

November 19, 2007

Dear Chief Executive Officer:

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

The enclosed schedules provide estimates of the total costs (including statutory benefits and the expenses incurred to provide them) for specific, multi-state insolvencies in which NOLHGA has been involved. Also included is related assessment information for which NOLHGA is aware (this information reflects assessments called (i.e. billed) less refunded as of December 31, 2006). Please review the comments at the beginning of each section for a clearer understanding of the data and the limitations inherent in these estimates.

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

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

Sincerely,



Paul A. Peterson, 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. Generally, these are multi-state cases in which NOLHGA was involved. Costs may include amounts needed to fund assumption reinsurance transactions, claims paid directly by guaranty associations, expenses incurred by NOLHGA and guaranty associations and assets actually received from estates. Note the following general classifications:
 - ***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 2007. **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. These cases have no assumption reinsurance agreement which may have closed (or is not anticipated to close in the near future) or may have closed blocks of business which will be administered indefinitely by guaranty associations.
 - ***Closed in 2007 Insolvencies***
This category lists those costs associated with assumption reinsurance agreements that have closed during 2007 or with outstanding claim benefits paid by Guaranty Associations in 2007.
 - ***Closed Prior to 2007 Insolvencies***
This category lists those costs associated with assumption reinsurance agreements that have been closed prior to 2007 but the estate is still open. Guaranty associations may still incur costs related to covered obligations.
 - ***Estates Closed***
This category lists those costs associated with estates that have had court orders issued to close the estate. No further costs or recoveries other than minor amounts are anticipated.
 - ***Released from Oversight***
This category lists those cases which were under some form of Insurance Department oversight (whether referred to as supervision, conservation, rehabilitation, receivership, etc.) and did not proceed to a liquidation status. The cases are eventually released from Department oversight. Blocks of business are generally disposed of without GA funding. Guaranty association costs should be minimal and are generally limited to expenses involved in monitoring the cases.
 - ***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 2007. **Particular attention should be given to these insolvencies since Guaranty Associations may fund their participation in an assumption reinsurance agreement through a variety of methods (such as the use of a promissory note or borrowed funds to accommodate capacity limitations or the economic benefit to member companies), and it is likely that the timing of actual assessments will not coincide with the enclosed schedules. Please note Executive Life Insurance Company is the only insolvency currently included in this schedule.**

General Comments (continued)

- **Specific Insolvency Costs and Assessment Information**

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

In addition, this information

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

- **Assessable Premiums 1988 -2006**

This section contains the Total Assessable Premiums for the period 1988 through 2006, 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.

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

This report contains general information regarding assessment and premium tax offset provisions by state.

AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

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

Estimated GA Costs

Estimated Net Costs as of September 30, 2007													Assessments Called (Billed) or Refunded as of December 31, 2006									
Company	NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Closing Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total Report 2007	Total Report 2006	Change	Life		Allocated Annuity		A&H		Allocated Annuity		
														Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
Overview "Ongoing Funding" Insolvencies																						
Executive Life Ins. Co.	63010	CA	4/11/1991	12/6/1991	9/3/1993		1,142,627,683	1,647,570,708	0	31,490,749	2,821,689,139	2,802,368,620	19,320,520	985,755,810	500,000	1,274,325,771	12,733,612	590,625	0	42,365,781	3,302,527	
Total "Ongoing Funding"							1,142,627,683	1,647,570,708	0	31,490,749	2,821,689,139	2,802,368,620	19,320,520	985,755,810	500,000	1,274,325,771	12,733,612	590,625	0	42,365,781	3,302,527	
Overview "Open" Insolvencies																						
Benicorp Ins. Co.	69752	IN	8/9/2007	10/5/2007			30,247	0	39,369,665	0	39,399,912		39,399,912	0	0	0	0	0	0	0	0	0
Fidelity Mutual Life Ins. Co.	63304	PA	11/6/1992	no GA participation			1,130,723	113,819	0	27,990	1,272,532	1,272,532	0	38,723	0	800	0	0	0	0	0	0
Life & Health Ins. Co. of America	77887	PA		7/2/2004	4/1/2005		383,571	0	40,724,219	0	41,107,791	40,200,639	907,152	226,383	0	529	0	3,505,302	0	0	0	0
Monarch Life Ins. Co.	66265	MA	6/9/1994				211,703	93,519	207,290	0	512,511	512,511	0	5,138	490	228	0	304	0	0	0	0
Old Southwest Life Ins. Co.	83631	AR	6/4/1999	8/3/2004				No Data Available		0	0	0	0	0	0	0	0	0	0	0	0	0
Universal Health Care Ins. Co.	12577	FL	2/21/2007				0	0	208,023	0	208,023	208,023	0	0	0	0	0	0	0	0	0	0
Western United Life Assurance Co.	77925	WA	3/2/2004					No Data Available		0	0	0	0	0	0	0	0	0	0	0	0	0
Total "Open"							1,756,243	207,337	80,509,197	27,990	82,500,768	41,985,682	40,515,086	270,244	490	1,557	0	3,505,606	0	0	0	
Overview "Closed in 2007" Insolvencies																						
London Pacific Life & Annuity Co.	68934	NC	8/6/2002	9/30/2004	10/12/2004		0	131,648,642	0	0	131,648,642	131,072,312	576,331	42,570	0	86,662,660	0	0	0	0	0	
Reliance Ins. Co.	24457	PA	5/29/2001	10/3/2001	9/1/2005		0	0	10,520,744	0	10,520,744	10,484,753	35,991	151,260	0	0	0	5,194,749	0	0	0	
States General Life Ins. Co.	69175	TX	1/14/2005	3/9/2005	7/1/2005		2,000	0	6,184,593	0	6,186,593	5,614,143	572,449	226,286	0	0	0	948,010	0	0	0	
Total "Closed in 2007"							2,000	131,648,642	16,705,337	0	148,355,979	147,171,208	1,184,771	420,116	0	86,662,660	0	6,142,759	0	0	0	
Overview "Closed Prior to 2007" Insolvencies																						
American Chambers Life Ins. Co.	75914	OH	3/13/2000	5/8/2000	claim runoff		78,845	0	61,495,297	0	61,574,141	61,266,687	307,454	253,143	4,500	0	0	57,321,953	930,500	0	0	
American Integrity Ins. Co.	10197	PA		6/25/1993	6/1/1994		0	0	61,518,847	0	61,518,847	61,524,372	(5,526)	9,517	129,780	0	0	85,880,467	25,107,947	0	0	
American Western Life Ins. Co.	60917	UT	1/1/1997	8/28/1997	claim runoff		23,705	0	354,629	0	378,334	501,707	(123,374)	0	0	0	0	1,804,218	608,000	0	0	
Andrew Jackson Life Ins. Co.	60968	MS	2/10/1992	3/26/1993	8/27/1993		24,386,472	6,335,433	75,365	0	30,797,271	30,792,438	4,833	28,735,867	0	10,977,686	50,403	0	0	3,735,647	0	
Centennial Life Ins. Co.	61654	KS	2/4/1998	5/27/1998	various		15,763	0	662,102	0	677,865	677,655	210	793,564	685,323	100,000	50,000	19,544,517	12,425,010	0	0	
Confederation Life Ins. Co. (CLIC)	80667	MI	8/12/1994	8/12/1994	multiple		946	2,304	(0)	9,713	12,962	12,359	604	11,306,785	10,415,008	44,055,596	26,156,342	895,082	905,167	108,553,958	71,103,889	
Consumers United Ins. Co.	62278	DE	2/9/1993	5/5/1994	2/15/1995		1,103,397	7,565,229	6,491,538	0	15,160,165	15,145,392	14,773	828,884	258,055	5,279,053	275,537	12,052,209	3,311,951	40	4	
Diamond Benefits Life Ins. Co./LACOP	74969	AZ	12/19/1988	2/28/1992	11/30/1992		0	15,347,856	0	0	15,347,856	16,939,102	(1,591,246)	176,802	238	5,957,495	1,165,000	12,004,070	85,843	0	0	
Family Guaranty Life Ins. Co.	75302	MS	5/10/1999	6/29/1999	12/9/1999		24,839,641	0	0	0	24,839,641	24,818,495	21,146	13,800,320	0	4,950,590	0	0	0	1,518,800	0	
Farmers and Ranchers Life Ins. Co.	63185	OK	5/12/1999	1/14/2000	1/21/2000		4,688,303	4,443,609	0	0	9,131,912	9,122,980	8,932	7,965,000	135,000	885,000	15,000	0	0	0	0	
Fidelity Bankers Life Ins. Co.	63266	VA	5/13/1991	9/29/1992	6/12/1993		274,111	14,146,850	0	0	14,420,962	14,420,313	649	839,543	30	2,298,356	20	330,078	0	35,000	0	
First National Life Ins. Co. of America	63525	MS	5/10/1999	6/29/1999	12/9/1999		5,736,779	51,430,910	0	0	57,167,690	67,582,482	(10,414,792)	18,270,153	579,969	18,925,424	222,031	0	0	0	0	
Franklin American Life Ins. Co.	68489	TN	5/11/1999	10/26/1999	7/6/2000		9,639,555	3,175,343	0	0	12,814,898	12,765,864	49,035	1,234,685	0	12,814,898	0	0	0	0	0	
Franklin Protective Life Ins. Co.	98655	MS	5/10/1999	6/29/1999	12/9/1999		14,302,484	4,352,888	0	0	18,655,372	18,638,281	17,090	5,854,173	0	2,082,992	0	52,921	0	0	0	
International Financial Services Life Ins. Co.	64084	MO	5/12/1999	11/30/1999	12/9/1999		5,834,500	3,465,841	0	0	9,300,342	9,290,182	10,160	4,493,880	0	277,880	0	152,528	0	0	0	
Investors Equity Life Ins. Co. of HI, 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	27,611,280	20,999,761	22,525,117	11,243,274	11,732,231	11,500,000	0	0	
Kentucky Central Life Ins. Co.	65188	KY	2/12/1993	8/18/1994	5/31/1995		(12,686,964)	(720)	0	0	(12,687,684)	(12,796,999)	109,315	122,437,040	83,824,851	13,028,405	6,741,342	141,544	139,290	0	0	
Legion Ins. Co.	24422	PA	3/28/2002	7/28/2003	claim runoff		0	0	2,688,186	0	2,688,186	2,578,556	109,630	0	0	0	0	484,325	0	0	0	
Midwest Life Ins. Co.	66060	LA	6/26/1991	8/26/1991	6/1/1992		886,644	32,022,281	82,734	0	32,991,659	32,990,157	1,503	3,798,558	1,244,000	75,236,595	10,553,609	4,535,768	459,073	0	0	
National Heritage Life Ins. Co.	97284	DE	5/25/1994	11/21/1995	7/2/1996		6,311,185	166,088,097	0	0	172,399,283	170,294,914	2,104,369	13,267,750	229,205	236,271,567	18,293,284	0	0	2,585,649	0	
Old Standard Life Ins. Co.	88579	ID	3/2/2004					No Data Available		0	0	0	0	0	0	0	0	0	0	0	0	
Universe Life Ins. Co.	70181	ID	3/5/1996	12/4/1998	10/29/1999		0	0	12,776,426	0	12,776,426	8,611,253	4,165,173	122,316	718	0	0	7,292,981	35,192	0	0	
Villanova Ins. Co.	19577	PA	3/28/2002	7/28/2003	claim runoff		0	0	15,263	0	15,263	13,310	1,953	0	0	0	0	400,000	0	0	0	
Total "Closed Prior to 2007"							85,435,368	328,002,810	146,160,387	9,713	559,608,278	564,816,386	(5,208,108)	261,799,260	118,506,439	442,940,756	74,765,843	214,624,892	55,507,973	116,429,094	71,103,893	

Estimated GA Costs

Estimated Net Costs as of September 30, 2007													Assessments Called (Billed) or Refunded as of December 31, 2006								
NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Closing Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total Report 2007	Total Report 2006	Change	Life		Allocated Annuity		A&H		Allocated Annuity		
													Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
Overview "Estate Closed" Insolvencies																					
Alabama Life Ins. Co.	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	2,800,000	0	568,170	0	13,000	0	0	0
American Educators Life Ins. Co.	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	19,024	0	284,983	1,409	7,000	0	0	0
American Life Assurance Corp.	88161	AL	2/25/1997	5/30/1997	3/13/1998	6/15/2004	(233,527)	849,139	4,441,152	0	5,056,764	5,054,550	2,214	10,971	0	0	0	148,029	0	0	0
American Standard Life & Accident Ins. Co.	63452	OK	2/22/1991	9/22/1998	9/22/1998	5/28/2004	7,550,878	427,272	418,916	0	8,397,065	8,395,715	1,351	6,136,133	5,350,073	10,343	111,000	1,280,461	660,185	0	0
AMS Life Ins. Co.	86142	AZ	3/27/1992	9/3/1992	multiple	12/28/2006	1,404,994	31,474,476	346,598	0	33,226,068	34,296,572	(1,070,504)	4,459,142	3,404,862	65,758,257	39,520,278	1,310,907	1,500,000	8,000,000	2,600,000
Bankers Commercial Life Ins. Co.	61220	TX	5/15/2000	6/19/2000	11/8/2002	4/7/2003	259,928	0	13,589,897	0	13,849,825	13,849,825	0	70,714	16,193	0	0	17,454,254	2,772,428	0	0
Coastal States Life Ins. Co.	61980	GA	1/24/1996	10/1/1996	11/8/1996	9/17/2004	48,622	16,273,478	0	0	16,322,100	16,321,657	443	340,667	49,490	17,248,265	688,487	0	0	0	0
Consolidated National Life Ins. Co.	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	11,271,909	1,041,272	1,401,485	0	122,000	0	0	0
Corporate Life Ins. Co.	74705	PA	8/24/1988	2/15/1994	1/31/1996	1/4/2007	1,366,035	171,658,264	563,528	0	173,587,827	219,403,019	(45,815,192)	94,012,513	0	76,061,564	0	250,000	0	67,153,313	0
EBL Life Ins. Co.	87033	PA	4/7/1994	11/30/1994	8/15/2005	8/15/2005	9,861,624	4,462,254	0	0	14,323,877	14,323,877	0	32,000,000	0	0	0	0	0	0	0
First National Life Ins. Co.	63517	AL	10/4/1996	8/5/1997	claim runoff	12/17/2002	0	0	227,653	0	227,653	228,162	(509)	0	0	0	900,000	192,196	58,147	0	0
George Washington Life Ins. Co.	63770	WV	9/5/1990	6/3/1991	multiple	1/21/2005	1,320,484	76,902	383,703	0	1,781,088	1,770,951	10,138	5,231,876	2,064,151	214,664	149,512	13,338,293	5,473,545	0	0
Guarantee Security Life Ins. Co.	84271	FL	8/12/1991	12/2/1992	4/13/1993	7/29/2005	22,784,315	84,124,558	0	0	106,908,873	106,908,873	0	60,125,731	9,093,659	175,491,859	18,881,869	0	0	2,000	0
Inter-American Ins. Co. of Illinois	67210	IL	10/25/1991	12/23/1991	4/13/1993	9/16/2003	71,852,361	17,935,598	0	17,983,097	107,771,055	348	90,059,188	23,367,348	35,146,103	17,610,360	4,032,883	638,187	41,826,413	15,482,766	
Investment Life Ins. Co. of America	76015	NC	8/31/1992	4/2/1993	9/6/1994	12/12/2005	3,598,717	12,133,263	16,134	0	15,748,114	15,732,882	15,232	5,163,688	242,054	17,846,770	938,704	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0
Mutual Benefit Life Ins. Co.	66362	NJ	7/16/1991	11/3/1993	4/30/1994	6/30/1999	(350,827)	(1,057,076)	0	(163,752)	(1,571,656)	(1,571,656)	0	113,928,847	73,049,556	16,270,649	12,187,275	4,132,289	4,836,956	2,139,524	1,755,253
Mutual Security Life Ins. Co.	66400	IN	10/5/1990	12/6/1991	multiple	7/29/2005	3,122,404	11,262,883	(6,419,739)	4,783,472	12,749,019	12,749,019	0	53,434,308	14,955,348	117,647,747	17,335,892	3,972,146	1,805,161	96,890	84,000
National Affiliated Investors Life Ins. Co.	69370	LA	6/7/1999	4/26/2000	7/7/2000	7/10/2006	1,223,357	121,189	8,753	0	1,353,300	1,353,300	0	1,144,992	0	35,389	0	806,622	0	0	0
National American Life Ins. Co of PA	69221	PA	1/31/1995	5/31/1996	7/1/1996	10/13/2004	2,607	13,137,752	6,054	0	13,146,413	13,146,413	0	576,171	135,419	24,494,168	5,274,478	1,785,577	1,494,030	0	0
New Jersey Life Ins. Co.	66907	NJ	9/5/1991	8/12/1993	9/9/1993	1/8/1999	81,850,531	0	0	0	81,850,531	81,850,531	0	88,482,480	2,540,816	20,683	18,000	449	23	0	0
Old Colony Life Ins. Co.	65161	GA	5/21/1992	6/30/1994	10/20/1994	11/1/2006	526,155	10,653,842	0	0	11,179,997	12,427,509	(1,247,512)	859,210	28,654	13,560,314	1,163,006	53,013	0	0	0
Old Faithful Life Ins. Co.	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	1,985,301	0	3,071,552	0	35,000	0	0	0
Pacific Standard Life Ins. Co.	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	19,125,582	1,724,917	14,801,323	323,012	30,659	3,117	0	0
Statesman National Life Ins. Co.	69183	TX	2/8/1999	5/15/1999	6/18/1999	12/22/2003	0	0	4,050,017	0	4,050,017	4,568,304	(508,287)	645,876	211,787	0	0	11,548,200	2,534,083	0	0
Summit National Life Ins. Co.	71080	PA	5/6/1994	11/1/1994	11/30/1994	3/3/2006	3,722,702	787,165	73,031	0	4,582,899	4,582,899	0	71,046,715	16,506,386	31,672,495	7,680,034	79,818	111,672	0	0
Supreme Life Ins. Co. of America	69302	IL	7/12/1995	claim runoff	5/12/2000		33,329	0	11,495	0	44,824	44,824	0	80,000	54,000	0	0	20,000	24,000	0	0
Underwriters Life Ins. Co.	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	136,845	48,177	514,100	0	7,083,431	1,408,959	0	0
Unison International Life Ins. Co.	68055	OK	9/25/1992	2/12/1993	8/27/1993	11/8/2002	3,344,192	10,066,575	4,151	0	13,414,918	13,414,918	0	12,164,294	4,196,953	9,814,075	1,492,980	81,022	0	0	0
United Republic Life Ins. Co.	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	57,000	0	0	0	0	0	0	0
Total "Estate Closed"							237,282,103	407,196,912	26,036,948	22,631,874	693,147,837	741,760,115	(48,612,278)	675,369,177	158,081,115	621,934,958	124,276,297	67,577,249	23,320,493	119,218,140	19,922,019
Overview "Released from Oversight" Insolvencies																					
Confederation Life Ins. & Annuity Co. (CLIAC)	99384	GA	9/1/1994		10/2/1995	4/12/1999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
First Capital Life Ins. Co.	65447	CA	5/14/1991		claim runoff	6/5/2003	48,718	4,548	0	0	53,266	53,266	0	611,924	17,671	712,595	2,463	10	0	0	0
Mid-Continent Life Ins. Co.	66001	OK	6/6/1997		no GA participation	7/1/2002	366,322	1,432	406	0	368,160	368,160	0	9,571	0	0	0	0	0	0	0
Old West Annuity & Life Ins. Co.	76791	AZ	3/2/2004			1/13/2006			No Data Available	0	0	0	0	0	0	0	0	15,000	0	0	0
Settlers Life Ins. Co.	64220	VA	5/14/1999		no GA participation	12/15/1999	101,244	0	26,321	0	127,565	127,565	0	97,500	0	0	0	0	0	0	0
Total "Released from Oversight"							516,284	5,980	26,726	0	548,990	548,990	0	718,995	17,671	712,595	2,463	15,010	0	0	0
Grand Total							1,467,619,681	2,514,632,390	269,438,596	54,160,326	4,305,850,993	4,298,651,001	7,199,991	1,924,333,602	277,105,715	2,426,578,297	211,778,215	292,456,141	78,828,466	278,013,015	94,328,439

	Estimated Net Costs as of September 30, 2007					Assessments Called (Billed) or Refunded as of December 31, 2006							
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total	Life		Allocated Annuity		A&H		Unallocated Annuity	
						Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	17,129,784	32,563,325	3,516,152	0	53,209,261	22,368,855	0	33,937,732	0	2,060,000	0	0	0
Alaska	558,232	4,741,621	89,996	(512)	5,389,337	2,041,223	454,500	5,369,368	333,181	253,415	56,000	2,428,923	29
Arizona	23,609,424	42,161,995	4,932,981	0	70,704,400	38,214,894	0	38,206,946	0	13,235,267	0	0	0
Arkansas	12,469,374	8,975,480	5,067,839	51,848	26,564,540	24,841,095	0	0	0	6,375,777	0	0	0
California	281,441,278	458,759,613	11,271,088	0	751,471,980	279,197,739	38,365,000	391,929,941	20,623,000	20,293,800	10,500,000	0	0
Colorado	592,479	9,639,916	6,114,377	0	16,346,772	9,594,556	0	18,978,248	1,070,000	8,213,427	2,641,002	0	0
Connecticut	(54,797)	98,448	85,048	(1,114)	127,585	4,633,000	4,154,158	3,712,000	3,421,902	0	0	1,445,000	1,444,994
Delaware	4,488,882	17,055,446	1,743,542	332,652	23,620,522	7,876,303	0	16,525,910	0	2,435,000	0	984,787	0
Dist. of Columbia	130,323	558,174	1,203	0	689,699	582,500	334,300	1,713,172	1,176,195	630,000	258,450	0	0
Florida	113,911,092	214,458,603	19,815,700	5,732	348,191,127	125,602,575	0	224,779,838	142,450	11,200,000	0	0	0
Georgia	28,246,810	33,506,623	17,689,769	2,379,125	81,822,327	43,275,908	0	44,189,138	584,662	4,683,986	64,528	5,870,582	(32,978)
Hawaii	26,873,820	37,071,247	48,632	0	63,993,700	47,538,543	21,042,109	41,818,128	15,586,534	11,882,875	11,503,683	0	0
Idaho	7,917,858	10,257,921	1,106,025	0	19,281,804	11,714,705	2,699,795	9,940,276	0	950,135	0	0	0
Illinois	103,215,329	150,915,959	16,800,396	8,801,890	279,733,574	128,942,738	36,483,561	204,402,147	69,524,010	29,240,000	12,197,240	77,450,410	42,204,367
Indiana	22,746,949	56,938,650	19,491,944	4,767,949	103,945,491	29,600,051	5,000,000	74,412,620	0	7,709,164	0	0	0
Iowa	17,905,610	33,932,660	1,687,336	39,717	53,565,324	17,259,122	0	34,814,908	0	1,795,360	0	1,280,000	0
Kansas	24,779,249	18,098,027	3,048,703	0	45,925,979	21,036,000	0	19,115,000	0	500,000	0	0	0
Kentucky	14,485,702	24,367,242	1,874,154	0	40,727,098	33,804,175	15,572,328	22,481,386	4,334,688	1,954,518	1,053,336	0	0
Louisiana	5,435,475	7,006,812	8,068,646	0	20,510,934	8,103,508	0	14,413,707	0	15,638,832	0	0	0
Maine	590,430	559,967	91,274	62,898	1,304,569	2,172,639	0	1,159,361	0	175,000	0	0	0
Maryland	19,683,460	26,353,517	1,437,469	5,621,111	53,095,556	36,177,287	0	29,492,121	0	1,700,000	0	0	0
Massachusetts	43,522,621	44,018,792	4,242,862	0	91,784,275	39,415,000	1,750,000	32,091,000	700,000	5,456,000	475,000	0	0
Michigan	10,342,969	48,632,651	646,774	3,293,284	62,915,677	23,920,700	11,593,847	70,299,300	10,100,034	0	0	34,158,333	29,297,170
Minnesota	16,575,507	58,231,796	307,555	2,515,969	77,630,828	24,063,000	2,030,000	120,079,500	20,522,000	418,500	0	5,700,000	0
Mississippi	66,783,397	22,452,577	11,768,746	93,351	101,098,071	50,334,095	14,626	20,172,670	0	15,534,678	30,041	6,850,139	0
Missouri	58,880,982	37,205,107	12,486,120	29,058	97,205,127	108,601,267	0	37,285,110	0	8,479,499	0	0	0
Montana	4,140,818	5,940,651	2,084,769	0	12,166,238	8,060,287	0	7,723,955	0	739,840	0	0	0
Nebraska	12,163,056	16,017,566	4,035,681	0	32,216,302	11,938,351	532,785	16,775,339	293,315	5,083,700	5,700,000	0	0
Nevada	12,290,761	9,175,024	6,146,775	0	27,612,561	12,262,827	337,000	8,197,685	69,630	1,839,600	178,000	0	0
New Hampshire	539,597	416,091	299,675	606,584	1,861,948	2,023,542	563,123	1,732,000	996,376	210,000	0	0	0
New Jersey	38,953,941	50,240,795	1,089,604	4,576,075	94,860,415	30,845,487	5,692,387	42,934,985	7,116,428	1,325,000	151,039	23,104,352	11,865,605
New Mexico	5,139,642	9,824,176	948,464	0	15,912,282	4,744,597	120,000	5,350,925	0	367,765	0	0	0
New York	60,442	(228,750)	(91,280)	(6,578)	(266,166)	91,500,000	54,000,000	0	0	0	0	0	0
North Carolina	43,726,046	84,240,137	1,389,656	224,106	129,579,945	43,327,467	5,382,000	87,747,533	14,751,500	2,310,000	0	0	0
North Dakota	3,899,337	6,999,593	4,712,259	28,672	15,639,861	4,999,898	0	7,668,336	0	3,238,692	924,599	104,738	0
Ohio	37,398,375	57,810,774	10,788,729	2,311,341	108,309,220	39,300,000	0	53,745,000	0	5,865,000	0	7,875,000	0
Oklahoma	21,035,121	36,143,927	6,428,565	0	63,607,613	31,389,843	10,552,600	30,888,738	5,094,400	12,945,550	4,602,000	0	0
Oregon	16,916,222	19,385,760	1,532,669	0	37,834,651	19,068,901	0	20,140,366	0	1,688,644	0	0	0
Pennsylvania	65,836,559	348,149,246	7,137,585	1,546,017	422,669,407	155,432,407	0	232,347,862	0	2,553,470	0	100,058,938	0
Puerto Rico	562,698	489,152	(7,325)	0	1,044,525	622,778	0	387,497	0	108,788	0	0	0
Rhode Island	3,442,162	21,097,029	158,839	0	24,698,030	2,844,837	0	16,281,497	0	428,700	0	0	0
South Carolina	21,556,537	29,844,154	3,360,274	0	54,760,966	22,736,843	0	28,314,306	0	600,000	0	0	0
South Dakota	7,189,591	4,731,705	4,914,211	0	16,835,507	10,700,802	3,424,511	7,530,701	2,698,921	4,091,897	1,475,000	0	0
Tennessee	37,713,923	32,841,528	7,991,243	0	78,546,694	32,793,000	0	41,502,000	0	5,116,000	0	0	0
Texas	117,309,259	197,859,260	30,821,987	14,393,421	360,383,928	179,461,803	29,638,396	138,293,069	13,376,752	52,313,796	17,419,421	0	0
Utah	8,684,279	8,137,988	334,860	243,395	17,400,523	16,380,549	7,669,846	12,034,100	4,124,184	1,603,796	0	3,050,000	4,549,252
Vermont	175,231	178,729	48,039	(3,802)	398,196	428,664	0	519,856	0	177,500	0	0	0
Virginia	13,649,347	32,850,335	1,767,126	0	48,266,808	23,488,697	6,619,339	32,867,690	9,388,016	2,958,086	1,787,431	0	0
Washington	36,679,688	74,164,518	16,507,792	2,168,958	129,520,956	51,933,397	9,030,633	60,205,810	894,396	10,836,516	2,646,855	7,600,000	5,000,000
West Virginia	2,956,003	7,607,294	846,331	0	11,409,627	6,668,408	4,048,871	9,679,699	4,855,641	4,392,781	5,164,841	51,813	0
Wisconsin	29,429,415	56,288,933	1,906,267	79,180	87,703,796	32,700,000	0	45,050,000	0	0	0	0	0
Wyoming	3,909,393	5,864,604	837,370	0	10,611,366	4,338,084	0	7,339,821	0	845,787	0	0	0
Other	1	0	14,099	0	14,100	0	0	0	0	0	0	0	0
Total	1,467,619,681	2,514,632,390	269,438,596	54,160,326	4,305,850,993	1,924,333,602	277,105,715	2,426,578,297	211,778,215	292,456,141	78,828,466	278,013,015	94,328,439

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	11,144,466	21,151,132	0	0	32,295,598	Executive Life Ins. Co.	2,821,689,139
Alaska	426,535	4,457,411	0	0	4,883,946		
Arizona	18,734,941	24,141,948	0	0	42,876,889	Total	2,821,689,139
Arkansas	10,167,025	6,007,339	0	51,843	16,226,208	Per state breakdown	2,821,689,139
California	262,351,744	429,755,864	0	0	692,107,608		0
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0		
Delaware	3,619,688	3,937,003	0	100,491	7,657,182		
Dist. of Columbia	0	0	0	0	0		
Florida	95,973,086	102,790,676	0	0	198,763,762		
Georgia	25,132,927	23,168,026	0	2,264,481	50,565,434		
Hawaii	25,466,589	16,392,521	0	0	41,859,111		
Idaho	7,358,791	7,934,645	0	0	15,293,435		
Illinois	73,560,014	102,123,622	0	6,375,140	182,058,777		
Indiana	14,124,119	26,086,860	0	12,936	40,223,915		
Iowa	12,301,738	20,729,643	0	39,697	33,071,078		
Kansas	23,391,620	10,329,218	0	0	33,720,838		
Kentucky	12,538,898	21,859,673	0	0	34,398,571		
Louisiana	0	0	0	0	0		
Maine	0	0	0	0	0		
Maryland	17,567,916	19,635,309	0	5,620,657	42,823,881		
Massachusetts	39,896,187	40,820,565	0	0	80,716,752		
Michigan	(1,312)	0	0	(85,602)	(86,914)		
Minnesota	13,825,671	33,947,223	0	10,310	47,783,204		
Mississippi	18,325,089	5,509,041	0	93,275	23,927,405		
Missouri	54,932,666	24,584,553	0	0	79,517,219		
Montana	3,430,208	3,552,053	0	0	6,982,261		
Nebraska	9,834,111	6,698,223	0	0	16,532,334		
Nevada	11,795,969	6,979,856	0	0	18,775,825		
New Hampshire	0	0	0	0	0		
New Jersey	20,424,448	48,768,126	0	1,112,095	70,304,670		
New Mexico	4,216,473	7,713,025	0	0	11,929,498		
New York	0	0	0	0	0		
North Carolina	29,753,483	64,592,179	0	0	94,345,663		
North Dakota	3,130,081	4,752,584	0	28,672	7,911,338		
Ohio	27,476,455	35,622,531	0	1,820,956	64,919,942		
Oklahoma	10,464,440	17,672,759	0	0	28,137,200		
Oregon	14,837,635	16,512,473	0	0	31,350,107		
Pennsylvania	43,925,917	162,644,191	0	0	206,570,108		
Puerto Rico	511,207	489,144	0	0	1,000,351		
Rhode Island	3,100,724	20,845,131	0	0	23,945,855		
South Carolina	16,301,312	20,941,594	0	0	37,242,906		
South Dakota	6,406,251	2,705,282	0	0	9,111,533		
Tennessee	23,308,169	15,224,728	0	0	38,532,898		
Texas	104,150,832	129,147,906	0	11,558,194	244,856,932		
Utah	7,988,658	6,579,900	0	239,861	14,808,419		
Vermont	0	0	0	0	0		
Virginia	9,899,311	18,910,176	0	0	28,809,487		
Washington	31,846,522	56,232,042	0	2,168,562	90,247,127		
West Virginia	1,686,056	3,449,563	0	0	5,135,619		
Wisconsin	14,346,765	48,749,301	0	79,180	63,175,246		
Wyoming	2,954,255	3,425,668	0	0	6,379,923		
Other	0	0	0	0	0		
Total	1,142,627,683	1,647,570,708	0	31,490,749	2,821,689,139		
State Breakdown Not Available							
None							
Total	1,142,627,683	1,647,570,708	0	31,490,749	2,821,689,139		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	34,118	750	151,294	0	186,161	Benicorp Ins. Co.	39,399,912
Alaska	613	3	77	0	692	Fidelity Mutual Life Ins. Co.	1,272,532
Arizona	27,091	2,060	1,972,843	0	2,001,993	Life & Health Ins. Co. of America	41,107,791
Arkansas	39,529	353	2,256,205	0	2,296,087	Monarch Life Ins. Co.	512,511
California	116,688	7,214	22,989	0	146,891	Old Southwest Life Ins. Co.	0
Colorado	16,086	3,924	277,044	0	297,054	Universal Health Care Ins. Co.	208,023
Connecticut	18,056	1,699	6,705	0	26,460	Western United Life Assurance Co.	0
Delaware	11,644	911	26,469	0	39,024		
Dist. of Columbia	4,960	636	984	0	6,579	Total	82,500,768
Florida	218,157	13,464	6,835,468	0	7,067,089	Per state breakdown	82,500,768
Georgia	50,531	2,251	11,471,011	1,191	11,524,983		0
Hawaii	4,482	220	116,845	0	121,547		
Idaho	963	1	13,158	0	14,122		
Illinois	106,900	9,260	2,350,331	360	2,466,850		
Indiana	34,157	2,841	14,992,587	0	15,029,585		
Iowa	4,547	1,176	146,969	0	152,691		
Kansas	6,750	979	1,931,799	0	1,939,528		
Kentucky	25,105	4,230	204,960	0	234,295		
Louisiana	64,491	876	726,536	0	791,903		
Maine	7,631	5,899	665	0	14,196		
Maryland	37,794	1,967	548,116	0	587,877		
Massachusetts	79,020	19,603	6,810	0	105,433		
Michigan	30,447	3,786	8,624	746	43,602		
Minnesota	8,963	1,884	5,241	0	16,088		
Mississippi	7,358	510	1,027,037	0	1,034,905		
Missouri	14,663	1,048	6,897,639	0	6,913,350		
Montana	(1,609)	239	33,246	0	31,877		
Nebraska	3,351	582	3,571,907	0	3,575,840		
Nevada	29,139	456	5,437,497	0	5,467,092		
New Hampshire	10,927	681	883	0	12,491		
New Jersey	82,339	9,721	23,759	2,630	118,448		
New Mexico	5,748	354	463,984	0	470,086		
New York	92,761	24,349	39,642	2,618	159,370		
North Carolina	31,046	25,843	61,158	3,357	121,404		
North Dakota	253	592	2,519,486	0	2,520,332		
Ohio	91,172	2,277	3,537,515	3,689	3,634,653		
Oklahoma	18,387	752	212,802	0	231,941		
Oregon	5,661	859	15,486	0	22,006		
Pennsylvania	211,489	25,218	6,184,467	13,401	6,434,575		
Puerto Rico	461	14	14	0	489		
Rhode Island	10,182	679	1,404	0	12,265		
South Carolina	15,518	1,225	44,205	0	60,948		
South Dakota	905	361	2,246,634	0	2,247,900		
Tennessee	81,634	11,604	3,525,640	0	3,618,877		
Texas	33,551	2,652	321,791	0	357,995		
Utah	2,157	516	93,611	0	96,284		
Vermont	1,987	108	537	0	2,632		
Virginia	27,581	2,581	1,989	0	32,151		
Washington	18,168	4,642	4,951	0	27,761		
West Virginia	2,710	326	136,623	0	139,659		
Wisconsin	9,731	3,074	4,478	0	17,284		
Wyoming	250	91	27,083	0	27,424		
Other	0	0	0	0	0		
Total	1,756,243	207,337	80,509,197	27,990	82,500,768		
State Breakdown Not Available							
Old Southwest Life Ins. Co.			No Data Available				
Western United Life Assurance Co.			No Data Available				
Total	1,756,243	207,337	80,509,197	27,990	82,500,768		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	601,577	947,824	0	1,549,401	London Pacific Life & Annuity Co.	131,648,642
Alaska	0	19,573	(2,393)	0	17,180	Reliance Ins. Co.	10,520,744
Arizona	0	1,780,218	442,405	0	2,222,623	States General Life Ins. Co.	6,186,593
Arkansas	0	673,796	169,638	0	843,433		
California	0	15,471,436	456,427	0	15,927,863	Total	148,355,979
Colorado	0	2,577,321	205,722	0	2,783,043	Per state breakdown	148,355,979
Connecticut	0	0	15,412	0	15,412		0
Delaware	0	208,618	12,797	0	221,415		
Dist. of Columbia	0	60,865	4,708	0	65,573		
Florida	0	9,609,946	2,957,460	0	12,567,405		
Georgia	0	1,987,639	2,592,795	0	4,580,434		
Hawaii	0	119,369	1,213	0	120,582		
Idaho	0	170,868	53,387	0	224,256		
Illinois	0	3,017,458	102,295	0	3,119,753		
Indiana	0	7,315,096	153,734	0	7,468,830		
Iowa	0	1,436,761	3,920	0	1,440,681		
Kansas	0	1,010,929	241,111	0	1,252,040		
Kentucky	0	638,092	216,690	0	854,782		
Louisiana	0	291,459	409,873	0	701,332		
Maine	0	0	(919)	0	(919)		
Maryland	0	532,117	94,990	0	627,107		
Massachusetts	0	0	63,191	0	63,191		
Michigan	0	8,150,211	442,197	0	8,592,408		
Minnesota	0	3,509,017	10,461	0	3,519,478		
Mississippi	0	228,694	316,525	0	545,219		
Missouri	0	774,107	76,614	0	850,721		
Montana	0	71,125	17,337	0	88,462		
Nebraska	0	1,541,845	43,795	0	1,585,639		
Nevada	0	831,580	(9,779)	0	821,801		
New Hampshire	0	0	41,631	0	41,631		
New Jersey	0	0	9,784	0	9,784		
New Mexico	0	183,070	(55,292)	0	127,779		
New York	0	0	0	0	0		
North Carolina	0	7,546,982	495,498	0	8,042,480		
North Dakota	0	127,686	136	0	127,822		
Ohio	0	6,999,324	116,985	0	7,116,310		
Oklahoma	0	7,258,277	573,478	0	7,831,755		
Oregon	0	252,312	113,312	0	365,623		
Pennsylvania	0	4,528,445	235,831	0	4,764,276		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	157,404	0	157,404		
South Carolina	0	494,242	2,289,185	0	2,783,427		
South Dakota	0	0	19,011	0	19,011		
Tennessee	0	263,496	333,153	0	596,649		
Texas	2,000	20,413,125	2,035,136	0	22,450,260		
Utah	0	332,838	11,201	0	344,039		
Vermont	0	0	31,692	0	31,692		
Virginia	0	2,947,403	78,263	0	3,025,666		
Washington	0	10,075,186	102,976	0	10,178,162		
West Virginia	0	1,694,306	11,429	0	1,705,735		
Wisconsin	0	5,837,264	64,857	0	5,902,121		
Wyoming	0	64,973	236	0	65,209		
Other	0	0	0	0	0		
Total	2,000	131,648,642	16,705,337	0	148,355,979		
State Breakdown Not Available							
None							
Total	2,000	131,648,642	16,705,337	0	148,355,979		

	Allocated		Unallocated			
	Life	Annuity	A&H	Annuity	Total	
Alabama	1,502,609	3,408,058	1,575,724	0	6,486,391	American Chambers Life Ins. Co. 61,574,141
Alaska	58,616	37,110	92,307	0	188,033	American Integrity Ins. Co. 61,518,847
Arizona	76,888	8,011,847	2,216,296	0	10,305,031	American Western Life Ins. Co. 378,334
Arkansas	485,091	1,265,295	2,218,799	6	3,969,192	Andrew Jackson Life Ins. Co. 30,797,271
California	1,510,933	5,529,356	10,623,640	0	17,663,929	Centennial Life Ins. Co. 677,865
Colorado	32,552	3,279,238	5,572,202	0	8,883,993	Confederation Life Ins. Co. (CLIC) 12,962
Connecticut	(41,990)	175,970	62,931	110	197,021	Consumers United Ins. Co. 15,160,165
Delaware	582,056	12,250,096	1,643,885	0	14,476,036	Diamond Benefits Life Ins. Co./LACOP 15,347,856
Dist. of Columbia	87,737	493,564	(5,144)	0	576,157	Family Guaranty Life Ins. Co. 24,839,641
Florida	2,721,879	65,978,464	4,861,436	0	73,561,779	Farmers and Ranchers Life Ins. Co. 9,131,912
Georgia	557,347	4,259,935	794,273	406	5,611,961	Fidelity Bankers Life Ins. Co. 14,420,962
Hawaii	(953)	20,271,697	(69,622)	0	20,201,122	First National Life Ins. Co. of America 57,167,690
Idaho	(293,740)	358,992	1,013,090	0	1,078,343	Franklin American Life Ins. Co. 12,814,898
Illinois	(103,060)	5,870,778	13,896,005	1,790	19,665,513	Franklin Protective Life Ins. Co. 18,655,372
Indiana	581,588	11,748,227	4,257,632	142	16,587,589	International Financial Services Life Ins. Co. 9,300,342
Iowa	719,948	8,355,670	1,532,548	20	10,608,185	Investors Equity Life Ins. Co. of HI, LTD 19,626,888
Kansas	(28,586)	3,386,269	868,084	0	4,225,767	Kentucky Central Life Ins. Co. (12,687,684)
Kentucky	(541,023)	474,254	912,737	0	845,968	Legion Ins. Co. 2,688,186
Louisiana	3,925,277	5,179,194	1,658,405	0	10,762,876	Midwest Life Ins. Co. 32,991,659
Maine	(34,643)	16,446	91,508	0	73,311	National Heritage Life Ins. Co. 172,399,283
Maryland	49,176	1,477,272	816,322	454	2,343,224	Old Standard Life Ins. Co. 0
Massachusetts	(131,258)	109,840	4,173,964	0	4,152,546	Universe Life Ins. Co. 12,776,426
Michigan	722,997	31,496,621	81,048	1,706	32,302,372	Villanova Ins. Co. 15,263
Minnesota	283,542	16,109,611	286,052	443	16,679,648	
Mississippi	47,794,263	15,689,657	10,238,374	76	73,722,369	Total 559,608,278
Missouri	1,130,195	5,946,680	5,361,587	0	12,438,462	Per state breakdown 559,608,278
Montana	(185,145)	1,652,318	2,016,108	0	3,483,281	0
Nebraska	137,333	4,781,959	3,737,004	0	8,656,296	
Nevada	(38,656)	553,883	354,872	0	870,098	
New Hampshire	(10,898)	240,356	257,212	0	486,670	
New Jersey	(76,488)	145,699	1,052,033	742	1,121,987	
New Mexico	(6,933)	800,107	429,768	0	1,222,941	
New York	62,422	0	(132,406)	0	(69,984)	
North Carolina	4,919,572	4,837,926	807,887	803	10,566,188	
North Dakota	(214,574)	1,089,579	2,184,405	0	3,059,410	
Ohio	(574,949)	1,048,865	7,018,461	258	7,492,635	
Oklahoma	4,936,784	6,389,127	4,832,984	0	16,158,895	
Oregon	(251,003)	686,405	1,332,310	0	1,767,712	
Pennsylvania	(321,689)	9,151,357	672,947	1,951	9,504,566	
Puerto Rico	0	6	(7,339)	0	(7,333)	
Rhode Island	(11,434)	231,554	31	0	220,151	
South Carolina	164,840	2,354,678	999,179	0	3,518,697	
South Dakota	(174,758)	1,367,226	2,587,999	0	3,780,467	
Tennessee	11,767,281	14,576,124	4,068,981	0	30,412,386	
Texas	3,775,835	34,733,086	18,061,352	415	56,570,689	
Utah	(261,718)	305,953	177,328	224	221,787	
Vermont	101,353	37,456	15,810	0	154,619	
Virginia	688,891	5,349,405	1,630,601	0	7,668,896	
Washington	(517,521)	2,158,186	16,225,736	167	17,866,567	
West Virginia	97,431	1,935,089	458,987	0	2,491,507	
Wisconsin	(197,781)	953,501	1,833,988	0	2,589,708	
Wyoming	(20,268)	1,442,823	755,968	0	2,178,522	
Other	1	0	14,099	0	14,100	
Total	85,435,368	328,002,810	146,160,387	9,713	559,608,278	
State Breakdown Not Available						
Old Standard Life Ins. Co.	No Data Available					
Total	85,435,368	328,002,810	146,160,387	9,713	559,608,278	

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	4,443,468	7,401,776	841,283	0	12,686,527	Alabama Life Ins. Co.	3,310,751
Alaska	72,404	227,515	5	(512)	299,412	American Educators Life Ins. Co.	4,926,157
Arizona	4,761,075	8,225,776	301,434	0	13,288,285	American Life Assurance Corp.	5,056,764
Arkansas	1,771,666	1,028,687	423,190	(2)	3,223,542	American Standard Life & Accident Ins. Co.	8,397,065
California	17,411,752	7,994,954	168,030	0	25,574,736	AMS Life Ins. Co.	33,226,068
Colorado	528,726	3,779,433	59,407	0	4,367,566	Bankers Commercial Life Ins. Co.	13,849,825
Connecticut	(31,348)	(79,319)	0	(1,225)	(111,891)	Coastal States Life Ins. Co.	16,322,100
Delaware	275,326	658,784	60,390	232,161	1,226,661	Consolidated National Life Ins. Co.	8,852,916
Dist. of Columbia	37,626	3,108	655	0	41,389	Corporate Life Ins. Co.	173,587,827
Florida	14,968,648	36,065,241	5,161,336	5,732	56,200,956	EBL Life Ins. Co.	14,323,877
Georgia	2,490,452	4,088,729	2,831,665	113,048	9,523,893	First National Life Ins. Co.	227,653
Hawaii	1,403,376	287,376	197	0	1,690,949	George Washington Life Ins. Co.	1,781,088
Idaho	851,475	1,793,407	26,389	0	2,671,271	Guarantee Security Life Ins. Co.	106,908,873
Illinois	29,647,018	39,894,734	451,765	2,424,600	72,418,116	Inter-American Ins. Co. of Illinois	107,771,055
Indiana	8,003,637	11,785,531	87,981	4,754,871	24,632,020	Investment Life Ins. Co. of America	15,748,114
Iowa	4,877,409	3,409,280	3,899	0	8,290,588	Life Assurance Co. of Pennsylvania	0
Kansas	1,400,091	3,370,600	7,707	0	4,778,398	Mutual Benefit Life Ins. Co.	(1,571,656)
Kentucky	2,458,217	1,390,914	538,683	0	4,387,813	Mutual Security Life Ins. Co.	12,749,019
Louisiana	1,435,735	1,535,284	5,273,322	0	8,244,341	National Affiliated Investors Life Ins. Co.	1,353,300
Maine	617,049	537,568	20	62,898	1,217,535	National American Life Ins. Co of PA	13,146,413
Maryland	2,027,442	4,706,778	(21,976)	0	6,712,245	New Jersey Life Ins. Co.	81,850,531
Massachusetts	3,676,743	3,068,605	(1,103)	0	6,744,245	Old Colony Life Ins. Co.	11,179,997
Michigan	9,589,355	8,981,970	114,905	3,376,434	22,062,663	Old Faithful Life Ins. Co.	1,474,118
Minnesota	2,456,548	4,663,992	5,800	2,505,217	9,631,557	Pacific Standard Life Ins. Co.	28,433,272
Mississippi	654,123	1,024,676	186,794	0	1,865,593	Statesman National Life Ins. Co.	4,050,017
Missouri	2,791,593	5,898,494	149,909	29,058	8,869,954	Summit National Life Ins. Co.	4,582,899
Montana	897,148	664,916	18,077	0	1,580,142	Supreme Life Ins. Co. of America	44,824
Nebraska	2,187,310	2,994,943	(3,317,025)	0	1,865,228	Underwriters Life Ins. Co.	8,106,994
Nevada	502,113	809,241	364,184	0	1,675,537	Unison International Life Ins. Co.	13,414,918
New Hampshire	539,172	175,032	(50)	606,584	1,320,737	United Republic Life Ins. Co.	43,058
New Jersey	18,520,698	1,317,086	4,027	3,460,608	23,302,419		
New Mexico	920,934	1,127,580	110,004	0	2,158,518		
New York	(94,741)	(253,099)	1,484	(9,196)	(355,552)		
North Carolina	9,002,628	7,237,126	20,044	219,945	16,479,744		
North Dakota	983,287	1,029,151	8,232	0	2,020,671		
Ohio	10,400,301	14,137,707	115,751	486,438	25,140,196		
Oklahoma	5,573,431	4,821,929	809,106	0	11,204,466		
Oregon	2,322,849	1,933,636	71,561	0	4,328,046		
Pennsylvania	22,018,332	171,799,928	44,341	1,530,666	195,393,266		
Puerto Rico	50,992	(13)	0	0	50,980		
Rhode Island	342,548	19,646	0	0	362,194		
South Carolina	5,070,805	6,052,392	27,679	0	11,150,877		
South Dakota	956,806	658,833	60,567	0	1,676,205		
Tennessee	2,537,527	2,765,562	61,455	0	5,364,544		
Texas	9,214,035	13,561,927	10,403,556	2,834,812	36,014,330		
Utah	953,722	918,754	52,720	3,310	1,928,506		
Vermont	71,798	141,159	0	(3,802)	209,156		
Virginia	2,947,238	5,640,698	39,259	0	8,627,195		
Washington	5,331,055	5,694,169	174,130	229	11,199,582		
West Virginia	1,168,428	527,994	239,132	0	1,935,554		
Wisconsin	15,269,167	745,695	2,944	0	16,017,807		
Wyoming	974,913	931,028	54,084	0	1,960,025		
Other	0	0	0	0	0		
Total	237,282,103	407,196,912	26,036,948	22,631,874	693,147,837		
State Breakdown Not Available							
Life Assurance Co. of Pennsylvania	Included in Diamond Benefits						
Total	237,282,103	407,196,912	26,036,948	22,631,874	693,147,837		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	5,123	34	27	0	5,183	Confederation Life Ins. & Annuity Co. (CLIAC)	0
Alaska	64	9	0	0	74	First Capital Life Ins. Co.	53,266
Arizona	9,428	147	4	0	9,579	Mid-Continent Life Ins. Co.	368,160
Arkansas	6,062	10	6	0	6,079	Old West Annuity & Life Ins. Co.	0
California	50,162	790	3	0	50,954	Settlers Life Ins. Co.	127,565
Colorado	15,115	0	1	0	15,117		
Connecticut	484	98	0	0	583	Total	548,990
Delaware	168	33	2	0	202	Per state breakdown	548,990
Dist. of Columbia	0	0	0	0	0		0
Florida	29,322	812	0	0	30,134		
Georgia	15,553	43	25	0	15,622		
Hawaii	325	63	0	0	388		
Idaho	369	10	0	0	378		
Illinois	4,457	107	0	0	4,564		
Indiana	3,447	94	9	0	3,550		
Iowa	1,969	132	0	0	2,101		
Kansas	9,374	32	1	0	9,407		
Kentucky	4,506	79	1,084	0	5,669		
Louisiana	9,972	0	510	0	10,483		
Maine	392	54	0	0	446		
Maryland	1,132	74	16	0	1,222		
Massachusetts	1,928	179	0	0	2,107		
Michigan	1,482	63	1	0	1,546		
Minnesota	783	70	0	0	853		
Mississippi	2,564	0	16	0	2,580		
Missouri	11,865	225	371	0	12,461		
Montana	216	0	0	0	216		
Nebraska	950	15	0	0	965		
Nevada	2,197	9	1	0	2,206		
New Hampshire	395	22	0	0	418		
New Jersey	2,944	164	0	0	3,108		
New Mexico	3,419	40	0	0	3,459		
New York	0	0	0	0	0		
North Carolina	19,317	81	5,068	0	24,466		
North Dakota	288	0	0	0	288		
Ohio	5,397	69	18	0	5,484		
Oklahoma	42,079	1,082	195	0	43,357		
Oregon	1,080	76	0	0	1,156		
Pennsylvania	2,510	106	0	0	2,617		
Puerto Rico	38	0	0	0	38		
Rhode Island	142	19	0	0	161		
South Carolina	4,062	24	25	0	4,111		
South Dakota	388	2	0	0	391		
Tennessee	19,312	14	2,013	0	21,340		
Texas	133,006	564	152	0	133,722		
Utah	1,460	27	0	0	1,487		
Vermont	93	6	0	0	99		
Virginia	86,326	72	17,015	0	103,413		
Washington	1,465	293	0	0	1,758		
West Virginia	1,378	15	160	0	1,554		
Wisconsin	1,532	99	0	0	1,631		
Wyoming	243	21	0	0	264		
Other	0	0	0	0	0		
Total	516,284	5,980	26,726	0	548,990		
State Breakdown Not Available							
Old West Annuity & Life Ins. Co.						No Data Available	
Total	516,284	5,980	26,726	0	548,990		

KEY POINTS

Key Points to Consider

KEY NOTES ON ALL INSOLVENCIES:

- NOLHGA expenses are incurred as of September 30, 2007. Where known, expenses and claims incurred directly by guaranty associations and recoveries from litigation, estate distributions etc. have been included.
- **Neither NOLHGA nor the Guaranty Associations make any representations or warranties as to the accuracy of the enclosed data.**
- **Assessment information is compiled annually from state guaranty associations. This information is NOT audited or verified by NOLHGA. NOLHGA cannot comment as to the completeness or accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.**

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 2006.

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 2007. 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 2007.

Guaranty Associations opt to defease with a one-time defeasance payment in 2008 of approximately \$570 million, representing the estimated present value of future obligations otherwise due in 2008 and beyond. The reader should note that the Guaranty Association may extend the payment period beyond 2008 and continue to make annual installment payments until all covered obligations are satisfied.

Discount rates used were approximately 4.66% for all remaining obligations.

Other comments pertinent to the estimates include:

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

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

The estimates include actual administrative charges from Aurora through 2007 and allocated NOLHGA costs through September 30, 2007. The estimates exclude future Aurora administrative costs and allocated NOLHGA costs.

Executive Life Insurance Company (continued)

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 2008.

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 - 2007

Bullet payment paid June 1998

Either:

- Defeasance payment due May 2008 (as reflected in the attached schedule), or
- On-going installment payments well beyond 2008, 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.

Benicorp Insurance Company

New case in 2007, in claim run-off status. Total costs based on estimated claims inventory. Cancelable small group health business. Most of business transferred pre-liquidation via rewrite program; remaining inforce business cancelled by guaranty associations.

Fidelity Mutual Life Insurance Company

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

Life & Health Insurance Company of America

Total costs reflect expenses incurred by GA's and NOLHGA, estimated reserves for business yet to be sold, assumption costs for minor block of life business sold and claims paid (net of premium collected) on various blocks of business. Decrease from prior year the result of change in reserves as policies have terminated along with early access payments.

Monarch Life Insurance Company

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

Old Southwest Life Insurance Company

Part of Thunor Trust companies. Single state case; no data available.

Universal Health Care Ins. Co. Inc.

New case in 2007. No data available since company is only in rehabilitation and litigation to determine if company may be declared insolvent still ongoing. All business is Medicare Advantage. Costs represent NOLHGA incurred expenses.

Western United Life Assurance Company

Part of Metropolitan Mortgage group. Company still in rehabilitation status, no claim data available.

CLOSED IN 2007 INSOLVENCIES

This section lists those costs associated with assumption reinsurance agreements that have closed during 2007 or with outstanding claim benefits paid by Guaranty Associations in 2007.

London Pacific Life & Annuity Company

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

Reliance Insurance Company

Costs reflect guaranty association funding for outstanding A&H claims plus expenses incurred by the GA's and NOLHGA. Only minor run-off claim activity is anticipated in the future.

States General Life Insurance Company

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

CLOSED PRIOR TO 2007 INSOLVENCIES

This section lists those costs associated with assumption agreements which have been closed prior to 2006. Since Guaranty Associations may fund their participation in an assumption reinsurance agreement through the use of a note or borrowing the funds, it is possible that actual assessments may not have been levied against member insurance companies. Therefore, the enclosed data is being provided so that you can determine if assessments have been paid or whether an accrual needs to be established.

American Chambers Life Insurance Company

Placed into liquidation 5/00.

American Integrity Insurance Company

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

American Western Life Insurance Company

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

Andrew Jackson Life Insurance Company

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

Centennial Life Insurance Company

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

Confederation Life Insurance Company – U.S. Branch

No further guaranty association costs anticipated.

Consumers United Insurance Company

Business sold: Closing 2/15/95.

Diamond Benefits Life Insurance Company

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

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 early access distribution received from estate.

Franklin American Life Insurance Company

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

Franklin Protective Life Insurance Company

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

International Financial Services Life Insurance Company

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

Investors Equity Life Insurance Company of Hawaii, LTD

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

Kentucky Central Life Insurance Company

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

Legion Insurance Company

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

Midwest Life Insurance Company

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

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. Increase from prior year the result of recall by receiver of portion of prior year early access distributions.

Business sold: Closing 7/2/96.

Old Standard Life Insurance Company

Part of Metropolitan Mortgage Group. No data available.

Universe Life Insurance Company

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

Villanova Insurance Company

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

ESTATES CLOSED

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

Alabama Life Insurance Company

Affiliated with American Educators and Consolidated National.

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

American Educators Life Insurance Company

Affiliated with Alabama Life and Consolidated National.

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

The American Life Assurance Company

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

American Standard Life & Accident Insurance Company

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

AMS Life Insurance Company

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

Coastal States Life Insurance Company

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

Consolidated National Life Insurance Company

Affiliated with Alabama Life and American Educators.

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

Corporate Life Insurance Company

Business sold: Closing 1/31/96. Decrease from prior year result of final estate distribution.

EBL Life Insurance Company

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

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

First National Life Insurance Company

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

George Washington Life Insurance Company

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

Guarantee Security Life Insurance Company

Costs reflect both the Guaranty Association funding required 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.

Investment Life Insurance Company of America

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

Life Assurance Company of Pennsylvania

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

Mutual Benefit Life Insurance Company

No further Guaranty Association costs anticipated.

Mutual Security Life Insurance Company

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

National Affiliated Investors Life Insurance Company

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

National American Life Insurance Company of PA

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

New Jersey Life Insurance Company

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

Old Colony Life Insurance Company

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

Old Faithful Life Insurance Company

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

Pacific Standard Life Insurance Company

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

Statesman National Life Insurance Company

Costs reflect sale of business via assumption reinsurance. All business sold. Decrease from prior result of proceeds received from sale of assets that were assigned to the Guaranty Associations.

Summit National Life Insurance Company

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

Supreme Life Insurance Company

Placed into liquidation 1995, no data available.

Underwriters Life Insurance Company

Business sold: Closing 10/31/92

Unison International Life Insurance Company

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

United Republic Life Insurance Company

Costs reflect expenses incurred by NOLHGA.

Business sold: Closing 10/1/94

RELEASED FROM OVERSIGHT

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

Confederation Life Insurance & Annuity Company

No Guaranty Association funding required in assumption reinsurance transaction.

First Capital Life Insurance Company

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

Mid-Continent Life Insurance Company

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

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

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

Settlers Life Insurance Company

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

ALL AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

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

ANTICIPATED FUNDING SCHEDULES

Anticipated Funding Schedules

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

- Executive Life Insurance Company

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

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

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

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

ALL AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

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

Total All Lines																		
State	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	2005	2006	2007	Est Future 2008	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	833,922	766,946	702,146	667,137	6,741,393	32,978,451
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	153,863	141,759	129,719	125,825	1,290,678	5,113,880
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	66,548	18,393	27,067	29,579	211,358	43,984,589
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	416,288	383,510	355,804	344,809	3,434,601	16,582,890
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	16,173,490	14,874,047	13,574,231	13,137,806	133,762,920	708,373,587
Colorado	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	190,146	184,010	169,477	163,702	1,629,284	7,876,572
District of Columbia	0	0	0	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	5,191,009	4,741,452	4,358,748	4,195,870	42,444,397	203,378,881
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	1,255,878	1,161,413	1,040,757	1,019,039	10,240,290	51,814,816
Hawaii	1,338,635	0	1,926,142	2,975,669	1,270,222	1,966,070	15,555,853	1,112,411	975,938	1,031,289	973,584	1,008,083	1,072,650	993,761	902,869	876,215	8,882,127	42,861,248
Idaho	430,101	0	1,417,635	331,701	422,974	649,436	5,659,766	404,674	342,630	376,320	517,361	5,676,698	400,077	360,152	338,286	324,447	3,289,412	15,641,668
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	4,550,361	4,112,241	3,807,481	3,660,806	36,932,164	185,936,148
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	1,042,194	969,494	871,478	855,306	8,650,012	41,139,600
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	851,597	798,326	689,238	685,745	6,836,645	33,814,387
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	861,981	796,139	735,059	694,261	7,035,364	34,493,604
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	874,206	815,644	751,057	715,839	7,273,219	35,184,245
Louisiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	959,117	883,559	808,425	788,480	7,915,526	43,508,386
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	2,060,776	1,928,202	1,767,230	1,697,673	17,120,811	82,658,532
Michigan	0	0	0	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	1,236,822	1,133,235	1,037,762	1,016,409	10,191,171	48,874,344
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	624,205	573,053	495,817	490,397	4,898,486	24,445,177
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	2,031,325	1,875,272	1,723,334	1,621,848	16,469,149	81,135,576
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	173,183	167,069	153,429	149,143	1,491,207	7,133,870
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	423,599	393,621	357,558	339,210	3,428,025	16,900,663
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	472,060	429,444	394,845	384,098	3,917,871	19,208,324
New Hampshire	0	0	0	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	1,794,154	1,655,269	1,531,021	1,497,217	14,932,432	71,592,640
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	299,259	283,141	260,643	253,851	2,564,433	12,215,614
New York	0	0	0	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	2,434,480	2,236,148	2,017,548	1,983,635	20,063,103	96,464,584
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	194,540	166,222	158,972	162,984	1,629,684	8,099,482
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	1,596,958	1,468,005	1,338,117	1,299,209	13,113,073	66,299,560
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	744,129	701,449	624,078	607,712	5,994,413	28,705,087
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	777,359	745,515	668,942	661,467	6,579,976	32,044,205
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	5,312,758	4,921,817	4,498,410	4,372,415	44,455,440	211,455,727
Puerto Rico	28,301	0	113,790	470	22,520	53,517	406,748	26,683	24,475	25,547	(23,941)	24,898	26,741	24,681	22,116	22,659	224,466	1,023,670
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	618,677	566,968	518,799	504,455	5,137,866	24,509,572
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	962,084	869,738	801,843	773,091	7,909,226	38,135,676
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	227,540	211,472	193,674	186,506	1,877,333	9,313,787
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	1,030,143	960,945	871,695	800,022	7,982,386	39,353,237
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	5,982,295	5,518,232	5,064,426	4,903,262	49,217,830	249,902,275
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	371,901	353,280	322,141	301,154	3,052,552	15,147,781
Vermont	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Virginia	1,094,947	0	2,858,479	(22,946)	1,255,470	1,170,083	10,749,218	735,414	649,010	718,500	657,073	703,202	758,697	695,493	641,473	620,700	6,237,669	29,522,482
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	2,292,624	2,109,860	1,918,370	1,852,643	18,730,453	92,343,782
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	130,185	119,941	110,595	107,097	1,088,749	5,253,204
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	1,602,032	1,489,072	1,324,067	1,310,449	13,324,573	64,627,927
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	164,024	155,779	139,619	130,832	1,328,055	6,525,554
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	85,661,232	0	210,817,524	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	69,235,879	63,765,544	58,226,158	56,330,449	569,529,821	2,885,575,284

Anticipated Funding Schedule - Executive Life Insurance Company

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	2005	2006	2007	Est Future 2008	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	266,637	244,687	223,113	2,187,358	11,383,815
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	12,555	11,560	11,178	114,662	446,492
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	19,107	35,492	29,579	211,358	19,215,858
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	249,140	232,554	225,419	2,209,773	10,388,906
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	5,417,830	4,973,728	4,746,192	47,672,662	268,605,883
Colorado	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	93,697	87,013	83,528	806,998	3,722,058
District of Columbia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	2,946,520	0	8,397,987	3,892,357	2,359,968	4,034,634	34,425,664	2,481,614	2,290,563	2,550,057	2,774,664	2,426,830	2,576,177	2,331,594	2,158,980	2,056,310	20,497,482	98,201,401
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	607,512	535,217	526,976	5,195,633	25,750,638
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	606,330	549,034	532,111	5,352,897	26,077,824
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	171,657	165,629	157,155	1,572,911	7,526,637
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	1,708,002	1,611,948	1,526,445	15,041,572	75,123,461
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	350,954	306,486	306,558	3,019,585	14,446,165
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	318,154	252,319	259,164	2,465,111	12,580,443
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	552,991	514,078	478,154	4,819,830	23,929,428
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	296,714	279,816	254,969	2,549,637	12,828,233
Louisiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	443,112	405,098	397,481	3,904,790	17,835,831
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	976,639	903,322	852,975	8,454,994	40,856,183
Michigan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	389,688	0	1,111,294	922,158	827,023	499,759	4,275,767	306,164	348,998	373,965	408,259	380,600	375,078	338,680	314,038	311,295	2,958,339	14,141,104
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	446,837	382,221	378,078	3,746,980	18,721,756
Missouri	901,337	0	2,873,515	4,502,851	2,116,292	2,317,409	19,253,420	1,353,634	1,285,698	1,344,771	2,703,254	1,302,772	1,395,070	1,289,256	1,187,738	1,100,968	11,129,051	56,057,045
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	83,742	77,023	75,170	732,525	3,504,692
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	240,794	219,303	203,462	2,035,761	10,053,303
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	269,880	249,584	242,301	2,464,157	12,067,608
New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Jersey	906,919	0	598,607	1,605,055	971,473	749,008	6,568,728	450,299	521,906	556,242	1,007,510	508,280	536,887	495,914	472,717	467,935	4,380,161	20,797,642
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	100,606	94,319	91,962	902,460	4,317,721
New York	0	0	0	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	710,473	622,269	629,463	6,174,343	30,426,082
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	67,121	64,595	60,524	619,832	3,205,267
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	632,907	575,001	557,625	5,507,188	28,061,497
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	287,922	245,005	240,744	2,229,664	10,675,635
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	359,106	317,149	318,281	3,061,614	15,167,617
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	1,062,646	972,268	945,983	9,327,433	44,968,605
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	13,201	11,822	11,987	119,987	522,965
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	72,706	67,763	66,062	639,732	3,174,485
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	376,997	350,487	335,807	3,422,469	16,693,279
South Dakota	184,898	0	531,250	263,442	177,660	177,660	1,309,935	159,716	162,082	155,536	161,577	150,726	138,299	132,525	132,525	132,525	1,323,686	6,548,349
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	610,675	551,978	488,871	4,789,832	23,805,422
Texas	3,188,596	0	3,954,098	5,979,725	5,069,046	4,634,586	37,142,881	2,853,843	2,383,257	2,880,570	3,017,423	2,710,316	2,788,736	2,573,327	2,379,308	2,288,803	22,414,226	106,258,740
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	199,858	182,963	164,840	1,655,435	8,171,482
Vermont	0	0	0	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	260,863	244,544	234,790	2,281,287	10,139,948
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	802,442	691,627	682,736	6,827,636	32,580,001
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	38,326	35,807	34,655	345,668	1,725,002
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	327,973	265,915	279,039	2,751,927	14,684,646
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	73,892	64,552	58,292	582,632	3,022,622
Other	0	0	0	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	26,309,496	24,077,438	23,078,233	228,501,281	1,168,411,772

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

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	2005	2006	2007	Est Future 2008	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	542,598	500,309	457,459	444,024	4,554,035	21,594,635	
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	140,110	129,204	118,159	114,647	1,176,015	4,667,388	
Arizona	935,468	0	2,798,628	385,498	446,179	20,309,178	13,984	4,907	(101,872)	(471)	(14,503)	0	875	(714)	(8,426)	0	0	24,768,730	
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	145,930	134,370	123,250	119,390	1,224,828	6,140,695	
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	10,257,091	9,456,217	8,600,503	8,391,614	86,090,258	439,767,704	
Colorado	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Connecticut	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	97,973	90,313	82,464	80,174	822,286	4,050,366	
District of Columbia	0	0	0	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	2,614,831	2,409,858	2,199,768	2,139,560	21,946,916	105,177,479	
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	601,006	553,901	505,540	492,062	5,044,657	23,729,537	
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	420,485	387,431	353,835	344,105	3,529,230	16,783,424	
Idaho	230,411	0	764,865	65,702	119,229	3,032,017	176,789	169,156	191,503	347,912	337,605	190,387	204,510	188,495	172,657	167,292	1,716,501	8,115,031	
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	2,608,121	2,404,239	2,195,533	2,134,361	21,890,592	104,267,221	
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	670,811	618,540	564,992	548,749	5,630,427	26,680,123	
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	520,825	480,172	436,919	426,580	4,371,534	21,193,122	
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	263,973	243,148	220,981	216,106	2,215,535	10,564,177	
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	562,799	518,930	471,240	460,870	4,723,581	22,356,012	
Louisiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	477,866	440,447	403,327	390,998	4,010,736	19,941,685	
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	1,032,310	951,563	863,908	844,697	8,665,817	41,802,349	
Michigan	0	0	0	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	861,745	794,555	723,724	705,114	7,232,832	34,722,630	
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	137,198	126,216	113,596	112,319	1,151,506	5,627,608	
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	592,301	636,255	586,016	535,596	520,880	5,340,098	25,078,532	
Montana	113,752	0	363,919	151,051	49,058	108,951	1,245,127	143,577	37,784	83,087	165,940	90,392	83,327	76,406	73,972	75,882	758,682	3,629,178	
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	165,870	152,828	138,255	135,748	1,392,264	6,847,360	
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	173,178	159,564	145,261	141,797	1,453,714	7,140,716	
New Hampshire	0	0	0	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	1,257,267	1,159,354	1,058,304	1,029,282	10,552,271	49,657,035	
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	197,966	182,535	166,324	161,890	1,661,973	7,897,893	
New York	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
North Carolina	1,787,332	0	6,004,722	1,187,704	1,338,201	3,215,390	24,978,100	1,738,512	1,425,538	1,564,787	1,439,086	1,540,489	1,654,755	1,525,674	1,395,279	1,354,172	13,888,760	66,038,502	
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	120,317	110,878	101,627	98,448	1,009,852	4,864,684	
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	906,215	835,098	763,116	741,583	7,605,884	36,368,615	
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	448,557	413,527	379,073	366,967	3,764,749	18,029,453	
Oregon	521,646	0	1,592,596	372,087	507,631	672,030	6,258,985	467,722	390,229	322,961	390,229	361,500	390,262	419,190	386,409	351,793	343,186	3,518,362	16,876,588
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	4,185,272	3,859,172	3,526,142	3,426,431	35,128,007	166,487,122	
Puerto Rico	14,151	0	56,995	131	11,260	26,758	203,374	13,341	12,238	12,774	(11,143)	11,589	12,447	11,480	10,539	10,294	104,479	500,705	
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	535,909	494,262	451,036	438,393	4,498,134	21,335,087	
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	534,582	492,740	451,356	437,284	4,486,757	21,442,397	
South Dakota	84,045	0	262,863	78,588	79,892	117,246	1,021,085	80,754	64,120	74,110	61,412	65,963	60,745	55,375	53,981	53,648	553,648	2,765,438	
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	380,362	350,270	319,717	311,151	3,192,554	15,547,815	
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	3,193,559	2,944,904	2,685,119	2,614,459	26,803,605	131,787,267	
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	166,462	153,422	139,177	136,314	1,397,117	6,729,514	
Vermont	0	0	0	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	471,390	434,630	396,929	385,910	3,956,381	19,382,534	
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	1,418,143	1,307,417	1,194,859	1,161,016	11,902,817	57,531,643	
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	88,531	81,615	74,788	72,441	743,080	3,528,202	
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	1,259,628	1,161,099	1,058,152	1,031,411	10,572,646	49,861,793	
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	88,833	81,887	75,067	72,540	745,423	3,502,931	
Other	0	0	0	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	40,632,101	37,456,048	34,148,720	33,252,216	341,028,540	1,684,780,922	

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

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	2005	2006	2007	Est Future 2008	Total
Alabama	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Alaska	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Arizona	0	0	0	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	0	0	0	53,289
California	0	0	0	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	0	0	0
Connecticut	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Delaware	0	0	0	0	19,367	21,328	63,453	0	0	0	0	0	0	0	0	0	0	104,148
District of Columbia	0	0	0	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	0	0	0
Georgia	0	0	0	0	0	112	2,334,529	0	0	0	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	0	0	0
Idaho	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Illinois	0	0	0	110,353	217,290	1,335,020	4,882,803	0	0	0	0	0	0	0	0	0	0	6,545,466
Indiana	0	0	0	0	0	482	12,829	0	0	0	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	0	0	0	40,822
Kansas	0	0	0	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	0	0	0
Louisiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maryland	0	0	0	0	0	0	5,730,870	0	0	0	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	0	0	0
Michigan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	0	0	0	135	0	200	10,274	0	0	0	0	0	0	0	0	0	0	10,609
Mississippi	0	0	0	381	841	9,648	84,943	0	0	0	0	0	0	0	0	0	0	95,813
Missouri	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Montana	0	0	0	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	0	0	0
Nevada	0	0	0	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	0	0	0
New Jersey	0	0	0	33,118	399,408	74,031	631,406	0	0	0	0	0	0	0	0	0	0	1,137,963
New Mexico	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New York	0	0	0	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	0	0	0
North Dakota	0	0	0	1,204	0	565	27,762	0	0	0	0	0	0	0	0	0	0	29,531
Ohio	0	0	0	69,464	81,598	523,277	1,195,109	0	0	0	0	0	0	0	0	0	0	1,869,448
Oklahoma	0	0	0	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	0	0	0
Pennsylvania	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota	0	0	0	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	0	0	0
Texas	0	0	0	18,708	514,796	2,497,867	8,824,898	0	0	0	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	0	0	0	246,785
Vermont	0	0	0	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	0	0	0
Washington	0	0	0	91,576	210,168	93,711	1,836,683	0	0	0	0	0	0	0	0	0	0	2,232,138
West Virginia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	53,582	27,905	0	0	0	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	0	0	0
Other	0	0	0	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	0	0	0	32,382,590

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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"	1,467,619,681	2,514,632,390	269,438,596	54,160,326	4,305,850,993	
Less Insolvency Costs NOT included in "Anticipated Funding Schedules":						
Estate Closed	(237,282,103)	(407,196,912)	(26,036,948)	(22,631,874)	(693,147,837)	
Released from Oversight	(516,284)	(5,980)	(26,726)	0	(548,990)	
Closed Prior to 2007	(85,435,368)	(328,002,810)	(146,160,387)	(9,713)	(559,608,278)	
Closed in 2007	(2,000)	(131,648,642)	(16,705,337)	0	(148,355,979)	
Open	(1,756,243)	(207,337)	(80,509,197)	(27,990)	(82,500,768)	
Less Other Adjustments Included in GA Cost Total, NOT included in "Anticipated Funding Schedules":						
Executive Life Insurance Company NOLHGA expenses	(21,098,210)	(30,160,440)	0	(855,862)	(52,114,512)	
Executive Life Insurance Company GA expenses	0	0	0	0	0	
Executive Life Insurance Company Ga claims	0	0	0	0	0	
Add Other Adjustments Included in GA Cost Total, NOT included in "Anticipated Funding Schedules":						
Executive Life Insurance Company Other recoveries	46,882,300	67,370,653	0	1,747,703	116,000,656	
Adjusted Total	1,168,411,772	1,684,780,922	0	32,382,590	2,885,575,284	
Total Per "Anticipated Funding Schedules"	1,168,411,772	1,684,780,922	0	32,382,590	2,885,575,284	
Variance	0	0	0	0	0	
Executive Life Insurance Company summary	1,142,627,683	1,647,570,708	0	31,490,749	2,821,689,139	
Executive Life Insurance Company adjustments	25,784,089	37,210,214	0	891,841	63,886,144	
Executive Life Insurance Company gross	1,168,411,772	1,684,780,922	0	32,382,590	2,885,575,284	antic fnding file
						2,885,575,284
						0
						0

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

SPECIFIC INSOLVENCY COSTS

Estimated Net Costs as of September 30, 2007					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	2,132,767	1,167,729	10,256	0	3,310,751
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	2,132,767	1,167,729	10,256	0	3,310,751

Summary:	
GA Covered Obligations	4,246,637
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	185,913
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(529,679)
Ceding commissions/ policy enhancements	713,876
Other recoveries (litigation, estate distributions, etc.)	937,602
Adjusted GA Costs	3,310,751
Per State breakdown	3,310,751

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
2,800,000	0	568,170	0	13,000	0	0	0
2,800,000	0	568,170	0	13,000	0	0	0

Assessment information is compiled annually from state guaranty associations. This information is NOT audited or verified by NOLHGA. NOLHGA cannot comment as to the completeness nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

Estimated Net Costs as of September 30, 2007					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	66,613	0	66,613
Alaska	0	0	54,818	0	54,818
Arizona	0	0	444,829	0	444,829
Arkansas	0	0	1,969,196	0	1,969,196
California	704	0	106,264	0	106,968
Colorado	0	0	1,871,188	0	1,871,188
Connecticut	0	0	0	0	0
Delaware	2,333	0	58,224	0	60,557
Dist. of Columbia	0	0	0	0	0
Florida	26,397	0	81,003	0	107,400
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	291,460	0	291,460
Illinois	1,306	0	4,761,619	0	4,762,925
Indiana	6,230	0	1,854,620	0	1,860,851
Iowa	0	0	83,074	0	83,074
Kansas	0	0	239,375	0	239,375
Kentucky	0	0	38,543	0	38,543
Louisiana	0	0	1,614,273	0	1,614,273
Maine	0	0	0	0	0
Maryland	0	0	14,116	0	14,116
Massachusetts	3,544	0	3,785,183	0	3,788,727
Michigan	8,158	0	41,555	0	49,713
Minnesota	0	0	0	0	0
Mississippi	0	0	9,729,743	0	9,729,743
Missouri	0	0	1,027,772	0	1,027,772
Montana	258	0	841,369	0	841,627
Nebraska	0	0	1,145,894	0	1,145,894
Nevada	0	0	13,534	0	13,534
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	182,409	0	182,409
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	2,462	0	2,462
Ohio	16,903	0	4,231,366	0	4,248,269
Oklahoma	1,857	0	3,967,552	0	3,969,409
Oregon	0	0	87,592	0	87,592
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	1,586	0	592,385	0	593,971
South Dakota	0	0	244,089	0	244,089
Tennessee	0	0	3,521,420	0	3,521,420
Texas	3,735	0	14,960,522	0	14,964,257
Utah	0	0	35,773	0	35,773
Vermont	0	0	0	0	0
Virginia	0	0	1,018,399	0	1,018,399
Washington	778	0	1,667,083	0	1,667,860
West Virginia	0	0	244,465	0	244,465
Wisconsin	5,055	0	286,483	0	291,537
Wyoming	0	0	319,031	0	319,031
Other	0	0	0	0	0
Total	78,845	0	61,495,297	0	61,574,141

Summary:	
GA Covered Obligations	47,537,106
Add:	
GA claims incurred directly	47,305,790
GA expenses incurred directly	12,170,197
NOLHGA expenses	2,182,264
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	47,462,213
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	159,003
Adjusted GA Costs	61,574,141
Per State breakdown	61,574,141

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	125,000	0	0	0
0	0	0	0	3,308,801	0	0	0
0	0	0	0	300,000	100,000	0	0
0	0	0	0	2,000,000	0	0	0
40,000	0	0	0	5,000,000	0	0	0
0	0	0	0	1,999,232	0	0	0
39,632	0	0	0	1,661,368	0	0	0
0	0	0	0	5,000,000	400,000	0	0
0	0	0	0	14,999,989	0	0	0
0	0	0	0	0	0	0	0
43,500	4,500	0	0	4,306,500	430,500	0	0
0	0	0	0	3,600,000	0	0	0
130,011	0	0	0	12,871,063	0	0	0
0	0	0	0	1,800,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	350,000	0	0	0
253,143	4,500	0	0	57,321,953	930,500	0	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	1,483,932	1,483,932
Alaska	0	0	161	161
Arizona	0	0	1,257,780	1,257,780
Arkansas	0	0	181,585	181,585
California	0	0	7,580,287	7,580,287
Colorado	0	0	3,038,360	3,038,360
Connecticut	0	0	0	0
Delaware	0	0	66,086	66,086
Dist. of Columbia	0	0	3,464	3,464
Florida	0	0	4,418,787	4,418,787
Georgia	0	0	665,755	665,755
Hawaii	0	0	3,441	3,441
Idaho	0	0	236,063	236,063
Illinois	0	0	9,065,702	9,065,702
Indiana	0	0	2,332,818	2,332,818
Iowa	0	0	531,353	531,353
Kansas	0	0	246,663	246,663
Kentucky	0	0	782,970	782,970
Louisiana	0	0	90,277	90,277
Maine	0	0	97,225	97,225
Maryland	0	0	801,181	801,181
Massachusetts	0	0	302,322	302,322
Michigan	0	0	47,927	47,927
Minnesota	0	0	63,835	63,835
Mississippi	0	0	205,098	205,098
Missouri	0	0	3,934,601	3,934,601
Montana	0	0	855,694	855,694
Nebraska	0	0	2,292,821	2,292,821
Nevada	0	0	196,324	196,324
New Hampshire	0	0	1,383	1,383
New Jersey	0	0	1,097,358	1,097,358
New Mexico	0	0	228,290	228,290
New York	0	0	0	0
North Carolina	0	0	746,334	746,334
North Dakota	0	0	2,162,125	2,162,125
Ohio	0	0	2,696,392	2,696,392
Oklahoma	0	0	469,874	469,874
Oregon	0	0	618,410	618,410
Pennsylvania	0	0	467,909	467,909
Puerto Rico	0	0	0	0
Rhode Island	0	0	3,554	3,554
South Carolina	0	0	285,331	285,331
South Dakota	0	0	2,335,420	2,335,420
Tennessee	0	0	446,008	446,008
Texas	0	0	1,690,178	1,690,178
Utah	0	0	54,642	54,642
Vermont	0	0	11,854	11,854
Virginia	0	0	378,396	378,396
Washington	0	0	6,497,203	6,497,203
West Virginia	0	0	107,612	107,612
Wisconsin	0	0	71,900	71,900
Wyoming	0	0	365,607	365,607
Other	0	0	556	556
Total	0	0	61,518,847	61,518,847

Summary:	
GA Covered Obligations	71,125,785
Add:	
GA claims incurred directly	20,254,758
GA expenses incurred directly	3,000,034
NOLHGA expenses	1,223,267
Remaining inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	743,000
Other recoveries (litigation, estate distributions, etc.)	33,341,998
Adjusted GA Costs	61,518,847
Per State breakdown	61,518,847

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	1,008,000	0	0	0
9,517	0	0	0	20,000	20,000	0	0
0	0	0	0	1,323,320	0	0	0
0	0	0	0	335,216	0	0	0
0	0	0	0	10,000,000	5,650,000	0	0
0	0	0	0	2,200,000	756,918	0	0
0	0	0	0	50,000	0	0	0
0	0	0	0	20,000	15,780	0	0
0	0	0	0	4,000,000	0	0	0
0	0	0	0	400,000	0	0	0
0	9,780	0	0	27,420	0	0	0
0	0	0	0	377,000	0	0	0
0	0	0	0	14,800,000	5,950,000	0	0
0	0	0	0	2,893,631	0	0	0
0	0	0	0	1,725,000	0	0	0
0	0	0	0	500,000	0	0	0
0	0	0	0	1,341,501	522,000	0	0
0	0	0	0	509,121	0	0	0
0	0	0	0	175,000	0	0	0
0	0	0	0	1,700,000	0	0	0
0	0	0	0	456,000	75,000	0	0
0	0	0	0	210,000	0	0	0
0	0	0	0	8,354,499	0	0	0
0	0	0	0	670,000	0	0	0
0	0	0	0	4,475,000	5,300,000	0	0
0	0	0	0	370,000	178,000	0	0
0	0	0	0	1,250,000	151,039	0	0
0	120,000	0	0	350,000	0	0	0
0	0	0	0	800,000	0	0	0
0	0	0	0	3,202,700	924,599	0	0
0	0	0	0	5,600,000	0	0	0
0	0	0	0	850,000	300,000	0	0
0	0	0	0	1,688,644	0	0	0
0	0	0	0	1,000,000	0	0	0
0	0	0	0	600,000	0	0	0
0	0	0	0	3,748,806	1,475,000	0	0
0	0	0	0	1,000,000	0	0	0
0	0	0	0	3,221,194	1,164,901	0	0
0	0	0	0	125,000	0	0	0
0	0	0	0	27,500	0	0	0
0	0	0	0	850,915	455,000	0	0
0	0	0	0	3,000,000	2,169,430	0	0
0	0	0	0	350,000	280	0	0
0	0	0	0	275,000	0	0	0
9,517	129,780	0	0	85,880,467	25,107,947	0	0

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Estimated Net Costs as of September 30, 2007					Assessments Called (Billed) or Refunded as of December 31, 2006								
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total	Life		Allocated Annuity		A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
Alabama	56,526	616,409	115,733	0	788,668								
Alaska	0	0	0	0	0								
Arizona	0	0	0	0	0								
Arkansas	0	0	0	0	0								
California	0	0	0	0	0								
Colorado	0	0	0	0	0								
Connecticut	0	0	0	0	0								
Delaware	0	0	0	0	0								
Dist. of Columbia	0	0	0	0	0								
Florida	(255,307)	129,673	4,232,943	0	4,107,310								
Georgia	(51,320)	0	71,810	0	20,490								
Hawaii	0	0	0	0	0								
Idaho	0	0	0	0	0								
Illinois	0	0	0	0	0								
Indiana	0	0	0	0	0								
Iowa	0	0	0	0	0								
Kansas	0	0	0	0	0								
Kentucky	0	0	0	0	0								
Louisiana	735	69,123	1,479	0	71,337	10,971	0	0	0	148,029	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	15,838	33,935	19,186	0	68,960								
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	(233,527)	849,139	4,441,152	0	5,056,764	10,971	0	0	0	148,029	0	0	0

Summary:	
GA Covered Obligations	3,635,692
Add:	
GA claims incurred directly	1,016,861
GA expenses incurred directly	353,452
NOLHGA expenses	534,226
Remaining Inforce estimate	0
Less:	
Estate/other distributions	732,116
Other adjustments	(700,749)
Ceding commissions/ policy enhancements	(1,274,180)
Other recoveries (litigation, estate distributions, etc.)	1,726,280
Adjusted GA Costs	5,056,764
Per State breakdown	5,056,764

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Estimated Net Costs as of September 30, 2007					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	4,377	0	238	0	4,615
Alaska	2,335	0	5	0	2,340
Arizona	536,152	268,141	15,823	0	820,116
Arkansas	657,712	6,690	4,012	0	668,413
California	0	0	0	0	0
Colorado	17,117	0	0	0	17,117
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	312,125	0	31,771	0	343,896
Georgia	0	0	0	0	0
Hawaii	42,030	2,316	197	0	44,542
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	7,196	0	1,970	0	9,167
Iowa	0	0	0	0	0
Kansas	42,689	3,295	17,223	0	63,207
Kentucky	0	0	0	0	0
Louisiana	(17,992)	0	0	0	(17,992)
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	8,066	0	1,043	0	9,109
Missouri	200,889	11,675	26,487	0	239,050
Montana	0	0	0	0	0
Nebraska	13,919	83	3,694	0	17,696
Nevada	13,084	6,048	684	0	19,816
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	106,721	4,099	28,054	0	138,874
New York	0	0	0	0	0
North Carolina	4,112,580	38,322	21,333	0	4,172,234
North Dakota	0	0	0	0	0
Ohio	25,380	0	9,646	0	35,026
Oklahoma	956,376	29,340	44,245	0	1,029,961
Oregon	34,452	0	2,339	0	36,791
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	251,817	0	18,967	0	270,784
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	175,203	52,395	185,829	0	413,426
Utah	28,492	978	921	0	30,392
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	21,225	3,897	4,450	0	29,572
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	(1,068)	(5)	(15)	0	(1,088)
Other	0	0	0	0	0
Total	7,550,878	427,272	418,916	0	8,397,065

Summary:	
GA Covered Obligations	21,461,671
Add:	
GA claims incurred directly	137,228
GA expenses incurred directly	955,571
NOLHGA expenses	1,493,201
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(375,118)
Ceding commissions/ policy enhancements	5,635,144
Other recoveries (litigation, estate distributions, etc.)	10,390,580
Adjusted GA Costs	8,397,065
Per State breakdown	8,397,065

Life	Assessments Called (Billed) or Refunded as of December 31, 2006							
	Allocated Annuity		A&H		Unallocated Annuity			
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
50,000	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
1,997,154	0	0	0	0	0	0	0	0
43,585	0	0	0	0	0	0	0	0
3,864	0	0	0	0	0	0	0	0
1,085	481	0	0	3,915	1,831	0	0	0
59,780	0	0	0	17,765	0	0	0	0
3,600,000	0	0	0	0	0	0	0	0
0	5,272,500	0	111,000	0	166,500	0	0	0
195,526	77,092	0	0	1,247,265	491,854	0	0	0
105,000	0	0	0	0	0	0	0	0
50,139	0	10,343	0	11,516	0	0	0	0
30,000	0	0	0	0	0	0	0	0
6,136,133	5,350,073	10,343	111,000	1,280,461	660,185	0	0	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	111,698	3,334,390	(5,345)	3,440,743
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	1,259,986	27,360,054	320,058	28,940,098
Indiana	16,201	518,736	27,274	562,211
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	3,055	0	3,055
Tennessee	0	0	0	0
Texas	17,109	258,240	4,612	279,961
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	1,404,994	31,474,476	346,598	33,226,068

Summary:	
GA Covered Obligations	85,272,992
Add:	
GA claims incurred directly	15,711,384
GA expenses incurred directly	1,018,100
NOLHGA expenses	766,440
Remaining Inforce estimate	0
Less:	
Estate/other distributions	31,395,970
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	38,146,878
Adjusted GA Costs	33,226,068
Per State breakdown	33,226,068

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	5,266,318	0	10,907	0	0	0
4,451,000	3,400,000	59,749,000	39,075,000	1,300,000	1,500,000	8,000,000	2,600,000
8,142	4,862	742,939	445,278	0	0	0	0
4,459,142	3,404,862	65,758,257	39,520,278	1,310,907	1,500,000	8,000,000	2,600,000

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	757,739	196,440	0	954,180
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	425,691	110,358	0	536,049
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	99,661	25,837	0	125,497
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	10,907	2,827	0	13,734
Louisiana	2,654,289	688,112	2,099	3,344,500
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	10,170,884	2,632,629	64,454	12,867,966
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	4,894,219	1,268,804	0	6,163,023
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	100,520	26,059	0	126,579
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	(16,701)	(4,330)	0	(21,031)
South Dakota	0	0	0	0
Tennessee	3,955,068	1,025,333	8,813	4,989,214
Texas	1,334,196	363,362	0	1,697,558
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	24,386,472	6,335,433	75,365	30,797,271

Summary:	
GA Covered Obligations	55,014,949
Add:	
GA claims incurred directly	0
GA expenses incurred directly	910,363
NOLHGA expenses	873,431
Remaining Inforce estimate	0
Less:	
Estate/other distributions	5,725,000
Other adjustments	(7,993,993)
Ceding commissions/ policy enhancements	11,334,052
Other recoveries (litigation, estate distributions, etc.)	16,936,413
Adjusted GA Costs	30,797,271
Per State breakdown	30,797,271

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,534,000	0	183,188	0	0	0	0	0
900,802	0	0	0	0	0	0	0
183,899	0	15,255	403	0	0	0	0
2,113,595	0	4,148,464	0	0	0	0	0
11,860,647	0	4,785,032	0	0	0	3,735,647	0
16,000	0	4,090	0	0	0	0	0
4,275,000	0	225,000	0	0	0	0	0
0	0	320,000	50,000	0	0	0	0
7,200,000	0	1,200,000	0	0	0	0	0
651,924	0	96,657	0	0	0	0	0
28,735,867	0	10,977,686	50,403	0	0	3,735,647	0

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Estimated Net Costs as of September 30, 2007						Assessments Called (Billed) or Refunded as of December 31, 2006														
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total	Allocated Annuity				A&H		Unallocated Annuity								
						Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded							
Alabama	0	0	0	0	0															
Alaska	0	0	0	0	0															
Arizona	9,135	0	84,617	0	93,752															
Arkansas	0	0	0	0	0															
California	0	0	0	0	0															
Colorado	(44)	0	(1,836)	0	(1,880)															
Connecticut	0	0	0	0	0															
Delaware	0	0	0	0	0															
Dist. of Columbia	0	0	0	0	0															
Florida	(408)	0	94,666	0	94,258															
Georgia	0	0	0	0	0															
Hawaii	0	0	0	0	0															
Idaho	0	0	0	0	0															
Illinois	0	0	0	0	0															
Indiana	0	0	0	0	0															
Iowa	0	0	0	0	0															
Kansas	0	0	0	0	0															
Kentucky	0	0	0	0	0															
Louisiana	19,961	0	3,478,604	0	3,498,565															
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	33,941	0	33,941															
Montana	0	0	1,321	0	1,321															
Nebraska	0	0	19,329	0	19,329															
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	(19,692)	0	(24,660)															
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	2,079	0	349,953	0	352,032	8,000	4,500	0	0	792,000	445,500	0	0							
Oregon	0	0	0	0	0															
Pennsylvania	0	0	0	0	0															
Puerto Rico	0	0	0	0	0															
Rhode Island	0	0	0	0	0															
South Carolina	0	0	0	0	0															
South Dakota	0	0	5,936	0	5,936															
Tennessee	0	0	0	0	0															
Texas	234,173	0	9,520,475	0	9,754,648	58,755	11,693	0	0	11,692,213	2,326,928	0	0							
Utah	0	0	18,613	0	18,613															
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	259,928	0	13,589,897	0	13,849,825	70,714	16,193	0	0	17,454,254	2,772,428	0	0							

Summary:	
GA Covered Obligations	2,563,673
Add:	
GA claims incurred directly	6,337,185
GA expenses incurred directly	1,046,036
NOLHGA expenses	5,124,123
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(13,483)
Ceding commissions/ policy enhancements	(571,866)
Other recoveries (litigation, estate distributions, etc.)	1,806,541
Adjusted GA Costs	13,849,825
Per State breakdown	13,849,825

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Estimated Net Costs as of September 30, 2007					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	73,775	0	73,775
Alaska	0	0	0	0	0
Arizona	0	0	54,725	0	54,725
Arkansas	20,164	0	2,139,394	0	2,159,558
California	0	0	0	0	0
Colorado	0	0	62,687	0	62,687
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	2,171,112	0	2,171,112
Hawaii	0	0	0	0	0
Idaho	0	0	601	0	601
Illinois	0	0	0	0	0
Indiana	0	0	14,823,837	0	14,823,837
Iowa	0	0	145,102	0	145,102
Kansas	0	0	1,388,859	0	1,388,859
Kentucky	0	0	203,765	0	203,765
Louisiana	0	0	58,116	0	58,116
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	3,033	0	3,033
Missouri	0	0	4,035,650	0	4,035,650
Montana	0	0	94	0	94
Nebraska	0	0	3,571,009	0	3,571,009
Nevada	0	0	5,137,049	0	5,137,049
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	18,191	0	18,191
New York	0	0	0	0	0
North Carolina	0	0	55,090	0	55,090
North Dakota	0	0	1,286	0	1,286
Ohio	0	0	2,716,606	0	2,716,606
Oklahoma	0	0	89,748	0	89,748
Oregon	0	0	13,917	0	13,917
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	8,796	0	8,796
South Dakota	0	0	11,551	0	11,551
Tennessee	10,082	0	2,190,885	0	2,200,968
Texas	0	0	282,208	0	282,208
Utah	0	0	85,529	0	85,529
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	27,050	0	27,050
Other	0	0	0	0	0
Total	30,247	0	39,369,665	0	39,399,912

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	39,078,771
GA expenses incurred directly	0
NOLHGA expenses	321,141
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	39,399,912
Per State breakdown	39,399,912

Life	Assessments Called (Billed) or Refunded as of December 31, 2006							
	Allocated Annuity		A&H		Unallocated Annuity			
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
0	0	0	0	0	0	0	0	

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Estimated Net Costs as of September 30, 2007					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	17,614	0	17,614
Alaska	0	0	(2,917)	0	(2,917)
Arizona	0	0	89,107	0	89,107
Arkansas	0	0	30,856	0	30,856
California	0	0	804,680	0	804,680
Colorado	0	0	15,726	0	15,726
Connecticut	0	0	(7,887)	0	(7,887)
Delaware	0	0	(74,945)	0	(74,945)
Dist. of Columbia	0	0	(8,622)	0	(8,622)
Florida	0	0	344,126	0	344,126
Georgia	0	0	(136,140)	0	(136,140)
Hawaii	0	0	(88,546)	0	(88,546)
Idaho	0	0	(16,200)	0	(16,200)
Illinois	0	0	(166,449)	0	(166,449)
Indiana	0	0	(49,848)	0	(49,848)
Iowa	0	0	(33,220)	0	(33,220)
Kansas	0	0	334,223	0	334,223
Kentucky	0	0	25,624	0	25,624
Louisiana	0	0	(56,420)	0	(56,420)
Maine	0	0	(5,718)	0	(5,718)
Maryland	0	0	480	0	480
Massachusetts	0	0	13,327	0	13,327
Michigan	10,961	0	(259,565)	0	(248,604)
Minnesota	0	0	(26,520)	0	(26,520)
Mississippi	0	0	51,535	0	51,535
Missouri	0	0	46,840	0	46,840
Montana	0	0	(7,897)	0	(7,897)
Nebraska	0	0	(14,975)	0	(14,975)
Nevada	0	0	27,235	0	27,235
New Hampshire	0	0	(4,433)	0	(4,433)
New Jersey	0	0	(46,110)	0	(46,110)
New Mexico	0	0	(110,134)	0	(110,134)
New York	0	0	(132,406)	0	(132,406)
North Carolina	0	0	61,523	0	61,523
North Dakota	0	0	1,030	0	1,030
Ohio	0	0	(4,344)	0	(4,344)
Oklahoma	0	0	45,097	0	45,097
Oregon	0	0	32,935	0	32,935
Pennsylvania	0	0	15,415	0	15,415
Puerto Rico	0	0	(7,339)	0	(7,339)
Rhode Island	0	0	(3,561)	0	(3,561)
South Carolina	4,801	0	101,904	0	106,705
South Dakota	0	0	(20,450)	0	(20,450)
Tennessee	0	0	91,555	0	91,555
Texas	0	0	128,726	0	128,726
Utah	0	0	(27,320)	0	(27,320)
Vermont	0	0	3,923	0	3,923
Virginia	0	0	(94,222)	0	(94,222)
Washington	0	0	13,837	0	13,837
West Virginia	0	0	(27,039)	0	(27,039)
Wisconsin	0	0	(196,021)	0	(196,021)
Wyoming	0	0	(19,509)	0	(19,509)
Other	1	0	13,544	0	13,545
Total	15,763	0	662,102	0	677,865

Summary:	
GA Covered Obligations	19,162,385
Add:	
GA claims incurred directly	41,580,577
GA expenses incurred directly	3,742,009
NOLHGA expenses	2,493,796
Remaining Inforce estimate	0
Less:	
Estate/other distributions	19,253,403
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	47,047,499
Adjusted GA Costs	677,865
Per State breakdown	677,865

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	25,000	20,000	0	0
0	0	0	0	0	0	0	0
0	0	0	0	822,261	0	0	0
0	0	0	0	4,000,000	3,000,000	0	0
0	0	0	0	768,000	0	0	0
0	0	0	0	375,000	0	0	0
500,000	600,000	100,000	50,000	4,000,000	4,350,000	0	0
0	0	0	0	1,899,405	0	0	0
0	0	0	0	0	0	0	0
8,479	0	0	0	893,521	0	0	0
0	0	0	0	300,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	759,000	0	0	0
0	0	0	0	75,000	0	0	0
190,000	0	0	0	310,000	0	0	0
40,000	42,800	0	0	1,960,000	2,032,200	0	0
0	0	0	0	108,788	0	0	0
50,085	42,523	0	0	2,548,542	2,160,728	0	0
0	0	0	0	150,000	0	0	0
5,000	0	0	0	320,000	0	0	0
0	0	0	0	200,000	190,535	0	0
0	0	0	0	0	67,1547	0	0
0	0	0	0	30,000	0	0	0
793,564	685,323	100,000	50,000	19,544,517	12,425,010	0	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	756	348,309	0	349,065
Alaska	0	0	0	0
Arizona	0	329,005	0	329,005
Arkansas	0	18,632	0	18,632
California	0	0	0	0
Colorado	0	160,850	0	160,850
Connecticut	0	0	0	0
Delaware	0	44,348	0	44,348
Dist. of Columbia	0	0	0	0
Florida	41,970	6,292,942	0	6,334,912
Georgia	130	633,001	0	633,130
Hawaii	0	0	0	0
Idaho	0	4,673	0	4,673
Illinois	0	0	0	0
Indiana	0	314,959	0	314,959
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	232	273,681	0	273,913
Louisiana	0	149,730	0	149,730
Maine	0	0	0	0
Maryland	0	240,736	0	240,736
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	80,118	0	80,118
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	20,598	0	20,598
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	38,501	0	38,501
New York	0	0	0	0
North Carolina	449	1,014,082	0	1,014,531
North Dakota	0	0	0	0
Ohio	2,049	2,669,066	0	2,671,114
Oklahoma	0	257,590	0	257,590
Oregon	0	5,619	0	5,619
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	2,238	61,272	0	63,510
South Dakota	0	0	0	0
Tennessee	0	122,256	0	122,256
Texas	0	2,700,177	0	2,700,177
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	708	381,863	0	382,570
Washington	0	4,231	0	4,231
West Virginia	92	107,237	0	107,329
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	48,622	16,273,478	0	16,322,100

Summary:	
GA Covered Obligations	72,284,955
Add:	
GA claims incurred directly	0
GA expenses incurred directly	713,475
NOLHGA expenses	708,497
Remaining Inforce estimate	0
Less:	
Estate/other distributions	43,973,890
Other adjustments	3,744,837
Ceding commissions/ policy enhancements	5,169,108
Other recoveries (litigation, estate distributions, etc.)	4,496,992
Adjusted GA Costs	16,322,100
Per State breakdown	16,322,100

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	146,693	0	0	0	0	0
30,189	0	0	0	0	0	0	0
0	0	90,000	0	0	0	0	0
0	0	7,300,000	0	0	0	0	0
2,974	0	757,110	5,197	0	0	0	0
0	0	8,000	0	0	0	0	0
0	0	350,000	0	0	0	0	0
0	0	245,000	0	0	0	0	0
0	0	375,000	0	0	0	0	0
0	0	69,889	0	0	0	0	0
0	0	1,300,000	0	0	0	0	0
0	0	3,200,000	0	0	0	0	0
0	0	6,200	60,000	0	0	0	0
306,204	49,490	2,944,373	475,886	0	0	0	0
1,300	0	456,000	0	0	0	0	0
0	0	0	147,404	0	0	0	0
340,667	49,490	17,248,265	688,487	0	0	0	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	0	0	0	0

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

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	5	0	5
Alaska	0	1	0	1
Arizona	0	18	(0)	18
Arkansas	0	3	(0)	6
California	0	78	0	79
Colorado	15	18	0	33
Connecticut	0	101	(0)	211
Delaware	0	2	0	2
Dist. of Columbia	0	71	0	71
Florida	31	94	(0)	125
Georgia	80	1,311	0	406
Hawaii	0	2	0	2
Idaho	0	1	0	1
Illinois	0	127	(0)	1,790
Indiana	73	25	0	142
Iowa	0	2	(0)	22
Kansas	0	2	0	2
Kentucky	21	4	0	24
Louisiana	0	5	0	5
Maine	0	8	0	8
Maryland	(0)	21	0	454
Massachusetts	0	43	0	43
Michigan	0	15	0	1,706
Minnesota	0	5	0	443
Mississippi	0	3	(0)	76
Missouri	0	6	(0)	6
Montana	0	3	0	3
Nebraska	0	1	(0)	1
Nevada	0	1	0	1
New Hampshire	0	14	0	14
New Jersey	(1)	29	0	742
New Mexico	0	2	0	2
New York	(0)	0	0	(0)
North Carolina	176	30	0	803
North Dakota	0	0	0	0
Ohio	231	52	0	258
Oklahoma	0	8	(0)	8
Oregon	0	13	0	13
Pennsylvania	1	58	0	1,951
Puerto Rico	0	6	0	6
Rhode Island	0	8	0	8
South Carolina	43	8	0	51
South Dakota	0	0	0	0
Tennessee	1	7	(0)	8
Texas	136	26	0	415
Utah	0	3	0	224
Vermont	0	1	0	1
Virginia	110	18	(0)	128
Washington	0	22	0	167
West Virginia	0	1	(0)	1
Wisconsin	27	18	(0)	46
Wyoming	0	1	(0)	1
Other	0	0	(0)	(0)
Total	946	2,304	(0)	9,713

Summary:	
GA Covered Obligations	3,534,278,683
Add:	
GA claims incurred directly	0
GA expenses incurred directly	4,043,353
NOLHGA expenses	14,400,414
Remaining Inforce estimate	0
Less:	
Estate/other distributions	3,228,522,435
Other adjustments	102,571,577
Ceding commissions/ policy enhancements	84,689,350
Other recoveries (litigation, estate distributions, etc.)	136,926,126
Adjusted GA Costs	12,962
Per State breakdown	12,962

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
200	100	2,400	0	0	0	0	25
640,101	0	537,167	0	0	0	0	0
208,902	0	0	0	0	0	0	0
GA Covered Obligations	0	938,000	1,045,000	0	0	0	0
7,739	0	15,022	0	0	0	0	0
200,000	199,924	1,100,000	1,099,902	0	0	1,350,000	1,349,994
0	0	25,000	0	0	0	0	0
10,000	8,983	930,000	951,758	10,000	10,064	0	0
0	0	12,100,000	262,519	0	0	2,800,000	(463)
25,505	0	4,468	0	0	3,683	0	0
0	0	0	0	0	0	0	0
100,000	100,000	6,000,000	6,300,000	100,000	100,000	21,500,000	24,150,000
0	0	0	0	0	0	240,000	0
0	0	84,689,350	0	0	0	0	0
168,235	0	51,765	0	0	0	0	0
0	0	6,000,000	0	0	0	0	0
0	43	500,000	500,000	0	0	0	0
0	0	350,000	0	0	0	23,108,333	24,800,000
0	0	0	0	0	0	5,700,000	0
0	0	630,730	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	400,000	0	0	0	3,100,000	0
47,000	23,000	44,000	22,000	9,000	5,000	0	0
0	0	0	0	0	0	32,905,625	0
0	0	35,000	0	0	0	0	0
4,755,103	4,836,230	471,044	479,080	574,882	584,690	0	0
5,025,000	5,196,038	3,758,000	3,886,064	0	0	3,050,000	4,549,252
19,000	0	13,000	0	1,200	0	0	0
100,000	50,733	150,000	210,019	200,000	201,730	4,800,000	5,000,000
11,306,785	10,415,008	44,055,596	26,156,342	895,082	905,167	108,553,958	71,103,889

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Estimated Net Costs as of September 30, 2007					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	813,581	150,895	15,292	0	979,768
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	68,033	0	243	0	68,277
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	1,467,945	0	0	0	1,467,945
Indiana	876,935	0	156	0	877,091
Iowa	61,415	0	16	0	61,431
Kansas	0	0	0	0	0
Kentucky	1,208,342	0	1,352	0	1,209,694
Louisiana	415,099	0	573	0	415,673
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

Summary:	
GA Covered Obligations	29,134,211
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	469,563
Remaining Inforce estimate	0
Less:	
Estate/other distributions	17,500,000
Other adjustments	(2,163,322)
Ceding commissions/ policy enhancements	3,921,283
Other recoveries (litigation, estate distributions, etc.)	1,492,897
Adjusted GA Costs	8,852,916
Per State breakdown	8,852,916

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
2,000,000	0	1,401,485	0	120,000	0	0	0
2,000,000	685,800	0	0	0	0	0	0
997,214	0	0	0	0	0	0	0
1,404,695	355,472	0	0	0	0	0	0
570,000	0	0	0	2,000	0	0	0
1,000,000	0	0	0	0	0	0	0
3,300,000	0	0	0	0	0	0	0
11,271,909	1,041,272	1,401,485	0	122,000	0	0	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	10,699	40,277	0	50,976
Alaska	1,137	19,553	9,990	30,680
Arizona	12,366	267,255	0	279,620
Arkansas	30,889	18,694	0	49,583
California	65,218	495,667	1,786,069	2,346,954
Colorado	7,516	29,992	138,469	175,976
Connecticut	0	0	0	0
Delaware	244,758	2,492,652	1,590,788	4,328,198
Dist. of Columbia	1,658	36,375	0	38,033
Florida	56,703	404,117	0	460,820
Georgia	16,909	49,033	92,662	158,605
Hawaii	0	0	0	0
Idaho	9,195	71,122	1,025	81,341
Illinois	10,118	243,874	134,118	388,110
Indiana	12,097	95,639	85,139	192,876
Iowa	1,948	66,243	2,801	70,992
Kansas	0	0	0	0
Kentucky	7,216	40,042	65,599	112,858
Louisiana	5,178	26,766	0	31,944
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	16,641	425,289	210,856	652,786
Minnesota	7,003	130,450	248,675	386,127
Mississippi	(4,397)	(9,391)	112,694	98,906
Missouri	9,782	145,356	56,403	211,540
Montana	1,246	19,629	26,610	47,485
Nebraska	3,018	73,282	0	76,300
Nevada	3,165	58,105	0	61,270
New Hampshire	(19,302)	(17,749)	191,052	154,001
New Jersey	0	0	0	0
New Mexico	9,838	15,747	59,636	85,221
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	1,926	(37)	0	1,889
Ohio	8,076	74,277	87,155	169,508
Oklahoma	3,036	36,294	202,776	242,105
Oregon	5,541	97,321	51,684	154,546
Pennsylvania	14,851	414,697	184,281	613,829
Puerto Rico	0	0	0	0
Rhode Island	3,366	21,843	0	25,209
South Carolina	16,514	41,987	14,194	72,695
South Dakota	1,815	141,307	0	143,122
Tennessee	0	0	0	0
Texas	35,985	373,971	788,902	1,198,858
Utah	1,736	10,314	828	12,878
Vermont	721	8,456	0	9,176
Virginia	422,485	290,487	9,760	722,732
Washington	57,359	522,594	115,442	695,395
West Virginia	2,302	44,177	129,455	175,934
Wisconsin	6,685	222,599	57,473	286,757
Wyoming	402	26,925	37,004	64,330
Other	0	0	0	0
Total	1,103,397	7,565,229	6,491,538	15,160,165

Summary:	
GA Covered Obligations	8,333,806
Add:	
GA claims incurred directly	9,335,961
GA expenses incurred directly	1,230,968
NOLHGA expenses	1,187,759
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	51,332
Ceding commissions/ policy enhancements	(125,003)
Other recoveries (litigation, estate distributions, etc.)	5,002,000
Adjusted GA Costs	15,160,165
Per State breakdown	15,160,165

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	41,000	0	16,288	0	4,000	0	0
Alaska	3,200	0	27,000	0	12,400	0	40
Arizona	14,519	0	147,070	0	36,314	0	0
Arkansas	0	0	0	0	96,472	0	0
California	96,300	0	1,091,400	275,000	2,022,300	400,000	0
Colorado	0	0	0	0	2,000,000	1,884,084	0
Connecticut	0	0	0	0	0	0	0
Delaware	148,000	0	1,702,000	0	1,850,000	0	0
Dist. of Columbia	100,000	102,326	31,672	0	600,000	232,606	0
Florida	107,000	0	252,000	0	750,000	0	0
Georgia	25,000	0	0	0	0	64,528	0
Hawaii	5,200	0	44,000	0	60,800	0	0
Idaho	15,000	0	300,000	0	195,000	0	0
Illinois	0	0	0	0	0	0	0
Indiana	26,779	0	76,788	0	82,494	0	0
Iowa	0	0	0	0	180,000	0	0
Kansas	0	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0	0
Louisiana	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0
Maryland	0	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0	0
Michigan	10,500	0	210,000	0	85,000	0	0
Minnesota	12,150	0	122,850	0	0	0	0
Mississippi	0	0	0	0	50,000	0	0
Missouri	16,650	0	17,218	0	3,700	0	0
Montana	4,600	0	78,800	0	39,600	0	0
Nebraska	0	0	0	0	210,000	0	0
Nevada	0	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0	0
New York	0	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0	0
Ohio	10,000	0	70,000	0	150,000	0	0
Oklahoma	98,000	0	7,000	0	245,000	0	0
Oregon	0	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0	0
Rhode Island	3,400	0	11,900	0	18,700	0	0
South Carolina	0	0	0	0	102,492	0	0
South Dakota	0	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0	0
Texas	19,461	2,042	2,706	276	1,740,990	181,652	0
Utah	3,290	0	20,210	0	0	0	0
Vermont	61,755	0	393,791	0	930,387	450,000	0
Virginia	0	0	350,000	0	200,000	0	0
Washington	7,080	153,687	6,360	261	386,560	99,081	0
West Virginia	0	0	300,000	0	0	0	0
Wisconsin	0	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total	828,884	258,055	5,279,053	275,537	12,052,209	3,311,951	40

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Estimated Net Costs as of September 30, 2007					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	31,708	0	0	31,708
Alaska	0	0	0	0	0
Arizona	0	5,196,241	0	0	5,196,241
Arkansas	0	659,844	0	0	659,844
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	12,757	0	0	12,757
Dist. of Columbia	0	0	0	0	0
Florida	0	227,723	0	0	227,723
Georgia	0	(1,541)	0	0	(1,541)
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	1,929,676	0	0	1,929,676
Indiana	0	95,258	0	0	95,258
Iowa	0	16,865	0	0	16,865
Kansas	0	73,269	0	0	73,269
Kentucky	0	120,793	0	0	120,793
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	85,509	0	0	85,509
Massachusetts	0	1,118	0	0	1,118
Michigan	0	48,484	0	0	48,484
Minnesota	0	20,003	0	0	20,003
Mississippi	0	59,190	0	0	59,190
Missouri	0	520,091	0	0	520,091
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	26,971	0	0	26,971
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	1,622	0	0	1,622
North Dakota	0	77,871	0	0	77,871
Ohio	0	143,155	0	0	143,155
Oklahoma	0	307,160	0	0	307,160
Oregon	0	116,644	0	0	116,644
Pennsylvania	0	4,961,144	0	0	4,961,144
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	29,337	0	0	29,337
Tennessee	0	166,336	0	0	166,336
Texas	0	207,653	0	0	207,653
Utah	0	18,748	0	0	18,748
Vermont	0	0	0	0	0
Virginia	0	12,270	0	0	12,270
Washington	0	74,796	0	0	74,796
West Virginia	0	(37,368)	0	0	(37,368)
Wisconsin	0	144,528	0	0	144,528
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	0	15,347,856	0	0	15,347,856

Summary:	
GA Covered Obligations	18,947,440
Add:	
GA claims incurred directly	67,243
GA expenses incurred directly	201,589
NOLHGA expenses	752,813
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(4,124,280)
Ceding commissions/ policy enhancements	1,000,000
Other recoveries (litigation, estate distributions, etc.)	7,745,510
Adjusted GA Costs	15,347,856
Per State breakdown	15,347,856

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	11,693,421	0	0	0
27,819	0	0	0	0	0	0	0
0	0	15,000	0	25,000	0	0	0
0	0	3,000,000	1,015,000	0	0	0	0
0	0	24,520	0	0	0	0	0
0	0	1,000,000	0	0	0	0	0
0	0	7,745,510	0	0	0	0	0
130,963	0	0	0	0	0	0	0
0	0	56,000	0	0	0	0	0
297	0	0	0	4,703	0	0	0
0	0	1,449,393	0	0	0	0	0
0	0	35,100	0	0	0	0	0
0	0	146,270	0	0	0	0	0
0	0	602,500	150,000	0	0	0	0
0	0	25,712	0	0	0	0	0
0	0	325,000	0	0	0	0	0
17,723	238	0	0	280,946	3,768	0	0
0	0	28,000	0	0	0	0	0
0	0	100,000	0	0	0	0	0
0	0	0	0	0	82,075	0	0
0	0	150,000	0	0	0	0	0
176,802	238	5,957,495	1,165,000	12,004,070	85,843	0	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	11,144,466	21,151,132	0	32,295,598
Alaska	426,535	4,457,411	0	4,883,946
Arizona	18,734,941	24,141,948	0	42,876,889
Arkansas	10,167,025	6,007,339	0	16,226,208
California	262,351,744	429,755,864	0	692,107,608
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	3,619,688	3,937,003	0	7,657,182
Dist. of Columbia	0	0	0	0
Florida	95,973,086	102,790,676	0	198,763,762
Georgia	25,132,927	23,168,026	0	50,565,434
Hawaii	25,466,589	16,392,521	0	41,859,111
Idaho	7,358,791	7,934,645	0	15,293,435
Illinois	73,560,014	102,123,622	0	182,058,777
Indiana	14,124,119	26,086,860	0	40,223,915
Iowa	12,301,738	20,729,643	0	33,071,078
Kansas	23,391,620	10,329,218	0	33,720,838
Kentucky	12,538,898	21,859,673	0	34,398,571
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	17,567,916	19,635,309	0	42,823,881
Massachusetts	39,896,187	40,820,565	0	80,716,752
Michigan	(1,312)	0	0	(85,602)
Minnesota	13,825,671	33,947,223	0	10,310
Mississippi	18,325,089	5,509,041	0	23,927,505
Missouri	54,932,666	24,584,553	0	79,517,219
Montana	3,430,208	3,552,053	0	6,982,261
Nebraska	9,834,111	6,698,223	0	16,532,334
Nevada	11,795,969	6,979,856	0	18,775,825
New Hampshire	0	0	0	0
New Jersey	20,424,448	48,768,126	0	1,112,095
New Mexico	4,216,473	7,713,025	0	11,929,498
New York	0	0	0	0
North Carolina	29,753,483	64,592,179	0	94,345,663
North Dakota	3,130,081	4,752,584	0	28,672
Ohio	27,476,455	35,622,531	0	7,911,338
Oklahoma	10,464,440	17,672,759	0	64,919,942
Oregon	14,837,635	16,512,473	0	28,137,200
Pennsylvania	43,925,917	162,644,191	0	31,350,107
Puerto Rico	511,207	489,144	0	206,570,108
Rhode Island	3,100,724	20,845,131	0	1,000,351
South Carolina	16,301,312	20,941,594	0	23,945,855
South Dakota	6,406,251	2,705,282	0	37,242,906
Tennessee	23,308,169	15,224,728	0	9,111,533
Texas	104,150,832	129,147,906	0	38,532,898
Utah	7,988,658	6,579,900	0	14,750,000
Vermont	0	0	0	59,292,619
Virginia	9,899,311	18,910,176	0	7,150,205
Washington	31,846,522	56,232,042	0	5,264,275
West Virginia	1,686,056	3,449,563	0	9,739,476
Wisconsin	14,346,765	48,749,301	0	9,764,000
Wyoming	2,954,255	3,425,668	0	1,383,671
Other	0	0	0	0
Total	1,142,627,683	1,647,570,708	0	2,821,689,139

Summary:	
GA Covered Obligations	5,546,645,442
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	52,114,512
Remaining Inforce estimate	569,529,821
Less:	
Estate/other distributions	2,380,406,620
Other adjustments	850,193,358
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	116,000,656
Adjusted GA Costs	2,821,689,139
Per State breakdown	2,821,689,139

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
9,940,029	0	30,931,066	0	0	0	0	0
1,323,622	0	4,598,228	0	0	0	2,422,325	0
31,372,236	0	24,082,717	0	0	0	0	0
14,734,983	0	0	0	0	0	0	0
223,834,470	0	342,603,562	0	0	0	0	0
170,383	0	82,023	0	0	0	0	0
3,589,600	0	2,732,400	0	0	0	0	0
87,789,821	0	73,201,598	0	0	0	0	0
28,136,713	0	21,179,159	(1,836)	0	0	2,823,555	(30,473)
17,380,590	0	18,866,415	4,340,797	0	0	0	0
5,900,065	0	5,870,051	0	0	0	0	0
69,382,738	0	85,736,147	0	0	0	31,410,410	3,333,000
4,229,436	0	11,393,625	0	0	0	0	0
7,082,570	0	9,842,799	0	0	0	0	0
18,410,000	0	8,915,000	0	0	0	0	0
10,208,101	500,000	14,696,630	0	0	0	0	0
24,829,000	0	13,581,000	0	0	0	0	0
32,090,000	0	23,940,000	0	0	0	0	0
10,500,000	0	66,672,000	7,010,000	0	0	0	0
13,331,639	0	3,571,718	0	0	0	46,643	0
41,425,043	0	16,458,673	0	0	0	0	0
2,454,678	0	2,585,676	0	0	0	0	0
5,041,500	0	4,885,766	0	0	0	0	0
8,682,027	0	4,989,049	0	0	0	0	0
13,435,487	0	38,706,463	0	0	0	1,200,000	0
2,300,000	0	3,448,990	0	0	0	0	0
22,166,667	0	53,333,333	0	0	0	0	0
1,520,309	0	1,893,127	0	0	0	37,848	0
16,675,000	0	19,400,000	0	0	0	1,625,000	0
8,632,110	0	12,293,490	0	0	0	0	0
11,282,594	0	15,986,796	0	0	0	0	0
18,000,000	0	137,986,288	0	0	0	0	0
541,527	0	387,497	0	0	0	0	0
2,232,365	0	16,157,942	0	0	0	0	0
13,861,881	0	16,058,421	0	0	0	0	0
3,926,959	0	1,513,163	0	0	0	0	0
14,750,000	0	12,050,000	0	0	0	0	0
117,345,495	0	59,292,619	0	0	0	0	0
7,150,205	0	5,264,275	0	590,625	0	0	0
9,739,476	0	9,764,000	1,383,671	0	0	0	0
33,361,000	0	38,698,000	0	0	0	2,800,000	0
1,598,287	0	2,529,868	980	0	0	0	0
13,800,000	0	36,450,000	0	0	0	0	0
1,597,209	0	1,696,197	0	0	0	0	0
985,755,810	500,000	1,274,325,771	12,733,612	590,625	0	42,365,781	3,302,527

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	1,787	382,110	0	383,898
Alaska	718	1,861	0	2,579
Arizona	2,303	48,716	0	51,019
Arkansas	2,244	13,138	0	15,382
California	30,856	248,274	0	279,130
Colorado	0	0	0	0
Connecticut	8,945	163,011	0	171,956
Delaware	810	29,668	0	30,478
Dist. of Columbia	0	0	0	0
Florida	11,283	271,005	0	282,288
Georgia	10,075	15,491	0	25,566
Hawaii	660	18,212	0	18,872
Idaho	346	157,963	0	158,309
Illinois	12,997	629,120	0	642,117
Indiana	6,739	1,120,257	0	1,126,996
Iowa	1,896	61,050	0	62,946
Kansas	2,004	15,501	0	17,505
Kentucky	1,478	28,853	0	30,331
Louisiana	0	0	0	0
Maine	1,422	15,923	0	17,345
Maryland	12,577	25,534	0	38,112
Massachusetts	10,917	107,920	0	118,837
Michigan	9,378	122,963	0	132,342
Minnesota	8,007	1,058,465	0	1,066,472
Mississippi	1,537	9,397	0	10,934
Missouri	3,488	77,935	0	81,423
Montana	558	27,704	0	28,262
Nebraska	797	397,426	0	398,223
Nevada	537	87,724	0	88,261
New Hampshire	3,852	258,941	0	262,792
New Jersey	12,829	144,724	0	157,553
New Mexico	632	271,450	0	272,082
New York	0	0	0	0
North Carolina	8,637	118,990	0	127,627
North Dakota	548	20,007	0	20,555
Ohio	14,169	199,972	0	214,140
Oklahoma	1,015	28,032	0	29,047
Oregon	2,935	56,889	0	59,824
Pennsylvania	13,665	3,791,139	0	3,804,803
Puerto Rico	0	0	0	0
Rhode Island	964	209,700	0	210,664
South Carolina	3,877	666,916	0	670,794
South Dakota	136	9,160	0	9,295
Tennessee	5,294	55,464	0	60,758
Texas	10,047	129,649	0	139,696
Utah	480	35,574	0	36,054
Vermont	2,330	26,043	0	28,373
Virginia	37,600	2,300,238	0	2,337,837
Washington	2,531	39,182	0	41,714
West Virginia	923	47,317	0	48,240
Wisconsin	7,198	588,992	0	596,190
Wyoming	89	13,250	0	13,340
Other	0	0	0	0
Total	274,111	14,146,850	0	14,420,962

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	11,499,999
GA expenses incurred directly	0
NOLHGA expenses	2,920,963
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	14,420,962
Per State breakdown	14,420,962

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
4,005	30	6,000	20	5	0	0	0
36,125	0	0	0	0	0	0	0
205,036	0	314,964	0	0	0	0	0
210,000	0	0	0	0	0	0	0
77	0	1,692	0	73	0	0	0
80,000	0	895,000	0	5,000	0	35,000	0
286,000	0	814,000	0	0	0	0	0
12,800	0	147,200	0	0	0	0	0
5,500	0	44,500	0	0	0	0	0
0	0	0	0	325,000	0	0	0
0	0	75,000	0	0	0	0	0
839,543	30	2,298,356	20	330,078	0	35,000	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	532	34	0	566
Alaska	64	9	0	74
Arizona	2,158	145	0	2,303
Arkansas	442	10	0	452
California	6,521	790	0	7,311
Colorado	0	0	0	0
Connecticut	484	98	0	583
Delaware	142	33	0	174
Dist. of Columbia	0	0	0	0
Florida	5,577	745	0	6,322
Georgia	658	43	0	701
Hawaii	325	63	0	388
Idaho	228	10	0	237
Illinois	2,023	107	0	2,130
Indiana	1,266	94	0	1,361
Iowa	1,611	132	0	1,743
Kansas	307	32	0	340
Kentucky	928	79	0	1,007
Louisiana	0	0	0	0
Maine	392	54	0	446
Maryland	823	74	0	897
Massachusetts	1,928	179	0	2,107
Michigan	892	63	0	956
Minnesota	582	70	0	652
Mississippi	149	0	0	149
Missouri	718	222	0	940
Montana	116	0	0	116
Nebraska	508	15	0	523
Nevada	625	9	0	633
New Hampshire	395	22	0	418
New Jersey	2,944	164	0	3,108
New Mexico	392	40	0	433
New York	0	0	0	0
North Carolina	723	81	0	804
North Dakota	252	0	0	252
Ohio	1,570	69	0	1,639
Oklahoma	596	17	0	613
Oregon	424	76	0	500
Pennsylvania	2,510	106	0	2,617
Puerto Rico	38	0	0	38
Rhode Island	142	19	0	161
South Carolina	360	24	0	384
South Dakota	289	2	0	292
Tennessee	617	14	0	631
Texas	3,179	274	0	3,453
Utah	903	27	0	930
Vermont	93	6	0	99
Virginia	758	68	0	826
Washington	798	293	0	1,091
West Virginia	277	15	0	293
Wisconsin	1,345	99	0	1,444
Wyoming	111	21	0	132
Other	0	0	0	0
Total	48,718	4,548	0	53,266

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	386,899
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	333,633
Adjusted GA Costs	53,266
Per State breakdown	53,266

Life	Assessments Called (Billed) or Refunded as of December 31, 2006							
	Allocated Annuity		A&H		Unallocated Annuity			
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
337	4,800	40	0	10	0	0	0	
5,587	0	0	0	0	0	0	0	
106,000	0	210,000	0	0	0	0	0	
0	12,871	0	2,463	0	0	0	0	
300,000	0	0	0	0	0	0	0	
200,000	0	502,555	0	0	0	0	0	
611,924	17,671	712,595	2,463	10	0	0	0	

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Estimated Net Costs as of September 30, 2007					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	15,107	0	2,692	0	17,799
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	6,708	0	0	0	6,708
Dist. of Columbia	0	0	0	0	0
Florida	118,457	15,446	141,800	0	275,703
Georgia	55,789	23,057	25,064	0	103,910
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	27,599	0	10,784	0	38,383
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	73,054	0	73,054
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	23,042	0	530	0	23,572
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	6,038	985	1,051	0	8,073
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	(10,870)	0	0	0	(10,870)
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	20,412	1,110	1,688	0	23,210
Oregon	0	0	0	0	0
Pennsylvania	38,303	348	836	0	39,487
Puerto Rico	2,376	0	0	0	2,376
Rhode Island	0	0	0	0	0
South Carolina	224,842	10,998	0	0	235,840
South Dakota	0	0	0	0	0
Tennessee	14,848	0	1,009	0	15,857
Texas	90,946	0	0	0	90,946
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	52,090	403	2,509	0	55,002
Washington	0	0	0	0	0
West Virginia	634,796	24,557	122,685	0	782,037
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	1,320,484	76,902	383,703	0	1,781,088

Summary:	
GA Covered Obligations	5,527,856
Add:	
GA claims incurred directly	10,708,170
GA expenses incurred directly	3,311,759
NOLHGA expenses	350,660
Remaining Inforce estimate	0
Less:	
Estate/other distributions	858,110
Other adjustments	(321,160)
Ceding commissions/ policy enhancements	418,260
Other recoveries (litigation, estate distributions, etc.)	17,162,147
Adjusted GA Costs	1,781,088
Per State breakdown	1,781,088

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	202,000	0	0	0
0	0	0	0	100,000	0	0	0
535,000	0	65,000	0	4,900,000	0	0	0
172,000	0	72,000	739	1,200,000	0	0	0
0	0	0	0	590,456	0	0	0
2,378,202	1,606,906	0	0	374,000	175,940	0	0
400,000	0	0	0	0	0	0	0
25,000	0	0	0	25,000	0	0	0
40,000	17,600	0	0	210,000	92,400	0	0
249,570	0	0	0	750,420	0	0	0
200,000	0	0	0	53,000	0	0	0
65,397	50,819	0	0	1,359,712	1,056,356	0	0
560,269	260,000	4,588	8,000	333,201	383,000	0	0
606,438	128,826	73,076	140,773	3,240,504	3,765,849	0	0
5,231,876	2,064,151	214,664	149,512	13,338,293	5,473,545	0	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	42,364	335,102	0	377,465
Alaska	31,995	212,670	0	244,666
Arizona	385,106	1,113,846	0	1,498,952
Arkansas	65,047	358,109	0	423,157
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	65,138	251,494	0	316,631
Dist. of Columbia	0	0	0	0
Florida	5,387,386	12,420,186	0	17,807,572
Georgia	319,674	1,218,829	0	1,538,503
Hawaii	0	0	0	0
Idaho	59,486	441,362	0	500,847
Illinois	2,415,135	7,984,447	0	10,399,582
Indiana	1,450,172	3,964,715	0	5,414,887
Iowa	1,361,799	2,753,351	0	4,115,151
Kansas	375,445	1,585,073	0	1,960,518
Kentucky	255,178	809,990	0	1,065,167
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	161,912	2,214,555	0	2,376,468
Massachusetts	62,175	2,936,404	0	2,998,579
Michigan	2,364,790	6,750,372	0	9,115,162
Minnesota	0	0	0	0
Mississippi	20,481	276,385	0	296,866
Missouri	616,941	3,737,046	0	4,353,988
Montana	272,494	243,738	0	516,232
Nebraska	451,067	1,416,259	0	1,867,326
Nevada	12,503	236,929	0	249,432
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	67,773	200,644	0	268,417
New York	0	0	0	0
North Carolina	406,981	3,042,518	0	3,449,499
North Dakota	169,807	936,105	0	1,105,912
Ohio	2,075,604	9,027,282	0	11,102,886
Oklahoma	797,543	775,439	0	1,572,983
Oregon	253,322	877,773	0	1,131,094
Pennsylvania	542,634	6,565,444	0	7,108,077
Puerto Rico	0	142	0	142
Rhode Island	0	0	0	0
South Carolina	247,743	1,098,214	0	1,345,957
South Dakota	176,344	507,768	0	684,111
Tennessee	492,672	828,029	0	1,320,700
Texas	420,482	3,650,204	0	4,070,686
Utah	103,721	508,004	0	611,725
Vermont	2,144	130,677	0	132,820
Virginia	133,240	2,822,620	0	2,955,860
Washington	503,879	1,077,695	0	1,581,574
West Virginia	27,336	191,303	0	218,639
Wisconsin	112,011	519,816	0	631,827
Wyoming	74,791	104,022	0	178,813
Other	0	0	0	0
Total	22,784,315	84,124,558	0	106,908,873

Summary:	
GA Covered Obligations	600,117,018
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	4,485,978
Remaining Inforce estimate	0
Less:	
Estate/other distributions	269,312,049
Other adjustments	151,440,726
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	76,941,348
Adjusted GA Costs	106,908,873
Per State breakdown	106,908,873

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
380,000	0	302,720	0	0	0	0	0
23,248	14,180	566,741	121,990	0	0	2,000	0
559,164	0	3,944,426	0	0	0	0	0
1,149,754	0	0	0	0	0	0	0
25,200	0	44,800	0	0	0	0	0
209,250	0	627,750	0	0	0	0	0
13,095,654	0	26,446,748	0	0	0	0	0
1,064,376	0	3,444,406	63,866	0	0	0	0
143,772	0	1,411,228	0	0	0	0	0
6,250,000	2,700,000	22,000,000	9,150,000	0	0	0	0
1,400,894	0	2,499,899	0	0	0	0	0
2,356,028	0	6,511,318	0	0	0	0	0
675,000	0	2,950,000	0	0	0	0	0
734,080	230,086	2,171,198	636,094	0	0	0	0
1,031,000	0	4,319,000	0	0	0	0	0
275,000	0	7,235,000	0	0	0	0	0
5,400,000	1,980,000	15,300,000	3,400,000	0	0	0	0
134,576	0	764,463	0	0	0	0	0
1,502,267	0	7,950,910	0	0	0	0	0
1,580,000	0	484,000	0	0	0	0	0
1,723,246	0	3,764,563	0	0	0	0	0
49,500	0	649,800	0	0	0	0	0
100,000	0	301,563	0	0	0	0	0
1,050,000	361,000	7,950,000	2,739,000	0	0	0	0
455,036	0	2,567,241	0	0	0	0	0
2,865,000	0	12,435,000	0	0	0	0	0
2,250,225	688,600	1,790,500	661,400	0	0	0	0
269,155	0	862,577	0	0	0	0	0
9,300	0	16,990,700	0	0	0	0	0
330,000	0	2,420,000	0	0	0	0	0
1,157,792	958,991	2,614,740	1,767,139	0	0	0	0
565,000	0	935,000	0	0	0	0	0
9,411,167	2,158,516	0	0	0	0	0	0
275,261	0	1,349,739	0	0	0	0	0
4,000	0	265,000	0	0	0	0	0
333,529	0	7,336,036	0	0	0	0	0
688,258	0	2,020,070	0	0	0	0	0
109,516	2,286	575,000	342,380	0	0	0	0
300,000	0	1,500,000	0	0	0	0	0
132,853	0	189,719	0	0	0	0	0
60,125,731	9,093,659	175,491,859	18,881,869	0	0	2,000	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	575,026	244,940	0	819,966
Alaska	(4,589)	0	0	(4,589)
Arizona	1,384,985	77,792	0	1,462,777
Arkansas	518,910	0	0	518,910
California	9,803,841	4,610,258	0	14,414,100
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	45,321	59,911	0	105,232
Dist. of Columbia	0	0	0	0
Florida	2,473,597	1,753,978	0	4,227,574
Georgia	1,193,789	0	110,397	1,304,185
Hawaii	68,232	0	0	68,232
Idaho	130,816	0	0	130,816
Illinois	13,173,594	3,310,492	0	16,484,086
Indiana	1,232,765	80,305	0	1,313,070
Iowa	1,318,785	100,155	0	1,418,940
Kansas	206,991	233,831	0	440,822
Kentucky	463,044	16,293	0	479,337
Louisiana	(0)	0	0	(0)
Maine	91,095	0	0	91,095
Maryland	(0)	0	0	(0)
Massachusetts	1,597,290	0	0	1,597,290
Michigan	5,152,211	1,623,646	0	6,775,857
Minnesota	(0)	63,781	0	63,781
Mississippi	275,956	17,539	0	293,495
Missouri	542,967	184,121	0	727,088
Montana	242,360	115,185	0	357,545
Nebraska	1,175,449	118,868	0	1,294,317
Nevada	113,149	15,750	0	128,900
New Hampshire	387,558	146,756	0	534,314
New Jersey	7,666,393	1,532,804	0	9,199,197
New Mexico	208,513	48,565	0	257,078
New York	0	0	0	0
North Carolina	3,052,157	343,416	0	3,395,573
North Dakota	140,059	19,002	0	159,061
Ohio	3,581,833	314,938	0	3,896,771
Oklahoma	409,292	257,548	0	666,840
Oregon	489,961	3,301	0	493,262
Pennsylvania	4,843,592	771,807	0	5,615,399
Puerto Rico	0	0	0	0
Rhode Island	335,690	0	0	335,690
South Carolina	843,059	200,261	0	1,043,321
South Dakota	131,884	0	0	131,884
Tennessee	588,576	14,040	0	602,615
Texas	4,934,495	1,144,502	0	6,079,000
Utah	339,968	69,266	0	409,234
Vermont	48,499	2,806	0	51,305
Virginia	757,031	5,752	0	762,783
Washington	897,628	220,687	0	1,118,315
West Virginia	94,119	1,051	0	95,170
Wisconsin	200,471	198,679	0	399,150
Wyoming	125,999	13,572	0	139,571
Other	0	0	0	0
Total	71,852,361	17,935,598	0	89,787,959

Summary:	
GA Covered Obligations	72,462,458
Add:	
GA claims incurred directly	79,125,416
GA expenses incurred directly	4,933,933
NOLHGA expenses	2,896,700
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(1,818,283)
Ceding commissions/ policy enhancements	370,225
Other recoveries (litigation, estate distributions, etc.)	53,095,510
Adjusted GA Costs	107,771,055
Per State breakdown	107,771,055

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,419,000	0	15,909	0	0	0	0	0
68,158	41,500	0	0	1,000	0	0	0
1,251,703	0	44,673	0	0	0	0	0
669,513	0	0	0	0	0	0	0
17,000,000	5,415,000	7,800,000	8,413,000	270,000	0	0	0
82,000	0	418,000	0	0	0	0	0
2,300,000	0	1,000,000	0	1,300,000	0	0	0
1,630,072	0	0	0	0	0	157,061	(1,771)
0	19,697	0	0	121,409	0	0	0
275,000	0	0	0	0	0	0	0
15,189,000	7,787,461	6,029,000	2,127,010	200,000	221,540	15,925,000	10,987,367
1,004,167	0	0	0	0	0	0	0
1,199,870	0	436,704	0	0	0	1,040,000	0
450,000	0	300,000	0	0	0	0	0
643,875	150,000	11,600	0	0	0	0	0
230,000	0	0	0	0	0	0	0
2,000,000	0	0	0	0	0	0	0
4,100,000	900,647	2,500,000	0	0	0	10,300,000	4,497,170
447,000	353,520	3,170,000	2,592,480	0	0	0	0
368,000	0	32,000	0	0	0	0	0
1,650,000	0	353,704	0	0	0	0	0
429,300	0	56,000	0	0	0	0	0
1,639,125	137,750	102,116	7,250	0	0	0	0
213,900	0	9,500	0	0	0	0	0
1,283,000	250,000	1,217,000	550,000	0	0	0	0
4,800,000	3,064,806	488,522	2,500,000	0	0	11,404,352	0
260,000	0	55,263	0	0	0	0	0
5,044,000	533,500	156,000	0	0	0	0	0
192,600	0	16,600	0	0	0	0	0
3,500,000	0	200,000	0	0	0	3,000,000	0
768,000	160,000	432,000	90,000	0	0	0	0
619,914	0	0	0	0	0	0	0
4,460,640	0	5,736,310	0	803,050	0	0	0
14,808	0	0	0	0	0	0	0
427,727	0	0	0	0	0	0	0
928,000	0	72,000	0	0	0	0	0
181,962	0	0	0	0	0	0	0
800,000	0	15,000	0	0	0	0	0
7,943,606	2,474,084	3,266,771	1,017,775	1,337,174	416,647	0	0
591,592	0	97,832	0	250	0	0	0
81,000	0	6,000	0	0	0	0	0
2,000,000	1,677,595	85,000	0	0	0	0	0
1,175,000	315,235	400,000	288,326	0	0	0	0
157,506	86,553	101,999	24,519	0	0	0	0
420,000	0	320,000	0	0	0	0	0
150,150	0	200,600	0	0	0	0	0
90,059,188	23,367,348	35,146,103	17,610,360	4,032,883	638,187	41,826,413	15,482,766

Assessment information is compiled annually from state guaranty associations. This information is NOT audited or verified by NOLHGA. NOLHGA cannot comment as to the completeness nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

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

Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	5,914	0	0	5,914
Alaska	602	0	0	602
Arizona	81,835	48,974	0	130,809
Arkansas	13,453	12,610	0	26,063
California	1,040,467	149,973	0	1,190,440
Colorado	34,948	16,305	0	51,253
Connecticut	2,464	11,362	0	13,825
Delaware	0	0	0	0
Dist. of Columbia	319	0	0	319
Florida	30,234	40,440	0	70,674
Georgia	11,018	928	0	11,946
Hawaii	2,456	0	0	2,456
Idaho	15,467	15,946	0	31,414
Illinois	0	0	0	0
Indiana	926,166	2,625,285	0	3,551,451
Iowa	0	0	0	0
Kansas	19,360	11,143	0	30,503
Kentucky	1,258	586	0	1,844
Louisiana	3,549	0	0	3,549
Maine	0	0	0	0
Maryland	1,711	1,780	0	3,492
Massachusetts	0	0	0	0
Michigan	118	0	0	118
Minnesota	6,510	25,559	0	32,069
Mississippi	0	0	0	0
Missouri	1,150,884	248,974	0	1,399,858
Montana	710	0	0	710
Nebraska	4,965	0	0	4,965
Nevada	4,969	340	0	5,310
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	14,747	0	0	14,747
New York	0	0	0	0
North Carolina	936	6,225	0	7,160
North Dakota	818	0	0	818
Ohio	10,194	11,409	0	21,603
Oklahoma	35,173	13,084	0	48,257
Oregon	19,559	2,142	0	21,701
Pennsylvania	152	0	0	152
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	2,522	12	0	2,534
South Dakota	1,165	0	0	1,165
Tennessee	3,544	21,113	0	24,657
Texas	2,334,131	139,728	0	2,473,859
Utah	3,313	5,515	0	8,828
Vermont	6,847	0	0	6,847
Virginia	2,291	56,396	0	58,686
Washington	32,255	0	0	32,255
West Virginia	732	0	0	732
Wisconsin	6,742	0	0	6,742
Wyoming	0	13	0	13
Other	0	0	0	0
Total	5,834,500	3,465,841	0	9,300,342

Summary:	
GA Covered Obligations	12,183,752
Add:	
GA claims incurred directly	25,081
GA expenses incurred directly	318,423
NOLHGA expenses	320,065
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(406,387)
Ceding commissions/ policy enhancements	1,953,369
Other recoveries (litigation, estate distributions, etc.)	1,999,997
Adjusted GA Costs	9,300,342
Per State breakdown	9,300,342

Life	Assessments Called (Billed) or Refunded as of December 31, 2006							
	Allocated Annuity		A&H		Unallocated Annuity			
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
	61,927	0	0	0	0	0	0	0
GA Covered Obligations	1,393,120	0	206,880	0	0	0	0	0
Add:								
GA claims incurred directly			25,081					
GA expenses incurred directly			318,423					
NOLHGA expenses			320,065					
Remaining Inforce estimate			0					
Less:								
Estate/other distributions			0					
Other adjustments			(406,387)					
Ceding commissions/ policy enhancements			1,953,369					
Other recoveries (litigation, estate distributions, etc.)			1,999,997					
Adjusted GA Costs	0	0	0	0	0	0	0	0
Per State breakdown	0	0	0	0	0	0	0	0
	99,000	0	1,000	0	0	0	0	0
	2,898,033	0	0	0	152,528	0	0	0
	2,800	0	70,000	0	0	0	0	0
	39,000	0	0	0	0	0	0	0
Total	4,493,880	0	277,880	0	152,528	0	0	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	42,980	80,898	0	123,879
Alaska	0	0	0	0
Arizona	6,695	16,807	0	23,502
Arkansas	382	19,455	0	19,836
California	83,384	38,227	0	121,611
Colorado	15,492	14,187	0	29,680
Connecticut	0	0	0	0
Delaware	1,741	1,420	0	3,161
Dist. of Columbia	0	0	0	0
Florida	303,788	439,715	0	743,503
Georgia	84,401	1,335,799	0	1,420,200
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	93,087	10,238	0	103,325
Indiana	140	31,211	0	31,350
Iowa	253	0	0	253
Kansas	2,090	4,143	0	6,233
Kentucky	40,958	162,563	0	203,521
Louisiana	107,621	37,521	0	145,142
Maine	0	0	0	0
Maryland	26,783	61,310	0	88,093
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	3,926	47,637	0	51,563
Missouri	3,344	20,046	0	23,390
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	1,177	0	0	1,177
New Hampshire	0	0	0	0
New Jersey	8,192	53,071	0	61,263
New Mexico	16,879	0	0	16,879
New York	0	0	0	0
North Carolina	350,612	2,034,203	225	2,385,040
North Dakota	0	0	0	0
Ohio	51,248	256,174	0	307,422
Oklahoma	110,456	33,723	0	144,179
Oregon	6,557	14,016	0	20,573
Pennsylvania	8,595	25,754	0	34,349
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	1,590,189	4,324,408	0	5,914,597
South Dakota	50	0	0	50
Tennessee	18,908	1,483,284	0	1,502,192
Texas	220,195	390,881	15,146	626,222
Utah	0	52,119	0	52,119
Vermont	0	0	0	0
Virginia	313,100	1,001,544	763	1,315,407
Washington	57,380	62	0	57,441
West Virginia	27,902	135,376	0	163,278
Wisconsin	215	7,472	0	7,687
Wyoming	0	0	0	0
Other	0	0	0	0
Total	3,598,717	12,133,263	16,134	15,748,114

Summary:	
GA Covered Obligations	67,641,600
Add:	
GA claims incurred directly	382,611
GA expenses incurred directly	994,265
NOLHGA expenses	702,742
Remaining Inforce estimate	0
Less:	
Estate/other distributions	46,001,672
Other adjustments	(131,112)
Ceding commissions/ policy enhancements	259,235
Other recoveries (litigation, estate distributions, etc.)	7,843,309
Adjusted GA Costs	15,748,114
Per State breakdown	15,748,114

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
59,000	0	51,893	0	0	0	0	0
3,325	0	5,932	0	0	0	0	0
47,114	0	0	0	0	0	0	0
125,483	0	57,507	0	0	0	0	0
25,480	0	23,520	0	0	0	0	0
750	0	1,750	0	0	0	0	0
275,000	0	975,000	0	0	0	0	0
112,560	0	2,087,440	92,229	0	0	0	0
60,000	0	8,000	0	0	0	0	0
59,999	0	280,671	50,000	0	0	0	0
110,873	0	21,127	0	0	0	0	0
18,300	0	53,700	0	0	0	0	0
100,000	0	0	0	0	0	0	0
450,000	0	2,550,000	0	0	0	0	0
70,000	0	370,000	0	0	0	0	0
52,900	0	177,100	0	0	0	0	0
2,518,615	0	6,531,385	0	0	0	0	0
50,000	0	2,450,000	0	0	0	0	0
523,717	84,375	407,272	65,625	0	0	0	0
0	0	47,000	0	0	0	0	0
368,136	18,000	1,104,909	47,000	0	0	0	0
132,436	139,679	642,564	683,850	0	0	0	0
5,163,688	242,054	17,846,770	938,704	0	0	0	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	19,626,888	0	19,626,888
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	0	19,626,888	0	19,626,888

Summary:	
GA Covered Obligations	147,139,267
Add:	
GA claims incurred directly	5,573,245
GA expenses incurred directly	3,273,317
NOLHGA expenses	22,159
Remaining Inforce estimate	0
Less:	
Estate/other distributions	120,749,975
Other adjustments	0
Ceding commissions/ policy enhancements	10,434,763
Other recoveries (litigation, estate distributions, etc.)	5,196,362
Adjusted GA Costs	19,626,888
Per State breakdown	19,626,888

Life	Assessments Called (Billed) or Refunded as of December 31, 2006							
	Allocated Annuity		A&H		Unallocated Annuity			
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
27,611,280	20,999,761	22,525,117	11,243,274	11,732,231	11,500,000	0	0	
27,611,280	20,999,761	22,525,117	11,243,274	11,732,231	11,500,000	0	0	

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	(206,910)	(6,533)	0	(213,443)
Alaska	56,159	15,696	0	71,855
Arizona	(275,193)	1,989	0	(273,203)
Arkansas	(46,843)	4,268	0	(42,575)
California	(359,697)	73,777	0	(285,921)
Colorado	(123,370)	10,284	0	(113,085)
Connecticut	(53,399)	1,496	0	(51,903)
Delaware	(78,847)	(623)	0	(79,470)
Dist. of Columbia	33,608	20,731	0	54,340
Florida	(983,044)	(18,257)	0	(1,001,301)
Georgia	(306,919)	2,837	0	(304,082)
Hawaii	(66,950)	(7,730)	0	(74,680)
Idaho	(318,748)	(2,132)	0	(320,880)
Illinois	(404,642)	(6,964)	0	(411,607)
Indiana	(472,346)	87,756	0	(384,590)
Iowa	(15,238)	12,280	0	(2,958)
Kansas	(200,052)	8,921	0	(191,131)
Kentucky	(1,038,534)	(191,892)	0	(1,230,426)
Louisiana	(190,881)	(368)	0	(191,250)
Maine	(36,065)	515	0	(35,550)
Maryland	(190,783)	(3,885)	0	(194,668)
Massachusetts	(145,719)	760	0	(144,960)
Michigan	(491,110)	16,957	0	(474,153)
Minnesota	(90,450)	(9,483)	0	(99,933)
Mississippi	19,613	5,775	0	25,388
Missouri	(338,223)	(18,303)	0	(356,527)
Montana	(195,649)	7,550	0	(188,099)
Nebraska	(50,608)	23,830	0	(26,779)
Nevada	(66,823)	4,738	0	(62,085)
New Hampshire	4,552	(849)	0	3,703
New Jersey	(89,316)	946	0	(88,370)
New Mexico	(116,763)	(15,609)	0	(132,371)
New York	62,422	0	0	62,422
North Carolina	(652,840)	(28,566)	0	(681,406)
North Dakota	(234,400)	(632)	0	(235,031)
Ohio	(744,184)	10,269	0	(733,915)
Oklahoma	(99,973)	6,333	0	(93,640)
Oregon	(308,537)	9,728	0	(298,809)
Pennsylvania	(350,357)	(15,680)	0	(366,038)
Puerto Rico	0	0	0	0
Rhode Island	(15,763)	3	0	(15,760)
South Carolina	(112,643)	13,886	0	(98,757)
South Dakota	(177,874)	9,960	0	(167,914)
Tennessee	(286,743)	(31,155)	0	(317,898)
Texas	(1,245,338)	63,038	0	(1,182,300)
Utah	(283,168)	2,419	0	(280,749)
Vermont	91,455	2,957	0	94,412
Virginia	(397,770)	(81,119)	0	(478,890)
Washington	(684,501)	25,259	0	(659,242)
West Virginia	(163,310)	6,805	0	(156,505)
Wisconsin	(223,489)	(2,637)	0	(226,126)
Wyoming	(20,759)	(10,067)	0	(30,826)
Other	0	0	0	0
Total	(12,686,964)	(720)	0	(12,687,684)

Summary:	
GA Covered Obligations	765,438,159
Add:	
GA claims incurred directly	0
GA expenses incurred directly	5,116,161
NOLHGA expenses	7,203,929
Remaining Inforce estimate	0
Less:	
Estate/other distributions	714,278,169
Other adjustments	(357,884,521)
Ceding commissions/ policy enhancements	233,590,142
Other recoveries (litigation, estate distributions, etc.)	200,462,143
Adjusted GA Costs	(12,687,684)
Per State breakdown	(12,687,684)

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,900,000	0	69,317	0	0	0	0	0
283,000	333,000	94,000	125,000	0	0	0	0
953,650	0	120,413	0	0	0	0	0
1,090,241	0	0	0	0	0	0	0
18,173,100	24,700,000	573,100	1,000,000	0	0	0	0
2,150,102	0	149,714	70,000	0	0	0	0
785,000	731,234	0	0	0	0	0	0
87,000	0	3,000	0	0	0	0	0
100,000	103,772	5,000	6,656	0	0	0	0
6,100,000	0	500,000	0	0	0	0	0
1,806,365	0	93,635	4,595	0	0	0	0
366,380	0	14,880	0	30	0	0	0
2,549,400	1,180,454	200,600	0	0	0	0	0
5,500,000	6,050,000	500,000	1,325,000	0	0	0	0
1,098,547	0	299,899	0	0	0	0	0
1,000,000	0	0	0	0	0	0	0
10,331,657	10,251,563	2,835,989	2,840,382	99,323	98,105	0	0
1,368,000	0	57,000	0	0	0	0	0
791,200	0	800	0	0	0	0	0
148,500	0	2,326,500	0	0	0	0	0
1,670,000	1,750,000	106,000	200,000	0	0	0	0
5,200,000	5,200,000	750,000	0	0	0	0	0
752,000	0	48,000	0	0	0	0	0
3,236,920	0	263,260	0	0	0	0	0
1,931,899	0	167,986	0	0	0	0	0
983,250	0	51,557	0	0	0	0	0
874,200	0	28,400	0	0	0	0	0
200,000	0	5,000	0	0	0	0	0
500,000	500,000	0	0	0	0	0	0
3,800,000	4,037,500	200,000	212,500	0	0	0	0
1,365,200	0	268,100	0	0	0	0	0
1,995,000	400,000	289,000	0	0	0	0	0
4,640,000	0	610,000	0	0	0	0	0
11,695,474	13,434,441	369,492	424,202	3,471	4,159	0	0
1,305,629	1,917,485	49,370	72,515	0	0	0	0
67,000	0	3,000	0	0	0	0	0
2,275,289	1,695,000	225,549	20,000	38,720	37,000	0	0
8,284,000	8,100,000	385,000	0	0	0	0	0
1,941,321	2,453,052	293,679	342,842	0	26	0	0
182,226	0	67,454	0	0	0	0	0
122,437,040	83,824,851	13,028,405	6,741,342	141,544	139,290	0	0

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Estimated Net Costs as of September 30, 2007					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	7,217	0	7,217
Alaska	0	0	718	0	718
Arizona	0	0	74,090	0	74,090
Arkansas	0	0	131	0	131
California	0	0	6,593	0	6,593
Colorado	0	0	23,193	0	23,193
Connecticut	0	0	70,818	0	70,818
Delaware	0	0	3,732	0	3,732
Dist. of Columbia	0	0	14	0	14
Florida	0	0	17,519	0	17,519
Georgia	0	0	170,411	0	170,411
Hawaii	0	0	6,472	0	6,472
Idaho	0	0	(30,399)	0	(30,399)
Illinois	0	0	2,369	0	2,369
Indiana	0	0	3,109	0	3,109
Iowa	0	0	12	0	12
Kansas	0	0	47,823	0	47,823
Kentucky	0	0	0	0	0
Louisiana	0	0	3,274	0	3,274
Maine	0	0	1	0	1
Maryland	0	0	545	0	545
Massachusetts	0	0	73,132	0	73,132
Michigan	0	0	40,275	0	40,275
Minnesota	0	0	62	0	62
Mississippi	0	0	3,913	0	3,913
Missouri	0	0	8,527	0	8,527
Montana	0	0	25,704	0	25,704
Nebraska	0	0	1,292	0	1,292
Nevada	0	0	679	0	679
New Hampshire	0	0	69,210	0	69,210
New Jersey	0	0	785	0	785
New Mexico	0	0	10,782	0	10,782
New York	0	0	0	0	0
North Carolina	0	0	30	0	30
North Dakota	0	0	15	0	15
Ohio	0	0	404	0	404
Oklahoma	0	0	16,726	0	16,726
Oregon	0	0	9,738	0	9,738
Pennsylvania	0	0	4,263	0	4,263
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	37	0	37
South Carolina	0	0	4,972	0	4,972
South Dakota	0	0	118	0	118
Tennessee	0	0	911	0	911
Texas	0	0	58,783	0	58,783
Utah	0	0	1,535	0	1,535
Vermont	0	0	33	0	33
Virginia	0	0	318,268	0	318,268
Washington	0	0	2,686	0	2,686
West Virginia	0	0	4,494	0	4,494
Wisconsin	0	0	1,614,153	0	1,614,153
Wyoming	0	0	9,017	0	9,017
Other	0	0	0	0	0
Total	0	0	2,688,186	0	2,688,186

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	2,634,513
GA expenses incurred directly	1,223,243
NOLHGA expenses	697,745
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	1,867,314
Adjusted GA Costs	2,688,186
Per State breakdown	2,688,186

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	150,000	0	0	0
0	0	0	0	84,325	0	0	0
0	0	0	0	250,000	0	0	0
0	0	0	0	484,325	0	0	0

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Estimated Net Costs as of September 30, 2007					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	12,266	0	77,241	0	89,508
Alaska	0	0	0	0	0
Arizona	10,523	0	1,910,825	0	1,921,348
Arkansas	13,890	0	116,411	0	130,301
California	0	0	0	0	0
Colorado	(6,564)	0	211,738	0	205,174
Connecticut	0	0	0	0	0
Delaware	916	0	26,132	0	27,048
Dist. of Columbia	(960)	0	441	0	(519)
Florida	117,110	0	6,746,865	0	6,863,975
Georgia	31,205	0	9,261,109	0	9,292,314
Hawaii	3,020	0	116,613	0	119,633
Idaho	0	0	12,428	0	12,428
Illinois	24,087	0	2,344,238	0	2,368,325
Indiana	21,933	0	166,846	0	188,779
Iowa	0	0	0	0	0
Kansas	(686)	0	538,555	0	537,870
Kentucky	0	0	0	0	0
Louisiana	61,075	0	660,408	0	721,483
Maine	0	0	0	0	0
Maryland	3,341	0	540,087	0	543,428
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	5,344	0	1,023,709	0	1,029,053
Missouri	3,507	0	2,858,825	0	2,862,332
Montana	(2,717)	0	32,896	0	30,179
Nebraska	0	0	0	0	0
Nevada	25,645	0	296,871	0	322,516
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	2,831	0	445,463	0	448,294
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	2,518,172	0	2,518,172
Ohio	44,977	0	816,214	0	861,190
Oklahoma	14,005	0	122,687	0	136,691
Oregon	0	0	0	0	0
Pennsylvania	(14,662)	0	6,176,127	0	6,161,464
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	(114)	0	2,234,707	0	2,234,594
Tennessee	14,772	0	1,333,600	0	1,348,371
Texas	0	0	0	0	0
Utah	0	0	(847)	0	(847)
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	(1,172)	0	135,858	0	134,686
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	383,571	0	40,724,219	0	41,107,791

Summary:	
GA Covered Obligations	47,709,013
Add:	
GA claims incurred directly	11,516,139
GA expenses incurred directly	2,377,825
NOLHGA expenses	3,828,332
Remaining Inforce estimate	32,394,691
Less:	
Estate/other distributions	0
Other adjustments	46,321,221
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	10,396,988
Adjusted GA Costs	41,107,791
Per State breakdown	41,107,791

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	0	0	0	0	0	0	0
	0	0	0	0	35,214	0	0
	200,000	0	0	0	3,100,000	0	0
	11,383	0	529	0	235,088	0	0
	15,000	0	0	0	135,000	0	0
	226,383	0	529	0	3,505,302	0	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	601,577	0	601,577
Alaska	0	19,573	0	19,573
Arizona	0	1,780,218	0	1,780,218
Arkansas	0	673,796	0	673,796
California	0	15,471,436	0	15,471,436
Colorado	0	2,577,321	0	2,577,321
Connecticut	0	0	0	0
Delaware	0	208,618	0	208,618
Dist. of Columbia	0	60,865	0	60,865
Florida	0	9,609,946	0	9,609,946
Georgia	0	1,987,639	0	1,987,639
Hawaii	0	119,369	0	119,369
Idaho	0	170,868	0	170,868
Illinois	0	3,017,458	0	3,017,458
Indiana	0	7,315,096	0	7,315,096
Iowa	0	1,436,761	0	1,436,761
Kansas	0	1,010,929	0	1,010,929
Kentucky	0	638,092	0	638,092
Louisiana	0	291,459	0	291,459
Maine	0	0	0	0
Maryland	0	532,117	0	532,117
Massachusetts	0	0	0	0
Michigan	0	8,150,211	0	8,150,211
Minnesota	0	3,509,017	0	3,509,017
Mississippi	0	228,694	0	228,694
Missouri	0	774,107	0	774,107
Montana	0	71,125	0	71,125
Nebraska	0	1,541,845	0	1,541,845
Nevada	0	831,580	0	831,580
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	183,070	0	183,070
New York	0	0	0	0
North Carolina	0	7,546,982	0	7,546,982
North Dakota	0	127,686	0	127,686
Ohio	0	6,999,324	0	6,999,324
Oklahoma	0	7,258,277	0	7,258,277
Oregon	0	252,312	0	252,312
Pennsylvania	0	4,528,445	0	4,528,445
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	494,242	0	494,242
South Dakota	0	0	0	0
Tennessee	0	263,496	0	263,496
Texas	0	20,413,125	0	20,413,125
Utah	0	332,838	0	332,838
Vermont	0	0	0	0
Virginia	0	2,947,403	0	2,947,403
Washington	0	10,075,186	0	10,075,186
West Virginia	0	1,694,306	0	1,694,306
Wisconsin	0	5,837,264	0	5,837,264
Wyoming	0	64,973	0	64,973
Other	0	0	0	0
Total	0	131,648,642	0	131,648,642

Summary:	
GA Covered Obligations	1,335,156,397
Add:	
GA claims incurred directly	215,140,273
GA expenses incurred directly	2,392,298
NOLHGA expenses	3,157,233
Remaining Inforce estimate	0
Less:	
Estate/other distributions	1,181,483,211
Other adjustments	69,315,919
Ceding commissions/ policy enhancements	17,486,425
Other recoveries (litigation, estate distributions, etc.)	155,912,003
Adjusted GA Costs	131,648,642
Per State breakdown	131,648,642

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
0	0	15,000,000	0	0	0	0	0
0	0	2,497,230	0	0	0	0	0
0	0	60,000	0	0	0	0	0
0	0	3,500,000	0	0	0	0	0
0	0	69,315,919	0	0	0	0	0
0	0	17,486,425	0	0	0	0	0
42,570	0	740,430	0	0	0	0	0
0	0	6,000,000	0	0	0	0	0
0	0	815,000	0	0	0	0	0
0	0	7,000,000	0	0	0	0	0
0	0	6,200,000	0	0	0	0	0
0	0	7,000,000	0	0	0	0	0
0	0	20,000,000	0	0	0	0	0
0	0	350,000	0	0	0	0	0
0	0	10,000,000	0	0	0	0	0
0	0	1,500,000	0	0	0	0	0
0	0	6,000,000	0	0	0	0	0
42,570	0	86,662,660	0	0	0	0	0

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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.

Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	71,219	0	71,219
Alaska	0	0	0	0
Arizona	40,665	932,757	43,388	1,016,810
Arkansas	0	0	0	0
California	395,577	329,295	0	724,872
Colorado	0	768,438	0	768,438
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	2,463	1,484,967	0	1,487,431
Georgia	0	0	0	0
Hawaii	0	5,111	0	5,111
Idaho	0	116,092	0	116,092
Illinois	191	1,064,222	39,346	1,103,759
Indiana	404	168,961	0	169,365
Iowa	59,154	2,086,761	0	2,145,915
Kansas	0	1,154,067	0	1,154,067
Kentucky	0	41,959	0	41,959
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	352,472	14,884,612	0	15,237,084
Mississippi	0	0	0	0
Missouri	893	116,727	0	117,619
Montana	7,732	1,592,214	0	1,599,946
Nebraska	0	1,567,736	0	1,567,736
Nevada	0	115,276	0	115,276
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	117,595	0	117,595
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	16,534	911,169	0	927,703
Ohio	0	133,483	0	133,483
Oklahoma	6,780	355,787	0	362,568
Oregon	0	184,517	0	184,517
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	1,120,106	0	1,120,106
Tennessee	3,778	333,290	0	337,068
Texas	0	0	0	0
Utah	0	117,349	0	117,349
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	835,869	0	835,869
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	1,412,700	0	1,412,700
Other	0	0	0	0
Total	886,644	32,022,281	82,734	32,991,659

Summary:	
GA Covered Obligations	20,110,439
Add:	
GA claims incurred directly	48,880,235
GA expenses incurred directly	2,934,121
NOLHGA expenses	751,540
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(2,180,285)
Ceding commissions/ policy enhancements	301,656
Other recoveries (litigation, estate distributions, etc.)	41,563,304
Adjusted GA Costs	32,991,659
Per State breakdown	32,991,659

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	102,000	0	0	0
281,955	0	921,320	0	0	0	0	0
250,000	1,100,000	1,200,000	0	74,000	0	0	0
0	0	9,207,039	860,000	0	0	0	0
100,000	0	2,900,000	0	0	0	0	0
7,301	0	0	0	0	0	0	0
0	0	113,900	0	56,100	0	0	0
0	0	1,700,000	650,000	70,000	0	0	0
0	0	0	0	69,378	0	0	0
0	0	6,136,927	0	16,840	0	0	0
0	0	1,700,000	0	0	0	0	0
0	0	48,000	11,348	32,000	17,073	0	0
Adjusted GA Costs		32,991,659					
Per State breakdown		32,991,659					
1,500,000	120,000	35,000,000	8,480,000	7,000	0	0	0
40,000	0	60,000	0	100,000	0	0	0
0	0	3,803,133	0	0	0	0	0
0	0	1,746,686	0	500,000	400,000	0	0
0	0	154,836	14,630	0	0	0	0
0	0	100,532	0	0	0	0	0
29,200	0	2,132,196	0	31,540	0	0	0
0	0	100,000	0	50,000	0	0	0
1,347,500	24,000	828,850	134,000	2,018,650	42,000	0	0
0	0	537,486	0	0	0	0	0
200,000	0	2,109,508	403,631	100,000	0	0	0
25,000	0	275,000	0	165,000	0	0	0
7,602	0	21,182	0	1,053,560	0	0	0
10,000	0	140,000	0	89,700	0	0	0
0	0	2,000,000	0	0	0	0	0
0	0	2,300,000	0	0	0	0	0
3,798,558	1,244,000	75,236,595	10,553,609	4,535,768	459,073	0	0

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Estimated Net Costs as of September 30, 2007					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	716	711	278	0	1,704
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
Colorado	4,515	1,088	2,619	0	8,222
Connecticut	5,575	1,578	6,705	0	13,857
Delaware	383	154	337	0	874
Dist. of Columbia	670	147	543	0	1,360
Florida	14,543	5,953	9,456	0	29,953
Georgia	1,892	1,774	1,305	0	4,971
Hawaii	1,462	220	232	0	1,914
Idaho	520	1	129	0	650
Illinois	7,351	2,757	6,093	0	16,202
Indiana	2,350	967	1,904	0	5,221
Iowa	3,134	1,000	1,868	0	6,001
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
Maryland	4,487	1,276	8,029	0	13,792
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

Summary:	
GA Covered Obligations	789,601,673
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	512,511
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	789,601,673
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	512,511
Per State breakdown	512,511

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
250	490	0	0	0	0	0	0
3,367	0	0	0	0	0	0	0
1,521	0	228	0	304	0	0	0
5,138	490	228	0	304	0	0	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	(8,176)	(3,603)	0	(11,779)
Alaska	(1,205)	(538)	0	(2,254)
Arizona	(3,024)	(8,072)	0	(11,096)
Arkansas	(880)	(2,810)	0	(3,692)
California	31,040	14,305	0	45,344
Colorado	0	0	0	0
Connecticut	(20,216)	(83,380)	0	(1,225)
Delaware	2,715	1,262	0	372
Dist. of Columbia	0	0	0	0
Florida	(24,867)	(30,313)	0	(55,180)
Georgia	38,224	18,909	0	2,651
Hawaii	89	2	0	91
Idaho	154	36	0	190
Illinois	(15,920)	(49,147)	0	(4,177)
Indiana	10,303	25,505	0	1,284
Iowa	(6,094)	(2,919)	0	(9,014)
Kansas	2,509	1,685	0	4,195
Kentucky	(14,584)	(4,852)	0	(19,436)
Louisiana	0	0	0	0
Maine	(2,501)	(17,296)	0	(628)
Maryland	(6,995)	(8,917)	0	(15,912)
Massachusetts	(12,914)	(4,180)	0	(17,093)
Michigan	(25,372)	(208,236)	0	(112,257)
Minnesota	(6,445)	(6,227)	0	(6,734)
Mississippi	3,048	2,730	0	5,777
Missouri	6,682	4,388	0	11,070
Montana	(5,932)	(2,219)	0	(8,151)
Nebraska	(2,117)	(6,089)	0	(8,206)
Nevada	79	42	0	121
New Hampshire	(7,965)	(35,680)	0	(43,645)
New Jersey	(49,767)	(270,380)	0	(15,274)
New Mexico	1,038	1,259	0	2,297
New York	(94,741)	(253,099)	0	(9,196)
North Carolina	(10,940)	(10,733)	0	(627)
North Dakota	4,457	356	0	4,813
Ohio	(24,175)	(31,371)	0	(5,570)
Oklahoma	(4,438)	(1,857)	0	(6,295)
Oregon	(1,326)	(8,619)	0	(9,946)
Pennsylvania	(41,752)	(23,594)	0	(6,910)
Puerto Rico	(59)	(154)	0	(214)
Rhode Island	(921)	(384)	0	(1,305)
South Carolina	(8,203)	(5,271)	0	(13,474)
South Dakota	129	12	0	141
Tennessee	(8,818)	(1,807)	0	(10,625)
Texas	(25,149)	(7,744)	0	(3,920)
Utah	2,005	932	0	3,238
Vermont	(1,202)	(15,540)	0	(6,174)
Virginia	(3,691)	(3,212)	0	(3,802)
Washington	(3,154)	(18,120)	0	(6,903)
West Virginia	(3,198)	(674)	0	(464)
Wisconsin	(2,766)	(1,410)	0	(21,738)
Wyoming	(3,790)	(50)	0	(3,873)
Other	0	0	0	(4,175)
Total	(350,827)	(1,057,076)	0	(3,841)

Summary:
GA Covered Obligations 5,323,073,573
Add:
GA claims incurred directly 0
GA expenses incurred directly 15,185,145
NOLHGA expenses 5,704,561
Remaining Inforce estimate 0
Less:
Estate/other distributions 5,160,590,573
Other adjustments 135,157,781
Ceding commissions/ policy enhancements 0
Other recoveries (litigation, estate distributions, etc.) 49,786,581
Adjusted GA Costs (1,571,656)
Per State breakdown (1,571,656)

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
344,000	0	6,060	0	0	0	0	0
9,158	0	5,158	18,000	0	0	4,558	0
88,885	0	0	0	0	0	0	0
1,212,180	2,100,000	554,820	950,000	0	0	0	0
197,709	0	12,260	0	0	0	0	0
3,223,000	3,223,000	2,322,000	2,322,000	0	0	95,000	95,000
109,750	0	15,250	0	0	0	0	0
1,653,345	0	242,689	5,682	0	0	89,966	(271)
390,404	0	27,611	0	128	0	0	0
97,650	165,039	67,350	0	0	0	0	0
2,250,000	6,200,000	2,750,000	3,000,000	0	0	550,000	1,050,000
504,000	0	64,000	0	0	0	0	0
184,000	0	50,000	0	0	0	0	0
694,762	681,287	207,259	203,121	0	0	0	0
44,800	0	200,200	0	0	0	0	0
126,719	0	63,281	0	0	0	0	0
626,000	0	189,000	0	0	0	0	0
380,000	563,200	3,340,000	0	0	0	750,000	0
927,500	0	397,500	0	0	0	0	0
311,500	0	0	0	0	0	0	0
850,104	0	11,428	0	0	0	0	0
145,750	0	59,660	0	0	0	0	0
176,300	0	40,295	0	0	0	0	0
75,100	0	58,300	0	0	0	0	0
140,000	107,002	360,000	446,376	0	0	0	0
1,260,000	1,627,581	3,740,000	4,616,428	0	0	500,000	610,524
1,000,000	0	302,243	0	0	0	0	0
91,500,000	54,000,000	0	0	0	0	0	0
250,000	275,000	250,000	275,000	0	0	0	0
10,253	0	502	0	0	0	0	0
200,000	0	150,000	0	0	0	150,000	0
155,000	148,000	95,000	92,000	0	0	0	0
500,000	0	0	0	0	0	0	0
66,025	0	67,975	0	0	0	0	0
1,900,000	2,065,520	0	0	0	0	0	0
300,000	0	130,000	0	0	0	0	0
678,676	827,200	120,850	147,223	3,545,420	4,321,351	0	0
373,502	318,285	123,276	106,095	3,221	0	0	0
23,000	0	219,500	0	0	0	0	0
683,540	685,000	8,711	5,000	398,463	420,000	0	0
51,698	63,442	2,293	351	79,100	95,605	0	0
214,537	0	16,178	0	105,957	0	0	0
113,928,847	73,049,556	16,270,649	12,187,275	4,132,289	4,836,956	2,139,524	1,755,253

Assessment information is compiled annually from state guaranty associations. This information is NOT audited or verified by NOLHGA. NOLHGA cannot comment as to the completeness nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

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.

Estimated Net Costs as of September 30, 2007					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	51	62	(2,622)	0	(2,510)
Alaska	1,422	6,618	0	0	8,040
Arizona	36,558	78,959	1,996	0	117,514
Arkansas	32,697	38,013	(194,000)	0	(123,291)
California	(172,649)	(593,110)	0	0	(765,759)
Colorado	0	0	0	0	0
Connecticut	(11,132)	(16,664)	0	0	(27,795)
Delaware	8,483	18,491	(665)	0	26,309
Dist. of Columbia	0	0	0	0	0
Florida	186,780	457,246	11,825	5,732	661,582
Georgia	(31,373)	(67,326)	(259)	0	(98,958)
Hawaii	0	0	0	0	0
Idaho	1,661	4,252	0	0	5,913
Illinois	(7,851)	(43,775)	(345)	0	(51,971)
Indiana	1,683,435	6,089,404	11,243	4,753,586	12,537,669
Iowa	137,950	354,813	(21,615)	0	471,148
Kansas	73,947	122,710	(24,862)	0	171,795
Kentucky	(6,562)	(3,826)	(720)	0	(11,108)
Louisiana	0	0	0	0	0
Maine	75,400	124,347	20	0	199,767
Maryland	21,009	53,614	(34,407)	0	40,215
Massachusetts	(17,571)	(15,356)	(1,103)	0	(34,030)
Michigan	433,843	788,225	1,331	0	1,223,399
Minnesota	374,134	1,054,568	5,800	0	1,434,502
Mississippi	4,585	15,552	(33,527)	0	(13,390)
Missouri	7,688	23,364	(56,202)	0	(25,150)
Montana	(9,915)	(267)	(196)	0	(10,377)
Nebraska	(322,229)	377,050	(3,388,179)	0	(3,333,358)
Nevada	(54,496)	(57,734)	(8,550)	0	(120,781)
New Hampshire	(5,536)	(8,645)	(50)	0	(14,231)
New Jersey	0	0	0	0	0
New Mexico	(30,350)	(16,706)	(28,919)	0	(75,975)
New York	0	0	0	0	0
North Carolina	(31,844)	(39,673)	(1,099)	0	(72,617)
North Dakota	(65,541)	(44,508)	(1,456)	0	(111,505)
Ohio	168,932	483,602	3,376	11,111	667,021
Oklahoma	(83,981)	(126,178)	(408,725)	0	(618,884)
Oregon	(5,426)	(20,330)	(21)	0	(25,776)
Pennsylvania	295,549	1,019,000	6,661	0	1,321,210
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	57,241	19,745	(505)	0	76,480
South Dakota	56,796	93,295	2,156	0	152,248
Tennessee	25,185	45,649	(7,821)	0	63,013
Texas	101,653	71,650	(2,249,575)	12,349	(2,063,923)
Utah	(26,786)	(3,915)	0	0	(30,701)
Vermont	0	0	0	0	0
Virginia	169,444	791,129	168	0	960,741
Washington	29,399	150,170	259	693	180,521
West Virginia	7,640	17,192	0	0	24,832
Wisconsin	4,366	4,446	847	0	9,659
Wyoming	9,796	17,733	0	0	27,529
Other	0	0	0	0	0
Total	3,122,404	11,262,883	(6,419,739)	4,783,472	12,749,019

Summary:	
GA Covered Obligations	250,904,755
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	1,556,795
Remaining Inforce estimate	0
Less:	
Estate/other distributions	121,248,273
Other adjustments	2,469
Ceding commissions/ policy enhancements	7,587,731
Other recoveries (litigation, estate distributions, etc.)	110,874,058
Adjusted GA Costs	12,749,019
Per State breakdown	12,749,019

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
98,826	0	81,514	0	3,000	0	0	0
135,583	55,200	33,801	47,371	0	0	0	0
575,300	0	394,119	0	0	0	0	0
203,542	0	0	0	337,005	0	0	0
1,363,000	675,000	3,337,000	1,250,000	450,000	0	0	0
10,025	0	245	0	39,730	0	0	0
109,000	0	80,000	0	0	0	0	0
64,500	0	85,500	0	0	0	0	0
1,900,000	0	3,800,000	0	0	0	0	0
3,053,818	0	0	0	0	0	0	0
55,000	0	85,000	0	0	0	0	0
1,100,000	1,046,000	4,700,000	3,988,000	30,000	31,000	30,000	84,000
16,867,025	5,000,000	60,219,197	0	17,051	0	0	0
990,079	0	1,835,190	0	9,720	0	0	0
200,000	0	2,300,000	0	0	0	0	0
264,400	175,256	130,200	87,747	25,200	0	0	0
650,000	0	375,000	0	0	0	0	0
1,350,000	0	0	0	0	0	0	0
150,000	0	0	0	0	0	0	0
4,690,700	2,950,000	4,559,300	708,000	0	0	0	0
3,413,000	1,556,480	5,537,000	2,439,520	26,500	0	0	0
25,000	0	50,000	0	161,306	0	0	0
0	0	300,000	0	0	0	0	0
60,000	0	0	0	0	0	0	0
492,432	0	0	11,100	50,000	0	0	0
51,500	0	87,200	0	0	0	0	0
50,000	0	50,000	0	0	0	0	0
350,000	175,000	250,000	125,000	0	0	0	0
96,400	0	147,500	0	0	0	66,890	0
4,860,000	0	8,640,000	0	0	0	0	0
666,000	432,900	721,000	468,000	414,000	269,100	0	0
166,015	0	738,136	0	0	0	0	0
2,700,000	0	8,300,000	0	0	0	0	0
519,500	0	80,500	0	0	0	0	0
342,154	0	692,351	528,151	57,868	0	0	0
375,000	0	600,000	0	0	0	0	0
2,050,596	1,282,581	53,829	33,738	2,245,379	1,404,473	0	0
23,475	0	0	0	0	0	0	0
2,600,000	1,072,744	8,600,000	7,248,345	25,500	0	0	0
250,000	298,366	700,000	396,051	0	0	0	0
332,438	235,821	4,165	4,869	79,887	100,588	0	0
180,000	0	80,000	0	0	0	0	0
53,434,308	14,955,348	117,647,747	17,335,892	3,972,146	1,805,161	96,890	84,000

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Estimated Net Costs as of September 30, 2007					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	12,104	0	0	12,104
Alaska	0	0	0	0	0
Arizona	0	743,716	0	0	743,716
Arkansas	0	187,089	0	0	187,089
California	592	3,742,149	3,234	0	3,745,976
Colorado	0	2,443,160	0	0	2,443,160
Connecticut	0	9,557	0	0	9,557
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	1,411	2,375,761	0	0	2,377,172
Georgia	440	216,644	2,820	0	219,904
Hawaii	0	9,934	0	0	9,934
Idaho	0	16,744	0	0	16,744
Illinois	0	19,679	0	0	19,679
Indiana	0	76,980	0	0	76,980
Iowa	0	10,547	0	0	10,547
Kansas	0	41,225	0	0	41,225
Kentucky	0	4,611	0	0	4,611
Louisiana	38	105,792	0	0	105,829
Maine	0	7,409	0	0	7,409
Maryland	0	37,940	0	0	37,940
Massachusetts	0	0	0	0	0
Michigan	0	27,917	0	0	27,917
Minnesota	0	55,687	0	0	55,687
Mississippi	0	103,850	0	0	103,850
Missouri	0	30,610	0	0	30,610
Montana	0	21,688	0	0	21,688
Nebraska	0	324,697	0	0	324,697
Nevada	0	271,686	0	0	271,686
New Hampshire	0	0	0	0	0
New Jersey	0	1,592	0	0	1,592
New Mexico	0	323,156	0	0	323,156
New York	0	0	0	0	0
North Carolina	0	556,891	0	0	556,891
North Dakota	0	22,515	0	0	22,515
Ohio	0	60,458	0	0	60,458
Oklahoma	0	180,454	0	0	180,454
Oregon	0	42,751	0	0	42,751
Pennsylvania	0	47,330	0	0	47,330
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	2,415	0	0	2,415
Tennessee	0	16,872	0	0	16,872
Texas	126	659,236	0	0	659,361
Utah	0	45,149	0	0	45,149
Vermont	0	10,535	0	0	10,535
Virginia	0	157,103	0	0	157,103
Washington	0	62,235	0	0	62,235
West Virginia	0	12,142	0	0	12,142
Wisconsin	0	10,875	0	0	10,875
Wyoming	0	28,867	0	0	28,867
Other	0	0	0	0	0
Total	2,607	13,137,752	6,054	0	13,146,413

Summary:	
GA Covered Obligations	110,355,316
Add:	
GA claims incurred directly	669,896
GA expenses incurred directly	784,288
NOLHGA expenses	603,230
Remaining Inforce estimate	0
Less:	
Estate/other distributions	81,145,732
Other adjustments	(1,295,162)
Ceding commissions/ policy enhancements	3,477,487
Other recoveries (litigation, estate distributions, etc.)	15,938,261
Adjusted GA Costs	13,146,413
Per State breakdown	13,146,413

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	644,884	0	0	0	0	0
123,926	0	0	0	0	0	0	0
97,750	100,000	9,531,750	4,520,000	627,500	750,000	0	0
0	0	4,750,000	0	0	0	0	0
0	0	5,300,000	142,450	0	0	0	0
664	0	380,963	1,461	0	0	0	0
0	0	23,025	0	33	0	0	0
0	0	20,000	0	0	0	0	0
0	0	75,000	0	0	0	0	0
0	0	301,950	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	79,000	0	0	0	0	0
0	0	125,000	0	0	0	0	0
288,530	0	0	0	0	0	0	0
0	0	831,523	0	0	0	0	0
0	0	604,300	0	0	0	0	0
0	0	275,000	0	0	0	0	0
0	0	86,000	0	0	0	0	0
0	0	150,000	0	0	0	0	0
0	0	550,000	225,000	0	0	0	0
62,251	35,419	389,989	221,891	1,148,044	653,198	0	0
0	0	95,000	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	130,000	0	10,000	0	0	0
0	0	60,784	0	0	0	0	0
0	0	0	163,676	0	90,832	0	0
0	0	90,000	0	0	0	0	0
576,171	135,419	24,494,168	5,274,478	1,785,577	1,494,030	0	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	419,337	0	0	419,337
Alaska	40,755	0	0	40,755
Arizona	1,412,568	0	0	1,412,568
Arkansas	302,633	0	0	302,633
California	7,411,109	0	0	7,411,109
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	154,971	0	0	154,971
Dist. of Columbia	0	0	0	0
Florida	5,509,532	0	0	5,509,532
Georgia	682,925	0	0	682,925
Hawaii	192,587	0	0	192,587
Idaho	266,729	0	0	266,729
Illinois	10,449,717	0	0	10,449,717
Indiana	2,298,861	0	0	2,298,861
Iowa	1,902,688	0	0	1,902,688
Kansas	439,474	0	0	439,474
Kentucky	342,842	0	0	342,842
Louisiana	0	0	0	0
Maine	300,683	0	0	300,683
Maryland	1,221,665	0	0	1,221,665
Massachusetts	1,901,869	0	0	1,901,869
Michigan	1,569,652	0	0	1,569,652
Minnesota	712,321	0	0	712,321
Mississippi	159,665	0	0	159,665
Missouri	897,914	0	0	897,914
Montana	229,544	0	0	229,544
Nebraska	646,968	0	0	646,968
Nevada	184,142	0	0	184,142
New Hampshire	161,812	0	0	161,812
New Jersey	10,895,880	0	0	10,895,880
New Mexico	255,340	0	0	255,340
New York	0	0	0	0
North Carolina	709,101	0	0	709,101
North Dakota	583,657	0	0	583,657
Ohio	2,521,644	0	0	2,521,644
Oklahoma	883,811	0	0	883,811
Oregon	577,161	0	0	577,161
Pennsylvania	4,993,510	0	0	4,993,510
Puerto Rico	48,675	0	0	48,675
Rhode Island	0	0	0	0
South Carolina	1,119,131	0	0	1,119,131
South Dakota	376,214	0	0	376,214
Tennessee	1,348,061	0	0	1,348,061
Texas	1,684,490	0	0	1,684,490
Utah	317,987	0	0	317,987
Vermont	0	0	0	0
Virginia	1,309,810	0	0	1,309,810
Washington	1,645,571	0	0	1,645,571
West Virginia	258,384	0	0	258,384
Wisconsin	12,256,204	0	0	12,256,204
Wyoming	252,936	0	0	252,936
Other	0	0	0	0
Total	81,850,531	0	0	81,850,531

Summary:	
GA Covered Obligations	98,448,913
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	1,829,586
Remaining Inforce estimate	0
Less:	
Estate/other distributions	7,067,440
Other adjustments	(145,086)
Ceding commissions/ policy enhancements	10,862,914
Other recoveries (litigation, estate distributions, etc.)	642,701
Adjusted GA Costs	81,850,531
Per State breakdown	81,850,531

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
450,000	0	0	0	0	0	0	0
62,205	0	0	0	0	0	0	0
1,022,583	0	0	0	0	0	0	0
361,600	0	0	0	0	0	0	0
8,346,598	525,000	0	0	0	0	0	0
3,932	0	0	0	0	0	0	0
Add:							
GA claims incurred directly	0	145,000	0	0	0	0	0
GA expenses incurred directly	0	0	0	0	0	0	0
NOLHGA expenses	1,829,586	5,300,000	0	0	0	0	0
Remaining Inforce estimate	0	690,574	0	0	0	0	0
		244,756	0	0	0	0	0
		300,000	0	0	0	0	0
Less:							
Estate/other distributions	7,067,440	11,650,000	858,300	0	0	0	0
Other adjustments	(145,086)	2,008,337	0	0	0	0	0
Ceding commissions/ policy enhancements	10,862,914	2,015,000	0	0	0	0	0
Other recoveries (litigation, estate distributions, etc.)	642,701	442,000	0	0	0	0	0
		429,971	104,347	0	0	0	0
		310,000	0	0	0	0	0
Adjusted GA Costs	81,850,531	1,500,000	0	0	0	0	0
Per State breakdown	81,850,531	2,500,000	0	0	0	0	0
		1,700,000	0	0	0	0	0
		777,000	0	0	0	0	0
		119,338	0	0	0	0	0
		1,217,018	0	0	0	0	0
		320,000	0	0	0	0	0
		540,000	0	0	0	0	0
		179,400	0	0	0	0	0
		200,542	206,121	0	0	0	0
		10,750,000	500,000	0	0	0	0
		250,000	0	0	0	0	0
		750,000	0	0	0	0	0
		627,400	0	0	0	0	0
		2,450,000	0	0	0	0	0
		1,000,000	0	0	0	0	0
		508,534	0	0	0	0	0
		5,400,000	0	0	0	0	0
		66,443	0	0	0	0	0
		1,168,847	0	0	0	0	0
		458,794	0	0	0	0	0
		1,500,000	0	0	0	0	0
		1,814,462	113,806	0	449	23	0
		430,000	0	0	0	0	0
		230,000	0	0	0	0	0
		1,407,146	20,683	18,000	0	0	0
		1,750,000	133,907	0	0	0	0
		350,000	99,335	0	0	0	0
		14,500,000	0	0	0	0	0
		235,000	0	0	0	0	0
88,482,480	2,540,816	20,683	18,000	449	23	0	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	1,963	49,743	0	51,705
Alaska	0	0	0	0
Arizona	10,013	1,063,718	0	1,073,731
Arkansas	0	31,162	0	31,162
California	12,932	173,915	0	186,847
Colorado	56,309	570,585	0	626,894
Connecticut	0	11,168	0	11,168
Delaware	0	4,561	0	4,561
Dist. of Columbia	0	0	0	0
Florida	37,807	1,232,840	0	1,270,647
Georgia	45,445	589,061	0	634,506
Hawaii	0	0	0	0
Idaho	12,117	432,972	0	445,089
Illinois	30,261	433,112	0	463,373
Indiana	51,637	582,458	0	634,094
Iowa	0	(0)	0	(0)
Kansas	10,965	216,951	0	227,916
Kentucky	1,264	55,001	0	56,266
Louisiana	0	77,035	0	77,035
Maine	8,814	180,867	0	189,681
Maryland	3,361	35,753	0	39,114
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	56,264	0	56,264
Missouri	18,304	774,298	0	792,603
Montana	287	107,410	0	107,697
Nebraska	14,959	455,928	0	470,887
Nevada	6,520	79,506	0	86,026
New Hampshire	0	72,488	0	72,488
New Jersey	0	(0)	0	(0)
New Mexico	568	194,940	0	195,508
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	93,799	789,346	0	883,144
Oklahoma	0	284,772	0	284,772
Oregon	0	29,385	0	29,385
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	2,320	0	2,320
South Carolina	0	195,706	0	195,706
South Dakota	0	0	0	0
Tennessee	1,691	79,455	0	81,145
Texas	56,475	1,215,094	0	1,271,569
Utah	7,942	51,969	0	59,911
Vermont	0	0	0	0
Virginia	42,723	390,672	0	433,394
Washington	0	(0)	0	(0)
West Virginia	0	133,389	0	133,389
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	526,155	10,653,842	0	11,179,997

Summary:	
GA Covered Obligations	190,939,551
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	1,710,590
Remaining Inforce estimate	0
Less:	
Estate/other distributions	176,081,409
Other adjustments	250,452
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	5,138,283
Adjusted GA Costs	11,179,997
Per State breakdown	11,179,997

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
3,000	0	13,939	0	53,000	0	0	0
3,960	0	656,757	0	0	0	0	0
53,995	0	0	0	0	0	0	0
22,902	0	298,758	130,000	0	0	0	0
0	0	125,000	60,000	0	0	0	0
0	0	10,500	0	0	0	0	0
140,100	0	1,600,000	0	0	0	0	0
64,460	0	935,540	45,913	0	0	0	0
22,330	0	677,670	0	0	0	0	0
75,000	0	750,000	200,000	0	0	0	0
0	0	250,000	0	0	0	0	0
0	0	125,172	60,390	0	0	0	0
5,650	0	107,350	0	0	0	0	0
12,350	0	292,650	0	0	0	0	0
4,000	0	66,000	0	0	0	0	0
0	0	54,422	0	0	0	0	0
0	0	1,852,021	0	0	0	0	0
0	0	160,000	0	0	0	0	0
23,000	0	747,728	0	0	0	0	0
6,900	0	91,000	0	0	0	0	0
0	0	100,000	0	0	0	0	0
130,000	0	1,070,000	0	0	0	0	0
0	0	600,000	200,000	0	0	0	0
0	0	200,000	0	0	0	0	0
10,000	0	115,000	0	0	0	0	0
185,265	28,654	1,924,605	297,696	13	0	0	0
29,068	0	50,931	0	0	0	0	0
67,230	0	465,271	120,000	0	0	0	0
0	0	220,000	49,006	0	0	0	0
859,210	28,654	13,560,314	1,163,006	53,013	0	0	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	105,382	77,718	4,062	187,162
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	6,080	15,766	974	22,820
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	0	0
Montana	12,881	967	466	14,313
Nebraska	689	3,268	22	3,979
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	47,930	24,758	3,292	75,981
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	295	574	9	879
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	6,461	5,018	1,358	12,836
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	5,727	0	239	5,966
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	10,115	0	1,225	11,340
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	454,054	632,276	52,511	1,138,841
Other	0	0	0	0
Total	649,614	760,345	64,158	1,474,118

Summary:	
GA Covered Obligations	19,837,533
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	291,211
Remaining Inforce estimate	0
Less:	
Estate/other distributions	13,303,076
Other adjustments	0
Ceding commissions/ policy enhancements	2,754,999
Other recoveries (litigation, estate distributions, etc.)	2,596,551
Adjusted GA Costs	1,474,118
Per State breakdown	1,474,118

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	265,000	0	230,000	0	5,000	0	0
	18,218	0	36,782	0	0	0	0
	30,000	0	0	0	0	0	0
	28,935	0	77,694	0	0	0	0
	1,000	0	1,000	0	0	0	0
	24,000	0	7,228	0	0	0	0
	18,000	0	0	0	0	0	0
	1,600,148	0	2,718,848	0	30,000	0	0
	1,985,301	0	3,071,552	0	35,000	0	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	40,867	18,150	0	59,017
Alaska	0	0	0	0
Arizona	554,109	939,106	0	1,493,215
Arkansas	54,219	100,611	0	154,830
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	13,794	4,844	0	18,639
Dist. of Columbia	0	0	0	0
Florida	837,390	654,045	0	1,491,435
Georgia	89,291	67,537	0	156,828
Hawaii	1,098,052	266,488	0	1,364,540
Idaho	316,324	616,992	0	933,316
Illinois	583,758	742,960	0	1,326,717
Indiana	121,464	196,536	0	317,999
Iowa	78,009	160,885	0	238,894
Kansas	0	0	0	0
Kentucky	112,277	64,110	0	176,387
Louisiana	0	0	0	0
Maine	143,558	242,242	0	385,800
Maryland	0	0	0	0
Massachusetts	140,906	149,611	0	290,517
Michigan	0	0	0	0
Minnesota	1,169,271	3,217,980	0	4,387,251
Mississippi	9,117	9,502	0	18,619
Missouri	41,049	44,272	0	85,322
Montana	128,382	170,614	0	298,996
Nebraska	181,234	290,751	0	471,985
Nevada	159,287	241,456	0	400,743
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	153,031	230,183	0	383,214
New York	0	0	0	0
North Carolina	355,455	249,085	0	604,540
North Dakota	137,229	86,588	0	223,818
Ohio	1,071,821	568,212	0	1,640,033
Oklahoma	817,747	830,260	0	1,648,008
Oregon	917,940	973,989	0	1,891,929
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	7,212	17,702	0	24,915
South Carolina	77,215	25,528	0	102,743
South Dakota	199,648	42,737	0	242,385
Tennessee	47,040	77,349	0	124,389
Texas	404,089	240,487	0	644,576
Utah	115,384	124,063	0	239,447
Vermont	22,358	12,682	0	35,040
Virginia	125,390	72,436	0	197,826
Washington	1,904,717	4,337,179	0	6,241,896
West Virginia	5,071	1,233	0	6,305
Wisconsin	0	0	0	0
Wyoming	58,367	52,788	0	111,156
Other	0	0	0	0
Total	12,292,076	16,141,196	0	28,433,272

Summary:	
GA Covered Obligations	286,944,298
Add:	
GA claims incurred directly	37,922
GA expenses incurred directly	0
NOLHGA expenses	4,243,778
Remaining Inforce estimate	0
Less:	
Estate/other distributions	202,443,924
Other adjustments	32,137,465
Ceding commissions/ policy enhancements	27,830,305
Other recoveries (litigation, estate distributions, etc.)	381,031
Adjusted GA Costs	28,433,272
Per State breakdown	28,433,272

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	52,000	0	6,439	0	0	0	0
Alaska	110	0	0	0	0	0	0
Arizona	689,003	0	391,573	0	0	0	0
Arkansas	190,247	0	0	0	0	0	0
California							
Colorado							
Connecticut							
Delaware							
Dist. of Columbia							
Florida							
Georgia							
Hawaii							
Idaho							
Illinois							
Indiana							
Iowa							
Kansas							
Kentucky							
Louisiana							
Maine							
Maryland							
Massachusetts							
Michigan							
Minnesota							
Mississippi							
Missouri							
Montana							
Nebraska							
Nevada							
New Hampshire							
New Jersey							
New Mexico							
New York							
North Carolina							
North Dakota							
Ohio							
Oklahoma							
Oregon							
Pennsylvania							
Puerto Rico							
Rhode Island							
South Carolina							
South Dakota							
Tennessee							
Texas							
Utah							
Vermont							
Virginia							
Washington							
West Virginia							
Wisconsin							
Wyoming							
Other							
Total	19,125,582	1,724,917	14,801,323	323,012	30,659	3,117	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	(4,675)	0
Alaska	0	0	0	0
Arizona	0	0	3,984	0
Arkansas	0	0	525,577	0
California	0	0	160	0
Colorado	0	0	567	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	351	0
Florida	0	0	849	0
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	0	11	0
Illinois	0	0	3,268	0
Indiana	0	0	489	0
Iowa	0	0	18	0
Kansas	0	0	850	0
Kentucky	0	0	0	0
Louisiana	0	0	1,701,772	0
Maine	0	0	0	0
Maryland	0	0	131	0
Massachusetts	0	0	0	0
Michigan	0	0	735	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	1,182	0
Montana	0	0	0	0
Nebraska	0	0	290	0
Nevada	0	0	73	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	831	0
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	11	0
Ohio	0	0	80	0
Oklahoma	0	0	723,233	0
Oregon	0	0	238	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	1,107	0
South Dakota	0	0	0	0
Tennessee	0	0	28	0
Texas	0	0	1,088,410	0
Utah	0	0	58	0
Vermont	0	0	0	0
Virginia	0	0	(95)	0
Washington	0	0	462	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	24	0
Other	0	0	0	0
Total	0	0	4,050,017	0

Summary:	
GA Covered Obligations	6,682,786
Add:	
GA claims incurred directly	602,228
GA expenses incurred directly	1,111,917
NOLHGA expenses	1,308,003
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	5,654,917
Adjusted GA Costs	4,050,017
Per State breakdown	4,050,017

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	1,437,371	0	0	0
4,426	0	0	0	4,500	0	0	0
5,000	0	0	0	25,000	0	0	0
170,592	0	0	0	5,773,407	0	0	0
147,600	21,200	0	0	1,472,400	818,800	0	0
315,058	190,587	0	0	2,835,522	1,715,283	0	0
3,200	0	0	0	0	0	0	0
645,876	211,787	0	0	11,548,200	2,534,083	0	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	14,593	1,734	0	16,327
Alaska	1,690	8,764	0	10,454
Arizona	199,651	(135,407)	0	64,244
Arkansas	40,871	(17,789)	0	23,082
California	239,359	9,209	0	248,568
Colorado	242,403	20,724	0	263,127
Connecticut	0	0	0	0
Delaware	(16,095)	(7,849)	59,993	36,048
Dist. of Columbia	5,536	3,108	0	8,644
Florida	173,415	91,206	0	264,621
Georgia	62,245	31,004	0	93,249
Hawaii	2,386	8,637	0	11,023
Idaho	45,128	17,143	0	62,271
Illinois	185,548	126,674	0	312,222
Indiana	223,816	(95,277)	0	128,538
Iowa	22,565	32,447	0	55,012
Kansas	9,436	9,436	0	13,293
Kentucky	53,486	13,343	0	66,829
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	68,540	13,539	0	82,079
Massachusetts	4,987	2,125	0	7,113
Michigan	1,488	47	0	1,534
Minnesota	207,269	278,203	0	485,472
Mississippi	41,192	4,385	0	45,578
Missouri	166,361	(40,832)	0	125,528
Montana	27,048	7,800	0	34,847
Nebraska	22,091	14,127	0	36,218
Nevada	65,793	(6,056)	0	59,737
New Hampshire	3,303	113	0	3,415
New Jersey	0	0	0	0
New Mexico	31,690	35,481	0	67,170
New York	0	0	0	0
North Carolina	68,948	9,016	(444)	77,520
North Dakota	13,324	8,519	0	21,843
Ohio	0	0	0	0
Oklahoma	52,526	125,475	0	178,001
Oregon	50,209	15,751	0	65,960
Pennsylvania	276,146	(77,398)	0	198,749
Puerto Rico	0	0	0	0
Rhode Island	566	8	0	575
South Carolina	468,105	121,531	0	589,636
South Dakota	9,280	4,534	0	13,814
Tennessee	971	94,026	0	94,997
Texas	143,657	222,944	0	366,600
Utah	55,907	51,244	0	107,151
Vermont	0	0	0	0
Virginia	47,393	20,389	8,022	75,804
Washington	264,194	(143,869)	0	120,325
West Virginia	114,818	(94,813)	5,460	25,465
Wisconsin	7,039	5,817	0	12,856
Wyoming	3,828	3,530	0	7,358
Other	0	0	0	0
Total	3,722,702	787,165	73,031	4,582,899

Summary:	
GA Covered Obligations	128,656,620
Add:	
GA claims incurred directly	3,042,199
GA expenses incurred directly	2,455,021
NOLHGA expenses	1,320,345
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(978,103)
Ceding commissions/ policy enhancements	16,832,492
Other recoveries (litigation, estate distributions, etc.)	115,036,898
Adjusted GA Costs	4,582,899
Per State breakdown	4,582,899

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,082,000	0	117,801	0	0	0	0	0
11,000	5,200	36,000	20,800	0	8,000	0	0
847,395	0	484,870	0	0	0	0	0
1,011,744	0	0	0	0	0	0	0
6,365,000	3,750,000	3,135,000	2,140,000	0	0	0	0
5,700,000	0	0	0	0	0	0	0
Add:							
GA claims incurred directly	361,000	0	114,000	0	25,000	0	0
GA expenses incurred directly	200,000	110,000	150,000	100,000	0	0	0
NOLHGA expenses	5,150,000	0	5,000,000	0	0	0	0
Remaining Inforce estimate	3,383,146	0	1,116,854	54,812	0	0	0
8,116	0	27,842	0	118	0	0	0
Less:							
Estate/other distributions	1,452,565	575,959	47,435	0	0	0	0
8,250,000	6,550,000	3,500,000	2,350,000	0	0	0	0
1,994,431	0	0	0	0	0	0	0
Ceding commissions/ policy enhancements	1,100,000	0	1,200,000	0	0	0	0
175,000	0	0	0	0	0	0	0
5,527,178	1,507,251	882,755	445,606	0	0	0	0
1,420,000	0	280,000	0	0	0	0	0
3,800,000	0	5,100,000	0	0	0	0	0
1,431,852	0	268,148	0	0	0	0	0
1,794,890	0	2,035,480	0	0	0	0	0
616,000	0	184,000	0	0	0	0	0
891,000	395,035	315,115	274,965	0	0	0	0
1,331,000	337,000	229,000	55,000	0	0	0	0
150,000	0	0	0	0	0	0	0
442,600	0	282,400	0	0	0	0	0
560,000	501,200	1,440,000	1,288,800	0	0	0	0
2,446,348	0	726,253	0	0	0	0	0
1,960,000	0	840,000	0	0	0	0	0
299,991	0	156,000	0	0	0	0	0
2,050,000	0	750,000	0	0	0	0	0
2,765,448	1,059,945	419,087	160,627	0	0	0	0
421,547	0	283,452	0	0	0	0	0
2,131,843	1,211,000	979,596	538,000	4,700	0	0	0
3,200,000	0	1,100,000	0	0	0	0	0
515,621	503,796	221,407	251,424	50,000	103,672	0	0
200,000	0	250,000	0	0	0	0	0
0	0	0	0	0	0	0	0
71,046,715	16,506,386	31,672,495	7,680,034	79,818	111,672	0	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	557,191	557,191
Alaska	0	0	0	0
Arizona	0	0	193,164	193,164
Arkansas	0	0	87,320	87,320
California	0	0	164,443	164,443
Colorado	0	0	55,203	55,203
Connecticut	0	0	0	0
Delaware	0	0	264	264
Dist. of Columbia	0	0	0	0
Florida	0	0	13,820	13,820
Georgia	0	0	2,711,387	2,711,387
Hawaii	0	0	0	0
Idaho	0	0	21,960	21,960
Illinois	0	0	122,013	122,013
Indiana	0	0	27,047	27,047
Iowa	0	0	25,481	25,481
Kansas	0	0	14,496	14,496
Kentucky	0	0	463,038	463,038
Louisiana	0	0	70,448	70,448
Maine	0	0	0	0
Maryland	0	0	6,769	6,769
Massachusetts	0	0	0	0
Michigan	0	0	111,797	111,797
Minnesota	0	0	0	0
Mississippi	0	0	189,833	189,833
Missouri	0	0	143,266	143,266
Montana	0	0	15,589	15,589
Nebraska	0	0	47,648	47,648
Nevada	0	0	371,517	371,517
New Hampshire	0	0	0	0
New Jersey	0	0	4,027	4,027
New Mexico	0	0	121,733	121,733
New York	0	0	1,484	1,484
North Carolina	0	0	30	30
North Dakota	0	0	5,374	5,374
Ohio	0	0	99,535	99,535
Oklahoma	0	0	93,787	93,787
Oregon	0	0	67,597	67,597
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	7,267	7,267
South Dakota	0	0	51,116	51,116
Tennessee	0	0	67,009	67,009
Texas	0	0	1,832,245	1,832,245
Utah	0	0	32,888	32,888
Vermont	0	0	0	0
Virginia	0	0	27,892	27,892
Washington	0	0	167,735	167,735
West Virginia	0	0	110,539	110,539
Wisconsin	0	0	2,097	2,097
Wyoming	0	0	945	945
Other	0	0	0	0
Total	0	0	8,106,994	8,106,994

Summary:	
GA Covered Obligations	8,039,281
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	67,713
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	8,106,994
Per State breakdown	8,106,994

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	555,000	0	0	0
0	0	0	0	90,283	0	0	0
0	0	0	0	10,000	0	0	0
13,000	12,848	0	0	12,000	0	0	0
0	0	0	0	145,000	20,700	0	0
0	0	0	0	240,011	0	0	0
0	0	0	0	43,800	0	0	0
15,900	10,160	514,100	0	0	240,218	0	0
75,235	14,145	0	0	154,765	28,210	0	0
11,160	0	0	0	19,840	0	0	0
0	0	0	0	55,000	0	0	0
0	0	0	0	419,800	0	0	0
0	0	0	0	4,452	0	0	0
0	0	0	0	65,000	0	0	0
150	0	0	0	82,731	0	0	0
0	0	0	0	48,000	0	0	0
17,071	11,024	0	0	1,292,203	836,954	0	0
2,000	0	0	0	320,000	0	0	0
0	0	0	0	30,000	42,431	0	0
0	0	0	0	200,000	85,160	0	0
2,159	0	0	0	206,730	155,286	0	0
170	0	0	0	4,830	0	0	0
136,845	48,177	514,100	0	7,083,431	1,408,959	0	0

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	43,714	127,088	0	170,802
Alaska	0	0	0	0
Arizona	116,447	403,775	0	520,222
Arkansas	100,076	289,525	0	389,601
California	0	0	0	0
Colorado	92,066	492,209	0	584,275
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	12,981	243,466	0	256,447
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	236,545	1,157,829	0	1,394,374
Kentucky	0	0	0	0
Louisiana	175,965	668,572	0	844,537
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	82,657	375,026	0	457,683
Missouri	140,056	1,108,521	0	1,248,577
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	875	1,015	0	1,890
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	231	42,701	0	42,932
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	1,602,536	2,174,253	3,925	3,780,714
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	738,345	2,963,862	226	3,702,432
Utah	1,698	18,734	0	20,432
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	3,344,192	10,066,575	4,151	13,414,918

Summary:	
GA Covered Obligations	19,032,684
Add:	
GA claims incurred directly	4,754,902
GA expenses incurred directly	1,148,776
NOLHGA expenses	606,860
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(20,423)
Ceding commissions/ policy enhancements	1,898,919
Other recoveries (litigation, estate distributions, etc.)	10,249,808
Adjusted GA Costs	13,414,918
Per State breakdown	13,414,918

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
266,000	0	171,943	0	0	0	0	0
0	0	418,014	0	81,022	0	0	0
659,371	0	0	0	0	0	0	0
216,260	0	906,211	80,000	0	0	0	0
58,740	0	371,260	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	(20,423)	0	0	0	0	0
500,000	0	1,500,000	0	0	0	0	0
369,626	0	1,034,674	0	0	0	0	0
299,790	0	600,210	0	0	0	0	0
0	0	1,723,861	0	0	0	0	0
15,200	0	14,200	0	0	0	0	0
35,000	0	30,000	0	0	0	0	0
3,455,258	1,633,000	2,943,368	1,391,000	0	0	0	0
6,280,667	2,563,953	53,716	21,980	0	0	0	0
8,382	0	46,618	0	0	0	0	0
12,164,294	4,196,953	9,814,075	1,492,980	81,022	0	0	0

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	Estimated Net Costs as of September 30, 2007					Assessments Called (Billed) or Refunded as of December 31, 2006							
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total	Life Assessments Called (i.e. Billed)	Life Assessments Refunded	Allocated Annuity Assessments Called (i.e. Billed)		A&H Assessments Called (i.e. Billed)		Unallocated Annuity Assessments Called (i.e. Billed)	
Alabama	0	0	0	0	0								
Alaska	0	0	0	0	0								
Arizona	983	0	0	0	983								
Arkansas	0	0	0	0	0								
California	0	0	0	0	0								
Colorado	0	0	0	0	0								
Connecticut	0	0	0	0	0								
Delaware	0	0	0	0	0								
Dist. of Columbia	0	0	0	0	0								
Florida	0	0	0	0	0								
Georgia	0	0	0	0	0								
Hawaii	0	0	0	0	0								
Idaho	0	0	0	0	0								
Illinois	0	0	0	0	0								
Indiana	0	0	0	0	0								
Iowa	38	0	0	0	38								
Kansas	0	0	0	0	0								
Kentucky	0	0	0	0	0								
Louisiana	368	0	0	0	368								
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	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	30,000	0	0	0	0	0	0	0
Oregon	0	0	0	0	0								
Pennsylvania	0	0	0	0	0								
Puerto Rico	0	0	0	0	0								
Rhode Island	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	27,000	0	0	0	0	0	0	0
Vermont	0	0	0	0	0								
Virginia	0	0	0	0	0								
Washington	0	0	0	0	0								
West Virginia	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	57,000	0	0	0	0	0	0	0

Summary:
GA Covered Obligations 0
Add:
GA claims incurred directly 0
GA expenses incurred directly 0
NOLHGA expenses 43,058
Remaining Inforce estimate 0
Less:
Estate/other distributions 0
Other adjustments 0
Ceding commissions/
policy enhancements 0
Other recoveries (litigation,
estate distributions, etc.) 0
Adjusted GA Costs 43,058
Per State breakdown 43,058

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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	5,216	5,216
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	79,147	79,147
Georgia	0	0	37,484	37,484
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	7,162	7,162
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	2,970	2,970
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	31,285	31,285
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	36,021	36,021
Utah	0	0	8,736	8,736
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	0	0	208,023	208,023

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	208,023
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	208,023
Per State breakdown	208,023

Life	Assessments Called (Billed) or Refunded as of December 31, 2006							
	Allocated Annuity		A&H		Unallocated Annuity			
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
0	0	0	0	0	0	0	0	0
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Estimated Net Costs as of September 30, 2007				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	29,055	29,055
Arizona	0	0	150,030	150,030
Arkansas	0	0	37,022	37,022
California	0	0	266,401	266,401
Colorado	0	0	481,094	481,094
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	0	9,011	9,011
Idaho	0	0	503,098	503,098
Illinois	0	0	59,300	59,300
Indiana	0	0	31,787	31,787
Iowa	0	0	948,527	948,527
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	70,937	70,937
Missouri	0	0	279,708	279,708
Montana	0	0	270,333	270,333
Nebraska	0	0	311,972	311,972
Nevada	0	0	110,627	110,627
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	57,731	57,731
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	18,773	18,773
Ohio	0	0	7,489	7,489
Oklahoma	0	0	131,047	131,047
Oregon	0	0	531,605	531,605
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	28,822	28,822
Tennessee	0	0	0	0
Texas	0	0	419,020	419,020
Utah	0	0	48,846	48,846
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	7,929,485	7,929,485
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	44,707	44,707
Other	0	0	0	0
Total	0	0	12,776,426	12,776,426

Summary:	
GA Covered Obligations	5,333,176
Add:	
GA claims incurred directly	5,488,116
GA expenses incurred directly	852,718
NOLHGA expenses	983,655
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(118,761)
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	12,776,426
Per State breakdown	12,776,426

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	25,000	0	0	0
84,049	0	0	0	0	0	0	0
0	0	0	0	300,000	0	0	0
0	0	0	0	481,162	0	0	0
22,765	0	0	0	432,235	0	0	0
0	0	0	0	100,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	100,000	0	0	0
6,000	0	0	0	114,000	0	0	0
9,502	718	0	0	465,584	35,192	0	0
0	0	0	0	5,225,000	0	0	0
0	0	0	0	50,000	0	0	0
122,316	718	0	0	7,292,981	35,192	0	0

Assessment information is compiled annually from state guaranty associations. This information is NOT audited or verified by NOLHGA. NOLHGA cannot comment as to the completeness nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

Estimated Net Costs as of September 30, 2007					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	348	0	348
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	9	0	9
California	0	0	58	0	58
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	1,585	0	1,585
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	0	0	450	0	450
Oregon	0	0	0	0	0
Pennsylvania	0	0	1,079	0	1,079
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	393	0	393
South Dakota	0	0	0	0	0
Tennessee	0	0	128	0	128
Texas	0	0	11,214	0	11,214
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	15,263	0	15,263

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	267,477
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	252,214
Adjusted GA Costs	15,263
Per State breakdown	15,263

Assessments Called (Billed) or Refunded as of December 31, 2006							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	150,000	0	0	0
0	0	0	0	250,000	0	0	0
0	0	0	0	400,000	0	0	0

Assessment information is compiled annually from state guaranty associations. This information is NOT audited or verified by NOLHGA. NOLHGA cannot comment as to the completeness nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.

ASSESSABLE PREMIUM

**Assessable Premium
1988 – 2006**

This section contains the Total Assessable Premiums for the periods 1988 through 2006 by state, by account, by year. The data is obtained from the final Assessment Data Surveys as filed by member companies. **The premiums for 1988 through 1993 include all changes as a result of the 1988 - 1993 Assessment Data Resurvey.** Results of the resurvey were released to Guaranty Associations and insurance commissioners June 30, 1997.

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

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

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

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

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

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

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

ALL AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

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

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2006 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Exhibit Line reference
Alabama	1988	970,835,828	443,818,753	755,579,803	-	2,170,234,384	0	
Alabama	1989	961,872,838	408,511,068	812,933,944	-	2,183,317,850	0	
Alabama	1990	989,979,831	452,536,894	834,467,504	-	2,276,984,229	0	
Alabama	1991	1,051,877,423	402,815,551	839,729,815	-	2,294,422,789	0	
Alabama	1992	1,106,095,824	428,907,893	829,216,722	-	2,364,220,439	0	
Alabama	1993	1,161,309,120	381,576,205	841,132,013	-	2,384,017,338	0	
Alabama	1994	1,263,827,052	531,556,069	845,718,962	-	2,641,102,083	0	
Alabama	1995	1,296,860,047	548,569,570	848,012,082	-	2,693,441,699	0	
Alabama	1996	1,277,829,767	494,741,984	828,155,819	-	2,600,727,570	0	
Alabama	1997	1,527,568,976	584,143,645	809,928,972	-	2,921,641,593	0	
Alabama	1998	1,765,228,816	656,412,928	801,838,709	-	3,223,480,453	0	
Alabama	1999	1,522,162,487	970,984,676	832,518,202	-	3,325,665,365	0	
Alabama	2000	1,495,584,985	1,100,140,248	839,904,048	-	3,435,629,281	0	
Alabama	2001	1,437,218,805	1,353,545,718	851,034,121	-	3,641,798,644	0	
Alabama	2002	1,476,872,679	1,688,525,889	869,103,587	-	4,034,502,155	0	
Alabama	2003	1,599,611,950	1,597,500,288	950,050,960	-	4,147,163,198	0	
Alabama	2004	1,580,545,670	1,409,043,866	1,002,804,803	-	3,992,394,339	0	
Alabama	2005	1,611,639,721	1,323,709,890	1,052,387,230	-	3,987,736,841	0	
Alabama	2006	1,705,149,763	1,528,232,544	1,239,555,578	-	4,472,937,885	0	
Alaska	1988	108,194,556	146,027,211	165,500,532	70,708,094	490,430,393	0	
Alaska	1989	98,720,606	80,620,637	199,478,149	133,807,535	512,626,927	0	
Alaska	1990	105,521,489	82,639,779	211,313,179	58,817,866	458,292,313	0	
Alaska	1991	117,021,644	74,559,241	242,267,271	71,511,693	505,359,849	0	
Alaska	1992	118,894,951	63,469,977	195,289,258	65,045,346	442,699,532	0	
Alaska	1993	124,823,759	54,607,616	242,415,660	72,723,507	494,570,542	0	
Alaska	1994	132,580,495	69,155,054	259,965,547	56,724,285	518,425,381	0	
Alaska	1995	136,692,524	71,601,082	265,469,085	49,273,564	523,036,255	0	
Alaska	1996	124,780,376	45,704,264	270,885,227	40,384,762	481,754,629	0	
Alaska	1997	125,738,063	66,860,564	191,985,698	61,100,032	445,684,357	0	
Alaska	1998	123,945,958	59,588,328	132,772,524	42,355,593	358,662,403	0	
Alaska	1999	131,820,177	83,350,395	140,227,309	42,102,959	397,500,840	0	
Alaska	2000	141,314,368	122,751,017	158,093,390	7,989,596	430,148,371	14,908,166	UA 403b (A.L5.2+6.3)
Alaska	2001	173,597,642	116,820,390	150,122,514	41,824,400	482,364,946	5,569,661	UA 403b (A.L5.2+6.3)
Alaska	2002	193,663,196	171,296,638	168,182,313	15,547,458	548,689,605	4,906,199	UA 403b (A.L5.2+6.3)
Alaska	2003	139,954,280	153,221,020	170,635,372	16,610,763	480,421,435	3,996,650	UA 403b (A.L5.2+6.3)
Alaska	2004	147,386,672	144,998,873	177,280,241	4,960,972	474,626,758	3,566,905	UA 403b (A.L5.2+6.3)
Alaska	2005	145,601,854	159,009,772	190,560,149	8,843,589	504,015,364	1,852,360	UA 403b (A.L5.2+6.3)
Alaska	2006	174,475,329	184,705,486	221,790,985	9,483,144	590,454,944	1,821,829	UA 403b (A.L5.2+6.3)
Arizona	1988	688,326,688	807,437,615	738,008,373	-	2,233,772,676	0	
Arizona	1989	618,828,696	902,016,256	741,844,889	-	2,262,689,841	0	
Arizona	1990	668,078,492	1,036,854,062	759,453,231	-	2,464,385,785	0	
Arizona	1991	680,516,072	1,033,819,972	818,143,873	-	2,532,479,917	0	
Arizona	1992	699,190,174	962,225,506	888,167,789	-	2,549,583,469	0	
Arizona	1993	769,661,289	745,520,009	899,185,814	-	2,414,367,112	0	
Arizona	1994	835,246,733	1,057,454,156	947,657,514	-	2,840,358,403	0	
Arizona	1995	904,819,131	1,101,342,449	991,282,948	-	2,997,444,528	0	
Arizona	1996	914,872,582	1,013,791,854	1,016,208,279	-	2,944,872,715	0	
Arizona	1997	958,535,220	988,369,329	1,021,320,576	-	2,968,225,125	0	
Arizona	1998	1,066,565,381	1,008,731,917	1,116,492,090	-	3,191,789,388	0	
Arizona	1999	1,009,492,961	1,359,033,618	1,211,810,659	-	3,580,337,238	0	
Arizona	2000	1,087,230,956	1,428,669,305	1,313,172,243	-	3,829,072,504	0	
Arizona	2001	1,110,962,972	2,003,768,866	1,467,882,791	-	4,582,614,629	0	
Arizona	2002	1,186,595,842	3,012,431,693	1,756,613,240	-	5,955,640,775	0	
Arizona	2003	1,269,051,596	2,556,235,601	2,121,912,584	-	5,947,199,781	0	
Arizona	2004	1,391,009,540	2,372,069,445	2,449,137,809	-	6,212,216,794	0	
Arizona	2005	1,479,077,664	2,451,301,787	2,565,072,815	-	6,495,452,266	0	
Arizona	2006	1,780,931,161	2,684,510,258	3,172,639,072	-	7,638,080,491	0	
Arkansas	1988	403,585,594	188,657,941	660,755,540	89,549,455	1,342,548,530	0	
Arkansas	1989	389,097,958	199,354,598	716,957,257	88,768,750	1,394,178,563	0	
Arkansas	1990	401,230,229	224,050,808	791,102,524	83,347,994	1,499,731,555	0	
Arkansas	1991	477,470,898	200,132,968	820,348,714	116,564,832	1,614,517,412	0	
Arkansas	1992	519,815,865	256,497,945	870,503,940	97,100,599	1,743,918,349	0	
Arkansas	1993	538,560,400	202,989,051	934,145,868	101,590,201	1,777,285,520	0	
Arkansas	1994	684,050,813	270,384,983	938,798,293	97,199,515	1,990,433,604	0	
Arkansas	1995	707,862,793	264,823,669	997,473,403	100,491,974	2,070,651,839	0	
Arkansas	1996	656,253,210	260,552,792	1,015,805,406	101,852,660	2,034,464,068	0	
Arkansas	1997	620,263,360	314,827,473	986,732,375	121,341,074	2,043,164,282	0	
Arkansas	1998	596,902,987	391,333,115	991,468,701	15,368,342	1,995,073,145	11,381,553	UA 403b (A.L5.2+6.3)
Arkansas	1999	595,238,824	564,853,228	1,080,611,824	5,046,298	2,245,750,174	10,139,684	UA 403b (A.L5.2+6.3)
Arkansas	2000	605,102,651	450,103,841	1,155,058,552	13,020,484	2,223,285,528	11,349,582	UA 403b (A.L5.2+6.3)
Arkansas	2001	659,858,807	649,078,023	1,304,080,389	16,444,055	2,629,461,274	9,343,242	UA 403b (A.L5.2+6.3)
Arkansas	2002	702,625,994	946,958,659	1,393,730,603	21,180,324	3,064,495,580	6,304,586	UA 403b (A.L5.2+6.3)
Arkansas	2003	720,689,870	890,625,150	1,453,398,803	19,635,793	3,084,349,616	9,111,449	UA 403b (A.L5.2+6.3)
Arkansas	2004	749,357,414	727,020,106	1,520,277,078	16,411,295	3,013,065,893	25,192,022	UA 403b (A.L5.2+6.3)
Arkansas	2005	744,613,906	806,403,405	1,609,434,977	22,475,838	3,182,928,126	17,230,094	UA 403b (A.L5.2+6.3)
Arkansas	2006	780,217,180	865,121,851	1,799,991,112	16,724,420	3,462,054,563	12,280,436	UA 403b (A.L5.2+6.3)

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2006 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Exhibit Line reference
California	1988	5,869,859,995	5,645,144,027	6,136,765,670	-	17,651,769,692	0	
California	1989	5,571,024,545	6,375,337,792	6,799,488,909	-	18,745,851,246	0	
California	1990	6,060,907,103	7,306,550,305	6,895,250,045	-	20,262,707,453	0	
California	1991	6,457,630,456	6,896,588,577	6,959,707,145	-	20,313,926,178	0	
California	1992	6,725,017,888	6,447,826,508	6,809,883,831	-	19,982,728,227	0	
California	1993	6,899,295,248	6,183,736,809	6,660,249,179	-	19,743,281,236	0	
California	1994	7,376,932,083	9,485,826,336	6,316,933,092	-	23,179,691,511	0	
California	1995	7,579,574,085	8,704,477,714	6,233,903,746	-	22,517,955,545	0	
California	1996	7,616,946,775	7,718,980,446	6,374,956,738	-	21,710,883,959	0	
California	1997	7,800,798,993	7,481,076,398	6,528,123,426	-	21,809,998,817	0	
California	1998	7,766,804,281	7,004,696,085	6,543,001,806	-	21,314,502,172	0	
California	1999	7,885,292,351	9,793,355,153	6,990,754,845	-	24,669,402,349	0	
California	2000	8,863,491,410	10,223,112,717	7,479,315,118	-	26,565,919,245	0	
California	2001	8,612,598,599	14,092,356,822	8,100,626,986	-	30,805,582,407	0	
California	2002	9,057,974,748	18,455,328,942	8,589,681,968	-	36,102,985,658	0	
California	2003	9,556,919,352	15,880,841,833	9,223,789,031	-	34,661,550,216	0	
California	2004	10,265,295,621	14,543,251,286	10,073,894,659	-	34,882,441,566	0	
California	2005	10,517,958,453	13,186,564,470	11,094,211,901	-	34,798,734,824	0	
California	2006	11,359,413,366	16,932,938,392	13,146,775,669	-	41,439,127,427	0	
Colorado	1988	828,881,751	904,720,795	722,246,214	-	2,455,848,760	0	
Colorado	1989	755,347,127	830,367,259	778,209,288	-	2,363,923,674	0	
Colorado	1990	780,245,914	904,046,068	829,193,863	-	2,513,485,845	0	
Colorado	1991	853,159,701	972,231,813	890,312,886	-	2,715,704,400	0	
Colorado	1992	865,720,501	838,610,368	934,379,767	-	2,638,710,636	0	
Colorado	1993	963,784,454	687,758,554	1,011,110,506	-	2,662,653,514	0	
Colorado	1994	1,030,999,407	895,579,411	1,063,105,936	-	2,989,684,754	0	
Colorado	1995	1,105,172,733	988,485,271	1,157,687,855	-	3,251,345,859	0	
Colorado	1996	1,140,336,981	788,299,041	1,223,491,697	-	3,152,127,719	0	
Colorado	1997	1,161,040,457	901,641,637	1,249,027,863	-	3,311,709,957	0	
Colorado	1998	1,187,254,176	1,117,339,967	1,284,019,308	-	3,588,613,415	0	
Colorado	1999	1,195,136,849	1,457,970,263	1,538,677,636	-	4,191,784,748	0	
Colorado	2000	1,532,738,790	1,252,265,769	1,661,069,947	-	4,446,074,506	0	
Colorado	2001	1,239,300,879	1,652,794,944	1,840,536,638	-	4,732,632,461	0	
Colorado	2002	1,304,495,820	2,245,509,671	1,853,776,788	-	5,403,782,279	0	
Colorado	2003	1,404,979,031	2,057,490,553	2,102,697,784	0	5,565,167,368	0	
Colorado	2004	1,461,151,703	1,939,972,242	2,298,669,662	0	5,699,793,607	0	
Colorado	2005	1,489,479,668	2,026,059,726	2,432,877,293	0	5,948,416,687	0	
Colorado	2006	1,587,281,819	2,158,883,056	2,683,256,306	-	6,429,421,181	0	
Connecticut	1988	1,088,101,087	814,138,809	2,007,923,266	1,056,248,596	4,966,411,758	0	
Connecticut	1989	1,150,185,716	924,054,498	2,357,785,708	917,855,756	5,349,881,678	0	
Connecticut	1990	1,224,476,571	1,396,613,823	2,605,274,310	904,765,983	6,131,130,687	0	
Connecticut	1991	1,259,496,517	868,623,997	2,080,101,981	798,555,349	5,006,777,844	0	
Connecticut	1992	1,263,353,236	1,013,246,298	1,900,074,462	620,598,543	4,797,272,539	0	
Connecticut	1993	1,379,972,689	802,506,092	1,763,174,845	537,714,964	4,483,368,590	0	
Connecticut	1994	1,601,094,600	1,467,073,952	1,752,533,368	1,773,874,230	6,594,576,150	0	
Connecticut	1995	1,584,649,056	1,600,898,074	2,067,627,222	671,136,066	5,924,310,418	0	
Connecticut	1996	1,638,095,187	1,215,287,036	1,635,755,629	520,507,398	5,009,645,250	0	
Connecticut	1997	1,550,476,848	1,517,374,403	1,343,566,612	473,221,338	4,884,639,201	0	
Connecticut	1998	1,718,180,622	1,306,572,294	1,663,892,131	(24,492,761)	4,664,152,286	0	
Connecticut	1999	1,598,661,952	1,852,264,435	1,816,115,978	691,544,953	5,958,587,318	0	
Connecticut	2000	1,694,456,096	2,293,919,836	1,960,756,971	568,895,089	6,518,027,992	0	
Connecticut	2001	1,648,001,680	3,469,628,636	2,062,471,090	473,081,692	7,653,183,098	24,602,649	UA 403b (A,L5.2+6.3)
Connecticut	2002	1,659,039,792	4,956,566,466	2,245,740,057	166,919,546	9,028,265,861	17,400,336	UA 403b (A,L5.2+6.3)
Connecticut	2003	1,714,184,436	5,352,613,731	2,408,845,740	280,445,747	9,756,089,654	82,137,504	UA 403b (A,L5.2+6.3)
Connecticut	2004	1,816,689,372	5,334,295,148	2,812,657,380	352,670,408	10,316,312,308	727,248,019	UA 403b (A,L5.2+6.3)
Connecticut	2005	1,943,840,851	5,044,679,490	4,498,625,923	3,447,456,795	14,934,603,059	69,019,354	UA 403b (A,L5.2+6.3)
Connecticut	2006	1,977,069,693	4,795,359,905	4,833,278,044	318,648,337	11,924,355,979	151,223,088	UA 403b (A,L5.2+6.3)
Delaware	1988	268,677,160	200,351,054	123,852,673	-	592,880,887	0	
Delaware	1989	294,024,103	277,245,305	147,063,120	-	718,332,528	0	
Delaware	1990	279,345,372	428,678,579	159,149,269	-	867,173,220	0	
Delaware	1991	251,924,669	152,105,063	167,312,321	95,930,921	667,272,974	0	
Delaware	1992	300,680,060	166,194,571	179,825,527	119,591,410	766,291,568	0	
Delaware	1993	319,455,282	168,982,760	198,654,435	78,806,194	765,898,671	0	
Delaware	1994	428,382,476	523,220,061	205,453,787	213,997,835	1,371,054,159	0	
Delaware	1995	661,567,700	708,830,689	212,484,286	82,769,667	1,665,652,342	0	
Delaware	1996	549,255,118	655,937,573	224,620,626	41,489,322	1,471,302,639	0	
Delaware	1997	537,212,842	630,683,634	224,519,103	110,664,993	1,503,080,572	0	
Delaware	1998	819,860,827	925,457,335	248,690,733	78,513,421	2,072,522,316	10,180,962	UA 403b (A,L5.2+6.3)
Delaware	1999	754,883,179	676,625,661	262,311,238	41,695,890	1,735,515,968	32,717,798	UA 403b (A,L5.2+6.3)
Delaware	2000	902,167,421	807,627,348	279,902,759	55,021,022	2,044,718,550	15,471,277	UA 403b (A,L5.2+6.3)
Delaware	2001	902,534,951	917,437,538	321,097,608	503,753,044	2,644,823,141	877,471	UA 403b (A,L5.2+6.3)
Delaware	2002	692,500,394	1,409,947,304	328,355,457	31,912,055	2,462,715,210	1,343,470	UA 403b (A,L5.2+6.3)
Delaware	2003	563,347,541	1,580,795,606	425,855,058	30,424,834	2,600,423,039	21,524,800	UA 403b (A,L5.2+6.3)
Delaware	2004	522,708,579	2,834,016,464	491,073,341	41,902,580	3,889,700,964	7,141,705	UA 403b (A,L5.2+6.3)
Delaware	2005	660,228,251	1,421,390,035	579,179,085	196,304,730	2,857,102,101	67,234,192	UA 403b (A,L5.2+6.3)
Delaware	2006	882,213,488	2,398,665,193	758,777,788	88,707,613	4,128,364,082	2,211,338	UA 403b (A,L5.2+6.3)

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2006 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Exhibit Line reference
District of Columbia	1988	-	-	-	-	0	0	
District of Columbia	1989	-	-	-	-	0	0	
District of Columbia	1990	-	-	-	-	0	0	
District of Columbia	1991	217,338,412	180,130,467	510,479,203	-	907,948,082	0	
District of Columbia	1992	210,556,219	229,032,964	532,295,059	-	971,884,242	0	
District of Columbia	1993	207,127,514	164,168,075	555,080,312	-	926,375,901	0	
District of Columbia	1994	236,776,873	174,802,375	589,711,121	-	1,001,290,369	0	
District of Columbia	1995	234,349,983	198,810,580	627,674,026	-	1,060,834,589	0	
District of Columbia	1996	416,473,837	153,864,229	616,338,520	-	1,186,676,586	0	
District of Columbia	1997	263,347,768	380,001,823	578,124,488	-	1,221,474,079	0	
District of Columbia	1998	292,761,053	180,723,360	691,258,384	-	1,164,742,797	0	
District of Columbia	1999	249,107,368	372,749,297	739,288,811	-	1,361,145,476	0	
District of Columbia	2000	266,914,407	190,477,399	810,659,448	-	1,268,051,254	0	
District of Columbia	2001	258,847,716	249,653,429	750,560,040	-	1,259,061,185	0	
District of Columbia	2002	276,884,688	485,283,204	877,958,136	-	1,640,126,028	0	
District of Columbia	2003	311,849,706	490,061,992	901,468,918	-	1,703,380,616	0	
District of Columbia	2004	305,373,489	389,560,861	930,139,944	-	1,625,074,294	0	
District of Columbia	2005	357,640,743	254,186,592	963,803,577	-	1,575,630,912	0	
District of Columbia	2006	355,321,670	273,683,351	963,082,608	-	1,592,087,629	0	
Florida	1988	2,904,264,606	2,766,315,166	4,016,774,828	-	9,687,354,600	0	
Florida	1989	2,622,317,118	3,090,286,175	4,566,724,561	-	10,279,327,854	0	
Florida	1990	2,785,056,749	3,399,675,776	4,910,814,104	-	11,095,546,629	0	
Florida	1991	3,018,214,798	3,260,602,915	4,824,686,085	-	11,103,503,798	0	
Florida	1992	3,162,112,541	3,336,448,589	5,037,561,670	-	11,536,122,800	0	
Florida	1993	3,409,968,139	2,977,923,343	5,262,005,332	-	11,649,896,814	0	
Florida	1994	3,715,944,861	3,650,195,195	5,365,881,056	-	12,732,021,112	0	
Florida	1995	4,287,121,478	3,533,068,915	5,524,451,760	-	13,344,642,153	0	
Florida	1996	4,054,776,472	3,336,938,386	5,511,083,411	-	12,902,798,269	0	
Florida	1997	4,280,528,455	3,709,224,961	5,430,501,418	-	13,420,254,834	0	
Florida	1998	4,277,963,293	3,707,410,535	5,537,143,929	-	13,522,517,757	0	
Florida	1999	4,145,941,046	5,013,620,199	5,741,068,706	-	14,900,629,951	0	
Florida	2000	4,328,405,879	5,902,011,296	6,043,302,610	-	16,273,719,785	0	
Florida	2001	4,556,230,821	8,535,906,409	6,691,943,712	-	19,784,080,942	0	
Florida	2002	4,722,240,139	12,062,139,569	7,128,916,882	-	23,913,296,590	0	
Florida	2003	5,134,646,920	11,338,322,377	7,680,083,229	0	24,153,052,526	0	
Florida	2004	5,619,245,870	8,878,815,674	8,589,728,379	0	23,087,789,923	0	
Florida	2005	5,896,022,804	7,607,281,653	9,941,072,388	0	23,444,376,845	0	
Florida	2006	6,477,413,628	8,236,527,265	10,959,160,794	-	25,673,101,687	0	
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	2,309,173,807	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	
Georgia	2004	3,125,411,036	1,976,527,927	2,985,047,415	611,573,059	8,698,559,437	0	
Georgia	2005	3,263,007,134	1,960,725,744	3,209,940,917	644,182,010	9,077,855,805	0	
Georgia	2006	3,505,771,048	2,099,956,017	3,741,417,739	647,129,014	9,994,273,818	0	
Hawaii	1988	292,686,064	222,200,416	119,228,811	-	634,115,291	0	
Hawaii	1989	271,467,846	293,377,869	125,767,114	-	690,612,829	0	
Hawaii	1990	307,921,019	385,024,538	130,123,595	-	823,069,152	0	
Hawaii	1991	339,685,365	291,514,770	138,284,159	-	769,484,294	0	
Hawaii	1992	350,257,420	308,282,152	148,633,372	-	807,172,944	0	
Hawaii	1993	352,932,662	256,075,180	153,389,324	-	762,397,166	0	
Hawaii	1994	376,354,138	387,647,554	157,065,300	-	921,066,992	0	
Hawaii	1995	459,545,008	384,824,639	158,199,562	-	1,002,569,209	0	
Hawaii	1996	413,233,413	489,260,313	175,717,710	-	1,078,211,436	0	
Hawaii	1997	446,611,937	357,280,503	175,447,406	-	979,339,846	0	
Hawaii	1998	413,901,881	413,338,303	170,690,538	-	997,930,722	0	
Hawaii	1999	437,280,519	438,396,889	182,601,407	-	1,058,278,815	0	
Hawaii	2000	514,076,764	567,135,516	201,211,269	-	1,282,423,549	0	
Hawaii	2001	393,712,531	624,528,133	208,532,835	-	1,226,773,499	0	
Hawaii	2002	474,929,610	829,282,949	224,955,478	-	1,529,168,037	0	
Hawaii	2003	521,909,669	797,316,118	234,767,150	0	1,553,992,937	0	
Hawaii	2004	469,416,393	704,378,484	250,783,994	0	1,424,578,871	0	
Hawaii	2005	497,219,236	692,529,159	265,357,425	0	1,455,105,820	0	
Hawaii	2006	510,463,157	838,750,531	338,469,824	-	1,687,683,512	0	

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2006 Data**

State	Year	Life	Allocated		Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in		Exhibit Line reference
			Annuity	A&H			Allocated Annuity		
Idaho	1988	209,218,365	202,403,417	127,835,580	-	539,457,362		0	
	1989	188,151,307	202,928,400	131,191,153	-	522,270,860		0	
	1990	231,237,401	209,817,899	132,075,566	-	573,130,866		0	
	1991	227,915,285	215,609,153	134,230,766	-	577,755,204		0	
	1992	233,551,360	221,813,747	140,162,314	-	595,527,421		0	
	1993	249,047,127	185,562,498	161,754,102	-	596,363,727		0	
	1994	264,160,806	217,683,968	176,895,710	-	658,740,484		0	
	1995	280,977,226	218,531,343	413,583,394	-	913,091,963		0	
	1996	285,850,570	209,367,847	701,148,543	-	1,196,366,960		0	
	1997	288,442,487	214,100,988	692,479,444	-	1,195,022,919		0	
	1998	292,525,566	234,439,692	723,378,162	-	1,250,343,420		0	
	1999	286,845,096	278,075,266	808,352,623	-	1,373,272,985		0	
	2000	305,108,271	317,256,120	979,520,802	-	1,601,885,193		0	
	2001	314,931,002	369,758,027	1,045,803,684	-	1,730,492,713		0	
	2002	316,049,014	532,399,255	1,152,783,294	-	2,001,231,563		0	
	2003	338,447,654	493,198,114	1,275,933,536	0	2,107,579,304		0	
	2004	346,977,476	477,691,623	1,380,118,307	0	2,204,787,406		0	
2005	360,890,133	519,455,789	1,410,076,974	0	2,290,422,896		0		
2006	393,545,884	568,866,865	1,582,104,957	-	2,544,517,706		0		
Illinois	1988	2,916,560,905	2,858,069,425	4,014,954,929	2,266,160,590	12,055,745,849		0	
	1989	2,700,553,206	2,674,346,269	4,301,382,157	2,493,039,004	12,169,320,636		0	
	1990	3,209,665,412	3,309,153,972	4,650,013,014	2,299,751,811	13,468,584,209		0	
	1991	3,240,873,981	2,568,263,110	4,989,068,321	2,543,478,586	13,341,683,998		0	
	1992	3,525,611,739	3,080,341,168	5,267,388,215	1,796,618,481	13,669,959,603		0	
	1993	3,755,748,488	2,536,677,405	5,499,260,017	1,717,591,047	13,509,276,957		0	
	1994	3,916,038,976	3,318,561,672	5,453,615,449	1,316,602,994	14,004,819,091		0	
	1995	4,365,262,226	3,452,409,881	5,615,584,047	1,539,192,171	14,972,448,325		0	
	1996	4,193,919,982	3,047,390,248	8,035,409,502	1,253,094,239	16,529,813,971		0	
	1997	4,031,393,590	3,440,298,209	8,576,360,365	1,495,483,035	17,543,535,199		0	
	1998	4,228,395,655	2,962,927,663	9,508,753,259	1,044,210,217	17,744,286,794		0	
	1999	4,023,964,010	4,996,875,602	10,594,243,637	1,238,480,879	20,853,564,128		0	
	2000	4,303,930,262	4,719,150,120	12,331,631,713	873,020,430	22,227,732,525		0	
	2001	4,259,788,621	6,623,766,295	8,446,525,377	1,124,798,276	20,454,878,569		0	
	2002	4,474,638,586	6,954,435,404	9,157,386,286	1,081,899,396	21,668,359,672		0	
	2003	4,787,263,262	5,971,977,804	9,991,773,730	1,031,390,728	21,782,405,524		0	
	2004	4,905,589,261	5,074,168,432	10,062,257,016	964,060,683	21,006,075,392		0	
2005	5,005,951,330	4,504,335,031	13,031,388,655	1,117,236,715	23,658,911,731		0		
2006	5,155,599,424	5,270,569,478	14,030,574,109	1,136,037,828	25,592,780,839		0		
Indiana	1988	1,231,294,327	999,914,339	2,348,784,694	447,992,113	5,027,985,473		0	
	1989	1,181,374,662	1,111,333,190	2,168,983,793	497,481,224	4,959,172,869		0	
	1990	1,396,295,793	1,042,759,123	2,311,773,993	428,237,312	5,179,066,221		0	
	1991	1,388,097,147	986,945,655	2,331,465,830	585,284,957	5,291,793,589		0	
	1992	1,433,697,023	1,198,789,437	2,468,301,295	612,775,366	5,713,563,121		0	
	1993	1,715,050,080	1,116,563,807	2,510,014,270	461,657,848	5,803,286,005		0	
	1994	1,715,383,678	1,311,306,571	2,495,742,336	389,491,884	5,911,924,469		0	
	1995	1,813,993,181	1,512,798,957	2,542,117,119	193,611,050	6,062,520,307		0	
	1996	1,773,426,561	1,251,211,124	2,635,099,953	123,421,523	5,783,159,161		0	
	1997	1,830,350,893	1,317,469,268	2,832,331,407	131,511,457	6,111,663,025		0	
	1998	1,757,241,340	1,220,705,894	2,935,832,776	120,043,488	6,033,823,498		0	
	1999	1,778,572,036	1,590,465,827	3,126,225,781	215,832,984	6,711,096,628		0	
	2000	2,016,183,088	1,661,089,201	3,320,183,808	280,425,402	7,277,881,499		0	
	2001	1,754,757,434	2,404,069,919	3,594,907,640	173,930,451	7,927,665,444		0	
	2002	1,801,940,643	3,287,734,605	3,681,040,208	193,303,773	8,964,019,229		0	
	2003	1,883,728,661	2,814,033,507	3,870,295,263	239,331,595	8,807,389,026		0	
	2004	1,963,177,960	2,500,584,579	4,249,515,656	239,575,706	8,952,853,901		0	
2005	1,920,148,953	2,337,141,661	4,553,397,487	199,230,303	9,009,918,404		0		
2006	2,009,212,261	2,633,277,686	4,947,029,637	131,890,852	9,721,410,436	27,606,670	UA 403b (A,L5.2+6.3)		
Iowa	1988	785,518,841	666,373,201	1,257,600,157	251,661,721	2,961,153,920		0	
	1989	737,400,938	713,162,245	1,385,739,261	224,539,753	3,060,842,197		0	
	1990	756,412,872	883,066,273	1,437,593,560	174,140,010	3,251,212,715		0	
	1991	842,900,036	886,725,305	1,391,111,493	227,822,108	3,348,558,942		0	
	1992	842,908,152	925,692,133	1,409,401,079	128,788,808	3,306,790,172		0	
	1993	882,251,556	904,997,269	1,626,509,806	182,073,258	3,595,831,889		0	
	1994	942,321,717	1,008,736,756	1,637,708,558	113,476,398	3,702,243,429		0	
	1995	997,746,336	1,016,521,518	1,737,573,975	134,059,041	3,885,900,870		0	
	1996	955,936,583	784,021,094	1,838,043,543	109,511,547	3,687,512,767		0	
	1997	985,559,407	894,117,143	1,849,655,839	169,015,453	3,898,347,842		0	
	1998	1,065,757,864	849,594,940	1,952,738,002	135,269,047	4,003,359,853		0	
	1999	953,323,879	1,171,798,999	2,082,100,004	447,435,166	4,654,658,048		0	
	2000	977,485,907	1,130,559,841	2,170,175,367	305,994,751	4,584,215,866		0	
	2001	1,016,548,735	1,520,979,606	2,348,107,723	209,415,591	5,095,051,655		0	
	2002	1,039,296,621	1,717,794,926	2,475,482,347	1,769,965,718	7,002,539,612		0	
	2003	1,078,626,255	1,549,106,632	2,693,140,493	207,080,334	5,527,953,714		0	
	2004	1,095,758,469	1,429,113,041	2,907,255,455	176,930,195	5,609,057,160		0	
2005	1,100,356,776	1,487,301,757	3,134,257,219	205,498,350	5,927,414,102		0		
2006	1,177,468,079	1,720,711,814	3,327,686,655	1,179,413,264	7,405,279,812		0		

Premiums are derived from the Assessment Data Survey as filed by member cos. Since GAs may correct the data for errors, totals may differ from those used by the GAs. It MAY NOT be utilized in protesting actual GA assessments.

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2006 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Exhibit Line reference
Kansas	1988	639,565,767	401,514,879	974,720,100	-	2,015,800,746	0	
	1989	608,814,887	430,035,831	1,076,232,589	-	2,115,083,307	0	
	1990	656,398,552	499,031,761	1,216,654,689	-	2,372,085,002	0	
	1991	681,053,616	455,310,657	1,268,847,560	-	2,405,211,833	0	
	1992	763,861,799	582,216,067	1,333,789,810	-	2,679,867,676	0	
	1993	786,765,266	515,434,776	1,404,106,568	-	2,706,306,610	0	
	1994	861,400,497	552,545,906	1,444,474,497	-	2,858,420,900	0	
	1995	843,021,220	569,854,074	1,444,104,643	-	2,856,979,937	0	
	1996	853,764,235	462,524,491	1,418,049,665	-	2,734,338,391	0	
	1997	795,285,017	540,931,940	1,429,894,102	-	2,766,111,059	0	
	1998	819,132,462	473,659,037	1,539,514,398	-	2,832,305,897	0	
	1999	795,058,466	1,349,430,275	1,629,391,488	-	3,773,880,229	0	
	2000	812,902,299	935,686,521	1,705,618,511	-	3,454,207,331	0	
	2001	859,584,486	948,024,058	1,896,700,056	-	3,704,308,600	0	
	2002	831,889,443	1,294,896,420	2,119,794,524	-	4,246,580,387	0	
	2003	932,087,251	1,119,181,316	2,328,435,351	-	4,379,703,918	0	
	2004	953,944,326	1,003,319,291	2,456,484,648	-	4,413,748,265	0	
2005	976,273,182	934,981,821	2,565,149,781	-	4,476,404,784	0		
2006	1,029,692,256	933,738,653	2,841,018,009	-	4,804,448,918	0		
Kentucky	1988	652,323,525	462,752,555	1,001,179,311	-	2,116,255,391	0	
	1989	681,252,108	402,109,921	976,169,464	-	2,059,531,493	0	
	1990	702,834,652	562,093,109	1,028,577,699	-	2,293,505,460	0	
	1991	804,298,095	407,490,577	1,040,899,763	-	2,252,688,435	0	
	1992	863,449,882	477,039,571	1,046,400,494	-	2,386,889,947	0	
	1993	981,759,182	420,968,556	731,975,034	-	2,134,702,772	0	
	1994	1,041,084,278	435,895,513	754,992,840	-	2,231,972,631	0	
	1995	1,118,838,559	505,290,615	775,041,380	-	2,399,170,554	0	
	1996	1,048,384,540	510,101,586	731,273,244	-	2,289,759,370	0	
	1997	1,036,170,128	614,634,514	698,776,603	-	2,349,581,245	0	
	1998	1,016,179,966	498,080,187	837,252,702	-	2,351,512,855	0	
	1999	987,288,799	709,438,478	812,187,543	-	2,508,914,820	0	
	2000	1,006,135,905	670,789,512	952,658,524	-	2,629,583,941	0	
	2001	1,034,106,318	1,286,370,885	999,827,130	-	3,320,304,333	0	
	2002	1,073,349,608	1,410,082,719	898,097,907	-	3,381,530,230	0	
	2003	1,141,455,141	1,328,408,034	936,642,768	0	3,406,505,943	0	
	2004	1,107,634,880	1,170,347,703	968,547,951	0	3,246,530,534	0	
2005	1,110,285,158	1,099,669,233	1,283,024,516	0	3,492,978,907	0		
2006	1,163,221,523	1,247,202,232	1,286,015,510	-	3,696,439,265	0		
Louisiana	1988	1,061,394,381	574,031,109	877,000,957	-	2,512,426,447	23,113,640	A, L2, C2
	1989	996,849,752	588,924,864	928,692,389	-	2,514,467,005	23,892,225	A, L2, C2
Allc anty incl 403(b) all yrs	1990	1,018,057,956	603,881,730	1,036,157,963	-	2,658,097,649	26,985,446	A, L2, C2
	1991	1,121,317,153	645,602,985	1,098,008,110	-	2,864,928,248	33,959,803	A, L2, C2
	1992	1,178,793,531	633,048,564	1,138,258,377	-	2,950,100,472	43,120,758	A, L2, C2
	1993	1,248,764,898	539,042,938	1,605,901,669	-	3,393,709,505	41,233,215	A, L2, C2
	1994	1,300,073,287	723,268,656	1,463,024,597	-	3,486,366,540	44,926,928	A, L2, C2
	1995	1,379,843,512	716,707,593	1,458,342,180	-	3,554,893,285	55,557,500	A, L2, C2
	1996	1,339,112,500	642,737,918	1,448,410,476	-	3,430,260,894	44,304,022	A, L2, C2
	1997	1,300,752,300	807,107,035	1,433,423,516	-	3,541,282,851	56,147,744	A, L2, C2
	1998	1,309,920,109	694,905,543	1,478,605,295	-	3,483,430,947	47,810,828	A, L2, C2
	1999	1,337,413,680	1,000,942,545	1,503,860,088	-	3,842,216,313	44,644,228	A, L2, C2
	2000	1,325,312,652	1,111,178,644	1,588,295,172	-	4,024,786,468	64,531,917	A, L2, C2
	2001	1,416,242,656	1,539,052,778	1,735,600,327	-	4,690,895,761	40,291,410	A, L2, C2
	2002	1,456,002,060	2,062,519,014	1,917,295,335	-	5,435,816,409	58,279,507	A, L2, C2
	2003	1,524,822,170	1,800,991,553	2,153,187,282	-	5,479,001,005	59,892,340	A, L2, C2
	2004	1,578,036,517	1,592,187,156	2,325,327,647	-	5,495,551,320	73,114,604	A, L2, C2
	2005	1,527,128,731	1,518,473,870	2,498,862,101	-	5,544,464,702	44,776,614	A, L2, C2
	2006	1,651,237,114	1,979,208,982	2,791,842,343	-	6,422,288,439	144,996,081	A, L2, C2
Maine	1988	205,589,438	143,683,665	258,670,567	46,145,929	654,089,599	0	
	1989	202,478,234	166,195,355	290,326,059	70,395,054	729,394,702	0	
	1990	211,356,731	222,695,206	312,504,647	43,039,290	789,595,874	0	
	1991	222,499,783	168,234,474	350,523,624	69,681,202	810,939,083	0	
	1992	236,125,111	204,375,146	352,638,718	40,121,545	833,260,520	0	
	1993	238,318,364	172,138,858	322,976,510	55,186,025	788,619,757	0	
	1994	248,769,967	244,794,929	329,123,557	67,038,506	889,726,959	0	
	1995	270,300,977	250,045,083	348,737,618	71,961,672	941,045,350	0	
	1996	266,662,231	195,967,922	353,848,307	114,182,473	930,660,933	0	
	1997	284,860,385	264,033,487	333,331,361	19,887,348	902,112,581	0	
	1998	266,013,103	251,185,254	319,592,654	150,662,978	987,453,989	0	
	1999	348,461,472	290,690,820	328,367,163	50,073,932	1,017,593,387	0	
	2000	297,620,356	356,673,168	315,050,368	25,000,729	994,344,621	0	
	2001	282,813,848	405,279,312	323,524,951	37,673,601	1,049,291,712	0	
	2002	334,023,655	640,376,252	364,934,677	32,454,741	1,371,789,325	0	
	2003	320,072,923	522,887,967	371,570,538	50,152,412	1,264,683,840	0	
	2004	311,301,627	439,715,909	399,355,879	55,627,947	1,206,001,362	0	
2005	348,452,634	375,814,326	495,094,181	-	1,219,361,141	0		
2006	335,928,198	382,858,325	614,238,997	-	1,333,025,520	0		

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2006 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Exhibit Line reference
Maryland	1988	1,100,513,137	733,179,846	1,872,016,098	-	3,705,709,081	0	
	1989	1,145,229,975	921,665,068	1,988,481,174	-	4,055,376,217	0	
	1990	1,191,463,774	1,117,302,798	2,144,409,308	-	4,453,175,880	0	
	1991	1,263,365,695	1,005,736,364	1,745,723,567	-	4,014,825,626	0	
	1992	1,358,123,602	1,369,609,902	1,635,054,709	-	4,362,788,213	0	
	1993	1,358,348,908	1,012,867,979	1,659,545,557	-	4,030,762,444	0	
	1994	1,405,794,797	1,228,124,274	1,638,518,200	-	4,272,437,271	0	
	1995	1,517,772,500	1,209,099,674	1,645,912,453	-	4,372,784,627	0	
	1996	1,632,127,857	1,080,298,182	1,637,026,483	-	4,349,452,522	0	
	1997	1,588,575,292	1,024,473,490	1,734,491,700	-	4,347,540,482	0	
	1998	1,688,281,538	1,053,738,638	1,795,521,762	-	4,537,541,938	0	
	1999	1,552,397,622	1,349,985,708	1,935,957,228	-	4,838,340,558	0	
	2000	1,718,273,738	1,438,550,088	2,130,025,155	-	5,286,848,981	0	
	2001	1,703,241,352	2,078,864,778	2,254,660,723	-	6,036,766,853	0	
	2002	1,744,145,980	2,629,263,391	2,378,845,571	-	6,752,254,942	0	
	2003	1,870,965,444	3,097,895,350	2,439,223,032	0	7,408,083,826	0	
	2004	1,954,175,819	2,228,188,227	2,492,018,708	0	6,674,382,754	0	
2005	1,965,492,865	2,274,841,052	2,688,549,704	0	6,928,883,621	0		
2006	2,143,588,207	2,123,976,820	3,202,480,666	-	7,470,045,693	0		
Massachusetts	1988	1,495,903,361	1,449,017,699	1,099,039,902	-	4,043,960,962	0	
	1989	1,474,726,661	1,432,451,148	1,227,571,030	-	4,134,748,839	0	
	1990	1,540,835,162	2,036,694,415	1,262,552,408	-	4,840,081,985	0	
	1991	1,639,871,965	1,557,117,445	1,302,733,826	-	4,499,723,236	0	
	1992	1,795,643,916	1,468,916,213	1,284,972,004	-	4,549,532,133	0	
	1993	1,773,549,766	1,336,044,258	1,306,814,253	-	4,416,408,277	0	
	1994	1,952,761,854	1,683,031,581	1,351,159,104	-	4,986,952,539	0	
	1995	2,016,029,763	1,636,478,483	1,402,023,700	-	5,054,531,946	0	
	1996	2,126,058,141	1,685,437,475	1,421,531,435	-	5,233,027,051	0	
	1997	2,015,196,332	2,237,016,754	1,447,797,964	-	5,700,011,050	0	
	1998	2,178,082,597	2,045,636,611	1,461,570,316	-	5,685,289,524	0	
	1999	2,251,025,613	1,973,735,739	1,517,335,968	-	5,742,097,320	0	
	2000	2,317,918,323	2,356,065,929	1,564,452,794	-	6,238,437,046	0	
	2001	2,465,063,164	4,309,396,314	1,549,668,704	-	8,324,128,182	0	
	2002	2,394,220,913	5,838,753,349	1,572,629,131	-	9,805,603,393	0	
	2003	2,497,037,709	4,533,721,741	1,623,672,778	-	8,654,432,228	0	
	2004	2,609,697,872	3,606,044,777	1,721,880,477	-	7,937,623,126	0	
2005	2,531,002,994	2,729,911,928	1,857,261,232	-	7,118,176,154	0		
2006	2,741,722,639	3,119,107,409	2,222,285,352	-	8,083,115,400	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	
	2004	2,979,157,174	5,118,497,631	3,072,445,243	831,153,682	12,001,253,730	0	
2005	3,108,986,092	3,484,001,258	3,247,417,326	863,608,289	10,704,012,965	0		
2006	3,240,263,338	3,346,004,387	3,513,831,752	1,000,164,584	11,100,264,061	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	
	2004	1,778,181,090	2,145,415,855	3,058,272,941	352,756,324	7,334,626,210	0	
2005	1,868,080,318	1,774,289,630	3,379,656,672	735,902,246	7,757,928,866	0		
2006	2,014,372,636	1,937,282,341	3,772,395,104	682,474,923	8,406,525,004	0		

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2006 Data**

State	Year	Life	Allocated		Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in		Exhibit Line reference
			Annuity	A&H			Allocated	Annuity	
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	848,668,057	1,798,892,605	30,461,039	3,510,280,178	17,292,726	UA 403b (A.L5.2+6.3)	
	2004	878,895,716	783,998,043	1,954,734,991	29,695,704	3,647,324,454	27,409,883	UA 403b (A.L5.2+6.3)	
2005	843,105,341	720,107,437	2,055,542,218	29,358,605	3,648,113,601	18,809,558	UA 403b (A.L5.2+6.3)		
2006	871,708,070	816,857,580	2,266,617,493	16,758,849	3,971,941,992	11,129,153	UA 403b (A.L5.2+6.3)		
Missouri	1988	1,251,563,117	931,078,974	2,156,992,186	-	4,339,634,277		0	
	1989	1,198,180,850	1,123,059,899	2,124,022,136	-	4,445,262,885		0	
	1990	1,240,651,317	1,097,030,146	2,324,782,100	-	4,662,463,563		0	
	1991	1,349,911,823	1,389,277,893	2,060,112,323	-	4,799,302,039		0	
	1992	1,459,548,738	1,175,246,706	2,124,405,592	-	4,759,201,036		0	
	1993	1,527,419,510	989,233,343	2,188,748,651	-	4,705,401,504		0	
	1994	1,671,769,259	1,204,134,118	2,189,107,887	-	5,065,011,264		0	
	1995	1,839,124,315	1,188,539,399	2,347,301,665	-	5,374,965,379		0	
	1996	1,682,414,277	1,114,522,624	2,383,805,840	-	5,180,742,741		0	
	1997	1,669,250,470	1,139,674,732	2,374,229,300	-	5,183,154,502		0	
	1998	1,637,956,937	1,032,414,678	2,420,090,787	-	5,090,462,402		0	
	1999	1,653,760,006	1,275,930,746	2,502,569,907	-	5,432,260,659		0	
	2000	1,668,186,368	1,408,762,316	2,577,689,385	-	5,654,638,069		0	
	2001	1,736,935,205	2,505,513,265	3,006,597,001	-	7,249,045,471		0	
	2002	1,831,224,742	2,733,458,900	3,242,178,827	-	7,806,862,469		0	
	2003	1,943,903,479	2,479,348,400	3,659,027,426	0	8,082,279,305		0	
	2004	2,021,695,012	2,499,720,306	4,088,974,451	0	8,610,389,769		0	
2005	1,966,492,499	2,320,042,164	4,485,178,309	0	8,771,712,972		0		
2006	2,115,297,355	2,816,433,582	5,073,583,309	-	10,005,314,246		0		
Montana	1988	169,041,608	148,382,870	143,818,697	34,022,445	495,265,620		0	
	1989	147,923,715	178,608,344	159,327,524	28,160,686	514,020,269		0	
	1990	151,461,664	174,514,867	168,978,142	28,984,099	523,938,772		0	
	1991	159,736,732	168,421,262	182,006,785	-	510,164,779		0	
	1992	167,589,649	177,152,069	194,197,079	-	538,938,797		0	
	1993	176,808,984	137,333,187	206,653,950	40,838,724	561,634,845		0	
	1994	184,354,230	179,294,334	216,362,491	41,066,926	621,077,981		0	
	1995	190,008,113	163,550,032	218,117,329	36,557,026	608,232,500		0	
	1996	193,636,502	118,717,121	228,259,960	19,699,949	560,313,532		0	
	1997	193,559,711	114,621,272	233,730,642	24,378,933	566,290,558		0	
	1998	185,814,389	112,354,833	240,114,841	30,435,668	568,719,731		0	
	1999	190,832,253	146,602,863	251,313,879	21,499,523	610,248,518		0	
	2000	195,293,601	182,761,370	267,438,449	18,416,508	663,909,928		0	
	2001	196,489,776	207,425,482	300,463,230	26,302,806	730,681,294		0	
	2002	228,114,256	247,001,321	285,510,925	28,760,226	789,386,728		0	
	2003	200,687,914	230,912,704	326,378,682	4,039,810	762,019,110	1,609,793	UA 403b (A.L5.2+6.3)	
	2004	208,199,260	258,729,569	328,163,224	4,882,722	799,974,775	1,883,841	UA 403b (A.L5.2+6.3)	
2005	211,045,281	239,443,767	338,709,389	13,418,591	802,617,028	903,196	UA 403b (A.L5.2+6.3)		
2006	227,805,187	250,827,065	358,021,964	8,050,515	844,704,731	1,438,443	UA 403b (A.L5.2+6.3)		
Nebraska	1988	433,750,438	418,065,185	629,941,666	-	1,481,757,289		0	
	1989	398,868,887	450,436,550	678,877,041	-	1,528,182,478		0	
	1990	421,996,673	467,201,546	765,338,463	-	1,654,536,682		0	
	1991	470,693,992	480,634,914	809,821,032	-	1,761,149,938		0	
	1992	488,454,238	439,973,745	873,692,323	-	1,802,120,306		0	
	1993	493,313,156	345,751,489	938,737,324	-	1,777,801,969		0	
	1994	540,223,282	712,764,436	910,908,244	-	2,163,895,962		0	
	1995	580,304,048	1,088,285,987	946,054,978	-	2,614,645,013		0	
	1996	573,723,813	672,044,173	984,252,981	-	2,230,020,967		0	
	1997	574,539,177	814,868,462	1,034,818,205	-	2,424,225,844		0	
	1998	582,942,458	782,597,180	1,122,058,076	-	2,487,597,714		0	
	1999	577,215,782	814,694,416	1,223,157,898	-	2,615,068,096		0	
	2000	641,780,187	1,019,551,159	1,409,656,259	-	3,070,987,605		0	
	2001	699,068,536	1,057,962,159	1,548,095,887	-	3,305,126,582		0	
	2002	627,399,997	1,179,581,157	1,593,082,767	-	3,400,063,921		0	
	2003	664,892,755	1,082,884,777	1,690,586,227	-	3,438,363,759		0	
	2004	641,792,476	1,226,532,114	1,547,901,181	-	3,416,225,771		0	
2005	650,727,258	876,832,903	1,772,020,498	-	3,299,580,659		0		
2006	704,163,418	991,369,457	1,960,362,202	-	3,655,895,077		0		

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2006 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Exhibit Line reference
Nevada	1988	188,056,206	159,617,086	239,835,297	-	587,508,589	0	
Nevada	1989	187,685,850	179,579,717	278,227,085	-	645,492,652	0	
Nevada	1990	211,526,018	209,381,798	329,258,460	-	750,166,276	0	
Nevada	1991	235,029,695	257,079,113	347,250,712	-	839,359,520	0	
Nevada	1992	252,421,794	228,215,561	354,132,389	-	834,769,744	0	
Nevada	1993	259,412,256	224,454,266	382,539,332	-	866,405,854	0	
Nevada	1994	303,621,694	330,815,670	398,438,708	-	1,032,876,072	0	
Nevada	1995	328,707,652	331,575,221	423,068,962	-	1,083,351,835	0	
Nevada	1996	339,210,804	329,511,360	455,923,916	-	1,124,646,080	0	
Nevada	1997	364,319,447	347,039,518	477,837,146	-	1,189,196,111	0	
Nevada	1998	383,955,521	303,351,906	501,685,748	-	1,188,993,175	0	
Nevada	1999	393,472,325	397,510,883	577,477,196	-	1,368,460,404	0	
Nevada	2000	457,675,253	589,727,264	630,109,657	-	1,677,512,174	0	
Nevada	2001	439,636,288	661,926,690	674,107,946	-	1,775,670,924	0	
Nevada	2002	500,708,457	1,287,227,807	657,280,614	-	2,445,216,877	0	
Nevada	2003	560,244,756	1,002,487,503	715,662,888	-	2,278,395,147	0	
Nevada	2004	621,862,008	783,868,243	775,448,499	-	2,181,178,750	0	
Nevada	2005	616,220,934	766,485,503	823,325,958	-	2,206,032,395	0	
Nevada	2006	692,636,351	702,024,818	912,982,468	-	2,307,643,637	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	
New Hampshire	2004	381,166,967	641,007,904	394,769,423	91,170,299	1,508,114,593	0	
New Hampshire	2005	412,156,500	593,862,991	428,512,326	129,230,456	1,563,762,273	0	
New Hampshire	2006	444,502,774	558,130,092	496,838,075	168,348,202	1,667,819,143	0	
New Jersey	1988	2,073,109,199	1,731,834,873	4,227,426,164	1,108,412,108	9,140,782,344	0	
New Jersey	1989	2,183,764,728	1,974,007,514	4,745,054,555	969,808,889	9,872,635,686	0	
New Jersey	1990	2,364,265,442	2,550,437,379	4,888,106,724	1,133,655,124	10,936,464,669	0	
New Jersey	1991	2,444,151,278	2,481,827,275	4,397,986,945	877,253,188	10,201,218,686	0	
New Jersey	1992	2,689,828,543	2,929,192,390	4,327,663,715	575,311,765	10,521,996,413	0	
New Jersey	1993	2,996,718,589	2,532,350,985	4,245,833,860	593,521,279	10,368,424,713	0	
New Jersey	1994	3,231,932,887	2,957,910,836	4,269,926,095	639,234,053	11,099,003,871	0	
New Jersey	1995	3,175,155,312	2,682,124,713	4,157,029,058	491,233,902	10,505,542,985	0	
New Jersey	1996	2,999,224,711	2,302,871,125	4,252,812,116	640,455,344	10,195,363,296	0	
New Jersey	1997	3,196,860,901	2,545,256,440	4,294,005,693	479,246,708	10,515,369,742	0	
New Jersey	1998	3,594,018,956	2,346,820,388	4,391,742,488	303,854,623	10,636,436,455	0	
New Jersey	1999	3,131,582,842	2,744,233,755	4,524,544,981	643,538,393	11,043,899,971	0	
New Jersey	2000	3,336,450,761	3,602,748,260	4,697,743,590	667,276,739	12,304,219,350	0	
New Jersey	2001	3,254,615,957	5,163,369,591	5,059,968,369	470,562,350	13,948,516,267	0	
New Jersey	2002	3,524,610,093	6,900,012,912	5,110,299,481	379,130,839	15,914,053,325	0	
New Jersey	2003	3,772,083,713	6,399,872,712	5,390,004,672	634,576,551	16,196,537,648	0	
New Jersey	2004	4,204,052,289	5,294,540,755	5,722,735,424	815,329,692	16,036,658,160	0	
New Jersey	2005	4,002,026,439	4,959,483,318	6,161,664,883	1,319,921,261	16,443,095,901	0	
New Jersey	2006	4,547,140,561	5,470,434,982	7,343,310,219	1,214,023,392	18,574,909,154	0	
New Mexico	1988	263,207,485	499,770,760	260,588,388	-	1,023,566,633	0	
New Mexico	1989	254,044,968	531,730,200	288,935,513	-	1,074,710,681	0	
New Mexico	1990	266,559,874	614,125,627	298,043,034	-	1,178,728,535	0	
New Mexico	1991	290,120,028	544,216,464	313,454,917	-	1,147,791,409	0	
New Mexico	1992	307,678,533	564,487,300	321,008,873	-	1,193,174,706	0	
New Mexico	1993	320,672,161	645,253,299	296,303,291	-	1,262,228,751	0	
New Mexico	1994	371,393,695	547,626,406	307,732,891	-	1,226,752,992	0	
New Mexico	1995	370,546,476	640,618,306	316,965,441	-	1,328,130,223	0	
New Mexico	1996	381,363,681	444,425,140	342,582,739	-	1,168,371,560	0	
New Mexico	1997	315,623,262	375,216,289	325,511,693	-	1,016,351,244	0	
New Mexico	1998	372,791,582	259,460,467	321,391,930	-	953,643,979	0	
New Mexico	1999	369,365,242	298,302,823	341,133,219	-	1,008,801,284	0	
New Mexico	2000	401,247,610	308,241,290	378,298,654	-	1,087,787,554	0	
New Mexico	2001	399,776,120	419,768,711	442,798,369	-	1,262,343,200	0	
New Mexico	2002	395,877,531	514,913,400	513,015,519	-	1,423,806,450	0	
New Mexico	2003	416,199,293	490,942,012	522,800,002	0	1,429,941,307	0	
New Mexico	2004	424,722,865	439,336,806	525,965,504	0	1,390,025,175	0	
New Mexico	2005	448,972,517	412,759,260	573,230,873	0	1,434,962,650	0	
New Mexico	2006	476,542,909	453,719,971	699,489,440	-	1,629,752,320	0	

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2006 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Exhibit Line reference
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
	2004	7,635,497,556	10,723,207,047	8,800,931,777	942,362,774	28,101,999,154		0
2005	7,699,921,709	9,442,568,288	9,104,872,358	1,326,022,439	27,573,384,794		0	
2006	8,202,674,363	10,976,356,560	8,662,114,950	1,468,048,338	29,309,194,211		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
	2004	3,017,296,814	3,145,321,138	5,362,292,378	412,138,877	11,937,049,207		0
2005	3,115,275,303	3,099,911,047	5,884,210,882	817,039,712	12,916,436,944		0	
2006	3,370,338,158	3,375,914,426	6,752,379,642	442,370,847	13,941,003,073		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	130,549,120	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	214,983,939	752,551,816	8,927,860	1,176,404,401	2,425,038	UA 403b (A,L5.2+6.3)
	2004	190,420,415	246,554,585	747,293,199	7,477,913	1,191,746,112	2,945,300	UA 403b (A,L5.2+6.3)
2005	204,700,170	232,238,540	795,945,941	9,976,482	1,242,861,133	2,021,166	UA 403b (A,L5.2+6.3)	
2006	209,507,628	280,702,791	888,908,754	-	1,379,119,173	2,159,080	UA 403b (A,L5.2+6.3)	
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
	2004	3,862,254,207	4,987,695,103	8,738,796,050	958,314,758	18,547,060,118		0
2005	3,864,828,736	4,735,825,309	9,482,567,741	765,735,371	18,848,957,157		0	
2006	3,984,767,132	4,919,614,463	10,312,210,172	923,440,738	20,140,032,505		0	

Premiums are derived from the Assessment Data Survey as filed by member cos. Since GAs may correct the data for errors, totals may differ from those used by the GAs. It MAY NOT be utilized in protesting actual GA assessments.

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2006 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Exhibit Line reference
Oklahoma	1988	616,592,071	419,483,946	642,145,110	-	1,678,221,127	0	
Oklahoma	1989	588,134,826	444,775,606	698,963,531	-	1,731,873,963	0	
Oklahoma	1990	612,296,761	543,871,818	733,415,184	-	1,889,583,763	0	
Oklahoma	1991	668,388,118	578,791,425	784,259,157	-	2,031,438,700	0	
Oklahoma	1992	707,696,169	629,789,858	845,953,596	-	2,183,439,623	0	
Oklahoma	1993	724,875,640	536,701,938	1,071,589,567	-	2,333,167,145	0	
Oklahoma	1994	792,088,110	582,260,416	1,080,525,188	-	2,454,873,714	0	
Oklahoma	1995	814,360,950	620,410,943	1,125,179,250	-	2,559,951,143	0	
Oklahoma	1996	789,424,307	490,109,556	1,184,654,949	-	2,464,188,812	0	
Oklahoma	1997	770,220,072	494,871,326	1,244,437,896	-	2,509,529,294	0	
Oklahoma	1998	776,113,533	475,026,538	1,310,866,836	-	2,562,006,907	0	
Oklahoma	1999	780,537,634	618,103,240	1,300,192,293	-	2,698,833,167	0	
Oklahoma	2000	811,989,165	698,871,483	1,371,204,007	-	2,882,064,655	0	
Oklahoma	2001	876,872,355	984,869,537	1,495,429,443	-	3,357,171,335	0	
Oklahoma	2002	866,788,664	1,205,522,724	1,584,870,053	-	3,657,181,441	0	
Oklahoma	2003	911,263,971	1,120,068,031	1,727,633,006	-	3,758,965,008	0	
Oklahoma	2004	931,033,557	1,062,686,358	1,831,615,910	-	3,825,335,825	0	
Oklahoma	2005	926,444,980	987,551,770	1,980,212,671	-	3,894,209,421	0	
Oklahoma	2006	1,060,841,763	1,063,511,980	2,171,467,297	-	4,295,821,040	0	
Oregon	1988	506,312,289	895,696,039	428,769,940	-	1,830,778,268	0	
Oregon	1989	514,579,970	1,030,798,115	476,923,224	-	2,022,301,309	0	
Oregon	1990	537,896,369	937,962,526	544,414,811	-	2,020,273,706	0	
Oregon	1991	567,228,111	830,408,324	555,223,454	260,045,972	2,212,905,861	0	
Oregon	1992	596,415,790	812,673,520	627,877,935	281,849,324	2,318,816,569	0	
Oregon	1993	622,685,909	696,695,276	582,601,955	192,373,597	2,094,356,737	0	
Oregon	1994	697,121,068	925,325,110	569,074,748	152,049,491	2,343,570,417	0	
Oregon	1995	714,798,506	914,040,453	613,797,359	60,386,398	2,303,022,716	0	
Oregon	1996	755,357,432	715,264,307	654,376,965	62,180,671	2,187,179,375	0	
Oregon	1997	719,950,509	686,661,197	792,864,569	65,154,294	2,264,630,569	0	
Oregon	1998	720,826,519	550,848,286	960,047,164	56,616,238	2,288,338,207	0	
Oregon	1999	728,877,210	726,671,578	786,285,685	125,216,390	2,367,050,863	0	
Oregon	2000	743,282,612	893,636,452	909,940,157	73,526,876	2,620,386,097	0	
Oregon	2001	771,999,343	1,004,482,176	803,603,902	93,354,686	2,673,440,107	0	
Oregon	2002	790,911,199	1,332,585,909	848,558,514	51,183,511	3,023,239,133	0	
Oregon	2003	847,274,270	1,396,433,518	884,605,712	48,002,935	3,176,316,435	0	
Oregon	2004	880,003,563	1,274,161,437	987,967,712	38,304,389	3,180,437,101	0	
Oregon	2005	856,725,793	1,082,211,585	1,118,685,177	21,704,483	3,079,327,038	0	
Oregon	2006	928,149,167	1,099,881,946	1,346,163,921	15,663,377	3,389,858,411	0	
Pennsylvania	1988	2,700,343,793	2,724,377,425	1,690,553,654	-	7,115,274,872	0	
Pennsylvania	1989	2,859,921,673	3,506,394,627	1,785,997,652	-	8,152,313,952	0	
Pennsylvania	1990	3,035,490,589	3,622,625,730	1,888,296,161	-	8,546,412,480	0	
Pennsylvania	1991	3,191,579,628	2,821,578,406	1,985,179,991	-	7,998,338,025	0	
Pennsylvania	1992	3,358,538,676	2,438,918,555	2,017,525,467	1,628,237,584	9,443,220,282	0	
Pennsylvania	1993	3,578,335,954	2,225,973,485	2,117,059,165	1,379,394,121	9,300,762,725	0	
Pennsylvania	1994	3,734,032,803	2,530,741,767	2,228,943,235	1,369,288,162	9,863,005,967	0	
Pennsylvania	1995	3,790,467,592	2,878,497,123	2,354,037,821	1,244,507,998	10,267,510,534	0	
Pennsylvania	1996	3,878,535,536	2,375,412,080	2,442,567,996	942,485,425	9,639,001,037	0	
Pennsylvania	1997	4,096,755,372	2,561,449,089	3,046,664,447	1,121,172,513	10,826,041,421	0	
Pennsylvania	1998	4,404,475,350	2,543,399,536	3,807,399,187	1,180,688,239	11,935,962,312	0	
Pennsylvania	1999	3,949,231,052	3,219,744,087	4,298,497,622	1,691,105,187	13,158,577,948	0	
Pennsylvania	2000	4,065,294,184	4,488,726,962	4,761,736,114	2,041,018,228	15,356,775,488	0	
Pennsylvania	2001	4,102,437,813	6,056,074,057	5,453,565,481	1,279,744,383	16,891,821,734	0	
Pennsylvania	2002	4,241,759,312	7,757,730,305	5,423,904,037	886,465,132	18,309,858,786	0	
Pennsylvania	2003	4,283,734,618	6,612,923,769	5,454,626,329	1,999,372,190	18,350,656,906	0	
Pennsylvania	2004	4,440,999,335	5,576,480,544	6,099,829,758	1,689,775,776	17,807,085,413	0	
Pennsylvania	2005	4,483,627,399	5,460,271,116	6,311,221,044	1,692,178,534	17,947,298,093	0	
Pennsylvania	2006	4,768,194,250	6,048,284,361	6,921,767,748	1,274,331,754	19,012,578,113	0	
Puerto Rico	1988	202,599,488	25,279,811	425,612,159	-	653,491,458	0	
Puerto Rico	1989	208,835,315	39,507,260	459,918,822	-	708,261,397	0	
Puerto Rico	1990	218,158,248	44,600,136	491,454,195	-	754,212,579	0	
Puerto Rico	1991	219,457,003	48,510,553	493,779,178	-	761,746,734	0	
Puerto Rico	1992	242,057,864	68,159,460	488,694,921	-	798,912,245	0	
Puerto Rico	1993	243,162,226	46,009,753	516,131,878	-	805,303,857	0	
Puerto Rico	1994	273,209,720	61,908,792	547,843,632	-	882,962,144	0	
Puerto Rico	1995	273,978,756	51,075,560	677,006,797	-	1,002,061,113	0	
Puerto Rico	1996	321,962,959	60,907,369	863,693,287	-	1,246,563,615	0	
Puerto Rico	1997	318,651,746	57,572,959	942,379,370	-	1,318,604,075	0	
Puerto Rico	1998	315,930,532	50,426,968	1,026,175,813	-	1,392,533,313	0	
Puerto Rico	1999	299,651,540	78,385,779	1,506,890,561	-	1,884,927,880	0	
Puerto Rico	2000	305,819,949	117,061,021	1,327,409,479	-	1,750,290,449	0	
Puerto Rico	2001	344,030,482	94,209,655	2,000,429,756	-	2,438,669,893	0	
Puerto Rico	2002	326,152,465	157,812,085	1,805,219,153	-	2,289,183,703	0	
Puerto Rico	2003	342,246,780	157,781,808	1,829,094,568	0	2,329,123,156	0	
Puerto Rico	2004	358,055,028	134,095,632	1,920,507,213	0	2,412,657,873	0	
Puerto Rico	2005	384,344,050	116,205,874	2,126,705,528	0	2,627,255,452	0	
Puerto Rico	2006	394,855,050	147,589,799	2,322,285,870	-	2,864,730,719	0	

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2006 Data**

State	Year	Life	Allocated		Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in		Exhibit Line reference
			Annuity	A&H			Allocated	Annuity	
Rhode Island	1988	241,592,427	135,208,925	124,908,211	-	501,709,563		0	
	1989	235,543,411	177,930,743	101,472,217	-	514,946,371		0	
	1990	252,225,269	313,351,542	117,873,033	-	683,449,844		0	
	1991	242,886,184	317,370,437	130,663,108	-	690,919,729		0	
	1992	283,767,485	187,380,350	142,290,204	-	613,438,039		0	
	1993	275,778,174	179,480,221	163,891,426	-	619,149,821		0	
	1994	286,520,020	269,677,400	185,799,271	-	741,996,691		0	
	1995	344,571,784	296,639,953	169,288,773	-	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	
	2004	351,494,156	554,865,549	303,817,484	73,967,893	1,284,145,082		0	
2005	374,318,361	465,827,371	323,101,834	32,064,795	1,195,312,361	7,914,750	UA 403b (A,L5.2+6.3)		
2006	405,840,552	549,769,877	384,717,537	28,792,157	1,369,120,123	11,681,112	UA 403b (A,L5.2+6.3)		
South Carolina	1988	808,452,560	346,192,899	819,627,720	-	1,974,273,179		0	
	1989	814,318,036	337,981,640	875,250,418	-	2,027,550,094		0	
	1990	880,477,875	476,727,196	1,005,882,561	-	2,363,087,632		0	
	1991	930,638,160	443,003,035	984,931,346	-	2,358,572,541		0	
	1992	970,732,687	431,429,093	1,020,691,852	-	2,422,853,632		0	
	1993	1,053,428,777	431,367,337	1,085,608,064	-	2,570,404,178		0	
	1994	1,135,146,769	585,195,477	1,121,728,041	-	2,842,070,287		0	
	1995	1,209,662,608	528,614,246	1,163,662,102	-	2,901,938,956		0	
	1996	1,134,564,209	450,933,838	1,239,784,959	-	2,825,283,006		0	
	1997	1,119,268,528	513,078,474	1,315,429,048	-	2,947,776,050		0	
	1998	1,217,115,119	526,140,202	1,400,686,753	-	3,143,942,074		0	
	1999	1,257,134,727	776,680,609	1,476,502,636	-	3,510,317,972		0	
	2000	1,234,999,145	802,629,737	1,581,222,394	-	3,618,851,276		0	
	2001	1,295,315,977	1,166,497,124	1,703,624,206	-	4,165,437,307		0	
	2002	1,261,387,093	1,845,580,369	1,862,783,234	-	4,969,750,696		0	
	2003	1,329,171,095	1,551,652,692	2,009,881,222	-	4,890,705,009		0	
	2004	1,416,843,063	1,480,694,683	2,133,081,032	-	5,030,618,778		0	
2005	1,390,839,284	1,414,756,410	2,356,388,762	-	5,161,984,456		0		
2006	1,508,302,360	1,586,695,199	2,619,903,242	-	5,714,900,801		0		
South Dakota	1988	171,874,879	160,470,797	224,310,316	-	556,655,992		0	
	1989	164,165,888	154,402,927	239,395,164	-	557,963,979		0	
	1990	167,821,811	165,387,972	254,570,615	-	587,780,398		0	
	1991	179,567,209	181,276,707	266,294,144	-	627,138,060		0	
	1992	189,295,694	177,520,864	293,691,882	-	660,508,440		0	
	1993	184,534,209	154,806,390	309,129,040	-	648,469,639		0	
	1994	204,777,549	198,188,809	336,796,117	-	739,762,475		0	
	1995	223,151,747	199,043,824	315,070,850	-	737,266,421		0	
	1996	231,483,651	145,665,585	351,139,255	-	728,288,491		0	
	1997	233,356,861	153,521,535	415,557,589	-	802,435,985		0	
	1998	225,174,978	143,147,379	410,864,385	-	779,186,742		0	
	1999	235,379,857	213,865,986	445,546,362	-	894,792,205		0	
	2000	239,961,279	218,007,368	466,355,760	-	924,324,407		0	
	2001	245,809,542	292,699,443	511,256,771	-	1,049,765,756		0	
	2002	283,298,104	359,384,401	524,895,916	-	1,167,578,421		0	
	2003	269,449,663	325,976,844	566,158,179	0	1,161,584,686	10,394,109	UA 403b (A,L5.2+6.3)	
	2004	306,844,117	296,402,066	603,701,228	0	1,206,947,411	2,329,689	UA 403b (A,L5.2+6.3)	
2005	319,199,205	245,994,641	641,529,592	0	1,206,723,438	3,392,799	UA 403b (A,L5.2+6.3)		
2006	338,323,244	303,115,714	705,336,064	-	1,346,775,022		0		
Tennessee	1988	1,094,456,855	630,847,662	1,132,760,117	-	2,858,064,634	42,513,662	A, L2, C2	
	1989	1,103,309,502	695,982,293	1,181,216,142	-	2,980,507,937	59,314,805	A, L2, C2	
	1990	1,155,059,260	835,584,984	1,212,050,455	-	3,202,694,699	59,500,579	A, L2, C2	
	1991	1,255,918,023	763,382,831	1,305,663,313	-	3,324,964,167	67,284,316	A, L2, C2	
	1992	1,344,609,250	840,424,832	1,368,966,567	-	3,554,000,649	83,202,481	A, L2, C2	
	1993	1,400,980,664	883,362,163	1,483,713,333	-	3,768,056,160	74,961,477	A, L2, C2	
	1994	1,560,367,985	1,037,462,461	1,549,027,334	-	4,146,857,780	82,789,359	A, L2, C2	
	1995	1,727,962,837	1,047,808,902	3,719,779,960	-	6,495,551,699	91,703,614	A, L2, C2	
	1996	1,607,097,663	899,183,122	3,042,149,224	-	5,548,430,009	71,669,381	A, L2, C2	
	1997	1,675,851,142	1,050,846,109	2,399,520,536	-	5,126,217,787	74,931,317	A, L2, C2	
	1998	1,751,128,399	1,054,235,470	2,446,290,662	-	5,251,654,531	56,840,224	A, L2, C2	
	1999	2,047,396,226	1,504,172,662	2,691,537,939	-	6,243,106,827	59,059,716	A, L2, C2	
	2000	1,941,843,631	1,993,897,874	2,734,710,007	-	6,670,451,512	61,462,214	A, L2, C2	
	2001	1,827,245,940	2,222,183,682	2,947,465,238	-	6,996,894,860	91,598,965	A, L2, C2	
	2002	1,856,272,245	2,787,661,531	3,160,529,817	-	7,804,463,593	136,100,928	A, L2, C2	
	2003	1,948,227,424	2,390,825,804	3,395,318,045	-	7,734,371,273	120,381,291	A, L2, C2	
	2004	2,069,665,421	2,272,702,063	3,633,432,198	-	7,975,799,682	122,200,801	A, L2, C2	
2005	2,005,776,067	2,154,340,621	4,235,582,734	-	8,395,699,422	105,110,301	A, L2, C2		
2006	2,098,133,996	2,570,841,828	4,641,595,940	-	9,310,571,764	170,244,485	A, L2, C2		
Allc anty incld 403(b) all yrs									

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2006 Data**

State	Year	Life	Allocated		Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in		Exhibit Line reference
			Annuity	A&H			Allocated	Annuity	
Texas	1988	3,815,419,554	2,268,537,114	4,422,066,159	1,339,828,984	11,845,851,811		0	
Texas	1989	3,599,963,635	2,384,369,898	4,945,087,925	1,438,852,364	12,368,273,822		0	
Texas	1990	3,756,690,986	2,554,557,046	5,435,265,671	1,412,926,882	13,159,440,585		0	
Texas	1991	4,101,784,095	2,470,818,838	5,494,771,599	1,445,275,145	13,512,649,677		0	
Texas	1992	4,260,916,595	3,112,732,688	5,850,881,673	1,183,778,858	14,408,309,814		0	
Texas	1993	4,568,272,333	2,424,316,050	6,040,321,328	1,038,398,764	14,071,308,475		0	
Texas	1994	4,856,277,402	2,960,162,037	6,105,777,363	1,144,681,743	15,066,898,545		0	
Texas	1995	5,045,233,055	3,078,479,254	6,243,546,186	1,064,458,213	15,431,716,708		0	
Texas	1996	4,996,187,312	2,841,705,439	6,530,505,680	808,306,230	15,176,704,661		0	
Texas	1997	5,173,395,954	3,023,595,878	6,772,660,413	1,019,117,116	15,988,769,361		0	
Texas	1998	5,217,470,879	3,117,683,503	7,159,771,033	732,298,784	16,227,224,199		0	
Texas	1999	5,473,118,724	4,524,771,408	7,789,530,339	875,632,734	18,663,053,205		0	
Texas	2000	5,363,813,458	4,589,376,804	8,238,565,256	930,820,115	19,122,575,633		0	
Texas	2001	5,911,727,433	6,833,667,279	12,519,125,940	972,205,677	26,236,726,329		0	
Texas	2002	5,984,160,901	9,353,909,601	10,085,143,681	1,388,948,010	26,812,162,193		0	
Texas	2003	6,199,516,177	8,631,385,888	11,295,441,071	1,301,404,741	27,427,747,877		0	
Texas	2004	6,550,951,224	7,505,503,713	12,215,265,686	1,426,515,894	27,698,236,517		0	
Texas	2005	6,657,225,931	8,088,609,503	13,909,037,431	413,601,202	29,068,474,067	111,496,799	0	UA 403b (A,L5.2+6.3)
Texas	2006	7,264,913,881	9,633,442,441	15,474,603,274	263,035,259	32,635,994,855	153,773,541	0	UA 403b (A,L5.2+6.3)
Utah	1988	313,526,813	290,557,522	470,386,838	-	1,074,471,173		0	
Utah	1989	299,172,790	379,254,528	581,428,474	-	1,259,855,792		0	
Utah	1990	318,604,445	414,986,860	644,904,260	-	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	38,023,413	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	0	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	0	UA 403b (A,L5.2+6.3)
Utah	2003	601,682,895	862,874,288	1,505,793,625	29,971,231	3,000,322,039	4,633,254	0	UA 403b (A,L5.2+6.3)
Utah	2004	618,140,701	799,269,204	1,592,483,757	26,970,899	3,036,864,561	4,832,155	0	UA 403b (A,L5.2+6.3)
Utah	2005	672,114,026	444,188,124	1,833,857,405	34,156,835	2,984,316,390	3,102,711	0	UA 403b (A,L5.2+6.3)
Utah	2006	717,123,386	557,218,553	2,024,428,717	21,684,280	3,320,454,936	9,492,005	0	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	105,040,436	5,126,379	395,605,310		0	
Vermont	1997	185,895,076	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	
Vermont	2004	186,017,356	268,779,890	206,948,324	12,025,335	673,770,905		0	
Vermont	2005	185,152,502	236,548,777	239,497,821	13,441,274	674,640,374		0	
Vermont	2006	199,520,573	247,475,120	284,171,600	22,308,478	753,475,771		0	
Virginia	1988	1,501,089,283	910,923,198	2,363,356,212	-	4,775,368,693		0	
Virginia	1989	1,543,941,404	1,049,042,899	2,657,188,303	-	5,250,172,606		0	
Virginia	1990	1,660,561,706	1,103,217,804	2,128,224,081	-	4,892,003,591		0	
Virginia	1991	1,729,816,670	945,263,271	2,250,538,034	-	4,925,617,975		0	
Virginia	1992	1,889,473,142	1,257,251,934	2,348,996,620	-	5,495,721,696		0	
Virginia	1993	1,907,656,659	1,126,828,951	2,519,918,117	-	5,554,403,727		0	
Virginia	1994	2,049,832,358	1,532,486,706	2,520,943,348	-	6,103,262,412		0	
Virginia	1995	2,190,692,461	1,400,792,149	2,639,522,810	-	6,231,007,420		0	
Virginia	1996	2,227,159,561	1,192,305,410	2,690,850,982	-	6,110,315,953		0	
Virginia	1997	2,183,619,207	1,364,423,874	2,716,987,365	-	6,265,030,446		0	
Virginia	1998	2,343,446,115	1,408,582,622	2,828,357,943	-	6,580,386,680		0	
Virginia	1999	2,290,594,933	2,028,097,258	3,086,655,463	-	7,405,347,654		0	
Virginia	2000	2,495,479,386	2,090,547,968	3,622,895,043	-	8,208,922,397		0	
Virginia	2001	2,395,872,565	2,486,863,710	3,788,332,286	-	8,671,068,561		0	
Virginia	2002	2,422,101,179	3,299,077,415	4,625,861,868	-	10,347,040,462		0	
Virginia	2003	2,556,657,303	3,079,248,641	5,035,520,945	-	10,671,426,889		0	
Virginia	2004	2,614,519,974	2,799,229,962	5,516,056,428	-	10,929,806,364		0	
Virginia	2005	2,686,824,082	2,409,315,752	5,989,332,444	-	11,085,472,278		0	
Virginia	2006	2,936,162,430	2,702,514,754	5,795,171,726	-	11,433,848,910		0	

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2006 Data**

State	Year	Life	Allocated		Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in		Exhibit Line reference
			Annuity	A&H			Allocated Annuity		
Washington	1988	840,791,631	1,043,673,472	591,169,771	437,364,236	2,912,999,110		0	
	1989	807,137,955	1,210,734,505	640,054,085	488,580,358	3,146,506,903		0	
	1990	894,491,367	1,237,761,805	698,740,449	521,619,599	3,352,613,220		0	
	1991	942,705,118	1,153,819,584	779,175,455	668,575,581	3,544,275,738		0	
	1992	978,983,875	1,242,921,040	794,668,027	622,392,323	3,638,965,265		0	
	1993	1,043,427,820	1,103,729,433	858,202,022	691,524,499	3,696,883,774		0	
	1994	1,124,669,859	1,422,941,443	902,566,719	459,774,576	3,909,952,597		0	
	1995	1,162,485,889	1,463,600,440	864,885,764	493,225,941	3,984,198,034		0	
	1996	1,236,711,432	1,266,424,365	905,247,281	369,674,707	3,778,057,785		0	
	1997	1,242,837,207	1,251,259,432	909,853,333	605,162,364	4,009,112,336		0	
	1998	1,232,207,831	1,363,392,378	958,797,014	527,811,650	4,082,208,873		0	
	1999	1,271,654,835	2,316,038,643	1,100,946,533	455,794,281	5,144,434,292		0	
	2000	1,399,369,958	1,872,146,199	1,106,871,192	395,949,555	4,774,336,904		0	
	2001	1,371,867,485	2,318,848,681	1,215,145,558	246,709,902	5,152,571,626	23,723,945	UA 403b (A,L5.2+6.3)	
	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)	
	2003	1,539,818,330	2,657,266,249	1,474,547,040	107,950,133	5,779,581,752	30,046,356	UA 403b (A,L5.2+6.3)	
	2004	1,543,364,705	2,441,411,809	1,636,749,017	86,959,788	5,708,485,319	199,140,577	UA 403b (A,L5.2+6.3)	
2005	1,658,829,760	1,799,373,465	1,796,449,633	113,316,782	5,367,969,640	13,305,202	UA 403b (A,L5.2+6.3)		
2006	1,674,325,987	1,929,963,560	2,094,078,881	70,571,900	5,768,940,328	51,596,854	UA 403b (A,L5.2+6.3)		
West Virginia	1988	319,827,097	211,836,963	350,969,222	-	882,633,282		0	
	1989	321,654,307	219,131,663	371,883,149	-	912,669,119		0	
	1990	325,388,423	219,521,544	456,136,849	-	1,001,046,816		0	
	1991	368,245,037	210,735,750	502,025,018	-	1,081,005,805		0	
	1992	376,679,927	242,273,021	512,768,938	-	1,131,721,866		0	
	1993	385,572,008	213,513,375	532,791,316	37,437,552	1,169,314,251		0	
	1994	401,468,979	296,839,571	536,393,798	7,407,963	1,242,110,311		0	
	1995	432,912,350	336,766,379	534,013,201	47,207,038	1,350,898,968		0	
	1996	406,121,463	268,629,892	565,547,539	24,256,408	1,264,555,302		0	
	1997	450,394,807	247,316,630	574,590,966	24,959,051	1,297,261,454		0	
	1998	425,880,377	234,904,435	598,353,464	39,620,560	1,298,758,836		0	
	1999	439,607,030	358,157,424	632,570,244	24,780,900	1,455,115,598		0	
	2000	421,738,324	465,418,152	769,156,991	48,703,323	1,705,016,790		0	
	2001	443,160,277	551,473,481	715,831,125	37,221,022	1,747,685,905		0	
	2002	457,602,656	736,784,338	747,998,515	50,596,014	1,992,981,523		0	
	2003	525,934,077	674,311,246	807,594,236	46,897,551	2,054,737,110		0	
	2004	476,263,138	666,732,372	892,259,815	45,922,666	2,081,177,991		0	
2005	470,023,326	647,375,811	923,470,264	21,479,212	2,062,348,613		0		
2006	479,336,054	678,944,503	1,087,344,005	24,705,628	2,270,330,190		0		
Wisconsin	1988	983,454,251	1,187,279,276	1,120,812,622	-	3,291,546,149		0	
	1989	939,877,756	1,340,779,418	1,246,550,050	-	3,527,207,224		0	
	1990	982,868,253	1,455,954,371	1,381,928,234	-	3,820,750,858		0	
	1991	1,076,399,245	1,357,274,758	1,469,942,227	-	3,903,616,230		0	
	1992	1,135,747,271	1,301,215,747	1,571,640,097	-	4,008,603,115		0	
	1993	1,202,592,049	1,112,059,894	1,686,502,690	-	4,001,154,633		0	
	1994	1,268,795,868	1,319,815,450	1,745,011,167	-	4,333,622,485		0	
	1995	1,377,155,879	1,530,405,980	1,767,044,880	-	4,674,606,739		0	
	1996	1,388,187,363	1,123,817,700	2,117,462,093	-	4,629,467,156		0	
	1997	1,330,673,454	1,296,128,142	1,966,606,840	-	4,593,408,436		0	
	1998	1,666,545,855	1,359,800,366	2,701,101,642	-	5,727,447,863		0	
	1999	1,487,871,383	1,571,644,120	2,914,712,068	-	5,974,227,571		0	
	2000	1,430,064,071	1,770,580,874	3,222,048,692	-	6,422,693,637		0	
	2001	1,501,528,707	2,279,654,961	3,549,289,750	-	7,330,473,418		0	
	2002	1,444,948,195	3,123,055,348	3,713,329,481	-	8,281,333,024		0	
	2003	1,655,657,032	2,605,889,350	3,932,606,069	0	8,194,152,451		0	
	2004	1,730,265,571	2,325,831,748	4,064,383,321	0	8,120,480,640		0	
2005	1,765,205,723	1,755,752,897	4,591,263,223	0	8,112,221,843		0		
2006	1,861,350,986	2,269,001,472	4,529,139,294	-	8,659,491,752		0		
Wyoming	1988	97,626,321	94,368,976	85,482,029	-	277,477,326		0	
	1989	90,923,902	84,285,866	90,453,608	-	265,663,379		0	
	1990	90,058,438	93,698,389	97,798,492	-	281,555,319		0	
	1991	96,951,799	81,766,219	99,883,708	-	278,601,726		0	
	1992	105,896,069	82,392,605	112,094,162	-	300,382,836		0	
	1993	110,151,591	66,544,761	123,196,590	-	299,892,942		0	
	1994	120,563,305	82,776,199	127,681,818	-	331,021,322		0	
	1995	128,258,372	91,755,805	125,844,578	-	345,858,755		0	
	1996	144,853,471	64,293,629	139,762,212	-	348,909,312		0	
	1997	132,336,804	73,610,903	137,395,545	-	343,343,252		0	
	1998	133,370,742	65,128,698	147,217,331	-	345,716,771		0	
	1999	132,820,331	84,199,803	164,599,319	-	381,619,453		0	
	2000	134,954,407	36,964,454	279,127,327	-	451,046,188		0	
	2001	140,089,330	119,654,633	307,424,423	-	567,168,386		0	
	2002	161,370,610	177,390,092	328,364,747	-	667,125,449		0	
	2003	158,450,513	160,053,167	358,083,018	0	676,586,698		0	
	2004	159,012,531	134,792,266	387,015,674	0	680,820,471		0	
2005	167,391,676	145,690,563	427,144,071	0	740,226,310		0		
2006	182,910,524	153,648,989	418,980,204	-	755,539,717		0		

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2006 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Exhibit Line reference
All States	1988	56,388,254,348	47,263,267,591	67,909,694,904	13,003,786,835	184,565,003,678	65,627,302	
	1989	55,236,476,397	51,478,466,586	72,068,971,823	13,398,723,461	192,182,638,267	83,207,030	
	1990	59,745,978,030	59,210,480,857	76,031,191,445	13,185,715,755	208,173,366,087	86,486,025	
	1991	63,124,415,917	54,110,160,997	77,211,223,791	15,049,158,581	209,494,959,286	101,244,119	
	1992	66,782,571,580	56,703,419,959	79,348,307,053	12,888,318,201	215,722,616,793	126,323,239	
	1993	71,523,564,638	48,902,588,001	82,280,654,795	12,195,899,332	214,902,706,766	116,194,692	
	1994	76,465,077,072	64,056,662,631	82,657,912,116	11,394,978,331	234,574,630,150	127,716,287	
	1995	81,386,026,586	65,051,449,590	88,302,485,204	10,670,395,993	245,410,357,373	147,261,114	
	1996	80,118,134,719	56,008,408,418	93,955,094,633	8,691,527,510	238,773,165,280	115,973,403	
	1997	81,291,968,089	60,690,697,981	95,865,833,782	9,343,241,569	247,191,741,421	131,079,061	
	1998	84,536,044,451	58,426,760,693	101,781,346,921	7,868,201,364	252,612,353,429	126,213,567	
	1999	83,270,387,788	78,982,290,908	110,138,309,203	10,556,342,192	282,947,330,091	156,700,755	
	2000	86,513,095,925	87,438,425,121	119,747,691,202	9,908,443,089	303,607,655,337	183,293,590	
	2001	86,584,179,826	119,908,161,439	127,080,474,825	8,805,598,828	342,378,414,918	209,532,372	
	2002	89,188,766,523	159,868,596,257	131,848,549,131	10,010,314,823	390,916,226,734	267,549,817	
	2003	93,464,790,691	144,026,904,375	141,196,916,058	9,954,299,225	388,642,910,349	363,445,310	
	2004	97,758,552,855	128,663,375,509	151,688,095,291	10,309,438,230	388,419,461,885	1,197,005,501	
	2005	99,468,894,303	115,827,633,886	169,255,920,540	14,193,384,899	398,745,833,628	466,169,096	
	2006	106,816,940,970	131,414,424,724	186,537,672,618	11,172,807,693	435,941,846,005	751,654,115	
	Grand Total	1,519,664,120,708	1,588,032,175,523	2,054,906,345,335	212,600,575,911	5,375,203,217,477	4,822,676,395	
cross check		1,519,664,120,708	1,588,032,175,523	2,054,906,345,335	212,600,575,911	5,375,203,217,477	4,822,676,395	
		0	0	0	0	0	0	

**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%	2
Illinois	2%	2
Indiana	2%	2
Iowa	2%	2
Kansas	2%	2
Kentucky	2%	2
Louisiana	2%	2
Maine	2%	2
Maryland	2%	2
Massachusetts	2%	2
Michigan	2%	2
Minnesota	2%	2
Mississippi	2%	2
Missouri	2%	2
Montana	2%	2
Nebraska	2%	2
Nevada	2%	2
New Hampshire	2%	2
New Jersey	2%	2
New Mexico	2%	3
New York	2%	3

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 Carolina	2%	2
North Dakota	2%	2
Ohio	2%	2
Oklahoma	2%	2
Oregon	2%	2
Pennsylvania	2%	2
Puerto Rico	2%	2
Rhode Island	3%	2
South Carolina	4%	3
South Dakota	2%	2
Tennessee	2%	2
Texas	2%	2
Utah	2%	2
Vermont	2%	3
Virginia	2%	2
Washington	2%	2
West Virginia	2%	2
Wisconsin	2%	2
Wyoming	2%	2
Totals	46/52 set 2% limit	46/52 have 2 classes

**State Laws and Provisions Report**

[current as of July 31, 2007]

Assessments**Alabama****Assessment Limits**

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

Assessment Classes

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

Alaska**Assessment Limits**

§21.79.070(f). Except as provided in the Act, the total of all assessments on a member insurer for each subaccount of the life and annuity account and for the health account may not in any one calendar year exceed 2% of the insurers average annual premiums received in the State on policies or contracts covered by the account or subaccount during the 3 calendar years preceding the year in which the insurer became an impaired or insolvent insurer. If two or more assessments are authorized in one calendar 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.

Arizona**Assessment Limits**

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

Assessment Classes

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

Arkansas**Assessment Limits**

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

California

Assessment Limits

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

Assessment Classes

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

Colorado

Assessment Limits

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

Assessment Classes

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

Connecticut

Assessment Limits

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

Assessment Classes

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

Delaware

Assessment Limits

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

Assessment Classes

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

District of Columbia

Assessment Limits

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

Assessment Classes

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

Florida**Assessment Limits**

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

Assessment Classes

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

Georgia**Assessment Limits**

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

Assessment Classes

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

Hawaii**Assessment Limits**

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

Assessment Classes

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

Idaho**Assessment Limits**

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

Assessment Classes

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

Illinois**Assessment Limits**

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

Assessment Classes

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

insurer.

Indiana

Assessment Limits

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

Assessment Classes

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

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.

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

Maine

Assessment Limits

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

Assessment Classes

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

Maryland

Assessment Limits

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

Assessment Classes

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

Massachusetts

Assessment Limits

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

Assessment Classes

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

Michigan

Assessment Limits

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

Assessment Classes

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

Minnesota

Assessment Limits

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

Assessment Classes

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

Mississippi

Assessment Limits

§83-23-217(5)(a). Two percent (2%) of average annual premiums in state for policies covered by each account or subaccount during the three calendar years preceding the year in which the insurer became impaired or insolvent. (Amended effective 3-15-99).

Assessment Classes

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

Missouri**Assessment Limits**

§376.737.2. Two percent (2%) of average 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.

Montana**Assessment Limits**

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

Assessment Classes

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

Nebraska**Assessment Limits**

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

Assessment Classes

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

Nevada**Assessment Limits**

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

Assessment Classes

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

New Hampshire**Assessment Limits**

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

Assessment Classes

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

New Jersey**Assessment Limits**

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

Assessment Classes

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

New Mexico**Assessment Limits**

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

Assessment Classes

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

New York**Assessment Limits**

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

Assessment Classes

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

North Carolina**Assessment Limits**

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

Assessment Classes

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

North Dakota**Assessment Limits**

§26.1-38.1-06.8.a. Two percent (2%) of the average premiums in state for policies covered by the account during the three calendar years preceding the impairment or insolvency. §26.1-38.1-06.8.b. If two or more assessments are authorized in one calendar year with respect to insurers that become impaired or insolvent in different calendar years, the average annual premiums for 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

Ohio

Assessment Limits

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

Assessment Classes

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

Oklahoma

Assessment Limits

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

Assessment Classes

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

Oregon

Assessment Limits

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

Assessment Classes

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

Pennsylvania

Assessment Limits

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

Assessment Classes

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

Puerto Rico

Assessment Limits

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

Assessment Classes

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

Rhode Island

Assessment Limits

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

Assessment Classes

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

South Carolina**Assessment Limits**

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

Assessment Classes

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

South Dakota**Assessment Limits**

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

Assessment Classes

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

Tennessee**Assessment Limits**

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

Assessment Classes

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

Texas**Assessment Limits**

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

Assessment Classes

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

Utah

Assessment Limits

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

Assessment Classes

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

Vermont**Assessment Limits**

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

Assessment Classes

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

Virginia**Assessment Limits**

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

Assessment Classes

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

Washington**Assessment Limits**

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

Assessment Classes

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

West Virginia**Assessment Limits**

§33-26A-9(e)(1). Two percent (2%) of the average premiums in state for policies covered by the account during the three calendar years preceeding the impairment or insolvency.

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.

Wisconsin**Assessment Limits**

§646.51(4)(a) The total of all assessments for an amount authorized by the board under this section with respect to an insurer may not, in one calendar year, exceed 2% of the insurer's 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) Two classes of assessments: (am)General, and (c) administrative. (Amended effective 4/30/04).

Wyoming**Assessment Limits**

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

Assessment Classes

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

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*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		

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 Jersey		X	
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	34	11	7

**State Laws and Provisions Report**

[current as of July 31, 2007]

Tax Offsets**Alabama**

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

Alaska

No provision.

Arizona

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

Arkansas

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

California

§1067.08(i)(1). Yes. No tax offset provided by law; however, a health insurance assessment recoupment is permitted by way of policyholder surcharge. Member insurers are required to recoup over a reasonable length of time a sum reasonably calculated to recoup the assessments with respect to the health insurance account paid by the member insurer under this article by way of a surcharge on premiums charged for health insurance policies. Amounts recouped shall not be considered premiums for any other purpose, including the computation of gross premium tax or agent's commission.

Colorado

§10-20-113. Yes. 100% of Class B assessment amount made on life and annuity accounts may be offset for 5 years following payment at the rate of 20% per year. The total amount of all offsets for all member insurers 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.

Delaware

§4413(a). Yes. Up to 20% of assessment amount may be offset for 5 years following payment; covers class C assessments only.

District of Columbia

§31-5410. Yes. Up to 10% of amount assessed may be offset, spread over 10 years following payment; covers all assessments but administrative expenses.

Florida

§631.72. For assessments levied before Jan. 1, 1997 member insurers may offset 0.1% of the assessment, less any refunds, for each year following the year in which the assessment was paid until the total of all offsets claimed for a given year's assessment equals the amount of the assessment paid in that year. For assessments levied or paid after Dec. 31, 1996, member insurers may offset 5% of the amount of the assessment, less any refunds, for 20 years following the year the assessment was paid. Member insurers may not offset both premium taxes and corporate income taxes for the same assessment amount. Tax returns covering tax year 1997 will be the first on which

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

Georgia

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

Hawaii

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

Idaho

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

Illinois

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

Indiana

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

Iowa

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

Kansas

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

Kentucky

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

Louisiana

LSA-R.S. 22:1395.12.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.

Maine

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

Maryland

No provision.

Massachusetts

§146B(13)(A). Yes. Up to 10% of assessment amount may be offset for next five years;

covers all assessments but administrative expenses. Total offsets of all member insurers against premium, excise, franchise, or income tax may not exceed \$3 million per year. Carry forward of offset is permitted when cap is exceeded.

Michigan

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

Minnesota

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

Mississippi

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

Missouri

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

Montana

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

Nebraska

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

Nevada

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

New Hampshire

§408-B:13.I. Yes. A member insurer may offset against its tax liability assessments for the life insurance and annuity account, and for the health account for guaranteeing the performance of contractual obligations of an impaired or insolvent insurer in regard to disability income coverages only, to the extent of 20% of the amount of the assessment for each of the 5 calendar years following the year in which the assessment was paid. If a member insurer ceases doing business, all uncredited assessments may be credited against its tax liability for the year it ceases doing business. (Amended effective 1/1/97).

New Jersey

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

New Mexico

No provision.

New York

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

North Carolina

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

North Dakota

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

Ohio

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

Oklahoma

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

Oregon

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

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). Yes. Member insurers may offset up to 100% of assessments paid for an insurer that becomes an impaired or insolvent insurer on or after September 1, 2005 (20% per year for a period of 5 years beginning in the year following the issuance of the certificate of contribution). Member insurers may offset up to 100% of assessments paid for an insurer that becomes an impaired or insolvent insurer prior to September 1, 2005

(10% per year for a period of 10 years beginning in the year following the issuance of the certificate of contribution). Covers all Class B assessments. Amended effective 9/1/05.

Utah

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

Vermont

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

Virginia

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

Washington

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

West Virginia

No provision.

Wisconsin

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

Wyoming

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

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