

November 18, 2021

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. 35R – Revised Guaranty Fund and Other Assessments (finalized March 2000 by the NAIC, revised October 2010, revised again in March 2017) and Accounting Standard Codification 405-30, Insurance-Related Assessments ("ASC 405-30", July 2009) (previously known as 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, 2020). 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 enclosed data is based on estimates 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
Vice President, Accounting and Finance

Enclosure

Overview

General Comments

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

- **Overview** – 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 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 placed into liquidation nor has a final order of liquidation with finding of insolvency been obtained. Cost estimates are based on available information regarding policy liabilities and available estate assets, if any. Companies will need to decide whether they wish to establish an accrual for these cases since neither SSAP No. 35R or ASC 405-30 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.
 - ***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.
- **Anticipated Funding Schedule**
This section contains Anticipated Funding Schedules for certain insolvencies for which Guaranty Association funding occurs over a period extending beyond year-end 2021. **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. Please see the special memo and file posted for Penn Treaty/American Network cash flow projections under the 2017 section on the NOLHGA website.**

General Comments (continued)

- **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 assess costs to member companies and
- does not attempt to determine whether guaranty associations will utilize existing cash on hand to fund specific insolvencies.

- **Assessable Premiums 1988 -2020**

This section contains the Total Assessable Premiums for the period 1988 through 2020, 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.

Beginning in late 2018, certain new changes were adopted in the model act that will impact premiums beginning with the 2018 reporting year. These changes included an exclusion for Medicaid business and an inclusion of HMO's as member companies. You can identify these states by reviewing the "Notes" column in the Premiums chart. **HMO premiums are only included in states beginning with the year of adoption.**

- **State Guaranty Association Assessment and Premium Tax Offset Provisions**

This report contains general information regarding assessment and premium tax offset provisions by state as of fall 2021.

- **Long Term Care**

New provisions were adopted in the guaranty association model act in late 2017 which allocates assessments associated with long term care business such that they are split 50/50 (assuming this is adopted) between life/annuity and health insurance member companies (as defined in the new model act amendment). Rather than long term care business being assessed solely under the health account as was the historical practice, assessments will be allocated among all applicable accounts (life, allocated and unallocated annuity, health etc.) according to the formula adopted by the guaranty association.

When accruing for long term costs, it will be necessary to utilize all your companies' premium in all accounts to determine your applicable market share to apply to the cost estimate.

This report does NOT attempt to allocate long term care costs among the various accounts. LTC estimated costs are segregated from other health costs only in those states that have adopted the LTC allocation provisions and only on cases that are impacted by the new allocation language. Cases that are associated with long term care can be identified by reviewing the individual cost estimates page or the summary page and looking for those states/cases that have an LTC cost estimate under the LTC column.

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 Estimated GA Costs

Estimated Net Costs as of September 30, 2021													
NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total Report 2021	Total Report 2020	Change	
Overview "Pre-Liquidation" Insolvencies													
Monarch Life Ins. Co.	66265	MA	6/9/1994			210,029	93,116	206,891	0	0	510,037	510,037	0
Total "Pre-Liquidation"						210,029	93,116	206,891	0	0	510,037	510,037	0
Overview "Open" Insolvencies													
American Network Ins. Co.	81078	PA	1/6/2009	3/1/2017		0	0	306,082,298	0	0	306,082,298	304,638,845	1,443,453
Executive Life Ins. Co.	63010	CA	4/11/1991	12/6/1991		1,154,877,496	1,669,475,588	0	31,872,072	0	2,856,225,156	2,856,394,644	(169,488)
Life & Health Ins. Co. of America	77887	PA		7/2/2004	11/27/2007	580,607	0	36,919,575	0	0	37,500,182	37,357,152	143,030
Lincoln Memorial Life Ins. Co.	69833	TX	5/14/2008	9/22/2008		215,815,830	298,830	0	0	0	216,114,661	290,787,388	(74,672,727)
National States Ins. Co.	60593	MO	4/1/2010	11/15/2010		3,829,121	0	128,272,114	0	0	132,101,235	140,646,449	(8,545,214)
Penn Treaty Network	63282	PA	1/6/2009	3/1/2017		0	0	2,451,190,119	0	0	2,451,190,119	2,447,356,006	3,834,113
Senior American Ins Co	76759	PA	2/28/2005	9/3/2019		0	0	13,020,008	0	18,056,536	31,076,545	30,827,326	249,219
Total "Open"						1,375,103,055	1,669,774,418	2,935,484,115	31,872,072	18,056,536	6,030,290,196	6,108,007,809	(77,717,613)
Overview "Closed" Insolvencies													
Andrew Jackson Life Ins. Co.	60968	MS	2/10/1992	3/26/1993		19,907,392	5,169,774	74,162	0	0	25,151,329	25,152,960	(1,632)
Colorado Health Ins. Coop. Inc.	15126	CO	11/10/2015	1/4/2016		0	0	83,658,295	0	0	83,658,295	83,658,295	0
Meritus Mutual Health Partners	15092	AZ	10/30/2015	8/10/2016		0	0	3,347,549	0	0	3,347,549	3,347,549	0
Consumers Choice Health Plan	15145	SC	1/8/2016	3/28/2016		0	0	34,784,249	0	0	34,784,249	34,784,249	0
Consumers Mutual Insurance of Michigan	15128	MI	11/13/2015	2/10/2016		0	0	5,569,399	0	0	5,569,399	5,569,399	0
CoOpportunity Health	15093	IA	12/23/2014	2/28/2015		0	0	29,019,870	0	0	29,019,870	28,892,792	127,079
Coordinated Health	15314	OH		5/26/2016		0	0	8,388,718	0	0	8,388,718	8,388,718	0
Executive Life Ins. Co. of New York	61913	NY	4/23/1991	8/8/2013		0	801,859,657	0	0	0	801,859,657	801,859,657	0
Farmers and Ranchers Life Ins. Co.	63185	OK	5/12/1999	1/14/2000		4,721,554	4,475,124	0	0	0	9,196,677	9,195,247	1,430
First National Life Ins. Co. of America	63525	MS	5/10/1999	6/29/1999		471,126	4,198,848	0	0	0	4,669,974	4,660,417	9,556
Freelancers CO-OP of NJ	15197	NJ	10/19/2016	2/3/2017		0	0	23,625,000	0	0	23,625,000	23,625,000	0
HealthyCT, Inc.	15046	CT	7/1/2016	12/31/2016		0	0	9,165	0	0	9,165	9,165	0
Land of Lincoln Health	15102	IL	7/14/2016	9/29/2016		0	0	9,776,890	0	0	9,776,890	9,776,890	0
Lumbermens Mutual	22977	IL	7/2/2012	5/10/2013		0	0	13,513,689	0	0	13,513,689	14,352,583	(838,894)
Memorial Service Life Ins. Co.	74926	TX	5/14/2008	9/22/2008		67,684,512	0	0	0	0	67,684,512	95,817,111	(28,132,599)
National Heritage Life Ins. Co.	97284	DE	5/25/1994	11/21/1995		5,515,466	146,096,676	0	0	0	151,612,142	151,595,994	16,148
Northwestern National Ins Co of Milwaukee	23914	WI	2/22/2017	5/2/2019		0	0	7,852,343	0	0	7,777,303	7,777,303	75,040
Reliance Ins. Co.	24457	PA	5/29/2001	10/3/2001		0	0	512,896	0	0	512,896	531,424	(18,528)
Standard Life Ins Co of IN	69051	IN	12/18/2008	7/26/2012		0	3,028,889	0	0	0	3,028,889	3,028,171	718
Universal Health Care Ins. Co.	12577	FL	3/22/2013	4/1/2013		0	0	358,341	0	0	358,341	348,938	9,403
Total "Closed"						98,300,049	964,828,967	220,490,566	0	0	1,283,619,583	1,312,371,862	(28,752,279)

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
5,138	490	228	0	304	0	0	0
5,138	490	228	0	304	0	0	0
Overview "Open" Insolvencies							
0	0	0	0	189,339,223	7,752	0	0
1,113,947,619	2,000,065	1,537,640,900	55,463,161	590,625	0	42,365,781	23,169,527
307,961	0	529	0	26,043,714	1,100,000	0	0
269,790,522	0	600,000	0	0	0	0	0
1,237,578	0	265,000	0	96,326,447	0	0	0
0	0	0	0	2,006,125,296	21,747,942	0	0
841,000	0	0	0	2,059,000	0	0	0
1,386,124,680	2,000,065	1,538,506,429	55,463,161	2,320,484,305	22,855,694	42,365,781	23,169,527
Overview "Closed" Insolvencies							
28,735,867	280,000	10,977,686	50,403	0	0	3,735,647	0
0	0	0	0	104,405,820	25,450,000	0	0
0	0	0	0	0	0	0	0
0	0	0	0	48,506,698	12,548,122	0	0
0	0	0	0	10,800,000	4,998,893	0	0
0	0	0	0	91,800,000	0	0	0
0	0	0	0	40,000,000	0	0	0
556,478,179	0	198,631,919	6,500,906	0	0	0	0
7,965,000	3,015,000	885,000	335,000	0	0	0	0
18,270,153	6,524,219	18,925,424	5,020,281	0	400,000	0	0
0	0	0	0	26,600,000	0	0	0
0	0	0	0	20,000,000	0	0	0
0	0	0	0	40,000,000	0	0	0
0	0	0	0	10,031,027	9,982	0	0
94,939,000	0	0	0	0	0	0	0
13,267,750	252,755	236,361,567	21,694,354	0	0	2,585,649	0
0	0	0	0	300,000	0	0	0
151,260	0	0	0	6,480,687	1,000,000	0	0
0	0	438,000	0	0	0	0	0
0	0	0	0	250,000	0	0	0
719,807,209	10,071,974	466,219,596	33,600,945	399,174,232	44,406,997	6,321,296	0

Overview Estimated GA Costs

Table with columns: NAIC Code, Domicile, Rehabilitation Date, Liquidation Date, Estate Closing Date, Life, Allocated Annuity, A&H, Unallocated Annuity, LTC, Total Report 2021, Total Report 2020, 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. Major sections include 'Estimated Net Costs as of September 30, 2021' and 'Assessments Called (Billed) or Refunded as of December 31, 2020'. Sub-sections include 'Overview Estate Closed' Insolvencies and 'Overview Released from Oversight' Insolvencies.

For member company and association use only. The data utilizes estimates and excludes many costs incurred directly by the State Guaranty Associations. It MAY NOT be utilized in protesting actual assessments made by State Guaranty Associations.

Total All Insolvencies Summary by State

	Estimated Net Costs as of September 30, 2021					Assessments Called (Billed) or Refunded as of December 31, 2020								
	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total	Life		Allocated Annuity		A&H		Unallocated Annuity	
							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	42,688,396	30,444,997	10,122,835	0	0	83,256,229	22,368,855	0	33,937,732	0	2,060,000	0	0	0
Alaska	673,369	5,876,937	1,247,155	(527)	0	7,796,933	2,063,342	454,500	6,747,089	333,181	1,303,415	56,000	2,428,923	29
Arizona	25,063,460	39,529,153	134,690,055	0	2,575,104	201,857,771	38,214,894	0	38,206,946	0	47,935,267	3,181	0	0
Arkansas	14,945,513	11,342,269	8,143,141	52,664	0	34,483,587	28,121,978	0	0	0	9,736,334	0	0	0
California	292,329,224	478,169,806	435,051,376	0	0	1,205,550,406	313,156,930	41,665,000	514,978,212	23,273,000	361,761,272	11,275,000	0	0
Colorado	996,834	9,645,736	155,302,652	0	0	165,945,222	10,004,556	18,410,470	20,644,425	39,239,670	172,020,798	34,032,143	0	0
Connecticut	21,523	24,366,184	27,396,275	(1,408)	0	51,782,574	4,732,230	4,154,158	20,411,169	3,421,902	45,380,793	0	1,445,000	1,444,994
Delaware	4,760,957	18,496,103	5,169,791	334,567	0	28,761,417	8,596,303	0	20,305,910	0	6,053,000	0	984,787	0
Dist. of Columbia	91,948	159,407	1,574,757	0	0	1,826,112	584,826	512,527	1,754,248	1,539,695	2,029,000	259,707	0	0
Florida	114,062,567	200,836,318	450,940,982	5,812	3,381,031	769,226,709	125,602,575	0	224,779,838	142,450	400,539,993	0	0	0
Georgia	29,757,261	34,545,006	94,869,453	2,406,780	0	161,578,500	43,275,908	0	44,189,138	584,662	97,115,785	64,528	5,870,582	(32,978)
Hawaii	27,214,569	54,632,318	9,770,969	0	0	91,617,856	47,538,543	21,042,109	41,818,128	15,586,534	19,382,729	11,503,683	0	0
Idaho	8,381,225	10,664,018	9,120,533	0	0	28,165,776	11,714,705	2,699,795	9,940,276	0	5,379,135	0	0	0
Illinois	135,677,120	171,032,837	121,413,039	8,869,462	0	436,992,457	205,589,738	37,995,670	228,222,147	103,530,755	111,280,000	18,748,240	77,450,410	59,759,367
Indiana	30,771,242	54,015,814	43,947,038	4,702,466	0	133,436,560	36,726,351	5,000,000	74,412,620	4,999,960	43,846,164	0	0	0
Iowa	33,976,346	37,134,975	100,343,945	40,277	0	171,495,543	37,559,122	0	42,014,908	0	92,495,360	0	1,280,000	0
Kansas	38,268,017	16,632,454	13,956,993	0	0	68,857,464	41,561,000	0	19,115,000	0	11,450,000	0	0	0
Kentucky	20,887,639	25,136,403	45,952,132	0	0	91,976,173	49,916,219	16,734,637	30,006,630	4,349,724	47,067,681	1,053,336	0	0
Louisiana	6,581,026	5,955,967	18,009,212	0	12,100,402	42,646,607	10,064,508	0	14,413,707	0	21,337,832	0	0	0
Maine	598,972	1,902,652	998,399	63,023	0	3,563,046	2,172,639	0	2,559,361	906	741,000	0	0	0
Maryland	19,868,451	31,278,405	34,938,638	5,662,332	0	91,747,825	40,137,287	0	42,062,121	0	32,700,000	0	0	0
Massachusetts	44,140,936	44,908,089	4,921,519	0	0	93,970,544	47,115,000	2,125,000	40,191,000	700,000	7,354,000	1,475,000	0	0
Michigan	10,541,581	54,845,206	40,389,782	3,315,906	0	109,092,475	23,920,700	13,088,981	79,297,501	10,100,034	36,960,311	4,998,893	34,158,333	29,297,170
Minnesota	16,976,301	61,604,825	4,921,229	2,406,848	0	85,909,203	24,063,000	2,144,001	120,079,500	24,707,255	4,968,500	0	5,700,000	0
Mississippi	57,569,173	16,613,860	30,124,204	94,415	0	106,401,651	50,334,095	14,626	20,172,670	0	26,034,678	30,041	6,850,139	0
Missouri	150,225,740	34,390,863	27,945,780	27,444	0	212,589,827	166,523,552	0	37,285,110	0	26,932,629	0	0	0
Montana	4,468,434	6,724,524	6,468,232	0	0	17,661,189	8,060,287	0	7,723,955	0	5,457,700	0	0	0
Nebraska	15,252,782	15,594,733	47,968,993	0	0	78,816,508	11,938,351	532,785	17,050,339	293,315	65,724,326	5,700,000	0	0
Nevada	12,567,721	8,951,193	21,614,001	0	0	43,132,914	12,262,827	337,000	8,197,685	69,630	27,839,600	178,000	0	0
New Hampshire	562,415	2,310,953	8,174,424	607,576	0	11,655,368	2,023,542	563,123	3,781,993	996,376	6,586,065	0	0	0
New Jersey	38,337,182	107,560,444	174,979,706	4,590,789	0	325,468,121	45,070,487	7,892,387	120,329,985	20,136,428	153,874,000	151,039	23,104,352	11,865,605
New Mexico	5,440,434	9,932,417	10,086,349	0	0	25,459,200	4,924,513	120,000	8,030,525	0	8,698,590	9,982	0	0
New York	56,038	537,729,716	(103,291)	(7,021)	0	537,675,441	647,978,179	54,000,000	0	0	0	0	0	0
North Carolina	40,373,824	100,550,679	109,704,495	222,543	0	250,851,542	53,519,217	8,308,500	199,709,283	21,068,750	102,856,500	900,000	0	0
North Dakota	4,023,013	7,108,081	6,225,316	29,121	0	17,385,531	4,999,898	423,000	7,798,336	277,400	3,253,092	924,599	104,738	0
Ohio	48,971,736	61,453,890	91,296,036	2,334,012	0	204,055,675	46,900,000	0	60,245,000	0	100,032,912	0	7,875,000	7,300,000
Oklahoma	31,601,937	33,909,409	17,359,387	0	0	82,870,734	49,469,843	14,456,850	36,318,738	5,517,650	27,035,550	7,852,000	0	0
Oregon	17,207,322	19,445,539	13,066,017	0	0	49,718,878	19,068,901	0	20,140,366	0	10,733,644	0	0	0
Pennsylvania	70,676,503	390,603,004	282,071,725	1,542,361	0	744,893,593	157,512,407	0	234,061,862	0	304,059,856	21,428,276	100,058,938	0
Puerto Rico	605,969	484,607	(7,567)	0	0	1,083,009	622,778	0	387,497	0	108,788	0	0	0
Rhode Island	3,477,510	26,192,835	1,856,021	0	0	31,526,366	3,145,036	0	22,503,256	0	2,717,811	0	0	0
South Carolina	21,536,932	29,712,496	60,356,453	0	0	111,605,882	22,736,843	0	29,314,306	0	82,850,200	12,548,122	0	0
South Dakota	7,373,945	5,601,491	46,471,692	0	0	59,447,128	11,820,802	3,424,576	8,920,701	2,698,921	31,169,433	1,478,537	0	0
Tennessee	34,704,305	29,644,605	54,979,976	0	0	119,328,886	32,793,000	0	41,502,000	0	54,253,516	320,700	0	0
Texas	184,449,056	185,116,340	155,584,096	14,531,089	0	539,680,581	302,411,792	42,767,051	142,668,069	22,332,156	194,868,663	28,788,924	0	2,500,000
Utah	9,215,368	8,798,076	12,483,217	246,420	0	30,743,082	18,361,495	7,669,846	14,510,801	4,124,184	10,832,396	0	3,050,000	4,549,252
Vermont	181,705	1,141,370	11,443,962	(3,904)	0	12,763,133	428,664	0	1,319,856	0	10,177,500	0	0	0
Virginia	13,223,859	32,590,223	204,472,827	0	0	250,286,908	26,188,697	9,858,881	40,317,690	15,978,803	192,476,086	1,863,481	0	0
Washington	37,993,832	77,536,189	145,405,346	2,198,801	0	263,134,168	59,933,397	10,230,633	68,105,810	2,094,396	50,836,516	2,646,855	7,600,000	5,000,000
West Virginia	3,013,685	8,961,669	4,162,543	0	0	16,137,897	6,818,408	4,048,871	13,179,699	5,230,641	8,262,781	5,464,841	51,813	0
Wisconsin	29,680,002	55,811,224	19,399,082	80,315	0	104,970,623	32,700,000	0	51,547,843	0	9,500,000	0	0	0
Wyoming	3,952,204	6,274,711	3,249,271	0	0	13,476,186	5,147,984	1,423,081	8,578,921	2,995,415	1,010,787	781,612	0	0
Other	1	0	13,543	0	0	13,544	0	0	0	0	0	0	0	0
Total	1,766,017,106	3,243,901,018	3,340,043,732	54,352,163	18,056,536	8,422,370,556	2,978,496,204	332,098,058	2,893,789,902	336,323,793	3,099,081,988	174,536,720	278,013,015	121,683,439

For member company and association use only. The data utilizes estimates and excludes many costs incurred directly by the State Guaranty Associations. It MAY NOT be utilized in protesting actual assessments made by State Guaranty Associations.

Pre-Liquidation Insolvencies Summary by State

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total		
Alabama	717	712	278	0	0	1,707	Monarch Life Ins. Co.	510,037
Alaska	614	3	77	0	0	694		
Arizona	4,519	2,000	2,079	0	0	8,599	Total	510,037
Arkansas	829	315	401	0	0	1,545	Per state breakdown	510,037
California	23,884	4,014	23,026	0	0	50,925		0
Colorado	4,522	1,090	2,623	0	0	8,235		
Connecticut	5,584	1,580	6,715	0	0	13,879		
Delaware	384	154	337	0	0	875		
Dist. of Columbia	671	147	543	0	0	1,362		
Florida	14,567	5,963	9,472	0	0	30,001		
Georgia	1,896	1,777	1,307	0	0	4,980		
Hawaii	1,389	209	220	0	0	1,818		
Idaho	521	1	129	0	0	651		
Illinois	7,363	2,762	6,103	0	0	16,228		
Indiana	2,354	968	1,907	0	0	5,229		
Iowa	3,139	1,001	1,871	0	0	6,011		
Kansas	2,913	970	4,392	0	0	8,276		
Kentucky	659	836	1,197	0	0	2,691		
Louisiana	0	0	0	0	0	0		
Maine	1,137	766	667	0	0	2,570		
Maryland	4,495	1,278	8,042	0	0	13,814		
Massachusetts	9,858	17,501	6,998	0	0	34,357		
Michigan	10,457	2,310	8,637	0	0	21,405		
Minnesota	3,776	1,818	5,250	0	0	10,844		
Mississippi	298	511	296	0	0	1,105		
Missouri	3,721	780	3,168	0	0	7,669		
Montana	527	240	257	0	0	1,024		
Nebraska	1,974	583	900	0	0	3,456		
Nevada	1,604	456	608	0	0	2,669		
New Hampshire	1,549	397	885	0	0	2,830		
New Jersey	6,366	4,756	23,797	0	0	34,920		
New Mexico	1,827	355	330	0	0	2,512		
New York	26,925	16,159	39,706	0	0	82,790		
North Carolina	3,093	1,425	6,078	0	0	10,595		
North Dakota	106	594	28	0	0	727		
Ohio	6,789	1,852	4,702	0	0	13,343		
Oklahoma	1,191	747	367	0	0	2,305		
Oregon	2,156	860	1,572	0	0	4,588		
Pennsylvania	12,328	3,149	8,354	0	0	23,831		
Puerto Rico	0	0	0	0	0	0		
Rhode Island	746	472	1,407	0	0	2,624		
South Carolina	1,321	952	4,130	0	0	6,403		
South Dakota	848	361	377	0	0	1,587		
Tennessee	1,232	1,073	1,157	0	0	3,461		
Texas	11,261	2,379	3,568	0	0	17,208		
Utah	1,442	517	193	0	0	2,152		
Vermont	567	108	538	0	0	1,213		
Virginia	2,558	1,196	1,992	0	0	5,746		
Washington	7,372	1,664	4,959	0	0	13,994		
West Virginia	603	326	766	0	0	1,696		
Wisconsin	5,378	3,030	4,486	0	0	12,894		
Wyoming	0	0	0	0	0	0		
Other	0	0	0	0	0	0		
Total	210,029	93,116	206,891	0	0	510,037		

For member company and association use only. The data utilizes estimates and excludes many costs incurred directly by the State Guaranty Associations. It MAY NOT be utilized in protesting actual assessments made by State Guaranty Associations.

Open Insolvencies Summary by State

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total		
Alabama	10,691,645	21,126,290	8,139,653	0	0	39,957,588	American Network Ins. Co.	306,082,298
Alaska	541,264	5,517,110	1,206,623	0	0	7,264,997	Executive Life Ins. Co.	2,856,225,156
Arizona	20,466,313	23,095,598	128,341,309	0	2,575,104	174,478,324	Life & Health Ins. Co. of America	37,500,182
Arkansas	12,836,294	6,074,951	4,596,560	52,674	0	23,560,478	Lincoln Memorial Life Ins. Co.	216,114,661
California	273,416,999	435,965,537	412,138,699	0	0	1,121,521,235	National States Ins. Co.	132,101,235
Colorado	482,416	0	64,335,481	0	0	64,817,897	Penn Treaty Network	2,451,190,119
Connecticut	76,157	4,145	27,084,492	0	0	27,164,793	Senior American Ins Co	31,076,545
Delaware	3,977,874	4,014,854	3,649,883	102,170	0	11,744,780		
Dist. of Columbia	4,398	0	1,579,162	0	0	1,583,560	Total	6,030,290,196
Florida	96,439,746	103,097,553	425,132,729	0	3,381,031	628,051,059	Per state breakdown	6,030,290,196
Georgia	27,061,400	23,579,196	86,109,274	2,292,969	0	139,042,839		0
Hawaii	25,847,191	16,529,680	9,569,669	0	0	51,946,540		
Idaho	7,808,103	8,027,601	8,488,134	0	0	24,323,837		
Illinois	105,907,671	103,031,674	101,618,311	6,444,517	0	317,002,173		
Indiana	22,900,118	26,560,133	29,553,373	13,215	0	79,026,840		
Iowa	28,394,699	20,876,364	89,133,746	40,302	0	138,445,110		
Kansas	36,983,899	10,409,407	12,363,352	0	0	59,756,658		
Kentucky	19,380,998	22,043,440	44,579,696	0	0	86,004,134		
Louisiana	2,029,859	0	11,685,789	0	12,100,402	25,816,050		
Maine	11,205	0	671,407	0	0	682,612		
Maryland	17,945,567	20,105,565	33,443,570	5,662,914	0	77,157,616		
Massachusetts	40,525,077	41,612,223	2,289,367	0	0	84,426,667		
Michigan	292,811	0	33,749,671	(57,686)	0	33,984,796		
Minnesota	14,211,462	34,213,334	4,433,840	10,447	0	52,869,083		
Mississippi	18,581,045	5,516,125	24,280,687	94,512	0	48,472,370		
Missouri	147,539,004	25,155,023	21,788,976	0	0	194,483,002		
Montana	3,747,670	3,583,006	5,295,901	0	0	12,626,577		
Nebraska	12,934,205	6,656,144	26,367,681	0	0	45,958,029		
Nevada	12,110,088	6,936,349	17,645,652	0	0	36,692,090		
New Hampshire	0	0	7,502,782	0	0	7,502,782		
New Jersey	19,895,619	50,214,638	149,499,686	1,127,052	0	220,736,995		
New Mexico	4,633,885	7,838,799	9,969,758	0	0	22,442,442		
New York	0	0	0	0	0	0		
North Carolina	29,917,658	66,656,848	109,070,699	0	0	205,645,204		
North Dakota	3,254,610	4,901,532	5,015,430	29,121	0	13,200,694		
Ohio	39,122,489	36,262,174	72,809,321	1,843,675	0	150,037,659		
Oklahoma	21,305,043	18,000,084	14,048,620	0	0	53,353,747		
Oregon	15,184,499	16,820,320	11,879,231	0	0	43,884,050		
Pennsylvania	46,834,194	164,122,388	279,465,351	0	0	490,421,933		
Puerto Rico	557,726	435,932	0	0	0	993,658		
Rhode Island	3,134,889	21,275,126	1,798,015	0	0	26,208,031		
South Carolina	16,507,406	21,376,425	22,472,953	0	0	60,356,784		
South Dakota	6,625,529	2,754,056	44,996,746	0	0	54,376,331		
Tennessee	27,523,476	15,334,419	50,992,910	0	0	93,850,805		
Texas	106,164,346	129,936,894	131,244,601	11,693,486	0	379,039,328		
Utah	8,510,651	6,692,603	12,226,667	243,579	0	27,673,500		
Vermont	1,986	0	11,433,229	0	0	11,435,215		
Virginia	9,926,081	19,293,942	202,570,386	0	0	231,790,409		
Washington	33,286,847	57,854,263	133,673,475	2,198,807	0	227,013,392		
West Virginia	1,903,329	3,471,972	3,595,876	0	0	8,971,177		
Wisconsin	14,678,852	49,348,653	19,248,874	80,315	0	83,356,695		
Wyoming	2,988,763	3,452,048	2,696,820	0	0	9,137,631		
Other	0	0	0	0	0	0		
Total	1,375,103,055	1,669,774,418	2,935,484,115	31,872,072	18,056,536	6,030,290,196		

Closed Insolvencies Summary by State

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total		
Alabama	695,670	944,537	134,427	0	0	1,774,634	Andrew Jackson Life Ins. Co.	25,151,329
Alaska	0	78,171	1	0	0	78,172	Colorado Health Ins. Coop. Inc.	83,658,295
Arizona	9,633	1,610,309	4,084,820	0	0	5,704,762	Meritus Mutual Health Partners	3,347,549
Arkansas	364,570	3,129,323	291,513	0	0	3,785,406	Consumers Choice Health Plan	34,784,249
California	33,148	21,724,721	2,476,860	0	0	24,234,730	Consumers Mutual Insurance of Michigan	5,569,399
Colorado	25,817	3,276,044	83,750,616	0	0	87,052,477	CoOpportunity Health	29,019,870
Connecticut	0	24,271,158	287,489	0	0	24,558,647	Coordinated Health	8,388,718
Delaware	330,703	11,020,239	61,024	0	0	11,411,966	Executive Life Ins. Co. of New York	801,859,657
Dist. of Columbia	5,462	53,408	(0)	0	0	58,871	Farmers and Ranchers Life Ins. Co.	9,196,677
Florida	2,527,833	52,218,290	3,684,940	0	0	58,431,064	First National Life Ins. Co. of America	4,669,974
Georgia	341,402	5,351,971	154,419	0	0	5,847,792	Freelancers CO-OP of NJ	23,625,000
Hawaii	5,389	637,941	274,523	0	0	917,853	HealthyCT, Inc.	9,165
Idaho	0	325,651	15,632	0	0	341,283	Land of Lincoln Health	9,776,890
Illinois	17,821	22,209,960	10,410,376	0	0	32,638,157	Lumbermens Mutual	13,513,689
Indiana	90,839	8,297,649	63,054	0	0	8,451,542	Memorial Service Life Ins. Co.	67,684,512
Iowa	598,615	9,398,970	9,994,289	0	0	19,991,874	National Heritage Life Ins. Co.	151,612,142
Kansas	43,806	907,193	74,896	0	0	1,025,894	Northwestern National Ins Co of Milwaukee	7,852,343
Kentucky	15,653	1,186,922	90,532	0	0	1,293,107	Reliance Ins. Co.	512,896
Louisiana	2,430,464	4,142,951	84,877	0	0	6,658,291	Standard Life Ins Co of IN	3,028,889
Maine	0	1,347,395	277,424	0	0	1,624,819	Universal Health Care Ins. Co.	358,341
Maryland	22,766	5,995,444	1,006,970	0	0	7,025,180		
Massachusetts	0	96,032	958,423	0	0	1,054,455	Total	1,283,619,583
Michigan	945,577	39,624,013	6,514,807	0	0	47,084,397	Per state breakdown	1,283,619,583
Minnesota	0	4,062,652	224,097	0	0	4,286,749		0
Mississippi	10,248,824	6,881,561	130,494	0	0	17,260,879		
Missouri	94,831	1,991,333	123,359	0	0	2,209,523		
Montana	0	782,944	73,510	0	0	856,455		
Nebraska	136,440	2,844,805	19,106,538	0	0	22,087,783		
Nevada	1,387	313,439	199,955	0	0	514,781		
New Hampshire	0	1,874,843	487,212	0	0	2,362,055		
New Jersey	0	55,882,696	25,041,650	0	0	80,924,347		
New Mexico	(427)	381,015	246,481	0	0	627,069		
New York	0	537,970,828	0	0	0	537,970,828		
North Carolina	1,695,937	20,740,566	883,061	0	0	23,319,563		
North Dakota	0	84,254	0	0	0	84,254		
Ohio	9,539	5,377,812	9,838,471	0	0	15,225,822		
Oklahoma	4,792,947	4,817,912	16,045	0	0	9,626,904		
Oregon	2,885	60,798	60,076	0	0	123,759		
Pennsylvania	0	45,325,832	1,995,606	0	0	47,321,438		
Puerto Rico	0	48,704	0	0	0	48,704		
Rhode Island	0	4,666,331	57,265	0	0	4,723,596		
South Carolina	33,849	1,173,475	35,200,734	0	0	36,408,057		
South Dakota	0	881,730	1	0	0	881,731		
Tennessee	3,612,384	10,720,269	127,419	0	0	14,460,073		
Texas	69,059,576	25,872,730	1,037,404	0	0	95,969,711		
Utah	1,847	730,566	70,140	0	0	802,552		
Vermont	0	961,099	(1,220)	0	0	959,879		
Virginia	28,084	2,949,109	242,038	0	0	3,219,231		
Washington	4,398	5,387,402	450,517	0	0	5,842,317		
West Virginia	72,382	3,607,354	61,319	0	0	3,741,056		
Wisconsin	0	196,610	13,118	0	0	209,728		
Wyoming	0	392,004	113,364	0	0	505,368		
Other	0	0	0	0	0	0		
Total	98,300,049	964,828,967	220,490,566	0	0	1,283,619,583		

Estate Closed Insolvencies Summary by State

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total		
Alabama	31,272,160	8,371,809	1,847,162	0	0	41,491,131	Alabama Life Ins. Co.	3,318,533
Alaska	131,434	281,645	40,454	(527)	0	453,006	American Chambers Life Ins. Co.	26,432,415
Arizona	4,560,132	14,820,025	2,234,131	0	0	21,614,287	American Educators Life Ins. Co.	4,929,655
Arkansas	1,731,848	2,136,593	3,252,042	(10)	0	7,120,472	American Integrity Ins. Co.	34,222,634
California	18,712,634	20,471,616	20,412,788	0	0	59,597,037	American Life Assurance Corp.	5,385,942
Colorado	450,344	6,365,407	7,213,594	0	0	14,029,344	American Standard Life & Accident Ins. Co.	8,476,755
Connecticut	(73,167)	89,092	17,579	(1,408)	0	32,095	American Western Life Ins. Co.	(136,052)
Delaware	441,145	3,459,804	1,458,330	232,397	0	5,591,676	AMS Life Ins. Co.	33,226,068
Dist. of Columbia	75,633	104,939	(5,292)	0	0	175,280	Bankers Commercial Life Ins. Co.	13,836,654
Florida	14,936,097	45,482,728	22,094,699	5,812	0	82,519,335	Benicorp Ins. Co.	26,446,527
Georgia	2,304,860	5,599,534	8,594,642	112,617	0	16,611,653	Booker T Washington Ins Co Inc	24,528,225
Hawaii	1,360,312	37,464,432	(73,443)	0	0	38,751,301	Centennial Life Ins. Co.	(180,641)
Idaho	571,813	2,310,757	616,638	0	0	3,499,208	Coastal States Life Ins. Co.	16,325,114
Illinois	29,662,045	45,780,176	9,353,798	2,424,584	0	87,220,602	Confederation Life Ins. Co. (CLIC)	(16,627)
Indiana	7,759,506	19,151,218	14,287,956	4,689,251	0	45,887,930	Consolidated National Life Ins. Co.	8,883,218
Iowa	4,976,082	6,857,913	1,207,637	(25)	0	13,041,606	Consumers United Ins. Co.	15,104,532
Kansas	1,223,159	5,314,554	1,514,114	0	0	8,051,827	Corporate Life Ins. Co.	173,587,827
Kentucky	1,458,226	1,899,137	1,277,499	0	0	4,634,862	Diamond Benefits Life Ins. Co./LACOP	12,093,331
Louisiana	2,100,001	1,805,858	6,232,211	0	0	10,138,070	EBL Life Ins. Co.	14,255,072
Maine	579,766	549,294	48,901	63,023	0	1,240,984	Family Guaranty Life Ins. Co.	19,770,464
Maryland	1,859,900	5,171,587	476,968	(582)	0	7,507,873	Fidelity Bankers Life Ins. Co.	14,440,461
Massachusetts	3,534,653	3,179,596	1,666,731	0	0	8,380,981	First National Life Ins. Co.	226,007
Michigan	9,264,357	15,212,370	43,842	3,372,843	0	27,893,413	Franklin American Life Ins. Co.	473,628
Minnesota	2,755,060	23,326,828	257,992	2,396,400	0	28,736,280	Franklin Protective Life Ins. Co.	12,583,422
Mississippi	28,731,872	4,213,330	5,710,812	(97)	0	38,655,916	George Washington Life Ins. Co.	1,804,983
Missouri	2,566,802	7,241,792	6,000,918	27,444	0	15,836,956	Golden State Mutual Life Ins Co	1,600,681
Montana	719,450	2,358,333	1,098,564	0	0	4,176,347	Guarantee Security Life Ins. Co.	106,918,499
Nebraska	2,177,305	6,092,906	2,474,160	0	0	10,744,371	Imerica Life and Health Ins. Co.	11,497,817
Nevada	450,616	1,700,940	3,767,785	0	0	5,919,342	Inter-American Ins. Co. of Illinois	107,771,804
New Hampshire	551,106	435,407	183,545	607,576	0	1,777,635	International Financial Services Life Ins. Co.	1,874,315
New Jersey	18,355,902	1,452,840	414,263	3,461,100	0	23,684,104	Investment Life Ins. Co. of America	15,757,958
New Mexico	800,308	1,711,912	(130,465)	0	0	2,381,755	Investors Equity Life Ins. Co. of HI, LTD	37,078,075
New York	(36,965)	(265,512)	(142,996)	(9,647)	0	(455,120)	Kentucky Central Life Ins. Co.	(12,501,290)
North Carolina	8,675,790	13,099,509	(283,025)	219,176	0	21,711,451	Legion Ins. Co.	410,968
North Dakota	767,888	2,121,702	1,209,856	0	0	4,099,445	London Pacific Life & Annuity Co.	96,324,078
Ohio	9,769,635	19,796,893	8,587,670	486,637	0	38,640,835	Medical Savings Ins. Co.	25,705,699
Oklahoma	5,454,104	11,086,799	3,290,063	0	0	19,830,967	Midwest Life Ins. Co.	33,016,710
Oregon	2,013,229	2,563,493	1,125,139	0	0	5,701,861	Mutual Benefit Life Ins. Co.	(1,665,408)
Pennsylvania	23,596,243	181,115,526	591,120	1,528,920	0	206,831,809	Mutual Security Life Ins. Co.	12,760,004
Puerto Rico	48,210	(30)	(7,567)	0	0	40,613	National Affiliated Investors Life Ins. Co.	1,309,088
Rhode Island	332,284	250,680	(665)	0	0	582,299	National American Life Ins. Co of PA	13,133,444
South Carolina	4,964,065	7,151,552	2,669,827	0	0	14,785,444	New Jersey Life Ins. Co.	81,903,025
South Dakota	747,040	1,965,341	1,474,568	0	0	4,186,949	Old Colony Life Ins. Co.	11,176,636
Tennessee	3,482,852	3,570,614	3,849,229	0	0	10,902,695	Old Faithful Life Ins. Co.	1,474,084
Texas	9,041,929	29,289,790	23,282,327	2,837,603	0	64,451,648	Pacific Standard Life Ins. Co.	28,423,508
Utah	699,349	1,374,367	186,217	2,841	0	2,262,773	SeeChange Health Ins. Co.	12,380,467
Vermont	177,644	180,158	11,415	(3,904)	0	365,313	States General Life Ins. Co.	4,938,099
Virginia	3,129,009	10,322,692	1,623,630	0	0	15,075,331	Statesman National Life Ins. Co.	4,051,415
Washington	4,682,999	14,289,610	11,276,374	(6)	0	30,248,977	Summit National Life Ins. Co.	4,657,250
West Virginia	1,031,068	1,880,643	503,315	0	0	3,415,026	Supreme Life Ins. Co. of America	37,530
Wisconsin	14,986,212	6,259,752	124,191	0	0	21,370,156	Underwriters Life Ins. Co.	8,106,994
Wyoming	963,211	2,430,640	439,084	0	0	3,832,935	Unison International Life Ins. Co.	13,414,920
Other	1	0	13,543	0	0	13,544	United Republic Life Ins. Co.	40,667
							Universal Life Ins Co	3,278,557
							Universe Life Ins. Co.	10,397,892
Total	290,527,157	608,898,589	183,413,867	22,452,017	0	1,105,291,630	Villanova Ins. Co.	0

Total 1,105,291,630
 Per state breakdown 1,105,291,630
 0

Released from Oversight Insolvencies Summary by State

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total		
Alabama	28,204	1,650	1,314	0	0	31,168	American Community Mutual Ins. Co.	273,213
Alaska	57	8	0	0	0	65	Confederation Life Ins. & Annuity Co. (CLIAC)	0
Arizona	22,863	1,220	27,716	0	0	51,799	Fidelity Mutual Life Ins. Co.	1,276,371
Arkansas	11,972	1,088	2,626	0	0	15,686	First Capital Life Ins. Co.	47,330
California	142,559	3,917	3	0	0	146,479	Mid-Continent Life Ins. Co.	368,171
Colorado	33,736	3,195	338	0	0	37,269	Settlers Life Ins. Co.	127,565
Connecticut	12,950	209	0	0	0	13,159	Shenandoah Life Ins. Co.	566,460
Delaware	10,851	1,053	216	0	0	12,120		
Dist. of Columbia	5,783	913	344	0	0	7,040	Total	2,659,110
Florida	144,324	31,783	19,141	0	0	195,249	Per state breakdown	2,659,110
Georgia	47,703	12,528	9,811	1,194	0	71,236		0
Hawaii	289	56	0	0	0	345		
Idaho	788	9	0	0	0	796		
Illinois	82,220	8,265	24,450	361	0	115,296		
Indiana	18,425	5,845	40,748	0	0	65,018		
Iowa	3,812	727	6,402	0	0	10,941		
Kansas	14,240	331	239	0	0	14,809		
Kentucky	32,104	6,068	3,208	0	0	41,379		
Louisiana	20,703	7,158	6,335	0	0	34,196		
Maine	6,864	5,197	0	0	0	12,062		
Maryland	35,723	4,531	3,087	0	0	43,342		
Massachusetts	71,349	2,736	0	0	0	74,085		
Michigan	28,378	6,513	72,824	748	0	108,463		
Minnesota	6,002	193	51	0	0	6,246		
Mississippi	7,132	2,334	1,915	0	0	11,381		
Missouri	21,383	1,936	29,358	0	0	52,677		
Montana	787	0	0	0	0	787		
Nebraska	2,859	295	19,714	0	0	22,868		
Nevada	4,025	8	1	0	0	4,033		
New Hampshire	9,760	306	0	0	0	10,066		
New Jersey	79,295	5,513	310	2,638	0	87,756		
New Mexico	4,841	337	245	0	0	5,423		
New York	66,078	8,241	0	2,625	0	76,944		
North Carolina	81,346	52,332	27,683	3,367	0	164,729		
North Dakota	409	0	2	0	0	411		
Ohio	63,283	15,160	55,873	3,700	0	138,016		
Oklahoma	48,651	3,868	4,292	0	0	56,811		
Oregon	4,552	67	0	0	0	4,620		
Pennsylvania	233,738	36,108	11,295	13,441	0	294,582		
Puerto Rico	34	0	0	0	0	34		
Rhode Island	9,591	226	0	0	0	9,817		
South Carolina	30,292	10,092	8,810	0	0	49,194		
South Dakota	528	2	0	0	0	530		
Tennessee	84,362	18,229	9,261	0	0	111,852		
Texas	171,943	14,547	16,196	0	0	202,686		
Utah	2,080	24	0	0	0	2,104		
Vermont	1,508	5	0	0	0	1,513		
Virginia	138,127	23,284	34,781	0	0	196,192		
Washington	12,217	3,250	21	0	0	15,488		
West Virginia	6,304	1,373	1,266	0	0	8,943		
Wisconsin	9,560	3,178	8,413	0	0	21,151		
Wyoming	231	19	3	0	0	252		
Other	0	0	0	0	0	0		
Total	1,876,815	305,928	448,293	28,075	0	2,659,110		

KEY POINTS

Key Points to Consider

KEY NOTES ON ALL INSOLVENCIES:

- NOLHGA expenses are incurred as of June 30, 2021. 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.**
 - **Beginning in 2013, Puerto Rico is no longer a member guaranty association of NOLHGA. Data presented is historical information. Member companies will need to contact the Puerto Rico guaranty association directly for information on any annual or future insolvency cost estimates.**
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Pre-Liquidation Cases

This section contains estimated costs by case, by state, by line. The cases listed have not yet been placed under an 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.

Monarch Life Insurance Company

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

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.

American Network/Penn Treaty

Penn Treaty and ANIC were placed in rehabilitation on January 6, 2009 and went into liquidation on March 1, 2017.

Penn Treaty and ANIC are affiliated companies that wrote primarily long-term care insurance. Cost estimates of the GA covered obligations of Penn Treaty and ANIC in a post-liquidation scenario are as of March 1, 2017. We note that the estimates are subject to substantial variation as additional information becomes available and are sensitive to changes in assumptions and prevailing interest rates. Please see the files labeled "Memo re Liabilities" and "Cash Flow Estimate" under the 2017 section for more details and projections. The numbers in the memorandum file will vary from those within the Costs file because the Costs file will include additional adjustments for guaranty association expenses and obligations.

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 2021. 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. Obviously, the ultimate aggregate (undiscounted) cost will depend on how each Guaranty Association chooses to fund their obligations.

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 2021.

All guaranty associations other than Puerto Rico have now defeased their obligations under Article 5.1.2 of the Enhancement Agreement. The remaining liability estimate of \$2.8 million represents the present value of future obligations under Article 22 and 23 of the plan.

Puerto Rico is no longer a member of NOLHGA and we therefore do not track ongoing activity for this association. You must contact the Puerto Rico guaranty association for any annual or ongoing funding information.

Discount rates used were approximately 2.5% for all remaining obligations.

Other comments pertinent to the estimates include:

The estimates are net of approximately \$464 million received between 1995 and 2016 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 2021 and allocated NOLHGA costs through June 30, 2021. 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 2021. Guaranty associations at this time do NOT have the option of defeasing those obligations and will be required to fund benefits annually similar to past years.

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.

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.

Lincoln Memorial and Memorial Service Life Insurance Companies

Companies wrote preneed funeral insurance. Current plan calls for guaranty associations to run-off business. Total costs reflect paid claims, assumption funding (both LML and MSL), expense, premiums received and a reserve estimate for any remaining business in Lincoln (see file labeled "Estimated Net Costs" for cost range estimates on Lincoln Memorial under the current year section). Decrease due to litigation recoveries received during the past year.

National States Insurance Company

Current estimate reflects claims paid and remaining reserves on LTC block of business. Life block and small non-LTC block sold during later part of 2011 and 2012. LTC business along with a very minor other health block are the remaining blocks that are in run-off. Decrease from prior year due to final estate distribution received.

Senior American Insurance Company

Company placed into liquidation 9/3/2019 that wrote primarily long-term care business (approximately 90%). Possible affected guaranty associations that would utilize the new long-term care assessment allocation mentioned above include AZ, FL, LA and TX.

CLOSED INSOLVENCIES

This section lists those costs associated with assumption agreements which have been closed prior to the fall of 2018 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.

COOPS

The following coops have been placed into liquidation. All are single state cases and do not have any NOLHGA involvement. Costs information has been provided by the affected guaranty associations. Contact the domestic guaranty association where applicable for further information, if needed.

Colorado Health Insurance Cooperative Inc. – single state case, member of Colorado Life & Health Insurance Protection Association

Consumers Choice Health Ins. Co. – single state case, member of South Carolina Life and Accident and Health Insurance Guaranty Association

Consumers Mutual Ins. Co. of MI – single state case, member of Michigan Life & Health Insurance Guaranty Association

CoOpportunity Health

Health cooperative doing business in IA and NE. Cost estimate reflects claims funded by the IA and NE guaranty associations.

Coordinated Health – single state case, member of Ohio Life & Health Insurance Guaranty Association

Freelancers CO-OP – single state case, member of New Jersey Life & Health Insurance Guaranty Association

HealthyCT - single state case, member of Connecticut Life & Health Insurance Guaranty Association

Land of Lincoln – single state case, member of Illinois Life and Health Insurance Guaranty Association.

Meritus Mutual Health Partners – single state case, member of Arizona Life & Disability Insurance Guaranty Fund

Andrew Jackson Life Insurance Company

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

Executive Life of New York

The ELNY Receiver filed a Petition for Liquidation with the Receivership Court on September 1, 2011. Letters describing the Restructuring Plan were mailed to payees on December 7, 2011. The Plan was appealed during 2012. In 2013, the liquidation plan was approved and closing occurred during August. Final accounting and guaranty association funding occurred during 2014.

Member insurers of The Life Insurance Company Guaranty Corporation of New York should note that they may be subject to an additional assessment of approximately \$50 million in the aggregate in connection with the liquidation of ELNY by The Life Insurance Guaranty Corporation existing under Article 75 of the New York Insurance Law. **Assessment estimates by The Life Insurance Guaranty Corporation are included in this report.**

Farmers and Ranchers Life Insurance Company

Part of Thunor Trust companies. Costs reflect sale of business via assumption reinsurance and subsequent final accounting during 2001.

First National Life Insurance Company of America

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.

Lumbermens Mutual Casualty Company

Costs represents assumption funding for claims and expenses incurred through NOLHGA. Decrease from prior year due to early access distribution received.

National Heritage Life Insurance Company

Costs reflect claims and assumption funding along with GA and NOLHGA expenses. Business sold: Closing 7/2/96.

Northwestern National Insurance Company of Milwaukee WI

Property & casualty company placed into liquidation May 2019 with small health business inforce that obligates the life & health guaranty associations. Costs reflect claims paid net of premiums collected, expenses and estimate for future claims. Current plan is runoff business for remaining inforce policies.

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.

Standard Life of IN

Cost estimate reflects incurred expenses only, no GA involvement in resolution of case.

Universal Health Care Ins. Co. Inc.

All business is Medicare Advantage. Currently processing claims incurred prior to the liquidation date. Costs represent paid claims, NOLHGA and GA incurred expenses and early access distributions.

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 Chambers Life Insurance Company

Placed into liquidation 5/00.

American Educators Life Insurance Company

Affiliated with Alabama Life and Consolidated National.
Business sold: Closed 9/30/94, all business transferred.

American Integrity Insurance Company

Business sold: Closed 6/1/94, 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.

AMS Life Insurance Company

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

Bankers Commercial Life Insurance Company

Placed into liquidation June 2000. Costs include funding of assumption reinsurance transaction, claims paid by the guaranty associations, premium collections, expenses incurred directly by guaranty associations and NOLHGA-related expenses.

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. Decrease from prior year due to estate distribution received.

Booker T Washington/Universal Life Insurance Companies

Related companies, costs include claims paid and estate distributions.

Centennial Life Insurance Company

Costs include claims paid directly by Guaranty Associations along with related GA and NOLHGA expenses.

Coastal States Life Insurance Company

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

Confederation Life Insurance Company – U.S. Branch

No further guaranty association costs anticipated.

Consolidated National Life Insurance Company

Affiliated with Alabama Life and American Educators.

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

Consumers United Insurance Company

Business sold: Closing 2/15/95.

Corporate Life Insurance Company

Business sold: Closing 1/31/96.

Diamond Benefits Life Insurance Company

Business sold: Closing 11/30/92, all business transferred.

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.

Family Guaranty Life Insurance Company

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.

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

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

Franklin American Life Insurance Company

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

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

George Washington Life Insurance Company

Business sold: 12/17/93 - Life and Allocated Annuity Business 1/1/96 - Accident & Health.

Golden State Mutual Life

Cost estimate reflects expenses incurred through NOLHGA along with assumption funding for sale of group life policy.

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.

Imerica Life and Health Insurance Company

Current costs reflect claims and expenses incurred during the claim runoff period.

Inter-American Insurance Company of Illinois

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

International Financial Services Life Insurance Company

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.

Investment Life Insurance Company of America

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

Investors Equity Life Insurance Company of Hawaii, LTD

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

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.

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

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.

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.

Medical Savings Insurance Company

Current costs reflect claims and expenses incurred during the claim runoff period.

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.

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.

SeeChange Health Ins. Co.

Costs reflect claims funding by guaranty associations, business in runoff.

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

Universal Life Insurance Company

Company placed into liquidation in 2010, affiliated with Booker T. Washington.

Universe Life Insurance Company

Company placed into liquidation late 1998. Business sold Oct. 99.

Villanova Insurance Company

Affiliated with Legion Insurance Company. Costs represent NOLHGA-incurred expenses only.

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.

American Community Mutual

No data available.

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.

Shenandoah Life

No data available, no guaranty association participation anticipated.

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 most likely WILL NOT match 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

State	Prior to 2014	Annual Funding Mar-10	April 2015	April 2016	April 2017	April 2018	April 2019	April 2020	April 2021	Estimated Future 2022	Total
Alabama	34,240,677	21,007	19,584	141	9,402	4,533	5,545	760	3,982	48,946	34,354,577
Alaska	6,469,327	566	0	0	0	0	0	0	0	0	6,469,893
Arizona	43,862,000	16,029	17,993	15,488	17,715	18,630	(8,229)	2,104	3,624	49,392	43,994,746
Arkansas	17,129,434	10,982	10,648	8,555	9,989	5,345	5,654	4,191	(922)	12,811	17,196,686
California	741,347,249	242,826	138,645	155,976	149,450	116,642	91,283	80,291	70,141	347,716	742,740,220
Colorado	0	0	0	0	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0	0	0	0
Delaware	8,470,042	6,515	5,857	6,026	6,031	4,989	5,322	5,232	5,040	10,297	8,525,352
District of Columbia	0	0	0	0	0	0	0	0	0	0	0
Florida	209,987,903	99,306	38,070	58,128	51,631	44,452	33,278	38,083	26,907	227,454	210,605,212
Georgia	54,261,832	42,227	37,164	35,086	31,050	28,912	27,720	20,594	20,320	87,224	54,592,130
Hawaii	44,571,279	21,059	20,217	18,126	18,681	19,259	19,227	16,756	14,121	49,687	44,768,412
Idaho	16,434,731	607	2,255	2,396	1,400	1,910	(1,461)	(40)	(76)	5,314	16,447,036
Illinois	192,477,660	76,260	70,148	45,707	55,410	45,297	20,730	12,629	19,369	159,781	192,982,991
Indiana	42,814,293	10,578	10,145	6,306	8,003	6,144	6,906	5,620	6,517	26,865	42,901,377
Iowa	34,959,769	29,343	30,967	9,381	17,467	(3,470)	6,201	7,179	3,164	90,605	35,150,606
Kansas	35,907,938	11,145	10,960	15,486	3,288	1,976	4,777	5,283	4,841	30,847	35,996,541
Kentucky	36,573,996	4,841	4,483	5,094	4,756	4,212	4,149	103	2,290	13,387	36,617,311
Louisiana	0	0	0	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0	0	0	0
Maryland	39,762,527	5,811,231	25,690	18,907	(8,986)	4,914	4,950	2,739	4,128	50,997	45,677,097
Massachusetts	86,560,139	52,107	34,344	28,448	32,081	30,554	5,741	16,383	14,446	32,697	86,806,939
Michigan	0	0	0	0	0	0	0	0	0	0	0
Minnesota	50,607,761	25,378	20,960	24,023	17,610	15,917	16,313	(5,948)	3,679	60,705	50,786,398
Mississippi	25,351,223	32,087	24,278	28,929	23,312	21,568	17,050	4,960	10,461	72,411	25,586,278
Missouri	84,376,647	52,597	48,227	46,485	49,118	30,349	33,158	15,469	17,051	126,671	84,795,772
Montana	7,425,075	7,743	6,970	6,757	6,997	6,962	6,028	5,557	5,996	33,527	7,511,610
Nebraska	17,521,911	8,958	8,766	9,363	1,656	5,318	4,202	3,446	4,141	22,126	17,589,887
Nevada	19,983,678	862	740	629	467	251	118	352	388	590	19,988,075
New Hampshire	0	0	0	0	0	0	0	0	0	0	0
New Jersey	74,489,821	53,862	34,199	36,954	35,098	31,023	32,251	32,381	22,175	87,040	74,854,804
New Mexico	12,948,804	10,935	9,961	9,585	9,910	9,753	(5,367)	1,489	1,547	17,004	13,013,620
New York	0	0	0	0	0	0	0	0	0	0	0
North Carolina	87,059,864	15,036,296	52,560	34,146	33,251	28,885	26,757	25,541	12,532	66,883	102,376,714
North Dakota	8,611,174	2,778	2,153	(73)	799	839	856	889	949	8,398	8,628,763
Ohio	69,301,038	37,158	35,200	36,271	36,515	23,584	28,530	1,639	9,976	105,248	69,615,158
Oklahoma	29,813,827	29,549	30,106	28,883	28,081	26,891	24,237	23,617	(8,915)	78,348	30,074,622
Oregon	33,402,079	31,617	24,494	23,853	13,485	1,997	10,441	6,764	6,344	19,858	33,540,931
Pennsylvania	220,032,729	72,019	15,726	43,816	25,692	32,580	19,786	21,437	22,668	89,129	220,375,582
Puerto Rico	1,030,865	19,832	205	0	0	0	0	0	0	0	1,050,902
Rhode Island	25,779,240	2,352	2,306	2,118	1,560	(579)	490	603	614	8,141	25,796,844
South Carolina	40,149,882	5,745	2,406	2,623	2,804	2,904	(1,571)	783	(1,379)	893	40,165,089
South Dakota	9,733,381	7,751	1,979	3,868	(444)	1,310	1,077	(1,329)	278	8,344	9,756,216
Tennessee	40,658,812	37,159	36,193	28,474	31,134	27,412	25,316	15,737	13,851	45,520	40,919,607
Texas	258,232,234	163,234	147,669	101,736	71,404	92,416	90,348	50,006	56,168	327,296	259,332,512
Utah	16,098,255	8,223	7,115	7,435	(2,898)	1,575	1,593	1,606	1,607	7,022	16,131,533
Vermont	0	0	0	0	0	0	0	0	0	0	0
Virginia	30,906,920	18,649	7,035	10,079	11,224	6,993	8,178	6,042	3,477	33,315	31,011,911
Washington	83,708,991	14,039,236	89,976	80,195	43,868	45,046	37,210	48,971	(19,876)	275,947	98,349,564
West Virginia	5,550,463	1,235	(1,429)	0	(1,545)	0	0	0	0	0	5,548,725
Wisconsin	67,139,485	12,004	10,557	6,263	4,041	5,435	5,120	5,837	6,050	22,754	67,217,546
Wyoming	6,759,653	1,708	1,725	1,769	1,842	1,916	1,898	1,870	1,787	5,890	6,780,059
Other	0	0	0	0	0	0	0	0	0	0	0
Total	2,972,504,607	36,175,593	1,097,245	1,003,431	852,350	754,645	615,812	485,626	369,461	2,767,079	3,016,625,850

For member company and association use only. The data utilizes estimates and excludes many costs incurred directly by the State Guaranty Associations. It MAY NOT be utilized in protesting actual assessments made by State Guaranty Associations.

Total LIFE Only

State	Prior to 2014	April 2014	April 2015	April 2016	April 2017	April 2018	April 2019	April 2020	April 2021	Estimated Future 2022	Total
Alabama	11,888,659	20,444	19,515	(49)	9,402	4,533	5,545	760	3,982	48,946	12,001,737
Alaska	564,104	50	0	0	0	0	0	0	0	0	564,154
Arizona	19,105,854	15,656	17,947	15,350	17,715	18,630	(8,229)	2,104	3,624	49,392	19,238,044
Arkansas	10,758,789	10,797	10,625	8,491	9,989	5,345	5,654	4,191	(922)	12,811	10,825,770
California	279,184,878	199,814	138,002	154,433	149,450	116,642	91,283	80,291	70,141	347,716	280,532,651
Colorado	0	0	0	0	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0	0	0	0
Delaware	4,101,505	6,034	5,842	5,983	6,031	4,989	5,322	5,232	5,040	10,297	4,156,275
District of Columbia	0	0	0	0	0	0	0	0	0	0	0
Florida	100,839,795	87,956	37,858	57,688	51,631	44,452	33,278	38,083	26,907	227,454	101,445,102
Georgia	26,888,841	39,269	37,073	34,820	31,050	28,912	27,720	20,594	20,320	87,224	27,215,823
Hawaii	27,057,818	20,727	20,176	18,010	18,681	19,259	19,227	16,756	14,121	49,687	27,254,463
Idaho	7,945,514	(192)	2,250	2,379	1,400	1,910	(1,461)	(40)	(76)	5,314	7,956,998
Illinois	76,706,857	74,278	69,904	45,071	55,410	45,297	20,730	12,629	19,369	159,781	77,209,326
Indiana	14,903,738	10,266	10,107	6,204	8,003	6,144	6,906	5,620	6,517	26,865	14,990,370
Iowa	12,815,240	28,330	30,843	9,053	17,467	(3,470)	6,201	7,179	3,164	90,605	13,004,612
Kansas	24,885,392	10,952	10,936	15,431	3,288	1,976	4,777	5,283	4,841	30,847	24,973,724
Kentucky	13,240,836	4,693	4,465	5,044	4,756	4,212	4,149	103	2,290	13,387	13,283,937
Louisiana	0	0	0	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0	0	0	0
Maryland	15,953,194	2,724,605	21,955	20,333	(8,986)	4,914	4,950	2,739	4,128	50,997	18,778,828
Massachusetts	42,516,159	47,299	34,220	28,141	32,081	30,554	5,741	16,383	14,446	32,697	42,757,721
Michigan	0	0	0	0	0	0	0	0	0	0	0
Minnesota	14,378,967	24,613	20,865	23,779	17,610	15,917	16,313	(5,948)	3,679	60,705	14,556,500
Mississippi	19,419,159	31,772	24,239	28,831	23,312	21,568	17,050	4,960	10,461	72,411	19,653,763
Missouri	57,916,954	51,920	48,144	46,258	49,118	30,349	33,158	15,469	17,051	126,671	58,335,092
Montana	3,638,970	7,586	6,950	6,703	6,997	6,962	6,028	5,557	5,996	33,527	3,725,275
Nebraska	10,479,621	8,798	8,746	9,307	1,656	5,318	4,202	3,446	4,141	22,126	10,547,361
Nevada	12,643,817	849	739	625	467	251	118	352	388	590	12,648,195
New Hampshire	0	0	0	0	0	0	0	0	0	0	0
New Jersey	20,445,979	47,821	34,025	36,535	35,098	31,023	32,251	32,381	22,175	87,040	20,804,329
New Mexico	4,653,620	9,961	9,931	9,496	9,910	9,753	(5,367)	1,489	1,547	17,004	4,717,344
New York	0	0	0	0	0	0	0	0	0	0	0
North Carolina	27,402,550	4,297,284	39,710	33,758	33,251	28,885	26,757	25,541	12,532	66,883	31,967,151
North Dakota	3,395,971	2,288	2,148	(90)	799	839	856	889	949	8,398	3,413,046
Ohio	29,080,261	32,928	35,090	35,959	36,515	23,584	28,530	1,639	9,976	105,248	29,389,730
Oklahoma	10,807,720	27,087	30,006	28,599	28,081	26,891	24,237	23,617	(8,915)	78,348	11,065,670
Oregon	15,609,665	29,428	24,415	23,644	13,485	1,997	10,441	6,764	6,344	19,858	15,746,041
Pennsylvania	46,279,941	69,785	15,451	43,326	25,692	32,580	19,786	21,437	22,668	89,129	46,619,796
Puerto Rico	578,015	10,601	110	0	0	0	0	0	0	0	588,726
Rhode Island	3,271,071	292	2,295	2,088	1,560	(579)	490	603	614	8,141	3,286,576
South Carolina	17,538,709	3,732	2,401	2,606	2,804	2,904	(1,571)	783	(1,379)	893	17,551,883
South Dakota	6,823,150	7,429	1,969	3,850	(444)	1,310	1,077	(1,329)	278	8,344	6,845,635
Tennessee	24,448,112	36,451	36,105	28,246	31,134	27,412	25,316	15,737	13,851	45,520	24,707,885
Texas	109,043,283	159,325	147,188	100,473	71,404	92,416	90,348	50,006	56,168	327,296	110,137,907
Utah	8,773,514	7,490	7,101	7,391	(2,898)	1,575	1,593	1,606	1,607	7,022	8,806,000
Vermont	0	0	0	0	0	0	0	0	0	0	0
Virginia	10,492,687	16,487	6,982	9,965	11,224	6,993	8,178	6,042	3,477	33,315	10,595,350
Washington	29,490,131	4,872,346	78,816	79,450	43,868	45,046	37,210	48,971	(19,876)	275,947	34,951,909
West Virginia	1,879,391	1,202	(1,433)	0	(1,545)	0	0	0	0	0	1,877,615
Wisconsin	14,787,860	11,623	10,510	6,134	4,041	5,435	5,120	5,837	6,050	22,754	14,865,365
Wyoming	3,102,614	1,670	1,720	1,756	1,842	1,916	1,898	1,870	1,787	5,890	3,122,964
Other	0	0	0	0	0	0	0	0	0	0	0
Total	1,195,738,908	13,071,747	1,065,941	995,071	852,350	754,645	615,812	485,626	369,461	2,767,079	1,216,716,641

Total ALLOCATED ANNUITY Only

State	Prior to 2014	April 2014	April 2015	April 2016	April 2017	April 2018	April 2019	April 2020	April 2021	Estimated Future 2022	Total
Alabama	22,352,019	562	69	190	0	0	0	0	0	0	22,352,840
Alaska	5,905,223	516	0	0	0	0	0	0	0	0	5,905,739
Arizona	24,756,146	373	46	137	0	0	0	0	0	0	24,756,702
Arkansas	6,317,356	185	23	63	0	0	0	0	0	0	6,317,628
California	462,162,371	43,011	643	1,544	0	0	0	0	0	0	462,207,569
Colorado	0	0	0	0	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0	0	0	0
Delaware	4,264,389	481	15	43	0	0	0	0	0	0	4,264,929
District of Columbia	0	0	0	0	0	0	0	0	0	0	0
Florida	109,148,108	11,350	211	440	0	0	0	0	0	0	109,160,110
Georgia	25,038,350	2,958	92	266	0	0	0	0	0	0	25,041,665
Hawaii	17,513,461	332	41	116	0	0	0	0	0	0	17,513,949
Idaho	8,489,217	799	6	16	0	0	0	0	0	0	8,490,038
Illinois	109,225,337	1,982	244	636	0	0	0	0	0	0	109,228,199
Indiana	27,897,244	312	38	102	0	0	0	0	0	0	27,897,696
Iowa	22,103,707	1,012	125	328	0	0	0	0	0	0	22,105,172
Kansas	11,022,546	193	24	55	0	0	0	0	0	0	11,022,817
Kentucky	23,333,159	148	18	50	0	0	0	0	0	0	23,333,374
Louisiana	0	0	0	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0	0	0	0
Maryland	18,078,463	3,086,627	3,735	(1,426)	0	0	0	0	0	0	21,167,399
Massachusetts	44,043,979	4,808	124	307	0	0	0	0	0	0	44,049,218
Michigan	0	0	0	0	0	0	0	0	0	0	0
Minnesota	36,218,186	765	94	244	0	0	0	0	0	0	36,219,289
Mississippi	5,836,251	315	39	98	0	0	0	0	0	0	5,836,702
Missouri	26,459,692	677	83	227	0	0	0	0	0	0	26,460,680
Montana	3,786,104	157	19	54	0	0	0	0	0	0	3,786,335
Nebraska	7,042,291	160	20	56	0	0	0	0	0	0	7,042,526
Nevada	7,339,861	13	2	4	0	0	0	0	0	0	7,339,880
New Hampshire	0	0	0	0	0	0	0	0	0	0	0
New Jersey	52,905,879	6,040	173	419	0	0	0	0	0	0	52,912,512
New Mexico	8,295,183	974	30	89	0	0	0	0	0	0	8,296,276
New York	0	0	0	0	0	0	0	0	0	0	0
North Carolina	59,657,314	10,739,012	12,850	388	0	0	0	0	0	0	70,409,563
North Dakota	5,185,672	490	6	18	0	0	0	0	0	0	5,186,186
Ohio	38,351,329	4,230	110	312	0	0	0	0	0	0	38,355,980
Oklahoma	19,006,106	2,462	100	284	0	0	0	0	0	0	19,008,952
Oregon	17,792,414	2,188	79	209	0	0	0	0	0	0	17,794,890
Pennsylvania	173,752,788	2,234	275	489	0	0	0	0	0	0	173,755,786
Puerto Rico	452,850	9,231	96	0	0	0	0	0	0	0	462,176
Rhode Island	22,508,168	2,060	11	30	0	0	0	0	0	0	22,510,269
South Carolina	22,611,172	2,013	5	16	0	0	0	0	0	0	22,613,207
South Dakota	2,910,231	322	10	18	0	0	0	0	0	0	2,910,581
Tennessee	16,210,700	708	87	227	0	0	0	0	0	0	16,211,722
Texas	137,332,682	3,910	481	1,264	0	0	0	0	0	0	137,338,336
Utah	7,077,956	733	15	44	0	0	0	0	0	0	7,078,748
Vermont	0	0	0	0	0	0	0	0	0	0	0
Virginia	20,414,233	2,162	52	114	0	0	0	0	0	0	20,416,561
Washington	51,986,722	9,166,890	11,161	745	0	0	0	0	0	0	61,165,517
West Virginia	3,671,072	33	4	0	0	0	0	0	0	0	3,671,110
Wisconsin	52,270,139	381	47	128	0	0	0	0	0	0	52,270,694
Wyoming	3,657,039	38	5	13	0	0	0	0	0	0	3,657,095
Other	0	0	0	0	0	0	0	0	0	0	0
Total	1,744,383,109	23,103,846	31,304	8,360	0	0	0	0	0	0	1,767,526,618

Total UNALLOCATED ANNUITY Only

State	Prior to 2014	April 2014	April 2015	April 2016	April 2017	April 2018	April 2019	April 2020	April 2021	Estimated Future 2022	Total
Alabama	0	0	0	0	0	0	0	0	0	0	0
Alaska	0	0	0	0	0	0	0	0	0	0	0
Arizona	0	0	0	0	0	0	0	0	0	0	0
Arkansas	53,289	0	0	0	0	0	0	0	0	0	53,289
California	0	0	0	0	0	0	0	0	0	0	0
Colorado	0	0	0	0	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0	0	0	0
Delaware	104,148	0	0	0	0	0	0	0	0	0	104,148
District of Columbia	0	0	0	0	0	0	0	0	0	0	0
Florida	0	0	0	0	0	0	0	0	0	0	0
Georgia	2,334,641	0	0	0	0	0	0	0	0	0	2,334,641
Hawaii	0	0	0	0	0	0	0	0	0	0	0
Idaho	0	0	0	0	0	0	0	0	0	0	0
Illinois	6,545,466	0	0	0	0	0	0	0	0	0	6,545,466
Indiana	13,311	0	0	0	0	0	0	0	0	0	13,311
Iowa	40,822	0	0	0	0	0	0	0	0	0	40,822
Kansas	0	0	0	0	0	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0	0	0	0	0	0
Louisiana	0	0	0	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0	0	0	0
Maryland	5,730,870	0	0	0	0	0	0	0	0	0	5,730,870
Massachusetts	0	0	0	0	0	0	0	0	0	0	0
Michigan	0	0	0	0	0	0	0	0	0	0	0
Minnesota	10,609	0	0	0	0	0	0	0	0	0	10,609
Mississippi	95,813	0	0	0	0	0	0	0	0	0	95,813
Missouri	0	0	0	0	0	0	0	0	0	0	0
Montana	0	0	0	0	0	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0	0	0	0	0	0
Nevada	0	0	0	0	0	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0	0	0	0	0	0
New Jersey	1,137,963	0	0	0	0	0	0	0	0	0	1,137,963
New Mexico	0	0	0	0	0	0	0	0	0	0	0
New York	0	0	0	0	0	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0	0	0	0	0	0
North Dakota	29,531	0	0	0	0	0	0	0	0	0	29,531
Ohio	1,869,448	0	0	0	0	0	0	0	0	0	1,869,448
Oklahoma	0	0	0	0	0	0	0	0	0	0	0
Oregon	0	0	0	0	0	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0	0	0	0	0	0
Texas	11,856,269	0	0	0	0	0	0	0	0	0	11,856,269
Utah	246,785	0	0	0	0	0	0	0	0	0	246,785
Vermont	0	0	0	0	0	0	0	0	0	0	0
Virginia	0	0	0	0	0	0	0	0	0	0	0
Washington	2,232,138	0	0	0	0	0	0	0	0	0	2,232,138
West Virginia	0	0	0	0	0	0	0	0	0	0	0
Wisconsin	81,487	0	0	0	0	0	0	0	0	0	81,487
Wyoming	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total	32,382,590	0	0	0	0	0	0	0	0	0	32,382,590

Reconciliation Grand Total Insolvency Costs to Anticipated Funding Schedules

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Grand Total Insolvency Costs						
Per "Summary - Grand Total"	1,766,017,106	3,243,901,018	3,340,043,732	54,352,163	18,056,536	8,422,370,556
Less Insolvency Costs NOT included in "Anticipated Funding Schedules":						
Estate Closed	(290,527,157)	(608,898,589)	(183,413,867)	(22,452,017)	0	(1,105,291,630)
Released from Oversight	(1,876,815)	(305,928)	(448,293)	(28,075)	0	(2,659,110)
Closed	(98,300,049)	(964,828,967)	(220,490,566)	0	0	(1,283,619,583)
Open (excluding ELIC)	(220,225,558)	(298,830)	(2,935,484,115)	0	(18,056,536)	(3,174,065,040)
Pre-Liquidation	(210,029)	(93,116)	(206,891)	0	0	(510,037)
Less Other Adjustments Included in GA Cost Total, NOT included in "Anticipated Funding Schedules":						
Executive Life Insurance Company NOLHGA expenses	(24,469,254)	(35,592,563)	0	(815,559)	0	(60,877,376)
Executive Life Insurance Company GA expenses	0	0	0	0	0	0
Executive Life Insurance Company GA claims	0	0	0	0	0	0
Add Other Adjustments Included in GA Cost Total, NOT included in "Anticipated Funding Schedules":						
Executive Life Insurance Company Other recoveries	86,308,398	133,643,593	0	1,326,078	0	221,278,069
Adjusted Total	1,216,716,641	1,767,526,618	0	32,382,590	0	3,016,625,850
Total Per "Anticipated Funding Schedules"	1,216,716,641	1,767,526,618	0	32,382,590	0	3,016,625,850
Variance	0	0	0	0	0	0
Executive Life Insurance Company summary	1,154,877,496	1,669,475,588	0	31,872,072	0	2,856,225,156
Executive Life Insurance Company adjustments	61,839,145	98,051,031	0	510,518	0	160,400,694
Executive Life Insurance Company gross	1,216,716,641	1,767,526,618	0	32,382,590	0	3,016,625,850

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 3,016,625,850
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SPECIFIC INSOLVENCY COSTS

Alabama Life Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	2,137,779	1,170,474	10,280	0	3,318,533
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
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	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	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	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	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	0	0	0	0	0
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	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	2,137,779	1,170,474	10,280	0	3,318,533

Summary:	
GA Covered Obligations	4,246,637
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	193,695
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(529,679)
Ceding commissions/ policy enhancements	713,876
Other recoveries (litigation, estate distributions, etc.)	937,602
Adjusted GA Costs	3,318,533
Per State Breakdown	3,318,533

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
2,800,000	0	568,170	0	13,000	0	0	0
2,800,000	0	568,170	0	13,000	0	0	0

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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

American Chambers Life Insurance Company

Estimated Net Costs as of September 30, 2021						
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total	
Alabama	0	0	20,161	0	0	20,161
Alaska	0	0	6,136	0	0	6,136
Arizona	0	0	101,928	0	0	101,928
Arkansas	0	0	856,632	0	0	856,632
California	720	0	35,588	0	0	36,307
Colorado	0	0	757,819	0	0	757,819
Connecticut	0	0	0	0	0	0
Delaware	2,376	0	6,623	0	0	8,999
Dist. of Columbia	0	0	0	0	0	0
Florida	26,502	0	(1,303)	0	0	25,199
Georgia	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0
Idaho	0	0	120,884	0	0	120,884
Illinois	1,319	0	1,990,126	0	0	1,991,445
Indiana	6,303	0	787,240	0	0	793,542
Iowa	0	0	27,922	0	0	27,922
Kansas	0	0	100,333	0	0	100,333
Kentucky	0	0	17,263	0	0	17,263
Louisiana	0	0	658,535	0	0	658,535
Maine	0	0	0	0	0	0
Maryland	0	0	1,920	0	0	1,920
Massachusetts	3,611	0	1,468,217	0	0	1,471,828
Michigan	8,301	0	7,898	0	0	16,199
Minnesota	0	0	0	0	0	0
Mississippi	0	0	4,488,959	0	0	4,488,959
Missouri	0	0	450,270	0	0	450,270
Montana	260	0	372,315	0	0	372,575
Nebraska	0	0	511,968	0	0	511,968
Nevada	0	0	2,432	0	0	2,432
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	0	0	52,302	0	0	52,302
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	0	0	23	0	0	23
Ohio	17,051	0	1,953,021	0	0	1,970,072
Oklahoma	1,875	0	1,851,175	0	0	1,853,050
Oregon	0	0	42,756	0	0	42,756
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	1,602	0	671	0	0	2,273
South Dakota	0	0	36,854	0	0	36,854
Tennessee	0	0	1,687,149	0	0	1,687,149
Texas	3,772	0	6,776,795	0	0	6,780,567
Utah	0	0	196	0	0	196
Vermont	0	0	0	0	0	0
Virginia	0	0	345,648	0	0	345,648
Washington	788	0	590,425	0	0	591,213
West Virginia	0	0	92,565	0	0	92,565
Wisconsin	5,088	0	24,813	0	0	29,900
Wyoming	0	0	108,588	0	0	108,588
Other	0	0	0	0	0	0
Total	79,567	0	26,352,848	0	0	26,432,415

Summary:	
GA Covered Obligations	44,462,791
Add:	
GA claims incurred directly	44,231,475
GA expenses incurred directly	12,170,199
NOLHGA expenses	2,555,133
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	44,387,898
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	32,599,285
Adjusted GA Costs	26,432,415
Per State Breakdown	26,432,415

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
0	0	0	0	125,000	0	0	0
0	0	0	0	3,308,801	0	0	0
0	0	0	0	300,000	100,000	0	0
0	0	0	0	2,000,000	1,203,411	0	0
40,000	0	0	0	5,000,000	1,900,000	0	0
0	0	0	0	1,999,232	0	0	0
39,632	0	0	0	1,661,368	0	0	0
0	0	0	0	5,000,000	1,400,000	0	0
0	0	0	0	14,999,989	0	0	0
0	0	0	0	850,000	0	0	0
0	0	0	0	99,821	0	0	0
43,500	4,500	0	0	4,306,500	1,830,500	0	0
0	0	0	0	3,600,000	0	0	0
130,011	0	0	0	12,871,063	9,250,000	0	0
0	0	0	0	500,000	76,050	0	0
0	0	0	0	1,800,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	350,000	336,606	0	0
253,143	4,500	0	0	58,771,774	16,096,567	0	0

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American Community Mutual Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	323	0	26,877	0	27,200
Arkansas	21	0	1,773	0	1,794
California	0	0	0	0	0
Colorado	1	0	51	0	52
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	11	0	11
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	278	0	23,110	0	23,388
Indiana	452	0	37,580	0	38,032
Iowa	73	0	6,049	0	6,122
Kansas	0	0	0	0	0
Kentucky	0	0	15	0	15
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	1	0	1
Massachusetts	0	0	0	0	0
Michigan	828	0	68,776	0	69,604
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	334	0	27,794	0	28,128
Montana	0	0	0	0	0
Nebraska	234	0	19,485	0	19,719
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	0	0	0	0	0
North Carolina	0	0	20	0	20
North Dakota	0	0	2	0	2
Ohio	529	0	43,919	0	44,447
Oklahoma	22	0	1,834	0	1,856
Oregon	0	0	0	0	0
Pennsylvania	0	0	5	0	5
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	10	0	814	0	824
South Dakota	0	0	0	0	0
Tennessee	12	0	1,021	0	1,033
Texas	59	0	4,865	0	4,924
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	2	0	2
Washington	0	0	21	0	21
West Virginia	0	0	0	0	0
Wisconsin	71	0	5,939	0	6,010
Wyoming	0	0	3	0	3
Other	0	0	0	0	0
Total	3,249	0	269,965	0	273,213

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	273,213
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	273,213
Per State Breakdown	273,213

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
0	0	0	0	0	0	0	0
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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.							

American Educators Life Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	214,086	4,255,265	105,560	0	0	4,574,911
Alaska	0	0	0	0	0	0
Arizona	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0
California	0	0	0	0	0	0
Colorado	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0
Delaware	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0
Florida	0	0	0	0	0	0
Georgia	793	22,231	202	0	0	23,226
Hawaii	0	0	0	0	0	0
Idaho	0	0	0	0	0	0
Illinois	0	0	0	0	0	0
Indiana	0	0	0	0	0	0
Iowa	0	0	0	0	0	0
Kansas	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0
Louisiana	12,718	314,743	4,057	0	0	331,518
Maine	0	0	0	0	0	0
Maryland	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	0	0	0	0	0	0
Missouri	0	0	0	0	0	0
Montana	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0
Nevada	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0
Ohio	0	0	0	0	0	0
Oklahoma	0	0	0	0	0	0
Oregon	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0
Texas	0	0	0	0	0	0
Utah	0	0	0	0	0	0
Vermont	0	0	0	0	0	0
Virginia	0	0	0	0	0	0
Washington	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	227,596	4,592,239	109,820	0	0	4,929,655

Summary:	
GA Covered Obligations	4,778,294
Add:	
GA claims incurred directly	374,183
GA expenses incurred directly	412,005
NOLHGA expenses	167,853
Remaining Inforce estimate	0
Less:	
Estate/other distributions	400,000
Other adjustments	(807,666)
Ceding commissions/ policy enhancements	328,371
Other recoveries (litigation, estate distributions, etc.)	881,975
Adjusted GA Costs	4,929,655
Per State Breakdown	4,929,655

Assessments Called (Billed) or Refunded as of December 31, 2020

Life	Allocated Annuity		A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama						
Alaska						
Arizona						
Arkansas						
California						
Colorado						
Connecticut						
Delaware						
Dist. of Columbia						
Florida						
Georgia	1,024	0	28,715	1,409	0	0
Hawaii						
Idaho						
Illinois						
Indiana						
Iowa						
Kansas						
Kentucky						
Louisiana	18,000	0	256,268	0	7,000	0
Maine						
Maryland						
Massachusetts						
Michigan						
Minnesota						
Mississippi						
Missouri						
Montana						
Nebraska						
Nevada						
New Hampshire						
New Jersey						
New Mexico						
New York						
North Carolina						
North Dakota						
Ohio						
Oklahoma						
Oregon						
Pennsylvania						
Puerto Rico						
Rhode Island						
South Carolina						
South Dakota						
Tennessee						
Texas						
Utah						
Vermont						
Virginia						
Washington						
West Virginia						
Wisconsin						
Wyoming						
Other						
Total	19,024	0	284,983	1,409	7,000	0

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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

American Integrity Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	695,388	0	695,388
Alaska	0	0	5,924	0	5,924
Arizona	0	0	668,556	0	668,556
Arkansas	0	0	105,925	0	105,925
California	0	0	3,879,887	0	3,879,887
Colorado	0	0	1,427,063	0	1,427,063
Connecticut	0	0	0	0	0
Delaware	0	0	26,466	0	26,466
Dist. of Columbia	0	0	2,674	0	2,674
Florida	0	0	2,513,410	0	2,513,410
Georgia	0	0	403,124	0	403,124
Hawaii	0	0	2,800	0	2,800
Idaho	0	0	133,553	0	133,553
Illinois	0	0	5,457,921	0	5,457,921
Indiana	0	0	1,016,048	0	1,016,048
Iowa	0	0	454,668	0	454,668
Kansas	0	0	173,319	0	173,319
Kentucky	0	0	485,493	0	485,493
Louisiana	0	0	45,627	0	45,627
Maine	0	0	55,279	0	55,279
Maryland	0	0	495,451	0	495,451
Massachusetts	0	0	163,930	0	163,930
Michigan	0	0	0	0	0
Minnesota	0	0	52,315	0	52,315
Mississippi	0	0	103,784	0	103,784
Missouri	0	0	2,352,832	0	2,352,832
Montana	0	0	432,351	0	432,351
Nebraska	0	0	1,233,700	0	1,233,700
Nevada	0	0	149,462	0	149,462
New Hampshire	0	0	1,388	0	1,388
New Jersey	0	0	461,092	0	461,092
New Mexico	0	0	140,044	0	140,044
New York	0	0	0	0	0
North Carolina	0	0	439,138	0	439,138
North Dakota	0	0	1,185,627	0	1,185,627
Ohio	0	0	1,669,458	0	1,669,458
Oklahoma	0	0	257,536	0	257,536
Oregon	0	0	448,644	0	448,644
Pennsylvania	0	0	394,999	0	394,999
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	3,197	0	3,197
South Carolina	0	0	205,817	0	205,817
South Dakota	0	0	1,385,578	0	1,385,578
Tennessee	0	0	304,483	0	304,483
Texas	0	0	999,098	0	999,098
Utah	0	0	41,240	0	41,240
Vermont	0	0	9,549	0	9,549
Virginia	0	0	280,134	0	280,134
Washington	0	0	3,137,065	0	3,137,065
West Virginia	0	0	82,843	0	82,843
Wisconsin	0	0	62,558	0	62,558
Wyoming	0	0	175,997	0	175,997
Other	0	0	197	0	197
Total	0	0	34,222,634	0	34,222,634

Summary:	
GA Covered Obligations	91,380,543
Add:	
GA claims incurred directly	20,254,758
GA expenses incurred directly	3,000,034
NOLHGA expenses	1,354,168
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	20,254,758
Ceding commissions/ policy enhancements	743,000
Other recoveries (litigation, estate distributions, etc.)	60,769,111
Adjusted GA Costs	34,222,634
Per State Breakdown	34,222,634

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
0	0	0	0	1,008,000	0	0	0
9,517	0	0	0	20,000	20,000	0	0
0	0	0	0	1,323,320	0	0	0
0	0	0	0	335,216	0	0	0
0	0	0	0	10,000,000	5,650,000	0	0
0	0	0	0	2,200,000	2,356,918	0	0
0	0	0	0	50,000	0	0	0
0	0	0	0	20,000	15,780	0	0
0	0	0	0	4,000,000	0	0	0
0	0	0	0	400,000	0	0	0
0	9,780	0	0	27,420	0	0	0
0	0	0	0	377,000	0	0	0
0	0	0	0	14,800,000	9,450,000	0	0
0	0	0	0	2,893,631	0	0	0
0	0	0	0	1,725,000	0	0	0
0	0	0	0	500,000	0	0	0
0	0	0	0	1,341,501	522,000	0	0
0	0	0	0	509,121	0	0	0
0	0	0	0	175,000	0	0	0
0	0	0	0	1,700,000	0	0	0
0	0	0	0	456,000	75,000	0	0
0	0	0	0	210,000	0	0	0
0	0	0	0	8,354,499	0	0	0
0	0	0	0	670,000	0	0	0
0	0	0	0	4,475,000	5,300,000	0	0
0	0	0	0	370,000	178,000	0	0
0	0	0	0	1,250,000	151,039	0	0
0	120,000	0	0	350,000	0	0	0
0	0	0	0	800,000	0	0	0
0	0	0	0	3,202,700	924,599	0	0
0	0	0	0	5,600,000	0	0	0
0	0	0	0	850,000	500,000	0	0
0	0	0	0	1,688,644	0	0	0
0	0	0	0	1,000,000	0	0	0
0	0	0	0	600,000	0	0	0
0	0	0	0	3,748,806	1,475,000	0	0
0	0	0	0	1,000,000	0	0	0
0	600,000	0	0	3,221,194	1,164,901	0	0
0	0	0	0	125,000	0	0	0
0	0	0	0	27,500	0	0	0
0	0	0	0	850,915	455,000	0	0
0	0	0	0	3,000,000	2,169,430	0	0
0	0	0	0	350,000	280	0	0
0	0	0	0	275,000	410,327	0	0
9,517	729,780	0	0	85,880,467	30,818,274	0	0

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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

American Life Assurance Corporation

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	57,273	624,556	109,496	0	0	791,326
Alaska	0	0	0	0	0	0
Arizona	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0
California	0	0	0	0	0	0
Colorado	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0
Delaware	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0
Florida	20,590	127,092	4,233,690	0	0	4,381,373
Georgia	893	0	71,551	0	0	72,445
Hawaii	0	0	0	0	0	0
Idaho	0	0	0	0	0	0
Illinois	0	0	0	0	0	0
Indiana	0	0	0	0	0	0
Iowa	0	0	0	0	0	0
Kansas	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0
Louisiana	736	69,177	1,689	0	0	71,601
Maine	0	0	0	0	0	0
Maryland	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	16,005	34,293	18,900	0	0	69,198
Missouri	0	0	0	0	0	0
Montana	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0
Nevada	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0
Ohio	0	0	0	0	0	0
Oklahoma	0	0	0	0	0	0
Oregon	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0
Texas	0	0	0	0	0	0
Utah	0	0	0	0	0	0
Vermont	0	0	0	0	0	0
Virginia	0	0	0	0	0	0
Washington	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	95,498	855,118	4,435,326	0	0	5,385,942

Summary:	
GA Covered Obligations	4,652,553
Add:	
GA claims incurred directly	1,016,861
GA expenses incurred directly	353,452
NOLHGA expenses	534,743
Remaining Inforce estimate	0
Less:	
Estate/other distributions	732,116
Other adjustments	316,112
Ceding commissions/ policy enhancements	(1,274,180)
Other recoveries (litigation, estate distributions, etc.)	1,397,619
Adjusted GA Costs	5,385,942
Per State Breakdown	5,385,942

Assessments Called (Billed) or Refunded as of December 31, 2020

Life	Allocated Annuity		A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama						
Alaska						
Arizona						
Arkansas						
California						
Colorado						
Connecticut						
Delaware						
Dist. of Columbia						
Florida						
Georgia						
Hawaii						
Idaho						
Illinois						
Indiana						
Iowa						
Kansas						
Kentucky						
Louisiana	10,971	0	0	0	148,029	0
Maine						
Maryland						
Massachusetts						
Michigan						
Minnesota						
Mississippi						
Missouri						
Montana						
Nebraska						
Nevada						
New Hampshire						
New Jersey						
New Mexico						
New York						
North Carolina						
North Dakota						
Ohio						
Oklahoma						
Oregon						
Pennsylvania						
Puerto Rico						
Rhode Island						
South Carolina						
South Dakota						
Tennessee						
Texas						
Utah						
Vermont						
Virginia						
Washington						
West Virginia						
Wisconsin						
Wyoming						
Other						
Total	10,971	0	0	0	148,029	0

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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

American Network Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	62,934	0	0	62,934
Alaska	0	0	0	0	0	0
Arizona	0	0	1,843,435	0	0	1,843,435
Arkansas	0	0	14,275	0	0	14,275
California	0	0	2,347,905	0	0	2,347,905
Colorado	0	0	19,335,470	0	0	19,335,470
Connecticut	0	0	24,100,777	0	0	24,100,777
Delaware	0	0	527,899	0	0	527,899
Dist. of Columbia	0	0	165,710	0	0	165,710
Florida	0	0	14,860,672	0	0	14,860,672
Georgia	0	0	1,433,893	0	0	1,433,893
Hawaii	0	0	15,097	0	0	15,097
Idaho	0	0	115,856	0	0	115,856
Illinois	0	0	298,365	0	0	298,365
Indiana	0	0	162,457	0	0	162,457
Iowa	0	0	0	0	0	0
Kansas	0	0	11,449,532	0	0	11,449,532
Kentucky	0	0	130,160	0	0	130,160
Louisiana	0	0	151,441	0	0	151,441
Maine	0	0	672,264	0	0	672,264
Maryland	0	0	2,129,136	0	0	2,129,136
Massachusetts	0	0	2,289,367	0	0	2,289,367
Michigan	0	0	0	0	0	0
Minnesota	0	0	135,121	0	0	135,121
Mississippi	0	0	9,480	0	0	9,480
Missouri	0	0	323,464	0	0	323,464
Montana	0	0	84,033	0	0	84,033
Nebraska	0	0	94,207	0	0	94,207
Nevada	0	0	168,802	0	0	168,802
New Hampshire	0	0	370,732	0	0	370,732
New Jersey	0	0	149,499,686	0	0	149,499,686
New Mexico	0	0	350,097	0	0	350,097
New York	0	0	0	0	0	0
North Carolina	0	0	2,771,242	0	0	2,771,242
North Dakota	0	0	0	0	0	0
Ohio	0	0	291,482	0	0	291,482
Oklahoma	0	0	182,346	0	0	182,346
Oregon	0	0	129,125	0	0	129,125
Pennsylvania	0	0	8,787,727	0	0	8,787,727
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	318,128	0	0	318,128
South Carolina	0	0	2,592,460	0	0	2,592,460
South Dakota	0	0	50,035	0	0	50,035
Tennessee	0	0	1,112,171	0	0	1,112,171
Texas	0	0	817,104	0	0	817,104
Utah	0	0	39,727	0	0	39,727
Vermont	0	0	357,426	0	0	357,426
Virginia	0	0	51,663,773	0	0	51,663,773
Washington	0	0	271,126	0	0	271,126
West Virginia	0	0	3,556,158	0	0	3,556,158
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	0	0	306,082,298	0	0	306,082,298

Summary:

GA Covered Obligations	385,667,154
Add:	
GA claims incurred directly	0
GA expenses incurred directly	3,102,445
NOLHGA expenses	5,356,936
Remaining Inforce estimate	297,622,917
Less:	
Estate/other distributions	88,044,237
Other adjustments	297,622,917
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	306,082,298
Per State Breakdown	306,082,298

Assessments Called (Billed) or Refunded as of December 31, 2020

Life	Allocated Annuity		A&H		Unallocated Annuity	
	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	16,000,000	0
Alaska	0	0	0	0	1,173,019	0
Arizona	0	0	0	0	596,000	0
Arkansas	0	0	0	0	142,500	0
California	0	0	0	0	14,795,535	0
Colorado	0	0	0	0	1,700,000	0
Connecticut	0	0	0	0	0	0
Delaware	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0
Florida	0	0	0	0	0	0
Georgia	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0
Idaho	0	0	0	0	0	0
Illinois	0	0	0	0	0	0
Indiana	0	0	0	0	0	0
Iowa	0	0	0	0	0	0
Kansas	0	0	0	0	9,800,000	0
Kentucky	0	0	0	0	566,000	0
Louisiana	0	0	0	0	0	0
Maine	0	0	0	0	0	0
Maryland	0	0	0	0	0	0
Massachusetts	0	0	0	0	1,898,000	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	150,000	0
Mississippi	0	0	0	0	0	0
Missouri	0	0	0	0	267,450	0
Montana	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0
Nevada	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	125,949,000	0
New Mexico	0	0	0	0	0	0
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	2,500,000	0
North Dakota	0	0	0	0	0	0
Ohio	0	0	0	0	0	0
Oklahoma	0	0	0	0	0	0
Oregon	0	0	0	0	0	0
Pennsylvania	0	0	0	0	8,294,000	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	599,122	0
South Carolina	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0
Tennessee	0	0	0	0	1,288,597	7,752
Texas	0	0	0	0	0	0
Utah	0	0	0	0	0	0
Vermont	0	0	0	0	0	0
Virginia	0	0	0	0	0	0
Washington	0	0	0	0	0	0
West Virginia	0	0	0	0	3,620,000	0
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	0	0	0	0	189,339,223	7,752

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American Standard Life & Accident Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	4,472	0	243	0	4,715
Alaska	2,453	0	5	0	2,458
Arizona	543,097	271,615	16,028	0	830,740
Arkansas	664,034	6,754	4,051	0	674,839
California	0	0	0	0	0
Colorado	28,828	0	0	0	28,828
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	310,569	0	31,613	0	342,182
Georgia	0	0	0	0	0
Hawaii	42,699	2,353	200	0	45,251
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	7,397	0	2,025	0	9,422
Iowa	0	0	0	0	0
Kansas	43,368	3,347	17,497	0	64,212
Kentucky	0	0	0	0	0
Louisiana	(10,220)	0	0	0	(10,220)
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	8,191	0	1,059	0	9,250
Missouri	199,894	11,617	26,356	0	237,867
Montana	0	0	0	0	0
Nebraska	14,141	84	3,753	0	17,978
Nevada	13,305	6,150	695	0	20,151
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	106,275	4,082	27,937	0	138,294
New York	0	0	0	0	0
North Carolina	4,130,516	38,489	21,426	0	4,190,430
North Dakota	0	0	0	0	0
Ohio	25,787	0	9,801	0	35,588
Oklahoma	974,269	29,889	45,072	0	1,049,230
Oregon	34,852	0	2,366	0	37,218
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	250,783	0	18,889	0	269,673
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	177,512	53,085	188,277	0	418,874
Utah	28,724	986	929	0	30,639
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	21,648	3,975	4,539	0	30,162
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	(1,005)	(5)	(14)	0	(1,024)
Other	0	0	0	0	0
Total	7,621,588	432,420	422,747	0	8,476,755

Summary:	
GA Covered Obligations	21,461,671
Add:	
GA claims incurred directly	137,228
GA expenses incurred directly	955,571
NOLHGA expenses	1,572,891
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(375,118)
Ceding commissions/ policy enhancements	5,635,144
Other recoveries (litigation, estate distributions, etc.)	10,390,580
Adjusted GA Costs	8,476,755
Per State Breakdown	8,476,755

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
	50,000	0	0	0	0	0	0
	0	0	0	0	0	0	0
	2,000,093	0	0	0	0	0	0
	43,585	0	0	0	0	0	0
	3,864	0	0	0	0	0	0
	1,085	481	0	0	3,915	1,831	0
	59,780	0	0	0	17,765	0	0
	3,600,000	123,750	0	0	0	0	0
	0	5,272,500	0	111,000	0	166,500	0
	195,526	77,092	0	0	1,247,265	491,854	0
	105,000	0	0	0	0	0	0
	50,139	0	10,343	0	11,516	0	0
	30,000	0	0	0	0	0	0
	6,139,072	5,473,823	10,343	111,000	1,280,461	660,185	0

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American Western Life Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	0	0	0
Alaska	0	0	(772)	0	(772)
Arizona	(496)	0	(149,371)	0	(149,867)
Arkansas	0	0	0	0	0
California	0	0	(48,863)	0	(48,863)
Colorado	0	0	(7,542)	0	(7,542)
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	27,937	0	27,937
Illinois	0	0	0	0	0
Indiana	0	0	(122)	0	(122)
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	4,903	0	4,903
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	6,818	0	6,818
Montana	0	0	4,295	0	4,295
Nebraska	0	0	0	0	0
Nevada	0	0	(9,136)	0	(9,136)
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	1,095	0	1,095
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	(198)	0	(2,154)	0	(2,352)
Oregon	0	0	(1,258)	0	(1,258)
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	0	0	0	0	0
Tennessee	0	0	(208)	0	(208)
Texas	0	0	(8,198)	0	(8,198)
Utah	0	0	47,719	0	47,719
Vermont	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	0	0	0	0	0
Wyoming	0	0	(502)	0	(502)
Other	0	0	0	0	0
Total	(694)	0	(135,358)	0	(136,052)

Summary:	
GA Covered Obligations	4,821,737
Add:	
GA claims incurred directly	4,821,737
GA expenses incurred directly	550,530
NOLHGA expenses	274,566
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	4,821,737
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	5,782,885
Adjusted GA Costs	(136,052)
Per State Breakdown	(136,052)

Assessments Called (Billed) or Refunded as of December 31, 2020								
Life	Allocated Annuity		A&H		Unallocated Annuity			
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	
	0	0	0	0	25,000	8,000	0	0
	0	0	0	0	0	0	0	0
	0	0	0	0	1,200,000	950,000	0	0
	0	0	0	0	165,000	107,622	0	0
	0	0	0	0	151,200	0	0	0
	0	0	0	0	0	0	0	0
	0	0	0	0	113,018	80,000	0	0
	0	0	0	0	150,000	0	0	0
	0	0	0	0	1,804,218	1,145,622	0	0

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AMS Life Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	0	0	0	0
Alaska	0	0	0	0	0	0
Arizona	292,196	3,162,530	(13,983)	0	0	3,440,743
Arkansas	0	0	0	0	0	0
California	0	0	0	0	0	0
Colorado	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0
Delaware	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0
Florida	0	0	0	0	0	0
Georgia	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0
Idaho	0	0	0	0	0	0
Illinois	1,472,918	27,571,944	(104,764)	0	0	28,940,098
Indiana	6,576	555,217	418	0	0	562,211
Iowa	0	0	0	0	0	0
Kansas	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0
Louisiana	0	0	0	0	0	0
Maine	0	0	0	0	0	0
Maryland	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	0	0	0	0	0	0
Missouri	0	0	0	0	0	0
Montana	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0
Nevada	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0
Ohio	0	0	0	0	0	0
Oklahoma	0	0	0	0	0	0
Oregon	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0
South Dakota	0	3,055	0	0	0	3,055
Tennessee	0	0	0	0	0	0
Texas	22,198	257,759	4	0	0	279,961
Utah	0	0	0	0	0	0
Vermont	0	0	0	0	0	0
Virginia	0	0	0	0	0	0
Washington	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	1,793,888	31,550,505	(118,325)	0	0	33,226,068

Summary:

GA Covered Obligations	100,984,376
Add:	
GA claims incurred directly	15,711,384
GA expenses incurred directly	1,007,803
NOLHGA expenses	776,737
Remaining Inforce estimate	0
Less:	
Estate/other distributions	31,395,970
Other adjustments	15,711,384
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	38,146,878
Adjusted GA Costs	33,226,068
Per State Breakdown	33,226,068

Assessments Called (Billed) or Refunded as of December 31, 2020

Assessments Called (i.e. Billed)	Life		Allocated Annuity		A&H		Unallocated Annuity	
	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
0	0	0	5,266,318	0	10,907	0	0	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	
8,142	4,862	742,939	445,278	0	0	0	0	
4,459,142	3,474,862	65,758,257	40,390,278	1,310,907	1,500,000	8,000,000	2,700,000	

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Andrew Jackson Life Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	670,656	173,865	0	0	844,521
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	361,822	93,801	0	0	455,622
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	85,878	22,263	0	0	108,141
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	9,791	2,538	0	0	12,329
Louisiana	2,381,831	617,479	1,883	0	3,001,193
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	10,176,206	2,634,006	64,487	0	12,874,700
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	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	1,667,043	432,173	0	0	2,099,217
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	64,930	16,833	0	0	81,763
Oregon	0	0	0	0	0
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	0	0	0	0	0
Tennessee	3,496,708	906,506	7,792	0	4,411,006
Texas	992,527	270,310	0	0	1,262,837
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	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	19,907,392	5,169,774	74,162	0	25,151,329

Summary:	
GA Covered Obligations	55,014,949
Add:	
GA claims incurred directly	0
GA expenses incurred directly	810,411
NOLHGA expenses	970,257
Remaining Inforce estimate	0
Less:	
Estate/other distributions	5,725,000
Other adjustments	(7,993,993)
Ceding commissions/ policy enhancements	11,334,052
Other recoveries (litigation, estate distributions, etc.)	22,579,229
Adjusted GA Costs	25,151,329
Per State Breakdown	25,151,329

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
1,534,000	0	183,188	0	0	0	0	0
900,802	0	0	0	0	0	0	0
183,899	0	15,255	403	0	0	0	0
2,113,595	0	4,148,464	0	0	0	0	0
11,860,647	0	4,785,032	0	0	0	3,735,647	0
16,000	0	4,090	0	0	0	0	0
4,275,000	0	225,000	0	0	0	0	0
0	0	320,000	50,000	0	0	0	0
7,200,000	0	1,200,000	0	0	0	0	0
651,924	280,000	96,657	0	0	0	0	0
28,735,867	280,000	10,977,686	50,403	0	0	3,735,647	0

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Bankers Commercial Life Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	0	0	0	0
Alaska	0	0	0	0	0	0
Arizona	(223,903)	0	317,571	0	0	93,668
Arkansas	0	0	0	0	0	0
California	0	0	0	0	0	0
Colorado	146	0	(2,098)	0	0	(1,952)
Connecticut	0	0	0	0	0	0
Delaware	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0
Florida	1,379	0	92,456	0	0	93,835
Georgia	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0
Idaho	0	0	0	0	0	0
Illinois	0	0	0	0	0	0
Indiana	0	0	0	0	0	0
Iowa	0	0	0	0	0	0
Kansas	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0
Louisiana	30,088	0	3,465,503	0	0	3,495,591
Maine	0	0	0	0	0	0
Maryland	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	0	0	0	0	0	0
Missouri	0	0	33,830	0	0	33,830
Montana	0	0	1,321	0	0	1,321
Nebraska	0	0	19,265	0	0	19,265
Nevada	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	2,574	0	(27,296)	0	0	(24,722)
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	0	0	3,964	0	0	3,964
Ohio	0	0	0	0	0	0
Oklahoma	(4,363)	0	355,841	0	0	351,478
Oregon	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0
South Dakota	0	0	5,911	0	0	5,911
Tennessee	0	0	0	0	0	0
Texas	193,052	0	9,552,818	0	0	9,745,871
Utah	0	0	18,594	0	0	18,594
Vermont	0	0	0	0	0	0
Virginia	0	0	0	0	0	0
Washington	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	(1,027)	0	13,837,681	0	0	13,836,654

Summary:

GA Covered Obligations	8,900,858
Add:	
GA claims incurred directly	6,337,185
GA expenses incurred directly	1,046,036
NOLHGA expenses	5,110,952
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	6,323,702
Ceding commissions/ policy enhancements	(571,866)
Other recoveries (litigation, estate distributions, etc.)	1,806,541
Adjusted GA Costs	13,836,654
Per State Breakdown	13,836,654

Assessments Called (Billed) or Refunded as of December 31, 2020

Life	Allocated Annuity		A&H		Unallocated Annuity	
	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
Alaska	0	0	0	0	0	0
Arizona	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0
California	0	0	0	0	0	0
Colorado	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0
Delaware	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0
Florida	0	0	0	0	0	0
Georgia	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0
Idaho	0	0	0	0	0	0
Illinois	0	0	0	0	0	0
Indiana	0	0	0	0	0	0
Iowa	0	0	0	0	0	0
Kansas	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0
Louisiana	3,959	0	0	0	4,945,041	0
Maine	0	0	0	0	0	0
Maryland	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	0	0	0	0	0	0
Missouri	0	0	0	0	0	0
Montana	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0
Nevada	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0
Ohio	0	0	0	0	0	0
Oklahoma	8,000	4,500	0	0	792,000	445,500
Oregon	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0
Texas	58,755	11,987	0	0	11,692,213	2,385,440
Utah	0	0	0	0	0	0
Vermont	0	0	0	0	0	0
Virginia	0	0	0	0	0	0
Washington	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	70,714	16,487	0	0	17,454,254	2,830,940

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Benicorp Insurance Company

Estimated Net Costs as of September 30, 2021						
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total	
Alabama	0	0	36,427	0	0	36,427
Alaska	0	0	0	0	0	0
Arizona	0	0	43,058	0	0	43,058
Arkansas	10,582	0	1,716,340	0	0	1,726,922
California	0	0	0	0	0	0
Colorado	0	0	55,822	0	0	55,822
Connecticut	0	0	0	0	0	0
Delaware	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0
Florida	0	0	0	0	0	0
Georgia	0	0	1,806,158	0	0	1,806,158
Hawaii	0	0	0	0	0	0
Idaho	0	0	2,669	0	0	2,669
Illinois	0	0	0	0	0	0
Indiana	0	0	10,050,264	0	0	10,050,264
Iowa	0	0	98,104	0	0	98,104
Kansas	0	0	920,446	0	0	920,446
Kentucky	0	0	156,159	0	0	156,159
Louisiana	0	0	21,873	0	0	21,873
Maine	0	0	0	0	0	0
Maryland	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	0	0	4,693	0	0	4,693
Missouri	0	0	2,746,964	0	0	2,746,964
Montana	0	0	0	0	0	0
Nebraska	0	0	2,426,817	0	0	2,426,817
Nevada	(3,681)	0	3,168,271	0	0	3,164,589
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	0	0	(99,492)	0	0	(99,492)
New York	0	0	0	0	0	0
North Carolina	0	0	(382,266)	0	0	(382,266)
North Dakota	0	0	630	0	0	630
Ohio	0	0	1,902,083	0	0	1,902,083
Oklahoma	0	0	47,328	0	0	47,328
Oregon	0	0	9,598	0	0	9,598
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	0	0	(109,816)	0	0	(109,816)
South Dakota	0	0	8,142	0	0	8,142
Tennessee	5,297	0	1,527,922	0	0	1,533,219
Texas	0	0	163,545	0	0	163,545
Utah	0	0	55,100	0	0	55,100
Vermont	0	0	0	0	0	0
Virginia	0	0	0	0	0	0
Washington	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	57,488	0	0	57,488
Other	0	0	0	0	0	0
Total	12,198	0	26,434,330	0	0	26,446,527

Summary:	
GA Covered Obligations	51,277,704
Add:	
GA claims incurred directly	51,277,704
GA expenses incurred directly	1,055,444
NOLHGA expenses	1,014,219
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	51,277,704
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	26,900,839
Adjusted GA Costs	26,446,527
Per State Breakdown	26,446,527

Assessments Called (Billed) or Refunded as of December 31, 2020								
Life	Allocated Annuity		A&H		Unallocated Annuity			
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	
	0	0	0	0	3,284,134	0	0	0
	0	0	0	0	106,857	0	0	0
	0	0	0	0	1,957,882	0	0	0
	0	0	0	0	13,000	0	0	0
	0	0	0	0	17,500,000	0	0	0
	0	0	0	0	1,150,000	0	0	0
	0	0	0	0	26,900,839			
	0	0	0	0	26,446,527			
	0	0	0	0	26,446,527			
	0	0	0	0	1,000,000	0	0	0
	0	0	0	0	10,000,000	0	0	0
	0	0	0	0	1,000,000	0	0	0
	0	0	0	0	150,000	0	0	0
	0	0	0	0	2,500,000	0	0	0
	0	0	0	0	129,979	0	0	0
	0	0	0	0	38,791,852	0	0	0

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Booker T Washington Insurance Company, Inc.

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	23,817,453	0	43,934	0	23,861,387
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
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	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	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	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	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	667,090	0	(252)	0	666,838
Texas	0	0	0	0	0
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	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	24,484,543	0	43,682	0	24,528,225

Summary:	
GA Covered Obligations	29,866,371
Add:	
GA claims incurred directly	7,626,517
GA expenses incurred directly	0
NOLHGA expenses	4,075,960
Remaining Inforce estimate	22,239,854
Less:	
Estate/other distributions	0
Other adjustments	29,866,371
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	9,414,106
Adjusted GA Costs	24,528,225
Per State Breakdown	24,528,225

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
0	0	0	0	0	0	0	0

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Centennial Life Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	3,875	0	0	3,875
Alaska	0	0	(3,166)	0	0	(3,166)
Arizona	0	0	55,238	0	0	55,238
Arkansas	0	0	19,305	0	0	19,305
California	0	0	568,284	0	0	568,284
Colorado	0	0	4,172	0	0	4,172
Connecticut	0	0	(9,352)	0	0	(9,352)
Delaware	0	0	(78,221)	0	0	(78,221)
Dist. of Columbia	0	0	(8,621)	0	0	(8,621)
Florida	0	0	237,852	0	0	237,852
Georgia	0	0	(169,823)	0	0	(169,823)
Hawaii	0	0	(88,981)	0	0	(88,981)
Idaho	0	0	(17,216)	0	0	(17,216)
Illinois	0	0	(200,181)	0	0	(200,181)
Indiana	0	0	(81,617)	0	0	(81,617)
Iowa	0	0	(33,887)	0	0	(33,887)
Kansas	0	0	300,578	0	0	300,578
Kentucky	0	0	18,669	0	0	18,669
Louisiana	0	0	(61,397)	0	0	(61,397)
Maine	0	0	(6,399)	0	0	(6,399)
Maryland	0	0	(1,010)	0	0	(1,010)
Massachusetts	0	0	6,301	0	0	6,301
Michigan	10,961	0	(265,205)	0	0	(254,244)
Minnesota	0	0	(27,620)	0	0	(27,620)
Mississippi	0	0	38,456	0	0	38,456
Missouri	0	0	33,612	0	0	33,612
Montana	0	0	(10,628)	0	0	(10,628)
Nebraska	0	0	(15,623)	0	0	(15,623)
Nevada	0	0	14,589	0	0	14,589
New Hampshire	0	0	(6,041)	0	0	(6,041)
New Jersey	0	0	(51,626)	0	0	(51,626)
New Mexico	0	0	(110,125)	0	0	(110,125)
New York	0	0	(148,294)	0	0	(148,294)
North Carolina	0	0	44,795	0	0	44,795
North Dakota	0	0	1,025	0	0	1,025
Ohio	0	0	(19,388)	0	0	(19,388)
Oklahoma	0	0	19,125	0	0	19,125
Oregon	0	0	21,952	0	0	21,952
Pennsylvania	0	0	10,457	0	0	10,457
Puerto Rico	0	0	(7,567)	0	0	(7,567)
Rhode Island	0	0	(3,988)	0	0	(3,988)
South Carolina	4,801	0	58,304	0	0	63,105
South Dakota	0	0	(20,438)	0	0	(20,438)
Tennessee	0	0	75,717	0	0	75,717
Texas	0	0	85,485	0	0	85,485
Utah	0	0	(27,280)	0	0	(27,280)
Vermont	0	0	1,860	0	0	1,860
Virginia	0	0	(108,914)	0	0	(108,914)
Washington	0	0	5,615	0	0	5,615
West Virginia	0	0	(31,603)	0	0	(31,603)
Wisconsin	0	0	(201,020)	0	0	(201,020)
Wyoming	0	0	(19,781)	0	0	(19,781)
Other	1	0	13,346	0	0	13,347
Total	15,763	0	(196,404)	0	0	(180,641)

Summary:	
GA Covered Obligations	60,742,962
Add:	
GA claims incurred directly	41,580,577
GA expenses incurred directly	3,742,009
NOLHGA expenses	2,499,316
Remaining Inforce estimate	0
Less:	
Estate/other distributions	19,253,403
Other adjustments	41,580,577
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	47,911,526
Adjusted GA Costs	(180,641)
Per State Breakdown	(180,641)

Assessments Called (Billed) or Refunded as of December 31, 2020

Assessments Called (i.e. Billed)	Assessments Refunded	Allocated Annuity		A&H		Unallocated Annuity	
		Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	25,000	20,000	0	0
0	0	0	0	0	0	0	0
0	0	0	0	822,261	0	0	0
0	0	0	0	4,000,000	3,125,000	0	0
0	0	0	0	768,000	777,442	0	0
0	0	0	0	375,000	0	0	0
0	0	0	0	0	0	0	0
500,000	600,000	100,000	50,000	4,000,000	4,350,000	0	0
0	0	0	0	1,899,405	0	0	0
0	0	0	0	0	0	0	0
8,479	0	0	0	893,521	0	0	0
0	0	0	0	300,000	0	0	0
0	0	0	0	120,000	0	0	0
0	0	0	0	759,000	0	0	0
0	0	0	0	75,000	0	0	0
190,000	0	0	0	310,000	0	0	0
40,000	42,800	0	0	1,960,000	2,032,200	0	0
0	0	0	0	108,788	0	0	0
50,085	42,523	0	0	2,548,542	2,160,728	0	0
0	0	0	0	150,000	0	0	0
5,000	1,948	0	0	320,000	0	0	0
0	0	0	0	200,000	190,535	0	0
0	0	0	0	0	671,547	0	0
0	0	0	0	30,000	34,679	0	0
793,564	687,271	100,000	50,000	19,664,517	13,362,131	0	0

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Coastal States Life Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	756	348,372	0	0	0	349,128
Alaska	0	0	0	0	0	0
Arizona	0	329,065	0	0	0	329,065
Arkansas	0	18,636	0	0	0	18,636
California	0	0	0	0	0	0
Colorado	0	160,869	0	0	0	160,869
Connecticut	0	0	0	0	0	0
Delaware	0	44,358	0	0	0	44,358
Dist. of Columbia	0	0	0	0	0	0
Florida	41,977	6,294,089	0	0	0	6,336,066
Georgia	130	633,116	0	0	0	633,246
Hawaii	0	0	0	0	0	0
Idaho	0	4,674	0	0	0	4,674
Illinois	0	0	0	0	0	0
Indiana	0	315,025	0	0	0	315,025
Iowa	0	0	0	0	0	0
Kansas	0	0	0	0	0	0
Kentucky	232	273,731	0	0	0	273,963
Louisiana	0	149,759	0	0	0	149,759
Maine	0	0	0	0	0	0
Maryland	0	240,785	0	0	0	240,785
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	0	80,132	0	0	0	80,132
Missouri	0	0	0	0	0	0
Montana	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0
Nevada	0	20,602	0	0	0	20,602
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	0	38,525	0	0	0	38,525
New York	0	0	0	0	0	0
North Carolina	449	1,014,268	0	0	0	1,014,717
North Dakota	0	0	0	0	0	0
Ohio	2,049	2,669,553	0	0	0	2,671,602
Oklahoma	0	257,637	0	0	0	257,637
Oregon	0	5,620	0	0	0	5,620
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	2,238	61,279	0	0	0	63,517
South Dakota	0	0	0	0	0	0
Tennessee	0	122,279	0	0	0	122,279
Texas	0	2,700,640	0	0	0	2,700,640
Utah	0	0	0	0	0	0
Vermont	0	0	0	0	0	0
Virginia	708	381,979	0	0	0	382,687
Washington	0	4,233	0	0	0	4,233
West Virginia	92	107,258	0	0	0	107,349
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	48,631	16,276,483	0	0	0	16,325,114

Summary:	
GA Covered Obligations	72,284,955
Add:	
GA claims incurred directly	0
GA expenses incurred directly	713,475
NOLHGA expenses	711,511
Remaining Inforce estimate	0
Less:	
Estate/other distributions	43,973,890
Other adjustments	3,744,837
Ceding commissions/ policy enhancements	5,169,108
Other recoveries (litigation, estate distributions, etc.)	4,496,992
Adjusted GA Costs	16,325,114
Per State Breakdown	16,325,114

Assessments Called (Billed) or Refunded as of December 31, 2020

Life	Allocated Annuity		A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	0	0	146,693	0	0	0
	30,189	0	0	0	0	0
	0	0	90,000	0	0	0
	0	0	7,300,000	0	0	0
	2,974	0	757,110	5,197	0	0
	0	0	8,000	0	0	0
	0	0	350,000	0	0	0
	0	0	245,000	0	0	0
	0	0	375,000	0	0	0
	0	0	69,889	0	0	0
	0	0	1,300,000	350,000	0	0
	0	0	3,200,000	0	0	0
	0	0	6,200	60,000	0	0
	306,204	49,490	2,944,373	475,886	0	0
	1,300	0	456,000	0	0	0
	0	0	0	147,404	0	0
Total	340,667	49,490	17,248,265	1,038,487	0	0

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Colorado Health Insurance Cooperative Inc. d/b/a Colorado HealthOP

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	83,658,295	0	0	83,658,295
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
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	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	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	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	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	0	0	0	0	0
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	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	83,658,295	0	0	83,658,295

Summary:	
GA Covered Obligations	100,723,070
Add:	
GA claims incurred directly	100,723,070
GA expenses incurred directly	4,016,225
NOLHGA expenses	0
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	100,723,070
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	21,081,000
Adjusted GA Costs	83,658,295
Per State Breakdown	83,658,295

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
0	0	0	0	104,405,820	25,450,000	0	0
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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.							
0	0	0	0	104,405,820	25,450,000	0	0

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	3,347,549	0	3,347,549
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
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	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	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	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	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	0	0	0	0	0
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	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	3,347,549	0	3,347,549

Summary:	
GA Covered Obligations	3,111,149
Add:	
GA claims incurred directly	3,111,149
GA expenses incurred directly	236,400
NOLHGA expenses	0
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	3,111,149
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	3,347,549
Per State Breakdown	3,347,549

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
0	0	0	0	0	0	0	0

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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

Confederation Life Insurance & Annuity Co (CLIAC)

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
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	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	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	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	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	0	0	0	0	0
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	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

Summary:	
GA Covered Obligations	116,590,114
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	0
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	116,590,114
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	0
Per State Breakdown	0

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
0	0	0	0	0	0	0	0
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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.							

Confederation Life Insurance Company (CLIC)

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	(0)	(6)	0	0	0	(6)
Alaska	(0)	(1)	0	0	0	(1)
Arizona	(0)	(23)	(0)	0	0	(23)
Arkansas	(0)	(4)	(0)	(8)	0	(13)
California	(0)	(100)	0	0	0	(101)
Colorado	(20)	(23)	0	0	0	(43)
Connecticut	(0)	(129)	(0)	(141)	0	(271)
Delaware	(0)	(2)	0	0	0	(2)
Dist. of Columbia	(0)	(91)	0	0	0	(91)
Florida	(40)	(121)	(0)	0	0	(161)
Georgia	(102)	(1,682)	0	(520)	0	(2,304)
Hawaii	(0)	(2)	0	0	0	(2)
Idaho	(0)	(1)	0	0	0	(1)
Illinois	(0)	(163)	(0)	(2,296)	0	(2,459)
Indiana	(94)	(32)	0	(182)	0	(308)
Iowa	(0)	(3)	(0)	(25)	0	(28)
Kansas	(0)	(3)	0	0	0	(3)
Kentucky	(27)	(5)	0	0	0	(31)
Louisiana	(0)	(6)	0	0	0	(6)
Maine	(0)	(11)	0	0	0	(11)
Maryland	0	(27)	0	(582)	0	(609)
Massachusetts	(0)	(55)	0	0	0	(55)
Michigan	(0)	(19)	0	(2,189)	0	(2,208)
Minnesota	(0)	(6)	0	(568)	0	(574)
Mississippi	(0)	(4)	(0)	(97)	0	(101)
Missouri	(0)	(8)	(0)	0	0	(8)
Montana	(0)	(4)	0	0	0	(4)
Nebraska	(0)	(2)	(0)	0	0	(2)
Nevada	(0)	(2)	0	0	0	(2)
New Hampshire	(0)	(18)	0	0	0	(18)
New Jersey	1	(38)	0	(952)	0	(988)
New Mexico	(0)	(2)	0	0	0	(2)
New York	0	0	0	0	0	0
North Carolina	(226)	(39)	0	(1,030)	0	(1,296)
North Dakota	(0)	(0)	0	0	0	(0)
Ohio	(296)	(67)	0	(331)	0	(694)
Oklahoma	(0)	(10)	(0)	0	0	(10)
Oregon	(0)	(17)	0	0	0	(17)
Pennsylvania	(1)	(74)	0	(2,502)	0	(2,577)
Puerto Rico	(0)	(8)	0	0	0	(8)
Rhode Island	(0)	(11)	0	0	0	(11)
South Carolina	(55)	(10)	0	0	0	(66)
South Dakota	(0)	(0)	0	0	0	(0)
Tennessee	(1)	(9)	(0)	0	0	(10)
Texas	(174)	(33)	0	(532)	0	(740)
Utah	(0)	(4)	0	(288)	0	(291)
Vermont	(0)	(1)	0	0	0	(1)
Virginia	(141)	(23)	(0)	0	0	(165)
Washington	(0)	(29)	0	(214)	0	(242)
West Virginia	(0)	(1)	(0)	0	0	(1)
Wisconsin	(35)	(24)	(0)	0	0	(59)
Wyoming	(0)	(1)	(0)	0	0	(1)
Other	0	0	(0)	0	0	(0)
Total	(1,213)	(2,955)	(0)	(12,459)	0	(16,627)

Summary:	
GA Covered Obligations	3,534,278,683
Add:	
GA claims incurred directly	0
GA expenses incurred directly	4,043,353
NOLHGA expenses	14,370,825
Remaining Inforce estimate	0
Less:	
Estate/other distributions	3,228,522,435
Other adjustments	102,571,577
Ceding commissions/ policy enhancements	84,689,350
Other recoveries (litigation, estate distributions, etc.)	136,926,126
Adjusted GA Costs	(16,627)
Per State Breakdown	(16,627)

Assessments Called (Billed) or Refunded as of December 31, 2020

	Assessments Called (Billed) or Refunded as of December 31, 2020							
	Life		Allocated Annuity		A&H		Unallocated Annuity	
	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
	200	100	2,400	0	0	0	0	25
640,101	0	537,167	0	0	0	0	0	0
208,902	0	0	0	0	0	0	0	0
0	0	938,000	1,045,000	0	0	0	0	0
7,739	0	15,022	0	0	0	0	0	0
200,000	199,924	1,100,000	1,099,902	0	0	1,350,000	1,349,994	0
0	0	25,000	0	0	0	0	0	0
10,000	8,983	930,000	951,758	10,000	10,064	0	0	0
0	0	12,100,000	262,519	0	0	2,800,000	(463)	0
25,505	0	4,468	0	0	3,683	0	0	0
0	0	0	0	0	0	0	0	0
100,000	100,000	6,000,000	6,300,000	100,000	100,000	21,500,000	24,150,000	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	240,000	0	0
84,689,350	0	0	0	0	0	0	0	0
136,926,126	168,235	0	51,765	0	0	0	0	0
0	0	6,000,000	0	0	0	0	0	0
0	0	500,000	500,000	0	0	0	0	0
0	0	350,000	0	0	0	23,108,333	24,800,000	0
0	0	0	0	0	0	5,700,000	0	0
0	0	630,730	0	0	0	0	0	0
0	0	0	0	0	0	10,000,000	11,255,081	0
0	0	10,000,000	11,400,000	0	0	0	0	0
0	0	400,000	0	0	0	3,100,000	4,800,000	0
47,000	23,000	44,000	22,000	9,000	5,000	0	0	0
0	0	0	0	0	0	32,905,625	0	0
0	0	35,000	0	0	0	0	0	0
4,755,103	5,296,700	471,044	524,695	574,882	640,360	0	0	0
5,025,000	5,196,038	3,758,000	3,886,064	0	0	3,050,000	4,549,252	0
19,000	0	13,000	0	1,200	0	0	0	0
100,000	50,733	150,000	210,019	200,000	201,730	4,800,000	5,000,000	0
11,306,785	10,875,478	44,055,596	26,201,957	895,082	960,837	108,553,958	75,903,889	0

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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

Consolidated National Life Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	816,316	151,403	15,343	0	983,062
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	68,266	0	244	0	68,511
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	1,472,982	0	0	0	1,472,982
Indiana	879,944	0	156	0	880,100
Iowa	61,626	0	16	0	61,643
Kansas	0	0	0	0	0
Kentucky	1,212,487	0	1,357	0	1,213,844
Louisiana	416,523	0	575	0	417,098
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	90,703	0	693	0	91,396
Minnesota	0	0	0	0	0
Mississippi	22,125	0	6,145	0	28,270
Missouri	140,095	0	0	0	140,095
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	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	825,239	0	16	0	825,255
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	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	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	101	0	0	0	101
West Virginia	0	0	0	0	0
Wisconsin	2,700,861	0	0	0	2,700,861
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	8,707,270	151,403	24,546	0	8,883,218

Summary:	
GA Covered Obligations	29,134,211
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	499,865
Remaining Inforce estimate	0
Less:	
Estate/other distributions	17,500,000
Other adjustments	(2,163,322)
Ceding commissions/ policy enhancements	3,921,283
Other recoveries (litigation, estate distributions, etc.)	1,492,897
Adjusted GA Costs	8,883,218
Per State Breakdown	8,883,218

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
2,000,000	0	1,401,485	0	120,000	0	0	0
2,000,000	685,800	0	0	0	0	0	0
997,214	0	0	0	0	0	0	0
1,404,695	355,472	0	0	0	0	0	0
570,000	0	0	0	2,000	0	0	0
1,000,000	0	0	0	0	0	0	0
3,300,000	0	0	0	0	0	0	0
11,271,909	1,041,272	1,401,485	0	122,000	0	0	0

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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

Consumers Choice Health Insurance Company d/b/a Consumers' Choice Health Plan

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
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	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	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	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	0	0	0	0	0
South Carolina	0	0	34,784,249	0	34,784,249
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	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	0	0	34,784,249	0	34,784,249

Summary:	
GA Covered Obligations	37,107,863
Add:	
GA claims incurred directly	36,211,540
GA expenses incurred directly	4,253,331
NOLHGA expenses	0
Remaining Inforce estimate	300,000
Less:	
Estate/other distributions	0
Other adjustments	37,107,863
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	5,980,622
Adjusted GA Costs	34,784,249
Per State Breakdown	34,784,249

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
0	0	0	0	48,506,698	12,548,122	0	0
0	0	0	0	48,506,698	12,548,122	0	0

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Consumers United Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	10,770	40,545	0	0	0	51,315
Alaska	1,233	21,206	8,217	0	0	30,656
Arizona	12,378	267,521	0	0	0	279,898
Arkansas	28,032	21,684	0	0	0	49,717
California	91,998	782,311	1,458,469	0	0	2,332,778
Colorado	11,655	46,512	116,890	0	0	175,057
Connecticut	0	0	0	0	0	0
Delaware	245,307	2,638,422	1,431,130	0	0	4,314,859
Dist. of Columbia	1,677	36,792	0	0	0	38,469
Florida	55,871	398,192	0	0	0	454,063
Georgia	20,625	59,808	78,365	0	0	158,798
Hawaii	0	0	0	0	0	0
Idaho	8,584	71,946	945	0	0	81,475
Illinois	10,614	255,726	121,073	0	0	387,413
Indiana	10,924	85,854	95,461	0	0	192,239
Iowa	1,965	66,818	2,365	0	0	71,148
Kansas	0	0	0	0	0	0
Kentucky	8,929	49,546	53,887	0	0	112,361
Louisiana	5,107	26,396	0	0	0	31,503
Maine	0	0	0	0	0	0
Maryland	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0
Michigan	18,283	457,940	172,597	0	0	648,820
Minnesota	8,172	152,234	225,421	0	0	385,827
Mississippi	2,454	5,242	90,094	0	0	97,790
Missouri	10,378	154,210	46,853	0	0	211,440
Montana	1,339	21,098	25,077	0	0	47,514
Nebraska	3,023	73,401	0	0	0	76,424
Nevada	3,154	57,899	0	0	0	61,052
New Hampshire	3,044	2,799	147,064	0	0	152,906
New Jersey	0	0	0	0	0	0
New Mexico	7,228	11,543	66,572	0	0	85,343
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	1,930	(37)	0	0	0	1,893
Ohio	8,110	79,822	80,786	0	0	168,718
Oklahoma	5,254	62,824	172,157	0	0	240,236
Oregon	6,051	106,280	42,011	0	0	154,341
Pennsylvania	15,960	445,662	151,651	0	0	613,272
Puerto Rico	0	0	0	0	0	0
Rhode Island	3,358	21,793	0	0	0	25,151
South Carolina	15,909	40,031	16,245	0	0	72,186
South Dakota	1,788	141,505	0	0	0	143,294
Tennessee	0	0	0	0	0	0
Texas	37,801	488,535	666,089	0	0	1,192,425
Utah	1,734	10,300	865	0	0	12,899
Vermont	725	8,510	0	0	0	9,236
Virginia	367,109	344,658	8,132	0	0	719,899
Washington	58,473	533,218	103,376	0	0	695,066
West Virginia	3,452	66,250	106,155	0	0	175,858
Wisconsin	6,914	230,197	49,718	0	0	286,829
Wyoming	444	29,768	34,153	0	0	64,365
Other	0	0	0	0	0	0
Total	1,117,757	8,414,959	5,571,816	0	0	15,104,532

Summary:

GA Covered Obligations 17,669,767

Add:

GA claims incurred directly 9,335,961

GA expenses incurred directly 1,230,968

NOLHGA expenses 1,290,906

Remaining Inforce estimate 0

Less:

Estate/other distributions 0

Other adjustments 9,387,292

Ceding commissions/
policy enhancements (125,003)

Other recoveries (litigation,
estate distributions, etc.) 5,160,780

Adjusted GA Costs 15,104,532

Per State Breakdown 15,104,532

Assessments Called (Billed) or Refunded as of December 31, 2020

Life	Allocated Annuity		A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	41,000	0	16,288	0	4,000	0
Alaska	3,200	0	27,000	0	12,400	40
Arizona	14,519	0	147,070	0	36,314	0
Arkansas	0	0	0	0	96,472	0
California	96,300	0	1,091,400	275,000	2,022,300	400,000
Colorado	0	0	0	0	2,000,000	1,884,084
Connecticut	148,000	0	1,702,000	0	1,850,000	0
Delaware	100,000	102,326	31,672	0	600,000	232,606
Dist. of Columbia	107,000	0	252,000	0	750,000	0
Florida	25,000	0	0	0	0	64,528
Georgia	5,200	0	44,000	0	60,800	0
Hawaii	55,000	0	300,000	0	295,000	0
Idaho	0	0	0	0	0	0
Illinois	26,779	0	76,788	0	82,494	0
Indiana	0	0	0	0	180,000	0
Iowa	10,500	0	210,000	0	85,000	0
Kansas	12,150	0	122,850	0	0	0
Kentucky	0	0	0	0	50,000	0
Louisiana	16,650	0	17,218	0	3,700	0
Maine	4,600	0	78,800	0	39,600	0
Maryland	0	0	0	0	210,000	0
Massachusetts	0	0	0	0	59,981	0
Michigan	10,000	0	70,000	0	150,000	0
Minnesota	98,000	0	7,000	0	245,000	0
Mississippi	0	0	0	0	0	0
Missouri	3,400	0	11,900	0	18,700	0
Montana	0	0	0	0	0	0
Nebraska	0	0	0	0	102,492	0
Nevada	19,461	2,042	2,706	276	1,740,990	181,652
New Hampshire	3,290	0	20,210	0	0	0
New Jersey	61,755	0	393,791	0	930,387	450,000
New Mexico	0	0	350,000	0	200,000	0
New York	7,080	153,687	6,360	261	386,560	399,081
North Carolina	0	0	300,000	0	0	0
North Dakota	0	0	0	0	0	0
Ohio	868,884	258,055	5,279,053	275,537	12,212,190	3,611,951
Oklahoma	0	0	0	0	0	0
Oregon	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0
Texas	0	0	0	0	0	0
Utah	0	0	0	0	0	0
Vermont	0	0	0	0	0	0
Virginia	0	0	0	0	0	0
Washington	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	868,884	258,055	5,279,053	275,537	12,212,190	3,611,951

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CoOpportunity Health

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	0	0	0	0
Alaska	0	0	0	0	0	0
Arizona	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0
California	0	0	0	0	0	0
Colorado	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0
Delaware	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0
Florida	0	0	0	0	0	0
Georgia	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0
Idaho	0	0	0	0	0	0
Illinois	0	0	0	0	0	0
Indiana	0	0	0	0	0	0
Iowa	0	0	9,920,396	0	0	9,920,396
Kansas	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0
Louisiana	0	0	0	0	0	0
Maine	0	0	0	0	0	0
Maryland	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	0	0	0	0	0	0
Missouri	0	0	0	0	0	0
Montana	0	0	0	0	0	0
Nebraska	0	0	19,099,475	0	0	19,099,475
Nevada	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0
Ohio	0	0	0	0	0	0
Oklahoma	0	0	0	0	0	0
Oregon	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0
Texas	0	0	0	0	0	0
Utah	0	0	0	0	0	0
Vermont	0	0	0	0	0	0
Virginia	0	0	0	0	0	0
Washington	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	0	0	29,019,870	0	0	29,019,870

Summary:	
GA Covered Obligations	115,154,750
Add:	
GA claims incurred directly	115,154,750
GA expenses incurred directly	9,299,050
NOLHGA expenses	2,325,275
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	115,154,750
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	97,759,205
Adjusted GA Costs	29,019,870
Per State Breakdown	29,019,870

Assessments Called (Billed) or Refunded as of December 31, 2020

Life	Allocated Annuity		A&H		Unallocated Annuity	
	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
Alaska	0	0	0	0	0	0
Arizona	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0
California	0	0	0	0	0	0
Colorado	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0
Delaware	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0
Florida	0	0	0	0	0	0
Georgia	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0
Idaho	0	0	0	0	0	0
Illinois	0	0	0	0	0	0
Indiana	0	0	0	0	0	0
Iowa	0	0	0	0	0	0
Kansas	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0
Louisiana	0	0	0	0	0	0
Maine	0	0	0	0	0	0
Maryland	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	0	0	0	0	0	0
Missouri	0	0	0	0	0	0
Montana	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0
Nevada	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0
Ohio	0	0	0	0	0	0
Oklahoma	0	0	0	0	0	0
Oregon	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0
Texas	0	0	0	0	0	0
Utah	0	0	0	0	0	0
Vermont	0	0	0	0	0	0
Virginia	0	0	0	0	0	0
Washington	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	0	0	0	0	91,800,000	0

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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

Corporate Life Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	0	0	0	0
Alaska	0	0	0	0	0	0
Arizona	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0
California	0	0	0	0	0	0
Colorado	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0
Delaware	7,045	265,806	0	0	0	272,851
Dist. of Columbia	0	0	0	0	0	0
Florida	191,496	9,944,234	359,838	0	0	10,495,567
Georgia	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0
Idaho	0	0	0	0	0	0
Illinois	0	0	0	0	0	0
Indiana	0	0	0	0	0	0
Iowa	0	0	0	0	0	0
Kansas	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0
Louisiana	0	0	0	0	0	0
Maine	0	0	0	0	0	0
Maryland	442,801	2,047,895	4,459	0	0	2,495,154
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	0	0	0	0	0	0
Missouri	0	0	0	0	0	0
Montana	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0
Nevada	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0
Ohio	0	0	0	0	0	0
Oklahoma	0	0	0	0	0	0
Oregon	0	0	0	0	0	0
Pennsylvania	1,844,565	158,376,488	24,905	0	0	160,245,958
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0
Texas	0	0	0	0	0	0
Utah	0	0	0	0	0	0
Vermont	0	0	0	0	0	0
Virginia	0	0	0	0	0	0
Washington	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0
Wyoming	0	78,296	0	0	0	78,296
Other	0	0	0	0	0	0
Total	2,485,907	170,712,718	389,202	0	0	173,587,827

Summary:	
GA Covered Obligations	257,801,508
Add:	
GA claims incurred directly	164,813,483
GA expenses incurred directly	5,801,467
NOLHGA expenses	0
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	164,246,959
Ceding commissions/ policy enhancements	2,338,789
Other recoveries (litigation, estate distributions, etc.)	88,242,883
Adjusted GA Costs	173,587,827
Per State Breakdown	173,587,827

Assessments Called (Billed) or Refunded as of December 31, 2020

Life	Allocated Annuity		A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama						
Alaska						
Arizona						
Arkansas						
California						
Colorado						
Connecticut						
Delaware	10,000	0	345,000	0	0	0
Dist. of Columbia						
Florida	1,760,000	0	10,400,000	0	250,000	0
Georgia						
Hawaii						
Idaho						
Illinois						
Indiana						
Iowa						
Kansas						
Kentucky						
Louisiana						
Maine						
Maryland	3,518,000	0	1,982,000	0	0	0
Massachusetts						
Michigan						
Minnesota						
Mississippi						
Missouri						
Montana						
Nebraska						
Nevada						
New Hampshire						
New Jersey						
New Mexico						
New York						
North Carolina						
North Dakota						
Ohio						
Oklahoma						
Oregon						
Pennsylvania	88,612,897	0	63,334,564	0	0	67,153,313
Puerto Rico						
Rhode Island						
South Carolina						
South Dakota						
Tennessee						
Texas						
Utah						
Vermont						
Virginia						
Washington						
West Virginia						
Wisconsin						
Wyoming	111,616	0	0	0	0	0
Other						
Total	94,012,513	0	76,061,564	0	250,000	67,153,313

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Diamond Benefits Life Insurance Company/Life Assurance Company of Pennsylvania

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	24,808	0	0	24,808
Alaska	0	0	0	0	0
Arizona	0	4,109,513	0	0	4,109,513
Arkansas	0	515,307	0	0	515,307
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	10,856	0	0	10,856
Dist. of Columbia	0	0	0	0	0
Florida	0	178,731	0	0	178,731
Georgia	0	(1,833)	0	0	(1,833)
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	1,523,646	0	0	1,523,646
Indiana	0	74,986	0	0	74,986
Iowa	0	13,323	0	0	13,323
Kansas	0	58,224	0	0	58,224
Kentucky	0	96,952	0	0	96,952
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	66,779	0	0	66,779
Massachusetts	0	1,118	0	0	1,118
Michigan	0	45,589	0	0	45,589
Minnesota	0	15,622	0	0	15,622
Mississippi	0	48,552	0	0	48,552
Missouri	0	407,334	0	0	407,334
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	21,489	0	0	21,489
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	1,266	0	0	1,266
North Dakota	0	60,813	0	0	60,813
Ohio	0	112,498	0	0	112,498
Oklahoma	0	248,124	0	0	248,124
Oregon	0	97,869	0	0	97,869
Pennsylvania	0	3,874,417	0	0	3,874,417
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	23,003	0	0	23,003
Tennessee	0	129,901	0	0	129,901
Texas	0	163,168	0	0	163,168
Utah	0	14,641	0	0	14,641
Vermont	0	0	0	0	0
Virginia	0	9,374	0	0	9,374
Washington	0	59,484	0	0	59,484
West Virginia	0	(37,368)	0	0	(37,368)
Wisconsin	0	125,146	0	0	125,146
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	0	12,093,331	0	0	12,093,331

Summary:	
GA Covered Obligations	18,947,440
Add:	
GA claims incurred directly	67,243
GA expenses incurred directly	201,589
NOLHGA expenses	755,049
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(4,124,280)
Ceding commissions/ policy enhancements	1,000,000
Other recoveries (litigation, estate distributions, etc.)	11,002,270
Adjusted GA Costs	12,093,331
Per State Breakdown	12,093,331

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
0	0	0	0	11,693,421	0	0	0
27,819	0	0	0	0	0	0	0
0	0	15,000	0	25,000	0	0	0
0	0	3,000,000	1,395,000	0	0	0	0
0	0	24,520	0	0	0	0	0
0	0	1,000,000					
0	0	11,002,270					
130,963	0	0	0	0	0	0	0
0	0	56,000	0	0	0	0	0
297	0	0	0	4,703	0	0	0
0	0	1,449,393	0	0	0	0	0
0	0	35,100	0	0	0	0	0
0	0	146,270	0	0	0	0	0
0	0	602,500	150,000	0	0	0	0
0	0	25,712	0	0	0	0	0
0	0	325,000	0	0	0	0	0
17,723	238	0	0	280,946	3,768	0	0
0	0	28,000	0	0	0	0	0
0	0	100,000	0	0	0	0	0
0	0	0	0	0	82,075	0	0
0	0	150,000	0	0	0	0	0
176,802	238	5,957,495	1,545,000	12,004,070	85,843	0	0

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EBL Life Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
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	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	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	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	11,141,435	3,113,637	0	0	14,255,072
Puerto Rico	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	0	0	0	0	0
Texas	0	0	0	0	0
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	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	11,141,435	3,113,637	0	0	14,255,072

Summary:	
GA Covered Obligations	27,362,577
Add:	
GA claims incurred directly	3,224,585
GA expenses incurred directly	124,000
NOLHGA expenses	8,894
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	3,062,120
Ceding commissions/ policy enhancements	727,741
Other recoveries (litigation, estate distributions, etc.)	12,675,123
Adjusted GA Costs	14,255,072
Per State Breakdown	14,255,072

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
32,000,000	0	0	0	0	0	0	0
32,000,000	0	0	0	0	0	0	0

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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

Executive Life Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	11,442,379	21,126,290	0	0	0	32,568,668
Alaska	526,563	5,517,110	0	0	0	6,043,673
Arizona	18,002,230	23,054,814	0	0	0	41,057,044
Arkansas	10,286,870	5,987,768	0	52,674	0	16,327,313
California	266,353,875	435,920,569	0	0	0	702,274,444
Colorado	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0
Delaware	3,935,064	4,014,854	0	102,170	0	8,052,087
Dist. of Columbia	0	0	0	0	0	0
Florida	96,069,724	103,097,573	0	0	0	199,167,278
Georgia	25,781,238	23,579,060	0	2,292,969	0	51,653,268
Hawaii	25,803,038	16,529,680	0	0	0	42,332,718
Idaho	7,548,938	8,027,601	0	0	0	15,576,539
Illinois	73,212,500	103,032,564	0	6,444,517	0	182,689,581
Indiana	14,331,360	26,560,133	0	13,215	0	40,904,709
Iowa	12,399,005	20,871,189	0	40,302	0	33,311,186
Kansas	23,665,608	10,409,407	0	0	0	34,075,014
Kentucky	12,608,303	22,043,440	0	0	0	34,651,744
Louisiana	0	0	0	0	0	0
Maine	0	0	0	0	0	0
Maryland	17,847,466	20,105,565	0	5,662,914	0	43,615,945
Massachusetts	40,525,077	41,612,223	0	0	0	82,137,300
Michigan	(884)	0	0	(57,686)	0	(58,570)
Minnesota	13,849,123	34,212,575	0	10,447	0	48,072,145
Mississippi	18,664,681	5,516,125	0	94,512	0	24,275,318
Missouri	55,458,422	25,056,816	0	0	0	80,515,238
Montana	3,545,951	3,583,006	0	0	0	7,128,957
Nebraska	10,002,464	6,656,144	0	0	0	16,658,608
Nevada	11,970,878	6,936,349	0	0	0	18,907,227
New Hampshire	0	0	0	0	0	0
New Jersey	19,895,619	50,214,638	0	1,127,052	0	71,237,309
New Mexico	4,485,059	7,838,799	0	0	0	12,323,857
New York	0	0	0	0	0	0
North Carolina	30,423,927	66,656,848	0	0	0	97,080,774
North Dakota	3,235,718	4,901,532	0	29,121	0	8,166,371
Ohio	27,953,051	36,262,174	0	1,843,675	0	66,058,900
Oklahoma	10,584,318	18,000,084	0	0	0	28,584,402
Oregon	14,994,771	16,820,320	0	0	0	31,815,091
Pennsylvania	44,224,374	164,110,598	0	0	0	208,334,972
Puerto Rico	557,726	435,932	0	0	0	993,658
Rhode Island	3,127,470	21,275,126	0	0	0	24,402,596
South Carolina	16,614,662	21,376,425	0	0	0	37,991,087
South Dakota	6,490,609	2,754,056	0	0	0	9,244,665
Tennessee	23,491,418	15,332,230	0	0	0	38,823,648
Texas	104,511,308	129,932,216	0	11,693,486	0	246,137,011
Utah	8,359,686	6,692,603	0	243,579	0	15,295,869
Vermont	0	0	0	0	0	0
Virginia	10,025,394	19,293,545	0	0	0	29,318,939
Washington	33,180,572	57,854,263	0	2,198,807	0	93,233,642
West Virginia	1,787,067	3,471,972	0	0	0	5,259,039
Wisconsin	14,138,184	49,348,653	0	80,315	0	63,567,152
Wyoming	2,966,691	3,452,048	0	0	0	6,418,740
Other	0	0	0	0	0	0
Total	1,154,877,496	1,669,475,588	0	31,872,072	0	2,856,225,156

Summary:

GA Covered Obligations	5,397,032,470
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	60,877,376
Remaining Inforce estimate	2,767,079
Less:	
Estate/other distributions	2,380,406,620
Other adjustments	2,767,079
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	221,278,069
Adjusted GA Costs	2,856,225,156
Per State Breakdown	2,856,225,156

Assessments Called (Billed) or Refunded as of December 31, 2020

Life	Allocated Annuity		A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	9,940,029	0	30,931,066	0	0	0
Alaska	1,345,741	0	5,975,949	0	0	2,422,325
Arizona	31,372,236	0	24,082,717	0	0	0
Arkansas	14,808,588	0	0	0	0	0
California	255,293,661	0	441,401,833	0	0	0
Colorado	170,383	0	82,023	0	0	0
Connecticut						
Delaware	4,309,600	0	3,612,400	0	0	0
Dist. of Columbia						
Florida	87,789,821	0	73,201,598	0	0	0
Georgia	28,136,713	0	21,179,159	(1,836)	0	2,823,555
Hawaii	17,380,590	0	18,866,415	4,340,797	0	0
Idaho	5,900,065	0	5,870,051	0	0	0
Illinois	95,382,738	0	85,736,147	28,000,000	0	31,410,410
Indiana	4,229,436	0	11,393,625	4,999,960	0	0
Iowa	9,282,570	0	13,042,799	0	0	0
Kansas	21,735,000	0	8,915,000	0	0	0
Kentucky	14,222,783	500,000	21,088,959	0	0	0
Louisiana						
Maine						
Maryland	28,789,000	0	18,621,000	0	0	0
Massachusetts	39,790,000	0	32,040,000	0	0	0
Michigan						
Minnesota	10,500,000	0	66,672,000	11,009,268	0	0
Mississippi	13,331,639	0	3,571,718	0	0	46,643
Missouri	41,425,043	0	16,458,673	0	0	0
Montana	2,454,678	0	2,585,676	0	0	0
Nebraska	5,041,500	0	4,885,766	0	0	0
Nevada	8,682,027	0	4,989,049	0	0	0
New Hampshire						
New Jersey	26,960,487	1,500,000	51,081,463	4,500,000	0	1,200,000
New Mexico	2,300,000	0	5,048,618	0	0	0
New York						
North Carolina	31,995,417	0	145,004,583	0	0	0
North Dakota	1,520,309	0	1,893,127	0	0	37,848
Ohio	16,675,000	0	19,400,000	0	0	1,625,000
Oklahoma	11,117,110	0	16,908,490	0	0	0
Oregon	11,282,594	0	15,986,796	0	0	0
Pennsylvania	18,000,000	0	137,986,288	0	0	0
Puerto Rico	541,527	0	387,497	0	0	0
Rhode Island	2,512,564	0	17,879,165	0	0	0
South Carolina	13,861,881	0	16,058,421	0	0	0
South Dakota	5,046,959	65	1,993,163	0	0	0
Tennessee	14,750,000	0	12,050,000	0	0	0
Texas	125,470,495	0	63,667,619	0	0	2,500,000
Utah	9,028,563	0	6,991,039	0	590,625	0
Vermont						
Virginia	12,439,476	0	14,214,000	2,613,992	0	0
Washington	41,361,000	0	46,598,000	0	0	2,800,000
West Virginia	1,598,287	0	3,529,868	980	0	0
Wisconsin	13,800,000	0	42,947,843	0	0	0
Wyoming	2,372,109	0	2,811,297	0	0	0
Other						
Total	1,113,947,619	2,000,065	1,537,640,900	55,463,161	590,625	42,365,781

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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

Executive Life Insurance Company of New York

Estimated Net Costs as of September 30, 2021

Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	48,678	0	0	48,678
Alaska	0	78,072	0	0	78,072
Arizona	0	1,432,108	0	0	1,432,108
Arkansas	0	3,004,290	0	0	3,004,290
California	0	20,783,153	0	0	20,783,153
Colorado	0	1,988,187	0	0	1,988,187
Connecticut	0	24,219,691	0	0	24,219,691
Delaware	0	2,879,785	0	0	2,879,785
Dist. of Columbia	0	7,070	0	0	7,070
Florida	0	325,882	0	0	325,882
Georgia	0	4,433,589	0	0	4,433,589
Hawaii	0	528,172	0	0	528,172
Idaho	0	321,827	0	0	321,827
Illinois	0	21,936,204	0	0	21,936,204
Indiana	0	1,309,809	0	0	1,309,809
Iowa	0	3,941,251	0	0	3,941,251
Kansas	0	19,686	0	0	19,686
Kentucky	0	1,135,555	0	0	1,135,555
Louisiana	0	7,429	0	0	7,429
Maine	0	1,341,928	0	0	1,341,928
Maryland	0	5,836,199	0	0	5,836,199
Massachusetts	0	66,419	0	0	66,419
Michigan	0	12,479,568	0	0	12,479,568
Minnesota	0	4,028,909	0	0	4,028,909
Mississippi	0	662,959	0	0	662,959
Missouri	0	25,451	0	0	25,451
Montana	0	785,212	0	0	785,212
Nebraska	0	579,476	0	0	579,476
Nevada	0	283,679	0	0	283,679
New Hampshire	0	1,874,590	0	0	1,874,590
New Jersey	0	55,882,696	0	0	55,882,696
New Mexico	0	376,972	0	0	376,972
New York	0	537,970,828	0	0	537,970,828
North Carolina	0	19,856,463	0	0	19,856,463
North Dakota	0	2,469	0	0	2,469
Ohio	0	5,090,773	0	0	5,090,773
Oklahoma	0	269,474	0	0	269,474
Oregon	0	37,909	0	0	37,909
Pennsylvania	0	45,305,320	0	0	45,305,320
Puerto Rico	0	48,704	0	0	48,704
Rhode Island	0	4,664,410	0	0	4,664,410
South Carolina	0	976,008	0	0	976,008
South Dakota	0	828,389	0	0	828,389
Tennessee	0	1,695,584	0	0	1,695,584
Texas	0	261,972	0	0	261,972
Utah	0	715,657	0	0	715,657
Vermont	0	960,734	0	0	960,734
Virginia	0	2,675,865	0	0	2,675,865
Washington	0	5,340,510	0	0	5,340,510
West Virginia	0	2,035,793	0	0	2,035,793
Wisconsin	0	108,497	0	0	108,497
Wyoming	0	389,802	0	0	389,802
Other	0	0	0	0	0
Total	0	801,859,657	0	0	801,859,657

Summary:

GA Covered Obligations	1,093,779,021
Add:	
GA claims incurred directly	0
GA expenses incurred directly	11,849,872
NOLHGA expenses	24,364,470
Remaining Inforce estimate	0
Less:	
Estate/other distributions	328,133,707
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	801,859,657
Per State Breakdown	801,859,657

Assessments Called (Billed) or Refunded as of December 31, 2020

Life	Allocated Annuity		A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	0	0	0	0	0	0
	0	0	24,250,000	0	0	0
	0	0	1,626,177	0	0	0
	0	0	16,699,169	0	0	0
	0	0	2,900,000	0	0	0
	0	0				
	0	0	23,000,000	0	0	0
	0	0	4,000,000	0	0	0
	0	0				
	0	0	1,132,915	0	0	0
	0	0	1,400,000	906	0	0
	0	0	7,530,000	0	0	0
	0	0				
	0	0	8,998,201	0	0	0
	0	0				
	0	0	275,000	0	0	0
	0	0	2,049,993	0	0	0
	0	0	63,000,000	6,500,000	0	0
	0	0	499,991	0	0	0
	556,478,179	0	0	0	0	0
	0	0	20,000,000	0	0	0
	0	0	5,800,000	0	0	0
	0	0	200,000	0	0	0
	0	0	1,714,000	0	0	0
	0	0	4,500,536	0	0	0
	0	0	1,000,000	0	0	0
	0	0	910,000	0	0	0
	0	0				
	0	0	749,937	0	0	0
	0	0	800,000	0	0	0
	0	0	3,000,000	0	0	0
	0	0				
	0	0	2,500,000	0	0	0
	0	0				
	0	0	96,000	0	0	0
	0	0				
	556,478,179	0	198,631,919	6,500,906	0	0

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Family Guaranty Life Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	19,770,464	0	0	0	19,770,464
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	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	0	0	0	0	0
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	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	0	0	0	0	0
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	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	19,770,464	0	0	0	19,770,464

Summary:	
GA Covered Obligations	26,260,815
Add:	
GA claims incurred directly	0
GA expenses incurred directly	388,973
NOLHGA expenses	819,494
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(605,559)
Ceding commissions/ policy enhancements	3,081,877
Other recoveries (litigation, estate distributions, etc.)	5,222,500
Adjusted GA Costs	19,770,464
Per State Breakdown	19,770,464

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
13,800,320	0	4,950,590	0	0	0	1,518,800	0
13,800,320	0	4,950,590	0	0	0	1,518,800	0

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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

For member company and association use only. The data utilizes estimates and excludes many costs incurred directly by the State Guaranty Associations. It MAY NOT be utilized in protesting actual assessments made by State Guaranty Associations.

Fidelity Bankers Life Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	1,800	382,254	0	0	384,053
Alaska	723	1,871	0	0	2,594
Arizona	2,317	49,016	0	0	51,333
Arkansas	2,259	13,185	0	0	15,444
California	31,047	249,806	0	0	280,853
Colorado	0	0	0	0	0
Connecticut	9,007	163,388	0	0	172,395
Delaware	816	29,731	0	0	30,547
Dist. of Columbia	0	0	0	0	0
Florida	11,352	272,678	0	0	284,030
Georgia	10,137	15,587	0	0	25,724
Hawaii	665	18,315	0	0	18,979
Idaho	348	158,024	0	0	158,372
Illinois	13,087	630,500	0	0	643,587
Indiana	6,785	1,120,677	0	0	1,127,462
Iowa	1,909	61,384	0	0	63,293
Kansas	2,016	15,596	0	0	17,612
Kentucky	1,488	28,971	0	0	30,459
Louisiana	0	0	0	0	0
Maine	1,432	16,000	0	0	17,432
Maryland	12,655	25,692	0	0	38,346
Massachusetts	10,992	108,416	0	0	119,409
Michigan	9,443	123,577	0	0	133,020
Minnesota	8,062	1,058,872	0	0	1,066,935
Mississippi	1,548	9,452	0	0	11,000
Missouri	3,512	78,283	0	0	81,796
Montana	561	27,762	0	0	28,323
Nebraska	803	397,573	0	0	398,376
Nevada	541	87,858	0	0	88,399
New Hampshire	3,878	259,029	0	0	262,907
New Jersey	12,917	145,681	0	0	158,598
New Mexico	636	271,543	0	0	272,179
New York	0	0	0	0	0
North Carolina	8,697	119,658	0	0	128,355
North Dakota	552	20,116	0	0	20,668
Ohio	14,266	200,846	0	0	215,112
Oklahoma	1,022	28,163	0	0	29,185
Oregon	2,956	57,065	0	0	60,021
Pennsylvania	13,759	3,793,202	0	0	3,806,961
Puerto Rico	0	0	0	0	0
Rhode Island	971	209,785	0	0	210,756
South Carolina	3,904	667,149	0	0	671,054
South Dakota	137	9,203	0	0	9,340
Tennessee	5,330	55,761	0	0	61,091
Texas	10,109	130,449	0	0	140,557
Utah	484	35,745	0	0	36,229
Vermont	2,346	26,087	0	0	28,433
Virginia	37,859	2,300,954	0	0	2,338,813
Washington	2,547	39,424	0	0	41,971
West Virginia	930	47,409	0	0	48,339
Wisconsin	7,248	589,469	0	0	596,716
Wyoming	90	13,311	0	0	13,401
Other	0	0	0	0	0
Total	275,941	14,164,520	0	0	14,440,461

Summary:	
GA Covered Obligations	11,499,999
Add:	
GA claims incurred directly	11,499,999
GA expenses incurred directly	0
NOLHGA expenses	2,940,462
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	11,499,999
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	14,440,461
Per State Breakdown	14,440,461

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
4,005	30	6,000	20	5	0	0	0
36,125	0	0	0	0	0	0	0
205,036	0	314,964	0	0	0	0	0
210,000	0	0	0	0	0	0	0
77	0	1,692	0	73	0	0	0
80,000	0	895,000	0	5,000	0	35,000	0
286,000	0	814,000	0	0	0	0	0
49,965	0	349,994	0	0	0	0	0
12,800	0	147,200	0	0	0	0	0
5,500	0	44,500	0	0	0	0	0
0	0	0	0	325,000	0	0	0
0	0	75,000	0	0	0	0	0
889,508	30	2,648,350	20	330,078	0	35,000	0

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Fidelity Mutual Life Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	21,200	39	0	0	0	21,239
Alaska	0	0	0	0	0	0
Arizona	12,093	63	0	0	0	12,156
Arkansas	4,661	39	0	0	0	4,699
California	93,122	3,215	0	0	0	96,338
Colorado	18,190	2,844	0	0	0	21,034
Connecticut	12,519	122	0	0	0	12,641
Delaware	10,376	760	0	0	0	11,136
Dist. of Columbia	5,265	491	0	0	0	5,755
Florida	86,765	7,534	0	0	0	94,299
Georgia	17,486	478	0	1,194	0	19,159
Hawaii	0	0	0	0	0	0
Idaho	444	0	0	0	0	444
Illinois	75,689	6,522	0	361	0	82,572
Indiana	9,904	1,879	0	0	0	11,783
Iowa	1,417	176	0	0	0	1,594
Kansas	4,542	10	0	0	0	4,552
Kentucky	24,521	3,406	0	0	0	27,927
Louisiana	1,948	0	0	0	0	1,948
Maine	6,516	5,149	0	0	0	11,665
Maryland	30,055	693	0	0	0	30,748
Massachusetts	69,635	2,577	0	0	0	72,212
Michigan	20,067	1,484	0	748	0	22,299
Minnesota	5,208	69	0	0	0	5,277
Mississippi	1,721	0	0	0	0	1,721
Missouri	7,465	270	0	0	0	7,734
Montana	584	0	0	0	0	584
Nebraska	1,385	0	0	0	0	1,385
Nevada	1,898	0	0	0	0	1,898
New Hampshire	9,409	286	0	0	0	9,695
New Jersey	76,212	4,987	0	2,638	0	83,837
New Mexico	1,096	0	0	0	0	1,096
New York	66,078	8,241	0	2,625	0	76,944
North Carolina	28,042	24,494	0	3,367	0	55,904
North Dakota	148	0	0	0	0	148
Ohio	39,536	430	0	3,700	0	43,665
Oklahoma	3,204	6	0	0	0	3,210
Oregon	3,520	0	0	0	0	3,520
Pennsylvania	214,485	22,140	0	13,441	0	250,067
Puerto Rico	0	0	0	0	0	0
Rhode Island	9,465	209	0	0	0	9,674
South Carolina	14,242	276	0	0	0	14,518
South Dakota	173	0	0	0	0	173
Tennessee	55,718	10,565	0	0	0	66,282
Texas	22,376	278	0	0	0	22,654
Utah	720	0	0	0	0	720
Vermont	1,425	0	0	0	0	1,425
Virginia	25,103	1,391	0	0	0	26,494
Washington	10,840	2,990	0	0	0	13,831
West Virginia	3,290	0	0	0	0	3,290
Wisconsin	4,375	49	0	0	0	4,423
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	1,134,134	114,162	0	28,075	0	1,276,371

Summary:	
GA Covered Obligations	629,575,000
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	1,276,371
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	629,575,000
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	1,276,371
Per State Breakdown	1,276,371

Assessments Called (Billed) or Refunded as of December 31, 2020

Life	Allocated Annuity		A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	4,523	0	0	0	0	0
	2,326	0	3,076	0	0	0
	34,200	0	800	0	0	0
	41,049	0	3,876	0	0	0

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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

First Capital Life Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	473	30	0	0	503
Alaska	57	8	0	0	65
Arizona	1,917	129	0	0	2,046
Arkansas	392	9	0	0	402
California	5,795	702	0	0	6,497
Colorado	0	0	0	0	0
Connecticut	430	87	0	0	518
Delaware	126	29	0	0	155
Dist. of Columbia	0	0	0	0	0
Florida	4,956	662	0	0	5,618
Georgia	584	38	0	0	623
Hawaii	289	56	0	0	345
Idaho	202	9	0	0	211
Illinois	1,797	95	0	0	1,893
Indiana	1,125	84	0	0	1,209
Iowa	1,431	117	0	0	1,548
Kansas	273	29	0	0	302
Kentucky	825	70	0	0	895
Louisiana	0	0	0	0	0
Maine	349	48	0	0	397
Maryland	731	66	0	0	797
Massachusetts	1,713	159	0	0	1,873
Michigan	793	56	0	0	849
Minnesota	517	62	0	0	579
Mississippi	133	0	0	0	133
Missouri	638	197	0	0	835
Montana	103	0	0	0	103
Nebraska	452	13	0	0	465
Nevada	555	8	0	0	563
New Hampshire	351	20	0	0	371
New Jersey	2,616	145	0	0	2,761
New Mexico	348	36	0	0	384
New York	0	0	0	0	0
North Carolina	643	72	0	0	715
North Dakota	224	0	0	0	224
Ohio	1,395	62	0	0	1,457
Oklahoma	529	15	0	0	544
Oregon	377	67	0	0	444
Pennsylvania	2,231	95	0	0	2,325
Puerto Rico	34	0	0	0	34
Rhode Island	126	17	0	0	143
South Carolina	320	21	0	0	341
South Dakota	257	2	0	0	259
Tennessee	548	13	0	0	561
Texas	2,825	244	0	0	3,068
Utah	803	24	0	0	827
Vermont	82	5	0	0	88
Virginia	674	60	0	0	734
Washington	709	260	0	0	969
West Virginia	246	14	0	0	260
Wisconsin	1,195	88	0	0	1,283
Wyoming	99	19	0	0	117
Other	0	0	0	0	0
Total	43,289	4,041	0	0	47,330

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	380,963
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	333,633
Adjusted GA Costs	47,330
Per State Breakdown	47,330

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
	337	4,800	40	0	10	0	0
	5,587	0	0	0	0	0	0
	106,000	0	210,000	0	0	0	0
	0	12,871	0	2,463	0	0	0
	300,000	0	0	0	0	0	0
	200,000	0	502,555	0	0	0	0
	611,924	17,671	712,595	2,463	10	0	0

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First National Life Insurance Company

Estimated Net Costs as of September 30, 2021						
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total	
Alabama	0	0	37,903	0	0	37,903
Alaska	0	0	0	0	0	0
Arizona	0	0	7,153	0	0	7,153
Arkansas	0	0	279	0	0	279
California	0	0	0	0	0	0
Colorado	0	0	1,402	0	0	1,402
Connecticut	0	0	0	0	0	0
Delaware	0	0	797	0	0	797
Dist. of Columbia	0	0	0	0	0	0
Florida	0	0	111,657	0	0	111,657
Georgia	0	0	20,525	0	0	20,525
Hawaii	0	0	0	0	0	0
Idaho	0	0	3,437	0	0	3,437
Illinois	0	0	0	0	0	0
Indiana	0	0	8,350	0	0	8,350
Iowa	0	0	0	0	0	0
Kansas	0	0	0	0	0	0
Kentucky	0	0	1,147	0	0	1,147
Louisiana	0	0	14,943	0	0	14,943
Maine	0	0	0	0	0	0
Maryland	0	0	(1,321)	0	0	(1,321)
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	0	0	2,569	0	0	2,569
Missouri	0	0	0	0	0	0
Montana	0	0	896	0	0	896
Nebraska	0	0	170	0	0	170
Nevada	0	0	460	0	0	460
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	0	0	2,953	0	0	2,953
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	0	0	322	0	0	322
Ohio	0	0	1,153	0	0	1,153
Oklahoma	0	0	996	0	0	996
Oregon	0	0	1,397	0	0	1,397
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	0	0	842	0	0	842
South Dakota	0	0	0	0	0	0
Tennessee	0	0	1,217	0	0	1,217
Texas	0	0	6,144	0	0	6,144
Utah	0	0	0	0	0	0
Vermont	0	0	0	0	0	0
Virginia	0	0	0	0	0	0
Washington	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	616	0	0	616
Other	0	0	0	0	0	0
Total	0	0	226,007	0	0	226,007

Summary:	
GA Covered Obligations	1,978,001
Add:	
GA claims incurred directly	1,978,001
GA expenses incurred directly	305,426
NOLHGA expenses	315,879
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	1,978,001
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	2,373,299
Adjusted GA Costs	226,007
Per State Breakdown	226,007

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
0	0	0	0	0	0	0	0
8,231	0	0	0	3,987	0	0	0
0	0	0	1,700,000	0	0	0	0
0	0	0	0	26,200	0	0	0
0	0	0	0	10,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	85,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	500,000	0	0	67,009	116,294	0	0
0	0	0	0	0	0	0	0
8,231	500,000	0	1,700,000	192,196	116,294	0	0

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First National Life Insurance Company of America

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	15,122	131,226	0	0	146,348
Alaska	0	0	0	0	0
Arizona	9,633	91,330	0	0	100,963
Arkansas	2,749	23,560	0	0	26,309
California	33,148	415,303	0	0	448,451
Colorado	4,296	52,492	0	0	56,789
Connecticut	0	0	0	0	0
Delaware	1,795	4,250	0	0	6,045
Dist. of Columbia	5,462	45,706	0	0	51,168
Florida	35,962	375,262	0	0	411,224
Georgia	36,488	294,228	0	0	330,716
Hawaii	5,389	53,925	0	0	59,314
Idaho	0	0	0	0	0
Illinois	17,821	166,072	0	0	183,892
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	6,473	72,667	0	0	79,139
Kentucky	5,862	32,895	0	0	38,757
Louisiana	12,699	81,249	0	0	93,948
Maine	0	0	0	0	0
Maryland	22,766	138,038	0	0	160,804
Massachusetts	0	0	0	0	0
Michigan	14,419	110,489	0	0	124,909
Minnesota	0	0	0	0	0
Mississippi	66,069	425,425	0	0	491,494
Missouri	16,486	223,667	0	0	240,154
Montana	0	0	0	0	0
Nebraska	2,530	15,809	0	0	18,338
Nevada	1,387	18,544	0	0	19,931
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	2,848	18,900	0	0	21,748
New York	0	0	0	0	0
North Carolina	28,894	304,491	0	0	333,385
North Dakota	0	0	0	0	0
Ohio	9,539	37,965	0	0	47,504
Oklahoma	6,464	50,485	0	0	56,949
Oregon	2,885	21,431	0	0	24,316
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	13,901	110,518	0	0	124,419
South Dakota	0	0	0	0	0
Tennessee	9,644	108,943	0	0	118,587
Texas	46,068	512,934	0	0	559,002
Utah	1,847	9,544	0	0	11,391
Vermont	0	0	0	0	0
Virginia	28,084	212,278	0	0	240,361
Washington	4,398	39,219	0	0	43,617
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	471,126	4,198,848	0	0	4,669,974

Summary:
GA Covered Obligations 83,300,829
Add:
GA claims incurred directly 140,795
GA expenses incurred directly 4,391,618
NOLHGA expenses 2,313,513
Remaining Inforce estimate 0
Less:
Estate/other distributions 0
Other adjustments (5,957,550)
Ceding commissions/ policy enhancements 20,181,741
Other recoveries (litigation, estate distributions, etc.) 71,252,590
Adjusted GA Costs 4,669,974
Per State Breakdown 4,669,974

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
1,037,480	0	0	0	0	0	0	0
712,800	0	5,287,200	0	0	0	0	0
623,455	0	935,184	0	0	400,000	0	0
45,000	0	55,000	0	0	0	0	0
121,500	74,219	536,500	397,781	0	0	0	0
500,000	150,000	2,300,000	1,300,000	0	0	0	0
525,000	0	15,000	0	0	0	0	0
743,240	0	2,760	0	0	0	0	0
1,666,605	0	365,840	0	0	0	0	0
235,000	0	111,000	0	0	0	0	0
64,817	0	239,890	0	0	0	0	0
1,029,000	855,000	3,871,000	3,215,000	0	0	0	0
1,980,000	1,445,000	20,000	107,500	0	0	0	0
275,000	0	1,925,000	0	0	0	0	0
7,101,306	4,000,000	0	0	0	0	0	0
78,950	0	136,050	0	0	0	0	0
595,000	0	3,125,000	0	0	0	0	0
936,000	0	0	0	0	0	0	0
18,270,153	6,524,219	18,925,424	5,020,281	0	400,000	0	0

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Franklin American Life Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	16,055	1,400	0	0	0	17,455
Alaska	0	0	0	0	0	0
Arizona	0	0	0	0	0	0
Arkansas	8,943	8,576	0	0	0	17,519
California	0	0	0	0	0	0
Colorado	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0
Delaware	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0
Florida	1,218	356	0	0	0	1,574
Georgia	(2,519)	(1,022)	0	0	0	(3,540)
Hawaii	0	0	0	0	0	0
Idaho	0	0	0	0	0	0
Illinois	(25,314)	(13,634)	0	0	0	(38,948)
Indiana	0	0	0	0	0	0
Iowa	0	0	0	0	0	0
Kansas	0	0	0	0	0	0
Kentucky	21,396	3,977	0	0	0	25,373
Louisiana	(9,215)	(2,724)	0	0	0	(11,940)
Maine	0	0	0	0	0	0
Maryland	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	(41,783)	(43,440)	0	0	0	(85,223)
Missouri	0	0	0	0	0	0
Montana	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0
Nevada	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0
New York	0	0	0	0	0	0
North Carolina	31,550	11,167	0	0	0	42,717
North Dakota	0	0	0	0	0	0
Ohio	0	0	0	0	0	0
Oklahoma	(25,838)	(12,452)	0	0	0	(38,291)
Oregon	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	7,126	3,055	0	0	0	10,181
South Dakota	0	0	0	0	0	0
Tennessee	360,414	116,304	0	0	0	476,718
Texas	0	0	0	0	0	0
Utah	0	0	0	0	0	0
Vermont	0	0	0	0	0	0
Virginia	22,959	6,494	0	0	0	29,453
Washington	0	0	0	0	0	0
West Virginia	17,384	13,196	0	0	0	30,579
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	382,375	91,252	0	0	0	473,628

Summary:	
GA Covered Obligations	48,277,445
Add:	
GA claims incurred directly	0
GA expenses incurred directly	167,440
NOLHGA expenses	1,900,299
Remaining Inforce estimate	0
Less:	
Estate/other distributions	32,999,999
Other adjustments	(236,725)
Ceding commissions/ policy enhancements	4,411,447
Other recoveries (litigation, estate distributions, etc.)	12,696,835
Adjusted GA Costs	473,628
Per State Breakdown	473,628

Assessments Called (Billed) or Refunded as of December 31, 2020

Life	Allocated Annuity		A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	16,055	1,400	0	0	0	0
Alaska	0	0	0	0	0	0
Arizona	0	0	0	0	0	0
Arkansas	8,943	8,576	0	0	0	0
California	0	0	0	0	0	0
Colorado	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0
Delaware	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0
Florida	1,218	356	0	0	0	0
Georgia	(2,519)	(1,022)	0	0	0	0
Hawaii	0	0	0	0	0	0
Idaho	0	0	0	0	0	0
Illinois	(25,314)	(13,634)	0	0	0	0
Indiana	0	0	0	0	0	0
Iowa	0	0	0	0	0	0
Kansas	0	0	0	0	0	0
Kentucky	21,396	3,977	0	0	0	0
Louisiana	(9,215)	(2,724)	0	0	0	0
Maine	0	0	0	0	0	0
Maryland	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	(41,783)	(43,440)	0	0	0	0
Missouri	0	0	0	0	0	0
Montana	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0
Nevada	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0
New York	0	0	0	0	0	0
North Carolina	31,550	11,167	0	0	0	0
North Dakota	0	0	0	0	0	0
Ohio	0	0	0	0	0	0
Oklahoma	(25,838)	(12,452)	0	0	0	0
Oregon	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	7,126	3,055	0	0	0	0
South Dakota	0	0	0	0	0	0
Tennessee	360,414	116,304	0	0	0	0
Texas	0	0	0	0	0	0
Utah	0	0	0	0	0	0
Vermont	0	0	0	0	0	0
Virginia	22,959	6,494	0	0	0	0
Washington	0	0	0	0	0	0
West Virginia	17,384	13,196	0	0	0	0
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	1,242,916	770,166	89,000	131,036	0	0

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Franklin Protective Life Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	274,587	0	0	0	0	274,587
Alaska	0	0	0	0	0	0
Arizona	(22,694)	0	0	0	0	(22,694)
Arkansas	0	0	0	0	0	0
California	0	0	0	0	0	0
Colorado	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0
Delaware	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0
Florida	55,964	0	0	0	0	55,964
Georgia	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0
Idaho	0	0	0	0	0	0
Illinois	0	0	0	0	0	0
Indiana	0	0	0	0	0	0
Iowa	0	0	0	0	0	0
Kansas	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0
Louisiana	724,673	40,308	0	0	0	764,981
Maine	0	0	0	0	0	0
Maryland	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	8,303,031	2,996,688	0	0	0	11,299,719
Missouri	0	0	0	0	0	0
Montana	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0
Nevada	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	(52,294)	0	0	0	0	(52,294)
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0
Ohio	0	0	0	0	0	0
Oklahoma	(31,062)	0	0	0	0	(31,062)
Oregon	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0
Texas	294,220	0	0	0	0	294,220
Utah	0	0	0	0	0	0
Vermont	0	0	0	0	0	0
Virginia	0	0	0	0	0	0
Washington	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	9,546,427	3,036,995	0	0	0	12,583,422

Summary:

GA Covered Obligations	17,074,665
Add:	
GA claims incurred directly	18,066
GA expenses incurred directly	406,240
NOLHGA expenses	662,311
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(1,329,839)
Ceding commissions/ policy enhancements	711,825
Other recoveries (litigation, estate distributions, etc.)	6,195,874
Adjusted GA Costs	12,583,422
Per State Breakdown	12,583,422

Assessments Called (Billed) or Refunded as of December 31, 2020

Life	Allocated Annuity		A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama						
Alaska						
Arizona						
Arkansas						
California						
Colorado						
Connecticut						
Delaware						
Dist. of Columbia						
Florida						
Georgia						
Hawaii						
Idaho						
Illinois						
Indiana						
Iowa						
Kansas						
Kentucky						
Louisiana	959,087	0	402,992	0	52,921	0
Maine						
Maryland						
Massachusetts						
Michigan						
Minnesota						
Mississippi	4,320,000	0	1,680,000	0	0	0
Missouri						
Montana						
Nebraska						
Nevada						
New Hampshire						
New Jersey						
New Mexico	29,979	0	0	0	0	0
New York						
North Carolina						
North Dakota						
Ohio						
Oklahoma	100,000	0	0	0	0	0
Oregon						
Pennsylvania						
Puerto Rico						
Rhode Island						
South Carolina						
South Dakota						
Tennessee						
Texas	475,086	0	0	0	0	0
Utah						
Vermont						
Virginia						
Washington						
West Virginia						
Wisconsin						
Wyoming						
Other						
Total	5,884,152	0	2,082,992	0	52,921	0

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Freelancers CO-OP of NJ (dba Health Republic of NJ)

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
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	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	23,625,000	0	0	23,625,000
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	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	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	0	0	0	0	0
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	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	23,625,000	0	23,625,000

Summary:	
GA Covered Obligations	19,475,000
Add:	
GA claims incurred directly	19,475,000
GA expenses incurred directly	4,100,000
NOLHGA expenses	0
Remaining Inforce estimate	50,000
Less:	
Estate/other distributions	0
Other adjustments	19,475,000
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	23,625,000
Per State Breakdown	23,625,000

Assessments Called (Billed) or Refunded as of December 31, 2020								
Life	Allocated Annuity		A&H		Unallocated Annuity			
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	
	0	0	0	0	26,600,000	0	0	0
	0	0	0	0	26,600,000	0	0	0

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George Washington Life Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	15,569	0	2,774	0	18,343
Alaska	0	0	0	0	0
Arizona	0	0	574	0	574
Arkansas	0	0	2,890	0	2,890
California	0	0	334	0	334
Colorado	0	0	0	0	0
Connecticut	0	0	(1,789)	0	(1,789)
Delaware	6,800	0	0	0	6,800
Dist. of Columbia	0	0	0	0	0
Florida	117,323	15,298	140,443	0	273,064
Georgia	57,188	23,635	25,693	0	106,517
Hawaii	0	0	(41)	0	(41)
Idaho	0	0	1,731	0	1,731
Illinois	0	0	1,481	0	1,481
Indiana	28,064	0	10,965	0	39,029
Iowa	0	0	54	0	54
Kansas	0	0	379	0	379
Kentucky	0	0	80,646	0	80,646
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	24,110	0	555	0	24,665
Massachusetts	0	0	1,377	0	1,377
Michigan	0	0	4,098	0	4,098
Minnesota	0	0	1,811	0	1,811
Mississippi	0	0	849	0	849
Missouri	6,523	1,064	1,135	0	8,722
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	1,051	0	1,051
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	3,814	0	3,814
North Carolina	(5,479)	0	0	0	(5,479)
North Dakota	0	0	0	0	0
Ohio	0	0	2,817	0	2,817
Oklahoma	20,582	1,119	1,702	0	23,403
Oregon	0	0	62	0	62
Pennsylvania	42,272	384	923	0	43,578
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	5	0	5
South Carolina	213,442	10,440	0	0	223,882
South Dakota	0	0	0	0	0
Tennessee	15,969	0	1,086	0	17,054
Texas	92,655	0	0	0	92,655
Utah	0	0	96	0	96
Vermont	0	0	0	0	0
Virginia	58,905	455	2,837	0	62,198
Washington	0	0	0	0	0
West Virginia	643,266	24,884	100,163	0	768,313
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	1,337,189	77,279	390,515	0	1,804,983

Summary:	
GA Covered Obligations	16,205,681
Add:	
GA claims incurred directly	10,602,029
GA expenses incurred directly	3,311,759
NOLHGA expenses	376,931
Remaining Inforce estimate	0
Less:	
Estate/other distributions	858,110
Other adjustments	10,356,665
Ceding commissions/ policy enhancements	418,260
Other recoveries (litigation, estate distributions, etc.)	17,058,382
Adjusted GA Costs	1,804,983
Per State Breakdown	1,804,983

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
0	0	0	0	202,000	0	0	0
0	0	0	0	100,000	0	0	0
535,000	0	65,000	0	4,900,000	0	0	0
172,000	0	72,000	739	1,200,000	0	0	0
0	0	0	0	590,456	0	0	0
2,378,202	1,606,906	0	0	374,000	175,940	0	0
400,000	0	0	0	0	0	0	0
25,000	0	0	0	25,000	0	0	0
40,000	17,600	0	0	210,000	92,400	0	0
249,570	0	0	0	750,420	0	0	0
200,000	0	0	0	53,000	0	0	0
65,397	151,779	0	0	1,359,712	1,266,260	0	0
560,269	382,889	4,588	13,137	333,201	383,000	0	0
606,438	128,826	73,076	140,773	3,240,504	3,765,849	0	0
5,231,876	2,288,000	214,664	154,649	13,338,293	5,683,449	0	0

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Golden State Mutual Life Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	0	0	0	0
Alaska	0	0	0	0	0	0
Arizona	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0
California	727,984	0	59,499	0	0	787,483
Colorado	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0
Delaware	0	0	0	0	0	0
Dist. of Columbia	1,461	0	0	0	0	1,461
Florida	0	0	0	0	0	0
Georgia	28,156	0	0	0	0	28,156
Hawaii	0	0	0	0	0	0
Idaho	0	0	0	0	0	0
Illinois	167,995	12,329	0	0	0	180,324
Indiana	0	0	0	0	0	0
Iowa	0	0	0	0	0	0
Kansas	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0
Louisiana	15,824	0	0	0	0	15,824
Maine	0	0	0	0	0	0
Maryland	86	0	0	0	0	86
Massachusetts	0	0	0	0	0	0
Michigan	77,101	0	0	0	0	77,101
Minnesota	0	0	0	0	0	0
Mississippi	3,789	0	0	0	0	3,789
Missouri	0	0	0	0	0	0
Montana	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0
Nevada	3,384	0	0	0	0	3,384
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0
New York	0	0	0	0	0	0
North Carolina	263,541	0	0	0	0	263,541
North Dakota	0	0	0	0	0	0
Ohio	0	0	0	0	0	0
Oklahoma	0	0	0	0	0	0
Oregon	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0
Tennessee	365	0	0	0	0	365
Texas	239,168	0	0	0	0	239,168
Utah	0	0	0	0	0	0
Vermont	0	0	0	0	0	0
Virginia	0	0	0	0	0	0
Washington	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	1,528,854	12,329	59,499	0	0	1,600,681

Summary:	
GA Covered Obligations	319,462
Add:	
GA claims incurred directly	272,266
GA expenses incurred directly	323,350
NOLHGA expenses	816,263
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	(23,500)
Other recoveries (litigation, estate distributions, etc.)	154,160
Adjusted GA Costs	1,600,681
Per State Breakdown	1,600,681

Assessments Called (Billed) or Refunded as of December 31, 2020

Life	Allocated Annuity		A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama						
Alaska						
Arizona						
Arkansas						
California						
Colorado						
Connecticut						
Delaware						
Dist. of Columbia						
Florida						
Georgia						
Hawaii						
Idaho						
Illinois						
Indiana						
Iowa						
Kansas						
Kentucky						
Louisiana						
Maine						
Maryland						
Massachusetts						
Michigan						
Minnesota						
Mississippi						
Missouri						
Montana						
Nebraska						
Nevada						
New Hampshire						
New Jersey						
New Mexico						
New York						
North Carolina	300,000	0	0	0	0	0
North Dakota						
Ohio						
Oklahoma						
Oregon						
Pennsylvania						
Puerto Rico						
Rhode Island						
South Carolina						
South Dakota						
Tennessee						
Texas	0	0	0	0	224,926	0
Utah						
Vermont						
Virginia						
Washington						
West Virginia						
Wisconsin						
Wyoming						
Other						
Total	500,000	0	100,000	0	224,926	0

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Guarantee Security Life Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	42,368	335,132	0	0	0	377,500
Alaska	31,998	212,689	0	0	0	244,687
Arizona	385,141	1,113,946	0	0	0	1,499,087
Arkansas	65,053	358,142	0	0	0	423,195
California	0	0	0	0	0	0
Colorado	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0
Delaware	65,144	251,516	0	0	0	316,660
Dist. of Columbia	0	0	0	0	0	0
Florida	5,387,871	12,421,175	0	0	0	17,809,046
Georgia	319,703	1,218,939	0	0	0	1,538,642
Hawaii	0	0	0	0	0	0
Idaho	59,491	441,401	0	0	0	500,892
Illinois	2,415,353	7,985,167	0	0	0	10,400,520
Indiana	1,450,303	3,965,073	0	0	0	5,415,376
Iowa	1,361,922	2,753,599	0	0	0	4,115,521
Kansas	375,479	1,585,216	0	0	0	1,960,695
Kentucky	255,201	810,063	0	0	0	1,065,263
Louisiana	0	0	0	0	0	0
Maine	0	0	0	0	0	0
Maryland	161,927	2,214,756	0	0	0	2,376,683
Massachusetts	62,181	2,936,668	0	0	0	2,998,849
Michigan	2,365,004	6,750,980	0	0	0	9,115,984
Minnesota	0	0	0	0	0	0
Mississippi	20,483	276,410	0	0	0	296,893
Missouri	616,997	3,737,383	0	0	0	4,354,380
Montana	272,519	243,760	0	0	0	516,278
Nebraska	451,108	1,416,387	0	0	0	1,867,494
Nevada	12,504	236,950	0	0	0	249,454
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	67,779	200,662	0	0	0	268,441
New York	0	0	0	0	0	0
North Carolina	407,018	3,042,792	0	0	0	3,449,810
North Dakota	169,822	936,189	0	0	0	1,106,011
Ohio	2,075,792	9,028,096	0	0	0	11,103,888
Oklahoma	797,615	775,509	0	0	0	1,573,124
Oregon	253,344	877,852	0	0	0	1,131,196
Pennsylvania	542,683	6,566,035	0	0	0	7,108,718
Puerto Rico	0	142	0	0	0	142
Rhode Island	0	0	0	0	0	0
South Carolina	247,766	1,098,313	0	0	0	1,346,079
South Dakota	176,360	507,814	0	0	0	684,174
Tennessee	492,716	828,104	0	0	0	1,320,820
Texas	420,520	3,650,533	0	0	0	4,071,054
Utah	103,730	508,050	0	0	0	611,780
Vermont	2,144	130,688	0	0	0	132,832
Virginia	133,251	2,822,862	0	0	0	2,956,113
Washington	503,924	1,077,792	0	0	0	1,581,716
West Virginia	27,338	191,320	0	0	0	218,658
Wisconsin	112,022	519,863	0	0	0	631,884
Wyoming	74,798	104,031	0	0	0	178,829
Other	0	0	0	0	0	0
Total	22,786,368	84,132,130	0	0	0	106,918,499

Summary:	
GA Covered Obligations	600,117,017
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	4,528,664
Remaining Inforce estimate	0
Less:	
Estate/other distributions	269,312,049
Other adjustments	151,440,726
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	76,974,408
Adjusted GA Costs	106,918,499
Per State Breakdown	106,918,499

Assessments Called (Billed) or Refunded as of December 31, 2020

	Life		Allocated Annuity		A&H		Unallocated Annuity	
	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
	380,000	0	302,720	0	0	0	0	0
	80,878	14,180	566,741	121,990	0	0	2,000	0
	559,164	0	3,944,426	0	0	0	0	0
	1,149,754	0	0	0	0	0	0	0
	25,200	0	44,800	0	0	0	0	0
	209,250	0	627,750	0	0	0	0	0
	13,095,654	0	26,446,748	0	0	0	0	0
	1,064,376	0	3,444,406	63,866	0	0	0	0
	143,772	0	1,411,228	0	0	0	0	0
	6,250,000	2,700,000	22,000,000	9,150,000	0	0	0	0
	1,400,894	0	2,499,899	0	0	0	0	0
	2,356,028	0	6,511,318	0	0	0	0	0
	675,000	0	2,950,000	0	0	0	0	0
	734,080	230,086	2,171,198	636,094	0	0	0	0
	1,031,000	0	4,319,000	0	0	0	0	0
	275,000	0	7,235,000	0	0	0	0	0
	5,400,000	1,980,000	15,300,000	3,400,000	0	0	0	0
	134,576	0	764,463	0	0	0	0	0
	1,502,267	0	7,950,910	0	0	0	0	0
	1,580,000	0	484,000	0	0	0	0	0
	1,723,246	0	3,764,563	0	0	0	0	0
	49,500	0	649,800	0	0	0	0	0
	100,000	0	301,563	0	0	0	0	0
	1,050,000	419,000	7,950,000	3,181,000	0	0	0	0
	455,036	0	2,567,241	0	0	0	0	0
	2,865,000	0	12,435,000	0	0	0	0	0
	2,250,225	688,600	1,790,500	661,400	0	0	0	0
	269,155	0	862,577	0	0	0	0	0
	9,300	0	16,990,700	0	0	0	0	0
	330,000	0	2,420,000	0	0	0	0	0
	1,157,792	958,991	2,614,740	1,767,139	0	0	0	0
	565,000	0	935,000	0	0	0	0	0
	9,411,167	2,959,943	0	0	0	0	0	0
	275,261	0	1,349,739	0	0	0	0	0
	4,000	0	265,000	0	0	0	0	0
	333,529	0	7,336,036	0	0	0	0	0
	688,258	0	2,020,070	0	0	0	0	0
	109,516	2,286	575,004	342,380	0	0	0	0
	300,000	0	1,500,000	0	0	0	0	0
	132,853	61,385	189,719	88,336	0	0	0	0
Total	60,125,731	10,014,471	175,491,859	19,412,205	0	0	2,000	0

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HealthyCT, Inc.

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	9,165	0	0	9,165
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
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	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	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	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	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	0	0	0	0	0
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	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	9,165	0	0	9,165

Summary:	
GA Covered Obligations	17,363,916
Add:	
GA claims incurred directly	17,525,761
GA expenses incurred directly	385,475
NOLHGA expenses	0
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	17,363,916
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	17,902,071
Adjusted GA Costs	9,165
Per State Breakdown	9,165

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
0	0	0	0	20,000,000	0	0	0
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Inter-American Insurance Company of Illinois

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	575,507	245,144	0	0	820,651
Alaska	(4,553)	0	0	0	(4,553)
Arizona	1,386,951	77,902	0	0	1,464,853
Arkansas	519,704	0	0	0	519,704
California	9,814,043	4,615,056	0	0	14,429,098
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	45,370	59,976	0	232,038	337,383
Dist. of Columbia	0	0	0	0	0
Florida	2,477,191	1,756,526	0	0	4,233,717
Georgia	1,195,121	0	0	110,520	1,305,641
Hawaii	68,395	0	0	0	68,395
Idaho	131,117	0	0	0	131,117
Illinois	13,188,076	3,314,131	0	2,431,447	18,933,655
Indiana	1,234,197	80,398	0	0	1,314,595
Iowa	1,320,419	100,279	0	0	1,420,698
Kansas	207,427	234,323	0	0	441,749
Kentucky	463,898	16,324	0	0	480,222
Louisiana	(0)	0	0	0	(0)
Maine	91,297	0	0	63,667	154,964
Maryland	(0)	0	0	0	(0)
Massachusetts	1,598,221	0	0	0	1,598,221
Michigan	5,156,081	1,624,865	0	3,491,311	10,272,258
Minnesota	(0)	61,038	0	2,403,902	2,464,940
Mississippi	276,221	17,556	0	0	293,777
Missouri	544,027	184,481	0	0	728,508
Montana	242,544	115,273	0	0	357,817
Nebraska	1,177,367	119,062	0	0	1,296,430
Nevada	113,330	15,775	0	0	129,105
New Hampshire	388,192	146,996	0	607,576	1,142,765
New Jersey	7,671,000	1,533,725	0	3,477,971	12,682,697
New Mexico	208,876	48,649	0	0	257,526
New York	0	0	0	0	0
North Carolina	3,056,074	343,856	0	220,855	3,620,785
North Dakota	140,259	19,029	0	0	159,288
Ohio	3,585,992	315,304	0	481,455	4,382,751
Oklahoma	410,169	258,100	0	0	668,269
Oregon	490,940	3,308	0	0	494,248
Pennsylvania	4,846,864	772,328	0	1,538,614	7,157,806
Puerto Rico	0	0	0	0	0
Rhode Island	336,136	0	0	0	336,136
South Carolina	844,275	200,550	0	0	1,044,824
South Dakota	132,123	0	0	0	132,123
Tennessee	589,586	14,064	0	0	603,649
Texas	4,940,303	1,145,849	0	2,829,709	8,915,861
Utah	340,421	69,358	0	73	409,852
Vermont	48,628	2,814	0	0	51,442
Virginia	758,017	5,759	0	0	763,777
Washington	898,986	221,021	0	0	1,120,006
West Virginia	94,345	1,053	0	0	95,399
Wisconsin	200,805	199,010	0	0	399,816
Wyoming	126,242	13,598	0	0	139,840
Other	0	0	0	0	0
Total	71,930,183	17,952,482	0	17,889,139	107,771,804

Summary:	
GA Covered Obligations	72,462,458
Add:	
GA claims incurred directly	79,125,416
GA expenses incurred directly	4,933,933
NOLHGA expenses	2,897,449
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(1,818,283)
Ceding commissions/ policy enhancements	370,225
Other recoveries (litigation, estate distributions, etc.)	53,095,510
Adjusted GA Costs	107,771,804
Per State Breakdown	107,771,804

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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	1,419,000	0	15,909	0	0	0	0
Alaska	68,158	41,500	0	0	1,000	0	0
Arizona	1,251,703	0	44,673	0	0	0	0
Arkansas	669,513	0	0	0	0	0	0
California	17,000,000	5,715,000	7,800,000	8,563,000	270,000	0	0
Colorado	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0
Delaware	82,000	0	418,000	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0	0
Florida	2,300,000	0	1,000,000	0	1,300,000	0	0
Georgia	1,630,072	0	0	0	0	157,061	(1,771)
Hawaii	0	19,697	0	0	121,409	0	0
Idaho	275,000	0	0	0	0	0	0
Illinois	15,189,000	7,787,461	6,029,000	2,127,010	200,000	221,540	15,925,000
Indiana	1,004,167	0	0	0	0	0	0
Iowa	1,199,870	0	436,704	0	0	1,040,000	0
Kansas	450,000	0	300,000	0	0	0	0
Kentucky	643,875	150,000	11,600	0	0	0	0
Louisiana	230,000	0	0	0	0	0	0
Maine	2,000,000	0	0	0	0	0	0
Maryland	4,100,000	900,647	2,500,000	0	0	10,300,000	4,497,170
Massachusetts	447,000	353,520	3,170,000	2,592,480	0	0	0
Michigan	368,000	0	32,000	0	0	0	0
Minnesota	1,650,000	0	353,704	0	0	0	0
Mississippi	429,300	0	56,000	0	0	0	0
Missouri	1,639,125	137,750	102,116	7,250	0	0	0
Montana	213,900	0	9,500	0	0	0	0
Nebraska	1,283,000	250,000	1,217,000	550,000	0	0	0
Nevada	5,500,000	3,764,806	2,508,522	4,520,000	0	11,404,352	0
New Hampshire	260,000	0	55,263	0	0	0	0
New Jersey	5,044,000	533,500	156,000	0	0	0	0
New Mexico	192,600	0	16,600	0	0	0	0
New York	3,500,000	0	200,000	0	0	3,000,000	2,500,000
North Carolina	768,000	160,000	432,000	90,000	0	0	0
North Dakota	619,914	0	0	0	0	0	0
Ohio	4,460,640	0	5,736,310	0	803,050	0	0
Oklahoma	14,808	0	0	0	0	0	0
Oregon	427,727	0	0	0	0	0	0
Pennsylvania	928,000	0	72,000	0	0	0	0
Puerto Rico	181,962	0	0	0	0	0	0
Rhode Island	800,000	0	15,000	0	0	0	0
South Carolina	7,943,606	2,763,534	3,266,771	1,029,680	1,337,174	421,520	0
South Dakota	591,592	0	97,832	0	250	0	0
Tennessee	81,000	0	6,000	0	0	0	0
Texas	2,000,000	2,556,164	85,000	0	0	0	0
Utah	1,175,000	315,235	400,000	288,326	0	0	0
Vermont	157,506	86,553	101,999	24,519	0	0	0
Virginia	420,000	0	320,000	0	0	0	0
Washington	150,150	299,619	200,600	74,905	0	0	0
West Virginia	0	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total	90,759,188	25,834,986	37,166,103	19,867,170	4,032,883	643,060	41,826,413

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International Financial Services Life Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	1,448	0	0	0	0	1,448
Alaska	602	0	0	0	0	602
Arizona	82,122	49,146	0	0	0	131,268
Arkansas	13,533	12,684	0	0	0	26,217
California	170,118	24,521	0	0	0	194,639
Colorado	9,643	4,499	0	0	0	14,142
Connecticut	1,399	6,452	0	0	0	7,851
Delaware	0	0	0	0	0	0
Dist. of Columbia	(296)	0	0	0	0	(296)
Florida	30,447	40,726	0	0	0	71,173
Georgia	10,986	925	0	0	0	11,911
Hawaii	1,871	0	0	0	0	1,871
Idaho	5,354	5,520	0	0	0	10,874
Illinois	0	0	0	0	0	0
Indiana	158,442	449,115	0	0	0	607,557
Iowa	0	0	0	0	0	0
Kansas	2,974	1,712	0	0	0	4,685
Kentucky	(893)	(416)	0	0	0	(1,308)
Louisiana	2,651	0	0	0	0	2,651
Maine	0	0	0	0	0	0
Maryland	(14)	(14)	0	0	0	(28)
Massachusetts	0	0	0	0	0	0
Michigan	118	0	0	0	0	118
Minnesota	1,770	6,950	0	0	0	8,720
Mississippi	0	0	0	0	0	0
Missouri	135,694	29,355	0	0	0	165,049
Montana	710	0	0	0	0	710
Nebraska	563	0	0	0	0	563
Nevada	1,776	122	0	0	0	1,898
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	14,754	0	0	0	0	14,754
New York	0	0	0	0	0	0
North Carolina	941	6,257	0	0	0	7,198
North Dakota	818	0	0	0	0	818
Ohio	1,942	2,173	0	0	0	4,114
Oklahoma	12,254	4,558	0	0	0	16,812
Oregon	1,312	144	0	0	0	1,455
Pennsylvania	155	0	0	0	0	155
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	2,521	12	0	0	0	2,533
South Dakota	1,026	0	0	0	0	1,026
Tennessee	312	1,856	0	0	0	2,168
Texas	453,590	27,153	0	0	0	480,743
Utah	851	1,416	0	0	0	2,267
Vermont	6,965	0	0	0	0	6,965
Virginia	2,311	56,904	0	0	0	59,215
Washington	7,424	0	0	0	0	7,424
West Virginia	715	0	0	0	0	715
Wisconsin	3,625	0	0	0	0	3,625
Wyoming	0	12	0	0	0	12
Other	0	0	0	0	0	0
Total	1,142,533	731,782	0	0	0	1,874,315

Summary:	
GA Covered Obligations	12,183,752
Add:	
GA claims incurred directly	25,081
GA expenses incurred directly	318,423
NOLHGA expenses	394,039
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(406,387)
Ceding commissions/ policy enhancements	1,953,369
Other recoveries (litigation, estate distributions, etc.)	9,499,998
Adjusted GA Costs	1,874,315
Per State Breakdown	1,874,315

Assessments Called (Billed) or Refunded as of December 31, 2020

	Life		Allocated Annuity		A&H		Unallocated Annuity	
	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
	70,158	0	0	0	0	0	0	0
	1,393,120	300,000	206,880	0	0	0	0	0
	0	0	0	0	0	0	0	0
	99,972	0	0	0	0	0	0	0
	99,000	0	1,000	0	0	0	0	0
	2,898,033	2,875,000	0	0	152,528	125,000	0	0
	2,800	0	70,000	0	0	0	0	0
	39,000	0	0	0	0	0	0	0
	4,602,083	3,175,000	277,880	0	152,528	125,000	0	0

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Investment Life Insurance Company of America

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	43,008	80,951	0	0	0	123,959
Alaska	0	0	0	0	0	0
Arizona	6,697	16,812	0	0	0	23,508
Arkansas	382	19,467	0	0	0	19,849
California	83,436	38,251	0	0	0	121,687
Colorado	15,503	14,197	0	0	0	29,700
Connecticut	0	0	0	0	0	0
Delaware	1,741	1,421	0	0	0	3,162
Dist. of Columbia	0	0	0	0	0	0
Florida	303,990	440,006	0	0	0	743,996
Georgia	84,457	1,336,681	0	0	0	1,421,137
Hawaii	0	0	0	0	0	0
Idaho	0	0	0	0	0	0
Illinois	93,099	10,240	0	0	0	103,339
Indiana	140	31,232	0	0	0	31,372
Iowa	253	0	0	0	0	253
Kansas	2,109	4,181	0	0	0	6,290
Kentucky	40,984	162,670	0	0	0	203,654
Louisiana	107,658	37,534	0	0	0	145,192
Maine	0	0	0	0	0	0
Maryland	26,791	61,329	0	0	0	88,119
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	3,928	47,669	0	0	0	51,597
Missouri	3,346	20,059	0	0	0	23,405
Montana	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0
Nevada	1,177	0	0	0	0	1,177
New Hampshire	0	0	0	0	0	0
New Jersey	8,197	53,104	0	0	0	61,301
New Mexico	16,880	0	0	0	0	16,880
New York	0	0	0	0	0	0
North Carolina	350,834	2,035,493	225	0	0	2,386,552
North Dakota	0	0	0	0	0	0
Ohio	51,277	256,317	0	0	0	307,593
Oklahoma	110,515	33,741	0	0	0	144,257
Oregon	6,561	14,025	0	0	0	20,586
Pennsylvania	8,601	25,771	0	0	0	34,372
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	1,591,180	4,327,099	0	0	0	5,918,279
South Dakota	50	0	0	0	0	50
Tennessee	18,920	1,484,240	0	0	0	1,503,159
Texas	220,339	391,139	15,146	0	0	626,624
Utah	0	52,138	0	0	0	52,138
Vermont	0	0	0	0	0	0
Virginia	313,306	1,002,165	763	0	0	1,316,234
Washington	57,405	62	0	0	0	57,467
West Virginia	27,919	135,462	0	0	0	163,381
Wisconsin	215	7,473	0	0	0	7,688
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	3,600,899	12,140,926	16,134	0	0	15,757,958

Summary:	
GA Covered Obligations	67,641,600
Add:	
GA claims incurred directly	382,611
GA expenses incurred directly	994,265
NOLHGA expenses	712,586
Remaining Inforce estimate	0
Less:	
Estate/other distributions	46,001,672
Other adjustments	(131,112)
Ceding commissions/ policy enhancements	259,235
Other recoveries (litigation, estate distributions, etc.)	7,843,309
Adjusted GA Costs	15,757,958
Per State Breakdown	15,757,958

Assessments Called (Billed) or Refunded as of December 31, 2020

Life	Allocated Annuity		A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	59,000	0	51,893	0	0	0
Alaska	0	0	0	0	0	0
Arizona	3,325	0	5,932	0	0	0
Arkansas	47,114	0	0	0	0	0
California	125,483	0	57,507	0	0	0
Colorado	25,480	0	23,520	0	0	0
Connecticut	0	0	0	0	0	0
Delaware	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0
Florida	275,000	0	975,000	0	0	0
Georgia	112,560	0	2,087,440	92,229	0	0
Hawaii	0	0	0	0	0	0
Idaho	0	0	0	0	0	0
Illinois	167,000	0	8,000	0	0	0
Indiana	0	0	0	0	0	0
Iowa	0	0	0	0	0	0
Kansas	0	0	0	0	0	0
Kentucky	59,999	0	280,671	50,000	0	0
Louisiana	110,873	0	21,127	0	0	0
Maine	0	0	0	0	0	0
Maryland	18,300	0	53,700	0	0	0
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	0	0	0	0	0	0
Missouri	0	0	0	0	0	0
Montana	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0
Nevada	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0
New Jersey	100,000	0	0	0	0	0
New Mexico	0	0	0	0	0	0
New York	0	0	0	0	0	0
North Carolina	450,000	60,000	2,550,000	340,000	0	0
North Dakota	0	0	0	0	0	0
Ohio	70,000	0	370,000	0	0	0
Oklahoma	52,900	0	177,100	0	0	0
Oregon	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	2,518,615	0	6,531,385	0	0	0
South Dakota	0	0	0	0	0	0
Tennessee	50,000	0	2,450,000	0	0	0
Texas	523,717	139,012	407,272	108,114	0	0
Utah	0	0	47,000	0	0	0
Vermont	0	0	0	0	0	0
Virginia	368,136	18,000	1,104,909	51,387	0	0
Washington	0	0	0	0	0	0
West Virginia	132,436	139,679	642,564	683,850	0	0
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	5,270,688	356,691	17,846,770	1,325,580	0	0

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Kentucky Central Life Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	(207,096)	(6,513)	0	0	(213,609)
Alaska	56,607	16,955	0	0	73,562
Arizona	(269,457)	1,157	0	0	(268,300)
Arkansas	(44,750)	3,891	0	0	(40,859)
California	(281,654)	41,049	0	0	(240,606)
Colorado	(113,961)	9,451	0	0	(104,509)
Connecticut	(51,658)	1,373	0	0	(50,284)
Delaware	(95,907)	(1,181)	0	0	(97,088)
Dist. of Columbia	34,201	20,858	0	0	55,058
Florida	(996,871)	(20,958)	0	0	(1,017,829)
Georgia	(304,471)	1,697	0	0	(302,774)
Hawaii	(62,470)	(7,128)	0	0	(69,597)
Idaho	(314,202)	(2,670)	0	0	(316,872)
Illinois	(398,993)	(7,500)	0	0	(406,493)
Indiana	(459,742)	81,351	0	0	(378,392)
Iowa	(10,356)	12,473	0	0	2,118
Kansas	(187,839)	8,025	0	0	(179,815)
Kentucky	(1,036,563)	(188,026)	0	0	(1,224,589)
Louisiana	(193,824)	(1,216)	0	0	(195,039)
Maine	(33,866)	488	0	0	(33,377)
Maryland	(185,615)	(3,771)	0	0	(189,386)
Massachusetts	(141,844)	498	0	0	(141,346)
Michigan	(481,741)	13,873	0	0	(467,868)
Minnesota	(90,129)	(9,130)	0	0	(99,259)
Mississippi	17,919	5,665	0	0	23,583
Missouri	(324,972)	(17,326)	0	0	(342,298)
Montana	(183,416)	7,309	0	0	(176,107)
Nebraska	(46,234)	22,703	0	0	(23,531)
Nevada	(64,324)	4,369	0	0	(59,955)
New Hampshire	5,784	(761)	0	0	5,022
New Jersey	(90,158)	590	0	0	(89,568)
New Mexico	(116,638)	(16,086)	0	0	(132,724)
New York	62,422	0	0	0	62,422
North Carolina	(652,006)	(28,287)	0	0	(680,293)
North Dakota	(228,563)	(683)	0	0	(229,246)
Ohio	(728,286)	8,773	0	0	(719,513)
Oklahoma	(96,067)	5,687	0	0	(90,380)
Oregon	(303,052)	8,780	0	0	(294,272)
Pennsylvania	(347,246)	(15,168)	0	0	(362,414)
Puerto Rico	0	0	0	0	0
Rhode Island	(14,569)	29	0	0	(14,540)
South Carolina	(106,038)	12,605	0	0	(93,433)
South Dakota	(169,668)	8,917	0	0	(160,751)
Tennessee	(293,325)	(29,797)	0	0	(323,122)
Texas	(1,245,551)	54,179	0	0	(1,191,371)
Utah	(282,974)	1,836	0	0	(281,137)
Vermont	92,490	2,928	0	0	95,418
Virginia	(393,138)	(78,228)	0	0	(471,366)
Washington	(661,140)	23,752	0	0	(637,388)
West Virginia	(166,977)	5,488	0	0	(161,488)
Wisconsin	(214,135)	(2,508)	0	0	(216,644)
Wyoming	(19,653)	(9,385)	0	0	(29,039)
Other	0	0	0	0	0
Total	(12,441,719)	(59,571)	0	0	(12,501,290)

Summary:	
GA Covered Obligations	765,438,159
Add:	
GA claims incurred directly	0
GA expenses incurred directly	5,116,161
NOLHGA expenses	7,545,974
Remaining Inforce estimate	0
Less:	
Estate/other distributions	714,278,169
Other adjustments	(357,884,521)
Ceding commissions/ policy enhancements	233,590,142
Other recoveries (litigation, estate distributions, etc.)	200,617,794
Adjusted GA Costs	(12,501,290)
Per State Breakdown	(12,501,290)

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
1,900,000	0	69,317	0	0	0	0	0
283,000	333,000	94,000	125,000	0	0	0	0
953,650	0	120,413	0	0	0	0	0
1,090,241	0	0	0	0	0	0	0
18,173,100	24,700,000	573,100	1,000,000	0	0	0	0
2,150,102	3,128,840	149,714	70,000	0	21,787	0	0
785,000	731,234	0	0	0	0	0	0
87,000	0	3,000	0	0	0	0	0
100,000	113,572	5,000	10,656	0	0	0	0
6,100,000	0	500,000	0	0	0	0	0
1,806,365	0	93,635	4,595	0	0	0	0
366,380	0	14,880	0	30	0	0	0
2,549,400	1,180,454	200,600	0	0	0	0	0
5,500,000	6,070,000	500,000	1,635,000	0	0	0	0
1,098,547	0	299,899	0	0	0	0	0
1,000,000	0	0	0	0	0	0	0
10,331,657	10,251,563	2,835,989	2,840,382	99,323	98,105	0	0
1,368,000	0	57,000	0	0	0	0	0
791,200	0	800	0	0	0	0	0
148,500	0	2,326,500	0	0	0	0	0
1,670,000	2,125,000	106,000	200,000	0	0	0	0
5,200,000	6,695,134	750,000	0	0	0	0	0
752,000	0	48,000	0	0	0	0	0
3,236,920	0	263,260	0	0	0	0	0
1,931,899	0	167,986	0	0	0	0	0
983,250	0	51,557	0	0	0	0	0
874,200	0	28,400	0	0	0	0	0
200,000	0	5,000	0	0	0	0	0
500,000	500,000	0	0	0	0	0	0
3,800,000	5,462,500	200,000	287,500	0	0	0	0
1,365,200	0	268,100	0	0	0	0	0
4,940,000	0	760,000	0	0	0	0	0
841,750	987,350	83,230	97,650	0	0	0	0
2,658,420	0	51,801	0	0	0	0	0
3,500,000	0	0	0	0	0	0	0
115,320	0	8,680	0	0	0	0	0
900,000	0	100,000	0	0	0	0	0
1,995,000	400,000	289,000	0	0	0	0	0
4,640,000	0	610,000	0	0	0	0	0
11,695,474	15,038,085	369,492	470,127	3,471	4,590	0	0
1,305,629	1,917,485	49,370	72,515	0	0	0	0
67,000	0	3,000	0	0	0	0	0
2,275,289	2,486,497	225,549	26,203	38,720	37,000	0	0
8,284,000	8,100,000	385,000	0	0	0	0	0
1,941,321	2,453,052	293,679	342,842	0	26	0	0
182,226	282,636	67,454	104,537	0	0	0	0
122,437,040	92,956,402	13,028,405	7,287,007	141,544	161,508	0	0

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Life & Health Insurance Company of America

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	22,117	0	209,483	0	0	231,600
Alaska	0	0	0	0	0	0
Arizona	17,595	0	1,210,464	0	0	1,228,058
Arkansas	(1,180)	0	(27,461)	0	0	(28,641)
California	0	0	0	0	0	0
Colorado	3,991	0	277,679	0	0	281,669
Connecticut	0	0	0	0	0	0
Delaware	1,464	0	435	0	0	1,899
Dist. of Columbia	(1,265)	0	(1,120)	0	0	(2,385)
Florida	183,049	0	10,336,319	0	0	10,519,368
Georgia	56,980	0	10,710,383	0	0	10,767,363
Hawaii	32,338	0	24,859	0	0	57,197
Idaho	0	0	(11,459)	0	0	(11,459)
Illinois	42,822	0	2,366,172	0	0	2,408,994
Indiana	23,958	0	(24,484)	0	0	(525)
Iowa	0	0	12,423	0	0	12,423
Kansas	(4,069)	0	584,266	0	0	580,197
Kentucky	0	0	0	0	0	0
Louisiana	51,359	0	197,888	0	0	249,247
Maine	0	0	(857)	0	0	(857)
Maryland	3,867	0	847,255	0	0	851,122
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	15,427	0	1,128,549	0	0	1,143,975
Missouri	9,113	0	1,880,696	0	0	1,889,808
Montana	1,410	0	216,725	0	0	218,135
Nebraska	0	0	0	0	0	0
Nevada	58,380	0	4,165	0	0	62,545
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	(749)	0	397,790	0	0	397,041
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	0	0	2,468,780	0	0	2,468,780
Ohio	81,674	0	490,347	0	0	572,021
Oklahoma	4,509	0	192,167	0	0	196,676
Oregon	0	0	0	0	0	0
Pennsylvania	(52,733)	0	38,684	0	0	(14,049)
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0
South Dakota	(1,081)	0	2,064,993	0	0	2,063,912
Tennessee	32,805	0	1,277,118	0	0	1,309,923
Texas	0	0	0	0	0	0
Utah	0	0	(63)	0	0	(63)
Vermont	0	0	0	0	0	0
Virginia	0	0	0	0	0	0
Washington	0	0	0	0	0	0
West Virginia	(1,172)	0	47,377	0	0	46,205
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	580,607	0	36,919,575	0	0	37,500,182

Summary:

GA Covered Obligations	47,709,013
Add:	
GA claims incurred directly	44,409,827
GA expenses incurred directly	3,937,935
NOLHGA expenses	7,400,473
Remaining Inforce estimate	12,750,085
Less:	
Estate/other distributions	0
Other adjustments	43,815,429
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	34,891,722
Adjusted GA Costs	37,500,182
Per State Breakdown	37,500,182

Assessments Called (Billed) or Refunded as of December 31, 2020

Assessments Called (i.e. Billed)	Assessments Refunded	Allocated Annuity		A&H		Unallocated Annuity	
		Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
21,578	0	0	0	0	0	0	0
0	0	0	0	35,214	0	0	0
0	0	0	0	6,866,686	0	0	0
0	0	0	0	9,437,552	0	0	0
0	0	0	0	129,500	0	0	0
200,000	0	0	0	3,100,000	1,100,000	0	0
11,383	0	529	0	235,088	0	0	0
0	0	0	0	1,202,674	0	0	0
0	0	0	0	400,000	0	0	0
75,000	0	0	0	375,000	0	0	0
0	0	0	0	2,402,000	0	0	0
0	0	0	0	1,710,000	0	0	0
0	0	0	0	150,000	0	0	0
307,961	0	529	0	26,043,714	1,100,000	0	0

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Lincoln Memorial Life Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	(801,590)	0	0	0	(801,590)
Alaska	14,701	0	0	0	14,701
Arizona	2,358,924	40,785	0	0	2,399,709
Arkansas	2,653,116	87,182	0	0	2,740,299
California	7,063,124	44,968	0	0	7,108,092
Colorado	301,491	0	0	0	301,491
Connecticut	76,157	4,145	0	0	80,302
Delaware	41,346	0	0	0	41,346
Dist. of Columbia	5,663	0	0	0	5,663
Florida	50,026	0	0	0	50,026
Georgia	696,595	136	0	0	696,730
Hawaii	11,814	0	0	0	11,814
Idaho	115,431	0	0	0	115,431
Illinois	32,549,448	(890)	0	0	32,548,558
Indiana	8,488,825	0	0	0	8,488,825
Iowa	15,518,807	4,485	0	0	15,523,292
Kansas	13,249,730	0	0	0	13,249,730
Kentucky	6,667,343	0	0	0	6,667,343
Louisiana	1,754,837	0	0	0	1,754,837
Maine	11,205	0	0	0	11,205
Maryland	132,346	0	0	0	132,346
Massachusetts	0	0	0	0	0
Michigan	300,527	0	0	0	300,527
Minnesota	234,721	759	0	0	235,480
Mississippi	(217,413)	0	0	0	(217,413)
Missouri	91,912,657	98,207	0	0	92,010,864
Montana	127,400	0	0	0	127,400
Nebraska	2,673,742	0	0	0	2,673,742
Nevada	88,128	0	0	0	88,128
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	97,113	0	0	0	97,113
New York	0	0	0	0	0
North Carolina	(463,817)	0	0	0	(463,817)
North Dakota	4,288	0	0	0	4,288
Ohio	10,862,276	0	0	0	10,862,276
Oklahoma	10,599,640	0	0	0	10,599,640
Oregon	116,640	0	0	0	116,640
Pennsylvania	2,634,261	11,790	0	0	2,646,051
Puerto Rico	0	0	0	0	0
Rhode Island	7,420	0	0	0	7,420
South Carolina	(258,863)	0	0	0	(258,863)
South Dakota	123,309	0	0	0	123,309
Tennessee	3,910,943	2,189	0	0	3,913,132
Texas	1,522,510	4,678	0	0	1,527,188
Utah	41,976	0	0	0	41,976
Vermont	1,986	0	0	0	1,986
Virginia	61,776	397	0	0	62,172
Washington	89,272	0	0	0	89,272
West Virginia	54,500	0	0	0	54,500
Wisconsin	309,430	0	0	0	309,430
Wyoming	22,071	0	0	0	22,071
Other	0	0	0	0	0
Total	215,815,830	298,830	0	0	216,114,661

Summary:
GA Covered Obligations 423,100,429
Add:
GA claims incurred directly 212,695,815
GA expenses incurred directly 29,796,268
NOLHGA expenses 46,713,210
Remaining Inforce estimate 8,953,622
Less:
Estate/other distributions 0
Other adjustments 302,104,086
Ceding commissions/ policy enhancements (3,132,835)
Other recoveries (litigation, estate distributions, etc.) 206,173,433
Adjusted GA Costs 216,114,661
Per State Breakdown 216,114,661

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
	2,500,000	0	0	0	0	0	0
	2,500,000	0	0	0	0	0	0
	410,000	0	0	0	0	0	0
	99,230	0	0	0	0	0	0
	50,000,000	0	600,000	0	0	0	0
	7,126,300	0	0	0	0	0	0
	18,100,000	0	0	0	0	0	0
	17,200,000	0	0	0	0	0	0
	12,097,362	0	0	0	0	0	0
	1,120,000	0	0	0	0	0	0
	114,491,630	0	0	0	0	0	0
	7,600,000	0	0	0	0	0	0
	15,200,000	0	0	0	0	0	0
	2,080,000	0	0	0	0	0	0
	20,000	0	0	0	0	0	0
	19,061,000	0	0	0	0	0	0
	150,000	0	0	0	0	0	0
	35,000	0	0	0	0	0	0
	269,790,522	0	600,000	0	0	0	0

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London Pacific Life & Annuity Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	441,199	0	0	441,199
Alaska	0	13,721	0	0	13,721
Arizona	0	1,350,464	0	0	1,350,464
Arkansas	0	533,607	0	0	533,607
California	0	11,045,504	0	0	11,045,504
Colorado	0	1,820,853	0	0	1,820,853
Connecticut	0	0	0	0	0
Delaware	0	137,488	0	0	137,488
Dist. of Columbia	0	44,188	0	0	44,188
Florida	0	7,347,891	0	0	7,347,891
Georgia	0	1,432,097	0	0	1,432,097
Hawaii	0	78,193	0	0	78,193
Idaho	0	124,634	0	0	124,634
Illinois	0	2,214,483	0	0	2,214,483
Indiana	0	5,434,807	0	0	5,434,807
Iowa	0	1,093,669	0	0	1,093,669
Kansas	0	719,936	0	0	719,936
Kentucky	0	475,982	0	0	475,982
Louisiana	0	206,105	0	0	206,105
Maine	0	0	0	0	0
Maryland	0	385,275	0	0	385,275
Massachusetts	0	0	0	0	0
Michigan	0	5,585,603	0	0	5,585,603
Minnesota	0	2,615,521	0	0	2,615,521
Mississippi	0	165,803	0	0	165,803
Missouri	0	569,490	0	0	569,490
Montana	0	48,024	0	0	48,024
Nebraska	0	1,044,770	0	0	1,044,770
Nevada	0	590,597	0	0	590,597
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	182,601	0	0	182,601
New York	0	0	0	0	0
North Carolina	0	5,751,690	0	0	5,751,690
North Dakota	0	89,699	0	0	89,699
Ohio	0	5,072,124	0	0	5,072,124
Oklahoma	0	5,587,379	0	0	5,587,379
Oregon	0	181,142	0	0	181,142
Pennsylvania	0	3,183,441	0	0	3,183,441
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	373,524	0	0	373,524
South Dakota	0	0	0	0	0
Tennessee	0	186,490	0	0	186,490
Texas	0	14,859,189	0	0	14,859,189
Utah	0	255,610	0	0	255,610
Vermont	0	0	0	0	0
Virginia	0	2,022,957	0	0	2,022,957
Washington	0	7,189,663	0	0	7,189,663
West Virginia	0	1,256,543	0	0	1,256,543
Wisconsin	0	4,571,199	0	0	4,571,199
Wyoming	0	40,923	0	0	40,923
Other	0	0	0	0	0
Total	0	96,324,078	0	0	96,324,078

Summary:	
GA Covered Obligations	1,335,156,397
Add:	
GA claims incurred directly	215,140,273
GA expenses incurred directly	2,392,298
NOLHGA expenses	3,229,304
Remaining Inforce estimate	0
Less:	
Estate/other distributions	1,025,571,209
Other adjustments	225,230,406
Ceding commissions/ policy enhancements	17,486,425
Other recoveries (litigation, estate distributions, etc.)	191,306,154
Adjusted GA Costs	96,324,078
Per State Breakdown	96,324,078

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
658,068	0	0	0	0	0	0	0
0	0	15,000,000	0	0	0	0	0
0	0	2,497,230	0	0	166,536	0	0
0	0	98,000	38,000	0	0	0	0
0	0	3,500,000	1,385,000	0	0	0	0
0	0	225,230,406					
0	0	17,486,425					
42,570	0	740,430	0	0	0	0	0
0	0	6,000,000	0	0	0	0	0
0	0	815,000	0	0	0	0	0
0	0	139,987	0	0	0	0	0
0	6,000	7,000,000	1,494,000	0	0	0	0
0	0	125,000	0	0	0	0	0
0	0	6,900,000	0	0	0	0	0
0	0	7,350,000	0	0	1,550,000	0	0
0	0	20,000,000	7,000,000	0	0	0	0
0	0	350,000	0	0	0	0	0
0	0	10,000,000	0	0	0	0	0
0	0	1,500,000	375,000	0	0	0	0
0	0	6,000,000	0	0	0	0	0
700,638	6,000	88,015,647	10,292,000	0	1,716,536	0	0

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Lumbermens Mutual Casualty Company

Estimated Net Costs as of September 30, 2021						
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total	
Alabama	0	0	1,974	0	0	1,974
Alaska	0	0	0	0	0	0
Arizona	0	0	502,678	0	0	502,678
Arkansas	0	0	274,465	0	0	274,465
California	0	0	1,457,291	0	0	1,457,291
Colorado	0	0	92,321	0	0	92,321
Connecticut	0	0	204,502	0	0	204,502
Delaware	0	0	56,829	0	0	56,829
Dist. of Columbia	0	0	0	0	0	0
Florida	0	0	963,998	0	0	963,998
Georgia	0	0	117,297	0	0	117,297
Hawaii	0	0	274,466	0	0	274,466
Idaho	0	0	0	0	0	0
Illinois	0	0	570,734	0	0	570,734
Indiana	0	0	78,015	0	0	78,015
Iowa	0	0	73,894	0	0	73,894
Kansas	0	0	0	0	0	0
Kentucky	0	0	107,050	0	0	107,050
Louisiana	0	0	75,372	0	0	75,372
Maine	0	0	76	0	0	76
Maryland	0	0	716,180	0	0	716,180
Massachusetts	0	0	151,115	0	0	151,115
Michigan	0	0	1,000,182	0	0	1,000,182
Minnesota	0	0	224,400	0	0	224,400
Mississippi	0	0	27,290	0	0	27,290
Missouri	0	0	123,359	0	0	123,359
Montana	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0
Nevada	0	0	196,794	0	0	196,794
New Hampshire	0	0	159,276	0	0	159,276
New Jersey	0	0	513,661	0	0	513,661
New Mexico	0	0	232,100	0	0	232,100
New York	0	0	0	0	0	0
North Carolina	0	0	815,925	0	0	815,925
North Dakota	0	0	0	0	0	0
Ohio	0	0	1,365,666	0	0	1,365,666
Oklahoma	0	0	0	0	0	0
Oregon	0	0	48,343	0	0	48,343
Pennsylvania	0	0	852,955	0	0	852,955
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	59,070	0	0	59,070
South Carolina	0	0	419,218	0	0	419,218
South Dakota	0	0	0	0	0	0
Tennessee	0	0	119,627	0	0	119,627
Texas	0	0	748,243	0	0	748,243
Utah	0	0	60,842	0	0	60,842
Vermont	0	0	0	0	0	0
Virginia	0	0	184,355	0	0	184,355
Washington	0	0	469,341	0	0	469,341
West Virginia	0	0	61,345	0	0	61,345
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	113,439	0	0	113,439
Other	0	0	0	0	0	0
Total	0	0	13,513,689	0	0	13,513,689

Summary:	
GA Covered Obligations	14,469,502
Add:	
GA claims incurred directly	12,500
GA expenses incurred directly	509,231
NOLHGA expenses	513,738
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(65,342)
Ceding commissions/ policy enhancements	(914,194)
Other recoveries (litigation, estate distributions, etc.)	2,970,819
Adjusted GA Costs	13,513,689
Per State Breakdown	13,513,689

Assessments Called (Billed) or Refunded as of December 31, 2020								
Life	Allocated Annuity		A&H		Unallocated Annuity			
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	1,762,281	0	0	0
Alaska	0	0	0	0	130,000	0	0	0
Arizona	0	0	0	0	296,801	0	0	0
Arkansas	0	0	0	0	0	0	0	0
California	0	0	0	0	1,100,000	0	0	0
Colorado	0	0	0	0	800,000	0	0	0
Connecticut	0	0	0	0	0	0	0	0
Delaware	0	0	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0	0	0
Florida	0	0	0	0	0	0	0	0
Georgia	0	0	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0	0	0
Idaho	0	0	0	0	0	0	0	0
Illinois	0	0	0	0	0	0	0	0
Indiana	0	0	0	0	0	0	0	0
Iowa	0	0	0	0	0	0	0	0
Kansas	0	0	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0	0	0
Louisiana	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0
Maryland	0	0	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0	0	0
Michigan	0	0	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0	0	0
Mississippi	0	0	0	0	0	0	0	0
Missouri	0	0	0	0	0	0	0	0
Montana	0	0	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0	0	0
Nevada	0	0	0	0	0	0	0	0
New Hampshire	0	0	0	0	167,065	0	0	0
New Jersey	0	0	0	0	0	9,982	0	0
New Mexico	0	0	0	0	321,212	0	0	0
New York	0	0	0	0	1,000,000	0	0	0
North Carolina	0	0	0	0	1,700,000	0	0	0
North Dakota	0	0	0	0	0	0	0	0
Ohio	0	0	0	0	0	0	0	0
Oklahoma	0	0	0	0	0	0	0	0
Oregon	0	0	0	0	65,000	0	0	0
Pennsylvania	0	0	0	0	546,000	0	0	0
Puerto Rico	0	0	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0	0	0
Texas	0	0	0	0	900,000	0	0	0
Utah	0	0	0	0	77,668	0	0	0
Vermont	0	0	0	0	0	0	0	0
Virginia	0	0	0	0	0	0	0	0
Washington	0	0	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0	0	0
Wyoming	0	0	0	0	165,000	0	0	0
Other	0	0	0	0	0	0	0	0
Total	0	0	0	0	10,031,027	9,982	0	0

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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

Medical Savings Insurance Company

Estimated Net Costs as of September 30, 2021						
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total	
Alabama	0	0	13,071	0	0	13,071
Alaska	0	0	2,853	0	0	2,853
Arizona	0	0	108,781	0	0	108,781
Arkansas	0	0	3,161	0	0	3,161
California	0	0	2,881,385	0	0	2,881,385
Colorado	0	0	52,579	0	0	52,579
Connecticut	0	0	0	0	0	0
Delaware	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0
Florida	0	0	13,863,261	0	0	13,863,261
Georgia	0	0	5,525	0	0	5,525
Hawaii	0	0	0	0	0	0
Idaho	0	0	19,238	0	0	19,238
Illinois	0	0	1,797,127	0	0	1,797,127
Indiana	0	0	2,331,381	0	0	2,331,381
Iowa	0	0	0	0	0	0
Kansas	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0
Louisiana	0	0	30,570	0	0	30,570
Maine	0	0	0	0	0	0
Maryland	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	0	0	5,948	0	0	5,948
Missouri	0	0	0	0	0	0
Montana	0	0	27,024	0	0	27,024
Nebraska	0	0	1,372,111	0	0	1,372,111
Nevada	0	0	306	0	0	306
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	0	0	(217,869)	0	0	(217,869)
New York	0	0	0	0	0	0
North Carolina	0	0	(403,356)	0	0	(403,356)
North Dakota	0	0	957	0	0	957
Ohio	0	0	2,859,281	0	0	2,859,281
Oklahoma	0	0	(272,319)	0	0	(272,319)
Oregon	0	0	47,739	0	0	47,739
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	0	0	(147,825)	0	0	(147,825)
South Dakota	0	0	1,448	0	0	1,448
Tennessee	0	0	3,231	0	0	3,231
Texas	0	0	32,296	0	0	32,296
Utah	0	0	13,381	0	0	13,381
Vermont	0	0	0	0	0	0
Virginia	0	0	1,240,917	0	0	1,240,917
Washington	0	0	0	0	0	0
West Virginia	0	0	33,495	0	0	33,495
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	0	0	25,705,699	0	0	25,705,699

Summary:	
GA Covered Obligations	19,143,649
Add:	
GA claims incurred directly	19,143,649
GA expenses incurred directly	3,511,656
NOLHGA expenses	5,128,221
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	19,143,649
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	2,077,827
Adjusted GA Costs	25,705,699
Per State Breakdown	25,705,699

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
	0	0	0	0	0	0	0
	0	0	0	0	2,951,291	0	0
	0	0	0	0	21,895	31,891	0
	0	0	0	0	11,633,000	0	0
	0	0	0	0	29,400	0	0
	0	0	0	0	2,500,000	0	0
	0	0	0	0	1,500,000	0	0
	0	0	0	0	2,000,000	0	0
	0	0	0	0	1,149,991	0	0
	0	0	0	0	500,000	0	0
	0	0	0	0	22,285,577	31,891	0

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Midwest Life Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	71,298	0	0	0	71,298
Alaska	0	0	0	0	0	0
Arizona	40,110	920,013	42,795	0	0	1,002,918
Arkansas	0	0	0	0	0	0
California	393,037	327,180	0	0	0	720,218
Colorado	0	707,176	0	0	0	707,176
Connecticut	0	0	0	0	0	0
Delaware	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0
Florida	2,462	1,484,009	0	0	0	1,486,470
Georgia	0	0	0	0	0	0
Hawaii	0	5,029	0	0	0	5,029
Idaho	0	117,960	0	0	0	117,960
Illinois	190	1,060,654	39,214	0	0	1,100,058
Indiana	402	167,921	0	0	0	168,323
Iowa	62,353	2,199,634	0	0	0	2,261,988
Kansas	0	1,137,325	0	0	0	1,137,325
Kentucky	0	41,350	0	0	0	41,350
Louisiana	0	0	0	0	0	0
Maine	0	0	0	0	0	0
Maryland	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	351,389	14,838,876	0	0	0	15,190,266
Mississippi	0	0	0	0	0	0
Missouri	908	118,772	0	0	0	119,680
Montana	7,731	1,592,136	0	0	0	1,599,868
Nebraska	0	1,562,241	0	0	0	1,562,241
Nevada	0	115,001	0	0	0	115,001
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	0	119,300	0	0	0	119,300
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	16,766	923,975	0	0	0	940,741
Ohio	0	133,289	0	0	0	133,289
Oklahoma	6,811	357,432	0	0	0	364,244
Oregon	0	193,706	0	0	0	193,706
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0
South Dakota	0	1,121,803	0	0	0	1,121,803
Tennessee	3,868	341,219	0	0	0	345,087
Texas	0	0	0	0	0	0
Utah	0	116,080	0	0	0	116,080
Vermont	0	0	0	0	0	0
Virginia	0	0	0	0	0	0
Washington	0	853,143	0	0	0	853,143
West Virginia	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0
Wyoming	0	1,422,147	0	0	0	1,422,147
Other	0	0	0	0	0	0
Total	886,029	32,048,671	82,010	0	0	33,016,710

Summary:	
GA Covered Obligations	68,990,674
Add:	
GA claims incurred directly	48,880,235
GA expenses incurred directly	2,934,121
NOLHGA expenses	776,590
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	46,699,950
Ceding commissions/ policy enhancements	301,656
Other recoveries (litigation, estate distributions, etc.)	41,563,304
Adjusted GA Costs	33,016,710
Per State Breakdown	33,016,710

Assessments Called (Billed) or Refunded as of December 31, 2020

	Assessments Called (Billed) or Refunded as of December 31, 2020							
	Life		Allocated Annuity		A&H		Unallocated Annuity	
	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
	0	0	0	0	102,000	0	0	0
Summary:	281,955	0	921,320	0	0	0	0	0
GA Covered Obligations	250,000	1,100,000	1,200,000	0	74,000	0	0	0
	0	0	9,207,039	860,000	0	215,835	0	0
Add:								
GA claims incurred directly			48,880,235					
GA expenses incurred directly			2,934,121					
NOLHGA expenses	100,000	0	2,900,000	0	0	0	0	0
Remaining Inforce estimate								
	7,301	0	0	0	0	0	0	0
Less:								
Estate/other distributions			113,900	0	56,100	0	0	0
Other adjustments			1,700,000	750,000	70,000	51,000	0	0
Ceding commissions/ policy enhancements			0	0	69,378	0	0	0
Other recoveries (litigation, estate distributions, etc.)			6,136,927	0	16,840	0	0	0
			301,656	0	0	0	0	0
			48,000	11,348	32,000	17,073	0	0
Adjusted GA Costs			33,016,710					
Per State Breakdown			33,016,710					
	1,500,000	120,000	35,000,000	8,480,000	7,000	0	0	0
	40,000	0	60,000	0	100,000	0	0	0
	0	0	3,803,133	0	0	0	0	0
	0	0	1,746,686	0	500,000	400,000	0	0
	0	0	154,836	14,630	0	0	0	0
	0	0	100,532	0	0	0	0	0
	29,200	0	2,132,196	0	31,540	0	0	0
	0	0	100,000	0	50,000	0	0	0
	1,347,500	24,000	828,850	134,000	2,018,650	42,000	0	0
	0	0	537,486	0	0	0	0	0
	200,000	0	2,109,508	403,631	100,000	0	0	0
	25,000	0	275,000	0	165,000	0	0	0
	7,602	0	21,182	0	1,053,560	0	0	0
	10,000	0	140,000	0	89,700	0	0	0
	0	0	2,000,000	0	0	0	0	0
	0	0	2,300,000	2,337,876	0	0	0	0
Total	3,798,558	1,244,000	75,236,595	12,991,485	4,535,768	725,908	0	0

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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

Monarch Life Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	717	712	278	0	0	1,707
Alaska	614	3	77	0	0	694
Arizona	4,519	2,000	2,079	0	0	8,599
Arkansas	829	315	401	0	0	1,545
California	23,884	4,014	23,026	0	0	50,925
Colorado	4,522	1,090	2,623	0	0	8,235
Connecticut	5,584	1,580	6,715	0	0	13,879
Delaware	384	154	337	0	0	875
Dist. of Columbia	671	147	543	0	0	1,362
Florida	14,567	5,963	9,472	0	0	30,001
Georgia	1,896	1,777	1,307	0	0	4,980
Hawaii	1,389	209	220	0	0	1,818
Idaho	521	1	129	0	0	651
Illinois	7,363	2,762	6,103	0	0	16,228
Indiana	2,354	968	1,907	0	0	5,229
Iowa	3,139	1,001	1,871	0	0	6,011
Kansas	2,913	970	4,392	0	0	8,276
Kentucky	659	836	1,197	0	0	2,691
Louisiana	0	0	0	0	0	0
Maine	1,137	766	667	0	0	2,570
Maryland	4,495	1,278	8,042	0	0	13,814
Massachusetts	9,858	17,501	6,998	0	0	34,357
Michigan	10,457	2,310	8,637	0	0	21,405
Minnesota	3,776	1,818	5,250	0	0	10,844
Mississippi	298	511	296	0	0	1,105
Missouri	3,721	780	3,168	0	0	7,669
Montana	527	240	257	0	0	1,024
Nebraska	1,974	583	900	0	0	3,456
Nevada	1,604	456	608	0	0	2,669
New Hampshire	1,549	397	885	0	0	2,830
New Jersey	6,366	4,756	23,797	0	0	34,920
New Mexico	1,827	355	330	0	0	2,512
New York	26,925	16,159	39,706	0	0	82,790
North Carolina	3,093	1,425	6,078	0	0	10,595
North Dakota	106	594	28	0	0	727
Ohio	6,789	1,852	4,702	0	0	13,343
Oklahoma	1,191	747	367	0	0	2,305
Oregon	2,156	860	1,572	0	0	4,588
Pennsylvania	12,328	3,149	8,354	0	0	23,831
Puerto Rico	0	0	0	0	0	0
Rhode Island	746	472	1,407	0	0	2,624
South Carolina	1,321	952	4,130	0	0	6,403
South Dakota	848	361	377	0	0	1,587
Tennessee	1,232	1,073	1,157	0	0	3,461
Texas	11,261	2,379	3,568	0	0	17,208
Utah	1,442	517	193	0	0	2,152
Vermont	567	108	538	0	0	1,213
Virginia	2,558	1,196	1,992	0	0	5,746
Washington	7,372	1,664	4,959	0	0	13,994
West Virginia	603	326	766	0	0	1,696
Wisconsin	5,378	3,030	4,486	0	0	12,894
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	210,029	93,116	206,891	0	0	510,037

Summary:	
GA Covered Obligations	789,601,673
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	510,037
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	789,601,673
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	510,037
Per State Breakdown	510,037

Assessments Called (Billed) or Refunded as of December 31, 2020

Life	Allocated Annuity		A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	250	490	0	0	0	0
	3,367	0	0	0	0	0
	1,521	0	228	0	304	0
	5,138	490	228	0	304	0

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Mutual Benefit Life Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	(8,511)	(3,750)	0	0	0	(12,261)
Alaska	(1,240)	(553)	0	(527)	0	(2,320)
Arizona	(3,213)	(8,576)	0	0	0	(11,788)
Arkansas	(927)	(2,960)	0	(2)	0	(3,889)
California	27,087	12,483	0	0	0	39,571
Colorado	0	0	0	0	0	0
Connecticut	(20,905)	(86,222)	0	(1,266)	0	(108,393)
Delaware	2,622	1,219	0	359	0	4,200
Dist. of Columbia	0	0	0	0	0	0
Florida	(26,870)	(32,755)	0	0	0	(59,625)
Georgia	37,737	18,668	0	2,617	0	59,023
Hawaii	(947)	(24)	0	0	0	(971)
Idaho	129	30	0	0	0	160
Illinois	(17,407)	(53,739)	0	(4,568)	0	(75,714)
Indiana	9,988	24,726	0	1,245	0	35,959
Iowa	(6,233)	(2,986)	0	0	0	(9,219)
Kansas	2,277	1,529	0	0	0	3,806
Kentucky	(15,474)	(5,149)	0	0	0	(20,623)
Louisiana	0	0	0	0	0	0
Maine	(2,564)	(17,732)	0	(644)	0	(20,940)
Maryland	(7,205)	(9,185)	0	0	0	(16,390)
Massachusetts	(14,091)	(4,561)	0	0	0	(18,651)
Michigan	(26,281)	(215,697)	0	(116,279)	0	(358,257)
Minnesota	(6,637)	(6,412)	0	(6,934)	0	(19,983)
Mississippi	3,003	2,689	0	0	0	5,692
Missouri	6,467	4,247	0	0	0	10,714
Montana	(6,489)	(2,428)	0	0	0	(8,917)
Nebraska	(2,251)	(6,473)	0	0	0	(8,724)
Nevada	(28)	(15)	0	0	0	(43)
New Hampshire	(8,188)	(36,680)	0	0	0	(44,869)
New Jersey	(51,872)	(281,813)	0	(15,920)	0	(349,604)
New Mexico	998	1,210	0	0	0	2,208
New York	(99,387)	(265,512)	0	(9,647)	0	(374,546)
North Carolina	(11,325)	(11,110)	0	(649)	0	(23,084)
North Dakota	4,426	353	0	0	0	4,780
Ohio	(25,719)	(33,374)	0	(5,925)	0	(65,018)
Oklahoma	(4,678)	(1,958)	0	0	0	(6,635)
Oregon	(1,405)	(9,131)	0	0	0	(10,537)
Pennsylvania	(43,460)	(24,560)	0	(7,193)	0	(75,212)
Puerto Rico	(63)	(164)	0	0	0	(226)
Rhode Island	(1,225)	(511)	0	0	0	(1,736)
South Carolina	(8,478)	(5,447)	0	0	0	(13,925)
South Dakota	(44)	(4)	0	0	0	(49)
Tennessee	(9,513)	(1,949)	0	0	0	(11,463)
Texas	(26,454)	(8,146)	0	(4,123)	0	(38,723)
Utah	1,892	879	0	3,055	0	5,826
Vermont	(1,234)	(15,956)	0	(3,904)	0	(21,094)
Virginia	(4,063)	(3,535)	0	0	0	(7,598)
Washington	(3,353)	(19,267)	0	(494)	0	(23,114)
West Virginia	(3,378)	(712)	0	0	0	(4,090)
Wisconsin	(3,104)	(1,582)	0	0	0	(4,686)
Wyoming	(4,374)	(58)	0	0	0	(4,432)
Other	0	0	0	0	0	0
Total	(381,962)	(1,112,650)	0	(170,797)	0	(1,665,408)

Summary:

GA Covered Obligations	5,323,073,573
Add:	
GA claims incurred directly	0
GA expenses incurred directly	15,185,145
NOLHGA expenses	5,610,809
Remaining Inforce estimate	0
Less:	
Estate/other distributions	5,160,590,573
Other adjustments	135,157,781
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	49,786,581
Adjusted GA Costs	(1,665,408)
Per State Breakdown	(1,665,408)

Assessments Called (Billed) or Refunded as of December 31, 2020

	Assessments Called (Billed) or Refunded as of December 31, 2020							
	Life		Allocated Annuity		A&H		Unallocated Annuity	
	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
	344,000	0	6,060	0	0	0	0	0
	9,158	0	5,158	18,000	0	0	4,558	0
	88,885	0	0	0	0	0	0	0
	1,212,180	2,100,000	554,820	950,000	0	0	0	0
	197,709	0	12,260	0	0	0	0	0
	3,223,000	3,223,000	2,322,000	2,322,000	0	0	95,000	95,000
	109,750	0	15,250	0	0	0	0	0
	1,653,345	0	242,689	5,682	0	0	89,966	(271)
	390,404	0	27,611	0	128	0	0	0
	97,650	165,039	67,350	0	0	0	0	0
	2,250,000	6,218,000	2,750,000	3,035,000	0	0	550,000	1,138,000
	504,000	0	64,000	0	0	0	0	0
	184,000	0	50,000	0	0	0	0	0
	694,762	681,287	207,259	203,121	0	0	0	0
	44,800	0	200,200	0	0	0	0	0
	126,719	0	63,281	0	0	0	0	0
	626,000	0	189,000	0	0	0	0	0
	380,000	563,200	3,340,000	0	0	0	750,000	0
	927,500	0	397,500	0	0	0	0	0
	311,500	0	0	0	0	0	0	0
	850,104	0	11,428	0	0	0	0	0
	145,750	0	59,660	0	0	0	0	0
	176,300	0	40,295	0	0	0	0	0
	75,100	0	58,300	0	0	0	0	0
	140,000	107,002	360,000	446,376	0	0	0	0
	1,260,000	1,627,581	3,740,000	4,616,428	0	0	500,000	610,524
	1,000,000	0	302,243	0	0	0	0	0
	91,500,000	54,000,000	0	0	0	0	0	0
	250,000	275,000	250,000	275,000	0	0	0	0
	10,253	0	502	0	0	0	0	0
	200,000	0	150,000	0	0	0	150,000	0
	155,000	148,000	95,000	92,000	0	0	0	0
	500,000	0	0	0	0	0	0	0
	66,025	0	67,975	0	0	0	0	0
	1,900,000	2,065,520	0	0	0	0	0	0
	300,000	0	130,000	0	0	0	0	0
	678,676	827,200	120,850	147,223	3,545,420	4,321,351	0	0
	373,502	318,285	123,276	106,095	3,221	0	0	0
	23,000	0	219,500	0	0	0	0	0
	683,540	1,010,868	8,711	7,374	398,463	420,000	0	0
	51,698	63,442	2,293	351	79,100	95,605	0	0
	214,537	0	16,178	0	105,957	0	0	0
Total	113,928,847	73,393,424	16,270,649	12,224,649	4,132,289	4,836,956	2,139,524	1,843,253

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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

Mutual Security Life Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	187	224	(2,616)	0	0	(2,205)
Alaska	1,496	6,962	0	0	0	8,458
Arizona	37,303	80,567	2,037	0	0	119,907
Arkansas	32,982	38,344	(192,822)	0	0	(121,495)
California	(170,787)	(586,712)	0	0	0	(757,499)
Colorado	0	0	0	0	0	0
Connecticut	(11,010)	(16,482)	0	0	0	(27,492)
Delaware	8,558	18,654	(662)	0	0	26,549
Dist. of Columbia	0	0	0	0	0	0
Florida	189,393	463,643	11,990	5,812	0	670,839
Georgia	(29,567)	(63,450)	(253)	0	0	(93,270)
Hawaii	0	0	0	0	0	0
Idaho	1,736	4,443	0	0	0	6,179
Illinois	(6,599)	(36,793)	(290)	0	0	(43,681)
Indiana	1,660,275	6,005,628	11,088	4,688,188	0	12,365,179
Iowa	139,378	358,406	(21,574)	0	0	476,210
Kansas	75,782	125,311	(24,826)	0	0	176,267
Kentucky	(6,279)	(3,661)	(689)	0	0	(10,628)
Louisiana	0	0	0	0	0	0
Maine	76,308	125,844	20	0	0	202,172
Maryland	22,122	54,697	(34,407)	0	0	42,411
Massachusetts	(17,380)	(15,189)	(1,091)	0	0	(33,660)
Michigan	439,072	797,723	1,347	0	0	1,238,142
Minnesota	378,109	1,065,773	5,862	0	0	1,449,744
Mississippi	4,628	15,697	(33,355)	0	0	(13,030)
Missouri	8,218	23,863	(56,089)	0	0	(24,007)
Montana	(9,847)	(265)	(195)	0	0	(10,308)
Nebraska	(308,272)	378,798	(3,388,028)	0	0	(3,317,502)
Nevada	(54,410)	(57,631)	(8,550)	0	0	(120,591)
New Hampshire	(5,469)	(8,540)	(50)	0	0	(14,058)
New Jersey	0	0	0	0	0	0
New Mexico	(30,187)	(16,591)	(28,837)	0	0	(75,615)
New York	0	0	0	0	0	0
North Carolina	(31,356)	(39,046)	(1,096)	0	0	(71,499)
North Dakota	(65,444)	(44,443)	(1,454)	0	0	(111,341)
Ohio	173,911	497,854	3,483	11,439	0	686,687
Oklahoma	(82,981)	(124,486)	(407,658)	0	0	(615,125)
Oregon	(5,192)	(19,453)	(20)	0	0	(24,665)
Pennsylvania	299,302	1,031,942	6,746	0	0	1,337,990
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	58,123	20,049	(504)	0	0	77,668
South Dakota	58,216	95,628	2,210	0	0	156,054
Tennessee	25,730	46,570	(7,802)	0	0	64,497
Texas	103,300	72,812	(2,239,209)	12,549	0	(2,050,548)
Utah	(26,759)	(3,911)	0	0	0	(30,670)
Vermont	0	0	0	0	0	0
Virginia	172,744	806,538	172	0	0	979,454
Washington	29,734	151,884	262	701	0	182,581
West Virginia	7,864	17,698	0	0	0	25,563
Wisconsin	4,596	4,679	892	0	0	10,167
Wyoming	9,313	16,858	0	0	0	26,171
Other	0	0	0	0	0	0
Total	3,156,843	11,290,438	(6,405,967)	4,718,689	0	12,760,004

Summary:

GA Covered Obligations	250,904,755
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	1,567,779
Remaining Inforce estimate	0
Less:	
Estate/other distributions	121,248,273
Other adjustments	2,469
Ceding commissions/ policy enhancements	7,587,731
Other recoveries (litigation, estate distributions, etc.)	110,874,058
Adjusted GA Costs	12,760,004
Per State Breakdown	12,760,004

Assessments Called (Billed) or Refunded as of December 31, 2020

	Life		Allocated Annuity		A&H		Unallocated Annuity	
	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
	98,826	0	81,514	0	3,000	0	0	0
	135,583	55,200	33,801	47,371	0	0	0	0
	575,300	0	394,119	0	0	0	0	0
	203,542	0	0	0	337,005	0	0	0
	1,363,000	725,000	3,337,000	1,400,000	450,000	150,000	0	0
	10,025	0	245	0	39,730	0	0	0
	109,000	0	80,000	0	0	0	0	0
	64,500	0	85,500	0	0	0	0	0
	1,900,000	0	3,800,000	0	0	0	0	0
	3,053,818	0	0	0	0	0	0	0
	55,000	0	85,000	0	0	0	0	0
	1,100,000	1,046,000	4,700,000	3,988,000	30,000	31,000	30,000	84,000
	16,867,025	5,000,000	60,219,197	0	17,051	0	0	0
	990,079	0	1,835,190	0	9,720	0	0	0
	200,000	0	2,300,000	0	0	0	0	0
	264,400	175,256	130,200	87,747	25,200	0	0	0
	650,000	0	375,000	0	0	0	0	0
	1,350,000	0	0	0	0	0	0	0
	150,000	0	0	0	0	0	0	0
	4,690,700	2,950,000	4,559,300	708,000	0	0	0	0
	3,413,000	1,670,481	5,537,000	2,625,507	26,500	0	0	0
	25,000	0	50,000	0	161,306	0	0	0
	0	0	300,000	0	0	0	0	0
	60,000	0	0	0	0	0	0	0
	492,432	0	0	11,100	50,000	0	0	0
	51,500	0	87,200	0	0	0	0	0
	50,000	0	50,000	0	0	0	0	0
	350,000	289,750	250,000	235,250	0	0	0	0
	96,400	0	147,500	0	0	0	66,890	0
	4,860,000	0	8,640,000	0	0	0	0	0
	666,000	432,900	721,000	468,000	414,000	269,100	0	0
	166,015	0	738,136	0	0	0	0	0
	2,700,000	0	8,300,000	0	0	0	0	0
	519,500	0	80,500	0	0	0	0	0
	342,154	0	692,351	528,151	57,868	0	0	0
	375,000	0	600,000	0	0	0	0	0
	2,050,596	1,352,869	53,829	35,583	2,245,379	1,481,438	0	0
	23,475	0	0	0	0	0	0	0
	2,600,000	1,639,270	8,600,000	12,272,233	25,500	0	0	0
	250,000	298,366	700,000	396,051	0	0	0	0
	332,438	235,821	4,165	4,869	79,887	100,588	0	0
	180,000	0	80,000	0	0	0	0	0
	0	389,762	0	389,761	0	0	0	0
	53,434,308	16,260,675	117,647,747	23,197,623	3,972,146	2,032,126	96,890	84,000

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National American Life Insurance Co of Pennsylvania

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	12,091	0	0	12,091
Alaska	0	0	0	0	0
Arizona	0	742,927	0	0	742,927
Arkansas	0	186,986	0	0	186,986
California	592	3,738,210	3,231	0	3,742,033
Colorado	0	2,440,607	0	0	2,440,607
Connecticut	0	9,547	0	0	9,547
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	1,410	2,373,394	0	0	2,374,803
Georgia	440	216,462	2,817	0	219,720
Hawaii	0	9,926	0	0	9,926
Idaho	0	16,727	0	0	16,727
Illinois	0	19,658	0	0	19,658
Indiana	0	76,898	0	0	76,898
Iowa	0	10,536	0	0	10,536
Kansas	0	41,181	0	0	41,181
Kentucky	0	4,606	0	0	4,606
Louisiana	38	105,692	0	0	105,729
Maine	0	7,401	0	0	7,401
Maryland	0	37,899	0	0	37,899
Massachusetts	0	0	0	0	0
Michigan	0	27,887	0	0	27,887
Minnesota	0	55,631	0	0	55,631
Mississippi	0	103,740	0	0	103,740
Missouri	0	30,578	0	0	30,578
Montana	0	21,667	0	0	21,667
Nebraska	0	324,356	0	0	324,356
Nevada	0	271,397	0	0	271,397
New Hampshire	0	0	0	0	0
New Jersey	0	1,590	0	0	1,590
New Mexico	0	322,942	0	0	322,942
New York	0	0	0	0	0
North Carolina	0	556,558	0	0	556,558
North Dakota	0	22,494	0	0	22,494
Ohio	0	60,394	0	0	60,394
Oklahoma	0	180,264	0	0	180,264
Oregon	0	42,705	0	0	42,705
Pennsylvania	0	47,280	0	0	47,280
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	2,412	0	0	2,412
Tennessee	0	16,854	0	0	16,854
Texas	126	658,642	0	0	658,767
Utah	0	45,108	0	0	45,108
Vermont	0	10,523	0	0	10,523
Virginia	0	157,019	0	0	157,019
Washington	0	62,169	0	0	62,169
West Virginia	0	12,130	0	0	12,130
Wisconsin	0	10,865	0	0	10,865
Wyoming	0	28,838	0	0	28,838
Other	0	0	0	0	0
Total	2,604	13,124,792	6,048	0	13,133,444

Summary:	
GA Covered Obligations	110,355,316
Add:	
GA claims incurred directly	669,896
GA expenses incurred directly	784,288
NOLHGA expenses	590,262
Remaining Inforce estimate	0
Less:	
Estate/other distributions	81,145,732
Other adjustments	(1,295,162)
Ceding commissions/ policy enhancements	3,477,487
Other recoveries (litigation, estate distributions, etc.)	15,938,261
Adjusted GA Costs	13,133,444
Per State Breakdown	13,133,444

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
0	0	644,884	0	0	0	0	0
123,926	0	0	0	0	0	0	0
97,750	150,000	9,531,750	4,870,000	627,500	900,000	0	0
0	0	4,750,000	36,245,050	0	0	0	0
0	0	5,300,000	142,450	0	0	0	0
664	0	380,963	1,461	0	0	0	0
0	0	23,025	0	33	0	0	0
0	0	20,000	0	0	0	0	0
0	0	75,000	0	0	0	0	0
3,050	0	301,950	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	79,000	0	0	0	0	0
0	0	125,000	0	0	0	0	0
288,530	0	0	0	0	0	0	0
0	0	831,523	0	0	0	0	0
0	0	604,300	0	0	0	0	0
0	0	275,000	175,000	0	0	0	0
0	0	86,000	63,400	0	0	0	0
0	0	150,000	0	0	0	0	0
0	0	550,000	225,000	0	0	0	0
62,251	35,419	389,989	221,891	1,148,044	653,198	0	0
0	0	95,000	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	130,000	0	10,000	0	0	0
0	0	60,784	0	0	0	0	0
0	0	0	163,676	0	90,832	0	0
0	0	90,000	0	0	0	0	0
576,171	185,419	24,494,168	42,107,928	1,785,577	1,644,030	0	0

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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

National Heritage Life Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	9,891	550,353	0	0	560,244
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	21,520	1,216,873	0	0	1,238,393
Connecticut	0	0	0	0	0
Delaware	328,909	8,135,918	0	0	8,464,827
Dist. of Columbia	0	0	0	0	0
Florida	2,491,872	51,249,061	0	0	53,740,933
Georgia	219,036	544,049	0	0	763,085
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	90,839	6,713,651	0	0	6,804,490
Iowa	598,615	5,443,441	0	0	6,042,056
Kansas	37,333	798,821	0	0	836,154
Kentucky	0	0	0	0	0
Louisiana	35,933	3,423,350	0	0	3,459,283
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	931,158	26,667,878	0	0	27,599,036
Minnesota	0	0	0	0	0
Mississippi	6,549	3,147,188	0	0	3,153,737
Missouri	78,345	1,719,701	0	0	1,798,045
Montana	0	(9,593)	0	0	(9,593)
Nebraska	133,911	2,245,095	0	0	2,379,005
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	(3,275)	(19,746)	0	0	(23,020)
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	70,572	0	0	70,572
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	0	0	0	0	0
South Carolina	19,947	37,429	0	0	57,377
South Dakota	0	49,273	0	0	49,273
Tennessee	106,032	7,963,326	0	0	8,069,358
Texas	336,470	24,628,660	0	0	24,965,130
Utah	0	(19,481)	0	0	(19,481)
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	72,382	1,540,857	0	0	1,613,239
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	5,515,466	146,096,676	0	0	151,612,142

Summary:	
GA Covered Obligations	419,826,573
Add:	
GA claims incurred directly	(2,321,488)
GA expenses incurred directly	2,861,498
NOLHGA expenses	5,490,419
Remaining Inforce estimate	0
Less:	
Estate/other distributions	100,737
Other adjustments	3,944,359
Ceding commissions/ policy enhancements	17,758,201
Other recoveries (litigation, estate distributions, etc.)	252,441,563
Adjusted GA Costs	151,612,142
Per State Breakdown	151,612,142

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
	0	0	0	1,924,620	0	0	0
	3,006,453	0	10,258,760	0	0	984,787	0
	0	0	85,429,492	0	0	0	0
	594,918	0	1,435,372	40,044	0	0	0
	0	0	0	0	0	0	0
	811,575	0	8,763,450	0	0	0	0
	0	0	1,150,000	0	0	0	0
	137,291	0	7,008,009	0	0	0	0
	2,450,000	0	37,500,000	5,992,034	0	0	0
	3,954,136	0	3,293,237	0	0	1,549,049	0
	290,680	0	4,195,650	0	0	0	0
	206,913	0	3,856,826	0	0	0	0
	0	0	90,000	0	0	0	0
	0	0	105,700	0	0	0	0
	275,000	0	22,000,000	0	0	0	0
	762,331	176,299	47,665,333	11,052,967	0	0	0
	0	0	67,000	0	0	0	0
	778,453	76,456	3,419,739	2,684,689	0	0	51,813
	13,267,750	252,755	236,361,567	21,694,354	0	0	2,585,649

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National States Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	28,739	0	5,808	0	34,547
Alaska	0	0	0	0	0
Arizona	87,565	0	492,360	0	579,924
Arkansas	(102,513)	0	63,740	0	(38,773)
California	0	0	0	0	0
Colorado	176,934	0	1,325,167	0	1,502,101
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	136,946	0	47,489,856	0	47,626,802
Georgia	526,587	0	7,480,522	0	8,007,108
Hawaii	0	0	0	0	0
Idaho	143,734	0	331,889	0	475,622
Illinois	102,901	0	13,238,259	0	13,341,160
Indiana	55,975	0	1,257,203	0	1,313,177
Iowa	476,887	0	526,045	0	1,002,932
Kansas	72,630	0	329,554	0	402,184
Kentucky	105,352	0	15,793,346	0	15,898,698
Louisiana	223,664	0	890,451	0	1,114,115
Maine	0	0	0	0	0
Maryland	(38,112)	0	446,355	0	408,243
Massachusetts	0	0	0	0	0
Michigan	(6,832)	0	662,724	0	655,891
Minnesota	127,618	0	136,745	0	264,364
Mississippi	118,351	0	1,183	0	119,534
Missouri	158,812	0	7,414,921	0	7,573,733
Montana	72,909	0	373,348	0	446,258
Nebraska	257,999	0	517,287	0	775,286
Nevada	(7,299)	0	3,834,616	0	3,827,317
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	52,463	0	202,922	0	255,384
New York	0	0	0	0	0
North Carolina	(42,452)	0	2,652,605	0	2,610,153
North Dakota	14,604	0	6,608	0	21,212
Ohio	225,489	0	11,643,581	0	11,869,070
Oklahoma	116,576	0	351,259	0	467,836
Oregon	73,089	0	143,777	0	216,866
Pennsylvania	28,293	0	605,878	0	634,171
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	4,527	0	4,527
South Carolina	151,608	0	2,517,218	0	2,668,826
South Dakota	12,692	0	81,454	0	94,146
Tennessee	88,311	0	1,082,068	0	1,170,378
Texas	130,528	0	2,039,220	0	2,169,748
Utah	108,988	0	(3,592)	0	105,397
Vermont	0	0	0	0	0
Virginia	(161,089)	0	929,415	0	768,327
Washington	17,002	0	996,005	0	1,013,007
West Virginia	62,934	0	(7,659)	0	55,275
Wisconsin	231,239	0	2,415,449	0	2,646,688
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	3,829,121	0	128,272,114	0	132,101,235

Summary:	
GA Covered Obligations	241,499,784
Add:	
GA claims incurred directly	67,762,625
GA expenses incurred directly	5,543,618
NOLHGA expenses	16,471,301
Remaining Inforce estimate	51,669,852
Less:	
Estate/other distributions	122,591,863
Other adjustments	115,858,381
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	12,395,701
Adjusted GA Costs	132,101,235
Per State Breakdown	132,101,235

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
	0	0	0	0	0	0	0
	0	0	0	0	582,723	0	0
	0	0	0	0	35,754,401	0	0
	0	0	0	0	6,697,786	0	0
	0	0	0	0	150,000	0	0
	300,000	0	0	0	13,000,000	0	0
	0	0	0	0	200,000	0	0
	0	0	0	0	19,306,391	0	0
	0	0	0	0	6,408,239	0	0
	0	0	0	0	4,000,000	0	0
	235,000	0	265,000	0	0	0	0
	0	0	0	0	225,000	0	0
	0	0	0	0	2,200,000	0	0
	599,995	0	0	0	2,249,991	0	0
	102,583	0	0	0	51,916	0	0
	0	0	0	0	2,500,000	0	0
	1,237,578	0	265,000	0	96,326,447	0	0

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New Jersey Life Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	415,871	0	0	0	415,871
Alaska	40,418	0	0	0	40,418
Arizona	1,400,891	0	0	0	1,400,891
Arkansas	300,132	0	0	0	300,132
California	7,576,246	0	0	0	7,576,246
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	153,690	0	0	0	153,690
Dist. of Columbia	0	0	0	0	0
Florida	5,559,641	0	0	0	5,559,641
Georgia	677,280	0	0	0	677,280
Hawaii	190,996	0	0	0	190,996
Idaho	264,524	0	0	0	264,524
Illinois	10,470,675	0	0	0	10,470,675
Indiana	2,360,133	0	0	0	2,360,133
Iowa	1,943,287	0	0	0	1,943,287
Kansas	435,841	0	0	0	435,841
Kentucky	344,704	0	0	0	344,704
Louisiana	0	0	0	0	0
Maine	298,197	0	0	0	298,197
Maryland	1,211,567	0	0	0	1,211,567
Massachusetts	1,886,148	0	0	0	1,886,148
Michigan	1,593,842	0	0	0	1,593,842
Minnesota	734,920	0	0	0	734,920
Mississippi	158,345	0	0	0	158,345
Missouri	890,492	0	0	0	890,492
Montana	227,646	0	0	0	227,646
Nebraska	664,837	0	0	0	664,837
Nevada	182,620	0	0	0	182,620
New Hampshire	160,475	0	0	0	160,475
New Jersey	10,805,816	0	0	0	10,805,816
New Mexico	262,358	0	0	0	262,358
New York	0	0	0	0	0
North Carolina	703,239	0	0	0	703,239
North Dakota	578,832	0	0	0	578,832
Ohio	2,500,802	0	0	0	2,500,802
Oklahoma	890,111	0	0	0	890,111
Oregon	572,390	0	0	0	572,390
Pennsylvania	4,952,233	0	0	0	4,952,233
Puerto Rico	48,272	0	0	0	48,272
Rhode Island	0	0	0	0	0
South Carolina	1,109,881	0	0	0	1,109,881
South Dakota	373,104	0	0	0	373,104
Tennessee	1,336,919	0	0	0	1,336,919
Texas	1,670,566	0	0	0	1,670,566
Utah	324,422	0	0	0	324,422
Vermont	0	0	0	0	0
Virginia	1,328,684	0	0	0	1,328,684
Washington	1,631,969	0	0	0	1,631,969
West Virginia	256,248	0	0	0	256,248
Wisconsin	12,154,895	0	0	0	12,154,895
Wyoming	258,868	0	0	0	258,868
Other	0	0	0	0	0
Total	81,903,025	0	0	0	81,903,025

Summary:	
GA Covered Obligations	217,603,141
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	1,882,080
Remaining Inforce estimate	0
Less:	
Estate/other distributions	126,221,668
Other adjustments	(145,086)
Ceding commissions/ policy enhancements	10,862,914
Other recoveries (litigation, estate distributions, etc.)	642,701
Adjusted GA Costs	81,903,025
Per State Breakdown	81,903,025

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life		Allocated Annuity		A&H		Unallocated Annuity	
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
450,000	0	0	0	0	0	0	0
62,205	0	0	0	0	0	0	0
1,022,583	0	0	0	0	0	0	0
361,600	0	0	0	0	0	0	0
8,346,598	575,000	0	0	0	0	0	0
3,932	0	0	0	0	0	0	0
145,000	0	0	0	0	0	0	0
5,300,000	0	0	0	0	0	0	0
690,574	0	0	0	0	0	0	0
244,756	0	0	0	0	0	0	0
300,000	0	0	0	0	0	0	0
11,650,000	858,300	0	0	0	0	0	0
2,008,337	0	0	0	0	0	0	0
2,015,000	0	0	0	0	0	0	0
442,000	0	0	0	0	0	0	0
429,971	104,347	0	0	0	0	0	0
310,000	0	0	0	0	0	0	0
1,500,000	0	0	0	0	0	0	0
2,500,000	0	0	0	0	0	0	0
1,700,000	0	0	0	0	0	0	0
777,000	0	0	0	0	0	0	0
119,338	0	0	0	0	0	0	0
1,217,018	0	0	0	0	0	0	0
320,000	0	0	0	0	0	0	0
540,000	0	0	0	0	0	0	0
179,400	0	0	0	0	0	0	0
200,542	206,121	0	0	0	0	0	0
10,750,000	500,000	0	0	0	0	0	0
250,000	0	0	0	0	0	0	0
750,000	0	0	0	0	0	0	0
627,400	0	0	0	0	0	0	0
2,450,000	0	0	0	0	0	0	0
1,000,000	0	0	0	0	0	0	0
508,534	0	0	0	0	0	0	0
5,400,000	0	0	0	0	0	0	0
66,443	0	0	0	0	0	0	0
1,168,847	0	0	0	0	0	0	0
458,794	0	0	0	0	0	0	0
1,500,000	0	0	0	0	0	0	0
1,814,462	113,806	0	0	449	23	0	0
430,000	0	0	0	0	0	0	0
230,000	0	0	0	0	0	0	0
1,407,146	0	20,683	26,777	0	0	0	0
1,750,000	133,907	0	0	0	0	0	0
350,000	99,335	0	0	0	0	0	0
14,500,000	0	0	0	0	0	0	0
235,000	0	0	0	0	0	0	0
88,482,480	2,590,816	20,683	26,777	449	23	0	0

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Old Colony Life Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	1,962	49,727	0	0	0	51,689
Alaska	0	0	0	0	0	0
Arizona	10,010	1,063,401	0	0	0	1,073,411
Arkansas	0	31,153	0	0	0	31,153
California	12,928	173,860	0	0	0	186,788
Colorado	56,292	570,410	0	0	0	626,702
Connecticut	0	11,164	0	0	0	11,164
Delaware	0	4,560	0	0	0	4,560
Dist. of Columbia	0	0	0	0	0	0
Florida	37,797	1,232,498	0	0	0	1,270,295
Georgia	45,431	588,879	0	0	0	634,310
Hawaii	0	0	0	0	0	0
Idaho	12,113	432,838	0	0	0	444,951
Illinois	30,251	432,977	0	0	0	463,229
Indiana	51,620	582,272	0	0	0	633,893
Iowa	0	(0)	0	0	0	(0)
Kansas	10,962	216,886	0	0	0	227,847
Kentucky	1,264	54,984	0	0	0	56,248
Louisiana	0	77,012	0	0	0	77,012
Maine	8,812	180,810	0	0	0	189,622
Maryland	3,360	35,741	0	0	0	39,101
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	0	56,247	0	0	0	56,247
Missouri	18,298	774,057	0	0	0	792,355
Montana	286	107,378	0	0	0	107,664
Nebraska	14,954	455,785	0	0	0	470,740
Nevada	6,518	79,483	0	0	0	86,001
New Hampshire	0	72,467	0	0	0	72,467
New Jersey	0	(0)	0	0	0	(0)
New Mexico	568	194,890	0	0	0	195,458
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0
Ohio	93,770	789,102	0	0	0	882,872
Oklahoma	0	284,682	0	0	0	284,682
Oregon	0	29,376	0	0	0	29,376
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	2,319	0	0	0	2,319
South Carolina	0	195,662	0	0	0	195,662
South Dakota	0	0	0	0	0	0
Tennessee	1,690	79,429	0	0	0	81,119
Texas	56,458	1,214,717	0	0	0	1,271,174
Utah	7,940	51,954	0	0	0	59,893
Vermont	0	0	0	0	0	0
Virginia	42,712	390,571	0	0	0	433,282
Washington	0	(0)	0	0	0	(0)
West Virginia	0	133,348	0	0	0	133,348
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	525,995	10,650,640	0	0	0	11,176,636

Summary:	
GA Covered Obligations	190,939,551
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	1,707,229
Remaining Inforce estimate	0
Less:	
Estate/other distributions	176,081,409
Other adjustments	250,452
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	5,138,283
Adjusted GA Costs	11,176,636
Per State Breakdown	11,176,636

Assessments Called (Billed) or Refunded as of December 31, 2020

Life	Allocated Annuity		A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	3,000	0	13,939	0	53,000	0
Alaska	0	0	0	0	0	0
Arizona	3,960	0	656,757	0	0	0
Arkansas	53,995	0	0	0	0	0
California	22,902	0	298,758	130,000	0	0
Colorado	0	0	125,000	60,000	0	0
Connecticut	0	0	0	0	0	0
Delaware	0	0	10,500	0	0	0
Dist. of Columbia	0	0	0	0	0	0
Florida	140,100	0	1,600,000	0	0	0
Georgia	64,460	0	935,540	45,913	0	0
Hawaii	0	0	0	0	0	0
Idaho	22,330	0	677,670	0	0	0
Illinois	75,000	0	750,000	200,000	0	0
Indiana	0	0	0	0	0	0
Iowa	0	0	250,000	0	0	0
Kansas	0	0	125,172	60,390	0	0
Kentucky	5,650	0	107,350	0	0	0
Louisiana	12,350	0	292,650	0	0	0
Maine	4,000	0	66,000	0	0	0
Maryland	0	0	54,422	0	0	0
Massachusetts	0	0	1,852,021	0	0	0
Michigan	0	0	160,000	0	0	0
Minnesota	23,000	0	747,728	0	0	0
Mississippi	6,900	0	91,000	0	0	0
Missouri	0	0	100,000	0	0	0
Montana	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0
Nevada	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0
Ohio	130,000	0	1,070,000	0	0	0
Oklahoma	0	0	600,000	200,000	0	0
Oregon	0	0	0	0	0	0
Pennsylvania	0	0	200,000	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0
Tennessee	10,000	0	115,000	0	0	0
Texas	185,265	42,451	1,924,605	441,025	13	1
Utah	29,068	0	50,931	0	0	0
Vermont	0	0	0	0	0	0
Virginia	67,230	0	465,271	172,914	0	0
Washington	0	0	220,000	49,006	0	0
West Virginia	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	859,210	42,451	13,560,314	1,359,249	53,013	1

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Old Faithful Life Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	0	0	0	0
Alaska	0	0	0	0	0	0
Arizona	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0
California	0	0	0	0	0	0
Colorado	105,380	77,716	4,062	0	0	187,158
Connecticut	0	0	0	0	0	0
Delaware	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0
Florida	0	0	0	0	0	0
Georgia	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0
Idaho	6,080	15,766	974	0	0	22,820
Illinois	0	0	0	0	0	0
Indiana	0	0	0	0	0	0
Iowa	0	0	0	0	0	0
Kansas	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0
Louisiana	0	0	0	0	0	0
Maine	0	0	0	0	0	0
Maryland	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	0	0	0	0	0	0
Missouri	0	0	0	0	0	0
Montana	12,880	967	466	0	0	14,313
Nebraska	689	3,268	22	0	0	3,979
Nevada	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	47,930	24,758	3,292	0	0	75,980
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	295	574	9	0	0	879
Ohio	0	0	0	0	0	0
Oklahoma	0	0	0	0	0	0
Oregon	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0
South Dakota	6,461	5,018	1,358	0	0	12,836
Tennessee	0	0	0	0	0	0
Texas	0	0	0	0	0	0
Utah	5,727	0	239	0	0	5,966
Vermont	0	0	0	0	0	0
Virginia	0	0	0	0	0	0
Washington	10,115	0	1,225	0	0	11,340
West Virginia	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0
Wyoming	454,042	632,260	52,510	0	0	1,138,811
Other	0	0	0	0	0	0
Total	649,600	760,327	64,157	0	0	1,474,084

Summary:	
GA Covered Obligations	21,390,849
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	291,177
Remaining Inforce estimate	0
Less:	
Estate/other distributions	14,856,392
Other adjustments	0
Ceding commissions/ policy enhancements	2,754,999
Other recoveries (litigation, estate distributions, etc.)	2,596,551
Adjusted GA Costs	1,474,084
Per State Breakdown	1,474,084

Assessments Called (Billed) or Refunded as of December 31, 2020

Life	Allocated Annuity		A&H		Unallocated Annuity	
	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
Alaska	0	0	0	0	0	0
Arizona	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0
California	0	0	0	0	0	0
Colorado	265,000	0	230,000	0	5,000	0
Connecticut	0	0	0	0	0	0
Delaware	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0
Florida	0	0	0	0	0	0
Georgia	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0
Idaho	18,218	0	36,782	0	0	0
Illinois	0	0	0	0	0	0
Indiana	0	0	0	0	0	0
Iowa	0	0	0	0	0	0
Kansas	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0
Louisiana	0	0	0	0	0	0
Maine	0	0	0	0	0	0
Maryland	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	0	0	0	0	0	0
Missouri	0	0	0	0	0	0
Montana	30,000	0	0	0	0	0
Nebraska	28,935	0	77,694	0	0	0
Nevada	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	1,000	0	1,000	0	0	0
Ohio	0	0	0	0	0	0
Oklahoma	0	0	0	0	0	0
Oregon	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0
South Dakota	24,000	0	7,228	0	0	0
Tennessee	0	0	0	0	0	0
Texas	0	0	0	0	0	0
Utah	18,000	0	0	0	0	0
Vermont	0	0	0	0	0	0
Virginia	0	0	0	0	0	0
Washington	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0
Wyoming	1,600,148	0	2,718,848	0	30,000	0
Other	0	0	0	0	0	0
Total	1,985,301	0	3,071,552	0	35,000	0

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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

Pacific Standard Life Insurance Company

Estimated Net Costs as of September 30, 2021

	Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	41,017	18,217	0	0	0	59,233
Alaska	0	0	0	0	0	0
Arizona	562,873	953,960	0	0	0	1,516,833
Arkansas	53,504	99,283	0	0	0	152,787
California	0	0	0	0	0	0
Colorado	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0
Delaware	13,438	4,719	0	0	0	18,157
Dist. of Columbia	0	0	0	0	0	0
Florida	833,740	651,194	0	0	0	1,484,934
Georgia	88,529	66,961	0	0	0	155,489
Hawaii	1,116,713	271,036	0	0	0	1,387,749
Idaho	337,625	658,540	0	0	0	996,164
Illinois	575,072	731,599	0	0	0	1,306,671
Indiana	119,634	193,575	0	0	0	313,209
Iowa	76,345	157,453	0	0	0	233,799
Kansas	0	0	0	0	0	0
Kentucky	110,756	63,241	0	0	0	173,997
Louisiana	0	0	0	0	0	0
Maine	140,151	236,492	0	0	0	376,643
Maryland	0	0	0	0	0	0
Massachusetts	141,777	150,552	0	0	0	292,329
Michigan	0	0	0	0	0	0
Minnesota	1,159,108	3,190,011	0	0	0	4,349,119
Mississippi	9,169	9,556	0	0	0	18,726
Missouri	41,864	45,152	0	0	0	87,016
Montana	126,200	167,715	0	0	0	293,915
Nebraska	178,599	286,484	0	0	0	465,083
Nevada	168,747	255,794	0	0	0	424,541
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	163,249	245,552	0	0	0	408,801
New York	0	0	0	0	0	0
North Carolina	352,721	247,142	0	0	0	599,863
North Dakota	134,533	84,887	0	0	0	219,419
Ohio	1,139,683	604,188	0	0	0	1,743,871
Oklahoma	797,768	809,976	0	0	0	1,607,744
Oregon	902,918	958,050	0	0	0	1,860,968
Pennsylvania	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0
Rhode Island	7,035	17,266	0	0	0	24,301
South Carolina	75,967	25,115	0	0	0	101,082
South Dakota	197,754	42,332	0	0	0	240,085
Tennessee	47,619	78,302	0	0	0	125,921
Texas	405,952	241,596	0	0	0	647,547
Utah	133,726	143,785	0	0	0	277,512
Vermont	25,580	14,565	0	0	0	40,145
Virginia	129,312	74,725	0	0	0	204,037
Washington	1,858,493	4,231,924	0	0	0	6,090,417
West Virginia	5,606	1,364	0	0	0	6,970
Wisconsin	0	0	0	0	0	0
Wyoming	61,990	56,440	0	0	0	118,430
Other	0	0	0	0	0	0
Total	12,334,767	16,088,741	0	0	0	28,423,508

Summary:	
GA Covered Obligations	286,944,298
Add:	
GA claims incurred directly	37,922
GA expenses incurred directly	0
NOLHGA expenses	4,234,014
Remaining Inforce estimate	0
Less:	
Estate/other distributions	202,443,924
Other adjustments	32,137,465
Ceding commissions/ policy enhancements	27,830,305
Other recoveries (litigation, estate distributions, etc.)	381,031
Adjusted GA Costs	28,423,508
Per State Breakdown	28,423,508

Assessments Called (Billed) or Refunded as of December 31, 2020

Life	Allocated Annuity		A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	52,000	0	6,439	0	0	0
Alaska	110	0	0	0	0	0
Arizona	689,003	0	391,573	0	0	0
Arkansas	190,247	0	0	0	0	0
California						
Colorado						
Connecticut						
Delaware						
Dist. of Columbia						
Florida						
Georgia						
Hawaii						
Idaho						
Illinois						
Indiana						
Iowa						
Kansas						
Kentucky						
Louisiana						
Maine						
Maryland						
Massachusetts						
Michigan						
Minnesota						
Mississippi						
Missouri						
Montana						
Nebraska						
Nevada						
New Hampshire						
New Jersey						
New Mexico						
New York						
North Carolina						
North Dakota						
Ohio						
Oklahoma						
Oregon						
Pennsylvania						
Puerto Rico						
Rhode Island						
South Carolina						
South Dakota						
Tennessee						
Texas						
Utah						
Vermont						
Virginia						
Washington						
West Virginia						
Wisconsin						
Wyoming						
Other						
Total	19,125,582	1,724,917	14,801,323	323,012	30,659	3,117

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Penn Treaty Network America Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	7,712,168	0	7,712,168
Alaska	0	0	1,206,623	0	1,206,623
Arizona	0	0	124,794,031	0	124,794,031
Arkansas	0	0	4,546,006	0	4,546,006
California	0	0	409,790,794	0	409,790,794
Colorado	0	0	43,106,092	0	43,106,092
Connecticut	0	0	2,983,714	0	2,983,714
Delaware	0	0	3,121,549	0	3,121,549
Dist. of Columbia	0	0	1,414,572	0	1,414,572
Florida	0	0	352,445,883	0	352,445,883
Georgia	0	0	66,484,477	0	66,484,477
Hawaii	0	0	9,529,713	0	9,529,713
Idaho	0	0	8,051,848	0	8,051,848
Illinois	0	0	85,715,515	0	85,715,515
Indiana	0	0	28,158,197	0	28,158,197
Iowa	0	0	88,595,277	0	88,595,277
Kansas	0	0	0	0	0
Kentucky	0	0	28,656,190	0	28,656,190
Louisiana	0	0	10,445,191	0	10,445,191
Maine	0	0	0	0	0
Maryland	0	0	29,989,805	0	29,989,805
Massachusetts	0	0	0	0	0
Michigan	0	0	33,086,947	0	33,086,947
Minnesota	0	0	4,161,973	0	4,161,973
Mississippi	0	0	13,932,751	0	13,932,751
Missouri	0	0	12,169,895	0	12,169,895
Montana	0	0	4,621,794	0	4,621,794
Nebraska	0	0	25,756,187	0	25,756,187
Nevada	0	0	13,638,070	0	13,638,070
New Hampshire	0	0	7,132,050	0	7,132,050
New Jersey	0	0	0	0	0
New Mexico	0	0	8,207,871	0	8,207,871
New York	0	0	0	0	0
North Carolina	0	0	103,646,852	0	103,646,852
North Dakota	0	0	2,540,042	0	2,540,042
Ohio	0	0	60,383,910	0	60,383,910
Oklahoma	0	0	13,322,847	0	13,322,847
Oregon	0	0	11,606,329	0	11,606,329
Pennsylvania	0	0	267,506,043	0	267,506,043
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	1,475,361	0	1,475,361
South Carolina	0	0	17,363,274	0	17,363,274
South Dakota	0	0	42,800,264	0	42,800,264
Tennessee	0	0	47,521,553	0	47,521,553
Texas	0	0	128,388,277	0	128,388,277
Utah	0	0	12,190,594	0	12,190,594
Vermont	0	0	11,075,803	0	11,075,803
Virginia	0	0	149,977,197	0	149,977,197
Washington	0	0	132,406,344	0	132,406,344
West Virginia	0	0	0	0	0
Wisconsin	0	0	16,833,425	0	16,833,425
Wyoming	0	0	2,696,820	0	2,696,820
Other	0	0	0	0	0
Total	0	0	2,451,190,119	0	2,451,190,119

Summary:	
GA Covered Obligations	2,571,757,856
Add:	
GA claims incurred directly	0
GA expenses incurred directly	19,741,912
NOLHGA expenses	35,709,363
Remaining Inforce estimate	2,395,738,844
Less:	
Estate/other distributions	176,019,011
Other adjustments	2,395,738,844
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	2,451,190,119
Per State Breakdown	2,451,190,119

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
	0	0	0	0	1,050,000	0	0
	0	0	0	0	34,700,000	3,181	0
	0	0	0	0	0	0	0
	0	0	0	0	325,000,000	0	0
	0	0	0	0	37,000,000	0	0
	0	0	0	0	23,910,973	0	0
	0	0	0	0	3,022,000	0	0
	0	0	0	0	1,256,500	0	0
	0	0	0	0	318,880,371	0	0
	0	0	0	0	69,000,000	0	0
	0	0	0	0	7,499,854	0	0
	0	0	0	0	4,000,000	0	0
	0	0	0	0	25,000,000	0	0
	0	0	0	0	18,637,000	0	0
	0	0	0	0	45,500,000	0	0
	0	0	0	0	25,806,772	0	0
	0	0	0	0	3,640,000	0	0
	0	0	0	0	30,000,000	0	0
	0	0	0	0	26,160,311	0	0
	0	0	0	0	4,400,000	0	0
	0	0	0	0	10,500,000	0	0
	0	0	0	0	10,574,767	0	0
	0	0	0	0	3,432,860	0	0
	0	0	0	0	11,340,626	0	0
	0	0	0	0	16,000,000	0	0
	0	0	0	0	6,209,000	0	0
	0	0	0	0	7,750,002	0	0
	0	0	0	0	94,000,000	0	0
	0	0	0	0	44,817,912	0	0
	0	0	0	0	13,300,000	0	0
	0	0	0	0	8,755,000	0	0
	0	0	0	0	290,264,386	21,428,276	0
	0	0	0	0	1,689,989	0	0
	0	0	0	0	27,943,502	0	0
	0	0	0	0	25,367,536	3,537	0
	0	0	0	0	45,098,919	312,948	0
	0	0	0	0	130,000,000	0	0
	0	0	0	0	9,099,016	0	0
	0	0	0	0	10,000,000	0	0
	0	0	0	0	188,518,000	0	0
	0	0	0	0	40,000,000	0	0
	0	0	0	0	7,000,000	0	0
	0	0	0	0	2,006,125,296	21,747,942	0

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Reliance Insurance Company

Estimated Net Costs as of September 30, 2021						
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total	
Alabama	0	0	132,453	0	0	132,453
Alaska	0	0	1	0	0	1
Arizona	0	0	185,021	0	0	185,021
Arkansas	0	0	17,048	0	0	17,048
California	0	0	0	0	0	0
Colorado	0	0	(0)	0	0	(0)
Connecticut	0	0	0	0	0	0
Delaware	0	0	4,194	0	0	4,194
Dist. of Columbia	0	0	(0)	0	0	(0)
Florida	0	0	(8,453)	0	0	(8,453)
Georgia	0	0	(2,773)	0	0	(2,773)
Hawaii	0	0	58	0	0	58
Idaho	0	0	15,632	0	0	15,632
Illinois	0	0	22,379	0	0	22,379
Indiana	0	0	(14,962)	0	0	(14,962)
Iowa	0	0	0	0	0	0
Kansas	0	0	(23)	0	0	(23)
Kentucky	0	0	(16,517)	0	0	(16,517)
Louisiana	0	0	(1)	0	0	(1)
Maine	0	0	(1,694)	0	0	(1,694)
Maryland	0	0	0	0	0	0
Massachusetts	0	0	41,153	0	0	41,153
Michigan	0	0	(54,774)	0	0	(54,774)
Minnesota	0	0	(302)	0	0	(302)
Mississippi	0	0	1	0	0	1
Missouri	0	0	0	0	0	0
Montana	0	0	12,520	0	0	12,520
Nebraska	0	0	7,064	0	0	7,064
Nevada	0	0	(0)	0	0	(0)
New Hampshire	0	0	90,842	0	0	90,842
New Jersey	0	0	(255)	0	0	(255)
New Mexico	0	0	14,381	0	0	14,381
New York	0	0	0	0	0	0
North Carolina	0	0	(1,190)	0	0	(1,190)
North Dakota	0	0	0	0	0	0
Ohio	0	0	0	0	0	0
Oklahoma	0	0	16,045	0	0	16,045
Oregon	0	0	11,733	0	0	11,733
Pennsylvania	0	0	(261)	0	0	(261)
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	(1,806)	0	0	(1,806)
South Carolina	0	0	(2,758)	0	0	(2,758)
South Dakota	0	0	1	0	0	1
Tennessee	0	0	0	0	0	0
Texas	0	0	(1,698)	0	0	(1,698)
Utah	0	0	0	0	0	0
Vermont	0	0	(2,038)	0	0	(2,038)
Virginia	0	0	57,683	0	0	57,683
Washington	0	0	(18,824)	0	0	(18,824)
West Virginia	0	0	(27)	0	0	(27)
Wisconsin	0	0	13,118	0	0	13,118
Wyoming	0	0	(75)	0	0	(75)
Other	0	0	0	0	0	0
Total	0	0	512,896	0	0	512,896

Summary:	
GA Covered Obligations	32,793,096
Add:	
GA claims incurred directly	31,106,273
GA expenses incurred directly	4,162,295
NOLHGA expenses	3,084,925
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	31,106,273
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	39,527,420
Adjusted GA Costs	512,896
Per State Breakdown	512,896

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
0	0	0	0	20,000	0	0	0
0	0	0	0	40,793	0	0	0
151,260	0	0	0	750,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	10,000	0	0	0
0	0	0	0	50,000	0	0	0
0	0	0	0	370,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	180,000	0	0	0
0	0	0	0	99,809	0	0	0
0	0	0	0	1,200,000	900,000	0	0
0	0	0	0	200,000	100,000	0	0
0	0	0	0	410,000	0	0	0
0	0	0	0	900,000	0	0	0
0	0	0	0	250,000	0	0	0
0	0	0	0	2,000,085	0	0	0
151,260	0	0	0	6,480,687	1,000,000	0	0

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States General Life Insurance Company

Estimated Net Costs as of September 30, 2021						
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total	
Alabama	0	0	161,695	0	0	161,695
Alaska	0	0	0	0	0	0
Arizona	0	0	91,660	0	0	91,660
Arkansas	0	0	65,654	0	0	65,654
California	0	0	0	0	0	0
Colorado	0	0	(16,736)	0	0	(16,736)
Connecticut	0	0	0	0	0	0
Delaware	0	0	8,434	0	0	8,434
Dist. of Columbia	0	0	0	0	0	0
Florida	0	0	436,825	0	0	436,825
Georgia	0	0	1,478,303	0	0	1,478,303
Hawaii	0	0	0	0	0	0
Idaho	0	0	29,909	0	0	29,909
Illinois	0	0	0	0	0	0
Indiana	0	0	0	0	0	0
Iowa	0	0	0	0	0	0
Kansas	0	0	119	0	0	119
Kentucky	0	0	0	0	0	0
Louisiana	0	0	240,962	0	0	240,962
Maine	0	0	0	0	0	0
Maryland	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	0	0	232,586	0	0	232,586
Missouri	0	0	0	0	0	0
Montana	0	0	10,359	0	0	10,359
Nebraska	0	0	27,787	0	0	27,787
Nevada	0	0	922	0	0	922
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	0	0	(84,813)	0	0	(84,813)
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0
Ohio	0	0	17,347	0	0	17,347
Oklahoma	0	0	156,806	0	0	156,806
Oregon	0	0	35,309	0	0	35,309
Pennsylvania	0	0	65	0	0	65
Puerto Rico	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0
South Carolina	0	0	1,128,441	0	0	1,128,441
South Dakota	0	0	(5,398)	0	0	(5,398)
Tennessee	0	0	187,563	0	0	187,563
Texas	2,000	0	732,249	0	0	734,249
Utah	0	0	50	0	0	50
Vermont	0	0	0	0	0	0
Virginia	0	0	0	0	0	0
Washington	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	2,000	0	4,936,099	0	0	4,938,099

Summary:	
GA Covered Obligations	2,552,388
Add:	
GA claims incurred directly	91,271
GA expenses incurred directly	3,003,885
NOLHGA expenses	1,905,625
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	28,022
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	2,587,048
Adjusted GA Costs	4,938,099
Per State Breakdown	4,938,099

Assessments Called (Billed) or Refunded as of December 31, 2020								
Life	Allocated Annuity		A&H		Unallocated Annuity			
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	
	0	0	0	0	70,294	0	0	0
	0	0	0	0	369,296	0	0	0
	0	0	0	0	1,448,000	0	0	0
	0	0	0	0	43,000	0	0	0
	226,286	0	0	0	378,714	0	0	0
	0	0	0	0	200,000	0	0	0
	0	0	0	0	1,200,000	0	0	0
	0	0	0	0	250,000	0	0	0
	226,286	0	0	0	3,959,304	0	0	0

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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

Statesman National Life Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	(4,675)	0	0
Alaska	0	0	0	0	0
Arizona	0	0	4,033	0	0
Arkansas	0	0	526,777	0	0
California	0	0	167	0	0
Colorado	0	0	592	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	356	0	0
Florida	0	0	886	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	12	0	0
Illinois	0	0	3,286	0	0
Indiana	0	0	509	0	0
Iowa	0	0	18	0	0
Kansas	0	0	884	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	1,703,153	0	0
Maine	0	0	0	0	0
Maryland	0	0	136	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	543	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	1,233	0	0
Montana	0	0	0	0	0
Nebraska	0	0	302	0	0
Nevada	0	0	76	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	867	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	11	0	0
Ohio	0	0	83	0	0
Oklahoma	0	0	722,507	0	0
Oregon	0	0	249	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	1,090	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	29	0	0
Texas	0	0	1,087,725	0	0
Utah	0	0	60	0	0
Vermont	0	0	0	0	0
Virginia	0	0	1	0	0
Washington	0	0	481	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	25	0	0
Other	0	0	0	0	0
Total	0	0	4,051,415	0	0

Summary:	
GA Covered Obligations	7,285,014
Add:	
GA claims incurred directly	602,228
GA expenses incurred directly	1,111,917
NOLHGA expenses	1,309,401
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	602,228
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	5,654,917
Adjusted GA Costs	4,051,415
Per State Breakdown	4,051,415

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
0	0	0	0	1,437,371	0	0	0
4,426	0	0	0	4,500	0	0	0
5,000	0	0	0	25,000	0	0	0
170,592	0	0	0	5,773,407	0	0	0
147,600	21,200	0	0	1,472,400	818,800	0	0
315,058	190,587	0	0	2,835,522	1,715,283	0	0
3,200	0	0	0	0	0	0	0
645,876	211,787	0	0	11,548,200	2,534,083	0	0

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Summit National Life Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	15,033	1,931	0	0	16,964
Alaska	1,696	8,794	0	0	10,490
Arizona	200,435	(134,706)	0	0	65,729
Arkansas	41,306	(17,666)	0	0	23,640
California	245,461	10,198	0	0	255,658
Colorado	244,812	20,930	0	0	265,742
Connecticut	0	0	0	0	0
Delaware	(15,855)	(7,739)	59,993	0	36,399
Dist. of Columbia	5,686	3,193	0	0	8,879
Florida	176,795	94,640	0	0	271,435
Georgia	63,914	31,835	0	0	95,749
Hawaii	2,392	8,659	0	0	11,051
Idaho	45,933	17,459	0	0	63,392
Illinois	188,881	128,949	0	0	317,830
Indiana	225,325	(93,506)	0	0	131,819
Iowa	23,176	33,326	0	0	56,502
Kansas	9,629	3,936	0	0	13,565
Kentucky	54,666	13,997	0	0	68,663
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	69,420	13,713	0	0	83,133
Massachusetts	5,038	2,147	0	0	7,185
Michigan	1,505	47	0	0	1,552
Minnesota	210,295	281,849	0	0	492,144
Mississippi	42,223	4,577	0	0	46,800
Missouri	167,763	(39,340)	0	0	128,424
Montana	27,537	7,941	0	0	35,478
Nebraska	22,624	14,469	0	0	37,093
Nevada	66,689	(5,914)	0	0	60,775
New Hampshire	3,390	116	0	0	3,506
New Jersey	0	0	0	0	0
New Mexico	31,826	35,633	0	0	67,459
New York	0	0	0	0	0
North Carolina	70,603	9,356	(444)	0	79,515
North Dakota	13,662	8,735	0	0	22,398
Ohio	0	0	0	0	0
Oklahoma	52,899	126,367	0	0	179,266
Oregon	51,554	16,173	0	0	67,727
Pennsylvania	279,123	(75,258)	0	0	203,864
Puerto Rico	0	0	0	0	0
Rhode Island	579	8	0	0	588
South Carolina	469,313	122,125	0	0	591,438
South Dakota	9,531	4,656	0	0	14,186
Tennessee	2,061	94,500	0	0	96,561
Texas	144,766	224,664	0	0	369,430
Utah	56,148	51,461	0	0	107,608
Vermont	0	0	0	0	0
Virginia	48,962	21,065	8,022	0	78,049
Washington	265,884	(142,837)	0	0	123,047
West Virginia	115,031	(94,679)	5,460	0	25,813
Wisconsin	7,219	5,966	0	0	13,186
Wyoming	3,912	3,606	0	0	7,518
Other	0	0	0	0	0
Total	3,768,843	815,376	73,031	0	4,657,250

Summary:	
GA Covered Obligations	141,366,351
Add:	
GA claims incurred directly	3,042,199
GA expenses incurred directly	2,455,021
NOLHGA expenses	1,394,696
Remaining Inforce estimate	0
Less:	
Estate/other distributions	9,667,531
Other adjustments	2,064,096
Ceding commissions/ policy enhancements	16,832,492
Other recoveries (litigation, estate distributions, etc.)	115,036,898
Adjusted GA Costs	4,657,250
Per State Breakdown	4,657,250

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
1,082,000	0	117,801	0	0	0	0	0
11,000	5,200	36,000	20,800	0	8,000	0	0
847,395	0	484,870	0	0	0	0	0
1,011,744	0	0	0	0	0	0	0
6,365,000	6,300,000	3,135,000	3,340,000	0	0	0	0
5,700,000	15,030,160	0	0	0	0	0	0
361,000	0	114,000	0	25,000	0	0	0
200,000	194,500	150,000	141,500	0	0	0	0
5,150,000	0	5,000,000	0	0	0	0	0
3,383,146	0	1,116,854	54,812	0	0	0	0
8,116	0	27,842	0	118	0	0	0
1,452,565	575,959	47,435	0	0	0	0	0
8,250,000	7,954,109	3,500,000	4,076,745	0	0	0	0
1,994,431	0	0	0	0	0	0	0
1,100,000	0	1,200,000	0	0	0	0	0
175,000	0	0	0	0	0	0	0
5,527,178	2,183,394	882,755	445,606	0	0	0	0
1,420,000	0	280,000	0	0	0	0	0
3,800,000	0	5,100,000	0	0	0	0	0
1,431,852	0	268,148	0	0	0	0	0
1,794,890	0	2,035,480	0	0	0	0	0
616,000	0	184,000	0	0	0	0	0
891,000	395,035	315,115	274,965	0	0	0	0
1,331,000	337,000	229,000	55,000	0	0	0	0
150,000	0	0	0	0	0	0	0
442,600	423,000	282,400	214,000	0	0	0	0
560,000	501,200	1,440,000	1,288,800	0	0	0	0
2,446,348	0	726,253	0	0	0	0	0
1,960,000	0	840,000	0	0	0	0	0
299,991	0	156,000	0	0	0	0	0
2,050,000	0	750,000	0	0	0	0	0
2,765,448	2,298,097	419,087	348,261	0	0	0	0
421,547	0	283,452	0	0	0	0	0
2,131,843	1,763,245	979,596	794,786	4,700	0	0	0
3,200,000	1,200,000	1,100,000	1,200,000	0	0	0	0
515,621	503,796	221,407	251,424	50,000	103,672	0	0
200,000	0	250,000	0	0	0	0	0
0	389,679	0	0	0	0	0	0
71,046,715	40,054,374	31,672,495	12,506,699	79,818	111,672	0	0

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Underwriters Life Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	557,191	0	557,191
Alaska	0	0	0	0	0
Arizona	0	0	193,164	0	193,164
Arkansas	0	0	87,320	0	87,320
California	0	0	164,443	0	164,443
Colorado	0	0	55,203	0	55,203
Connecticut	0	0	0	0	0
Delaware	0	0	264	0	264
Dist. of Columbia	0	0	0	0	0
Florida	0	0	13,820	0	13,820
Georgia	0	0	2,711,387	0	2,711,387
Hawaii	0	0	0	0	0
Idaho	0	0	21,960	0	21,960
Illinois	0	0	122,013	0	122,013
Indiana	0	0	27,047	0	27,047
Iowa	0	0	25,481	0	25,481
Kansas	0	0	14,496	0	14,496
Kentucky	0	0	463,038	0	463,038
Louisiana	0	0	70,448	0	70,448
Maine	0	0	0	0	0
Maryland	0	0	6,769	0	6,769
Massachusetts	0	0	0	0	0
Michigan	0	0	111,797	0	111,797
Minnesota	0	0	0	0	0
Mississippi	0	0	189,833	0	189,833
Missouri	0	0	143,266	0	143,266
Montana	0	0	15,589	0	15,589
Nebraska	0	0	47,648	0	47,648
Nevada	0	0	371,517	0	371,517
New Hampshire	0	0	0	0	0
New Jersey	0	0	4,027	0	4,027
New Mexico	0	0	121,733	0	121,733
New York	0	0	1,484	0	1,484
North Carolina	0	0	30	0	30
North Dakota	0	0	5,374	0	5,374
Ohio	0	0	99,535	0	99,535
Oklahoma	0	0	93,787	0	93,787
Oregon	0	0	67,597	0	67,597
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	7,267	0	7,267
South Dakota	0	0	51,116	0	51,116
Tennessee	0	0	67,009	0	67,009
Texas	0	0	1,832,245	0	1,832,245
Utah	0	0	32,888	0	32,888
Vermont	0	0	0	0	0
Virginia	0	0	27,892	0	27,892
Washington	0	0	167,735	0	167,735
West Virginia	0	0	110,539	0	110,539
Wisconsin	0	0	2,097	0	2,097
Wyoming	0	0	945	0	945
Other	0	0	0	0	0
Total	0	0	8,106,994	0	8,106,994

Summary:	
GA Covered Obligations	8,039,193
Add:	
GA claims incurred directly	8,039,193
GA expenses incurred directly	0
NOLHGA expenses	67,801
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	8,039,193
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	8,106,994
Per State Breakdown	8,106,994

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
0	0	0	0	555,000	0	0	0
0	0	0	0	90,283	0	0	0
0	0	0	0	10,000	0	0	0
13,000	12,848	0	0	12,000	0	0	0
0	0	0	0	145,000	20,700	0	0
0	0	0	0	240,011	0	0	0
0	0	0	0	43,800	0	0	0
15,900	10,160	514,100	0	0	240,218	0	0
75,235	14,145	0	0	154,765	28,210	0	0
11,160	0	0	0	19,840	0	0	0
0	0	0	0	55,000	0	0	0
0	0	0	0	419,800	0	0	0
0	0	0	0	4,452	0	0	0
0	0	0	0	65,000	0	0	0
150	0	0	0	82,731	0	0	0
0	0	0	0	48,000	0	0	0
17,071	11,024	0	0	1,292,203	836,954	0	0
2,000	0	0	0	320,000	0	0	0
0	0	0	0	30,000	42,431	0	0
0	0	0	0	200,000	85,160	0	0
2,159	0	0	0	206,730	155,286	0	0
170	0	0	0	4,830	0	0	0
136,845	48,177	514,100	0	7,083,431	1,408,959	0	0

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Unison International Life Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	43,714	127,088	0	0	170,802
Alaska	0	0	0	0	0
Arizona	116,447	403,774	0	0	520,222
Arkansas	100,077	289,524	0	0	389,601
California	0	0	0	0	0
Colorado	92,066	492,209	0	0	584,275
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	12,980	243,466	0	0	256,447
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	236,545	1,157,829	0	0	1,394,374
Kentucky	0	0	0	0	0
Louisiana	175,965	668,572	0	0	844,537
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	82,657	375,026	0	0	457,683
Missouri	140,055	1,108,522	0	0	1,248,577
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	875	1,015	0	0	1,890
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	231	42,701	0	0	42,932
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	1,602,537	2,174,253	3,926	0	3,780,715
Oregon	0	0	0	0	0
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	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	738,345	2,963,862	226	0	3,702,433
Utah	1,698	18,734	0	0	20,432
Vermont	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	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	3,344,193	10,066,576	4,151	0	13,414,920

Summary:	
GA Covered Obligations	23,787,588
Add:	
GA claims incurred directly	4,754,904
GA expenses incurred directly	1,142,999
NOLHGA expenses	612,637
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	4,734,481
Ceding commissions/ policy enhancements	1,898,919
Other recoveries (litigation, estate distributions, etc.)	10,249,808
Adjusted GA Costs	13,414,920
Per State Breakdown	13,414,920

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life		Allocated Annuity		A&H		Unallocated Annuity	
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
266,000	0	171,943	0	0	0	0	0
0	0	418,014	0	81,022	0	0	0
659,371	0	0	0	0	0	0	0
216,260	251,470	906,211	80,000	0	100,117	0	0
58,740	0	371,260	0	0	0	0	0
500,000	0	1,500,000	0	0	0	0	0
369,626	0	1,034,674	0	0	0	0	0
299,790	0	600,210	0	0	0	0	0
0	0	1,723,861	0	0	0	0	0
15,200	0	14,200	0	0	0	0	0
35,000	0	30,000	0	0	0	0	0
3,455,258	1,633,000	2,943,368	1,391,000	0	0	0	0
6,280,667	2,588,741	53,716	22,192	0	0	0	0
8,382	0	46,618	0	0	0	0	0
12,164,294	4,473,211	9,814,075	1,493,192	81,022	100,117	0	0

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Universe Life Insurance Company

Estimated Net Costs as of September 30, 2021					
Life	Allocated Annuity	A&H	Unallocated Annuity	LTC	Total
Alabama	0	0	0	0	0
Alaska	0	0	21,236	0	21,236
Arizona	0	0	572	0	572
Arkansas	0	0	30,650	0	30,650
California	0	0	185,797	0	185,797
Colorado	0	0	333,519	0	333,519
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	707	0	707
Idaho	0	0	337,071	0	337,071
Illinois	0	0	19,291	0	19,291
Indiana	0	0	2,435	0	2,435
Iowa	0	0	654,217	0	654,217
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	57,996	0	57,996
Missouri	0	0	209,856	0	209,856
Montana	0	0	193,979	0	193,979
Nebraska	0	0	233,381	0	233,381
Nevada	0	0	80,867	0	80,867
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	1,294	0	1,294
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	13,034	0	13,034
Ohio	0	0	5,531	0	5,531
Oklahoma	0	0	21,334	0	21,334
Oregon	0	0	396,541	0	396,541
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	0	0	7,774	0	7,774
Tennessee	0	0	0	0	0
Texas	0	0	299,203	0	299,203
Utah	0	0	1	0	1
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	7,263,457	0	7,263,457
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	28,150	0	28,150
Other	0	0	0	0	0
Total	0	0	10,397,892	0	10,397,892

Summary:	
GA Covered Obligations	11,764,660
Add:	
GA claims incurred directly	6,431,484
GA expenses incurred directly	935,654
NOLHGA expenses	1,100,902
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	6,312,723
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	3,522,085
Adjusted GA Costs	10,397,892
Per State Breakdown	10,397,892

Assessments Called (Billed) or Refunded as of December 31, 2020							
Life	Allocated Annuity		A&H		Unallocated Annuity		
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
	0	0	0	0	25,000	0	0
	84,049	0	0	0	0	0	0
	0	0	0	0	300,000	0	0
	0	0	0	0	481,162	816,500	0
	22,765	0	0	0	432,235	0	0
	0	0	0	0	140,000	0	0
	0	0	0	0	315,000	0	0
	0	0	0	0	100,000	0	0
	0	0	5,000	0	14,400	0	0
	6,000	0	0	0	114,000	0	0
	9,502	718	0	0	465,584	35,192	0
	0	0	0	0	5,225,000	0	0
	0	0	0	0	50,000	0	0
	122,316	718	5,000	0	7,662,381	851,692	0

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 nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

ASSESSABLE PREMIUM

**Assessable Premium
1988 – 2020**

This section contains the Total Assessable Premiums for the periods 1988 through 2020 by state, by account, by year. The data is obtained from the final Assessment Data Surveys as filed by member companies. **The premiums for 1988 through 1993 include all changes as a result of the 1988 - 1993 Assessment Data Resurvey.** 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. **NOTE 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.

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
 1988 - 2020 Data**

State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Alabama	AL	1988	970,835,828	443,818,753	755,579,803	0	2,170,234,384	0			
Alabama	AL	1989	961,872,838	408,511,068	812,933,944	0	2,183,317,850	0			
Alabama	AL	1990	989,979,831	452,536,894	834,467,504	0	2,276,984,229	0			
Alabama	AL	1991	1,051,877,423	402,815,551	839,729,815	0	2,294,422,789	0			
Alabama	AL	1992	1,106,095,824	428,907,893	829,216,722	0	2,364,220,439	0			
Alabama	AL	1993	1,161,309,120	381,576,205	841,132,013	0	2,384,017,338	0			
Alabama	AL	1994	1,263,827,052	531,556,069	845,718,962	0	2,641,102,083	0			
Alabama	AL	1995	1,296,860,047	548,569,570	848,012,082	0	2,693,441,699	0			
Alabama	AL	1996	1,277,829,767	494,741,984	828,155,819	0	2,600,727,570	0			
Alabama	AL	1997	1,527,568,976	584,143,645	809,928,972	0	2,921,641,593	0			
Alabama	AL	1998	1,765,228,816	656,412,928	801,838,709	0	3,223,480,453	0			
Alabama	AL	1999	1,522,162,487	970,984,676	832,518,202	0	3,325,665,365	0			
Alabama	AL	2000	1,495,584,985	1,100,140,248	839,904,048	0	3,435,629,281	0			
Alabama	AL	2001	1,437,218,805	1,353,545,718	851,034,121	0	3,641,798,644	0			
Alabama	AL	2002	1,476,872,679	1,688,525,889	869,103,587	0	4,034,502,155	0			
Alabama	AL	2003	1,599,611,950	1,597,500,288	950,050,960	0	4,147,163,198	0			
Alabama	AL	2004	1,580,545,670	1,409,043,866	1,002,804,803	0	3,992,394,339	0			
Alabama	AL	2005	1,611,639,721	1,323,709,890	1,052,387,230	0	3,987,736,841	0			
Alabama	AL	2006	1,705,149,763	1,528,232,544	1,239,555,578	0	4,472,937,885	0			
Alabama	AL	2007	1,716,976,644	1,490,878,108	1,386,765,456	0	4,594,620,208	0			
Alabama	AL	2008	1,721,718,796	2,068,735,254	1,392,087,604	0	5,182,541,654	0			
Alabama	AL	2009	1,801,381,577	2,071,513,165	1,416,706,082	0	5,289,600,824	0			
Alabama	AL	2010	1,820,141,971	1,704,196,131	1,454,644,461	0	4,978,982,563	0			
Alabama	AL	2011	1,947,668,716	1,673,224,938	1,462,025,446	0	5,082,919,100	0			
Alabama	AL	2012	2,024,787,258	1,711,584,871	1,447,719,607	0	5,184,091,736	0			
Alabama	AL	2013	2,048,341,878	1,698,846,231	1,359,398,387	0	5,106,586,496	0			
Alabama	AL	2014	2,271,980,928	1,781,087,625	1,421,537,578	0	5,474,606,131	0			
Alabama	AL	2015	2,092,459,147	2,209,753,048	1,436,399,669	0	5,738,611,864	0			
Alabama	AL	2016	2,262,705,895	2,350,627,626	1,487,172,706	0	6,100,506,227	0			
Alabama	AL	2017	2,212,137,078	2,274,028,522	1,574,392,249	0	6,060,557,849	0			
Alabama	AL	2018	2,228,234,861	2,589,422,020	1,659,171,750	0	6,476,828,631	0			
Alabama	AL	2019	2,345,209,739	2,683,505,286	1,777,335,103	0	6,806,050,128	0			
Alabama	AL	2020	2,622,535,841	2,675,914,410	1,719,203,126	0	7,017,653,377	0			

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
 1988 - 2020 Data**

State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Alaska	AK	1988	108,194,556	146,027,211	165,500,532	70,708,094	490,430,393	0			
Alaska	AK	1989	98,720,606	80,620,637	199,478,149	133,807,535	512,626,927	0			
Alaska	AK	1990	105,521,489	82,639,779	211,313,179	58,817,866	458,292,313	0			
Alaska	AK	1991	117,021,644	74,559,241	242,267,271	71,511,693	505,359,849	0			
Alaska	AK	1992	118,894,951	63,469,977	195,289,258	65,045,346	442,699,532	0			
Alaska	AK	1993	124,823,759	54,607,616	242,415,660	72,723,507	494,570,542	0			
Alaska	AK	1994	132,580,495	69,155,054	259,965,547	56,724,285	518,425,381	0			
Alaska	AK	1995	136,692,524	71,601,082	265,469,085	49,273,564	523,036,255	0			
Alaska	AK	1996	124,780,376	45,704,264	270,885,227	40,384,762	481,754,629	0			
Alaska	AK	1997	125,738,063	66,860,564	191,985,698	61,100,032	445,684,357	0			
Alaska	AK	1998	123,945,958	59,588,328	132,772,524	42,355,593	358,662,403	0			
Alaska	AK	1999	131,820,177	83,350,395	140,227,309	42,102,959	397,500,840	0			
Alaska	AK	2000	141,314,368	122,751,017	158,093,390	7,989,596	430,148,371	14,908,166	UA 403b (A,L5.2+6.3)		
Alaska	AK	2001	173,597,642	116,820,390	150,122,514	41,824,400	482,364,946	5,569,661	UA 403b (A,L5.2+6.3)		
Alaska	AK	2002	193,663,196	171,296,638	168,182,313	15,547,458	548,689,605	4,906,199	UA 403b (A,L5.2+6.3)		
Alaska	AK	2003	139,954,280	153,221,020	170,635,372	16,610,763	480,421,435	3,996,650	UA 403b (A,L5.2+6.3)		
Alaska	AK	2004	147,386,672	144,998,873	177,280,241	4,960,972	474,626,758	3,566,905	UA 403b (A,L5.2+6.3)		
Alaska	AK	2005	145,601,854	159,009,772	190,560,149	8,843,589	504,015,364	1,852,360	UA 403b (A,L5.2+6.3)		
Alaska	AK	2006	174,475,329	184,705,486	221,790,985	9,483,144	590,454,944	1,821,829	UA 403b (A,L5.2+6.3)		
Alaska	AK	2007	180,292,423	231,031,591	233,570,214	15,048,615	659,942,843	1,147,809	UA 403b (A,L5.2+6.3)		
Alaska	AK	2008	212,486,382	213,904,174	252,373,069	5,099,315	683,862,940	371,582	UA 403b (A,L5.2+6.3)		
Alaska	AK	2009	266,442,943	228,527,036	281,548,760	12,409,371	788,928,110	748,877	UA 403b (A,L5.2+6.3)		
Alaska	AK	2010	281,673,668	220,667,006	308,685,000	4,839,573	815,865,247	1,079,945	UA 403b (A,L5.2+6.3)		
Alaska	AK	2011	276,572,479	197,547,077	317,137,286	5,858,989	797,115,831	597,037	UA 403b (A,L5.2+6.3)		
Alaska	AK	2012	321,895,443	221,068,561	319,589,038	10,197,104	872,750,146	554,767	UA 403b (A,L5.2+6.3)		
Alaska	AK	2013	311,938,125	199,744,646	341,407,395	6,001,195	859,091,361	465,874	UA 403b (A,L5.2+6.3)		
Alaska	AK	2014	265,256,702	359,672,160	351,237,705	11,868,677	988,035,244	1,313,592	UA 403b (A,L5.2+6.3)		
Alaska	AK	2015	300,021,226	251,816,717	415,069,518	8,611,397	975,518,858	665,070	UA 403b (A,L5.2+6.3)		
Alaska	AK	2016	320,692,929	270,147,991	419,675,904	21,228,975	1,031,745,799	4,712,329	UA 403b (A,L5.2+6.3)		
Alaska	AK	2017	332,884,468	252,055,861	288,950,143	9,567,865	883,458,337	3,969,223	UA 403b (A,L5.2+6.3)		
Alaska	AK	2018	343,805,804	331,555,935	696,340,903	9,910,816	1,381,613,458	6,841,126	UA 403b (A,L5.2+6.3), A&H includes HMO beg 2018	yes-50/50 split	
Alaska	AK	2019	379,690,964	316,101,421	669,962,699	9,907,851	1,375,662,935	6,484,750	UA 403b (A,L5.2+6.3), A&H includes HMO		
Alaska	AK	2020	316,137,740	287,475,413	675,355,551	26,680,366	1,305,649,070	14,535,187	UA 403b (A,L5.2+6.3), A&H includes HMO		

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
 1988 - 2020 Data**

State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Arizona	AZ	1988	688,326,688	807,437,615	738,008,373	0	2,233,772,676	0			
Arizona	AZ	1989	618,828,696	902,016,256	741,844,889	0	2,262,689,841	0			
Arizona	AZ	1990	668,078,492	1,036,854,062	759,453,231	0	2,464,385,785	0			
Arizona	AZ	1991	680,516,072	1,033,819,972	818,143,873	0	2,532,479,917	0			
Arizona	AZ	1992	699,190,174	962,225,506	888,167,789	0	2,549,583,469	0			
Arizona	AZ	1993	769,661,289	745,520,009	899,185,814	0	2,414,367,112	0			
Arizona	AZ	1994	835,246,733	1,057,454,156	947,657,514	0	2,840,358,403	0			
Arizona	AZ	1995	904,819,131	1,101,342,449	991,282,948	0	2,997,444,528	0			
Arizona	AZ	1996	914,872,582	1,013,791,854	1,016,208,279	0	2,944,872,715	0			
Arizona	AZ	1997	958,535,220	988,369,329	1,021,320,576	0	2,968,225,125	0			
Arizona	AZ	1998	1,066,565,381	1,008,731,917	1,116,492,090	0	3,191,789,388	0			
Arizona	AZ	1999	1,009,492,961	1,359,033,618	1,211,810,659	0	3,580,337,238	0			
Arizona	AZ	2000	1,087,230,956	1,428,669,305	1,313,172,243	0	3,829,072,504	0			
Arizona	AZ	2001	1,110,962,972	2,003,768,866	1,467,882,791	0	4,582,614,629	0			
Arizona	AZ	2002	1,186,595,842	3,012,431,693	1,756,613,240	0	5,955,640,775	0			
Arizona	AZ	2003	1,269,051,596	2,556,235,601	2,121,912,584	0	5,947,199,781	0			
Arizona	AZ	2004	1,391,009,540	2,372,069,445	2,449,137,809	0	6,212,216,794	0			
Arizona	AZ	2005	1,479,077,664	2,451,301,787	2,565,072,815	0	6,495,452,266	0			
Arizona	AZ	2006	1,780,931,161	2,684,510,258	3,172,639,072	0	7,638,080,491	0			
Arizona	AZ	2007	1,667,766,491	2,507,933,408	3,465,227,671	0	7,640,927,570	0			
Arizona	AZ	2008	1,711,134,036	3,435,799,732	3,520,262,661	0	8,667,196,429	0			
Arizona	AZ	2009	1,825,183,771	3,418,937,829	3,407,597,263	0	8,651,718,863	0			
Arizona	AZ	2010	1,869,327,765	2,866,849,158	3,334,402,749	0	8,070,579,672	0			
Arizona	AZ	2011	1,955,128,177	2,852,336,498	3,587,172,205	0	8,394,636,880	0			
Arizona	AZ	2012	2,002,085,483	3,224,670,239	3,599,827,562	0	8,826,583,284	0			
Arizona	AZ	2013	2,026,680,681	2,797,739,910	3,409,561,642	0	8,233,982,233	0			
Arizona	AZ	2014	2,082,230,449	4,026,872,310	3,512,465,208	0	9,621,567,967	0			
Arizona	AZ	2015	2,236,094,755	3,489,588,404	3,689,202,652	0	9,414,885,811	0			
Arizona	AZ	2016	2,258,739,981	3,929,696,444	3,824,950,787	0	10,013,387,212	0			
Arizona	AZ	2017	2,345,504,809	4,029,315,269	3,582,410,105	0	9,957,230,183	0			
Arizona	AZ	2018	2,396,469,444	4,790,990,553	4,786,019,247	0	11,973,479,244	0	A&H includes HMO beg 2018	yes-50/50 split	
Arizona	AZ	2019	2,600,204,093	5,444,672,700	5,092,689,616	0	13,137,566,409	0	A&H includes HMO		
Arizona	AZ	2020	2,670,538,726	5,103,597,460	4,908,168,930	0	12,682,305,116	0	A&H includes HMO		

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2020 Data

State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Arkansas	AR	1988	403,585,594	188,657,941	660,755,540	89,549,455	1,342,548,530	0			
Arkansas	AR	1989	389,097,958	199,354,598	716,957,257	88,768,750	1,394,178,563	0			
Arkansas	AR	1990	401,230,229	224,050,808	791,102,524	83,347,994	1,499,731,555	0			
Arkansas	AR	1991	477,470,898	200,132,968	820,348,714	116,564,832	1,614,517,412	0			
Arkansas	AR	1992	519,815,865	256,497,945	870,503,940	97,100,599	1,743,918,349	0			
Arkansas	AR	1993	538,560,400	202,989,051	934,145,868	101,590,201	1,777,285,520	0			
Arkansas	AR	1994	684,050,813	270,384,983	938,798,293	97,199,515	1,990,433,604	0			
Arkansas	AR	1995	707,862,793	264,823,669	997,473,403	100,491,974	2,070,651,839	0			
Arkansas	AR	1996	656,253,210	260,552,792	1,015,805,406	101,852,660	2,034,464,068	0			
Arkansas	AR	1997	620,263,360	314,827,473	986,732,375	121,341,074	2,043,164,282	0			
Arkansas	AR	1998	596,902,987	391,333,115	991,468,701	15,368,342	1,995,073,145	11,381,553	UA 403b (A,L5.2+6.3)		
Arkansas	AR	1999	595,238,824	564,853,228	1,080,611,824	5,046,298	2,245,750,174	10,139,684	UA 403b (A,L5.2+6.3)		
Arkansas	AR	2000	605,102,651	450,103,841	1,155,058,552	13,020,484	2,223,285,528	11,349,582	UA 403b (A,L5.2+6.3)		
Arkansas	AR	2001	659,858,807	649,078,023	1,304,080,389	16,444,055	2,629,461,274	9,343,242	UA 403b (A,L5.2+6.3)		
Arkansas	AR	2002	702,625,994	946,958,659	1,393,730,603	21,180,324	3,064,495,580	6,304,586	UA 403b (A,L5.2+6.3)		
Arkansas	AR	2003	720,689,870	890,625,150	1,453,398,803	19,635,793	3,084,349,616	9,111,449	UA 403b (A,L5.2+6.3)		
Arkansas	AR	2004	749,357,414	727,020,106	1,520,277,078	16,411,295	3,013,065,893	25,192,022	UA 403b (A,L5.2+6.3)		
Arkansas	AR	2005	744,613,906	806,403,405	1,609,434,977	22,475,838	3,182,928,126	17,230,094	UA 403b (A,L5.2+6.3)		
Arkansas	AR	2006	780,217,180	865,121,851	1,799,991,112	16,724,420	3,462,054,563	12,280,436	UA 403b (A,L5.2+6.3)		
Arkansas	AR	2007	815,302,125	943,373,344	2,039,235,950	25,474,886	3,823,386,305	10,357,768	UA 403b (A,L5.2+6.3)		
Arkansas	AR	2008	825,230,520	1,202,242,267	2,147,823,072	16,744,074	4,192,039,933	21,787,122	UA 403b (A,L5.2+6.3)		
Arkansas	AR	2009	885,310,566	1,153,293,201	2,232,342,344	29,223,951	4,300,170,062	21,550,471	UA 403b (A,L5.2+6.3)		
Arkansas	AR	2010	897,304,304	924,235,255	2,314,383,786	16,989,914	4,152,913,259	37,873,210	UA 403b (A,L5.2+6.3)		
Arkansas	AR	2011	912,378,715	1,028,003,188	2,365,102,358	25,301,859	4,330,786,120	49,107,552	UA 403b (A,L5.2+6.3)		
Arkansas	AR	2012	1,009,296,267	1,084,481,312	2,393,160,347	23,387,728	4,510,325,654	35,215,131	UA 403b (A,L5.2+6.3)		
Arkansas	AR	2013	1,034,811,779	980,225,329	1,946,751,826	55,737,640	4,017,526,574	29,692,575	UA 403b (A,L5.2+6.3)		
Arkansas	AR	2014	1,019,641,413	1,127,031,741	2,645,994,550	15,016,515	4,807,684,219	85,920,395	UA 403b (A,L5.2+6.3)		
Arkansas	AR	2015	1,070,587,640	1,168,587,604	2,953,937,396	14,850,972	5,207,963,612	68,885,894	UA 403b (A,L5.2+6.3)		
Arkansas	AR	2016	1,137,379,677	1,206,785,873	3,289,288,864	22,343,329	5,655,797,743	43,000,777	UA 403b (A,L5.2+6.3)		
Arkansas	AR	2017	1,080,643,343	1,180,563,610	3,531,212,599	17,218,454	5,809,638,006	51,758,920	UA 403b (A,L5.2+6.3)		
Arkansas	AR	2018	1,107,321,111	1,417,710,063	3,669,153,013	(147,776)	6,194,036,411	50,220,999	UA 403b (A,L5.2+6.3)		
Arkansas	AR	2019	1,093,323,464	1,679,067,795	4,076,752,277	11,220,454	6,860,363,990	76,925,687	UA 403b (A,L5.2+6.3), A&H includes HMO beg 2019	yes-50/50 split	
Arkansas	AR	2020	1,153,594,184	1,363,070,249	4,370,849,038	25,546,106	6,913,059,577	28,619,716	UA 403b (A,L5.2+6.3), A&H includes HMO		

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State		Year	Allocated			Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation		Life	Annuity	A&H	Annuity	Total				
California	CA	1988	5,869,859,995	5,645,144,027	6,136,765,670	0	17,651,769,692	0			
California	CA	1989	5,571,024,545	6,375,337,792	6,799,488,909	0	18,745,851,246	0			
California	CA	1990	6,060,907,103	7,306,550,305	6,895,250,045	0	20,262,707,453	0			
California	CA	1991	6,457,630,456	6,896,588,577	6,959,707,145	0	20,313,926,178	0			
California	CA	1992	6,725,017,888	6,447,826,508	6,809,883,831	0	19,982,728,227	0			
California	CA	1993	6,899,295,248	6,183,736,809	6,660,249,179	0	19,743,281,236	0			
California	CA	1994	7,376,932,083	9,485,826,336	6,316,933,092	0	23,179,691,511	0			
California	CA	1995	7,579,574,085	8,704,477,714	6,233,903,746	0	22,517,955,545	0			
California	CA	1996	7,616,946,775	7,718,980,446	6,374,956,738	0	21,710,883,959	0			
California	CA	1997	7,800,798,993	7,481,076,398	6,528,123,426	0	21,809,998,817	0			
California	CA	1998	7,766,804,281	7,004,696,085	6,543,001,806	0	21,314,502,172	0			
California	CA	1999	7,885,292,351	9,793,355,153	6,990,754,845	0	24,669,402,349	0			
California	CA	2000	8,863,491,410	10,223,112,717	7,479,315,118	0	26,565,919,245	0			
California	CA	2001	8,612,598,599	14,092,356,822	8,100,626,986	0	30,805,582,407	0			
California	CA	2002	9,057,974,748	18,455,328,942	8,589,681,968	0	36,102,985,658	0			
California	CA	2003	9,556,919,352	15,880,841,833	9,223,789,031	0	34,661,550,216	0			
California	CA	2004	10,265,295,621	14,543,251,286	10,073,894,659	0	34,882,441,566	0			
California	CA	2005	10,517,958,453	13,186,564,470	11,094,211,901	0	34,798,734,824	0			
California	CA	2006	11,359,413,366	16,932,938,392	13,146,775,669	0	41,439,127,427	0			
California	CA	2007	11,808,943,698	14,644,539,021	14,751,063,188	0	41,204,545,907	0			
California	CA	2008	12,228,474,409	18,955,401,486	16,184,598,925	0	47,368,474,820	0			
California	CA	2009	12,567,430,402	18,152,537,452	17,576,967,802	0	48,296,935,656	0			
California	CA	2010	13,286,970,914	14,301,467,557	17,482,654,368	0	45,071,092,839	0			
California	CA	2011	13,550,580,847	13,874,371,219	19,045,939,301	0	46,470,891,367	0			
California	CA	2012	14,090,324,708	13,454,101,251	18,147,485,702	0	45,691,911,661	0			
California	CA	2013	14,166,836,636	13,273,178,082	18,630,261,988	0	46,070,276,706	0			
California	CA	2014	14,698,461,843	14,598,030,629	17,255,933,738	0	46,552,426,210	0			
California	CA	2015	15,364,452,006	16,850,529,093	16,771,195,626	0	48,986,176,725	0			
California	CA	2016	15,936,331,841	19,280,691,231	14,968,585,780	0	50,185,608,852	0			
California	CA	2017	16,990,289,462	17,377,000,108	15,029,057,063	0	49,396,346,633	0			
California	CA	2018	17,457,326,757	21,626,890,122	15,216,097,330	0	54,300,314,209	0			
California	CA	2019	18,378,700,714	22,046,286,100	15,891,889,250	0	56,316,876,064	0			
California	CA	2020	18,819,853,753	21,138,053,643	15,741,208,826	0	55,699,116,222	0			

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State	State Abbreviation	Year	Life	Allocated		Unallocated	Assessable Premium		Notes	adopted LTC allocation
				Annuity	A&H	Annuity	Total	403(b)		
Colorado	CO	1988	828,881,751	904,720,795	722,246,214	0	2,455,848,760	0		
Colorado	CO	1989	755,347,127	830,367,259	778,209,288	0	2,363,923,674	0		
Colorado	CO	1990	780,245,914	904,046,068	829,193,863	0	2,513,485,845	0		
Colorado	CO	1991	853,159,701	972,231,813	890,312,886	0	2,715,704,400	0		
Colorado	CO	1992	865,720,501	838,610,368	934,379,767	0	2,638,710,636	0		
Colorado	CO	1993	963,784,454	687,758,554	1,011,110,506	0	2,662,653,514	0		
Colorado	CO	1994	1,030,999,407	895,579,411	1,063,105,936	0	2,989,684,754	0		
Colorado	CO	1995	1,105,172,733	988,485,271	1,157,687,855	0	3,251,345,859	0		
Colorado	CO	1996	1,140,336,981	788,299,041	1,223,491,697	0	3,152,127,719	0		
Colorado	CO	1997	1,161,040,457	901,641,637	1,249,027,863	0	3,311,709,957	0		
Colorado	CO	1998	1,187,254,176	1,117,339,967	1,284,019,308	0	3,588,613,451	0		
Colorado	CO	1999	1,195,136,849	1,457,970,263	1,538,677,636	0	4,191,784,748	0		
Colorado	CO	2000	1,532,738,790	1,252,265,769	1,661,069,947	0	4,446,074,506	0		
Colorado	CO	2001	1,239,300,879	1,652,794,944	1,840,536,638	0	4,732,632,461	0		
Colorado	CO	2002	1,304,495,820	2,245,509,671	1,853,776,788	0	5,403,782,279	0		
Colorado	CO	2003	1,404,979,031	2,057,490,553	2,102,697,784	0	5,565,167,368	0		
Colorado	CO	2004	1,461,151,703	1,939,972,242	2,298,669,662	0	5,699,793,607	0		
Colorado	CO	2005	1,489,479,668	2,026,059,726	2,432,877,293	0	5,948,416,687	0		
Colorado	CO	2006	1,587,281,819	2,158,883,056	2,683,256,306	0	6,429,421,181	0		
Colorado	CO	2007	1,640,732,290	1,977,782,927	3,559,739,931	0	7,178,255,148	0		
Colorado	CO	2008	1,689,623,832	2,747,988,136	3,889,919,140	0	8,327,531,108	0		
Colorado	CO	2009	1,832,884,396	2,931,587,212	4,356,781,877	0	9,121,253,485	0		
Colorado	CO	2010	1,933,741,077	2,945,911,265	4,083,295,457	0	8,962,947,799	0		
Colorado	CO	2011	1,975,897,054	3,167,131,653	4,094,188,764	0	9,237,217,471	0		
Colorado	CO	2012	2,115,900,124	3,208,701,197	4,016,525,119	0	9,341,126,440	0		
Colorado	CO	2013	2,201,558,974	3,244,900,516	3,976,660,185	0	9,423,119,675	0		
Colorado	CO	2014	2,308,019,920	3,247,756,505	4,066,649,127	0	9,622,425,552	0		
Colorado	CO	2015	2,533,536,918	3,802,619,233	4,122,225,914	0	10,458,382,065	0		
Colorado	CO	2016	2,439,209,106	4,353,976,431	4,131,900,298	0	10,925,085,835	0		
Colorado	CO	2017	2,541,613,434	4,653,534,288	4,003,933,926	0	11,199,081,648	0		
Colorado	CO	2018	2,643,992,529	5,381,106,348	4,241,728,214	0	12,266,827,091	0		
Colorado	CO	2019	2,785,257,720	5,099,243,499	4,363,995,213	0	12,248,496,432	0		
Colorado	CO	2020	2,762,629,727	6,465,903,629	4,278,572,864	0	13,507,106,220	0		

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State		Allocated			Unallocated		Assessable Premium			Notes	adopted LTC allocation
State	Abbreviation	Year	Life	Annuity	A&H	Annuity	Total	403(b)			
Connecticut	CT	1988	1,088,101,087	814,138,809	2,007,923,266	1,056,248,596	4,966,411,758	0			
Connecticut	CT	1989	1,150,185,716	924,054,498	2,357,785,708	917,855,756	5,349,881,678	0			
Connecticut	CT	1990	1,224,476,571	1,396,613,823	2,605,274,310	904,765,983	6,131,130,687	0			
Connecticut	CT	1991	1,259,496,517	868,623,997	2,080,101,981	798,555,349	5,006,777,844	0			
Connecticut	CT	1992	1,263,353,236	1,013,246,298	1,900,074,462	620,598,543	4,797,272,539	0			
Connecticut	CT	1993	1,379,972,689	802,506,092	1,763,174,845	537,714,964	4,483,368,590	0			
Connecticut	CT	1994	1,601,094,600	1,467,073,952	1,752,533,368	1,773,874,230	6,594,576,150	0			
Connecticut	CT	1995	1,584,649,056	1,600,898,074	2,067,627,222	671,136,066	5,924,310,418	0			
Connecticut	CT	1996	1,638,095,187	1,215,287,036	1,635,755,629	520,507,398	5,009,645,250	0			
Connecticut	CT	1997	1,550,476,848	1,517,374,403	1,343,566,612	473,221,338	4,884,639,201	0			
Connecticut	CT	1998	1,718,180,622	1,306,572,294	1,663,892,131	(24,492,761)	4,664,152,286	0			
Connecticut	CT	1999	1,598,661,952	1,852,264,435	1,816,115,978	691,544,953	5,958,587,318	0			
Connecticut	CT	2000	1,694,456,096	2,293,919,836	1,960,756,971	568,895,089	6,518,027,992	0			
Connecticut	CT	2001	1,648,001,680	3,469,628,636	2,062,471,090	473,081,692	7,653,183,098	24,602,649	UA 403b (A,L5.2+6.3)		
Connecticut	CT	2002	1,659,039,792	4,956,566,466	2,245,740,057	166,919,546	9,028,265,861	17,400,336	UA 403b (A,L5.2+6.3)		
Connecticut	CT	2003	1,714,184,436	5,352,613,731	2,408,845,740	280,445,747	9,756,089,654	82,137,504	UA 403b (A,L5.2+6.3)		
Connecticut	CT	2004	1,816,689,372	5,334,295,148	2,812,657,380	352,670,408	10,316,312,308	727,248,019	UA 403b (A,L5.2+6.3)		
Connecticut	CT	2005	1,943,840,851	5,044,679,490	4,498,625,923	3,447,456,795	14,934,603,059	69,019,354	UA 403b (A,L5.2+6.3)		
Connecticut	CT	2006	1,977,069,693	4,795,359,905	4,833,278,044	318,648,337	11,924,355,979	151,223,088	UA 403b (A,L5.2+6.3)		
Connecticut	CT	2007	2,091,275,430	5,166,646,752	5,271,538,201	714,599,286	13,244,059,669	107,224,180	UA 403b (A,L5.2+6.3)		
Connecticut	CT	2008	2,055,376,551	6,380,098,907	4,962,655,584	389,986,992	13,788,118,034	127,841,650	UA 403b (A,L5.2+6.3)		
Connecticut	CT	2009	2,196,997,367	6,506,224,856	5,122,671,333	1,055,986,375	14,881,879,931	56,924,327	UA 403b (A,L5.2+6.3)		
Connecticut	CT	2010	2,232,436,597	3,713,263,362	4,833,585,658	984,136,721	11,763,422,338	126,590,023	UA 403b (A,L5.2+6.3)		
Connecticut	CT	2011	2,238,766,302	3,909,895,934	4,647,019,231	422,628,547	11,218,310,014	51,884,837	UA 403b (A,L5.2+6.3)		
Connecticut	CT	2012	2,359,217,702	4,325,414,390	4,792,751,932	369,442,094	11,846,826,118	56,132,570	UA 403b (A,L5.2+6.3)		
Connecticut	CT	2013	2,329,010,076	4,430,099,076	5,017,778,380	521,565,272	12,298,452,804	143,945,559	UA 403b (A,L5.2+6.3)		
Connecticut	CT	2014	2,301,758,473	4,751,610,122	5,418,515,123	347,888,164	12,819,771,882	214,929,241	UA 403b (A,L5.2+6.3)		
Connecticut	CT	2015	2,352,238,955	5,201,462,614	5,064,573,825	305,672,153	12,923,947,547	692,020,094	UA 403b (A,L5.2+6.3)		
Connecticut	CT	2016	2,388,756,152	5,394,168,564	4,878,321,364	270,802,007	12,932,048,087	108,445,462	UA 403b (A,L5.2+6.3)		
Connecticut	CT	2017	2,428,320,472	5,186,206,138	5,119,347,546	580,988,310	13,314,862,466	80,237,838	UA 403b (A,L5.2+6.3)		
Connecticut	CT	2018	2,454,371,034	6,086,992,784	5,561,397,895	332,270,413	14,435,032,126	141,119,756	UA 403b (A,L5.2+6.3), A&H includes HMO beg 2018		yes-50/50 split
Connecticut	CT	2019	2,502,319,212	7,439,228,540	5,353,654,567	2,861,951,392	18,157,153,711	154,534,997	UA 403b (A,L5.2+6.3), A&H includes HMO		
Connecticut	CT	2020	2,471,396,169	7,490,837,599	5,338,825,814	4,292,570,905	19,593,630,487	(32,696,183)	UA 403b (A,L5.2+6.3), A&H includes HMO		

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Delaware	DE	1988	268,677,160	200,351,054	123,852,673	0	592,880,887	0			
Delaware	DE	1989	294,024,103	277,245,305	147,063,120	0	718,332,528	0			
Delaware	DE	1990	279,345,372	428,678,579	159,149,269	0	867,173,220	0			
Delaware	DE	1991	251,924,669	152,105,063	167,312,321	95,930,921	667,272,974	0			
Delaware	DE	1992	300,680,060	166,194,571	179,825,527	119,591,410	766,291,568	0			
Delaware	DE	1993	319,455,282	168,982,760	198,654,435	78,806,194	765,898,671	0			
Delaware	DE	1994	428,382,476	523,220,061	205,453,787	213,997,835	1,371,054,159	0			
Delaware	DE	1995	661,567,700	708,830,689	212,484,286	82,769,667	1,665,652,342	0			
Delaware	DE	1996	549,255,118	655,937,573	224,620,626	41,489,322	1,471,302,639	0			
Delaware	DE	1997	537,212,842	630,683,634	224,519,103	110,664,993	1,503,080,572	0			
Delaware	DE	1998	819,860,827	925,457,335	248,690,733	78,513,421	2,072,522,316	10,180,962	UA 403b (A,L5.2+6.3)		
Delaware	DE	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)		
Delaware	DE	2000	902,167,421	807,627,348	279,902,759	55,021,022	2,044,718,550	15,471,277	UA 403b (A,L5.2+6.3)		
Delaware	DE	2001	902,534,951	917,437,538	321,097,608	503,753,044	2,644,823,141	877,471	UA 403b (A,L5.2+6.3)		
Delaware	DE	2002	692,500,394	1,409,947,304	328,355,457	31,912,055	2,462,715,210	1,343,470	UA 403b (A,L5.2+6.3)		
Delaware	DE	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)		
Delaware	DE	2004	522,708,579	2,834,016,464	491,073,341	41,902,580	3,889,700,964	7,141,705	UA 403b (A,L5.2+6.3)		
Delaware	DE	2005	660,228,251	1,421,390,035	579,179,085	196,304,730	2,857,102,101	67,234,192	UA 403b (A,L5.2+6.3)		
Delaware	DE	2006	882,213,488	2,398,665,193	758,889,321	88,707,613	4,128,475,615	2,211,338	UA 403b (A,L5.2+6.3)		
Delaware	DE	2007	852,112,573	1,808,576,871	868,659,122	17,784,824	3,547,133,390	622,293	UA 403b (A,L5.2+6.3)		
Delaware	DE	2008	1,025,017,351	1,910,162,221	933,158,813	369,698,279	4,238,036,664	879,400	UA 403b (A,L5.2+6.3)		
Delaware	DE	2009	822,552,558	1,412,206,711	988,941,253	135,349,822	3,359,050,344	519,387	UA 403b (A,L5.2+6.3)		
Delaware	DE	2010	1,361,781,004	2,224,925,460	1,042,389,719	380,451,203	5,009,547,386	891,005	UA 403b (A,L5.2+6.3)		
Delaware	DE	2011	1,276,585,349	2,447,798,958	960,004,957	21,932,357	4,706,321,621	768,093	UA 403b (A,L5.2+6.3)		
Delaware	DE	2012	1,198,044,498	2,785,510,402	657,546,305	186,946,251	4,828,047,456	537,052	UA 403b (A,L5.2+6.3)		
Delaware	DE	2013	965,551,664	2,164,682,905	509,198,021	44,607,864	3,684,040,454	1,407,219	UA 403b (A,L5.2+6.3)		
Delaware	DE	2014	925,035,815	2,670,489,704	551,761,086	9,214,813	4,156,501,418	75,394,855	UA 403b (A,L5.2+6.3)		
Delaware	DE	2015	932,058,669	2,374,396,553	533,630,370	13,522,993	3,853,608,585	12,709,071	UA 403b (A,L5.2+6.3)		
Delaware	DE	2016	954,796,281	2,668,716,176	582,228,613	18,664,148	4,224,405,218	68,361,015	UA 403b (A,L5.2+6.3)		
Delaware	DE	2017	967,482,511	3,665,055,210	704,658,255	52,947,617	5,390,143,593	818,567	UA 403b (A,L5.2+6.3)		
Delaware	DE	2018	984,509,292	3,197,502,033	735,735,607	138,709,862	5,056,456,794	6,829,488	UA 403b (A,L5.2+6.3)		
Delaware	DE	2019	1,079,807,725	3,784,493,080	767,517,553	368,727,834	6,000,546,192	1,183,644	UA 403b (A,L5.2+6.3), A&H includes HMO beg 2019	yes-50/50 split	
Delaware	DE	2020	1,100,057,857	4,344,738,619	707,201,583	35,875,504	6,187,873,563	(6,425,721)	UA 403b (A,L5.2+6.3), A&H includes HMO		

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Dist. Of Columbia	DC	1988	0	0	0	0	0	0			
Dist. Of Columbia	DC	1989	0	0	0	0	0	0			
Dist. Of Columbia	DC	1990	0	0	0	0	0	0			
Dist. Of Columbia	DC	1991	217,338,412	180,130,467	510,479,203	0	907,948,082	0			
Dist. Of Columbia	DC	1992	210,556,219	229,032,964	532,295,059	0	971,884,242	0			
Dist. Of Columbia	DC	1993	207,127,514	164,168,075	555,080,312	0	926,375,901	0			
Dist. Of Columbia	DC	1994	236,776,873	174,802,375	589,711,121	0	1,001,290,369	0			
Dist. Of Columbia	DC	1995	234,349,983	198,810,580	627,674,026	0	1,060,834,589	0			
Dist. Of Columbia	DC	1996	416,473,837	153,864,229	616,338,520	0	1,186,676,586	0			
Dist. Of Columbia	DC	1997	263,347,768	380,001,823	578,124,488	0	1,221,474,079	0			
Dist. Of Columbia	DC	1998	292,761,053	180,723,360	691,258,384	0	1,164,742,797	0			
Dist. Of Columbia	DC	1999	249,107,368	372,749,297	739,288,811	0	1,361,145,476	0			
Dist. Of Columbia	DC	2000	266,914,407	190,477,399	810,659,448	0	1,268,051,254	0			
Dist. Of Columbia	DC	2001	258,847,716	249,653,429	750,560,040	0	1,259,061,185	0			
Dist. Of Columbia	DC	2002	276,884,688	485,283,204	877,958,136	0	1,640,126,028	0			
Dist. Of Columbia	DC	2003	311,849,706	490,061,992	901,468,918	0	1,703,380,616	0			
Dist. Of Columbia	DC	2004	305,373,489	389,560,861	930,139,944	0	1,625,074,294	0			
Dist. Of Columbia	DC	2005	357,640,743	254,186,592	963,803,577	0	1,575,630,912	0			
Dist. Of Columbia	DC	2006	355,321,670	273,683,351	963,082,608	0	1,592,087,629	0			
Dist. Of Columbia	DC	2007	376,219,516	454,474,562	1,166,633,067	0	1,997,327,145	0			
Dist. Of Columbia	DC	2008	367,138,554	463,223,374	1,296,792,711	0	2,127,154,639	0			
Dist. Of Columbia	DC	2009	589,760,311	402,348,019	1,340,338,177	0	2,332,446,507	0			
Dist. Of Columbia	DC	2010	582,050,124	356,639,884	1,356,062,472	0	2,294,752,480	0			
Dist. Of Columbia	DC	2011	555,448,782	322,957,063	1,478,092,696	0	2,356,498,541	0			
Dist. Of Columbia	DC	2012	569,416,328	331,727,663	1,417,656,271	0	2,318,800,262	0			
Dist. Of Columbia	DC	2013	599,092,036	344,442,817	1,546,493,942	0	2,490,028,795	0			
Dist. Of Columbia	DC	2014	608,274,115	489,914,827	1,457,442,456	0	2,555,631,398	0			
Dist. Of Columbia	DC	2015	635,801,187	396,142,039	1,498,032,963	0	2,529,976,189	0			
Dist. Of Columbia	DC	2016	694,218,698	487,935,023	1,433,172,159	0	2,615,325,880	0			
Dist. Of Columbia	DC	2017	694,587,613	470,558,762	1,345,269,878	0	2,510,416,253	0			
Dist. Of Columbia	DC	2018	670,445,833	493,423,681	1,412,820,301	0	2,576,689,815	0			
Dist. Of Columbia	DC	2019	653,119,970	525,600,101	1,725,703,643	0	2,904,423,714	0			
Dist. Of Columbia	DC	2020	657,339,610	583,133,211	1,777,954,388	0	3,018,427,209	0			

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Florida	FL	1988	2,904,264,606	2,766,315,166	4,016,774,828	0	9,687,354,600	0			
Florida	FL	1989	2,622,317,118	3,090,286,175	4,566,724,561	0	10,279,327,854	0			
Florida	FL	1990	2,785,056,749	3,399,675,776	4,910,814,104	0	11,095,546,629	0			
Florida	FL	1991	3,018,214,798	3,260,602,915	4,824,686,085	0	11,103,503,798	0			
Florida	FL	1992	3,162,112,541	3,336,448,589	5,037,561,670	0	11,536,122,800	0			
Florida	FL	1993	3,409,968,139	2,977,923,343	5,262,005,332	0	11,649,896,814	0			
Florida	FL	1994	3,715,944,861	3,650,195,195	5,365,881,056	0	12,732,021,112	0			
Florida	FL	1995	4,287,121,478	3,533,068,915	5,524,451,760	0	13,344,642,153	0			
Florida	FL	1996	4,054,776,472	3,336,938,386	5,511,083,411	0	12,902,798,269	0			
Florida	FL	1997	4,280,528,455	3,709,224,961	5,430,501,418	0	13,420,254,834	0			
Florida	FL	1998	4,277,963,293	3,707,410,535	5,537,143,929	0	13,522,517,757	0			
Florida	FL	1999	4,145,941,046	5,013,620,199	5,741,068,706	0	14,900,629,951	0			
Florida	FL	2000	4,328,405,879	5,902,011,296	6,043,302,610	0	16,273,719,785	0			
Florida	FL	2001	4,556,230,821	8,535,906,409	6,691,943,712	0	19,784,080,942	0			
Florida	FL	2002	4,722,240,139	12,062,139,569	7,128,916,882	0	23,913,296,590	0			
Florida	FL	2003	5,134,646,920	11,338,322,377	7,680,083,229	0	24,153,052,526	0			
Florida	FL	2004	5,619,245,870	8,878,815,674	8,589,728,379	0	23,087,789,923	0			
Florida	FL	2005	5,896,022,804	7,607,281,653	9,941,072,388	0	23,444,376,845	0			
Florida	FL	2006	6,477,413,628	8,236,527,265	10,959,160,794	0	25,673,101,687	0			
Florida	FL	2007	6,737,841,562	9,503,241,605	14,723,125,905	0	30,964,209,072	0			
Florida	FL	2008	6,902,676,520	13,498,259,765	15,399,410,273	0	35,800,346,558	0			
Florida	FL	2009	6,999,870,075	13,125,370,809	15,565,154,033	0	35,690,394,917	0			
Florida	FL	2010	7,258,349,178	11,073,309,892	16,019,974,112	0	34,351,633,182	0			
Florida	FL	2011	7,532,542,724	10,744,644,453	16,012,672,884	0	34,289,860,061	0			
Florida	FL	2012	7,825,022,377	13,111,423,767	14,295,540,155	0	35,231,986,299	0			
Florida	FL	2013	7,908,130,067	11,167,755,761	13,725,596,130	0	32,801,481,958	0			
Florida	FL	2014	8,148,702,937	12,262,895,711	15,280,959,382	0	35,692,558,030	0			
Florida	FL	2015	8,605,260,060	13,676,689,759	16,086,129,162	0	38,368,078,981	0			
Florida	FL	2016	9,063,076,811	14,836,143,334	16,576,886,331	0	40,476,106,476	0			
Florida	FL	2017	9,426,316,098	14,556,727,092	18,105,143,021	0	42,088,186,211	0			
Florida	FL	2018	9,482,791,750	16,822,865,202	20,800,801,687	0	47,106,458,639	0			
Florida	FL	2019	10,294,840,353	17,671,506,776	22,416,945,054	0	50,383,292,183	0	restated to excluded HMO as FL has a separate HMO association	yes-50/50 split	
Florida	FL	2020	10,293,063,086	17,821,254,549	23,465,780,320	0	51,580,097,955	0	restated to excluded HMO as FL has a separate HMO association		

Beginning in 2019, FLHIGA no longer participates in the assessable premium data collection process through NOLHGA but rather will be using premium data collected from another source. The above amounts beg. 2019 are compiled from the NOLHGA data collection process with limited testing and MAY DIFFER SUBSTANTIALLY from amounts used by FLHIGA for assessment purposes. Companies should contact FLHIGA to obtain state-wide premium amounts as collected by the association.

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Georgia	GA	1988	1,651,853,622	637,077,492	1,539,502,266	590,976,969	4,419,410,349	0			
Georgia	GA	1989	1,746,241,815	628,533,462	1,693,237,863	596,919,974	4,664,933,114	0			
Georgia	GA	1990	2,309,173,087	760,124,196	1,824,468,127	551,210,647	5,444,976,057	0			
Georgia	GA	1991	1,841,069,807	605,465,260	1,912,591,664	689,638,415	5,048,765,146	0			
Georgia	GA	1992	1,970,694,356	803,565,373	2,000,369,427	526,747,407	5,301,376,563	0			
Georgia	GA	1993	2,098,423,104	531,702,558	2,146,166,805	522,014,082	5,298,306,549	0			
Georgia	GA	1994	2,282,019,202	705,403,547	2,282,243,817	487,037,622	5,756,704,188	0			
Georgia	GA	1995	2,567,907,585	716,891,479	2,380,262,718	531,272,701	6,196,334,483	0			
Georgia	GA	1996	2,369,005,513	764,306,413	2,449,589,248	441,261,624	6,024,162,798	0			
Georgia	GA	1997	2,428,324,567	768,673,675	2,434,033,051	447,223,192	6,078,254,485	0			
Georgia	GA	1998	2,622,036,548	747,830,907	2,510,294,567	420,309,326	6,300,471,348	0			
Georgia	GA	1999	2,768,837,267	1,144,539,525	2,687,358,073	368,226,950	6,968,961,815	0			
Georgia	GA	2000	2,705,365,144	1,188,060,986	2,792,966,214	441,152,243	7,127,544,587	0			
Georgia	GA	2001	2,809,156,234	1,740,072,374	2,884,712,920	408,108,249	7,842,049,777	0			
Georgia	GA	2002	2,920,365,305	2,492,103,815	2,847,086,261	529,180,604	8,788,735,985	0			
Georgia	GA	2003	3,000,073,998	2,506,300,505	2,844,873,479	669,389,456	9,020,637,438	0			
Georgia	GA	2004	3,125,411,036	1,976,527,927	2,985,047,415	611,573,059	8,698,559,437	0			
Georgia	GA	2005	3,263,007,134	1,960,725,744	3,209,940,917	644,182,010	9,077,855,805	0			
Georgia	GA	2006	3,505,771,048	2,099,956,017	3,741,417,739	647,129,014	9,994,273,818	0			
Georgia	GA	2007	3,582,468,504	2,129,925,976	4,402,674,249	614,422,918	10,729,491,647	0			
Georgia	GA	2008	3,702,644,975	3,044,225,771	4,891,949,987	809,438,239	12,448,258,972	0			
Georgia	GA	2009	3,820,786,015	2,985,838,083	5,335,452,434	624,736,998	12,766,813,530	0			
Georgia	GA	2010	3,995,546,886	2,436,414,758	6,271,861,186	708,006,189	13,411,829,019	0			
Georgia	GA	2011	3,983,128,965	2,572,352,693	6,426,640,876	678,456,498	13,660,579,032	0			
Georgia	GA	2012	4,320,375,438	3,347,688,205	5,308,193,551	619,779,629	13,596,036,823	0			
Georgia	GA	2013	4,338,355,798	2,565,193,385	4,630,988,577	843,683,795	12,378,221,555	0			
Georgia	GA	2014	4,254,780,749	3,198,786,000	4,872,373,920	732,966,381	13,058,907,050	0			
Georgia	GA	2015	4,599,717,888	3,626,597,863	5,000,813,660	721,901,987	13,949,031,398	0			
Georgia	GA	2016	4,700,024,884	4,302,951,403	5,313,730,741	670,809,579	14,987,516,607	0			
Georgia	GA	2017	4,956,195,887	4,256,103,473	5,362,162,348	576,491,438	15,150,953,146	0			
Georgia	GA	2018	5,003,339,940	5,252,832,446	5,658,166,599	882,158,247	16,796,497,232	0			
Georgia	GA	2019	5,010,563,561	5,442,622,323	5,853,509,283	671,459,968	16,978,155,135	0			
Georgia	GA	2020	5,371,228,096	5,202,453,560	13,116,483,733	637,300,402	24,327,465,791	0	A&H includes HMO beg 2020	yes-50/50 split	

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Hawaii	HI	1988	292,686,064	222,200,416	119,228,811	0	634,115,291	0			
Hawaii	HI	1989	271,467,846	293,377,869	125,767,114	0	690,612,829	0			
Hawaii	HI	1990	307,921,019	385,024,538	130,123,595	0	823,069,152	0			
Hawaii	HI	1991	339,685,365	291,514,770	138,284,159	0	769,484,294	0			
Hawaii	HI	1992	350,257,420	308,282,152	148,633,372	0	807,172,944	0			
Hawaii	HI	1993	352,932,662	256,075,180	153,389,324	0	762,397,166	0			
Hawaii	HI	1994	376,354,138	387,647,554	157,065,300	0	921,066,992	0			
Hawaii	HI	1995	459,545,008	384,824,639	158,199,562	0	1,002,569,209	0			
Hawaii	HI	1996	413,233,413	489,260,313	175,717,710	0	1,078,211,436	0			
Hawaii	HI	1997	446,611,937	357,280,503	175,447,406	0	979,339,846	0			
Hawaii	HI	1998	413,901,881	413,338,303	170,690,538	0	997,930,722	0			
Hawaii	HI	1999	437,280,519	438,396,889	182,601,407	0	1,058,278,815	0			
Hawaii	HI	2000	514,076,764	567,135,516	201,211,269	0	1,282,423,549	0			
Hawaii	HI	2001	393,712,531	624,528,133	208,532,835	0	1,226,773,499	0			
Hawaii	HI	2002	474,929,610	829,282,949	224,955,478	0	1,529,168,037	0			
Hawaii	HI	2003	521,909,669	797,316,118	234,767,150	0	1,553,992,937	0			
Hawaii	HI	2004	469,416,393	704,378,484	250,783,994	0	1,424,578,871	0			
Hawaii	HI	2005	497,219,236	692,529,159	265,357,425	0	1,455,105,820	0			
Hawaii	HI	2006	510,463,157	838,750,531	338,469,824	0	1,687,683,512	0			
Hawaii	HI	2007	505,107,454	842,533,842	402,081,140	0	1,749,722,436	0			
Hawaii	HI	2008	604,155,199	1,098,537,973	454,006,775	0	2,156,699,947	0			
Hawaii	HI	2009	612,444,475	980,409,275	977,121,609	0	2,569,975,359	0			
Hawaii	HI	2010	633,237,335	810,659,609	1,186,022,784	0	2,629,919,728	0			
Hawaii	HI	2011	643,574,500	883,326,217	866,175,548	0	2,393,076,265	0			
Hawaii	HI	2012	673,101,632	873,677,574	1,132,254,241	0	2,679,033,447	0			
Hawaii	HI	2013	764,845,153	867,994,635	356,693,857	0	1,989,533,645	0			
Hawaii	HI	2014	710,122,339	879,583,941	761,524,166	0	2,351,230,446	0			
Hawaii	HI	2015	738,433,143	932,362,585	796,656,759	0	2,467,452,487	0			
Hawaii	HI	2016	758,544,807	1,004,709,940	1,302,400,685	0	3,065,655,432	0			
Hawaii	HI	2017	813,993,595	1,149,395,029	1,386,860,854	0	3,350,249,478	0			
Hawaii	HI	2018	877,504,905	1,290,908,774	1,332,447,860	0	3,500,861,539	0			
Hawaii	HI	2019	888,542,571	1,269,025,088	1,271,344,345	0	3,428,912,004	0			
Hawaii	HI	2020	871,404,521	1,132,153,896	1,375,259,869	0	3,378,818,286	0			

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Idaho	ID	1988	209,218,365	202,403,417	127,835,580	0	539,457,362	0			
Idaho	ID	1989	188,151,307	202,928,400	131,191,153	0	522,270,860	0			
Idaho	ID	1990	231,237,401	209,817,899	132,075,566	0	573,130,866	0			
Idaho	ID	1991	227,915,285	215,609,153	134,230,766	0	577,755,204	0			
Idaho	ID	1992	233,551,360	221,813,747	140,162,314	0	595,527,421	0			
Idaho	ID	1993	249,047,127	185,562,498	161,754,102	0	596,363,727	0			
Idaho	ID	1994	264,160,806	217,683,968	176,895,710	0	658,740,484	0			
Idaho	ID	1995	280,977,226	218,531,343	413,583,394	0	913,091,963	0			
Idaho	ID	1996	285,850,570	209,367,847	701,148,543	0	1,196,366,960	0			
Idaho	ID	1997	288,442,487	214,100,988	692,479,444	0	1,195,022,919	0			
Idaho	ID	1998	292,525,566	234,439,692	723,378,162	0	1,250,343,420	0			
Idaho	ID	1999	286,845,096	278,075,266	808,352,623	0	1,373,272,985	0			
Idaho	ID	2000	305,108,271	317,256,120	979,520,802	0	1,601,885,193	0			
Idaho	ID	2001	314,931,002	369,758,027	1,045,803,684	0	1,730,492,713	0			
Idaho	ID	2002	316,049,014	532,399,255	1,152,783,294	0	2,001,231,563	0			
Idaho	ID	2003	338,447,654	493,198,114	1,275,933,536	0	2,107,579,304	0			
Idaho	ID	2004	346,977,476	477,691,623	1,380,118,307	0	2,204,787,406	0			
Idaho	ID	2005	360,890,133	519,455,789	1,410,076,974	0	2,290,422,896	0			
Idaho	ID	2006	393,545,884	568,866,865	1,582,104,957	0	2,544,517,706	0			
Idaho	ID	2007	408,458,502	458,571,123	1,758,385,374	0	2,625,414,999	0			
Idaho	ID	2008	417,886,894	600,625,736	1,908,888,744	0	2,927,401,374	0			
Idaho	ID	2009	452,639,962	632,743,888	2,109,951,242	0	3,195,335,092	0			
Idaho	ID	2010	471,480,159	562,603,618	1,856,258,256	0	2,890,342,033	0			
Idaho	ID	2011	479,146,732	619,816,840	1,885,326,273	0	2,984,289,845	0			
Idaho	ID	2012	485,889,296	570,440,270	1,804,463,005	0	2,860,792,571	0			
Idaho	ID	2013	506,674,937	590,926,716	1,998,654,032	0	3,096,255,685	0			
Idaho	ID	2014	531,349,729	606,405,385	2,171,330,662	0	3,309,085,776	0			
Idaho	ID	2015	562,722,497	689,375,290	2,221,929,429	0	3,474,027,216	0			
Idaho	ID	2016	568,900,218	716,351,570	2,322,207,830	0	3,607,459,618	0			
Idaho	ID	2017	589,493,733	741,318,983	2,225,219,412	0	3,556,032,128	0			
Idaho	ID	2018	609,087,865	1,056,714,197	2,373,356,032	0	4,039,158,094	0	A&H includes HMO beg 2018	yes-50/50 split	
Idaho	ID	2019	617,875,009	903,603,816	2,392,515,890	0	3,913,994,715	0	A&H includes HMO		
Idaho	ID	2020	645,659,404	1,047,106,025	2,560,990,087	0	4,253,755,516	0	A&H includes HMO		

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Illinois	IL	1988	2,916,560,905	2,858,069,425	4,014,954,929	2,266,160,590	12,055,745,849	0			
Illinois	IL	1989	2,700,553,206	2,674,346,269	4,301,382,157	2,493,039,004	12,169,320,636	0			
Illinois	IL	1990	3,209,665,412	3,309,153,972	4,650,013,014	2,299,751,811	13,468,584,209	0			
Illinois	IL	1991	3,240,873,981	2,568,263,110	4,989,068,321	2,543,478,586	13,341,683,998	0			
Illinois	IL	1992	3,525,611,739	3,080,341,168	5,267,388,215	1,796,618,481	13,669,959,603	0			
Illinois	IL	1993	3,755,748,488	2,536,677,405	5,499,260,017	1,717,591,047	13,509,276,957	0			
Illinois	IL	1994	3,916,038,976	3,318,561,672	5,453,615,449	1,316,602,994	14,004,819,091	0			
Illinois	IL	1995	4,365,262,226	3,452,409,881	5,615,584,047	1,539,192,171	14,972,448,325	0			
Illinois	IL	1996	4,193,919,982	3,047,390,248	8,035,409,502	1,253,094,239	16,529,813,971	0			
Illinois	IL	1997	4,031,393,590	3,440,298,209	8,576,360,365	1,495,483,035	17,543,535,199	0			
Illinois	IL	1998	4,228,395,655	2,962,927,663	9,508,753,259	1,044,210,217	17,744,286,794	0			
Illinois	IL	1999	4,023,964,010	4,996,875,602	10,594,243,637	1,238,480,879	20,853,564,128	0			
Illinois	IL	2000	4,303,930,262	4,719,150,120	12,331,631,713	873,020,430	22,227,732,525	0			
Illinois	IL	2001	4,259,788,621	6,623,766,295	8,446,525,377	1,124,798,276	20,454,878,569	0			
Illinois	IL	2002	4,474,638,586	6,954,435,404	9,157,386,286	1,081,899,396	21,668,359,672	0			
Illinois	IL	2003	4,787,263,262	5,971,977,804	9,991,773,730	1,031,390,728	21,782,405,524	0			
Illinois	IL	2004	4,905,589,261	5,074,168,432	10,062,257,016	964,060,683	21,006,075,392	0			
Illinois	IL	2005	5,005,951,330	4,504,335,031	13,031,388,655	1,117,236,715	23,658,911,731	0			
Illinois	IL	2006	5,155,599,424	5,270,569,478	14,030,574,109	1,136,037,828	25,592,780,839	0			
Illinois	IL	2007	5,254,987,425	4,904,298,341	15,154,486,923	973,891,717	26,287,664,406	0			
Illinois	IL	2008	5,313,073,725	6,343,390,548	15,801,869,753	1,219,036,294	28,677,370,320	0			
Illinois	IL	2009	5,484,099,027	6,296,720,471	16,489,255,645	1,053,662,996	29,323,738,139	0			
Illinois	IL	2010	5,726,519,796	5,652,279,187	13,645,446,481	189,789,382	25,214,034,846	81,202,522	UA 403b (A,L5.2+6.3)		
Illinois	IL	2011	5,747,113,843	5,672,457,385	14,094,886,109	243,715,097	25,758,172,434	67,640,516	UA 403b (A,L5.2+6.3)		
Illinois	IL	2012	6,042,854,505	5,979,950,953	13,455,976,512	412,561,558	25,891,343,528	77,834,858	UA 403b (A,L5.2+6.3)		
Illinois	IL	2013	6,146,345,573	6,488,662,049	13,583,217,538	766,353,206	26,984,578,366	165,833,264	UA 403b (A,L5.2+6.3)		
Illinois	IL	2014	6,121,970,505	7,158,809,775	14,914,013,358	240,962,989	28,435,756,627	551,934,016	UA 403b (A,L5.2+6.3)		
Illinois	IL	2015	6,300,705,529	7,029,461,236	14,785,978,415	270,633,067	28,386,778,247	469,922,055	UA 403b (A,L5.2+6.3)		
Illinois	IL	2016	6,431,812,139	7,737,328,993	14,286,189,148	316,310,318	28,771,640,598	173,789,767	UA 403b (A,L5.2+6.3)		
Illinois	IL	2017	6,478,394,243	8,352,842,426	14,798,539,216	286,967,090	29,916,742,975	127,439,778	UA 403b (A,L5.2+6.3)		
Illinois	IL	2018	6,674,932,605	8,446,028,028	15,732,594,492	331,696,688	31,185,251,813	257,584,218	UA 403b (A,L5.2+6.3), A&H includes HMO beg 2018	yes-50/50 split	
Illinois	IL	2019	7,033,626,274	9,808,947,552	20,138,274,274	273,227,473	37,254,075,573	556,308,692	UA 403b (A,L5.2+6.3), A&H includes HMO		
Illinois	IL	2020	6,691,934,756	9,654,901,232	20,004,193,919	511,971,958	36,863,001,865	342,787,409	UA 403b (A,L5.2+6.3), A&H includes HMO		

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Indiana	IN	1988	1,231,294,327	999,914,339	2,348,784,694	447,992,113	5,027,985,473	0			
Indiana	IN	1989	1,181,374,662	1,111,333,190	2,168,983,793	497,481,224	4,959,172,869	0			
Indiana	IN	1990	1,396,295,793	1,042,759,123	2,311,773,993	428,237,312	5,179,066,221	0			
Indiana	IN	1991	1,388,097,147	986,945,655	2,331,465,830	585,284,957	5,291,793,589	0			
Indiana	IN	1992	1,433,697,023	1,198,789,437	2,468,301,295	612,775,366	5,713,563,121	0			
Indiana	IN	1993	1,715,050,080	1,116,563,807	2,510,014,270	461,657,848	5,803,286,005	0			
Indiana	IN	1994	1,715,383,678	1,311,306,571	2,495,742,336	389,491,884	5,911,924,469	0			
Indiana	IN	1995	1,813,993,181	1,512,798,957	2,542,117,119	193,611,050	6,062,520,307	0			
Indiana	IN	1996	1,773,426,561	1,251,211,124	2,635,099,953	123,421,523	5,783,159,161	0			
Indiana	IN	1997	1,830,350,893	1,317,469,268	2,832,331,407	131,511,457	6,111,663,025	0			
Indiana	IN	1998	1,757,241,340	1,220,705,894	2,935,832,776	120,043,488	6,033,823,498	0			
Indiana	IN	1999	1,778,572,036	1,590,465,827	3,126,225,781	215,832,984	6,711,096,628	0			
Indiana	IN	2000	2,016,183,088	1,661,089,201	3,320,183,808	280,425,402	7,277,881,499	0			
Indiana	IN	2001	1,754,757,434	2,404,069,919	3,594,907,640	173,930,451	7,927,665,444	0			
Indiana	IN	2002	1,801,940,643	3,287,734,605	3,681,040,208	193,303,773	8,964,019,229	0			
Indiana	IN	2003	1,883,728,661	2,814,033,507	3,870,295,263	239,331,595	8,807,389,026	0			
Indiana	IN	2004	1,963,177,960	2,500,584,579	4,249,515,656	239,575,706	8,952,853,901	0			
Indiana	IN	2005	1,920,148,953	2,337,141,661	4,553,397,487	199,230,303	9,009,918,404	0			
Indiana	IN	2006	2,009,212,261	2,633,277,686	4,947,029,637	131,890,852	9,721,410,436	27,606,670	UA 403b (A,L5.2+6.3)		
Indiana	IN	2007	2,104,611,100	2,598,017,957	5,660,181,152	559,888,433	10,922,698,642	27,877,189	UA 403b (A,L5.2+6.3)		
Indiana	IN	2008	2,125,588,259	3,502,348,602	6,102,928,689	113,770,397	11,844,635,947	27,940,784	UA 403b (A,L5.2+6.3)		
Indiana	IN	2009	2,220,021,000	3,311,124,802	5,921,107,022	136,748,969	11,589,001,793	27,872,973	UA 403b (A,L5.2+6.3)		
Indiana	IN	2010	2,228,429,164	2,774,889,668	6,314,520,679	281,467,985	11,599,307,496	18,054,994	UA 403b (A,L5.2+6.3)		
Indiana	IN	2011	2,318,050,876	2,635,774,653	5,865,937,241	271,274,044	11,091,036,814	14,497,421	UA 403b (A,L5.2+6.3)		
Indiana	IN	2012	2,505,999,041	4,474,179,389	6,613,392,521	189,875,052	13,783,446,003	18,693,357	UA 403b (A,L5.2+6.3)		
Indiana	IN	2013	2,499,393,071	2,909,753,719	5,408,125,631	320,051,927	11,137,324,348	20,842,043	UA 403b (A,L5.2+6.3)		
Indiana	IN	2014	2,500,426,137	3,541,964,592	5,701,182,787	153,448,749	11,897,022,265	261,994,642	UA 403b (A,L5.2+6.3)		
Indiana	IN	2015	2,547,783,314	3,716,044,788	6,264,855,729	144,901,765	12,673,585,596	133,788,188	UA 403b (A,L5.2+6.3)		
Indiana	IN	2016	2,683,673,552	4,510,682,398	5,152,184,943	129,572,989	12,476,113,882	59,964,263	UA 403b (A,L5.2+6.3)		
Indiana	IN	2017	2,691,486,684	3,891,581,066	5,013,304,005	111,063,498	11,707,435,253	65,339,657	UA 403b (A,L5.2+6.3)		
Indiana	IN	2018	2,745,526,963	4,567,271,193	6,118,564,144	104,335,432	13,535,697,732	218,904,999	UA 403b (A,L5.2+6.3), A&H includes HMO beg 2018	yes-50/50 split	
Indiana	IN	2019	2,836,784,072	4,789,050,513	6,138,444,881	107,777,054	13,872,056,520	76,142,996	UA 403b (A,L5.2+6.3), A&H includes HMO		
Indiana	IN	2020	2,878,257,555	4,705,169,376	6,097,875,646	194,647,341	13,875,949,918	95,528,635	UA 403b (A,L5.2+6.3), A&H includes HMO		

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Iowa	IA	1988	785,518,841	666,373,201	1,257,600,157	251,661,721	2,961,153,920	0			
Iowa	IA	1989	737,400,938	713,162,245	1,385,739,261	224,539,753	3,060,842,197	0			
Iowa	IA	1990	756,412,872	883,066,273	1,437,593,560	174,140,010	3,251,212,715	0			
Iowa	IA	1991	842,900,036	886,725,305	1,391,111,493	227,822,108	3,348,558,942	0			
Iowa	IA	1992	842,908,152	925,692,133	1,409,401,079	128,788,808	3,306,790,172	0			
Iowa	IA	1993	882,251,556	904,997,269	1,626,509,806	182,073,258	3,595,831,889	0			
Iowa	IA	1994	942,321,717	1,008,736,756	1,637,708,558	113,476,398	3,702,243,429	0			
Iowa	IA	1995	997,746,336	1,016,521,518	1,737,573,975	134,059,041	3,885,900,870	0			
Iowa	IA	1996	955,936,583	784,021,094	1,838,043,543	109,511,547	3,687,512,767	0			
Iowa	IA	1997	985,559,407	894,117,143	1,849,655,839	169,015,453	3,898,347,842	0			
Iowa	IA	1998	1,065,757,864	849,594,940	1,952,738,002	135,269,047	4,003,359,853	0			
Iowa	IA	1999	953,323,879	1,171,798,999	2,082,100,004	447,435,166	4,654,658,048	0			
Iowa	IA	2000	977,485,907	1,130,559,841	2,170,175,367	305,994,751	4,584,215,866	0			
Iowa	IA	2001	1,016,548,735	1,520,979,606	2,348,107,723	209,415,591	5,095,051,655	0			
Iowa	IA	2002	1,039,296,621	1,717,794,926	2,475,482,347	1,769,965,718	7,002,539,612	0			
Iowa	IA	2003	1,078,626,255	1,549,106,632	2,693,140,493	207,080,334	5,527,953,714	0			
Iowa	IA	2004	1,095,758,469	1,429,113,041	2,907,255,455	176,930,195	5,609,057,160	0			
Iowa	IA	2005	1,100,356,776	1,487,301,757	3,134,257,219	205,498,350	5,927,414,102	0			
Iowa	IA	2006	1,177,468,079	1,720,711,814	3,327,686,655	1,179,413,264	7,405,279,812	0			
Iowa	IA	2007	1,253,952,349	1,476,715,221	3,601,872,431	1,130,651,963	7,463,191,964	0			
Iowa	IA	2008	1,212,557,106	2,393,115,964	3,563,704,280	2,381,888,861	9,551,266,211	0			
Iowa	IA	2009	1,334,903,102	1,922,775,917	3,545,875,294	656,787,624	7,460,341,937	0			
Iowa	IA	2010	1,429,906,032	2,108,886,723	3,584,947,156	430,938,855	7,554,678,766	0			
Iowa	IA	2011	1,582,915,114	1,877,137,731	3,627,105,985	993,172,464	8,080,331,294	11,389,613	UA 403b (A,L5.2+6.3)		
Iowa	IA	2012	1,669,257,836	2,512,780,642	3,581,752,180	3,474,153,065	11,237,943,723	12,525,559	UA 403b (A,L5.2+6.3)		
Iowa	IA	2013	1,611,899,372	2,250,939,951	3,590,293,566	1,966,376,688	9,419,509,577	9,601,429	UA 403b (A,L5.2+6.3)		
Iowa	IA	2014	1,601,176,315	2,246,524,232	3,280,159,251	2,266,213,798	9,394,073,596	73,877,458	UA 403b (A,L5.2+6.3)		
Iowa	IA	2015	1,632,403,520	2,570,165,318	3,362,859,326	2,221,043,469	9,786,471,633	46,784,133	UA 403b (A,L5.2+6.3)		
Iowa	IA	2016	1,694,707,062	2,673,052,441	3,496,214,759	5,479,493,641	13,343,467,903	20,723,716	UA 403b (A,L5.2+6.3)		
Iowa	IA	2017	1,730,961,246	2,780,429,639	3,643,736,121	5,382,533,929	13,537,660,935	70,200,503	UA 403b (A,L5.2+6.3)		
Iowa	IA	2018	1,728,813,960	3,139,732,901	4,062,514,292	1,282,390,634	10,213,451,787	39,816,700	UA 403b (A,L5.2+6.3)		
Iowa	IA	2019	1,835,908,237	4,775,342,054	4,765,334,466	(29,503,887)	11,347,080,870	58,489,661	UA 403b (A,L5.2+6.3), A&H includes HMO beg 2019	yes-50/50 split	
Iowa	IA	2020	1,856,294,656	5,295,209,182	4,757,256,826	869,798,541	12,778,559,205	66,385,579	UA 403b (A,L5.2+6.3), A&H includes HMO		

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Kansas	KS	1988	639,565,767	401,514,879	974,720,100	0	2,015,800,746	0			
Kansas	KS	1989	608,814,887	430,035,831	1,076,232,589	0	2,115,083,307	0			
Kansas	KS	1990	656,398,552	499,031,761	1,216,654,689	0	2,372,085,002	0			
Kansas	KS	1991	681,053,616	455,310,657	1,268,847,560	0	2,405,211,833	0			
Kansas	KS	1992	763,861,799	582,216,067	1,333,789,810	0	2,679,867,676	0			
Kansas	KS	1993	786,765,266	515,434,776	1,404,106,568	0	2,706,306,610	0			
Kansas	KS	1994	861,400,497	552,545,906	1,444,474,497	0	2,858,420,900	0			
Kansas	KS	1995	843,021,220	569,854,074	1,444,104,643	0	2,856,979,937	0			
Kansas	KS	1996	853,764,235	462,524,491	1,418,049,665	0	2,734,338,391	0			
Kansas	KS	1997	795,285,017	540,931,940	1,429,894,102	0	2,766,111,059	0			
Kansas	KS	1998	819,132,462	473,659,037	1,539,514,398	0	2,832,305,897	0			
Kansas	KS	1999	795,058,466	1,349,430,275	1,629,391,488	0	3,773,880,229	0			
Kansas	KS	2000	812,902,299	935,686,521	1,705,618,511	0	3,454,207,331	0			
Kansas	KS	2001	859,584,486	948,024,058	1,896,700,056	0	3,704,308,600	0			
Kansas	KS	2002	831,889,443	1,294,896,420	2,119,794,524	0	4,246,580,387	0			
Kansas	KS	2003	932,087,251	1,119,181,316	2,328,435,351	0	4,379,703,918	0			
Kansas	KS	2004	953,944,326	1,003,319,291	2,456,484,648	0	4,413,748,265	0			
Kansas	KS	2005	976,273,182	934,981,821	2,565,149,781	0	4,476,404,784	0			
Kansas	KS	2006	1,029,692,256	933,738,653	2,841,018,009	0	4,804,448,918	0			
Kansas	KS	2007	1,047,567,830	1,364,592,010	2,984,075,561	0	5,396,235,401	0			
Kansas	KS	2008	1,043,494,903	1,449,898,398	3,128,095,209	0	5,621,488,510	0			
Kansas	KS	2009	1,135,565,677	1,391,617,049	3,362,138,626	0	5,889,321,352	0			
Kansas	KS	2010	1,150,998,442	1,365,534,348	3,442,502,907	0	5,959,035,697	0			
Kansas	KS	2011	1,228,722,059	1,360,960,701	3,403,686,175	0	5,993,368,935	0			
Kansas	KS	2012	1,259,867,856	1,446,360,585	3,426,986,109	0	6,133,214,550	0			
Kansas	KS	2013	1,248,090,426	1,388,478,638	3,325,564,629	0	5,962,133,693	0			
Kansas	KS	2014	1,277,538,319	1,423,705,412	3,164,031,833	0	5,865,275,564	0			
Kansas	KS	2015	1,384,570,264	1,867,309,307	3,258,832,099	0	6,510,711,670	0			
Kansas	KS	2016	1,357,444,995	1,619,161,001	3,117,655,198	0	6,094,261,194	0			
Kansas	KS	2017	1,341,662,334	1,639,192,301	3,151,255,024	0	6,132,109,659	0			
Kansas	KS	2018	1,339,302,234	1,816,607,134	3,720,087,694	0	6,875,997,062	0			
Kansas	KS	2019	1,370,072,952	2,029,851,023	3,798,956,168	0	7,198,880,143	0			
Kansas	KS	2020	1,427,338,700	1,839,292,043	3,832,936,997	0	7,099,567,740	0			

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Kentucky	KY	1988	652,323,525	462,752,555	1,001,179,311	0	2,116,255,391	0			
Kentucky	KY	1989	681,252,108	402,109,921	976,169,464	0	2,059,531,493	0			
Kentucky	KY	1990	702,834,652	562,093,109	1,028,577,699	0	2,293,505,460	0			
Kentucky	KY	1991	804,298,095	407,490,577	1,040,899,763	0	2,252,688,435	0			
Kentucky	KY	1992	863,449,882	477,039,571	1,046,400,494	0	2,386,889,947	0			
Kentucky	KY	1993	981,759,182	420,968,556	731,975,034	0	2,134,702,772	0			
Kentucky	KY	1994	1,041,084,278	435,895,513	754,992,840	0	2,231,972,631	0			
Kentucky	KY	1995	1,118,838,559	505,290,615	775,041,380	0	2,399,170,554	0			
Kentucky	KY	1996	1,048,384,540	510,101,586	731,273,244	0	2,289,759,370	0			
Kentucky	KY	1997	1,036,170,128	614,634,514	698,776,603	0	2,349,581,245	0			
Kentucky	KY	1998	1,016,179,966	498,080,187	837,252,702	0	2,351,512,855	0			
Kentucky	KY	1999	987,288,799	709,438,478	812,187,543	0	2,508,914,820	0			
Kentucky	KY	2000	1,006,135,905	670,789,512	952,658,524	0	2,629,583,941	0			
Kentucky	KY	2001	1,034,106,318	1,286,370,885	999,827,130	0	3,320,304,333	0			
Kentucky	KY	2002	1,073,349,608	1,410,082,719	898,097,907	0	3,381,530,234	0			
Kentucky	KY	2003	1,141,455,141	1,328,408,034	936,642,768	0	3,406,505,943	0			
Kentucky	KY	2004	1,107,634,880	1,170,347,703	968,547,951	0	3,246,530,534	0			
Kentucky	KY	2005	1,110,285,158	1,099,669,233	1,283,024,516	0	3,492,978,907	0			
Kentucky	KY	2006	1,163,221,523	1,247,202,232	1,286,015,510	0	3,696,439,265	0			
Kentucky	KY	2007	1,243,919,628	1,232,775,015	1,544,414,075	0	4,021,108,718	0			
Kentucky	KY	2008	1,257,367,964	1,833,788,112	1,553,840,626	0	4,644,996,702	0			
Kentucky	KY	2009	1,345,992,502	1,706,872,729	1,462,517,156	0	4,515,382,387	0			
Kentucky	KY	2010	1,394,249,614	1,399,366,794	1,669,040,768	0	4,462,657,176	0			
Kentucky	KY	2011	1,424,784,306	1,456,098,579	1,544,028,049	(4)	4,424,910,930	0			
Kentucky	KY	2012	1,486,455,080	1,464,591,691	1,452,641,858	0	4,403,688,629	0			
Kentucky	KY	2013	1,502,151,387	1,632,274,368	1,374,009,097	0	4,508,434,852	0			
Kentucky	KY	2014	1,497,797,543	1,599,690,775	1,534,732,963	0	4,632,221,281	0			
Kentucky	KY	2015	1,500,646,216	1,803,179,607	1,327,295,134	0	4,631,120,957	0			
Kentucky	KY	2016	1,568,121,815	2,007,957,335	1,371,595,275	0	4,947,674,425	0			
Kentucky	KY	2017	1,588,059,038	2,286,474,706	1,406,756,599	0	5,281,290,343	0			
Kentucky	KY	2018	1,621,556,566	2,211,928,701	1,424,515,424	0	5,258,000,691	0			
Kentucky	KY	2019	1,672,262,323	2,390,812,185	4,318,348,757	0	8,381,423,265	0	A&H includes HMO beg 2019	yes-50/50 split	
Kentucky	KY	2020	1,664,027,433	2,502,154,084	4,301,091,095	0	8,467,272,612	0	A&H includes HMO		

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State		Year	Life	Allocated		Unallocated		Assessable Premium		Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total	403(b)			
Louisiana	LA	1988	1,061,394,381	574,031,109	877,000,957	0	2,512,426,447	23,113,640	A, L2, C2		
Louisiana	LA	1989	996,849,752	588,924,864	928,692,389	0	2,514,467,005	23,892,225	A, L2, C2		
Louisiana	LA	1990	1,018,057,956	603,881,730	1,036,157,963	0	2,658,097,649	26,985,446	A, L2, C2		
Louisiana	LA	1991	1,121,317,153	645,602,985	1,098,008,110	0	2,864,928,248	33,959,803	A, L2, C2		
Louisiana	LA	1992	1,178,793,531	633,048,564	1,138,258,377	0	2,950,100,472	43,120,758	A, L2, C2		
Louisiana	LA	1993	1,248,764,898	539,042,938	1,605,901,669	0	3,393,709,505	41,233,215	A, L2, C2		
Louisiana	LA	1994	1,300,073,287	723,268,656	1,463,024,597	0	3,486,366,540	44,926,928	A, L2, C2		
Louisiana	LA	1995	1,379,843,512	716,707,593	1,458,342,180	0	3,554,893,285	55,557,500	A, L2, C2		
Louisiana	LA	1996	1,339,112,500	642,737,918	1,448,410,476	0	3,430,260,894	44,304,022	A, L2, C2		
Louisiana	LA	1997	1,300,752,300	807,107,035	1,433,423,516	0	3,541,282,851	56,147,744	A, L2, C2		
Louisiana	LA	1998	1,309,920,109	694,905,543	1,478,605,295	0	3,483,430,947	47,810,828	A, L2, C2		
Louisiana	LA	1999	1,337,413,680	1,000,942,545	1,503,860,088	0	3,842,216,313	44,644,228	A, L2, C2		
Louisiana	LA	2000	1,325,312,652	1,111,178,644	1,588,295,172	0	4,024,786,468	64,531,917	A, L2, C2		
Louisiana	LA	2001	1,416,242,656	1,539,052,778	1,735,600,327	0	4,690,895,761	40,291,410	A, L2, C2		
Louisiana	LA	2002	1,456,002,060	2,062,519,014	1,917,295,335	0	5,435,816,409	58,279,507	A, L2, C2		
Louisiana	LA	2003	1,524,822,170	1,800,991,553	2,153,187,282	0	5,479,001,005	59,892,340	A, L2, C2		
Louisiana	LA	2004	1,578,036,517	1,592,187,156	2,325,327,647	0	5,495,551,320	73,114,604	A, L2, C2		
Louisiana	LA	2005	1,527,128,731	1,518,473,870	2,498,862,101	0	5,544,464,702	44,776,614	A, L2, C2		
Louisiana	LA	2006	1,651,237,114	1,979,208,982	2,791,842,343	0	6,422,288,439	144,996,081	A, L2, C2		
Louisiana	LA	2007	1,689,804,172	2,113,085,697	3,284,912,188	0	7,087,802,057	143,070,422	A, L2, C2		
Louisiana	LA	2008	1,756,605,827	2,821,474,355	3,387,327,704	0	7,965,407,886	162,579,442	A, L2, C2		
Louisiana	LA	2009	1,884,497,023	2,433,815,966	3,465,561,550	0	7,783,874,539	124,690,898	A, L2, C2		
Louisiana	LA	2010	1,985,231,181	2,079,835,353	3,624,239,225	0	7,689,305,759	124,900,532	A, L2, C2		
Louisiana	LA	2011	2,024,088,654	2,198,513,841	3,560,278,143	0	7,782,880,638	131,535,014	A, L2, C2		
Louisiana	LA	2012	2,078,046,849	2,253,251,827	3,705,288,312	0	8,036,586,988	110,850,426	A, L2, C2		
Louisiana	LA	2013	2,140,889,799	2,420,840,710	3,676,991,155	0	8,238,721,664	127,786,518	A, L2, C2		
Louisiana	LA	2014	2,201,139,105	2,421,052,904	3,964,723,030	0	8,586,915,039	113,183,859	A, L2, C2		
Louisiana	LA	2015	2,210,297,851	2,592,456,650	4,180,565,657	0	8,983,320,158	118,677,149	A, L2, C2		
Louisiana	LA	2016	2,358,653,809	2,638,306,060	4,011,364,777	0	9,008,324,646	116,837,084	A, L2, C2		
Louisiana	LA	2017	2,331,485,656	2,537,801,001	4,078,229,241	0	8,947,515,898	84,476,426	A, L2, C2		
Louisiana	LA	2018	2,437,936,531	2,981,411,261	5,648,070,031	0	11,067,417,823	85,461,749	A, L2, C2, A&H includes HMO beg 2018	yes-50/50 split	
Louisiana	LA	2019	2,397,488,934	2,921,637,033	5,561,988,219	0	10,881,114,186	99,189,320	A, L2, C2, A&H includes HMO		
Louisiana	LA	2020	2,372,332,122	2,890,228,781	5,712,310,722	0	10,974,871,625	116,453,571	A, L2, C2, A&H includes HMO		

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Maine	ME	1988	205,589,438	143,683,665	258,670,567	46,145,929	654,089,599	0			
Maine	ME	1989	202,478,234	166,195,355	290,326,059	70,395,054	729,394,702	0			
Maine	ME	1990	211,356,731	222,695,206	312,504,647	43,039,290	789,595,874	0			
Maine	ME	1991	222,499,783	168,234,474	350,523,624	69,681,202	810,939,083	0			
Maine	ME	1992	236,125,111	204,375,146	352,638,718	40,121,545	833,260,520	0			
Maine	ME	1993	238,318,364	172,138,858	322,976,510	55,186,025	788,619,757	0			
Maine	ME	1994	248,769,967	244,794,929	329,123,557	67,038,506	889,726,959	0			
Maine	ME	1995	270,300,977	250,045,083	348,737,618	71,961,672	941,045,350	0			
Maine	ME	1996	266,662,231	195,967,922	353,848,307	114,182,473	930,660,933	0			
Maine	ME	1997	284,860,385	264,033,487	333,331,361	19,887,348	902,112,581	0			
Maine	ME	1998	266,013,103	251,185,254	319,592,654	150,662,978	987,453,989	0			
Maine	ME	1999	348,461,472	290,690,820	328,367,163	50,073,932	1,017,593,387	0			
Maine	ME	2000	297,620,356	356,673,168	315,050,368	25,000,729	994,344,621	0			
Maine	ME	2001	282,813,848	405,279,312	323,524,951	37,673,601	1,049,291,712	0			
Maine	ME	2002	334,023,655	640,376,252	364,934,677	32,454,741	1,371,789,325	0			
Maine	ME	2003	320,072,923	522,887,967	371,570,538	50,152,412	1,264,683,840	0			
Maine	ME	2004	311,301,627	439,715,909	399,355,879	55,627,947	1,206,001,362	0			
Maine	ME	2005	348,452,634	375,814,326	495,094,181	0	1,219,361,141	0			
Maine	ME	2006	335,928,198	382,858,325	614,238,997	0	1,333,025,520	0			
Maine	ME	2007	370,265,342	453,329,640	759,775,549	0	1,583,370,531	0			
Maine	ME	2008	378,249,617	748,592,595	934,417,918	0	2,061,260,130	0			
Maine	ME	2009	376,299,271	635,147,204	1,461,212,242	0	2,472,658,717	2,016,321	UA 403b (A,L5.2+6.3)		
Maine	ME	2010	408,408,080	560,169,643	1,622,108,827	0	2,590,686,550	2,238,767	UA 403b (A,L5.2+6.3)		
Maine	ME	2011	429,568,480	540,286,662	1,721,187,581	0	2,691,042,723	186,665	UA 403b (A,L5.2+6.3)		
Maine	ME	2012	428,345,193	693,163,890	2,028,998,396	0	3,150,507,479	464,155	UA 403b (A,L5.2+6.3)		
Maine	ME	2013	430,399,020	617,619,418	2,012,988,030	0	3,061,006,468	361,903	UA 403b (A,L5.2+6.3)		
Maine	ME	2014	444,523,134	691,538,364	1,501,994,698	0	2,638,056,196	524,418	UA 403b (A,L5.2+6.3)		
Maine	ME	2015	478,624,619	792,866,083	1,467,631,221	0	2,739,121,923	550,952	UA 403b (A,L5.2+6.3)		
Maine	ME	2016	455,348,331	792,110,527	1,572,688,885	0	2,820,147,743	10,757,658	UA 403b (A,L5.2+6.3)		
Maine	ME	2017	445,279,009	892,960,126	1,595,448,016	0	2,933,687,151	6,757,809	UA 403b (A,L5.2+6.3)		
Maine	ME	2018	460,406,887	1,050,266,144	1,962,857,828	0	3,473,530,859	5,741,742	UA 403b (A,L5.2+6.3), A&H includes HMO beg 2018	yes-50/50 split	
Maine	ME	2019	465,683,963	1,045,022,527	2,097,043,194	0	3,607,749,684	11,875,788	UA 403b (A,L5.2+6.3), A&H includes HMO		
Maine	ME	2020	459,120,238	903,002,039	2,066,777,968	0	3,428,900,245	9,720,100	UA 403b (A,L5.2+6.3), A&H includes HMO		

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State	State Abbreviation	Year	Allocated			Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
			Life	Annuity	A&H	Annuity	Total				
Maryland	MD	1988	1,100,513,137	733,179,846	1,872,016,098	0	3,705,709,081	0			
Maryland	MD	1989	1,145,229,975	921,665,068	1,988,481,174	0	4,055,376,217	0			
Maryland	MD	1990	1,191,463,774	1,117,302,798	2,144,409,308	0	4,453,175,880	0			
Maryland	MD	1991	1,263,365,695	1,005,736,364	1,745,723,567	0	4,014,825,626	0			
Maryland	MD	1992	1,358,123,602	1,369,609,902	1,635,054,709	0	4,362,788,213	0			
Maryland	MD	1993	1,358,348,908	1,012,867,979	1,659,545,557	0	4,030,762,444	0			
Maryland	MD	1994	1,405,794,797	1,228,124,274	1,638,518,200	0	4,272,437,271	0			
Maryland	MD	1995	1,517,772,500	1,209,099,674	1,645,912,453	0	4,372,784,627	0			
Maryland	MD	1996	1,632,127,857	1,080,298,182	1,637,026,483	0	4,349,452,522	0			
Maryland	MD	1997	1,588,575,292	1,024,473,490	1,734,491,700	0	4,347,540,482	0			
Maryland	MD	1998	1,688,281,538	1,053,738,638	1,795,521,762	0	4,537,541,938	0			
Maryland	MD	1999	1,552,397,622	1,349,985,708	1,935,957,228	0	4,838,340,558	0			
Maryland	MD	2000	1,718,273,738	1,438,550,088	2,130,025,155	0	5,286,848,981	0			
Maryland	MD	2001	1,703,241,352	2,078,864,778	2,254,660,723	0	6,036,766,853	0			
Maryland	MD	2002	1,744,145,980	2,629,263,391	2,378,845,571	0	6,752,254,942	0			
Maryland	MD	2003	1,870,965,444	3,097,895,350	2,439,223,032	0	7,408,083,826	0			
Maryland	MD	2004	1,954,175,819	2,228,188,227	2,492,018,708	0	6,674,382,754	0			
Maryland	MD	2005	1,965,492,865	2,274,841,052	2,688,549,704	0	6,928,883,621	0			
Maryland	MD	2006	2,143,588,207	2,123,976,820	3,202,480,666	0	7,470,045,693	0			
Maryland	MD	2007	2,204,212,801	2,403,527,601	3,773,154,488	0	8,380,894,890	0			
Maryland	MD	2008	2,346,014,021	3,374,285,781	3,955,739,445	0	9,676,039,247	0			
Maryland	MD	2009	2,490,791,657	3,523,331,529	4,137,086,391	0	10,151,209,577	0			
Maryland	MD	2010	2,612,384,311	3,139,196,728	4,261,358,993	0	10,012,940,032	0			
Maryland	MD	2011	2,723,229,675	2,868,331,167	4,393,026,859	0	9,984,587,701	0			
Maryland	MD	2012	2,816,230,110	3,388,564,402	4,050,785,188	0	10,255,579,700	0			
Maryland	MD	2013	2,870,612,075	3,238,434,822	4,031,316,015	0	10,140,362,912	0			
Maryland	MD	2014	2,937,936,849	3,350,187,348	4,232,194,224	0	10,520,318,421	0			
Maryland	MD	2015	2,976,639,670	3,377,788,782	4,049,752,600	0	10,404,181,052	0			
Maryland	MD	2016	3,029,402,742	4,149,649,643	4,059,641,835	0	11,238,694,220	0			
Maryland	MD	2017	3,101,906,744	3,781,620,121	4,273,960,303	0	11,157,487,168	0			
Maryland	MD	2018	3,188,615,165	4,422,283,199	4,297,782,758	0	11,908,681,122	0			
Maryland	MD	2019	3,280,751,411	4,556,501,025	4,335,130,528	0	12,172,382,964	0			
Maryland	MD	2020	3,282,937,315	5,313,348,456	7,952,968,577	0	16,549,254,348	0	A&H includes HMO beg 2020	yes-50/50 split	

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Massachusetts	MA	1988	1,495,903,361	1,449,017,699	1,099,039,902	0	4,043,960,962	0			
Massachusetts	MA	1989	1,474,726,661	1,432,451,148	1,227,571,030	0	4,134,748,839	0			
Massachusetts	MA	1990	1,540,835,162	2,036,694,415	1,262,552,408	0	4,840,081,985	0			
Massachusetts	MA	1991	1,639,871,965	1,557,117,445	1,302,733,826	0	4,499,723,236	0			
Massachusetts	MA	1992	1,795,643,916	1,468,916,213	1,284,972,004	0	4,549,532,133	0			
Massachusetts	MA	1993	1,773,549,766	1,336,044,258	1,306,814,253	0	4,416,408,277	0			
Massachusetts	MA	1994	1,952,761,854	1,683,031,581	1,351,159,104	0	4,986,952,539	0			
Massachusetts	MA	1995	2,016,029,763	1,636,478,483	1,402,023,700	0	5,054,531,946	0			
Massachusetts	MA	1996	2,126,058,141	1,685,437,475	1,421,531,435	0	5,233,027,051	0			
Massachusetts	MA	1997	2,015,196,332	2,237,016,754	1,447,797,964	0	5,700,011,050	0			
Massachusetts	MA	1998	2,178,082,597	2,045,636,611	1,461,570,316	0	5,685,289,524	0			
Massachusetts	MA	1999	2,251,025,613	1,973,735,739	1,517,335,968	0	5,742,097,320	0			
Massachusetts	MA	2000	2,317,918,323	2,356,065,929	1,564,452,794	0	6,238,437,046	0			
Massachusetts	MA	2001	2,465,063,164	4,309,396,314	1,549,668,704	0	8,324,128,182	0			
Massachusetts	MA	2002	2,394,220,913	5,838,753,349	1,572,629,131	0	9,805,603,393	0			
Massachusetts	MA	2003	2,497,037,709	4,533,721,741	1,623,672,778	0	8,654,432,228	0			
Massachusetts	MA	2004	2,609,697,872	3,606,044,777	1,721,880,477	0	7,937,623,126	0			
Massachusetts	MA	2005	2,531,002,994	2,729,911,928	1,857,261,232	0	7,118,176,154	0			
Massachusetts	MA	2006	2,741,722,639	3,119,107,409	2,222,285,352	0	8,083,115,400	0			
Massachusetts	MA	2007	2,866,121,147	3,878,282,223	2,561,300,175	0	9,305,703,545	0			
Massachusetts	MA	2008	2,862,374,744	4,933,584,934	2,813,788,101	0	10,609,747,779	0			
Massachusetts	MA	2009	2,934,503,382	4,606,503,746	2,946,206,681	0	10,487,213,809	0			
Massachusetts	MA	2010	3,064,249,995	3,761,822,132	3,075,005,043	0	9,901,077,170	0			
Massachusetts	MA	2011	3,199,273,283	3,379,995,532	3,247,956,300	0	9,827,225,115	0			
Massachusetts	MA	2012	3,279,323,453	4,835,724,938	3,510,145,409	0	11,625,193,800	0			
Massachusetts	MA	2013	3,620,831,372	4,379,749,719	3,725,971,919	0	11,726,553,010	0			
Massachusetts	MA	2014	3,387,253,143	4,671,860,252	3,831,889,600	0	11,891,002,995	0			
Massachusetts	MA	2015	3,475,484,404	4,812,704,772	3,429,949,951	0	11,718,139,127	0			
Massachusetts	MA	2016	3,540,577,331	5,692,813,011	3,497,093,574	0	12,730,483,916	0			
Massachusetts	MA	2017	3,679,188,258	5,495,401,723	3,749,654,886	0	12,924,244,867	0			
Massachusetts	MA	2018	3,688,771,108	6,664,576,940	3,863,195,097	0	14,216,543,145	0			
Massachusetts	MA	2019	4,012,490,300	6,281,641,121	4,098,550,586	0	14,392,682,007	0			
Massachusetts	MA	2020	3,762,212,398	6,360,388,132	3,889,894,003	0	14,012,494,533	0			

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Michigan	MI	1988	1,855,610,143	1,553,938,792	1,453,410,515	1,109,329,044	5,972,288,494	0			
Michigan	MI	1989	1,857,049,022	1,735,316,639	1,545,578,978	1,163,623,048	6,301,567,687	0			
Michigan	MI	1990	2,000,769,568	1,777,661,274	1,589,421,636	1,362,796,754	6,730,649,232	0			
Michigan	MI	1991	2,210,053,550	1,668,950,527	1,581,154,698	1,384,626,158	6,844,784,933	0			
Michigan	MI	1992	2,248,287,675	1,792,416,490	1,601,874,646	1,070,650,293	6,713,229,104	0			
Michigan	MI	1993	2,485,353,453	1,736,664,084	1,604,167,301	867,041,942	6,693,226,780	0			
Michigan	MI	1994	2,978,805,847	2,297,267,431	1,706,897,004	1,011,661,921	7,994,632,203	0			
Michigan	MI	1995	2,918,346,470	2,171,776,437	1,859,132,636	1,022,581,380	7,971,836,923	0			
Michigan	MI	1996	3,063,404,886	1,979,040,338	1,985,247,343	820,203,637	7,847,896,204	0			
Michigan	MI	1997	3,007,994,700	1,957,958,270	2,034,634,179	627,329,550	7,627,916,699	0			
Michigan	MI	1998	2,705,992,023	1,898,792,707	2,066,435,426	713,488,177	7,384,708,333	0			
Michigan	MI	1999	2,763,504,926	2,594,015,398	2,216,388,274	966,991,661	8,540,900,259	0			
Michigan	MI	2000	2,744,918,659	2,813,655,418	2,350,271,075	589,261,451	8,498,106,603	0			
Michigan	MI	2001	2,887,372,556	3,677,775,868	2,519,311,845	610,006,815	9,694,467,084	0			
Michigan	MI	2002	2,850,227,855	5,533,889,969	2,596,503,507	870,994,054	11,851,615,385	0			
Michigan	MI	2003	2,963,186,613	5,222,886,535	2,869,234,562	673,768,879	11,729,076,589	0			
Michigan	MI	2004	2,979,157,174	5,118,497,631	3,072,445,243	831,153,682	12,001,253,730	0			
Michigan	MI	2005	3,108,986,092	3,484,001,258	3,247,417,326	863,608,289	10,704,012,965	0			
Michigan	MI	2006	3,240,263,338	3,346,004,387	3,513,831,752	1,000,164,584	11,100,264,061	0			
Michigan	MI	2007	3,378,928,574	5,199,853,673	3,625,761,777	204,765,259	12,409,309,283	32,267,065	UA 403b (A,L5.2+6.3)		
Michigan	MI	2008	3,398,242,792	6,971,365,843	3,735,958,190	181,782,106	14,287,348,931	74,124,946	UA 403b (A,L5.2+6.3)		
Michigan	MI	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)		
Michigan	MI	2010	3,367,282,320	5,752,143,799	3,872,365,308	448,725,475	13,440,516,902	55,951,011	UA 403b (A,L5.2+6.3)		
Michigan	MI	2011	3,587,277,632	5,302,074,085	3,850,455,944	220,526,904	12,960,334,565	50,897,064	UA 403b (A,L5.2+6.3)		
Michigan	MI	2012	3,785,248,974	16,699,152,333	3,919,552,247	133,108,327	24,537,061,881	51,358,217	UA 403b (A,L5.2+6.3)		
Michigan	MI	2013	3,790,056,019	6,239,406,900	3,847,629,926	118,106,896	13,995,199,741	52,841,229	UA 403b (A,L5.2+6.3)		
Michigan	MI	2014	3,965,582,164	8,010,524,609	9,436,172,712	126,587,043	21,538,866,528	67,468,573	UA 403b (A,L5.2+6.3)		
Michigan	MI	2015	4,215,382,978	6,576,078,638	9,030,456,530	285,603,574	20,107,521,720	66,193,155	UA 403b (A,L5.2+6.3)		
Michigan	MI	2016	4,355,023,563	7,704,579,141	9,196,305,834	(44,728,692)	21,211,179,846	146,593,924	UA 403b (A,L5.2+6.3)		
Michigan	MI	2017	4,477,076,744	7,877,477,596	9,254,706,503	162,285,916	21,771,546,759	71,587,545	UA 403b (A,L5.2+6.3)		
Michigan	MI	2018	4,467,037,550	9,119,518,396	9,462,296,645	227,047,283	23,275,899,874	230,027,973	UA 403b (A,L5.2+6.3)		
Michigan	MI	2019	4,555,090,603	8,836,725,438	9,603,630,594	148,298,458	23,143,745,093	155,386,036	UA 403b (A,L5.2+6.3)		
Michigan	MI	2020	4,665,676,710	10,038,894,722	9,521,557,405	257,796,271	24,483,925,108	123,593,299	UA 403b (A,L5.2+6.3)		

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Minnesota	MN	1988	991,844,422	1,418,175,077	1,233,459,613	983,453,342	4,626,932,454	0			
Minnesota	MN	1989	968,227,631	1,294,142,928	1,350,007,713	1,215,429,982	4,827,808,254	0			
Minnesota	MN	1990	994,401,925	1,569,795,250	1,448,296,965	1,216,892,120	5,229,386,260	0			
Minnesota	MN	1991	1,064,724,119	1,424,229,703	1,519,551,252	1,338,071,746	5,346,576,820	0			
Minnesota	MN	1992	1,158,658,257	1,448,974,792	1,555,354,126	888,891,302	5,051,878,477	0			
Minnesota	MN	1993	1,284,114,347	1,140,639,810	1,559,418,881	834,483,520	4,818,656,558	0			
Minnesota	MN	1994	1,364,401,005	1,584,920,701	1,678,238,765	448,280,320	5,075,840,791	0			
Minnesota	MN	1995	1,382,653,488	1,654,876,679	1,694,532,847	433,050,125	5,165,113,139	0			
Minnesota	MN	1996	1,409,650,986	1,216,614,999	1,767,595,582	297,909,322	4,691,770,889	0			
Minnesota	MN	1997	1,391,785,466	1,345,345,297	1,835,812,601	268,445,977	4,841,389,341	0			
Minnesota	MN	1998	1,435,675,392	1,225,045,708	2,055,019,175	65,945,886	4,781,686,161	0			
Minnesota	MN	1999	1,446,767,351	1,594,298,274	2,349,723,395	336,956,565	5,727,745,585	0			
Minnesota	MN	2000	1,468,443,440	1,685,016,555	2,650,474,393	476,722,944	6,280,657,332	0			
Minnesota	MN	2001	1,489,895,293	2,312,407,536	2,644,246,213	(141,523,048)	6,305,025,994	0			
Minnesota	MN	2002	1,558,159,332	3,145,136,369	2,812,149,147	293,849,038	7,809,293,886	0			
Minnesota	MN	2003	1,733,966,356	2,587,566,336	2,776,652,838	379,280,123	7,477,465,653	0			
Minnesota	MN	2004	1,778,181,090	2,145,415,855	3,058,272,941	352,756,324	7,334,626,210	0			
Minnesota	MN	2005	1,868,080,318	1,774,289,630	3,379,656,672	735,902,246	7,757,928,866	0			
Minnesota	MN	2006	2,014,372,636	1,937,282,341	3,772,395,104	682,474,923	8,406,525,004	0			
Minnesota	MN	2007	2,342,853,339	2,183,826,216	5,381,282,507	516,033,798	10,423,995,860	0			
Minnesota	MN	2008	2,535,397,174	2,931,594,740	5,813,000,116	642,987,124	11,922,979,154	0			
Minnesota	MN	2009	2,709,225,893	2,776,868,677	5,931,961,888	414,008,153	11,832,064,611	0			
Minnesota	MN	2010	2,754,984,565	2,402,283,581	6,058,044,159	527,791,143	11,743,103,448	0			
Minnesota	MN	2011	2,873,422,036	2,300,498,589	6,506,864,485	520,992,918	12,201,778,028	0			
Minnesota	MN	2012	3,558,872,999	2,600,062,114	6,428,098,461	397,346,397	12,984,379,971	0			
Minnesota	MN	2013	3,711,468,826	2,820,828,786	5,666,908,680	290,966,434	12,490,172,726	0			
Minnesota	MN	2014	3,797,848,198	2,841,210,929	5,912,388,459	223,305,268	12,774,752,854	0			
Minnesota	MN	2015	3,995,755,823	3,145,534,769	6,176,865,567	251,398,291	13,569,554,450	0			
Minnesota	MN	2016	4,381,411,573	3,788,658,325	6,290,892,708	278,250,584	14,739,213,190	0			
Minnesota	MN	2017	4,495,024,401	3,588,322,662	5,873,299,875	346,438,453	14,303,085,391	0			
Minnesota	MN	2018	4,546,520,313	4,298,044,147	6,246,186,137	452,859,183	15,543,609,780	0			
Minnesota	MN	2019	4,660,655,395	4,339,648,390	6,414,016,915	807,277,258	16,221,597,958	0			
Minnesota	MN	2020	4,723,069,163	4,167,676,045	7,722,049,186	814,216,654	17,427,011,048	0	A&H includes HMO beg 2020	yes-50/50 split	

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State	State Abbreviation	Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
				Annuity	A&H	Annuity	Total				
Mississippi	MS	1988	494,160,311	139,246,409	537,561,838	59,908,525	1,230,877,083	0			
Mississippi	MS	1989	507,841,813	169,895,828	576,016,570	78,357,618	1,332,111,829	0			
Mississippi	MS	1990	540,232,035	210,283,690	603,593,291	84,560,616	1,438,669,632	0			
Mississippi	MS	1991	553,617,397	194,700,963	617,080,734	72,413,418	1,437,812,512	0			
Mississippi	MS	1992	590,668,261	228,391,753	658,147,869	57,756,871	1,534,964,754	0			
Mississippi	MS	1993	624,675,929	201,796,629	720,034,011	82,419,318	1,628,925,887	0			
Mississippi	MS	1994	684,193,956	259,009,264	691,777,042	72,732,935	1,707,713,197	0			
Mississippi	MS	1995	709,493,426	243,301,024	704,786,886	75,550,966	1,733,132,302	0			
Mississippi	MS	1996	679,253,235	238,600,553	1,146,866,345	70,332,244	2,135,052,377	0			
Mississippi	MS	1997	685,764,267	227,148,652	1,197,733,300	80,780,006	2,191,426,225	0			
Mississippi	MS	1998	717,084,967	276,999,929	1,308,400,017	75,177,676	2,377,662,589	0			
Mississippi	MS	1999	700,222,456	467,201,248	1,491,243,860	22,795,978	2,681,463,542	9,174,563	UA 403b (A,L5.2+6.3)		
Mississippi	MS	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)		
Mississippi	MS	2001	766,056,989	711,026,830	1,551,481,021	19,580,221	3,048,145,061	9,883,950	UA 403b (A,L5.2+6.3)		
Mississippi	MS	2002	821,627,437	935,221,183	1,642,284,308	12,123,739	3,411,256,667	10,346,312	UA 403b (A,L5.2+6.3)		
Mississippi	MS	2003	832,258,477	848,668,057	1,798,892,605	30,461,039	3,510,280,178	17,292,726	UA 403b (A,L5.2+6.3)		
Mississippi	MS	2004	878,895,716	783,998,043	1,954,734,991	29,695,704	3,647,324,454	27,409,883	UA 403b (A,L5.2+6.3)		
Mississippi	MS	2005	843,105,341	720,107,437	2,055,542,218	29,358,605	3,648,113,601	18,809,558	UA 403b (A,L5.2+6.3)		
Mississippi	MS	2006	871,708,070	816,857,580	2,266,617,493	16,758,849	3,971,941,992	11,129,153	UA 403b (A,L5.2+6.3)		
Mississippi	MS	2007	900,744,584	768,621,684	2,608,752,757	23,359,188	4,301,478,213	7,616,222	UA 403b (A,L5.2+6.3)		
Mississippi	MS	2008	977,126,800	1,042,067,117	2,378,353,175	16,162,811	4,413,709,903	15,218,500	UA 403b (A,L5.2+6.3)		
Mississippi	MS	2009	1,075,876,880	970,426,265	2,725,964,489	34,124,962	4,806,392,596	19,947,823	UA 403b (A,L5.2+6.3)		
Mississippi	MS	2010	1,046,595,624	851,655,369	2,629,420,239	25,094,358	4,552,765,590	2,489,207	UA 403b (A,L5.2+6.3)		
Mississippi	MS	2011	1,102,883,385	949,125,514	2,506,972,914	29,818,626	4,588,800,439	757,029	UA 403b (A,L5.2+6.3)		
Mississippi	MS	2012	1,136,196,014	955,395,782	2,555,189,534	30,682,921	4,677,464,251	941,400	UA 403b (A,L5.2+6.3)		
Mississippi	MS	2013	1,162,331,712	1,012,429,718	2,711,111,873	63,673,594	4,949,546,897	481,812	UA 403b (A,L5.2+6.3)		
Mississippi	MS	2014	1,182,573,832	1,098,734,107	2,710,125,131	17,298,773	5,008,731,843	47,216,346	UA 403b (A,L5.2+6.3)		
Mississippi	MS	2015	1,192,119,346	1,183,584,489	2,514,474,358	17,143,291	4,907,321,484	27,277,455	UA 403b (A,L5.2+6.3)		
Mississippi	MS	2016	1,240,812,243	1,179,851,950	2,516,772,991	24,824,279	4,962,261,463	17,304,043	UA 403b (A,L5.2+6.3)		
Mississippi	MS	2017	1,264,287,680	1,139,859,260	2,529,044,911	20,842,640	4,954,034,491	13,376,218	UA 403b (A,L5.2+6.3)		
Mississippi	MS	2018	1,276,891,322	1,518,213,551	2,523,156,105	22,423,238	5,340,684,216	18,343,559	UA 403b (A,L5.2+6.3)		
Mississippi	MS	2019	1,306,124,911	1,491,395,523	2,589,221,840	11,502,604	5,398,244,878	16,060,349	UA 403b (A,L5.2+6.3)		
Mississippi	MS	2020	1,309,004,574	1,327,339,820	3,416,643,722	34,526,554	6,087,514,670	14,966,622	UA 403b (A,L5.2+6.3), A&H includes HMO beg 2020	yes-50/50 split	

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State	State Abbreviation	Year	Life	Allocated			Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
				Annuity	A&H		Annuity		Total			
Missouri	MO	1988	1,251,563,117	931,078,974	2,156,992,186		0	4,339,634,277	0			
Missouri	MO	1989	1,198,180,850	1,123,059,899	2,124,022,136		0	4,445,262,885	0			
Missouri	MO	1990	1,240,651,317	1,097,030,146	2,324,782,100		0	4,662,463,563	0			
Missouri	MO	1991	1,349,911,823	1,389,277,893	2,060,112,323		0	4,799,302,039	0			
Missouri	MO	1992	1,459,548,738	1,175,246,706	2,124,405,592		0	4,759,201,036	0			
Missouri	MO	1993	1,527,419,510	989,233,343	2,188,748,651		0	4,705,401,504	0			
Missouri	MO	1994	1,671,769,259	1,204,134,118	2,189,107,887		0	5,065,011,264	0			
Missouri	MO	1995	1,839,124,315	1,188,539,399	2,347,301,665		0	5,374,965,379	0			
Missouri	MO	1996	1,682,414,277	1,114,522,624	2,383,805,840		0	5,180,742,741	0			
Missouri	MO	1997	1,669,250,470	1,139,674,732	2,374,229,300		0	5,183,154,502	0			
Missouri	MO	1998	1,637,956,937	1,032,414,678	2,420,090,787		0	5,090,462,402	0			
Missouri	MO	1999	1,653,760,006	1,275,930,746	2,502,569,907		0	5,432,260,659	0			
Missouri	MO	2000	1,668,186,368	1,408,762,316	2,577,689,385		0	5,654,638,069	0			
Missouri	MO	2001	1,736,935,205	2,505,513,265	3,006,597,001		0	7,249,045,471	0			
Missouri	MO	2002	1,831,224,742	2,733,458,900	3,242,178,827		0	7,806,862,469	0			
Missouri	MO	2003	1,943,903,479	2,479,348,400	3,659,027,426		0	8,082,279,305	0			
Missouri	MO	2004	2,021,695,012	2,499,720,306	4,088,974,451		0	8,610,389,769	0			
Missouri	MO	2005	1,966,492,499	2,320,042,164	4,485,178,309		0	8,771,712,972	0			
Missouri	MO	2006	2,115,297,355	2,816,433,582	5,073,583,309		0	10,005,314,246	0			
Missouri	MO	2007	2,169,656,374	2,417,866,053	5,517,388,174		0	10,104,910,601	0			
Missouri	MO	2008	2,190,546,307	3,723,154,933	6,053,273,728		0	11,966,974,968	0			
Missouri	MO	2009	2,427,879,062	3,635,022,384	6,263,415,684		0	12,326,317,130	0			
Missouri	MO	2010	2,311,852,743	3,359,298,780	6,585,751,698		0	12,256,903,221	0			
Missouri	MO	2011	2,393,944,168	3,549,689,210	6,656,052,458		0	12,599,685,836	0			
Missouri	MO	2012	2,429,857,507	4,581,265,853	6,373,956,489		0	13,385,079,849	0			
Missouri	MO	2013	2,549,299,523	4,803,298,659	6,005,301,222		0	13,357,899,404	0			
Missouri	MO	2014	2,509,724,699	5,040,026,573	6,411,340,847		0	13,961,092,119	0			
Missouri	MO	2015	2,612,261,230	4,996,787,466	6,726,452,857		0	14,335,501,553	0			
Missouri	MO	2016	2,667,822,141	5,586,614,426	7,121,890,967		0	15,376,327,534	0			
Missouri	MO	2017	2,653,950,275	5,300,439,063	7,563,165,009		0	15,517,554,347	0			
Missouri	MO	2018	2,696,231,173	5,717,725,581	8,092,192,891		0	16,506,149,645	0	A&H includes HMO beg 2018	yes-50/50 split	
Missouri	MO	2019	2,766,982,523	5,873,796,083	7,955,102,633		0	16,595,881,239	0	A&H includes HMO		
Missouri	MO	2020	2,781,255,954	5,147,522,731	7,520,071,788		0	15,448,850,473	0	A&H includes HMO		

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Montana	MT	1988	169,041,608	148,382,870	143,818,697	34,022,445	495,265,620	0			
Montana	MT	1989	147,923,715	178,608,344	159,327,524	28,160,686	514,020,269	0			
Montana	MT	1990	151,461,664	174,514,867	168,978,142	28,984,099	523,938,772	0			
Montana	MT	1991	159,736,732	168,421,262	182,006,785	0	510,164,779	0			
Montana	MT	1992	167,589,649	177,152,069	194,197,079	0	538,938,797	0			
Montana	MT	1993	176,808,984	137,333,187	206,653,950	40,838,724	561,634,845	0			
Montana	MT	1994	184,354,230	179,294,334	216,362,491	41,066,926	621,077,981	0			
Montana	MT	1995	190,008,113	163,550,032	218,117,329	36,557,026	608,232,500	0			
Montana	MT	1996	193,636,502	118,717,121	228,259,960	19,699,949	560,313,532	0			
Montana	MT	1997	193,559,711	114,621,272	233,730,642	24,378,933	566,290,558	0			
Montana	MT	1998	185,814,389	112,354,833	240,114,841	30,435,668	568,719,731	0			
Montana	MT	1999	190,832,253	146,602,863	251,313,879	21,499,523	610,248,518	0			
Montana	MT	2000	195,293,601	182,761,370	267,438,449	18,416,508	663,909,928	0			
Montana	MT	2001	196,489,776	207,425,482	300,463,230	26,302,806	730,681,294	0			
Montana	MT	2002	228,114,256	247,001,321	285,510,925	28,760,226	789,386,728	0			
Montana	MT	2003	200,687,914	200,687,914	230,912,704	4,039,810	762,019,110	1,609,793	UA 403b (A,L5.2+6.3)		
Montana	MT	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)		
Montana	MT	2005	211,045,281	239,443,767	338,709,389	13,418,591	802,617,028	903,196	UA 403b (A,L5.2+6.3)		
Montana	MT	2006	227,805,187	250,827,065	358,021,964	8,050,515	844,704,731	1,438,443	UA 403b (A,L5.2+6.3)		
Montana	MT	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)		
Montana	MT	2008	260,776,679	319,463,772	471,542,573	7,582,004	1,059,365,028	1,369,555	UA 403b (A,L5.2+6.3)		
Montana	MT	2009	296,416,646	312,026,561	498,434,550	8,873,352	1,115,751,109	1,127,744	UA 403b (A,L5.2+6.3)		
Montana	MT	2010	302,627,018	307,916,293	551,070,428	4,080,653	1,165,694,392	1,029,482	UA 403b (A,L5.2+6.3)		
Montana	MT	2011	315,228,909	318,516,072	496,465,446	6,685,346	1,136,895,773	1,274,739	UA 403b (A,L5.2+6.3)		
Montana	MT	2012	330,777,643	311,430,804	462,625,440	23,790,523	1,128,624,410	1,766,233	UA 403b (A,L5.2+6.3)		
Montana	MT	2013	333,294,027	313,268,321	635,815,556	13,576,128	1,295,954,032	3,425,813	UA 403b (A,L5.2+6.3)		
Montana	MT	2014	368,543,193	335,464,229	937,114,389	4,411,758	1,645,533,569	9,162,283	UA 403b (A,L5.2+6.3)		
Montana	MT	2015	370,847,924	342,280,331	888,161,790	6,345,206	1,607,635,251	6,698,294	UA 403b (A,L5.2+6.3)		
Montana	MT	2016	362,545,507	431,787,509	939,752,785	5,691,358	1,739,777,159	3,055,255	UA 403b (A,L5.2+6.3)		
Montana	MT	2017	381,525,958	376,244,692	1,040,573,840	18,105,376	1,816,449,866	2,864,006	UA 403b (A,L5.2+6.3)		
Montana	MT	2018	385,539,494	397,661,704	1,045,093,299	6,029,299	1,834,323,796	2,842,316	UA 403b (A,L5.2+6.3)		
Montana	MT	2019	401,318,680	392,506,573	901,829,898	3,089,837	1,698,744,988	5,289,964	UA 403b (A,L5.2+6.3)		
Montana	MT	2020	455,360,804	365,028,601	934,546,601	8,581,032	1,763,517,038	2,813,825	UA 403b (A,L5.2+6.3), A&H includes HMO beg 2020	yes-50/50 split	

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Nebraska	NE	1988	433,750,438	418,065,185	629,941,666	0	1,481,757,289	0			
Nebraska	NE	1989	398,868,887	450,436,550	678,877,041	0	1,528,182,478	0			
Nebraska	NE	1990	421,996,673	467,201,546	765,338,463	0	1,654,536,682	0			
Nebraska	NE	1991	470,693,992	480,634,914	809,821,032	0	1,761,149,938	0			
Nebraska	NE	1992	488,454,238	439,973,745	873,692,323	0	1,802,120,306	0			
Nebraska	NE	1993	493,313,156	345,751,489	938,737,324	0	1,777,801,969	0			
Nebraska	NE	1994	540,223,282	712,764,436	910,908,244	0	2,163,895,962	0			
Nebraska	NE	1995	580,304,048	1,088,285,987	946,054,978	0	2,614,645,013	0			
Nebraska	NE	1996	573,723,813	672,044,173	984,252,981	0	2,230,020,967	0			
Nebraska	NE	1997	574,539,177	814,868,462	1,034,818,205	0	2,424,225,844	0			
Nebraska	NE	1998	582,942,458	782,597,180	1,122,058,076	0	2,487,597,714	0			
Nebraska	NE	1999	577,215,782	814,694,416	1,223,157,898	0	2,615,068,096	0			
Nebraska	NE	2000	641,780,187	1,019,551,159	1,409,656,259	0	3,070,987,605	0			
Nebraska	NE	2001	699,068,536	1,057,962,159	1,548,095,887	0	3,305,126,582	0			
Nebraska	NE	2002	627,399,997	1,179,581,157	1,593,082,767	0	3,400,063,921	0			
Nebraska	NE	2003	664,892,755	1,082,884,777	1,690,586,227	0	3,438,363,759	0			
Nebraska	NE	2004	641,792,476	1,226,532,114	1,547,901,181	0	3,416,225,771	0			
Nebraska	NE	2005	650,727,258	876,832,903	1,772,020,498	0	3,299,580,659	0			
Nebraska	NE	2006	704,163,418	991,369,457	1,960,362,202	0	3,655,895,077	0			
Nebraska	NE	2007	736,930,696	873,263,967	2,072,492,924	0	3,682,687,587	0			
Nebraska	NE	2008	783,140,776	1,104,225,894	2,159,142,526	0	4,046,509,196	0			
Nebraska	NE	2009	805,922,664	1,108,297,962	2,266,273,577	0	4,180,494,203	0			
Nebraska	NE	2010	851,417,024	1,019,033,620	2,401,331,471	0	4,271,782,115	0			
Nebraska	NE	2011	864,540,536	1,099,749,707	2,455,119,788	0	4,419,410,031	0			
Nebraska	NE	2012	930,217,473	898,697,200	2,412,900,067	0	4,241,814,740	0			
Nebraska	NE	2013	906,317,422	851,131,864	2,465,916,726	0	4,223,366,012	0			
Nebraska	NE	2014	948,029,009	1,018,352,993	2,468,984,555	0	4,435,366,557	0			
Nebraska	NE	2015	978,933,371	989,867,901	2,541,284,799	0	4,510,086,071	0			
Nebraska	NE	2016	1,043,260,936	1,171,672,215	2,690,599,497	0	4,905,532,648	0			
Nebraska	NE	2017	1,024,974,737	1,108,814,595	3,020,478,333	0	5,154,267,665	0			
Nebraska	NE	2018	1,067,148,065	1,451,857,371	3,549,062,414	0	6,068,067,850	0			
Nebraska	NE	2019	1,093,035,605	1,545,186,481	3,548,852,977	0	6,187,075,063	0	A&H includes HMO beg 2019	yes-50/50 split	
Nebraska	NE	2020	1,071,199,535	1,411,190,559	3,481,573,416	0	5,963,963,510	0	A&H includes HMO		

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Nevada	NV	1988	188,056,206	159,617,086	239,835,297	0	587,508,589	0			
Nevada	NV	1989	187,685,850	179,579,717	278,227,085	0	645,492,652	0			
Nevada	NV	1990	211,526,018	209,381,798	329,258,460	0	750,166,276	0			
Nevada	NV	1991	235,029,695	257,079,113	347,250,712	0	839,359,520	0			
Nevada	NV	1992	252,421,794	228,215,561	354,132,389	0	834,769,744	0			
Nevada	NV	1993	259,412,256	224,454,266	382,539,332	0	866,405,854	0			
Nevada	NV	1994	303,621,694	330,815,670	398,438,708	0	1,032,876,072	0			
Nevada	NV	1995	328,707,652	331,575,221	423,068,962	0	1,083,351,835	0			
Nevada	NV	1996	339,210,804	329,511,360	455,923,916	0	1,124,646,080	0			
Nevada	NV	1997	364,319,447	347,039,518	477,837,146	0	1,189,196,111	0			
Nevada	NV	1998	383,955,521	303,351,906	501,685,748	0	1,188,993,175	0			
Nevada	NV	1999	393,472,325	397,510,883	577,477,196	0	1,368,460,404	0			
Nevada	NV	2000	457,675,253	589,727,264	630,109,657	0	1,677,512,174	0			
Nevada	NV	2001	439,636,288	661,926,690	674,107,946	0	1,775,670,924	0			
Nevada	NV	2002	500,708,457	1,287,227,807	657,280,614	0	2,445,216,878	0			
Nevada	NV	2003	560,244,756	1,002,487,503	715,662,888	0	2,278,395,147	0			
Nevada	NV	2004	621,862,008	783,868,243	775,448,499	0	2,181,178,750	0			
Nevada	NV	2005	616,220,934	766,485,503	823,325,958	0	2,206,032,395	0			
Nevada	NV	2006	692,636,351	702,024,818	912,982,468	0	2,307,643,637	0			
Nevada	NV	2007	712,200,556	824,604,506	1,322,286,110	0	2,859,091,172	0			
Nevada	NV	2008	739,912,500	1,096,212,102	1,498,313,802	0	3,334,438,404	0			
Nevada	NV	2009	769,949,241	1,071,481,528	1,653,824,373	0	3,495,255,142	0			
Nevada	NV	2010	748,015,631	1,008,581,875	1,620,890,080	0	3,377,487,586	0			
Nevada	NV	2011	790,601,447	803,896,979	1,705,079,369	0	3,299,577,795	0			
Nevada	NV	2012	825,350,559	945,278,895	1,788,245,669	0	3,558,875,123	0			
Nevada	NV	2013	866,612,021	895,473,195	1,654,068,269	0	3,416,153,485	1,858,845	UA 403b (A,L5.2+6.3)		
Nevada	NV	2014	901,653,618	1,256,518,516	1,735,155,742	0	3,893,327,876	7,877,785	UA 403b (A,L5.2+6.3)		
Nevada	NV	2015	957,451,253	1,326,216,717	1,785,726,696	0	4,069,394,666	4,948,634	UA 403b (A,L5.2+6.3)		
Nevada	NV	2016	1,032,137,820	1,255,112,293	1,892,633,503	0	4,179,883,616	7,323,300	UA 403b (A,L5.2+6.3)		
Nevada	NV	2017	1,195,561,044	1,186,738,308	1,809,716,038	0	4,192,015,390	3,704,804	UA 403b (A,L5.2+6.3)		
Nevada	NV	2018	1,172,990,773	1,475,720,935	1,833,870,315	0	4,482,582,023	5,661,889	UA 403b (A,L5.2+6.3)		
Nevada	NV	2019	1,210,349,914	1,521,500,884	1,899,828,444	0	4,631,679,242	10,159,548	UA 403b (A,L5.2+6.3)		
Nevada	NV	2020	1,275,742,342	1,704,634,149	3,412,390,700	0	6,392,767,191	117,263,048	UA 403b (A,L5.2+6.3), A&H includes HMO beg 2020	yes-50/50 split	

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
New Hampshire	NH	1988	252,803,488	119,901,061	203,345,399	87,655,124	663,705,072	0			
New Hampshire	NH	1989	234,946,765	217,312,983	235,348,015	75,157,619	762,765,382	0			
New Hampshire	NH	1990	241,536,221	259,760,502	240,900,345	92,438,242	834,635,310	0			
New Hampshire	NH	1991	260,141,719	205,080,765	241,177,952	82,311,078	788,711,514	0			
New Hampshire	NH	1992	285,808,181	265,144,968	253,737,165	41,944,650	846,634,964	0			
New Hampshire	NH	1993	279,493,617	264,027,730	283,496,014	74,308,335	901,325,696	0			
New Hampshire	NH	1994	314,086,073	284,405,162	286,147,819	42,554,564	927,193,618	0			
New Hampshire	NH	1995	332,373,812	272,400,511	298,025,547	28,369,697	931,169,567	0			
New Hampshire	NH	1996	356,329,729	202,957,008	306,213,178	38,576,938	904,076,853	0			
New Hampshire	NH	1997	327,085,853	269,116,727	295,343,014	66,111,619	957,657,213	0			
New Hampshire	NH	1998	379,340,368	273,163,517	296,275,080	102,922,212	1,051,701,177	0			
New Hampshire	NH	1999	383,399,884	353,550,676	311,830,778	85,811,125	1,134,592,463	0			
New Hampshire	NH	2000	371,612,555	356,810,727	327,324,467	49,837,913	1,105,585,662	0			
New Hampshire	NH	2001	363,577,918	493,492,136	327,779,405	39,427,603	1,224,277,062	0			
New Hampshire	NH	2002	346,960,375	774,499,331	339,227,506	110,238,020	1,570,925,232	0			
New Hampshire	NH	2003	383,633,208	686,958,663	358,910,278	74,796,393	1,504,298,542	0			
New Hampshire	NH	2004	381,166,967	641,007,904	394,769,423	91,170,299	1,508,114,593	0			
New Hampshire	NH	2005	412,156,500	593,862,991	428,512,326	129,230,456	1,563,762,273	0			
New Hampshire	NH	2006	444,502,774	558,130,092	496,838,075	168,348,202	1,667,819,143	0			
New Hampshire	NH	2007	477,497,084	559,526,907	868,271,880	80,082,857	1,985,378,728	0			
New Hampshire	NH	2008	471,342,822	795,665,312	1,037,783,684	261,653,876	2,566,445,694	0			
New Hampshire	NH	2009	501,259,480	828,000,435	1,097,122,149	282,328,023	2,708,710,087	0			
New Hampshire	NH	2010	513,799,242	763,154,173	1,173,877,203	494,814,110	2,945,644,728	0			
New Hampshire	NH	2011	522,619,402	606,420,884	1,356,175,417	482,548,453	2,967,764,156	0			
New Hampshire	NH	2012	593,175,594	849,596,896	1,086,540,751	167,588,601	2,696,901,842	0			
New Hampshire	NH	2013	546,481,681	870,464,239	1,105,719,793	582,879,699	3,105,545,412	0			
New Hampshire	NH	2014	560,684,666	923,133,517	1,071,736,116	409,692,612	2,965,246,911	0			
New Hampshire	NH	2015	582,507,540	1,644,751,861	910,142,634	19,433,854	3,156,835,889	357,523,045	UA 403b (A,L5.2+6.3)		
New Hampshire	NH	2016	585,963,246	2,842,885,065	971,656,243	35,871,328	4,436,375,882	1,112,223,913	UA 403b (A,L5.2+6.3)		
New Hampshire	NH	2017	615,949,350	1,587,534,776	1,032,567,372	25,842,955	3,261,894,453	68,593,659	UA 403b (A,L5.2+6.3)		
New Hampshire	NH	2018	604,866,184	2,102,923,927	1,187,734,254	17,998,315	3,913,522,680	56,794,683	UA 403b (A,L5.2+6.3)		
New Hampshire	NH	2019	621,693,544	1,748,911,845	1,130,072,576	21,552,986	3,522,230,951	9,573,430	UA 403b (A,L5.2+6.3)		
New Hampshire	NH	2020	643,762,230	2,105,994,542	2,110,548,885	182,987,978	5,043,293,635	119,097,179	UA 403b (A,L5.2+6.3), A&H includes HMO beg 2020	yes-50/50 split	

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
New Jersey	NJ	1988	2,073,109,199	1,731,834,873	4,227,426,164	1,108,412,108	9,140,782,344	0			
New Jersey	NJ	1989	2,183,764,728	1,974,007,514	4,745,054,555	969,808,889	9,872,635,686	0			
New Jersey	NJ	1990	2,364,265,442	2,550,437,379	4,888,106,724	1,133,655,124	10,936,464,669	0			
New Jersey	NJ	1991	2,444,151,278	2,481,827,275	4,397,986,945	877,253,188	10,201,218,686	0			
New Jersey	NJ	1992	2,689,828,543	2,929,192,390	4,327,663,715	575,311,765	10,521,996,413	0			
New Jersey	NJ	1993	2,996,718,589	2,532,350,985	4,245,833,860	593,521,279	10,368,424,713	0			
New Jersey	NJ	1994	3,231,932,887	2,957,910,836	4,269,926,095	639,234,053	11,099,003,871	0			
New Jersey	NJ	1995	3,175,155,312	2,682,124,713	4,157,029,058	491,233,902	10,505,542,985	0			
New Jersey	NJ	1996	2,999,224,711	2,302,871,125	4,252,812,116	640,455,344	10,195,363,296	0			
New Jersey	NJ	1997	3,196,860,901	2,545,256,440	4,294,005,693	479,246,708	10,515,369,742	0			
New Jersey	NJ	1998	3,594,018,956	2,346,820,388	4,391,742,488	303,854,623	10,636,436,455	0			
New Jersey	NJ	1999	3,131,582,842	2,744,233,755	4,524,544,981	643,538,393	11,043,899,971	0			
New Jersey	NJ	2000	3,336,450,761	3,602,748,260	4,697,743,590	667,276,739	12,304,219,350	0			
New Jersey	NJ	2001	3,254,615,957	5,163,369,591	5,059,968,369	470,562,350	13,948,516,267	0			
New Jersey	NJ	2002	3,524,610,093	6,900,012,912	5,110,299,481	379,130,839	15,914,053,325	0			
New Jersey	NJ	2003	3,772,083,713	6,399,872,712	5,390,004,672	634,576,551	16,196,537,648	0			
New Jersey	NJ	2004	4,204,052,289	5,294,540,755	5,722,735,424	815,329,692	16,036,658,160	0			
New Jersey	NJ	2005	4,002,026,439	4,959,483,318	6,161,664,883	1,319,921,261	16,443,095,901	0			
New Jersey	NJ	2006	4,547,140,561	5,470,434,982	7,343,310,219	1,214,023,392	18,574,909,154	0			
New Jersey	NJ	2007	4,441,444,134	5,079,390,399	9,335,690,450	836,012,711	19,692,537,694	0			
New Jersey	NJ	2008	4,338,367,211	7,272,418,925	9,853,696,947	846,436,484	22,310,919,567	0			
New Jersey	NJ	2009	4,569,693,896	7,571,069,258	10,028,229,272	390,155,994	22,559,148,420	0			
New Jersey	NJ	2010	5,113,558,117	7,355,793,524	10,197,728,285	329,361,195	22,996,441,121	0			
New Jersey	NJ	2011	5,103,001,172	6,408,280,560	10,012,552,909	835,585,846	22,359,420,487	0			
New Jersey	NJ	2012	5,352,968,466	7,067,272,327	10,800,997,005	1,436,345,116	24,657,582,914	0			
New Jersey	NJ	2013	5,341,790,634	6,099,173,020	11,613,834,126	1,147,324,864	24,202,122,644	0			
New Jersey	NJ	2014	5,777,934,813	6,862,035,694	13,776,185,262	723,722,493	27,139,878,262	0			
New Jersey	NJ	2015	5,865,691,132	7,830,102,790	15,209,260,591	529,223,102	29,434,277,615	0			
New Jersey	NJ	2016	5,944,666,518	7,648,289,245	15,921,741,881	435,299,380	29,949,997,024	0			
New Jersey	NJ	2017	6,403,695,519	7,795,921,347	13,660,955,869	469,491,409	28,330,064,144	0			
New Jersey	NJ	2018	6,250,222,990	9,855,656,320	13,589,645,403	519,412,755	30,214,937,468	0			
New Jersey	NJ	2019	6,540,927,269	10,895,249,636	13,617,600,875	830,446,394	31,884,224,174	0			
New Jersey	NJ	2020	6,613,642,363	9,966,243,723	13,720,050,889	908,884,723	31,208,821,698	0			

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State		Year	Life	Allocated		Unallocated		Assessable Premium		Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total	403(b)			
New Mexico	NM	1988	263,207,485	499,770,760	260,588,388	0	1,023,566,633	0			
New Mexico	NM	1989	254,044,968	531,730,200	288,935,513	0	1,074,710,681	0			
New Mexico	NM	1990	266,559,874	614,125,627	298,043,034	0	1,178,728,535	0			
New Mexico	NM	1991	290,120,028	544,216,464	313,454,917	0	1,147,791,409	0			
New Mexico	NM	1992	307,678,533	564,487,300	321,008,873	0	1,193,174,706	0			
New Mexico	NM	1993	320,672,161	645,253,299	296,303,291	0	1,262,228,751	0			
New Mexico	NM	1994	371,393,695	547,626,406	307,732,891	0	1,226,752,992	0			
New Mexico	NM	1995	370,546,476	640,618,306	316,965,441	0	1,328,130,223	0			
New Mexico	NM	1996	381,363,681	444,425,140	342,582,739	0	1,168,371,560	0			
New Mexico	NM	1997	315,623,262	375,216,289	325,511,693	0	1,016,351,244	0			
New Mexico	NM	1998	372,791,582	259,460,467	321,391,930	0	953,643,979	0			
New Mexico	NM	1999	369,365,242	298,302,823	341,133,219	0	1,008,801,284	0			
New Mexico	NM	2000	401,247,610	308,241,290	378,298,654	0	1,087,787,554	0			
New Mexico	NM	2001	399,776,120	419,768,711	442,798,369	0	1,262,343,200	0			
New Mexico	NM	2002	395,877,531	514,913,400	513,015,519	0	1,423,806,450	0			
New Mexico	NM	2003	416,199,293	490,942,012	522,800,002	0	1,429,941,307	0			
New Mexico	NM	2004	424,722,865	439,336,806	525,965,504	0	1,390,025,175	0			
New Mexico	NM	2005	448,972,517	412,759,260	573,230,873	0	1,434,962,650	0			
New Mexico	NM	2006	476,542,909	453,719,971	699,489,440	0	1,629,752,320	0			
New Mexico	NM	2007	496,065,345	439,507,333	858,165,100	0	1,793,737,778	0			
New Mexico	NM	2008	504,550,468	556,534,610	1,295,299,338	0	2,356,384,416	0			
New Mexico	NM	2009	578,469,695	581,539,791	1,385,110,720	0	2,545,120,206	0			
New Mexico	NM	2010	598,295,452	500,597,871	1,327,280,737	0	2,426,174,060	0			
New Mexico	NM	2011	608,966,980	519,299,365	1,469,603,607	0	2,597,869,952	0			
New Mexico	NM	2012	638,070,785	590,553,977	1,505,448,760	24,715,538	2,758,789,060	1,860,970	UA 403b (A,L5.2+6.3)		
New Mexico	NM	2013	655,677,042	593,082,126	1,369,852,557	33,023,776	2,651,635,501	1,277,965	UA 403b (A,L5.2+6.3)		
New Mexico	NM	2014	645,822,640	690,778,862	1,686,194,410	32,508,659	3,055,304,571	26,363,846	UA 403b (A,L5.2+6.3)		
New Mexico	NM	2015	656,402,675	701,163,890	1,858,055,338	18,771,174	3,234,393,077	12,544,821	UA 403b (A,L5.2+6.3)		
New Mexico	NM	2016	708,441,165	793,513,382	892,718,175	24,593,014	2,419,265,736	8,242,847	UA 403b (A,L5.2+6.3)		
New Mexico	NM	2017	713,796,158	738,550,467	933,882,300	25,973,661	2,412,202,586	5,062,155	UA 403b (A,L5.2+6.3)		
New Mexico	NM	2018	697,636,445	908,266,078	1,056,109,715	21,076,379	2,683,088,617	3,853,744	UA 403b (A,L5.2+6.3)		
New Mexico	NM	2019	700,362,508	944,160,783	975,431,583	29,616,613	2,649,571,487	7,609,220	UA 403b (A,L5.2+6.3)		
New Mexico	NM	2020	726,987,826	1,031,892,193	975,507,551	27,479,861	2,761,867,431	8,436,940	UA 403b (A,L5.2+6.3)		

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
New York	NY	1988	4,446,025,393	4,568,377,805	4,742,304,311	1,632,565,849	15,389,273,358	0			
New York	NY	1989	4,509,186,013	4,812,919,847	5,149,446,770	1,639,511,338	16,111,063,968	0			
New York	NY	1990	4,765,779,478	5,726,596,588	5,267,075,151	1,388,082,664	17,147,533,881	0			
New York	NY	1991	5,073,975,953	5,829,948,814	5,573,432,664	1,313,616,365	17,790,973,796	0			
New York	NY	1992	5,423,692,378	6,077,931,583	5,692,188,109	749,635,505	17,943,447,575	0			
New York	NY	1993	5,564,000,618	4,539,803,629	5,895,008,131	741,223,678	16,740,036,056	0			
New York	NY	1994	5,682,942,116	5,925,954,151	5,687,164,985	(20,828,161)	17,275,233,091	0			
New York	NY	1995	6,540,894,447	6,077,855,541	5,463,297,233	711,370,555	18,793,417,776	0			
New York	NY	1996	5,865,473,390	4,961,870,011	5,378,899,201	505,529,008	16,711,771,610	0			
New York	NY	1997	6,237,127,269	5,624,309,462	5,951,408,523	456,203,706	18,269,048,960	0			
New York	NY	1998	6,671,375,041	4,921,252,456	5,865,800,022	878,698,579	18,337,126,098	0			
New York	NY	1999	6,274,814,732	5,878,277,911	6,370,923,275	663,704,996	19,187,720,914	0			
New York	NY	2000	6,349,579,179	7,613,325,320	7,206,223,650	680,144,164	21,849,272,313	0			
New York	NY	2001	6,372,678,143	10,572,064,049	6,848,297,092	912,651,400	24,705,690,684	0			
New York	NY	2002	6,683,022,346	14,288,214,828	7,434,052,485	460,435,693	28,865,725,352	0			
New York	NY	2003	7,093,177,608	12,339,386,483	7,851,903,600	631,846,092	27,916,313,783	0			
New York	NY	2004	7,635,497,556	10,723,207,047	8,800,931,777	942,362,774	28,101,999,154	0			
New York	NY	2005	7,699,921,709	9,442,568,288	9,104,872,358	1,326,022,439	27,573,384,794	0			
New York	NY	2006	8,202,674,363	10,976,356,560	8,662,114,950	1,468,048,338	29,309,194,211	0			
New York	NY	2007	8,538,356,100	10,777,659,214	13,303,773,763	1,110,537,877	33,730,326,954	0			
New York	NY	2008	8,891,375,084	14,798,276,605	15,717,395,126	1,701,438,893	41,108,485,708	0			
New York	NY	2009	9,136,279,389	12,795,184,044	17,059,951,581	882,632,693	39,874,047,707	0			
New York	NY	2010	9,544,372,938	9,912,269,203	17,918,052,852	954,446,598	38,329,141,591	0			
New York	NY	2011	9,479,565,517	9,851,073,462	19,322,720,141	891,791,285	39,545,150,405	0			
New York	NY	2012	9,901,794,357	11,873,451,449	19,093,858,928	2,294,245,562	43,163,350,296	0			
New York	NY	2013	9,973,283,595	9,345,013,476	18,104,957,299	892,088,370	38,315,342,740	0			
New York	NY	2014	10,073,987,164	10,001,285,137	16,824,064,778	2,129,188,195	39,028,525,274	0			
New York	NY	2015	10,326,932,415	10,201,881,234	8,095,019,819	1,446,921,940	30,070,755,408	0			
New York	NY	2016	10,757,891,925	11,323,366,528	8,299,220,333	2,026,555,358	32,407,034,144	0			
New York	NY	2017	10,926,246,265	12,234,665,227	8,374,680,381	1,878,487,204	33,414,079,077	0			
New York	NY	2018	11,187,783,920	13,567,713,949	8,772,216,798	913,431,596	34,441,146,263	0			
New York	NY	2019	11,563,396,227	12,724,965,868	10,751,690,504	1,047,454,470	36,087,507,069	0			
New York	NY	2020	11,303,958,757	14,727,333,969	11,199,608,630	1,263,180,320	38,494,081,676	0			

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
North Carolina	NC	1988	1,576,211,257	965,244,453	1,169,154,078	297,345,235	4,007,955,023	0			
North Carolina	NC	1989	1,623,745,015	999,194,134	1,319,275,033	140,253,076	4,082,467,258	0			
North Carolina	NC	1990	1,822,113,981	1,187,538,879	1,457,270,393	161,054,913	4,627,978,166	0			
North Carolina	NC	1991	1,890,224,150	1,009,419,304	1,575,306,222	985,271,351	5,460,221,027	0			
North Carolina	NC	1992	2,005,947,831	1,053,287,642	1,674,492,275	646,822,015	5,380,549,763	0			
North Carolina	NC	1993	2,303,511,574	821,679,848	1,821,947,289	757,431,262	5,704,569,973	0			
North Carolina	NC	1994	2,436,915,646	1,203,222,295	1,911,502,511	720,045,572	6,271,686,024	0			
North Carolina	NC	1995	2,534,603,476	1,189,509,137	3,010,616,221	626,791,461	7,361,520,295	0			
North Carolina	NC	1996	2,610,371,300	1,024,509,545	3,123,139,337	649,527,488	7,407,547,670	0			
North Carolina	NC	1997	2,549,315,599	1,236,750,477	3,295,674,983	579,634,800	7,661,375,859	0			
North Carolina	NC	1998	3,102,840,241	1,300,280,894	3,349,075,310	473,111,198	8,225,307,643	0			
North Carolina	NC	1999	2,696,896,497	1,836,633,077	3,649,778,320	891,843,054	9,075,150,948	0			
North Carolina	NC	2000	3,336,683,293	2,053,852,555	4,112,063,991	699,776,079	10,202,375,918	0			
North Carolina	NC	2001	3,045,458,927	2,843,495,265	4,317,663,762	492,959,828	10,699,577,782	0			
North Carolina	NC	2002	3,135,939,431	3,979,428,122	4,698,009,006	619,625,352	12,433,001,911	0			
North Carolina	NC	2003	2,983,351,816	3,676,818,985	4,905,869,805	430,790,322	11,996,830,928	0			
North Carolina	NC	2004	3,017,296,814	3,145,321,138	5,362,292,378	412,138,877	11,937,049,207	0			
North Carolina	NC	2005	3,115,275,303	3,099,911,047	5,884,210,882	817,039,712	12,916,436,944	0			
North Carolina	NC	2006	3,370,338,158	3,375,914,426	6,752,379,642	442,370,847	13,941,003,073	0			
North Carolina	NC	2007	3,471,950,313	3,430,752,748	7,751,883,243	526,667,603	15,181,253,907	0			
North Carolina	NC	2008	3,578,435,894	4,701,898,477	8,283,868,055	642,489,200	17,206,691,626	0			
North Carolina	NC	2009	3,732,635,087	4,671,091,867	8,403,625,995	757,020,943	17,564,373,892	0			
North Carolina	NC	2010	3,941,644,362	3,896,747,082	8,847,410,340	522,861,618	17,208,663,402	0			
North Carolina	NC	2011	4,117,051,619	3,809,439,687	8,915,135,853	601,777,807	17,443,404,966	0			
North Carolina	NC	2012	4,203,464,916	4,254,123,065	9,264,707,784	626,185,615	18,348,481,380	0			
North Carolina	NC	2013	4,107,216,595	4,599,872,888	8,166,237,292	582,274,089	17,455,600,864	0			
North Carolina	NC	2014	4,154,424,080	4,440,490,624	9,127,098,739	750,616,789	18,472,630,232	0			
North Carolina	NC	2015	4,325,330,231	4,985,448,302	9,399,002,542	604,296,142	19,314,077,217	0			
North Carolina	NC	2016	4,469,531,709	5,357,752,938	9,409,901,862	862,608,231	20,099,794,740	0			
North Carolina	NC	2017	4,714,555,372	5,723,207,601	11,501,098,602	510,956,399	22,449,817,974	0			
North Carolina	NC	2018	4,661,514,622	6,397,994,310	12,778,783,116	599,230,820	24,437,522,868	0	A&H includes HMO beg 2018	yes-50/50 split	
North Carolina	NC	2019	4,851,453,359	7,455,723,301	12,802,370,172	259,243,525	25,368,790,357	32,841,798	UA 403b (A,L5.2+6.3), A&H includes HMO		
North Carolina	NC	2020	4,944,062,712	7,015,864,715	12,535,962,612	340,475,874	24,836,365,913	33,535,968	UA 403b (A,L5.2+6.3), A&H includes HMO		

Beginning in 2019, NCLHIGA no longer participates in the assessable premium data collection process through NOLHGA but rather will be using premium data collected from another source. The above amounts beg. 2019 are compiled from the NOLHGA data collection process with limited testing and MAY DIFFER SUBSTANTIALLY from amounts used by FLHIGA for assessment purposes. Companies should contact NCLHIGA to obtain state-wide premium amounts as collected by the association.

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
North Dakota	ND	1988	149,101,958	150,864,610	117,708,329	20,081,033	437,755,930	0			
North Dakota	ND	1989	147,961,050	144,092,600	118,596,232	23,499,885	434,149,767	0			
North Dakota	ND	1990	142,834,709	173,952,839	125,638,553	21,249,321	463,675,422	0			
North Dakota	ND	1991	137,922,363	150,360,104	439,549,120	30,874,468	758,706,055	0			
North Dakota	ND	1992	152,556,667	137,468,723	427,971,629	23,033,145	741,030,164	0			
North Dakota	ND	1993	150,416,311	131,286,055	431,716,028	30,785,124	744,203,518	0			
North Dakota	ND	1994	166,905,606	186,484,399	417,967,802	37,601,911	808,959,718	0			
North Dakota	ND	1995	177,236,172	169,084,571	491,480,586	40,178,860	877,980,189	0			
North Dakota	ND	1996	187,428,957	115,781,794	500,364,417	25,722,770	829,297,938	0			
North Dakota	ND	1997	172,230,258	129,491,597	526,107,462	23,451,593	851,280,910	0			
North Dakota	ND	1998	173,984,219	126,063,852	539,861,490	26,800,511	866,710,072	0			
North Dakota	ND	1999	179,281,481	166,910,886	575,402,233	14,751,927	936,346,527	964,766	UA 403b (A,L5.2+6.3)		
North Dakota	ND	2000	170,778,946	186,989,723	613,396,859	5,592,101	976,757,629	992,413	UA 403b (A,L5.2+6.3)		
North Dakota	ND	2001	167,726,029	237,276,819	667,558,395	5,084,432	1,077,645,675	1,868,793	UA 403b (A,L5.2+6.3)		
North Dakota	ND	2002	179,993,108	298,409,254	718,328,407	4,391,859	1,201,122,628	1,319,154	UA 403b (A,L5.2+6.3)		
North Dakota	ND	2003	199,940,786	214,983,939	752,551,816	8,927,860	1,176,404,401	2,425,038	UA 403b (A,L5.2+6.3)		
North Dakota	ND	2004	190,420,415	246,554,585	747,293,199	7,477,913	1,191,746,112	2,945,300	UA 403b (A,L5.2+6.3)		
North Dakota	ND	2005	204,700,170	232,238,540	795,945,941	9,976,482	1,242,861,133	2,021,166	UA 403b (A,L5.2+6.3)		
North Dakota	ND	2006	209,507,628	280,702,791	888,908,754	(2,529,673)	1,376,589,500	2,159,080	UA 403b (A,L5.2+6.3)		
North Dakota	ND	2007	225,711,099	298,272,097	928,023,397	3,487,589	1,455,494,182	2,347,150	UA 403b (A,L5.2+6.3)		
North Dakota	ND	2008	236,636,267	374,229,774	981,971,991	16,014,912	1,608,852,944	3,311,260	UA 403b (A,L5.2+6.3)		
North Dakota	ND	2009	263,368,693	351,655,949	1,034,529,270	12,071,423	1,661,625,335	2,832,478	UA 403b (A,L5.2+6.3)		
North Dakota	ND	2010	290,074,904	341,671,299	1,134,430,726	4,889,188	1,771,066,117	2,590,819	UA 403b (A,L5.2+6.3)		
North Dakota	ND	2011	303,487,585	353,538,961	1,236,899,852	7,679,570	1,901,605,968	3,964,662	UA 403b (A,L5.2+6.3)		
North Dakota	ND	2012	325,718,251	359,108,037	1,337,121,150	17,652,954	2,039,600,392	4,207,254	UA 403b (A,L5.2+6.3)		
North Dakota	ND	2013	331,248,624	379,362,436	1,354,458,128	27,623,124	2,092,692,312	3,639,153	UA 403b (A,L5.2+6.3)		
North Dakota	ND	2014	348,502,956	490,488,034	1,470,327,677	15,160,902	2,324,479,569	18,580,680	UA 403b (A,L5.2+6.3)		
North Dakota	ND	2015	384,625,284	458,393,922	1,434,911,821	14,741,838	2,292,672,865	13,162,508	UA 403b (A,L5.2+6.3)		
North Dakota	ND	2016	379,667,300	535,586,933	1,283,972,956	5,866,094	2,205,093,283	6,036,180	UA 403b (A,L5.2+6.3)		
North Dakota	ND	2017	389,707,230	482,344,334	1,320,736,226	5,833,643	2,198,621,433	6,258,699	UA 403b (A,L5.2+6.3)		
North Dakota	ND	2018	395,998,988	636,299,135	1,673,433,674	13,317,746	2,719,049,543	6,217,491	UA 403b (A,L5.2+6.3)		
North Dakota	ND	2019	408,918,767	590,678,577	1,885,178,424	(2,854,846)	2,881,920,922	21,176,428	UA 403b (A,L5.2+6.3), A&H includes HMO beg 2019	yes-50/50 split	
North Dakota	ND	2020	404,141,068	621,098,382	1,894,895,324	20,329,803	2,940,464,577	6,029,013	UA 403b (A,L5.2+6.3), A&H includes HMO		

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Ohio	OH	1988	2,534,034,513	1,736,787,192	4,989,784,981	1,042,229,723	10,302,836,409	0			
Ohio	OH	1989	2,407,743,599	1,856,477,537	3,619,642,666	1,083,026,448	8,966,890,250	0			
Ohio	OH	1990	2,741,981,136	2,179,135,465	3,828,721,118	1,187,795,652	9,937,633,371	0			
Ohio	OH	1991	2,920,332,567	1,828,524,058	3,966,484,296	1,205,698,462	9,921,039,383	0			
Ohio	OH	1992	3,055,029,400	1,893,658,459	4,254,594,238	956,370,309	10,159,652,406	0			
Ohio	OH	1993	3,987,751,884	1,716,262,992	4,446,737,088	962,654,689	11,113,406,653	0			
Ohio	OH	1994	3,819,936,218	2,179,499,942	4,258,140,845	646,454,967	10,904,031,972	0			
Ohio	OH	1995	4,118,333,150	2,336,864,381	4,489,683,366	819,651,829	11,764,532,726	0			
Ohio	OH	1996	3,975,047,154	1,909,547,932	5,602,533,542	551,809,112	12,038,937,740	0			
Ohio	OH	1997	4,104,119,628	1,912,971,877	5,500,310,888	727,195,937	12,244,598,330	0			
Ohio	OH	1998	3,760,213,838	2,023,173,180	5,903,365,925	558,994,105	12,245,747,048	0			
Ohio	OH	1999	4,183,454,778	2,853,879,537	6,488,902,076	551,307,354	14,077,543,745	0			
Ohio	OH	2000	3,779,121,377	3,602,435,917	7,043,854,647	505,227,072	14,930,639,013	0			
Ohio	OH	2001	3,622,186,707	4,334,730,583	7,566,267,097	594,923,355	16,118,107,742	0			
Ohio	OH	2002	3,707,075,429	5,874,525,077	8,242,618,933	767,287,844	18,591,507,283	0			
Ohio	OH	2003	3,719,882,283	5,246,506,175	8,587,872,327	926,264,454	18,480,525,239	0			
Ohio	OH	2004	3,862,254,207	4,987,695,103	8,738,796,050	958,314,758	18,547,060,118	0			
Ohio	OH	2005	3,864,828,736	4,735,825,309	9,482,567,741	765,735,371	18,848,957,157	0			
Ohio	OH	2006	3,984,767,132	4,919,614,463	10,312,210,172	923,440,738	20,140,032,505	0			
Ohio	OH	2007	4,338,276,521	4,669,275,115	12,159,708,876	1,721,027,001	22,888,287,513	0			
Ohio	OH	2008	4,205,635,348	6,375,631,631	13,636,581,477	1,117,437,730	25,335,286,186	0			
Ohio	OH	2009	4,377,338,672	6,768,188,993	12,979,757,689	1,032,084,271	25,157,369,625	0			
Ohio	OH	2010	4,493,941,797	5,341,130,707	12,535,711,315	959,268,409	23,330,052,228	0			
Ohio	OH	2011	4,698,775,431	5,152,996,658	12,763,839,132	921,751,361	23,537,362,582	0			
Ohio	OH	2012	4,824,912,735	6,747,281,598	13,241,635,224	1,058,746,791	25,872,576,348	0			
Ohio	OH	2013	4,810,908,862	5,069,882,260	14,690,651,849	2,215,424,951	26,786,867,922	0			
Ohio	OH	2014	4,778,008,509	5,616,817,221	14,933,131,312	1,137,114,161	26,465,071,203	0			
Ohio	OH	2015	4,863,396,473	7,769,775,441	10,757,579,233	1,121,567,729	24,512,318,876	0			
Ohio	OH	2016	4,990,334,297	6,991,851,413	10,997,951,503	1,047,076,352	24,027,213,565	0			
Ohio	OH	2017	5,017,054,648	8,517,829,117	10,684,891,416	749,589,358	24,969,364,539	0			
Ohio	OH	2018	5,052,700,905	8,793,711,586	10,376,427,598	799,379,630	25,022,219,719	0			
Ohio	OH	2019	5,118,727,523	9,120,481,250	10,439,550,329	1,614,738,247	26,293,497,349	0			
Ohio	OH	2020	5,204,244,682	8,964,390,480	10,180,912,524	1,021,753,855	25,371,301,541	0			

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Oklahoma	OK	1988	616,592,071	419,483,946	642,145,110	0	1,678,221,127	0			
Oklahoma	OK	1989	588,134,826	444,775,606	698,963,531	0	1,731,873,963	0			
Oklahoma	OK	1990	612,296,761	543,871,818	733,415,184	0	1,889,583,763	0			
Oklahoma	OK	1991	668,388,118	578,791,425	784,259,157	0	2,031,438,700	0			
Oklahoma	OK	1992	707,696,169	629,789,858	845,953,596	0	2,183,439,623	0			
Oklahoma	OK	1993	724,875,640	536,701,938	1,071,589,567	0	2,333,167,145	0			
Oklahoma	OK	1994	792,088,110	582,260,416	1,080,525,188	0	2,454,873,714	0			
Oklahoma	OK	1995	814,360,950	620,410,943	1,125,179,250	0	2,559,951,143	0			
Oklahoma	OK	1996	789,424,307	490,109,556	1,184,654,949	0	2,464,188,812	0			
Oklahoma	OK	1997	770,220,072	494,871,326	1,244,437,896	0	2,509,529,294	0			
Oklahoma	OK	1998	776,113,533	475,026,538	1,310,866,836	0	2,562,006,907	0			
Oklahoma	OK	1999	780,537,634	618,103,240	1,300,192,293	0	2,698,833,167	0			
Oklahoma	OK	2000	811,989,165	698,871,483	1,371,204,007	0	2,882,064,655	0			
Oklahoma	OK	2001	876,872,355	984,869,537	1,495,429,443	0	3,357,171,335	0			
Oklahoma	OK	2002	866,788,664	1,205,522,724	1,584,870,053	0	3,657,181,441	0			
Oklahoma	OK	2003	911,263,971	1,120,068,031	1,727,633,006	0	3,758,965,008	0			
Oklahoma	OK	2004	931,033,557	1,062,686,358	1,831,615,910	0	3,825,335,825	0			
Oklahoma	OK	2005	926,444,980	987,551,770	1,980,212,671	0	3,894,209,421	0			
Oklahoma	OK	2006	1,060,841,763	1,063,511,980	2,171,467,297	0	4,295,821,040	0			
Oklahoma	OK	2007	1,097,782,359	1,017,178,609	2,512,947,694	0	4,627,908,662	0			
Oklahoma	OK	2008	1,136,588,750	1,491,541,386	2,650,865,096	0	5,278,995,232	0			
Oklahoma	OK	2009	1,197,855,066	1,370,248,919	2,812,704,895	0	5,380,808,880	0			
Oklahoma	OK	2010	1,265,817,967	1,189,363,350	2,990,023,534	0	5,445,204,851	0			
Oklahoma	OK	2011	1,281,469,359	1,162,870,153	2,993,867,350	0	5,438,206,862	0			
Oklahoma	OK	2012	1,324,959,076	1,368,007,325	2,985,855,018	0	5,678,821,419	0			
Oklahoma	OK	2013	1,359,541,281	1,239,044,898	3,015,560,032	0	5,614,146,211	0			
Oklahoma	OK	2014	1,381,698,580	1,323,348,614	3,362,525,624	0	6,067,572,818	0			
Oklahoma	OK	2015	1,413,156,660	1,582,535,340	3,347,770,476	0	6,343,462,476	0			
Oklahoma	OK	2016	1,414,401,562	1,475,566,462	3,494,959,511	0	6,384,927,535	0			
Oklahoma	OK	2017	1,435,622,014	1,518,789,590	3,817,822,394	0	6,772,233,998	0			
Oklahoma	OK	2018	1,524,384,742	1,896,115,449	4,094,852,306	0	7,515,352,497	0			
Oklahoma	OK	2019	1,503,683,419	1,728,068,881	4,805,517,437	0	8,037,269,737	0	A&H includes HMO beg 2019	yes-50/50 split	
Oklahoma	OK	2020	1,538,559,621	1,517,811,467	4,653,161,248	0	7,709,532,336	0	A&H includes HMO		

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Oregon	OR	1988	506,312,289	895,696,039	428,769,940	0	1,830,778,268	0			
Oregon	OR	1989	514,579,970	1,030,798,115	476,923,224	0	2,022,301,309	0			
Oregon	OR	1990	537,896,369	937,962,526	544,414,811	0	2,020,273,706	0			
Oregon	OR	1991	567,228,111	830,408,324	555,223,454	260,045,972	2,212,905,861	0			
Oregon	OR	1992	596,415,790	812,673,520	627,877,935	281,849,324	2,318,816,569	0			
Oregon	OR	1993	622,685,909	696,695,276	582,601,955	192,373,597	2,094,356,737	0			
Oregon	OR	1994	697,121,068	925,325,110	569,074,748	152,049,491	2,343,570,417	0			
Oregon	OR	1995	714,798,506	914,040,453	613,797,359	60,386,398	2,303,022,716	0			
Oregon	OR	1996	755,357,432	715,264,307	654,376,965	62,180,671	2,187,179,375	0			
Oregon	OR	1997	719,950,509	686,661,197	792,864,569	65,154,294	2,264,630,569	0			
Oregon	OR	1998	720,826,519	550,848,286	960,047,164	56,616,238	2,288,338,207	0			
Oregon	OR	1999	728,877,210	726,671,578	786,285,685	125,216,390	2,367,050,863	0			
Oregon	OR	2000	743,282,612	893,636,452	909,940,157	73,526,876	2,620,386,097	0			
Oregon	OR	2001	771,999,343	1,004,482,176	803,603,902	93,354,686	2,673,440,107	0			
Oregon	OR	2002	790,911,199	1,332,585,909	848,558,514	51,183,511	3,023,239,133	0			
Oregon	OR	2003	847,274,270	1,396,433,518	884,605,712	48,002,935	3,176,316,435	0			
Oregon	OR	2004	880,003,563	1,274,161,437	987,967,712	38,304,389	3,180,437,101	0			
Oregon	OR	2005	856,725,793	1,082,211,585	1,118,685,177	21,704,483	3,079,327,038	0			
Oregon	OR	2006	928,149,167	1,099,881,946	1,346,163,921	15,663,377	3,389,858,411	0			
Oregon	OR	2007	940,070,559	1,228,133,633	1,985,559,448	(101,448,253)	4,052,315,387	0			
Oregon	OR	2008	966,239,499	1,589,801,073	1,962,685,043	19,167,596	4,537,893,211	0			
Oregon	OR	2009	1,017,455,661	1,530,980,278	1,964,912,338	44,277,832	4,557,626,109	0			
Oregon	OR	2010	1,049,139,067	1,500,106,331	2,080,036,886	62,447,343	4,691,729,627	0			
Oregon	OR	2011	1,090,276,860	1,259,814,723	2,213,758,037	62,825,317	4,626,674,937	0			
Oregon	OR	2012	1,108,512,537	1,321,757,513	1,510,631,717	48,366,542	3,989,268,309	0			
Oregon	OR	2013	1,099,992,671	1,366,316,746	1,594,284,187	48,830,750	4,109,424,354	0			
Oregon	OR	2014	1,153,577,720	1,525,669,016	1,648,109,090	62,301,029	4,389,656,855	0			
Oregon	OR	2015	1,173,943,291	1,651,855,009	1,656,057,822	68,311,429	4,550,167,551	0			
Oregon	OR	2016	1,226,169,489	1,845,096,960	1,617,437,271	96,278,666	4,784,982,386	0			
Oregon	OR	2017	1,261,514,496	1,741,493,618	1,405,128,342	74,596,790	4,482,733,246	0			
Oregon	OR	2018	1,289,321,205	2,113,266,872	1,543,021,071	54,907,683	5,000,516,831	0			
Oregon	OR	2019	1,310,686,624	2,347,333,562	1,648,970,700	27,818,163	5,334,809,049	37,156,883	UA 403b (A,L5.2+6.3)		
Oregon	OR	2020	1,324,261,962	1,928,873,542	1,690,080,284	847,417	4,944,063,205	27,377,831	UA 403b (A,L5.2+6.3)		

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State		Allocated			Unallocated		Assessable Premium			adopted LTC
State	Abbreviation	Year	Life	Annuity	A&H	Annuity	Total	403(b)	Notes	allocaiton
Pennsylvania	PA	1988	2,700,343,793	2,724,377,425	1,690,553,654	0	7,115,274,872	0		
Pennsylvania	PA	1989	2,859,921,673	3,506,394,627	1,785,997,652	0	8,152,313,952	0		
Pennsylvania	PA	1990	3,035,490,589	3,622,625,730	1,888,296,161	0	8,546,412,480	0		
Pennsylvania	PA	1991	3,191,579,628	2,821,578,406	1,985,179,991	0	7,998,338,025	0		
Pennsylvania	PA	1992	3,358,538,676	2,438,918,555	2,017,525,467	1,628,237,584	9,443,220,282	0		
Pennsylvania	PA	1993	3,578,335,954	2,225,973,485	2,117,059,165	1,379,394,121	9,300,762,725	0		
Pennsylvania	PA	1994	3,734,032,803	2,530,741,767	2,228,943,235	1,369,288,162	9,863,005,967	0		
Pennsylvania	PA	1995	3,790,467,592	2,878,497,123	2,354,037,821	1,244,507,998	10,267,510,534	0		
Pennsylvania	PA	1996	3,878,535,536	2,375,412,080	2,442,567,996	942,485,425	9,639,001,037	0		
Pennsylvania	PA	1997	4,096,755,372	2,561,449,089	3,046,664,447	1,121,172,513	10,826,041,421	0		
Pennsylvania	PA	1998	4,404,475,350	2,543,399,536	3,807,399,187	1,180,688,239	11,935,962,312	0		
Pennsylvania	PA	1999	3,949,231,052	3,219,744,087	4,298,497,622	1,691,105,187	13,158,577,948	0		
Pennsylvania	PA	2000	4,065,294,184	4,488,726,962	4,761,736,114	2,041,018,228	15,356,775,488	0		
Pennsylvania	PA	2001	4,102,437,813	6,056,074,057	5,453,565,481	1,279,744,383	16,891,821,734	0		
Pennsylvania	PA	2002	4,241,759,312	7,757,730,305	5,423,904,037	886,465,132	18,309,858,786	0		
Pennsylvania	PA	2003	4,283,734,618	6,612,923,769	5,454,626,329	1,999,372,190	18,350,656,906	0		
Pennsylvania	PA	2004	4,440,999,335	5,576,480,544	6,099,829,758	1,689,775,776	17,807,085,413	0		
Pennsylvania	PA	2005	4,483,627,399	5,460,271,116	6,311,221,044	1,692,178,534	17,947,298,093	0		
Pennsylvania	PA	2006	4,768,194,250	6,048,284,361	6,921,767,748	1,274,331,754	19,012,578,113	0		
Pennsylvania	PA	2007	5,066,977,183	5,466,247,689	9,928,397,167	1,261,160,193	21,722,782,232	0		
Pennsylvania	PA	2008	5,205,611,810	7,478,753,172	11,184,147,263	1,728,321,413	25,596,833,658	0		
Pennsylvania	PA	2009	5,353,285,595	7,676,423,343	11,075,676,444	1,281,332,384	25,386,717,766	0		
Pennsylvania	PA	2010	5,636,140,327	7,066,633,789	11,650,282,301	1,301,573,231	25,654,629,648	0		
Pennsylvania	PA	2011	5,811,507,389	6,596,059,850	12,454,795,523	1,527,433,646	26,389,796,408	0		
Pennsylvania	PA	2012	5,990,227,116	7,503,416,133	10,664,417,471	3,251,184,196	27,409,244,916	0		
Pennsylvania	PA	2013	5,920,112,582	6,720,359,304	10,568,395,499	1,869,439,380	25,078,306,765	0		
Pennsylvania	PA	2014	6,025,992,624	7,444,443,899	11,939,933,949	1,965,205,332	27,375,575,804	0		
Pennsylvania	PA	2015	6,193,416,685	8,722,631,480	11,286,310,241	1,758,356,483	27,960,714,889	0		
Pennsylvania	PA	2016	6,247,803,734	9,678,768,629	11,239,573,035	2,287,592,791	29,453,738,189	0		
Pennsylvania	PA	2017	6,630,297,791	9,777,477,685	11,505,315,821	1,919,229,945	29,832,321,242	0		
Pennsylvania	PA	2018	6,398,270,156	10,970,446,601	9,542,176,688	1,833,910,736	28,744,804,181	0		
Pennsylvania	PA	2019	6,650,197,126	11,744,479,848	8,593,322,267	2,667,443,114	29,655,442,355	0		
Pennsylvania	PA	2020	6,535,126,188	12,427,758,540	19,384,074,582	2,181,294,123	40,528,253,433	0	A&H includes HMO beg 2020	yes-50/50 split

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes	adopted LTC allocation
Please note beginning in 2013 Puerto Rico is no longer a member of NOLHGA. The data below is compiled by NOLHGA as part of the annual premium collection process however no testing is completed and is based on the 1988 PR act. Therefore amounts used by PR in any assessment will likely differ. Companies should contact PR to obtain premium amounts used in the assessment process.										
Puerto Rico	PR	1988	202,599,488	25,279,811	425,612,159	0	653,491,458	0		
Puerto Rico	PR	1989	208,835,315	39,507,260	459,918,822	0	708,261,397	0		
Puerto Rico	PR	1990	218,158,248	44,600,136	491,454,195	0	754,212,579	0		
Puerto Rico	PR	1991	219,457,003	48,510,553	493,779,178	0	761,746,734	0		
Puerto Rico	PR	1992	242,057,864	68,159,460	488,694,921	0	798,912,245	0		
Puerto Rico	PR	1993	243,162,226	46,009,753	516,131,878	0	805,303,857	0		
Puerto Rico	PR	1994	273,209,720	61,908,792	547,843,632	0	882,962,144	0		
Puerto Rico	PR	1995	273,978,756	51,075,560	677,006,797	0	1,002,061,113	0		
Puerto Rico	PR	1996	321,962,959	60,907,369	863,693,287	0	1,246,563,615	0		
Puerto Rico	PR	1997	318,651,746	57,572,959	942,379,370	0	1,318,604,075	0		
Puerto Rico	PR	1998	315,930,532	50,426,968	1,026,175,813	0	1,392,533,313	0		
Puerto Rico	PR	1999	299,651,540	78,385,779	1,506,890,561	0	1,884,927,880	0		
Puerto Rico	PR	2000	305,819,949	117,061,021	1,327,409,479	0	1,750,290,449	0		
Puerto Rico	PR	2001	344,030,482	94,209,655	2,000,429,756	0	2,438,669,893	0		
Puerto Rico	PR	2002	326,152,465	157,812,085	1,805,219,153	0	2,289,183,703	0		
Puerto Rico	PR	2003	342,246,780	157,781,808	1,829,094,568	0	2,329,123,156	0		
Puerto Rico	PR	2004	358,055,028	134,095,632	1,920,507,213	0	2,412,657,873	0		
Puerto Rico	PR	2005	384,344,050	116,205,874	2,126,705,528	0	2,627,255,452	0		
Puerto Rico	PR	2006	394,855,050	147,589,799	2,322,285,870	0	2,864,730,719	0		
Puerto Rico	PR	2007	408,813,039	191,221,562	2,038,007,707	0	2,638,042,308	0		
Puerto Rico	PR	2008	402,682,405	158,372,547	2,330,915,530	0	2,891,970,482	0		
Puerto Rico	PR	2009	428,037,026	255,175,425	2,354,225,388	0	3,037,437,839	0		
Puerto Rico	PR	2010	424,510,764	272,500,504	2,325,814,622	0	3,022,825,890	0		
Puerto Rico	PR	2011	441,041,889	325,752,273	1,512,721,518	0	2,279,515,680	0		
Puerto Rico	PR	2012	448,293,154	377,889,373	2,150,777,272	0	2,976,959,799	0		
Puerto Rico	PR	2013	445,099,771	396,768,112	2,036,718,465	0	2,878,586,348	0		
Puerto Rico	PR	2014	455,407,340	375,190,163	2,405,967,115	0	3,236,564,618	0		
Puerto Rico	PR	2015	471,751,346	444,924,435	2,133,742,148	0	3,050,417,929	0		
Puerto Rico	PR	2016	495,444,914	541,868,244	2,301,959,549	0	3,339,272,707	0		
Puerto Rico	PR	2017	487,220,261	508,751,730	2,417,002,733	0	3,412,974,724	0		
Puerto Rico	PR	2018	511,894,905	634,066,499	2,261,597,937	0	3,407,559,341	0		
Puerto Rico	PR	2019	531,859,821	687,084,438	2,427,039,058	0	3,645,983,317	0		
Puerto Rico	PR	2020	536,993,127	683,421,906	2,610,396,101	0	3,830,811,134	0		

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State		Year	Life	Allocated			Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total					
Rhode Island	RI	1988	241,592,427	135,208,925	124,908,211	0	0	501,709,563	0			
Rhode Island	RI	1989	235,543,411	177,930,743	101,472,217	0	0	514,946,371	0			
Rhode Island	RI	1990	252,225,269	313,351,542	117,873,033	0	0	683,449,844	0			
Rhode Island	RI	1991	242,886,184	317,370,437	130,663,108	0	0	690,919,729	0			
Rhode Island	RI	1992	283,767,485	187,380,350	142,290,204	0	0	613,438,039	0			
Rhode Island	RI	1993	275,778,174	179,480,221	163,891,426	0	0	619,149,821	0			
Rhode Island	RI	1994	286,520,020	269,677,400	185,799,271	0	0	741,996,691	0			
Rhode Island	RI	1995	344,571,784	296,639,953	169,288,773	0	0	810,500,510	0			
Rhode Island	RI	1996	340,977,377	275,125,829	185,044,330	56,476,573	0	857,624,109	0			
Rhode Island	RI	1997	492,526,568	343,303,826	185,583,861	80,439,353	0	1,101,853,608	0			
Rhode Island	RI	1998	389,341,189	368,445,580	231,565,704	43,056,159	0	1,032,408,632	0			
Rhode Island	RI	1999	440,446,802	494,412,734	196,223,939	37,959,052	0	1,169,042,527	0			
Rhode Island	RI	2000	375,792,365	548,477,925	189,191,140	60,020,952	0	1,173,482,382	0			
Rhode Island	RI	2001	325,026,405	541,430,666	160,270,108	92,433,565	0	1,119,160,744	0			
Rhode Island	RI	2002	330,861,666	676,899,528	268,634,287	71,646,735	0	1,348,042,216	0			
Rhode Island	RI	2003	339,041,953	599,008,931	315,220,851	71,432,255	0	1,324,703,990	0			
Rhode Island	RI	2004	351,494,156	554,865,549	303,817,484	73,967,893	0	1,284,145,082	0			
Rhode Island	RI	2005	374,318,361	465,827,371	323,101,834	32,064,795	7,914,750	1,195,312,361	UA 403b (A,L5.2+6.3)			
Rhode Island	RI	2006	405,840,552	549,769,877	384,717,537	28,792,157	11,681,112	1,369,120,123	UA 403b (A,L5.2+6.3)			
Rhode Island	RI	2007	436,367,504	521,784,309	400,591,598	31,790,221	11,698,542	1,390,533,632	UA 403b (A,L5.2+6.3)			
Rhode Island	RI	2008	407,288,780	705,642,159	426,169,720	28,422,673	7,286,255	1,567,523,332	UA 403b (A,L5.2+6.3)			
Rhode Island	RI	2009	433,119,016	702,077,515	536,808,363	35,791,653	20,125,303	1,707,796,547	UA 403b (A,L5.2+6.3)			
Rhode Island	RI	2010	430,428,203	577,435,543	735,410,351	21,384,229	18,530,800	1,764,658,326	UA 403b (A,L5.2+6.3)			
Rhode Island	RI	2011	419,223,815	578,078,547	756,679,631	32,971,875	20,683,787	1,786,953,868	UA 403b (A,L5.2+6.3)			
Rhode Island	RI	2012	446,937,972	693,026,956	493,693,477	41,890,019	18,044,599	1,675,548,424	UA 403b (A,L5.2+6.3)			
Rhode Island	RI	2013	457,429,927	652,428,767	485,147,153	58,180,844	22,084,561	1,653,186,691	UA 403b (A,L5.2+6.3)			
Rhode Island	RI	2014	423,888,174	797,420,107	480,586,199	26,284,578	38,161,445	1,728,179,058	UA 403b (A,L5.2+6.3)			
Rhode Island	RI	2015	496,292,870	978,498,856	451,449,722	21,603,450	25,891,194	1,947,844,898	UA 403b (A,L5.2+6.3)			
Rhode Island	RI	2016	444,278,936	898,831,389	428,793,137	28,760,850	11,462,545	1,800,664,312	UA 403b (A,L5.2+6.3)			
Rhode Island	RI	2017	445,697,426	960,181,540	433,218,596	16,944,078	13,327,143	1,856,041,640	UA 403b (A,L5.2+6.3)			
Rhode Island	RI	2018	457,707,896	1,027,749,297	490,198,301	23,010,702	15,679,408	1,998,666,196	UA 403b (A,L5.2+6.3)			
Rhode Island	RI	2019	463,279,570	1,405,340,983	471,894,414	12,482,452	11,512,262	2,352,997,419	UA 403b (A,L5.2+6.3)			
Rhode Island	RI	2020	480,957,546	1,043,498,786	457,024,666	25,856,076	20,717,978	2,007,337,074	UA 403b (A,L5.2+6.3)			

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
South Carolina	SC	1988	808,452,560	346,192,899	819,627,720	0	1,974,273,179	0			
South Carolina	SC	1989	814,318,036	337,981,640	875,250,418	0	2,027,550,094	0			
South Carolina	SC	1990	880,477,875	476,727,196	1,005,882,561	0	2,363,087,632	0			
South Carolina	SC	1991	930,638,160	443,003,035	984,931,346	0	2,358,572,541	0			
South Carolina	SC	1992	970,732,687	431,429,093	1,020,691,852	0	2,422,853,632	0			
South Carolina	SC	1993	1,053,428,777	431,367,337	1,085,608,064	0	2,570,404,178	0			
South Carolina	SC	1994	1,135,146,769	585,195,477	1,121,728,041	0	2,842,070,287	0			
South Carolina	SC	1995	1,209,662,608	528,614,246	1,163,662,102	0	2,901,938,956	0			
South Carolina	SC	1996	1,134,564,209	450,933,838	1,239,784,959	0	2,825,283,006	0			
South Carolina	SC	1997	1,119,268,528	513,078,474	1,315,429,048	0	2,947,776,050	0			
South Carolina	SC	1998	1,217,115,119	526,140,202	1,400,686,753	0	3,143,942,074	0			
South Carolina	SC	1999	1,257,134,727	776,680,609	1,476,502,636	0	3,510,317,972	0			
South Carolina	SC	2000	1,234,999,145	802,629,737	1,581,222,394	0	3,618,851,276	0			
South Carolina	SC	2001	1,295,315,977	1,166,497,124	1,703,624,206	0	4,165,437,307	0			
South Carolina	SC	2002	1,261,387,093	1,845,580,369	1,862,783,234	0	4,969,750,696	0			
South Carolina	SC	2003	1,329,171,095	1,551,652,692	2,009,881,222	0	4,890,705,009	0			
South Carolina	SC	2004	1,416,843,063	1,480,694,683	2,133,081,032	0	5,030,618,778	0			
South Carolina	SC	2005	1,390,839,284	1,414,756,410	2,356,388,762	0	5,161,984,456	0			
South Carolina	SC	2006	1,508,302,360	1,586,695,199	2,619,903,242	0	5,714,900,801	0			
South Carolina	SC	2007	1,575,162,470	1,578,173,954	3,211,067,351	0	6,364,403,775	0			
South Carolina	SC	2008	1,646,066,616	2,242,256,879	3,805,257,119	0	7,693,580,614	0			
South Carolina	SC	2009	1,674,205,107	2,243,268,235	4,014,438,638	0	7,931,911,980	0			
South Carolina	SC	2010	1,717,720,032	2,927,415,498	3,827,478,465	0	8,472,613,995	0			
South Carolina	SC	2011	1,796,389,183	2,112,853,248	4,065,516,773	0	7,974,759,204	0			
South Carolina	SC	2012	1,910,294,440	2,456,078,533	4,259,547,737	0	8,625,920,710	0			
South Carolina	SC	2013	1,923,786,578	2,304,619,456	3,303,225,585	0	7,531,631,619	0			
South Carolina	SC	2014	1,942,052,134	2,437,376,422	3,693,901,601	0	8,073,330,157	0			
South Carolina	SC	2015	2,044,134,915	2,931,997,944	3,613,263,501	0	8,589,396,360	0			
South Carolina	SC	2016	2,120,061,316	3,136,176,712	3,951,071,097	0	9,207,309,125	0			
South Carolina	SC	2017	2,240,435,673	2,996,928,638	4,739,825,797	0	9,977,190,108	0			
South Carolina	SC	2018	2,257,174,323	3,505,794,546	5,179,200,677	0	10,942,169,546	0			
South Carolina	SC	2019	2,374,333,283	3,956,768,319	5,377,184,580	0	11,708,286,182	0			
South Carolina	SC	2020	2,436,275,499	3,595,448,162	5,847,642,242	0	11,879,365,903	0	A&H includes HMO beg 2020	yes-50/50 split	

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
South Dakota	SD	1988	171,874,879	160,470,797	224,310,316	0	556,655,992	0			
South Dakota	SD	1989	164,165,888	154,402,927	239,395,164	0	557,963,979	0			
South Dakota	SD	1990	167,821,811	165,387,972	254,570,615	0	587,780,398	0			
South Dakota	SD	1991	179,567,209	181,276,707	266,294,144	0	627,138,060	0			
South Dakota	SD	1992	189,295,694	177,520,864	293,691,882	0	660,508,440	0			
South Dakota	SD	1993	184,534,209	154,806,390	309,129,040	0	648,469,639	0			
South Dakota	SD	1994	204,777,549	198,188,809	336,796,117	0	739,762,475	0			
South Dakota	SD	1995	223,151,747	199,043,824	315,070,850	0	737,266,421	0			
South Dakota	SD	1996	231,483,651	145,665,585	351,139,255	0	728,288,491	0			
South Dakota	SD	1997	233,356,861	153,521,535	415,557,589	0	802,435,985	0			
South Dakota	SD	1998	225,174,978	143,147,379	410,864,385	0	779,186,742	0			
South Dakota	SD	1999	235,379,857	213,865,986	445,546,362	0	894,792,205	0			
South Dakota	SD	2000	239,961,279	218,007,368	466,355,760	0	924,324,407	0			
South Dakota	SD	2001	245,809,542	292,699,443	511,256,771	0	1,049,765,756	0			
South Dakota	SD	2002	283,298,104	359,384,401	524,895,916	0	1,167,578,421	0			
South Dakota	SD	2003	269,449,663	315,582,735	566,158,179	0	1,151,190,577	0			
South Dakota	SD	2004	306,844,117	294,072,377	603,701,228	0	1,204,617,722	0			
South Dakota	SD	2005	319,199,205	242,601,842	641,529,592	0	1,203,330,639	0			
South Dakota	SD	2006	338,323,244	303,115,714	705,336,064	0	1,346,775,022	0			
South Dakota	SD	2007	371,442,131	321,824,767	758,157,353	0	1,451,424,251	0			
South Dakota	SD	2008	417,072,791	391,320,986	789,455,310	0	1,597,849,087	0			
South Dakota	SD	2009	450,007,311	326,903,554	824,663,481	0	1,601,574,346	0			
South Dakota	SD	2010	478,518,624	300,380,731	874,503,936	0	1,653,403,291	0			
South Dakota	SD	2011	503,248,281	308,337,154	887,867,281	0	1,699,452,716	0			
South Dakota	SD	2012	548,865,772	360,400,578	955,893,219	0	1,865,159,569	0			
South Dakota	SD	2013	551,188,249	373,533,466	895,491,424	0	1,820,213,139	0			
South Dakota	SD	2014	580,195,770	405,284,055	917,815,928	0	1,903,295,753	0			
South Dakota	SD	2015	694,946,343	462,797,225	1,012,972,553	0	2,170,716,121	0			
South Dakota	SD	2016	664,190,049	452,220,130	1,059,326,169	0	2,175,736,348	0			
South Dakota	SD	2017	765,699,291	431,035,987	1,136,708,088	0	2,333,443,366	0			
South Dakota	SD	2018	768,013,865	485,892,577	1,156,775,340	0	2,410,681,782	0			
South Dakota	SD	2019	809,592,750	479,835,805	1,152,094,737	0	2,441,523,292	0			
South Dakota	SD	2020	963,966,440	503,466,608	1,173,551,693	0	2,640,984,741	0	Adopted LTC allocation, however HMO's are still nonmembers	yes-50/50 split	

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State		Year	Life	Allocated		Unallocated		Assessable Premium		Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total	403(b)			
Tennessee	TN	1988	1,094,456,855	630,847,662	1,132,760,117	0	2,858,064,634	42,513,662	A, L2, C2		
Tennessee	TN	1989	1,103,309,502	695,982,293	1,181,216,142	0	2,980,507,937	59,314,805	A, L2, C2		
Tennessee	TN	1990	1,155,059,260	835,584,984	1,212,050,455	0	3,202,694,699	59,500,579	A, L2, C2		
Tennessee	TN	1991	1,255,918,023	763,382,831	1,305,663,313	0	3,324,964,167	67,284,316	A, L2, C2		
Tennessee	TN	1992	1,344,609,250	840,424,832	1,368,966,567	0	3,554,000,649	83,202,481	A, L2, C2		
Tennessee	TN	1993	1,400,980,664	883,362,163	1,483,713,333	0	3,768,056,160	74,961,477	A, L2, C2		
Tennessee	TN	1994	1,560,367,985	1,037,462,461	1,549,027,334	0	4,146,857,780	82,789,359	A, L2, C2		
Tennessee	TN	1995	1,727,962,837	1,047,808,902	3,719,779,960	0	6,495,551,699	91,703,614	A, L2, C2		
Tennessee	TN	1996	1,607,097,663	899,183,122	3,042,149,224	0	5,548,430,009	71,669,381	A, L2, C2		
Tennessee	TN	1997	1,675,851,142	1,050,846,109	2,399,520,536	0	5,126,217,787	74,931,317	A, L2, C2		
Tennessee	TN	1998	1,751,128,399	1,054,235,470	2,446,290,662	0	5,251,654,531	56,840,224	A, L2, C2		
Tennessee	TN	1999	2,047,396,226	1,504,172,662	2,691,537,939	0	6,243,106,827	59,059,716	A, L2, C2		
Tennessee	TN	2000	1,941,843,631	1,993,897,874	2,734,710,007	0	6,670,451,512	61,462,214	A, L2, C2		
Tennessee	TN	2001	1,827,245,940	2,222,183,682	2,947,465,238	0	6,996,894,860	91,598,965	A, L2, C2		
Tennessee	TN	2002	1,856,272,245	2,787,661,531	3,160,529,817	0	7,804,463,593	136,100,928	A, L2, C2		
Tennessee	TN	2003	1,948,227,424	2,390,825,804	3,395,318,045	0	7,734,371,273	120,381,291	A, L2, C2		
Tennessee	TN	2004	2,069,665,421	2,272,702,063	3,633,432,198	0	7,975,799,682	122,200,801	A, L2, C2		
Tennessee	TN	2005	2,005,776,067	2,154,340,621	4,235,582,734	0	8,395,699,422	105,110,301	A, L2, C2		
Tennessee	TN	2006	2,098,133,996	2,570,841,828	4,641,595,940	0	9,310,571,764	170,244,485	A, L2, C2		
Tennessee	TN	2007	2,234,888,240	2,503,034,109	5,265,221,613	2,998	10,003,146,960	154,641,262	A, L2, C2		
Tennessee	TN	2008	2,278,400,961	3,335,856,406	5,569,394,754	0	11,183,652,121	239,720,744	A, L2, C2		
Tennessee	TN	2009	2,496,355,863	3,011,164,712	5,743,443,977	0	11,250,964,552	181,148,784	A, L2, C2		
Tennessee	TN	2010	2,532,009,409	2,577,891,984	6,040,510,733	0	11,150,412,126	184,568,416	A, L2, C2		
Tennessee	TN	2011	2,527,858,979	2,779,369,697	6,352,208,317	0	11,659,436,993	226,498,440	A, L2, C2		
Tennessee	TN	2012	2,626,662,450	3,213,367,923	5,385,580,350	0	11,225,610,723	161,566,474	A, L2, C2		
Tennessee	TN	2013	2,666,813,381	2,933,678,462	5,548,789,709	0	11,149,281,552	227,853,848	A, L2, C2		
Tennessee	TN	2014	2,745,978,814	3,106,994,300	6,083,023,567	0	11,935,996,681	212,651,683	A, L2, C2		
Tennessee	TN	2015	2,821,342,750	3,476,461,169	6,534,760,071	0	12,832,563,990	191,261,642	A, L2, C2		
Tennessee	TN	2016	2,924,906,165	3,771,450,287	7,066,758,476	0	13,763,114,928	214,177,327	A, L2, C2		
Tennessee	TN	2017	3,037,471,154	3,404,723,655	7,464,834,783	0	13,907,029,592	0	Change in account structure - no longer capturing 403(b) separately		
Tennessee	TN	2018	3,152,372,766	4,817,332,621	7,895,454,563	0	15,865,159,950	0			
Tennessee	TN	2019	3,199,856,108	4,254,716,108	7,495,838,126	0	14,950,410,342	0	A&H includes HMO beg 2019	yes-50/50 split	
Tennessee	TN	2020	3,263,806,418	5,031,440,780	7,726,495,621	0	16,021,742,819	0	A&H includes HMO		

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Texas	TX	1988	3,815,419,554	2,268,537,114	4,422,066,159	1,339,828,984	11,845,851,811	0			
Texas	TX	1989	3,599,963,635	2,384,369,898	4,945,087,925	1,438,852,364	12,368,273,822	0			
Texas	TX	1990	3,756,690,986	2,554,557,046	5,435,265,671	1,412,926,882	13,159,440,585	0			
Texas	TX	1991	4,101,784,095	2,470,818,838	5,494,771,599	1,445,275,145	13,512,649,677	0			
Texas	TX	1992	4,260,916,595	3,112,732,688	5,850,881,673	1,183,778,858	14,408,309,814	0			
Texas	TX	1993	4,568,272,333	2,424,316,050	6,040,321,328	1,038,398,764	14,071,308,475	0			
Texas	TX	1994	4,856,277,402	2,960,162,037	6,105,777,363	1,144,681,743	15,066,898,545	0			
Texas	TX	1995	5,045,233,055	3,078,479,254	6,243,546,186	1,064,458,213	15,431,716,708	0			
Texas	TX	1996	4,996,187,312	2,841,705,439	6,530,505,680	808,306,230	15,176,704,661	0			
Texas	TX	1997	5,173,395,954	3,023,595,878	6,772,660,413	1,019,117,116	15,988,769,361	0			
Texas	TX	1998	5,217,470,879	3,117,683,503	7,159,771,033	732,298,784	16,227,224,199	0			
Texas	TX	1999	5,473,118,724	4,524,771,408	7,789,530,339	875,632,734	18,663,053,205	0			
Texas	TX	2000	5,363,813,458	4,589,376,804	8,238,565,256	930,820,115	19,122,575,633	0			
Texas	TX	2001	5,911,727,433	6,833,667,279	12,519,125,940	972,205,677	26,236,726,329	0			
Texas	TX	2002	5,984,160,901	9,353,909,601	10,085,143,681	1,388,948,010	26,812,162,193	0			
Texas	TX	2003	6,199,516,177	8,631,385,888	11,295,441,071	1,301,404,741	27,427,747,877	0			
Texas	TX	2004	6,550,951,224	7,505,503,713	12,215,265,686	1,426,515,894	27,698,236,517	0			
Texas	TX	2005	6,657,225,931	8,088,609,503	13,909,037,431	413,601,202	29,068,474,067	111,496,799	UA 403b (A,L5.2+6.3)		
Texas	TX	2006	7,264,913,881	9,633,442,441	15,474,603,274	263,035,259	32,635,994,855	153,773,541	UA 403b (A,L5.2+6.3)		
Texas	TX	2007	7,622,698,764	9,538,505,848	17,682,293,749	288,076,403	35,131,574,764	143,224,160	UA 403b (A,L5.2+6.3)		
Texas	TX	2008	7,814,055,699	12,056,332,025	18,897,688,295	258,789,568	39,026,865,587	176,873,118	UA 403b (A,L5.2+6.3)		
Texas	TX	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)		
Texas	TX	2010	8,667,468,764	9,038,799,334	20,538,515,463	189,844,865	38,434,628,426	91,253,714	UA 403b (A,L5.2+6.3)		
Texas	TX	2011	9,191,938,651	9,080,676,285	20,650,737,570	244,780,838	39,168,133,344	77,768,369	UA 403b (A,L5.2+6.3)		
Texas	TX	2012	9,696,114,854	10,259,833,214	23,410,376,830	315,222,026	43,681,546,924	91,618,150	UA 403b (A,L5.2+6.3)		
Texas	TX	2013	10,050,040,204	9,848,355,328	22,990,920,607	336,320,362	43,225,636,501	96,237,107	UA 403b (A,L5.2+6.3)		
Texas	TX	2014	10,368,167,225	10,380,730,543	25,107,701,208	277,240,921	46,133,839,897	119,954,432	UA 403b (A,L5.2+6.3)		
Texas	TX	2015	10,814,229,853	12,053,126,891	26,921,409,521	299,495,477	50,088,261,742	991,011,167	UA 403b (A,L5.2+6.3)		
Texas	TX	2016	11,003,763,589	13,054,416,656	27,057,913,014	351,851,006	51,467,944,265	179,777,391	UA 403b (A,L5.2+6.3)		
Texas	TX	2017	11,533,302,135	12,277,752,819	27,860,842,629	266,775,659	51,938,673,242	134,608,782	UA 403b (A,L5.2+6.3)		
Texas	TX	2018	11,953,545,493	15,989,369,255	24,141,500,092	265,031,541	52,349,446,381	171,444,711	UA 403b (A,L5.2+6.3)		
Texas	TX	2019	12,535,447,148	15,096,908,842	31,754,308,069	303,292,151	59,689,956,210	211,160,548	UA 403b (A,L5.2+6.3), A&H includes HMO beg 2019	yes-50/50 split	
Texas	TX	2020	12,742,538,294	15,361,914,789	32,161,111,608	529,317,686	60,794,882,377	173,112,983	UA 403b (A,L5.2+6.3), A&H includes HMO		

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Utah	UT	1988	313,526,813	290,557,522	470,386,838	0	1,074,471,173	0			
Utah	UT	1989	299,172,790	379,254,528	581,428,474	0	1,259,855,792	0			
Utah	UT	1990	318,604,445	414,986,860	644,904,260	0	1,378,495,565	0			
Utah	UT	1991	354,581,693	340,404,656	506,517,887	140,164,604	1,341,668,840	0			
Utah	UT	1992	387,308,050	349,394,173	524,792,525	117,830,898	1,379,325,646	0			
Utah	UT	1993	404,053,511	284,964,556	572,786,897	118,494,471	1,380,299,435	0			
Utah	UT	1994	448,122,101	335,080,149	598,429,341	82,023,413	1,463,655,004	0			
Utah	UT	1995	466,569,480	361,825,176	618,199,870	74,926,370	1,521,520,896	0			
Utah	UT	1996	538,241,101	293,089,887	896,321,487	57,549,757	1,785,202,232	0			
Utah	UT	1997	519,625,457	344,918,051	929,835,181	45,809,089	1,840,187,778	0			
Utah	UT	1998	537,069,568	331,698,352	1,022,320,045	41,350,152	1,932,438,117	0			
Utah	UT	1999	710,486,850	448,838,668	1,149,140,939	25,579,174	2,334,045,631	0			
Utah	UT	2000	523,164,041	485,538,959	1,283,676,867	48,591,441	2,340,971,308	0			
Utah	UT	2001	517,566,609	657,243,561	1,425,971,566	38,623,752	2,639,405,488	1,772,286	UA 403b (A,L5.2+6.3)		
Utah	UT	2002	538,503,454	893,815,012	1,500,294,415	29,649,653	2,962,262,534	818,982	UA 403b (A,L5.2+6.3)		
Utah	UT	2003	601,682,895	862,874,288	1,505,793,625	29,971,231	3,000,322,039	4,633,254	UA 403b (A,L5.2+6.3)		
Utah	UT	2004	618,140,701	799,269,204	1,592,483,757	26,970,899	3,036,864,561	4,832,155	UA 403b (A,L5.2+6.3)		
Utah	UT	2005	672,114,026	444,188,124	1,833,857,405	34,156,835	2,984,316,390	3,102,711	UA 403b (A,L5.2+6.3)		
Utah	UT	2006	717,123,386	557,218,553	2,024,428,717	21,684,280	3,320,454,936	9,492,005	UA 403b (A,L5.2+6.3)		
Utah	UT	2007	833,532,196	811,359,536	2,429,981,594	25,065,139	4,099,938,465	11,133,043	UA 403b (A,L5.2+6.3)		
Utah	UT	2008	957,444,360	1,136,870,003	2,630,663,601	20,685,600	4,745,663,564	2,552,146	UA 403b (A,L5.2+6.3)		
Utah	UT	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)		
Utah	UT	2010	1,060,189,950	1,153,636,758	3,205,672,777	20,351,033	5,439,850,518	5,976,169	UA 403b (A,L5.2+6.3)		
Utah	UT	2011	1,267,264,674	1,176,975,925	2,753,168,526	19,538,105	5,216,947,230	3,539,802	UA 403b (A,L5.2+6.3)		
Utah	UT	2012	1,283,194,938	1,179,890,529	2,690,058,225	29,621,328	5,182,765,020	2,992,776	UA 403b (A,L5.2+6.3)		
Utah	UT	2013	1,224,369,912	1,241,619,291	3,052,765,845	26,632,346	5,545,387,394	3,478,639	UA 403b (A,L5.2+6.3)		
Utah	UT	2014	1,269,662,919	1,554,210,503	1,691,946,891	93,253,768	4,609,074,081	6,602,985	UA 403b (A,L5.2+6.3)		
Utah	UT	2015	1,314,411,420	1,748,222,319	1,635,463,146	135,971,039	4,834,067,924	8,810,241	UA 403b (A,L5.2+6.3)		
Utah	UT	2016	1,360,619,293	1,882,212,898	1,697,030,058	166,935,214	5,106,797,463	5,295,743	UA 403b (A,L5.2+6.3)		
Utah	UT	2017	1,504,883,321	1,728,023,040	1,846,669,728	111,379,151	5,190,955,240	10,775,136	UA 403b (A,L5.2+6.3)		
Utah	UT	2018	1,514,599,515	2,244,552,282	2,078,105,186	171,442,610	6,008,699,593	9,483,184	UA 403b (A,L5.2+6.3)		
Utah	UT	2019	1,534,358,559	2,474,490,957	4,210,363,019	150,878,442	8,370,090,977	24,497,227	UA 403b (A,L5.2+6.3), A&H includes HMO beg 2019	yes-75/25 split	
Utah	UT	2020	1,586,599,817	2,108,336,301	4,258,792,284	55,558,498	8,009,286,900	6,719,130	UA 403b (A,L5.2+6.3), A&H includes HMO		

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Vermont	VT	1988	122,626,500	110,419,005	93,493,091	32,147,720	358,686,316	0			
Vermont	VT	1989	121,866,023	103,462,668	114,573,357	31,655,100	371,557,148	0			
Vermont	VT	1990	125,284,028	129,964,173	121,889,421	30,348,856	407,486,478	0			
Vermont	VT	1991	140,035,940	97,458,725	121,428,543	46,492,982	405,416,190	0			
Vermont	VT	1992	144,127,741	101,249,949	110,744,720	36,425,854	392,548,264	0			
Vermont	VT	1993	149,477,430	91,852,476	100,302,377	24,211,331	365,843,614	0			
Vermont	VT	1994	148,603,072	120,243,180	100,735,266	25,504,706	395,086,224	0			
Vermont	VT	1995	156,076,340	130,970,112	103,963,046	26,580,328	417,589,826	0			
Vermont	VT	1996	157,634,026	107,804,469	125,040,436	5,126,379	395,605,310	0			
Vermont	VT	1997	185,895,076	134,030,611	136,455,905	19,201,038	475,582,630	0			
Vermont	VT	1998	203,025,510	147,820,152	145,892,884	35,091,296	531,829,842	0			
Vermont	VT	1999	172,802,446	157,281,818	162,721,759	20,633,887	513,439,910	0			
Vermont	VT	2000	157,480,327	167,531,791	176,952,104	14,182,348	516,146,570	0			
Vermont	VT	2001	163,055,866	208,920,556	180,145,681	26,300,720	578,422,823	0			
Vermont	VT	2002	170,834,571	283,646,412	191,392,830	8,116,588	653,990,401	0			
Vermont	VT	2003	177,530,714	258,254,076	196,191,535	10,055,004	642,031,329	0			
Vermont	VT	2004	186,017,356	268,779,890	206,948,324	12,025,335	673,770,905	0			
Vermont	VT	2005	185,152,502	236,548,777	239,497,821	13,441,274	674,640,374	0			
Vermont	VT	2006	199,520,573	247,475,120	284,171,600	22,308,478	753,475,771	0			
Vermont	VT	2007	212,039,129	247,937,825	366,182,457	11,031,139	837,190,550	0			
Vermont	VT	2008	218,058,285	349,485,954	379,046,576	5,983,365	952,574,180	0			
Vermont	VT	2009	212,320,959	361,745,779	437,409,588	22,195,721	1,033,672,047	0			
Vermont	VT	2010	228,866,126	296,359,502	483,344,143	14,766,102	1,023,335,873	0			
Vermont	VT	2011	272,337,659	350,708,627	448,387,274	20,197,399	1,091,630,959	0			
Vermont	VT	2012	231,686,232	333,546,998	375,907,026	10,244,346	951,384,602	0			
Vermont	VT	2013	249,423,519	321,840,601	358,462,479	10,065,082	939,791,681	0			
Vermont	VT	2014	251,184,345	353,425,000	309,073,981	11,238,252	924,921,578	0			
Vermont	VT	2015	249,665,945	410,119,019	266,860,580	17,263,115	943,908,659	0			
Vermont	VT	2016	254,441,984	457,254,410	257,006,629	26,610,254	995,313,277	0			
Vermont	VT	2017	253,159,869	506,932,643	262,053,989	16,735,797	1,038,882,298	0			
Vermont	VT	2018	251,361,756	511,012,882	273,785,084	36,209,723	1,072,369,445	0			
Vermont	VT	2019	253,083,212	460,908,082	258,645,905	45,647,057	1,018,284,256	0			
Vermont	VT	2020	246,921,789	444,453,803	269,800,824	59,734,652	1,020,911,068	0			

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Virginia	VA	1988	1,501,089,283	910,923,198	2,363,356,212	0	4,775,368,693	0			
Virginia	VA	1989	1,543,941,404	1,049,042,899	2,657,188,303	0	5,250,172,606	0			
Virginia	VA	1990	1,660,561,706	1,103,217,804	2,128,224,081	0	4,892,003,591	0			
Virginia	VA	1991	1,729,816,670	945,263,271	2,250,538,034	0	4,925,617,975	0			
Virginia	VA	1992	1,889,473,142	1,257,251,934	2,348,996,620	0	5,495,721,696	0			
Virginia	VA	1993	1,907,656,659	1,126,828,951	2,519,918,117	0	5,554,403,727	0			
Virginia	VA	1994	2,049,832,358	1,532,486,706	2,520,943,348	0	6,103,262,412	0			
Virginia	VA	1995	2,190,692,461	1,400,792,149	2,639,522,810	0	6,231,007,420	0			
Virginia	VA	1996	2,227,159,561	1,192,305,410	2,690,850,982	0	6,110,315,953	0			
Virginia	VA	1997	2,183,619,207	1,364,423,874	2,716,987,365	0	6,265,030,446	0			
Virginia	VA	1998	2,343,446,115	1,408,582,622	2,828,357,943	0	6,580,386,680	0			
Virginia	VA	1999	2,290,594,933	2,028,097,258	3,086,655,463	0	7,405,347,654	0			
Virginia	VA	2000	2,495,479,386	2,090,547,968	3,622,895,043	0	8,208,922,397	0			
Virginia	VA	2001	2,395,872,565	2,486,863,710	3,788,332,286	0	8,671,068,561	0			
Virginia	VA	2002	2,422,101,179	3,299,077,415	4,625,861,868	0	10,347,040,462	0			
Virginia	VA	2003	2,556,657,303	3,079,248,641	5,035,520,945	0	10,671,426,889	0			
Virginia	VA	2004	2,614,519,974	2,799,229,962	5,516,056,428	0	10,929,806,364	0			
Virginia	VA	2005	2,686,824,082	2,409,315,752	5,989,332,444	0	11,085,472,278	0			
Virginia	VA	2006	2,936,162,430	2,702,514,754	5,795,171,726	0	11,433,848,910	0			
Virginia	VA	2007	2,991,698,548	2,668,467,549	6,636,005,822	0	12,296,171,919	0			
Virginia	VA	2008	3,100,365,954	4,007,178,223	7,028,334,298	0	14,135,878,475	0			
Virginia	VA	2009	3,482,986,689	3,893,096,464	7,287,630,663	0	14,663,713,816	0			
Virginia	VA	2010	3,607,092,710	3,469,447,420	7,181,231,192	93,676,191	14,351,447,513	41,955,158	UA 403b (A,L5.2+6.3)		
Virginia	VA	2011	3,709,199,847	3,379,817,973	6,944,334,442	128,740,547	14,162,092,809	19,314,425	UA 403b (A,L5.2+6.3)		
Virginia	VA	2012	3,986,860,876	3,970,689,965	6,494,107,159	274,323,277	14,725,981,277	24,157,302	UA 403b (A,L5.2+6.3)		
Virginia	VA	2013	4,033,135,508	3,531,711,590	6,563,340,419	283,614,056	14,411,801,573	30,802,327	UA 403b (A,L5.2+6.3)		
Virginia	VA	2014	3,979,237,482	3,923,424,548	6,903,382,036	91,084,435	14,897,128,501	211,691,881	UA 403b (A,L5.2+6.3)		
Virginia	VA	2015	4,227,842,413	4,319,855,282	6,654,722,914	125,374,007	15,327,794,616	142,571,001	UA 403b (A,L5.2+6.3)		
Virginia	VA	2016	4,332,097,227	5,229,411,861	6,764,697,549	170,089,356	16,496,295,993	110,280,016	UA 403b (A,L5.2+6.3)		
Virginia	VA	2017	4,367,624,287	4,660,135,439	6,853,855,281	136,364,845	16,017,979,852	76,669,176	UA 403b (A,L5.2+6.3)		
Virginia	VA	2018	4,457,171,148	5,138,305,054	9,224,537,247	128,124,192	18,948,137,641	108,205,166	UA 403b (A,L5.2+6.3), A&H includes HMO beg 2018	yes-50/50 split	
Virginia	VA	2019	4,547,725,083	5,397,451,168	11,364,852,502	147,537,505	21,457,566,258	103,627,291	UA 403b (A,L5.2+6.3), A&H includes HMO		
Virginia	VA	2020	4,495,798,592	5,340,133,710	11,097,179,855	157,468,168	21,090,580,325	62,154,387	UA 403b (A,L5.2+6.3), A&H includes HMO		

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State		Allocated			Unallocated		Assessable Premium	403(b)		Notes	adopted LTC allocation
State	Abbreviation	Year	Life	Annuity	A&H	Annuity	Total				
Washington	WA	1988	840,791,631	1,043,673,472	591,169,771	437,364,236	2,912,999,110		0		
Washington	WA	1989	807,137,955	1,210,734,505	640,054,085	488,580,358	3,146,506,903		0		
Washington	WA	1990	894,491,367	1,237,761,805	698,740,449	521,619,599	3,352,613,220		0		
Washington	WA	1991	942,705,118	1,153,819,584	779,175,455	668,575,581	3,544,275,738		0		
Washington	WA	1992	978,983,875	1,242,921,040	794,668,027	622,392,323	3,638,965,265		0		
Washington	WA	1993	1,043,427,820	1,103,729,433	858,202,022	691,524,499	3,696,883,774		0		
Washington	WA	1994	1,124,669,859	1,422,941,443	902,566,719	459,774,576	3,909,952,597		0		
Washington	WA	1995	1,162,485,889	1,463,600,440	864,885,764	493,225,941	3,984,198,034		0		
Washington	WA	1996	1,236,711,432	1,266,424,365	905,247,281	369,674,707	3,778,057,785		0		
Washington	WA	1997	1,242,837,207	1,251,259,432	909,853,333	605,162,364	4,009,112,336		0		
Washington	WA	1998	1,232,207,831	1,363,392,378	958,797,014	527,811,650	4,082,208,873		0		
Washington	WA	1999	1,271,654,835	2,316,038,643	1,100,946,533	455,794,281	5,144,434,292		0		
Washington	WA	2000	1,399,369,958	1,872,146,199	1,106,871,192	395,949,555	4,774,336,904		0		
Washington	WA	2001	1,371,867,485	2,318,848,681	1,215,145,558	246,709,902	5,152,571,626	23,723,945	UA 403b (A,LS.2+6.3)		
Washington	WA	2002	1,527,129,090	3,062,591,423	1,289,837,101	134,508,901	6,014,066,515	30,730,343	UA 403b (A,LS.2+6.3)		
Washington	WA	2003	1,539,818,330	2,657,266,249	1,474,547,040	107,950,133	5,779,581,752	30,046,356	UA 403b (A,LS.2+6.3)		
Washington	WA	2004	1,543,364,705	2,441,411,809	1,636,749,017	86,959,788	5,708,485,319	199,140,577	UA 403b (A,LS.2+6.3)		
Washington	WA	2005	1,658,829,760	1,799,373,465	1,796,449,633	113,316,782	5,367,969,640	13,305,202	UA 403b (A,LS.2+6.3)		
Washington	WA	2006	1,674,325,987	1,929,963,560	2,094,078,881	70,571,900	5,768,940,328	51,596,854	UA 403b (A,LS.2+6.3)		
Washington	WA	2007	1,692,386,178	2,266,111,280	2,433,202,435	95,548,221	6,487,248,114	109,611,907	UA 403b (A,LS.2+6.3)		
Washington	WA	2008	1,731,890,072	2,950,403,754	2,668,272,497	79,422,446	7,429,988,769	54,436,032	UA 403b (A,LS.2+6.3)		
Washington	WA	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,LS.2+6.3)		
Washington	WA	2010	1,954,403,996	2,823,129,275	2,902,109,855	59,491,573	7,739,134,699	64,086,928	UA 403b (A,LS.2+6.3)		
Washington	WA	2011	2,019,440,686	2,628,272,514	3,747,407,935	135,034,467	8,530,155,602	43,211,320	UA 403b (A,LS.2+6.3)		
Washington	WA	2012	2,220,767,201	2,613,119,780	2,688,872,525	68,544,498	7,591,304,004	60,246,443	UA 403b (A,LS.2+6.3)		
Washington	WA	2013	2,266,307,486	2,646,323,064	2,922,487,381	108,203,293	7,943,321,224	57,026,441	UA 403b (A,LS.2+6.3)		
Washington	WA	2014	2,280,689,379	3,012,984,185	3,067,648,111	97,981,020	8,459,302,695	181,265,388	UA 403b (A,LS.2+6.3)		
Washington	WA	2015	2,363,664,860	3,304,830,007	3,534,528,722	156,309,311	9,359,332,900	156,891,266	UA 403b (A,LS.2+6.3)		
Washington	WA	2016	2,521,207,207	3,574,971,552	3,109,214,306	157,124,370	9,362,517,435	266,478,545	UA 403b (A,LS.2+6.3)		
Washington	WA	2017	2,560,571,203	3,696,175,706	2,574,635,733	191,655,840	9,023,038,482	205,307,690	UA 403b (A,LS.2+6.3)		
Washington	WA	2018	2,646,136,359	4,163,485,045	2,820,521,067	144,011,203	9,774,153,674	111,461,799	UA 403b (A,LS.2+6.3)		
Washington	WA	2019	2,760,717,548	4,681,629,869	2,925,472,239	142,414,388	10,510,234,044	113,437,641	UA 403b (A,LS.2+6.3)		
Washington	WA	2020	2,828,570,311	4,551,921,834	2,610,716,661	191,024,688	10,182,233,494	166,310,230	UA 403b (A,LS.2+6.3)		

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State	State	Year	Life	Allocated	A&H	Unallocated	Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation	Year	Life	Annuity	A&H	Annuity	Total	403(b)	Notes	adopted LTC allocation
West Virginia	WV	1988	319,827,097	211,836,963	350,969,222	0	882,633,282	0		
West Virginia	WV	1989	321,654,307	219,131,663	371,883,149	0	912,669,119	0		
West Virginia	WV	1990	325,388,423	219,521,544	456,136,849	0	1,001,046,816	0		
West Virginia	WV	1991	368,245,037	210,735,750	502,025,018	0	1,081,005,805	0		
West Virginia	WV	1992	376,679,927	242,273,021	512,768,938	0	1,131,721,886	0		
West Virginia	WV	1993	385,572,008	213,513,375	532,791,316	37,437,552	1,169,314,251	0		
West Virginia	WV	1994	401,468,979	296,839,571	536,393,798	7,407,963	1,242,110,311	0		
West Virginia	WV	1995	432,912,350	336,766,379	534,013,201	47,207,038	1,350,898,968	0		
West Virginia	WV	1996	406,121,463	268,629,892	565,547,539	24,256,408	1,264,555,302	0		
West Virginia	WV	1997	450,394,807	247,316,630	574,590,966	24,959,051	1,297,261,454	0		
West Virginia	WV	1998	425,880,377	234,904,435	598,353,464	39,620,560	1,298,758,836	0		
West Virginia	WV	1999	439,607,030	358,157,424	632,570,244	24,780,900	1,455,115,598	0		
West Virginia	WV	2000	421,738,324	465,418,152	769,156,991	48,703,323	1,705,016,790	0		
West Virginia	WV	2001	443,160,277	551,473,481	715,831,125	37,221,022	1,747,685,905	0		
West Virginia	WV	2002	457,602,656	736,784,338	747,998,515	50,596,014	1,992,981,523	0		
West Virginia	WV	2003	525,934,077	674,311,246	807,594,236	46,897,551	2,054,737,110	0		
West Virginia	WV	2004	476,263,138	666,732,372	892,259,815	45,922,666	2,081,177,991	0		
West Virginia	WV	2005	470,023,326	647,375,811	923,470,264	21,479,212	2,062,348,613	0		
West Virginia	WV	2006	479,336,054	678,944,503	1,087,344,005	24,705,628	2,270,330,190	0		
West Virginia	WV	2007	520,140,818	701,143,273	1,559,329,552	57,378,516	2,837,992,159	0		
West Virginia	WV	2008	548,503,131	960,924,016	1,846,642,203	19,611,140	3,375,680,490	0		
West Virginia	WV	2009	581,361,665	940,916,116	2,023,840,771	23,047,060	3,569,165,612	0		
West Virginia	WV	2010	606,575,632	792,995,584	1,602,643,704	15,715,445	3,017,930,365	0		
West Virginia	WV	2011	628,744,324	824,314,782	1,254,826,753	24,984,765	2,732,870,624	3,632,716	UA 403b (A,L5.2+6.3)	
West Virginia	WV	2012	626,118,704	898,080,117	1,393,808,305	33,949,473	2,951,956,599	2,750,453	UA 403b (A,L5.2+6.3)	
West Virginia	WV	2013	632,457,585	751,590,817	1,266,820,246	59,664,335	2,710,532,983	2,913,488	UA 403b (A,L5.2+6.3)	
West Virginia	WV	2014	621,385,857	871,970,824	1,321,618,288	27,821,019	2,842,795,988	39,812,615	UA 403b (A,L5.2+6.3)	
West Virginia	WV	2015	647,884,105	928,364,711	1,358,830,261	26,525,285	2,961,604,362	22,554,247	UA 403b (A,L5.2+6.3)	
West Virginia	WV	2016	620,869,620	1,145,015,602	1,437,658,314	34,588,604	3,238,132,140	14,624,609	UA 403b (A,L5.2+6.3)	
West Virginia	WV	2017	652,582,690	917,032,089	1,457,337,254	7,490,369	3,034,442,402	7,713,882	UA 403b (A,L5.2+6.3)	
West Virginia	WV	2018	655,563,565	1,052,164,060	1,623,204,148	12,205,993	3,343,137,766	11,501,863	UA 403b (A,L5.2+6.3), A&H includes HMO beg 2018	yes-50/50 split
West Virginia	WV	2019	660,901,675	1,075,409,692	1,636,226,769	24,046,746	3,396,584,882	11,622,861	UA 403b (A,L5.2+6.3), A&H includes HMO	
West Virginia	WV	2020	666,454,550	1,091,644,294	1,641,809,453	34,578,815	3,434,487,112	20,394,331	UA 403b (A,L5.2+6.3), A&H includes HMO	

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State	State Abbreviation	Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
				Annuity	A&H	Annuity	Total				
Wisconsin	WI	1988	983,454,251	1,187,279,276	1,120,812,622	0	3,291,546,149	0			
Wisconsin	WI	1989	939,877,756	1,340,779,418	1,246,550,050	0	3,527,207,224	0			
Wisconsin	WI	1990	982,868,253	1,455,954,371	1,381,928,234	0	3,820,750,858	0			
Wisconsin	WI	1991	1,076,399,245	1,357,274,758	1,469,942,227	0	3,903,616,230	0			
Wisconsin	WI	1992	1,135,747,271	1,301,215,747	1,571,640,097	0	4,008,603,115	0			
Wisconsin	WI	1993	1,202,592,049	1,112,059,894	1,686,502,690	0	4,001,154,633	0			
Wisconsin	WI	1994	1,268,795,868	1,319,815,450	1,745,011,167	0	4,333,622,485	0			
Wisconsin	WI	1995	1,377,155,879	1,530,405,980	1,767,044,880	0	4,674,606,739	0			
Wisconsin	WI	1996	1,388,187,363	1,123,817,700	2,117,462,093	0	4,629,467,156	0			
Wisconsin	WI	1997	1,330,673,454	1,296,128,142	1,966,606,840	0	4,593,408,436	0			
Wisconsin	WI	1998	1,666,545,855	1,359,800,366	2,701,101,642	0	5,727,447,863	0			
Wisconsin	WI	1999	1,487,871,383	1,571,644,120	2,914,712,068	0	5,974,227,571	0			
Wisconsin	WI	2000	1,430,064,071	1,770,580,874	3,222,048,692	0	6,422,693,637	0			
Wisconsin	WI	2001	1,501,528,707	2,279,654,961	3,549,289,750	0	7,330,473,418	0			
Wisconsin	WI	2002	1,444,948,195	3,123,055,348	3,713,329,481	0	8,281,333,024	0			
Wisconsin	WI	2003	1,655,657,032	2,605,889,350	3,932,606,069	0	8,194,152,451	0			
Wisconsin	WI	2004	1,730,265,571	2,325,831,748	4,064,383,321	0	8,120,480,640	0			
Wisconsin	WI	2005	1,765,205,723	1,755,752,897	4,591,263,223	0	8,112,221,843	0			
Wisconsin	WI	2006	1,861,350,986	2,269,001,472	4,529,139,294	0	8,659,491,752	0			
Wisconsin	WI	2007	1,998,754,287	2,440,261,232	5,259,106,045	0	9,698,121,564	0			
Wisconsin	WI	2008	1,979,623,601	3,356,157,996	5,451,118,842	0	10,786,900,439	0			
Wisconsin	WI	2009	2,073,784,687	3,182,730,359	5,500,132,259	0	10,756,647,305	0			
Wisconsin	WI	2010	2,111,985,056	2,753,671,184	5,049,423,119	0	9,915,079,359	0			
Wisconsin	WI	2011	2,210,764,960	2,693,037,933	4,983,060,377	0	9,886,863,270	0			
Wisconsin	WI	2012	2,277,685,879	3,080,368,151	4,784,544,073	0	10,142,598,103	0			
Wisconsin	WI	2013	2,351,477,080	2,719,503,365	4,311,104,753	0	9,382,085,198	0			
Wisconsin	WI	2014	2,314,671,468	2,867,068,449	3,175,460,935	0	8,357,200,852	0	restated to excluded HMO as WI has a separate HMO account		
Wisconsin	WI	2015	2,348,832,828	3,916,091,296	7,730,697,467	0	13,995,621,591	0	restated to excluded HMO as WI has a separate HMO account		
Wisconsin	WI	2016	2,439,177,902	3,577,889,735	5,049,548,561	0	11,066,616,198	0	restated to excluded HMO as WI has a separate HMO account		
Wisconsin	WI	2017	2,536,943,637	3,699,829,614	6,688,923,430	0	12,925,696,681	0	restated to excluded HMO as WI has a separate HMO account		
Wisconsin	WI	2018	2,514,449,460	4,140,826,136	5,762,298,042	0	12,417,573,638	0	restated to excluded HMO as WI has a separate HMO account		
Wisconsin	WI	2019	2,710,277,413	4,581,105,908	5,862,638,762	0	13,154,022,083	0	restated to excluded HMO as WI has a separate HMO account		
Wisconsin	WI	2020	2,626,443,638	5,055,839,175	5,751,275,409	0	13,433,558,222	0	restated to excluded HMO as WI has a separate HMO account		

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
Wyoming	WY	1988	97,626,321	94,368,976	85,482,029	0	277,477,326	0			
Wyoming	WY	1989	90,923,902	84,285,866	90,453,608	0	265,663,376	0			
Wyoming	WY	1990	90,058,438	93,698,389	97,798,492	0	281,555,319	0			
Wyoming	WY	1991	96,951,799	81,766,219	99,883,708	0	278,601,726	0			
Wyoming	WY	1992	105,896,069	82,392,605	112,094,162	0	300,382,836	0			
Wyoming	WY	1993	110,151,591	66,544,761	123,196,590	0	299,892,942	0			
Wyoming	WY	1994	120,563,305	82,776,199	127,681,818	0	331,021,322	0			
Wyoming	WY	1995	128,258,372	91,755,805	125,844,578	0	345,858,755	0			
Wyoming	WY	1996	144,853,471	64,293,629	139,762,212	0	348,909,312	0			
Wyoming	WY	1997	132,336,804	73,610,903	137,395,545	0	343,343,252	0			
Wyoming	WY	1998	133,370,742	65,128,698	147,217,331	0	345,716,771	0			
Wyoming	WY	1999	132,820,331	84,199,803	164,599,319	0	381,619,453	0			
Wyoming	WY	2000	134,954,407	36,964,454	279,127,327	0	451,046,188	0			
Wyoming	WY	2001	140,089,330	119,654,633	307,424,423	0	567,168,386	0			
Wyoming	WY	2002	161,370,610	177,390,092	328,364,747	0	667,125,449	0			
Wyoming	WY	2003	158,450,513	160,053,167	358,083,018	0	676,586,698	0			
Wyoming	WY	2004	159,012,531	134,792,266	387,015,674	0	680,820,471	0			
Wyoming	WY	2005	167,391,676	145,690,563	427,144,071	0	740,226,310	0			
Wyoming	WY	2006	182,910,524	153,648,989	418,980,204	0	755,539,717	0			
Wyoming	WY	2007	180,717,209	149,039,649	462,168,616	0	791,925,474	0			
Wyoming	WY	2008	191,747,893	224,541,275	499,628,794	0	915,917,962	0			
Wyoming	WY	2009	223,997,448	215,799,870	566,909,036	0	1,006,706,354	0			
Wyoming	WY	2010	231,475,665	177,900,568	539,615,942	0	948,992,175	0			
Wyoming	WY	2011	236,765,939	204,037,972	653,704,898	0	1,094,508,809	0			
Wyoming	WY	2012	263,181,234	217,793,921	581,654,370	0	1,062,629,525	0			
Wyoming	WY	2013	273,349,813	234,916,620	597,008,797	0	1,105,275,230	0			
Wyoming	WY	2014	275,521,224	252,162,533	630,904,451	0	1,158,588,208	0			
Wyoming	WY	2015	282,207,367	283,440,612	638,288,764	0	1,203,936,743	0			
Wyoming	WY	2016	271,521,207	331,677,202	651,623,704	0	1,254,822,113	0			
Wyoming	WY	2017	281,742,494	271,110,416	677,450,299	0	1,230,303,209	0			
Wyoming	WY	2018	272,882,488	421,435,877	798,791,040	0	1,493,109,405	0			
Wyoming	WY	2019	375,458,402	316,566,250	794,568,555	0	1,486,593,207	0	A&H includes HMO beg 2019	yes-50/50 split	
Wyoming	WY	2020	291,049,094	248,114,154	799,168,038	0	1,338,331,286	0	A&H includes HMO		

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State		Year	Life	Allocated		Unallocated		Assessable Premium	403(b)	Notes	adopted LTC allocation
State	Abbreviation			Annuity	A&H	Annuity	Total				
All States	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			
All States	All States	1989	55,236,476,397	51,478,466,586	72,068,971,823	13,398,723,461	192,182,638,267	83,207,030			
All States	All States	1990	59,745,978,030	59,210,480,857	76,031,191,445	13,185,715,755	208,173,366,087	86,486,025			
All States	All States	1991	63,124,415,917	54,110,160,997	77,211,223,791	15,049,158,581	209,494,959,286	101,244,119			
All States	All States	1992	66,782,571,580	56,703,419,959	79,348,307,053	12,888,318,201	215,722,616,793	126,323,239			
All States	All States	1993	71,523,564,638	48,902,588,001	82,280,654,795	12,195,899,332	214,902,706,766	116,194,692			
All States	All States	1994	76,465,077,072	64,056,662,631	82,657,912,116	11,394,978,331	234,574,630,150	127,716,287			
All States	All States	1995	81,386,026,586	65,051,449,590	88,302,485,204	10,670,395,993	245,410,357,373	147,261,114			
All States	All States	1996	80,118,134,719	56,008,408,418	93,955,094,633	8,691,527,510	238,773,165,280	115,973,403			
All States	All States	1997	81,291,968,089	60,690,697,981	95,865,833,782	9,343,241,569	247,191,741,421	131,079,061			
All States	All States	1998	84,536,044,451	58,426,760,693	101,781,346,921	7,868,201,364	252,612,353,429	126,213,567			
All States	All States	1999	83,270,387,788	78,982,290,908	110,138,309,203	10,556,342,192	282,947,330,091	156,700,755			
All States	All States	2000	86,513,095,925	87,438,425,121	119,747,691,202	9,908,443,089	303,607,655,337	183,293,590			
All States	All States	2001	86,584,179,826	119,908,161,439	127,080,474,825	8,805,598,828	342,378,414,918	209,532,372			
All States	All States	2002	89,188,766,523	159,868,596,257	131,848,549,131	10,010,314,823	390,916,226,734	267,549,817			
All States	All States	2003	93,464,790,691	144,016,510,266	141,196,916,058	9,954,299,225	388,632,516,240	353,051,201			
All States	All States	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			
All States	All States	2005	99,468,894,303	115,824,241,087	169,255,920,540	14,193,384,899	398,742,440,829	462,776,297			
All States	All States	2006	106,816,940,970	131,414,424,724	186,537,784,151	11,170,278,020	435,939,427,865	751,654,115			
All States	All States	2007	111,078,083,735	131,995,573,268	222,446,629,264	10,766,647,202	476,286,933,469	763,710,560			
All States	All States	2008	113,872,016,914	177,517,861,674	239,512,104,752	12,900,051,392	543,802,034,732	916,292,536			
All States	All States	2009	119,443,043,510	170,434,394,828	248,889,171,755	9,620,869,867	548,387,479,960	657,497,112			
All States	All States	2010	124,505,221,626	146,713,068,062	251,663,371,951	9,047,202,581	531,928,864,220	861,262,702			
All States	All States	2011	128,174,003,946	142,768,540,371	256,532,569,783	9,378,004,926	536,853,119,026	779,149,102			
All States	All States	2012	134,388,725,185	173,878,995,358	252,255,281,603	15,570,096,531	576,093,098,677	734,318,146			
All States	All States	2013	135,862,952,029	150,827,781,178	247,080,907,819	13,292,289,960	547,063,930,986	1,003,857,612			
All States	All States	2014	138,178,007,058	166,363,034,520	263,132,265,549	11,999,597,093	579,672,904,220	2,365,882,418			
All States	All States	2015	143,415,900,804	182,599,516,691	258,822,039,559	10,625,793,540	595,463,250,594	3,571,341,276			
All States	All States	2016	147,863,583,193	200,288,313,107	256,705,732,074	14,950,963,383	619,808,591,757	2,709,467,709			
All States	All States	2017	153,036,058,838	198,204,488,708	263,710,922,383	13,972,797,689	628,924,267,618	1,110,847,616			
All States	All States	2018	155,232,995,530	230,992,141,702	276,045,645,354	9,342,384,943	671,613,167,529	1,564,038,563			
All States	All States	2019	161,555,018,130	241,072,790,902	302,199,200,472	12,566,693,703	717,393,703,207	1,812,247,021			
All States	All States	2020	162,836,325,493	243,648,568,070	329,409,759,684	14,710,284,171	750,604,937,418	1,537,431,057			
Grand Total			3,449,106,056,699	4,145,321,127,365	5,723,312,058,870	381,341,723,219	13,699,080,966,153	25,193,903,228			

ACCOUNT STRUCTURE, ASSESSMENT AND PREMIUM TAX OFFSET PROVISIONS

Account Structure, Assessment and Premium Tax Offset Provisions

The enclosed material was obtained through a cursory review of available information to NOLHGA and is as of fall 2021. 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. 35R and ASC 405-30 for proper treatment.

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

Account Structure - State Comparison Report

current as of April 23, 2021

Alabama

§27-44-6. Three accounts: disability insurance account, life insurance account and annuity account.

Alaska

§21.79.040(a) Two accounts: For purposes of administration and assessment, the association shall maintain the following accounts: (1) the health insurance account; and (2) the life insurance and annuity account, including the following subaccounts: (A) life insurance account; (B) annuity account that must include annuity contracts owned by a governmental retirement benefit plan, or its trustee, qualified under 26 U.S. C. 401, 26 U.S.C. 403(b), or 26 U.S.C. 457 (Internal Revenue Code), but that otherwise excludes unallocated annuities; and (C) unallocated annuity account that must exclude contracts owned by a governmental retirement benefit plan, or its trustee, qualified under 26 U.S. C. 401, 26 U.S.C. 403(b), or 26 U.S.C. 457 (Internal Revenue Code). (Amended effective 9/9/96; 9/4/00)

Arizona

§20-683A. Three accounts: 1. The disability insurance account. 2. The life insurance account. 3. The annuity account.

Arkansas

§23-96-109(a)(5). Two accounts: (A) The life insurance and annuity account, which includes the following subaccounts: (i) Life insurance account; (ii) Annuity account, which shall include annuity contracts owned by a governmental retirement plan, or its trustee, established under section 401(k), section 403(b), or section 457 of the Internal Revenue Code, but shall otherwise exclude unallocated annuities; and (iii) Unallocated annuity account, which shall exclude contracts owned by a governmental retirement benefit plan, or its trustee, established under section 401(k), section 403(b), or section 457 of the Internal Revenue Code; and (B) The health account. (Amended effective 07/24/19)

California

§1067.05: Two accounts: (1) The life insurance and annuity account which includes both of the following subaccounts: (A) The life insurance account. (B) The annuity account, which shall include annuity contracts owned by a governmental retirement plan, or its trustee, established under Section 401, 403(b), or 457 of the Internal Revenue Code. (2) The health insurance account. Amended effective 9.27.2010.

Colorado

§10-20-106. Three accounts: (a) The life insurance account; (b) The health insurance account; and (c) The annuity account.

Connecticut

§38a-863(a). For purposes of administration and assessment, the association shall maintain two accounts: (1) The life insurance and annuity account which includes the following subaccounts: (A) Life insurance account; (B) Annuity account which shall

include, but is not limited to, annuity contracts owned by a governmental retirement plan, or its trustee, established under Section 401, 403(b) or 457 of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, but shall otherwise exclude unallocated annuities; and (C) Unallocated annuity account which shall exclude contracts owned by a governmental retirement benefit plan, or its trustee, established under Section 401, 403(b) or 457 of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended; and (2) The health account.

Delaware

§4406(a). For purposes of administration and assessment, the Association shall maintain 2 accounts: (1) The life insurance and annuity account, which includes the following subaccounts: a. Life insurance account; b. Annuity account, which shall include annuity contracts owned by a governmental retirement plan (or its trustee) established under §?401, §??403(b) or §?457 of the United States Internal Revenue Code [26 U.S.C. §?401, §?403(b) or §?457], but shall otherwise exclude unallocated annuities; and c. Unallocated annuity account, which shall exclude contracts owned by a governmental retirement benefit plan (or its trustee) established under §?401, §?403(b) or §?457 of the United States Internal Revenue Code [26 U.S.C. §?401, §?403(b) or §?457]. (2) The health account.

District of Columbia

§31-5403. Two accounts: (1) life insurance and annuity account with sub accounts (a) life insurance and (b) annuity; and (2) health insurance account.

Florida

§631.715(2)(a). Three accounts :health insurance; life insurance; and annuity.

Georgia

§33-38-5(c) and (d). Two accounts: (c) For purposes of administration and assessment, the association shall maintain two accounts: (1) the health insurance account; and (2) the life insurance and annuity account. The life insurance and annuity account shall contain three subaccounts: (A) the life insurance account; (B) the annuity account; and (C) the unallocated annuity account. (d) For purposes of assessment, supplemental contracts shall be covered under the account in which the basic policy is covered.

Hawaii

§431:16-206. Three accounts: life, disability and annuity (excludes unallocated annuities).

Idaho

§41-4306. For purposes of administration and assessment, the association shall continue the existence and maintenance of three (3) accounts: (a) Life insurance account; (b) Health insurance account, formerly designated the "disability insurance account"; and (c) Annuity account.

Illinois

215 ILCS 5/531.06. For purposes of administration and assessment, the Association must maintain 2 accounts: (1) The life insurance and annuity account, which includes the following subaccounts: (a) Life Insurance Account; (b) Annuity account, which shall include annuity contracts owned by a governmental retirement plan (or its trustee) established under Section 401, 403(b), or 457 of the United States Internal Revenue Code, but shall otherwise exclude unallocated annuities; and (c) Unallocated annuity account, which shall exclude contracts owned by a governmental retirement benefit plan (or its trustee) established under Section 401, 403(b), or 457 of the United States Internal Revenue Code [215 ILCS 5/401, 215 ILCS 5/403(b), or 215 ILCS 5/457] (2) The health account.

Indiana

§27-8-8-3(a). For purposes of administration and assessment the association shall maintain the following two (2) accounts: (1) The health account. (2) The life insurance and annuity account, which includes the following subaccounts: (A) The life insurance subaccount. (B) The annuity subaccount, which includes annuity contracts issued to or in connection with a governmental benefit plan established under Section 401, 403(b), or 457 of the United States Internal Revenue Code, but otherwise excludes unallocated annuities. (C) The unallocated annuity subaccount, which excludes annuity contracts issued to or in connection with a governmental benefit plan established under Section 401, 403(b), or 457 of the United States Internal Revenue Code.

Iowa

§508C.6.1. For purposes of administration and assessment, the association shall maintain all of the following accounts: a. A health account. b. A life insurance account. c. An annuity account, which shall include annuity contracts owned by a governmental retirement plan, or the plan's trustee, established under section 401, 403(b), or 457 of the United States Internal Revenue Code, but shall otherwise exclude unallocated annuities. d. An unallocated annuity contract account, which shall exclude contracts owned by a governmental retirement benefit plan, or the plan's trustee, established under section 401, 403(b), or 457 of the United States Internal Revenue Code.

Kansas

§40-3006(a). Three accounts: health insurance, life insurance and annuity (excludes unallocated annuities)

Kentucky

KRS 304.42-060(1). For purposes of administration and assessment, the association shall maintain three (3) accounts: (a) The health account; (b) The life insurance account; and (c) The annuity account.

Louisiana

LSA-R.S. 22:2085.A. For purposes of administration and assessment, the association shall maintain all of the following accounts: (1) The life insurance account. (2) The annuity account excluding unallocated annuity contracts and defined contribution government plans qualified under Section 403(b) of the United States Internal Revenue Code (26 U.S.C. 403(b)). (3) The defined contribution plan account, meaning defined contribution plans qualified under Section 403(b) of the United States Internal Revenue Code. (4) The health account.

Maine

§4606.1. For purposes of administration and assessment, the association shall maintain 3 accounts: A. The health insurance account; B. The life insurance account; and C. The annuity account, which must include annuity contracts owned by a

governmental retirement plan or its trustee established under Section 401, Section 403(b) or Section 457 of the United States Internal Revenue Code.

Maryland

§ 9-405(d). Three accounts: health, life insurance and annuity.

Massachusetts

§146B(6)(A). Three accounts: health insurance, life insurance and annuity.

Michigan

§500.7706(1). Two accounts: For purposes of administration and assessment the association shall maintain the following 2 accounts: (a) The health insurance account. (b) The life insurance and annuity account which includes the following subaccounts: (i) A life insurance subaccount. (ii) An annuity subaccount, which shall include unallocated annuity contracts owned by a governmental retirement plan, or its trustee, established under section 401, 403(b), or 457 of the internal revenue code of 1986, 26 USC 401, 403, and 457, but shall not include other unallocated annuities. (iii) An unallocated annuity subaccount, which shall not include unallocated annuity contracts owned by a governmental retirement benefit plan, or its trustee, established under section 401, 403(b), or 457 of the internal revenue code of 1986, 26 USC 401, 403, and 457. *NOTE: this provision is updated as of 1/10/2007.

Minnesota

§61B.21, subd.1. Two accounts: (a) life insurance and annuity account, which includes life, annuity and unallocated annuity sub accounts; and (b) health account.

Mississippi

§83-23-211(1). Two accounts: For purposes of administration and assessment the association shall maintain two (2) accounts: (a) The life insurance and annuity account which includes the following subaccounts: (i) Life insurance account; (ii) Annuity account which shall include annuity contracts owned by a governmental retirement plan (or its trustee) established under Section 401, 403(b) or 457 of the United States Internal Revenue Code, but shall otherwise exclude unallocated annuities; and (iii) Unallocated annuity account which shall exclude contracts owned by a governmental retirement benefit plan (or its trustee) established under Section 401, 403(b) or 457 of the United States Internal Revenue Code. (b) The health account.

Missouri

§376.720.1. For purposes of administration and assessment the association shall maintain three accounts: (1) The health account; (2) The life insurance account; (3) The annuity account, excluding unallocated annuity contracts.

Montana

§33-10-203(2). (2) For purposes of administration and assessment, the association shall maintain two accounts: (a) the health insurance account; and (b) the life insurance and annuity account that includes the following subaccounts: (i) the life insurance account; (ii) the annuity account that includes contracts owned by a governmental retirement plan or the plan's trustee established

under section 401, 403(b), or 457 of the Internal Revenue Code, but does not otherwise include unallocated annuities; and (iii) the unallocated annuity account that must exclude unallocated annuity contracts owned by a governmental retirement benefit plan or the plan's trustee established under section 401, 403(b), or 457 of the Internal Revenue Code. (iii) the unallocated annuity account that must exclude unallocated annuity contracts owned by a governmental retirement benefit plan or the plan's trustee established under section 401, 403(b), or 457 of the Internal Revenue Code. Amended effective July 1, 2003; corrected effective January 1, 2005.

Nebraska

§44-2705(1). For purposes of administration and assessment, the association shall maintain three accounts: (a) A health insurance account; (b) a life insurance account; and (c) an annuity account.

Nevada

§686C.130.2. For purposes of administration and assessment, the Association shall maintain two accounts: (a) The Health Account; and (b) The Life and Annuity Account, which consists of: (1) The Subaccount for Life Insurance; and (2) The Subaccount for Annuities, including annuities owned by a governmental retirement plan, or its trustees, established under section 401, 403(b) or 457 of the Internal Revenue Code, 26 U.S.C. §§ 401, 403(b) and 457.

New Hampshire

§408-F:6.I. For purposes of administration and assessment, the association shall maintain 2 accounts: (a) The life insurance and annuity account which includes the following subaccounts: (1) Life insurance account; (2) Annuity account, which shall include annuity contracts owned by a governmental retirement plan (or its trustee) established under section 401, 403(b) or 457 of the United States Internal Revenue Code, but shall otherwise excluded unallocated annuities; and (3) Unallocated annuity account which shall exclude contracts owned by a governmental retirement benefit plan, or its trustee established under section 401, 403(b), or 457 of the United States Internal Revenue Code. (b) The health account.

New Jersey

§17B:32A-5.b. Two accounts: (1) life insurance and annuity account, includes sub accounts: (a) life insurance, (b) annuity, (c) unallocated annuity; and (2) health insurance account.

New Mexico

§59A-42-5A ...For purposes of assessment and administration, the association shall maintain two accounts: (1) the life insurance and annuity account, which includes the following subaccounts: (a) a life insurance account; (b) an annuity account, which includes annuity contracts owned by a governmental retirement benefit plan, or its trustee, established pursuant to Section 401, 403(b) or 457 of the federal Internal Revenue Code of 1986, but otherwise excludes unallocated annuities; and (c) an unallocated annuity account, which excludes contracts owned by a governmental retirement benefit plan, or its trustee, established pursuant to Section 401, 403(b) or 457 of the federal Internal Revenue Code of 1986; and (2) the health insurance account. Amended effective 7/1/12)

New York

§7706(a). Two accounts: (1) health, and (2) life, annuity and funding agreements.

North Carolina

§58-62-26(a). For purposes of administration and assessment, the Association shall maintain two accounts: (1) The life insurance and annuity account, which includes the following subaccounts: a. Life insurance account. b. Annuity account, which shall include annuity contracts owned by a governmental retirement plan or its trustee established under Section 401, 403(b), or 457 of the United States Internal Revenue Code 1954, but shall otherwise exclude unallocated annuities. c. Unallocated annuity account, which shall exclude contracts owned by a governmental retirement benefit plan or its trustee established under Section 401, 403(b), or 457 of the United States Internal Revenue Code 1954. (2) The health account.

North Dakota

§26.1-38.1-03.1. For purposes of administration and assessment, the association shall maintain two accounts: a. The life insurance and annuity account that includes the following subaccounts: (1) Life insurance account; (2) Annuity account, which includes annuity contracts owned by a governmental retirement plan or its trustee established under section 401, 403(b), or 457 of the United States Internal Revenue Code, but otherwise excludes unallocated annuities; and (3) Unallocated annuity account that excludes contracts owned by a governmental retirement benefit plan or its trustee established under section 401, 403(b), or 457 of the United States Internal Revenue Code. b. The health account.

Ohio

§3956.06(A). Two accounts: (1) life insurance and annuity which includes sub accounts: (a) life insurance (b) annuity (c) unallocated annuity (includes I.R.C. § 403(b) annuities); and (2) health insurance.

Oklahoma

§2023.B. For purposes of administration and assessment, the Association shall maintain three accounts: 1. The health account; 2. The life insurance account; and 3. The annuity account.

Oregon

§734.800(1) (a) The health insurance account, composed of the following subaccounts: (A) The disability insurance subaccount; (B) The long term care insurance subaccount; and (C) The major medical and all other health insurance subaccount; (b) The life insurance account; and (c) The annuity account. Amended effective 5/27/2011.

Pennsylvania

40 PS §991.1704(1). Two accounts: For purposes of administration and assessment the association shall maintain two accounts: (1) The life insurance and annuity account which includes the following subaccounts: (i) Life insurance account. (ii) Annuity account, which shall include annuity contracts owned by a governmental retirement plan or its trustee established under section 401, 403(b) or 457 of the Internal Revenue Code of 1986, but shall otherwise exclude unallocated annuities. (iii) Unallocated annuity account which shall exclude contracts owned by a governmental retirement benefit plan or its trustee under section 401, 403(b) or 457 of the Internal Revenue Code of 1986. (2) The health insurance account.

Puerto Rico

T.26 §39.060.1. Three accounts: a. life insurance account; b. disability insurance account; c. annuity account, excluding

unallocated annuity contracts.

Rhode Island

§27-34.3-6(a) Two accounts: For purposes of administration and assessment, the association shall maintain two (2) accounts: (1) The life insurance and annuity account which includes the following subaccounts: (i) Life insurance account; (ii) Annuity account; which shall include annuity contracts owned by a governmental retirement plan (or its trustee) established under section 401, 403(b) or 457 of the United States Internal Revenue Code, 26 U.S.C. § 401, 403(b) or 457, but shall otherwise exclude unallocated annuities; and (iii) Unallocated annuity account which shall exclude contracts owned by a governmental retirement benefit plan (or its trustee) established under § 401, 403(b) or 457 of the United States Internal Revenue Code, 26 U.S.C. § 401, 403(b) or 457. (2) The health insurance account. (Amended effective 6/9/2004)

South Carolina

§38-29.50(1). Three accounts: accident and health insurance; life insurance; and annuity.

South Dakota

§58-29C-49A. Two accounts: (1) The life insurance and annuity account which includes the following subaccounts: (a) Life insurance account; and (b) Annuity account; and (2) The health insurance account. (Amended effective 7/1/13)

Tennessee

§56-12-205 For purposes of administration and assessment, the association shall maintain two (2) accounts: (1) The life insurance and annuity account, which includes the following subaccounts: (A) Life insurance account; and (B) Annuity account, excluding unallocated annuities; and (2) The health account.

Texas

§463.105. For the purposes of administration and assessment, the association shall maintain: (1) an accident, health, and hospital services insurance account; (2) a life insurance account; (3) an annuity account; and (4) an administrative account.

Utah

§31A-28-106(1)(d). Two classes: The association shall allocate assessments among the following classes or subclasses: (i) the life insurance and annuity class, which includes the following subclasses: (A) the life insurance subclass; (B) the annuity subclass: (I) which includes annuity contracts owned by a governmental retirement plan, or its trustee, established under Section 401, 403(b), or 457, Internal Revenue Code; and (II) otherwise excludes unallocated annuities; and (C) the unallocated annuity subclass, which excludes contracts owned by a governmental retirement benefit plan, or its trustee, established under Sections 401, 403(b), or 457, Internal Revenue Code; and (ii) the accident and health insurance class.

Vermont

§4156(a). Four accounts, which include: health, life, annuity, and unallocated annuity accounts (including those contracts not otherwise excluded from coverage by the Act).

Virginia

§38.2-1702. A. For purposes of administration and assessment, the Association shall maintain two accounts: (i) the accident and sickness insurance account; and (ii) the life insurance and annuity account, which includes the following subaccounts: (a) the life insurance account, (b) the annuity account, which shall include unallocated annuity contracts covered under subdivision D 2 b of § 38.2-1700, but shall otherwise exclude unallocated annuities, and (c) the unallocated annuity account, which shall consist of contracts covered under subdivisions D 2 d, e, and f of § 38.2-1700, but shall otherwise exclude unallocated annuities.

Washington

§48.32A. Section 6.(1). Two accounts: (a) life insurance and annuity, which includes subaccounts: (i) Life insurance; (ii) Annuity which includes IRC §§ 401, 403(b), or 457, but otherwise excludes unallocated annuities; and (iii) unallocated annuity; and (b) disability insurance. Amended effective 7/22/01.

West Virginia

§33-26A-6(a). For purposes of administration and assessment, the association shall maintain the following two accounts: (1) The life insurance and annuity account which includes the following subaccounts: (A) Life insurance account; (B) Annuity account which shall include annuity contracts owned by a governmental retirement plan or its trustee established under section 401, 403(b), or 457 of the United States Internal Revenue Code, but shall otherwise exclude unallocated annuities; and (C) Unallocated annuity account which shall exclude contracts owned by a governmental retirement plan or its trustee established under section 401, 403(b), or 457 of the United States Internal Revenue Code. (2) The health account.

Wisconsin

§646.11(2). The fund shall be composed of 6 segregated accounts, one for life insurance, one for annuities, one for disability insurance other than policies issued or coverage provided by a health maintenance organization insurer, one for health maintenance organization insurers, one for all other kinds of insurance subject to this chapter and an administrative account.

Wyoming

§26-42-104(a). For purposes of administration and assessment the association shall maintain the three (3) following accounts: (i) The life insurance account; (ii) The health account; and (iii) The annuity account.

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Assessments at a Glance

Assessment Limits/ Classes	Percent of Premium	Number of Classes
Alabama	1%	2
Alaska	2%	2
Arizona	2%	2
Arkansas	2%	2
California	2%	2
Colorado	2%	2
Connecticut	2%	2
Delaware	2%	3
DC	2%	2
Florida	1% 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

¹Note, Florida has a separate Assessment Limit for long-term care impairments and insolvencies: Section 631.718(5)(a)(2) For long-term care insurer impairments and insolvencies only, the total assessments upon a member insurer or member health maintenance organization of the Florida Health Maintenance Organization Consumer Assistance Plan may not, in any one calendar year, exceed 0.5 percent of the sum of the member insurer's or member health maintenance organization's premiums written in this state regarding business covered by the account received during the calendar year preceding the year in which the assessment is made. If premium information is not reasonably available for each member insurer or member health maintenance organization of the Florida Health Maintenance Organization Consumer Assistance Plan, the association or the Florida Health Maintenance Organization Consumer Assistance Plan may use any reasonably available premium information.

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 505, HERNDON, VIRGINIA 20171. PHONE: 703/481-5206, FAX: 703/481-5209.

Assessments (cont.)

Assessment Limits/ Classes	Percent of Premium	Number of Classes
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
New Mexico	2%	2
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%	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	48/52 set 2% limit	48/52 have 2 classes

² The Puerto Rico Life & Health Insurance Guaranty Association is not a member of NOLHGA.



Assessments - State Comparison Report

current as of April 23, 2021

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) There shall be two classes of assessments, as follows: (1) Class A assessments shall be authorized and called for the purpose of meeting administrative and legal costs and other expenses . Class A assessment 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 Section 27–44–8 with regard to an impaired or insolvent insurer. (Amended effective 1/1/13)

Alaska

Assessment Limits

§21.79.070(f). Except as provided in this subsection, 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 two percent of the member insurer's average annual premiums received in this state on policies or contracts covered by the account or subaccount during the three calendar years preceding the year in which the member insurer became an impaired or insolvent insurer. If two or more assessments are authorized in one calendar year with respect to member insurers that become impaired or insolvent in different 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 three calendar years for the applicable subaccount or account as calculated under this section. If the maximum assessment, together with the other assets of the association in an account, does not provide in any one year in either account an amount sufficient to carry out the responsibilities of the association, the necessary additional funds shall be assessed as soon as permitted by this chapter. (Amended effective 07/01/18)

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

§20-686C(5) 5. The total of all assessments on a member insurer for each account shall not in any one calendar year exceed two percent of that member insurer's average annual premiums received in this state on the policies and contracts covered by the account during the three calendar years preceding the year in which the member insurer became an impaired insurer or insolvent insurer. If two or more assessments are authorized in one calendar year with respect to member insurers that become impaired or insolvent in different calendar years, the average annual premiums for purposes of the aggregate assessment percentage limitation shall be limited to the greater of the three year average annual premiums for the applicable account as calculated pursuant to this subsection. (Amended effective 12/31/2018)

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 insurer or insolvent insurer. (Amended effective 9/12/2013)

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 year with respect to insurers that become impaired or insolvent in different 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 8/1/97)

Assessment Classes

§23-96-115(b). Two classes of assessments: (1) (A) Class A assessments shall be authorized and called for the purpose of meeting administrative and legal costs and other expenses. (B) Class A assessments may be authorized and called whether or not related to a particular impaired insurer or insolvent insurer; and (2) Class B assessments shall be authorized and called to the extent necessary to carry out the powers and duties of the association under § 23-96-106(b), §§ 23-96-110 — 23-96-114, and 23-96-120 with regard to an impaired insurer or an insolvent insurer.

Assessment Limits

§1067.08(e)(1): 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 percent of that member insurer's average annual premiums received in this state 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 9.27.2010.

Assessment Classes

§1067.08(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 and examinations conducted under the authority of subdivision (e) of Section 1067.11. Class A as-sessments 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 Section 1067.07 with regard to an impaired or an insolvent insurer.

Assessment Limits

§10-20-109(5)(a). Two percent (2%)of the average premiums received by the insurer in this state on the policies and contracts covered by the account during the three calendar years preceding the year in which the insurer became impaired or insolvent. (Amended effective 3/15/2013)

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 an impaired or insolvent insurer. (Amended effective 3/15/2013)

Assessment Limits

§38a-866(e)(1)(A) Subject to the provisions of subparagraph (B) of this subdivision, 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 any one calendar year exceed two per cent of such insurer's average annual premiums received in this state on the policies and contracts covered by the subaccount or account during the three calendar years preceding the year in which the member insurer became an impaired or insolvent insurer.

Assessment Classes

§38a-866(b) There shall be two classes of assessments, as follows: (1) Class A assessments shall be made for the purpose of meeting administrative costs and other general expenses not related to a particular impaired or insolvent insurer; and (2) Class B assessments shall be authorized and called to the extent necessary to carry out the powers and duties of the association under section 38a-865 with regard to an impaired or insolvent insurer.

Delaware

Assessment Limits

§4409(e)(1)(a). Subject to paragraph (e)(1)b. of this section, 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 1 calendar year exceed 2% of that member insurer's average annual premiums received in this State on the policies and contracts covered by the subaccount or account during the 3 calendar years preceding the year in which the member insurer became an impaired or insolvent insurer.

Assessment Classes

§4409(b). There shall be 3 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.

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) 1. The total of all assessments upon a member insurer for each account may not in any one calendar year exceed 1 percent of the sum of the insurer's premiums written in this state regarding business covered by the account received during the 3 calendar years preceding the year in which the assessment is made, divided by three. If premium information for the 3-year period is not reasonably available for each member insurer, the association may use any reasonably available premium information. 2. For long-term care insurer impairments and insolvencies only, the total assessments upon a member insurer or member health maintenance organization of the Florida Health Maintenance Organization Consumer Assistance Plan may not, in any one calendar year, exceed 0.5 percent of the sum of the member insurer's or member health maintenance organization's premiums written in this state regarding business covered by the account received during the calendar year preceding the year in which the assessment is made. If premium information is not reasonably available for each member insurer or member health maintenance organization of the Florida Health Maintenance Organization Consumer Assistance Plan, the association or the Florida Health Maintenance Organization Consumer Assistance Plan may use any reasonably available premium information. (b)89
The provisions of this subsection apply to any assessments made on or after October 1, 1995, without regard to the date of the

The provisions of this subsection apply to any assessments made on or after October 1, 1993, without regard to the date of the impairment or insolvency.

Assessment Classes

§631.718(2). There shall be two classes of assessments, as follows: (a) Class A assessments shall be made by the board of directors for the purpose of meeting administrative costs and other general expenses and for examinations conducted under the authority of s. 631.723(3) which are not related to a particular impaired or insolvent insurer. (b) Class B assessments shall be made by the board of directors for the purpose of carrying out the powers and duties of the association under s. 631.717 relating to an impaired or insolvent domestic, foreign, or alien 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) There shall be two classes of assessments, as follows: (1) Class A assessments shall be authorized and called for the purpose of meeting administrative costs and legal and other general expenses not related to a particular impaired or insolvent insurer, and examinations conducted under the authority of subsection (c) of Code Section 33–38–16; and (2) Class B assessments shall be authorized and called to the extent necessary to carry out the powers and duties of the association under Code Section 33–38–7 with regard to an impaired or insolvent insurer. (Amended effective 7/1/12)

Hawaii

Assessment Limits

§431:16-209(e)(1) Subject to the provisions of paragraph (2), the total of all assessments authorized by the association with respect to a member insurer for each account shall not in any one calendar year exceed two per cent of the insurer's average premiums received in this 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. (2) 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 purposes of the aggregate assessment percentage limitation referenced in this section shall be equal and limited to the higher of the three-year average annual premiums for the applicable account as calculated pursuant to this section. (Amended effective 7/1/12)

Assessment Classes

§431:16-209(b) There shall be two assessments, as follows: (1) Class A assessments shall be authorized and called for the purpose of meeting administrative and legal costs, and other expenses and examinations conducted under the authority of section 431:16–212(e). 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 section 431:16–208 with regard to an impaired or an insolvent insurer. (Amended effective 7/1/12)

Idaho

Assessment Limits

§41-4309(5)(a) The total of all class B assessments authorized by the association with respect to a member insurer for each account shall not in one (1) calendar year exceed two percent (2%) of such insurer's premiums received in this state during the calendar year preceding the assessment on the policies covered by the account. If the maximum assessment, together with the other assets of the association in an account, does not provide in any one (1) year in an account an amount sufficient to carry out the responsibilities of the association, the necessary additional funds shall be assessed as soon thereafter as permitted by this chapter.

Assessment Classes

§41-4309(2) There shall be two (2) classes of assessments: (a) Class A assessments shall be authorized and called for the purpose of meeting administrative and other expenses. Class A assessments may be authorized and called whether or not related to a particular impaired or insolvent insurer. (b) Class B assessments shall be authorized and called to the extent necessary to carry out the powers and duties of the association under section 41-4308, Idaho Code, with regard to an impaired or an insolvent insurer.

Illinois

Assessment Limits

215 ILCS 5/531.09(5). (a) Subject to the provisions of this paragraph, 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 this State on the policies and contracts covered by the subaccount or account during the 3 calendar years preceding the year in which the member insurer became an impaired or insolvent insurer.

Assessment Classes

215 ILCS 5/215 ILCS 5/531.09(2). There shall be 2 classes of assessments, as follows: (a) Class A assessments shall be made for the purpose of meeting administrative costs and other general expenses and examinations conducted under the authority of the Director under subsection (5) of Section 531.12 [215 ILCS 5/531.12]. (b) Class B assessments shall be made to the extent necessary to carry out the powers and duties of the Association under Section 531.08 [215 ILCS 5/531.08] with regard to an impaired or insolvent domestic insurer or insolvent foreign or alien insurers.

Indiana

Assessment Limits

§27-8-8-6(i) Subject to subsection (j), 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 account with respect to any single assessment base year must not exceed two percent (2%) of the member insurer's premiums received in Indiana on the policies and contracts covered by the subaccount or account during the applicable assessment base year.

Assessment Classes

§27-8-8-6(b). There are two (2) classes of assessments as follows: (1) Class A assessments are assessments that are authorized and called by the board 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 insurer or insolvent insurer. (2) Class B assessments are assessments that are authorized and called by the board to the extent necessary to carry out the powers and duties of the association under this chapter with regard to an impaired insurer or insolvent insurer.

Iowa

Assessment Limits

§508C.9.5.a. (1) Subject to the provisions of subparagraph (2) of this paragraph "a", the total of all assessments authorized by the association with respect to a member insurer for each of the accounts established pursuant to section 508C.6, and designated as the health account, the life insurance account, the annuity account, and the unallocated annuity contract account, shall not in any one calendar year exceed two percent of that member insurer's average annual premiums received in this state on the policies and contracts covered by the account during the three calendar years preceding the year in which the member insurer becomes impaired or insolvent.

Assessment Classes

§508C.9.2. There are two classes of assessments as follows: a. 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. b. Class B assessments shall be authorized and called to the

whether or not related to a particular impaired or insolvent insurer. b. Class B assessments shall be authorized and called to the

extent necessary to carry out the powers and duties of the association under section 508C.8 with regard to an impaired or an insolvent insurer.

Kansas

Assessment Limits

§40-3009(e)(1) The total of all assessments upon a member insurer for each account shall not in any one calendar year exceed 2% of such insurer's average premiums received in this state on the policies and contracts covered by the account during the three calendar years preceding the years in which the insurer became an impaired or insolvent insurer.

Assessment Classes

§40-3009(b) There shall be two classes of assessments, as follows: (1) Class A assessments shall be made for the purpose of meeting administrative and legal costs and other expenses and examinations conducted under the authority of sub-section (e) of K.S.A. 40-3012, and amendments thereto. Class A assessments may be made whether or not related to a particular impaired or insolvent insurer. (2) Class B assessments shall be made to the extent necessary to carry out the powers and duties of the association under K.S.A. 40-3008, and amendments thereto, with regard to an impaired or an insolvent insurer.

Kentucky

Assessment Limits

KRS 304.42-090(5)(a). Subject to the provisions of paragraph (b) of this subsection, the total of all assessments authorized by the association with respect to a member insurer for each account shall not in any one (1) calendar year exceed two percent (2%) of the member insurer's average annual premiums received in this state on the policies and contracts covered by the account during the three (3) calendar years preceding the year in which the member insurer became an impaired or insolvent insurer. If the maximum assessment, together with the other assets of the association in any other account, does not provide in any one (1) year in any other account an amount sufficient to carry out the responsibilities of the association, the necessary additional funds shall be assessed as soon thereafter as permitted by this subtitle.

Assessment Classes

KRS 304.42-090(2). There shall be two (2) classes of assessments: (a) Class A assessments shall be made 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; (b) Class B assessments shall be authorized and called to the extent necessary to carry out the powers and duties of the association under KRS 304.42-080 with regard to an impaired or insolvent insurer.

Louisiana

Assessment Limits

LSA-R.S. 22:2088.E(1). (a) The total of all assessments upon an insurer for each account shall not in any one calendar year exceed two percent of such average premiums received of the insurers in this state on the policies and contracts covered by the account during the three calendar years preceding the year in which the member insurer became an impaired or insolvent insurer.

Assessment Classes

LSA-R.S. 22:2088.B. There shall be two assessments, as follows: (1) Class A assessments shall be made for the purpose of meeting administrative and legal costs and other expenses and examinations conducted under the authority of R.S. 22:2091. Class A assessments may be made whether or not related to a particular impaired or insolvent insurer and their administration thereof. (2) Class B assessments shall be made to the extent necessary to carry out the powers and duties of the association pursuant to R.S. 22:2087 with regard to an impaired or an insolvent insurer.

Maine

Assessment Limits

§4609. 4. The association may abate or defer, in whole or in part, the assessment of a member insurer if, in the opinion of the board of directors, payment of the assessment would endanger the ability of the member insurer to fulfill its contractual obligations. Once the conditions that caused a deferral have been removed or rectified, the member insurer shall pay all assessments that were deferred pursuant to a repayment plan approved by the association. The total of all assessments upon a member insurer for each account may not in any one calendar year exceed 2% of the insurer's premiums in this State on the policies covered by the account.

Assessment Classes

§4609.2-A. There are 2 classes of assessments, as set out in this subsection. A. Class A assessments are authorized and called for the purpose of meeting administrative costs and other general expenses. Class A assessments may be authorized and called whether or not related to a particular impaired or insolvent insurer. B. Class B assessments are authorized and called to the extent necessary to carry out the powers and duties of the association under section 4608 with regard to an impaired or an insolvent insurer.

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: Class A 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 subaccount during the three calendar years preceding the year in which the member insurer became impaired or insolvent.

Assessment Classes

§83-23-217(2). 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.

Missouri

Assessment Limits

§376.737.2. (1) Subject to the provisions of subdivision (2) of this subsection, the total of all assessments upon a member insurer for each account shall not in any one calendar year exceed two percent of such insurer's average annual premiums received in this state on the policies and contracts covered by the account during the three calendar years preceding the year in which the member insurer became an impaired or insolvent insurer. If the maximum assessment, together with the other assets of the association in any account, does not provide in any one year in the account an amount sufficient to carry out the responsibilities of the association, the necessary additional funds shall be assessed as soon thereafter as permitted by sections 376.715 to 376.758.

Assessment Classes

§376.735.2. There shall be two assessments, as follows: (1) Class A assessments may be made for the purpose of meeting administrative and legal costs and other expenses. Class A assessments may be made whether or not related to a particular impaired or insolvent insurer; (2) Class B assessments may be made to the extent necessary to carry out the powers and duties of the association under sections 376.715 to 376.758 with regard to an impaired or an insolvent insurer.

Montana

Assessment Limits

§33-10-227(6)(a)(i) Subject to the provisions of subsection (6)(a)(ii), 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 may not in 1 calendar year exceed 2% of that member insurer's average annual premiums received in this state on the policies and contracts covered by the subaccount or account during the 3 calendar years preceding the year in which the insurer became an impaired or insolvent insurer.

Assessment Classes

§33-10-227(3). There are two classes of assessments: (a) Class A assessments must 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. (b) Class B assessments must be authorized and called to the extent necessary to carry out the powers and duties of the association under 33-10-205 with regard to an impaired or insolvent insurer.

Nebraska

Assessment Limits

§44-2708(5)(a) Subject to the provisions of subdivision (b) of this subsection, the total of all assessments authorized by the association with respect to a member insurer for the life insurance account, the annuity account, and the health account shall not in one calendar year exceed two percent of that member insurer's average annual premiums received in this 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.

Assessment Classes

§44-2708(2). There shall be two classes of assessments as follows: (a) Class A assessments shall be authorized and called for the purpose of meeting administrative costs and other general expenses, including expenses for examinations conducted under the authority of subdivision (3) of section 44-2711. Class A assessments may be made whether or not related to a particular impaired or insolvent insurer; and (b) Class B assessments shall be authorized and called to the extent necessary to carry out the powers and duties of the association under section 44-2707 with regard to an impaired or insolvent domestic insurer.

Nevada

Assessment Limits

§686C.250.2. Except as otherwise provided in subsection 3, the total of all assessments authorized by the Association with respect to a member insurer for: (a) The Life and Annuity Account and each of its subaccounts; and (b) The Health Account, respectively must not in any 1 calendar year exceed 2 percent of the member insurer's average annual premiums received in this state on the policies and contracts covered by the subaccount or account during the 3 calendar years preceding the year in which the member insurer became impaired or insolvent.

Assessment Classes

§686C.230. 2. There are two classes of assessments, as follows: (a) Assessments in Class A must be authorized and called for the purpose of meeting administrative and legal costs and other expenses. An assessment in Class A need not be related to a particular impaired or insolvent insurer. (b) Assessments in Class B must be authorized and called to the extent necessary to carry out the powers and duties of the Association under NRS 686C.150 to 686C.220, inclusive, with regard to an impaired or insolvent insurer.

New Hampshire

Assessment Limits

§408-F:9.V.(a). Subject to the provisions of subparagraph (b), 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 any one calendar year exceed 2 percent of that member insurer's average annual premiums received in this state on the policies and contracts covered by the subaccount or account during the 3 calendar years preceding the year in which the member insurer became an impaired or insolvent insurer. If the maximum assessment, together with the other assets of the association in any account, does not provide in any one year in either account an amount sufficient to carry out the responsibilities of the association, the necessary additional funds shall be assessed as soon thereafter as permitted by this chapter.

Assessment Classes

§408-F:9.II There shall be 2 assessments, as follows: (a) Class A assessments shall be made for the purpose of meeting administrative and legal costs and other expenses and examinations conducted under the authority of RSA 408-F:12, V. Class A assessments may be made whether or not related to a particular impaired or insolvent insurer. (b) Class B assessments shall be made to the extent necessary to carry out the powers and duties of the association under RSA 408-F:8 with regard to an impaired or an insolvent insurer.

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.

Assessment Limits

§59A-42-8.G. Subject to the provisions of Subsection H of this section, 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 insurance account shall not in one calendar year exceed two percent of that member insurer's average annual premiums received in this state 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 7/1/12)

Assessment Classes

§59A-42-8.B. There shall be two classes of assessments as follows: (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; and (2) class B assessments shall be authorized and called 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 7/1/12)

Assessment Limits

§7709(e)(1) With respect to a member insurer that is a domestic insurer and is subject to an order of rehabilitation under article seventy-four of this chapter as of March first, two thousand twelve, the total assessment against all member insurers for impairments and insolvencies, less the amount of refunds (not including interest) to member insurers pursuant to subsection (F) of this section, shall be five hundred fifty-eight million dollars; provided, however, that such five hundred fifty-eight million dollar total shall be subject to reduction in an amount, if any, determined by the superintendent, on a date not earlier than twelve months after the entry of an order of liquidation with respect to such domestic insurer, to be not needed for the corporation to be able to pay its obligations and reasonable expenses in connection with the liquidation of such domestic insurer, but in no event shall such reduction exceed fifty-eight million dollars. (2) The total of all assessments upon a member insurer for each account shall not in any one calendar year exceed two percent of such insurer's premiums received in this state during the calendar year preceding the assessment on the policies covered by the account. If the maximum assessment, together with the other assets of the corporation in either account, does not provide in any one year in either account an amount sufficient to carry out the responsibilities of the corporation, the necessary additional funds shall be assessed as soon thereafter as permitted by this article. (Amended effective 11/21/14)

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.

Assessment Limits

§58-62-41(g). The total of all assessments authorized by the Association upon a member insurer for each subaccount of the life insurance and annuity account and for the health account shall not in any one calendar year exceed two percent (2%) of the member insurer's average annual premiums received in this State on the policies and contracts covered by the subaccount or account during the three calendar years preceding the year in which the member insurer became a delinquent insurer. If two or more assessments are authorized in one calendar year with respect to member insurers that become impaired or insolvent in different calendar years, the average annual premiums for purposes of the aggregate assessment percentage limitation shall be equal and limited to the higher of the three-year average annual premiums for the applicable subaccount or account as calculated pursuant to this subsection. If the maximum assessment, together with the other assets of the Association in any account, does not provide in any one year in either account an amount sufficient to carry out the Association's responsibilities, the necessary additional funds shall be assessed as soon thereafter as permitted by this Article.

Assessment Classes

§58-62-41(b). There shall be two classes of assessments, as follows: (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 delinquent 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 G.S. 58-62-36 with regard to a delinquent insurer.

North Dakota

Assessment Limits

§26.1-38.1-06.9.a. Subject to subdivision b, 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 may not in any one calendar year exceed two percent of that member insurer's average annual premiums received in this state on the policies and contracts covered by the subaccount or account during the three calendar years preceding the year in which the member insurer became an impaired or insolvent insurer.

Assessment Classes

§26.1-38.1-06.2. There must be two classes of assessment, as follows: a. Class A assessments must 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. b. Class B assessments must be authorized and called to the extent necessary to carry out the powers and duties of the association under section 26.1-38.1-05 with regard to an impaired or insolvent insurer.

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. The total of all assessments upon a member insurer for each account in any one (1) calendar year shall not exceed two percent (2%) of such average premiums of the insurer received in this state during the three (3) calendar years preceding the assessment on the policies and contracts covered by the account and in which the member insurer became an impaired or

insolvent insurer. If the maximum assessment together with the other assets of the Association in any account does not provide in any one (1) year in either account an amount sufficient to carry out the responsibilities of the Association, the necessary additional funds shall be assessed as soon thereafter as permitted by the Oklahoma Life and Health Insurance Guaranty Association Act. The Board may provide in the plan of operation, a method of allocating funds among claims, whether relating to one or more impaired or insolvent insurers, when the maximum assessment will be insufficient to cover anticipated claims.

Assessment Classes

§2030.B. There shall be two classes of assessments, as follows: 1. Class A assessments shall be made for the purpose of meeting administrative and legal costs and other expenses and examinations. Class A assessments may be made whether or not related to a particular impaired or insolvent insurer; 2. Class B assessments shall be made to the extent necessary to carry out the powers and duties of the Association under Section 2028 of this title with regard to an impaired or an insolvent foreign or 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 authorized and called 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 preceding 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(5). Four percent (4%) of premiums in state for policies covered by the account.

Assessment Classes

§38-29.80(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 insolvent or impaired 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 preceding 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)(A) Subject to subdivision (e)(1)(B), 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 must not in one (1) calendar year exceed two percent (2%) of that member insurer's average annual premiums received in this state on the policies and contracts covered by the subaccount or account during the three (3) calendar years preceding the year in which the member insurer became an impaired or insolvent insurer.

Assessment Classes

§56-12.208(b). There are two (2) classes of assessments, as follows: (1) Class A assessments are made for the purpose of meeting administrative and legal costs and other expenses and examinations conducted under the authority of § 56-12-211(e). Class A assessments may be made whether or not related to a particular impaired or insolvent insurer; and (2) Class B assessments are made to the extent necessary to carry out the powers and duties of the association pursuant to § 56-12-207 with regard to an impaired or an insolvent insurer.

Texas

Assessment Limits

§463.153(c) The total amount of assessments on a member insurer for each account under Section 463.105 may not in one calendar year exceed two percent 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 impaired or insolvent member insurer became an impaired or insolvent insurer. If two or more assessments are authorized in a calendar year with respect to member insurers that become impaired or insolvent in different calendar years, the average annual premiums for purposes of the aggregate assessment percentage limitation described by this subsection shall be equal to the higher of the three-year average annual premiums for the applicable subaccount or account as computed in accordance with this section. If the maximum assessment and the other assets of the association do not provide in a year an amount sufficient to carry out the association's responsibilities, the association shall make necessary additional assessments as soon as this chapter permits.

Assessment Classes

§463.152. (a) Assessments are classified as Class A or Class B assessments. (b) Class A assessments are authorized and called to pay: (1) the association's administrative costs; (2) administrative expenses that: (A) are properly incurred under this chapter; and (B) relate to an unauthorized insurer or to an entity that is not a member insurer; and (3) other general expenses not related to a particular impaired or insolvent insurer. (c) Class B assessments are authorized and called to the extent necessary for the association to carry out the association's powers and duties under Sections 463.101, 463.103, 463.109, and 463.111(c) and Subchapter F with regard to an impaired or insolvent insurer.

Utah

Assessment Limits

§31A-28-109(5). (a) (i) Subject to Subsection (5)(b), the total of the assessments authorized by the association on a member insurer for each class or subclass may not in any one calendar year exceed 2% of the member insurer's average annual assessable premium in that class or subclass as defined in Subsection (3).

Assessment Classes

§31A-28-109(2) There are two classes of assessments: (a) a Class A assessment: (i) shall be authorized and called for the purpose of meeting administrative and legal costs and other expenses; and (ii) may be authorized and called regardless of whether the assessment is related to a particular impaired or insolvent insurer; and (b) a Class B assessment shall be authorized and called to the extent necessary to carry out the powers and duties of the association under Section 31A-28-108 with regard to an impaired or an insolvent insurer.

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. 1. a. Subject to the provisions of subdivision E 1 b, 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 accident and sickness account shall not in any one calendar year exceed two percent of that member insurer's average annual premiums received in the Commonwealth on the policies and contracts covered by the subaccount or account during the three calendar years preceding 200 the year in which the member insurer became an impaired or insolvent insurer.

the year in which the member insurer became an impaired or insolvent insurer.

Assessment Classes

§38.2-1705.B. There shall be two classes of assessments, as follows: 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 § 38.2-1704 with regard to an impaired or an 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). (A) Subject to the provisions of §33-26A-9(e)(1)(B) of this code, the total of all assessments authorized by the association with respect to a member insurer for each subaccount of the life and annuity account and for the health account shall not in any one calendar year exceed two percent of such insurer's average annual premiums received in this state on the policies and contracts covered by the subaccount or account during the three calendar years preceding the year in which the member insurer became an impaired or insolvent insurer.

Assessment Classes

§33-26A-9(b). There shall be two classes of assessments, as follows: (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 §33-26A-8 of this code with regard to an impaired or insolvent insurer.

Wisconsin

Assessment Limits

§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). (i) Subject to paragraph (ii) of this subsection, the total of all assessments authorized by the association with respect to a member insurer for each account shall not in any one (1) calendar year exceed two percent (2%) of the insurer's average premiums received in this state on the policies and contracts covered by the account during the three (3) calendar years preceding the year in which the member insurer became an impaired or insolvent insurer;

Assessment Classes

§26-42-107(b). There shall be two (2) assessments as follows: (i) Class A assessments shall be authorized and called to pay administrative and legal costs and other expenses and examinations conducted under the authority of W.S. 26-42-110(e). Class A assessments may be authorized and called whether or not related to a particular impaired or insolvent insurer; (ii) Class B assessments shall be authorized and called as necessary to carry out the powers and duties of the association under W.S. 26-42-106 with regard to an impaired or an insolvent insurer.

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*National Organization of
Life & Health Guaranty Associations*

Tax Offset at a Glance

Offset Amount	Yes, 20% Over 5 Yr's.	Yes (Other %)	No Provision
Alabama	X		
Alaska			X
Arizona	X		
Arkansas	X		
California			X ¹
Colorado		X ²	
Connecticut	X		
Delaware	X		
DC		X	
Florida		X	
Georgia	X		
Hawaii	X		
Idaho	X		
Illinois			X ³
Indiana	X		
Iowa	X		
Kansas	X		
Kentucky	X		
Louisiana	X		
Maine	X		

¹ The statute has no tax offset provision, however recoupment is permitted on health insurance assessment through policyholder surcharge on premiums charged for health insurance policies. See page 1 of Tax Offset Summary.

² Colorado's tax offset provision does not apply to health insurance assessments, however member insurers writing health insurance are required to recoup the health insurance assessment through policyholder surcharge on premiums charged for health policies. The tax offset for life and annuity members (all combined) is limited to \$4 million per year and unused offsets can be carried forward.

³ Illinois' tax offset provision expired on January 1, 2003.

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Tax Offset (cont.)

Offset Amount	Yes, 20% Over 5 Yr's.	Yes (Other %)	No Provision
Maryland			X
Massachusetts		X	
Michigan		X	
Minnesota	X		
Mississippi	X		
Missouri	X		
Montana	X		
Nebraska	X		
Nevada	X		
New Hampshire	X		
New Jersey		X	
New Mexico			X
New York		X	
North Carolina	X		
North Dakota	X		
Ohio	X		
Oklahoma	X		
Oregon	X ⁴		
Pennsylvania	X		
Puerto Rico ⁵			X
Rhode Island		X	
South Carolina	X		
South Dakota	X		
Tennessee		X	
Texas	X		
Utah	X		
Vermont		X	
Virginia		X	
Washington	X		
West Virginia			X
Wisconsin	X		
Wyoming		X	
Total	33	12	7

⁴ Oregon's tax offset provision will not apply to tax years beginning on or after January 1, 2022.

⁵ The Puerto Rico Life & Health Insurance Guaranty Association is not a member of NOLHGA.



Tax Offsets - State Comparison Report

current as of April 23, 2021

Alabama

§27-44-13(a). Yes. Up to 20% of assessment amount may be offset for 5 years after payment. Covers all assessments but administrative expenses.

Alaska

No provision.

Arizona

§20-692. Yes. Beginning in 1995 (see statute for pre-1995 guidance), member insurers may offset 20% of the assessment for the year of assessment, and 20% of the assessment per year for the succeeding four years. The total amount of the offset may not exceed 100% of the assessment.

Arkansas

§23-96-115(j)(1)(A). Yes. Up to 20% of assessment amount may be offset for 5 years after payment; covers all assessments but administrative expenses.

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 assessment amount made on life and annuity accounts may be offset for 5 years following payment at the rate of 20% per year. The total amount of all offsets for all member insurers cannot exceed \$4 million per year. Offsets will be prorated if the total amount of offset would exceed \$4 million in any year. Carry forward of offset is permitted when cap is exceeded. Colorado's tax offset provision does not apply to health insurance assessments, however member insurers writing health insurance are required to recoup the health insurance assessment through policyholder surcharge on premiums charged for health policies.

Connecticut

§38a-866(h). Yes. 100% of assessment amount may be offset for 5 years following payment at the rate of 20% per year.

Delaware

§4413(a). Yes. Up to 20% of assessment amount may be offset for 5 years following 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 Jan. 1, 1997 member insurers may offset 0.1% of the assessment, less any refunds, for each year following the year in which the assessment was paid until the total of all offsets claimed for a given year's assessment equals the amount of the assessment paid in that year. For assessments levied or paid after Dec. 31, 1996, member insurers may offset 5% of the amount of the assessment, less any refunds, for 20 years following the year the assessment was paid. Member 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 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.

Iowa

§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. An insurance company or health maintenance organization may offset up to 20% of assessment amount 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-F:13.I. 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 years following the year in which the assessment was paid. If a member insurer ceases doing business, all uncredited assessments may be credited against its 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

§3956.20. 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 2015, Oregon legislature passed bill extending sunset provision for the tax offset to 1.1.2022.

Pennsylvania

40 PS § 991.1711 (a) A member insurer may offset against its premium or income tax liability to this Commonwealth a proportionate part of the assessments described in section 1707 to the extent of twenty per centum (20%) of the amount of such assessment for each of the five (5) calendar years following the year in which such assessment was paid. In the event a member insurer should cease doing business, all uncredited assessments may be credited against its premium or income tax liability for the year it ceases doing business. (b) The proportionate part of an assessment which may be offset against a member insurer's premium or income tax liability to the Commonwealth shall be determined according to a fraction of which the denominator is the total premiums (in the category assessed) received by the member insurer during the calendar year immediately preceding the year in which the assessment is paid and the numerator is that portion of the premiums received during such year on account of policies or contracts of life insurance (including or limited to annuities and unallocated annuities per account or subaccount, as applicable per the assessment), or health and accident insurance (including RANLI PPP, hospital plan corporation, professional health services plan corporation and health maintenance organization subscriber policies, contracts and certificates), in which the premium rates are guaranteed during the continuance of the respective policies or contracts without a right exercisable by the member insurer to increase said premium rates. (c) A member insurer that is exempt from taxes referenced in subsection (a) may recoup its assessments by assigning available offsets (as calculated under subsection (b)) to a taxable member or members of its controlled group, as the term is defined under section 1563(a) of the Internal Revenue Code of 1986. Such assigned offsets may be utilized by the taxable member or members in the manner provided under subsection (a). (d) A member insurer that is exempt from taxes referenced in subsection (a) and has no taxable members of a controlled group as referenced in subsection (c) may recoup its assessments by a surcharge on its premiums in a sum reasonably calculated to recoup the assessments over a reasonable period of time, as approved by the commissioner. Amounts recouped shall not be considered premiums for any other purpose, including the computation of gross premium tax, the medical loss ratio or agent commission. If a member insurer collects excess surcharges, the member insurer shall remit the excess amount to the association, and the excess amount shall be applied to reduce future assessments in the appropriate account. (e) Any sums which are acquired by refund, pursuant to section 1707(f), from the association by member insurers, and which have theretofore been offset against premium or income taxes as provided in this section and are not then needed for the purposes of this article, shall be paid by such member insurers to this Commonwealth in such manner as the tax authorities may require. The association shall notify the commissioner that such refunds have been made. (f) No offset against premium or income tax liability shall be permitted to the extent that a member insurer's rates or policyholder dividends have been adjusted as permitted in section 1707.

Puerto Rico

No provision.

Rhode Island

§27-34.3-13.A. Yes. Member insurers may offset up to 10% of amount of an assessment, other than a Class A assessment, for each of the 5 years following the 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 (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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