

December 15, 2004

Dear Chief Executive Officer:

Consistent with prior years, NOLHGA is providing the enclosed data regarding insolvency costs to assist the 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 fund and other assessments when a loss is probable and can be reasonably estimated. Statement of Statutory Accounting Principle ("SSAP") No. 35 - Accounting for Guaranty Fund and Other Assessments (finalized March 2000 by the NAIC) and Statement of Position ("SOP") 97-3 - Accounting by Insurance and Other Enterprises for Guaranty Fund and Certain Other Insurance-Related Assessments (released December 1997 by the AICPA) discuss the particulars for establishing these liabilities.

The enclosed schedules provide estimates of the costs for insolvencies in which NOLHGA has been involved. Please review the comments at the beginning of each section, as they will provide a clearer understanding of the data and the limitations inherent in these estimates.

Please note the enclosed data is based on estimates that have been taken from a variety of sources. The data has not been traced to appropriate financial statements. *Furthermore, because the data utilizes estimates, excludes costs incurred directly by the state guaranty associations, and does not reflect the actual timing of assessments from the guaranty associations, it will not agree with the actual state guaranty association assessments. As such, the contents of this report may not be utilized in protesting actual assessments made by the guaranty associations.*

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

Sincerely,



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

Enclosure

Overview

General Comments

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

- **Overview** – lists insolvencies by certain categories and contains summary totals for each category. Note the following general classifications:
 - ***Ongoing Funding Insolvencies***
The insolvencies listed reflect those for which an assumption reinsurance agreement has either been closed or is anticipated to close in the near future and Guaranty Association funding will be required for a number of years beyond year end 2004. **Please note Executive Life Insurance Company is the only insolvency currently included in this category.**
 - ***Open Insolvencies***
The insolvencies listed are those that are still in an “open” status with no assumption reinsurance agreement closed or those that are anticipated to close in the near future.
 - ***Closed in 2004 Insolvencies***
This category lists those costs associated with assumption reinsurance agreements that have closed during 2004 or with outstanding claim benefits paid by Guaranty Associations in 2004.
 - ***Closed Prior to 2004 Insolvencies***
This category lists those costs associated with assumption reinsurance agreements that have been closed prior to 2004.
 - ***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.
- ***Key Points***
Provides general comments related to specific insolvencies.
- **Anticipated Funding Schedules**
This section contains Anticipated Funding Schedules for certain insolvencies for which Guaranty Association funding occurs over a period of time extending beyond year-end 2004. **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 note or borrowing the funds to accommodate capacity limitations), and it is likely that the timing of actual assessments will not coincide with the enclosed schedules.**
- **Specific Insolvency Costs**
This section lists estimated costs by insolvency. It provides breakdowns by state and account.
- **Assessable Premiums 1988 -2003**
This section contains the Total Assessable Premiums for the period 1988 through 2003, 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.

General Comments (continued)

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

This report contains general information regarding assessment and premium tax offset provisions by state. Premium tax offsets may be used in calculating your pro-rata share of the total costs, however, recoverability tests should be conducted to determine if the offsets should be utilized in your calculations.

ALL AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

The data and enclosed funding schedules utilize estimates and exclude many 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.

Estimated GA Costs

	NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Closing Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total 04 Report	Total 03 Report	Change
Overview "Ongoing Funding" Insolvencies													
Executive Life Insurance Company	63010	CA	4/11/1991	12/6/1991	9/3/1993		1,138,812,939	1,636,411,229	0	32,074,773	2,807,298,941	2,771,690,018	35,608,923
Total "Ongoing Funding"							1,138,812,939	1,636,411,229	0	32,074,773	2,807,298,941	2,771,690,018	35,608,923
Overview "Open" Insolvencies													
Fidelity Mutual Life Insurance Company	63304	PA	11/6/1992	no GA participation			1,130,723	113,819	0	27,990	1,272,532	1,272,532	(0)
Life & Health Insurance Company of America	77887	PA		7/2/2004			0	0	32,260,203	0	32,260,203	0	32,260,203
London Pacific Life & Annuity Company	68934	NC	8/6/2002				50,120	123,460,742	0	0	123,510,862	149,891,039	(26,380,177)
Monarch Life Insurance Company	66265	MA	6/9/1994	9/30/2004	10/12/2004		211,703	93,519	207,290	0	512,511	511,700	811
Old Southwest Life Insurance Company	83631	AR	6/4/1999	in runoff				No Data Available			0	0	0
Old Standard Life Insurance Company	88579	ID	3/2/2004					No Data Available			0	0	0
Old West Annuity & Life Insurance Company	76791	AZ	3/2/2004					No Data Available			0	0	0
Reliance Insurance Company	24457	PA	5/29/2001	10/3/2001			0	0	5,666,567	0	5,666,567	15,689,434	(10,022,867)
Western United Life Insurance Company	77925	WA	3/2/2004					No Data Available			0	0	0
Total "Open"							1,392,546	123,668,079	38,134,060	27,990	163,222,675	167,364,705	(4,142,030)
Overview "Closed in 2004" Insolvencies													
Legion Insurance Company	24422	PA	3/28/2002	7/28/2003	claim runoff		0	0	2,697,927	0	2,697,927	2,385,064	312,863
Villanova Insurance Company	19577	PA	3/28/2002	7/28/2003	claim runoff		0	0	250,518	0	250,518	225,398	25,120
Total "Closed in 04"							0	0	2,948,445	0	2,948,445	2,610,462	337,983

Estimated GA Costs

	NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Closing Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total 04 Report	Total 03 Report	Change
Overview "Closed Prior to 2004" Insolvencies													
American Chambers Life Insurance Company	75914	OH		5/8/2000	claim runoff		77,713	0	56,880,263	0	56,957,976	56,891,057	66,919
American Integrity Insurance Company	10197	PA		6/25/1993	6/1/1994		0	0	74,660,793	0	74,660,793	74,659,852	941
American Standard Life & Accident Insurance Company	63452	OK	2/22/1991	9/22/1998	9/22/1998		7,538,730	426,173	417,939	0	8,382,842	9,869,400	(1,486,558)
American Western Life Insurance Company	60917	UT		8/28/1997	claim runoff		22,063	0	4,252,852	0	4,274,915	4,272,797	2,118
AMS Life Insurance Company	86142	AZ	3/27/1992	9/3/1992	multiple		1,473,637	32,494,044	328,890	0	34,296,572	36,796,572	(2,500,000)
Andrew Jackson Life Insurance Company	60968	MS	2/10/1992	3/26/1993	8/27/1993		29,437,419	7,643,222	95,558	0	37,176,199	37,155,943	20,256
Centennial Life Insurance Company	61654	KS	2/4/1998	5/27/1998	various		15,763	0	909,840	0	925,603	913,071	12,532
Confederation Life Insurance Co. - U.S. Branch	80667	MI	8/12/1994	8/12/1994	multiple		0	(0)	(0)	0	(0)	0	(0)
Confederation Life Ins. & Annuity Co.	99384	GA	9/1/1994		10/2/1995			No GA Funding Required		0	0	0	0
Consumers United Insurance Company	62278	DE	2/9/1993	5/5/1994	2/15/1995		1,438,682	11,195,339	6,491,538	0	19,125,559	19,109,083	16,476
Continental Investors Life Insurance Company	72680	AL	3/14/1995					Data Not Available, company voluntarily out of business		0	0	0	0
Corporate Life Insurance Company	74705	PA		2/15/1994	1/31/1996		2,596,577	216,242,914	563,528	0	219,403,019	219,403,019	0
Diamond Benefits Life Insurance Co/	74969	AZ	12/19/1988	2/28/1992	11/30/1992		0	16,876,823	0	0	16,876,823	19,877,337	(3,000,514)
EBL Life Insurance Company	87033	PA		4/7/1994	11/30/1994		12,650,796	4,812,305	0	0	17,463,100	17,463,100	0
Family Guaranty Life Insurance Company	75302	MS	5/10/1999	6/29/1999	12/9/1999		24,771,807	0	0	0	24,771,807	24,744,471	27,336
Farmers and Ranchers Life Insurance Company	63185	OK	5/12/1999	1/14/2000	1/21/2000		4,673,592	4,429,666	0	0	9,103,258	9,091,711	11,547
Fidelity Bankers Life Insurance Company	63266	VA	5/13/1991	9/29/1992	6/12/1993		274,051	14,146,262	0	0	14,420,313	14,413,697	6,616
First National Life Insurance Company of America	63525	MS	5/12/1999	6/29/1999	12/9/1999		6,771,639	60,679,092	0	0	67,450,731	72,374,474	(4,923,743)
Franklin American Life Insurance Company	68489	TN	5/11/1999	10/26/1999	7/6/2000		9,521,206	3,136,397	0	0	12,657,602	12,594,214	63,388
Franklin Protective Life Insurance Company	98655	MS	5/10/1999	6/29/1999	12/9/1999		14,260,548	4,340,001	0	0	18,600,549	18,578,457	22,092
George Washington Life Insurance Company	63770	WV	9/5/1990	6/3/1991	multiple		2,613,541	164,256	1,104,112	0	3,881,909	3,871,417	10,492
Guarantee Security Life Insurance Company	84271	FL	8/12/1991	12/2/1992	4/13/1993		25,342,181	93,577,686	0	0	118,919,868	118,907,504	12,364
Inter-American Ins. Co. of Illinois	67210	IL	10/25/1991	12/23/1991	4/13/1993		71,851,670	17,935,423	0	17,982,933	107,770,027	107,750,402	19,625
International Financial Services Life Insurance Company	64084	MO	5/12/1999	11/30/1999	12/9/1999		5,814,249	3,453,501	0	0	9,267,750	9,254,617	13,133
Investment Life Ins. Co. of America	76015	NC	8/31/1992	4/2/1993	9/6/1994		3,936,552	13,190,331	16,134	0	17,143,017	17,142,384	633
Investors Equity Life Ins. Co. of Hawaii, LTD	64874	HI	6/24/1994	12/29/1994	2/5/1996		0	19,626,888	0	0	19,626,888	19,626,888	(0)
Kentucky Central Life Insurance Company	65188	KY	2/12/1993	8/18/1994	5/31/1995		6,762,105	1,770,802	0	0	8,532,907	25,053,587	(16,520,680)
Mid-Continent Life Insurance Company	66001	OK	5/23/1997	no GA participation			366,322	1,432	406	0	368,160	368,160	(0)
Midwest Life Insurance Company	66060	LA	6/26/1991	8/26/1991	6/1/1992		884,884	31,944,776	82,608	0	32,912,269	32,911,638	631
Mutual Security Life Insurance Company	66400	IN	10/5/1990	12/6/1991	multiple		3,534,437	12,409,887	(6,376,599)	5,103,311	14,671,036	18,678,951	(4,007,915)
National Affiliated Investors Life Insurance Company	69370	LA	6/7/1999	4/26/2000	7/7/2000		2,264,993	228,244	18,338	0	2,511,576	2,502,802	8,774
National Heritage Life Insurance Company	97284	DE	5/25/1994	11/21/1995	7/2/1996		6,787,743	181,540,854	0	0	188,328,597	188,257,200	71,397
Old Colony Life Insurance Company	65161	GA	5/21/1992	6/30/1994	10/20/1994		585,725	11,830,601	0	0	12,416,326	12,411,669	4,657
Summit National Life Insurance Company	71080	PA	5/6/1994	11/1/1994	11/30/1994		27,274,875	15,237,610	137,935	0	42,650,420	42,647,853	2,567
Universe Life Insurance Company	70181	ID	3/5/1996	12/4/1998	10/29/1999		0	0	8,594,180	0	8,594,180	8,591,331	2,849
Total "Closed Prior to 04"							273,543,501	779,334,530	148,178,315	23,086,244	1,224,142,590	1,256,184,658	(32,042,068)

Estimated GA Costs

	NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Closing Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total 04 Report	Total 03 Report	Change
Estates Closed													
Alabama Life Insurance Company	98825	AL	12/2/1993	10/7/1994	10/21/1994	6/24/2002	2,132,767	1,167,729	10,256	0	3,310,751	3,310,751	0
American Educators Life Insurance Company	60356	AL	12/2/1993	8/11/1994	9/30/1994	2/20/2002	227,421	4,589,002	109,735	0	4,926,157	4,926,157	0
The American Life Assurance Company	88161	AL	2/25/1997	5/30/1997	3/13/1998	6/15/2004	(234,591)	841,387	4,416,049	0	5,022,845	5,998,288	(975,443)
Bankers Commercial Life Insurance Company	61220	TX	5/15/2000	6/19/2000	11/8/2002	4/7/2003	259,875	0	13,588,484	0	13,848,358	13,823,225	25,133
Consolidated National Life Insurance Company	71382	IN	12/2/1993	7/12/1994	9/30/1994	11/29/1999	8,677,557	150,895	24,464	0	8,852,916	8,852,916	(0)
Coastal States Life Insurance Company	61980	GA	1/24/1996	10/1/1996	11/8/1996	9/17/2004	47,992	16,269,798	0	0	16,317,790	19,684,600	(3,366,810)
First Capital Life Insurance Company	65447	CA	5/14/1991		claim runoff	7/2/2002	48,718	4,548	0	0	53,266	53,266	(0)
First National Life Insurance Company	63517	AL	10/4/1996	8/5/1997	claim runoff	12/17/2002	0	0	227,653	0	227,653	227,321	332
Life Assurance Co of Pennsylvania	65374	PA	10/18/1990	1/10/1991	11/30/1992	4/28/2003		included in Diamond Benefits			0	0	0
Mutual Benefit Life Insurance Company	66362	NJ	7/16/1991	11/3/1993	4/30/1994	6/30/1999	(351,256)	(1,057,841)	0	(163,849)	(1,572,946)	(1,573,341)	395
National American Life Ins. Co. of Pennsylvania	69221	PA	1/31/1995	5/31/1996	7/1/1996	10/13/2004	2,607	13,136,169	6,053	0	13,144,828	20,472,104	(7,327,276)
New Jersey Life Insurance Company	66907	NJ	9/5/1991	8/12/1993	9/9/1993	1/8/1999	81,850,531	0	0	0	81,850,531	81,850,472	59
Old Faithful Life Insurance Company	67229	WY	2/19/1992	11/16/1992	3/1/1993	11/4/1996	649,614	760,345	64,158	0	1,474,118	1,474,118	(0)
Pacific Standard Life Insurance Company	72842	CA	12/11/1989	5/11/1994	5/11/1994	12/30/1999	12,292,076	16,141,196	0	0	28,433,272	28,433,272	(0)
Settlers Life Insurance Company	64220	VA	5/14/1999		no GA participation	12/15/1999	101,244	0	26,321	0	127,565	127,565	0
Statesman National Life Insurance Company	69183	TX	1998	5/15/1999	6/18/1999	12/22/2003	0	0	4,546,849	0	4,546,849	6,849,417	(2,302,568)
Supreme Life Insurance Company	69302	IL		7/12/1995	claim runoff	5/12/2000	33,329	0	11,495	0	44,824	44,552	272
Underwriters Life Insurance Company	88188	SD	11/2/1990	11/27/1991	10/31/1992	12/14/1998	0	0	8,106,994	0	8,106,994	8,106,994	0
Unison International Life Insurance Company	68055	OK	9/25/1992	2/12/1993	8/27/1993	11/8/2002	3,370,050	10,144,818	4,183	0	13,519,051	13,519,051	0
United Republic Life Insurance Company	93238	UT	1/26/1994	11/18/1994	10/1/1994	7/25/2001	13,790	211	0	29,058	43,058	43,058	0
Total Estates Closed							109,121,721	62,148,257	31,142,693	(134,791)	202,277,880	216,223,786	(13,945,906)
Grand Total							1,522,870,707	2,601,562,095	220,403,513	55,054,217	4,399,890,532	4,414,073,629	(14,183,097)

Total All Insolvencies Summary By State

UNAUDITED
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	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	17,977,757	32,934,298	2,675,155	0	53,587,210
Alaska	513,598	4,734,710	113,987	(512)	5,361,783
Arizona	25,130,261	43,545,285	7,025,083	0	75,700,629
Arkansas	12,816,959	9,139,251	2,587,359	52,884	24,596,452
California	284,129,831	457,866,166	13,194,967	0	755,190,965
Colorado	1,965,480	9,915,869	5,782,629	0	17,663,979
Connecticut	37,718	105,744	6,071	(1,225)	148,308
Delaware	4,703,793	18,818,573	1,731,237	334,787	25,588,390
Dist. of Columbia	207,575	629,440	(674)	0	836,341
Florida	118,417,030	224,649,487	22,062,051	6,251	365,134,820
Georgia	29,613,951	34,809,645	10,961,204	2,422,184	77,806,984
Hawaii	26,758,228	37,005,052	(86,005)	0	63,677,275
Idaho	8,720,037	10,496,199	1,048,449	0	20,264,685
Illinois	105,781,484	153,557,032	17,485,565	8,921,796	285,745,876
Indiana	24,474,914	59,092,918	4,561,764	5,084,381	93,213,978
Iowa	18,479,091	34,555,207	1,697,653	40,505	54,772,456
Kansas	25,166,589	18,517,587	1,255,075	0	44,939,251
Kentucky	16,767,061	25,180,568	2,083,601	0	44,031,230
Louisiana	6,802,825	7,621,316	7,321,079	0	21,745,220
Maine	705,536	591,209	152,309	62,897	1,511,951
Maryland	20,603,018	27,088,889	1,473,322	5,705,001	54,870,230
Massachusetts	43,373,385	44,083,073	4,128,501	0	91,584,959
Michigan	11,360,794	50,606,162	260,563	3,300,957	65,528,475
Minnesota	18,131,443	59,644,738	342,308	2,515,693	80,634,181
Mississippi	70,139,064	24,407,293	12,137,879	95,095	106,779,330
Missouri	60,350,058	39,131,471	10,170,226	29,058	109,680,812
Montana	4,645,730	6,021,499	2,049,152	0	12,716,380
Nebraska	12,687,296	16,527,837	813,382	0	30,028,515
Nevada	12,784,036	9,279,627	1,003,898	0	23,067,560
New Hampshire	625,065	444,453	235,760	606,576	1,911,854
New Jersey	38,637,294	49,843,669	1,290,395	4,596,757	94,368,115
New Mexico	5,336,488	9,899,979	1,016,004	0	16,252,471
New York	(2,044)	(228,921)	(89,296)	(6,584)	(326,845)
North Carolina	45,699,521	84,887,836	1,501,418	223,300	132,312,076
North Dakota	4,627,874	7,190,635	4,856,804	29,274	16,704,586
Ohio	39,036,658	58,702,614	8,033,850	2,347,936	108,121,058
Oklahoma	21,427,222	36,666,722	6,609,293	0	64,703,237
Oregon	17,747,936	19,651,366	1,708,408	0	39,107,711
Pennsylvania	71,423,266	391,747,427	2,883,529	1,544,053	467,598,276
Puerto Rico	569,978	485,307	(7,212)	0	1,048,073
Rhode Island	3,470,403	20,949,161	120,348	0	24,539,912
South Carolina	22,916,835	30,954,985	292,520	0	54,164,340
South Dakota	7,505,991	4,877,376	5,407,149	0	17,790,515
Tennessee	40,087,908	34,735,605	5,739,102	0	80,562,615
Texas	118,943,048	204,034,797	27,836,067	14,606,201	365,420,113
Utah	9,073,338	8,274,803	376,238	248,052	17,972,431
Vermont	87,169	195,220	40,754	(3,803)	319,340
Virginia	15,434,093	33,647,473	1,899,315	0	50,980,880
Washington	39,224,928	74,384,674	13,100,420	2,211,896	128,921,919
West Virginia	3,782,006	7,840,228	861,300	0	12,483,534
Wisconsin	29,956,571	55,922,342	1,794,485	80,809	87,754,207
Wyoming	4,014,615	5,898,201	844,048	0	10,756,865
Other	1	0	15,026	0	15,027
Total	1,522,870,707	2,601,562,095	220,403,513	55,054,217	4,399,890,532

State Breakdown Not Available

Continental Investors				data not available	
Old Southwest		data not available			
Old Standard Life Ins Co		data not available			
Old West Annuity & Life Ins Co		data not available			
Western United Life Ins Co		data not available			
Total	1,522,870,707	2,601,562,095	220,403,513	55,054,217	4,399,890,532

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

**Ongoing Funding Insolvencies
Summary By State**

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	11,199,146	20,967,330	0	0	32,166,476		
Alaska	423,998	4,426,716	0	0	4,850,714	Executive Life	2,807,298,941
Arizona	19,206,684	24,480,468	0	0	43,687,152		
Arkansas	10,050,081	5,966,126	0	52,886	16,069,092		
California	262,713,476	427,965,455	0	0	690,678,930	Total	2,807,298,941
Colorado	0	0	0	0	0	Per state breakdown	2,807,298,941
Connecticut	0	0	0	0	0		
Delaware	3,509,015	3,906,215	0	102,628	7,517,858		
Dist. of Columbia	0	0	0	0	0		
Florida	95,701,528	101,986,908	0	0	197,688,436		
Georgia	25,010,914	22,934,974	0	2,307,947	50,253,836		
Hawaii	25,308,244	16,269,373	0	0	41,577,616		
Idaho	7,334,007	7,870,578	0	0	15,204,585		
Illinois	73,615,836	101,213,663	0	6,496,865	181,326,365		
Indiana	14,000,857	25,879,665	0	13,204	39,893,726		
Iowa	12,337,645	20,574,925	0	40,505	32,953,075		
Kansas	23,313,712	10,248,488	0	0	33,562,199		
Kentucky	12,438,325	21,688,897	0	0	34,127,223		
Louisiana	0	0	0	0	0		
Maine	0	0	0	0	0		
Maryland	17,331,032	19,431,573	0	5,705,001	42,467,605		
Massachusetts	39,470,066	40,521,840	0	0	79,991,906		
Michigan	(1,167)	0	0	(76,145)	(77,311)		
Minnesota	13,700,213	33,671,440	0	10,517	47,382,170		
Mississippi	18,383,773	5,466,820	0	95,095	23,945,688		
Missouri	54,918,063	24,392,635	0	0	79,310,698		
Montana	3,332,216	3,520,551	0	0	6,852,767		
Nebraska	9,811,979	6,646,729	0	0	16,458,709		
Nevada	11,743,121	6,932,796	0	0	18,675,917		
New Hampshire	0	0	0	0	0		
New Jersey	20,046,941	48,361,794	0	1,133,547	69,542,282		
New Mexico	4,101,041	7,650,558	0	0	11,751,599		
New York	0	0	0	0	0		
North Carolina	29,676,529	64,089,359	0	0	93,765,888		
North Dakota	3,114,025	4,717,056	0	29,274	7,860,356		
Ohio	27,357,842	35,302,717	0	1,855,368	64,515,927		
Oklahoma	10,384,171	17,518,929	0	0	27,903,099		
Oregon	14,512,612	16,382,386	0	0	30,894,998		
Pennsylvania	43,414,411	161,391,219	0	0	204,805,630		
Puerto Rico	505,755	485,289	0	0	991,044		
Rhode Island	3,101,094	20,686,598	0	0	23,787,692		
South Carolina	16,322,632	20,784,364	0	0	37,106,995		
South Dakota	6,357,972	2,687,158	0	0	9,045,130		
Tennessee	23,452,689	15,103,165	0	0	38,555,854		
Texas	103,145,285	128,046,971	0	11,770,911	242,963,166		
Utah	7,939,157	6,529,183	0	244,744	14,713,084		
Vermont	0	0	0	0	0		
Virginia	9,813,499	18,777,713	0	0	28,591,213		
Washington	31,785,292	55,764,242	0	2,211,617	89,761,151		
West Virginia	1,670,897	3,422,306	0	0	5,093,203		
Wisconsin	14,302,752	48,350,170	0	80,809	62,733,732		
Wyoming	2,955,579	3,395,887	0	0	6,351,467		
Other	0	0	0	0	0		
Total	1,138,812,939	1,636,411,229	0	32,074,773	2,807,298,941		
	State Breakdown Not Available						
none							
Total	1,138,812,939	1,636,411,229	0	32,074,773	2,807,298,941		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	22,110	512,581	98,018	0	632,709	Fidelity Mutual Life	1,272,532
Alaska	621	13,888	(2,475)	0	12,034	Life & Health Ins Co of America	32,260,203
Arizona	17,921	1,498,140	1,894,584	0	3,410,644	London Pacific Life & Annuity	123,510,862
Arkansas	6,435	633,285	14,842	0	654,562	Monarch Life	512,511
California	126,429	14,534,799	331,224	0	14,992,453	Old Southwest Life	0
Colorado	25,025	2,369,694	26,362	0	2,421,082	Old Standard Life Ins Co	0
Connecticut	18,056	1,699	12,432	0	32,187	Old West Annuity & Life Ins Co	0
Delaware	10,728	168,349	607	0	179,684	Reliance	5,666,567
Dist. of Columbia	5,920	30,784	5,264	0	41,968	Western United Life Ins Co	0
Florida	103,890	8,578,402	10,276,029	0	18,958,322		
Georgia	19,579	1,794,400	6,987,795	1,191	8,802,964		
Hawaii	1,463	45,153	1,863	0	48,479	Total	163,222,675
Idaho	1,624	155,264	44,650	0	201,537	Per state breakdown	163,222,675
Illinois	83,538	2,859,438	1,725,377	360	4,668,712		0
Indiana	12,627	7,055,263	82,140	0	7,150,030		
Iowa	4,794	1,375,834	5,713	0	1,386,341		
Kansas	8,187	967,943	277,626	0	1,253,756		
Kentucky	25,314	629,321	119,920	0	774,556		
Louisiana	4,143	259,065	220,808	0	484,017		
Maine	7,631	5,899	1,445	0	14,975		
Maryland	34,649	518,402	268,370	0	821,421		
Massachusetts	79,020	19,603	26,211	0	124,834		
Michigan	33,985	7,802,606	60,610	746	7,897,947		
Minnesota	10,415	3,277,890	31,908	0	3,320,213		
Mississippi	2,014	217,969	1,340,994	0	1,560,978		
Missouri	11,619	761,155	3,642,468	0	4,415,243		
Montana	1,170	49,537	16,020	0	66,727		
Nebraska	4,016	1,450,721	2,311	0	1,457,049		
Nevada	3,740	793,790	79,181	0	876,712		
New Hampshire	10,927	681	883	0	12,491		
New Jersey	82,339	9,721	33,085	2,630	127,775		
New Mexico	3,005	153,489	429,784	0	586,277		
New York	92,761	24,349	39,642	2,618	159,370		
North Carolina	35,078	7,141,544	310,115	3,357	7,490,094		
North Dakota	293	125,186	2,324,288	0	2,449,767		
Ohio	51,852	6,672,119	356,115	3,689	7,083,774		
Oklahoma	6,616	7,025,416	228,327	0	7,260,359		
Oregon	5,997	233,422	28,475	0	267,894		
Pennsylvania	226,902	4,393,421	1,772,362	13,401	6,406,086		
Puerto Rico	461	14	14	0	489		
Rhode Island	10,182	679	117,151	0	128,012		
South Carolina	15,661	434,669	397,383	0	847,713		
South Dakota	1,019	361	2,477,092	0	2,478,472		
Tennessee	57,051	261,934	1,342,929	0	1,661,915		
Texas	35,574	18,831,885	500,474	0	19,367,933		
Utah	2,250	304,987	8,609	0	315,846		
Vermont	1,987	108	21,800	0	23,895		
Virginia	27,841	2,585,131	33,931	0	2,646,903		
Washington	23,695	9,767,555	80,155	0	9,871,405		
West Virginia	3,963	1,653,364	13,152	0	1,670,479		
Wisconsin	10,152	5,627,967	25,952	0	5,664,071		
Wyoming	277	39,201	41	0	39,518		
Other	0	0	0	0	0		
Total	1,392,546	123,668,079	38,134,060	27,990	163,222,675		
State Breakdown Not Available							
Old Southwest Life			data not available				
Old Standard Life Ins Co			data not available				
Old West Annuity & Life Ins Co			data not available				
Western United Life Ins Co			data not available				
Total	1,392,546	123,668,079	38,134,060	27,990	163,222,675		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	8,874	0	8,874	Legion Insurance	2,697,927
Alaska	0	0	0	0	0	Villanova	250,518
Arizona	0	0	54,919	0	54,919		
Arkansas	0	0	2,889	0	2,889		
California	0	0	6,951	0	6,951		
Colorado	0	0	42,622	0	42,622	Total	2,948,445
Connecticut	0	0	580	0	580	By State Breakdown	2,948,445
Delaware	0	0	0	0	0		0
Dist. of Columbia	0	0	304	0	304		
Florida	0	0	91,358	0	91,358		
Georgia	0	0	199,742	0	199,742		
Hawaii	0	0	48	0	48		
Idaho	0	0	(13,539)	0	(13,539)		
Illinois	0	0	11,434	0	11,434		
Indiana	0	0	8,654	0	8,654		
Iowa	0	0	255	0	255		
Kansas	0	0	11,501	0	11,501		
Kentucky	0	0	0	0	0		
Louisiana	0	0	44,989	0	44,989		
Maine	0	0	6	0	6		
Maryland	0	0	11,826	0	11,826		
Massachusetts	0	0	73,660	0	73,660		
Michigan	0	0	59,699	0	59,699		
Minnesota	0	0	1,348	0	1,348		
Mississippi	0	0	62,767	0	62,767		
Missouri	0	0	34,177	0	34,177		
Montana	0	0	14,795	0	14,795		
Nebraska	0	0	0	0	0		
Nevada	0	0	791	0	791		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	4,878	0	4,878		
New Mexico	0	0	281	0	281		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	0	0	6,633	0	6,633		
Oklahoma	0	0	47,737	0	47,737		
Oregon	0	0	8,620	0	8,620		
Pennsylvania	0	0	24,584	0	24,584		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	804	0	804		
South Carolina	0	0	7,791	0	7,791		
South Dakota	0	0	89	0	89		
Tennessee	0	0	11,961	0	11,961		
Texas	0	0	246,868	0	246,868		
Utah	0	0	5,761	0	5,761		
Vermont	0	0	34	0	34		
Virginia	0	0	351,843	0	351,843		
Washington	0	0	13,742	0	13,742		
West Virginia	0	0	2,963	0	2,963		
Wisconsin	0	0	1,479,231	0	1,479,231		
Wyoming	0	0	3,976	0	3,976		
Other	0	0	0	0	0		
Total	0	0	2,948,445	0	2,948,445		
			State Breakdown Not Available				
none							
Total	0	0	2,948,445	0	2,948,445		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	3,042,840	4,744,147	1,731,516	0	9,518,503	American Chambers	56,957,976
Alaska	49,365	294,635	116,462	0	460,462	American Integrity	74,660,793
Arizona	3,812,383	15,156,068	4,786,126	0	23,754,576	American Standard Life & Accident	8,382,842
Arkansas	2,303,165	1,944,972	1,891,942	0	6,140,079	American Western	4,274,915
California	13,838,574	11,609,174	12,688,743	0	38,136,491	AMS Life	34,296,572
Colorado	1,742,339	4,362,647	5,654,169	0	11,759,154	Andrew Jackson	37,176,199
Connecticut	39,403	177,811	(6,941)	0	210,272	Centennial Life	925,603
Delaware	1,012,404	14,583,620	1,729,566	231,787	17,557,377	Confederation Life (U.S. Branch)	(0)
Dist. of Columbia	200,158	598,656	(6,941)	0	791,874	Confederation Life & Annuity	0
Florida	16,429,531	104,794,197	7,263,292	6,251	128,493,271	Consumers United	19,125,559
Georgia	3,822,170	9,105,400	967,191	110,395	14,005,157	Continental Investors Life	0
Hawaii	157,482	20,414,041	(87,915)	0	20,483,608	Corporate Life	219,403,019
Idaho	781,811	1,557,495	990,948	0	3,330,254	Diamond Benefits/LACOP	16,876,823
Illinois	19,582,800	48,770,397	15,616,296	2,428,754	86,398,247	EBL Life	17,463,100
Indiana	7,150,999	25,547,004	4,434,460	5,069,893	42,202,356	Family Guaranty	24,771,807
Iowa	4,098,987	12,435,806	1,666,167	0	18,200,960	Farmers and Ranchers	9,103,258
Kansas	1,164,027	6,091,433	950,495	0	8,205,955	Fidelity Bankers	14,420,313
Kentucky	2,650,527	2,530,669	1,496,249	0	6,677,445	First National Life of America	67,450,731
Louisiana	6,172,042	5,993,123	1,574,510	0	13,739,676	Franklin American	12,657,602
Maine	255,774	352,908	150,858	63,525	823,065	Franklin Protective	18,600,549
Maryland	2,020,030	6,878,468	1,187,379	0	10,085,878	George Washington	3,881,909
Massachusetts	1,792,525	3,396,025	4,028,631	0	9,217,180	Guarantee Security Life	118,919,868
Michigan	9,690,073	42,983,919	26,617	3,488,668	56,189,277	Inter-American Life of IL	107,770,027
Minnesota	2,545,089	19,427,907	309,052	2,511,913	24,793,961	International Financial Services	9,267,750
Mississippi	51,460,211	18,115,899	10,516,437	0	80,092,546	Investment Life	17,143,017
Missouri	4,189,412	12,781,101	6,314,492	0	23,285,005	Investors Equity	19,626,888
Montana	947,361	2,260,366	2,000,063	0	5,207,790	Kentucky Central Life	8,532,907
Nebraska	2,044,017	7,817,791	743,576	0	10,605,384	Mid Continent	368,160
Nevada	692,168	1,017,965	551,867	0	2,262,000	Midwest Life	32,912,269
New Hampshire	459,899	479,444	234,877	606,576	1,780,795	Mutual Security	14,671,036
New Jersey	7,658,987	1,740,936	1,248,405	3,475,864	14,124,191	National Affiliated	2,511,576
New Mexico	779,444	1,432,104	476,717	0	2,688,266	National Heritage Life	188,328,597
New York	0	0	(130,422)	0	(130,422)	Old Colony Life	12,416,326
North Carolina	14,924,474	11,847,310	1,186,205	220,570	28,178,559	Summit National	42,650,420
North Dakota	787,664	2,238,362	2,522,826	0	5,548,851	Universe Life Ins Co	8,594,180
Ohio	7,221,584	13,494,609	7,568,345	494,454	28,778,991		
Oklahoma	7,715,133	8,664,905	5,072,917	0	21,452,955	Total	1,224,142,590
Oregon	1,735,129	2,019,822	1,602,038	0	5,356,989	By State Breakdown	1,224,142,590
Pennsylvania	22,827,709	225,938,963	1,086,583	1,537,566	251,390,821		0
Puerto Rico	15,108	158	(7,226)	0	8,040		
Rhode Island	352,698	244,548	2,393	0	599,639		
South Carolina	5,387,342	9,646,584	(121,894)	0	14,912,032		
South Dakota	564,262	2,139,673	2,871,558	0	5,575,494		
Tennessee	15,186,252	19,158,498	4,313,932	0	38,658,683		
Texas	12,717,296	50,625,543	14,508,801	2,839,213	80,690,854		
Utah	686,538	1,251,378	310,064	73	2,248,053		
Vermont	63,934	187,437	18,920	0	270,291		
Virginia	4,076,130	11,714,043	1,468,729	0	17,258,902		
Washington	3,857,794	4,441,285	12,837,043	744	21,136,867		
West Virginia	1,844,103	2,641,424	734,038	0	5,219,565		
Wisconsin	697,261	1,934,644	287,205	0	2,919,110		
Wyoming	297,089	1,749,215	785,930	0	2,832,234		
Other	1	0	15,026	0	15,027		
Total	273,543,501	779,334,530	148,178,315	23,086,244	1,224,142,590		
	State Breakdown Not Available						
Continental Investors	data not available						
Total	273,543,501	779,334,530	148,178,315	23,086,244	1,224,142,590		

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	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	3,713,661	6,710,240	836,746	0	11,260,647	Alabama Life	3,310,751
Alaska	39,614	(529)	0	(512)	38,573	American Educators	4,926,157
Arizona	2,093,273	2,410,610	289,455	0	4,793,338	The American Life Assurance Company	5,022,845
Arkansas	457,278	594,868	677,685	(2)	1,729,830	Bankers Commercial	13,848,358
California	7,451,352	3,756,738	168,049	0	11,376,139	Coastal States Life	16,317,790
Colorado	198,116	3,183,528	59,476	0	3,441,121	Consolidated National	8,852,916
Connecticut	(19,741)	(73,765)	0	(1,225)	(94,731)	First Capital	53,266
Delaware	171,647	160,388	1,064	372	333,471	First National	227,653
Dist. of Columbia	1,497	0	699	0	2,195	Life Asr Co of PA	0
Florida	6,182,081	9,289,981	4,431,372	0	19,903,434	Mutual Benefit Life	(1,572,946)
Georgia	761,287	974,870	2,806,476	2,651	4,545,285	National American	13,144,828
Hawaii	1,291,039	276,485	0	0	1,567,524	New Jersey Life	81,850,531
Idaho	602,595	912,862	26,391	0	1,541,848	Old Faithful Life	1,474,118
Illinois	12,499,310	713,534	132,457	(4,183)	13,341,118	Pacific Standard Life	28,433,272
Indiana	3,310,431	610,986	36,511	1,284	3,959,212	Settlers Life	127,565
Iowa	2,037,666	168,642	25,518	0	2,231,825	Statesman National Life	4,546,849
Kansas	680,663	1,209,724	15,454	0	1,905,840	Supreme Life	44,824
Kentucky	1,652,894	331,680	467,432	0	2,452,007	Underwriters Life	8,106,994
Louisiana	626,640	1,369,127	5,480,771	0	7,476,538	Unison International	13,519,051
Maine	442,131	232,402	0	(629)	673,905	United Republic	43,058
Maryland	1,217,308	260,446	5,746	0	1,483,500		
Massachusetts	2,031,774	145,606	0	0	2,177,379	Total	202,277,880
Michigan	1,637,902	(180,362)	113,637	(112,312)	1,458,864	By State Breakdown	202,277,880
Minnesota	1,875,725	3,267,500	0	(6,737)	5,136,488		0
Mississippi	293,066	606,605	217,681	0	1,117,352		
Missouri	1,230,963	1,196,580	179,089	29,058	2,635,690		
Montana	364,983	191,044	18,273	0	574,301		
Nebraska	827,284	612,595	67,494	0	1,507,373		
Nevada	345,006	535,075	372,059	0	1,252,140		
New Hampshire	154,239	(35,672)	0	0	118,567		
New Jersey	10,849,028	(268,782)	4,027	(15,283)	10,568,990		
New Mexico	452,998	663,829	109,221	0	1,226,048		
New York	(94,805)	(253,270)	1,484	(9,202)	(355,793)		
North Carolina	1,063,441	1,809,623	5,098	(627)	2,877,534		
North Dakota	725,891	110,031	9,690	0	845,612		
Ohio	4,405,380	3,233,169	102,758	(5,575)	7,735,732		
Oklahoma	3,321,303	3,457,472	1,260,311	0	8,039,086		
Oregon	1,494,198	1,015,736	69,275	0	2,579,209		
Pennsylvania	4,954,245	23,823	0	(6,914)	4,971,154		
Puerto Rico	48,654	(155)	0	0	48,500		
Rhode Island	6,429	17,335	0	0	23,764		
South Carolina	1,191,200	89,368	9,240	0	1,289,808		
South Dakota	582,738	50,184	58,409	0	691,331		
Tennessee	1,391,915	212,007	70,280	0	1,674,202		
Texas	3,044,892	6,530,397	12,579,925	(3,922)	22,151,292		
Utah	445,393	189,255	51,804	3,235	689,687		
Vermont	21,248	7,675	0	(3,803)	25,120		
Virginia	1,516,622	570,585	44,812	0	2,132,019		
Washington	3,558,146	4,411,592	169,480	(465)	8,138,754		
West Virginia	263,043	123,134	111,147	0	497,324		
Wisconsin	14,946,406	9,561	2,097	0	14,958,063		
Wyoming	761,670	713,898	54,102	0	1,529,670		
Other	0	0	0	0	0		
Total	#####	62,148,257	31,142,693	(134,791)	#####		
		State Breakdown Not Available					
none							
Total	#####	62,148,257	31,142,693	(134,791)	#####		

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

KEY POINTS

Key Points to Consider

KEY NOTES ON ALL INSOLVENCIES:

- NOLHGA expenses are incurred as of September 30, 2004. 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.
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Ongoing Funding Insolvencies

This section contains estimated costs by insolvency, by state, by line. The insolvencies listed include those which require Guaranty Association funding beyond year-end 2004.

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 2004. 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 2004.

Guaranty Associations opt to defease with a one-time defeasance payment in 2005 of approximately \$691 million, representing the estimated present value of future obligations otherwise due in 2005 and beyond. The reader should note that the Guaranty Association may extend the payment period beyond 2005 and continue to make annual installment payments until all covered obligations are satisfied.

Discount rates used were approximately 4.57% for all remaining obligations.

Other comments pertinent to the estimates include:

The estimates are net of approximately \$305 million received between 1995 and 2004 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 2004 and allocated NOLHGA costs through September 30, 2004. 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 2005.

Executive Life Insurance Company (continued)

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

Anticipated funding period: Annual payments due April 1992 - 2004

Bullet payment paid June 1998

Either:

- Defeasance payment due May 2005 (as reflected in the attached schedule), or
- On-going installment payments well beyond 2005, due April of each year.

OPEN INSOLVENCIES

This section contains estimated costs by insolvency, by state, by line. The insolvencies listed reflect those, which are still in an "open" status with no assumption reinsurance agreement being closed, or those that are anticipated to close in the near future.

Fidelity Mutual Life Insurance Company

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

Life & Health Insurance Company of America

New case in 2004. Total costs reflect NOLHGA expenses incurred plus estimated reserves and net of estimated assets available from the estate.

London Pacific Life & Annuity Company

Primary business allocated annuity with small life block. Costs represent NOLHGA-incurred expenses only along with costs associated with the disposition of the annuity business via an exchange transaction. 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 the covered account value (net of estate assets) associated with policies electing to continue their contracts with the guaranty association. The life block and policies continued by the guaranty association are expected to be disposed during 2005.

Monarch Life Insurance Company

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

Old Southwest Life Insurance Company

New case in 1999, part of Thunor Trust companies. Single state case, no data available.

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

New cases in 2004, part of Metropolitan Mortgage Group. No data available.

Reliance Insurance Company

New case in fall 2001. Small block of A&H business. Costs reflect guaranty association funding for outstanding A&H claims. Only minor run-off claim activity is anticipated in the future.

CLOSED IN 2004 INSOLVENCIES

This section lists those costs associated with assumption reinsurance agreements that have closed during 2004 or with outstanding claim benefits paid by Guaranty Associations in 2004.

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 NOLHGA-related expenses. Affiliated with Villanova Insurance Company.

Villanova Insurance Company

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

CLOSED PRIOR TO 2004 INSOLVENCIES

This section lists those costs associated with assumption agreements which have been closed prior to 2004. Since Guaranty Associations may fund their participation in an assumption reinsurance agreement through the use of a note or borrowing the funds, it is possible that actual assessments may not have been levied against member insurance companies. Therefore, the enclosed data is being provided so that you can determine if assessments have been paid or whether an accrual needs to be established.

American Chambers Life Insurance Company

New case in 2000, placed into liquidation 5/00.

American Integrity Insurance Company

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

American Standard Life & Accident Insurance Company

Sale of business closed 9/22/98, all business except uncovereds transferred. Decrease from prior year result of estate distribution.

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. Decrease from prior year result of estate distribution.

Andrew Jackson Life Insurance Company

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

Centennial Life Insurance Company

Placed into liquidation 5/98.

Confederation Life Insurance Company - U.S. Branch

No further guaranty association costs anticipated.

Confederation Life Insurance & Annuity Company

No Guaranty Association funding required in assumption reinsurance transaction.

Consumers United Insurance Company

Business sold: Closing 2/15/95

Continental Investors Life Insurance Company

Placed under supervision in 1995, no known GA involvement at this time.

Corporate Life Insurance Company

Business sold: Closing 1/31/96

Diamond Benefits Life Insurance Company/Life Assurance Company of Pennsylvania

Business sold: Closing 11/30/92, all business transferred. Decrease from prior year result of asset distribution from DBL.

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

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

Farmers and Ranchers Life Insurance Company

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

Fidelity Bankers Life Insurance Company

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

First National Life Insurance Company of America

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

Franklin American Life Insurance Company

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

Franklin Protective Life Insurance Company

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

George Washington Life Insurance Company

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

Guarantee Security Life Insurance Company

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

Inter-American Insurance Company of Illinois

Business sold: Closed 4/13/93, all but A&H business (amount not available) transferred. Decrease from prior year result of estate asset distribution.

International Financial Services Life Insurance Company

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

Investment Life Insurance Company of America

Business sold: Closed 9/6/94, all business transferred. Decrease from prior year result of correction of previous cost estimate which had double-counted assumption funding.

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. Decrease from prior year result of asset distribution from estate.

Mid-Continent Life Insurance Company

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

Midwest Life Insurance Company

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

Mutual Security Life Insurance Company

Business sold: Closings: 5/26/92, 2/8/93, 5/7/93, 10/4/93, 11/30/94. Decrease from prior year result of asset distribution from estate.

National Affiliated Investors Life Insurance Company

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

National Heritage Life Insurance Company

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

Business sold: Closing 7/2/96.

Old Colony Life Insurance Company

Business sold: Closing 10/20/94, all business transferred.

Summit National Life Insurance Company

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

Universe Life Insurance Company

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

ESTATES CLOSED

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

Alabama Life Insurance Company

Affiliated with American Educators and Consolidated National.

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

American Educators Life Insurance Company

Affiliated with Alabama Life and Consolidated National.

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

The American Life Assurance Company

Sale of business closed 3/13/98, all business transferred. Decrease from prior year result of final estate distribution.

Bankers Commercial Life Insurance Company

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

Consolidated National Life Insurance Company

Affiliated with Alabama Life and American Educators.

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

Coastal States Life Insurance Company

Business sold: Closing 11/8/96, all business transferred. Decrease from prior year result of final estate distribution.

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.

First National Life Insurance Company

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

Life Assurance Company of Pennsylvania

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

Mutual Benefit Life Insurance Company

No further Guaranty Association costs anticipated.

National American Life Insurance Company of PA

Business sold: Closing 7/1/96, all business sold. Decrease from prior year result of final asset distribution from estate.

New Jersey Life Insurance Company

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

Old Faithful Life Insurance Company

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

Pacific Standard Life Insurance Company

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

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.

Statesman National Life Insurance Company

Costs reflect sale of business via assumption reinsurance. All business sold. Decrease from prior year result of final estate asset distribution. Guaranty associations will continue to receive quarterly dividends as part of agreement to close estate.

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

ALL AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

The data and enclosed funding schedules utilize estimates and exclude many 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 exclude many 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	Apr+June 1992	Jan 1993	Jan+Apr +Oct 1994	April 1995	April 1996	April 1997	Apr+May +Jun 1998	1999	2000	2001	2002	2003	2004	Est Future 2005	Total
Alabama	839,298	0	3,019,484	1,144,447	1,143,863	1,514,020	11,513,167	914,423	668,212	827,816	910,256	771,921	832,019	8,296,101	32,395,027
Alaska	438,140	0	370,076	44,882	(902,319)	321,504	2,464,875	126,906	154,957	152,456	(42,688)	143,246	153,486	1,553,671	4,979,193
Arizona	1,596,303	0	4,726,874	1,318,873	1,206,953	34,656,029	23,862	8,374	(76,557)	73,359	40,160	57,414	63,496	517,301	44,212,441
Arkansas	474,262	0	1,411,306	642,134	569,137	705,835	5,833,496	454,755	337,265	402,345	428,368	388,975	415,352	4,128,428	16,191,658
California	18,710,796	0	64,001,665	46,270,342	45,341,695	25,184,461	242,597,617	16,053,738	15,237,268	15,941,556	12,378,204	15,133,751	16,135,056	162,225,803	695,211,951
Colorado	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Delaware	473,295	0	503,812	254,030	379,338	150,913	2,854,867	223,580	167,525	195,659	146,053	190,879	189,703	1,899,526	7,629,182
District of Columbia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	6,300,354	0	18,176,441	5,452,349	5,046,166	8,626,997	73,610,171	5,306,274	4,460,072	5,019,916	5,587,568	4,861,097	5,178,997	51,785,110	199,411,512
Georgia	2,521,857	0	891,566	3,863,099	1,489,015	2,266,975	19,764,340	1,341,365	1,011,306	1,238,618	1,494,225	1,215,075	1,253,023	12,484,609	50,835,071
Hawaii	1,338,635	0	1,926,142	2,975,669	1,270,222	1,966,070	15,555,853	1,112,141	975,938	1,031,289	973,584	1,008,083	1,070,123	10,740,042	41,943,791
Idaho	430,101	0	1,417,635	331,701	422,974	649,436	5,659,766	404,674	342,630	376,320	517,361	376,698	399,141	3,999,519	15,327,955
Illinois	5,424,717	0	15,198,791	6,082,312	5,610,887	9,240,876	69,299,026	4,726,096	3,958,122	4,408,524	4,623,601	4,300,142	4,539,973	45,269,743	182,682,811
Indiana	1,122,231	0	3,777,405	926,483	988,937	1,850,893	15,154,249	1,037,048	925,907	1,003,745	977,579	986,638	1,039,749	10,426,301	40,217,166
Iowa	1,054,519	0	2,744,761	2,002,704	1,675,578	734,585	11,711,074	872,988	686,154	839,686	833,960	796,828	849,726	8,408,275	33,210,838
Kansas	1,027,577	0	3,175,623	1,102,592	1,210,208	1,247,741	12,360,676	942,567	714,586	839,145	937,873	812,213	859,979	8,605,337	33,836,117
Kentucky	954,803	0	3,174,331	1,005,185	870,727	1,583,305	12,986,194	883,013	793,983	874,049	779,379	849,311	872,121	8,774,307	34,400,709
Louisiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maryland	939,802	0	3,161,455	991,841	554,629	2,136,982	19,881,853	967,385	799,868	919,095	897,444	902,925	956,918	9,549,977	42,660,175
Massachusetts	2,822,144	0	7,143,953	2,126,433	2,437,722	3,630,463	29,962,594	2,111,279	1,911,213	2,044,556	1,939,688	1,953,795	2,055,968	20,595,135	80,734,943
Michigan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	1,586,588	0	4,499,006	1,245,141	1,511,780	2,034,932	17,418,752	1,246,525	1,054,484	1,197,230	1,281,668	1,182,838	1,234,000	12,303,880	47,796,825
Mississippi	759,574	0	896,290	2,135,820	1,011,323	1,101,256	8,499,264	724,545	440,702	620,366	582,075	592,005	622,859	6,140,484	24,126,562
Missouri	1,318,799	0	4,311,701	6,163,610	2,921,350	3,390,735	28,170,794	1,980,581	1,799,578	1,908,249	3,554,178	1,895,074	2,026,615	20,271,924	79,713,187
Montana	210,004	0	668,346	375,010	219,468	201,140	2,298,695	265,066	95,654	171,834	322,109	172,514	172,773	1,735,968	6,908,580
Nebraska	539,756	0	673,673	1,396,174	546,403	757,162	6,071,819	500,796	323,060	416,316	345,700	387,791	422,630	4,215,442	16,596,722
Nevada	534,137	0	883,611	1,703,673	513,203	730,351	7,013,276	471,458	431,933	462,930	437,073	428,361	470,928	4,744,646	18,825,581
New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Jersey	3,528,481	0	2,356,087	4,321,044	2,381,530	2,988,139	26,187,865	1,751,943	1,625,860	1,738,268	1,624,577	1,678,752	1,790,068	17,840,591	69,813,205
New Mexico	416,406	0	471,755	811,150	344,088	641,654	4,237,704	341,762	269,058	288,915	440,159	291,637	298,537	3,011,787	11,864,610
New York	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina	2,524,151	0	8,473,745	2,708,523	2,617,397	4,540,919	35,275,194	2,455,205	2,206,064	2,346,701	2,294,519	2,287,252	2,428,802	24,325,040	94,483,513
North Dakota	252,494	0	715,283	265,777	229,572	245,315	3,053,073	208,365	167,186	197,918	253,070	184,013	194,064	1,963,212	7,929,341
Ohio	1,968,935	0	5,613,105	2,764,476	2,349,314	3,070,532	24,073,524	1,701,623	1,381,152	1,561,006	1,533,571	1,466,962	1,593,265	15,928,058	65,005,522
Oklahoma	720,003	0	1,156,148	2,378,105	991,357	1,245,960	9,862,570	796,487	612,392	719,084	830,066	721,133	742,538	7,309,388	28,085,233
Oregon	932,121	0	2,795,710	1,243,270	1,508,334	1,200,840	11,184,088	835,765	654,197	788,142	716,858	751,620	775,571	7,746,003	31,132,520
Pennsylvania	6,182,640	0	9,094,330	15,053,324	4,335,003	8,836,016	78,862,072	5,114,962	5,049,084	5,163,326	5,227,523	4,976,607	5,300,007	53,399,172	206,594,066
Puerto Rico	28,301	0	113,790	470	22,520	53,517	406,748	26,683	24,475	25,547	(23,941)	24,898	26,676	270,077	999,761
Rhode Island	702,075	0	1,015,613	1,626,079	471,684	1,167,401	9,166,086	595,354	596,066	615,642	628,994	577,813	617,200	6,211,598	23,991,605
South Carolina	1,179,219	0	1,643,106	2,064,579	1,124,678	1,959,903	14,153,985	987,641	857,322	936,380	1,032,207	880,674	959,787	9,659,679	37,439,160
South Dakota	268,943	0	794,113	430,279	343,334	375,186	3,267,473	258,414	182,545	223,836	256,192	216,948	227,015	2,268,690	9,112,967
Tennessee	1,152,123	0	3,352,822	1,900,425	1,484,498	1,436,475	13,340,313	1,148,044	748,269	1,037,838	1,124,508	982,730	1,027,960	10,100,783	38,836,789
Texas	7,290,729	0	9,453,886	14,397,094	12,105,176	13,094,854	93,752,146	6,525,317	4,701,999	5,864,257	6,347,366	5,683,407	5,968,608	59,540,208	244,725,046
Utah	477,040	0	656,938	1,223,865	492,078	512,458	5,466,453	371,806	326,184	363,363	498,570	357,998	371,032	3,717,974	14,835,760
Vermont	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Virginia	1,094,947	0	2,858,479	(22,946)	1,255,470	1,170,083	10,749,218	735,414	649,010	718,500	657,073	703,202	756,957	7,554,397	28,879,804
Washington	3,283,149	0	7,349,467	3,208,079	2,562,377	3,521,610	34,652,039	2,344,551	1,922,895	2,210,219	2,225,414	2,160,032	2,287,323	22,866,878	90,594,033
West Virginia	146,486	0	501,085	80,181	115,075	427,538	1,799,897	127,348	127,219	135,873	110,741	125,195	129,873	1,307,962	5,134,473
Wisconsin	1,894,962	0	5,373,024	2,163,478	1,741,328	2,774,586	23,572,335	1,569,384	1,382,403	1,550,208	2,050,326	1,505,701	1,598,209	16,083,885	63,259,828
Wyoming	200,335	0	275,091	654,298	254,528	255,954	2,265,759	170,883	116,019	157,817	102,167	154,392	163,647	1,634,145	6,405,035
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	85,661,232	0	210,817,524	146,826,052	112,768,598	154,201,600	1,026,034,822	70,742,528	60,813,259	67,607,900	67,875,378	65,138,540	69,071,776	691,411,057	2,828,970,265

Total LIFE Only

State	Apr+June 1992	Jan 1993	Jan+Apr +Oct 1994	April 1995	April 1996	April 1997	Apr+May +Jun 1998	1999	2000	2001	2002	2003	2004	Est Future 2005	Total
Alabama	255,439	0	915,484	985,243	804,821	460,789	3,504,007	278,303	268,460	317,113	114,256	266,782	291,324	2,816,698	11,278,719
Alaska	36,512	0	33,144	15,093	(70,267)	26,792	205,406	10,576	13,464	12,040	(12,776)	12,800	13,753	138,692	435,228
Arizona	660,835	0	1,928,246	933,376	760,774	14,346,851	9,879	3,467	25,315	73,829	54,663	57,414	65,674	517,301	19,437,623
Arkansas	291,214	0	859,442	516,926	349,277	433,096	3,554,558	279,236	207,093	261,654	196,051	253,116	270,358	2,654,718	10,126,737
California	7,023,430	0	23,683,412	19,918,684	19,903,092	9,453,436	91,063,334	6,026,056	6,196,001	6,360,113	4,667,020	5,584,494	5,916,399	58,642,229	264,437,700
Colorado	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Delaware	210,353	0	209,389	180,879	197,890	57,593	1,240,629	99,369	83,080	99,875	79,920	99,670	92,173	910,154	3,560,976
District of Columbia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	2,946,520	0	8,397,987	3,892,357	2,359,968	4,034,634	34,425,664	2,481,614	2,290,563	2,550,057	2,774,664	2,426,830	2,576,177	25,378,639	96,535,674
Georgia	1,231,605	0	415,712	2,482,410	1,131,573	1,107,073	8,512,233	655,085	573,270	676,857	789,095	655,515	654,872	6,414,891	25,300,190
Hawaii	808,396	0	1,116,305	1,852,946	887,350	1,187,302	9,394,119	671,618	611,609	641,721	597,287	616,634	652,166	6,493,681	25,531,134
Idaho	199,690	0	652,770	266,000	303,745	301,524	2,627,748	187,884	173,474	184,817	179,756	186,311	195,567	1,934,230	7,393,515
Illinois	2,123,463	0	5,801,000	3,916,406	3,309,682	3,094,685	25,215,225	1,849,993	1,800,227	1,955,850	2,354,601	1,872,121	1,942,240	18,931,040	74,166,534
Indiana	369,056	0	1,234,508	541,771	535,403	608,524	4,979,393	341,043	344,245	365,585	409,539	362,132	371,384	3,651,787	14,114,370
Iowa	342,256	0	871,892	1,092,033	1,054,033	238,011	3,788,120	283,338	291,983	346,404	334,921	311,932	330,772	3,148,457	12,434,151
Kansas	704,867	0	2,143,583	834,803	973,863	855,888	8,478,811	646,554	510,455	595,884	655,195	566,463	598,007	5,939,612	23,503,986
Kentucky	330,798	0	1,092,883	629,349	446,108	548,547	4,499,154	305,926	306,367	344,003	307,238	325,317	311,407	3,090,906	12,538,003
Louisiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maryland	434,834	0	1,421,314	326,239	256,619	988,753	6,547,470	447,596	409,950	459,606	453,667	458,049	481,252	4,724,270	17,409,619
Massachusetts	1,338,833	0	3,320,230	1,427,670	1,562,833	1,722,302	14,214,336	1,001,597	1,003,470	1,060,818	994,818	992,881	1,028,465	10,168,447	39,836,700
Michigan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	389,688	0	1,111,294	922,158	827,023	499,759	4,275,767	306,164	348,998	373,965	408,259	380,600	375,078	3,601,356	13,820,107
Mississippi	574,312	0	665,232	1,813,900	764,023	825,362	6,362,047	547,826	356,382	492,482	414,781	464,284	487,007	4,754,995	18,522,635
Missouri	901,337	0	2,873,515	4,502,851	2,116,298	2,317,409	19,253,420	1,353,634	1,285,698	1,344,771	2,703,254	1,302,772	1,395,070	13,846,732	55,196,763
Montana	96,252	0	304,427	223,959	170,409	92,189	1,053,569	121,488	57,870	88,747	156,169	88,360	82,791	823,124	3,359,355
Nebraska	311,046	0	361,572	954,347	422,664	436,331	3,499,014	288,594	212,655	256,671	120,000	233,359	257,729	2,540,274	9,894,257
Nevada	340,609	0	532,547	1,067,318	327,260	465,731	4,472,234	300,640	286,076	303,141	180,103	267,143	298,882	2,995,542	11,837,227
New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Jersey	906,919	0	598,607	1,605,055	971,473	749,008	6,568,728	450,299	521,906	556,242	1,007,510	508,280	536,887	5,144,126	20,125,040
New Mexico	135,574	0	146,738	408,060	202,587	208,911	1,379,718	111,271	100,575	103,878	122,474	107,297	101,293	1,012,105	4,140,480
New York	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina	736,819	0	2,469,023	1,520,818	1,279,196	1,325,528	10,297,094	716,693	780,526	781,914	855,433	746,763	779,725	7,614,121	29,903,654
North Dakota	95,774	0	267,297	159,542	87,079	92,836	1,147,532	79,035	71,091	82,955	163,827	72,004	74,223	748,161	3,141,355
Ohio	796,325	0	2,235,021	1,815,401	1,587,488	1,030,223	9,253,048	688,212	668,853	705,055	694,945	623,463	690,742	6,776,678	27,565,454
Oklahoma	225,001	0	356,841	1,206,246	658,086	389,363	3,082,053	248,902	290,791	297,719	318,162	303,562	295,573	2,779,653	10,451,952
Oregon	410,475	0	1,203,114	871,183	1,000,703	528,810	4,925,103	368,043	331,236	397,914	355,358	361,358	358,169	3,512,719	14,624,186
Pennsylvania	1,204,618	0	1,786,031	4,052,334	1,777,381	1,721,598	15,365,384	996,593	1,195,078	1,181,596	1,172,014	1,080,163	1,127,486	11,133,245	43,793,521
Puerto Rico	14,151	0	56,795	339	11,260	26,758	203,374	13,341	12,238	12,774	(12,798)	13,309	14,294	144,368	510,203
Rhode Island	78,008	0	113,328	316,527	137,195	129,711	1,018,454	66,150	99,087	105,078	103,042	78,874	82,768	799,455	3,127,677
South Carolina	500,532	0	678,487	883,337	794,995	831,901	6,007,806	419,215	388,256	425,855	466,636	382,997	427,502	4,261,225	16,468,744
South Dakota	184,898	0	531,250	351,691	263,442	257,940	2,246,388	177,660	130,935	159,716	182,082	155,536	161,577	1,602,542	6,405,656
Tennessee	663,344	0	1,867,840	1,305,825	1,170,829	827,061	7,680,787	660,995	517,834	679,901	711,195	628,674	649,781	6,259,511	23,623,576
Texas	3,188,596	0	3,954,098	5,979,725	5,069,046	4,634,586	37,142,881	2,853,257	2,383,257	2,880,570	3,017,423	2,710,316	2,788,736	27,290,181	103,893,257
Utah	256,868	0	323,049	679,376	314,088	263,197	2,845,320	200,203	187,984	209,773	280,062	203,028	205,439	2,036,966	8,005,353
Vermont	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Virginia	361,539	0	929,240	(73,359)	414,542	386,348	3,549,270	242,825	244,179	265,371	246,847	264,355	287,307	2,794,090	9,912,554
Washington	1,121,573	0	2,471,931	1,755,912	803,550	1,171,021	11,210,215	800,934	763,527	856,284	865,603	839,755	874,481	8,545,439	32,080,224
West Virginia	46,259	0	157,705	66,102	36,339	135,012	568,388	40,215	50,706	52,930	32,460	42,775	41,654	413,890	1,684,436
Wisconsin	378,992	0	1,077,771	1,209,274	776,960	544,201	4,708,886	313,877	329,962	376,841	667,655	332,969	342,404	3,362,905	14,422,698
Wyoming	87,102	0	111,731	368,756	174,731	111,284	985,113	74,297	58,024	74,725	50,681	71,617	75,191	737,253	2,980,507
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	33,314,709	0	81,281,790	73,778,861	56,925,412	59,467,878	391,361,681	28,010,205	26,782,748	29,373,092	30,233,093	27,312,076	28,603,778	281,086,406	1,147,531,730

For member company and associations 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 ALLOCATED ANNUITY Only

State	Apr+June 1992	Jan 1993	Jan+Apr +Oct 1994	April 1995	April 1996	April 1997	Apr+May +Jun 1998	1999	2000	2001	2002	2003	2004	Est Future 2005	Total
Alabama	583,859	0	2,104,000	159,204	339,041	1,053,231	8,009,159	636,120	399,752	510,704	796,000	505,140	540,695	5,479,403	21,116,308
Alaska	401,628	0	336,932	29,789	(832,052)	294,712	2,259,469	116,331	141,493	140,416	(29,912)	130,445	139,733	1,414,979	4,543,964
Arizona	935,468	0	2,798,628	385,498	446,179	20,309,178	13,984	4,907	(101,872)	(471)	(14,503)	0	(2,177)	0	24,774,818
Arkansas	183,048	0	551,864	117,385	219,546	272,231	2,234,294	175,519	130,172	140,691	232,317	135,860	144,994	1,473,710	6,011,632
California	11,687,366	0	40,318,253	26,351,658	25,438,603	15,731,025	151,534,283	10,027,681	9,041,267	9,581,443	7,711,184	9,549,258	10,218,657	103,583,574	430,774,251
Colorado	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Delaware	262,942	0	294,423	73,151	162,080	71,992	1,550,786	124,211	84,445	95,784	66,133	91,209	97,530	989,373	3,964,058
District of Columbia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	3,353,834	0	9,778,454	1,559,992	2,686,198	4,592,363	39,184,506	2,824,660	2,169,509	2,469,859	2,812,904	2,434,267	2,602,819	26,406,472	102,875,838
Georgia	1,290,252	0	475,854	1,380,689	357,441	1,159,790	8,917,578	686,280	438,036	561,761	705,130	559,560	598,151	6,069,718	23,200,240
Hawaii	530,239	0	809,837	1,122,723	382,872	778,768	6,161,734	440,523	364,329	389,568	376,297	391,449	417,958	4,246,360	16,412,657
Idaho	230,411	0	764,865	65,702	119,229	347,912	3,032,017	216,789	169,156	191,503	337,605	190,387	203,574	2,065,289	7,934,440
Illinois	3,301,254	0	9,397,791	2,055,553	2,083,915	4,811,171	39,200,998	2,876,103	2,157,895	2,452,674	2,269,000	2,428,021	2,597,733	26,338,703	101,970,811
Indiana	753,175	0	2,542,897	384,712	453,535	1,241,886	10,162,027	696,006	581,662	638,160	568,040	624,506	668,366	6,774,515	26,089,485
Iowa	712,263	0	1,872,869	910,671	621,545	495,320	7,883,386	589,649	394,171	493,282	499,039	484,896	518,954	5,259,818	20,735,865
Kansas	322,710	0	1,032,040	267,789	236,345	391,852	3,881,865	296,013	204,131	243,261	282,678	245,750	261,971	2,665,725	10,332,130
Kentucky	624,005	0	2,081,448	375,837	424,619	1,034,758	8,487,040	577,087	487,616	530,046	472,141	523,995	560,714	5,683,401	21,862,706
Louisiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maryland	504,968	0	1,740,141	665,602	298,010	1,148,229	7,603,513	519,789	389,918	459,489	443,777	444,876	475,667	4,825,707	19,519,685
Massachusetts	1,483,311	0	3,823,723	698,763	874,888	1,908,162	15,748,258	1,109,683	907,743	983,738	944,870	960,914	1,027,502	10,426,688	40,898,243
Michigan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	1,196,900	0	3,387,712	322,848	684,757	1,534,974	13,132,712	940,361	705,486	823,265	873,409	802,238	858,923	8,702,524	33,966,108
Mississippi	185,262	0	231,058	321,539	246,459	266,246	2,052,273	176,718	84,320	127,883	167,294	127,721	135,852	1,385,489	5,508,114
Missouri	417,462	0	1,438,186	1,660,759	805,052	1,073,326	8,917,374	626,946	513,880	563,478	850,924	631,545	621,545	6,425,192	24,516,423
Montana	113,752	0	363,919	151,051	49,058	108,951	1,245,127	143,577	37,784	83,087	165,940	84,154	89,982	912,844	3,549,225
Nebraska	228,710	0	312,101	441,826	123,740	320,831	2,572,805	212,202	110,405	159,645	225,700	154,432	164,901	1,675,168	6,702,465
Nevada	193,528	0	351,064	636,355	185,943	264,620	2,541,042	170,818	145,857	159,789	256,970	161,218	172,046	1,749,104	6,988,354
New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Jersey	2,621,562	0	1,757,480	2,682,871	1,010,648	2,165,100	18,987,731	1,301,645	1,103,954	1,182,026	617,067	1,170,472	1,253,181	12,696,465	48,550,202
New Mexico	280,832	0	325,017	403,090	141,501	432,743	2,857,986	230,490	168,483	185,037	317,685	184,339	197,244	1,999,682	7,724,131
New York	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina	1,787,332	0	6,004,722	1,187,704	1,338,201	3,215,390	24,978,100	1,738,512	1,425,538	1,564,787	1,439,086	1,540,489	1,649,077	16,710,919	64,579,859
North Dakota	156,720	0	447,986	105,031	142,493	151,914	1,877,779	129,330	96,095	114,963	89,243	112,009	119,841	1,215,051	4,758,455
Ohio	1,172,610	0	3,378,084	879,611	680,229	1,517,032	13,625,367	1,013,411	712,299	855,950	838,626	843,499	902,522	9,151,380	35,570,621
Oklahoma	495,002	0	799,307	1,171,860	333,271	856,598	6,780,517	547,585	321,601	421,364	511,904	417,571	446,966	4,529,736	17,633,281
Oregon	521,646	0	1,592,596	372,087	507,631	672,030	6,258,985	467,722	322,961	390,229	361,500	390,262	417,402	4,233,284	16,508,334
Pennsylvania	4,978,022	0	7,308,299	11,000,991	2,557,621	7,114,418	63,496,687	4,118,369	3,854,006	3,981,730	4,055,509	3,896,445	4,172,521	42,265,927	162,800,545
Puerto Rico	14,151	0	56,995	131	11,260	26,758	203,374	13,341	12,238	12,774	(11,143)	11,589	12,382	125,709	489,558
Rhode Island	624,067	0	902,285	1,309,552	334,489	1,037,690	8,147,632	529,203	496,979	510,565	525,952	498,939	534,432	5,412,143	20,863,928
South Carolina	678,687	0	964,619	1,181,242	329,683	1,128,002	8,146,178	568,427	469,066	510,525	565,571	497,677	532,285	5,398,454	20,970,416
South Dakota	84,045	0	262,863	78,588	79,892	117,246	1,021,085	80,754	51,610	64,120	74,110	61,412	65,438	666,147	2,707,311
Tennessee	488,779	0	1,484,982	594,600	313,669	609,413	5,659,527	487,049	230,435	357,937	413,313	354,056	378,179	3,841,273	15,213,213
Texas	4,102,133	0	5,499,788	8,398,661	6,521,334	5,962,401	47,784,367	3,671,473	2,318,742	2,983,688	3,329,943	2,973,091	3,179,872	32,250,027	128,975,521
Utah	220,172	0	333,889	517,469	164,177	225,597	2,438,846	171,603	138,200	153,591	218,508	154,970	165,593	1,681,008	6,583,622
Vermont	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Virginia	733,408	0	1,929,239	50,413	840,928	783,735	7,199,948	492,589	404,831	453,129	410,226	438,847	469,650	4,760,308	18,967,250
Washington	2,161,576	0	4,877,536	1,360,591	1,548,659	2,256,877	21,605,141	1,543,618	1,159,368	1,353,936	1,359,811	1,320,276	1,412,842	14,321,439	56,281,671
West Virginia	100,227	0	343,380	14,079	78,736	292,526	1,231,508	87,133	76,513	82,943	78,281	82,420	88,219	894,072	3,450,037
Wisconsin	1,515,970	0	4,295,253	954,204	964,368	2,176,803	18,835,544	1,255,507	1,052,441	1,173,366	1,382,671	1,172,732	1,255,805	12,720,980	48,755,643
Wyoming	113,233	0	163,360	285,542	79,797	144,670	1,280,646	96,586	57,995	83,092	51,486	82,775	88,456	896,891	3,424,529
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	52,346,523	0	129,535,734	72,687,408	54,385,591	90,098,473	608,743,178	42,732,323	34,030,511	38,234,808	37,642,285	37,826,464	40,467,998	410,324,651	1,649,055,946

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

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Reconciliation
Overview Open and Closed Insolvencies Vs.
Anticipated Funding Schedules

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Reconciliation Grand Total Insolvency Costs to Anticipated Funding Schedules

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Grand Total Insolvency Costs					
Per "Overview Open and Closed Insolvencies"	1,522,870,707	2,601,562,095	220,403,513	55,054,217	4,399,890,532
Less Insolvency Costs NOT included in "Anticipated Funding Schedules":					
Estate Closed	(109,121,721)	(62,148,257)	(31,142,693)	134,791	(202,277,880)
Closed Prior to 2002	(273,543,501)	(779,334,530)	(148,178,315)	(23,086,244)	(1,224,142,590)
Closed in 2002	0	0	(2,948,445)	0	(2,948,445)
Open	(1,392,546)	(123,668,079)	(38,134,060)	(27,990)	(163,222,675)
Less Other Adjustments Included in GA Cost Total, NOT included in "Anticipated Funding Schedules":					
Executive Life Insurance Company		(15,046,266)			
			NOLHGA expenses	(21,619,335)	(553,577)
Executive Life Insurance Company		0			(37,219,178)
			GA expenses	0	0
Executive Life Insurance Company		0			0
			Ga claims	0	0
Add Other Adjustments Included in GA Cost Total, NOT included in "Anticipated Funding Schedules":					
Executive Life Insurance Company		23,765,056			
			Other recoveries	34,264,052	0
				861,394	58,890,501
Adjusted Total	1,147,531,730	1,649,055,946	0	32,382,590	2,828,970,265
Total Per "Anticipated Funding Schedules"	1,147,531,730	1,649,055,946	0	32,382,590	2,828,970,265
Variance	0	0	0	0	0

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SPECIFIC INSOLVENCY COSTS

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	2,132,767	1,167,729	10,256	0	3,310,751	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	4,246,637
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	0	0	0	0	0	NOLHGA expenses	185,913
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	(529,679)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	713,876
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	937,602
Kansas	0	0	0	0	0	Adjusted GA Costs	3,310,751
Kentucky	0	0	0	0	0	Per state breakdown	3,310,751
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	2,132,767	1,167,729	10,256	0	3,310,751		

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	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	52,439	0	52,439	Summary:	
Alaska	0	0	57,030	0	57,030		
Arizona	0	0	435,870	0	435,870		
Arkansas	0	0	1,758,388	0	1,758,388		
California	701	0	100,399	0	101,100	GA Covered Obligations	231,316
Colorado	0	0	1,665,778	0	1,665,778		
Connecticut	0	0	660	0	660	Add:	
Delaware	2,309	0	49,871	0	52,181	GA claims incurred directly	45,386,545
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	9,396,329
Florida	29,071	0	22,764	0	51,835	NOLHGA expenses	2,103,868
Georgia	0	0	5,742	0	5,742		
Hawaii	0	0	3	0	3	Less:	
Idaho	0	0	246,872	0	246,872	Estate/other distributions	0
Illinois	1,303	0	4,356,799	0	4,358,102	Other adjustments	160,081
Indiana	297	0	1,791,532	0	1,791,830	Ceding commissions/ policy enhancements	0
Iowa	2,112	0	95,157	0	97,270	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	226,171	0	226,171		
Kentucky	0	0	41,918	0	41,918		
Louisiana	0	0	1,462,090	0	1,462,090		
Maine	0	0	1,189	0	1,189	Adjusted GA Costs	56,957,976
Maryland	0	0	15,170	0	15,170	Per state breakdown	56,957,976
Massachusetts	3,539	0	3,632,343	0	3,635,883		
Michigan	8,336	0	25,231	0	33,567		
Minnesota	0	0	663	0	663		
Mississippi	0	0	9,933,513	0	9,933,513		
Missouri	0	0	1,171,133	0	1,171,133		
Montana	256	0	833,380	0	833,635		
Nebraska	0	0	1,149,810	0	1,149,810		
Nevada	0	0	12,189	0	12,189		
New Hampshire	0	0	45,111	0	45,111		
New Jersey	0	0	5,482	0	5,482		
New Mexico	0	0	139,778	0	139,778		
New York	0	0	1,984	0	1,984		
North Carolina	0	0	11,072	0	11,072		
North Dakota	0	0	1,742	0	1,742		
Ohio	16,927	0	3,978,283	0	3,995,210		
Oklahoma	1,845	0	4,397,116	0	4,398,961		
Oregon	0	0	94,973	0	94,973		
Pennsylvania	0	0	29,600	0	29,600		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	1,437	0	(766,213)	0	(764,777)		
South Dakota	0	0	200,338	0	200,338		
Tennessee	0	0	3,550,641	0	3,550,641		
Texas	3,761	0	12,773,948	0	12,777,708		
Utah	0	0	59,798	0	59,798		
Vermont	0	0	0	0	0		
Virginia	0	0	959,138	0	959,138		
Washington	775	0	1,481,752	0	1,482,527		
West Virginia	0	0	233,847	0	233,847		
Wisconsin	5,044	0	226,001	0	231,046		
Wyoming	0	0	311,771	0	311,771		
Other	0	0	0	0	0		
Total	77,713	0	56,880,263	0	56,957,976		

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	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	213,918	4,252,218	105,477	0	4,571,613	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	4,778,294
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	374,183
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	412,005
Florida	0	0	0	0	0	NOLHGA expenses	164,355
Georgia	792	22,215	202	0	23,209		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	400,000
Illinois	0	0	0	0	0	Other adjustments	(807,666)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	328,371
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	881,975
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0		
Louisiana	12,711	314,569	4,055	0	331,335	Adjusted GA Costs	4,926,157
Maine	0	0	0	0	0	Per state breakdown	4,926,157
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	227,421	4,589,002	109,735	0	4,926,157		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	1,643,395	0	1,643,395	Summary:	
Alaska	0	0	11,826	0	11,826		
Arizona	0	0	1,346,758	0	1,346,758		
Arkansas	0	0	250,587	0	250,587		
California	0	0	8,749,825	0	8,749,825	GA Covered Obligations	71,125,785
Colorado	0	0	3,270,031	0	3,270,031		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	104,051	0	104,051	GA claims incurred directly	33,435,255
Dist. of Columbia	0	0	1,649	0	1,649	GA expenses incurred directly	3,025,241
Florida	0	0	5,854,153	0	5,854,153	NOLHGA expenses	1,181,066
Georgia	0	0	934,225	0	934,225		
Hawaii	0	0	(1,173)	0	(1,173)	Less:	
Idaho	0	0	296,864	0	296,864	Estate/other distributions	0
Illinois	0	0	10,893,607	0	10,893,607	Other adjustments	0
Indiana	0	0	2,497,662	0	2,497,662	Ceding commissions/ policy enhancements	743,000
Iowa	0	0	741,473	0	741,473	Other recoveries (litigation, estate distributions etc.)	33,363,554
Kansas	0	0	373,107	0	373,107		
Kentucky	0	0	1,016,067	0	1,016,067		
Louisiana	0	0	156,960	0	156,960		
Maine	0	0	155,366	0	155,366	Adjusted GA Costs	74,660,793
Maryland	0	0	1,132,810	0	1,132,810	Per state breakdown	74,660,793
Massachusetts	0	0	382,345	0	382,345		
Michigan	0	0	47,927	0	47,927		
Minnesota	0	0	79,405	0	79,405		
Mississippi	0	0	290,206	0	290,206		
Missouri	0	0	4,778,548	0	4,778,548		
Montana	0	0	903,566	0	903,566		
Nebraska	0	0	2,683,209	0	2,683,209		
Nevada	0	0	254,059	0	254,059		
New Hampshire	0	0	2,700	0	2,700		
New Jersey	0	0	1,287,395	0	1,287,395		
New Mexico	0	0	312,769	0	312,769		
New York	0	0	0	0	0		
North Carolina	0	0	1,085,141	0	1,085,141		
North Dakota	0	0	2,502,683	0	2,502,683		
Ohio	0	0	3,481,538	0	3,481,538		
Oklahoma	0	0	601,954	0	601,954		
Oregon	0	0	882,476	0	882,476		
Pennsylvania	0	0	810,150	0	810,150		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	5,954	0	5,954		
South Carolina	0	0	499,754	0	499,754		
South Dakota	0	0	2,660,176	0	2,660,176		
Tennessee	0	0	654,979	0	654,979		
Texas	0	0	2,324,552	0	2,324,552		
Utah	0	0	88,231	0	88,231		
Vermont	0	0	14,511	0	14,511		
Virginia	0	0	575,144	0	575,144		
Washington	0	0	7,212,598	0	7,212,598		
West Virginia	0	0	199,326	0	199,326		
Wisconsin	0	0	197,550	0	197,550		
Wyoming	0	0	411,223	0	411,223		
Other	0	0	1,482	0	1,482		
Total	0	0	74,660,793	0	74,660,793		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	55,976	610,407	115,015	0	781,397	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	3,635,692
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	1,016,861
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	353,452
Florida	(255,652)	128,733	4,209,068	0	4,082,150	NOLHGA expenses	501,058
Georgia	(51,366)	0	71,404	0	20,038		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	732,116
Illinois	0	0	0	0	0	Other adjustments	(700,749)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	(1,274,180)
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	1,727,030
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0		
Louisiana	729	68,563	1,449	0	70,741	Adjusted GA Costs	5,022,845
Maine	0	0	0	0	0	Per state breakdown	5,022,845
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	15,721	33,685	19,113	0	68,519		
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	(234,591)	841,387	4,416,049	0	5,022,845		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	4,357	0	237	0	4,594	Summary:	
Alaska	2,311	0	5	0	2,316		
Arizona	534,706	267,418	15,781	0	817,905		
Arkansas	656,396	6,676	4,004	0	667,076		
California	0	0	0	0	0	GA Covered Obligations	21,461,671
Colorado	17,117	0	0	0	17,117		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	137,228
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	955,571
Florida	311,879	0	31,746	0	343,625	NOLHGA expenses	1,478,978
Georgia	0	0	0	0	0		
Hawaii	41,891	2,308	196	0	44,395	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	(375,118)
Indiana	7,155	0	1,959	0	9,113	Ceding commissions/ policy enhancements	5,635,144
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	10,390,580
Kansas	42,548	3,284	17,166	0	62,998		
Kentucky	0	0	0	0	0	Adjusted GA Costs	8,382,842
Louisiana	(17,992)	0	0	0	(17,992)	Per state breakdown	8,382,842
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	8,040	0	1,039	0	9,080		
Missouri	200,729	11,665	26,466	0	238,860		
Montana	0	0	0	0	0		
Nebraska	13,873	82	3,682	0	17,638		
Nevada	13,038	6,027	681	0	19,747		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	106,648	4,096	28,035	0	138,780		
New York	0	0	0	0	0		
North Carolina	4,108,847	38,287	21,313	0	4,168,447		
North Dakota	0	0	0	0	0		
Ohio	25,295	0	9,614	0	34,909		
Oklahoma	952,652	29,226	44,072	0	1,025,950		
Oregon	34,368	0	2,333	0	36,702		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	251,648	0	18,955	0	270,603		
South Dakota	0	0	0	0	0		
Tennessee	0	0	0	0	0		
Texas	174,722	52,251	185,319	0	412,292		
Utah	28,444	976	920	0	30,340		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	21,137	3,881	4,432	0	29,449		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	(1,081)	(5)	(16)	0	(1,102)		
Other	0	0	0	0	0		
Total	7,538,730	426,173	417,939	0	8,382,842		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	11,610	0	11,610		
Arizona	10,543	0	2,703,205	0	2,713,748		
Arkansas	0	0	0	0	0		
California	0	0	936,263	0	936,263	GA Covered Obligations	0
Colorado	0	0	100,341	0	100,341		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	3,980,806
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	84,324
Florida	0	0	0	0	0	NOLHGA expenses	209,785
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	1,200	0	1,200	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	0
Indiana	0	0	140	0	140	Ceding commissions/ policy enhancements	0
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0		
Louisiana	0	0	2,574	0	2,574	Adjusted GA Costs	4,274,915
Maine	0	0	0	0	0	Per state breakdown	4,274,915
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	4,880	0	4,880		
Montana	0	0	3,214	0	3,214		
Nebraska	0	0	0	0	0		
Nevada	0	0	154,537	0	154,537		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	21,559	0	21,559		
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	11,520	0	74,016	0	85,536		
Oregon	0	0	8,933	0	8,933		
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	3,588	0	3,588		
Texas	0	0	73,425	0	73,425		
Utah	0	0	149,490	0	149,490		
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	3,875	0	3,875		
Other	0	0	0	0	0		
Total	22,063	0	4,252,852	0	4,274,915		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	125,678	3,434,763	(6,015)	0	3,554,427		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	85,272,992
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	15,711,384
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	1,141,133
Florida	0	0	0	0	0	NOLHGA expenses	643,407
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	31,395,970
Illinois	1,313,826	28,252,264	303,676	0	29,869,766	Other adjustments	0
Indiana	16,206	537,354	26,712	0	580,272	Ceding commissions/ policy enhancements	0
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	37,076,374
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0	Adjusted GA Costs	34,296,572
Louisiana	0	0	0	0	0	Per state breakdown	34,296,572
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	3,152	0	0	3,152		
Tennessee	0	0	0	0	0		
Texas	17,928	266,511	4,516	0	288,955		
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	1,473,637	32,494,044	328,890	0	34,296,572		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	950,833	246,499	0	0	1,197,333	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	603,395	156,427	0	0	759,822		
California	0	0	0	0	0	GA Covered Obligations	55,014,949
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	0	0	0	0	0	NOLHGA expenses	817,191
Georgia	139,481	36,160	0	0	175,641		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	5,725,000
Illinois	0	0	0	0	0	Other adjustments	(7,993,993)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	11,334,052
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	9,590,882
Kansas	0	0	0	0	0		
Kentucky	10,857	2,815	0	0	13,672	Adjusted GA Costs	37,176,199
Louisiana	3,258,945	844,867	2,577	0	4,106,388	Per state breakdown	37,176,199
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	12,879,649	3,333,765	81,619	0	16,295,033		
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	4,984,418	1,292,188	0	0	6,276,605		
North Dakota	0	0	0	0	0		
Ohio	0	0	0	0	0		
Oklahoma	98,382	25,505	0	0	123,888		
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	120,045	31,121	0	0	151,166		
South Dakota	0	0	0	0	0		
Tennessee	5,098,974	1,321,886	11,362	0	6,432,222		
Texas	1,292,440	351,990	0	0	1,644,430		
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	29,437,419	7,643,222	95,558	0	37,176,199		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	9,135	0	84,614	0	93,749		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	2,563,673
Colorado	(44)	0	(1,840)	0	(1,883)		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	6,337,185
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	1,046,036
Florida	(408)	0	94,650	0	94,243	NOLHGA expenses	5,122,656
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	(13,483)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	(571,866)
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	1,806,541
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0		
Louisiana	19,961	0	3,478,288	0	3,498,249	Adjusted GA Costs	13,848,358
Maine	0	0	0	0	0	Per state breakdown	13,848,358
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	33,937	0	33,937		
Montana	0	0	1,321	0	1,321		
Nebraska	0	0	19,327	0	19,327		
Nevada	0	0	0	0	0		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	(4,968)	0	(19,694)	0	(24,663)		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	3,969	0	3,969		
Ohio	0	0	0	0	0		
Oklahoma	2,077	0	349,903	0	351,980		
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	5,935	0	5,935		
Tennessee	0	0	0	0	0		
Texas	234,121	0	9,519,461	0	9,753,583		
Utah	0	0	18,612	0	18,612		
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	259,875	0	13,588,484	0	13,848,358		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	20,088	0	20,088	Summary:	
Alaska	0	0	(2,695)	0	(2,695)		
Arizona	0	0	97,295	0	97,295		
Arkansas	0	0	33,582	0	33,582		
California	0	0	853,766	0	853,766	GA Covered Obligations	19,162,385
Colorado	0	0	20,029	0	20,029		
Connecticut	0	0	(7,602)	0	(7,602)	Add:	
Delaware	0	0	(74,486)	0	(74,486)	GA claims incurred directly	41,580,577
Dist. of Columbia	0	0	(8,589)	0	(8,589)	GA expenses incurred directly	3,742,009
Florida	0	0	378,710	0	378,710	NOLHGA expenses	2,493,006
Georgia	0	0	(126,302)	0	(126,302)		
Hawaii	0	0	(88,443)	0	(88,443)	Less:	
Idaho	0	0	(16,049)	0	(16,049)	Estate/other distributions	19,253,403
Illinois	0	0	(159,228)	0	(159,228)	Other adjustments	0
Indiana	0	0	(42,989)	0	(42,989)	Ceding commissions/ policy enhancements	0
Iowa	0	0	(32,638)	0	(32,638)	Other recoveries (litigation, estate distributions etc.)	46,798,972
Kansas	0	0	358,673	0	358,673		
Kentucky	0	0	27,148	0	27,148		
Louisiana	0	0	(52,326)	0	(52,326)		
Maine	0	0	(5,718)	0	(5,718)	Adjusted GA Costs	925,603
Maryland	0	0	1,528	0	1,528	Per state breakdown	925,603
Massachusetts	0	0	14,952	0	14,952		
Michigan	10,961	0	(258,829)	0	(247,868)		
Minnesota	0	0	(25,888)	0	(25,888)		
Mississippi	0	0	56,389	0	56,389		
Missouri	0	0	51,601	0	51,601		
Montana	0	0	(7,638)	0	(7,638)		
Nebraska	0	0	(14,692)	0	(14,692)		
Nevada	0	0	30,238	0	30,238		
New Hampshire	0	0	(3,940)	0	(3,940)		
New Jersey	0	0	(44,472)	0	(44,472)		
New Mexico	0	0	(109,711)	0	(109,711)		
New York	0	0	(132,406)	0	(132,406)		
North Carolina	0	0	69,978	0	69,978		
North Dakota	0	0	1,786	0	1,786		
Ohio	0	0	156	0	156		
Oklahoma	0	0	50,447	0	50,447		
Oregon	0	0	35,409	0	35,409		
Pennsylvania	0	0	16,660	0	16,660		
Puerto Rico	0	0	(7,226)	0	(7,226)		
Rhode Island	0	0	(3,561)	0	(3,561)		
South Carolina	4,801	0	111,912	0	116,713		
South Dakota	0	0	(19,920)	0	(19,920)		
Tennessee	0	0	98,655	0	98,655		
Texas	0	0	148,857	0	148,857		
Utah	0	0	(25,544)	0	(25,544)		
Vermont	0	0	4,409	0	4,409		
Virginia	0	0	(90,550)	0	(90,550)		
Washington	0	0	15,325	0	15,325		
West Virginia	0	0	(25,579)	0	(25,579)		
Wisconsin	0	0	(194,928)	0	(194,928)		
Wyoming	0	0	(19,347)	0	(19,347)		
Other	1	0	13,544	0	13,545		
Total	15,763	0	909,840	0	925,603		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	812	374,238	0	0	375,050	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	328,921	0	0	328,921		
Arkansas	0	18,219	0	0	18,219		
California	0	0	0	0	0	GA Covered Obligations	72,284,955
Colorado	0	166,947	0	0	166,947		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	154,249	0	0	154,249	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	713,475
Florida	41,092	6,161,333	0	0	6,202,425	NOLHGA expenses	704,186
Georgia	133	649,548	0	0	649,681		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	17,967	0	0	17,967	Estate/other distributions	43,973,890
Illinois	0	0	0	0	0	Other adjustments	3,744,837
Indiana	0	311,892	0	0	311,892	Ceding commissions/ policy enhancements	5,169,108
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	4,496,991
Kansas	0	0	0	0	0		
Kentucky	227	267,736	0	0	267,963	Adjusted GA Costs	16,317,790
Louisiana	0	206,473	0	0	206,473	Per state breakdown	16,317,790
Maine	0	0	0	0	0		
Maryland	0	231,359	0	0	231,359		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	78,927	0	0	78,927		
Missouri	0	0	0	0	0		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	0	20,903	0	0	20,903		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	41,030	0	0	41,030		
New York	0	0	0	0	0		
North Carolina	449	1,014,345	0	0	1,014,794		
North Dakota	0	0	0	0	0		
Ohio	2,023	2,635,836	0	0	2,637,859		
Oklahoma	0	257,556	0	0	257,556		
Oregon	0	7,553	0	0	7,553		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	2,524	69,089	0	0	71,613		
South Dakota	0	0	0	0	0		
Tennessee	0	119,583	0	0	119,583		
Texas	0	2,651,441	0	0	2,651,441		
Utah	0	0	0	0	0		
Vermont	0	0	0	0	0		
Virginia	638	344,205	0	0	344,843		
Washington	0	30,029	0	0	30,029		
West Virginia	94	110,420	0	0	110,514		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	47,992	16,269,798	0	0	16,317,790		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	(0)	0	0	(0)	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	(0)	(0)	0	(0)		
Arkansas	0	0	(0)	0	(0)		
California	0	0	0	0	0	GA Covered Obligations	3,534,278,683
Colorado	0	(0)	0	0	0		
Connecticut	0	(0)	(0)	0	(0)	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	4,043,353
Florida	0	0	(0)	0	(0)	NOLHGA expenses	14,396,867
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	3,228,522,435
Illinois	0	0	(0)	0	(0)	Other adjustments	102,571,577
Indiana	0	(0)	0	0	0		
Iowa	0	0	(0)	0	(0)	Purchaser Enhancements	84,689,350
Kansas	0	(0)	0	0	(0)	Other recoveries (litigation, estate distributions etc.)	136,926,126
Kentucky	0	0	0	0	0		
Louisiana	0	(0)	0	0	(0)		
Maine	0	0	0	0	0	Adjusted GA Costs	9,415
Maryland	0	(0)	0	0	(0)	Per state breakdown	(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)		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	116,590,114
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	0	0	0	0	0	NOLHGA expenses	0
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	116,590,114
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	0
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0	Adjusted GA Costs	0
Louisiana	0	0	0	0	0	Per state breakdown	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		

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	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	813,581	150,895	15,292	0	979,768	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	29,134,211
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	68,033	0	243	0	68,277	NOLHGA expenses	469,563
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	17,500,000
Illinois	1,467,945	0	0	0	1,467,945	Other adjustments	(2,163,322)
Indiana	876,935	0	156	0	877,091	Ceding commissions/ policy enhancements	3,921,283
Iowa	61,415	0	16	0	61,431	Other recoveries (litigation, estate distributions etc.)	1,492,897
Kansas	0	0	0	0	0		
Kentucky	1,208,342	0	1,352	0	1,209,694	Adjusted GA Costs	8,852,916
Louisiana	415,099	0	573	0	415,673	Per state breakdown	8,852,916
Maine	0	0	0	0	0		
Maryland	0	0	0	0	0		
Massachusetts	0	0	0	0	0		
Michigan	90,393	0	691	0	91,084		
Minnesota	0	0	0	0	0		
Mississippi	22,054	0	6,125	0	28,178		
Missouri	139,615	0	0	0	139,615		
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	822,416	0	16	0	822,432		
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	2,691,626	0	0	0	2,691,626		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	8,677,557	150,895	24,464	0	8,852,916		

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	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	13,804	51,965	0	0	65,769	Summary:	
Alaska	1,581	27,200	9,990	0	38,771		
Arizona	15,897	343,584	0	0	359,482		
Arkansas	34,080	28,698	0	0	62,778		
California	121,726	1,046,364	1,786,069	0	2,954,158	GA Covered Obligations	8,333,806
Colorado	15,790	63,011	138,469	0	217,270		
Connecticut	0	0	0	0	0	Add:	
Delaware	295,766	3,296,830	1,590,788	0	5,183,383	GA claims incurred directly	9,335,961
Dist. of Columbia	1,739	38,155	0	0	39,895	GA expenses incurred directly	1,230,968
Florida	100,165	713,874	0	0	814,039	NOLHGA expenses	1,151,153
Georgia	29,330	85,051	92,662	0	207,043		
Hawaii	0	0	0	0	0	Less:	
Idaho	9,589	94,427	1,025	0	105,041	Estate/other distributions	0
Illinois	15,141	364,560	134,118	0	513,820	Other adjustments	51,332
Indiana	20,553	164,125	85,139	0	269,817	Ceding commissions/ policy enhancements	(125,003)
Iowa	2,536	86,251	2,801	0	91,588	Other recoveries (litigation, estate distributions etc.)	1,000,000
Kansas	0	0	0	0	0		
Kentucky	12,127	67,289	65,599	0	145,015	Adjusted GA Costs	19,125,559
Louisiana	9,194	47,526	0	0	56,721	Per state breakdown	19,125,559
Maine	0	0	0	0	0		
Maryland	0	0	0	0	0		
Massachusetts	0	0	0	0	0		
Michigan	23,362	583,610	210,856	0	817,828		
Minnesota	10,090	187,968	248,675	0	446,733		
Mississippi	4,393	9,383	112,694	0	126,470		
Missouri	13,603	202,136	56,403	0	272,142		
Montana	1,688	26,596	26,610	0	54,895		
Nebraska	4,431	107,568	0	0	111,998		
Nevada	4,726	86,773	0	0	91,499		
New Hampshire	1,645	1,513	191,052	0	194,210		
New Jersey	0	0	0	0	0		
New Mexico	14,309	22,934	59,636	0	96,879		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	2,646	(51)	0	0	2,595		
Ohio	11,333	131,528	87,155	0	230,016		
Oklahoma	8,694	103,949	202,776	0	315,419		
Oregon	7,877	138,365	51,684	0	197,926		
Pennsylvania	20,838	581,864	184,281	0	786,983		
Puerto Rico	0	0	0	0	0		
Rhode Island	4,805	31,185	0	0	35,990		
South Carolina	18,250	46,643	14,194	0	79,087		
South Dakota	2,008	160,369	0	0	162,378		
Tennessee	0	0	0	0	0		
Texas	50,162	704,170	788,902	0	1,543,234		
Utah	2,431	14,441	828	0	17,700		
Vermont	1,062	12,461	0	0	13,523		
Virginia	449,461	473,648	9,760	0	932,869		
Washington	67,227	613,167	115,442	0	795,837		
West Virginia	4,878	93,602	129,455	0	227,934		
Wisconsin	9,207	306,570	57,473	0	373,250		
Wyoming	537	36,036	37,004	0	73,577		
Other	0	0	0	0	0		
Total	1,438,682	11,195,339	6,491,538	0	19,125,559		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	0	0	0	Summary:
Alaska	0	0	0	0	0	
Arizona	0	0	0	0	0	
Arkansas	0	0	0	0	0	
California	0	0	0	0	0	GA Covered Obligations 0
Colorado	0	0	0	0	0	
Connecticut	0	0	0	0	0	Add:
Delaware	0	0	0	0	0	GA claims incurred directly 0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly 0
Florida	0	0	0	0	0	NOLHGA expenses 0
Georgia	0	0	0	0	0	
Hawaii	0	0	0	0	0	Less:
Idaho	0	0	0	0	0	Estate/other distributions 0
Illinois	0	0	0	0	0	Other adjustments 0
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements 0
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.) 0
Kansas	0	0	0	0	0	
Kentucky	0	0	0	0	0	Adjusted GA Costs 0
Louisiana	0	0	0	0	0	Per state breakdown 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	

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	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	93,551,553
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	2,935	334,707	0	0	337,642	GA claims incurred directly	164,813,483
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	5,801,467
Florida	29,577	12,466,579	520,785	0	13,016,942	NOLHGA expenses	0
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	(2,996)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	2,338,789
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	42,427,691
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0	Adjusted GA Costs	219,403,019
Louisiana	0	0	0	0	0	Per state breakdown	219,403,019
Maine	0	0	0	0	0		
Maryland	512,432	2,400,660	5,900	0	2,918,992		
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	2,051,633	200,945,132	36,843	0	203,033,608		
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	95,836	0	0	95,836		
Other	0	0	0	0	0		
Total	2,596,577	216,242,914	563,528	0	219,403,019		

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	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	35,073	0	0	35,073	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	5,615,983	0	0	5,615,983		
Arkansas	0	730,352	0	0	730,352		
California	0	0	0	0	0	GA Covered Obligations	18,947,440
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	13,684	0	0	13,684	GA claims incurred directly	67,243
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	201,589
Florida	0	251,624	0	0	251,624	NOLHGA expenses	687,380
Georgia	0	23,437	0	0	23,437		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	2,127,747	0	0	2,127,747	Other adjustments	(4,124,280)
Indiana	0	105,147	0	0	105,147	Ceding commissions/ policy enhancements	1,000,000
Iowa	0	18,592	0	0	18,592	Other recoveries (litigation, estate distributions etc.)	6,151,110
Kansas	0	80,609	0	0	80,609		
Kentucky	0	132,423	0	0	132,423		
Louisiana	0	0	0	0	0	Adjusted GA Costs	16,876,823
Maine	0	0	0	0	0	Per state breakdown	16,876,823
Maryland	0	94,646	0	0	94,646		
Massachusetts	0	8,318	0	0	8,318		
Michigan	0	59,736	0	0	59,736		
Minnesota	0	22,140	0	0	22,140		
Mississippi	0	64,380	0	0	64,380		
Missouri	0	575,096	0	0	575,096		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	0	29,645	0	0	29,645		
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	1,796	0	0	1,796		
North Dakota	0	86,192	0	0	86,192		
Ohio	0	158,110	0	0	158,110		
Oklahoma	0	335,959	0	0	335,959		
Oregon	0	125,803	0	0	125,803		
Pennsylvania	0	5,491,275	0	0	5,491,275		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	0	0	0		
South Dakota	0	32,427	0	0	32,427		
Tennessee	0	184,110	0	0	184,110		
Texas	0	229,354	0	0	229,354		
Utah	0	20,752	0	0	20,752		
Vermont	0	0	0	0	0		
Virginia	0	23,531	0	0	23,531		
Washington	0	82,266	0	0	82,266		
West Virginia	0	(37,368)	0	0	(37,368)		
Wisconsin	0	153,983	0	0	153,983		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	0	16,876,823	0	0	16,876,823		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	24,137,992
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	3,224,585
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	88,100
Florida	0	0	0	0	0	NOLHGA expenses	77,699
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	(162,465)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	727,741
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	9,500,000
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0	Adjusted GA Costs	17,463,100
Louisiana	0	0	0	0	0	Per state breakdown	17,463,100
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	12,650,796	4,812,305	0	0	17,463,100		
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	12,650,796	4,812,305	0	0	17,463,100		

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	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	11,199,146	20,967,330	0	0	32,166,476	Summary:	
Alaska	423,998	4,426,716	0	0	4,850,714		
Arizona	19,206,684	24,480,468	0	0	43,687,152		
Arkansas	10,050,081	5,966,126	0	52,886	16,069,092		
California	262,713,476	427,965,455	0	0	690,678,930	GA Covered Obligations	5,490,712,565
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	3,509,015	3,906,215	0	102,628	7,517,858	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	95,701,528	101,986,908	0	0	197,688,436	NOLHGA expenses	37,219,178
Georgia	25,010,914	22,934,974	0	2,307,947	50,253,836		
Hawaii	25,308,244	16,269,373	0	0	41,577,616	Less:	
Idaho	7,334,007	7,870,578	0	0	15,204,585	Estate/other distributions	2,380,406,620
Illinois	73,615,836	101,213,663	0	6,496,865	181,326,365	Other adjustments	281,335,679
Indiana	14,000,857	25,879,665	0	13,204	39,893,726	Ceding commissions/ policy enhancements	0
Iowa	12,337,645	20,574,925	0	40,505	32,953,075	Other recoveries (litigation, estate distributions etc.)	58,890,501
Kansas	23,313,712	10,248,488	0	0	33,562,199		
Kentucky	12,438,325	21,688,897	0	0	34,127,223		
Louisiana	0	0	0	0	0		
Maine	0	0	0	0	0	Adjusted GA Costs	2,807,298,941
Maryland	17,331,032	19,431,573	0	5,705,001	42,467,605	Per state breakdown	2,807,298,941
Massachusetts	39,470,066	40,521,840	0	0	79,991,906		
Michigan	(1,167)	0	0	(76,145)	(77,311)		
Minnesota	13,700,213	33,671,440	0	10,517	47,382,170		
Mississippi	18,383,773	5,466,820	0	95,095	23,945,688		
Missouri	54,918,063	24,392,635	0	0	79,310,698		
Montana	3,332,216	3,520,551	0	0	6,852,767		
Nebraska	9,811,979	6,646,729	0	0	16,458,709		
Nevada	11,743,121	6,932,796	0	0	18,675,917		
New Hampshire	0	0	0	0	0		
New Jersey	20,046,941	48,361,794	0	1,133,547	69,542,282		
New Mexico	4,101,041	7,650,558	0	0	11,751,599		
New York	0	0	0	0	0		
North Carolina	29,676,529	64,089,359	0	0	93,765,888		
North Dakota	3,114,025	4,717,056	0	29,274	7,860,356		
Ohio	27,357,842	35,302,717	0	1,855,368	64,515,927		
Oklahoma	10,384,171	17,518,929	0	0	27,903,099		
Oregon	14,512,612	16,382,386	0	0	30,894,998		
Pennsylvania	43,414,411	161,391,219	0	0	204,805,630		
Puerto Rico	505,755	485,289	0	0	991,044		
Rhode Island	3,101,094	20,686,598	0	0	23,787,692		
South Carolina	16,322,632	20,784,364	0	0	37,106,995		
South Dakota	6,357,972	2,687,158	0	0	9,045,130		
Tennessee	23,452,689	15,103,165	0	0	38,555,854		
Texas	103,145,285	128,046,971	0	11,770,911	242,963,166		
Utah	7,939,157	6,529,183	0	244,744	14,713,084		
Vermont	0	0	0	0	0		
Virginia	9,813,499	18,777,713	0	0	28,591,213		
Washington	31,785,292	55,764,242	0	2,211,617	89,761,151		
West Virginia	1,670,897	3,422,306	0	0	5,093,203		
Wisconsin	14,302,752	48,350,170	0	80,809	62,733,732		
Wyoming	2,955,579	3,395,887	0	0	6,351,467		
Other	0	0	0	0	0		
Total	1,138,812,939	1,636,411,229	0	32,074,773	2,807,298,941		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	26,260,815
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	388,973
Florida	0	0	0	0	0	NOLHGA expenses	5,709
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	(605,559)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	3,081,877
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0	Adjusted GA Costs	24,179,179
Louisiana	0	0	0	0	0	Per state breakdown	24,771,807
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	24,771,807	0	0	0	24,771,807		
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	24,771,807	0	0	0	24,771,807		

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.

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	8,850,514
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	0	0	0	0	0	NOLHGA expenses	2,411
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	0
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	0
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0	Adjusted GA Costs	8,852,925
Louisiana	0	0	0	0	0	Per state breakdown	9,103,258
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	4,673,592	4,429,666	0	0	9,103,258		
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	4,673,592	4,429,666	0	0	9,103,258		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	1,787	382,106	0	0	383,893	Summary:	
Alaska	718	1,861	0	0	2,579		
Arizona	2,302	48,705	0	0	51,007		
Arkansas	2,243	13,137	0	0	15,380		
California	30,850	248,219	0	0	279,068	GA Covered Obligations	0
Colorado	0	0	0	0	0		
Connecticut	8,943	162,999	0	0	171,942	Add:	
Delaware	810	29,666	0	0	30,476	GA claims incurred directly	11,499,999
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	11,280	270,945	0	0	282,225	NOLHGA expenses	2,920,314
Georgia	10,073	15,488	0	0	25,561		
Hawaii	660	18,209	0	0	18,869	Less:	
Idaho	346	157,961	0	0	158,307	Estate/other distributions	0
Illinois	12,994	629,076	0	0	642,070	Other adjustments	0
Indiana	6,737	1,120,244	0	0	1,126,981	Ceding commissions/ policy enhancements	0
Iowa	1,896	61,039	0	0	62,934	Other recoveries (litigation, estate distributions etc.)	0
Kansas	2,003	15,498	0	0	17,501		
Kentucky	1,477	28,849	0	0	30,327		
Louisiana	0	0	0	0	0		
Maine	1,422	15,920	0	0	17,342	Adjusted GA Costs	14,420,313
Maryland	12,575	25,529	0	0	38,103	Per state breakdown	14,420,313
Massachusetts	10,915	107,904	0	0	118,819		
Michigan	9,376	122,943	0	0	132,320		
Minnesota	8,005	1,058,452	0	0	1,066,457		
Mississippi	1,537	9,395	0	0	10,932		
Missouri	3,488	77,924	0	0	81,411		
Montana	558	27,702	0	0	28,260		
Nebraska	797	397,421	0	0	398,218		
Nevada	537	87,720	0	0	88,257		
New Hampshire	3,851	258,938	0	0	262,789		
New Jersey	12,826	144,693	0	0	157,519		
New Mexico	631	271,447	0	0	272,079		
New York	0	0	0	0	0		
North Carolina	8,635	118,968	0	0	127,604		
North Dakota	548	20,004	0	0	20,552		
Ohio	14,166	199,943	0	0	214,109		
Oklahoma	1,015	28,028	0	0	29,043		
Oregon	2,935	56,883	0	0	59,818		
Pennsylvania	13,662	3,791,072	0	0	3,804,734		
Puerto Rico	0	0	0	0	0		
Rhode Island	964	209,697	0	0	210,661		
South Carolina	3,877	666,909	0	0	670,785		
South Dakota	136	9,158	0	0	9,294		
Tennessee	5,293	55,455	0	0	60,747		
Texas	10,045	129,620	0	0	139,665		
Utah	480	35,568	0	0	36,049		
Vermont	2,330	26,041	0	0	28,371		
Virginia	37,591	2,300,215	0	0	2,337,806		
Washington	2,531	39,174	0	0	41,704		
West Virginia	923	47,314	0	0	48,237		
Wisconsin	7,196	588,976	0	0	596,173		
Wyoming	89	13,248	0	0	13,338		
Other	0	0	0	0	0		
Total	274,051	14,146,262	0	0	14,420,313		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	21,136	38	0	0	21,175	Summary:	
Alaska	0	0	0	0	0		
Arizona	12,057	63	0	0	12,119		
Arkansas	4,647	38	0	0	4,685		
California	92,842	3,206	0	0	96,048	GA Covered Obligations	629,575,000
Colorado	18,135	2,836	0	0	20,971		
Connecticut	12,481	121	0	0	12,603	Add:	
Delaware	10,345	758	0	0	11,103	GA claims incurred directly	0
Dist. of Columbia	5,249	489	0	0	5,738	GA expenses incurred directly	0
Florida	86,504	7,511	0	0	94,015	NOLHGA expenses	1,272,532
Georgia	17,433	477	0	1,191	19,101		
Hawaii	0	0	0	0	0	Less:	
Idaho	443	0	0	0	443	Estate/other distributions	629,575,000
Illinois	75,462	6,502	0	360	82,324	Other adjustments	0
Indiana	9,874	1,874	0	0	11,748	Ceding commissions/ policy enhancements	0
Iowa	1,413	176	0	0	1,589	Other recoveries (litigation, estate distributions etc.)	0
Kansas	4,528	10	0	0	4,538		
Kentucky	24,447	3,396	0	0	27,843		
Louisiana	1,942	0	0	0	1,942		
Maine	6,496	5,134	0	0	11,630	Adjusted GA Costs	1,272,532
Maryland	29,965	691	0	0	30,656	Per state breakdown	1,272,532
Massachusetts	69,426	2,569	0	0	71,995		
Michigan	20,006	1,480	0	746	22,232		
Minnesota	5,193	69	0	0	5,261		
Mississippi	1,716	0	0	0	1,716		
Missouri	7,442	269	0	0	7,711		
Montana	582	0	0	0	582		
Nebraska	1,381	0	0	0	1,381		
Nevada	1,892	0	0	0	1,892		
New Hampshire	9,381	285	0	0	9,666		
New Jersey	75,983	4,972	0	2,630	83,585		
New Mexico	1,093	0	0	0	1,093		
New York	65,879	8,216	0	2,618	76,713		
North Carolina	27,958	24,421	0	3,357	55,736		
North Dakota	148	0	0	0	148		
Ohio	39,417	429	0	3,689	43,534		
Oklahoma	3,194	6	0	0	3,200		
Oregon	3,509	0	0	0	3,509		
Pennsylvania	213,843	22,074	0	13,401	249,318		
Puerto Rico	0	0	0	0	0		
Rhode Island	9,437	208	0	0	9,645		
South Carolina	14,199	275	0	0	14,474		
South Dakota	172	0	0	0	172		
Tennessee	55,550	10,533	0	0	66,083		
Texas	22,309	277	0	0	22,586		
Utah	718	0	0	0	718		
Vermont	1,421	0	0	0	1,421		
Virginia	25,027	1,387	0	0	26,414		
Washington	10,808	2,981	0	0	13,789		
West Virginia	3,280	0	0	0	3,280		
Wisconsin	4,362	49	0	0	4,410		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	1,130,723	113,819	0	27,990	1,272,532		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	532	34	0	0	566	Summary:	
Alaska	64	9	0	0	74		
Arizona	2,158	145	0	0	2,303		
Arkansas	442	10	0	0	452		
California	6,521	790	0	0	7,311	GA Covered Obligations	0
Colorado	0	0	0	0	0		
Connecticut	484	98	0	0	583	Add:	
Delaware	142	33	0	0	174	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	5,577	745	0	0	6,322	NOLHGA expenses	386,899
Georgia	658	43	0	0	701		
Hawaii	325	63	0	0	388	Less:	
Idaho	228	10	0	0	237	Estate/other distributions	0
Illinois	2,023	107	0	0	2,130	Other adjustments	0
Indiana	1,266	94	0	0	1,361	Ceding commissions/ policy enhancements	0
Iowa	1,611	132	0	0	1,743	Other recoveries (litigation, estate distributions etc.)	333,633
Kansas	307	32	0	0	340		
Kentucky	928	79	0	0	1,007		
Louisiana	0	0	0	0	0		
Maine	392	54	0	0	446	Adjusted GA Costs	53,266
Maryland	823	74	0	0	897	Per state breakdown	53,266
Massachusetts	1,928	179	0	0	2,107		
Michigan	892	63	0	0	956		
Minnesota	582	70	0	0	652		
Mississippi	149	0	0	0	149		
Missouri	718	222	0	0	940		
Montana	116	0	0	0	116		
Nebraska	508	15	0	0	523		
Nevada	625	9	0	0	633		
New Hampshire	395	22	0	0	418		
New Jersey	2,944	164	0	0	3,108		
New Mexico	392	40	0	0	433		
New York	0	0	0	0	0		
North Carolina	723	81	0	0	804		
North Dakota	252	0	0	0	252		
Ohio	1,570	69	0	0	1,639		
Oklahoma	596	17	0	0	613		
Oregon	424	76	0	0	500		
Pennsylvania	2,510	106	0	0	2,617		
Puerto Rico	38	0	0	0	38		
Rhode Island	142	19	0	0	161		
South Carolina	360	24	0	0	384		
South Dakota	289	2	0	0	292		
Tennessee	617	14	0	0	631		
Texas	3,179	274	0	0	3,453		
Utah	903	27	0	0	930		
Vermont	93	6	0	0	99		
Virginia	758	68	0	0	826		
Washington	798	293	0	0	1,091		
West Virginia	277	15	0	0	293		
Wisconsin	1,345	99	0	0	1,444		
Wyoming	111	21	0	0	132		
Other	0	0	0	0	0		
Total	48,718	4,548	0	0	53,266		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	38,191	0	38,191	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	7,194	0	7,194		
Arkansas	0	0	282	0	282		
California	0	0	0	0	0	GA Covered Obligations	0
Colorado	0	0	1,412	0	1,412		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	798	0	798	GA claims incurred directly	1,978,001
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	305,426
Florida	0	0	112,633	0	112,633	NOLHGA expenses	317,525
Georgia	0	0	20,641	0	20,641		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	3,443	0	3,443	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	0
Indiana	0	0	8,376	0	8,376	Ceding commissions/ policy enhancements	0
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	2,373,299
Kansas	0	0	0	0	0		
Kentucky	0	0	1,158	0	1,158	Adjusted GA Costs	227,653
Louisiana	0	0	14,997	0	14,997	Per state breakdown	227,653
Maine	0	0	0	0	0		
Maryland	0	0	(1,321)	0	(1,321)		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	0	2,594	0	2,594		
Missouri	0	0	0	0	0		
Montana	0	0	897	0	897		
Nebraska	0	0	170	0	170		
Nevada	0	0	461	0	461		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	2,954	0	2,954		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	324	0	324		
Ohio	0	0	1,160	0	1,160		
Oklahoma	0	0	1,001	0	1,001		
Oregon	0	0	1,408	0	1,408		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	844	0	844		
South Dakota	0	0	0	0	0		
Tennessee	0	0	1,229	0	1,229		
Texas	0	0	6,188	0	6,188		
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	619	0	619		
Other	0	0	0	0	0		
Total	0	0	227,653	0	227,653		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	262,460	2,277,505	0	0	2,539,965	Summary:	
Alaska	0	0	0	0	0		
Arizona	159,466	1,511,899	0	0	1,671,365		
Arkansas	50,986	437,029	0	0	488,015		
California	396,273	4,964,801	0	0	5,361,074	GA Covered Obligations	83,300,829
Colorado	103,527	1,264,913	0	0	1,368,440		
Connecticut	0	0	0	0	0	Add:	
Delaware	28,129	66,618	0	0	94,747	GA claims incurred directly	140,795
Dist. of Columbia	60,930	509,845	0	0	570,775	GA expenses incurred directly	1,545,709
Florida	643,497	6,714,923	0	0	7,358,421	NOLHGA expenses	16,110
Georgia	526,692	4,247,105	0	0	4,773,797		
Hawaii	75,141	751,891	0	0	827,031	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	249,335	2,323,544	0	0	2,572,879	Other adjustments	(5,957,550)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	20,181,741
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	5,000,884
Kansas	128,260	1,439,919	0	0	1,568,178	Adjusted GA Costs	65,778,368
Kentucky	73,898	414,707	0	0	488,605	Per state breakdown	67,450,731
Louisiana	91,422	584,906	0	0	676,328		
Maine	0	0	0	0	0		
Maryland	264,019	1,600,831	0	0	1,864,850		
Massachusetts	0	0	0	0	0		
Michigan	150,902	1,156,291	0	0	1,307,194		
Minnesota	0	0	0	0	0		
Mississippi	947,752	6,102,641	0	0	7,050,393		
Missouri	252,772	3,429,318	0	0	3,682,091		
Montana	0	0	0	0	0		
Nebraska	31,881	199,246	0	0	231,126		
Nevada	22,907	306,338	0	0	329,244		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	54,665	362,795	0	0	417,460		
New York	0	0	0	0	0		
North Carolina	391,302	4,123,690	0	0	4,514,991		
North Dakota	0	0	0	0	0		
Ohio	140,455	559,003	0	0	699,458		
Oklahoma	176,680	1,379,896	0	0	1,556,576		
Oregon	34,453	255,959	0	0	290,412		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	222,434	1,768,390	0	0	1,990,824		
South Dakota	0	0	0	0	0		
Tennessee	155,115	1,752,211	0	0	1,907,326		
Texas	550,276	6,126,975	0	0	6,677,251		
Utah	20,193	104,375	0	0	124,569		
Vermont	0	0	0	0	0		
Virginia	418,908	3,166,438	0	0	3,585,346		
Washington	86,910	775,091	0	0	862,000		
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	6,771,639	60,679,092	0	0	67,450,731		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	434,682	0	0	0	434,682	Summary:	
Alaska	0	0	0	0	0		
Arizona	43,679	0	0	0	43,679		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	17,074,665
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	18,066
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	406,240
Florida	154,358	0	0	0	154,358	NOLHGA expenses	4,614
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	(1,329,839)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	711,825
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0		
Louisiana	1,311,847	72,967	0	0	1,384,814	Adjusted GA Costs	18,121,599
Maine	0	0	0	0	0	Per state breakdown	18,600,549
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	11,822,825	4,267,034	0	0	16,089,859		
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	21,938	0	0	0	21,938		
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	16,437	0	0	0	16,437		
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	454,782	0	0	0	454,782		
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	14,260,548	4,340,001	0	0	18,600,549		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	258,818	22,574	0	0	281,392	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	8,466	8,117	0	0	16,583		
California	0	0	0	0	0	GA Covered Obligations	48,277,445
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	167,440
Florida	63,092	18,433	0	0	81,525	NOLHGA expenses	13,237
Georgia	35,123	14,249	0	0	49,372		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	32,999,999
Illinois	64,313	34,637	0	0	98,950	Other adjustments	(236,725)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	4,411,447
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	408,367	75,896	0	0	484,263	Adjusted GA Costs	11,283,401
Louisiana	19,085	5,642	0	0	24,727	Per state breakdown	12,657,602
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	112,922	117,400	0	0	230,322		
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	346,557	122,665	0	0	469,222		
North Dakota	0	0	0	0	0		
Ohio	0	0	0	0	0		
Oklahoma	22,388	10,789	0	0	33,177		
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	7,399	3,172	0	0	10,570		
South Dakota	0	0	0	0	0		
Tennessee	7,737,548	2,496,879	0	0	10,234,427		
Texas	0	0	0	0	0		
Utah	0	0	0	0	0		
Vermont	0	0	0	0	0		
Virginia	264,309	74,755	0	0	339,065		
Washington	0	0	0	0	0		
West Virginia	172,820	131,187	0	0	304,006		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	9,521,206	3,136,397	0	0	12,657,602		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	57,501	0	10,245	0	67,746	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	5,527,856
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	9,015	0	0	0	9,015	GA claims incurred directly	10,708,170
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	3,311,759
Florida	369,437	48,171	442,237	0	859,845	NOLHGA expenses	328,571
Georgia	135,950	56,187	61,079	0	253,215		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	858,110
Illinois	0	0	0	0	0	Other adjustments	(321,160)
Indiana	88,719	0	34,665	0	123,384	Ceding commissions/ policy enhancements	418,260
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	15,039,237
Kansas	0	0	0	0	0		
Kentucky	0	0	346,014	0	346,014	Adjusted GA Costs	3,881,909
Louisiana	0	0	0	0	0	Per state breakdown	3,881,909
Maine	0	0	0	0	0		
Maryland	41,204	0	948	0	42,152		
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	19,977	3,257	3,476	0	26,710		
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	(12,435)	0	0	0	(12,435)		
North Dakota	0	0	0	0	0		
Ohio	0	0	0	0	0		
Oklahoma	41,005	2,229	3,391	0	46,625		
Oregon	0	0	0	0	0		
Pennsylvania	85,492	776	1,867	0	88,135		
Puerto Rico	15,108	0	0	0	15,108		
Rhode Island	0	0	0	0	0		
South Carolina	292,242	14,294	0	0	306,536		
South Dakota	0	0	0	0	0		
Tennessee	35,321	0	2,401	0	37,723		
Texas	314,043	0	0	0	314,043		
Utah	0	0	0	0	0		
Vermont	0	0	0	0	0		
Virginia	129,951	1,005	6,259	0	137,214		
Washington	0	0	0	0	0		
West Virginia	991,012	38,337	191,530	0	1,220,879		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	2,613,541	164,256	1,104,112	0	3,881,909		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	47,109	372,639	0	0	419,748	Summary:	
Alaska	35,588	236,549	0	0	272,136		
Arizona	428,346	1,238,908	0	0	1,667,254		
Arkansas	72,351	398,317	0	0	470,667		
California	0	0	0	0	0	GA Covered Obligations	600,117,018
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	72,451	279,731	0	0	352,182	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	5,991,504	13,812,932	0	0	19,804,435	NOLHGA expenses	4,469,717
Georgia	355,567	1,355,679	0	0	1,711,246		
Hawaii	0	0	0	0	0	Less:	
Idaho	66,164	490,917	0	0	557,081	Estate/other distributions	269,312,049
Illinois	2,686,306	8,880,939	0	0	11,567,245	Other adjustments	151,440,726
Indiana	1,612,997	4,409,873	0	0	6,022,870	Ceding commissions/ policy enhancements	0
Iowa	1,514,702	3,062,497	0	0	4,577,199	Other recoveries (litigation, estate distributions etc.)	64,914,092
Kansas	417,600	1,763,045	0	0	2,180,645		
Kentucky	283,829	900,935	0	0	1,184,764		
Louisiana	0	0	0	0	0	Adjusted GA Costs	118,919,868
Maine	0	0	0	0	0	Per state breakdown	118,919,868
Maryland	180,056	2,462,714	0	0	2,642,770		
Massachusetts	69,156	3,266,104	0	0	3,335,260		
Michigan	2,630,308	7,508,301	0	0	10,138,610		
Minnesota	0	0	0	0	0		
Mississippi	22,781	307,417	0	0	330,198		
Missouri	686,212	4,156,641	0	0	4,842,853		
Montana	303,090	271,105	0	0	574,196		
Nebraska	501,713	1,575,276	0	0	2,076,989		
Nevada	13,907	263,531	0	0	277,438		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	75,382	223,169	0	0	298,551		
New York	0	0	0	0	0		
North Carolina	452,677	3,384,131	0	0	3,836,808		
North Dakota	188,872	1,041,211	0	0	1,230,083		
Ohio	2,308,653	10,040,864	0	0	12,349,517		
Oklahoma	887,091	862,505	0	0	1,749,596		
Oregon	281,764	976,329	0	0	1,258,093		
Pennsylvania	603,561	7,302,611	0	0	7,906,171		
Puerto Rico	0	158	0	0	158		
Rhode Island	0	0	0	0	0		
South Carolina	275,560	1,221,522	0	0	1,497,082		
South Dakota	196,144	564,780	0	0	760,923		
Tennessee	547,989	921,000	0	0	1,468,989		
Texas	467,694	4,060,048	0	0	4,527,742		
Utah	115,367	565,043	0	0	680,410		
Vermont	2,384	145,348	0	0	147,732		
Virginia	148,672	3,149,557	0	0	3,298,229		
Washington	560,454	1,198,699	0	0	1,759,152		
West Virginia	30,405	212,782	0	0	243,187		
Wisconsin	124,588	578,180	0	0	702,768		
Wyoming	83,188	115,701	0	0	198,889		
Other	0	0	0	0	0		
Total	25,342,181	93,577,686	0	0	118,919,868		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	575,022	244,938	0	0	819,960	Summary:	
Alaska	(4,590)	0	0	0	(4,590)		
Arizona	1,384,968	77,791	0	0	1,462,758		
Arkansas	518,903	0	0	0	518,903		
California	9,803,751	4,610,216	0	0	14,413,967	GA Covered Obligations	72,462,458
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	45,321	59,911	0	231,787	337,018	GA claims incurred directly	79,125,416
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	4,933,933
Florida	2,473,565	1,753,955	0	0	4,227,520	NOLHGA expenses	2,895,672
Georgia	1,193,777	0	0	110,395	1,304,172		
Hawaii	68,230	0	0	0	68,230	Less:	
Idaho	130,813	0	0	0	130,813	Estate/other distributions	0
Illinois	13,173,466	3,310,460	0	2,428,754	18,912,679	Other adjustments	(1,818,283)
Indiana	1,232,752	80,304	0	0	1,313,056	Ceding commissions/ policy enhancements	370,225
Iowa	1,318,771	100,154	0	0	1,418,925	Other recoveries (litigation, estate distributions etc.)	53,095,510
Kansas	206,987	233,826	0	0	440,814		
Kentucky	463,036	16,293	0	0	479,329		
Louisiana	(0)	0	0	0	(0)	Adjusted GA Costs	107,770,027
Maine	91,093	0	0	63,525	154,618	Per state breakdown	107,770,027
Maryland	(0)	0	0	0	(0)		
Massachusetts	1,597,282	0	0	0	1,597,282		
Michigan	5,152,177	1,623,635	0	3,488,668	10,264,479		
Minnesota	(0)	63,780	0	2,511,913	2,575,693		
Mississippi	275,953	17,539	0	0	293,492		
Missouri	542,958	184,118	0	0	727,076		
Montana	242,358	115,184	0	0	357,542		
Nebraska	1,175,432	118,866	0	0	1,294,299		
Nevada	113,148	15,750	0	0	128,898		
New Hampshire	387,553	146,754	0	606,576	1,140,882		
New Jersey	7,666,352	1,532,796	0	3,475,864	12,675,011		
New Mexico	208,510	48,564	0	0	257,074		
New York	0	0	0	0	0		
North Carolina	3,052,123	343,412	0	220,570	3,616,104		
North Dakota	140,057	19,002	0	0	159,059		
Ohio	3,581,796	314,935	0	480,892	4,377,623		
Oklahoma	409,284	257,543	0	0	666,827		
Oregon	489,952	3,301	0	0	493,253		
Pennsylvania	4,843,563	771,802	0	1,537,566	7,152,931		
Puerto Rico	0	0	0	0	0		
Rhode Island	335,686	0	0	0	335,686		
South Carolina	843,049	200,259	0	0	1,043,307		
South Dakota	131,882	0	0	0	131,882		
Tennessee	588,567	14,039	0	0	602,606		
Texas	4,934,443	1,144,490	0	2,826,353	8,905,286		
Utah	339,964	69,265	0	73	409,302		
Vermont	48,498	2,806	0	0	51,304		
Virginia	757,023	5,752	0	0	762,774		
Washington	897,616	220,684	0	0	1,118,300		
West Virginia	94,117	1,051	0	0	95,168		
Wisconsin	200,468	198,676	0	0	399,144		
Wyoming	125,997	13,572	0	0	139,568		
Other	0	0	0	0	0		
Total	71,851,670	17,935,423	0	17,982,933	107,770,027		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	5,895	0	0	0	5,895	Summary:	
Alaska	602	0	0	0	602		
Arizona	81,641	48,858	0	0	130,499		
Arkansas	13,420	12,579	0	0	25,999		
California	1,036,694	149,430	0	0	1,186,124	GA Covered Obligations	12,183,752
Colorado	34,840	16,254	0	0	51,094		
Connecticut	2,459	11,340	0	0	13,799	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	25,081
Dist. of Columbia	318	0	0	0	318	GA expenses incurred directly	318,423
Florida	30,144	40,320	0	0	70,465	NOLHGA expenses	2,743
Georgia	10,994	926	0	0	11,920		
Hawaii	2,454	0	0	0	2,454	Less:	
Idaho	15,426	15,904	0	0	31,330	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	(406,387)
Indiana	922,807	2,615,765	0	0	3,538,573	Ceding commissions/ policy enhancements	1,953,369
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	1,999,997
Kansas	19,294	11,105	0	0	30,399		
Kentucky	1,253	583	0	0	1,836		
Louisiana	3,549	0	0	0	3,549	Adjusted GA Costs	8,983,020
Maine	0	0	0	0	0	Per state breakdown	9,267,750
Maryland	1,705	1,774	0	0	3,479		
Massachusetts	0	0	0	0	0		
Michigan	118	0	0	0	118		
Minnesota	6,490	25,480	0	0	31,970		
Mississippi	0	0	0	0	0		
Missouri	1,146,764	248,083	0	0	1,394,848		
Montana	710	0	0	0	710		
Nebraska	4,950	0	0	0	4,950		
Nevada	4,959	340	0	0	5,299		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	14,725	0	0	0	14,725		
New York	0	0	0	0	0		
North Carolina	934	6,211	0	0	7,145		
North Dakota	818	0	0	0	818		
Ohio	10,157	11,367	0	0	21,525		
Oklahoma	35,081	13,049	0	0	48,131		
Oregon	19,486	2,134	0	0	21,620		
Pennsylvania	152	0	0	0	152		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	2,520	12	0	0	2,532		
South Dakota	1,164	0	0	0	1,164		
Tennessee	3,531	21,035	0	0	24,566		
Texas	2,326,160	139,251	0	0	2,465,411		
Utah	3,304	5,498	0	0	8,802		
Vermont	6,837	0	0	0	6,837		
Virginia	2,282	56,189	0	0	58,472		
Washington	32,150	0	0	0	32,150		
West Virginia	732	0	0	0	732		
Wisconsin	6,728	0	0	0	6,728		
Wyoming	0	13	0	0	13		
Other	0	0	0	0	0		
Total	5,814,249	3,453,501	0	0	9,267,750		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	47,930	90,215	0	0	138,145	Summary:	
Alaska	0	0	0	0	0		
Arizona	8,948	22,464	0	0	31,413		
Arkansas	437	22,302	0	0	22,740		
California	90,925	41,684	0	0	132,609	GA Covered Obligations	67,641,600
Colorado	17,774	16,277	0	0	34,052		
Connecticut	0	0	0	0	0	Add:	
Delaware	2,327	1,898	0	0	4,225	GA claims incurred directly	314,861
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	951,464
Florida	299,573	433,613	0	0	733,185	NOLHGA expenses	659,198
Georgia	93,738	1,483,573	0	0	1,577,311		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	46,001,672
Illinois	119,413	13,134	0	0	132,547	Other adjustments	(131,112)
Indiana	161	36,013	0	0	36,174	Ceding commissions/ policy enhancements	259,235
Iowa	466	0	0	0	466	Other recoveries (litigation, estate distributions etc.)	6,294,311
Kansas	(595)	(1,181)	0	0	(1,776)		
Kentucky	45,518	180,631	0	0	226,150		
Louisiana	131,491	45,844	0	0	177,335	Adjusted GA Costs	17,143,017
Maine	0	0	0	0	0	Per state breakdown	17,143,017
Maryland	35,312	80,835	0	0	116,147		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	4,508	54,703	0	0	59,210		
Missouri	3,776	22,634	0	0	26,409		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	1,812	0	0	0	1,812		
New Hampshire	0	0	0	0	0		
New Jersey	9,290	60,181	0	0	69,471		
New Mexico	18,875	0	0	0	18,875		
New York	0	0	0	0	0		
North Carolina	388,019	2,251,324	225	0	2,639,569		
North Dakota	0	0	0	0	0		
Ohio	59,978	299,812	0	0	359,790		
Oklahoma	122,522	37,407	0	0	159,929		
Oregon	7,576	16,194	0	0	23,770		
Pennsylvania	10,083	30,211	0	0	40,294		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	1,797,227	4,887,526	0	0	6,684,753		
South Dakota	76	0	0	0	76		
Tennessee	20,754	1,628,147	0	0	1,648,901		
Texas	245,553	441,758	#####	0	702,457		
Utah	0	65,917	0	0	65,917		
Vermont	0	0	0	0	0		
Virginia	250,210	765,088	763	0	1,016,060		
Washington	71,355	77	0	0	71,431		
West Virginia	31,213	151,444	0	0	182,657		
Wisconsin	305	10,605	0	0	10,911		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	3,936,552	13,190,331	#####	0	17,143,017		

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.

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	147,139,267
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	5,573,245
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	3,273,317
Florida	0	0	0	0	0	NOLHGA expenses	22,159
Georgia	0	0	0	0	0		
Hawaii	0	19,626,888	0	0	19,626,888	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	120,749,975
Illinois	0	0	0	0	0	Other adjustments	0
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	10,434,763
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	5,196,362
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0	Adjusted GA Costs	19,626,888
Louisiana	0	0	0	0	0	Per state breakdown	19,626,888
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	19,626,888	0	0	19,626,888		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	47,903	1,691	0	0	49,594	Summary:	
Alaska	6,592	(4,028)	0	0	2,564		
Arizona	256,472	73,058	0	0	329,530		
Arkansas	21,685	7,646	0	0	29,331		
California	(1,250,813)	51,752	0	0	(1,199,061)	GA Covered Obligations	765,438,159
Colorado	14,813	17,904	0	0	32,717		
Connecticut	38,125	6,032	0	0	44,158	Add:	
Delaware	6,205	1,324	0	0	7,529	GA claims incurred directly	0
Dist. of Columbia	3,475	6,080	0	0	9,556	GA expenses incurred directly	7,759,540
Florida	616,545	83,763	0	0	700,308	NOLHGA expenses	6,897,691
Georgia	75,344	22,869	0	0	98,213		
Hawaii	(36,228)	(9,666)	0	0	(45,894)	Less:	
Idaho	98,197	16,015	0	0	114,212	Estate/other distributions	714,278,169
Illinois	65,234	21,066	0	0	86,301	Other adjustments	(340,651,244)
Indiana	244,265	191,759	0	0	436,024	Ceding commissions/ policy enhancements	233,590,142
Iowa	49,868	20,004	0	0	69,872	Other recoveries (litigation, estate distributions etc.)	164,345,416
Kansas	84,009	33,623	0	0	117,632		
Kentucky	715,017	259,138	0	0	974,155		
Louisiana	(49,223)	8,213	0	0	(41,009)		
Maine	72,478	808	0	0	73,286	Adjusted GA Costs	8,532,907
Maryland	325,416	19,696	0	0	345,112	Per state breakdown	8,532,907
Massachusetts	97,393	14,830	0	0	112,223		
Michigan	147,622	93,094	0	0	240,716		
Minnesota	51,119	(3,937)	0	0	47,181		
Mississippi	23,491	6,248	0	0	29,738		
Missouri	289,250	22,989	0	0	312,238		
Montana	129,762	29,831	0	0	159,593		
Nebraska	140,534	34,234	0	0	174,768		
Nevada	22,484	7,530	0	0	30,014		
New Hampshire	24,820	(520)	0	0	24,300		
New Jersey	(29,481)	3,266	0	0	(26,215)		
New Mexico	74,476	29,281	0	0	103,758		
New York	0	0	0	0	0		
North Carolina	318,425	19,298	0	0	337,722		
North Dakota	322,114	13,146	0	0	335,260		
Ohio	738,334	173,377	0	0	911,712		
Oklahoma	35,567	17,043	0	0	52,610		
Oregon	145,266	17,662	0	0	162,928		
Pennsylvania	329,390	23,591	0	0	352,981		
Puerto Rico	0	0	0	0	0		
Rhode Island	4,291	850	0	0	5,141		
South Carolina	(615)	24,928	0	0	24,312		
South Dakota	(6,494)	23,644	0	0	17,150		
Tennessee	239,193	20,159	0	0	259,352		
Texas	389,417	176,780	0	0	566,197		
Utah	17,147	10,859	0	0	28,005		
Vermont	2,824	781	0	0	3,604		
Virginia	552,693	29,499	0	0	582,192		
Washington	884,408	85,803	0	0	970,211		
West Virginia	140,952	51,036	0	0	191,988		
Wisconsin	240,978	11,798	0	0	252,776		
Wyoming	31,368	4,955	0	0	36,323		
Other	0	0	0	0	0		
Total	6,762,105	1,770,802	0	0	8,532,907		

Legion Insurance Company

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	3,163	0	3,163	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	54,919	0	54,919		
Arkansas	0	0	2,739	0	2,739		
California	0	0	6,004	0	6,004	GA Covered Obligations	0
Colorado	0	0	42,622	0	42,622		
Connecticut	0	0	580	0	580	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	2,044,421
Dist. of Columbia	0	0	304	0	304	GA expenses incurred directly	0
Florida	0	0	91,358	0	91,358	NOLHGA expenses	653,506
Georgia	0	0	173,729	0	173,729		
Hawaii	0	0	48	0	48	Less:	
Idaho	0	0	(13,539)	0	(13,539)	Estate/other distributions	0
Illinois	0	0	11,434	0	11,434	Other adjustments	0
Indiana	0	0	8,654	0	8,654	Ceding commissions/ policy enhancements	0
Iowa	0	0	255	0	255	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	11,501	0	11,501		
Kentucky	0	0	0	0	0		
Louisiana	0	0	44,989	0	44,989		
Maine	0	0	6	0	6	Adjusted GA Costs	2,697,927
Maryland	0	0	11,826	0	11,826	Per state breakdown	2,697,927
Massachusetts	0	0	73,660	0	73,660		
Michigan	0	0	59,699	0	59,699		
Minnesota	0	0	1,348	0	1,348		
Mississippi	0	0	62,767	0	62,767		
Missouri	0	0	34,177	0	34,177		
Montana	0	0	14,795	0	14,795		
Nebraska	0	0	0	0	0		
Nevada	0	0	791	0	791		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	4,878	0	4,878		
New Mexico	0	0	281	0	281		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	0	0	6,633	0	6,633		
Oklahoma	0	0	40,350	0	40,350		
Oregon	0	0	8,620	0	8,620		
Pennsylvania	0	0	6,879	0	6,879		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	804	0	804		
South Carolina	0	0	1,342	0	1,342		
South Dakota	0	0	89	0	89		
Tennessee	0	0	9,865	0	9,865		
Texas	0	0	62,810	0	62,810		
Utah	0	0	5,761	0	5,761		
Vermont	0	0	34	0	34		
Virginia	0	0	351,843	0	351,843		
Washington	0	0	13,742	0	13,742		
West Virginia	0	0	2,963	0	2,963		
Wisconsin	0	0	#####	0	1,479,231		
Wyoming	0	0	3,976	0	3,976		
Other	0	0	0	0	0		
Total	0	0	#####	0	2,697,927		
Total	<hr/>						

Life & Health Insurance Company of America

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	1,875	0	1,875	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	1,805,301	0	1,805,301		
Arkansas	0	0	2,648	0	2,648		
California	0	0	0	0	0	GA Covered Obligations	45,114,000
Colorado	0	0	2,027	0	2,027		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	82	0	82	GA expenses incurred directly	0
Florida	0	0	8,338,122	0	8,338,122	NOLHGA expenses	672,202
Georgia	0	0	6,305,538	0	6,305,538		
Hawaii	0	0	1,630	0	1,630	Less:	
Idaho	0	0	40,546	0	40,546	Estate/other distributions	10,000,000
Illinois	0	0	1,668,934	0	1,668,934	Other adjustments	3,526,000
Indiana	0	0	38,592	0	38,592	Ceding commissions/ policy enhancements	0
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	231,922	0	231,922	Adjusted GA Costs	32,260,202
Kentucky	0	0	0	0	0	Per state breakdown	32,260,203
Louisiana	0	0	173,244	0	173,244		
Maine	0	0	0	0	0		
Maryland	0	0	171,391	0	171,391		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	0	1,330,462	0	1,330,462		
Missouri	0	0	3,596,299	0	3,596,299		
Montana	0	0	15,335	0	15,335		
Nebraska	0	0	0	0	0		
Nevada	0	0	2,239	0	2,239		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	398,523	0	398,523		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	2,324,260	0	2,324,260		
Ohio	0	0	270,417	0	270,417		
Oklahoma	0	0	127,823	0	127,823		
Oregon	0	0	0	0	0		
Pennsylvania	0	0	1,650,562	0	1,650,562		
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	2,476,601	0	2,476,601		
Tennessee	0	0	1,282,175	0	1,282,175		
Texas	0	0	0	0	0		
Utah	0	0	16	0	16		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	0	0	0	0		
West Virginia	0	0	3,637	0	3,637		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	0	0	32,260,203	0	32,260,203		
Total							

London Pacific Life & Annuity Company

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	258	511,831	0	0	512,090	Summary:	
Alaska	8	13,886	0	0	13,894		
Arizona	1,352	1,496,080	0	0	1,497,432		
Arkansas	960	632,932	0	0	633,892		
California	9,742	14,527,586	0	0	14,537,327	GA Covered Obligations	1,350,501,972
Colorado	2,375	2,365,770	0	0	2,368,145		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	167,438	0	0	167,438	GA claims incurred directly	0
Dist. of Columbia	0	30,149	0	0	30,149	GA expenses incurred directly	0
Florida	2,844	8,564,938	0	0	8,567,781	NOLHGA expenses	2,010,659
Georgia	254	1,792,149	0	0	1,792,403		
Hawaii	1	44,932	0	0	44,934	Less:	
Idaho	661	155,263	0	0	155,924	Estate/other distributions	1,215,464,042
Illinois	725	2,850,178	0	0	2,850,903	Other adjustments	(4,165,318)
Indiana	403	7,052,422	0	0	7,052,826	Ceding commissions/ policy enhancements	17,703,045
Iowa	247	1,374,659	0	0	1,374,906	Other recoveries (litigation, estate distributions etc.)	0
Kansas	751	966,964	0	0	967,715		
Kentucky	210	625,091	0	0	625,301		
Louisiana	726	258,190	0	0	258,916		
Maine	0	0	0	0	0	Adjusted GA Costs	123,510,862
Maryland	196	516,435	0	0	516,631	Per state breakdown	123,510,862
Massachusetts	0	0	0	0	0		
Michigan	3,539	7,798,820	0	0	7,802,359		
Minnesota	1,452	3,276,006	0	0	3,277,459		
Mississippi	0	217,460	0	0	217,460		
Missouri	462	760,108	0	0	760,570		
Montana	61	49,298	0	0	49,359		
Nebraska	665	1,450,140	0	0	1,450,805		
Nevada	246	793,335	0	0	793,581		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	87	153,134	0	0	153,222		
New York	0	0	0	0	0		
North Carolina	4,032	7,115,701	0	0	7,119,733		
North Dakota	40	124,593	0	0	124,633		
Ohio	5,657	6,669,841	0	0	6,675,498		
Oklahoma	2,233	7,024,665	0	0	7,026,897		
Oregon	336	232,563	0	0	232,899		
Pennsylvania	751	4,368,203	0	0	4,368,954		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	144	433,444	0	0	433,588		
South Dakota	0	0	0	0	0		
Tennessee	272	250,330	0	0	250,602		
Texas	2,023	18,829,233	0	0	18,831,256		
Utah	93	304,471	0	0	304,564		
Vermont	0	0	0	0	0		
Virginia	260	2,582,551	0	0	2,582,810		
Washington	5,527	9,762,912	0	0	9,768,440		
West Virginia	81	1,653,038	0	0	1,653,119		
Wisconsin	420	5,624,893	0	0	5,625,314		
Wyoming	27	39,109	0	0	39,136		
Other	0	0	0	0	0		
Total	50,120	123,460,742	0	0	123,510,862		
Total							

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	4,591	0	27	0	4,618	Summary:	
Alaska	0	0	0	0	0		
Arizona	7,270	2	4	0	7,277		
Arkansas	5,605	0	3	0	5,609		
California	43,640	0	3	0	43,643	GA Covered Obligations	0
Colorado	15,115	0	1	0	15,117		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	23,745	67	0	0	23,812	NOLHGA expenses	368,160
Georgia	14,699	0	2	0	14,701		
Hawaii	0	0	0	0	0	Less:	
Idaho	141	0	0	0	141	Estate/other distributions	0
Illinois	2,385	0	0	0	2,385	Other adjustments	0
Indiana	2,081	0	0	0	2,081	Ceding commissions/ policy enhancements	0
Iowa	358	0	0	0	358	Other recoveries (litigation, estate distributions etc.)	0
Kansas	9,066	0	1	0	9,068		
Kentucky	2,444	0	0	0	2,444	Adjusted GA Costs	368,160
Louisiana	9,564	0	6	0	9,571	Per state breakdown	368,160
Maine	0	0	0	0	0		
Maryland	0	0	0	0	0		
Massachusetts	0	0	0	0	0		
Michigan	589	0	1	0	590		
Minnesota	201	0	0	0	201		
Mississippi	2,399	0	0	0	2,399		
Missouri	11,043	3	3	0	11,049		
Montana	100	0	0	0	100		
Nebraska	439	0	0	0	439		
Nevada	1,572	0	1	0	1,573		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	3,027	0	0	0	3,027		
New York	0	0	0	0	0		
North Carolina	9,935	0	0	0	9,936		
North Dakota	35	0	0	0	35		
Ohio	3,475	0	0	0	3,475		
Oklahoma	41,483	1,066	195	0	42,744		
Oregon	656	0	0	0	656		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	3,525	0	0	0	3,525		
South Dakota	99	0	0	0	99		
Tennessee	13,670	0	3	0	13,674		
Texas	129,827	290	152	0	130,269		
Utah	557	0	0	0	557		
Vermont	0	0	0	0	0		
Virginia	1,847	4	0	0	1,851		
Washington	667	0	0	0	667		
West Virginia	153	0	0	0	153		
Wisconsin	187	0	0	0	187		
Wyoming	132	0	0	0	132		
Other	0	0	0	0	0		
Total	366,322	1,432	406	0	368,160		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	71,110	0	0	71,110	Summary:	
Alaska	0	0	0	0	0		
Arizona	40,603	931,327	43,322	0	1,015,252		
Arkansas	0	0	0	0	0		
California	394,971	328,790	0	0	723,761	GA Covered Obligations	20,110,439
Colorado	0	759,297	0	0	759,297		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	48,880,235
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	2,934,121
Florida	2,460	1,482,691	0	0	1,485,151	NOLHGA expenses	672,149
Georgia	0	0	0	0	0		
Hawaii	0	5,103	0	0	5,103	Less:	
Idaho	0	115,914	0	0	115,914	Estate/other distributions	0
Illinois	191	1,062,611	39,286	0	1,102,088	Other adjustments	(2,180,285)
Indiana	404	168,702	0	0	169,106	Ceding commissions/ policy enhancements	301,656
Iowa	58,976	2,080,490	0	0	2,139,466	Other recoveries (litigation, estate distributions etc.)	41,563,304
Kansas	0	1,152,299	0	0	1,152,299		
Kentucky	0	41,894	0	0	41,894		
Louisiana	0	0	0	0	0		
Maine	0	0	0	0	0	Adjusted GA Costs	32,912,269
Maryland	0	0	0	0	0	Per state breakdown	32,912,269
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	351,640	14,849,464	0	0	15,201,104		
Mississippi	0	0	0	0	0		
Missouri	891	116,548	0	0	117,439		
Montana	7,713	1,588,457	0	0	1,596,170		
Nebraska	0	1,565,434	0	0	1,565,434		
Nevada	0	115,098	0	0	115,098		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	117,385	0	0	117,385		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	16,492	908,850	0	0	925,342		
Ohio	0	133,279	0	0	133,279		
Oklahoma	6,772	355,337	0	0	362,108		
Oregon	0	183,973	0	0	183,973		
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	1,117,773	0	0	1,117,773		
Tennessee	3,773	332,779	0	0	336,551		
Texas	0	0	0	0	0		
Utah	0	117,175	0	0	117,175		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	833,481	0	0	833,481		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	0	1,409,515	0	0	1,409,515		
Other	0	0	0	0	0		
Total	884,884	31,944,776	82,608	0	32,912,269		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	716	711	278	0	1,704	Summary:	
Alaska	613	3	77	0	692		
Arizona	4,511	1,997	2,076	0	8,585		
Arkansas	828	314	400	0	1,543		
California	23,845	4,008	22,989	0	50,843	GA Covered Obligations	789,601,673
Colorado	4,515	1,088	2,619	0	8,222		
Connecticut	5,575	1,578	6,705	0	13,857	Add:	
Delaware	383	154	337	0	874	GA claims incurred directly	0
Dist. of Columbia	670	147	543	0	1,360	GA expenses incurred directly	0
Florida	14,543	5,953	9,456	0	29,953	NOLHGA expenses	512,511
Georgia	1,892	1,774	1,305	0	4,971		
Hawaii	1,462	220	232	0	1,914	Less:	
Idaho	520	1	129	0	650	Estate/other distributions	0
Illinois	7,351	2,757	6,093	0	16,202	Other adjustments	789,601,673
Indiana	2,350	967	1,904	0	5,221	Ceding commissions/ policy enhancements	0
Iowa	3,134	1,000	1,868	0	6,001	Other recoveries (litigation, estate distributions etc.)	0
Kansas	2,909	968	4,385	0	8,262		
Kentucky	658	834	1,195	0	2,687		
Louisiana	1,474	876	850	0	3,200		
Maine	1,135	765	665	0	2,565	Adjusted GA Costs	512,511
Maryland	4,487	1,276	8,029	0	13,792	Per state breakdown	512,511
Massachusetts	9,594	17,034	6,810	0	33,438		
Michigan	10,441	2,306	8,624	0	21,370		
Minnesota	3,770	1,816	5,241	0	10,826		
Mississippi	298	510	295	0	1,103		
Missouri	3,714	779	3,163	0	7,657		
Montana	526	239	256	0	1,022		
Nebraska	1,970	582	899	0	3,451		
Nevada	1,602	456	607	0	2,665		
New Hampshire	1,546	396	883	0	2,826		
New Jersey	6,356	4,748	23,759	0	34,863		
New Mexico	1,824	354	330	0	2,508		
New York	26,882	16,133	39,642	0	82,657		
North Carolina	3,088	1,422	6,068	0	10,578		
North Dakota	106	592	28	0	726		
Ohio	6,779	1,849	4,695	0	13,322		
Oklahoma	1,189	746	367	0	2,302		
Oregon	2,152	859	1,569	0	4,580		
Pennsylvania	12,308	3,144	8,340	0	23,792		
Puerto Rico	461	14	14	0	489		
Rhode Island	744	471	1,404	0	2,620		
South Carolina	1,318	950	4,123	0	6,392		
South Dakota	847	361	376	0	1,584		
Tennessee	1,230	1,071	1,155	0	3,455		
Texas	11,243	2,375	3,562	0	17,180		
Utah	1,440	516	193	0	2,149		
Vermont	566	108	537	0	1,211		
Virginia	2,554	1,194	1,989	0	5,737		
Washington	7,360	1,661	4,951	0	13,972		
West Virginia	602	326	765	0	1,693		
Wisconsin	5,370	3,025	4,478	0	12,873		
Wyoming	250	91	33	0	374		
Other	0	0	0	0	0		
Total	211,703	93,519	207,290	0	512,511		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	(8,181)	(3,605)	0	0	(11,786)	Summary:	
Alaska	(1,205)	(538)	0	(512)	(2,255)		
Arizona	(3,027)	(8,079)	0	0	(11,106)		
Arkansas	(881)	(2,812)	0	(2)	(3,695)		
California	30,985	14,280	0	0	45,265	GA Covered Obligations	5,323,073,573
Colorado	0	0	0	0	0		
Connecticut	(20,226)	(83,420)	0	(1,225)	(104,870)	Add:	
Delaware	2,714	1,262	0	372	4,347	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	15,185,145
Florida	(24,894)	(30,347)	0	0	(55,241)	NOLHGA expenses	5,703,271
Georgia	38,217	18,905	0	2,651	59,773		
Hawaii	75	2	0	0	77	Less:	
Idaho	154	36	0	0	189	Estate/other distributions	5,160,590,573
Illinois	(15,940)	(49,210)	0	(4,183)	(69,333)	Other adjustments	135,157,781
Indiana	10,299	25,494	0	1,284	37,077	Ceding commissions/ policy enhancements	0
Iowa	(6,096)	(2,920)	0	0	(9,017)	Other recoveries (litigation, estate distributions etc.)	49,786,581
Kansas	2,506	1,683	0	0	4,189		
Kentucky	(14,596)	(4,857)	0	0	(19,452)		
Louisiana	0	0	0	0	0		
Maine	(2,502)	(17,302)	0	(629)	(20,432)	Adjusted GA Costs	(1,572,946)
Maryland	(6,998)	(8,921)	0	0	(15,919)	Per state breakdown	(1,572,946)
Massachusetts	(12,930)	(4,185)	0	0	(17,115)		
Michigan	(25,385)	(208,339)	0	(112,312)	(346,036)		
Minnesota	(6,448)	(6,230)	0	(6,737)	(19,415)		
Mississippi	3,047	2,729	0	0	5,776		
Missouri	6,679	4,386	0	0	11,065		
Montana	(5,939)	(2,222)	0	0	(8,161)		
Nebraska	(2,119)	(6,094)	0	0	(8,213)		
Nevada	77	42	0	0	119		
New Hampshire	(7,968)	(35,694)	0	0	(43,662)		
New Jersey	(49,796)	(270,538)	0	(15,283)	(335,617)		
New Mexico	1,037	1,259	0	0	2,296		
New York	(94,805)	(253,270)	0	(9,202)	(357,277)		
North Carolina	(10,945)	(10,738)	0	(627)	(22,311)		
North Dakota	4,457	356	0	0	4,812		
Ohio	(24,197)	(31,398)	0	(5,575)	(61,170)		
Oklahoma	(4,441)	(1,859)	0	0	(6,300)		
Oregon	(1,327)	(8,626)	0	0	(9,954)		
Pennsylvania	(41,775)	(23,608)	0	(6,914)	(72,296)		
Puerto Rico	(59)	(155)	0	0	(214)		
Rhode Island	(925)	(386)	0	0	(1,311)		
South Carolina	(8,207)	(5,273)	0	0	(13,480)		
South Dakota	126	12	0	0	138		
Tennessee	(8,827)	(1,809)	0	0	(10,636)		
Texas	(25,167)	(7,750)	0	(3,922)	(36,839)		
Utah	2,003	931	0	3,235	6,169		
Vermont	(1,202)	(15,546)	0	(3,803)	(20,552)		
Virginia	(3,696)	(3,216)	0	0	(6,912)		
Washington	(3,156)	(18,135)	0	(465)	(21,756)		
West Virginia	(3,201)	(675)	0	0	(3,876)		
Wisconsin	(2,770)	(1,412)	0	0	(4,182)		
Wyoming	(3,798)	(50)	0	0	(3,849)		
Other	0	0	0	0	0		
Total	(351,256)	(1,057,841)	0	(163,849)	(1,572,946)		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	1,047	1,253	(2,573)	0	(272)	Summary:	
Alaska	1,835	8,540	0	0	10,375		
Arizona	41,008	88,571	2,239	0	131,819		
Arkansas	33,319	38,736	(191,430)	0	(119,375)		
California	(155,817)	(535,285)	0	0	(691,103)	GA Covered Obligations	250,904,755
Colorado	0	0	0	0	0		
Connecticut	(10,124)	(15,155)	0	0	(25,280)	Add:	
Delaware	8,956	19,521	(650)	0	27,827	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	203,701	498,670	12,896	6,251	721,518	NOLHGA expenses	1,542,986
Georgia	(18,182)	(39,019)	(217)	0	(57,418)		
Hawaii	0	0	0	0	0	Less:	
Idaho	2,089	5,348	0	0	7,437	Estate/other distributions	121,248,273
Illinois	868	4,837	38	0	5,743	Other adjustments	2,469
Indiana	1,795,452	6,494,597	11,991	5,069,893	13,371,934	Ceding commissions/ policy enhancements	7,587,731
Iowa	146,837	377,161	(21,356)	0	502,642	Other recoveries (litigation, estate distributions etc.)	108,938,232
Kansas	85,987	139,780	(24,624)	0	201,144		
Kentucky	(4,538)	(2,646)	(498)	0	(7,683)		
Louisiana	0	0	0	0	0		
Maine	80,899	133,416	21	0	214,337	Adjusted GA Costs	14,671,036
Maryland	28,536	60,940	(34,406)	0	55,070	Per state breakdown	14,671,036
Massachusetts	(16,078)	(14,052)	(1,010)	0	(31,140)		
Michigan	466,643	847,816	1,431	0	1,315,890		
Minnesota	399,649	1,126,487	6,196	0	1,532,332		
Mississippi	4,723	16,018	(32,977)	0	(12,236)		
Missouri	10,972	26,459	(55,502)	0	(18,072)		
Montana	(9,284)	(250)	(192)	0	(9,726)		
Nebraska	(312,278)	378,296	(3,388,072)	0	(3,322,054)		
Nevada	(53,507)	(56,555)	(8,546)	0	(118,607)		
New Hampshire	(5,022)	(7,843)	(46)	0	(12,911)		
New Jersey	0	0	0	0	0		
New Mexico	(29,316)	(15,973)	(28,396)	0	(73,686)		
New York	0	0	0	0	0		
North Carolina	(28,047)	(34,799)	(1,080)	0	(63,926)		
North Dakota	(64,243)	(43,627)	(1,437)	0	(109,307)		
Ohio	206,190	590,261	4,180	13,562	814,193		
Oklahoma	(78,190)	(116,382)	(402,550)	0	(597,122)		
Oregon	(3,740)	(14,012)	(14)	0	(17,766)		
Pennsylvania	318,655	1,098,669	7,182	0	1,424,507		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	63,258	21,820	(495)	0	84,583		
South Dakota	66,396	109,064	2,521	0	177,982		
Tennessee	28,787	51,739	(7,699)	0	72,826		
Texas	105,860	74,616	(2,223,110)	12,860	(2,029,774)		
Utah	(26,335)	(3,849)	0	0	(30,184)		
Vermont	0	0	0	0	0		
Virginia	190,701	890,378	192	0	1,081,271		
Washington	31,573	161,279	281	744	193,878		
West Virginia	9,045	20,355	0	0	29,400		
Wisconsin	5,720	5,824	1,110	0	12,655		
Wyoming	10,432	18,883	0	0	29,315		
Other	0	0	0	0	0		
Total	3,534,437	12,409,887	(6,376,599)	5,103,311	14,671,036		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	73,549	0	7,658	0	81,208	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	3,559,238
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	6,291
Dist. of Columbia	54,306	0	0	0	54,306	GA expenses incurred directly	303,836
Florida	84,648	91	0	0	84,739	NOLHGA expenses	381,093
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	809,429
Illinois	0	0	0	0	0	Other adjustments	(5,910)
Indiana	16,114	0	2,719	0	18,833	Ceding commissions/ policy enhancements	355,362
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	580,001
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0		
Louisiana	1,361,284	213,173	2,629	0	1,577,086	Adjusted GA Costs	2,511,576
Maine	0	0	0	0	0	Per state breakdown	2,511,576
Maryland	137,575	44	526	0	138,145		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	14,965	3,482	3,056	0	21,504		
Missouri	0	0	0	0	0		
Montana	1,012	0	0	0	1,012		
Nebraska	13,821	0	0	0	13,821		
Nevada	1,559	0	0	0	1,559		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	103,718	0	1,750	0	105,468		
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	12,805	0	0	0	12,805		
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	297,292	0	0	0	297,292		
South Dakota	39,798	0	0	0	39,798		
Tennessee	15,002	11,454	0	0	26,457		
Texas	36,090	0	0	0	36,090		
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	1,455	0	0	0	1,455		
Other	0	0	0	0	0		
Total	2,264,993	228,244	18,338	0	2,511,576		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	12,103	0	0	12,103	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	743,620	0	0	743,620		
Arkansas	0	187,077	0	0	187,077		
California	592	3,741,668	3,234	0	3,745,494	GA Covered Obligations	110,355,316
Colorado	0	2,442,848	0	0	2,442,848		
Connecticut	0	9,556	0	0	9,556	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	669,896
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	784,288
Florida	1,411	2,375,472	0	0	2,376,883	NOLHGA expenses	601,646
Georgia	440	216,622	2,819	0	219,882		
Hawaii	0	9,933	0	0	9,933	Less:	
Idaho	0	16,742	0	0	16,742	Estate/other distributions	81,145,732
Illinois	0	19,676	0	0	19,676	Other adjustments	(1,295,162)
Indiana	0	76,970	0	0	76,970	Ceding commissions/ policy enhancements	3,477,487
Iowa	0	10,546	0	0	10,546	Other recoveries (litigation, estate distributions etc.)	15,938,261
Kansas	0	41,219	0	0	41,219		
Kentucky	0	4,611	0	0	4,611		
Louisiana	38	105,779	0	0	105,817	Adjusted GA Costs	13,144,828
Maine	0	7,408	0	0	7,408	Per state breakdown	13,144,828
Maryland	0	37,935	0	0	37,935		
Massachusetts	0	0	0	0	0		
Michigan	0	27,913	0	0	27,913		
Minnesota	0	55,680	0	0	55,680		
Mississippi	0	103,836	0	0	103,836		
Missouri	0	30,606	0	0	30,606		
Montana	0	21,686	0	0	21,686		
Nebraska	0	324,656	0	0	324,656		
Nevada	0	271,651	0	0	271,651		
New Hampshire	0	0	0	0	0		
New Jersey	0	1,592	0	0	1,592		
New Mexico	0	323,129	0	0	323,129		
New York	0	0	0	0	0		
North Carolina	0	556,850	0	0	556,850		
North Dakota	0	22,513	0	0	22,513		
Ohio	0	60,451	0	0	60,451		
Oklahoma	0	180,431	0	0	180,431		
Oregon	0	42,745	0	0	42,745		
Pennsylvania	0	47,324	0	0	47,324		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	0	0	0		
South Dakota	0	2,414	0	0	2,414		
Tennessee	0	16,870	0	0	16,870		
Texas	126	659,163	0	0	659,289		
Utah	0	45,144	0	0	45,144		
Vermont	0	10,533	0	0	10,533		
Virginia	0	157,093	0	0	157,093		
Washington	0	62,227	0	0	62,227		
West Virginia	0	12,140	0	0	12,140		
Wisconsin	0	10,874	0	0	10,874		
Wyoming	0	28,863	0	0	28,863		
Other	0	0	0	0	0		
Total	2,607	13,136,169	6,053	0	13,144,828		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	14,162	787,999	0	0	802,161	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	419,826,573
Colorado	25,926	1,465,931	0	0	1,491,857		
Connecticut	0	0	0	0	0	Add:	
Delaware	421,299	10,421,306	0	0	10,842,605	GA claims incurred directly	(2,321,488)
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	2,861,498
Florida	3,065,095	63,038,247	0	0	66,103,342	NOLHGA expenses	4,523,305
Georgia	282,908	702,695	0	0	985,603		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	100,737
Illinois	0	0	0	0	0	Other adjustments	3,944,359
Indiana	110,096	8,136,833	0	0	8,246,928	Ceding commissions/ policy enhancements	17,758,201
Iowa	677,705	6,162,637	0	0	6,840,342	Other recoveries (litigation, estate distributions etc.)	214,757,994
Kansas	43,594	932,799	0	0	976,393		
Kentucky	0	0	0	0	0	Adjusted GA Costs	188,328,597
Louisiana	42,876	4,084,688	0	0	4,127,563	Per state breakdown	188,328,597
Maine	0	0	0	0	0		
Maryland	0	0	0	0	0		
Massachusetts	0	0	0	0	0		
Michigan	1,082,011	30,988,250	0	0	32,070,262		
Minnesota	0	0	0	0	0		
Mississippi	7,583	3,644,210	0	0	3,651,793		
Missouri	95,880	2,104,627	0	0	2,200,507		
Montana	0	4,307	0	0	4,307		
Nebraska	163,715	2,744,772	0	0	2,908,487		
Nevada	0	0	0	0	0		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	7,435	44,833	0	0	52,268		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	78,325	0	0	78,325		
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	63,573	119,291	0	0	182,865		
South Dakota	0	54,309	0	0	54,309		
Tennessee	132,086	9,920,099	0	0	10,052,185		
Texas	468,641	34,303,235	0	0	34,771,876		
Utah	0	31,169	0	0	31,169		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	0	0	0	0		
West Virginia	83,160	1,770,292	0	0	1,853,452		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	6,787,743	181,540,854	0	0	188,328,597		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	419,337	0	0	0	419,337	Summary:	
Alaska	40,755	0	0	0	40,755		
Arizona	1,412,568	0	0	0	1,412,568		
Arkansas	302,633	0	0	0	302,633		
California	7,411,109	0	0	0	7,411,109	GA Covered Obligations	98,448,913
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	154,971	0	0	0	154,971	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	5,509,532	0	0	0	5,509,532	NOLHGA expenses	1,829,586
Georgia	682,925	0	0	0	682,925		
Hawaii	192,587	0	0	0	192,587	Less:	
Idaho	266,729	0	0	0	266,729	Estate/other distributions	7,067,440
Illinois	10,449,717	0	0	0	10,449,717	Other adjustments	(145,086)
Indiana	2,298,861	0	0	0	2,298,861	Ceding commissions/ policy enhancements	10,862,914
Iowa	1,902,688	0	0	0	1,902,688	Other recoveries (litigation, estate distributions etc.)	642,701
Kansas	439,474	0	0	0	439,474		
Kentucky	342,842	0	0	0	342,842		
Louisiana	0	0	0	0	0		
Maine	300,683	0	0	0	300,683	Adjusted GA Costs	81,850,531
Maryland	1,221,665	0	0	0	1,221,665	Per state breakdown	81,850,531
Massachusetts	1,901,869	0	0	0	1,901,869		
Michigan	1,569,652	0	0	0	1,569,652		
Minnesota	712,321	0	0	0	712,321		
Mississippi	159,665	0	0	0	159,665		
Missouri	897,914	0	0	0	897,914		
Montana	229,544	0	0	0	229,544		
Nebraska	646,968	0	0	0	646,968		
Nevada	184,142	0	0	0	184,142		
New Hampshire	161,812	0	0	0	161,812		
New Jersey	10,895,880	0	0	0	10,895,880		
New Mexico	255,340	0	0	0	255,340		
New York	0	0	0	0	0		
North Carolina	709,101	0	0	0	709,101		
North Dakota	583,657	0	0	0	583,657		
Ohio	2,521,644	0	0	0	2,521,644		
Oklahoma	883,811	0	0	0	883,811		
Oregon	577,161	0	0	0	577,161		
Pennsylvania	4,993,510	0	0	0	4,993,510		
Puerto Rico	48,675	0	0	0	48,675		
Rhode Island	0	0	0	0	0		
South Carolina	1,119,131	0	0	0	1,119,131		
South Dakota	376,214	0	0	0	376,214		
Tennessee	1,348,061	0	0	0	1,348,061		
Texas	1,684,490	0	0	0	1,684,490		
Utah	317,987	0	0	0	317,987		
Vermont	0	0	0	0	0		
Virginia	1,309,810	0	0	0	1,309,810		
Washington	1,645,571	0	0	0	1,645,571		
West Virginia	258,384	0	0	0	258,384		
Wisconsin	12,256,204	0	0	0	12,256,204		
Wyoming	252,936	0	0	0	252,936		
Other	0	0	0	0	0		
Total	81,850,531	0	0	0	81,850,531		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	2,212	56,066	0	0	58,278	Summary:	
Alaska	0	0	0	0	0		
Arizona	11,072	1,176,222	0	0	1,187,294		
Arkansas	0	35,080	0	0	35,080		
California	14,620	196,609	0	0	211,228	GA Covered Obligations	190,939,551
Colorado	62,805	636,408	0	0	699,213		
Connecticut	0	12,595	0	0	12,595	Add:	
Delaware	0	5,138	0	0	5,138	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	40,938	1,334,938	0	0	1,375,876	NOLHGA expenses	1,687,393
Georgia	50,903	659,807	0	0	710,709		
Hawaii	0	0	0	0	0	Less:	
Idaho	13,621	486,734	0	0	500,355	Estate/other distributions	176,081,409
Illinois	33,998	486,597	0	0	520,595	Other adjustments	250,452
Indiana	57,742	651,325	0	0	709,067	Ceding commissions/ policy enhancements	0
Iowa	0	(0)	0	0	(0)	Other recoveries (litigation, estate distributions etc.)	3,878,757
Kansas	12,160	240,588	0	0	252,748		
Kentucky	1,415	61,547	0	0	62,962	Adjusted GA Costs	12,416,326
Louisiana	0	85,297	0	0	85,297	Per state breakdown	12,416,326
Maine	9,881	202,764	0	0	212,646		
Maryland	3,802	40,445	0	0	44,247		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	62,388	0	0	62,388		
Missouri	20,559	869,687	0	0	890,246		
Montana	320	119,837	0	0	120,157		
Nebraska	16,815	512,482	0	0	529,297		
Nevada	7,144	87,120	0	0	94,264		
New Hampshire	0	78,999	0	0	78,999		
New Jersey	0	(0)	0	0	(0)		
New Mexico	604	207,336	0	0	207,940		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	104,824	882,129	0	0	986,953		
Oklahoma	0	322,335	0	0	322,335		
Oregon	0	33,073	0	0	33,073		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	2,714	0	0	2,714		
South Carolina	0	198,825	0	0	198,825		
South Dakota	0	0	0	0	0		
Tennessee	1,926	90,510	0	0	92,436		
Texas	63,482	1,365,842	0	0	1,429,324		
Utah	8,679	56,793	0	0	65,472		
Vermont	0	0	0	0	0		
Virginia	46,203	422,499	0	0	468,703		
Washington	0	(0)	0	0	(0)		
West Virginia	0	149,874	0	0	149,874		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	585,725	11,830,601	0	0	12,416,326		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	19,837,533
Colorado	105,382	77,718	4,062	0	187,162		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	0	0	0	0	0	NOLHGA expenses	291,211
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	6,080	15,766	974	0	22,820	Estate/other distributions	13,303,076
Illinois	0	0	0	0	0	Other adjustments	0
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	2,754,999
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	2,596,551
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0	Adjusted GA Costs	1,474,118
Louisiana	0	0	0	0	0	Per state breakdown	1,474,118
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	12,881	967	466	0	14,313		
Nebraska	689	3,268	22	0	3,979		
Nevada	0	0	0	0	0		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	47,930	24,758	3,292	0	75,981		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	295	574	9	0	879		
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	6,461	5,018	1,358	0	12,836		
Tennessee	0	0	0	0	0		
Texas	0	0	0	0	0		
Utah	5,727	0	239	0	5,966		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	10,115	0	1,225	0	11,340		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	454,054	632,276	52,511	0	1,138,841		
Other	0	0	0	0	0		
Total	649,614	760,345	64,158	0	1,474,118		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	40,867	18,150	0	0	59,017	Summary:	
Alaska	0	0	0	0	0		
Arizona	554,109	939,106	0	0	1,493,215		
Arkansas	54,219	100,611	0	0	154,830		
California	0	0	0	0	0	GA Covered Obligations	286,944,298
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	13,794	4,844	0	0	18,639	GA claims incurred directly	37,922
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	837,390	654,045	0	0	1,491,435	NOLHGA expenses	4,243,778
Georgia	89,291	67,537	0	0	156,828		
Hawaii	1,098,052	266,488	0	0	1,364,540	Less:	
Idaho	316,324	616,992	0	0	933,316	Estate/other distributions	202,443,924
Illinois	583,758	742,960	0	0	1,326,717	Other adjustments	32,137,465
Indiana	121,464	196,536	0	0	317,999	Ceding commissions/ policy enhancements	27,830,305
Iowa	78,009	160,885	0	0	238,894	Other recoveries (litigation, estate distributions etc.)	381,031
Kansas	0	0	0	0	0		
Kentucky	112,277	64,110	0	0	176,387	Adjusted GA Costs	28,433,272
Louisiana	0	0	0	0	0	Per state breakdown	28,433,272
Maine	143,558	242,242	0	0	385,800		
Maryland	0	0	0	0	0		
Massachusetts	140,906	149,611	0	0	290,517		
Michigan	0	0	0	0	0		
Minnesota	1,169,271	3,217,980	0	0	4,387,251		
Mississippi	9,117	9,502	0	0	18,619		
Missouri	41,049	44,272	0	0	85,322		
Montana	128,382	170,614	0	0	298,996		
Nebraska	181,234	290,751	0	0	471,985		
Nevada	159,287	241,456	0	0	400,743		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	153,031	230,183	0	0	383,214		
New York	0	0	0	0	0		
North Carolina	355,455	249,085	0	0	604,540		
North Dakota	137,229	86,588	0	0	223,818		
Ohio	1,071,821	568,212	0	0	1,640,033		
Oklahoma	817,747	830,260	0	0	1,648,008		
Oregon	917,940	973,989	0	0	1,891,929		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	7,212	17,702	0	0	24,915		
South Carolina	77,215	25,528	0	0	102,743		
South Dakota	199,648	42,737	0	0	242,385		
Tennessee	47,040	77,349	0	0	124,389		
Texas	404,089	240,487	0	0	644,576		
Utah	115,384	124,063	0	0	239,447		
Vermont	22,358	12,682	0	0	35,040		
Virginia	125,390	72,436	0	0	197,826		
Washington	1,904,717	4,337,179	0	0	6,241,896		
West Virginia	5,071	1,233	0	0	6,305		
Wisconsin	0	0	0	0	0		
Wyoming	58,367	52,788	0	0	111,156		
Other	0	0	0	0	0		
Total	12,292,076	16,141,196	0	0	28,433,272		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	95,866	0	95,866	Summary:	
Alaska	0	0	(2,552)	0	(2,552)		
Arizona	0	0	87,207	0	87,207		
Arkansas	0	0	11,793	0	11,793		
California	0	0	308,235	0	308,235	GA Covered Obligations	0
Colorado	0	0	21,717	0	21,717		
Connecticut	0	0	5,727	0	5,727	Add:	
Delaware	0	0	270	0	270	GA claims incurred directly	25,683,187
Dist. of Columbia	0	0	4,639	0	4,639	GA expenses incurred directly	2,658,332
Florida	0	0	1,928,451	0	1,928,451	NOLHGA expenses	2,051,394
Georgia	0	0	680,951	0	680,951		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	3,975	0	3,975	Estate/other distributions	0
Illinois	0	0	50,351	0	50,351	Other adjustments	0
Indiana	0	0	41,644	0	41,644	Ceding commissions/ policy enhancements	0
Iowa	0	0	3,846	0	3,846	Other recoveries (litigation, estate distributions etc.)	24,726,346
Kansas	0	0	41,319	0	41,319		
Kentucky	0	0	118,725	0	118,725		
Louisiana	0	0	46,714	0	46,714		
Maine	0	0	780	0	780	Adjusted GA Costs	5,666,567
Maryland	0	0	88,950	0	88,950	Per state breakdown	5,666,567
Massachusetts	0	0	19,400	0	19,400		
Michigan	0	0	51,987	0	51,987		
Minnesota	0	0	26,667	0	26,667		
Mississippi	0	0	10,237	0	10,237		
Missouri	0	0	43,007	0	43,007		
Montana	0	0	429	0	429		
Nebraska	0	0	1,413	0	1,413		
Nevada	0	0	76,335	0	76,335		
New Hampshire	0	0	0	0	0	NOTE: No state breakdown of potential liabilities yet available, amount represents expenses incurred to date	
New Jersey	0	0	9,326	0	9,326		
New Mexico	0	0	30,931	0	30,931		
New York	0	0	0	0	0		
North Carolina	0	0	304,048	0	304,048		
North Dakota	0	0	0	0	0		
Ohio	0	0	81,003	0	81,003		
Oklahoma	0	0	100,138	0	100,138		
Oregon	0	0	26,906	0	26,906		
Pennsylvania	0	0	113,459	0	113,459		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	115,747	0	115,747		
South Carolina	0	0	393,259	0	393,259		
South Dakota	0	0	115	0	115		
Tennessee	0	0	59,600	0	59,600		
Texas	0	0	496,912	0	496,912		
Utah	0	0	8,400	0	8,400		
Vermont	0	0	21,263	0	21,263		
Virginia	0	0	31,943	0	31,943		
Washington	0	0	75,204	0	75,204		
West Virginia	0	0	8,749	0	8,749		
Wisconsin	0	0	21,474	0	21,474		
Wyoming	0	0	8	0	8		
Other	0	0	0	0	0		
Total	0	0	5,666,567	0	5,666,567		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	15	0	3	0	18		
California	0	0	0	0	0	GA Covered Obligations	0
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	26	0	2	0	28	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	0	0	0	0	0	NOLHGA expenses	127,572
Georgia	197	0	23	0	220		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	49	0	0	0	49	Other adjustments	0
Indiana	100	0	9	0	109	Ceding commissions/ policy enhancements	0
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	1,134	0	1,084	0	2,218	Adjusted GA Costs	127,572
Louisiana	408	0	504	0	912	Per state breakdown	127,565
Maine	0	0	0	0	0		
Maryland	309	0	16	0	325		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	16	0	16	0	32		
Missouri	105	0	368	0	473		
Montana	0	0	0	0	0		
Nebraska	3	0	0	0	3		
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	8,658	0	5,068	0	13,726		
North Dakota	1	0	0	0	1		
Ohio	352	0	18	0	370		
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	177	0	25	0	202		
South Dakota	0	0	0	0	0		
Tennessee	5,025	0	2,010	0	7,035		
Texas	0	0	0	0	0		
Utah	0	0	0	0	0		
Vermont	0	0	0	0	0		
Virginia	83,721	0	17,015	0	100,736		
Washington	0	0	0	0	0		
West Virginia	948	0	160	0	1,108		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	101,244	0	26,321	0	127,565		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	(4,675)	0	(4,675)	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	4,482	0	4,482		
Arkansas	0	0	590,081	0	590,081		
California	0	0	180	0	180	GA Covered Obligations	6,682,786
Colorado	0	0	639	0	639		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	602,228
Dist. of Columbia	0	0	395	0	395	GA expenses incurred directly	1,111,917
Florida	0	0	957	0	957	NOLHGA expenses	1,281,227
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	13	0	13	Estate/other distributions	0
Illinois	0	0	3,674	0	3,674	Other adjustments	0
Indiana	0	0	551	0	551	Ceding commissions/ policy enhancements	0
Iowa	0	0	21	0	21	Other recoveries (litigation, estate distributions etc.)	5,131,309
Kansas	0	0	958	0	958		
Kentucky	0	0	0	0	0		
Louisiana	0	0	1,910,456	0	1,910,456	Adjusted GA Costs	4,546,849
Maine	0	0	0	0	0	Per state breakdown	4,546,849
Maryland	0	0	148	0	148		
Massachusetts	0	0	0	0	0		
Michigan	0	0	798	0	798		
Minnesota	0	0	0	0	0		
Mississippi	0	0	0	0	0		
Missouri	0	0	1,334	0	1,334		
Montana	0	0	0	0	0		
Nebraska	0	0	327	0	327		
Nevada	0	0	81	0	81		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	937	0	937		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	13	0	13		
Ohio	0	0	92	0	92		
Oklahoma	0	0	811,665	0	811,665		
Oregon	0	0	270	0	270		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	1,104	0	1,104		
South Dakota	0	0	0	0	0		
Tennessee	0	0	32	0	32		
Texas	0	0	1,221,803	0	1,221,803		
Utah	0	0	65	0	65		
Vermont	0	0	0	0	0		
Virginia	0	0	(95)	0	(95)		
Washington	0	0	520	0	520		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	26	0	26		
Other	0	0	0	0	0		
Total	0	0	4,546,849	0	4,546,849		

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 Guaranty Associations.

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	239,178	102,513	0	0	341,692	Summary:	
Alaska	4,728	24,513	0	0	29,241		
Arizona	659,784	276,513	0	0	936,297		
Arkansas	281,878	49,876	0	0	331,753		
California	3,311,054	506,596	0	0	3,817,650	GA Covered Obligations	128,656,620
Colorado	1,434,633	122,651	0	0	1,557,283		
Connecticut	0	0	0	0	0	Add:	
Delaware	116,882	53,288	59,993	0	230,163	GA claims incurred directly	3,127,102
Dist. of Columbia	79,390	44,575	0	0	123,966	GA expenses incurred directly	2,454,949
Florida	1,885,257	1,830,360	0	0	3,715,617	NOLHGA expenses	1,278,829
Georgia	885,774	441,194	0	0	1,326,968		
Hawaii	5,333	19,309	0	0	24,642	Less:	
Idaho	445,423	174,276	0	0	619,699	Estate/other distributions	0
Illinois	1,844,028	1,258,924	0	0	3,102,952	Other adjustments	(978,103)
Indiana	1,016,460	834,962	0	0	1,851,423	Ceding commissions/ policy enhancements	16,832,492
Iowa	324,761	466,981	0	0	791,741	Other recoveries (litigation, estate distributions etc.)	77,012,691
Kansas	113,114	46,239	0	0	159,353		
Kentucky	635,828	350,314	0	0	986,142		
Louisiana	0	0	0	0	0		
Maine	0	0	0	0	0	Adjusted GA Costs	42,650,420
Maryland	477,398	90,354	64,904	0	632,656	Per state breakdown	42,650,420
Massachusetts	30,318	12,921	0	0	43,239		
Michigan	7,667	241	0	0	7,909		
Minnesota	1,717,896	2,098,073	0	0	3,815,969		
Mississippi	554,884	99,896	0	0	654,780		
Missouri	890,540	729,916	0	0	1,620,457		
Montana	269,078	77,595	0	0	346,673		
Nebraska	287,896	184,113	0	0	472,009		
Nevada	537,881	68,649	0	0	606,531		
New Hampshire	47,052	1,603	0	0	48,656		
New Jersey	0	0	0	0	0		
New Mexico	103,817	116,236	0	0	220,053		
New York	0	0	0	0	0		
North Carolina	903,085	180,140	(444)	0	1,082,781		
North Dakota	180,324	115,309	0	0	295,634		
Ohio	0	0	0	0	0		
Oklahoma	238,506	569,754	0	0	808,260		
Oregon	714,534	224,159	0	0	938,693		
Pennsylvania	1,899,886	1,089,654	0	0	2,989,540		
Puerto Rico	0	0	0	0	0		
Rhode Island	6,953	102	0	0	7,055		
South Carolina	1,119,823	441,873	0	0	1,561,696		
South Dakota	133,053	64,997	0	0	198,050		
Tennessee	558,724	336,998	0	0	895,722		
Texas	681,972	1,058,363	0	0	1,740,335		
Utah	176,308	157,395	0	0	333,703		
Vermont	0	0	0	0	0		
Virginia	826,279	355,485	8,022	0	1,189,787		
Washington	1,200,992	427,685	0	0	1,628,677		
West Virginia	284,693	11,520	5,460	0	301,673		
Wisconsin	96,838	80,031	0	0	176,870		
Wyoming	44,972	41,460	0	0	86,432		
Other	0	0	0	0	0		
Total	27,274,875	15,237,610	137,935	0	42,650,420		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	2,145	0	193	0	2,338	GA Covered Obligations	0
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	1,497	0	304	0	1,801	GA expenses incurred directly	0
Florida	0	0	0	0	0	NOLHGA expenses	44,824
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	11,758	0	6,771	0	18,529	Other adjustments	0
Indiana	1,506	0	372	0	1,878	Ceding commissions/ policy enhancements	0
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	1,740	0	800	0	2,540		
Louisiana	0	0	0	0	0		
Maine	0	0	0	0	0	Adjusted GA Costs	44,824
Maryland	1,509	0	134	0	1,643	Per state breakdown	44,824
Massachusetts	0	0	0	0	0		
Michigan	2,349	0	351	0	2,701		
Minnesota	0	0	0	0	0		
Mississippi	0	0	0	0	0		
Missouri	566	0	184	0	751		
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	8,789	0	1,937	0	10,726		
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	1,470	0	447	0	1,918		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	33,329	0	11,495	0	44,824		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	557,191	0	557,191	Summary:	
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	GA Covered Obligations	8,039,281
Colorado	0	0	55,203	0	55,203		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	264	0	264	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	0	0	13,820	0	13,820	NOLHGA expenses	67,713
Georgia	0	0	2,711,387	0	2,711,387		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	21,960	0	21,960	Estate/other distributions	0
Illinois	0	0	122,013	0	122,013	Other adjustments	0
Indiana	0	0	27,047	0	27,047	Ceding commissions/ policy enhancements	0
Iowa	0	0	25,481	0	25,481	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	14,496	0	14,496		
Kentucky	0	0	463,038	0	463,038		
Louisiana	0	0	70,448	0	70,448	Adjusted GA Costs	8,106,994
Maine	0	0	0	0	0	Per state breakdown	8,106,994
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		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	44,052	128,071	0	0	172,122	Summary:	
Alaska	0	0	0	0	0		
Arizona	117,347	406,897	0	0	524,245		
Arkansas	100,850	291,764	0	0	392,614		
California	0	0	0	0	0	GA Covered Obligations	19,032,684
Colorado	92,778	496,015	0	0	588,793		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	4,754,902
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	1,151,503
Florida	0	0	0	0	0	NOLHGA expenses	604,133
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	13,081	245,349	0	0	258,430	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	(20,423)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	1,898,919
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	10,145,675
Kansas	238,375	1,166,789	0	0	1,405,164	Adjusted GA Costs	13,519,051
Kentucky	0	0	0	0	0	Per state breakdown	13,519,051
Louisiana	177,326	673,742	0	0	851,068		
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	83,296	377,926	0	0	461,222		
Missouri	141,139	1,117,094	0	0	1,258,233		
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	235	43,429	0	0	43,664		
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	1,614,929	2,191,067	3,955	0	3,809,952		
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	744,055	2,986,782	227	0	3,731,064		
Utah	1,711	18,879	0	0	20,590		
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	3,370,050	10,144,818	4,183	0	13,519,051		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	983	0	0	0	983		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	0
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	0	0	0	0	0	NOLHGA expenses	43,058
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	0
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	0
Iowa	38	0	0	0	38	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0		
Louisiana	368	0	0	0	368	Adjusted GA Costs	43,058
Maine	0	0	0	0	0	Per state breakdown	43,058
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	3,178	0	0	29,058	32,236		
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	961	0	0	0	961		
Oklahoma	6,584	0	0	0	6,584		
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	1,678	211	0	0	1,888		
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	13,790	211	0	29,058	43,058		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	28,696	0	28,696		
Arizona	0	0	147,666	0	147,666		
Arkansas	0	0	36,808	0	36,808		
California	0	0	262,419	0	262,419	GA Covered Obligations	5,333,176
Colorado	0	0	459,519	0	459,519		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	1,751,932
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	509,265
Florida	0	0	0	0	0	NOLHGA expenses	911,630
Georgia	0	0	0	0	0		
Hawaii	0	0	1,502	0	1,502	Less:	
Idaho	0	0	461,036	0	461,036	Estate/other distributions	0
Illinois	0	0	47,999	0	47,999	Other adjustments	(88,177)
Indiana	0	0	24,930	0	24,930	Ceding commissions/ policy enhancements	0
Iowa	0	0	880,729	0	880,729	Other recoveries (litigation, estate distributions etc.)	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	Adjusted GA Costs	8,594,180
Maryland	0	0	0	0	0	Per state breakdown	8,594,180
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	0	70,896	0	70,896		
Missouri	0	0	277,485	0	277,485		
Montana	0	0	241,125	0	241,125		
Nebraska	0	0	309,639	0	309,639		
Nevada	0	0	108,707	0	108,707		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	51,297	0	51,297		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	18,052	0	18,052		
Ohio	0	0	7,420	0	7,420		
Oklahoma	0	0	101,501	0	101,501		
Oregon	0	0	526,244	0	526,244		
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	28,443	0	28,443		
Tennessee	0	0	0	0	0		
Texas	0	0	417,092	0	417,092		
Utah	0	0	36,342	0	36,342		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	0	4,007,212	0	4,007,212		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	41,419	0	41,419		
Other	0	0	0	0	0		
Total	0	0	8,594,180	0	8,594,180		

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

Villanova Insurance Company

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	5,712	0	5,712	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	150	0	150		
California	0	0	947	0	947	GA Covered Obligations	0
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	0	0	0	0	0	NOLHGA expenses	250,518
Georgia	0	0	26,013	0	26,013		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	0
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	0
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0	Adjusted GA Costs	250,518
Louisiana	0	0	0	0	0	Per state breakdown	250,518
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	7,387	0	7,387		
Oregon	0	0	0	0	0		
Pennsylvania	0	0	17,706	0	17,706		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	6,450	0	6,450		
South Dakota	0	0	0	0	0		
Tennessee	0	0	2,096	0	2,096		
Texas	0	0	184,058	0	184,058		
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	250,518	0	250,518		
Total							

**ASSESSABLE
PREMIUM**

**Assessable Premium
1988 - 2003**

This section contains the Total Assessable Premiums for the periods 1988 through 2003 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 are free to adjust the Assessment Data Survey premiums furnished them 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 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 in states that DO NOT have premium tax offset provisions and divide by applicable state totals indicated in enclosed material. Apply this factor to the enclosed cost data for these same states. This method follows the assumption that no accrual is necessary in those states with premium tax offset provisions, provided recoverability tests show that the assessment can be recovered through future premium taxes. However, it most likely does NOT conform to the provisions of Paper No. 35 and SOP 97-3 since tax recoveries may need to be reflected separately as an asset.
- 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.
- 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.
- 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 exclude many 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 -2003 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	401, 403(b), 457 amounts included in Allocated Annuity	Notes
Alabama	1988	970,835,828	443,818,753	755,579,803	0	2,170,234,384	0	
	1989	961,872,838	408,511,068	812,933,944	0	2,183,317,850	0	
	1990	989,979,831	452,536,894	834,467,504	0	2,276,984,229	0	
	1991	1,051,877,423	402,815,551	839,729,815	0	2,294,422,789	0	
	1992	1,106,095,824	428,907,893	829,216,722	0	2,364,220,439	0	
	1993	1,161,309,120	381,576,205	841,132,013	0	2,384,017,338	0	
	1994	1,263,827,052	531,556,069	845,718,962	0	2,641,102,083	0	
	1995	1,296,860,047	548,569,570	848,012,082	0	2,693,441,699	0	
	1996	1,277,829,767	494,741,984	828,155,819	0	2,600,727,570	0	
	1997	1,527,568,976	584,143,645	809,928,972	0	2,921,641,593	0	
	1998	1,765,228,816	656,412,928	801,838,709	0	3,223,480,453	0	
	1999	1,522,162,487	970,984,676	832,518,202	0	3,325,665,365	0	
	2000	1,495,584,985	1,100,140,248	839,904,048	0	3,435,629,281	0	
	2001	1,437,218,805	1,353,545,718	851,034,121	0	3,641,798,644	0	
	2002	1,476,872,679	1,688,525,889	869,103,587	0	4,034,502,155	0	
	2003	1,599,611,950	1,597,500,288	950,050,960	0	4,147,163,198	0	
Alaska	1988	108,194,556	146,027,211	165,500,532	70,708,094	490,430,393	0	
	1989	98,720,606	80,620,637	199,478,149	133,807,535	512,626,927	0	
	1990	105,521,489	82,639,779	211,313,179	58,817,866	458,292,313	0	
	1991	117,021,644	74,559,241	242,267,271	71,511,693	505,359,849	0	
	1992	118,894,951	63,469,977	195,289,258	65,045,346	442,699,532	0	
	1993	124,823,759	54,607,616	242,415,660	72,723,507	494,570,542	0	
	1994	132,580,495	69,155,054	259,965,547	56,724,285	518,425,381	0	
	1995	136,692,524	71,601,082	265,469,085	49,273,564	523,036,255	0	
	1996	124,780,376	45,704,264	270,885,227	40,384,762	481,754,629	0	
	1997	125,738,063	66,860,564	191,985,698	61,100,032	445,684,357	0	
	1998	123,945,958	59,588,328	132,772,524	42,355,593	358,662,403	0	
	1999	131,820,177	83,350,395	140,227,309	42,102,959	397,500,840	0	
	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)
	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)
	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)
	2003	139,954,280	164,643,348	170,635,372	16,610,763	491,843,763	15,418,978	UA 403b (A,L5.2+6.3)
Arizona	1988	688,326,688	807,437,615	738,008,373	0	2,233,772,676	0	
	1989	618,828,696	902,016,256	741,844,889	0	2,262,689,841	0	
	1990	668,078,492	1,036,854,062	759,453,231	0	2,464,385,785	0	
	1991	680,516,072	1,033,819,972	818,143,873	0	2,532,479,917	0	
	1992	699,190,174	962,225,506	888,167,789	0	2,549,583,469	0	
	1993	769,661,289	745,520,009	899,185,814	0	2,414,367,112	0	
	1994	835,246,733	1,057,454,156	947,657,514	0	2,840,358,403	0	
	1995	904,819,131	1,101,342,449	991,282,948	0	2,997,444,528	0	
	1996	914,872,582	1,013,791,854	1,016,208,279	0	2,944,872,715	0	
	1997	958,535,220	988,369,329	1,021,320,576	0	2,968,225,125	0	
	1998	1,066,565,381	1,008,731,917	1,116,492,090	0	3,191,789,388	0	
	1999	1,009,492,961	1,359,033,618	1,211,810,659	0	3,580,337,238	0	
	2000	1,087,230,956	1,428,669,305	1,313,172,243	0	3,829,072,504	0	
	2001	1,110,962,972	2,003,768,866	1,467,882,791	0	4,582,614,629	0	
	2002	1,186,595,842	3,012,431,693	1,756,613,240	0	5,955,640,775	0	
	2003	1,269,051,596	2,556,235,601	2,121,912,584	0	5,947,199,781	0	
Arkansas	1988	403,585,594	188,657,941	660,755,540	89,549,455	1,342,548,530	0	
	1989	389,097,958	199,354,598	716,957,257	88,768,750	1,394,178,563	0	
	1990	401,230,229	224,050,808	791,102,524	83,347,994	1,499,731,555	0	
	1991	477,470,898	200,132,968	820,348,714	116,564,832	1,614,517,412	0	
	1992	519,815,865	256,497,945	870,503,940	97,100,599	1,743,918,349	0	
	1993	538,560,400	202,989,051	934,145,868	101,590,201	1,777,285,520	0	
	1994	684,050,813	270,384,983	938,798,293	97,199,515	1,990,433,604	0	
	1995	707,862,793	264,823,669	997,473,403	100,491,974	2,070,651,839	0	
	1996	656,253,210	260,552,792	1,015,805,406	101,852,660	2,034,464,068	0	
	1997	620,263,360	314,827,473	986,732,375	121,341,074	2,043,164,282	0	
	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)
	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)
	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)
	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)
	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)
	2003	720,689,870	967,024,227	1,453,398,803	19,635,793	3,160,748,693	85,510,526	UA 403b (A,L5.2+6.3)
California	1988	5,869,859,995	5,645,144,027	6,136,765,670	0	17,651,769,692	0	
	1989	5,571,024,545	6,375,337,792	6,799,488,909	0	18,745,851,246	0	
	1990	6,060,907,103	7,306,550,305	6,895,250,045	0	20,262,707,453	0	
	1991	6,457,630,456	6,896,588,577	6,959,707,145	0	20,313,926,178	0	
	1992	6,725,017,888	6,447,826,508	6,809,883,831	0	19,982,728,227	0	
	1993	6,899,295,248	6,183,736,809	6,660,249,179	0	19,743,281,236	0	
	1994	7,376,932,083	9,485,826,336	6,316,933,092	0	23,179,691,511	0	
	1995	7,579,574,085	8,704,477,714	6,233,903,746	0	22,517,955,545	0	
	1996	7,616,946,775	7,718,980,446	6,374,956,738	0	21,710,883,959	0	
	1997	7,800,798,993	7,481,076,398	6,528,123,426	0	21,809,998,817	0	
	1998	7,766,804,281	7,004,696,085	6,543,001,806	0	21,314,502,172	0	
	1999	7,885,292,351	9,793,355,153	6,990,754,845	0	24,669,402,349	0	
	2000	8,863,491,410	10,223,112,717	7,479,315,118	0	26,565,919,245	0	
	2001	8,612,598,599	14,092,356,822	8,100,626,986	0	30,805,582,407	0	
	2002	9,057,974,748	18,455,328,942	8,589,681,968	0	36,102,985,658	0	
	2003	9,556,919,352	15,880,841,833	9,223,789,031	0	34,661,550,216	0	

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 -2003 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	401, 403(b), 457 amounts included in Allocated Annuity	Notes
Colorado	1988	828,881,751	904,720,795	722,246,214	0	2,455,848,760	0	
	1989	755,347,127	830,367,259	778,209,288	0	2,363,923,674	0	
	1990	780,245,914	904,046,068	829,193,863	0	2,513,485,845	0	
	1991	853,159,701	972,231,813	890,312,886	0	2,715,704,400	0	
	1992	865,720,501	838,610,368	934,379,767	0	2,638,710,636	0	
	1993	963,784,454	687,758,554	1,011,110,506	0	2,662,653,514	0	
	1994	1,030,999,407	895,579,411	1,063,105,936	0	2,989,684,754	0	
	1995	1,105,172,733	988,485,271	1,157,687,855	0	3,251,345,859	0	
	1996	1,140,336,981	788,299,041	1,223,491,697	0	3,152,127,719	0	
	1997	1,161,040,457	901,641,637	1,249,027,863	0	3,311,709,957	0	
	1998	1,187,254,176	1,117,339,967	1,284,019,308	0	3,588,613,451	0	
	1999	1,195,136,849	1,457,970,263	1,538,677,636	0	4,191,784,748	0	
	2000	1,532,738,790	1,252,265,769	1,661,069,947	0	4,446,074,506	0	
	2001	1,239,300,879	1,652,794,944	1,840,536,638	0	4,732,632,461	0	
	2002	1,304,495,820	2,245,509,671	1,853,776,788	0	5,403,782,279	0	
	2003	1,404,979,031	2,057,490,553	2,102,697,784	0	5,565,167,368	0	
Connecticut	1988	1,088,101,087	814,138,809	2,007,923,266	1,056,248,596	4,966,411,758	0	
	1989	1,150,185,716	924,054,498	2,357,785,708	917,855,756	5,349,881,678	0	
	1990	1,224,476,571	1,396,613,823	2,605,274,310	904,765,983	6,131,130,687	0	
	1991	1,259,496,517	868,623,997	2,080,101,981	798,555,349	5,006,777,844	0	
	1992	1,263,353,236	1,013,246,298	1,900,074,462	620,598,543	4,797,272,539	0	
	1993	1,379,972,689	802,506,092	1,763,174,845	537,714,964	4,483,368,590	0	
	1994	1,601,094,600	1,467,073,952	1,752,533,368	1,773,874,230	6,594,576,150	0	
	1995	1,584,649,056	1,600,898,074	2,067,627,222	671,136,066	5,924,310,418	0	
	1996	1,638,095,187	1,215,287,036	1,635,755,629	520,507,398	5,009,645,250	0	
	1997	1,550,476,848	1,517,374,403	1,343,566,612	473,221,338	4,884,639,201	0	
	1998	1,718,180,622	1,306,572,294	1,663,892,131	(24,492,761)	4,664,152,286	0	
	1999	1,598,661,952	1,852,264,435	1,816,115,978	691,544,953	5,958,587,318	0	
	2000	1,694,456,096	2,293,919,836	1,960,756,971	568,895,089	6,518,027,992	0	
	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)
	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)
	2003	1,714,184,436	5,472,171,897	2,408,845,740	280,445,747	9,875,647,820	201,695,670	UA 403b (A,L5.2+6.3)
Delaware	1988	268,677,160	200,351,054	123,852,673	0	592,880,887	0	
	1989	294,024,103	277,245,305	147,063,120	0	718,332,528	0	
	1990	279,345,372	428,678,579	159,149,269	0	867,173,220	0	
	1991	251,924,669	152,105,063	167,312,321	95,930,921	667,272,974	0	
	1992	300,680,060	166,194,571	179,825,527	119,591,410	766,291,568	0	
	1993	319,455,282	168,982,760	198,654,435	78,806,194	765,898,671	0	
	1994	428,382,476	523,220,061	205,453,787	213,997,835	1,371,054,159	0	
	1995	661,567,700	708,830,689	212,484,286	82,769,667	1,665,652,342	0	
	1996	549,255,118	655,937,573	224,620,626	41,489,322	1,471,302,639	0	
	1997	537,212,842	630,683,634	224,519,103	110,664,993	1,503,080,572	0	
	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)
	1999	754,883,179	676,625,661	262,311,238	41,695,890	1,735,515,968	32,717,798	UA 403b (A,L5.2+6.3)
	2000	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)
	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)
	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)
	2003	563,347,541	1,574,193,336	425,855,058	30,424,834	2,593,820,769	14,922,530	UA 403b (A,L5.2+6.3)
District of Columbia	1988	-	-	-	0	0	0	
	1989	-	-	-	0	0	0	
	1990	-	-	-	0	0	0	
	1991	217,338,412	180,130,467	510,479,203	0	907,948,082	0	
	1992	210,556,219	229,032,964	532,295,059	0	971,884,242	0	
	1993	207,127,514	164,168,075	555,080,312	0	926,375,901	0	
	1994	236,776,873	174,802,375	589,711,121	0	1,001,290,369	0	
	1995	234,349,983	198,810,580	627,674,026	0	1,060,834,589	0	
	1996	416,473,837	153,864,229	616,338,520	0	1,186,676,586	0	
	1997	263,347,768	380,001,823	578,124,488	0	1,221,474,079	0	
	1998	292,761,053	180,723,360	691,258,384	0	1,164,742,797	0	
	1999	249,107,368	372,749,297	739,288,811	0	1,361,145,476	0	
	2000	266,914,407	190,477,399	810,659,448	0	1,268,051,254	0	
	2001	258,847,716	249,653,429	750,560,040	0	1,259,061,185	0	
	2002	276,884,688	485,283,204	877,958,136	0	1,640,126,028	0	
	2003	311,849,706	490,061,992	901,468,918	0	1,703,380,616	0	
Florida	1988	2,904,264,606	2,766,315,166	4,016,774,828	0	9,687,354,600	0	
	1989	2,622,317,118	3,090,286,175	4,566,724,561	0	10,279,327,854	0	
	1990	2,785,056,749	3,399,675,776	4,910,814,104	0	11,095,546,629	0	
	1991	3,018,214,798	3,260,602,915	4,824,686,085	0	11,103,503,798	0	
	1992	3,162,112,541	3,336,448,589	5,037,561,670	0	11,536,122,800	0	
	1993	3,409,968,139	2,977,923,343	5,262,005,332	0	11,649,896,814	0	
	1994	3,715,944,861	3,650,195,195	5,365,881,056	0	12,732,021,112	0	
	1995	4,287,121,478	3,533,068,915	5,524,451,760	0	13,344,642,153	0	
	1996	4,054,776,472	3,336,938,386	5,511,083,411	0	12,902,798,269	0	
	1997	4,280,528,455	3,709,224,961	5,430,501,418	0	13,420,254,834	0	
	1998	4,277,963,293	3,707,410,535	5,537,143,929	0	13,522,517,757	0	
	1999	4,145,941,046	5,013,620,199	5,741,068,706	0	14,900,629,951	0	
	2000	4,328,405,879	5,902,011,296	6,043,302,610	0	16,273,719,785	0	
	2001	4,556,230,821	8,535,906,409	6,691,943,712	0	19,784,080,942	0	
	2002	4,722,240,139	12,062,139,569	7,128,916,882	0	23,913,296,590	0	
	2003	5,134,646,920	11,338,322,377	7,680,083,229	0	24,153,052,526	0	

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State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	401, 403(b), 457 amounts included in Allocated Annuity	Notes
Georgia	1988	1,651,853,622	637,077,492	1,539,502,266	590,976,969	4,419,410,349	0	
Georgia	1989	1,746,241,815	628,533,462	1,693,237,863	596,919,974	4,664,933,114	0	
Georgia	1990	2,309,173,087	760,124,196	1,824,468,127	551,210,647	5,444,976,057	0	
Georgia	1991	1,841,069,807	605,465,260	1,912,591,664	689,638,415	5,048,765,146	0	
Georgia	1992	1,970,694,356	803,565,373	2,000,369,427	526,747,407	5,301,376,563	0	
Georgia	1993	2,098,423,104	531,702,558	2,146,166,805	522,014,082	5,298,306,549	0	
Georgia	1994	2,282,019,202	705,403,547	2,282,243,817	487,037,622	5,756,704,188	0	
Georgia	1995	2,567,907,585	716,891,479	2,380,262,718	531,272,701	6,196,334,483	0	
Georgia	1996	2,369,005,513	764,306,413	2,449,589,248	441,261,624	6,024,162,798	0	
Georgia	1997	2,428,324,567	768,673,675	2,434,033,051	447,223,192	6,078,254,485	0	
Georgia	1998	2,622,036,548	747,830,907	2,510,294,567	420,309,326	6,300,471,348	0	
Georgia	1999	2,768,837,267	1,144,539,525	2,687,358,073	368,226,950	6,968,961,815	0	
Georgia	2000	2,705,365,144	1,188,060,986	2,792,966,214	441,152,243	7,127,544,587	0	
Georgia	2001	2,809,156,234	1,740,072,374	2,884,712,920	408,108,249	7,842,049,777	0	
Georgia	2002	2,920,365,305	2,492,103,815	2,847,086,261	529,180,604	8,788,735,985	0	
Georgia	2003	3,000,073,998	2,506,300,505	2,844,873,479	669,389,456	9,020,637,438	0	
Hawaii	1988	292,686,064	222,200,416	119,228,811	0	634,115,291	0	
Hawaii	1989	271,467,846	293,377,869	125,767,114	0	690,612,829	0	
Hawaii	1990	307,921,019	385,024,538	130,123,595	0	823,069,152	0	
Hawaii	1991	339,685,365	291,514,770	138,284,159	0	769,484,294	0	
Hawaii	1992	350,257,420	308,282,152	148,633,372	0	807,172,944	0	
Hawaii	1993	352,932,662	256,075,180	153,389,324	0	762,397,166	0	
Hawaii	1994	376,354,138	387,647,554	157,065,300	0	921,066,992	0	
Hawaii	1995	459,545,008	384,824,639	158,199,562	0	1,002,569,209	0	
Hawaii	1996	413,233,413	489,260,313	175,717,710	0	1,078,211,436	0	
Hawaii	1997	446,611,937	357,280,503	175,447,406	0	979,339,846	0	
Hawaii	1998	413,901,881	413,338,303	170,690,538	0	997,930,722	0	
Hawaii	1999	437,280,519	438,396,889	182,601,407	0	1,058,278,815	0	
Hawaii	2000	514,076,764	567,135,516	201,211,269	0	1,282,423,549	0	
Hawaii	2001	393,712,531	624,528,133	208,532,835	0	1,226,773,499	0	
Hawaii	2002	474,929,610	829,282,949	224,955,478	0	1,529,168,037	0	
Hawaii	2003	521,909,669	797,316,118	234,767,150	0	1,553,992,937	0	
Idaho	1988	209,218,365	202,403,417	127,835,580	0	539,457,362	0	
Idaho	1989	188,151,307	202,928,400	131,191,153	0	522,270,860	0	
Idaho	1990	231,237,401	209,817,899	132,075,566	0	573,130,866	0	
Idaho	1991	227,915,285	215,609,153	134,230,766	0	577,755,204	0	
Idaho	1992	233,551,360	221,813,747	140,162,314	0	595,527,421	0	
Idaho	1993	249,047,127	185,562,498	161,754,102	0	596,363,727	0	
Idaho	1994	264,160,806	217,683,968	176,895,710	0	658,740,484	0	
Idaho	1995	280,977,226	218,531,343	413,583,394	0	913,091,963	0	
Idaho	1996	285,850,570	209,367,847	701,148,543	0	1,196,366,960	0	
Idaho	1997	288,442,487	214,100,988	692,479,444	0	1,195,022,919	0	
Idaho	1998	292,525,566	234,439,692	723,378,162	0	1,250,343,420	0	
Idaho	1999	286,845,096	278,075,266	808,352,623	0	1,373,272,985	0	
Idaho	2000	305,108,271	317,256,120	979,520,802	0	1,601,885,193	0	
Idaho	2001	314,931,002	369,758,027	1,045,803,684	0	1,730,492,713	0	
Idaho	2002	316,049,014	532,399,255	1,152,783,294	0	2,001,231,563	0	
Idaho	2003	338,447,654	493,198,114	1,275,933,536	0	2,107,579,304	0	
Illinois	1988	2,916,560,905	2,858,069,425	4,014,954,929	2,266,160,590	12,055,745,849	0	
Illinois	1989	2,700,553,206	2,674,346,269	4,301,382,157	2,493,039,004	12,169,320,636	0	
Illinois	1990	3,209,665,412	3,309,153,972	4,650,013,014	2,299,751,811	13,468,584,209	0	
Illinois	1991	3,240,873,981	2,568,263,110	4,989,068,321	2,543,478,586	13,341,683,998	0	
Illinois	1992	3,525,611,739	3,080,341,168	5,267,388,215	1,796,618,481	13,669,959,603	0	
Illinois	1993	3,755,748,488	2,536,677,405	5,499,260,017	1,717,591,047	13,509,276,957	0	
Illinois	1994	3,916,038,976	3,318,561,672	5,453,615,449	1,316,602,994	14,004,819,091	0	
Illinois	1995	4,365,262,226	3,452,409,881	5,615,584,047	1,539,192,171	14,972,448,325	0	
Illinois	1996	4,193,919,982	3,047,390,248	8,035,409,502	1,253,094,239	16,529,813,971	0	
Illinois	1997	4,031,393,590	3,440,298,209	8,576,360,365	1,495,483,035	17,543,535,199	0	
Illinois	1998	4,228,395,655	2,962,927,663	9,508,753,259	1,044,210,217	17,744,286,794	0	
Illinois	1999	4,023,964,010	4,996,875,602	10,594,243,637	1,238,480,879	20,853,564,128	0	
Illinois	2000	4,303,930,262	4,719,150,120	12,331,631,713	873,020,430	22,227,732,525	0	
Illinois	2001	4,259,788,621	6,623,766,295	8,446,525,377	1,124,798,276	20,454,878,569	0	
Illinois	2002	4,474,638,586	6,954,435,404	9,157,386,286	1,081,899,396	21,668,359,672	0	
Illinois	2003	4,787,263,262	5,971,977,804	9,991,773,730	1,031,390,728	21,782,405,524	0	
Indiana	1988	1,231,294,327	999,914,339	2,348,784,694	447,992,113	5,027,985,473	0	
Indiana	1989	1,181,374,662	1,111,333,190	2,168,983,793	497,481,224	4,959,172,869	0	
Indiana	1990	1,396,295,793	1,042,759,123	2,311,773,993	428,237,312	5,179,066,221	0	
Indiana	1991	1,388,097,147	986,945,655	2,331,465,830	585,284,957	5,291,793,589	0	
Indiana	1992	1,433,697,023	1,198,789,437	2,468,301,295	612,775,366	5,713,563,121	0	
Indiana	1993	1,715,050,080	1,116,563,807	2,510,014,270	461,657,848	5,803,286,005	0	
Indiana	1994	1,715,383,678	1,311,306,571	2,495,742,336	389,491,884	5,911,924,469	0	
Indiana	1995	1,813,993,181	1,512,798,957	2,542,117,119	193,611,050	6,062,520,307	0	
Indiana	1996	1,773,426,561	1,251,211,124	2,635,099,953	123,421,523	5,783,159,161	0	
Indiana	1997	1,830,350,893	1,317,469,268	2,832,331,407	131,511,457	6,111,663,025	0	
Indiana	1998	1,757,241,340	1,220,705,894	2,935,832,776	120,043,488	6,033,823,498	0	
Indiana	1999	1,778,572,036	1,590,465,827	3,126,225,781	215,832,984	6,711,096,628	0	
Indiana	2000	2,016,183,088	1,661,089,201	3,320,183,808	280,425,402	7,277,881,499	0	
Indiana	2001	1,754,757,434	2,404,069,919	3,594,907,640	173,930,451	7,927,665,444	0	
Indiana	2002	1,801,940,643	3,287,734,605	3,681,040,208	193,303,773	8,964,019,229	0	
Indiana	2003	1,883,728,661	2,814,033,507	3,870,295,263	239,331,595	8,807,389,026	0	

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 -2003 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	401, 403(b), 457 amounts included in Allocated Annuity	Notes
Iowa	1988	785,518,841	666,373,201	1,257,600,157	251,661,721	2,961,153,920	0	
Iowa	1989	737,400,938	713,162,245	1,385,739,261	224,539,753	3,060,842,197	0	
Iowa	1990	756,412,872	883,066,273	1,437,593,560	174,140,010	3,251,212,715	0	
Iowa	1991	842,900,036	886,725,305	1,391,111,493	227,822,108	3,348,558,942	0	
Iowa	1992	842,908,152	925,692,133	1,409,401,079	128,788,808	3,306,790,172	0	
Iowa	1993	882,251,556	904,997,269	1,626,509,806	182,073,258	3,595,831,889	0	
Iowa	1994	942,321,717	1,008,736,756	1,637,708,558	113,476,398	3,702,243,429	0	
Iowa	1995	997,746,336	1,016,521,518	1,737,573,975	134,059,041	3,885,900,870	0	
Iowa	1996	955,936,583	784,021,094	1,838,043,543	109,511,547	3,687,512,767	0	
Iowa	1997	985,559,407	894,117,143	1,849,655,839	169,015,453	3,898,347,842	0	
Iowa	1998	1,065,757,864	849,594,940	1,952,738,002	135,269,047	4,003,359,853	0	
Iowa	1999	953,323,879	1,171,798,999	2,082,100,004	447,435,166	4,654,658,048	0	
Iowa	2000	977,485,907	1,130,559,841	2,170,175,367	305,994,751	4,584,215,866	0	
Iowa	2001	1,016,548,735	1,520,979,606	2,348,107,723	209,415,591	5,095,051,655	0	
Iowa	2002	1,039,296,621	1,717,794,926	2,475,482,347	1,769,965,718	7,002,539,612	0	
Iowa	2003	1,078,626,255	1,549,106,632	2,693,140,493	207,080,334	5,527,953,714	0	
Kansas	1988	639,565,767	401,514,879	974,720,100	0	2,015,800,746	0	
Kansas	1989	608,814,887	430,035,831	1,076,232,589	0	2,115,083,307	0	
Kansas	1990	656,398,552	499,031,761	1,216,654,689	0	2,372,085,002	0	
Kansas	1991	681,053,616	455,310,657	1,268,847,560	0	2,405,211,833	0	
Kansas	1992	763,861,799	582,216,067	1,333,789,810	0	2,679,867,676	0	
Kansas	1993	786,765,266	515,434,776	1,404,106,568	0	2,706,306,610	0	
Kansas	1994	861,400,497	552,545,906	1,444,474,497	0	2,858,420,900	0	
Kansas	1995	843,021,220	569,854,074	1,444,104,643	0	2,856,979,937	0	
Kansas	1996	853,764,235	462,524,491	1,418,049,665	0	2,734,338,391	0	
Kansas	1997	795,285,017	540,931,940	1,429,894,102	0	2,766,111,059	0	
Kansas	1998	819,132,462	473,659,037	1,539,514,398	0	2,832,305,897	0	
Kansas	1999	795,058,466	1,349,430,275	1,629,391,488	0	3,773,880,229	0	
Kansas	2000	812,902,299	935,686,521	1,705,618,511	0	3,454,207,331	0	
Kansas	2001	859,584,486	948,024,058	1,896,700,056	0	3,704,308,600	0	
Kansas	2002	831,889,443	1,294,896,420	2,119,794,524	0	4,246,580,387	0	
Kansas	2003	932,087,251	1,119,181,316	2,328,435,351	0	4,379,703,918	0	
Kentucky	1988	652,323,525	462,752,555	1,001,179,311	0	2,116,255,391	0	
Kentucky	1989	681,252,108	402,109,921	976,169,464	0	2,059,531,493	0	
Kentucky	1990	702,834,652	562,093,109	1,028,577,699	0	2,293,505,460	0	
Kentucky	1991	804,298,095	407,490,577	1,040,899,763	0	2,252,688,435	0	
Kentucky	1992	863,449,882	477,039,571	1,046,400,494	0	2,386,889,947	0	
Kentucky	1993	981,759,182	420,968,556	731,975,034	0	2,134,702,772	0	
Kentucky	1994	1,041,084,278	435,895,513	754,992,840	0	2,231,972,631	0	
Kentucky	1995	1,118,838,559	505,290,615	775,041,380	0	2,399,170,554	0	
Kentucky	1996	1,048,384,540	510,101,586	731,273,244	0	2,289,759,370	0	
Kentucky	1997	1,036,170,128	614,634,514	698,776,603	0	2,349,581,245	0	
Kentucky	1998	1,016,179,966	498,080,187	837,252,702	0	2,351,512,855	0	
Kentucky	1999	987,288,799	709,438,478	812,187,543	0	2,508,914,820	0	
Kentucky	2000	1,006,135,905	670,789,512	952,658,524	0	2,629,583,941	0	
Kentucky	2001	1,034,106,318	1,286,370,885	999,827,130	0	3,320,304,333	0	
Kentucky	2002	1,073,349,608	1,410,082,719	898,097,907	0	3,381,530,234	0	
Kentucky	2003	1,141,455,141	1,328,408,034	936,642,768	0	3,406,505,943	0	
Louisiana	1988	1,061,394,381	574,031,109	877,000,957	0	2,512,426,447	23,113,640	A, L2, C2
Louisiana	1989	996,849,752	588,924,864	928,692,389	0	2,514,467,005	23,892,225	A, L2, C2
Louisiana	1990	1,018,057,956	603,881,730	1,036,157,963	0	2,658,097,649	26,985,446	A, L2, C2
Louisiana	1991	1,121,317,153	645,602,985	1,098,008,110	0	2,864,928,248	33,959,803	A, L2, C2
Louisiana	1992	1,178,793,531	633,048,564	1,138,258,377	0	2,950,100,472	43,120,758	A, L2, C2
Louisiana	1993	1,248,764,898	539,042,938	1,605,901,669	0	3,393,709,505	41,233,215	A, L2, C2
Louisiana	1994	1,300,073,287	723,268,656	1,463,024,597	0	3,486,366,540	44,926,928	A, L2, C2
Louisiana	1995	1,379,843,512	716,707,593	1,458,342,180	0	3,554,893,285	55,557,500	A, L2, C2
Louisiana	1996	1,339,112,500	642,737,918	1,448,410,476	0	3,430,260,894	44,304,022	A, L2, C2
Louisiana	1997	1,300,752,300	807,107,035	1,433,423,516	0	3,541,282,851	56,147,744	A, L2, C2
Louisiana	1998	1,309,920,109	694,905,543	1,478,605,295	0	3,483,430,947	47,810,828	A, L2, C2
Louisiana	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	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	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	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	2003	1,524,822,170	1,800,991,553	2,153,187,282	0	5,479,001,005	59,892,340	A, L2, C2
Maine	1988	205,589,438	143,683,665	258,670,567	46,145,929	654,089,599	0	
Maine	1989	202,478,234	166,195,355	290,326,059	70,395,054	729,394,702	0	
Maine	1990	211,356,731	222,695,206	312,504,647	43,039,290	789,595,874	0	
Maine	1991	222,499,783	168,234,474	350,523,624	69,681,202	810,939,083	0	
Maine	1992	236,125,111	204,375,146	352,638,718	40,121,545	833,260,520	0	
Maine	1993	238,318,364	172,138,858	322,976,510	55,186,025	788,619,757	0	
Maine	1994	248,769,967	244,794,929	329,123,557	67,038,506	889,726,959	0	
Maine	1995	270,300,977	250,045,083	348,737,618	71,961,672	941,045,350	0	
Maine	1996	266,662,231	195,967,922	353,848,307	114,182,473	930,660,933	0	
Maine	1997	284,860,385	264,033,487	333,331,361	19,887,348	902,112,581	0	
Maine	1998	266,013,103	251,185,254	319,592,654	150,662,978	987,453,989	0	
Maine	1999	348,461,472	290,690,820	328,367,163	50,073,932	1,017,593,387	0	
Maine	2000	297,620,356	356,673,168	315,050,368	25,000,729	994,344,621	0	
Maine	2001	282,813,848	405,279,312	323,524,951	37,673,601	1,049,291,712	0	
Maine	2002	334,023,655	640,376,252	364,934,677	32,454,741	1,371,789,325	0	
Maine	2003	320,072,923	522,887,967	371,570,538	50,152,412	1,264,683,840	0	

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 -2003 Data**

State	Year	Life	Allocated		Unallocated Annuity	Assessable Premium Total	401, 403(b), 457 amounts included in		Notes
			Annuity	A&H			Allocated	Annuity	
Maryland	1988	1,100,513,137	733,179,846	1,872,016,098	0	3,705,709,081		0	
	1989	1,145,229,975	921,665,068	1,988,481,174	0	4,055,376,217		0	
	1990	1,191,463,774	1,117,302,798	2,144,409,308	0	4,453,175,880		0	
	1991	1,263,365,695	1,005,736,364	1,745,723,567	0	4,014,825,626		0	
	1992	1,358,123,602	1,369,609,902	1,635,054,709	0	4,362,788,213		0	
	1993	1,358,348,908	1,012,867,979	1,659,545,557	0	4,030,762,444		0	
	1994	1,405,794,797	1,228,124,274	1,638,518,200	0	4,272,437,271		0	
	1995	1,517,772,500	1,209,099,674	1,645,912,453	0	4,372,784,627		0	
	1996	1,632,127,857	1,080,298,182	1,637,026,483	0	4,349,452,522		0	
	1997	1,588,575,292	1,024,473,490	1,734,491,700	0	4,347,540,482		0	
	1998	1,688,281,538	1,053,738,638	1,795,521,762	0	4,537,541,938		0	
	1999	1,552,397,622	1,349,985,708	1,935,957,228	0	4,838,340,558		0	
	2000	1,718,273,738	1,438,550,088	2,130,025,155	0	5,286,848,981		0	
2001	1,703,241,352	2,078,864,778	2,254,660,723	0	6,036,766,853		0		
2002	1,744,145,980	2,629,263,391	2,378,845,571	0	6,752,254,942		0		
2003	1,870,965,444	3,097,895,350	2,439,223,032	0	7,408,083,826		0		
Massachusetts	1988	1,495,903,361	1,449,017,699	1,099,039,902	0	4,043,960,962		0	
	1989	1,474,726,661	1,432,451,148	1,227,571,030	0	4,134,748,839		0	
	1990	1,540,835,162	2,036,694,415	1,262,552,408	0	4,840,081,985		0	
	1991	1,639,871,965	1,557,117,445	1,302,733,826	0	4,499,723,236		0	
	1992	1,795,643,916	1,468,916,213	1,284,972,004	0	4,549,532,133		0	
	1993	1,773,549,766	1,336,044,258	1,306,814,253	0	4,416,408,277		0	
	1994	1,952,761,854	1,683,031,581	1,351,159,104	0	4,986,952,539		0	
	1995	2,016,029,763	1,636,478,483	1,402,023,700	0	5,054,531,946		0	
	1996	2,126,058,141	1,685,437,475	1,421,531,435	0	5,233,027,051		0	
	1997	2,015,196,332	2,237,016,754	1,447,797,964	0	5,700,011,050		0	
	1998	2,178,082,597	2,045,636,611	1,461,570,316	0	5,685,289,524		0	
	1999	2,251,025,613	1,973,735,739	1,517,335,968	0	5,742,097,320		0	
	2000	2,317,918,323	2,356,065,929	1,564,452,794	0	6,238,437,046		0	
2001	2,465,063,164	4,309,396,314	1,549,668,704	0	8,324,128,182		0		
2002	2,394,220,913	5,838,753,349	1,572,629,131	0	9,805,603,393		0		
2003	2,497,037,709	4,533,721,741	1,623,672,778	0	8,654,432,228		0		
Michigan	1988	1,855,610,143	1,553,938,792	1,453,410,515	1,109,329,044	5,972,288,494		0	
	1989	1,857,049,022	1,735,316,639	1,545,578,978	1,163,623,048	6,301,567,687		0	
	1990	2,000,769,568	1,777,661,274	1,589,421,636	1,362,796,754	6,730,649,232		0	
	1991	2,210,053,550	1,668,950,527	1,581,154,698	1,384,626,158	6,844,784,933		0	
	1992	2,248,287,675	1,792,416,490	1,601,874,646	1,070,650,293	6,713,229,104		0	
	1993	2,485,353,453	1,736,664,084	1,604,167,301	867,041,942	6,693,226,780		0	
	1994	2,978,805,847	2,297,267,431	1,706,897,004	1,011,661,921	7,994,632,203		0	
	1995	2,918,346,470	2,171,776,437	1,859,132,636	1,022,581,380	7,971,836,923		0	
	1996	3,063,404,886	1,979,040,338	1,985,247,343	820,203,637	7,847,896,204		0	
	1997	3,007,994,700	1,957,958,270	2,034,634,179	627,329,550	7,627,916,699		0	
	1998	2,705,992,023	1,898,792,707	2,066,435,426	713,488,177	7,384,708,333		0	
	1999	2,763,504,926	2,594,015,398	2,216,388,274	966,991,661	8,540,900,259		0	
	2000	2,744,918,659	2,813,655,418	2,350,271,075	589,261,451	8,498,106,603		0	
2001	2,887,372,556	3,677,775,868	2,519,311,845	610,006,815	9,694,467,084		0		
2002	2,850,227,855	5,533,889,969	2,596,503,507	870,994,054	11,851,615,385		0		
2003	2,963,186,613	5,222,886,535	2,869,234,562	673,768,879	11,729,076,589		0		
Minnesota	1988	991,844,422	1,418,175,077	1,233,459,613	983,453,342	4,626,932,454		0	
	1989	968,227,631	1,294,142,928	1,350,007,713	1,215,429,982	4,827,808,254		0	
	1990	994,401,925	1,569,795,250	1,448,296,965	1,216,892,120	5,229,386,260		0	
	1991	1,064,724,119	1,424,229,703	1,519,551,252	1,338,071,746	5,346,576,820		0	
	1992	1,158,658,257	1,448,974,792	1,555,354,126	888,891,302	5,051,878,477		0	
	1993	1,284,114,347	1,140,639,810	1,559,418,881	834,483,520	4,818,656,558		0	
	1994	1,364,401,005	1,584,920,701	1,678,238,765	448,280,320	5,075,840,791		0	
	1995	1,382,653,488	1,654,876,679	1,694,532,847	433,050,125	5,165,113,139		0	
	1996	1,409,650,986	1,216,614,999	1,767,595,582	297,909,322	4,691,770,889		0	
	1997	1,391,785,466	1,345,345,297	1,835,812,601	268,445,977	4,841,389,341		0	
	1998	1,435,675,392	1,225,045,708	2,055,019,175	65,945,886	4,781,686,161		0	
	1999	1,446,767,351	1,594,298,274	2,349,723,395	336,956,565	5,727,745,585		0	
	2000	1,468,443,440	1,685,016,555	2,650,474,393	476,722,944	6,280,657,332		0	
2001	1,489,895,293	2,312,407,536	2,644,246,213	(141,523,048)	6,305,025,994		0		
2002	1,558,159,332	3,145,136,369	2,812,149,147	293,849,038	7,809,293,886		0		
2003	1,733,966,356	2,587,566,336	2,776,652,838	379,280,123	7,477,465,653		0		
Mississippi	1988	494,160,311	139,246,409	537,561,838	59,908,525	1,230,877,083		0	
	1989	507,841,813	169,895,828	576,016,570	78,357,618	1,332,111,829		0	
	1990	540,232,035	210,283,690	603,593,291	84,560,616	1,438,669,632		0	
	1991	553,617,397	194,700,963	617,080,734	72,413,418	1,437,812,512		0	
	1992	590,668,261	228,391,753	658,147,869	57,756,871	1,534,964,754		0	
	1993	624,675,929	201,796,629	720,034,011	82,419,318	1,628,925,887		0	
	1994	684,193,956	259,009,264	691,777,042	72,732,935	1,707,713,197		0	
	1995	709,493,426	243,301,024	704,786,886	75,550,966	1,733,132,302		0	
	1996	679,253,235	238,600,553	1,146,866,345	70,332,244	2,135,052,377		0	
	1997	685,764,267	227,148,652	1,197,733,300	80,780,006	2,191,426,225		0	
	1998	717,084,967	276,999,929	1,308,400,017	75,177,676	2,377,662,589		0	
	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)	
	2000	728,558,722	551,858,802	1,689,058,813	32,855,534	3,002,331,871	14,578,021	UA 403b (A,L5.2+6.3)	
2001	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)		
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)		
2003	832,258,477	902,052,328	1,798,892,605	30,461,039	3,563,664,449	70,676,997	UA 403b (A,L5.2+6.3)		

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 -2003 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	401, 403(b), 457 amounts included in Allocated Annuity	Notes
Missouri	1988	1,251,563,117	931,078,974	2,156,992,186	0	4,339,634,277	0	
Missouri	1989	1,198,180,850	1,123,059,899	2,124,022,136	0	4,445,262,885	0	
Missouri	1990	1,240,651,317	1,097,030,146	2,324,782,100	0	4,662,463,563	0	
Missouri	1991	1,349,911,823	1,389,277,893	2,060,112,323	0	4,799,302,039	0	
Missouri	1992	1,459,548,738	1,175,246,706	2,124,405,592	0	4,759,201,036	0	
Missouri	1993	1,527,419,510	989,233,343	2,188,748,651	0	4,705,401,504	0	
Missouri	1994	1,671,769,259	1,204,134,118	2,189,107,887	0	5,065,011,264	0	
Missouri	1995	1,839,124,315	1,188,539,399	2,347,301,665	0	5,374,965,379	0	
Missouri	1996	1,682,414,277	1,114,522,624	2,383,805,840	0	5,180,742,741	0	
Missouri	1997	1,669,250,470	1,139,674,732	2,374,229,300	0	5,183,154,502	0	
Missouri	1998	1,637,956,937	1,032,414,678	2,420,090,787	0	5,090,462,402	0	
Missouri	1999	1,653,760,006	1,275,930,746	2,502,569,907	0	5,432,260,659	0	
Missouri	2000	1,668,186,368	1,408,762,316	2,577,689,385	0	5,654,638,069	0	
Missouri	2001	1,736,935,205	2,505,513,265	3,006,597,001	0	7,249,045,471	0	
Missouri	2002	1,831,224,742	2,733,458,900	3,242,178,827	0	7,806,862,469	0	
Missouri	2003	1,943,903,479	2,479,348,400	3,659,027,426	0	8,082,279,305	0	
Montana	1988	169,041,608	148,382,870	143,818,697	34,022,445	495,265,620	0	
Montana	1989	147,923,715	178,608,344	159,327,524	28,160,686	514,020,269	0	
Montana	1990	151,461,664	174,514,867	168,978,142	28,984,099	523,938,772	0	
Montana	1991	159,736,732	168,421,262	182,006,785	0	510,164,779	0	
Montana	1992	167,589,649	177,152,069	194,197,079	0	538,938,797	0	
Montana	1993	176,808,984	137,333,187	206,653,950	40,838,724	561,634,845	0	
Montana	1994	184,354,230	179,294,334	216,362,491	41,066,926	621,077,981	0	
Montana	1995	190,008,113	163,550,032	218,117,329	36,557,026	608,232,500	0	
Montana	1996	193,636,502	118,717,121	228,259,960	19,699,949	560,313,532	0	
Montana	1997	193,559,711	114,621,272	233,730,642	24,378,933	566,290,558	0	
Montana	1998	185,814,389	112,354,833	240,114,841	30,435,668	568,719,731	0	
Montana	1999	190,832,253	146,602,863	251,313,879	21,499,523	610,248,518	0	
Montana	2000	195,293,601	182,761,370	267,438,449	18,416,508	663,909,928	0	
Montana	2001	196,489,776	207,425,482	300,463,230	26,302,806	730,681,294	0	
Montana	2002	228,114,256	247,001,321	285,510,925	28,760,226	789,386,728	0	
Montana	2003	200,687,914	245,675,493	326,378,682	4,039,810	776,781,899	16,372,582	UA 403b (A,L,5.2+6.3)
Nebraska	1988	433,750,438	418,065,185	629,941,666	0	1,481,757,289	0	
Nebraska	1989	398,868,887	450,436,550	678,877,041	0	1,528,182,478	0	
Nebraska	1990	421,996,673	467,201,546	765,338,463	0	1,654,536,682	0	
Nebraska	1991	470,693,992	480,634,914	809,821,032	0	1,761,149,938	0	
Nebraska	1992	488,454,238	439,973,745	873,692,323	0	1,802,120,306	0	
Nebraska	1993	493,313,156	345,751,489	938,737,324	0	1,777,801,969	0	
Nebraska	1994	540,223,282	712,764,436	910,908,244	0	2,163,895,962	0	
Nebraska	1995	580,304,048	1,088,285,987	946,054,978	0	2,614,645,013	0	
Nebraska	1996	573,723,813	672,044,173	984,252,981	0	2,230,020,967	0	
Nebraska	1997	574,539,177	814,868,462	1,034,818,205	0	2,424,225,844	0	
Nebraska	1998	582,942,458	782,597,180	1,122,058,076	0	2,487,597,714	0	
Nebraska	1999	577,215,782	814,694,416	1,223,157,898	0	2,615,068,096	0	
Nebraska	2000	641,780,187	1,019,551,159	1,409,656,259	0	3,070,987,605	0	
Nebraska	2001	699,068,536	1,057,962,159	1,548,095,887	0	3,305,126,582	0	
Nebraska	2002	627,399,997	1,179,581,157	1,593,082,767	0	3,400,063,921	0	
Nebraska	2003	664,892,755	1,082,884,777	1,690,586,227	0	3,438,363,759	0	
Nevada	1988	188,056,206	159,617,086	239,835,297	0	587,508,589	0	
Nevada	1989	187,685,850	179,579,717	278,227,085	0	645,492,652	0	
Nevada	1990	211,526,018	209,381,798	329,258,460	0	750,166,276	0	
Nevada	1991	235,029,695	257,079,113	347,250,712	0	839,359,520	0	
Nevada	1992	252,421,794	228,215,561	354,132,389	0	834,769,744	0	
Nevada	1993	259,412,256	224,454,266	382,539,332	0	866,405,854	0	
Nevada	1994	303,621,694	330,815,670	398,438,708	0	1,032,876,072	0	
Nevada	1995	328,707,652	331,575,221	423,068,962	0	1,083,351,835	0	
Nevada	1996	339,210,804	329,511,360	455,923,916	0	1,124,646,080	0	
Nevada	1997	364,319,447	347,039,518	477,837,146	0	1,189,196,111	0	
Nevada	1998	383,955,521	303,351,906	501,685,748	0	1,188,993,175	0	
Nevada	1999	393,472,325	397,510,883	577,477,196	0	1,368,460,404	0	
Nevada	2000	457,675,253	589,727,264	630,109,657	0	1,677,512,174	0	
Nevada	2001	439,636,288	661,926,690	674,107,946	0	1,775,670,924	0	
Nevada	2002	500,708,457	1,287,227,807	657,280,614	0	2,445,216,878	0	
Nevada	2003	560,244,756	1,002,487,503	715,662,888	0	2,278,395,147	0	
New Hampshire	1988	252,803,488	119,901,061	203,345,399	87,655,124	663,705,072	0	
New Hampshire	1989	234,946,765	217,312,983	235,348,015	75,157,619	762,765,382	0	
New Hampshire	1990	241,536,221	259,760,502	240,900,345	92,438,242	834,635,310	0	
New Hampshire	1991	260,141,719	205,080,765	241,177,952	82,311,078	788,711,514	0	
New Hampshire	1992	285,808,181	265,144,968	253,737,165	41,944,650	846,634,964	0	
New Hampshire	1993	279,493,617	264,027,730	283,496,014	74,308,335	901,325,696	0	
New Hampshire	1994	314,086,073	284,405,162	286,147,819	42,554,564	927,193,618	0	
New Hampshire	1995	332,373,812	272,400,511	298,025,547	28,369,697	931,169,567	0	
New Hampshire	1996	356,329,729	202,957,008	306,213,178	38,576,938	904,076,853	0	
New Hampshire	1997	327,085,853	269,116,727	295,343,014	66,111,619	957,657,213	0	
New Hampshire	1998	379,340,368	273,163,517	296,275,080	102,922,212	1,051,701,177	0	
New Hampshire	1999	383,399,884	353,550,676	311,830,778	85,811,125	1,134,592,463	0	
New Hampshire	2000	371,612,555	356,810,727	327,324,467	49,837,913	1,105,585,662	0	
New Hampshire	2001	363,577,918	493,492,136	327,779,405	39,427,603	1,224,277,062	0	
New Hampshire	2002	346,960,375	774,499,331	339,227,506	110,238,020	1,570,925,232	0	
New Hampshire	2003	383,633,208	686,958,663	358,910,278	74,796,393	1,504,298,542	0	

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 -2003 Data**

State	Year	Life	Allocated		Unallocated Annuity	Assessable Premium Total	401, 403(b), 457 amounts included in Allocated Annuity	Notes
			Annuity	A&H				
New Jersey	1988	2,073,109,199	1,731,834,873	4,227,426,164	1,108,412,108	9,140,782,344	0	
	1989	2,183,764,728	1,974,007,514	4,745,054,555	969,808,889	9,872,635,686	0	
	1990	2,364,265,442	2,550,437,379	4,888,106,724	1,133,655,124	10,936,464,669	0	
	1991	2,444,151,278	2,481,827,275	4,397,986,945	877,253,188	10,201,218,686	0	
	1992	2,689,828,543	2,929,192,390	4,327,663,715	575,311,765	10,521,996,413	0	
	1993	2,996,718,589	2,532,350,985	4,245,833,860	593,521,279	10,368,424,713	0	
	1994	3,231,932,887	2,957,910,836	4,269,926,095	639,234,053	11,099,003,871	0	
	1995	3,175,155,312	2,682,124,713	4,157,029,058	491,233,902	10,505,542,985	0	
	1996	2,999,224,711	2,302,871,125	4,252,812,116	640,455,344	10,195,363,296	0	
	1997	3,196,860,901	2,545,256,440	4,294,005,693	479,246,708	10,515,369,742	0	
	1998	3,594,018,956	2,346,820,388	4,391,742,488	303,854,623	10,636,436,455	0	
	1999	3,131,582,842	2,744,233,755	4,524,544,981	643,538,393	11,043,899,971	0	
	2000	3,336,450,761	3,602,748,260	4,697,743,590	667,276,739	12,304,219,350	0	
	2001	3,254,615,957	5,163,369,591	5,059,968,369	470,562,350	13,948,516,267	0	
	2002	3,524,610,093	6,900,012,912	5,110,299,481	379,130,839	15,914,053,325	0	
	2003	3,772,083,713	6,399,872,712	5,390,004,672	634,576,551	16,196,537,648	0	
New Mexico	1988	263,207,485	499,770,760	260,588,388	0	1,023,566,633	0	
	1989	254,044,968	531,730,200	288,935,513	0	1,074,710,681	0	
	1990	266,559,874	614,125,627	298,043,034	0	1,178,728,535	0	
	1991	290,120,028	544,216,464	313,454,917	0	1,147,791,409	0	
	1992	307,678,533	564,487,300	321,008,873	0	1,193,174,706	0	
	1993	320,672,161	645,253,299	296,303,291	0	1,262,228,751	0	
	1994	371,393,695	547,626,406	307,732,891	0	1,226,752,992	0	
	1995	370,546,476	640,618,306	316,965,441	0	1,328,130,223	0	
	1996	381,363,681	444,425,140	342,582,739	0	1,168,371,560	0	
	1997	315,623,262	375,216,289	325,511,693	0	1,016,351,244	0	
	1998	372,791,582	259,460,467	321,391,930	0	953,643,979	0	
	1999	369,365,242	298,302,823	341,133,219	0	1,008,801,284	0	
	2000	401,247,610	308,241,290	378,298,654	0	1,087,787,554	0	
	2001	399,776,120	419,768,711	442,798,369	0	1,262,343,200	0	
	2002	395,877,531	514,913,400	513,015,519	0	1,423,806,450	0	
	2003	416,199,293	490,942,012	522,800,002	0	1,429,941,307	0	
New York	1988	4,446,025,393	4,568,377,805	4,742,304,311	1,632,565,849	15,389,273,358	0	
	1989	4,509,186,013	4,812,919,847	5,149,446,770	1,639,511,338	16,111,063,968	0	
	1990	4,765,779,478	5,726,596,588	5,267,075,151	1,388,082,664	17,147,533,881	0	
	1991	5,073,975,953	5,829,948,814	5,573,432,664	1,313,616,365	17,790,973,796	0	
	1992	5,423,692,378	6,077,931,583	5,692,188,109	749,635,505	17,943,447,575	0	
	1993	5,564,000,618	4,539,803,629	5,895,008,131	741,223,678	16,740,036,056	0	
	1994	5,682,942,116	5,925,954,151	5,687,164,985	(20,828,161)	17,275,233,091	0	
	1995	6,540,894,447	6,077,855,541	5,463,297,233	711,370,555	18,793,417,776	0	
	1996	5,865,473,390	4,961,870,011	5,378,899,201	505,529,008	16,711,771,610	0	
	1997	6,237,127,269	5,624,309,462	5,951,408,523	456,203,706	18,269,048,960	0	
	1998	6,671,375,041	4,921,252,456	5,865,800,022	878,698,579	18,337,126,098	0	
	1999	6,274,814,732	5,878,277,911	6,370,923,275	663,704,996	19,187,720,914	0	
	2000	6,349,579,179	7,613,325,320	7,206,223,650	680,144,164	21,849,272,313	0	
	2001	6,372,678,143	10,572,064,049	6,848,297,092	912,651,400	24,705,690,684	0	
	2002	6,683,022,346	14,288,214,828	7,434,052,485	460,435,693	28,865,725,352	0	
	2003	7,093,177,608	12,339,386,483	7,851,903,600	631,846,092	27,916,313,783	0	
North Carolina	1988	1,576,211,257	965,244,453	1,169,154,078	297,345,235	4,007,955,023	0	
	1989	1,623,745,015	999,194,134	1,319,275,033	140,253,076	4,082,467,258	0	
	1990	1,822,113,981	1,187,538,879	1,457,270,393	161,054,913	4,627,978,166	0	
	1991	1,890,224,150	1,009,419,304	1,575,306,222	985,271,351	5,460,221,027	0	
	1992	2,005,947,831	1,053,287,642	1,674,492,275	646,822,015	5,380,549,763	0	
	1993	2,303,511,574	821,679,848	1,821,947,289	757,431,262	5,704,569,973	0	
	1994	2,436,915,646	1,203,222,295	1,911,502,511	720,045,572	6,271,686,024	0	
	1995	2,534,603,476	1,189,509,137	3,010,616,221	626,791,461	7,361,520,295	0	
	1996	2,610,371,300	1,024,509,545	3,123,139,337	649,527,488	7,407,547,670	0	
	1997	2,549,315,599	1,236,750,477	3,295,674,983	579,634,800	7,661,375,859	0	
	1998	3,102,840,241	1,300,280,894	3,349,075,310	473,111,198	8,225,307,643	0	
	1999	2,696,896,497	1,836,633,077	3,649,778,320	891,843,054	9,075,150,948	0	
	2000	3,336,683,293	2,053,852,555	4,112,063,991	699,776,079	10,202,375,918	0	
	2001	3,045,458,927	2,843,495,265	4,317,663,762	492,959,828	10,699,577,782	0	
	2002	3,135,939,431	3,979,428,122	4,698,009,006	619,625,352	12,433,001,911	0	
	2003	2,983,351,816	3,676,818,985	4,905,869,805	430,790,322	11,996,830,928	0	
North Dakota	1988	149,101,958	150,864,610	117,708,329	20,081,033	437,755,930	0	
	1989	147,961,050	144,092,600	118,596,232	23,499,885	434,149,767	0	
	1990	142,834,709	173,952,839	125,638,553	21,249,321	463,675,422	0	
	1991	137,922,363	150,360,104	439,549,120	30,874,468	758,706,055	0	
	1992	152,556,667	137,468,723	427,971,629	23,033,145	741,030,164	0	
	1993	150,416,311	131,286,055	431,716,028	30,785,124	744,203,518	0	
	1994	166,905,606	186,484,399	417,967,802	37,601,911	808,959,718	0	
	1995	177,236,172	169,084,571	491,480,586	40,178,860	877,980,189	0	
	1996	187,428,957	115,781,794	500,364,417	25,722,770	829,297,938	0	
	1997	172,230,258	129,491,597	526,107,462	23,451,593	851,280,910	0	
	1998	173,984,219	126,063,852	539,861,490	26,800,511	866,710,072	0	
	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)
	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)
	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)
	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)
	2003	199,940,786	226,326,507	752,551,816	8,927,860	1,187,746,969	13,767,606	UA 403b (A,L5.2+6.3)

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 -2003 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	401, 403(b), 457 amounts included in Allocated Annuity	Notes
Ohio	1988	2,534,034,513	1,736,787,192	4,989,784,981	1,042,229,723	10,302,836,409	0	
	1989	2,407,743,599	1,856,477,537	3,619,642,666	1,083,026,448	8,966,890,250	0	
	1990	2,741,981,136	2,179,135,465	3,828,721,118	1,187,795,652	9,937,633,371	0	
	1991	2,920,332,567	1,828,524,058	3,966,484,296	1,205,698,462	9,921,039,383	0	
	1992	3,055,029,400	1,893,658,459	4,254,594,238	956,370,309	10,159,652,406	0	
	1993	3,987,751,884	1,716,262,992	4,446,737,088	962,654,689	11,113,406,653	0	
	1994	3,819,936,218	2,179,499,942	4,258,140,845	646,454,967	10,904,031,972	0	
	1995	4,118,333,150	2,336,864,381	4,489,683,366	819,651,829	11,764,532,726	0	
	1996	3,975,047,154	1,909,547,932	5,602,533,542	551,809,112	12,038,937,740	0	
	1997	4,104,119,628	1,912,971,877	5,500,310,888	727,195,937	12,244,598,330	0	
	1998	3,760,213,838	2,023,173,180	5,903,365,925	558,994,105	12,245,747,048	0	
	1999	4,183,454,778	2,853,879,537	6,488,902,076	551,307,354	14,077,543,745	0	
	2000	3,779,121,377	3,602,435,917	7,043,854,647	505,227,072	14,930,639,013	0	
	2001	3,622,186,707	4,334,730,583	7,566,267,097	594,923,355	16,118,107,742	0	
	2002	3,707,075,429	5,874,525,077	8,242,618,933	767,287,844	18,591,507,283	0	
	2003	3,719,882,283	5,246,506,175	8,587,872,327	926,264,454	18,480,525,239	0	
Oklahoma	1988	616,592,071	419,483,946	642,145,110	0	1,678,221,127	0	
	1989	588,134,826	444,775,606	698,963,531	0	1,731,873,963	0	
	1990	612,296,761	543,871,818	733,415,184	0	1,889,583,763	0	
	1991	668,388,118	578,791,425	784,259,157	0	2,031,438,700	0	
	1992	707,696,169	629,789,858	845,953,596	0	2,183,439,623	0	
	1993	724,875,640	536,701,938	1,071,589,567	0	2,333,167,145	0	
	1994	792,088,110	582,260,416	1,080,525,188	0	2,454,873,714	0	
	1995	814,360,950	620,410,943	1,125,179,250	0	2,559,951,143	0	
	1996	789,424,307	490,109,556	1,184,654,949	0	2,464,188,812	0	
	1997	770,220,072	494,871,326	1,244,437,896	0	2,509,529,294	0	
	1998	776,113,533	475,026,538	1,310,866,836	0	2,562,006,907	0	
	1999	780,537,634	618,103,240	1,300,192,293	0	2,698,833,167	0	
	2000	811,989,165	698,871,483	1,371,204,007	0	2,882,064,655	0	
	2001	876,872,355	984,869,537	1,495,429,443	0	3,357,171,335	0	
	2002	866,788,664	1,205,522,724	1,584,870,053	0	3,657,181,441	0	
	2003	911,263,971	1,120,068,031	1,727,633,006	0	3,758,965,008	0	
Oregon	1988	506,312,289	895,696,039	428,769,940	0	1,830,778,268	0	
	1989	514,579,970	1,030,798,115	476,923,224	0	2,022,301,309	0	
	1990	537,896,369	937,962,526	544,414,811	0	2,020,273,706	0	
	1991	567,228,111	830,408,324	555,223,454	260,045,972	2,212,905,861	0	
	1992	596,415,790	812,673,520	627,877,935	281,849,324	2,318,816,569	0	
	1993	622,685,909	696,695,276	582,601,955	192,373,597	2,094,356,737	0	
	1994	697,121,068	925,325,110	569,074,748	152,049,491	2,343,570,417	0	
	1995	714,798,506	914,040,453	613,797,359	60,386,398	2,303,022,716	0	
	1996	755,357,432	715,264,307	654,376,965	62,180,671	2,187,179,375	0	
	1997	719,950,509	686,661,197	792,864,569	65,154,294	2,264,630,569	0	
	1998	720,826,519	550,848,286	960,047,164	56,616,238	2,288,338,207	0	
	1999	728,877,210	726,671,578	786,285,685	125,216,390	2,367,050,863	0	
	2000	743,282,612	893,636,452	909,940,157	73,526,876	2,620,386,097	0	
	2001	771,999,343	1,004,482,176	803,603,902	93,354,686	2,673,440,107	0	
	2002	790,911,199	1,332,585,909	848,558,514	51,183,511	3,023,239,133	0	
	2003	847,274,270	1,396,433,518	884,605,712	48,002,935	3,176,316,435	0	
Pennsylvania	1988	2,700,343,793	2,724,377,425	1,690,553,654	0	7,115,274,872	0	
	1989	2,859,921,673	3,506,394,627	1,785,997,652	0	8,152,313,952	0	
	1990	3,035,490,589	3,622,625,730	1,888,296,161	0	8,546,412,480	0	
	1991	3,191,579,628	2,821,578,406	1,985,179,991	0	7,998,338,025	0	
	1992	3,358,538,676	2,438,918,555	2,017,525,467	1,628,237,584	9,443,220,282	0	
	1993	3,578,335,954	2,225,973,485	2,117,059,165	1,379,394,121	9,300,762,725	0	
	1994	3,734,032,803	2,530,741,767	2,228,943,235	1,369,288,162	9,863,005,967	0	
	1995	3,790,467,592	2,878,497,123	2,354,037,821	1,244,507,998	10,267,510,534	0	
	1996	3,878,535,536	2,375,412,080	2,442,567,996	942,485,425	9,639,001,037	0	
	1997	4,096,755,372	2,561,449,089	3,046,664,447	1,121,172,513	10,826,041,421	0	
	1998	4,404,475,350	2,543,399,536	3,807,399,187	1,180,688,239	11,935,962,312	0	
	1999	3,949,231,052	3,219,744,087	4,298,497,622	1,691,105,187	13,158,577,948	0	
	2000	4,065,294,184	4,488,726,962	4,761,736,114	2,041,018,228	15,356,775,488	0	
	2001	4,102,437,813	6,056,074,057	5,453,565,481	1,279,744,383	16,891,821,734	0	
	2002	4,241,759,312	7,757,730,305	5,423,904,037	886,465,132	18,309,858,786	0	
	2003	4,283,734,618	6,612,923,769	5,454,626,329	1,999,372,190	18,350,656,906	0	
Puerto Rico	1988	202,599,488	25,279,811	425,612,159	0	653,491,458	0	
	1989	208,835,315	39,507,260	459,918,822	0	708,261,397	0	
	1990	218,158,248	44,600,136	491,454,195	0	754,212,579	0	
	1991	219,457,003	48,510,553	493,779,178	0	761,746,734	0	
	1992	242,057,864	68,159,460	488,694,921	0	798,912,245	0	
	1993	243,162,226	46,009,753	516,131,878	0	805,303,857	0	
	1994	273,209,720	61,908,792	547,843,632	0	882,962,144	0	
	1995	273,978,756	51,075,560	677,006,797	0	1,002,061,113	0	
	1996	321,962,959	60,907,369	863,693,287	0	1,246,563,615	0	
	1997	318,651,746	57,572,959	942,379,370	0	1,318,604,075	0	
	1998	315,930,532	50,426,968	1,026,175,813	0	1,392,533,313	0	
	1999	299,651,540	78,385,779	1,506,890,561	0	1,884,927,880	0	
	2000	305,819,949	117,061,021	1,327,409,479	0	1,750,290,449	0	
	2001	344,030,482	94,209,655	2,000,429,756	0	2,438,669,893	0	
	2002	326,152,465	157,812,085	1,805,219,153	0	2,289,183,703	0	
	2003	342,246,780	157,781,808	1,829,094,568	0	2,329,123,156	0	

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 -2003 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	401, 403(b), 457 amounts included in Allocated Annuity	Notes
Rhode Island	1988	241,592,427	135,208,925	124,908,211	0	501,709,563	0	
	1989	235,543,411	177,930,743	101,472,217	0	514,946,371	0	
	1990	252,225,269	313,351,542	117,873,033	0	683,449,844	0	
	1991	242,886,184	317,370,437	130,663,108	0	690,919,729	0	
	1992	283,767,485	187,380,350	142,290,204	0	613,438,039	0	
	1993	275,778,174	179,480,221	163,891,426	0	619,149,821	0	
	1994	286,520,020	269,677,400	185,799,271	0	741,996,691	0	
	1995	344,571,784	296,639,953	169,288,773	0	810,500,510	0	
	1996	340,977,377	275,125,829	185,044,330	56,476,573	857,624,109	0	
	1997	492,526,568	343,303,826	185,583,861	80,439,353	1,101,853,608	0	
	1998	389,341,189	368,445,580	231,565,704	43,056,159	1,032,408,632	0	
	1999	440,446,802	494,412,734	196,223,939	37,959,052	1,169,042,527	0	
	2000	375,792,365	548,477,925	189,191,140	60,020,952	1,173,482,382	0	
	2001	325,026,405	541,430,666	160,270,108	92,433,565	1,119,160,744	0	
	2002	330,861,666	676,899,528	268,634,287	71,646,735	1,348,042,216	0	
	2003	339,041,953	599,008,931	315,220,851	71,432,255	1,324,703,990	0	
South Carolina	1988	808,452,560	346,192,899	819,627,720	0	1,974,273,179	0	
	1989	814,318,036	337,981,640	875,250,418	0	2,027,550,094	0	
	1990	880,477,875	476,727,196	1,005,882,561	0	2,363,087,632	0	
	1991	930,638,160	443,003,035	984,931,346	0	2,358,572,541	0	
	1992	970,732,687	431,429,093	1,020,691,852	0	2,422,853,632	0	
	1993	1,053,428,777	431,367,337	1,085,608,064	0	2,570,404,178	0	
	1994	1,135,146,769	585,195,477	1,121,728,041	0	2,842,070,287	0	
	1995	1,209,662,608	528,614,246	1,163,662,102	0	2,901,938,956	0	
	1996	1,134,564,209	450,933,838	1,239,784,959	0	2,825,283,006	0	
	1997	1,119,268,528	513,078,474	1,315,429,048	0	2,947,776,050	0	
	1998	1,217,115,119	526,140,202	1,400,686,753	0	3,143,942,074	0	
	1999	1,257,134,727	776,680,609	1,476,502,636	0	3,510,317,972	0	
	2000	1,234,999,145	802,629,737	1,581,222,394	0	3,618,851,276	0	
	2001	1,295,315,977	1,166,497,124	1,703,624,206	0	4,165,437,307	0	
	2002	1,261,387,093	1,845,580,369	1,862,783,234	0	4,969,750,696	0	
	2003	1,329,171,095	1,551,652,692	2,009,881,222	0	4,890,705,009	0	
South Dakota	1988	171,874,879	160,470,797	224,310,316	0	556,655,992	0	
	1989	164,165,888	154,402,927	239,395,164	0	557,963,979	0	
	1990	167,821,811	165,387,972	254,570,615	0	587,780,398	0	
	1991	179,567,209	181,276,707	266,294,144	0	627,138,060	0	
	1992	189,295,694	177,520,864	293,691,882	0	660,508,440	0	
	1993	184,534,209	154,806,390	309,129,040	0	648,469,639	0	
	1994	204,777,549	198,188,809	336,796,117	0	739,762,475	0	
	1995	223,151,747	199,043,824	315,070,850	0	737,266,421	0	
	1996	231,483,651	145,665,585	351,139,255	0	728,288,491	0	
	1997	233,356,861	153,521,535	415,557,589	0	802,435,985	0	
	1998	225,174,978	143,147,379	410,864,385	0	779,186,742	0	
	1999	235,379,857	213,865,986	445,546,362	0	894,792,205	0	
	2000	239,961,279	218,007,368	466,355,760	0	924,324,407	0	
	2001	245,809,542	292,699,443	511,256,771	0	1,049,765,756	0	
	2002	283,298,104	359,384,401	524,895,916	0	1,167,578,421	0	
	2003	269,449,663	336,533,188	566,158,179	0	1,172,141,030	20,950,453	UA 403b (A,L5.2+6.3)
Tennessee	1988	1,094,456,855	630,847,662	1,132,760,117	0	2,858,064,634	42,513,662	A, L2, C2
	1989	1,103,309,502	695,982,293	1,181,216,142	0	2,980,507,937	59,314,805	A, L2, C2
	1990	1,155,059,260	835,584,984	1,212,050,455	0	3,202,694,699	59,500,579	A, L2, C2
	1991	1,255,918,023	763,382,831	1,305,663,313	0	3,324,964,167	67,284,316	A, L2, C2
	1992	1,344,609,250	840,424,832	1,368,966,567	0	3,554,000,649	83,202,481	A, L2, C2
	1993	1,400,980,664	883,362,163	1,483,713,333	0	3,768,056,160	74,961,477	A, L2, C2
	1994	1,560,367,985	1,037,462,461	1,549,027,334	0	4,146,857,780	82,789,359	A, L2, C2
	1995	1,727,962,837	1,047,808,902	3,719,779,960	0	6,495,551,699	91,703,614	A, L2, C2
	1996	1,607,097,663	899,183,122	3,042,149,224	0	5,548,430,009	71,669,381	A, L2, C2
	1997	1,675,851,142	1,050,846,109	2,399,520,536	0	5,126,217,787	74,931,317	A, L2, C2
	1998	1,751,128,399	1,054,235,470	2,446,290,662	0	5,251,654,531	56,840,224	A, L2, C2
	1999	2,047,396,226	1,504,172,662	2,691,537,939	0	6,243,106,827	59,059,716	A, L2, C2
	2000	1,941,843,631	1,993,897,874	2,734,710,007	0	6,670,451,512	61,462,214	A, L2, C2
	2001	1,827,245,940	2,222,183,682	2,947,465,238	0	6,996,894,860	91,598,965	A, L2, C2
	2002	1,856,272,245	2,787,661,531	3,160,529,817	0	7,804,463,593	136,100,928	A, L2, C2
	2003	1,948,227,424	2,390,825,804	3,395,318,045	0	7,734,371,273	120,381,291	A, L2, C2
Texas	1988	3,815,419,554	2,268,537,114	4,422,066,159	1,339,828,984	11,845,851,811	0	
	1989	3,599,963,635	2,384,369,898	4,945,087,925	1,438,852,364	12,368,273,822	0	
	1990	3,756,690,986	2,554,557,046	5,435,265,671	1,412,926,882	13,159,440,585	0	
	1991	4,101,784,095	2,470,818,838	5,494,771,599	1,445,275,145	13,512,649,677	0	
	1992	4,260,916,595	3,112,732,688	5,850,881,673	1,183,778,858	14,408,309,814	0	
	1993	4,568,272,333	2,424,316,050	6,040,321,328	1,038,398,764	14,071,308,475	0	
	1994	4,856,277,402	2,960,162,037	6,105,777,363	1,144,681,743	15,066,898,545	0	
	1995	5,045,233,055	3,078,479,254	6,243,546,186	1,064,458,213	15,431,716,708	0	
	1996	4,996,187,312	2,841,705,439	6,530,505,680	808,306,230	15,176,704,661	0	
	1997	5,173,395,954	3,023,595,878	6,772,660,413	1,019,117,116	15,988,769,361	0	
	1998	5,217,470,879	3,117,683,503	7,159,771,033	732,298,784	16,227,224,199	0	
	1999	5,473,118,724	4,524,771,408	7,789,530,339	875,632,734	18,663,053,205	0	
	2000	5,363,813,458	4,589,376,804	8,238,565,256	930,820,115	19,122,575,633	0	
	2001	5,911,727,433	6,833,667,279	12,519,125,940	972,205,677	26,236,726,329	0	
	2002	5,984,160,901	9,353,909,601	10,085,143,681	1,388,948,010	26,812,162,193	0	
	2003	6,199,516,177	8,631,385,888	11,295,441,071	1,301,404,741	27,427,747,877	0	

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State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	401, 403(b), 457 amounts included in Allocated Annuity	Notes
Utah	1988	313,526,813	290,557,522	470,386,838	0	1,074,471,173	0	
Utah	1989	299,172,790	379,254,528	581,428,474	0	1,259,855,792	0	
Utah	1990	318,604,445	414,986,860	644,904,260	0	1,378,495,565	0	
Utah	1991	354,581,693	340,404,656	506,517,887	140,164,604	1,341,668,840	0	
Utah	1992	387,308,050	349,394,173	524,792,525	117,830,898	1,379,325,646	0	
Utah	1993	404,053,511	284,964,556	572,786,897	118,494,471	1,380,299,435	0	
Utah	1994	448,122,101	335,080,149	598,429,341	82,023,413	1,463,655,004	0	
Utah	1995	466,569,480	361,825,176	618,199,870	74,926,370	1,521,520,896	0	
Utah	1996	538,241,101	293,089,887	896,321,487	57,549,757	1,785,202,232	0	
Utah	1997	519,625,457	344,918,051	929,835,181	45,809,089	1,840,187,778	0	
Utah	1998	537,069,568	331,698,352	1,022,320,045	41,350,152	1,932,438,117	0	
Utah	1999	710,486,850	448,838,668	1,149,140,939	25,579,174	2,334,045,631	0	
Utah	2000	523,164,041	485,538,959	1,283,676,867	48,591,441	2,340,971,308	0	
Utah	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	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	2003	601,682,895	884,189,384	1,505,793,625	29,971,231	3,021,637,135	25,948,350	UA 403b (A,L5.2+6.3)
Vermont	1988	122,626,500	110,419,005	93,493,091	32,147,720	358,686,316	0	
Vermont	1989	121,866,023	103,462,668	114,573,357	31,655,100	371,557,148	0	
Vermont	1990	125,284,028	129,964,173	121,889,421	30,348,856	407,486,478	0	
Vermont	1991	140,035,940	97,458,725	121,428,543	46,492,982	405,416,190	0	
Vermont	1992	144,127,741	101,249,949	110,744,720	36,425,854	392,548,264	0	
Vermont	1993	149,477,430	91,852,476	100,302,377	24,211,331	365,843,614	0	
Vermont	1994	148,603,072	120,243,180	100,735,266	25,504,706	395,086,224	0	
Vermont	1995	156,076,340	130,970,112	103,963,046	26,580,328	417,589,826	0	
Vermont	1996	157,634,026	107,804,469	125,040,436	5,126,379	395,605,310	0	
Vermont	1997	185,895,078	134,030,611	136,455,905	19,201,038	475,582,630	0	
Vermont	1998	203,025,510	147,820,152	145,892,884	35,091,296	531,829,842	0	
Vermont	1999	172,802,446	157,281,818	162,721,759	20,633,887	513,439,910	0	
Vermont	2000	157,480,327	167,531,791	176,952,104	14,182,348	516,146,570	0	
Vermont	2001	163,055,866	208,920,556	180,145,681	26,300,720	578,422,823	0	
Vermont	2002	170,834,571	283,646,412	191,392,830	8,116,588	653,990,401	0	
Vermont	2003	177,530,714	258,254,076	196,191,535	10,055,004	642,031,329	0	
Virginia	1988	1,501,089,283	910,923,198	2,363,356,212	0	4,775,368,693	0	
Virginia	1989	1,543,941,404	1,049,042,899	2,657,188,303	0	5,250,172,606	0	
Virginia	1990	1,660,561,706	1,103,217,804	2,128,224,081	0	4,892,003,591	0	
Virginia	1991	1,729,816,670	945,263,271	2,250,538,034	0	4,925,617,975	0	
Virginia	1992	1,889,473,142	1,257,251,934	2,348,996,620	0	5,495,721,696	0	
Virginia	1993	1,907,656,659	1,126,828,951	2,519,918,117	0	5,554,403,727	0	
Virginia	1994	2,049,832,358	1,532,486,706	2,520,943,348	0	6,103,262,412	0	
Virginia	1995	2,190,692,461	1,400,792,149	2,639,522,810	0	6,231,007,420	0	
Virginia	1996	2,227,159,561	1,192,305,410	2,690,850,982	0	6,110,315,953	0	
Virginia	1997	2,183,619,207	1,364,423,874	2,716,987,365	0	6,265,030,446	0	
Virginia	1998	2,343,446,115	1,408,582,622	2,828,357,943	0	6,580,386,680	0	
Virginia	1999	2,290,594,933	2,028,097,258	3,086,655,463	0	7,405,347,654	0	
Virginia	2000	2,495,479,386	2,090,547,968	3,622,895,043	0	8,208,922,397	0	
Virginia	2001	2,395,872,565	2,486,863,710	3,788,332,286	0	8,671,068,561	0	
Virginia	2002	2,422,101,179	3,299,077,415	4,625,861,868	0	10,347,040,462	0	
Virginia	2003	2,556,657,303	3,079,248,641	5,035,520,945	0	10,671,426,889	0	
Washington	1988	840,791,631	1,043,673,472	591,169,771	437,364,236	2,912,999,110	0	
Washington	1989	807,137,955	1,210,734,505	640,054,085	488,580,358	3,146,506,903	0	
Washington	1990	894,491,367	1,237,761,805	698,740,449	521,619,599	3,352,613,220	0	
Washington	1991	942,705,118	1,153,819,584	779,175,455	668,575,581	3,544,275,738	0	
Washington	1992	978,983,875	1,242,921,040	794,668,027	622,392,323	3,638,965,265	0	
Washington	1993	1,043,427,820	1,103,729,433	858,202,022	691,524,499	3,696,883,774	0	
Washington	1994	1,124,669,859	1,422,941,443	902,566,719	459,774,576	3,909,952,597	0	
Washington	1995	1,162,485,889	1,463,600,440	864,885,764	493,225,941	3,984,198,034	0	
Washington	1996	1,236,711,432	1,266,424,365	905,247,281	369,674,707	3,778,057,785	0	
Washington	1997	1,242,837,207	1,251,259,432	909,853,333	605,162,364	4,009,112,336	0	
Washington	1998	1,232,207,831	1,363,392,378	958,797,014	527,811,650	4,082,208,873	0	
Washington	1999	1,271,654,835	2,316,038,643	1,100,946,533	455,794,281	5,144,434,292	0	
Washington	2000	1,399,369,958	1,872,146,199	1,106,871,192	395,949,555	4,774,336,904	0	
Washington	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,L5.2+6.3)
Washington	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,L5.2+6.3)
Washington	2003	1,539,818,330	2,849,898,054	1,474,547,040	107,950,133	5,972,213,557	222,678,161	UA 403b (A,L5.2+6.3)
West Virginia	1988	319,827,097	211,836,963	350,969,222	0	882,633,282	0	
West Virginia	1989	321,654,307	219,131,663	371,883,149	0	912,669,119	0	
West Virginia	1990	325,388,423	219,521,544	456,136,849	0	1,001,046,816	0	
West Virginia	1991	368,245,037	210,735,750	502,025,018	0	1,081,005,805	0	
West Virginia	1992	376,679,927	242,273,021	512,768,938	0	1,131,721,886	0	
West Virginia	1993	385,572,008	213,513,375	532,791,316	37,437,552	1,169,314,251	0	
West Virginia	1994	401,468,979	296,839,571	536,393,798	7,407,963	1,242,110,311	0	
West Virginia	1995	432,912,350	336,766,379	534,013,201	47,207,038	1,350,898,968	0	
West Virginia	1996	406,121,463	268,629,892	565,547,539	24,256,408	1,264,555,302	0	
West Virginia	1997	450,394,807	247,316,630	574,590,966	24,959,051	1,297,261,454	0	
West Virginia	1998	425,880,377	234,904,435	598,353,464	39,620,560	1,298,758,836	0	
West Virginia	1999	439,607,030	358,157,424	632,570,244	24,780,900	1,455,115,598	0	
West Virginia	2000	421,738,324	465,418,152	769,156,991	48,703,323	1,705,016,790	0	
West Virginia	2001	443,160,277	551,473,481	715,831,125	37,221,022	1,747,685,905	0	
West Virginia	2002	457,602,656	736,784,338	747,998,515	50,596,014	1,992,981,523	0	
West Virginia	2003	525,934,077	674,311,246	807,594,236	46,897,551	2,054,737,110	0	

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 -2003 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	401, 403(b), 457 amounts included in Allocated Annuity	Notes
Wisconsin	1988	983,454,251	1,187,279,276	1,120,812,622	0	3,291,546,149	0	
	1989	939,877,756	1,340,779,418	1,246,550,050	0	3,527,207,224	0	
	1990	982,868,253	1,455,954,371	1,381,928,234	0	3,820,750,858	0	
	1991	1,076,399,245	1,357,274,758	1,469,942,227	0	3,903,616,230	0	
	1992	1,135,747,271	1,301,215,747	1,571,640,097	0	4,008,603,115	0	
	1993	1,202,592,049	1,112,059,894	1,686,502,690	0	4,001,154,633	0	
	1994	1,268,795,868	1,319,815,450	1,745,011,167	0	4,333,622,485	0	
	1995	1,377,155,879	1,530,405,980	1,767,044,880	0	4,674,606,739	0	
	1996	1,388,187,363	1,123,817,700	2,117,462,093	0	4,629,467,156	0	
	1997	1,330,673,454	1,296,128,142	1,966,606,840	0	4,593,408,436	0	
	1998	1,666,545,855	1,359,800,366	2,701,101,642	0	5,727,447,863	0	
	1999	1,487,871,383	1,571,644,120	2,914,712,068	0	5,974,227,571	0	
	2000	1,430,064,071	1,770,580,874	3,222,048,692	0	6,422,693,637	0	
	2001	1,501,528,707	2,279,654,961	3,549,289,750	0	7,330,473,418	0	
	2002	1,444,948,195	3,123,055,348	3,713,329,481	0	8,281,333,024	0	
	2003	1,655,657,032	2,605,889,350	3,932,606,069	0	8,194,152,451	0	
Wyoming	1988	97,626,321	94,368,976	85,482,029	0	277,477,326	0	
	1989	90,923,902	84,285,866	90,453,608	0	265,663,376	0	
	1990	90,058,438	93,698,389	97,798,492	0	281,555,319	0	
	1991	96,951,799	81,766,219	99,883,708	0	278,601,726	0	
	1992	105,896,069	82,392,605	112,094,162	0	300,382,836	0	
	1993	110,151,591	66,544,761	123,196,590	0	299,892,942	0	
	1994	120,563,305	82,776,199	127,681,818	0	331,021,322	0	
	1995	128,258,372	91,755,805	125,844,578	0	345,858,755	0	
	1996	144,853,471	64,293,629	139,762,212	0	348,909,312	0	
	1997	132,336,804	73,610,903	137,395,545	0	343,343,252	0	
	1998	133,370,742	65,128,698	147,217,331	0	345,716,771	0	
	1999	132,820,331	84,199,803	164,599,319	0	381,619,453	0	
	2000	134,954,407	36,964,454	279,127,327	0	451,046,188	0	
	2001	140,089,330	119,654,633	307,424,423	0	567,168,386	0	
	2002	161,370,610	177,390,092	328,364,747	0	667,125,449	0	
	2003	158,450,513	160,053,167	358,083,018	0	676,586,698	0	
All States	1988	56,388,254,348	47,263,267,591	67,909,694,904	13,003,786,835	184,565,003,678	65,627,302	
	1989	55,236,476,397	51,478,466,586	72,068,971,823	13,398,723,461	192,182,638,267	83,207,030	
	1990	59,745,978,030	59,210,480,857	76,031,191,445	13,185,715,755	208,173,366,087	86,486,025	
	1991	63,124,415,917	54,110,160,997	77,211,223,791	15,049,158,581	209,494,959,286	101,244,119	
	1992	66,782,571,580	56,703,419,959	79,348,307,053	12,888,318,201	215,722,616,793	126,323,239	
	1993	71,523,564,638	48,902,588,001	82,280,654,795	12,195,899,332	214,902,706,766	116,194,692	
	1994	76,465,077,072	64,056,662,631	82,657,912,116	11,394,978,331	234,574,630,150	127,716,287	
	1995	81,386,026,586	65,051,449,590	88,302,485,204	10,670,395,993	245,410,357,373	147,261,114	
	1996	80,118,134,719	56,008,408,418	93,955,094,633	8,691,527,510	238,773,165,280	115,973,403	
	1997	81,291,968,089	60,690,697,981	95,865,833,782	9,343,241,569	247,191,741,421	131,079,061	
	1998	84,536,044,451	58,426,760,693	101,781,346,921	7,868,201,364	252,612,353,429	126,213,567	
	1999	83,270,387,788	78,982,290,908	110,138,309,203	10,556,342,192	282,947,330,091	156,700,755	
	2000	86,513,095,925	87,438,425,121	119,747,691,202	9,908,443,089	303,607,655,337	183,293,590	
	2001	86,584,179,826	119,908,161,439	127,080,474,825	8,805,598,828	342,378,414,918	209,532,372	
	2002	89,188,766,523	159,868,596,257	131,848,549,131	10,010,314,823	390,916,226,734	267,549,817	
	2003	93,464,790,691	144,531,674,549	141,196,916,058	9,954,299,225	389,147,680,523	868,215,484	
Grand Total		1,215,619,732,580	1,212,631,511,578	1,547,424,656,886	176,924,945,089	4,152,600,846,133	2,912,617,857	

**ASSESSMENT AND
PREMIUM TAX
OFFSET PROVISIONS**

Assessment and Premium Tax Offset Provisions

The enclosed material was obtained through a cursory review of available information to NOLHGA. You should check each applicable state insurance statute prior to using the enclosed.

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

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

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

**National Organization of
Life & Health Guaranty Associations**

Assessments at a Glance

Assessment Limits/ Classes	Percent of Premium	Number of Classes
Alabama	1%	3
Alaska	2%	2
Arizona	2%	2
Arkansas	2%	2
California	1%	2
Colorado	1%	2
Connecticut	2%	2
Delaware	2%	3
DC	2%	2
Florida	1%	2
Georgia	2%	2
Hawaii	2%	2
Idaho	2%	3
Illinois	2%	2
Indiana	2%	3
Iowa	2%	2
Kansas	2%	2
Kentucky	2%	2
Louisiana	2%	2
Maine	2%	5
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%	3
New York	2%	3
North Carolina	2%	2

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

Assessments (cont.)

Assessment Limits/ Classes	Percent of Premium	Number of Classes
North Dakota	2%	2
Ohio	2%	2
Oklahoma	2%	2
Oregon	2%	2
Pennsylvania	2%	2
Puerto Rico	2%	2
Rhode Island	3%	2
South Carolina	4%	3
South Dakota	2%	2
Tennessee	2%	2
Texas	1%	2
Utah	2%	2
Vermont	2%	3
Virginia	2%	2
Washington	2%	2
West Virginia	2%	2
Wisconsin	2%	2
Wyoming	2%	2
Totals	45/52 set 2% limit	43/52 have 2 classes



State Laws & Provisions Report

[current as of June 30, 2004]

Assessments**Alaska****Assessment Limits**

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

Assessment Classes

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

Alabama**Assessment Limits**

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

Assessment Classes

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

Arkansas**Assessment Limits**

§23-96-115(f)(1)(A). Total of all assessments authorized by the association with respect to a member insurer for each sub account of the life insurance and annuity account and for the health account shall not in any one calendar year exceed 2% of that member insurers average annual premiums received in this state on the policies and contracts covered by the sub account or account during the 3 calendar years preceding the year in which the insurer became an impaired or insolvent insurer. §23-96-115(F)(1)(B). If two or more assessments are authorized in one calendar 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: Class A for administrative and legal costs, other expenses, and examinations; and Class B to carry out the

powers and duties of the association with regard to an impaired or insolvent insurer. (Amended effective 8/1/97)

Arizona

Assessment Limits

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

Assessment Classes

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

California

Assessment Limits

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

Assessment Classes

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

Colorado

Assessment Limits

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

Assessment Classes

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

Connecticut

Assessment Limits

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

Assessment Classes

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

District of Columbia

Assessment Limits

§31-5406(e)(1). Two percent (2%) of all 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.

Delaware

Assessment Limits

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

Assessment Classes

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

Florida

Assessment Limits

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

Assessment Classes

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

Georgia

Assessment Limits

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

Assessment Classes

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

Hawaii

Assessment Limits

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

Assessment Classes

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

Iowa

Assessment Limits

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

year in which the insurer became impaired or insolvent.

Assessment Classes

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

Idaho**Assessment Limits**

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

Assessment Classes

§41-4309(2). Three classes of assessments: Class A for administrative costs, general expenses and examinations; Class B to carry out the powers and duties of the association with regard to an insolvent domestic insurer; and Class C to carry out the powers and duties of the association with regard to an insolvent foreign or alien insurer.

Illinois**Assessment Limits**

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

Assessment Classes

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

Indiana**Assessment Limits**

§27-8-8-6(i). Per account, per year, per insurer: Two percent (2%) of premiums received by the insurer from business in state on policies covered by each account during the calendar year preceding the assessment.

Assessment Classes

§27-8-8-6(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 insolvent foreign or alien insurer.

Kansas**Assessment Limits**

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

Assessment Classes

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

Kentucky

Assessment Limits

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

Assessment Classes

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

Louisiana**Assessment Limits**

LSA-R.S. 22:1395.8.E(1). The total of all assessments upon an insurer for each account shall not in any one calendar year exceed 2% of the member insurer's average premiums in Louisiana during the three years prior to the year of impairment or insolvency.

Assessment Classes

LSA-R.S. 22:1395.8.B. Two classes of assessments: Class A for administrative, legal costs and other expenses, and examinations; and Class B to carry out the powers and duties of the association with respect to an impaired or insolvent insurer

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.

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.

Maine**Assessment Limits**

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

Assessment Classes

§4609.2.D.4. Five classes of assessments: 1) Class A for administrative costs and other general expenses; 2) Class B to carry out the powers and duties of the association with regard to an impaired domestic insurer; 3) Class C to carry out the powers and duties of the association with regard to an impaired foreign or alien insurer; 4) Class D for assessment of members' proportionate share of the applicable maximum for payment of claims and expenses, only to the extent that the maximum 2% has not been assessed; and 5) Class E for assessment for shortfalls in the maximum assessment of

any account, not to exceed 2% of premiums covered by the account.

Michigan

Assessment Limits

§500.7709(8). Two percent (2%) of the insurer's average premiums received in the state on the policies covered by each account during the three calendar years prior to the impairment/insolvency.

Assessment Classes

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

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.

Missouri

Assessment Limits

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

Assessment Classes

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

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 insurer became impaired or insolvent. (Amended effective 3-15-99).

Assessment Classes

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

Montana

Assessment Limits

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

Assessment Classes

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

North Carolina

Assessment Limits

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

Assessment Classes

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

North Dakota

Assessment Limits

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

Assessment Classes

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

Nebraska

Assessment Limits

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

Assessment Classes

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

New Hampshire

Assessment Limits

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

Assessment Classes

§408-B:9.II(a),(b). Two assessments: Class A for administrative and legal costs and other expenses and examinations; these assessments can be made whether or not related to a particular impaired or insolvent insurer, and Class B, to the extent necessary to carry out the powers and duties of the association with regard to an impaired or an insolvent insurer. (Amended effective 1/1/96)

New Jersey

Assessment Limits

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

Assessment Classes

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

New Mexico

Assessment Limits

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

Assessment Classes

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

Nevada

Assessment Limits

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

Assessment Classes

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

New York

Assessment Limits

§7709(e)(2). Two percent (2%) of premiums in state for the account per calendar year. Total assessment against all member insurers shall not exceed \$500 million.

Assessment Classes

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

Ohio

Assessment Limits

§3956.09(E)(1). Two percent (2%) of insurers 3 year average premiums received in state for policies or contracts covered by the account.

Assessment Classes

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

Oklahoma

Assessment Limits

§2030.E. Two percent (2%) of average premiums received in state during the three years preceding the assessment on the policies and contracts covered by the account and in which the insurer became impaired or insolvent.

Assessment Classes

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

Oregon

Assessment Limits

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

Assessment Classes

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

Pennsylvania

Assessment Limits

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

Assessment Classes

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

Puerto Rico

Assessment Limits

T.26 §39.090.5. a. The total amount of all assessments imposed on a member insurer for each account, shall not exceed in any calendar year, two (2) percent of the average premiums received in Puerto Rico on policies and contracts covered by the account for the three calendar years preceding the year in which the insurer became impaired or insolvent.

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). For the life, annuity account and for each sub account

thereunder, and for the health account: the total of all assessments upon a member insurer shall not in any one calendar year exceed 3 percent of the insurer's average premiums received in the state on the policies and contracts covered by the account during the 3 calendar years preceding the year in which the insurer became an impaired or insolvent insurer. (Amended effective 1/1/96)

Assessment Classes

§27-34.3-9.B.Two assessments: Class A for the purpose of meeting administrative and legal costs and other expenses and examinations; these assessments can be made whether or not related to a particular impaired or insolvent insurer, and, Class B, to the extent necessary to carry out the powers and duties of the association with regard to an impaired or an insolvent insurer. (Amended effective 1/1/96)

South Carolina**Assessment Limits**

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

Assessment Classes

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

South Dakota**Assessment Limits**

§58-29C-52E(1)(a). 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 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. Effective July 1, 2003 (prior statute repealed).

Assessment Classes

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

Tennessee**Assessment Limits**

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

Assessment Classes

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

Texas**Assessment Limits**

§9(h). One percent (1%) of premiums in state for policies covered by the account in any one year.

Assessment Classes

§9(b). Two classes of assessments: Class A for administrative costs, administrative expenses incurred under the act relating to any unauthorized insurer or nonmember of the association and other general expenses 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 insolvent or impaired insurer.

Utah**Assessment Limits**

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

Assessment Classes

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

Virginia**Assessment Limits**

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

Assessment Classes

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

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.

Washington**Assessment Limits**

§48.32A. Section 9.(5)(a)(i)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 one 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 calendar years preceding the year in which the insurer became an impaired or insolvent insurer. 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.

Wisconsin

Assessment Limits

§646.51(3)(b). Two percent (2%) of the insurer's average annual premiums received in this state, during the 3 calendar years preceding the year of entry of the order of liquidation, on the types of policies and contracts that are covered by the account. (Amended effective 4/30/04).

Assessment Classes

§646.51(3)(am), (c). General/continuation of coverage, and administrative.

West Virginia

Assessment Limits

§33-26A-9(e)(1). Two percent (2%) of premiums in state for policies covered by the account.

Assessment Classes

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

Wyoming

Assessment Limits

§26-42-107(g). The total of all assessments imposed upon a member insurer for each account shall not in any one calendar year exceed 2% of the insurer's average premiums received in the state on the policies and contracts covered by the account during the three calendar years preceding the year of the impairment or insolvency.

Assessment Classes

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

This compilation of statutory provisions, although believed to be correct as of the date indicated, is comprised of the most current statutory materials available on-line to NOLHGA and 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.

**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		
Connecticut	X		
Delaware	X		
DC		X	
Florida		X	
Georgia	X		
Hawaii	X		
Idaho	X		
Illinois			X ²
Indiana	X		
Iowa	X		
Kansas	X		
Kentucky	X		
Louisiana	X		
Maine			X
Maryland			X
Massachusetts		X	
Michigan		X	
Minnesota	X		
Mississippi	X		
Missouri	X		
Montana	X		
Nebraska	X		
Nevada	X		
New Hampshire	X		
New Jersey		X	

¹ The statute has no tax offset provision, however recoupment is permitted on health assessment. See page 1 of Tax Offset Summary.

² Illinois' tax offset provision expired on January 1, 2003.

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

Tax Offset (cont.)

Offset Amount	Yes, 20% Over 5 Yr's.	Yes (Other %)	No Provision
New Mexico			X
New York		X	
North Carolina	X		
North Dakota	X		
Ohio	X		
Oklahoma	X		
Oregon	X		
Pennsylvania	X		
Puerto Rico			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	32	12	8

**State Laws & Provisions Report**

[current as of June 30, 2004]

Tax Offsets**Alaska**

No provision.

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.

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.

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.

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 can not 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. Member insurers writing health insurance can recoup assessments costs by way of a surcharge on premiums.

Connecticut

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

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.

Delaware

§4413(a). Yes. Up to 20% of assessment amount may be offset for 5 years

following payment; covers class C assessments only.

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.

Iowa

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

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.

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. 22:1395.12.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.

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.

Maryland

No provision.

Maine

No provision.

Michigan

§208.22/22a-c. Yes. Amount a member insurer may offset varies according to formula in the Single Business Tax - Insurance Companies (Public Act No. 262).

Minnesota

§ 297I.20 Yes. Up to 20% of assessment amount may be offset for each of the five calendar years following the year in which the assessment was paid. Carry forward of offset is allowed when cap is exceeded. Amended effective for taxable years beginning after December 31, 2000.

Missouri

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

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.

Montana

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

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.

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.

New Hampshire

§408-B: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.

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 York

§7712(b)(2)(A)(B). Yes. Up to 80% of aggregate assessments exceeding \$100 million over 15 years may be offset; covers all but administrative expenses.

Ohio

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

Oklahoma

§2030.I. Yes. Up to 20% of assessment amount may be offset for next 5 years

following year of assessment; covers all but administrative expenses.

Oregon

§734.835(1). Yes. Up to 20% of assessment amount may be offset for next 5 years; covers all but administrative expenses.

Pennsylvania

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

Puerto Rico

No provision.

Rhode Island

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

South Carolina

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

South Dakota

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

Tennessee

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

Texas

§13(a)(and legislative comments for enactment at §13.17 of Acts 1991, 72nd Leg., ch. 242). Yes. Member insurers may offset up to 100% of assessment amounts relating to policies and contracts of insurance written, issued, and placed in force on or before January 1, 1992 (20% per year for a period of 5 years beginning in the year following the issuance of the certificate of

contribution). Member insurers may also offset up to 100% of the assessment amounts relating to policies and contracts of insurance written, issued, and placed in force after January 1, 1992 (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.

Utah

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

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.

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.

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

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.

West Virginia

No provision.

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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