	9,310,571,764 10,003,146,960	170,244,485 154,641,262	
	2007	2,234,888,240 2,278,400,961	2,503,034,109 3,335,856,406	5,569,394,754	2,990	11,183,652,121	239,720,744	
	2009	2,496,355,863	3,011,164,676	5,743,443,977	-	11,250,964,516	181,148,748	

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Texas	1988 1989	3,815,419,554 3,599,963,635	2,268,537,114 2,384,369,898	4,422,066,159 4,945,087,925	1,339,828,984 1,438,852,364	11,845,851,811 12,368,273,822	0	
	1990	3,756,690,986	2,554,557,046	5,435,265,671	1,412,926,882	13,159,440,585	0	
	1991 1992	4,101,784,095	2,470,818,838	5,494,771,599	1,445,275,145	13,512,649,677	0	
	1992	4,260,916,595 4,568,272,333	3,112,732,688 2,424,316,050	5,850,881,673 6,040,321,328	1,183,778,858 1,038,398,764	14,408,309,814 14,071,308,475	0	
	1994	4,856,277,402	2,960,162,037	6,105,777,363	1,144,681,743	15,066,898,545	0	
	1995 1996	5,045,233,055 4,996,187,312	3,078,479,254 2,841,705,439	6,243,546,186 6,530,505,680	1,064,458,213 808,306,230	15,431,716,708 15,176,704,661	0	
	1997	5,173,395,954	3,023,595,878	6,772,660,413	1,019,117,116	15,988,769,361	0	
	1998	5,217,470,879	3,117,683,503	7,159,771,033	732,298,784	16,227,224,199	0	
	1999 2000	5,473,118,724 5,363,813,458	4,524,771,408 4,589,376,804	7,789,530,339 8,238,565,256	875,632,734 930,820,115	18,663,053,205 19,122,575,633	0	
	2001	5,911,727,433	6,833,667,279	12,519,125,940	972,205,677	26,236,726,329	0	
	2002 2003	5,984,160,901 6,199,516,177	9,353,909,601 8,631,385,888	10,085,143,681 11,295,441,071	1,388,948,010 1,301,404,741	26,812,162,193 27,427,747,877	0	
	2004	6,550,951,224	7,505,503,713	12,215,265,686	1,426,515,894	27,698,236,517	0	
	2005 2006	6,657,225,931	8,088,609,503 9,633,442,441	13,909,037,431 15,474,603,274	413,601,202 263,035,259	29,068,474,067 32,635,994,855		UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
	2000	7,264,913,881 7,622,698,764	9,538,505,848	17,682,293,749	288,076,403	35,131,574,764		UA 403b (A,L5.2+6.3)
	2008	7,814,055,699	12,056,332,025	18,897,688,295	258,789,568	39,026,865,587		UA 403b (A,L5.2+6.3)
	2009	8,312,953,288	10,534,229,038	19,493,137,323	335,584,242	38,675,903,891	80,667,936	UA 403b (A,L5.2+6.3)
Utah	1988	313,526,813	290,557,522	470,386,838	-	1,074,471,173	0	
	1989 1990	299,172,790 318,604,445	379,254,528 414,986,860	581,428,474 644,904,260	-	1,259,855,792 1,378,495,565	0	
	1991	354,581,693	340,404,656	506,517,887	140,164,604	1,341,668,840	0	
	1992 1993	387,308,050 404,053,511	349,394,173 284,964,556	524,792,525 572,786,897	117,830,898 118,494,471	1,379,325,646 1,380,299,435	0	
	1993	448,122,101	335,080,149	598,429,341	82,023,413	1,463,655,004	0	
	1995	466,569,480	361,825,176	618,199,870	74,926,370	1,521,520,896	0	
	1996 1997	538,241,101 519,625,457	293,089,887 344,918,051	896,321,487 929,835,181	57,549,757 45,809,089	1,785,202,232 1,840,187,778	0	
	1998	537,069,568	331,698,352	1,022,320,045	41,350,152	1,932,438,117	0	
	1999 2000	710,486,850	448,838,668	1,149,140,939	25,579,174	2,334,045,631	0	
	2000	523,164,041 517,566,609	485,538,959 657,243,561	1,283,676,867 1,425,971,566	48,591,441 38,623,752	2,340,971,308 2,639,405,488	-	UA 403b (A,L5.2+6.3)
	2002	538,503,454	893,815,012	1,500,294,415	29,649,653	2,962,262,534		UA 403b (A,L5.2+6.3)
	2003 2004	601,682,895 618,140,701	862,874,288 799,269,204	1,505,793,625 1,592,483,757	29,971,231 26,970,899	3,000,322,039 3,036,864,561		UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
	2005	672,114,026	444,188,124	1,833,857,405	34,156,835	2,984,316,390		UA 403b (A,L5.2+6.3)
	2006 2007	717,123,386 833,532,196	557,218,553 811,359,536	2,024,428,717 2,429,981,594	21,684,280 25,065,139	3,320,454,936 4,099,938,465		UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
	2007	957,444,360	1,136,870,003	2,630,663,601	20,685,600	4,745,663,564		UA 403b (A,L5.2+6.3)
	2009	1,020,079,089	1,165,745,155	2,794,581,852	29,345,507	5,009,751,603	2,607,029	UA 403b (A,L5.2+6.3)
Vermont	1988	122,626,500	110,419,005	93,493,091	32,147,720	358,686,316	0	
	1989 1990	121,866,023 125,284,028	103,462,668 129,964,173	114,573,357 121,889,421	31,655,100 30,348,856	371,557,148 407,486,478	0	
	1991	140,035,940	97,458,725	121,428,543	46,492,982	405,416,190	0	
	1992 1993	144,127,741 149,477,430	101,249,949 91,852,476	110,744,720 100,302,377	36,425,854 24,211,331	392,548,264 365,843,614	0	
	1994	148,603,072	120,243,180	100,735,266	25,504,706	395,086,224	0	
	1995	156,076,340	130,970,112	103,963,046	26,580,328	417,589,826	0	
	1996 1997	157,634,026 185,895,076	107,804,469 134,030,611	125,040,436 136,455,905	5,126,379 19,201,038	395,605,310 475,582,630	0	
	1998	203,025,510	147,820,152	145,892,884	35,091,296	531,829,842	0	
	1999 2000	172,802,446 157,480,327	157,281,818 167,531,791	162,721,759 176,952,104	20,633,887 14,182,348	513,439,910 516,146,570	0	
	2001	163,055,866	208,920,556	180,145,681	26,300,720	578,422,823	0	
	2002	170,834,571	283,646,412	191,392,830 196,191,535	8,116,588	653,990,401	0	
	2003 2004	177,530,714 186,017,356	258,254,076 268,779,890	206,948,324	10,055,004 12,025,335	642,031,329 673,770,905	0	
	2005	185,152,502	236,548,777	239,497,821	13,441,274	674,640,374	0	
	2006 2007	199,520,573 212,039,129	247,475,120 247,937,825	284,171,600 366,182,457	22,308,478 11,031,139	753,475,771 837,190,550	0	
	2008	218,058,285	349,485,954	379,046,576	5,983,365	952,574,180	0	
	2009	212,320,959	361,745,779	437,409,588	22,195,721	1,033,672,047	0	
Virginia	1988	1,501,089,283	910,923,198	2,363,356,212	-	4,775,368,693	0	
	1989 1990	1,543,941,404 1,660,561,706	1,049,042,899 1,103,217,804	2,657,188,303 2,128,224,081	-	5,250,172,606 4,892,003,591	0	
	1991	1,729,816,670	945,263,271	2,250,538,034	-	4,925,617,975	0	
	1992 1993	1,889,473,142 1,907,656,659	1,257,251,934 1,126,828,951	2,348,996,620 2,519,918,117		5,495,721,696 5,554,403,727	0	
	1994	2,049,832,358	1,532,486,706	2,520,943,348	-	6,103,262,412	0	
	1995	2,190,692,461	1,400,792,149	2,639,522,810	-	6,231,007,420	0	
	1996 1997	2,227,159,561 2,183,619,207	1,192,305,410 1,364,423,874	2,690,850,982 2,716,987,365	-	6,110,315,953 6,265,030,446	0 0	
	1998	2,343,446,115	1,408,582,622	2,828,357,943	-	6,580,386,680	0	
	1999 2000	2,290,594,933 2,495,479,386	2,028,097,258 2,090,547,968	3,086,655,463 3,622,895,043	-	7,405,347,654 8,208,922,397	0	
	2001	2,395,872,565	2,486,863,710	3,788,332,286	-	8,671,068,561	0	
	2002	2,422,101,179	3,299,077,415	4,625,861,868	-	10,347,040,462	0	
	2003 2004	2,556,657,303 2,614,519,974	3,079,248,641 2,799,229,962	5,035,520,945 5,516,056,428	-	10,671,426,889 10,929,806,364	0	
	2005	2,686,824,082	2,409,315,752	5,989,332,444	-	11,085,472,278	0	
	2006 2007	2,936,162,430 2,991,698,548	2,702,514,754 2,668,467,549	5,795,171,726 6,636,005,822	-	11,433,848,910 12,296,171,919	0	
	2008	3,100,365,954	4,007,178,223	7,028,334,298	-	14,135,878,475	0	
	2009	3,482,986,689	3,893,096,464	7,287,630,663	-	14,663,713,816	0	

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium	403(b) Amounts Included in	Adjustments Exhibit Line
State	rear	LIIE	Allocated Annulty	Adri	Onanocated Annulty	Total	Allocated Annuity	reference
Washington	1988	840,791,631	1,043,673,472	591,169,771	437,364,236	2,912,999,110	0	
	1989 1990	807,137,955 894,491,367	1,210,734,505 1,237,761,805	640,054,085 698,740,449	488,580,358 521,619,599	3,146,506,903 3,352,613,220	0	
	1991	942,705,118	1,153,819,584	779,175,455	668,575,581	3,544,275,738	0	
	1992 1993	978,983,875 1,043,427,820	1,242,921,040 1,103,729,433	794,668,027 858,202,022	622,392,323 691,524,499	3,638,965,265 3,696,883,774	0	
	1994	1,124,669,859	1,422,941,443	902,566,719	459,774,576	3,909,952,597	0	
	1995 1996	1,162,485,889 1,236,711,432	1,463,600,440 1,266,424,365	864,885,764	493,225,941 369,674,707	3,984,198,034	0	
	1996	1,242,837,207	1,251,259,432	905,247,281 909,853,333	605,162,364	3,778,057,785 4,009,112,336	0	
	1998	1,232,207,831	1,363,392,378	958,797,014	527,811,650	4,082,208,873	0	
	1999 2000	1,271,654,835 1,399,369,958	2,316,038,643 1,872,146,199	1,100,946,533 1,106,871,192	455,794,281 395,949,555	5,144,434,292 4,774,336,904	0	
	2001	1,371,867,485	2,318,848,681	1,215,145,558	246,709,902	5,152,571,626		UA 403b (A,L5.2+6.3)
	2002 2003	1,527,129,090	3,062,591,423 2,657,266,249	1,289,837,101	134,508,901 107,950,133	6,014,066,515 5,779,581,752		UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
	2003	1,539,818,330 1,543,364,705	2,441,411,809	1,474,547,040 1,636,749,017	86,959,788	5,708,485,319		UA 403b (A,L5.2+6.3)
	2005	1,658,829,760	1,799,373,465	1,796,449,633	113,316,782	5,367,969,640		UA 403b (A,L5.2+6.3)
	2006 2007	1,674,325,987 1,692,386,178	1,929,963,560 2,266,111,280	2,094,078,881 2,433,202,435	70,571,900 95,548,221	5,768,940,328 6,487,248,114		UA 403b (A,L5.2+6.3) UA 403b (A,L5.2+6.3)
	2008	1,731,890,072	2,950,403,754	2,668,272,497	79,422,446	7,429,988,769		UA 403b (A,L5.2+6.3)
	2009	1,864,454,247	2,978,714,074	2,765,847,273	91,135,205	7,700,150,799	62,422,429	UA 403b (A,L5.2+6.3)
West Virginia	1988	319,827,097	211,836,963	350,969,222	-	882,633,282	0	
	1989	321,654,307	219,131,663 219,521,544	371,883,149	-	912,669,119	0	
	1990 1991	325,388,423 368,245,037	219,521,544 210,735,750	456,136,849 502,025,018		1,001,046,816 1,081,005,805	0	
	1992	376,679,927	242,273,021	512,768,938	-	1,131,721,886	0	
	1993 1994	385,572,008 401,468,979	213,513,375 296,839,571	532,791,316 536,393,798	37,437,552 7,407,963	1,169,314,251 1,242,110,311	0	
	1995	432,912,350	336,766,379	534,013,201	47,207,038	1,350,898,968	0	
	1996	406,121,463	268,629,892	565,547,539	24,256,408	1,264,555,302	0	
	1997 1998	450,394,807 425,880,377	247,316,630 234,904,435	574,590,966 598,353,464	24,959,051 39,620,560	1,297,261,454 1,298,758,836	0	
	1999	439,607,030	358,157,424	632,570,244	24,780,900	1,455,115,598	0	
	2000 2001	421,738,324 443,160,277	465,418,152 551,473,481	769,156,991 715,831,125	48,703,323 37,221,022	1,705,016,790 1,747,685,905	0	
	2002	457,602,656	736,784,338	747,998,515	50,596,014	1,992,981,523	0	
	2003	525,934,077	674,311,246	807,594,236	46,897,551	2,054,737,110	0	
	2004 2005	476,263,138 470,023,326	666,732,372 647,375,811	892,259,815 923,470,264	45,922,666 21,479,212	2,081,177,991 2,062,348,613	0	
	2006	479,336,054	678,944,503	1,087,344,005	24,705,628	2,270,330,190	0	
	2007 2008	520,140,818 548,503,131	701,143,273 960,924,016	1,559,329,552 1,846,642,203	57,378,516 19,611,140	2,837,992,159 3,375,680,490	0	
	2008	581,361,665	940,916,116	2,023,840,771	23,047,060	3,569,165,612	0	
Wisconsin	1988	983,454,251	1,187,279,276	1,120,812,622		3,291,546,149	0	
Wisconsin	1989	939,877,756	1,340,779,418	1,246,550,050	-	3,527,207,224	0	
	1990	982,868,253	1,455,954,371	1,381,928,234	-	3,820,750,858	0	
	1991 1992	1,076,399,245 1,135,747,271	1,357,274,758 1,301,215,747	1,469,942,227 1,571,640,097	-	3,903,616,230 4,008,603,115	0	
	1993	1,202,592,049	1,112,059,894	1,686,502,690	-	4,001,154,633	0	
	1994 1995	1,268,795,868 1,377,155,879	1,319,815,450 1,530,405,980	1,745,011,167 1,767,044,880		4,333,622,485 4,674,606,739	0	
	1996	1,388,187,363	1,123,817,700	2,117,462,093	-	4,629,467,156	0	
	1997 1998	1,330,673,454	1,296,128,142 1,359,800,366	1,966,606,840 2,701,101,642	-	4,593,408,436	0	
	1998	1,666,545,855 1,487,871,383	1,571,644,120	2,914,712,068	-	5,727,447,863 5,974,227,571	0	
	2000	1,430,064,071	1,770,580,874	3,222,048,692	-	6,422,693,637	0	
	2001 2002	1,501,528,707 1,444,948,195	2,279,654,961 3,123,055,348	3,549,289,750 3,713,329,481	-	7,330,473,418 8,281,333,024	0	
	2003	1,655,657,032	2,605,889,350	3,932,606,069	0	8,194,152,451	0	
	2004 2005	1,730,265,571 1,765,205,723	2,325,831,748 1,755,752,897	4,064,383,321 4,591,263,223	0 0	8,120,480,640 8,112,221,843	0	
	2005	1,861,350,986	2,269,001,472	4,529,139,294	-	8,659,491,752	0	
	2007 2008	1,998,754,287 1,979,623,601	2,440,261,232	5,259,106,045 5,451,118,842	-	9,698,121,564 10,786,900,439	0	
	2008	2,073,784,687	3,356,157,996 3,182,730,359	5,500,132,259		10,756,647,305	0	
Wyoming	1988	97,626,321	94,368,976	85,482,029		277,477,326	0	
wyonning	1966	90,923,902	84,285,866	90,453,608	-	265,663,376	0	
	1990	90,058,438	93,698,389	97,798,492	-	281,555,319	0	
	1991 1992	96,951,799 105,896,069	81,766,219 82,392,605	99,883,708 112,094,162	-	278,601,726 300,382,836	0	
	1993	110,151,591	66,544,761	123,196,590	-	299,892,942	0	
	1994 1995	120,563,305 128,258,372	82,776,199 91,755,805	127,681,818 125,844,578		331,021,322 345,858,755	0	
	1996	144,853,471	64,293,629	139,762,212	-	348,909,312	0	
	1997	132,336,804	73,610,903	137,395,545	-	343,343,252	0	
	1998 1999	133,370,742 132,820,331	65,128,698 84,199,803	147,217,331 164,599,319	-	345,716,771 381,619,453	0	
	2000	134,954,407	36,964,454	279,127,327	-	451,046,188	0	
	2001 2002	140,089,330 161,370,610	119,654,633 177,390,092	307,424,423 328,364,747	-	567,168,386 667,125,449	0	
	2003	158,450,513	160,053,167	358,083,018	0	676,586,698	0	
	2004 2005	159,012,531 167,391,676	134,792,266	387,015,674	0	680,820,471 740,226,310	0	
	2005	182,910,524	145,690,563 153,648,989	427,144,071 418,980,204	-	740,226,310 755,539,717	0	
	2007	180,717,209	149,039,649	462,168,616	-	791,925,474	0	
	2008 2009	191,747,893 223,997,448	224,541,275 215,799,870	499,628,794 566,909,036	-	915,917,962 1,006,706,354	0	
		220,001,110	,	200,000,000		.,,	0	

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
All States	1988	56,388,254,348	47,263,267,591	67,909,694,904	13,003,786,835	184,565,003,678	65,627,302	
	1989	55,236,476,397	51,478,466,586	72,068,971,823	13,398,723,461	192,182,638,267	83,207,030	
	1990	59,745,978,030	59,210,480,857	76,031,191,445	13,185,715,755	208,173,366,087	86,486,025	
	1991	63,124,415,917	54,110,160,997	77,211,223,791	15,049,158,581	209,494,959,286	101,244,119	
	1992	66,782,571,580	56,703,419,959	79,348,307,053	12,888,318,201	215,722,616,793	126,323,239	
	1993	71,523,564,638	48,902,588,001	82,280,654,795	12,195,899,332	214,902,706,766	116,194,692	
	1994	76,465,077,072	64,056,662,631	82,657,912,116	11,394,978,331	234,574,630,150	127,716,287	
	1995	81,386,026,586	65,051,449,590	88,302,485,204	10,670,395,993	245,410,357,373	147,261,114	
	1996	80,118,134,719	56,008,408,418	93,955,094,633	8,691,527,510	238,773,165,280	115,973,403	
	1997	81,291,968,089	60,690,697,981	95,865,833,782	9,343,241,569	247,191,741,421	131,079,061	
	1998	84,536,044,451	58,426,760,693	101,781,346,921	7,868,201,364	252,612,353,429	126,213,567	
	1999	83,270,387,788	78,982,290,908	110,138,309,203	10,556,342,192	282,947,330,091	156,700,755	
	2000	86,513,095,925	87,438,425,121	119,747,691,202	9,908,443,089	303,607,655,337	183,293,590	
	2001	86,584,179,826	119,908,161,439	127,080,474,825	8,805,598,828	342,378,414,918	209,532,372	
	2002	89,188,766,523	159,868,596,257	131,848,549,131	10,010,314,823	390,916,226,734	267,549,817	
	2003	93,464,790,691	144,016,510,266	141,196,916,058	9,954,299,225	388,632,516,240	353,051,201	
	2004	97,758,552,855	128,661,045,820	151,688,095,291	10,309,438,230	388,417,132,196	1,194,675,812	
	2005	99,468,894,303	115,824,241,087	169,255,920,540	14,193,384,899	398,742,440,829	462,776,297	
	2006	106,816,940,970	131,414,424,724	186,537,784,151	11,172,807,693	435,941,957,538	751,654,115	
	2007	111,078,083,735	131,995,573,268	222,446,629,264	10,868,095,455	476,388,381,722	763,710,560	
	2008	113,872,016,914	177,517,861,674	239,512,104,752	12,900,051,392	543,802,034,732	916,292,536	
	2009	119,443,043,510	170,434,394,792	248,889,171,755	9,620,869,867	548,387,479,924	657,497,076	
	Grand Total	1,864,057,264,867	2,067,963,888,660	2,765,754,362,639	245,989,592,625	6,943,765,108,791	7,144,059,970	

# ASSESSMENT AND PREMIUM TAX OFFSET PROVISIONS

The enclosed material was obtained through a cursory review of available information to NOLHGA and is as of December 1, 2010. You should check each applicable state insurance statute prior to using the enclosed.

Assessment basis and capacity rates may affect the accuracy of accruals a company establishes for Guaranty Association costs. The enclosed information is provided to aid your company in establishing the most accurate accrual possible, however it should be verified with individual state statutes should you choose to do so.

Tax offsets may be considered when establishing your accruals for Guaranty Association assessments, where allowed. However, recoverability tests should be conducted to ensure that such an offset is reasonable. Such offsets may need to be reflected as an asset as opposed to netting against the liability; be sure to review the provisions of SSAP No. 35 and SOP 97-3 for proper treatment.

Neither NOLHGA nor the Guaranty Associations makes any representations or warranties as to the accuracy of the enclosed material.

# Assessments at a Glance

Assessment Limits/ Classes	Percent of Premium	Number of Classes
Alabama	1%	3
Alaska	2%	2
Arizona	2%	2
Arkansas	2%	2
California	2%	2
Colorado	1%	2
Connecticut	2%	2
Delaware	2%	3
DC	2%	2
Florida	1%	2
Georgia	2%	2
Hawaii	2%	2
Idaho	2%	2
Illinois	2%	2
Indiana	2%	2
Iowa	2%	2
Kansas	2%	2
Kentucky	2%	2
Louisiana	2%	2
Maine	2%	2
Maryland	2%	2
Massachusetts	2%	2
Michigan	2%	2
Minnesota	2%	2
Mississippi	2%	2
Missouri	2%	2
Montana	2%	2
Nebraska	2%	2
Nevada	2%	2
New Hampshire	2%	2
New Jersey	2%	2

THIS CHART IS BEING MADE AVAILABLE TO YOU FOR THE LIMITED PURPOSE OF CARRYING OUT YOUR GUARANTY ASSOCIATION RELATED WORK. ALTHOUGH BELIEVED TO BE CORRECT AS OF THE DATE INDICATED, THIS CHART IS BASED ON THE MOST CURRENT STATUTORY MATERIALS AVAILABLE ON LINE TO NOLHGA, AND HAS NOT BEEN REVIEWED BY ANY GUARANTY ASSOCIATION. THIS CHART IS NOT INTENDED AS LEGAL ADVICE; NO LIABILITY IS ASSUMED IN CONNECTION WITH ITS USE. USERS SHOULD SEEK ADVICE FROM A QUALIFIED ATTORNEY AND SHOULD NOT RELY ON THIS COMPILATION WHEN CONSIDERING ANY QUESTIONS RELATING TO GUARANTY ASSOCIATION COVERAGE. NOLHGA, 13873 PARK CENTER ROAD, SUITE 329, HERNDON, VIRGINIA 20171. PHONE: 703/481-5206, FAX: 703/481-5209.

# Assessments (cont.)

Assessment	Percent of	Number of
Limits/	Premium	Classes
Classes		
New Mexico	2%	3
New York	2%	3
North Carolina	2%	2
North Dakota	2%	2
Ohio	2%	2
Oklahoma	2%	2
Oregon	2%	2
Pennsylvania	2%	2
Puerto Rico	2%	2
Rhode Island	3%	2
South Carolina	4%	3
South Dakota	2%	2
Tennessee	2%	2
Texas	2%	2
Utah	2%	2
Vermont	2%	3
Virginia	2%	2
Washington	2%	2
West Virginia	2%	2
Wisconsin	2%	2
Wyoming	2%	2
Totals	47/52 set	46/52 have
	2% limit	2 classes

12/01/10



	nolhga.com
State Laws and Provisions Report	[ current as of December 01, 2010 ]
Assessments	SELECT CATEGORY UPDATE
Alabama	

### Assessment Limits

§27-44-9(e). One percent (1%) of premiums received during the calendar year preceding the assessment in state for policies covered by the account.

### Assessment Classes

§27-44-9(b). Three classes of assessments: (1) Class A for administrative costs, general expenses and examinations; (2) Class B to carry out the powers and duties of the association with regard to an impaired/insolvent domestic insurer; and (3) Class C to carry out the powers and duties of the association with regard to an insolvent foreign or alien insurer.

# Alaska

# **Assessment Limits**

§21.79.070(f). Except as provided in the Act, the total of all assessments on a member insurer for each subaccount of the life and annuity account and for the health account may not in any one calendar year exceed 2% of the insurers average annual premiums received in the State on policies or contracts covered by the account or subaccount during the 3 calendar years preceding the year in which the insurer became an impaired or insolvent insurer. If two or more assessments are authorized in one calendar years, the average annual premiums for purposes of the aggregate assessment percentage limitation imposed under this subsection shall be limited to the highest of the average annual premiums during the preceding 3 calendar years for the applicable subaccount or account as calculated under the Act. (Amended effective 9-9-96). (Amended effective 9/4/00)

#### **Assessment Classes**

§21.79.070(b). Two classes of assessments: (1) Class A for administrative and legal costs, other expenses and examinations; (2) Class B to carry out the powers and duties of the association with regard to an impaired or insolvent insurer.

# Arizona

# Assessment Limits

§20-686D. Two percent (2%) of premiums in state for policies covered by the account.

# Assessment Classes

§20-686B. Two classes of assessments: Class A for administrative costs and general expenses; and Class B to carry out the powers and duties of the fund with regard to an impaired domestic or foreign insurer.

# Arkansas

# Assessment Limits

\$23-96-115(f)(1)(A). Total of all assessments authorized by the association with respect to a member insurer for each sub account of the life insurance and annuity account and for the health account shall not in any one calendar year exceed 2% of that member insurers average annual premiums received in this state on the policies and contracts covered by the sub account or account during the 3 calendar years preceding the year in which the insurer became an impaired or insolvent insurer. \$23-96-115(F)(1)(B). If two or more assessments are authorized in one calendar years, the average annual premiums for purposes of the aggregate assessment percentage limitation referenced in subparagraph (a) shall be equal and limited to the higher of the three-year average annual premiums for the applicable sub account or account as calculated pursuant to this section. (Amended effective \$/1/97)

# **Assessment Classes**

# https://www.nolhga.com/factsandfigures/main.cfm/location/lawdetail/docid/16

§23-96-115(b). Two classes of assessments: Class A for administrative and legal costs, other expenses, and examinations; and Class B to carry out the powers and duties of the association with regard to an impaired or insolvent insurer. (Amended effective 8/1/97)

### California

# **Assessment Limits**

§1067.08(e)(1): One percent (1%) of the member insurers average premiums during the three years prior to the year of impairment or insolvency.

# **Assessment Classes**

§1067.08(b). Two assessments: Class A assessments shall be made for the purpose of meeting administrative and legal costs and other expenses and examinations; Class B assessments shall be made to the extent necessary to carry out the powers and duties of the association with

# Colorado

#### **Assessment Limits**

§10-20-109(5). One percent (1%) of the average premiums received by member insurer in the state on policies and contracts covered by the account during the three calendar years preceding the year the insurer become insolvent.

#### **Assessment Classes**

§10-20-109 (2). Two classes of assessments: Class A for meeting administrative and legal costs and other expenses and examinations; and Class B to carry out the powers and duties of the association with regard to insolvent insurer.

# Connecticut

#### Assessment Limits

§38a-866(e)(1). Two percent (2%) of the average premiums in state for policies covered by each account during the three calendar years preceding year insurer became impaired or insolvent.

# Assessment Classes

§38a-866(b). Two classes of assessments: Class A for administrative costs and general expenses; Class B to carry out the powers and duties of the association with regard to an impaired or insolvent insurer.

# Delaware

# **Assessment Limits**

§4409(e)(1)(a). The total of all assessments authorized by the Association with respect to a member insurer for each subaccount of the life insurance and annuity account and for the health account shall not in one calendar year exceed 2%of that member insurer's average annual premiums received in DE on the policies and contracts covered by the subaccount or account during the three calendar years preceding the year in which the insurer became an impaired or insolvent insurer. Amended effective 06/25/02.

# **Assessment Classes**

§4409(b). There shall be three classes of assessment as follows: (1) Class A assessments, shall be authorized and called for the purpose of meeting administrative costs and other expenses. Class A assessments may be authorized and called whether or not related to a particular impaired or insolvent insurer. (2) Class B assessments shall be authorized and called annually to provide for the oversight activity of the Commissioner, thereby minimizing the need to make Class C assessments. (3) Class C assessments shall be authorized and called to the extent necessary to carry out the duties of the Association under this title with regards to an impaired or insolvent member insurer. Amended effective 06/25/02.

# **District of Columbia**

# **Assessment Limits**

§31-5406(e)(1). Two percent (2%) of the average premiums received on business in the state covered by each account during the three calendar years preceding the year in which the insurer is declared impaired or insolvent.

# **Assessment Classes**

§31-5406(b). Two classes of assessments: Class A for administrative and legal costs and other expenses; Class B to carry out the powers and duties of the association with regard to an impaired or insolvent insurer.

# Florida

# Assessment Limits

§631.718(5)(a),(b). One percent (1%) of insurers premiums written in the state regarding business covered by the account received during the 3 calendar years preceding the year in which the assessment is made, divided by 3. Applies to assessments made on or after October 1, 1995, without regard to the date of the impairment or insolvency. (Amended effective 10/1/95)

# Assessment Classes

§631.718(2). Two classes of assessments: Class A for administrative costs, general expenses and examinations; Class B to carry out the powers and duties of the association with regard to an impaired or insolvent domestic insurer.

# Georgia

# Assessment Limits

§33-38-15(e)(1). Two percent (2%) of premiums in state for policies covered by the account in the calendar year preceding the assessment.

# Assessment Classes

§33-38-15(b). Two classes of assessments: Class A for administrative costs, general expenses and examinations; and Class B to carry out the powers and duties of the association with regard to an impaired or insolvent insurer.

# Hawaii

# Assessment Limits

§431:16-209(E). Two percent in any one calendar year of the average of premiums received in the state on the policies and contracts covered by the account during the three calendar years preceding the year of impairment or insolvency.

# Assessment Classes

§431:16-209(b). Two classes of assessments: Class A for administrative, general expenses and examination; and Class B to carry out the powers and duties of the association with regard to an impaired or an insolvent insurer.

# Idaho

# **Assessment Limits**

§41-4309(5). Two percent (2%) of premiums in state for policies covered by each account received in the state during the calendar year preceding the assessment.

# **Assessment Classes**

§41-4309(2). Two classes of assessments: Class A for administrative costs and other general expenses whether or not related to a particular impaired or insolvent insurer; Class B to carry out the powers and duties of the association with regard to an impaired or insolvent insurer. (Amended effective 7/1/2005).

# Illinois

# **Assessment Limits**

215 ILCS 5/531.09(4). Two percent (2%) of the average premiums received in state for policies covered by each account during the three calendar years preceding the year the insurer became impaired/insolvent. If a 1% assessment for any sub account of the life and annuity account is inadequate, assess all sub accounts of the life and annuity account, subject to the 2% limit.

# Assessment Classes

215 ILCS 5/215 ILCS 5/531.09(2). Two classes of assessments: Class A for administrative, general expenses and examinations; and Class B to carry out the duties of the association with regard to an impaired or insolvent domestic, foreign or alien

# insurer.

# Indiana

### **Assessment Limits**

§27-8-8-6(h). Subject to subsection (i), the total of all assessments authorized by the association in one (1) calendar year against a member insurer for a given subaccount of the life insurance and annuity account or for the health insurance account with respect to any single assessment base year must not exceed two percent (2%) of the member insurer's premiums received in state on the policies and contracts covered by the subaccount or account during the applicable assessment base year. Amended effective 3/28/2006.

# **Assessment Classes**

§27-8-8-6(b). Two classes of assessments: Class A for the purpose of meeting administrative and legal costs and other expenses; Class B to carry out the powers and duties of the association under this chapter with regard to an impaired insurer or insolvent insurer. Amended effective 3/28/2006.

#### lowa

#### Assessment Limits

§508C.9.5.a. Two percent (2%) of premiums received in state for policies covered by each account during the three most recent years preceding the year in which the insurer became impaired or insolvent.

# Assessment Classes

§508C.9.2. Two classes of assessments: Class A for administrative costs, general expenses and examinations; and Class B to carry out the powers and duties of the association with regard to an impaired domestic insurer or an insolvent domestic, foreign or alien insurer.

#### Kansas

#### Assessment Limits

§40-3009(e). Two percent (2%) of average premiums received in state for policies and contracts covered by each account during the three calendar years preceding the years in which the insurer became impaired/insolvent.

### **Assessment Classes**

§40-3009(b). Two classes of assessments: Class A for administrative and legal costs, general expenses and examinations; and Class B to carry out the powers and duties of the association with regard to an impaired or insolvent insurer.

# Kentucky

# **Assessment Limits**

KRS 304.42-090(5)(a). Two percent (2%) of average annual premiums received in the state on the policies and contracts covered by the account during the three calendar years preceding the year in which the insurer became an impaired or insolvent insurer. (Amended effective 7/15/98).

# **Assessment Classes**

KRS 304.42-090(2). Two classes of assessments: Class A for administrative and legal costs and other expenses; and Class B to carry out the powers and duties of the association with regard to an impaired or insolvent insurer. (Amended effective 7/15/98)

# Louisiana

# **Assessment Limits**

LSA-R.S. 22:2088.E(1). The total of all assessments upon an insurer for each account shall not in any one calendar year exceed 2% of the member insurer's average premiums in Louisiana during the three years prior to the year of impairment or insolvency. Codified effective 6.21.2008.

#### **Assessment Classes**

LSA-R.S. 22:2088.B. Two classes of assessments: Class A for administrative, legal costs and other expenses, and examinations; and Class B to carry out the powers and

duties of the association with respect to an impaired or insolvent insurer. Codified effective 6.21.2008.

### Maine

# **Assessment Limits**

§4609. Two percent (2%) of premiums in state for policies covered by each account.

### Assessment Classes

§4609.2-A. Two classes of assessments: Class A assessments for administrative costs and other general expenses (whether or not related to a particular impaired or insolvent insurer); and Class B assessments to the extent necessary to carry out the powers and duties of the association with regard to an impaired or an insolvent insurer. Amended effective 9/17/05.

### Maryland

#### Assessment Limits

 $\$  9-409(f)(1). Two percent (2%) of premiums in state for policies covered by the account.

# Assessment Classes

§ 9-409(c). Two classes of assessments: ClassA assessments for administrative costs and other general expenses not related to a particular impaired or insolvent insurer; and Class B assessments to the extent necessary to carry out the powers and duties of the Corporation with regard to an impaired or insolvent insurer.

### Massachusetts

#### Assessment Limits

§146B(9)(E). Two percent (2%) of insurers average premiums received in the state for policies covered by each account during the three calendar years preceding the year of impairment/insolvency.

### Assessment Classes

§146B(9)(B). Two classes of assessments: Class A for administrative costs, other expenses and examinations; and Class B to carry out the powers and duties of the association with regard to an impaired or insolvent insurer.

# Michigan

# **Assessment Limits**

§500.7709(8). Two percent (2%) of the member insurer's average annual premiums received in the state on the policies covered by each account or subaccount during the three calendar years prior to the impairment/insolvency. \*NOTE: this provision is updated as of 1/10/2007.

# **Assessment Classes**

§500.7709(2). Two classes of assessments: Class A for administrative and legal costs, other general expenses; and Class B to carry out the powers and duties of the association with regard to an impaired insurer or insolvent insurer.

# Minnesota

# Assessment Limits

§61B.24, subd.5. Two percent (2%) of average annual premiums in state for the three prior calendar years for policies covered by each account or each sub account.

# **Assessment Classes**

§61B.24, subd.2. Two classes of assessments: Class A, for administrative, legal and other expenses, and examinations; Class B, to carry out the powers and duties of the association with regard to impaired or insolvent insurers.

# Mississippi

# Assessment Limits

§83-23-217(5)(a). Two percent (2%) of average annual premiums in state for policies covered by each account or subaccountduring the three calendar years preceding the

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year in which the insurer became impaired or insolvent. (Amended effective 3-15-99).

# **Assessment Classes**

§83-23-217(1). Two classes of assessments: Class A for administrative and legal costs, other expenses; and Class B to carry out the powers and duties of the association with regard to an impaired or insolvent insurer. (Amended effective 3-15-99)

# Missouri

# Assessment Limits

§376.737.2. Two percent (2%) of average annual premiums received in state for policies covered by each account during the three calendar years preceding the year in which the insurer became an impaired or insolvent insurer. Amended 7.13.2010.

### Assessment Classes

§376.735.2. Two classes of assessments: Class A for administrative and legal costs, other expenses and examinations; and Class B to carry out powers and duties of the association with regard to an impaired or an insolvent insurer.

#### Montana

#### Assessment Limits

§33-10-227(4). The total of all assessments upon a member insurer for each account may not in any 1 calendar year exceed 2% of the insurer's premiums in the state on the policies carried by the account.

#### Assessment Classes

§33-10-227(2). Two classes of assessments: Class A for administrative costs and other general expenses; and Class B to carry out the powers and duties of the association with regard to an impaired or insolvent insurer. Amended effective July 1, 2003.

#### Nebraska

#### Assessment Limits

§44-2708(5)(a). Two percent (2%) of average annual premiums in state for policies covered by each account averaged for the prior three years. Approved 3/15/01.

# Assessment Classes

§44-2708(2). Two classes of assessments: Class A for administrative costs, general expenses and examinations; Class B to carry out the powers and duties of the association with regard to an impaired/insolvent domestic insurer. Approved 3/15/01.

# Nevada

# **Assessment Limits**

§686C.250.2. Two percent (2%) of insurers average annual premiums in state for policies covered by each account for the three years preceding the year of impairment/insolvency, averaged for prior 3 years. Amended effective 1/1/02.

# Assessment Classes

§686C.230. Two classes of assessments: Class A for administrative and legal costs and other expenses; and Class B to carry out the powers and duties of the association with regard to an impaired or insolvent insurer.

# New Hampshire

# **Assessment Limits**

§408-B:9.V.(a). Assessments for the life and annuity account and for each sub account shall not exceed, in any one calendar year, 2 percent, and for the health account: 2 percent of the insurer's average premiums received in the state on the policies and contracts covered by the account during the 3 calendar years preceding the year in which the insurer became an impaired or insolvent insurer. (Amended effective 1/1/96)

#### Assessment Classes

§408-B:9.II(a),(b). Two assessments: Class A for administrative and legal costs and other expenses and examinations; these assessments can be made whether or not related to a particular impaired or insolvent insurer, and Class B, to the extent necessary to carry out the powers and duties of the association with regard to an

impaired or an insolvent insurer. (Amended effective 1/1/96)

# New Jersey

# **Assessment Limits**

§17B:32A-8.e. Two percent (2%) of the insurers average premiums received in the state during the three calendar years preceding the year of impairment or insolvency. (Amended 12/20/94, effective retroactive to 1/1/91)

# Assessment Classes

§17B:32A-8.b. Two classes of assessments: Class A for the purpose of meeting administrative and legal costs of the association along with other expenses and examinations conducted under this act. Class A assessments shall also be made, upon the request of the commissioner, for the purpose of meeting costs incurred by or on behalf of the department in the administration of an insolvent insurer to the extent those costs exceed assets of the insolvent insurer available for that purpose; and Class B to carry out the powers and duties of the association with respect to an impaired or an insolvent insurer.

# **New Mexico**

# Assessment Limits

§59A-42-8.D. In any one calendar year the total of all assessments upon a member insurer shall not exceed 2% of premiums in state for policies covered by each account.

# Assessment Classes

§59A-42-8.B. Three classes of assessments: Class A for administrative costs, general expenses and examinations; Class B to carry out the powers and duties of the association with regard to a domestic insurer; and Class C to carry out the powers and duties of the association with regard to a foreign or alien insurer.

# New York

# Assessment Limits

§7709(e)(2). Two percent (2%) of premiums in state received during the year prior to assessment. Total assessment against all member insurers shall not exceed \$500 million.

# Assessment Classes

§7709(b). Three classes of assessments: Class A for administrative costs, general expenses and examinations; Class B to carry out the powers and duties of the association with regard to an impaired/insolvent domestic insurer; and Class C to carry out the powers and duties of the association with regard to an impaired/insolvent foreign or alien insurer.

# North Carolina

# Assessment Limits

1991 Act: §58-62-41(g). Two percent (2%) of insurer's average premiums in state for policies covered by the account during the three calendar years preceding the year of impairment or insolvency. 1974 Act: §58-62-40(d). Four percent (4%) of insurer's premiums in the state on the policies covered by the account.

# Assessment Classes

§58-62-41(b). Two classes of assessments: Class A for administrative costs and other general expenses; and Class B to carry out the powers and duties of the association with regard to a delinquent insurer.

# North Dakota

# **Assessment Limits**

§26.1-38.1-06.8.a. Two percent (2%) of the average premiums in state for policies covered by the account during the three calendar years preceeding the impairment or insolvency. §26.1-38.1-06.8.b. If two or more assessments are authorized in one calendar year with respect to insurers that become impaired or insolvent in different calendar years, the average annual premiums for purpsoes of the aggregate assessment percentage limitation must be equal and limited to the higher of the three-year average annual premiums for the applicable subaccount or account as calculated. Amended effective 8/1/99

# **Assessment Classes**

§26.1-38.1-06.2. Two classes of assessments: Class A for administrative and legal costs, and other expenses; and Class B to carry out the powers and duties of the association with regard to an impaired or insolvent insurer.Amended effective 8/1/99

### Ohio

# Assessment Limits

§3956.09(E)(1). Two percent (2%) of the average premiums in state for policies covered by the account during the three calendar years preceeding the impairment or insolvency.

# Assessment Classes

§3956.09(B). Two classes of assessments: Class A for administrative and legal costs, other expenses and examinations; and Class B to carry out the powers and duties of the association with regard to an impaired or insolvent insurer.

#### Oklahoma

#### Assessment Limits

§2030.E. Two percent (2%) of the average premiums in state for policies covered by the account during the three calendar years preceeding the impairment or insolvency.

#### Assessment Classes

§2030.B. Two classes of assessments: Class A for administrative, legal costs, other expenses and examinations; and Class B to carry out the powers and duties of the association with regard to an impaired or an insolvent domestic insurer.

# Oregon

#### Assessment Limits

§734.815(5). Two percent (2%) of premiums in state for policies covered by each account.

# Assessment Classes

§734.815(2). Two classes of assessments: Class A for administrative costs, legal costs and other general expenses whether or not related to a particular impaired or insolvent insurer; and Class B to carry out the powers and duties of the association with regard to an impaired or insolvent insurer.

# Pennsylvania

# **Assessment Limits**

40 PS §991.1707(e)(1). Two percent (2%) of premiums in state for policies covered by each account.

# Assessment Classes

40 PS §991.1707(b). Two classes of assessments: Class A for administrative costs, legal costs, general expenses and examinations; these assessments can be made whether or not related to a particular impaired or insolvent insurer, and Class B to carry out the powers and duties of the association with regard to an impaired or insolvent domestic insurer.

# Puerto Rico

# Assessment Limits

T.26 §39.090.5. a. Two percent (2%) of the average premiums in state for policies covered by the account during the three calendar years preceeding the impairment or insolvency.

#### Assessment Classes

T.26 §39.090.2.a, b. Two types of assessments: Class A to defray administrative and legal costs, as well as other expenses and the examinations; these assessments can be made whether or not related to a particular impaired or insolvent insurer, Class B, to the extent needed to execute the powers and duties of the association with regard to an impaired or insolvent insurer.

# Rhode Island

#### Assessment Limits

\$27-34.3-9(e)(1)(i) Three percent (3%) of the average premiums in state for policies covered by the account during the three calendar years preceeding the impairment or insolvency.(Amended effective 1/1/05)

#### Assessment Classes

§27-34.3-9(b)Two assessment classes: (1) Class A assessments shall be authorized and called for the purpose of meeting administrative and legal costs and other expenses. Class A assessments may be authorized and called whether or not related to a particular impaired or insolvent insurer. (2) Class B assessments shall be authorized and called to the extent necessary to carry out the powers and duties of the association under § 27-34.3-8 with regard to an impaired or an insolvent insurer. (Amended effective 1/1/05)

# South Carolina

#### **Assessment Limits**

§38-29.80(4). Four percent (4%) of premiums in state for policies covered by the account.

# Assessment Classes

§38-29.80(2). Three classes of assessments: Class A for administrative costs, general expenses and examinations; Class B to carry out the powers and duties of the association with regard to an insolvent domestic insurer; and Class C to carry out the powers and duties of the association with regard to an insolvent foreign or alien insurer.

#### South Dakota

#### Assessment Limits

§58-29C-52E(1)(a). Two percent (2%) of the average premiums in state for policies covered by the account during the three calendar years preceeding the impairment or insolvency. Effective July 1, 2003 (prior statute repealed).

#### Assessment Classes

§58-29C-52B. Two classes of assessments:Class A assessments for the purpose of meeting administrative and legal costs and other expenses; and Class B assessments to carry out the powers and duties of the association under § 58-29C-51 with regard to an impaired or an insolvent insurer. Effective July 1, 2003 (prior statute repealed).

# Tennessee

# **Assessment Limits**

§56-12.208(e)(1). Two percent (2%) of the average premiums in state for policies covered by the account during the three calendar years preceeding the impairment or insolvency.

# **Assessment Classes**

§56-12.208(b). Two classes of assessments: Class A for administrative and legal costs, other expenses, and examinations; and Class B to carry out the powers and duties of the association with regard to an impaired or an insolvent insurer.

# Texas

# **Assessment Limits**

§463.153(c). The total of all assessments on a member insurer for each account may not exceed two percent (2%) of the insurer's average annual premiums on the policies covered by the account during the three calendar years preceding the year in which the insurer became an impaired or insolvent insurer. Amended effective 9/1/05. Codified effective 9/1/07.

# Assessment Classes

§463.152. Two classes of assessments: Class A assessments for the purpose of meeting administrative expenses relating to any unauthorized insurer or nonmember of the association and other general expenses not related to a particular insolvent or impaired insurer; and Class B assessments to carry out the powers and duties of the association with regard to an insolvent or impaired insurer. Amended effective 9/1/05.

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# Codified effective 9/1/07.

# Utah

# **Assessment Limits**

§31A-28-109(5). Two percent (2%) of that member's total average annual assessable premium in that subclass. Amended effective 4/30/01.

# Assessment Classes

§31A-28-109(2). Two classes of assessments: Class A for administrative costs, legal expenses, and other general expenses and examinations; and Class B to carry out the powers and duties of the association for an impaired or insolvent member insurer. Amended effective 4/30/01.

# Vermont

# Assessment Limits

§4159(d). Two percent (2%) of premiums in state for policies covered by each account. Provides that where this maximum assessment is insufficient to cover anticipated claims, the board may develop a method of allocating funds among claims.

# Assessment Classes

§4159(b). Three classes of assessments: Class A for administrative costs and other general expenses; Class B to carry out the powers and duties of the association with regard to an impaired domestic insurer; and Class C to carry out the powers and duties of the association with regard to an impaired foreign or alien insurer.

# Virginia

# Assessment Limits

§38.2-1705.E. Two percent (2%) of premiums in state for policies covered by the account preceding the year of assessment.

# Assessment Classes

§38.2-1705.B. Two classes of assessments: Class A for administrative costs, legal and other expenses, including examination costs, and these may be made whether or not related to an impaired or insolvent insurer; Class B to carry out the powers and duties of the association with regard to an impaired or insolvent insurer.

# Washington

# **Assessment Limits**

§48.32A. Section 9.(5)(a)(i) Two percent (2%) of the average premiums in state for policies covered by the account during the three calendar years preceeding the impairment or insolvency. Amended effective 7/22/01.

# Assessment Classes

§48.32A. Section 9.(2) Two classes of assessments: (a) Class A for administrative and legal costs and other expenses; (b) Class B to carry out the powers and duties of the association with regard to an impaired or an insolvent insurer. Amended effective 7/22/01.

# West Virginia

# **Assessment Limits**

§33-26A-9(e)(1). Two percent (2%) of the average premiums in state for policies covered by the account during the three calendar years preceeding the year in which the insurer became an impaired or insolvent insurer.

# **Assessment Classes**

§33-26A-9(b). Two classes of assessments: Class A for administrative costs, legal costs and other expenses, and examinations, whether or not related to a particular impaired or insolvent insurer; Class B to carry out the powers and duties of the association with regard to with regard to an impaired or insolvent insurer.

# Wisconsin

# Assessment Limits

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§646.51(4)(a) The total of all assessments for an amount authorized by the board under this section with respect to an insurer may not, in one calendar year, exceed 2% of the insurer's assessable premiums under sub. (3) (am) or (b) on the types of policies and contracts that are covered by the account. Amended effective 4/30/04; amended effective 4.08.2008.

# **Assessment Classes**

§646.51(3) Two classes of assessments: (am)General, and (c) administrative. (Amended effective 4/30/04).

# Wyoming

# **Assessment Limits**

§26-42-107(g). Two percent (2%) of the average premiums in state for policies covered by the account during the three calendar years preceeding the impairment or insolvency.

# Assessment Classes

§26-42-107(b). Two classes of assessments: Class A for administrative and legal costs, other expenses and examinations; and Class B to carry out the powers and duties of the association with regard to an impaired or an insolvent insurer. with regard to an impaired or insolvent insurer.

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# Tax Offset at a Glance

Offset	Yes, 20%	Yes	No
Amount	Over 5 Yr's.	(Other %)	Provision
Alabama	Х		
Alaska			Х
Arizona	Х		
Arkansas	Х		
California			X1
Colorado	Х		
Connecticut	Х		
Delaware	Х		
DC		Х	
Florida		Х	
Georgia	Х		
Hawaii	Х		
Idaho	Х		
Illinois			X2
Indiana	Х		
Iowa	Х		
Kansas	Х		
Kentucky	Х		
Louisiana	Х		
Maine	Х		
Maryland			Х
Massachusetts		Х	
Michigan		Х	
Minnesota	Х		
Mississippi	Х		
Missouri	Х		
Montana	Х		
Nebraska	Х		

<sup>&</sup>lt;sup>1</sup> The statute has no tax offset provision, however recoupment is permitted on health assessment. See page 1 of Tax Offset Summary.

<sup>&</sup>lt;sup>2</sup> Illinois' tax offset provision expired on January 1, 2003.

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# Tax Offset (cont.)

Offset	Yes, 20%	Yes	No
Amount	Over 5 Yr's.	(Other %)	Provision
Nevada	Х	· · ·	
New Hampshire	Х		
New Jersey		Х	
New Mexico			Х
New York		Х	
North Carolina	Х		
North Dakota	Х		
Ohio	Х		
Oklahoma	Х		
Oregon	X3		
Pennsylvania	Х		
Puerto Rico			Х
Rhode Island		Х	
South Carolina	Х		
South Dakota	Х		
Tennessee		Х	
Texas	Х		
Utah	Х		
Vermont		Х	
Virginia		Х	
Washington	Х		
West Virginia			Х
Wisconsin	Х		
Wyoming		Х	
Total	34	11	7

 $\overline{}^{3}$  Oregon's tax offset provision will not apply to tax years beginning on or after January 1, 2016.

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State Laws and Provisions Report	[ current as of December 01, 2010 ]		
Tax Offsets	[ <u>Update</u> ]		
Alabama			
§27-44-13(a). Yes. Up to 20% of assessm payment. Covers all assessments but admir	ent amount may be offset for 5 years after nistrative expenses.		
Alaska			
No provision.			
Arizona			
§20-692. Yes. Beginning in 1995 (see statu may offset 20% of the assessment for t assessment per year for the succeeding for not exceed 100% of the assessment.	he year of assessment, and 20% of the		
Arkansas			
§23-96-115(j)(1)(A). Yes. Up to 20% of ass after payment; covers all assessments but a			
California			
§1067.08(i)(1). Yes. No tax offset provided by law; however, a health insurance assessment recoupment is permitted by way of policyholder surcharge. Member insurers are required to recoup over a reasonable length of time a sum reasonably calculated to recoup the assessments with respect to the health insurance account paid by the member insurer under this article by way of a surcharge on premiums charged for health insurance policies. Amounts recouped shall not be considered premiums for any other purpose, including the computation of gross premium tax or agent's commission.			
Colorado			
§10-20-113. Yes. 100% of Class B asset accounts may be offset for 5 years following total amount of all offsets for all member in Offsets will be prorated if the total amount o Carry forward of offset is permitted when health insurance can recoup assessments c	g payment at the rate of 20% per year. The nsurers can not exceed \$4 million per year f offset would exceed \$4 million in any year cap is exceeded. Member insurers writing		
Connecticut			
§38a-866(h). Yes. 100% of assessment a payment at the rate of 20% per year.	mount may be offset for 5 years following		
Delaware			
§4413(a). Yes. Up to 20% of assessment a payment; covers class C assessments only.			
District of Columbia			
§31-5410. Yes. Up to 10% of amount assessed may be offset, spread over 10 years following payment; covers all assessments but administrative expenses.			
Florida			
§631.72. For assessments levied before Jar of the assessment, less any refunds, for assessment was paid until the total of all of equals the amount of the assessment paid after Dec. 31, 1996, member insurers may less any refunds, for 20 years following th	each year following the year in which the fsets claimed for a given year's assessmen in that year. For assessments levied or paid offset 5% of the amount of the assessment		

insurers may not offset both premium taxes and corporate income taxes for the same assessment amount. Tax returns covering tax year 1997 will be the first on which

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member insurers may claim a credit. (Eff. 10/1/96)

# Georgia

§33-38-22. Yes. Up to 20% of assessment amount may be offset for next 5 years following payment. Tax offset covers only Class B assessments.

# Hawaii

§431:16-213. Yes. Up to 20% of assessment amount may be offset for the 5 years following payment; covers all assessments except administrative expenses.

# Idaho

§41-4313. Yes. Up to 20% of assessment amount may be offset for 5 years following payment. An allowable offset, or any portion thereof, not used in any calendar year cannot be carried over or back to any other year.

# Illinois

215 ILCS 5/531.13. No. In the event the aggregate Class A, B and C assessments for all member insurers do not exceed \$3,000,000 in any one calendar year, no member insurer shall receive a tax offset. However, for any one calendar year before 1998 in which the total of such assessments exceeds \$3,000,000, the amount in excess of \$3,000,000 shall be subject to a tax offset to the extent of 20% of the amount of such assessment for each of the 5 calendar years following the year in which such assessment was paid, and ending prior to January 1, 2003, and each member insurer may offset the proportionate amount of such excess paid by the insurer against its liabilities for the tax imposed by subsections (a) and (b) of Section 201 of the Illinois Income Tax Act. The provisions of this Section shall expire and be given no effect for any tax period commencing on and after January 1, 2003. (Eff. 5/29/98)

# Indiana

§27-8-8-16. Yes. Up to 20% of assessment amount may be offset for each calendar year following payment, until the aggregate of those assessments have been offset by either credits against specified taxes or refunds from the association. Amended effective 3/28/2006.

# lowa

§508C.19. Yes. Up to 20% of assessment amount may be offset for each of the 5 years following payment.

# Kansas

§40-3016. Yes. Up to 20% of assessment amount may be offset for next 5 years, beginning with the calendar year after the year the certificate of contribution is issued. Tax offset covers only Class B assessments.

# Kentucky

KRS 304.42-130. Yes. Up to 20% of assessment amount may be offset for next 5 years; applies only to Class B assessments (including administrative expenses directly incurred or allocated to each insolvency). Class A assessments not eligible for offset.

# Louisiana

LSA-R.S. 22:2092.A,B. Yes. A member insurer may offset up to 20% of the amount paid for next 5 years. Assessment amount may be reduced if the insurer has assets invested and maintained in qualifying Louisiana investments. Codified effective 6.21.2008.

# Maine

§4621 Yes. to the extent of 20% of the amount of the assessment for each of the 5 calendar years following the year in which the assessment was paid. Amended effective for assessments paid on or after January 1, 2005.

# Maryland

No provision.

Massachusetts

§146B(13)(A). Yes. Up to 10% of assessment amount may be offset for next five years; covers all assessments but administrative expenses. Total offsets of all member insurers against premium, excise, franchise, or income tax may not exceed \$3 million per year. Carry forward of offset is permitted when cap is exceeded.

# Michigan

§208.22. Yes. Amount a member insurer may offset varies according to formula in the Single Business Tax - Insurance Companies (Public Act No. 262).

# Minnesota

§ 2971.20 Yes. Up to 20% of assessment amount may be offset for each of the five calendar years following the year in which the assessment was paid. Carry forward of offset is allowed when cap is exceeded. Amended effective for taxable years beginning after December 31, 2000.

# Mississippi

§83-23-218(1). Yes. Prior to July 1, 1993, up to 25% of amount of assessment may be offset for the next two succeeding years; covers all but administrative expenses. After July 1, 1993, up to 20% of amount of assessments over the succeeding 5 years may be offset. Carryover is allowed where the offset is less than 20%, until offset is fully used.

# Missouri

§376.745. Yes. Up to 20% of assessment amount may be offset for next 5 years after payment; covers all but administrative expenses.

# Montana

§33-10-230. Yes. Up to 20% of assessment amount may be offset beginning the first year after assessment.

# Nebraska

§44-2716(1). Yes. Up to 20% of assessment amount may be offset for next 5 years, beginning with the calendar year after the year the certificate of contribution is issued.

# Nevada

§686C.280.2. Yes. Up to 20% of assessment amount may be offset for next 5 years, beginning with calendar year after the year the certificate of contribution is issued.

# New Hampshire

§408-B:13.1. Yes. A member insurer may offset against its tax liability assessments for the life insurance and annuity account, and for the health account for guaranteeing the performance of contractual obligations of an impaired or insolvent insurer in regard to disability income coverages only, to the extent of 20% of the amount of the assessment for each of the 5 calendar year s following the year in which the assessment was paid. If a member insurer ceases doing business, all uncredited assessments may be credited against it tax liability for the year it ceases doing business. (Amended effective 1/1/97).

# New Jersey

§17B:32A-18.a. Yes, a member insurer may offset against its premium tax liability, attributable to premiums written in that year, any assessments for which a certificate of contribution has been issued, to the extent of 10% of the amount of those assessments for each of the five calendar years following the second year after the year in which those assessments were paid, except that no member insurer may offset its premium tax liability by more than 20% of its premium tax liability in any one year. If a member insurer should cease doing business in the state, any uncredited assessments may be offset against its premium tax liability for the year in which it ceases to do business.

# New Mexico

No provision.

# **New York**

§7712(b)(2)(A)(B). Yes. In any given year, if the net assessment for all NY companies exceeds \$100M over the previous 15 year period, then each company can take a credit in the current year for an amount based on a formula involving a factor of 80% and the amount of assessments in excess of \$100M.

# North Carolina

§105-228.5A. Yes. Up to 20% of assessment amount may be offset for next 5 years; covers all but administrative expenses.

# North Dakota

§26.1-38.1-10. Yes. Up to 20% of assessment amount may be offset for next 5 years.

# Ohio

§3956.09(H). Yes. Up to 20% per year of amount paid during the fiscal biennium may be offset, beginning the calendar year following the end of the fiscal biennium; covers all but administrative expenses.

# Oklahoma

§2030.I. Yes. Up to 20% of assessment amount may be offset for next 5 years following year of assessment; covers all but administrative expenses.

# Oregon

§734.835(1). Yes. Up to 20% of assessment amount may be offset for next 5 years; covers all but administrative expenses. \*\*NOTE\*\* In 2009, Oregon legislature passed bill with sunset provision for the tax offset beginning 1.1.16.

# Pennsylvania

40 PS § 991.1711(a). Yes. Up to 20% of assessment amount may be offset for 5 years following year of assessment. Does not cover administrative expenses. Note: The Pennsylvania Department of Revenue is currently denying offsets for assessments for the annuity account. Offset is permissible only to the extent that premiums are guaranteed for the life of the policy (no deduction for group accident and health).

# Puerto Rico

No provision.

# Rhode Island

§27-34.3-13.A. Yes. Member insurers may offset up to 10% of amount for each of the 5 years following year in which the assessment was paid. (Amended effective 1/1/96)

# South Carolina

§38-29.160. Yes. Member insurers may offset up to 20% of amount for 5 years, beginning with the year after a certificate of contribution is issued.

# South Dakota

§58-29C-56A. Yes. A member insurer may offset against its premium tax liability to this state an assessment described in subpart 58-29C-52 H to the extent of twenty percent of the amount of the assessment for each of the five calendar years following the year in which the assessment was paid. If the assessment is five hundred dollars or less, the member insurer shall take the total offset in the first year following the year in which the assessment was paid. However, total assessments offset against premium taxes may not exceed two million dollars in any year. If offsets exceed the annual limitation in this section, the excess may be carried forward to a subsequent year in which the annual limitation has not been exceeded. Any excess shall be apportioned among the contributing insurers in relation to their assessment that caused the limit to be exceeded. In the event a member insurer should cease doing business, all uncredited assessments may be credited against its premium tax liability for the year it ceases doing business. Effective July 1, 2003 (prior statute repealed).

# Tennessee

§56-12.212(a). Yes. Member insurers may offset assessments paid up to the lesser of: (1) 10% of the amount for each of the 10 years following the year in which assessment was paid, or (2) one tenth of 1% until recovery of the assessment(s) is made. Covers all assessments but administrative expenses.

# Texas

§463.161. Yes. Member insurers may offset up to 100% of assessments paid for an insurer that becomes an impaired or insolvent insurer on or after September 1, 2005

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(20% per year for a period of 5 years beginning in the year following the issuance of the certificate of contribution). Member insurers may offset up to 100% of assessments paid for an insurer that becomes an impaired or insolvent insurer prior to September 1, 2005 (10% per year for a period of 10 years beginning in the year following the issuance of the certificate of contribution). Covers all Class B assessments. Amended effective 9/1/05. Codified effective 9/1/07.

#### Utah

§31A-28-113(1). Yes. Member insurers may offset up to 20% of assessment amount for 5 years following year of assessment.

# Vermont

§4167(a). Yes. Member insurers may offset up to 100% of assessment for the first calendar year in which a certificate of contribution is issued. Thereafter, member insurers may offset up to 80% for the first calendar year after the year of issuance; 60% the second year; 40% the third year, and 20% the fourth year.

# Virginia

§38.2-1709. Yes. A member may show a certificate of contribution as an asset, in the form approved by the Commission, at the original face amount for the calendar year of issuance. Such amount may be amortized as follows: 1. Certificates of contribution issued before Jan. 1, 1998 shall be amortized in each succeeding calendar year through December 31, 1997, at an amount not to exceed 0.05 of 1% of the direct gross premium income for the classes of insurance in the account for which the member is assessed. If the amount of the certificate has not been fully amortized by the contributing insurer by December 31, 1997, the unamortized balance of the certificate amount shall be amortized at the option of the contributing insurer, either (i) in the same manner as the certificate was amortized prior to Jan. 1, 1998; however, if not amortized in full prior to calendar year 2010, the unamortized balance of the certificate shall be amortized in full during the calendar year 2010, or (ii) over the 10 successive calendar years commencing Jan. 1, 1998, in amounts each equal to 10% of such unamortized balance. A contributing insurer whose certificate has not been fully amortized by December 31, 1997, shall notify the Commission in writing of the amortization schedule option it has selected on or before March 1, 1998. If a contributing insurer fails to notify the Commission by such date, the insurer shall be deemed to have selected to continue amortization under the original schedule.

# Washington

§48.32A. Section 13. Yes. Up to 20% of assessment amount may be offset for 5 years following payment; covers class B assessments only. (Eff. 7/27/97) Amended effective 7/22/01

#### West Virginia

No provision.

#### Wisconsin

§646.51(7). Yes. Member insurers may offset up to 20% of the assessment amount paid, for the next 5 calendar years following year of assessment, if premium rates on the class of business are fixed so that it is not possible to recoup assessments by increasing rates.

#### Wyoming

§26-42-111(a). Yes. Member insurers may offset up to 10% of the assessment amount for 10 years following the year in which the assessment was paid; covers all assessments except class A assessments.

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