

November 17, 2017

Dear Chief Executive Officer:

Consistent with prior years, NOLHGA is providing the enclosed data regarding insolvency costs to assist members of the insurance industry in establishing accruals for their respective share of these costs. Beginning in 2001, insurance companies were required to establish a liability and expense for guaranty association assessments when a loss is probable and can be reasonably estimated. Statement of Statutory Accounting Principle ("SSAP") No. 35R – Revised Guaranty Fund and Other Assessments (finalized March 2000 by the NAIC, revised October 2010, revised again in March 2017) and Accounting Standard Codification 405-30, Insurance-Related Assessments ("ASC 405-30", July 2009) (previously known as Statement of Position ("SOP") 97-3 – Accounting by Insurance and Other Enterprises for Guaranty Fund and Certain Other Insurance-Related Assessments (released December 1997 by the AICPA)) discuss the particulars for establishing these liabilities.

The enclosed schedules provide estimates of the total costs (including statutory benefits and the expenses incurred to provide them) for specific, multi-state insolvencies in which NOLHGA has been involved. Also included is related assessment information for which NOLHGA is aware (this information reflects assessments called (i.e. billed) less refunded as of December 31, 2016). Please review the comments at the beginning of each section for a clearer understanding of the data and the limitations inherent in these estimates.

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

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

Sincerely,



Paul A. Peterson
Vice President, Accounting and Finance

Enclosure

Overview

General Comments

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

- **Overview** – lists insolvencies by certain categories and contains summary totals for each category. Generally, these are multi-state cases in which NOLHGA was involved. Costs may include amounts needed to fund assumption reinsurance transactions, claims paid directly by guaranty associations, expenses incurred by NOLHGA and guaranty associations and assets actually received from estates. Note the following general classifications:
 - ***Pre-Liquidation Cases***
Companies listed in this category are under some form of oversight (conservation, rehabilitation, etc.) by state insurance departments but have NOT been placed into liquidation nor has a final order of liquidation with funding of insolvency been obtained. Costs estimates are based on available information regarding policy liabilities and available estate assets, if any. Companies will need to decide whether or not they wish to establish an accrual for these cases since neither SSAP No. 35R or ASC 405-30 appear to require an accrual until a final order of liquidation is obtained.
 - ***Open Insolvencies***
The insolvencies listed are those that are still in an “open” status. These cases may be involved in the development of an assumption reinsurance agreement which has closed (or is anticipated to close in the near future); an assumption reinsurance agreement that requires funding to occur in the near future (or funding is anticipated to occur over a number of years beyond the current period) or may have closed blocks of business which will be administered indefinitely by guaranty associations and claims will simply be in a run-off status.
 - ***Closed***
This category lists those costs associated with assumption reinsurance agreements that have been closed or outstanding claims benefits have essentially been funded by Guaranty Associations. Guaranty associations may still incur costs related to covered obligations.
 - ***Estates Closed***
This category lists those costs associated with estates that have had court orders issued to close the estate. No further costs or recoveries other than minor amounts are anticipated.
 - ***Released from Oversight***
This category lists those cases which were under some form of Insurance Department oversight (whether referred to as supervision, conservation, rehabilitation, receivership, etc.) and did not proceed to a liquidation status. The cases are eventually released from Department oversight. Blocks of business are generally disposed of without GA funding. Guaranty association costs should be minimal and are generally limited to expenses involved in monitoring the cases.
 - ***Other Key Points***
Provides general comments related to specific insolvencies.
- **Anticipated Funding Schedule**
This section contains Anticipated Funding Schedules for certain insolvencies for which Guaranty Association funding occurs over a period of time extending beyond year-end 2017. **Particular attention should be given to these insolvencies since Guaranty Associations may fund their participation in an assumption reinsurance agreement through a variety of methods (such as the use of a promissory note or borrowed funds to accommodate capacity limitations or the economic benefit to member companies), and it is likely that the timing of actual assessments will not coincide with the enclosed schedules. **Please note Executive Life Insurance Company is the only insolvency currently included in this schedule. Please see the special memo and file posted for Penn Treaty/American Network cash flow projections.****

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 -2016**

This section contains the Total Assessable Premiums for the period 1988 through 2016, 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 as of fall 2017.

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, 2017												
	NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total Report 2017	Total Report 2016	Change
Overview "Pre-Liquidation" Insolvencies												
American Community Mutual Ins. Co.	60305	MI	4/8/2010			3,249	0	269,965	0	273,213	273,213	0
Monarch Life Ins. Co.	66265	MA	6/9/1994			211,985	93,983	208,817	0	514,786	514,786	0
Total "Pre-Liquidation"						215,234	93,983	478,782	0	787,999	787,999	0
Overview "Open" Insolvencies												
American Network Ins. Co.	81078	PA	1/6/2009	3/1/2017		0	0	304,447,485	0	304,447,485	298,627,207	5,820,278
Colorado Health Ins. Coop. Inc.	15126	CO	11/10/2015	1/4/2016		0	0	92,711,022	0	92,711,022	92,711,022	0
Meritus Mutual Health Partners	15092	AZ	10/30/2015	8/10/2016		0	0	3,338,806	0	3,338,806	3,338,806	0
Consumers Choice Health Plan	15145	SC	1/8/2016	3/28/2016		0	0	93,978,000	0	93,978,000	93,978,000	0
Consumers Mutual Insurance of Michigan	15128	MI	11/13/2015	2/10/2016		0	0	10,337,000	0	10,337,000	10,337,000	0
Coordinated Health	15314	OH		5/26/2016		0	0	12,953,737	0	12,953,737	12,953,737	0
Executive Life Ins. Co.	63010	CA	4/11/1991	12/6/1991		1,153,988,962	1,669,308,059	0	31,867,730	2,855,164,750	2,855,673,785	(509,035)
Freelancers CO-OP of NJ	15197	NJ	10/19/2016	2/3/2017		0	0	22,762,000	0	22,762,000	22,762,000	0
HealthyCT, Inc.	15046	CT	7/1/2016	12/31/2016		0	0	7,919,777	0	7,919,777	7,919,777	0
Land of Lincoln Health	15102	IL	7/14/2016	9/29/2016		0	0	50,814,021	0	50,814,021	50,814,021	0
Life & Health Ins. Co. of America	77887	PA		7/2/2004	11/27/2007	9,482	0	38,471,984	0	38,481,466	35,692,539	2,788,927
Lincoln Memorial Life Ins. Co.	69833	TX	5/14/2008	9/22/2008		273,134,147	448,295	0	0	273,582,442	260,917,373	12,665,069
Memorial Service Life Ins. Co.	74926	TX	5/14/2008	9/22/2008		90,303,560	0	0	0	90,303,560	89,933,932	369,628
National States Ins. Co.	60593	MO	4/1/2010	11/15/2010		4,812,992	0	133,680,704	0	138,493,697	141,204,415	(2,710,718)
Penn Treaty Network	63282	PA	1/6/2009	3/1/2017		0	0	2,440,297,817	0	2,440,297,817	2,322,749,866	117,547,951
SeeChange Health Ins. Co.	63541	CA	11/19/2014	1/28/2015		0	0	16,267,252	0	16,267,252	18,466,051	(2,198,799)
Total "Open"						1,522,249,143	1,669,756,354	3,227,979,605	31,867,730	6,451,852,832	6,023,265,168	428,587,664
Overview "Closed" Insolvencies												
Andrew Jackson Life Ins. Co.	60968	MS	2/10/1992	3/26/1993		24,382,845	6,334,146	75,446	0	30,792,437	30,796,098	(3,661)
Benicorp Ins. Co.	69752	IN	8/9/2007	10/5/2007		13,171	0	29,179,510	0	29,192,680	29,171,102	21,578
Centennial Life Ins. Co.	61654	KS	2/4/1998	5/27/1998		15,763	0	67,774	0	83,537	83,537	0
CoOpportunity Health	15093	IA	12/23/2014	2/28/2015		0	0	63,846,810	0	63,846,810	63,562,027	284,783
Executive Life Ins. Co. of New York	61913	NY	4/23/1991	8/8/2013		0	801,859,658	0	0	801,859,658	801,859,658	0
Family Guaranty Life Ins. Co.	75302	MS	5/10/1999	6/29/1999		20,260,482	0	0	0	20,260,482	20,259,358	1,124
Farmers and Ranchers Life Ins. Co.	63185	OK	5/12/1999	1/14/2000		4,715,485	4,469,372	0	0	9,184,858	9,184,383	475
First National Life Ins. Co. of America	63525	MS	5/10/1999	6/29/1999		176,532	2,143,615	0	0	2,320,148	2,316,976	3,172
Franklin Protective Life Ins. Co.	98655	MS	5/10/1999	6/29/1999		9,837,479	3,040,179	0	0	12,877,658	12,876,750	908
Golden State Mutual Life Ins Co	63924	CA	6/24/2010	1/28/2011	10/17/2016	1,526,197	12,329	59,499	0	1,598,024	1,597,402	623
Imerica Life and Health Ins. Co.	63533	AR	11/18/2009	5/3/2010		0	0	13,742,546	0	13,742,546	13,701,119	41,427
Investors Equity Life Ins. Co. of HI, LTD	64874	HI	6/24/1994	12/29/1994		0	19,626,888	0	0	19,626,888	19,626,888	0
Legion Ins. Co.	24422	PA	3/28/2002	7/28/2003		0	0	842,910	0	840,831	840,831	2,079
Lumbermens Mutual	22977	IL	7/2/2012	5/10/2013		0	0	15,718,085	0	15,718,085	15,716,685	1,399
National Heritage Life Ins. Co.	97284	DE	5/25/1994	11/21/1995		5,509,298	145,931,826	0	0	151,441,125	151,389,918	51,207
Old Standard Life Ins. Co.	88579	ID	3/2/2004	4/15/2009		No Data Available	No Data Available	0	0	0	0	0
Reliance Ins. Co.	24457	PA	5/29/2001	10/3/2001		0	0	12,713,980	0	12,713,980	12,713,980	0
Standard Life Ins Co of IN	69051	IN	12/18/2008	7/26/2012		0	2,934,277	0	0	2,928,456	2,928,456	5,821
Universal Health Care Ins. Co.	12577	FL	3/22/2013	4/1/2013		0	0	2,478,239	0	2,478,239	2,406,071	72,168
Villanova Ins. Co.	19577	PA	3/28/2002	7/28/2003		0	0	39,124	0	39,124	38,327	797
Total "Closed"						66,437,253	986,352,291	138,763,922	0	1,191,553,465	1,191,069,564	483,901

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
0	0	0	0	0	0	0	0
5,138	490	228	0	304	0	0	0
5,138	490	228	0	304	0	0	0
Overview "Open" Insolvencies							
0	0	0	0	0	0	0	0
0	0	0	0	104,405,820	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	38,506,698	0	0	0
0	0	0	0	10,800,000	0	0	0
0	0	0	0	40,000,000	0	0	0
1,113,947,619	500,065	1,537,640,900	50,963,161	590,625	0	42,365,781	23,169,527
0	0	0	0	26,600,000	0	0	0
0	0	0	0	20,000,000	0	0	0
0	0	0	0	40,000,000	0	0	0
287,961	0	529	0	19,937,354	1,100,000	0	0
181,648,522	0	600,000	0	0	0	0	0
94,939,000	0	0	0	0	0	0	0
1,237,578	0	265,000	0	74,028,807	0	0	0
0	0	0	0	14,084,000	0	0	0
0	0	0	0	14,005,894	0	0	0
1,392,060,680	500,065	1,538,506,429	50,963,161	402,959,198	1,100,000	42,365,781	23,169,527
Overview "Closed" Insolvencies							
28,735,867	280,000	10,977,686	50,403	0	0	3,735,647	0
0	0	0	0	38,791,852	0	0	0
793,564	687,271	100,000	50,000	19,664,517	13,362,131	0	0
0	0	0	0	91,800,000	0	0	0
556,478,179	0	198,631,919	906	0	0	0	0
13,800,320	0	4,950,590	0	0	0	1,518,800	0
7,965,000	3,015,000	885,000	335,000	0	0	0	0
18,270,153	6,524,219	18,925,424	5,020,281	0	0	0	0
5,884,152	0	2,082,992	0	52,921	0	0	0
500,000	0	100,000	0	224,926	0	0	0
0	0	0	0	15,692,741	0	0	0
27,611,280	20,999,761	22,525,117	11,243,274	11,732,231	11,500,000	0	0
0	0	0	0	584,325	0	0	0
0	0	0	0	10,031,027	9,982	0	0
13,267,750	252,755	236,361,567	21,694,354	0	0	2,585,649	0
0	0	0	0	0	0	0	0
151,260	0	0	0	6,480,687	900,000	0	0
0	0	438,000	0	0	0	0	0
0	0	0	0	250,000	0	0	0
0	170,000	0	0	400,000	0	0	0
673,457,525	31,929,006	495,978,295	38,394,219	195,705,227	25,772,113	7,840,096	0

Estimated GA Costs

Estimated Net Costs as of September 30, 2017												
NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total Report 2017	Total Report 2016	Change	
Overview "Estate Closed" Insolvencies												
Alabama Life Ins. Co.	98825	AL	12/2/1993	10/7/1994	6/24/2002	2,132,767	1,167,729	10,256	0	3,310,751	3,310,751	0
American Chambers Life Ins. Co.	75914	OH	3/13/2000	5/8/2000	12/2/2013	79,565	0	26,375,407	0	26,454,972	26,454,972	0
American Educators Life Ins. Co.	60356	AL	12/2/1993	8/11/1994	2/20/2002	227,421	4,589,002	109,735	0	4,926,157	4,926,157	0
American Integrity Life Ins. Co.	10197	PA		6/25/1993	10/7/2011	0	0	34,231,399	0	34,231,399	34,231,399	0
American Life Assurance Corp.	88161	AL	2/25/1997	5/30/1997	6/15/2004	95,486	855,006	4,434,934	0	5,385,425	5,385,425	0
American Standard Life & Accident Ins. Co.	63452	OK	2/22/1991	9/22/1998	5/28/2004	7,555,552	426,507	417,532	0	8,399,590	8,399,590	0
American Western Life Ins. Co.	60917	UT	1/1/1997	8/28/1997	5/26/2011	(712)	0	(139,902)	0	(140,613)	(140,613)	0
AMS Life Ins. Co.	86142	AZ	3/27/1992	9/3/1992	12/28/2006	1,793,888	31,550,505	(118,325)	0	33,226,068	33,226,068	0
Bankers Commercial Life Ins. Co.	61220	TX	5/15/2000	6/19/2000	4/7/2003	(982)	0	13,849,825	0	13,849,825	13,849,825	0
Booker T Washington Ins Co Inc	61468	AL	2/22/2006	5/5/2010	3/12/2015	21,915,624	0	6,603	0	21,922,226	23,289,737	(1,367,511)
Coastal States Life Ins. Co.	61980	GA	1/24/1996	10/1/1996	9/17/2004	48,622	16,273,478	0	0	16,322,100	16,322,100	0
Confederation Life Ins. Co. (CLIC)	80667	MI	8/12/1994	8/12/1994	11/19/2008	1,008	2,456	(0)	10,354	13,817	13,817	0
Consolidated National Life Ins. Co.	71382	IN	12/2/1993	7/12/1994	11/29/1999	8,677,557	150,895	24,464	0	8,852,916	8,852,916	0
Consumers United Ins. Co.	62278	DE	2/9/1993	5/5/1994	10/3/2013	1,117,108	8,410,145	5,569,511	0	15,096,764	15,096,764	0
Corporate Life Ins. Co.	74705	PA	8/24/1988	2/15/1994	1/4/2007	2,485,907	170,712,718	389,202	0	173,587,827	173,587,827	0
Diamond Benefits Life Ins. Co./LACOP	74969	AZ	12/19/1988	2/28/1992	12/21/2007	0	12,094,494	0	0	12,094,494	12,094,494	0
EBL Life Ins. Co.	87033	PA		4/7/1994	8/15/2005	11,195,211	3,128,666	0	0	14,323,877	14,323,877	0
Fidelity Bankers Life Ins. Co.	63266	VA	5/13/1991	9/29/1992	9/26/2012	274,417	14,149,804	0	0	14,424,222	14,424,222	0
First National Life Ins. Co.	63517	AL	10/4/1996	8/5/1997	12/17/2002	0	0	227,653	0	227,653	227,653	0
Franklin American Life Ins. Co.	68489	TN	5/11/1999	10/26/1999	11/26/2013	333,428	75,278	0	0	408,707	406,100	2,606
George Washington Life Ins. Co.	63770	WV	9/5/1990	6/3/1991	1/21/2005	1,321,718	76,535	387,876	0	1,786,130	1,786,130	0
Guarantee Security Life Ins. Co.	84271	FL	8/12/1991	12/2/1992	7/29/2005	22,777,529	84,099,479	0	0	106,877,009	106,877,009	0
Inter-American Ins. Co. of Illinois	67210	IL	10/25/1991	12/23/1991	9/16/2003	71,930,239	17,952,496	0	17,889,150	107,771,884	107,771,884	0
International Financial Services Life Ins. Co.	64084	MO	5/12/1999	11/30/1999	12/29/2012	1,133,941	726,620	0	0	1,860,561	1,860,021	540
Investment Life Ins. Co. of America	76015	NC	8/31/1992	4/2/1993	12/12/2005	3,607,086	12,130,317	16,134	0	15,753,538	15,753,538	0
Kentucky Central Life Ins. Co.	65188	KY	2/12/1993	8/18/1994	12/10/2007	(12,552,168)	23,236	0	0	(12,528,932)	(12,534,540)	5,607
Life Assurance Co. of Pennsylvania	65374	PA	10/18/1990	1/10/1991	4/28/2003		Included in Diamond Benefits			0	0	0
London Pacific Life & Annuity Co.	68934	NC	8/6/2004	9/30/2004	12/18/2012	0	96,324,041	0	0	96,324,041	96,324,041	0
Medical Savings Ins. Co.	74217A	IN	12/1/2008	2/26/2009	10/7/2015	0	0	24,838,889	0	24,838,889	24,800,334	38,555
Midwest Life Ins. Co.	60606	LA	6/26/1991	8/26/1991	6/24/2008	886,413	32,066,889	82,021	0	33,035,323	33,035,323	0
Mutual Benefit Life Ins. Co.	66362	NJ	7/16/1991	11/3/1993	6/30/1999	(350,827)	(1,057,077)	0	(163,752)	(1,571,656)	(1,571,656)	0
Mutual Security Life Ins. Co.	66400	IN	10/5/1990	12/6/1991	7/29/2005	3,154,288	11,284,109	(6,406,496)	4,717,118	12,749,019	12,749,019	0
National Affiliated Investors Life Ins. Co.	69370	LA	6/7/1999	4/26/2000	7/10/2006	1,176,938	122,901	9,638	0	1,309,477	1,309,477	0
National American Life Ins. Co. of PA	69221	PA	1/31/1995	5/31/1996	10/13/2004	2,607	13,137,752	6,054	0	13,146,413	13,146,413	0
New Jersey Life Ins. Co.	66907	NJ	9/5/1991	8/12/1993	1/8/1999	81,850,531	0	0	0	81,850,531	81,850,531	0
Old Colony Life Ins. Co.	65161	GA	5/21/1992	6/30/1994	11/1/2006	526,184	10,654,437	0	0	11,180,621	11,180,621	0
Old Faithful Life Ins. Co.	67229	WY	2/19/1992	11/16/1992	11/4/1996	649,614	760,345	64,159	0	1,474,118	1,474,118	0
Pacific Standard Life Ins. Co.	72842	CA	12/11/1989	5/11/1994	12/30/1999	12,339,089	16,094,183	0	0	28,433,272	28,433,272	0
States General Life Ins. Co.	69175	TX	1/14/2005	3/9/2005	10/18/2010	2,000	0	4,936,099	0	4,938,099	4,938,099	0
Statesman National Life Ins. Co.	69183	TX	2/8/1999	5/15/1999	12/22/2003	0	0	4,050,017	0	4,050,017	4,050,017	0
Summit National Life Ins. Co.	71080	PA	5/6/1994	11/1/1994	3/3/2006	3,722,703	787,165	73,031	0	4,582,899	4,582,899	0
Supreme Life Ins. Co. of America	69302	IL	7/12/1995	7/12/1995	5/12/2000	33,329	11,495	44,824	0	44,824	44,824	0
Underwriters Life Ins. Co.	88188	SD	11/2/1990	1/27/1991	12/14/1998	0	0	8,106,994	0	8,106,994	8,106,994	0
Unison International Life Ins. Co.	68055	OK	9/25/1992	2/12/1993	11/8/2002	3,344,193	10,066,576	4,151	0	13,414,920	13,414,920	0
United Republic Life Ins. Co.	93238	UT	1/26/1994	11/18/1994	7/25/2001	13,790	211	0	29,058	43,058	43,058	0
Universal Life Ins Co	70157	AL	4/24/2009	5/5/2010	3/12/2015	2,009,386	0	(8,292)	0	2,001,093	2,038,562	(37,469)
Universe Life Ins. Co.	70181	ID	3/5/1996	12/4/1998	5/24/2013	0	10,505,867	0	0	10,505,867	10,815,111	(309,244)
Total "Estate Closed"						255,510,450	568,836,898	132,066,912	22,481,927	978,896,187	980,563,102	(1,666,915)

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
2,800,000	0	568,170	0	13,000	0	0	0
253,143	4,500	0	0	58,771,774	12,820,517	0	0
19,024	0	284,983	1,409	7,000	0	0	0
9,517	729,780	0	0	85,880,467	29,218,274	0	0
10,971	0	0	0	148,029	0	0	0
6,139,072	5,473,823	10,343	111,000	1,280,461	660,185	0	0
0	0	0	0	1,804,218	1,145,622	0	0
4,459,142	3,474,862	65,758,257	40,390,278	1,310,907	1,500,000	8,000,000	2,700,000
70,714	16,487	0	0	17,454,254	2,830,940	0	0
0	0	0	0	0	0	0	0
340,667	49,490	17,248,265	1,038,487	0	0	0	0
11,306,785	10,875,478	44,055,596	26,201,957	895,082	960,837	108,553,958	75,903,889
11,271,909	1,041,272	1,401,485	0	122,000	0	0	0
868,884	258,055	5,279,053	275,537	12,212,190	3,611,951	40	4
94,012,513	0	76,061,564	0	250,000	0	67,153,313	0
176,802	238	5,957,495	1,545,000	12,004,070	85,843	0	0
32,000,000	0	0	0	0	0	0	0
889,508	30	2,648,350	20	330,078	0	35,000	0
8,231	500,000	0	1,700,000	192,196	116,294	0	0
1,242,916	770,166	89,000	131,036	0	0	0	0
5,231,876	2,288,000	214,664	154,649	13,338,293	5,683,449	0	0
60,125,731	10,014,471	175,491,859	19,412,205	0	2,000	0	0
90,759,188	25,834,986	37,166,103	19,867,170	4,032,883	643,060	41,826,413	17,982,766
4,602,083	3,175,000	277,880	0	152,528	125,000	0	0
5,270,688	356,691	17,846,770	1,325,580	0	0	0	0
122,437,040	92,956,402	13,028,405	7,287,007	141,544	161,508	0	0
700,638	6,000	88,015,647	10,292,000	0	1,716,536	0	0
0	0	0	0	22,285,577	31,891	0	0
3,798,558	1,244,000	75,236,595	12,991,485	4,535,768	725,908	0	0
113,928,847	73,393,424	16,270,649	12,224,649	4,132,289	4,836,956	2,139,524	1,843,253
53,434,308	16,260,675	117,647,747	23,197,623	3,972,146	2,032,126	96,890	84,000
1,144,992	41,125	35,389	0	606,622	1,257	0	0
576,171	185,419	24,494,168	42,107,928	1,785,577	1,644,030	0	0
88,482,480	2,590,816	20,683	26,777	449	23	0	0
859,210	42,451	13,560,314	1,359,249	53,013	1	0	0
1,985,301	0	3,071,552	0	35,000	0	0	0
19,125,582	1,724,917	14,801,323	323,012	30,659	3,117	0	0
226,286	0	0	0	3,959,304	0	0	0
645,876	211,787	0	0	11,548,200	2,534,083	0	0
71,046,715	40,054,						

	Estimated Net Costs as of September 30, 2017					Assessments Called (Billed) or Refunded as of December 31, 2016							
	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	39,301,825	30,406,471	10,350,676	0	80,058,972	22,368,855	0	33,937,732	0	2,060,000	0	0	0
Alaska	674,017	5,875,566	1,243,018	(512)	7,792,090	2,063,342	454,500	6,747,089	333,181	253,415	56,000	2,428,923	29
Arizona	25,582,861	39,521,991	134,548,205	0	199,653,057	38,214,894	0	38,206,946	0	13,235,267	0	0	0
Arkansas	15,616,830	11,369,169	8,446,358	52,674	35,485,031	25,621,978	0	0	0	9,736,334	0	0	0
California	293,231,123	478,163,562	436,842,628	0	1,208,237,313	313,156,930	41,665,000	514,978,212	23,273,000	36,761,272	11,275,000	0	0
Colorado	1,099,924	9,732,152	164,809,436	0	175,641,512	9,804,556	18,410,470	20,644,425	39,239,670	119,020,798	5,532,143	0	0
Connecticut	20,933	24,366,985	35,163,499	(1,107)	59,550,309	4,732,230	4,154,158	20,411,169	3,421,902	20,296,801	0	1,445,000	1,444,994
Delaware	4,759,194	18,457,222	5,173,947	334,562	28,724,925	8,596,303	0	20,305,910	0	2,435,000	0	984,787	0
Dist. of Columbia	88,439	159,223	1,580,334	0	1,827,995	584,826	512,527	1,754,248	1,539,695	630,000	259,707	0	0
Florida	114,008,237	200,704,755	451,604,243	5,808	766,323,043	125,602,575	0	224,779,838	142,450	50,300,000	0	0	0
Georgia	30,175,957	34,529,060	99,088,010	2,407,436	166,200,463	43,275,908	0	44,189,138	584,662	26,415,785	64,528	5,870,582	(32,978)
Hawaii	27,176,753	37,104,387	9,789,378	0	74,070,519	47,538,543	21,042,109	41,818,128	15,586,534	11,882,875	11,503,683	0	0
Idaho	8,409,208	10,664,116	9,053,062	0	28,126,386	11,714,705	2,699,795	9,940,276	0	1,314,135	0	0	0
Illinois	146,175,812	170,977,720	161,959,084	8,873,507	487,986,123	205,589,738	37,995,670	228,222,147	103,530,755	86,280,000	18,748,240	77,450,410	59,759,367
Indiana	32,941,433	54,002,891	45,202,015	4,701,296	136,847,635	32,600,051	5,000,000	74,412,620	4,999,960	25,209,164	0	0	0
Iowa	37,133,805	37,130,606	110,993,247	40,319	185,297,978	34,559,122	0	42,014,908	0	46,995,360	0	1,280,000	0
Kansas	41,567,091	16,603,408	14,006,343	0	72,176,842	34,361,000	0	19,115,000	0	1,650,000	0	0	0
Kentucky	22,792,223	25,132,516	46,634,675	0	94,559,413	49,916,219	16,734,637	30,006,630	4,349,724	21,260,909	1,053,336	0	0
Louisiana	7,442,230	5,860,530	18,302,817	0	31,605,577	8,103,508	0	14,413,707	0	15,638,832	0	0	0
Maine	596,063	1,903,088	716,216	63,039	3,278,406	2,172,639	0	2,559,361	906	175,000	0	0	0
Maryland	19,199,989	31,273,217	34,942,344	5,661,900	91,077,450	40,137,287	0	42,062,121	0	2,700,000	0	0	0
Massachusetts	44,150,273	44,903,062	4,231,889	0	93,285,224	47,115,000	2,125,000	40,191,000	700,000	5,456,000	1,475,000	0	0
Michigan	10,579,472	54,623,977	45,340,572	3,323,865	113,867,887	23,920,700	13,088,981	79,297,501	10,100,034	10,800,000	0	34,158,333	29,297,170
Minnesota	16,988,292	61,606,046	5,071,108	2,408,087	86,073,533	24,063,000	2,144,001	120,079,500	24,707,255	418,500	0	5,700,000	0
Mississippi	57,885,012	15,437,424	21,526,062	94,579	94,943,077	50,334,095	14,626	20,172,670	0	15,534,678	30,041	6,850,139	0
Missouri	175,329,046	34,397,216	30,057,968	29,058	239,813,288	102,027,852	0	37,285,110	0	8,479,499	0	0	0
Montana	4,476,626	6,725,881	6,323,092	0	17,525,599	8,060,287	0	7,723,955	0	2,024,840	0	0	0
Nebraska	15,923,685	15,582,466	72,058,219	0	103,564,370	11,938,351	532,785	17,050,339	293,315	5,700,000	0	54,383,700	0
Nevada	12,584,762	8,948,952	22,227,566	0	43,761,279	12,262,827	337,000	8,197,685	69,630	11,839,600	178,000	0	0
New Hampshire	563,438	2,311,865	7,858,150	607,577	11,341,031	2,023,542	563,123	3,781,993	996,376	377,065	0	0	0
New Jersey	38,373,215	107,566,149	172,498,657	4,593,039	323,031,060	45,070,487	6,392,387	120,329,985	9,136,428	27,925,000	151,039	23,104,352	11,865,605
New Mexico	5,503,026	10,148,904	9,514,409	0	25,166,339	4,924,513	120,000	8,030,525	0	948,588	9,982	0	0
New York	60,736	537,742,254	(98,066)	(6,578)	537,698,346	647,978,179	54,000,000	0	0	0	0	0	0
North Carolina	43,517,909	101,264,137	110,464,500	224,442	255,470,989	53,519,217	8,308,500	199,709,283	21,068,750	6,356,500	900,000	0	0
North Dakota	4,027,014	7,107,925	6,413,888	29,119	17,577,945	4,999,898	423,000	7,798,336	277,400	3,253,092	924,599	104,738	0
Ohio	52,092,411	61,447,607	95,294,559	2,334,756	211,169,333	46,900,000	0	60,245,000	0	55,215,000	0	7,875,000	7,300,000
Oklahoma	34,124,488	33,849,624	17,656,830	0	85,630,942	43,949,843	14,456,850	36,318,738	5,517,650	13,955,550	7,752,000	0	0
Oregon	17,242,374	19,444,749	13,115,045	0	49,802,168	19,068,901	0	20,140,366	0	1,978,644	0	0	0
Pennsylvania	70,273,988	390,599,977	277,735,938	1,547,185	740,157,088	157,512,407	0	234,061,862	0	5,501,470	0	100,058,938	0
Puerto Rico	606,375	484,626	(7,497)	0	1,083,504	622,778	0	387,497	0	108,788	0	0	0
Rhode Island	3,479,382	26,191,453	1,966,437	0	31,637,273	3,145,036	0	22,503,256	0	428,700	0	0	0
South Carolina	21,477,380	29,603,691	120,311,870	0	171,392,941	22,736,843	0	29,314,306	0	54,906,698	0	0	0
South Dakota	7,377,996	5,603,087	46,278,218	0	59,259,302	11,820,802	3,424,576	8,920,701	2,698,921	5,701,897	1,475,000	0	0
Tennessee	36,136,630	29,692,781	55,354,621	0	121,184,032	32,793,000	0	41,502,000	0	7,866,000	0	0	0
Texas	207,920,617	185,122,535	156,951,880	14,531,015	564,526,046	302,411,792	42,767,051	142,668,069	22,332,156	64,868,663	24,688,924	0	2,500,000
Utah	9,222,375	8,752,742	12,492,713	247,110	30,714,940	18,361,495	7,669,846	14,510,801	4,124,184	1,733,380	0	3,050,000	4,549,252
Vermont	181,355	1,141,756	11,413,824	(3,802)	12,733,133	428,664	0	1,319,856	0	177,500	0	0	0
Virginia	13,221,536	32,527,062	203,799,162	0	249,547,760	26,188,697	9,858,881	40,317,690	15,978,803	3,958,086	1,787,431	0	0
Washington	38,071,452	77,537,120	145,414,871	2,198,965	263,222,407	59,933,397	10,230,633	68,105,810	2,094,396	10,836,516	2,646,855	7,600,000	5,000,000
West Virginia	3,024,852	8,959,593	4,158,085	0	16,142,530	6,818,408	4,048,871	13,179,699	5,230,641	4,642,781	5,464,841	51,813	0
Wisconsin	29,928,284	55,806,423	20,316,314	80,309	106,131,330	32,700,000	0	51,547,843	0	2,000,000	0	0	0
Wyoming	3,949,699	6,275,898	3,263,526	0	13,489,123	5,147,984	1,423,081	8,578,921	2,995,415	1,010,787	781,612	0	0
Other	1	0	13,603	0	13,604	0	0	0	0	0	0	0	0
Total	1,846,287,652	3,225,345,617	3,499,467,549	54,377,647	8,625,478,465	2,889,493,204	330,598,058	2,893,789,902	325,323,793	876,938,469	102,457,961	278,013,015	121,683,439

Pre-Liquidation Insolvencies Summary by State

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			
Alabama	724	719	281	0	1,723	American Community Mutual Ins. Co.	273,213	
Alaska	620	3	78	0	700	Monarch Life Ins. Co.	514,786	
Arizona	4,884	2,019	28,975	0	35,879			
Arkansas	858	318	2,177	0	3,353	Total	787,999	
California	24,106	4,052	23,241	0	51,399	Per state breakdown	787,999	
Colorado	4,565	1,100	2,699	0	8,364		0	
Connecticut	5,636	1,595	6,778	0	14,009			
Delaware	387	155	340	0	883			
Dist. of Columbia	678	148	549	0	1,374			
Florida	14,702	6,018	9,560	0	30,281			
Georgia	1,913	1,793	1,330	0	5,037			
Hawaii	1,402	211	223	0	1,835			
Idaho	526	1	131	0	657			
Illinois	7,710	2,787	29,270	0	39,767			
Indiana	2,828	977	39,505	0	43,310			
Iowa	3,241	1,011	7,937	0	12,189			
Kansas	2,941	979	4,433	0	8,353			
Kentucky	665	843	1,223	0	2,732			
Louisiana	0	0	0	0	0			
Maine	1,147	773	673	0	2,593			
Maryland	4,536	1,290	8,117	0	13,944			
Massachusetts	9,950	17,664	7,063	0	34,677			
Michigan	11,382	2,331	77,494	0	91,208			
Minnesota	3,811	1,835	5,298	0	10,945			
Mississippi	301	515	299	0	1,115			
Missouri	4,090	787	30,991	0	35,868			
Montana	532	242	259	0	1,033			
Nebraska	2,226	588	20,393	0	23,208			
Nevada	1,619	461	613	0	2,694			
New Hampshire	1,563	400	893	0	2,857			
New Jersey	6,425	4,800	24,019	0	35,245			
New Mexico	1,844	358	334	0	2,535			
New York	27,176	16,309	40,075	0	83,561			
North Carolina	3,122	1,438	6,154	0	10,714			
North Dakota	107	599	30	0	736			
Ohio	7,381	1,869	48,665	0	57,915			
Oklahoma	1,224	754	2,205	0	4,182			
Oregon	2,176	868	1,586	0	4,631			
Pennsylvania	12,443	3,178	8,436	0	24,058			
Puerto Rico	0	0	0	0	0			
Rhode Island	753	476	1,420	0	2,648			
South Carolina	1,343	961	4,983	0	7,286			
South Dakota	856	365	380	0	1,601			
Tennessee	1,255	1,083	2,188	0	4,527			
Texas	11,425	2,401	8,466	0	22,292			
Utah	1,456	522	195	0	2,172			
Vermont	572	109	543	0	1,224			
Virginia	2,582	1,207	2,012	0	5,801			
Washington	7,441	1,679	5,026	0	14,146			
West Virginia	608	329	774	0	1,711			
Wisconsin	5,500	3,059	10,466	0	19,024			
Wyoming	0	0	3	0	3			
Other	0	0	0	0	0			
Total	215,234	93,983	478,782	0	787,999			
		State Breakdown Not Available						
None								
Total	215,234	93,983	478,782	0	787,999			

Open Insolvencies Summary by State

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	10,691,852	21,124,492	8,004,058	0	39,820,402	American Network Ins. Co.	304,447,485
Alaska	541,172	5,516,751	1,201,409	0	7,259,332	Colorado Health Ins. Coop. Inc.	92,711,022
Arizona	20,938,816	23,103,166	130,881,789	0	174,923,772	Meritus Mutual Health Partners	3,338,806
Arkansas	13,467,042	6,099,532	4,647,257	52,669	24,266,500	Consumers Choice Health Plan	93,978,000
California	274,614,255	435,933,989	424,981,509	0	1,135,529,753	Consumers Mutual Insurance of Michigan	10,337,000
Colorado	583,330	18	158,120,788	0	158,704,136	Coordinated Health	12,953,737
Connecticut	75,517	2,562	34,864,390	0	34,942,469	Executive Life Ins. Co.	2,855,164,750
Delaware	3,970,502	4,014,138	3,634,741	102,152	11,721,532	Freelancers CO-OP of NJ	22,762,000
Dist. of Columbia	2,937	0	1,571,958	0	1,574,895	HealthyCT, Inc.	7,919,777
Florida	96,454,439	103,088,021	425,211,802	0	624,754,262	Land of Lincoln Health	50,814,021
Georgia	27,467,069	23,576,300	88,064,295	2,292,642	141,400,306	Life & Health Ins. Co. of America	38,481,466
Hawaii	25,814,233	16,527,490	9,529,169	0	51,870,893	Lincoln Memorial Life Ins. Co.	273,582,442
Idaho	7,836,089	8,027,062	8,408,851	0	24,272,002	Memorial Service Life Ins. Co.	90,303,560
Illinois	116,448,117	103,094,452	151,671,483	6,443,967	377,658,019	National States Ins. Co.	138,493,697
Indiana	25,148,322	26,557,894	29,796,964	13,214	81,516,393	Penn Treaty Network	2,440,297,817
Iowa	31,595,269	20,875,602	88,776,014	40,298	141,287,183	SeeChange Health Ins. Co.	16,267,252
Kansas	40,289,261	10,408,497	12,272,352	0	62,970,110		
Kentucky	21,297,046	22,041,707	45,033,589	0	88,372,342	Total	6,451,852,832
Louisiana	2,537,885	0	11,634,406	0	14,172,291	Per state breakdown	6,451,852,832
Maine	6,174	0	667,261	0	673,435		0
Maryland	17,268,522	20,100,033	33,543,201	5,661,416	76,573,172		
Massachusetts	40,518,915	41,607,897	2,278,713	0	84,405,525		
Michigan	387,408	0	43,862,861	(57,755)	44,192,513		
Minnesota	14,248,798	34,211,657	4,440,392	10,446	52,911,294		
Mississippi	18,606,475	5,515,250	15,146,275	94,498	39,362,499		
Missouri	172,643,429	25,185,656	23,578,256	0	221,407,341		
Montana	3,755,789	3,582,303	5,204,832	0	12,542,924		
Nebraska	13,628,161	6,655,439	26,434,913	0	46,718,513		
Nevada	12,127,333	6,935,874	17,907,027	0	36,970,235		
New Hampshire	0	0	7,469,110	0	7,469,110		
New Jersey	19,839,992	50,208,486	171,471,971	1,126,920	242,647,370		
New Mexico	4,649,788	7,837,977	9,217,809	0	21,705,574		
New York	0	0	0	0	0		
North Carolina	29,863,343	66,649,779	108,254,857	0	204,767,979		
North Dakota	3,255,251	4,901,142	5,202,389	29,119	13,387,900		
Ohio	42,229,157	36,258,256	84,415,924	1,843,484	164,746,822		
Oklahoma	23,808,356	17,997,105	14,037,286	0	55,842,747		
Oregon	15,217,970	16,818,480	11,886,154	0	43,922,603		
Pennsylvania	46,341,579	164,108,766	275,706,920	0	486,157,265		
Puerto Rico	557,720	435,928	0	0	993,649		
Rhode Island	3,136,906	21,273,687	1,790,217	0	26,200,809		
South Carolina	16,473,633	21,374,991	116,350,145	0	154,198,768		
South Dakota	6,629,281	2,753,865	44,776,998	0	54,160,145		
Tennessee	28,595,340	15,332,362	51,000,254	0	94,927,956		
Texas	197,034,357	129,920,334	130,731,576	11,692,238	469,378,506		
Utah	8,533,874	6,692,062	12,214,186	243,561	27,683,682		
Vermont	1,977	0	11,382,456	0	11,384,433		
Virginia	10,015,993	19,291,915	201,514,819	0	230,822,726		
Washington	33,355,029	57,847,241	133,110,465	2,198,551	226,511,286		
West Virginia	1,918,985	3,471,785	3,572,606	0	8,963,375		
Wisconsin	14,835,246	49,344,736	19,816,044	80,309	84,076,336		
Wyoming	2,991,209	3,451,673	2,686,868	0	9,129,751		
Other	0	0	0	0	0		
Total	1,522,249,143	1,669,756,354	3,227,979,605	31,867,730	6,451,852,832		
State Breakdown Not Available							
None							
Total	1,522,249,143	1,669,756,354	3,227,979,605	31,867,730	6,451,852,832		

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.

Closed Insolvencies Summary by State

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	1,079,284	914,335	616,824	0	2,610,443	Andrew Jackson Life Ins. Co.	30,792,437
Alaska	0	78,170	(2,383)	0	75,787	Benicorp Ins. Co.	29,192,680
Arizona	32,944	1,597,073	2,247,956	0	3,877,972	Centennial Life Ins. Co.	83,537
Arkansas	438,639	3,131,300	2,303,362	0	5,873,301	CoOpportunity Health	63,846,810
California	759,124	21,709,435	3,367,713	0	25,836,272	Executive Life Ins. Co. of New York	801,859,658
Colorado	32,616	3,357,871	3,957,853	0	7,348,340	Family Guaranty Life Ins. Co.	20,260,482
Connecticut	0	24,270,600	294,121	0	24,564,720	Farmers and Ranchers Life Ins. Co.	9,184,858
Delaware	318,335	10,982,570	6,070	0	11,306,975	First National Life Ins. Co. of America	2,320,148
Dist. of Columbia	6,896	53,217	4,150	0	64,263	Franklin Protective Life Ins. Co.	12,877,658
Florida	2,575,205	52,099,541	5,023,876	0	59,698,623	Golden State Mutual Life Ins Co	1,598,024
Georgia	380,870	5,335,677	6,215,754	0	11,932,302	Imerica Life and Health Ins. Co.	13,742,546
Hawaii	(1,971)	20,190,571	256,321	0	20,444,921	Investors Equity Life Ins. Co. of HI, LTD	19,626,888
Idaho	0	325,610	(56,684)	0	268,925	Legion Ins. Co.	842,910
Illinois	173,008	22,104,690	854,905	0	23,132,603	Lumbermens Mutual	15,718,085
Indiana	90,737	8,287,159	11,127,136	0	19,505,032	National Heritage Life Ins. Co.	151,441,125
Iowa	597,962	9,392,882	21,053,484	0	31,044,329	Old Standard Life Ins. Co.	0
Kansas	41,238	877,777	1,447,254	0	2,366,269	Reliance Ins. Co.	12,713,980
Kentucky	16,752	1,186,888	493,102	0	1,696,741	Standard Life Ins Co of IN	2,934,277
Louisiana	3,565,343	4,087,173	416,498	0	8,069,013	Universal Health Care Ins. Co.	2,478,239
Maine	0	1,347,335	(7,035)	0	1,340,300	Villanova Ins. Co.	39,124
Maryland	23,007	5,996,152	913,807	0	6,932,966		
Massachusetts	0	95,712	312,407	0	408,119	Total	1,191,553,465
Michigan	1,006,906	39,395,163	1,096,909	0	41,498,978	Per state breakdown	1,191,553,465
Minnesota	0	4,062,287	340,056	0	4,402,343		0
Mississippi	38,626,542	8,703,093	1,206,145	0	48,535,780		
Missouri	93,290	1,969,464	3,231,955	0	5,294,709		
Montana	0	782,861	33,213	0	816,074		
Nebraska	134,591	2,831,672	45,577,729	0	48,543,992		
Nevada	625	311,221	3,729,533	0	4,041,379		
New Hampshire	0	1,874,840	238,699	0	2,113,540		
New Jersey	0	55,882,696	537,124	0	56,419,820		
New Mexico	2,334	597,763	233,748	0	833,845		
New York	0	537,970,828	(143,440)	0	537,827,388		
North Carolina	5,178,697	21,462,498	2,120,944	0	28,762,138		
North Dakota	0	84,055	3,121	0	87,175		
Ohio	9,160	5,373,602	4,202,897	0	9,585,658		
Oklahoma	4,815,232	4,761,338	612,987	0	10,189,558		
Oregon	2,718	59,542	136,834	0	199,094		
Pennsylvania	0	45,325,610	1,430,060	0	46,755,670		
Puerto Rico	0	48,704	(7,497)	0	41,207		
Rhode Island	0	4,666,310	171,598	0	4,837,908		
South Carolina	12,376	1,079,350	2,718,358	0	3,810,084		
South Dakota	0	881,634	12,320	0	893,953		
Tennessee	4,077,282	10,789,128	2,099,244	0	16,965,653		
Texas	2,254,359	25,890,058	6,247,154	0	34,391,571		
Utah	(6,817)	685,487	122,588	0	801,258		
Vermont	0	961,094	21,272	0	982,366		
Virginia	22,804	2,895,849	379,404	0	3,298,058		
Washington	4,862	5,391,461	975,220	0	6,371,543		
West Virginia	72,302	3,605,311	52,862	0	3,730,475		
Wisconsin	0	195,655	347,257	0	542,912		
Wyoming	0	391,980	175,735	0	567,714		
Other	1	0	13,407	0	13,408		
Total	66,437,253	986,352,291	138,763,922	0	1,191,553,465		
		State Breakdown Not Available					
Old Standard Life Ins. Co.		No Data Available					
Total	66,437,253	986,352,291	138,763,922	0	1,191,553,465		

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.

Estate Closed Insolvencies Summary by State

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	27,501,766	8,365,271	1,728,199	0	37,595,236	Alabama Life Ins. Co.	3,310,751
Alaska	132,161	280,633	43,915	(512)	456,198	American Chambers Life Ins. Co.	26,454,972
Arizona	4,583,473	14,818,497	1,388,646	0	20,790,615	American Educators Life Ins. Co.	4,926,157
Arkansas	1,698,305	2,136,930	1,492,709	5	5,327,949	American Integrity Ins. Co.	34,231,399
California	17,690,634	20,512,090	8,470,163	0	46,672,888	American Life Assurance Corp.	5,385,425
Colorado	445,732	6,369,977	2,727,810	0	9,543,519	American Standard Life & Accident Ins. Co.	8,399,590
Connecticut	(73,187)	92,008	(1,789)	(1,107)	15,926	American Western Life Ins. Co.	(140,613)
Delaware	459,133	3,459,305	1,532,580	232,410	5,683,428	AMS Life Ins. Co.	33,226,068
Dist. of Columbia	72,160	104,946	3,334	0	180,440	Bankers Commercial Life Ins. Co.	13,849,825
Florida	14,819,207	45,479,330	21,339,864	5,808	81,644,208	Booker T Washington Ins Co Inc	21,922,226
Georgia	2,278,381	5,602,758	4,796,831	113,603	12,791,573	Coastal States Life Ins. Co.	16,322,100
Hawaii	1,362,765	386,052	3,665	0	1,752,482	Confederation Life Ins. Co. (CLIC)	13,817
Idaho	571,782	2,311,435	700,764	0	3,583,981	Consolidated National Life Ins. Co.	8,852,916
Illinois	29,465,037	45,767,534	9,402,087	2,429,180	87,063,837	Consumers United Ins. Co.	15,096,764
Indiana	7,681,462	19,151,011	4,235,243	4,688,082	35,755,797	Corporate Life Ins. Co.	173,587,827
Iowa	4,933,418	6,860,370	1,155,459	21	12,949,268	Diamond Benefits Life Ins. Co./LACOP	12,094,494
Kansas	1,219,392	5,315,821	282,065	0	6,817,278	EBL Life Ins. Co.	14,323,877
Kentucky	1,445,627	1,897,012	1,103,568	0	4,446,207	Fidelity Bankers Life Ins. Co.	14,424,222
Louisiana	1,318,306	1,766,199	6,245,579	0	9,330,083	First National Life Ins. Co.	227,653
Maine	581,854	549,791	55,317	63,039	1,250,001	Franklin American Life Ins. Co.	408,707
Maryland	1,868,199	5,171,206	474,132	484	7,514,021	George Washington Life Ins. Co.	1,786,130
Massachusetts	3,550,054	3,179,040	1,633,706	0	8,362,801	Guarantee Security Life Ins. Co.	106,877,009
Michigan	9,146,187	15,219,967	299,261	3,380,875	28,046,289	Inter-American Ins. Co. of Illinois	107,771,884
Minnesota	2,729,632	23,330,066	285,311	2,397,640	28,742,649	International Financial Services Life Ins. Co.	1,860,561
Mississippi	644,550	1,216,231	5,171,428	81	7,032,291	Investment Life Ins. Co. of America	15,753,538
Missouri	2,567,131	7,239,349	3,215,201	29,058	13,050,739	Kentucky Central Life Ins. Co.	(12,528,932)
Montana	719,506	2,360,475	1,084,788	0	4,164,770	Life Assurance Co. of Pennsylvania	0
Nebraska	2,156,029	6,094,470	24,955	0	8,275,455	London Pacific Life & Annuity Co.	96,324,041
Nevada	451,095	1,701,388	590,391	0	2,742,874	Medical Savings Ins. Co.	24,838,889
New Hampshire	552,099	436,317	149,448	607,577	1,745,442	Midwest Life Ins. Co.	33,035,323
New Jersey	18,447,404	1,464,649	465,233	3,463,490	23,840,776	Mutual Benefit Life Ins. Co.	(1,571,656)
New Mexico	844,179	1,712,464	62,275	0	2,618,918	Mutual Security Life Ins. Co.	12,749,019
New York	(32,319)	(253,100)	5,298	(9,196)	(289,316)	National Affiliated Investors Life Ins. Co.	1,309,477
North Carolina	8,391,406	13,098,155	54,881	221,085	21,765,528	National American Life Ins. Co of PA	13,146,413
North Dakota	771,220	2,122,128	1,208,349	0	4,101,697	New Jersey Life Ins. Co.	81,850,531
Ohio	9,783,902	19,798,714	6,615,119	487,583	36,685,318	Old Colony Life Ins. Co.	11,180,621
Oklahoma	5,450,991	11,086,558	3,001,894	0	19,539,442	Old Faithful Life Ins. Co.	1,474,118
Oregon	2,014,921	2,565,783	1,090,471	0	5,671,175	Pacific Standard Life Ins. Co.	28,433,272
Pennsylvania	23,686,593	181,126,369	579,231	1,533,784	206,925,978	States General Life Ins. Co.	4,938,099
Puerto Rico	48,616	(6)	0	0	48,610	Statesman National Life Ins. Co.	4,050,017
Rhode Island	332,146	250,753	3,203	0	586,102	Summit National Life Ins. Co.	4,582,899
South Carolina	4,959,749	7,138,296	1,230,388	0	13,328,433	Supreme Life Ins. Co. of America	44,824
South Dakota	747,299	1,967,221	1,488,520	0	4,203,040	Underwriters Life Ins. Co.	8,106,994
Tennessee	3,378,503	3,552,009	2,244,695	0	9,175,207	Unison International Life Ins. Co.	13,414,920
Texas	8,448,308	29,295,165	19,953,353	2,838,776	60,535,603	United Republic Life Ins. Co.	43,058
Utah	691,685	1,374,645	155,744	3,549	2,225,623	Universal Life Ins Co	2,001,093
Vermont	177,292	180,547	9,553	(3,802)	363,590	Universe Life Ins. Co.	10,505,867
Virginia	3,042,021	10,314,803	1,868,148	0	15,224,972		
Washington	4,691,847	14,293,464	11,324,160	414	30,309,885	Total	978,896,187
West Virginia	1,026,633	1,880,793	530,577	0	3,438,003	Per state breakdown	978,896,187
Wisconsin	15,077,913	6,259,784	140,073	0	21,477,770		0
Wyoming	958,247	2,432,223	400,921	0	3,791,391		
Other	0	0	197	0	197		
Total	255,510,450	568,836,898	132,066,912	22,481,927	978,896,187		
State Breakdown Not Available							
Life Assurance Co. of Pennsylvania	Included in Diamond Benefits						
Total	255,510,450	568,836,898	132,066,912	22,481,927	978,896,187		

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.

Released from Oversight Insolvencies Summary by State

	Allocated		Unallocated		Total		
	Life	Annuity	A&H	Annuity			
Alabama	28,200	1,654	1,314	0	31,167	Confederation Life Ins. & Annuity Co. (CLIAC)	0
Alaska	64	9	0	0	74	Fidelity Mutual Life Ins. Co.	1,272,532
Arizona	22,743	1,236	840	0	24,819	First Capital Life Ins. Co.	53,266
Arkansas	11,985	1,089	853	0	13,928	Mid-Continent Life Ins. Co.	368,160
California	143,004	3,996	3	0	147,002	Old West Annuity & Life Ins. Co.	0
Colorado	33,680	3,186	287	0	37,154	Settlers Life Ins. Co.	127,565
Connecticut	12,966	220	0	0	13,186	Shenandoah Life Ins. Co.	566,460
Delaware	10,836	1,054	216	0	12,106		
Dist. of Columbia	5,767	912	344	0	7,023	Total	2,387,982
Florida	144,684	31,844	19,141	0	195,669	Per state breakdown	2,387,982
Georgia	47,724	12,532	9,800	1,191	71,245		0
Hawaii	325	63	0	0	388		
Idaho	812	10	0	0	821		
Illinois	81,940	8,257	1,341	360	91,897		
Indiana	18,084	5,850	3,168	0	27,102		
Iowa	3,914	741	353	0	5,009		
Kansas	14,260	334	239	0	14,833		
Kentucky	32,133	6,066	3,193	0	41,392		
Louisiana	20,696	7,158	6,335	0	34,190		
Maine	6,888	5,188	0	0	12,076		
Maryland	35,724	4,537	3,086	0	43,348		
Massachusetts	71,354	2,748	0	0	74,102		
Michigan	27,589	6,516	4,047	746	38,899		
Minnesota	6,052	201	51	0	6,303		
Mississippi	7,143	2,334	1,915	0	11,392		
Missouri	21,106	1,960	1,564	0	24,630		
Montana	798	0	0	0	798		
Nebraska	2,677	297	229	0	3,203		
Nevada	4,089	9	1	0	4,098		
New Hampshire	9,776	307	0	0	10,084		
New Jersey	79,394	5,516	310	2,630	87,850		
New Mexico	4,881	341	245	0	5,467		
New York	65,879	8,216	0	2,618	76,713		
North Carolina	81,341	52,268	27,664	3,357	164,630		
North Dakota	436	0	0	0	436		
Ohio	62,811	15,166	11,954	3,689	93,620		
Oklahoma	48,685	3,869	2,458	0	55,012		
Oregon	4,589	76	0	0	4,665		
Pennsylvania	233,372	36,054	11,290	13,401	294,117		
Puerto Rico	38	0	0	0	38		
Rhode Island	9,578	227	0	0	9,806		
South Carolina	30,279	10,094	7,996	0	48,369		
South Dakota	560	2	0	0	563		
Tennessee	84,250	18,199	8,240	0	110,690		
Texas	172,168	14,577	11,330	0	198,075		
Utah	2,178	27	0	0	2,205		
Vermont	1,514	6	0	0	1,520		
Virginia	138,136	23,288	34,779	0	196,203		
Washington	12,273	3,274	0	0	15,547		
West Virginia	6,325	1,374	1,266	0	8,966		
Wisconsin	9,625	3,189	2,475	0	15,288		
Wyoming	243	21	0	0	264		
Other	0	0	0	0	0		
Total	1,875,572	306,091	178,328	27,990	2,387,982		
State Breakdown Not Available							
Old West Annuity & Life Ins. Co.						No Data Available	
Total	1,875,572	306,091	178,328	27,990	2,387,982		

KEY POINTS

Key Points to Consider

KEY NOTES ON ALL INSOLVENCIES:

- NOLHGA expenses are incurred as of June 30, 2017. Where known, expenses and claims incurred directly by guaranty associations and recoveries from litigation, estate distributions etc. have been included.
 - **Neither NOLHGA nor the Guaranty Associations make any representations or warranties as to the accuracy of the enclosed data.**
 - **Assessment information is compiled annually from state guaranty associations. This information is NOT audited or verified by NOLHGA. NOLHGA cannot comment as to the completeness or accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.**
 - **Beginning in 2013, Puerto Rico is no longer a member guaranty association of NOLHGA. Data presented is historical information. Member companies will need to contact the Puerto Rico guaranty association directly for information on any annual or future insolvency cost estimates.**
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Pre-Liquidation Cases

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

American Community Mutual

No data available.

Monarch Life Insurance Company

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

OPEN INSOLVENCIES

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

American Network/Penn Treaty

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

Penn Treaty and ANIC are affiliated companies that wrote primarily long-term care insurance. Cost estimates of the GA covered obligations of Penn Treaty and ANIC in a post-liquidation scenario are as of March 1, 2017. We note that the estimates are subject to substantial variation as additional information becomes available and are sensitive to changes in assumptions and prevailing interest rates. Please see the attached file labeled "Memo re Penn Treaty and ANIC Liabilities" along with the file labeled "Cash Outflow 201704710.xlsx" for more details and projections. The numbers in the memorandum file will vary from those within the Costs file because the Costs file will include additional adjustments for guaranty association expenses and obligations.

Executive Life Insurance Company

Reports in previous years presented estimated costs of each guaranty association's liability discounted to September 1993. Beginning with the 1995 report, costs were shown as if Guaranty Associations paid off all obligations by 2017. 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 2017.

All guaranty associations other than Puerto Rico have now defeased their obligations under Article 5.1.2 of the Enhancement Agreement. The remaining liability estimate of \$4.8 million represents the present value of future obligations under Article 22 and 23 of the plan.

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

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

Other comments pertinent to the estimates include:

The estimates are net of approximately \$464 million received between 1995 and 2016 from the ELIC Trusts. Future recoveries, if any, from the Trusts cannot be estimated and therefore are not included in this presentation.

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

The estimates include actual administrative charges from Aurora through 2017 and allocated NOLHGA costs through June 30, 2017. The estimates exclude future Aurora administrative costs and allocated NOLHGA costs.

The estimates include actual and projected costs related to Article 22 and 23 of the Enhancement Agreement. While there are no arrangements currently in place to defease such obligations, the estimates assume that the present value of such costs is paid in 2017. Guaranty associations at this time do NOT have the option of defeasing those obligations and will be required to fund benefits annually similar to past years.

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

Life & Health Insurance Company of America

Total costs reflect expenses incurred by GA's and NOLHGA, estimated reserves for business yet to be sold, assumption costs for minor block of life business sold and claims paid (net of premium collected) on various blocks of business.

Lincoln Memorial and Memorial Service Life Insurance Companies

Companies wrote preneed funeral insurance. Current plan calls for guaranty associations to run-off business. Total costs reflect paid claims, assumption funding (both LML and MSL), expense, premiums received and a reserve estimate for any remaining business in Lincoln (see special file for cost range estimates on Lincoln Memorial).

National States Insurance Company

Current estimate reflects claims paid and remaining reserves on LTC block of business. Life block and small non-LTC block sold during later part of 2011 and 2012. LTC business is remaining block that is in run-off.

SeeChange Health Ins. Co.

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

COOPS

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

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

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

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

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

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

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

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

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

CLOSED INSOLVENCIES

This section lists those costs associated with assumption agreements which have been closed prior to the fall of 2017 or all claims have essentially been funded. Since Guaranty Associations may fund their participation in an assumption reinsurance agreement through the use of a note or borrowing the funds, it is possible that actual assessments may not have been levied against member insurance companies. Therefore, the enclosed data is being provided so that you can determine if assessments have been paid or whether an accrual needs to be established.

Andrew Jackson Life Insurance Company

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

Benicorp Insurance Company

Most of business transferred pre-liquidation via rewrite program; remaining inforce business cancelled by guaranty associations. Total costs reflect claims funded by guaranty associations through the fall of 2009.

Centennial Life Insurance Company

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

CoOpportunity Health

Health cooperative doing business in IA and NE. Cost estimate reflects claims funded by the IA and NE guaranty associations. Occasional de minimis claim funding occurring at this point.

Executive Life of New York

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

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

Family Guaranty Life Insurance Company

Part of Thunor Trust companies. Costs reflect sale of business via assumption reinsurance and subsequent final accounting during 2001 along with guaranty association expenses incurred directly.

Farmers and Ranchers Life Insurance Company

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

First National Life Insurance Company of America

Part of Thunor Trust companies. Costs reflect sale of business via assumption reinsurance and subsequent final accounting during 2001 along with guaranty association expenses and claims incurred directly.

Franklin Protective Life Insurance Company

Part of Thunor Trust companies. Costs reflect sale of business via assumption reinsurance and subsequent final accounting during 2001 along with guaranty association expenses and claims incurred directly.

Golden State Mutual Life

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

Imerica Life and Health Insurance Company

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

Investors Equity Life Insurance Company of Hawaii, LTD

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

Legion Insurance Company

All business is A&H. Cost estimate reflects minimal amount of A&H exposure due to stop loss and disability policies and includes GA and NOLHGA-related expenses. Affiliated with Villanova Insurance Company.

Lumbermens Mutual Casualty Company

Costs represents assumption funding for claims and expenses incurred through NOLHGA.

National Heritage Life Insurance Company

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

Old Standard Life Insurance Company

Part of Metropolitan Mortgage Group. No data available.

Reliance Insurance Company

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

Standard Life of IN

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

Universal Health Care Ins. Co. Inc.

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

Villanova Insurance Company

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 Chambers Life Insurance Company

Placed into liquidation 5/00.

American Educators Life Insurance Company

Affiliated with Alabama Life and Consolidated National.

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

American Integrity Insurance Company

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

The American Life Assurance Company

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

American Standard Life & Accident Insurance Company

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

American Western Life Insurance Company

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

AMS Life Insurance Company

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

Bankers Commercial Life Insurance Company

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

Booker T Washington/Universal Life Insurance Companies

Related companies, costs include claims paid and estate distributions.

Coastal States Life Insurance Company

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

Confederation Life Insurance Company – U.S. Branch

No further guaranty association costs anticipated.

Consolidated National Life Insurance Company

Affiliated with Alabama Life and American Educators.

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

Consumers United Insurance Company

Business sold: Closing 2/15/95.

Corporate Life Insurance Company

Business sold: Closing 1/31/96.

Diamond Benefits Life Insurance Company

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

EBL Life Insurance Company

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

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

Fidelity Bankers Life Insurance Company

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

First National Life Insurance Company

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

Franklin American Life Insurance Company

Part of Thunor Trust companies. Costs reflect sale of business via assumption reinsurance and subsequent final accounting during 2001 along with guaranty association expenses incurred directly.

George Washington Life Insurance Company

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

Guarantee Security Life Insurance Company

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

Inter-American Insurance Company of Illinois

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

International Financial Services Life Insurance Company

Part of Thunor Trust companies. Costs reflect sale of business via assumption reinsurance and subsequent final accounting during 2001 along with guaranty association expenses and claims incurred directly.

Investment Life Insurance Company of America

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

Kentucky Central Life Insurance Company

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

Life Assurance Company of Pennsylvania

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

London Pacific Life & Annuity Company

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

Medical Savings Insurance Company

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

Midwest Life Insurance Company

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

Mutual Benefit Life Insurance Company

No further Guaranty Association costs anticipated.

Mutual Security Life Insurance Company

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

National Affiliated Investors Life Insurance Company

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

National American Life Insurance Company of PA

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

New Jersey Life Insurance Company

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

Old Colony Life Insurance Company

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

Old Faithful Life Insurance Company

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

Pacific Standard Life Insurance Company

Business sold: Closed 5/11/94, all business transferred.

States General Life Insurance Company

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

Statesman National Life Insurance Company

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

Summit National Life Insurance Company

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

Supreme Life Insurance Company

Placed into liquidation 1995, no data available.

Underwriters Life Insurance Company

Business sold: Closing 10/31/92

Unison International Life Insurance Company

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

United Republic Life Insurance Company

Costs reflect expenses incurred by NOLHGA.

Business sold: Closing 10/1/94

Universal Life Insurance Company

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

Universe Life Insurance Company

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

RELEASED FROM OVERSIGHT

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

Confederation Life Insurance & Annuity Company

No Guaranty Association funding required in assumption reinsurance transaction.

Fidelity Mutual Life Insurance Company

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

First Capital Life Insurance Company

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

Mid-Continent Life Insurance Company

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

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

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

Settlers Life Insurance Company

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

Shenandoah Life

No data available, no guaranty association participation anticipated.

ALL AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

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

ANTICIPATED FUNDING SCHEDULES

Anticipated Funding Schedules

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

- Executive Life Insurance Company

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

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

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

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

ALL AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

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

State	Total All Lines							Total LIFE Only						
	Prior to 2014	April 2014	April 2015	April 2016	April 2017	Estimated Future 2017	Total	Prior to 2014	April 2014	April 2015	April 2016	April 2017	Estimated Future 2017	Total
Alabama	34,240,677	21,007	20,081	141	9,269	77,068	34,368,243	11,888,659	20,444	20,012	(49)	9,269	77,068	12,015,403
Alaska	6,469,327	566	0	0	0	0	6,469,893	564,104	50	0	0	0	0	564,154
Arizona	43,862,000	16,029	21,811	15,488	17,474	83,821	44,016,623	19,105,854	15,656	21,765	15,350	17,474	83,821	19,259,921
Arkansas	17,129,434	10,982	7,726	8,555	9,842	29,569	17,196,108	10,758,789	10,797	7,703	8,491	9,842	29,569	10,825,191
California	741,347,249	242,826	166,814	155,976	147,171	639,599	742,699,635	279,184,878	199,814	166,171	154,433	147,171	639,599	280,492,067
Colorado	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
Delaware	8,470,042	6,515	6,187	6,026	5,945	23,758	8,518,473	4,101,505	6,034	6,172	5,983	5,945	23,758	4,149,397
District of Columbia	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	209,987,903	99,306	81,080	58,128	50,889	311,192	210,588,499	100,839,795	87,956	80,869	57,688	50,889	311,192	101,428,388
Georgia	54,261,832	42,227	40,664	35,086	30,564	156,152	54,566,524	26,888,841	39,269	40,572	34,820	30,564	156,152	27,190,218
Hawaii	44,571,279	21,059	22,330	18,126	18,405	85,738	44,736,936	27,057,818	20,727	22,289	18,010	18,405	85,738	27,222,987
Idaho	16,434,731	607	2,541	2,396	1,373	9,760	16,451,408	7,945,514	(192)	2,535	2,379	1,373	9,760	7,961,370
Illinois	192,477,660	76,260	74,478	45,707	54,592	285,727	193,014,424	76,706,857	74,278	74,234	45,071	54,592	285,727	77,240,759
Indiana	42,814,293	10,578	12,048	6,306	46,249	42,897,366	43,303,738	14,903,738	10,266	12,010	6,204	7,891	46,249	14,986,359
Iowa	34,959,769	29,343	37,880	9,381	17,172	145,396	35,198,941	12,815,240	28,330	37,755	9,053	17,172	145,396	13,052,947
Kansas	35,907,938	11,145	11,982	15,486	3,164	45,932	35,995,647	24,885,392	10,952	11,959	15,431	3,164	45,932	24,972,830
Kentucky	36,573,996	4,841	5,834	5,094	4,681	22,394	36,616,839	13,240,836	4,693	5,815	5,044	4,681	22,394	13,283,464
Louisiana	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
Maryland	39,015,278	5,811,231	30,696	18,907	(9,050)	91,383	44,958,446	15,205,945	2,724,605	26,961	20,333	(9,050)	91,383	18,060,177
Massachusetts	86,560,139	52,107	27,283	28,448	31,588	104,325	86,803,890	42,516,159	47,299	27,160	28,141	31,588	104,325	42,754,671
Michigan	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	50,607,761	25,378	25,364	24,023	17,308	97,341	50,797,175	14,378,967	24,613	25,270	23,779	17,308	97,341	14,567,277
Mississippi	25,351,223	32,087	30,855	28,929	22,927	118,406	25,584,426	19,419,159	31,772	30,816	28,831	22,927	118,406	19,651,910
Missouri	84,376,647	52,597	51,191	46,485	48,429	196,470	84,771,820	57,916,954	51,920	51,108	46,258	48,429	196,470	58,311,139
Montana	7,425,075	7,743	10,806	6,757	6,897	41,541	7,498,819	3,638,970	7,586	10,787	6,703	6,897	41,541	3,712,484
Nebraska	17,521,911	8,958	10,089	9,363	1,574	38,732	17,590,627	10,479,621	8,798	10,069	9,307	1,574	38,732	10,548,101
Nevada	19,983,678	862	371	629	458	1,413	19,987,411	12,643,817	849	369	625	458	1,413	12,647,531
New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Jersey	74,489,821	53,862	38,326	36,954	34,582	146,933	74,800,478	20,445,979	47,821	38,152	36,535	34,582	146,933	20,750,003
New Mexico	12,948,804	10,935	8,837	9,585	9,771	33,912	13,021,843	4,653,620	9,961	8,807	9,496	9,771	33,912	4,725,567
New York	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina	87,059,864	15,036,296	51,612	34,146	32,727	129,779	102,344,423	27,402,550	4,297,284	38,762	33,758	32,727	129,779	31,934,860
North Dakota	8,611,174	2,778	2,811	(73)	789	10,808	8,628,288	3,395,971	2,288	2,806	(90)	789	10,808	3,412,571
Ohio	69,301,038	37,158	43,770	36,271	36,015	168,115	69,622,367	29,080,261	32,928	43,660	35,959	36,015	168,115	29,396,938
Oklahoma	29,813,827	29,549	33,398	28,883	27,676	128,258	30,061,590	10,807,720	27,087	33,299	28,599	27,676	128,258	11,052,638
Oregon	33,402,079	31,617	14,363	23,853	13,207	54,865	33,539,983	15,609,665	29,428	14,284	23,644	13,207	54,865	15,745,093
Pennsylvania	220,032,729	72,019	44,102	43,816	25,185	168,782	220,386,633	46,279,941	69,785	43,827	43,326	25,185	168,782	46,630,847
Puerto Rico	1,030,865	19,832	205	0	0	0	1,050,902	578,015	10,601	110	0	0	0	588,726
Rhode Island	25,779,240	2,352	2,488	2,118	1,531	9,550	25,797,278	3,271,071	292	2,477	2,088	1,531	9,550	3,287,009
South Carolina	40,149,882	5,745	1,492	2,623	2,769	5,717	40,168,227	17,538,709	3,732	1,486	2,606	2,769	5,717	17,555,020
South Dakota	9,733,381	7,751	4,501	3,868	(456)	17,238	9,766,284	6,823,150	7,429	4,491	3,850	(456)	17,238	6,855,703
Tennessee	40,658,812	37,159	26,535	28,474	30,700	101,557	40,883,236	24,448,112	36,451	26,448	28,246	30,700	101,557	24,671,514
Texas	258,232,234	163,234	158,176	101,736	69,982	606,832	259,332,195	109,043,283	159,325	157,695	100,473	69,982	606,832	110,137,590
Utah	16,098,255	8,223	5,223	7,435	(2,920)	20,023	16,136,239	8,773,514	7,490	5,208	7,391	(2,920)	20,023	8,810,706
Vermont	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Virginia	30,906,920	18,649	13,875	10,079	11,059	53,210	31,013,792	10,492,687	16,487	13,822	9,965	11,059	53,210	10,597,231
Washington	83,708,991	14,039,236	122,193	80,195	42,917	405,738	98,399,269	29,490,131	4,872,346	111,032	79,450	42,917	405,738	35,001,615
West Virginia	5,550,463	1,235	6	0	0	0	5,551,705	1,879,391	1,202	2	0	0	0	1,880,595
Wisconsin	67,139,485	12,004	10,489	6,263	3,945	40,232	67,212,418	14,787,860	11,623	10,442	6,134	3,945	40,232	14,860,237
Wyoming	6,759,653	1,708	2,388	1,769	1,817	9,179	6,776,515	3,102,614	1,670	2,383	1,756	1,817	9,179	3,119,420
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,971,757,358	36,175,593	1,282,900	1,003,431	839,859	4,762,696	3,015,821,836	1,194,991,659	13,071,747	1,251,596	995,071	839,859	4,762,696	1,215,912,627

State	Total ALLOCATED ANNUITY Only						Total UNALLOCATED ANNUITY Only							
	Prior to 2014	April 2014	April 2015	April 2016	April 2017	Estimated Future 2017	Total	Prior to 2014	April 2014	April 2015	April 2016	April 2017	Estimated Future 2017	Total
Alabama	22,352,019	562	69	190	0	0	22,352,840	0	0	0	0	0	0	0
Alaska	5,905,223	516	0	0	0	0	5,905,739	0	0	0	0	0	0	0
Arizona	24,756,146	373	46	137	0	0	24,756,702	0	0	0	0	0	0	0
Arkansas	6,317,356	185	23	63	0	0	6,317,628	53,289	0	0	0	0	0	53,289
California	462,162,371	43,011	643	1,544	0	0	462,207,569	0	0	0	0	0	0	0
Colorado	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
Delaware	4,264,389	481	15	43	0	0	4,264,929	104,148	0	0	0	0	0	104,148
District of Columbia	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	109,148,108	11,350	211	440	0	0	109,160,110	0	0	0	0	0	0	0
Georgia	25,038,350	2,958	92	266	0	0	25,041,665	2,334,641	0	0	0	0	0	2,334,641
Hawaii	17,513,461	332	41	116	0	0	17,513,949	0	0	0	0	0	0	0
Idaho	8,489,217	799	6	16	0	0	8,490,038	0	0	0	0	0	0	0
Illinois	109,225,337	1,982	244	636	0	0	109,228,199	6,545,466	0	0	0	0	0	6,545,466
Indiana	27,897,244	312	38	102	0	0	27,897,696	13,311	0	0	0	0	0	13,311
Iowa	22,103,707	1,012	125	328	0	0	22,105,172	40,822	0	0	0	0	0	40,822
Kansas	11,022,546	193	24	55	0	0	11,022,817	0	0	0	0	0	0	0
Kentucky	23,333,159	148	18	50	0	0	23,333,374	0	0	0	0	0	0	0
Louisiana	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
Maryland	18,078,463	3,086,627	3,735	(1,426)	0	0	21,167,399	5,730,870	0	0	0	0	0	5,730,870
Massachusetts	44,043,979	4,808	124	307	0	0	44,049,218	0	0	0	0	0	0	0
Michigan	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	36,218,186	765	94	244	0	0	36,219,289	10,609	0	0	0	0	0	10,609
Mississippi	5,836,251	315	39	98	0	0	5,836,702	95,813	0	0	0	0	0	95,813
Missouri	26,459,692	677	83	227	0	0	26,460,680	0	0	0	0	0	0	0
Montana	3,786,104	157	19	54	0	0	3,786,335	0	0	0	0	0	0	0
Nebraska	7,042,291	160	20	56	0	0	7,042,526	0	0	0	0	0	0	0
Nevada	7,339,861	13	2	4	0	0	7,339,880	0	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Jersey	52,905,879	6,040	173	419	0	0	52,912,512	1,137,963	0	0	0	0	0	1,137,963
New Mexico	8,295,183	974	30	89	0	0	8,296,276	0	0	0	0	0	0	0
New York	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina	59,657,314	10,739,012	12,850	388	0	0	70,409,563	0	0	0	0	0	0	0
North Dakota	5,185,672	490	6	18	0	0	5,186,186	29,531	0	0	0	0	0	29,531
Ohio	38,351,329	4,230	110	312	0	0	38,355,980	1,869,448	0	0	0	0	0	1,869,448
Oklahoma	19,006,106	2,462	100	284	0	0	19,008,952	0	0	0	0	0	0	0
Oregon	17,792,414	2,188	79	209	0	0	17,794,890	0	0	0	0	0	0	0
Pennsylvania	173,752,788	2,234	275	489	0	0	173,755,786	0	0	0	0	0	0	0
Puerto Rico	452,850	9,231	96	0	0	0	462,176	0	0	0	0	0	0	0
Rhode Island	22,508,168	2,060	11	30	0	0	22,510,269	0	0	0	0	0	0	0
South Carolina	22,611,172	2,013	5	16	0	0	22,613,207	0	0	0	0	0	0	0
South Dakota	2,910,231	322	10	18	0	0	2,910,581	0	0	0	0	0	0	0
Tennessee	16,210,700	708	87	227	0	0	16,211,722	0	0	0	0	0	0	0
Texas	137,332,682	3,910	481	1,264	0	0	137,338,336	11,856,269	0	0	0	0	0	11,856,269
Utah	7,077,956	733	15	44	0	0	7,078,748	246,785	0	0	0	0	0	246,785
Vermont	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Virginia	20,414,233	2,162	52	114	0	0	20,416,561	0	0	0	0	0	0	0
Washington	51,986,722	9,166,890	11,161	745	0	0	61,165,517	2,232,138	0	0	0	0	0	2,232,138
West Virginia	3,671,072	33	4	0	0	0	3,671,110	0	0	0	0	0	0	0
Wisconsin	52,270,139	381	47	128	0	0	52,270,694	81,487	0	0	0	0	0	81,487
Wyoming	3,657,039	38	5	13	0	0	3,657,095	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,744,383,109	23,103,846	31,304	8,360	0	0	1,767,526,618	32,382,590	0	0	0	0	0	32,382,590

Reconciliation Grand Total Insolvency Costs to Anticipated Funding Schedules

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Grand Total Insolvency Costs						
Per "Summary - Grand Total"	1,846,287,652	3,225,345,617	3,499,467,549	54,377,647	8,625,478,465	
Less Insolvency Costs NOT included in "Anticipated Funding Schedules":						
Estate Closed	(255,510,450)	(568,836,898)	(132,066,912)	(22,481,927)	(978,896,187)	
Released from Oversight	(1,875,572)	(306,091)	(178,328)	(27,990)	(2,387,982)	
Closed	(66,437,253)	(986,352,291)	(138,763,922)	0	(1,191,553,465)	
Open (excluding ELIC)	(368,260,181)	(448,295)	(3,227,979,605)	0	(3,596,688,082)	
Pre-Liquidation	(215,234)	(93,983)	(478,782)	0	(787,999)	
Less Other Adjustments Included in GA Cost Total, NOT included in "Anticipated Funding Schedules":						
Executive Life Insurance Company	NOLHGA expenses	(24,331,747)	(35,473,947)	0	(815,289)	(60,620,984)
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	86,255,413	133,692,507	0	1,330,150	221,278,069
Adjusted Total		1,215,912,627	1,767,526,618	(0)	32,382,590	3,015,821,836
Total Per "Anticipated Funding Schedules"		1,215,912,627	1,767,526,618	0	32,382,590	3,015,821,836
Variance	0	0	(0)	0	0	0
Executive Life Insurance Company	summary	1,153,988,962	1,669,308,059	0	31,867,730	2,855,164,750
Executive Life Insurance Company	adjustments	61,923,666	98,218,560	0	514,860	160,657,086
Executive Life Insurance Company	gross	1,215,912,627	1,767,526,618	0	32,382,590	3,015,821,836
						antic fnding file
						3,015,821,836
						0

SPECIFIC INSOLVENCY COSTS

Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	20,178	0	20,178
Alaska	0	6,140	0	6,140
Arizona	0	102,015	0	102,015
Arkansas	0	857,381	0	857,381
California	720	35,618	0	36,337
Colorado	0	758,472	0	758,472
Connecticut	0	0	0	0
Delaware	2,376	6,629	0	9,005
Dist. of Columbia	0	0	0	0
Florida	26,502	(1,304)	0	25,197
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	120,992	0	120,992
Illinois	1,319	1,991,834	0	1,993,153
Indiana	6,302	787,915	0	794,218
Iowa	0	27,945	0	27,945
Kansas	0	100,419	0	100,419
Kentucky	0	17,278	0	17,278
Louisiana	0	659,103	0	659,103
Maine	0	0	0	0
Maryland	0	1,920	0	1,920
Massachusetts	3,611	1,469,455	0	1,473,066
Michigan	8,301	7,905	0	16,206
Minnesota	0	0	0	0
Mississippi	0	4,492,812	0	4,492,812
Missouri	0	450,655	0	450,655
Montana	260	372,634	0	372,894
Nebraska	0	512,404	0	512,404
Nevada	0	2,432	0	2,432
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	52,326	0	52,326
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	23	0	23
Ohio	17,051	1,954,712	0	1,971,763
Oklahoma	1,875	1,852,774	0	1,854,649
Oregon	0	42,794	0	42,794
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	1,602	659	0	2,261
South Dakota	0	36,885	0	36,885
Tennessee	0	1,688,612	0	1,688,612
Texas	3,772	6,782,661	0	6,786,432
Utah	0	196	0	196
Vermont	0	0	0	0
Virginia	0	345,940	0	345,940
Washington	788	590,933	0	591,721
West Virginia	0	92,642	0	92,642
Wisconsin	5,087	24,835	0	29,922
Wyoming	0	108,582	0	108,582
Other	0	0	0	0
Total	79,565	26,375,407	0	26,454,972

Summary:	
GA Covered Obligations	44,462,791
Add:	
GA claims incurred directly	44,231,475
GA expenses incurred directly	12,170,199
NOLHGA expenses	2,553,992
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	44,387,898
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	32,575,586
Adjusted GA Costs	26,454,972
Per State breakdown	26,454,972

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	653,411	0	0
40,000	0	0	0	5,000,000	1,900,000	0	0
0	0	0	0	1,999,232	0	0	0
39,632	0	0	0	1,661,368	0	0	0
0	0	0	0	5,000,000	1,400,000	0	0
0	0	0	0	14,999,989	0	0	0
0	0	0	0	850,000	0	0	0
0	0	0	0	99,821	0	0	0
43,500	4,500	0	0	4,306,500	1,830,500	0	0
0	0	0	0	3,600,000	0	0	0
130,011	0	0	0	12,871,063	6,600,000	0	0
0	0	0	0	500,000	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	336,606	0	0
253,143	4,500	0	0	58,771,774	12,820,517	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	213,918	4,252,218	105,477	0	4,571,613
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	792	22,215	202	0	23,209
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	12,711	314,569	4,055	0	331,335
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	227,421	4,589,002	109,735	0	4,926,157

Summary:	
GA Covered Obligations	4,778,294
Add:	
GA claims incurred directly	374,183
GA expenses incurred directly	412,005
NOLHGA expenses	164,355
Remaining Inforce estimate	0
Less:	
Estate/other distributions	400,000
Other adjustments	(807,666)
Ceding commissions/ policy enhancements	328,371
Other recoveries (litigation, estate distributions, etc.)	881,975
Adjusted GA Costs	4,926,157
Per State breakdown	4,926,157

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
1,024	0	28,715	1,409	0	0	0	0
18,000	0	256,268	0	7,000	0	0	0
19,024	0	284,983	1,409	7,000	0	0	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	695,497	0	695,497
Alaska	0	5,923	0	5,923
Arizona	0	668,755	0	668,755
Arkansas	0	105,954	0	105,954
California	0	3,880,839	0	3,880,839
Colorado	0	1,427,295	0	1,427,295
Connecticut	0	0	0	0
Delaware	0	26,470	0	26,470
Dist. of Columbia	0	2,675	0	2,675
Florida	0	2,514,096	0	2,514,096
Georgia	0	403,235	0	403,235
Hawaii	0	2,803	0	2,803
Idaho	0	133,593	0	133,593
Illinois	0	5,459,514	0	5,459,514
Indiana	0	1,016,253	0	1,016,253
Iowa	0	454,811	0	454,811
Kansas	0	173,374	0	173,374
Kentucky	0	485,633	0	485,633
Louisiana	0	45,640	0	45,640
Maine	0	55,297	0	55,297
Maryland	0	495,607	0	495,607
Massachusetts	0	163,966	0	163,966
Michigan	0	0	0	0
Minnesota	0	52,315	0	52,315
Mississippi	0	103,802	0	103,802
Missouri	0	2,353,510	0	2,353,510
Montana	0	432,415	0	432,415
Nebraska	0	1,234,059	0	1,234,059
Nevada	0	149,482	0	149,482
New Hampshire	0	1,389	0	1,389
New Jersey	0	461,206	0	461,206
New Mexico	0	140,090	0	140,090
New York	0	0	0	0
North Carolina	0	439,265	0	439,265
North Dakota	0	1,185,960	0	1,185,960
Ohio	0	1,669,902	0	1,669,902
Oklahoma	0	257,609	0	257,609
Oregon	0	448,817	0	448,817
Pennsylvania	0	395,094	0	395,094
Puerto Rico	0	0	0	0
Rhode Island	0	3,198	0	3,198
South Carolina	0	205,881	0	205,881
South Dakota	0	1,385,955	0	1,385,955
Tennessee	0	304,562	0	304,562
Texas	0	999,387	0	999,387
Utah	0	41,251	0	41,251
Vermont	0	9,553	0	9,553
Virginia	0	280,222	0	280,222
Washington	0	3,137,576	0	3,137,576
West Virginia	0	82,872	0	82,872
Wisconsin	0	62,578	0	62,578
Wyoming	0	176,022	0	176,022
Other	0	197	0	197
Total	0	34,231,399	0	34,231,399

Summary:	
GA Covered Obligations	91,380,543
Add:	
GA claims incurred directly	20,254,758
GA expenses incurred directly	3,000,034
NOLHGA expenses	1,362,932
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	20,254,758
Ceding commissions/ policy enhancements	743,000
Other recoveries (litigation, estate distributions, etc.)	60,769,111
Adjusted GA Costs	34,231,399
Per State breakdown	34,231,399

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	9,450,000	0	0
0	0	0	0	2,893,631	0	0	0
0	0	0	0	1,725,000	0	0	0
0	0	0	0	500,000	0	0	0
0	0	0	0	1,341,501	522,000	0	0
0	0	0	0	509,121	0	0	0
0	0	0	0	175,000	0	0	0
0	0	0	0	1,700,000	0	0	0
0	0	0	0	456,000	75,000	0	0
0	0	0	0	210,000	0	0	0
0	0	0	0	8,354,499	0	0	0
0	0	0	0	670,000	0	0	0
0	0	0	0	4,475,000	5,300,000	0	0
0	0	0	0	370,000	178,000	0	0
0	0	0	0	1,250,000	151,039	0	0
0	120,000	0	0	350,000	0	0	0
0	0	0	0	800,000	0	0	0
0	0	0	0	3,202,700	924,599	0	0
0	0	0	0	5,600,000	0	0	0
0	0	0	0	850,000	500,000	0	0
0	0	0	0	1,688,644	0	0	0
0	0	0	0	1,000,000	0	0	0
0	0	0	0	600,000	0	0	0
0	0	0	0	3,748,806	1,475,000	0	0
0	0	0	0	1,000,000	0	0	0
0	600,000	0	0	3,221,194	1,164,901	0	0
0	0	0	0	125,000	0	0	0
0	0	0	0	27,500	0	0	0
0	0	0	0	850,915	455,000	0	0
0	0	0	0	3,000,000	2,169,430	0	0
0	0	0	0	350,000	280	0	0
0	0	0	0	275,000	410,327	0	0
9,517	729,780	0	0	85,880,467	29,218,274	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	57,265	624,467	109,481	0	791,214
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	20,589	127,081	4,233,320	0	4,380,990
Georgia	893	0	71,546	0	72,439
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	736	69,168	1,688	0	71,592
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	16,003	34,289	18,898	0	69,191
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	95,486	855,006	4,434,934	0	5,385,425

Summary:	
GA Covered Obligations	4,652,553
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	316,112
Ceding commissions/ policy enhancements	(1,274,180)
Other recoveries (litigation, estate distributions, etc.)	1,397,619
Adjusted GA Costs	5,385,425
Per State breakdown	5,385,425

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
10,971	0	0	0	148,029	0	0	0
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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	62,583	0	62,583
Alaska	0	0	0	0	0
Arizona	0	0	1,833,609	0	1,833,609
Arkansas	0	0	14,196	0	14,196
California	0	0	2,335,627	0	2,335,627
Colorado	0	0	19,230,217	0	19,230,217
Connecticut	0	0	23,974,183	0	23,974,183
Delaware	0	0	525,372	0	525,372
Dist. of Columbia	0	0	164,823	0	164,823
Florida	0	0	14,782,028	0	14,782,028
Georgia	0	0	1,426,351	0	1,426,351
Hawaii	0	0	15,013	0	15,013
Idaho	0	0	115,232	0	115,232
Illinois	0	0	296,851	0	296,851
Indiana	0	0	161,638	0	161,638
Iowa	0	0	0	0	0
Kansas	0	0	11,384,494	0	11,384,494
Kentucky	0	0	129,392	0	129,392
Louisiana	0	0	150,630	0	150,630
Maine	0	0	668,118	0	668,118
Maryland	0	0	2,117,675	0	2,117,675
Massachusetts	0	0	2,278,713	0	2,278,713
Michigan	0	0	0	0	0
Minnesota	0	0	134,427	0	134,427
Mississippi	0	0	9,421	0	9,421
Missouri	0	0	321,571	0	321,571
Montana	0	0	83,597	0	83,597
Nebraska	0	0	93,642	0	93,642
Nevada	0	0	167,869	0	167,869
New Hampshire	0	0	368,622	0	368,622
New Jersey	0	0	148,709,971	0	148,709,971
New Mexico	0	0	348,270	0	348,270
New York	0	0	0	0	0
North Carolina	0	0	2,756,368	0	2,756,368
North Dakota	0	0	0	0	0
Ohio	0	0	289,817	0	289,817
Oklahoma	0	0	181,366	0	181,366
Oregon	0	0	128,389	0	128,389
Pennsylvania	0	0	8,740,999	0	8,740,999
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	316,479	0	316,479
South Carolina	0	0	2,578,875	0	2,578,875
South Dakota	0	0	49,747	0	49,747
Tennessee	0	0	1,106,100	0	1,106,100
Texas	0	0	812,715	0	812,715
Utah	0	0	39,519	0	39,519
Vermont	0	0	355,474	0	355,474
Virginia	0	0	51,381,398	0	51,381,398
Washington	0	0	269,731	0	269,731
West Virginia	0	0	3,536,371	0	3,536,371
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	304,447,485	0	304,447,485

Summary:	
GA Covered Obligations	385,667,154
Add:	
GA claims incurred directly	0
GA expenses incurred directly	3,102,445
NOLHGA expenses	3,722,123
Remaining Inforce estimate	297,622,917
Less:	
Estate/other distributions	88,044,237
Other adjustments	297,622,917
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	304,447,485
Per State breakdown	304,447,485

Assessments Called (Billed) or Refunded as of December 31, 2016							
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, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	4,365	0	237	0	4,603
Alaska	2,321	0	5	0	2,326
Arizona	535,311	267,721	15,799	0	818,831
Arkansas	656,947	6,682	4,007	0	667,636
California	0	0	0	0	0
Colorado	28,253	0	0	0	28,253
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	309,376	0	31,491	0	340,867
Georgia	0	0	0	0	0
Hawaii	41,950	2,311	196	0	44,457
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	7,172	0	1,964	0	9,135
Iowa	0	0	0	0	0
Kansas	42,607	3,288	17,190	0	63,085
Kentucky	0	0	0	0	0
Louisiana	(10,601)	0	0	0	(10,601)
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	8,051	0	1,041	0	9,092
Missouri	199,122	11,572	26,254	0	236,947
Montana	0	0	0	0	0
Nebraska	13,893	82	3,687	0	17,662
Nevada	13,058	6,036	682	0	19,776
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	105,925	4,068	27,845	0	137,838
New York	0	0	0	0	0
North Carolina	4,110,409	38,301	21,321	0	4,170,032
North Dakota	0	0	0	0	0
Ohio	25,331	0	9,627	0	34,958
Oklahoma	954,210	29,274	44,144	0	1,027,628
Oregon	34,403	0	2,336	0	36,739
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	249,964	0	18,828	0	268,792
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	174,923	52,311	185,532	0	412,767
Utah	28,464	977	920	0	30,361
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	21,174	3,888	4,439	0	29,501
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	(1,076)	(5)	(15)	0	(1,096)
Other	0	0	0	0	0
Total	7,555,552	426,507	417,532	0	8,399,590

Summary:	
GA Covered Obligations	21,461,671
Add:	
GA claims incurred directly	137,228
GA expenses incurred directly	955,571
NOLHGA expenses	1,495,726
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	8,399,590
Per State breakdown	8,399,590

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
50,000	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
2,000,093	0	0	0	0	0	0	0
43,585	0	0	0	0	0	0	0
3,864	0	0	0	0	0	0	0
1,085	481	0	0	3,915	1,831	0	0
59,780	0	0	0	17,765	0	0	0
3,600,000	123,750	0	0	0	0	0	0
0	5,272,500	0	111,000	0	166,500	0	0
195,526	77,092	0	0	1,247,265	491,854	0	0
105,000	0	0	0	0	0	0	0
50,139	0	10,343	0	11,516	0	0	0
30,000	0	0	0	0	0	0	0
6,139,072	5,473,823	10,343	111,000	1,280,461	660,185	0	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	(783)	0	(783)
Arizona	(506)	(152,400)	0	(152,907)
Arkansas	0	0	0	0
California	0	(49,775)	0	(49,775)
Colorado	0	(7,635)	0	(7,635)
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	27,937	0	27,937
Illinois	0	0	0	0
Indiana	0	(122)	0	(122)
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	4,903	0	4,903
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	6,818	0	6,818
Montana	0	4,295	0	4,295
Nebraska	0	0	0	0
Nevada	0	(9,284)	0	(9,284)
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	1,077	0	1,077
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	(205)	(2,235)	0	(2,440)
Oregon	0	(1,267)	0	(1,267)
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	(211)	0	(211)
Texas	0	(8,291)	0	(8,291)
Utah	0	47,576	0	47,576
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	(505)	0	(505)
Other	0	0	0	0
Total	(712)	(139,902)	0	(140,613)

Summary:	
GA Covered Obligations	4,821,737
Add:	
GA claims incurred directly	4,821,737
GA expenses incurred directly	550,530
NOLHGA expenses	270,005
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	4,821,737
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	5,782,885
Adjusted GA Costs	(140,613)
Per State breakdown	(140,613)

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	25,000	8,000	0	0
0	0	0	0	0	0	0	0
0	0	0	0	1,200,000	950,000	0	0
0	0	0	0	165,000	107,622	0	0
0	0	0	0	151,200	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	113,018	80,000	0	0
0	0	0	0	150,000	0	0	0
0	0	0	0	1,804,218	1,145,622	0	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	292,196	3,162,530	(13,983)	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	1,472,918	27,571,944	(104,764)	28,940,098
Indiana	6,576	555,217	418	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	22,198	257,759	4	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	1,793,888	31,550,505	(118,325)	33,226,068

Summary:	
GA Covered Obligations	100,984,376
Add:	
GA claims incurred directly	15,711,384
GA expenses incurred directly	1,016,491
NOLHGA expenses	768,049
Remaining Inforce estimate	0
Less:	
Estate/other distributions	31,395,970
Other adjustments	15,711,384
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	38,146,878
Adjusted GA Costs	33,226,068
Per State breakdown	33,226,068

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	3,470,000	59,749,000	39,945,000	1,300,000	1,500,000	8,000,000	2,700,000
8,142	4,862	742,939	445,278	0	0	0	0
4,459,142	3,474,862	65,758,257	40,390,278	1,310,907	1,500,000	8,000,000	2,700,000

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	758,545	196,649	0	955,194
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	426,164	110,481	0	536,646
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	99,767	25,864	0	125,631
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	10,918	2,830	0	13,748
Louisiana	2,657,171	688,859	2,101	3,348,131
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	10,181,719	2,635,433	64,522	12,881,675
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	4,897,425	1,269,635	0	6,167,061
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	100,637	26,090	0	126,726
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	(16,939)	(4,391)	0	(21,331)
South Dakota	0	0	0	0
Tennessee	3,959,329	1,026,438	8,823	4,994,589
Texas	1,308,109	356,257	0	1,664,366
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	24,382,845	6,334,146	75,446	30,792,437

Summary:	
GA Covered Obligations	55,014,949
Add:	
GA claims incurred directly	0
GA expenses incurred directly	846,231
NOLHGA expenses	932,729
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	30,792,437
Per State breakdown	30,792,437

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,534,000	0	183,188	0	0	0	0	0
900,802	0	0	0	0	0	0	0
183,899	0	15,255	403	0	0	0	0
2,113,595	0	4,148,464	0	0	0	0	0
11,860,647	0	4,785,032	0	0	0	3,735,647	0
16,000	0	4,090	0	0	0	0	0
4,275,000	0	225,000	0	0	0	0	0
0	0	320,000	50,000	0	0	0	0
7,200,000	0	1,200,000	0	0	0	0	0
651,924	280,000	96,657	0	0	0	0	0
28,735,867	280,000	10,977,686	50,403	0	0	3,735,647	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	(224,039)	0	317,792	93,752
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	147	0	(2,027)	(1,880)
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	1,382	0	92,876	94,258
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	30,111	0	3,468,454	3,498,565
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	33,941	33,941
Montana	0	0	1,321	1,321
Nebraska	0	0	19,329	19,329
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	2,576	0	(27,236)	(24,660)
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	3,969	3,969
Ohio	0	0	0	0
Oklahoma	(4,368)	0	356,400	352,032
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	5,936	5,936
Tennessee	0	0	0	0
Texas	193,209	0	9,561,439	9,754,648
Utah	0	0	18,613	18,613
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	(982)	0	13,850,807	13,849,825

Summary:	
GA Covered Obligations	8,900,858
Add:	
GA claims incurred directly	6,337,185
GA expenses incurred directly	1,046,036
NOLHGA expenses	5,124,123
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	6,323,702
Ceding commissions/ policy enhancements	(571,866)
Other recoveries (litigation, estate distributions, etc.)	1,806,541
Adjusted GA Costs	13,849,825
Per State breakdown	13,849,825

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
3,959	0	0	0	4,945,041	0	0	0
8,000	4,500	0	0	792,000	445,500	0	0
58,755	11,987	0	0	11,692,213	2,385,440	0	0
70,714	16,487	0	0	17,454,254	2,830,940	0	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	39,351	0	39,351
Alaska	0	0	0	0
Arizona	0	46,520	0	46,520
Arkansas	11,432	1,854,144	0	1,865,576
California	0	0	0	0
Colorado	0	60,300	0	60,300
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	1,935,771	0	1,935,771
Hawaii	0	0	0	0
Idaho	0	2,884	0	2,884
Illinois	0	0	0	0
Indiana	0	10,926,274	0	10,926,274
Iowa	0	105,981	0	105,981
Kansas	0	994,395	0	994,395
Kentucky	0	168,737	0	168,737
Louisiana	0	23,627	0	23,627
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	5,073	0	5,073
Missouri	0	2,967,255	0	2,967,255
Montana	0	0	0	0
Nebraska	0	2,621,675	0	2,621,675
Nevada	(3,977)	3,422,546	0	3,418,569
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	(12,369)	0	(12,369)
New York	0	0	0	0
North Carolina	0	(24,840)	0	(24,840)
North Dakota	0	680	0	680
Ohio	0	2,054,509	0	2,054,509
Oklahoma	0	51,128	0	51,128
Oregon	0	10,367	0	10,367
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	(30,307)	0	(30,307)
South Dakota	0	8,796	0	8,796
Tennessee	5,716	1,648,742	0	1,654,457
Texas	0	176,661	0	176,661
Utah	0	59,521	0	59,521
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	62,087	0	62,087
Other	0	0	0	0
Total	13,171	29,179,510	0	29,192,680

Summary:	
GA Covered Obligations	51,277,704
Add:	
GA claims incurred directly	51,277,704
GA expenses incurred directly	1,055,444
NOLHGA expenses	976,279
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	51,277,704
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	24,116,746
Adjusted GA Costs	29,192,680
Per State breakdown	29,192,680

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	3,284,134	0	0	0
0	0	0	0	106,857	0	0	0
0	0	0	0	1,957,882	0	0	0
0	0	0	0	13,000	0	0	0
0	0	0	0	17,500,000	0	0	0
0	0	0	0	1,150,000	0	0	0
0	0	0	0	1,000,000	0	0	0
0	0	0	0	10,000,000	0	0	0
0	0	0	0	1,000,000	0	0	0
0	0	0	0	150,000	0	0	0
0	0	0	0	2,500,000	0	0	0
0	0	0	0	129,979	0	0	0
0	0	0	0	38,791,852	0	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	21,287,681	0	6,780	0	21,294,460
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	627,943	0	(177)	0	627,766
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	21,915,624	0	6,603	0	21,922,226

Summary:	
GA Covered Obligations	28,556,386
Add:	
GA claims incurred directly	5,302,562
GA expenses incurred directly	0
NOLHGA expenses	2,779,946
Remaining Inforce estimate	23,253,824
Less:	
Estate/other distributions	0
Other adjustments	28,556,386
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	9,414,106
Adjusted GA Costs	21,922,226
Per State breakdown	21,922,226

Assessments Called (Billed) or Refunded as of December 31, 2016							
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, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	8,092	0	8,092
Alaska	0	(3,088)	0	(3,088)
Arizona	0	65,648	0	65,648
Arkansas	0	22,854	0	22,854
California	0	640,884	0	640,884
Colorado	0	7,735	0	7,735
Connecticut	0	(8,903)	0	(8,903)
Delaware	0	(77,217)	0	(77,217)
Dist. of Columbia	0	(8,621)	0	(8,621)
Florida	0	270,584	0	270,584
Georgia	0	(159,458)	0	(159,458)
Hawaii	0	(88,847)	0	(88,847)
Idaho	0	(16,904)	0	(16,904)
Illinois	0	(189,820)	0	(189,820)
Indiana	0	(71,859)	0	(71,859)
Iowa	0	(33,679)	0	(33,679)
Kansas	0	311,042	0	311,042
Kentucky	0	20,805	0	20,805
Louisiana	0	(59,846)	0	(59,846)
Maine	0	(6,191)	0	(6,191)
Maryland	0	(547)	0	(547)
Massachusetts	0	8,460	0	8,460
Michigan	10,961	(263,476)	0	(252,515)
Minnesota	0	(27,279)	0	(27,279)
Mississippi	0	42,489	0	42,489
Missouri	0	37,689	0	37,689
Montana	0	(9,792)	0	(9,792)
Nebraska	0	(15,423)	0	(15,423)
Nevada	0	18,475	0	18,475
New Hampshire	0	(5,546)	0	(5,546)
New Jersey	0	(49,928)	0	(49,928)
New Mexico	0	(110,124)	0	(110,124)
New York	0	(143,440)	0	(143,440)
North Carolina	0	49,970	0	49,970
North Dakota	0	1,032	0	1,032
Ohio	0	(14,758)	0	(14,758)
Oklahoma	0	27,100	0	27,100
Oregon	0	25,326	0	25,326
Pennsylvania	0	11,981	0	11,981
Puerto Rico	0	(7,497)	0	(7,497)
Rhode Island	0	(3,858)	0	(3,858)
South Carolina	4,801	71,701	0	76,502
South Dakota	0	(20,438)	0	(20,438)
Tennessee	0	80,610	0	80,610
Texas	0	98,848	0	98,848
Utah	0	(27,279)	0	(27,279)
Vermont	0	2,494	0	2,494
Virginia	0	(104,397)	0	(104,397)
Washington	0	8,139	0	8,139
West Virginia	0	(30,197)	0	(30,197)
Wisconsin	0	(199,485)	0	(199,485)
Wyoming	0	(19,697)	0	(19,697)
Other	1	13,407	0	13,408
Total	15,763	67,774	0	83,537

Summary:	
GA Covered Obligations	60,742,962
Add:	
GA claims incurred directly	41,580,577
GA expenses incurred directly	3,742,009
NOLHGA expenses	2,499,486
Remaining Inforce estimate	0
Less:	
Estate/other distributions	19,253,403
Other adjustments	41,580,577
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	47,647,518
Adjusted GA Costs	83,537
Per State breakdown	83,537

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	3,125,000	0	0
0	0	0	0	768,000	777,442	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
8,479	0	0	0	893,521	0	0	0
0	0	0	0	300,000	0	0	0
0	0	0	0	120,000	0	0	0
0	0	0	0	759,000	0	0	0
0	0	0	0	75,000	0	0	0
190,000	0	0	0	310,000	0	0	0
40,000	42,800	0	0	1,960,000	2,032,200	0	0
0	0	0	0	108,788	0	0	0
50,085	42,523	0	0	2,548,542	2,160,728	0	0
0	0	0	0	150,000	0	0	0
5,000	1,948	0	0	320,000	0	0	0
0	0	0	0	200,000	190,535	0	0
0	0	0	0	0	671,547	0	0
0	0	0	0	30,000	34,679	0	0
793,564	687,271	100,000	50,000	19,664,517	13,362,131	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	756	348,308	0	0	349,064
Alaska	0	0	0	0	0
Arizona	0	329,005	0	0	329,005
Arkansas	0	18,633	0	0	18,633
California	0	0	0	0	0
Colorado	0	160,850	0	0	160,850
Connecticut	0	0	0	0	0
Delaware	0	44,349	0	0	44,349
Dist. of Columbia	0	0	0	0	0
Florida	41,970	6,292,942	0	0	6,334,911
Georgia	130	633,001	0	0	633,131
Hawaii	0	0	0	0	0
Idaho	0	4,673	0	0	4,673
Illinois	0	0	0	0	0
Indiana	0	314,960	0	0	314,960
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	232	273,681	0	0	273,913
Louisiana	0	149,730	0	0	149,730
Maine	0	0	0	0	0
Maryland	0	240,737	0	0	240,737
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	80,117	0	0	80,117
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	20,598	0	0	20,598
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	38,501	0	0	38,501
New York	0	0	0	0	0
North Carolina	449	1,014,082	0	0	1,014,531
North Dakota	0	0	0	0	0
Ohio	2,049	2,669,066	0	0	2,671,114
Oklahoma	0	257,590	0	0	257,590
Oregon	0	5,619	0	0	5,619
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	2,238	61,272	0	0	63,510
South Dakota	0	0	0	0	0
Tennessee	0	122,256	0	0	122,256
Texas	0	2,700,177	0	0	2,700,177
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	708	381,862	0	0	382,570
Washington	0	4,231	0	0	4,231
West Virginia	92	107,238	0	0	107,329
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	48,622	16,273,478	0	0	16,322,100

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, 2016							
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	350,000	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	1,038,487	0	0	0	0

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Estimated Net Costs as of September 30, 2017				
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	92,711,022	0	92,711,022
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	92,711,022	0	92,711,022

Summary:	
GA Covered Obligations	101,500,000
Add:	
GA claims incurred directly	101,500,000
GA expenses incurred directly	3,708,022
NOLHGA expenses	0
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	101,500,000
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	12,497,000
Adjusted GA Costs	92,711,022
Per State breakdown	92,711,022

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	104,405,820	0	0	0
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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	3,338,806	3,338,806
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	3,338,806	3,338,806

Summary:	
GA Covered Obligations	3,200,000
Add:	
GA claims incurred directly	715,949
GA expenses incurred directly	138,806
NOLHGA expenses	0
Remaining Inforce estimate	2,484,051
Less:	
Estate/other distributions	0
Other adjustments	3,200,000
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	3,338,806
Per State breakdown	3,338,806

Assessments Called (Billed) or Refunded as of December 31, 2016							
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, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	0	0	0

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

Assessments Called (Billed) or Refunded as of December 31, 2016							
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, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	5	0	5
Alaska	0	1	0	1
Arizona	0	19	(0)	19
Arkansas	0	4	(0)	10
California	0	83	0	84
Colorado	16	19	0	36
Connecticut	0	107	(0)	225
Delaware	0	2	0	2
Dist. of Columbia	0	75	0	75
Florida	33	101	(0)	134
Georgia	85	1,398	0	1,915
Hawaii	0	2	0	2
Idaho	0	1	0	1
Illinois	0	136	(0)	2,044
Indiana	78	27	0	152
Iowa	0	2	(0)	23
Kansas	0	3	0	3
Kentucky	22	4	0	26
Louisiana	0	5	0	5
Maine	0	9	0	9
Maryland	(0)	22	0	484
Massachusetts	0	45	0	46
Michigan	0	16	0	1,819
Minnesota	0	5	0	472
Mississippi	0	3	(0)	81
Missouri	0	6	(0)	6
Montana	0	3	0	3
Nebraska	0	1	(0)	1
Nevada	0	1	0	1
New Hampshire	0	15	0	15
New Jersey	(1)	31	0	791
New Mexico	0	2	0	2
New York	(0)	0	0	(0)
North Carolina	188	33	0	856
North Dakota	0	0	0	0
Ohio	246	56	0	275
Oklahoma	0	9	(0)	9
Oregon	0	14	0	14
Pennsylvania	1	62	0	2,079
Puerto Rico	0	7	0	7
Rhode Island	0	9	0	9
South Carolina	46	9	0	55
South Dakota	0	0	0	0
Tennessee	1	7	(0)	8
Texas	145	28	0	442
Utah	0	3	0	239
Vermont	0	1	0	1
Virginia	117	19	(0)	137
Washington	0	24	0	178
West Virginia	0	1	(0)	1
Wisconsin	29	20	(0)	49
Wyoming	0	1	(0)	1
Other	0	0	(0)	(0)
Total	1,008	2,456	(0)	10,354

Summary:	
GA Covered Obligations	3,534,278,683
Add:	
GA claims incurred directly	0
GA expenses incurred directly	4,043,353
NOLHGA expenses	14,401,269
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	13,817
Per State breakdown	13,817

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
0	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	168,235	0	0	0	0	0
0	0	6,000,000	0	0	0	0	0
0	0	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	10,000,000	11,255,081
0	0	10,000,000	11,400,000	0	0	0	0
0	0	400,000	0	0	0	3,100,000	4,800,000
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	5,296,700	471,044	524,695	574,882	640,360	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	10,875,478	44,055,596	26,201,957	895,082	960,837	108,553,958	75,903,889

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Estimated Net Costs as of September 30, 2017					
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	61,416	0	16	0	61,432
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	22,053	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	822,417	0	16	0	822,433
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, 2016							
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
Summary:							
GA Covered Obligations							
Add:							
GA claims incurred directly							
GA expenses incurred directly							
NOLHGA expenses							
Remaining Inforce estimate							
Less:							
Estate/other distributions							
Other adjustments							
Ceding commissions/ policy enhancements							
Other recoveries (litigation, estate distributions, etc.)							
Adjusted GA Costs							
Per State breakdown							
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
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11,271,909	1,041,272	1,401,485	0	122,000	0	0	0

Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	93,978,000	0	93,978,000
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	93,978,000	0	93,978,000

Summary:	
GA Covered Obligations	90,700,000
Add:	
GA claims incurred directly	36,200,000
GA expenses incurred directly	3,278,000
NOLHGA expenses	0
Remaining Inforce estimate	54,500,000
Less:	
Estate/other distributions	0
Other adjustments	90,700,000
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	93,978,000
Per State breakdown	93,978,000

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	38,506,698	0	0	0
0	0	0	0	38,506,698	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.

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, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	10,337,000	0	0	10,337,000
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	0	10,337,000	0	0	10,337,000

Summary:	
GA Covered Obligations	14,352,000
Add:	
GA claims incurred directly	14,352,000
GA expenses incurred directly	444,000
NOLHGA expenses	0
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	14,352,000
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	4,459,000
Adjusted GA Costs	10,337,000
Per State breakdown	10,337,000

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	10,800,000	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, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	10,758	40,500	0	51,258
Alaska	1,232	21,189	8,210	30,631
Arizona	12,364	267,225	0	279,589
Arkansas	28,015	21,671	0	49,685
California	91,960	781,989	1,457,869	2,331,818
Colorado	11,651	46,495	116,847	174,993
Connecticut	0	0	0	0
Delaware	245,225	2,637,543	1,430,653	4,313,422
Dist. of Columbia	1,676	36,761	0	38,436
Florida	55,779	397,536	0	453,316
Georgia	20,614	59,775	78,321	158,710
Hawaii	0	0	0	0
Idaho	8,577	71,881	944	81,401
Illinois	10,607	255,546	120,988	387,141
Indiana	10,920	85,819	95,421	192,160
Iowa	1,962	66,748	2,362	71,073
Kansas	0	0	0	0
Kentucky	8,924	49,517	53,855	112,296
Louisiana	5,099	26,357	0	31,456
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	18,276	457,761	172,529	648,567
Minnesota	8,169	152,169	225,325	385,663
Mississippi	2,454	5,242	90,086	97,782
Missouri	10,369	154,076	46,812	211,257
Montana	1,339	21,088	25,066	47,492
Nebraska	3,021	73,353	0	76,374
Nevada	3,150	57,831	0	60,980
New Hampshire	3,044	2,799	147,058	152,900
New Jersey	0	0	0	0
New Mexico	7,227	11,540	66,560	85,328
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	1,928	(37)	0	1,891
Ohio	8,106	79,782	80,746	168,634
Oklahoma	5,253	62,805	172,104	240,162
Oregon	6,046	106,192	41,976	154,214
Pennsylvania	15,946	445,285	151,522	612,753
Puerto Rico	0	0	0	0
Rhode Island	3,354	21,765	0	25,119
South Carolina	15,901	40,010	16,237	72,148
South Dakota	1,788	141,435	0	143,222
Tennessee	0	0	0	0
Texas	37,784	488,307	665,778	1,191,868
Utah	1,732	10,292	864	12,888
Vermont	724	8,499	0	9,224
Virginia	366,888	344,449	8,127	719,463
Washington	58,447	532,984	103,330	694,761
West Virginia	3,451	66,221	106,108	175,779
Wisconsin	6,908	229,994	49,674	286,575
Wyoming	444	29,754	34,137	64,334
Other	0	0	0	0
Total	1,117,108	8,410,145	5,569,511	15,096,764

Summary:	
GA Covered Obligations	17,669,767
Add:	
GA claims incurred directly	9,335,961
GA expenses incurred directly	1,230,968
NOLHGA expenses	1,283,138
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	9,387,292
Ceding commissions/ policy enhancements	(125,003)
Other recoveries (litigation, estate distributions, etc.)	5,160,780
Adjusted GA Costs	15,096,764
Per State breakdown	15,096,764

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
41,000	0	16,288	0	4,000	0	0	0
3,200	0	27,000	0	12,400	0	40	4
14,519	0	147,070	0	36,314	0	0	0
0	0	0	0	96,472	0	0	0
96,300	0	1,091,400	275,000	2,022,300	400,000	0	0
0	0	0	0	2,000,000	1,884,084	0	0
148,000	0	1,702,000	0	1,850,000	0	0	0
100,000	102,326	31,672	0	600,000	232,606	0	0
107,000	0	252,000	0	750,000	0	0	0
25,000	0	0	0	0	64,528	0	0
5,200	0	44,000	0	60,800	0	0	0
55,000	0	300,000	0	295,000	0	0	0
0	0	0	0	0	0	0	0
9,387,292	0	0	0	0	0	0	0
(125,003)	0	0	0	0	0	0	0
5,160,780	0	0	0	0	0	0	0
15,096,764	0	0	0	0	0	0	0
15,096,764	0	0	0	0	0	0	0
10,500	0	210,000	0	85,000	0	0	0
12,150	0	122,850	0	0	0	0	0
0	0	0	0	50,000	0	0	0
16,650	0	17,218	0	3,700	0	0	0
4,600	0	78,800	0	39,600	0	0	0
0	0	0	0	210,000	0	0	0
0	0	0	0	59,981	0	0	0
10,000	0	70,000	0	150,000	0	0	0
98,000	0	7,000	0	245,000	0	0	0
3,400	0	11,900	0	18,700	0	0	0
0	0	0	0	102,492	0	0	0
19,461	2,042	2,706	276	1,740,990	181,652	0	0
3,290	0	20,210	0	0	0	0	0
61,755	0	393,791	0	930,387	450,000	0	0
0	0	350,000	0	200,000	0	0	0
7,080	153,687	6,360	261	386,560	399,081	0	0
0	0	300,000	0	0	0	0	0
0	0	0	0	0	0	0	0
868,884	258,055	5,279,053	275,537	12,212,190	3,611,951	40	4

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Estimated Net Costs as of September 30, 2017				
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	20,888,322	0	20,888,322
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	42,958,488	0	42,958,488
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	63,846,810	0	63,846,810

Summary:	
GA Covered Obligations	115,148,965
Add:	
GA claims incurred directly	115,148,965
GA expenses incurred directly	7,057,053
NOLHGA expenses	1,640,792
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	115,148,965
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	60,000,000
Adjusted GA Costs	63,846,810
Per State breakdown	63,846,810

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	45,000,000	0	0	0
0	0	0	0	46,800,000	0	0	0
0	0	0	0	91,800,000	0	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	12,953,737	0	12,953,737	0
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	0	12,953,737	0	12,953,737	0

Summary:	
GA Covered Obligations	50,246,642
Add:	
GA claims incurred directly	48,050,465
GA expenses incurred directly	4,833,043
NOLHGA expenses	0
Remaining Inforce estimate	2,196,177
Less:	
Estate/other distributions	0
Other adjustments	50,246,642
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	42,125,948
Adjusted GA Costs	12,953,737
Per State breakdown	12,953,737

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	40,000,000	0	0	0
0	0	0	0	40,000,000	0	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	24,810	0	0	24,810
Alaska	0	0	0	0	0
Arizona	0	4,109,901	0	0	4,109,901
Arkansas	0	515,358	0	0	515,358
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	10,857	0	0	10,857
Dist. of Columbia	0	0	0	0	0
Florida	0	178,748	0	0	178,748
Georgia	0	(1,832)	0	0	(1,832)
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	1,523,791	0	0	1,523,791
Indiana	0	74,993	0	0	74,993
Iowa	0	13,325	0	0	13,325
Kansas	0	58,229	0	0	58,229
Kentucky	0	96,961	0	0	96,961
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	66,786	0	0	66,786
Massachusetts	0	1,119	0	0	1,119
Michigan	0	45,590	0	0	45,590
Minnesota	0	15,624	0	0	15,624
Mississippi	0	48,556	0	0	48,556
Missouri	0	407,375	0	0	407,375
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	21,491	0	0	21,491
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	1,266	0	0	1,266
North Dakota	0	60,819	0	0	60,819
Ohio	0	112,509	0	0	112,509
Oklahoma	0	248,145	0	0	248,145
Oregon	0	97,876	0	0	97,876
Pennsylvania	0	3,874,805	0	0	3,874,805
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	23,006	0	0	23,006
Tennessee	0	129,914	0	0	129,914
Texas	0	163,184	0	0	163,184
Utah	0	14,642	0	0	14,642
Vermont	0	0	0	0	0
Virginia	0	9,375	0	0	9,375
Washington	0	59,489	0	0	59,489
West Virginia	0	(37,368)	0	0	(37,368)
Wisconsin	0	125,152	0	0	125,152
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	0	12,094,494	0	0	12,094,494

Summary:	
GA Covered Obligations	18,947,440
Add:	
GA claims incurred directly	67,243
GA expenses incurred directly	201,589
NOLHGA expenses	756,212
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(4,124,280)
Ceding commissions/ policy enhancements	1,000,000
Other recoveries (litigation, estate distributions, etc.)	11,002,270
Adjusted GA Costs	12,094,494
Per State breakdown	12,094,494

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	11,693,421	0	0	0
27,819	0	0	0	0	0	0	0
0	0	15,000	0	25,000	0	0	0
0	0	3,000,000	1,395,000	0	0	0	0
0	0	24,520	0	0	0	0	0
130,963	0	0	0	0	0	0	0
0	0	56,000	0	0	0	0	0
297	0	0	0	4,703	0	0	0
0	0	1,449,393	0	0	0	0	0
0	0	35,100	0	0	0	0	0
0	0	146,270	0	0	0	0	0
0	0	602,500	150,000	0	0	0	0
0	0	25,712	0	0	0	0	0
0	0	325,000	0	0	0	0	0
17,723	238	0	0	280,946	3,768	0	0
0	0	28,000	0	0	0	0	0
0	0	100,000	0	0	0	0	0
0	0	0	0	0	82,075	0	0
0	0	150,000	0	0	0	0	0
176,802	238	5,957,495	1,545,000	12,004,070	85,843	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	11,195,211	3,128,666	0	14,323,877	
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	11,195,211	3,128,666	0	0	14,323,877

Summary:	
GA Covered Obligations	27,362,577
Add:	
GA claims incurred directly	3,224,585
GA expenses incurred directly	124,000
NOLHGA expenses	77,699
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	3,062,120
Ceding commissions/ policy enhancements	727,741
Other recoveries (litigation, estate distributions, etc.)	12,675,123
Adjusted GA Costs	14,323,877
Per State breakdown	14,323,877

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
32,000,000	0	0	0	0	0	0	0
32,000,000	0	0	0	0	0	0	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	11,455,286	21,124,492	0	32,579,778
Alaska	526,529	5,516,751	0	6,043,279
Arizona	18,022,493	23,052,425	0	41,074,918
Arkansas	10,285,351	5,987,101	0	16,272,452
California	266,291,828	435,880,066	0	702,171,895
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	3,927,879	4,014,138	0	7,942,017
Dist. of Columbia	0	0	0	0
Florida	96,045,689	103,088,021	0	199,133,711
Georgia	25,753,532	23,575,551	0	49,329,083
Hawaii	25,769,112	16,527,490	0	42,296,602
Idaho	7,552,806	8,027,062	0	15,579,867
Illinois	73,238,932	103,023,396	0	176,262,328
Indiana	14,326,318	26,557,894	0	40,884,212
Iowa	12,446,309	20,869,971	0	33,316,280
Kansas	23,662,875	10,408,497	0	34,071,372
Kentucky	12,606,977	22,041,707	0	34,648,684
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	17,133,119	20,100,033	0	37,233,152
Massachusetts	40,518,915	41,607,897	0	82,126,812
Michigan	(885)	0	0	(885)
Minnesota	13,858,994	34,209,322	0	48,068,316
Mississippi	18,660,552	5,515,250	0	24,175,802
Missouri	55,428,958	25,053,895	0	80,482,853
Montana	3,532,769	3,582,303	0	7,115,072
Nebraska	10,002,392	6,655,439	0	16,657,831
Nevada	11,969,416	6,935,874	0	18,905,290
New Hampshire	0	0	0	0
New Jersey	19,839,992	50,208,486	0	70,048,478
New Mexico	4,492,948	7,837,977	0	12,330,925
New York	0	0	0	0
North Carolina	30,389,660	66,649,779	0	97,039,440
North Dakota	3,235,027	4,901,142	0	8,136,169
Ohio	27,958,040	36,258,256	0	64,216,296
Oklahoma	10,570,363	17,997,105	0	28,567,468
Oregon	14,992,639	16,818,480	0	31,811,119
Pennsylvania	44,232,824	164,097,084	0	208,329,908
Puerto Rico	557,720	435,928	0	993,649
Rhode Island	3,127,708	21,273,687	0	24,401,394
South Carolina	16,616,710	21,374,991	0	37,991,701
South Dakota	6,500,214	2,753,865	0	9,254,079
Tennessee	23,452,669	15,329,840	0	38,782,509
Texas	104,503,304	129,917,758	0	234,421,062
Utah	8,363,828	6,692,062	0	15,055,890
Vermont	0	0	0	0
Virginia	10,026,560	19,291,606	0	29,318,166
Washington	33,227,502	57,847,241	0	91,074,743
West Virginia	1,789,909	3,471,785	0	5,261,694
Wisconsin	14,132,270	49,344,736	0	63,477,006
Wyoming	2,962,925	3,451,673	0	6,414,599
Other	0	0	0	0
Total	1,153,988,962	1,669,308,059	0	2,823,297,021

Summary:	
GA Covered Obligations	5,396,228,456
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	60,620,984
Remaining Inforce estimate	4,762,696
Less:	
Estate/other distributions	2,380,406,620
Other adjustments	4,762,696
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	221,278,069
Adjusted GA Costs	2,855,164,750
Per State breakdown	2,855,164,750

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
1,345,741	0	5,975,949	0	0	0	2,422,325	0
31,372,236	0	24,082,717	0	0	0	0	0
14,808,588	0	0	0	0	0	0	0
255,293,661	0	441,401,833	0	0	0	0	0
170,383	0	82,023	0	0	0	0	0
Add:							
GA claims incurred directly	0	4,309,600	0	3,612,400	0	0	0
GA expenses incurred directly	0	0	0	0	0	0	0
NOLHGA expenses	60,620,984	87,789,821	0	73,201,598	0	0	0
Remaining Inforce estimate	4,762,696	28,136,713	0	21,179,159	(1,836)	0	2,823,555
		17,380,590	0	18,866,415	4,340,797	0	0
		5,900,065	0	5,870,051	0	0	0
Less:							
Estate/other distributions	2,380,406,620	95,382,738	0	85,736,147	28,000,000	0	31,410,410
Other adjustments	4,762,696	4,229,436	0	11,393,625	4,999,960	0	20,700,000
Ceding commissions/ policy enhancements	0	9,282,570	0	13,042,799	0	0	0
Other recoveries (litigation, estate distributions, etc.)	221,278,069	21,735,000	0	8,915,000	0	0	0
		14,222,783	500,000	21,088,959	0	0	0
Adjusted GA Costs	2,855,164,750	28,789,000	0	18,621,000	0	0	0
Per State breakdown	2,855,164,750	39,790,000	0	32,040,000	0	0	0
		10,500,000	0	66,672,000	11,009,268	0	0
		13,331,639	0	3,571,718	0	0	46,643
		41,425,043	0	16,458,673	0	0	0
		2,454,678	0	2,585,676	0	0	0
		5,041,500	0	4,885,766	0	0	0
		8,682,027	0	4,989,049	0	0	0
		26,960,487	0	51,081,463	0	0	1,200,000
		2,300,000	0	5,048,618	0	0	0
		31,995,417	0	145,004,583	0	0	0
		1,520,309	0	1,893,127	0	0	37,848
		16,675,000	0	19,400,000	0	0	1,625,000
		11,117,110	0	16,908,490	0	0	0
		11,282,594	0	15,986,796	0	0	0
		18,000,000	0	137,986,288	0	0	0
		541,527	0	387,497	0	0	0
		2,512,564	0	17,879,165	0	0	0
		13,861,881	0	16,058,421	0	0	0
		5,046,959	65	1,993,163	0	0	0
		14,750,000	0	12,050,000	0	0	0
		125,470,495	0	63,667,619	0	0	2,500,000
		9,028,563	0	6,991,039	0	590,625	0
		12,439,476	0	14,214,000	2,613,992	0	0
		41,361,000	0	46,598,000	0	0	2,800,000
		1,598,287	0	3,529,868	980	0	0
		13,800,000	0	42,947,843	0	0	0
		2,372,109	0	2,811,297	0	0	0
Total	1,113,947,619	500,065	1,537,640,900	50,963,161	590,625	0	42,365,781
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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	48,678	0	48,678
Alaska	0	78,072	0	78,072
Arizona	0	1,432,108	0	1,432,108
Arkansas	0	3,004,290	0	3,004,290
California	0	20,783,154	0	20,783,154
Colorado	0	1,988,187	0	1,988,187
Connecticut	0	24,219,691	0	24,219,691
Delaware	0	2,879,785	0	2,879,785
Dist. of Columbia	0	7,070	0	7,070
Florida	0	325,882	0	325,882
Georgia	0	4,433,589	0	4,433,589
Hawaii	0	528,172	0	528,172
Idaho	0	321,827	0	321,827
Illinois	0	21,936,204	0	21,936,204
Indiana	0	1,309,809	0	1,309,809
Iowa	0	3,941,251	0	3,941,251
Kansas	0	19,686	0	19,686
Kentucky	0	1,135,555	0	1,135,555
Louisiana	0	7,429	0	7,429
Maine	0	1,341,928	0	1,341,928
Maryland	0	5,836,199	0	5,836,199
Massachusetts	0	66,419	0	66,419
Michigan	0	12,479,568	0	12,479,568
Minnesota	0	4,028,909	0	4,028,909
Mississippi	0	662,959	0	662,959
Missouri	0	25,451	0	25,451
Montana	0	785,212	0	785,212
Nebraska	0	579,476	0	579,476
Nevada	0	283,679	0	283,679
New Hampshire	0	1,874,590	0	1,874,590
New Jersey	0	55,882,696	0	55,882,696
New Mexico	0	376,972	0	376,972
New York	0	537,970,828	0	537,970,828
North Carolina	0	19,856,463	0	19,856,463
North Dakota	0	2,469	0	2,469
Ohio	0	5,090,773	0	5,090,773
Oklahoma	0	269,474	0	269,474
Oregon	0	37,909	0	37,909
Pennsylvania	0	45,305,320	0	45,305,320
Puerto Rico	0	48,704	0	48,704
Rhode Island	0	4,664,410	0	4,664,410
South Carolina	0	976,008	0	976,008
South Dakota	0	828,389	0	828,389
Tennessee	0	1,695,584	0	1,695,584
Texas	0	261,972	0	261,972
Utah	0	715,657	0	715,657
Vermont	0	960,734	0	960,734
Virginia	0	2,675,865	0	2,675,865
Washington	0	5,340,510	0	5,340,510
West Virginia	0	2,035,793	0	2,035,793
Wisconsin	0	108,497	0	108,497
Wyoming	0	389,802	0	389,802
Other	0	0	0	0
Total	0	801,859,658	0	801,859,658

Summary:	
GA Covered Obligations	1,093,779,021
Add:	
GA claims incurred directly	0
GA expenses incurred directly	11,849,872
NOLHGA expenses	24,364,471
Remaining Inforce estimate	0
Less:	
Estate/other distributions	328,133,707
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	801,859,658
Per State breakdown	801,859,658

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	24,250,000	0	0	0	0	0
0	0	1,626,177	0	0	0	0	0
0	0	16,699,169	0	0	0	0	0
0	0	2,900,000	0	0	0	0	0
0	0	23,000,000	0	0	0	0	0
0	0	4,000,000	0	0	0	0	0
0	0	1,132,915	0	0	0	0	0
0	0	1,400,000	906	0	0	0	0
0	0	7,530,000	0	0	0	0	0
0	0	8,998,201	0	0	0	0	0
0	0	275,000	0	0	0	0	0
0	0	2,049,993	0	0	0	0	0
0	0	63,000,000	0	0	0	0	0
0	0	499,991	0	0	0	0	0
556,478,179	0	0	0	0	0	0	0
0	0	20,000,000	0	0	0	0	0
0	0	5,800,000	0	0	0	0	0
0	0	200,000	0	0	0	0	0
0	0	1,714,000	0	0	0	0	0
0	0	4,500,536	0	0	0	0	0
0	0	1,000,000	0	0	0	0	0
0	0	910,000	0	0	0	0	0
0	0	749,937	0	0	0	0	0
0	0	800,000	0	0	0	0	0
0	0	3,000,000	0	0	0	0	0
0	0	2,500,000	0	0	0	0	0
0	0	96,000	0	0	0	0	0
556,478,179	0	198,631,919	906	0	0	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	20,260,482	0	0	0	20,260,482
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	20,260,482	0	0	0	20,260,482

Summary:	
GA Covered Obligations	26,260,815
Add:	
GA claims incurred directly	0
GA expenses incurred directly	388,973
NOLHGA expenses	791,512
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(605,559)
Ceding commissions/ policy enhancements	3,081,877
Other recoveries (litigation, estate distributions, etc.)	4,704,500
Adjusted GA Costs	20,260,482
Per State breakdown	20,260,482

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
13,800,320	0	4,950,590	0	0	0	1,518,800	0
13,800,320	0	4,950,590	0	0	0	1,518,800	0

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Estimated Net Costs as of September 30, 2017				
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	4,715,485	4,469,372	0	9,184,858
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	4,715,485	4,469,372	0	9,184,858

Summary:	
GA Covered Obligations	8,850,514
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	334,344
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	9,184,858
Per State breakdown	9,184,858

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
7,965,000	3,015,000	885,000	335,000	0	0	0	0
7,965,000	3,015,000	885,000	335,000	0	0	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	1,790	382,138	0	0	383,928
Alaska	719	1,863	0	0	2,582
Arizona	2,304	48,745	0	0	51,049
Arkansas	2,247	13,147	0	0	15,394
California	30,875	248,426	0	0	279,301
Colorado	0	0	0	0	0
Connecticut	8,957	163,084	0	0	172,041
Delaware	811	29,680	0	0	30,491
Dist. of Columbia	0	0	0	0	0
Florida	11,290	271,172	0	0	282,461
Georgia	10,081	15,501	0	0	25,582
Hawaii	661	18,232	0	0	18,893
Idaho	346	157,975	0	0	158,321
Illinois	13,015	629,388	0	0	642,402
Indiana	6,748	1,120,338	0	0	1,127,086
Iowa	1,898	61,114	0	0	63,012
Kansas	2,005	15,510	0	0	17,515
Kentucky	1,480	28,876	0	0	30,356
Louisiana	0	0	0	0	0
Maine	1,424	15,937	0	0	17,361
Maryland	12,585	25,550	0	0	38,135
Massachusetts	10,932	108,016	0	0	118,948
Michigan	9,391	123,082	0	0	132,473
Minnesota	8,018	1,058,544	0	0	1,066,561
Mississippi	1,539	9,408	0	0	10,947
Missouri	3,493	78,002	0	0	81,495
Montana	558	27,716	0	0	28,274
Nebraska	798	397,454	0	0	398,252
Nevada	538	87,750	0	0	88,288
New Hampshire	3,857	258,958	0	0	262,815
New Jersey	12,846	144,909	0	0	157,755
New Mexico	632	271,468	0	0	272,101
New York	0	0	0	0	0
North Carolina	8,649	119,119	0	0	127,768
North Dakota	549	20,029	0	0	20,578
Ohio	14,188	200,141	0	0	214,328
Oklahoma	1,016	28,057	0	0	29,074
Oregon	2,939	56,922	0	0	59,862
Pennsylvania	13,683	3,791,537	0	0	3,805,220
Puerto Rico	0	0	0	0	0
Rhode Island	965	209,717	0	0	210,682
South Carolina	3,883	666,962	0	0	670,845
South Dakota	136	9,168	0	0	9,304
Tennessee	5,301	55,521	0	0	60,822
Texas	10,053	129,728	0	0	139,781
Utah	481	35,607	0	0	36,088
Vermont	2,333	26,052	0	0	28,385
Virginia	37,650	2,300,376	0	0	2,338,026
Washington	2,533	39,206	0	0	41,739
West Virginia	924	47,334	0	0	48,259
Wisconsin	7,208	589,084	0	0	596,292
Wyoming	90	13,262	0	0	13,352
Other	0	0	0	0	0
Total	274,417	14,149,804	0	0	14,424,222

Summary:	
GA Covered Obligations	11,499,999
Add:	
GA claims incurred directly	11,499,999
GA expenses incurred directly	0
NOLHGA expenses	2,924,223
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	11,499,999
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	14,424,222
Per State breakdown	14,424,222

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
4,005	30	6,000	20	5	0	0	0
36,125	0	0	0	0	0	0	0
205,036	0	314,964	0	0	0	0	0
210,000	0	0	0	0	0	0	0
77	0	1,692	0	73	0	0	0
80,000	0	895,000	0	5,000	0	35,000	0
286,000	0	814,000	0	0	0	0	0
49,965	0	349,994	0	0	0	0	0
12,800	0	147,200	0	0	0	0	0
5,500	0	44,500	0	0	0	0	0
0	0	0	0	325,000	0	0	0
0	0	75,000	0	0	0	0	0
889,508	30	2,648,350	20	330,078	0	35,000	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	21,137	38	0	21,175
Alaska	0	0	0	0
Arizona	12,056	63	0	12,119
Arkansas	4,647	38	0	4,685
California	92,842	3,206	0	96,048
Colorado	18,135	2,836	0	20,971
Connecticut	12,482	121	0	12,603
Delaware	10,345	758	0	11,103
Dist. of Columbia	5,249	489	0	5,738
Florida	86,504	7,511	0	94,015
Georgia	17,433	477	1,191	19,101
Hawaii	0	0	0	0
Idaho	443	0	0	443
Illinois	75,462	6,502	360	82,324
Indiana	9,874	1,874	0	11,748
Iowa	1,413	176	0	1,589
Kansas	4,528	10	0	4,538
Kentucky	24,447	3,396	0	27,843
Louisiana	1,942	0	0	1,942
Maine	6,496	5,134	0	11,630
Maryland	29,965	691	0	30,656
Massachusetts	69,426	2,569	0	71,995
Michigan	20,007	1,480	746	22,232
Minnesota	5,192	69	0	5,261
Mississippi	1,716	0	0	1,716
Missouri	7,442	269	0	7,711
Montana	582	0	0	582
Nebraska	1,381	0	0	1,381
Nevada	1,892	0	0	1,892
New Hampshire	9,381	285	0	9,666
New Jersey	75,983	4,972	2,630	83,585
New Mexico	1,093	0	0	1,093
New York	65,879	8,216	2,618	76,713
North Carolina	27,958	24,421	0	52,379
North Dakota	148	0	0	148
Ohio	39,417	429	3,689	43,534
Oklahoma	3,194	6	0	3,200
Oregon	3,509	0	0	3,509
Pennsylvania	213,840	22,074	13,401	249,315
Puerto Rico	0	0	0	0
Rhode Island	9,437	208	0	9,645
South Carolina	14,199	275	0	14,474
South Dakota	172	0	0	172
Tennessee	55,550	10,533	0	66,083
Texas	22,309	277	0	22,586
Utah	718	0	0	718
Vermont	1,421	0	0	1,421
Virginia	25,027	1,387	0	26,414
Washington	10,808	2,981	0	13,789
West Virginia	3,280	0	0	3,280
Wisconsin	4,361	49	0	4,410
Wyoming	0	0	0	0
Other	0	0	0	0
Total	1,130,723	113,819	0	1,272,532

Summary:	
GA Covered Obligations	629,575,000
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	1,272,532
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	629,575,000
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	1,272,532
Per State breakdown	1,272,532

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
4,523	0	0	0	0	0	0	0
2,326	0	3,076	0	0	0	0	0
34,200	0	800	0	0	0	0	0
41,049	0	3,876	0	0	0	0	0

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Estimated Net Costs as of September 30, 2017				
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

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
337	4,800	40	0	10	0	0	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, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	38,191	0	38,191
Alaska	0	0	0	0
Arizona	0	7,194	0	7,194
Arkansas	0	281	0	281
California	0	0	0	0
Colorado	0	1,412	0	1,412
Connecticut	0	0	0	0
Delaware	0	799	0	799
Dist. of Columbia	0	0	0	0
Florida	0	112,632	0	112,632
Georgia	0	20,640	0	20,640
Hawaii	0	0	0	0
Idaho	0	3,444	0	3,444
Illinois	0	0	0	0
Indiana	0	8,376	0	8,376
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	1,158	0	1,158
Louisiana	0	14,997	0	14,997
Maine	0	0	0	0
Maryland	0	(1,321)	0	(1,321)
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	2,594	0	2,594
Missouri	0	0	0	0
Montana	0	897	0	897
Nebraska	0	170	0	170
Nevada	0	461	0	461
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	2,954	0	2,954
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	324	0	324
Ohio	0	1,161	0	1,161
Oklahoma	0	1,001	0	1,001
Oregon	0	1,408	0	1,408
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	844	0	844
South Dakota	0	0	0	0
Tennessee	0	1,229	0	1,229
Texas	0	6,188	0	6,188
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	619	0	619
Other	0	0	0	0
Total	0	227,653	0	227,653

Summary:	
GA Covered Obligations	1,978,001
Add:	
GA claims incurred directly	1,978,001
GA expenses incurred directly	305,426
NOLHGA expenses	317,525
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	1,978,001
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	2,373,299
Adjusted GA Costs	227,653
Per State breakdown	227,653

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
8,231	0	0	0	3,987	0	0	0
0	0	0	1,700,000	0	0	0	0
0	0	0	0	26,200	0	0	0
0	0	0	0	10,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	85,000	0	0	0
0	0	0	0	0	0	0	0
0	500,000	0	0	67,009	116,294	0	0
0	0	0	0	0	0	0	0
8,231	500,000	0	1,700,000	192,196	116,294	0	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	11,355	98,533	0	109,888
Alaska	0	0	0	0
Arizona	9,914	93,998	0	103,913
Arkansas	1,043	8,939	0	9,982
California	32,383	405,721	0	438,104
Colorado	11,120	135,862	0	146,982
Connecticut	0	0	0	0
Delaware	(10,199)	(24,155)	0	(34,354)
Dist. of Columbia	5,440	45,521	0	50,961
Florida	30,348	316,685	0	347,034
Georgia	34,181	275,630	0	309,811
Hawaii	(1,971)	(19,727)	0	(21,699)
Idaho	0	0	0	0
Illinois	5,327	49,640	0	54,967
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	3,945	44,292	0	48,238
Kentucky	5,834	32,742	0	38,576
Louisiana	(14,158)	(90,582)	0	(104,741)
Maine	0	0	0	0
Maryland	22,921	138,975	0	161,896
Massachusetts	0	0	0	0
Michigan	(11,100)	(85,050)	0	(96,150)
Minnesota	0	0	0	0
Mississippi	(115,340)	(742,683)	0	(858,023)
Missouri	15,033	203,947	0	218,980
Montana	0	0	0	0
Nebraska	826	5,162	0	5,988
Nevada	1,230	16,447	0	17,676
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	35,519	235,731	0	271,251
New York	0	0	0	0
North Carolina	18,082	190,559	0	208,641
North Dakota	0	0	0	0
Ohio	9,160	36,455	0	45,614
Oklahoma	(1,220)	(9,529)	0	(10,749)
Oregon	2,718	20,190	0	22,908
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	4,563	36,276	0	40,839
South Dakota	0	0	0	0
Tennessee	5,962	67,353	0	73,316
Texas	42,767	476,186	0	518,953
Utah	(6,817)	(35,237)	0	(42,055)
Vermont	0	0	0	0
Virginia	22,804	172,373	0	195,177
Washington	4,862	43,361	0	48,223
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	176,532	2,143,615	0	2,320,148

Summary:	
GA Covered Obligations	83,300,829
Add:	
GA claims incurred directly	140,795
GA expenses incurred directly	1,545,709
NOLHGA expenses	2,233,603
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(5,957,550)
Ceding commissions/ policy enhancements	20,181,741
Other recoveries (litigation, estate distributions, etc.)	70,676,597
Adjusted GA Costs	2,320,148
Per State breakdown	2,320,148

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,037,480	0	0	0	0	0	0	0
712,800	0	5,287,200	0	0	0	0	0
623,455	0	935,184	0	0	0	0	0
45,000	0	55,000	0	0	0	0	0
121,500	74,219	536,500	397,781	0	0	0	0
500,000	150,000	2,300,000	1,300,000	0	0	0	0
525,000	0	15,000	0	0	0	0	0
743,240	0	2,760	0	0	0	0	0
1,666,605	0	365,840	0	0	0	0	0
235,000	0	111,000	0	0	0	0	0
64,817	0	239,890	0	0	0	0	0
1,029,000	855,000	3,871,000	3,215,000	0	0	0	0
1,980,000	1,445,000	20,000	107,500	0	0	0	0
275,000	0	1,925,000	0	0	0	0	0
7,101,306	4,000,000	0	0	0	0	0	0
78,950	0	136,050	0	0	0	0	0
595,000	0	3,125,000	0	0	0	0	0
936,000	0	0	0	0	0	0	0
18,270,153	6,524,219	18,925,424	5,020,281	0	0	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	14,980	1,307	0	0	16,286
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	8,906	8,540	0	0	17,446
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	934	273	0	0	1,207
Georgia	(2,637)	(1,070)	0	0	(3,707)
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	(25,576)	(13,774)	0	0	(39,350)
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	19,325	3,592	0	0	22,916
Louisiana	(9,300)	(2,749)	0	0	(12,049)
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	(42,156)	(43,828)	0	0	(85,984)
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	29,901	10,584	0	0	40,485
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	(25,862)	(12,464)	0	0	(38,326)
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	7,116	3,050	0	0	10,166
South Dakota	0	0	0	0	0
Tennessee	319,492	103,099	0	0	422,591
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	21,749	6,151	0	0	27,900
Washington	0	0	0	0	0
West Virginia	16,557	12,568	0	0	29,125
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	333,428	75,278	0	0	408,707

Summary:	
GA Covered Obligations	48,277,445
Add:	
GA claims incurred directly	0
GA expenses incurred directly	167,440
NOLHGA expenses	1,835,378
Remaining Inforce estimate	0
Less:	
Estate/other distributions	32,999,999
Other adjustments	(236,725)
Ceding commissions/ policy enhancements	4,411,447
Other recoveries (litigation, estate distributions, etc.)	12,696,835
Adjusted GA Costs	408,707
Per State breakdown	408,707

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
56,916	0	0	0	0	0	0	0
325,000	0	0	0	0	0	0	0
440,000	486,166	80,000	15,036	0	0	0	0
0	284,000	0	116,000	0	0	0	0
46,000	0	4,000	0	0	0	0	0
375,000	0	5,000	0	0	0	0	0
0	0	0	0	0	0	0	0
1,242,916	770,166	89,000	131,036	0	0	0	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	299,505	0	0	299,505
Alaska	0	0	0	0
Arizona	23,029	0	0	23,029
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	55,770	0	0	55,770
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	870,639	48,427	0	919,066
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	8,289,357	2,991,753	0	11,281,110
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	(29,906)	0	0	(29,906)
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	330	0	0	330
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	328,754	0	0	328,754
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	9,837,479	3,040,179	0	12,877,658

Summary:	
GA Covered Obligations	17,074,665
Add:	
GA claims incurred directly	18,066
GA expenses incurred directly	406,240
NOLHGA expenses	639,685
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(1,329,839)
Ceding commissions/ policy enhancements	711,825
Other recoveries (litigation, estate distributions, etc.)	5,879,011
Adjusted GA Costs	12,877,658
Per State breakdown	12,877,658

Assessments Called (Billed) or Refunded as of December 31, 2016							
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							
Alaska							
Arizona							
Arkansas							
California							
Colorado							
Connecticut							
Delaware							
Dist. of Columbia							
Florida							
Georgia							
Hawaii							
Idaho							
Illinois							
Indiana							
Iowa							
Kansas							
Kentucky							
Louisiana	959,087	0	402,992	0	52,921	0	0
Maine							
Maryland							
Massachusetts							
Michigan							
Minnesota							
Mississippi	4,320,000	0	1,680,000	0	0	0	0
Missouri							
Montana							
Nebraska							
Nevada							
New Hampshire							
New Jersey							
New Mexico	29,979	0	0	0	0	0	0
New York							
North Carolina							
North Dakota							
Ohio							
Oklahoma	100,000	0	0	0	0	0	0
Oregon							
Pennsylvania							
Puerto Rico							
Rhode Island							
South Carolina							
South Dakota							
Tennessee							
Texas	475,086	0	0	0	0	0	0
Utah							
Vermont							
Virginia							
Washington							
West Virginia							
Wisconsin							
Wyoming							
Other							
Total	5,884,152	0	2,082,992	0	52,921	0	0

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Estimated Net Costs as of September 30, 2017				
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	22,762,000	0	22,762,000
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	22,762,000	0	22,762,000

Summary:	
GA Covered Obligations	19,362,000
Add:	
GA claims incurred directly	17,900,000
GA expenses incurred directly	3,400,000
NOLHGA expenses	0
Remaining Inforce estimate	1,462,000
Less:	
Estate/other distributions	0
Other adjustments	19,362,000
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	22,762,000
Per State breakdown	22,762,000

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	26,600,000	0	0	0
0	0	0	0	26,600,000	0	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	15,334	0	2,732	0	18,066
Alaska	0	0	0	0	0
Arizona	0	0	574	0	574
Arkansas	0	0	2,890	0	2,890
California	0	0	334	0	334
Colorado	0	0	0	0	0
Connecticut	0	0	(1,789)	0	(1,789)
Delaware	6,760	0	0	0	6,760
Dist. of Columbia	0	0	0	0	0
Florida	115,824	15,102	138,648	0	269,574
Georgia	56,361	23,294	25,322	0	104,977
Hawaii	0	0	(41)	0	(41)
Idaho	0	0	1,731	0	1,731
Illinois	0	0	1,481	0	1,481
Indiana	27,761	0	10,847	0	38,608
Iowa	0	0	54	0	54
Kansas	0	0	379	0	379
Kentucky	0	0	81,144	0	81,144
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	23,631	0	544	0	24,175
Massachusetts	0	0	1,377	0	1,377
Michigan	0	0	4,098	0	4,098
Minnesota	0	0	1,811	0	1,811
Mississippi	0	0	849	0	849
Missouri	6,283	1,024	1,093	0	8,400
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	1,051	0	1,051
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	3,814	0	3,814
North Carolina	(7,858)	0	0	0	(7,858)
North Dakota	0	0	0	0	0
Ohio	0	0	2,817	0	2,817
Oklahoma	20,502	1,114	1,695	0	23,312
Oregon	0	0	62	0	62
Pennsylvania	40,494	368	884	0	41,745
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	5	0	5
South Carolina	213,592	10,447	0	0	224,039
South Dakota	0	0	0	0	0
Tennessee	15,449	0	1,050	0	16,499
Texas	91,901	0	0	0	91,901
Utah	0	0	96	0	96
Vermont	0	0	0	0	0
Virginia	55,794	431	2,687	0	58,912
Washington	0	0	0	0	0
West Virginia	639,891	24,754	99,637	0	764,282
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	1,321,718	76,535	387,876	0	1,786,130

Summary:	
GA Covered Obligations	16,205,681
Add:	
GA claims incurred directly	10,602,029
GA expenses incurred directly	3,311,759
NOLHGA expenses	358,078
Remaining Inforce estimate	0
Less:	
Estate/other distributions	858,110
Other adjustments	10,356,665
Ceding commissions/ policy enhancements	418,260
Other recoveries (litigation, estate distributions, etc.)	17,058,382
Adjusted GA Costs	1,786,130
Per State breakdown	1,786,130

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	202,000	0	0	0
0	0	0	0	100,000	0	0	0
535,000	0	65,000	0	4,900,000	0	0	0
172,000	0	72,000	739	1,200,000	0	0	0
0	0	0	0	590,456	0	0	0
2,378,202	1,606,906	0	0	374,000	175,940	0	0
400,000	0	0	0	0	0	0	0
25,000	0	0	0	25,000	0	0	0
40,000	17,600	0	0	210,000	92,400	0	0
249,570	0	0	0	750,420	0	0	0
200,000	0	0	0	53,000	0	0	0
65,397	151,779	0	0	1,359,712	1,266,260	0	0
560,269	382,889	4,588	13,137	333,201	383,000	0	0
606,438	128,826	73,076	140,773	3,240,504	3,765,849	0	0
5,231,876	2,288,000	214,664	154,649	13,338,293	5,683,449	0	0

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Estimated Net Costs as of September 30, 2017				
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	726,741	0	59,499	786,239
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	1,456	0	0	1,456
Florida	0	0	0	0
Georgia	28,155	0	0	28,155
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	167,681	12,329	0	180,010
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	15,795	0	0	15,795
Maine	0	0	0	0
Maryland	86	0	0	86
Massachusetts	0	0	0	0
Michigan	76,912	0	0	76,912
Minnesota	0	0	0	0
Mississippi	3,782	0	0	3,782
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	3,373	0	0	3,373
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	263,189	0	0	263,189
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	363	0	0	363
Texas	238,665	0	0	238,665
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	1,526,197	12,329	59,499	1,598,024

Summary:	
GA Covered Obligations	319,462
Add:	
GA claims incurred directly	272,266
GA expenses incurred directly	323,350
NOLHGA expenses	813,606
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	(23,500)
Other recoveries (litigation, estate distributions, etc.)	154,160
Adjusted GA Costs	1,598,024
Per State breakdown	1,598,024

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
200,000	0	100,000	0	0	0	0	0
300,000	0	0	0	0	0	0	0
0	0	0	0	224,926	0	0	0
500,000	0	100,000	0	224,926	0	0	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	42,351	335,002	0	377,354
Alaska	31,986	212,607	0	244,592
Arizona	384,992	1,113,514	0	1,498,506
Arkansas	65,028	358,003	0	423,030
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	65,118	251,419	0	316,537
Dist. of Columbia	0	0	0	0
Florida	5,385,783	12,416,492	0	17,802,275
Georgia	319,579	1,218,466	0	1,538,045
Hawaii	0	0	0	0
Idaho	59,468	441,230	0	500,698
Illinois	2,414,416	7,982,068	0	10,396,484
Indiana	1,449,740	3,963,535	0	5,413,275
Iowa	1,361,394	2,752,531	0	4,113,925
Kansas	375,333	1,584,601	0	1,959,934
Kentucky	255,102	809,749	0	1,064,850
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	161,864	2,213,897	0	2,375,761
Massachusetts	62,156	2,935,529	0	2,997,685
Michigan	2,364,086	6,748,361	0	9,112,447
Minnesota	0	0	0	0
Mississippi	20,475	276,302	0	296,777
Missouri	616,758	3,735,933	0	4,352,691
Montana	272,413	243,665	0	516,078
Nebraska	450,932	1,415,837	0	1,866,770
Nevada	12,499	236,858	0	249,358
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	67,753	200,584	0	268,337
New York	0	0	0	0
North Carolina	406,860	3,041,612	0	3,448,471
North Dakota	169,756	935,826	0	1,105,582
Ohio	2,074,986	9,024,594	0	11,099,580
Oklahoma	797,306	775,208	0	1,572,514
Oregon	253,246	877,511	0	1,130,757
Pennsylvania	542,472	6,563,488	0	7,105,960
Puerto Rico	0	142	0	142
Rhode Island	0	0	0	0
South Carolina	247,669	1,097,887	0	1,345,556
South Dakota	176,291	507,617	0	683,908
Tennessee	492,525	827,782	0	1,320,307
Texas	420,357	3,649,117	0	4,069,474
Utah	103,690	507,852	0	611,543
Vermont	2,143	130,638	0	132,781
Virginia	133,199	2,821,752	0	2,954,951
Washington	503,728	1,077,374	0	1,581,103
West Virginia	27,328	191,245	0	218,573
Wisconsin	111,978	519,661	0	631,639
Wyoming	74,769	103,991	0	178,760
Other	0	0	0	0
Total	22,777,529	84,099,479	0	106,877,009

Summary:	
GA Covered Obligations	600,117,017
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	4,487,174
Remaining Inforce estimate	0
Less:	
Estate/other distributions	269,312,049
Other adjustments	151,440,726
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	76,974,408
Adjusted GA Costs	106,877,009
Per State breakdown	106,877,009

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
380,000	0	302,720	0	0	0	0	0
80,878	14,180	566,741	121,990	0	0	2,000	0
559,164	0	3,944,426	0	0	0	0	0
1,149,754	0	0	0	0	0	0	0
25,200	0	44,800	0	0	0	0	0
209,250	0	627,750	0	0	0	0	0
13,095,654	0	26,446,748	0	0	0	0	0
1,064,376	0	3,444,406	63,866	0	0	0	0
143,772	0	1,411,228	0	0	0	0	0
6,250,000	2,700,000	22,000,000	9,150,000	0	0	0	0
1,400,894	0	2,499,899	0	1,400,894	0	0	0
2,356,028	0	6,511,318	0	0	0	0	0
675,000	0	2,950,000	0	0	0	0	0
734,080	230,086	2,171,198	636,094	0	0	0	0
1,031,000	0	4,319,000	0	0	0	0	0
275,000	0	7,235,000	0	0	0	0	0
5,400,000	1,980,000	15,300,000	3,400,000	0	0	0	0
134,576	0	764,463	0	0	0	0	0
1,502,267	0	7,950,910	0	0	0	0	0
1,580,000	0	484,000	0	0	0	0	0
1,723,246	0	3,764,563	0	0	0	0	0
49,500	0	649,800	0	0	0	0	0
100,000	0	301,563	0	0	0	0	0
1,050,000	419,000	7,950,000	3,181,000	0	0	0	0
455,036	0	2,567,241	0	0	0	0	0
2,865,000	0	12,435,000	0	0	0	0	0
2,250,225	688,600	1,790,500	661,400	0	0	0	0
269,155	0	862,577	0	0	0	0	0
9,300	0	16,990,700	0	0	0	0	0
330,000	0	2,420,000	0	0	0	0	0
1,157,792	958,991	2,614,740	1,767,139	0	0	0	0
565,000	0	935,000	0	0	0	0	0
9,411,167	2,959,943	0	0	0	0	0	0
275,261	0	1,349,739	0	0	0	0	0
4,000	0	265,000	0	0	0	0	0
333,529	0	7,336,036	0	0	0	0	0
688,258	0	2,020,070	0	0	0	0	0
109,516	2,286	575,004	342,380	0	0	0	0
300,000	0	1,500,000	0	0	0	0	0
132,853	61,385	189,719	88,336	0	0	0	0
60,125,731	10,014,471	175,491,859	19,412,205	0	0	2,000	0

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Estimated Net Costs as of September 30, 2017				
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	7,919,777	0	7,919,777
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	7,919,777	0	7,919,777

Summary:	
GA Covered Obligations	17,363,916
Add:	
GA claims incurred directly	17,363,916
GA expenses incurred directly	295,861
NOLHGA expenses	0
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	17,363,916
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	9,740,000
Adjusted GA Costs	7,919,777
Per State breakdown	7,919,777

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	20,000,000	0	0	0
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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	96,455	0	96,455
Alaska	0	0	0	0
Arizona	0	805,588	0	805,588
Arkansas	0	55,302	0	55,302
California	0	11,098	0	11,098
Colorado	0	3,588,312	0	3,588,312
Connecticut	0	0	0	0
Delaware	0	11,416	0	11,416
Dist. of Columbia	0	0	0	0
Florida	0	25,590	0	25,590
Georgia	0	2,544,181	0	2,544,181
Hawaii	0	17,560	0	17,560
Idaho	0	4,686	0	4,686
Illinois	0	144,728	0	144,728
Indiana	0	15,811	0	15,811
Iowa	0	0	0	0
Kansas	0	11,023	0	11,023
Kentucky	0	49	0	49
Louisiana	0	83,532	0	83,532
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	543,070	0	543,070
Missouri	0	2,667	0	2,667
Montana	0	6,787	0	6,787
Nebraska	0	1,036	0	1,036
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	12,276	0	12,276
New York	0	0	0	0
North Carolina	0	11,851	0	11,851
North Dakota	0	615	0	615
Ohio	0	0	0	0
Oklahoma	0	278,382	0	278,382
Oregon	0	(309)	0	(309)
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	1,652,611	0	1,652,611
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	3,818,172	0	3,818,172
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	56	0	56
Other	0	0	0	0
Total	0	13,742,546	0	13,742,546

Summary:	
GA Covered Obligations	9,679,935
Add:	
GA claims incurred directly	9,679,935
GA expenses incurred directly	2,480,309
NOLHGA expenses	1,582,302
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	9,679,935
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	13,742,546
Per State breakdown	13,742,546

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	0	3,558,082	0	0	0
0	0	0	0	2,190,579	0	0	0
0	0	0	0	14,100	0	0	0
0	0	0	0	130,000	0	0	0
0	0	0	0	400,000	0	0	0
0	0	0	0	1,500,000	0	0	0
0	0	0	0	7,899,980	0	0	0
0	0	0	0	15,692,741	0	0	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	575,507	245,144	0	820,652
Alaska	(4,553)	0	0	(4,553)
Arizona	1,386,952	77,902	0	1,464,854
Arkansas	519,705	0	0	519,705
California	9,814,050	4,615,059	0	14,429,109
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	45,370	59,976	0	232,038
Dist. of Columbia	0	0	0	0
Florida	2,477,194	1,756,528	0	4,233,722
Georgia	1,195,122	0	0	110,520
Hawaii	68,395	0	0	68,395
Idaho	131,117	0	0	131,117
Illinois	13,188,087	3,314,134	0	2,431,449
Indiana	1,234,198	80,398	0	1,314,596
Iowa	1,320,420	100,279	0	1,420,700
Kansas	207,427	234,323	0	441,750
Kentucky	463,899	16,324	0	480,222
Louisiana	0	0	0	0
Maine	91,297	0	0	63,668
Maryland	0	0	0	0
Massachusetts	1,598,222	0	0	1,598,222
Michigan	5,156,084	1,624,866	0	3,491,313
Minnesota	(0)	61,038	0	2,403,902
Mississippi	276,221	17,556	0	293,777
Missouri	544,028	184,481	0	728,509
Montana	242,544	115,273	0	357,818
Nebraska	1,177,369	119,062	0	1,296,431
Nevada	113,330	15,776	0	129,105
New Hampshire	388,192	146,996	0	607,577
New Jersey	7,671,004	1,533,726	0	3,477,973
New Mexico	208,876	48,649	0	257,526
New York	0	0	0	0
North Carolina	3,056,077	343,857	0	220,855
North Dakota	140,259	19,029	0	159,288
Ohio	3,585,995	315,304	0	481,455
Oklahoma	410,170	258,100	0	668,270
Oregon	490,941	3,308	0	494,248
Pennsylvania	4,846,866	772,329	0	1,538,615
Puerto Rico	0	0	0	0
Rhode Island	336,136	0	0	336,136
South Carolina	844,275	200,550	0	1,044,826
South Dakota	132,124	0	0	132,124
Tennessee	589,586	14,064	0	603,650
Texas	4,940,307	1,145,850	0	2,829,711
Utah	340,422	69,358	0	73
Vermont	48,628	2,814	0	51,442
Virginia	758,018	5,759	0	763,777
Washington	898,987	221,021	0	1,120,007
West Virginia	94,345	1,053	0	95,399
Wisconsin	200,806	199,010	0	399,816
Wyoming	126,242	13,598	0	139,840
Other	0	0	0	0
Total	71,930,239	17,952,496	0	17,889,150

Summary:	
GA Covered Obligations	72,462,458
Add:	
GA claims incurred directly	79,125,416
GA expenses incurred directly	4,933,933
NOLHGA expenses	2,897,529
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	107,771,884
Per State breakdown	107,771,884

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	5,715,000	7,800,000	8,563,000	270,000	0	0	0
GA claims incurred directly	82,000	0	418,000	0	0	0	0
GA expenses incurred directly	4,933,933	0	0	0	0	0	0
NOLHGA expenses	2,897,529	0	1,000,000	0	1,300,000	0	0
Remaining Inforce estimate	0	0	0	0	0	157,061	(1,771)
Less:							
Estate/other distributions	0	15,189,000	7,787,461	6,029,000	2,127,010	200,000	221,540
Other adjustments	(1,818,283)	1,004,167	0	0	0	0	0
Ceding commissions/ policy enhancements	370,225	1,199,870	0	436,704	0	0	1,040,000
Other recoveries (litigation, estate distributions, etc.)	53,095,510	450,000	0	300,000	0	0	0
Adjusted GA Costs	107,771,884	643,875	150,000	11,600	0	0	0
Per State breakdown	107,771,884	230,000	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
5,500,000	3,764,806	2,508,522	4,520,000	5,000	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	2,500,000
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	2,763,534	3,266,771	1,029,680	1,337,174	421,520	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	2,556,164	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	299,619	200,600	74,905	0	0	0	0
90,759,188	25,834,986	37,166,103	19,867,170	4,032,883	643,060	41,826,413	17,982,766

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	1,439	0	0	1,439
Alaska	602	0	0	602
Arizona	82,047	49,101	0	131,148
Arkansas	13,519	12,671	0	26,190
California	168,408	24,274	0	192,683
Colorado	9,600	4,479	0	14,079
Connecticut	1,389	6,405	0	7,794
Delaware	0	0	0	0
Dist. of Columbia	(297)	0	0	(297)
Florida	30,410	40,676	0	71,086
Georgia	10,979	925	0	11,903
Hawaii	1,868	0	0	1,868
Idaho	5,338	5,504	0	10,842
Illinois	0	0	0	0
Indiana	157,058	445,193	0	602,252
Iowa	0	0	0	0
Kansas	2,871	1,652	0	4,524
Kentucky	(895)	(417)	0	(1,311)
Louisiana	2,651	0	0	2,651
Maine	0	0	0	0
Maryland	(16)	(17)	0	(33)
Massachusetts	0	0	0	0
Michigan	118	0	0	118
Minnesota	1,762	6,917	0	8,679
Mississippi	0	0	0	0
Missouri	134,105	29,011	0	163,116
Montana	710	0	0	710
Nebraska	514	0	0	514
Nevada	1,773	121	0	1,895
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	940	6,252	0	7,191
North Dakota	818	0	0	818
Ohio	1,926	2,155	0	4,081
Oklahoma	12,218	4,545	0	16,763
Oregon	1,286	141	0	1,427
Pennsylvania	153	0	0	153
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	2,521	12	0	2,533
South Dakota	1,026	0	0	1,026
Tennessee	306	1,823	0	2,129
Texas	450,305	26,957	0	477,261
Utah	847	1,409	0	2,256
Vermont	6,879	0	0	6,879
Virginia	2,308	56,817	0	59,125
Washington	7,378	0	0	7,378
West Virginia	713	0	0	713
Wisconsin	3,617	0	0	3,617
Wyoming	0	12	0	12
Other	0	0	0	0
Total	1,133,941	726,620	0	1,860,561

Summary:	
GA Covered Obligations	12,183,752
Add:	
GA claims incurred directly	25,081
GA expenses incurred directly	318,423
NOLHGA expenses	380,285
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(406,387)
Ceding commissions/ policy enhancements	1,953,369
Other recoveries (litigation, estate distributions, etc.)	9,499,998
Adjusted GA Costs	1,860,561
Per State breakdown	1,860,561

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
70,158	0	0	0	0	0	0	0
1,393,120	300,000	206,880	0	0	0	0	0
99,972	0	0	0	0	0	0	0
99,000	0	1,000	0	0	0	0	0
2,898,033	2,875,000	0	0	152,528	125,000	0	0
2,800	0	70,000	0	0	0	0	0
39,000	0	0	0	0	0	0	0
4,602,083	3,175,000	277,880	0	152,528	125,000	0	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	43,165	81,246	0	124,412
Alaska	0	0	0	0
Arizona	6,752	16,951	0	23,703
Arkansas	381	19,420	0	19,801
California	90,941	41,691	0	132,632
Colorado	15,479	14,176	0	29,655
Connecticut	0	0	0	0
Delaware	1,801	1,469	0	3,270
Dist. of Columbia	0	0	0	0
Florida	304,326	440,493	0	744,820
Georgia	84,477	1,337,004	0	1,421,481
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	93,952	10,334	0	104,286
Indiana	142	31,701	0	31,843
Iowa	715	0	0	715
Kansas	2,126	4,216	0	6,342
Kentucky	40,891	162,293	0	203,183
Louisiana	107,591	37,511	0	145,102
Maine	0	0	0	0
Maryland	26,955	61,705	0	88,660
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	3,932	47,709	0	51,640
Missouri	3,460	20,739	0	24,199
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	1,623	0	0	1,623
New Hampshire	0	0	0	0
New Jersey	8,314	53,857	0	62,171
New Mexico	16,895	0	0	16,895
New York	0	0	0	0
North Carolina	350,963	2,036,239	225	2,387,427
North Dakota	0	0	0	0
Ohio	51,315	256,506	0	307,820
Oklahoma	110,459	33,724	0	144,183
Oregon	7,039	15,045	0	22,083
Pennsylvania	9,170	27,476	0	36,647
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	1,586,030	4,313,112	0	5,899,141
South Dakota	80	0	0	80
Tennessee	18,866	1,480,046	0	1,498,913
Texas	220,093	390,696	15,146	625,935
Utah	0	52,181	0	52,181
Vermont	0	0	0	0
Virginia	312,433	999,530	763	1,312,726
Washington	58,638	63	0	58,701
West Virginia	27,853	135,140	0	162,993
Wisconsin	232	8,046	0	8,277
Wyoming	0	0	0	0
Other	0	0	0	0
Total	3,607,086	12,130,317	16,134	15,753,538

Summary:	
GA Covered Obligations	67,641,600
Add:	
GA claims incurred directly	382,611
GA expenses incurred directly	994,265
NOLHGA expenses	708,166
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	15,753,538
Per State breakdown	15,753,538

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
167,000	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	60,000	2,550,000	340,000	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	139,012	407,272	108,114	0	0	0	0
0	0	47,000	0	0	0	0	0
368,136	18,000	1,104,909	51,387	0	0	0	0
132,436	139,679	642,564	683,850	0	0	0	0
5,270,688	356,691	17,846,770	1,325,580	0	0	0	0

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Estimated Net Costs as of September 30, 2017				
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

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
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, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	(207,817)	(6,532)	0	(214,349)
Alaska	57,122	16,082	0	73,204
Arizona	(272,000)	2,789	0	(269,211)
Arkansas	(45,861)	4,369	0	(41,492)
California	(315,456)	75,254	0	(240,202)
Colorado	(115,579)	10,896	0	(104,683)
Connecticut	(52,301)	1,557	0	(50,744)
Delaware	(78,960)	(624)	0	(79,585)
Dist. of Columbia	33,760	20,814	0	54,574
Florida	(1,001,417)	(18,794)	0	(1,020,211)
Georgia	(306,281)	2,986	0	(303,294)
Hawaii	(62,303)	(7,426)	0	(69,729)
Idaho	(315,769)	(1,943)	0	(317,712)
Illinois	(401,789)	(6,493)	0	(408,282)
Indiana	(469,726)	89,083	0	(380,642)
Iowa	(11,732)	13,130	0	1,398
Kansas	(190,043)	9,991	0	(180,052)
Kentucky	(1,040,941)	(188,596)	0	(1,229,537)
Louisiana	(193,612)	(437)	0	(194,049)
Maine	(34,320)	521	0	(33,799)
Maryland	(186,423)	(3,630)	0	(190,053)
Massachusetts	(143,247)	976	0	(142,271)
Michigan	(487,400)	17,696	0	(469,705)
Minnesota	(90,417)	(9,456)	0	(99,873)
Mississippi	17,367	5,785	0	23,152
Missouri	(325,863)	(17,261)	0	(343,124)
Montana	(185,257)	8,565	0	(176,693)
Nebraska	(48,350)	24,009	0	(24,341)
Nevada	(65,141)	4,811	0	(60,330)
New Hampshire	5,328	(830)	0	4,498
New Jersey	(90,872)	915	0	(89,957)
New Mexico	(117,673)	(15,715)	0	(133,388)
New York	62,422	0	0	62,422
North Carolina	(653,736)	(28,197)	0	(681,933)
North Dakota	(229,729)	(476)	0	(230,204)
Ohio	(734,589)	13,094	0	(721,495)
Oklahoma	(97,393)	6,728	0	(90,666)
Oregon	(305,018)	9,842	0	(295,176)
Pennsylvania	(348,995)	(15,233)	0	(364,228)
Puerto Rico	0	0	0	0
Rhode Island	(14,992)	46	0	(14,946)
South Carolina	(108,062)	14,330	0	(93,732)
South Dakota	(172,398)	10,728	0	(161,670)
Tennessee	(293,887)	(30,425)	0	(324,312)
Texas	(1,259,337)	63,959	0	(1,195,377)
Utah	(283,943)	2,419	0	(281,525)
Vermont	92,191	2,976	0	95,167
Virginia	(392,520)	(80,202)	0	(472,722)
Washington	(665,412)	26,205	0	(639,207)
West Virginia	(169,457)	6,974	0	(162,483)
Wisconsin	(214,641)	(2,331)	0	(216,972)
Wyoming	(19,699)	(9,694)	0	(29,392)
Other	0	0	0	0
Total	(12,552,168)	23,236	0	(12,528,932)

Summary:	
GA Covered Obligations	765,438,159
Add:	
GA claims incurred directly	0
GA expenses incurred directly	5,116,161
NOLHGA expenses	7,518,332
Remaining Inforce estimate	0
Less:	
Estate/other distributions	714,278,169
Other adjustments	(357,884,521)
Ceding commissions/ policy enhancements	233,590,142
Other recoveries (litigation, estate distributions, etc.)	200,617,794
Adjusted GA Costs	(12,528,932)
Per State breakdown	(12,528,932)

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,900,000	0	69,317	0	0	0	0	0
283,000	333,000	94,000	125,000	0	0	0	0
953,650	0	120,413	0	0	0	0	0
1,090,241	0	0	0	0	0	0	0
18,173,100	24,700,000	573,100	1,000,000	0	0	0	0
2,150,102	3,128,840	149,714	70,000	0	21,787	0	0
785,000	731,234	0	0	0	0	0	0
GA claims incurred directly	87,000	3,000	0	0	0	0	0
GA expenses incurred directly	100,000	113,572	5,000	10,656	0	0	0
NOLHGA expenses	6,100,000	0	500,000	0	0	0	0
Remaining Inforce estimate	1,806,365	0	93,635	4,595	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
Estate/other distributions	5,500,000	6,070,000	500,000	1,635,000	0	0	0
Other adjustments	1,098,547	0	299,899	0	0	0	0
Ceding commissions/ policy enhancements	1,000,000	0	0	0	0	0	0
Other recoveries (litigation, estate distributions, etc.)	10,331,657	10,251,563	2,835,989	2,840,382	99,323	98,105	0
1,368,000	0	57,000	0	0	0	0	0
791,200	0	800	0	0	0	0	0
148,500	0	2,326,500	0	0	0	0	0
1,670,000	2,125,000	106,000	200,000	0	0	0	0
5,200,000	6,695,134	750,000	0	5,200,000	0	0	0
752,000	0	48,000	0	0	0	0	0
3,236,920	0	263,260	0	0	0	0	0
1,931,899	0	167,986	0	0	0	0	0
983,250	0	51,557	0	0	0	0	0
874,200	0	28,400	0	0	0	0	0
200,000	0	5,000	0	0	0	0	0
500,000	500,000	0	0	0	0	0	0
3,800,000	5,462,500	200,000	287,500	0	0	0	0
1,365,200	0	268,100	0	0	0	0	0
4,940,000	0	760,000	0	0	0	0	0
841,750	987,350	83,230	97,650	0	0	0	0
2,658,420	0	51,801	0	0	0	0	0
3,500,000	0	0	0	0	0	0	0
115,320	0	8,680	0	0	0	0	0
900,000	0	100,000	0	0	0	0	0
1,995,000	400,000	289,000	0	0	0	0	0
4,640,000	0	610,000	0	0	0	0	0
11,695,474	15,038,085	369,492	470,127	3,471	4,590	0	0
1,305,629	1,917,485	49,370	72,515	0	0	0	0
67,000	0	3,000	0	0	0	0	0
2,275,289	2,486,497	225,549	26,203	38,720	37,000	0	0
8,284,000	8,100,000	385,000	0	0	0	0	0
1,941,321	2,453,052	293,679	342,842	0	26	0	0
182,226	282,636	67,454	104,537	0	0	0	0
122,437,040	92,956,402	13,028,405	7,287,007	141,544	161,508	0	0

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Estimated Net Costs as of September 30, 2017				
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	50,814,021	50,814,021
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	50,814,021	50,814,021

Summary:	
GA Covered Obligations	46,062,952
Add:	
GA claims incurred directly	46,062,952
GA expenses incurred directly	4,751,069
NOLHGA expenses	0
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	46,062,952
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	50,814,021
Per State breakdown	50,814,021

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	40,000,000	0	0	0
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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	1,856	0	1,856
Alaska	0	21	0	21
Arizona	0	23,622	0	23,622
Arkansas	0	209	0	209
California	0	6,531	0	6,531
Colorado	0	6,515	0	6,515
Connecticut	0	3,436	0	3,436
Delaware	0	(0)	0	(0)
Dist. of Columbia	0	23	0	23
Florida	0	14,831	0	14,831
Georgia	0	82,983	0	82,983
Hawaii	0	6,474	0	6,474
Idaho	0	(69,152)	0	(69,152)
Illinois	0	2,715	0	2,715
Indiana	0	1,427	0	1,427
Iowa	0	19	0	19
Kansas	0	10,586	0	10,586
Kentucky	0	0	0	0
Louisiana	0	4,630	0	4,630
Maine	0	1	0	1
Maryland	0	902	0	902
Massachusetts	0	34,307	0	34,307
Michigan	0	15,955	0	15,955
Minnesota	0	102	0	102
Mississippi	0	4,786	0	4,786
Missouri	0	6,072	0	6,072
Montana	0	22,523	0	22,523
Nebraska	0	0	0	0
Nevada	0	410	0	410
New Hampshire	0	(0)	0	(0)
New Jersey	0	531	0	531
New Mexico	0	5,154	0	5,154
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	(1)	0	(1)
Ohio	0	533	0	533
Oklahoma	0	1,043	0	1,043
Oregon	0	9,379	0	9,379
Pennsylvania	0	1,556	0	1,556
Puerto Rico	0	0	0	0
Rhode Island	0	61	0	61
South Carolina	0	7,094	0	7,094
South Dakota	0	6	0	6
Tennessee	0	1,124	0	1,124
Texas	0	(20,160)	0	(20,160)
Utah	0	1,709	0	1,709
Vermont	0	3	0	3
Virginia	0	101,253	0	101,253
Washington	0	1,629	0	1,629
West Virginia	0	3,101	0	3,101
Wisconsin	0	546,546	0	546,546
Wyoming	0	565	0	565
Other	0	0	0	0
Total	0	842,910	0	842,910

Summary:	
GA Covered Obligations	2,633,693
Add:	
GA claims incurred directly	2,633,693
GA expenses incurred directly	1,250,119
NOLHGA expenses	759,988
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	2,633,693
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	3,800,891
Adjusted GA Costs	842,910
Per State breakdown	842,910

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	100,000	0	0	0
0	0	0	0	584,325	0	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	18,120	0	221,840	0	239,960
Alaska	0	0	0	0	0
Arizona	8,909	0	915,448	0	924,358
Arkansas	(38,686)	0	7,413	0	(31,273)
California	0	0	0	0	0
Colorado	3,768	0	275,722	0	279,490
Connecticut	0	0	0	0	0
Delaware	1,507	0	632	0	2,139
Dist. of Columbia	(1,265)	0	(1,120)	0	(2,385)
Florida	167,572	0	10,692,735	0	10,860,307
Georgia	45,480	0	11,923,873	0	11,969,353
Hawaii	33,340	0	23,086	0	56,425
Idaho	0	0	(11,387)	0	(11,387)
Illinois	54,305	0	2,491,396	0	2,545,701
Indiana	27,074	0	(41,396)	0	(14,323)
Iowa	0	0	12,423	0	12,423
Kansas	(4,264)	0	576,477	0	572,213
Kentucky	0	0	0	0	0
Louisiana	46,621	0	161,630	0	208,250
Maine	0	0	(857)	0	(857)
Maryland	3,163	0	848,815	0	851,979
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	13,994	0	1,265,559	0	1,279,553
Missouri	11,193	0	1,959,492	0	1,970,685
Montana	1,412	0	170,289	0	171,700
Nebraska	0	0	0	0	0
Nevada	58,790	0	4,111	0	62,901
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	(878)	0	389,576	0	388,697
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	2,660,854	0	2,660,854
Ohio	74,878	0	529,318	0	604,197
Oklahoma	4,209	0	183,171	0	187,380
Oregon	0	0	0	0	0
Pennsylvania	(544,957)	0	(89,491)	0	(634,448)
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	(1,107)	0	1,996,879	0	1,995,772
Tennessee	27,477	0	1,263,446	0	1,290,923
Texas	0	0	0	0	0
Utah	0	0	(63)	0	(63)
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	(1,172)	0	42,113	0	40,941
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	9,482	0	38,471,984	0	38,481,466

Summary:	
GA Covered Obligations	47,709,013
Add:	
GA claims incurred directly	36,421,067
GA expenses incurred directly	3,937,935
NOLHGA expenses	6,404,741
Remaining Inforce estimate	20,329,566
Less:	
Estate/other distributions	0
Other adjustments	43,815,429
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	32,505,427
Adjusted GA Costs	38,481,466
Per State breakdown	38,481,466

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
21,578	0	0	0	0	0	0	0
0	0	0	0	35,214	0	0	0
0	0	0	0	2,208,000	0	0	0
0	0	0	0	9,437,552	0	0	0
0	0	0	0	64,500	0	0	0
200,000	0	0	0	3,100,000	1,100,000	0	0
11,383	0	529	0	235,088	0	0	0
0	0	0	0	400,000	0	0	0
55,000	0	0	0	295,000	0	0	0
0	0	0	0	2,402,000	0	0	0
0	0	0	0	1,610,000	0	0	0
0	0	0	0	150,000	0	0	0
287,961	0	529	0	19,937,354	1,100,000	0	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	(804,924)	0	0	(804,924)
Alaska	14,643	0	0	14,643
Arizona	2,804,625	50,742	0	2,855,367
Arkansas	3,321,984	112,431	0	3,434,416
California	8,322,427	53,923	0	8,376,350
Colorado	367,012	18	0	367,030
Connecticut	75,517	2,562	0	78,079
Delaware	41,116	0	0	41,116
Dist. of Columbia	4,202	0	0	4,202
Florida	47,768	0	0	47,768
Georgia	957,008	749	0	957,757
Hawaii	11,782	0	0	11,782
Idaho	116,934	0	0	116,934
Illinois	42,997,732	71,056	0	43,068,788
Indiana	10,720,501	0	0	10,720,501
Iowa	18,622,436	5,631	0	18,628,067
Kansas	16,540,445	0	0	16,540,445
Kentucky	8,560,182	0	0	8,560,182
Louisiana	2,232,410	0	0	2,232,410
Maine	6,174	0	0	6,174
Maryland	157,900	0	0	157,900
Massachusetts	0	0	0	0
Michigan	363,895	0	0	363,895
Minnesota	249,469	2,335	0	251,804
Mississippi	(194,748)	0	0	(194,748)
Missouri	116,972,631	131,761	0	117,104,392
Montana	135,798	0	0	135,798
Nebraska	3,356,195	0	0	3,356,195
Nevada	100,594	0	0	100,594
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	112,006	0	0	112,006
New York	0	0	0	0
North Carolina	(466,322)	0	0	(466,322)
North Dakota	4,822	0	0	4,822
Ohio	13,937,993	0	0	13,937,993
Oklahoma	13,102,665	0	0	13,102,665
Oregon	143,427	0	0	143,427
Pennsylvania	2,607,052	11,681	0	2,618,733
Puerto Rico	0	0	0	0
Rhode Island	9,198	0	0	9,198
South Carolina	(269,185)	0	0	(269,185)
South Dakota	116,737	0	0	116,737
Tennessee	4,971,672	2,522	0	4,974,195
Texas	2,033,224	2,576	0	2,035,799
Utah	52,875	0	0	52,875
Vermont	1,977	0	0	1,977
Virginia	59,269	309	0	59,578
Washington	105,184	0	0	105,184
West Virginia	62,623	0	0	62,623
Wisconsin	418,937	0	0	418,937
Wyoming	28,284	0	0	28,284
Other	0	0	0	0
Total	273,134,147	448,295	0	273,582,442

Summary:	
GA Covered Obligations	423,523,844
Add:	
GA claims incurred directly	203,420,324
GA expenses incurred directly	28,048,855
NOLHGA expenses	33,628,298
Remaining Inforce estimate	21,034,535
Less:	
Estate/other distributions	0
Other adjustments	307,605,288
Ceding commissions/ policy enhancements	(3,014,973)
Other recoveries (litigation, estate distributions, etc.)	131,483,099
Adjusted GA Costs	273,582,442
Per State breakdown	273,582,442

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
2,500,000	0	0	0	0	0	0	0
210,000	0	0	0	0	0	0	0
99,230	0	0	0	0	0	0	0
50,000,000	0	600,000	0	0	0	0	0
3,000,000	0	0	0	0	0	0	0
15,100,000	0	0	0	0	0	0	0
10,000,000	0	0	0	0	0	0	0
12,097,362	0	0	0	0	0	0	0
49,995,930	0	0	0	0	0	0	0
7,600,000	0	0	0	0	0	0	0
9,700,000	0	0	0	0	0	0	0
2,080,000	0	0	0	0	0	0	0
20,000	0	0	0	0	0	0	0
19,061,000	0	0	0	0	0	0	0
150,000	0	0	0	0	0	0	0
35,000	0	0	0	0	0	0	0
181,648,522	0	600,000	0	0	0	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	441,199	0	0	441,199
Alaska	0	13,721	0	0	13,721
Arizona	0	1,350,463	0	0	1,350,463
Arkansas	0	533,607	0	0	533,607
California	0	11,045,500	0	0	11,045,500
Colorado	0	1,820,852	0	0	1,820,852
Connecticut	0	0	0	0	0
Delaware	0	137,488	0	0	137,488
Dist. of Columbia	0	44,188	0	0	44,188
Florida	0	7,347,889	0	0	7,347,889
Georgia	0	1,432,096	0	0	1,432,096
Hawaii	0	78,193	0	0	78,193
Idaho	0	124,634	0	0	124,634
Illinois	0	2,214,482	0	0	2,214,482
Indiana	0	5,434,805	0	0	5,434,805
Iowa	0	1,093,669	0	0	1,093,669
Kansas	0	719,936	0	0	719,936
Kentucky	0	475,982	0	0	475,982
Louisiana	0	206,105	0	0	206,105
Maine	0	0	0	0	0
Maryland	0	385,274	0	0	385,274
Massachusetts	0	0	0	0	0
Michigan	0	5,585,601	0	0	5,585,601
Minnesota	0	2,615,519	0	0	2,615,519
Mississippi	0	165,803	0	0	165,803
Missouri	0	569,490	0	0	569,490
Montana	0	48,024	0	0	48,024
Nebraska	0	1,044,769	0	0	1,044,769
Nevada	0	590,597	0	0	590,597
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	182,601	0	0	182,601
New York	0	0	0	0	0
North Carolina	0	5,751,688	0	0	5,751,688
North Dakota	0	89,699	0	0	89,699
Ohio	0	5,072,122	0	0	5,072,122
Oklahoma	0	5,587,377	0	0	5,587,377
Oregon	0	181,141	0	0	181,141
Pennsylvania	0	3,183,439	0	0	3,183,439
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	373,524	0	0	373,524
South Dakota	0	0	0	0	0
Tennessee	0	186,490	0	0	186,490
Texas	0	14,859,182	0	0	14,859,182
Utah	0	255,610	0	0	255,610
Vermont	0	0	0	0	0
Virginia	0	2,022,956	0	0	2,022,956
Washington	0	7,189,660	0	0	7,189,660
West Virginia	0	1,256,542	0	0	1,256,542
Wisconsin	0	4,571,197	0	0	4,571,197
Wyoming	0	40,923	0	0	40,923
Other	0	0	0	0	0
Total	0	96,324,041	0	0	96,324,041

Summary:	
GA Covered Obligations	1,335,156,397
Add:	
GA claims incurred directly	215,140,273
GA expenses incurred directly	2,392,298
NOLHGA expenses	3,229,267
Remaining Inforce estimate	0
Less:	
Estate/other distributions	1,025,571,209
Other adjustments	225,230,406
Ceding commissions/ policy enhancements	17,486,425
Other recoveries (litigation, estate distributions, etc.)	191,306,154
Adjusted GA Costs	96,324,041
Per State breakdown	96,324,041

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
658,068	0	0	0	0	0	0	0
0	0	15,000,000	0	0	0	0	0
0	0	2,497,230	0	0	166,536	0	0
0	0	98,000	38,000	0	0	0	0
0	0	3,500,000	1,385,000	0	0	0	0
42,570	0	740,430	0	0	0	0	0
0	0	6,000,000	0	0	0	0	0
0	0	815,000	0	0	0	0	0
0	0	139,987	0	0	0	0	0
0	6,000	7,000,000	1,494,000	0	0	0	0
0	0	125,000	0	0	0	0	0
0	0	6,900,000	0	0	0	0	0
0	0	7,350,000	0	0	1,550,000	0	0
0	0	20,000,000	7,000,000	0	0	0	0
0	0	350,000	0	0	0	0	0
0	0	10,000,000	0	0	0	0	0
0	0	1,500,000	375,000	0	0	0	0
0	0	6,000,000	0	0	0	0	0
700,638	6,000	88,015,647	10,292,000	0	1,716,536	0	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	2,234	0	2,234
Alaska	0	0	0	0
Arizona	0	587,156	0	587,156
Arkansas	0	321,038	0	321,038
California	0	1,704,974	0	1,704,974
Colorado	0	107,209	0	107,209
Connecticut	0	239,076	0	239,076
Delaware	0	66,518	0	66,518
Dist. of Columbia	0	0	0	0
Florida	0	1,121,437	0	1,121,437
Georgia	0	136,991	0	136,991
Hawaii	0	321,038	0	321,038
Idaho	0	0	0	0
Illinois	0	664,369	0	664,369
Indiana	0	91,166	0	91,166
Iowa	0	86,507	0	86,507
Kansas	0	0	0	0
Kentucky	0	130,264	0	130,264
Louisiana	0	88,255	0	88,255
Maine	0	24	0	24
Maryland	0	838,175	0	838,175
Massachusetts	0	176,876	0	176,876
Michigan	0	1,169,885	0	1,169,885
Minnesota	0	261,926	0	261,926
Mississippi	0	31,761	0	31,761
Missouri	0	144,359	0	144,359
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	226,395	0	226,395
New Hampshire	0	158,339	0	158,339
New Jersey	0	601,372	0	601,372
New Mexico	0	271,400	0	271,400
New York	0	0	0	0
North Carolina	0	954,297	0	954,297
North Dakota	0	0	0	0
Ohio	0	1,589,318	0	1,589,318
Oklahoma	0	0	0	0
Oregon	0	56,337	0	56,337
Pennsylvania	0	962,770	0	962,770
Puerto Rico	0	0	0	0
Rhode Island	0	69,065	0	69,065
South Carolina	0	490,358	0	490,358
South Dakota	0	0	0	0
Tennessee	0	140,100	0	140,100
Texas	0	875,444	0	875,444
Utah	0	71,194	0	71,194
Vermont	0	0	0	0
Virginia	0	206,931	0	206,931
Washington	0	548,876	0	548,876
West Virginia	0	71,904	0	71,904
Wisconsin	0	0	0	0
Wyoming	0	132,744	0	132,744
Other	0	0	0	0
Total	0	15,718,085	0	15,718,085

Summary:	
GA Covered Obligations	14,469,502
Add:	
GA claims incurred directly	12,500
GA expenses incurred directly	509,231
NOLHGA expenses	445,660
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(65,342)
Ceding commissions/ policy enhancements	(914,194)
Other recoveries (litigation, estate distributions, etc.)	698,345
Adjusted GA Costs	15,718,085
Per State breakdown	15,718,085

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	1,762,281	0	0	0
0	0	0	0	130,000	0	0	0
0	0	0	0	296,801	0	0	0
0	0	0	0	1,100,000	0	0	0
0	0	0	0	800,000	0	0	0
0	0	0	0	1,000,000	0	0	0
0	0	0	0	167,065	0	0	0
0	0	0	0	321,212	9,982	0	0
0	0	0	0	1,000,000	0	0	0
0	0	0	0	1,700,000	0	0	0
0	0	0	0	65,000	0	0	0
0	0	0	0	546,000	0	0	0
0	0	0	0	900,000	0	0	0
0	0	0	0	77,668	0	0	0
0	0	0	0	165,000	0	0	0
0	0	0	0	10,031,027	9,982	0	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	12,705	0	12,705
Alaska	0	2,853	0	2,853
Arizona	0	106,347	0	106,347
Arkansas	0	3,161	0	3,161
California	0	2,787,478	0	2,787,478
Colorado	0	50,827	0	50,827
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	13,393,539	0	13,393,539
Georgia	0	5,525	0	5,525
Hawaii	0	0	0	0
Idaho	0	19,238	0	19,238
Illinois	0	1,742,270	0	1,742,270
Indiana	0	2,272,254	0	2,272,254
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	30,570	0	30,570
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	5,948	0	5,948
Missouri	0	0	0	0
Montana	0	27,024	0	27,024
Nebraska	0	1,330,027	0	1,330,027
Nevada	0	306	0	306
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	(217,869)	0	(217,869)
New York	0	0	0	0
North Carolina	0	(404,420)	0	(404,420)
North Dakota	0	957	0	957
Ohio	0	2,768,035	0	2,768,035
Oklahoma	0	(272,322)	0	(272,322)
Oregon	0	46,229	0	46,229
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	(147,899)	0	(147,899)
South Dakota	0	1,448	0	1,448
Tennessee	0	3,119	0	3,119
Texas	0	31,324	0	31,324
Utah	0	12,947	0	12,947
Vermont	0	0	0	0
Virginia	0	1,194,394	0	1,194,394
Washington	0	0	0	0
West Virginia	0	32,871	0	32,871
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	0	24,838,889	0	24,838,889

Summary:	
GA Covered Obligations	19,143,649
Add:	
GA claims incurred directly	19,143,649
GA expenses incurred directly	2,649,723
NOLHGA expenses	5,123,344
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	19,143,649
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	2,077,827
Adjusted GA Costs	24,838,889
Per State breakdown	24,838,889

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	0	2,951,291	0	0	0
0	0	0	0	21,895	31,891	0	0
0	0	0	0	11,633,000	0	0	0
0	0	0	0	29,400	0	0	0
0	0	0	0	2,500,000	0	0	0
0	0	0	0	1,500,000	0	0	0
0	0	0	0	2,000,000	0	0	0
0	0	0	0	1,149,991	0	0	0
0	0	0	0	500,000	0	0	0
0	0	0	0	22,285,577	31,891	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	90,303,560	0	0	0	90,303,560
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	90,303,560	0	0	0	90,303,560

Summary:	
GA Covered Obligations	179,541,001
Add:	
GA claims incurred directly	21,125,678
GA expenses incurred directly	3,955,063
NOLHGA expenses	14,686,161
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	84,896,741
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	44,107,602
Adjusted GA Costs	90,303,560
Per State breakdown	90,303,560

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
94,939,000	0	0	0	0	0	0	0
94,939,000	0	0	0	0	0	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity		Total
Alabama	4,591	0	27	0	4,618
Alaska	0	0	0	0	0
Arizona	7,270	2	4	0	7,277
Arkansas	5,605	0	3	0	5,609
California	43,640	0	3	0	43,643
Colorado	15,115	0	1	0	15,117
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	23,745	67	0	0	23,812
Georgia	14,699	0	2	0	14,701
Hawaii	0	0	0	0	0
Idaho	141	0	0	0	141
Illinois	2,385	0	0	0	2,385
Indiana	2,081	0	0	0	2,081
Iowa	358	0	0	0	358
Kansas	9,066	0	1	0	9,068
Kentucky	2,444	0	0	0	2,444
Louisiana	9,564	0	6	0	9,571
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	589	0	1	0	590
Minnesota	201	0	0	0	201
Mississippi	2,399	0	0	0	2,399
Missouri	11,043	3	3	0	11,049
Montana	100	0	0	0	100
Nebraska	439	0	0	0	439
Nevada	1,572	0	1	0	1,573
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	3,027	0	0	0	3,027
New York	0	0	0	0	0
North Carolina	9,935	0	0	0	9,936
North Dakota	35	0	0	0	35
Ohio	3,475	0	0	0	3,475
Oklahoma	41,483	1,066	195	0	42,744
Oregon	656	0	0	0	656
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	3,525	0	0	0	3,525
South Dakota	99	0	0	0	99
Tennessee	13,670	0	3	0	13,674
Texas	129,827	290	152	0	130,269
Utah	557	0	0	0	557
Vermont	0	0	0	0	0
Virginia	1,847	4	0	0	1,851
Washington	667	0	0	0	667
West Virginia	153	0	0	0	153
Wisconsin	187	0	0	0	187
Wyoming	132	0	0	0	132
Other	0	0	0	0	0
Total	366,322	1,432	406	0	368,160

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	368,160
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	368,160
Per State breakdown	368,160

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
9,571	0	0	0	0	0	0	0
GA Covered Obligations	0						
GA claims incurred directly	0						
GA expenses incurred directly	0						
NOLHGA expenses	368,160						
Remaining Inforce estimate	0						
Estate/other distributions	0						
Other adjustments	0						
Ceding commissions/ policy enhancements	0						
Other recoveries (litigation, estate distributions, etc.)	0						
Adjusted GA Costs	368,160						
Per State breakdown	368,160						
9,571	0	0	0	0	0	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	71,325	0	0	71,325
Alaska	0	0	0	0	0
Arizona	40,111	920,032	42,796	0	1,002,939
Arkansas	0	0	0	0	0
California	393,114	327,244	0	0	720,358
Colorado	0	707,782	0	0	707,782
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	2,463	1,484,502	0	0	1,486,965
Georgia	0	0	0	0	0
Hawaii	0	5,029	0	0	5,029
Idaho	0	118,045	0	0	118,045
Illinois	190	1,060,934	39,224	0	1,100,349
Indiana	402	167,955	0	0	168,356
Iowa	62,470	2,203,763	0	0	2,266,233
Kansas	0	1,137,325	0	0	1,137,325
Kentucky	0	41,350	0	0	41,350
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	351,552	14,845,755	0	0	15,197,307
Mississippi	0	0	0	0	0
Missouri	909	118,861	0	0	119,770
Montana	7,735	1,592,987	0	0	1,600,722
Nebraska	0	1,562,632	0	0	1,562,632
Nevada	0	115,034	0	0	115,034
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	119,389	0	0	119,389
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	16,781	924,808	0	0	941,589
Ohio	0	133,331	0	0	133,331
Oklahoma	6,814	357,574	0	0	364,388
Oregon	0	194,050	0	0	194,050
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	1,122,373	0	0	1,122,373
Tennessee	3,872	341,525	0	0	345,397
Texas	0	0	0	0	0
Utah	0	116,089	0	0	116,089
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	854,099	0	0	854,099
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	1,423,097	0	0	1,423,097
Other	0	0	0	0	0
Total	886,413	32,066,889	82,021	0	33,035,323

Summary:	
GA Covered Obligations	68,990,674
Add:	
GA claims incurred directly	48,880,235
GA expenses incurred directly	2,934,121
NOLHGA expenses	795,204
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	46,699,950
Ceding commissions/ policy enhancements	301,656
Other recoveries (litigation, estate distributions, etc.)	41,563,304
Adjusted GA Costs	33,035,323
Per State breakdown	33,035,323

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	215,835	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	750,000	70,000	51,000	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		33,035,323					
Per State breakdown		33,035,323					
1,500,000	120,000	35,000,000	8,480,000	7,000	0	0	0
40,000	0	60,000	0	100,000	0	0	0
0	0	3,803,133	0	0	0	0	0
0	0	1,746,686	0	500,000	400,000	0	0
0	0	154,836	14,630	0	0	0	0
0	0	100,532	0	0	0	0	0
29,200	0	2,132,196	0	31,540	0	0	0
0	0	100,000	0	50,000	0	0	0
1,347,500	24,000	828,850	134,000	2,018,650	42,000	0	0
0	0	537,486	0	0	0	0	0
200,000	0	2,109,508	403,631	100,000	0	0	0
25,000	0	275,000	0	165,000	0	0	0
7,602	0	21,182	0	1,053,560	0	0	0
10,000	0	140,000	0	89,700	0	0	0
0	0	2,000,000	0	0	0	0	0
0	0	2,300,000	2,337,876	0	0	0	0
3,798,558	1,244,000	75,236,595	12,991,485	4,535,768	725,908	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	724	719	281	0	1,723
Alaska	620	3	78	0	700
Arizona	4,561	2,019	2,099	0	8,679
Arkansas	837	318	405	0	1,559
California	24,106	4,052	23,241	0	51,399
Colorado	4,564	1,100	2,647	0	8,312
Connecticut	5,636	1,595	6,778	0	14,009
Delaware	387	155	340	0	883
Dist. of Columbia	678	148	549	0	1,374
Florida	14,702	6,018	9,560	0	30,281
Georgia	1,913	1,793	1,320	0	5,026
Hawaii	1,402	211	223	0	1,835
Idaho	526	1	131	0	657
Illinois	7,432	2,787	6,160	0	16,379
Indiana	2,376	977	1,925	0	5,278
Iowa	3,168	1,011	1,888	0	6,067
Kansas	2,941	979	4,433	0	8,353
Kentucky	665	843	1,208	0	2,717
Louisiana	0	0	0	0	0
Maine	1,147	773	673	0	2,593
Maryland	4,536	1,290	8,116	0	13,943
Massachusetts	9,950	17,664	7,063	0	34,677
Michigan	10,555	2,331	8,718	0	21,604
Minnesota	3,811	1,835	5,298	0	10,945
Mississippi	301	515	299	0	1,115
Missouri	3,755	787	3,198	0	7,740
Montana	532	242	259	0	1,033
Nebraska	1,992	588	909	0	3,489
Nevada	1,619	461	613	0	2,694
New Hampshire	1,563	400	893	0	2,857
New Jersey	6,425	4,800	24,019	0	35,245
New Mexico	1,844	358	334	0	2,535
New York	27,176	16,309	40,075	0	83,561
North Carolina	3,122	1,438	6,134	0	10,694
North Dakota	107	599	28	0	734
Ohio	6,853	1,869	4,746	0	13,468
Oklahoma	1,202	754	371	0	2,326
Oregon	2,176	868	1,586	0	4,631
Pennsylvania	12,443	3,178	8,431	0	24,053
Puerto Rico	0	0	0	0	0
Rhode Island	753	476	1,420	0	2,648
South Carolina	1,333	961	4,169	0	6,462
South Dakota	856	365	380	0	1,601
Tennessee	1,243	1,083	1,167	0	3,494
Texas	11,366	2,401	3,601	0	17,368
Utah	1,456	522	195	0	2,172
Vermont	572	109	543	0	1,224
Virginia	2,582	1,207	2,010	0	5,799
Washington	7,440	1,679	5,005	0	14,125
West Virginia	608	329	774	0	1,711
Wisconsin	5,428	3,059	4,527	0	13,014
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	211,985	93,983	208,817	0	514,786

Summary:	
GA Covered Obligations	789,601,673
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	514,786
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	514,786
Per State breakdown	514,786

Assessments Called (Billed) or Refunded as of December 31, 2016							
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, 2017				
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)	(2,811)	0	(3,693)
California	31,040	14,305	0	45,345
Colorado	0	0	0	0
Connecticut	(20,216)	(83,381)	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	92
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)	(4,853)	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	(17,094)
Michigan	(25,372)	(208,236)	0	(112,257)
Minnesota	(6,445)	(6,227)	0	(6,734)
Mississippi	3,048	2,730	0	5,778
Missouri	6,682	4,387	0	11,069
Montana	(5,931)	(2,219)	0	(8,150)
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)	(270,381)	0	(15,274)
New Mexico	1,038	1,259	0	2,297
New York	(94,741)	(253,100)	0	(9,196)
North Carolina	(10,940)	(10,733)	0	(627)
North Dakota	4,457	356	0	4,812
Ohio	(24,175)	(31,371)	0	(5,570)
Oklahoma	(4,438)	(1,857)	0	(6,296)
Oregon	(1,326)	(8,619)	0	(9,946)
Pennsylvania	(41,751)	(23,594)	0	(6,910)
Puerto Rico	(59)	(155)	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	(10,624)
Texas	(25,149)	(7,744)	0	(3,920)
Utah	2,005	932	0	3,238
Vermont	(1,202)	(15,541)	0	(3,802)
Virginia	(3,691)	(3,212)	0	(6,903)
Washington	(3,154)	(18,119)	0	(464)
West Virginia	(3,198)	(674)	0	(3,873)
Wisconsin	(2,766)	(1,410)	0	(4,175)
Wyoming	(3,790)	(50)	0	(3,841)
Other	0	0	0	0
Total	(350,827)	(1,057,077)	0	(163,752)

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, 2016							
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
390,404	0	27,611	0	128	0	0	0
97,650	165,039	67,350	0	0	0	0	0
2,250,000	6,218,000	2,750,000	3,035,000	0	0	550,000	1,138,000
504,000	0	64,000	0	0	0	0	0
184,000	0	50,000	0	0	0	0	0
694,762	681,287	207,259	203,121	0	0	0	0
44,800	0	200,200	0	0	0	0	0
126,719	0	63,281	0	0	0	0	0
626,000	0	189,000	0	0	0	0	0
380,000	563,200	3,340,000	0	0	0	750,000	0
927,500	0	397,500	0	0	0	0	0
311,500	0	0	0	0	0	0	0
850,104	0	11,428	0	0	0	0	0
145,750	0	59,660	0	0	0	0	0
176,300	0	40,295	0	0	0	0	0
75,100	0	58,300	0	0	0	0	0
140,000	107,002	360,000	446,376	0	0	0	0
1,260,000	1,627,581	3,740,000	4,616,428	0	0	500,000	610,524
1,000,000	0	302,243	0	0	0	0	0
91,500,000	54,000,000	0	0	0	0	0	0
250,000	275,000	250,000	275,000	0	0	0	0
10,253	0	502	0	0	0	0	0
200,000	0	150,000	0	0	0	150,000	0
155,000	148,000	95,000	92,000	0	0	0	0
500,000	0	0	0	0	0	0	0
66,025	0	67,975	0	0	0	0	0
1,900,000	2,065,520	0	0	0	0	0	0
300,000	0	130,000	0	0	0	0	0
678,676	827,200	120,850	147,223	3,545,420	4,321,351	0	0
373,502	318,285	123,276	106,095	3,221	0	0	0
23,000	0	219,500	0	0	0	0	0
683,540	1,010,868	8,711	7,374	398,463	420,000	0	0
51,698	63,442	2,293	351	79,100	95,605	0	0
214,537	0	16,178	0	105,957	0	0	0
113,928,847	73,393,424	16,270,649	12,224,649	4,132,289	4,836,956	2,139,524	1,843,253

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	180	216	(2,616)	0	(2,220)
Alaska	1,492	6,945	0	0	8,438
Arizona	37,267	80,491	2,035	0	119,793
Arkansas	32,972	38,332	(192,864)	0	(121,560)
California	(170,877)	(587,019)	0	0	(757,895)
Colorado	0	0	0	0	0
Connecticut	(11,016)	(16,490)	0	0	(27,507)
Delaware	8,555	18,646	(663)	0	26,538
Dist. of Columbia	0	0	0	0	0
Florida	189,264	463,325	11,982	5,808	670,379
Georgia	(29,654)	(63,636)	(253)	0	(93,543)
Hawaii	0	0	0	0	0
Idaho	1,732	4,434	0	0	6,167
Illinois	(6,659)	(37,127)	(292)	0	(44,077)
Indiana	1,659,729	6,003,652	11,085	4,686,646	12,361,111
Iowa	139,310	358,234	(21,576)	0	475,969
Kansas	75,694	125,187	(24,827)	0	176,054
Kentucky	(6,292)	(3,669)	(690)	0	(10,651)
Louisiana	0	0	0	0	0
Maine	76,265	125,772	20	0	202,057
Maryland	22,070	54,646	(34,407)	0	42,308
Massachusetts	(17,389)	(15,197)	(1,092)	0	(33,677)
Michigan	438,821	797,268	1,346	0	1,237,434
Minnesota	377,919	1,065,236	5,859	0	1,449,014
Mississippi	4,626	15,692	(33,362)	0	(13,044)
Missouri	8,193	23,839	(56,094)	0	(24,062)
Montana	(9,851)	(265)	(195)	0	(10,311)
Nebraska	(308,748)	378,739	(3,388,033)	0	(3,318,043)
Nevada	(54,414)	(57,636)	(8,550)	0	(120,600)
New Hampshire	(5,472)	(8,545)	(50)	0	(14,066)
New Jersey	0	0	0	0	0
New Mexico	(30,194)	(16,596)	(28,840)	0	(75,630)
New York	0	0	0	0	0
North Carolina	(31,379)	(39,076)	(1,097)	0	(71,552)
North Dakota	(65,449)	(44,446)	(1,454)	0	(111,349)
Ohio	173,650	497,110	3,478	11,422	685,659
Oklahoma	(83,022)	(124,557)	(407,703)	0	(615,282)
Oregon	(5,203)	(19,495)	(20)	0	(24,719)
Pennsylvania	299,122	1,031,322	6,742	0	1,337,187
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	58,081	20,034	(504)	0	77,611
South Dakota	58,148	95,517	2,208	0	155,873
Tennessee	25,704	46,526	(7,803)	0	64,427
Texas	103,240	72,769	(2,239,588)	12,542	(2,051,036)
Utah	(26,760)	(3,911)	0	0	(30,671)
Vermont	0	0	0	0	0
Virginia	172,586	805,799	172	0	978,556
Washington	29,718	151,800	262	701	182,481
West Virginia	7,854	17,674	0	0	25,528
Wisconsin	4,585	4,668	890	0	10,143
Wyoming	9,888	17,900	0	0	27,789
Other	0	0	0	0	0
Total	3,154,288	11,284,109	(6,406,496)	4,717,118	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, 2016							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
98,826	0	81,514	0	3,000	0	0	0
135,583	55,200	33,801	47,371	0	0	0	0
575,300	0	394,119	0	0	0	0	0
203,542	0	0	0	337,005	0	0	0
1,363,000	725,000	3,337,000	1,400,000	450,000	150,000	0	0
10,025	0	245	0	39,730	0	0	0
109,000	0	80,000	0	0	0	0	0
64,500	0	85,500	0	0	0	0	0
1,900,000	0	3,800,000	0	0	0	0	0
3,053,818	0	0	0	0	0	0	0
55,000	0	85,000	0	0	0	0	0
1,100,000	1,046,000	4,700,000	3,988,000	30,000	31,000	30,000	84,000
16,867,025	5,000,000	60,219,197	0	17,051	0	0	0
990,079	0	1,835,190	0	9,720	0	0	0
200,000	0	2,300,000	0	0	0	0	0
264,400	175,256	130,200	87,747	25,200	0	0	0
650,000	0	375,000	0	0	0	0	0
1,350,000	0	0	0	0	0	0	0
150,000	0	0	0	0	0	0	0
4,690,700	2,950,000	4,559,300	708,000	0	0	0	0
3,413,000	1,670,481	5,537,000	2,625,507	26,500	0	0	0
25,000	0	50,000	0	161,306	0	0	0
0	0	300,000	0	0	0	0	0
60,000	0	0	0	0	0	0	0
492,432	0	0	11,100	50,000	0	0	0
51,500	0	87,200	0	0	0	0	0
50,000	0	50,000	0	0	0	0	0
350,000	289,750	250,000	235,250	0	0	0	0
96,400	0	147,500	0	0	0	66,890	0
4,860,000	0	8,640,000	0	0	0	0	0
666,000	432,900	721,000	468,000	414,000	269,100	0	0
166,015	0	738,136	0	0	0	0	0
2,700,000	0	8,300,000	0	0	0	0	0
519,500	0	80,500	0	0	0	0	0
342,154	0	692,351	528,151	57,868	0	0	0
375,000	0	600,000	0	0	0	0	0
2,050,596	1,352,869	53,829	35,583	2,245,379	1,481,438	0	0
23,475	0	0	0	0	0	0	0
2,600,000	1,639,270	8,600,000	12,272,233	25,500	0	0	0
250,000	298,366	700,000	396,051	0	0	0	0
332,438	235,821	4,165	4,869	79,887	100,588	0	0
180,000	0	80,000	0	0	0	0	0
0	389,762	0	389,761	0	0	0	0
53,434,308	16,260,675	117,647,747	23,197,623	3,972,146	2,032,126	96,890	84,000

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	34,193	0	3,560	0	37,753
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	31,025	0	0	0	31,025
Florida	56,658	61	0	0	56,719
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	1,630	0	275	0	1,905
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	731,410	114,536	1,413	0	847,359
Maine	0	0	0	0	0
Maryland	76,652	25	293	0	76,970
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	7,644	1,779	1,561	0	10,984
Missouri	0	0	0	0	0
Montana	(1,012)	0	0	0	(1,012)
Nebraska	5,354	0	0	0	5,354
Nevada	(1,559)	0	0	0	(1,559)
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	67,292	0	2,536	0	69,828
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	2,523	0	0	0	2,523
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	179,870	0	0	0	179,870
South Dakota	(39,798)	0	0	0	(39,798)
Tennessee	8,513	6,500	0	0	15,014
Texas	17,997	0	0	0	17,997
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	(1,455)	0	0	0	(1,455)
Other	0	0	0	0	0
Total	1,176,938	122,901	9,638	0	1,309,477

Summary:	
GA Covered Obligations	3,559,238
Add:	
GA claims incurred directly	6,291
GA expenses incurred directly	260,012
NOLHGA expenses	399,992
Remaining Inforce estimate	0
Less:	
Estate/other distributions	809,429
Other adjustments	(5,910)
Ceding commissions/ policy enhancements	355,362
Other recoveries (litigation, estate distributions, etc.)	1,757,175
Adjusted GA Costs	1,309,477
Per State breakdown	1,309,477

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
51,000	18,927	0	0	0	1,257	0	0
1,022,989	0	35,389	0	587,622	0	0	0
31,000	0	0	0	19,000	0	0	0
40,003	22,198	0	0	0	0	0	0
1,144,992	41,125	35,389	0	606,622	1,257	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	12,104	0	0	12,104
Alaska	0	0	0	0	0
Arizona	0	743,715	0	0	743,715
Arkansas	0	187,090	0	0	187,090
California	592	3,742,149	3,234	0	3,745,975
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	216,645	2,820	0	219,905
Hawaii	0	9,933	0	0	9,933
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	10,548	0	0	10,548
Kansas	0	41,225	0	0	41,225
Kentucky	0	4,611	0	0	4,611
Louisiana	38	105,792	0	0	105,830
Maine	0	7,409	0	0	7,409
Maryland	0	37,940	0	0	37,940
Massachusetts	0	0	0	0	0
Michigan	0	27,916	0	0	27,916
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	21,689	0	0	21,689
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	1,591	0	0	1,591
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	659,235	0	0	659,361
Utah	0	45,150	0	0	45,150
Vermont	0	10,534	0	0	10,534
Virginia	0	157,103	0	0	157,103
Washington	0	62,235	0	0	62,235
West Virginia	0	12,141	0	0	12,141
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, 2016							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	644,884	0	0	0	0	0
123,926	0	0	0	0	0	0	0
97,750	150,000	9,531,750	4,870,000	627,500	900,000	0	0
0	0	4,750,000	36,245,050	0	0	0	0
0	0	5,300,000	142,450	0	0	0	0
664	0	380,963	1,461	0	0	0	0
0	0	23,025	0	33	0	0	0
0	0	20,000	0	0	0	0	0
0	0	75,000	0	0	0	0	0
3,050	0	301,950	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	79,000	0	0	0	0	0
0	0	125,000	0	0	0	0	0
288,530	0	0	0	0	0	0	0
0	0	831,523	0	0	0	0	0
0	0	604,300	0	0	0	0	0
0	0	275,000	175,000	0	0	0	0
0	0	86,000	63,400	0	0	0	0
0	0	150,000	0	0	0	0	0
0	0	550,000	225,000	0	0	0	0
62,251	35,419	389,989	221,891	1,148,044	653,198	0	0
0	0	95,000	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	130,000	0	10,000	0	0	0
0	0	60,784	0	0	0	0	0
0	0	0	163,676	0	90,832	0	0
0	0	90,000	0	0	0	0	0
576,171	185,419	24,494,168	42,107,928	1,785,577	1,644,030	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	9,879	549,662	0	0	559,541
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	21,497	1,215,531	0	0	1,237,027
Connecticut	0	0	0	0	0
Delaware	328,534	8,126,657	0	0	8,455,192
Dist. of Columbia	0	0	0	0	0
Florida	2,489,087	51,191,794	0	0	53,680,882
Georgia	218,767	543,380	0	0	762,147
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	90,737	6,706,133	0	0	6,796,870
Iowa	597,962	5,437,508	0	0	6,035,470
Kansas	37,292	797,952	0	0	835,245
Kentucky	0	0	0	0	0
Louisiana	35,895	3,419,742	0	0	3,455,637
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	930,133	26,638,535	0	0	27,568,668
Minnesota	0	0	0	0	0
Mississippi	6,542	3,143,778	0	0	3,150,320
Missouri	78,258	1,717,796	0	0	1,796,053
Montana	0	(9,596)	0	0	(9,596)
Nebraska	133,765	2,242,656	0	0	2,376,422
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	(3,280)	(19,776)	0	0	(23,056)
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	70,495	0	0	70,495
Ohio	0	0	0	0	0
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	19,952	37,437	0	0	57,388
South Dakota	0	49,221	0	0	49,221
Tennessee	105,912	7,954,340	0	0	8,060,252
Texas	336,064	24,598,944	0	0	24,935,008
Utah	0	(19,510)	0	0	(19,510)
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	72,302	1,539,146	0	0	1,611,448
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	5,509,298	145,931,826	0	0	151,441,125

Summary:	
GA Covered Obligations	419,826,573
Add:	
GA claims incurred directly	(2,321,488)
GA expenses incurred directly	2,861,498
NOLHGA expenses	5,319,402
Remaining Inforce estimate	0
Less:	
Estate/other distributions	100,737
Other adjustments	3,944,359
Ceding commissions/ policy enhancements	17,758,201
Other recoveries (litigation, estate distributions, etc.)	252,441,563
Adjusted GA Costs	151,441,125
Per State breakdown	151,441,125

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	1,924,620	0	0	0	0
3,006,453	0	10,258,760	0	0	0	984,787	0
0	0	85,429,492	0	0	0	0	0
594,918	0	1,435,372	40,044	0	0	0	0
Less:							
0	0	0	0	0	0	0	0
811,575	0	8,763,450	0	0	0	0	0
0	0	1,150,000	0	0	0	0	0
137,291	0	7,008,009	0	0	0	0	0
Adjusted GA Costs							
Per State breakdown							
2,450,000	0	37,500,000	5,992,034	0	0	0	0
3,954,136	0	3,293,237	0	0	0	1,549,049	0
290,680	0	4,195,650	0	0	0	0	0
206,913	0	3,856,826	0	0	0	0	0
0	0	90,000	0	0	0	0	0
0	0	105,700	0	0	0	0	0
0	0	122,999	0	0	0	0	0
275,000	0	22,000,000	0	0	0	0	0
762,331	176,299	47,665,333	11,052,967	0	0	0	0
0	0	67,000	0	0	0	0	0
778,453	76,456	3,419,739	2,684,689	0	0	51,813	0
13,267,750	252,755	236,361,567	21,694,354	0	0	2,585,649	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	23,370	0	41,404	0	64,774
Alaska	0	0	0	0	0
Arizona	102,788	0	544,786	0	647,575
Arkansas	(101,606)	0	100,063	0	(1,544)
California	0	0	0	0	0
Colorado	212,550	0	1,353,385	0	1,565,935
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	193,410	0	48,855,771	0	49,049,181
Georgia	711,049	0	8,522,589	0	9,233,638
Hawaii	0	0	0	0	0
Idaho	166,349	0	286,767	0	453,117
Illinois	157,148	0	12,718,388	0	12,875,536
Indiana	74,429	0	1,618,230	0	1,692,660
Iowa	526,524	0	560,698	0	1,087,223
Kansas	90,205	0	308,707	0	398,912
Kentucky	129,886	0	16,376,893	0	16,506,780
Louisiana	258,854	0	923,326	0	1,182,180
Maine	0	0	0	0	0
Maryland	(25,661)	0	717,858	0	692,197
Massachusetts	0	0	0	0	0
Michigan	24,397	0	583,134	0	607,531
Minnesota	140,335	0	161,776	0	302,111
Mississippi	126,677	0	767	0	127,444
Missouri	230,647	0	9,181,962	0	9,412,609
Montana	85,810	0	349,194	0	435,004
Nebraska	269,574	0	698,587	0	968,161
Nevada	(1,467)	0	4,149,565	0	4,148,098
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	45,712	0	307,748	0	353,460
New York	0	0	0	0	0
North Carolina	(59,995)	0	2,312,186	0	2,252,190
North Dakota	15,401	0	12,906	0	28,307
Ohio	258,245	0	10,528,167	0	10,786,412
Oklahoma	131,119	0	402,894	0	534,013
Oregon	81,904	0	202,803	0	284,707
Pennsylvania	46,661	0	740,627	0	787,288
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	4,910	0	4,910
South Carolina	126,108	0	2,506,344	0	2,632,452
South Dakota	13,437	0	114,692	0	128,130
Tennessee	143,521	0	1,320,679	0	1,464,200
Texas	194,270	0	2,107,085	0	2,301,355
Utah	117,171	0	37,885	0	155,055
Vermont	0	0	0	0	0
Virginia	(69,836)	0	1,028,417	0	958,581
Washington	22,343	0	1,026,343	0	1,048,686
West Virginia	67,625	0	(5,879)	0	61,746
Wisconsin	284,039	0	2,979,045	0	3,263,084
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	4,812,992	0	133,680,704	0	138,493,697

Summary:	
GA Covered Obligations	241,499,784
Add:	
GA claims incurred directly	47,959,109
GA expenses incurred directly	5,543,618
NOLHGA expenses	13,786,045
Remaining Inforce estimate	71,421,584
Less:	
Estate/other distributions	122,591,863
Other adjustments	115,858,381
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	3,266,200
Adjusted GA Costs	138,493,697
Per State breakdown	138,493,697

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	0	582,723	0	0	0
0	0	0	0	20,365,000	0	0	0
0	0	0	0	6,697,786	0	0	0
0	0	0	0	150,000	0	0	0
300,000	0	0	0	13,000,000	0	0	0
0	0	0	0	200,000	0	0	0
0	0	0	0	19,306,391	0	0	0
0	0	0	0	3,000,000	0	0	0
0	0	0	0	4,000,000	0	0	0
235,000	0	265,000	0	0	0	0	0
0	0	0	0	225,000	0	0	0
0	0	0	0	2,200,000	0	0	0
599,995	0	0	0	2,249,991	0	0	0
102,583	0	0	0	51,916	0	0	0
1,237,578	0	265,000	0	74,028,807	0	0	0

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Estimated Net Costs as of September 30, 2017				
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	217,603,141
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	1,829,586
Remaining Inforce estimate	0
Less:	
Estate/other distributions	126,221,668
Other adjustments	(145,086)
Ceding commissions/ policy enhancements	10,862,914
Other recoveries (litigation, estate distributions, etc.)	642,701
Adjusted GA Costs	81,850,531
Per State breakdown	81,850,531

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
450,000	0	0	0	0	0	0	0
62,205	0	0	0	0	0	0	0
1,022,583	0	0	0	0	0	0	0
361,600	0	0	0	0	0	0	0
8,346,598	575,000	0	0	0	0	0	0
3,932	0	0	0	0	0	0	0
145,000	0	0	0	0	0	0	0
5,300,000	0	0	0	0	0	0	0
690,574	0	0	0	0	0	0	0
244,756	0	0	0	0	0	0	0
300,000	0	0	0	0	0	0	0
11,650,000	858,300	0	0	0	0	0	0
2,008,337	0	0	0	0	0	0	0
2,015,000	0	0	0	0	0	0	0
442,000	0	0	0	0	0	0	0
429,971	104,347	0	0	0	0	0	0
310,000	0	0	0	0	0	0	0
1,500,000	0	0	0	0	0	0	0
2,500,000	0	0	0	0	0	0	0
1,700,000	0	0	0	0	0	0	0
777,000	0	0	0	0	0	0	0
119,338	0	0	0	0	0	0	0
1,217,018	0	0	0	1,217,018	0	0	0
320,000	0	0	0	0	0	0	0
540,000	0	0	0	0	0	0	0
179,400	0	0	0	0	0	0	0
200,542	206,121	0	0	0	0	0	0
10,750,000	500,000	0	0	0	0	0	0
250,000	0	0	0	0	0	0	0
750,000	0	0	0	0	0	0	0
627,400	0	0	0	0	0	0	0
2,450,000	0	0	0	0	0	0	0
1,000,000	0	0	0	0	0	0	0
508,534	0	0	0	0	0	0	0
5,400,000	0	0	0	5,400,000	0	0	0
66,443	0	0	0	0	0	0	0
1,168,847	0	0	0	0	0	0	0
458,794	0	0	0	0	0	0	0
1,500,000	0	0	0	0	0	0	0
1,814,462	113,806	0	0	449	23	0	0
430,000	0	0	0	0	0	0	0
230,000	0	0	0	0	0	0	0
1,407,146	0	20,683	26,777	0	0	0	0
1,750,000	133,907	0	0	0	0	0	0
350,000	99,335	0	0	0	0	0	0
14,500,000	0	0	0	0	0	0	0
235,000	0	0	0	0	0	0	0
88,482,480	2,590,816	20,683	26,777	449	23	0	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	1,963	49,746	0	51,709
Alaska	0	0	0	0
Arizona	10,014	1,063,777	0	1,073,791
Arkansas	0	31,164	0	31,164
California	12,933	173,925	0	186,858
Colorado	56,312	570,618	0	626,930
Connecticut	0	11,168	0	11,168
Delaware	0	4,561	0	4,561
Dist. of Columbia	0	0	0	0
Florida	37,809	1,232,903	0	1,270,712
Georgia	45,447	589,095	0	634,543
Hawaii	0	0	0	0
Idaho	12,117	432,997	0	445,115
Illinois	30,262	433,137	0	463,399
Indiana	51,640	582,492	0	634,131
Iowa	0	(0)	0	(0)
Kansas	10,966	216,963	0	227,928
Kentucky	1,265	55,004	0	56,269
Louisiana	0	77,040	0	77,040
Maine	8,815	180,877	0	189,692
Maryland	3,361	35,755	0	39,116
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	56,267	0	56,267
Missouri	18,305	774,343	0	792,648
Montana	287	107,417	0	107,703
Nebraska	14,960	455,954	0	470,914
Nevada	6,520	79,511	0	86,031
New Hampshire	0	72,492	0	72,492
New Jersey	0	(0)	0	(0)
New Mexico	568	194,949	0	195,518
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	93,804	789,390	0	883,194
Oklahoma	0	284,788	0	284,788
Oregon	0	29,387	0	29,387
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	2,320	0	2,320
South Carolina	0	195,713	0	195,713
South Dakota	0	0	0	0
Tennessee	1,691	79,459	0	81,150
Texas	56,478	1,215,164	0	1,271,643
Utah	7,942	51,972	0	59,914
Vermont	0	0	0	0
Virginia	42,725	390,691	0	433,416
Washington	0	(0)	0	(0)
West Virginia	0	133,397	0	133,397
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	526,184	10,654,437	0	11,180,621

Summary:	
GA Covered Obligations	190,939,551
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	1,711,214
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	11,180,621
Per State breakdown	11,180,621

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	42,451	1,924,605	441,025	13	1	0	0
29,068	0	50,931	0	0	0	0	0
67,230	0	465,271	172,914	0	0	0	0
0	0	220,000	49,006	0	0	0	0
859,210	42,451	13,560,314	1,359,249	53,013	1	0	0

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Estimated Net Costs as of September 30, 2017				
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	15,767	974	22,821
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	47,931	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	12,837
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	454,053	632,275	52,511	1,138,840
Other	0	0	0	0
Total	649,614	760,345	64,159	1,474,118

Summary:	
GA Covered Obligations	21,390,849
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	291,211
Remaining Inforce estimate	0
Less:	
Estate/other distributions	14,856,392
Other adjustments	0
Ceding commissions/ policy enhancements	2,754,999
Other recoveries (litigation, estate distributions, etc.)	2,596,551
Adjusted GA Costs	1,474,118
Per State breakdown	1,474,118

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	0
18,218	0	36,782	0	0	0	0	0
30,000	0	0	0	0	0	0	0
28,935	0	77,694	0	0	0	0	0
1,000	0	1,000	0	0	0	0	0
24,000	0	7,228	0	0	0	0	0
18,000	0	0	0	0	0	0	0
1,600,148	0	2,718,848	0	30,000	0	0	0
1,985,301	0	3,071,552	0	35,000	0	0	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	41,031	18,223	0	59,254
Alaska	0	0	0	0
Arizona	563,084	954,318	0	1,517,402
Arkansas	53,521	99,315	0	152,836
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	13,442	4,721	0	18,162
Dist. of Columbia	0	0	0	0
Florida	834,020	651,413	0	1,485,432
Georgia	88,558	66,982	0	155,540
Hawaii	1,117,132	271,138	0	1,388,270
Idaho	337,783	658,849	0	996,632
Illinois	575,247	731,828	0	1,307,075
Indiana	119,671	193,636	0	313,307
Iowa	76,368	157,501	0	233,869
Kansas	0	0	0	0
Kentucky	110,791	63,261	0	174,052
Louisiana	0	0	0	0
Maine	140,192	236,562	0	376,754
Maryland	0	0	0	0
Massachusetts	141,826	150,606	0	292,432
Michigan	0	0	0	0
Minnesota	1,159,486	3,191,052	0	4,350,538
Mississippi	9,172	9,560	0	18,732
Missouri	41,881	45,169	0	87,050
Montana	126,239	167,766	0	294,006
Nebraska	178,655	286,574	0	465,229
Nevada	168,830	255,921	0	424,752
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	163,326	245,667	0	408,993
New York	0	0	0	0
North Carolina	352,836	247,223	0	600,059
North Dakota	134,574	84,913	0	219,486
Ohio	1,140,211	604,468	0	1,744,678
Oklahoma	798,003	810,214	0	1,608,217
Oregon	903,199	958,348	0	1,861,547
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	7,037	17,271	0	24,308
South Carolina	75,990	25,123	0	101,113
South Dakota	197,818	42,345	0	240,163
Tennessee	47,637	78,331	0	125,967
Texas	406,095	241,681	0	647,776
Utah	133,809	143,874	0	277,683
Vermont	25,595	14,574	0	40,169
Virginia	129,364	74,755	0	204,119
Washington	1,859,041	4,233,172	0	6,092,212
West Virginia	5,609	1,364	0	6,974
Wisconsin	0	0	0	0
Wyoming	62,016	56,466	0	118,482
Other	0	0	0	0
Total	12,339,089	16,094,183	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, 2016							
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
52,000	0	6,439	0	0	0	0	0
110	0	0	0	0	0	0	0
689,003	0	391,573	0	0	0	0	0
190,247	0	0	0	0	0	0	0
GA Covered Obligations	286,944,298						
Add:							
GA claims incurred directly	37,922	18,000	0	27,000	0	0	0
GA expenses incurred directly	0						
NOLHGA expenses	4,243,778	1,050,000	0	610,000	0	0	0
Remaining Inforce estimate	0	700,000	0	300,000	7,627	0	0
Less:							
Estate/other distributions	202,443,924	1,498,749	0	326,850	0	1,129	0
Other adjustments	32,137,465	801,000	765,495	987,000	0	12,000	0
Ceding commissions/ policy enhancements	27,830,305	940,000	302,000	810,000	194,000	0	0
Other recoveries (litigation, estate distributions, etc.)	381,031	200,000	0	0	0	0	0
Adjusted GA Costs	28,433,272	119,576	0	56,024	0	0	0
Per State breakdown	28,433,272	134,289	0	290,711	0	0	0
		104,000	0	121,000	0	0	0
		1,650,000	0	2,950,000	0	0	0
		181,500	0	223,500	0	0	0
		160,000	0	334,162	0	0	0
		544,500	0	242,200	0	0	0
		475,000	0	300,000	0	0	0
		360,000	0	240,000	0	0	0
		259,900	0	21,700	0	0	0
		2,600,000	0	600,000	0	0	0
		959,500	35,700	0	34,300	0	0
		1,117,921	0	1,237,317	0	0	0
		275,000	0	87,000	0	0	0
		214,000	0	0	0	0	0
		53,000	0	47,000	0	0	0
		820,656	145,354	50,605	8,958	17,530	3,117
		502,653	238,038	127,347	59,510	0	0
		23,664	0	26,356	0	0	0
		161,684	0	80,556	0	0	0
		2,100,000	132,392	4,231,613	0	0	0
		85,455	105,938	14,545	18,617	0	0
		84,175	0	60,825	0	0	0
		19,125,582	1,724,917	14,801,323	323,012	30,659	3,117

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	7,678,232	0	7,678,232
Alaska	0	1,201,409	0	1,201,409
Arizona	0	124,237,308	0	124,237,308
Arkansas	0	4,525,584	0	4,525,584
California	0	407,972,036	0	407,972,036
Colorado	0	42,913,383	0	42,913,383
Connecticut	0	2,970,429	0	2,970,429
Delaware	0	3,108,736	0	3,108,736
Dist. of Columbia	0	1,408,254	0	1,408,254
Florida	0	350,877,288	0	350,877,288
Georgia	0	66,191,481	0	66,191,481
Hawaii	0	9,491,070	0	9,491,070
Idaho	0	8,016,661	0	8,016,661
Illinois	0	85,335,057	0	85,335,057
Indiana	0	28,033,827	0	28,033,827
Iowa	0	88,202,614	0	88,202,614
Kansas	0	0	0	0
Kentucky	0	28,527,277	0	28,527,277
Louisiana	0	10,398,820	0	10,398,820
Maine	0	0	0	0
Maryland	0	29,855,937	0	29,855,937
Massachusetts	0	0	0	0
Michigan	0	32,939,419	0	32,939,419
Minnesota	0	4,144,190	0	4,144,190
Mississippi	0	13,870,528	0	13,870,528
Missouri	0	12,115,132	0	12,115,132
Montana	0	4,601,752	0	4,601,752
Nebraska	0	25,641,941	0	25,641,941
Nevada	0	13,577,123	0	13,577,123
New Hampshire	0	7,100,488	0	7,100,488
New Jersey	0	0	0	0
New Mexico	0	8,172,215	0	8,172,215
New York	0	0	0	0
North Carolina	0	103,186,304	0	103,186,304
North Dakota	0	2,528,452	0	2,528,452
Ohio	0	60,114,841	0	60,114,841
Oklahoma	0	13,264,188	0	13,264,188
Oregon	0	11,554,962	0	11,554,962
Pennsylvania	0	266,314,784	0	266,314,784
Puerto Rico	0	0	0	0
Rhode Island	0	1,468,828	0	1,468,828
South Carolina	0	17,286,925	0	17,286,925
South Dakota	0	42,615,680	0	42,615,680
Tennessee	0	47,309,104	0	47,309,104
Texas	0	127,811,776	0	127,811,776
Utah	0	12,136,845	0	12,136,845
Vermont	0	11,026,982	0	11,026,982
Virginia	0	149,308,298	0	149,308,298
Washington	0	131,814,391	0	131,814,391
West Virginia	0	0	0	0
Wisconsin	0	16,760,397	0	16,760,397
Wyoming	0	2,686,868	0	2,686,868
Other	0	0	0	0
Total	0	2,440,297,817	0	2,440,297,817

Summary:	
GA Covered Obligations	2,571,757,856
Add:	
GA claims incurred directly	0
GA expenses incurred directly	19,741,912
NOLHGA expenses	24,817,061
Remaining Inforce estimate	2,395,738,844
Less:	
Estate/other distributions	176,019,011
Other adjustments	2,395,738,844
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	2,440,297,817
Per State breakdown	2,440,297,817

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	0	3,784,000	0	0	0
0	0	0	0	300,000	0	0	0
0	0	0	0	10,000,000	0	0	0
0	0	0	0	14,084,000	0	0	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	467,944	0	467,944
Alaska	0	684	0	684
Arizona	0	226,875	0	226,875
Arkansas	0	49,370	0	49,370
California	0	944,579	0	944,579
Colorado	0	187,782	0	187,782
Connecticut	0	60,511	0	60,511
Delaware	0	5,353	0	5,353
Dist. of Columbia	0	12,748	0	12,748
Florida	0	3,311,396	0	3,311,396
Georgia	0	1,404,009	0	1,404,009
Hawaii	0	96	0	96
Idaho	0	21,802	0	21,802
Illinois	0	232,913	0	232,913
Indiana	0	164,317	0	164,317
Iowa	0	6,333	0	6,333
Kansas	0	120,208	0	120,208
Kentucky	0	173,246	0	173,246
Louisiana	0	256,086	0	256,086
Maine	0	(869)	0	(869)
Maryland	0	75,277	0	75,277
Massachusetts	0	92,764	0	92,764
Michigan	0	174,545	0	174,545
Minnesota	0	105,307	0	105,307
Mississippi	0	118,386	0	118,386
Missouri	0	73,913	0	73,913
Montana	0	13,694	0	13,694
Nebraska	0	11,953	0	11,953
Nevada	0	58,544	0	58,544
New Hampshire	0	85,906	0	85,906
New Jersey	0	(14,851)	0	(14,851)
New Mexico	0	67,411	0	67,411
New York	0	0	0	0
North Carolina	0	398,335	0	398,335
North Dakota	0	656	0	656
Ohio	0	567,962	0	567,962
Oklahoma	0	247,237	0	247,237
Oregon	0	35,734	0	35,734
Pennsylvania	0	260,224	0	260,224
Puerto Rico	0	0	0	0
Rhode Island	0	106,329	0	106,329
South Carolina	0	487,799	0	487,799
South Dakota	0	23,540	0	23,540
Tennessee	0	219,518	0	219,518
Texas	0	1,231,078	0	1,231,078
Utah	0	8,139	0	8,139
Vermont	0	18,775	0	18,775
Virginia	0	175,617	0	175,617
Washington	0	416,576	0	416,576
West Virginia	0	8,054	0	8,054
Wisconsin	0	196	0	196
Wyoming	0	(21)	0	(21)
Other	0	0	0	0
Total	0	12,713,980	0	12,713,980

Summary:	
GA Covered Obligations	32,379,694
Add:	
GA claims incurred directly	30,692,871
GA expenses incurred directly	4,358,630
NOLHGA expenses	2,888,238
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	30,692,871
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	26,912,582
Adjusted GA Costs	12,713,980
Per State breakdown	12,713,980

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	20,000	0	0	0
0	0	0	0	40,793	0	0	0
151,260	0	0	0	750,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	10,000	0	0	0
0	0	0	0	50,000	0	0	0
0	0	0	0	370,000	0	0	0
0	0	0	0	180,000	0	0	0
0	0	0	0	99,809	0	0	0
0	0	0	0	1,200,000	900,000	0	0
0	0	0	0	200,000	0	0	0
0	0	0	0	410,000	0	0	0
0	0	0	0	900,000	0	0	0
0	0	0	0	250,000	0	0	0
0	0	0	0	2,000,085	0	0	0
151,260	0	0	0	6,480,687	900,000	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	15	0	3	0	18
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	26	0	2	0	28
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	197	0	23	0	220
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	49	0	0	0	49
Indiana	100	0	9	0	109
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	1,134	0	1,084	0	2,218
Louisiana	408	0	504	0	912
Maine	0	0	0	0	0
Maryland	309	0	16	0	325
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	16	0	16	0	32
Missouri	105	0	368	0	473
Montana	0	0	0	0	0
Nebraska	3	0	0	0	3
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	8,658	0	5,068	0	13,726
North Dakota	1	0	0	0	1
Ohio	352	0	18	0	370
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	177	0	25	0	202
South Dakota	0	0	0	0	0
Tennessee	5,025	0	2,010	0	7,035
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	83,721	0	17,015	0	100,736
Washington	0	0	0	0	0
West Virginia	948	0	160	0	1,108
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	101,244	0	26,321	0	127,565

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	127,565
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	127,565
Per State breakdown	127,565

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
97,500	0	0	0	15,000	0	0	0
97,500	0	0	0	15,000	0	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	1,940	1,582	1,287	0	4,809
Alaska	0	0	0	0	0
Arizona	1,259	1,026	835	0	3,121
Arkansas	1,277	1,041	847	0	3,164
California	0	0	0	0	0
Colorado	430	351	285	0	1,066
Connecticut	0	0	0	0	0
Delaware	323	263	214	0	801
Dist. of Columbia	518	423	344	0	1,285
Florida	28,858	23,521	19,141	0	71,520
Georgia	14,737	12,011	9,775	0	36,523
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	2,021	1,647	1,341	0	5,009
Indiana	4,763	3,882	3,159	0	11,804
Iowa	532	434	353	0	1,319
Kansas	358	292	238	0	888
Kentucky	3,180	2,592	2,109	0	7,880
Louisiana	8,782	7,158	5,825	0	21,765
Maine	0	0	0	0	0
Maryland	4,628	3,772	3,070	0	11,470
Massachusetts	0	0	0	0	0
Michigan	6,101	4,973	4,047	0	15,121
Minnesota	76	62	51	0	189
Mississippi	2,863	2,334	1,899	0	7,096
Missouri	1,799	1,466	1,193	0	4,458
Montana	0	0	0	0	0
Nebraska	346	282	229	0	857
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	467	381	310	0	1,157
New Mexico	369	301	245	0	915
New York	0	0	0	0	0
North Carolina	34,066	27,766	22,595	0	84,428
North Dakota	0	0	0	0	0
Ohio	17,997	14,668	11,937	0	44,602
Oklahoma	3,412	2,781	2,263	0	8,456
Oregon	0	0	0	0	0
Pennsylvania	17,022	13,873	11,290	0	42,185
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	12,018	9,795	7,971	0	29,784
South Dakota	0	0	0	0	0
Tennessee	9,388	7,652	6,227	0	23,267
Texas	16,853	13,736	11,178	0	41,767
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	26,783	21,829	17,764	0	66,376
Washington	0	0	0	0	0
West Virginia	1,667	1,359	1,106	0	4,132
Wisconsin	3,731	3,041	2,475	0	9,247
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	228,565	186,293	151,602	0	566,460

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	566,460
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	566,460
Per State breakdown	566,460

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
63,000	0	40,500	0	46,500	0	0	0
63,000	0	40,500	0	46,500	0	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	20,813	0	0	20,813
Alaska	0	98	0	0	98
Arizona	0	70,966	0	0	70,966
Arkansas	0	7,590	0	0	7,590
California	0	520,561	0	0	520,561
Colorado	0	18,292	0	0	18,292
Connecticut	0	50,909	0	0	50,909
Delaware	0	282	0	0	282
Dist. of Columbia	0	626	0	0	626
Florida	0	265,179	0	0	265,179
Georgia	0	57,215	0	0	57,215
Hawaii	0	55,239	0	0	55,239
Idaho	0	3,783	0	0	3,783
Illinois	0	106,518	0	0	106,518
Indiana	0	271,217	0	0	271,217
Iowa	0	14,124	0	0	14,124
Kansas	0	15,845	0	0	15,845
Kentucky	0	15,760	0	0	15,760
Louisiana	0	13,298	0	0	13,298
Maine	0	5,408	0	0	5,408
Maryland	0	20,977	0	0	20,977
Massachusetts	0	29,293	0	0	29,293
Michigan	0	362,110	0	0	362,110
Minnesota	0	33,378	0	0	33,378
Mississippi	0	11,853	0	0	11,853
Missouri	0	22,270	0	0	22,270
Montana	0	7,245	0	0	7,245
Nebraska	0	4,377	0	0	4,377
Nevada	0	11,095	0	0	11,095
New Hampshire	0	250	0	0	250
New Jersey	0	0	0	0	0
New Mexico	0	4,835	0	0	4,835
New York	0	0	0	0	0
North Carolina	0	145,840	0	0	145,840
North Dakota	0	11,091	0	0	11,091
Ohio	0	246,374	0	0	246,374
Oklahoma	0	5,931	0	0	5,931
Oregon	0	1,443	0	0	1,443
Pennsylvania	0	20,290	0	0	20,290
Puerto Rico	0	0	0	0	0
Rhode Island	0	1,900	0	0	1,900
South Carolina	0	34,020	0	0	34,020
South Dakota	0	4,024	0	0	4,024
Tennessee	0	45,412	0	0	45,412
Texas	0	196,699	0	0	196,699
Utah	0	24,577	0	0	24,577
Vermont	0	360	0	0	360
Virginia	0	47,612	0	0	47,612
Washington	0	7,591	0	0	7,591
West Virginia	0	30,372	0	0	30,372
Wisconsin	0	87,158	0	0	87,158
Wyoming	0	2,178	0	0	2,178
Other	0	0	0	0	0
Total	0	2,934,277	0	0	2,934,277

Summary:	
GA Covered Obligations	1,173,666,777
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	2,934,277
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	1,173,666,777
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	2,934,277
Per State breakdown	2,934,277

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	40,000	0	0	0	0	0
0	0	120,000	0	0	0	0	0
0	0	250,000	0	0	0	0	0
0	0	28,000	0	0	0	0	0
0	0	438,000	0	0	0	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	161,865	0	161,865
Alaska	0	0	0	0	0
Arizona	0	0	91,727	0	91,727
Arkansas	0	0	65,818	0	65,818
California	0	0	0	0	0
Colorado	0	0	(17,679)	0	(17,679)
Connecticut	0	0	0	0	0
Delaware	0	0	8,434	0	8,434
Dist. of Columbia	0	0	0	0	0
Florida	0	0	437,795	0	437,795
Georgia	0	0	1,478,085	0	1,478,085
Hawaii	0	0	0	0	0
Idaho	0	0	29,822	0	29,822
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	126	0	126
Kentucky	0	0	0	0	0
Louisiana	0	0	241,121	0	241,121
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	232,270	0	232,270
Missouri	0	0	0	0	0
Montana	0	0	10,369	0	10,369
Nebraska	0	0	27,807	0	27,807
Nevada	0	0	926	0	926
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	(84,821)	0	(84,821)
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	17,404	0	17,404
Oklahoma	0	0	157,073	0	157,073
Oregon	0	0	35,017	0	35,017
Pennsylvania	0	0	84	0	84
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	1,127,986	0	1,127,986
South Dakota	0	0	(5,474)	0	(5,474)
Tennessee	0	0	187,538	0	187,538
Texas	2,000	0	732,750	0	734,750
Utah	0	0	53	0	53
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	2,000	0	4,936,099	0	4,938,099

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

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	70,294	0	0	0
0	0	0	0	369,296	0	0	0
0	0	0	0	1,448,000	0	0	0
0	0	0	0	43,000	0	0	0
226,286	0	0	0	378,714	0	0	0
0	0	0	0	200,000	0	0	0
0	0	0	0	1,200,000	0	0	0
0	0	0	0	250,000	0	0	0
226,286	0	0	0	3,959,304	0	0	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	(4,675)	0	(4,675)
Alaska	0	0	0	0
Arizona	0	4,033	0	4,033
Arkansas	0	526,578	0	526,578
California	0	167	0	167
Colorado	0	591	0	591
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	355	0	355
Florida	0	885	0	885
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	12	0	12
Illinois	0	3,286	0	3,286
Indiana	0	509	0	509
Iowa	0	18	0	18
Kansas	0	883	0	883
Kentucky	0	0	0	0
Louisiana	0	1,702,562	0	1,702,562
Maine	0	0	0	0
Maryland	0	136	0	136
Massachusetts	0	0	0	0
Michigan	0	543	0	543
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	1,233	0	1,233
Montana	0	0	0	0
Nebraska	0	302	0	302
Nevada	0	76	0	76
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	866	0	866
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	11	0	11
Ohio	0	83	0	83
Oklahoma	0	722,237	0	722,237
Oregon	0	249	0	249
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	1,090	0	1,090
South Dakota	0	0	0	0
Tennessee	0	29	0	29
Texas	0	1,087,390	0	1,087,390
Utah	0	60	0	60
Vermont	0	0	0	0
Virginia	0	1	0	1
Washington	0	481	0	481
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	25	0	25
Other	0	0	0	0
Total	0	4,050,017	0	4,050,017

Summary:	
GA Covered Obligations	7,285,014
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	602,228
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, 2016							
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, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	14,593	1,733	0	16,326
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	242,404	20,724	0	263,127
Connecticut	0	0	0	0
Delaware	(16,095)	(7,849)	59,993	36,049
Dist. of Columbia	5,536	3,108	0	8,645
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	17,142	0	62,270
Illinois	185,548	126,674	0	312,222
Indiana	223,816	(95,277)	0	128,539
Iowa	22,565	32,447	0	55,012
Kansas	9,436	3,857	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	1,535
Minnesota	207,269	278,203	0	485,472
Mississippi	41,192	4,385	0	45,578
Missouri	166,361	(40,832)	0	125,529
Montana	27,047	7,800	0	34,847
Nebraska	22,091	14,127	0	36,219
Nevada	65,792	(6,056)	0	59,736
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	52,525	125,475	0	178,000
Oregon	50,209	15,751	0	65,960
Pennsylvania	276,146	(77,397)	0	198,749
Puerto Rico	0	0	0	0
Rhode Island	567	8	0	575
South Carolina	468,105	121,532	0	589,637
South Dakota	9,280	4,533	0	13,814
Tennessee	971	94,026	0	94,997
Texas	143,657	222,944	0	366,601
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	3,829	3,530	0	7,358
Other	0	0	0	0
Total	3,722,703	787,165	73,031	4,582,899

Summary:	
GA Covered Obligations	141,366,351
Add:	
GA claims incurred directly	3,042,199
GA expenses incurred directly	2,455,021
NOLHGA expenses	1,320,345
Remaining Inforce estimate	0
Less:	
Estate/other distributions	9,667,531
Other adjustments	2,064,096
Ceding commissions/ policy enhancements	16,832,492
Other recoveries (litigation, estate distributions, etc.)	115,036,898
Adjusted GA Costs	4,582,899
Per State breakdown	4,582,899

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,082,000	0	117,801	0	0	0	0	0
11,000	5,200	36,000	20,800	0	8,000	0	0
847,395	0	484,870	0	0	0	0	0
1,011,744	0	0	0	0	0	0	0
6,365,000	6,300,000	3,135,000	3,340,000	0	0	0	0
5,700,000	15,030,160	0	0	0	0	0	0
Add:							
GA claims incurred directly	361,000	0	114,000	0	25,000	0	0
GA expenses incurred directly	200,000	194,500	150,000	141,500	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
Less:							
Estate/other distributions	1,452,565	575,959	47,435	0	0	0	0
Other adjustments	8,250,000	7,954,109	3,500,000	4,076,745	0	0	0
Ceding commissions/ policy enhancements	1,994,431	0	0	0	0	0	0
Other recoveries (litigation, estate distributions, etc.)	1,100,000	0	1,200,000	0	0	0	0
	175,000	0	0	0	0	0	0
	5,527,178	2,183,394	882,755	445,606	0	0	0
Adjusted GA Costs	1,420,000	0	280,000	0	0	0	0
Per State breakdown	4,582,899						
3,800,000	0	5,100,000	0	0	0	0	0
1,431,852	0	268,148	0	0	0	0	0
1,794,890	0	2,035,480	0	0	0	0	0
616,000	0	184,000	0	0	0	0	0
891,000	395,035	315,115	274,965	0	0	0	0
1,331,000	337,000	229,000	55,000	0	0	0	0
150,000	0	0	0	0	0	0	0
442,600	423,000	282,400	214,000	0	0	0	0
560,000	501,200	1,440,000	1,288,800	0	0	0	0
2,446,348	0	726,253	0	0	0	0	0
1,960,000	0	840,000	0	0	0	0	0
299,991	0	156,000	0	0	0	0	0
2,050,000	0	750,000	0	0	0	0	0
2,765,448	2,298,097	419,087	348,261	0	0	0	0
421,547	0	283,452	0	0	0	0	0
2,131,843	1,763,245	979,596	794,786	4,700	0	0	0
3,200,000	1,200,000	1,100,000	1,200,000	0	0	0	0
515,621	503,796	221,407	251,424	50,000	103,672	0	0
200,000	0	250,000	0	0	0	0	0
0	389,679	0	0	0	0	0	0
71,046,715	40,054,374	31,672,495	12,506,699	79,818	111,672	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	557,191	0	557,191
Alaska	0	0	0	0	0
Arizona	0	0	193,164	0	193,164
Arkansas	0	0	87,320	0	87,320
California	0	0	164,443	0	164,443
Colorado	0	0	55,203	0	55,203
Connecticut	0	0	0	0	0
Delaware	0	0	264	0	264
Dist. of Columbia	0	0	0	0	0
Florida	0	0	13,820	0	13,820
Georgia	0	0	2,711,387	0	2,711,387
Hawaii	0	0	0	0	0
Idaho	0	0	21,960	0	21,960
Illinois	0	0	122,013	0	122,013
Indiana	0	0	27,047	0	27,047
Iowa	0	0	25,481	0	25,481
Kansas	0	0	14,496	0	14,496
Kentucky	0	0	463,038	0	463,038
Louisiana	0	0	70,448	0	70,448
Maine	0	0	0	0	0
Maryland	0	0	6,769	0	6,769
Massachusetts	0	0	0	0	0
Michigan	0	0	111,797	0	111,797
Minnesota	0	0	0	0	0
Mississippi	0	0	189,833	0	189,833
Missouri	0	0	143,266	0	143,266
Montana	0	0	15,589	0	15,589
Nebraska	0	0	47,648	0	47,648
Nevada	0	0	371,517	0	371,517
New Hampshire	0	0	0	0	0
New Jersey	0	0	4,027	0	4,027
New Mexico	0	0	121,733	0	121,733
New York	0	0	1,484	0	1,484
North Carolina	0	0	30	0	30
North Dakota	0	0	5,374	0	5,374
Ohio	0	0	99,535	0	99,535
Oklahoma	0	0	93,787	0	93,787
Oregon	0	0	67,597	0	67,597
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	7,267	0	7,267
South Dakota	0	0	51,116	0	51,116
Tennessee	0	0	67,009	0	67,009
Texas	0	0	1,832,245	0	1,832,245
Utah	0	0	32,888	0	32,888
Vermont	0	0	0	0	0
Virginia	0	0	27,892	0	27,892
Washington	0	0	167,735	0	167,735
West Virginia	0	0	110,539	0	110,539
Wisconsin	0	0	2,097	0	2,097
Wyoming	0	0	945	0	945
Other	0	0	0	0	0
Total	0	0	8,106,994	0	8,106,994

Summary:	
GA Covered Obligations	8,039,281
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, 2016							
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	3,083,986	0	0	0
0	0	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, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	43,714	127,088	0	170,802
Alaska	0	0	0	0
Arizona	116,447	403,774	0	520,222
Arkansas	100,077	289,524	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	12,980	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	140,055	1,108,522	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	1,602,537	2,174,253	3,926	3,780,715
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	3,702,433
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	3,344,193	10,066,576	4,151	13,414,920

Summary:	
GA Covered Obligations	23,787,588
Add:	
GA claims incurred directly	4,754,904
GA expenses incurred directly	1,148,776
NOLHGA expenses	606,860
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	4,734,481
Ceding commissions/ policy enhancements	1,898,919
Other recoveries (litigation, estate distributions, etc.)	10,249,808
Adjusted GA Costs	13,414,920
Per State breakdown	13,414,920

Assessments Called (Billed) or Refunded as of December 31, 2016							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
266,000	0	171,943	0	0	0	0	0
0	0	418,014	0	81,022	0	0	0
659,371	0	0	0	0	0	0	0
216,260	251,470	906,211	80,000	0	100,117	0	0
58,740	0	371,260	0	0	0	0	0
500,000	0	1,500,000	0	0	0	0	0
369,626	0	1,034,674	0	0	0	0	0
299,790	0	600,210	0	0	0	0	0
0	0	1,723,861	0	0	0	0	0
15,200	0	14,200	0	0	0	0	0
35,000	0	30,000	0	0	0	0	0
3,455,258	1,633,000	2,943,368	1,391,000	0	0	0	0
6,280,667	2,588,741	53,716	22,192	0	0	0	0
8,382	0	46,618	0	0	0	0	0
12,164,294	4,473,211	9,814,075	1,493,192	81,022	100,117	0	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	492,546	492,546
Arkansas	0	0	421	421
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	280,038	280,038
Georgia	0	0	267,214	267,214
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	18,113	18,113
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	396,057	396,057
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	3,163	3,163
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	731,331	731,331
North Dakota	0	0	137	137
Ohio	0	0	5,332	5,332
Oklahoma	0	0	6,944	6,944
Oregon	0	0	0	0
Pennsylvania	0	0	190,765	190,765
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	38,094	38,094
South Dakota	0	0	415	415
Tennessee	0	0	0	0
Texas	0	0	38,366	38,366
Utah	0	0	9,304	9,304
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	2,478,239	2,478,239

Summary:	
GA Covered Obligations	6,363,687
Add:	
GA claims incurred directly	6,363,687
GA expenses incurred directly	898,032
NOLHGA expenses	1,229,732
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	6,363,687
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	6,013,212
Adjusted GA Costs	2,478,239
Per State breakdown	2,478,239

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	250,000	0	0	0
0	0	0	0	250,000	0	0	0

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Estimated Net Costs as of September 30, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	1,947,091	0	(3,952)	0	1,943,139
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	(79,774)	0	1,298	0	(78,475)
California	(110,278)	0	(59)	0	(110,337)
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	(1,037)	0	(0)	0	(1,037)
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	2,442	0	26	0	2,468
Kentucky	0	0	0	0	0
Louisiana	50,041	0	52	0	50,093
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	10,606	0	796	0	11,402
Missouri	(48,281)	0	(6,107)	0	(54,388)
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	474	0	(0)	0	473
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	175,291	0	(262)	0	175,029
Texas	15,319	0	(12)	0	15,308
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	47,492	0	(72)	0	47,420
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	2,009,386	0	(8,292)	0	2,001,093

Summary:	
GA Covered Obligations	10,985,390
Add:	
GA claims incurred directly	1,405,303
GA expenses incurred directly	0
NOLHGA expenses	3,737,263
Remaining Inforce estimate	9,580,087
Less:	
Estate/other distributions	0
Other adjustments	10,985,390
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	12,721,559
Adjusted GA Costs	2,001,093
Per State breakdown	2,001,093

Assessments Called (Billed) or Refunded as of December 31, 2016							
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
100,000	0	0	0	0	0	0	0
224,994	0	0	0	0	0	0	0
324,994	0	0	0	0	0	0	0

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Estimated Net Costs as of September 30, 2017				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	21,567	0	21,567
Arizona	0	2,799	0	2,799
Arkansas	0	30,885	0	30,885
California	0	189,823	0	189,823
Colorado	0	340,441	0	340,441
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	707	0	707
Idaho	0	340,116	0	340,116
Illinois	0	19,761	0	19,761
Indiana	0	2,473	0	2,473
Iowa	0	666,346	0	666,346
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	58,176	0	58,176
Missouri	0	213,636	0	213,636
Montana	0	194,907	0	194,907
Nebraska	0	237,532	0	237,532
Nevada	0	82,343	0	82,343
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	1,760	0	1,760
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	13,174	0	13,174
Ohio	0	5,665	0	5,665
Oklahoma	0	21,403	0	21,403
Oregon	0	405,272	0	405,272
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	9,088	0	9,088
Tennessee	0	0	0	0
Texas	0	301,173	0	301,173
Utah	0	39	0	39
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	7,318,180	0	7,318,180
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	28,600	0	28,600
Other	0	0	0	0
Total	0	10,505,867	0	10,505,867

Summary:	
GA Covered Obligations	11,764,660
Add:	
GA claims incurred directly	6,431,484
GA expenses incurred directly	935,654
NOLHGA expenses	1,208,877
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	6,312,723
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	3,522,085
Adjusted GA Costs	10,505,867
Per State breakdown	10,505,867

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	816,500	0	0
22,765	0	0	0	432,235	0	0	0
0	0	0	0	140,000	0	0	0
0	0	0	0	315,000	0	0	0
0	0	0	0	100,000	0	0	0
0	0	5,000	0	14,400	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	5,000	0	7,662,381	851,692	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, 2017					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	892	0	892
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	23	0	23
California	0	0	148	0	148
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	4,062	0	4,062
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	1,154	0	1,154
Oregon	0	0	0	0	0
Pennsylvania	0	0	2,765	0	2,765
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	1,007	0	1,007
South Dakota	0	0	0	0	0
Tennessee	0	0	327	0	327
Texas	0	0	28,744	0	28,744
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	39,124	0	39,124

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	291,338
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	39,124
Per State breakdown	39,124

Assessments Called (Billed) or Refunded as of December 31, 2016							
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	170,000	0	0	250,000	0	0	0
0	170,000	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 – 2016**

This section contains the Total Assessable Premiums for the periods 1988 through 2016 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 - 2016 Data

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

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2016 Data

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

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2016 Data

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

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2016 Data

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

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1988 - 2016 Data

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

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1988 - 2016 Data

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

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

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Delaware	DE	1988	268,677,160	200,351,054	123,852,673	-	592,880,887	0	
Delaware	DE	1989	294,024,103	277,245,305	147,063,120	-	718,332,528	0	
Delaware	DE	1990	279,345,372	428,678,579	159,149,269	-	867,173,220	0	
Delaware	DE	1991	251,924,669	152,105,063	167,312,321	95,930,921	667,272,974	0	
Delaware	DE	1992	300,680,060	166,194,571	179,825,527	119,591,410	766,291,568	0	
Delaware	DE	1993	319,455,282	168,982,760	198,654,435	78,806,194	765,898,671	0	
Delaware	DE	1994	428,382,476	523,220,061	205,453,787	213,997,835	1,371,054,159	0	
Delaware	DE	1995	661,567,700	708,830,689	212,484,286	82,769,667	1,665,652,342	0	
Delaware	DE	1996	549,255,118	655,937,573	224,620,626	41,489,322	1,471,302,639	0	
Delaware	DE	1997	537,212,842	630,683,634	224,519,103	110,664,993	1,503,080,572	0	
Delaware	DE	1998	819,860,827	925,457,335	248,690,733	78,513,421	2,072,522,316	10,180,962	UA 403b (A,L5.2+6.3)
Delaware	DE	1999	754,883,179	676,625,661	262,311,238	41,695,890	1,735,515,968	32,717,798	UA 403b (A,L5.2+6.3)
Delaware	DE	2000	902,167,421	807,627,348	279,902,759	55,021,022	2,044,718,550	15,471,277	UA 403b (A,L5.2+6.3)
Delaware	DE	2001	902,534,951	917,437,538	321,097,608	503,753,044	2,644,823,141	877,471	UA 403b (A,L5.2+6.3)
Delaware	DE	2002	692,500,394	1,409,947,304	328,355,457	31,912,055	2,462,715,210	1,343,470	UA 403b (A,L5.2+6.3)
Delaware	DE	2003	563,347,541	1,580,795,606	425,855,058	30,424,834	2,600,423,039	21,524,800	UA 403b (A,L5.2+6.3)
Delaware	DE	2004	522,708,579	2,834,016,464	491,073,341	41,902,580	3,889,700,964	7,141,705	UA 403b (A,L5.2+6.3)
Delaware	DE	2005	660,228,251	1,421,390,035	579,179,085	196,304,730	2,857,102,101	67,234,192	UA 403b (A,L5.2+6.3)
Delaware	DE	2006	882,213,488	2,398,665,193	758,889,321	88,707,613	4,128,475,615	2,211,338	UA 403b (A,L5.2+6.3)
Delaware	DE	2007	852,112,573	1,808,576,871	868,659,122	17,784,824	3,547,133,390	622,293	UA 403b (A,L5.2+6.3)
Delaware	DE	2008	1,025,017,351	1,910,162,221	933,158,813	369,698,279	4,238,036,664	879,400	UA 403b (A,L5.2+6.3)
Delaware	DE	2009	822,552,558	1,412,206,711	988,941,253	135,349,822	3,359,050,344	519,387	UA 403b (A,L5.2+6.3)
Delaware	DE	2010	1,361,781,004	2,224,925,460	1,042,389,719	380,451,203	5,009,547,386	891,005	UA 403b (A,L5.2+6.3)
Delaware	DE	2011	1,276,585,349	2,447,798,958	960,004,957	21,932,357	4,706,321,621	768,093	UA 403b (A,L5.2+6.3)
Delaware	DE	2012	1,198,044,498	2,785,510,402	657,546,305	186,946,251	4,828,047,456	537,052	UA 403b (A,L5.2+6.3)
Delaware	DE	2013	965,551,664	2,164,682,905	509,198,021	44,607,864	3,684,040,454	1,407,219	UA 403b (A,L5.2+6.3)
Delaware	DE	2014	925,035,815	2,670,489,704	551,761,086	9,214,813	4,156,501,418	75,394,855	UA 403b (A,L5.2+6.3)
Delaware	DE	2015	932,058,669	2,374,396,553	533,630,370	13,522,993	3,853,608,585	12,709,071	UA 403b (A,L5.2+6.3)
Delaware	DE	2016	954,796,281	2,668,716,176	582,228,613	18,664,148	4,224,405,218	68,361,015	UA 403b (A,L5.2+6.3)

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

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

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

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

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

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

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

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

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

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Kentucky	KY	1988	652,323,525	462,752,555	1,001,179,311	-	2,116,255,391	0	
Kentucky	KY	1989	681,252,108	402,109,921	976,169,464	-	2,059,531,493	0	
Kentucky	KY	1990	702,834,652	562,093,109	1,028,577,699	-	2,293,505,460	0	
Kentucky	KY	1991	804,298,095	407,490,577	1,040,899,763	-	2,252,688,435	0	
Kentucky	KY	1992	863,449,882	477,039,571	1,046,400,494	-	2,386,889,947	0	
Kentucky	KY	1993	981,759,182	420,968,556	731,975,034	-	2,134,702,772	0	
Kentucky	KY	1994	1,041,084,278	435,895,513	754,992,840	-	2,231,972,631	0	
Kentucky	KY	1995	1,118,838,559	505,290,615	775,041,380	-	2,399,170,554	0	
Kentucky	KY	1996	1,048,384,540	510,101,586	731,273,244	-	2,289,759,370	0	
Kentucky	KY	1997	1,036,170,128	614,634,514	698,776,603	-	2,349,581,245	0	
Kentucky	KY	1998	1,016,179,966	498,080,187	837,252,702	-	2,351,512,855	0	
Kentucky	KY	1999	987,288,799	709,438,478	812,187,543	-	2,508,914,820	0	
Kentucky	KY	2000	1,006,135,905	670,789,512	952,658,524	-	2,629,583,941	0	
Kentucky	KY	2001	1,034,106,318	1,286,370,885	999,827,130	-	3,320,304,333	0	
Kentucky	KY	2002	1,073,349,608	1,410,082,719	898,097,907	-	3,381,530,234	0	
Kentucky	KY	2003	1,141,455,141	1,328,408,034	936,642,768	-	3,406,505,943	0	
Kentucky	KY	2004	1,107,634,880	1,170,347,703	968,547,951	-	3,246,530,534	0	
Kentucky	KY	2005	1,110,285,158	1,099,669,233	1,283,024,516	-	3,492,978,907	0	
Kentucky	KY	2006	1,163,221,523	1,247,202,232	1,286,015,510	-	3,696,439,265	0	
Kentucky	KY	2007	1,243,919,628	1,232,775,015	1,544,414,075	-	4,021,108,718	0	
Kentucky	KY	2008	1,257,367,964	1,833,788,112	1,553,840,626	-	4,644,996,702	0	
Kentucky	KY	2009	1,345,992,502	1,706,872,729	1,462,517,156	-	4,515,382,387	0	
Kentucky	KY	2010	1,394,249,614	1,399,366,794	1,669,040,768	-	4,462,657,176	0	
Kentucky	KY	2011	1,424,784,306	1,456,098,579	1,544,028,049	(4)	4,424,910,930	0	
Kentucky	KY	2012	1,486,455,080	1,464,591,691	3,006,830,097	-	5,957,876,868	0	
Kentucky	KY	2013	1,502,151,387	1,632,274,368	2,435,069,186	-	5,569,494,941	0	
Kentucky	KY	2014	1,497,797,543	1,599,690,775	5,258,983,984	-	8,356,472,302	0	
Kentucky	KY	2015	1,500,646,216	1,803,179,607	2,701,038,223	-	6,004,864,046	0	
Kentucky	KY	2016	1,568,121,815	2,007,957,335	1,371,595,275	-	4,947,674,425	0	

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

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

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

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

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Michigan	MI	1988	1,855,610,143	1,553,938,792	1,453,410,515	1,109,329,044	5,972,288,494	0	
Michigan	MI	1989	1,857,049,022	1,735,316,639	1,545,578,978	1,163,623,048	6,301,567,687	0	
Michigan	MI	1990	2,000,769,568	1,777,661,274	1,589,421,636	1,362,796,754	6,730,649,232	0	
Michigan	MI	1991	2,210,053,550	1,668,950,527	1,581,154,698	1,384,626,158	6,844,784,933	0	
Michigan	MI	1992	2,248,287,675	1,792,416,490	1,601,874,646	1,070,650,293	6,713,229,104	0	
Michigan	MI	1993	2,485,353,453	1,736,664,084	1,604,167,301	867,041,942	6,693,226,780	0	
Michigan	MI	1994	2,978,805,847	2,297,267,431	1,706,897,004	1,011,661,921	7,994,632,203	0	
Michigan	MI	1995	2,918,346,470	2,171,776,437	1,859,132,636	1,022,581,380	7,971,836,923	0	
Michigan	MI	1996	3,063,404,886	1,979,040,338	1,985,247,343	820,203,637	7,847,896,204	0	
Michigan	MI	1997	3,007,994,700	1,957,958,270	2,034,634,179	627,329,550	7,627,916,699	0	
Michigan	MI	1998	2,705,992,023	1,898,792,707	2,066,435,426	713,488,177	7,384,708,333	0	
Michigan	MI	1999	2,763,504,926	2,594,015,398	2,216,388,274	966,991,661	8,540,900,259	0	
Michigan	MI	2000	2,744,918,659	2,813,655,418	2,350,271,075	589,261,451	8,498,106,603	0	
Michigan	MI	2001	2,887,372,556	3,677,775,868	2,519,311,845	610,006,815	9,694,467,084	0	
Michigan	MI	2002	2,850,227,855	5,533,889,969	2,596,503,507	870,994,054	11,851,615,385	0	
Michigan	MI	2003	2,963,186,613	5,222,886,535	2,869,234,562	673,768,879	11,729,076,589	0	
Michigan	MI	2004	2,979,157,174	5,118,497,631	3,072,445,243	831,153,682	12,001,253,730	0	
Michigan	MI	2005	3,108,986,092	3,484,001,258	3,247,417,326	863,608,289	10,704,012,965	0	
Michigan	MI	2006	3,240,263,338	3,346,004,387	3,513,831,752	1,000,164,584	11,100,264,061	0	
Michigan	MI	2007	3,378,928,574	5,199,853,673	3,625,761,777	204,765,259	12,409,309,283	32,267,065	UA 403b (A,L5.2+6.3)
Michigan	MI	2008	3,398,242,792	6,971,365,843	3,735,958,190	181,782,106	14,287,348,931	74,124,946	UA 403b (A,L5.2+6.3)
Michigan	MI	2009	3,496,112,436	6,774,875,329	3,862,073,413	239,954,343	14,373,015,521	52,294,332	UA 403b (A,L5.2+6.3)
Michigan	MI	2010	3,367,282,320	5,752,143,799	3,872,365,308	448,725,475	13,440,516,902	55,951,011	UA 403b (A,L5.2+6.3)
Michigan	MI	2011	3,587,277,632	5,302,074,085	3,850,455,944	220,526,904	12,960,334,565	50,897,064	UA 403b (A,L5.2+6.3)
Michigan	MI	2012	3,785,248,974	16,699,152,333	3,919,552,247	133,108,327	24,537,061,881	51,358,217	UA 403b (A,L5.2+6.3)
Michigan	MI	2013	3,790,056,019	6,239,406,900	3,847,629,926	118,106,896	13,995,199,741	52,841,229	UA 403b (A,L5.2+6.3)
Michigan	MI	2014	3,965,582,164	8,010,524,609	9,436,172,712	126,587,043	21,538,866,528	67,468,573	UA 403b (A,L5.2+6.3)
Michigan	MI	2015	4,215,382,978	6,576,078,638	9,030,456,530	285,603,574	20,107,521,720	66,193,155	UA 403b (A,L5.2+6.3)
Michigan	MI	2016	4,355,023,563	7,704,579,141	9,196,305,834	-	21,255,908,538	146,593,924	UA 403b (A,L5.2+6.3)

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

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Mississippi	MS	1988	494,160,311	139,246,409	537,561,838	59,908,525	1,230,877,083	0	
Mississippi	MS	1989	507,841,813	169,895,828	576,016,570	78,357,618	1,332,111,829	0	
Mississippi	MS	1990	540,232,035	210,283,690	603,593,291	84,560,616	1,438,669,632	0	
Mississippi	MS	1991	553,617,397	194,700,963	617,080,734	72,413,418	1,437,812,512	0	
Mississippi	MS	1992	590,668,261	228,391,753	658,147,869	57,756,871	1,534,964,754	0	
Mississippi	MS	1993	624,675,929	201,796,629	720,034,011	82,419,318	1,628,925,887	0	
Mississippi	MS	1994	684,193,956	259,009,264	691,777,042	72,732,935	1,707,713,197	0	
Mississippi	MS	1995	709,493,426	243,301,024	704,786,886	75,550,966	1,733,132,302	0	
Mississippi	MS	1996	679,253,235	238,600,553	1,146,866,345	70,332,244	2,135,052,377	0	
Mississippi	MS	1997	685,764,267	227,148,652	1,197,733,300	80,780,006	2,191,426,225	0	
Mississippi	MS	1998	717,084,967	276,999,929	1,308,400,017	75,177,676	2,377,662,589	0	
Mississippi	MS	1999	700,222,456	467,201,248	1,491,243,860	22,795,978	2,681,463,542	9,174,563	UA 403b (A,L5.2+6.3)
Mississippi	MS	2000	728,558,722	551,858,802	1,689,058,813	32,855,534	3,002,331,871	14,578,021	UA 403b (A,L5.2+6.3)
Mississippi	MS	2001	766,056,989	711,026,830	1,551,481,021	19,580,221	3,048,145,061	9,883,950	UA 403b (A,L5.2+6.3)
Mississippi	MS	2002	821,627,437	935,221,183	1,642,284,308	12,123,739	3,411,256,667	10,346,312	UA 403b (A,L5.2+6.3)
Mississippi	MS	2003	832,258,477	848,668,057	1,798,892,605	30,461,039	3,510,280,178	17,292,726	UA 403b (A,L5.2+6.3)
Mississippi	MS	2004	878,895,716	783,998,043	1,954,734,991	29,695,704	3,647,324,454	27,409,883	UA 403b (A,L5.2+6.3)
Mississippi	MS	2005	843,105,341	720,107,437	2,055,542,218	29,358,605	3,648,113,601	18,809,558	UA 403b (A,L5.2+6.3)
Mississippi	MS	2006	871,708,070	816,857,580	2,266,617,493	16,758,849	3,971,941,992	11,129,153	UA 403b (A,L5.2+6.3)
Mississippi	MS	2007	900,744,584	768,621,684	2,608,752,757	23,359,188	4,301,478,213	7,616,222	UA 403b (A,L5.2+6.3)
Mississippi	MS	2008	977,126,800	1,042,067,117	2,378,353,175	16,162,811	4,413,709,903	15,218,500	UA 403b (A,L5.2+6.3)
Mississippi	MS	2009	1,075,876,880	970,426,265	2,725,964,489	34,124,962	4,806,392,596	19,947,823	UA 403b (A,L5.2+6.3)
Mississippi	MS	2010	1,046,595,624	851,655,369	2,629,420,239	25,094,358	4,552,765,590	2,489,207	UA 403b (A,L5.2+6.3)
Mississippi	MS	2011	1,102,883,385	949,125,514	2,506,972,914	29,818,626	4,588,800,439	757,029	UA 403b (A,L5.2+6.3)
Mississippi	MS	2012	1,136,196,014	955,395,782	2,555,189,534	30,682,921	4,677,464,251	941,400	UA 403b (A,L5.2+6.3)
Mississippi	MS	2013	1,162,331,712	1,012,429,718	2,711,111,873	63,673,594	4,949,546,897	481,812	UA 403b (A,L5.2+6.3)
Mississippi	MS	2014	1,182,573,832	1,098,734,107	2,710,125,131	17,298,773	5,008,731,843	47,216,346	UA 403b (A,L5.2+6.3)
Mississippi	MS	2015	1,192,119,346	1,183,584,489	2,514,474,358	17,143,291	4,907,321,484	27,277,455	UA 403b (A,L5.2+6.3)
Mississippi	MS	2016	1,240,812,243	1,179,851,950	2,516,772,991	24,824,279	4,962,261,463	17,304,043	UA 403b (A,L5.2+6.3)

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

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Montana	MT	1988	169,041,608	148,382,870	143,818,697	34,022,445	495,265,620	0	
Montana	MT	1989	147,923,715	178,608,344	159,327,524	28,160,686	514,020,269	0	
Montana	MT	1990	151,461,664	174,514,867	168,978,142	28,984,099	523,938,772	0	
Montana	MT	1991	159,736,732	168,421,262	182,006,785	-	510,164,779	0	
Montana	MT	1992	167,589,649	177,152,069	194,197,079	-	538,938,797	0	
Montana	MT	1993	176,808,984	137,333,187	206,653,950	40,838,724	561,634,845	0	
Montana	MT	1994	184,354,230	179,294,334	216,362,491	41,066,926	621,077,981	0	
Montana	MT	1995	190,008,113	163,550,032	218,117,329	36,557,026	608,232,500	0	
Montana	MT	1996	193,636,502	118,717,121	228,259,960	19,699,949	560,313,532	0	
Montana	MT	1997	193,559,711	114,621,272	233,730,642	24,378,933	566,290,558	0	
Montana	MT	1998	185,814,389	112,354,833	240,114,841	30,435,668	568,719,731	0	
Montana	MT	1999	190,832,253	146,602,863	251,313,879	21,499,523	610,248,518	0	
Montana	MT	2000	195,293,601	182,761,370	267,438,449	18,416,508	663,909,928	0	
Montana	MT	2001	196,489,776	207,425,482	300,463,230	26,302,806	730,681,294	0	
Montana	MT	2002	228,114,256	247,001,321	285,510,925	28,760,226	789,386,728	0	
Montana	MT	2003	200,687,914	230,912,704	326,378,682	4,039,810	762,019,110	1,609,793	UA 403b (A,L5.2+6.3)
Montana	MT	2004	208,199,260	258,729,569	328,163,224	4,882,722	799,974,775	1,883,841	UA 403b (A,L5.2+6.3)
Montana	MT	2005	211,045,281	239,443,767	338,709,389	13,418,591	802,617,028	903,196	UA 403b (A,L5.2+6.3)
Montana	MT	2006	227,805,187	250,827,065	358,021,964	8,050,515	844,704,731	1,438,443	UA 403b (A,L5.2+6.3)
Montana	MT	2007	245,059,396	238,595,697	432,056,095	24,306,100	940,017,288	871,548	UA 403b (A,L5.2+6.3)
Montana	MT	2008	260,776,679	319,463,772	471,542,573	7,582,004	1,059,365,028	1,369,555	UA 403b (A,L5.2+6.3)
Montana	MT	2009	296,416,646	312,026,561	498,434,550	8,873,352	1,115,751,109	1,127,744	UA 403b (A,L5.2+6.3)
Montana	MT	2010	302,627,018	307,916,293	551,070,428	4,080,653	1,165,694,392	1,029,482	UA 403b (A,L5.2+6.3)
Montana	MT	2011	315,228,909	318,516,072	496,465,446	6,685,346	1,136,895,773	1,274,739	UA 403b (A,L5.2+6.3)
Montana	MT	2012	330,777,643	311,430,804	462,625,440	23,790,523	1,128,624,410	1,766,233	UA 403b (A,L5.2+6.3)
Montana	MT	2013	333,294,027	313,268,321	635,815,556	13,576,128	1,295,954,032	3,425,813	UA 403b (A,L5.2+6.3)
Montana	MT	2014	368,543,193	335,464,229	937,114,389	4,411,758	1,645,533,569	9,162,283	UA 403b (A,L5.2+6.3)
Montana	MT	2015	370,847,924	342,280,331	888,161,790	6,345,206	1,607,635,251	6,698,294	UA 403b (A,L5.2+6.3)
Montana	MT	2016	362,545,507	431,787,509	939,752,785	5,691,358	1,739,777,159	3,055,255	UA 403b (A,L5.2+6.3)

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

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

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

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

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

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

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
North Carolina	NC	1988	1,576,211,257	965,244,453	1,169,154,078	297,345,235	4,007,955,023	0	
North Carolina	NC	1989	1,623,745,015	999,194,134	1,319,275,033	140,253,076	4,082,467,258	0	
North Carolina	NC	1990	1,822,113,981	1,187,538,879	1,457,270,393	161,054,913	4,627,978,166	0	
North Carolina	NC	1991	1,890,224,150	1,009,419,304	1,575,306,222	985,271,351	5,460,221,027	0	
North Carolina	NC	1992	2,005,947,831	1,053,287,642	1,674,492,275	646,822,015	5,380,549,763	0	
North Carolina	NC	1993	2,303,511,574	821,679,848	1,821,947,289	757,431,262	5,704,569,973	0	
North Carolina	NC	1994	2,436,915,646	1,203,222,295	1,911,502,511	720,045,572	6,271,686,024	0	
North Carolina	NC	1995	2,534,603,476	1,189,509,137	3,010,616,221	626,791,461	7,361,520,295	0	
North Carolina	NC	1996	2,610,371,300	1,024,509,545	3,123,139,337	649,527,488	7,407,547,670	0	
North Carolina	NC	1997	2,549,315,599	1,236,750,477	3,295,674,983	579,634,800	7,661,375,859	0	
North Carolina	NC	1998	3,102,840,241	1,300,280,894	3,349,075,310	473,111,198	8,225,307,643	0	
North Carolina	NC	1999	2,696,896,497	1,836,633,077	3,649,778,320	891,843,054	9,075,150,948	0	
North Carolina	NC	2000	3,336,683,293	2,053,852,555	4,112,063,991	699,776,079	10,202,375,918	0	
North Carolina	NC	2001	3,045,458,927	2,843,495,265	4,317,663,762	492,959,828	10,699,577,782	0	
North Carolina	NC	2002	3,135,939,431	3,979,428,122	4,698,009,006	619,625,352	12,433,001,911	0	
North Carolina	NC	2003	2,983,351,816	3,676,818,985	4,905,869,805	430,790,322	11,996,830,928	0	
North Carolina	NC	2004	3,017,296,814	3,145,321,138	5,362,292,378	412,138,877	11,937,049,207	0	
North Carolina	NC	2005	3,115,275,303	3,099,911,047	5,884,210,882	817,039,712	12,916,436,944	0	
North Carolina	NC	2006	3,370,338,158	3,375,914,426	6,752,379,642	442,370,847	13,941,003,073	0	
North Carolina	NC	2007	3,471,950,313	3,430,752,748	7,751,883,243	526,667,603	15,181,253,907	0	
North Carolina	NC	2008	3,578,435,894	4,701,898,477	8,283,868,055	642,489,200	17,206,691,626	0	
North Carolina	NC	2009	3,732,635,087	4,671,091,867	8,403,625,995	757,020,943	17,564,373,892	0	
North Carolina	NC	2010	3,941,644,362	3,896,747,082	8,847,410,340	522,861,618	17,208,663,402	0	
North Carolina	NC	2011	4,117,051,619	3,809,439,687	8,915,135,853	601,777,807	17,443,404,966	0	
North Carolina	NC	2012	4,203,464,916	4,254,123,065	9,264,707,784	626,185,615	18,348,481,380	0	
North Carolina	NC	2013	4,107,216,595	4,599,872,888	8,166,237,292	582,274,089	17,455,600,864	0	
North Carolina	NC	2014	4,154,424,080	4,440,490,624	9,127,098,739	750,616,789	18,472,630,232	0	
North Carolina	NC	2015	4,325,330,231	4,985,448,302	9,399,002,542	604,296,142	19,314,077,217	0	
North Carolina	NC	2016	4,469,531,709	5,357,752,938	9,409,901,862	862,608,231	20,099,794,740	0	
North Dakota	ND	1988	149,101,958	150,864,610	117,708,329	20,081,033	437,755,930	0	
North Dakota	ND	1989	147,961,050	144,092,600	118,596,232	23,499,885	434,149,767	0	
North Dakota	ND	1990	142,834,709	173,952,839	125,638,553	21,249,321	463,675,422	0	
North Dakota	ND	1991	137,922,363	150,360,104	439,549,120	30,874,468	758,706,055	0	
North Dakota	ND	1992	152,556,667	137,468,723	427,971,629	23,033,145	741,030,164	0	
North Dakota	ND	1993	150,416,311	131,286,055	431,716,028	30,785,124	744,203,518	0	
North Dakota	ND	1994	166,905,606	186,484,399	417,967,802	37,601,911	808,959,718	0	
North Dakota	ND	1995	177,236,172	169,084,571	491,480,586	40,178,860	877,980,189	0	
North Dakota	ND	1996	187,428,957	115,781,794	500,364,417	25,722,770	829,297,938	0	
North Dakota	ND	1997	172,230,258	129,491,597	526,107,462	23,451,593	851,280,910	0	
North Dakota	ND	1998	173,984,219	126,063,852	539,861,490	26,800,511	866,710,072	0	
North Dakota	ND	1999	179,281,481	166,910,886	575,402,233	14,751,927	936,346,527	964,766	UA 403b (A,L5.2+6.3)
North Dakota	ND	2000	170,778,946	186,989,723	613,396,859	5,592,101	976,757,629	992,413	UA 403b (A,L5.2+6.3)
North Dakota	ND	2001	167,726,029	237,276,819	667,558,395	5,084,432	1,077,645,675	1,868,793	UA 403b (A,L5.2+6.3)
North Dakota	ND	2002	179,993,108	298,409,254	718,328,407	4,391,859	1,201,122,628	1,319,154	UA 403b (A,L5.2+6.3)
North Dakota	ND	2003	199,940,786	214,983,939	752,551,816	8,927,860	1,176,404,401	2,425,038	UA 403b (A,L5.2+6.3)
North Dakota	ND	2004	190,420,415	246,554,585	747,293,199	7,477,913	1,191,746,112	2,945,300	UA 403b (A,L5.2+6.3)
North Dakota	ND	2005	204,700,170	232,238,540	795,945,941	9,976,482	1,242,861,133	2,021,166	UA 403b (A,L5.2+6.3)
North Dakota	ND	2006	209,507,628	280,702,791	888,908,754	0	1,379,119,173	2,159,080	UA 403b (A,L5.2+6.3)
North Dakota	ND	2007	225,711,099	298,272,097	928,023,397	3,487,589	1,455,494,182	2,347,150	UA 403b (A,L5.2+6.3)

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.

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
North Dakota	ND	2008	236,636,267	374,229,774	981,971,991	16,014,912	1,608,852,944	3,311,260	UA 403b (A,L5.2+6.3)
North Dakota	ND	2009	263,368,693	351,655,949	1,034,529,270	12,071,423	1,661,625,335	2,832,478	UA 403b (A,L5.2+6.3)
North Dakota	ND	2010	290,074,904	341,671,299	1,134,430,726	4,889,188	1,771,066,117	2,590,819	UA 403b (A,L5.2+6.3)
North Dakota	ND	2011	303,487,585	353,538,961	1,236,899,852	7,679,570	1,901,605,968	3,964,662	UA 403b (A,L5.2+6.3)
North Dakota	ND	2012	325,718,251	359,108,037	1,337,121,150	17,652,954	2,039,600,392	4,207,254	UA 403b (A,L5.2+6.3)
North Dakota	ND	2013	331,248,624	379,362,436	1,354,458,128	27,623,124	2,092,692,312	3,639,153	UA 403b (A,L5.2+6.3)
North Dakota	ND	2014	348,502,956	490,488,034	1,470,327,677	15,160,902	2,324,479,569	18,580,680	UA 403b (A,L5.2+6.3)
North Dakota	ND	2015	384,625,284	458,393,922	1,434,911,821	14,741,838	2,292,672,865	13,162,508	UA 403b (A,L5.2+6.3)
North Dakota	ND	2016	379,667,300	535,586,933	1,283,972,956	5,866,094	2,205,093,283	6,036,180	UA 403b (A,L5.2+6.3)

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1988 - 2016 Data

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

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Oklahoma	OK	1988	616,592,071	419,483,946	642,145,110	-	1,678,221,127	0	
Oklahoma	OK	1989	588,134,826	444,775,606	698,963,531	-	1,731,873,963	0	
Oklahoma	OK	1990	612,296,761	543,871,818	733,415,184	-	1,889,583,763	0	
Oklahoma	OK	1991	668,388,118	578,791,425	784,259,157	-	2,031,438,700	0	
Oklahoma	OK	1992	707,696,169	629,789,858	845,953,596	-	2,183,439,623	0	
Oklahoma	OK	1993	724,875,640	536,701,938	1,071,589,567	-	2,333,167,145	0	
Oklahoma	OK	1994	792,088,110	582,260,416	1,080,525,188	-	2,454,873,714	0	
Oklahoma	OK	1995	814,360,950	620,410,943	1,125,179,250	-	2,559,951,143	0	
Oklahoma	OK	1996	789,424,307	490,109,556	1,184,654,949	-	2,464,188,812	0	
Oklahoma	OK	1997	770,220,072	494,871,326	1,244,437,896	-	2,509,529,294	0	
Oklahoma	OK	1998	776,113,533	475,026,538	1,310,866,836	-	2,562,006,907	0	
Oklahoma	OK	1999	780,537,634	618,103,240	1,300,192,293	-	2,698,833,167	0	
Oklahoma	OK	2000	811,989,165	698,871,483	1,371,204,007	-	2,882,064,655	0	
Oklahoma	OK	2001	876,872,355	984,869,537	1,495,429,443	-	3,357,171,335	0	
Oklahoma	OK	2002	866,788,664	1,205,522,724	1,584,870,053	-	3,657,181,441	0	
Oklahoma	OK	2003	911,263,971	1,120,068,031	1,727,633,006	-	3,758,965,008	0	
Oklahoma	OK	2004	931,033,557	1,062,686,358	1,831,615,910	-	3,825,335,825	0	
Oklahoma	OK	2005	926,444,980	987,551,770	1,980,212,671	-	3,894,209,421	0	
Oklahoma	OK	2006	1,060,841,763	1,063,511,980	2,171,467,297	-	4,295,821,040	0	
Oklahoma	OK	2007	1,097,782,359	1,017,178,609	2,512,947,694	-	4,627,908,662	0	
Oklahoma	OK	2008	1,136,588,750	1,491,541,386	2,650,865,096	-	5,278,995,232	0	
Oklahoma	OK	2009	1,197,855,066	1,370,248,919	2,812,704,895	-	5,380,808,880	0	
Oklahoma	OK	2010	1,265,817,967	1,189,363,350	2,990,023,534	-	5,445,204,851	0	
Oklahoma	OK	2011	1,281,469,359	1,162,870,153	2,993,867,350	-	5,438,206,862	0	
Oklahoma	OK	2012	1,324,959,076	1,368,007,325	2,985,855,018	-	5,678,821,419	0	
Oklahoma	OK	2013	1,359,541,281	1,239,044,898	3,015,560,032	-	5,614,146,211	0	
Oklahoma	OK	2014	1,381,698,580	1,323,348,614	3,362,525,624	-	6,067,572,818	0	
Oklahoma	OK	2015	1,413,156,660	1,582,535,340	3,347,770,476	-	6,343,462,476	0	
Oklahoma	OK	2016	1,414,401,562	1,475,566,462	3,494,959,511	-	6,384,927,535	0	
Oregon	OR	1988	506,312,289	895,696,039	428,769,940	-	1,830,778,268	0	
Oregon	OR	1989	514,579,970	1,030,798,115	476,923,224	-	2,022,301,309	0	
Oregon	OR	1990	537,896,369	937,962,526	544,414,811	-	2,020,273,706	0	
Oregon	OR	1991	567,228,111	830,408,324	555,223,454	260,045,972	2,212,905,861	0	
Oregon	OR	1992	596,415,790	812,673,520	627,877,935	281,849,324	2,318,816,569	0	
Oregon	OR	1993	622,685,909	696,695,276	582,601,955	192,373,597	2,094,356,737	0	
Oregon	OR	1994	697,121,068	925,325,110	569,074,748	152,049,491	2,343,570,417	0	
Oregon	OR	1995	714,798,506	914,040,453	613,797,359	60,386,398	2,303,022,716	0	
Oregon	OR	1996	755,357,432	715,264,307	654,376,965	62,180,671	2,187,179,375	0	
Oregon	OR	1997	719,950,509	686,661,197	792,864,569	65,154,294	2,264,630,569	0	
Oregon	OR	1998	720,826,519	550,848,286	960,047,164	56,616,238	2,288,338,207	0	
Oregon	OR	1999	728,877,210	726,671,578	786,285,685	125,216,390	2,367,050,863	0	
Oregon	OR	2000	743,282,612	893,636,452	909,940,157	73,526,876	2,620,386,097	0	
Oregon	OR	2001	771,999,343	1,004,482,176	803,603,902	93,354,686	2,673,440,107	0	
Oregon	OR	2002	790,911,199	1,332,585,909	848,558,514	51,183,511	3,023,239,133	0	
Oregon	OR	2003	847,274,270	1,396,433,518	884,605,712	48,002,935	3,176,316,435	0	
Oregon	OR	2004	880,003,563	1,274,161,437	987,967,712	38,304,389	3,180,437,101	0	
Oregon	OR	2005	856,725,793	1,082,211,585	1,118,685,177	21,704,483	3,079,327,038	0	
Oregon	OR	2006	928,149,167	1,099,881,946	1,346,163,921	15,663,377	3,389,858,411	0	
Oregon	OR	2007	940,070,559	1,228,133,633	1,985,559,448	0	4,153,763,640	0	

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.

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Oregon	OR	2008	966,239,499	1,589,801,073	1,962,685,043	19,167,596	4,537,893,211	0	
Oregon	OR	2009	1,017,455,661	1,530,980,278	1,964,912,338	44,277,832	4,557,626,109	0	
Oregon	OR	2010	1,049,139,067	1,500,106,331	2,080,036,886	62,447,343	4,691,729,627	0	
Oregon	OR	2011	1,090,276,860	1,259,814,723	2,213,758,037	62,825,317	4,626,674,937	0	
Oregon	OR	2012	1,108,512,537	1,321,757,513	1,510,631,717	48,366,542	3,989,268,309	0	
Oregon	OR	2013	1,099,992,671	1,366,316,746	1,594,284,187	48,830,750	4,109,424,354	0	
Oregon	OR	2014	1,153,577,720	1,525,669,016	1,648,109,090	62,301,029	4,389,656,855	0	
Oregon	OR	2015	1,173,943,291	1,651,855,009	1,656,057,822	68,311,429	4,550,167,551	0	
Oregon	OR	2016	1,226,169,489	1,845,096,960	1,617,437,271	96,278,666	4,784,982,386	0	

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

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Puerto Rico	PR	1988	202,599,488	25,279,811	425,612,159	-	653,491,458	0	
Puerto Rico	PR	1989	208,835,315	39,507,260	459,918,822	-	708,261,397	0	
Puerto Rico	PR	1990	218,158,248	44,600,136	491,454,195	-	754,212,579	0	
Puerto Rico	PR	1991	219,457,003	48,510,553	493,779,178	-	761,746,734	0	
Puerto Rico	PR	1992	242,057,864	68,159,460	488,694,921	-	798,912,245	0	
Puerto Rico	PR	1993	243,162,226	46,009,753	516,131,878	-	805,303,857	0	
Puerto Rico	PR	1994	273,209,720	61,908,792	547,843,632	-	882,962,144	0	
Puerto Rico	PR	1995	273,978,756	51,075,560	677,006,797	-	1,002,061,113	0	
Puerto Rico	PR	1996	321,962,959	60,907,369	863,693,287	-	1,246,563,615	0	
Puerto Rico	PR	1997	318,651,746	57,572,959	942,379,370	-	1,318,604,075	0	
Puerto Rico	PR	1998	315,930,532	50,426,968	1,026,175,813	-	1,392,533,313	0	
Puerto Rico	PR	1999	299,651,540	78,385,779	1,506,890,561	-	1,884,927,880	0	
Puerto Rico	PR	2000	305,819,949	117,061,021	1,327,409,479	-	1,750,290,449	0	
Puerto Rico	PR	2001	344,030,482	94,209,655	2,000,429,756	-	2,438,669,893	0	
Puerto Rico	PR	2002	326,152,465	157,812,085	1,805,219,153	-	2,289,183,703	0	
Puerto Rico	PR	2003	342,246,780	157,781,808	1,829,094,568	-	2,329,123,156	0	
Puerto Rico	PR	2004	358,055,028	134,095,632	1,920,507,213	-	2,412,657,873	0	
Puerto Rico	PR	2005	384,344,050	116,205,874	2,126,705,528	-	2,627,255,452	0	
Puerto Rico	PR	2006	394,855,050	147,589,799	2,322,285,870	-	2,864,730,719	0	
Puerto Rico	PR	2007	408,813,039	191,221,562	2,038,007,707	-	2,638,042,308	0	
Puerto Rico	PR	2008	402,682,405	158,372,547	2,330,915,530	-	2,891,970,482	0	
Puerto Rico	PR	2009	428,037,026	255,175,425	2,354,225,388	-	3,037,437,839	0	
Puerto Rico	PR	2010	424,510,764	272,500,504	2,325,814,622	-	3,022,825,890	0	
Puerto Rico	PR	2011	441,041,889	325,752,273	1,512,721,518	-	2,279,515,680	0	
Puerto Rico	PR	2012	448,293,154	377,889,373	2,150,777,272	-	2,976,959,799	0	
Puerto Rico	PR	2013	445,099,771	396,768,112	2,036,718,465	-	2,878,586,348	0	
Puerto Rico	PR	2014	455,407,340	375,190,163	2,405,967,115	-	3,236,564,618	0	
Puerto Rico	PR	2015	471,751,346	444,924,435	2,133,742,148	-	3,050,417,929	0	
Puerto Rico	PR	2016	495,444,914	541,868,244	2,301,959,549	-	3,339,272,707	0	

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

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

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

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Tennessee	TN	1988	1,094,456,855	630,847,662	1,132,760,117	-	2,858,064,634	42,513,662	A, L2, C2
Tennessee	TN	1989	1,103,309,502	695,982,293	1,181,216,142	-	2,980,507,937	59,314,805	A, L2, C2
Tennessee	TN	1990	1,155,059,260	835,584,984	1,212,050,455	-	3,202,694,699	59,500,579	A, L2, C2
Tennessee	TN	1991	1,255,918,023	763,382,831	1,305,663,313	-	3,324,964,167	67,284,316	A, L2, C2
Tennessee	TN	1992	1,344,609,250	840,424,832	1,368,966,567	-	3,554,000,649	83,202,481	A, L2, C2
Tennessee	TN	1993	1,400,980,664	883,362,163	1,483,713,333	-	3,768,056,160	74,961,477	A, L2, C2
Tennessee	TN	1994	1,560,367,985	1,037,462,461	1,549,027,334	-	4,146,857,780	82,789,359	A, L2, C2
Tennessee	TN	1995	1,727,962,837	1,047,808,902	3,719,779,960	-	6,495,551,699	91,703,614	A, L2, C2
Tennessee	TN	1996	1,607,097,663	899,183,122	3,042,149,224	-	5,548,430,009	71,669,381	A, L2, C2
Tennessee	TN	1997	1,675,851,142	1,050,846,109	2,399,520,536	-	5,126,217,787	74,931,317	A, L2, C2
Tennessee	TN	1998	1,751,128,399	1,054,235,470	2,446,290,662	-	5,251,654,531	56,840,224	A, L2, C2
Tennessee	TN	1999	2,047,396,226	1,504,172,662	2,691,537,939	-	6,243,106,827	59,059,716	A, L2, C2
Tennessee	TN	2000	1,941,843,631	1,993,897,874	2,734,710,007	-	6,670,451,512	61,462,214	A, L2, C2
Tennessee	TN	2001	1,827,245,940	2,222,183,682	2,947,465,238	-	6,996,894,860	91,598,965	A, L2, C2
Tennessee	TN	2002	1,856,272,245	2,787,661,531	3,160,529,817	-	7,804,463,593	136,100,928	A, L2, C2
Tennessee	TN	2003	1,948,227,424	2,390,825,804	3,395,318,045	-	7,734,371,273	120,381,291	A, L2, C2
Tennessee	TN	2004	2,069,665,421	2,272,702,063	3,633,432,198	-	7,975,799,682	122,200,801	A, L2, C2
Tennessee	TN	2005	2,005,776,067	2,154,340,621	4,235,582,734	-	8,395,699,422	105,110,301	A, L2, C2
Tennessee	TN	2006	2,098,133,996	2,570,841,828	4,641,595,940	-	9,310,571,764	170,244,485	A, L2, C2
Tennessee	TN	2007	2,234,888,240	2,503,034,109	5,265,221,613	2,998	10,003,146,960	154,641,262	A, L2, C2
Tennessee	TN	2008	2,278,400,961	3,335,856,406	5,569,394,754	-	11,183,652,121	239,720,744	A, L2, C2
Tennessee	TN	2009	2,496,355,863	3,011,164,712	5,743,443,977	-	11,250,964,552	181,148,784	A, L2, C2
Tennessee	TN	2010	2,532,009,409	2,577,891,984	6,040,510,733	-	11,150,412,126	184,568,416	A, L2, C2
Tennessee	TN	2011	2,527,858,979	2,779,369,697	6,352,208,317	-	11,659,436,993	226,498,440	A, L2, C2
Tennessee	TN	2012	2,626,662,450	3,213,367,923	5,385,580,350	-	11,225,610,723	161,566,474	A, L2, C2
Tennessee	TN	2013	2,666,813,381	2,933,678,462	5,548,789,709	-	11,149,281,552	227,853,848	A, L2, C2
Tennessee	TN	2014	2,745,978,814	3,106,994,300	6,083,023,567	-	11,935,996,681	212,651,683	A, L2, C2
Tennessee	TN	2015	2,821,342,750	3,476,461,169	6,534,760,071	-	12,832,563,990	191,261,642	A, L2, C2
Tennessee	TN	2016	2,924,906,165	3,771,450,287	7,066,758,476	-	13,763,114,928	214,177,327	A, L2, C2

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Texas	TX	1988	3,815,419,554	2,268,537,114	4,422,066,159	1,339,828,984	11,845,851,811	0	
Texas	TX	1989	3,599,963,635	2,384,369,898	4,945,087,925	1,438,852,364	12,368,273,822	0	
Texas	TX	1990	3,756,690,986	2,554,557,046	5,435,265,671	1,412,926,882	13,159,440,585	0	
Texas	TX	1991	4,101,784,095	2,470,818,838	5,494,771,599	1,445,275,145	13,512,649,677	0	
Texas	TX	1992	4,260,916,595	3,112,732,688	5,850,881,673	1,183,778,858	14,408,309,814	0	
Texas	TX	1993	4,568,272,333	2,424,316,050	6,040,321,328	1,038,398,764	14,071,308,475	0	
Texas	TX	1994	4,856,277,402	2,960,162,037	6,105,777,363	1,144,681,743	15,066,898,545	0	
Texas	TX	1995	5,045,233,055	3,078,479,254	6,243,546,186	1,064,458,213	15,431,716,708	0	
Texas	TX	1996	4,996,187,312	2,841,705,439	6,530,505,680	808,306,230	15,176,704,661	0	
Texas	TX	1997	5,173,395,954	3,023,595,878	6,772,660,413	1,019,117,116	15,988,769,361	0	
Texas	TX	1998	5,217,470,879	3,117,683,503	7,159,771,033	732,298,784	16,227,224,199	0	
Texas	TX	1999	5,473,118,724	4,524,771,408	7,789,530,339	875,632,734	18,663,053,205	0	
Texas	TX	2000	5,363,813,458	4,589,376,804	8,238,565,256	930,820,115	19,122,575,633	0	
Texas	TX	2001	5,911,727,433	6,833,667,279	12,519,125,940	972,205,677	26,236,726,329	0	
Texas	TX	2002	5,984,160,901	9,353,909,601	10,085,143,681	1,388,948,010	26,812,162,193	0	
Texas	TX	2003	6,199,516,177	8,631,385,888	11,295,441,071	1,301,404,741	27,427,747,877	0	
Texas	TX	2004	6,550,951,224	7,505,503,713	12,215,265,686	1,426,515,894	27,698,236,517	0	
Texas	TX	2005	6,657,225,931	8,088,609,503	13,909,037,431	413,601,202	29,068,474,067	111,496,799	UA 403b (A,L5.2+6.3)
Texas	TX	2006	7,264,913,881	9,633,442,441	15,474,603,274	263,035,259	32,635,994,855	153,773,541	UA 403b (A,L5.2+6.3)
Texas	TX	2007	7,622,698,764	9,538,505,848	17,682,293,749	288,076,403	35,131,574,764	143,224,160	UA 403b (A,L5.2+6.3)
Texas	TX	2008	7,814,055,699	12,056,332,025	18,897,688,295	258,789,568	39,026,865,587	176,873,118	UA 403b (A,L5.2+6.3)
Texas	TX	2009	8,312,953,288	10,534,229,038	19,493,137,323	335,584,242	38,675,903,891	80,667,936	UA 403b (A,L5.2+6.3)
Texas	TX	2010	8,667,468,764	9,038,799,334	20,538,515,463	189,844,865	38,434,628,426	91,253,714	UA 403b (A,L5.2+6.3)
Texas	TX	2011	9,191,938,651	9,080,676,285	20,650,737,570	244,780,838	39,168,133,344	77,768,369	UA 403b (A,L5.2+6.3)
Texas	TX	2012	9,696,114,854	10,259,833,214	23,410,376,830	315,222,026	43,681,546,924	91,618,150	UA 403b (A,L5.2+6.3)
Texas	TX	2013	10,050,040,204	9,848,355,328	22,990,920,607	336,320,362	43,225,636,501	96,237,107	UA 403b (A,L5.2+6.3)
Texas	TX	2014	10,368,167,225	10,380,730,543	25,107,701,208	277,240,921	46,133,839,897	119,954,432	UA 403b (A,L5.2+6.3)
Texas	TX	2015	10,814,229,853	12,053,126,891	26,921,409,521	299,495,477	50,088,261,742	991,011,167	UA 403b (A,L5.2+6.3)
Texas	TX	2016	11,003,763,589	13,054,416,656	27,057,913,014	351,851,006	51,467,944,265	179,777,391	UA 403b (A,L5.2+6.3)

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Utah	UT	1988	313,526,813	290,557,522	470,386,838	-	1,074,471,173	0	
Utah	UT	1989	299,172,790	379,254,528	581,428,474	-	1,259,855,792	0	
Utah	UT	1990	318,604,445	414,986,860	644,904,260	-	1,378,495,565	0	
Utah	UT	1991	354,581,693	340,404,656	506,517,887	140,164,604	1,341,668,840	0	
Utah	UT	1992	387,308,050	349,394,173	524,792,525	117,830,898	1,379,325,646	0	
Utah	UT	1993	404,053,511	284,964,556	572,786,897	118,494,471	1,380,299,435	0	
Utah	UT	1994	448,122,101	335,080,149	598,429,341	82,023,413	1,463,655,004	0	
Utah	UT	1995	466,569,480	361,825,176	618,199,870	74,926,370	1,521,520,896	0	
Utah	UT	1996	538,241,101	293,089,887	896,321,487	57,549,757	1,785,202,232	0	
Utah	UT	1997	519,625,457	344,918,051	929,835,181	45,809,089	1,840,187,778	0	
Utah	UT	1998	537,069,568	331,698,352	1,022,320,045	41,350,152	1,932,438,117	0	
Utah	UT	1999	710,486,850	448,838,668	1,149,140,939	25,579,174	2,334,045,631	0	
Utah	UT	2000	523,164,041	485,538,959	1,283,676,867	48,591,441	2,340,971,308	0	
Utah	UT	2001	517,566,609	657,243,561	1,425,971,566	38,623,752	2,639,405,488	1,772,286	UA 403b (A,L5.2+6.3)
Utah	UT	2002	538,503,454	893,815,012	1,500,294,415	29,649,653	2,962,262,534	818,982	UA 403b (A,L5.2+6.3)
Utah	UT	2003	601,682,895	862,874,288	1,505,793,625	29,971,231	3,000,322,039	4,633,254	UA 403b (A,L5.2+6.3)
Utah	UT	2004	618,140,701	799,269,204	1,592,483,757	26,970,899	3,036,864,561	4,832,155	UA 403b (A,L5.2+6.3)
Utah	UT	2005	672,114,026	444,188,124	1,833,857,405	34,156,835	2,984,316,390	3,102,711	UA 403b (A,L5.2+6.3)
Utah	UT	2006	717,123,386	557,218,553	2,024,428,717	21,684,280	3,320,454,936	9,492,005	UA 403b (A,L5.2+6.3)
Utah	UT	2007	833,532,196	811,359,536	2,429,981,594	25,065,139	4,099,938,465	11,133,043	UA 403b (A,L5.2+6.3)
Utah	UT	2008	957,444,360	1,136,870,003	2,630,663,601	20,685,600	4,745,663,564	2,552,146	UA 403b (A,L5.2+6.3)
Utah	UT	2009	1,020,079,089	1,165,745,155	2,794,581,852	29,345,507	5,009,751,603	2,607,029	UA 403b (A,L5.2+6.3)
Utah	UT	2010	1,060,189,950	1,153,636,758	3,205,672,777	20,351,033	5,439,850,518	5,976,169	UA 403b (A,L5.2+6.3)
Utah	UT	2011	1,267,264,674	1,176,975,925	2,753,168,526	19,538,105	5,216,947,230	3,539,802	UA 403b (A,L5.2+6.3)
Utah	UT	2012	1,283,194,938	1,179,890,529	2,690,058,225	29,621,328	5,182,765,020	2,992,776	UA 403b (A,L5.2+6.3)
Utah	UT	2013	1,224,369,912	1,241,619,291	3,052,765,845	26,632,346	5,545,387,394	3,478,639	UA 403b (A,L5.2+6.3)
Utah	UT	2014	1,269,662,919	1,554,210,503	1,691,946,891	93,253,768	4,609,074,081	6,602,985	UA 403b (A,L5.2+6.3)
Utah	UT	2015	1,314,411,420	1,748,222,319	1,635,463,146	135,971,039	4,834,067,924	8,810,241	UA 403b (A,L5.2+6.3)
Utah	UT	2016	1,360,619,293	1,882,212,898	1,697,030,058	166,935,214	5,106,797,463	5,295,743	UA 403b (A,L5.2+6.3)

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

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

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Washington	WA	1988	840,791,631	1,043,673,472	591,169,771	437,364,236	2,912,999,110	0	
Washington	WA	1989	807,137,955	1,210,734,505	640,054,085	488,580,358	3,146,506,903	0	
Washington	WA	1990	894,491,367	1,237,761,805	698,740,449	521,619,599	3,352,613,220	0	
Washington	WA	1991	942,705,118	1,153,819,584	779,175,455	668,575,581	3,544,275,738	0	
Washington	WA	1992	978,983,875	1,242,921,040	794,668,027	622,392,323	3,638,965,265	0	
Washington	WA	1993	1,043,427,820	1,103,729,433	858,202,022	691,524,499	3,696,883,774	0	
Washington	WA	1994	1,124,669,859	1,422,941,443	902,566,719	459,774,576	3,909,952,597	0	
Washington	WA	1995	1,162,485,889	1,463,600,440	864,885,764	493,225,941	3,984,198,034	0	
Washington	WA	1996	1,236,711,432	1,266,424,365	905,247,281	369,674,707	3,778,057,785	0	
Washington	WA	1997	1,242,837,207	1,251,259,432	909,853,333	605,162,364	4,009,112,336	0	
Washington	WA	1998	1,232,207,831	1,363,392,378	958,797,014	527,811,650	4,082,208,873	0	
Washington	WA	1999	1,271,654,835	2,316,038,643	1,100,946,533	455,794,281	5,144,434,292	0	
Washington	WA	2000	1,399,369,958	1,872,146,199	1,106,871,192	395,949,555	4,774,336,904	0	
Washington	WA	2001	1,371,867,485	2,318,848,681	1,215,145,558	246,709,902	5,152,571,626	23,723,945	UA 403b (A,L5.2+6.3)
Washington	WA	2002	1,527,129,090	3,062,591,423	1,289,837,101	134,508,901	6,014,066,515	30,730,343	UA 403b (A,L5.2+6.3)
Washington	WA	2003	1,539,818,330	2,657,266,249	1,474,547,040	107,950,133	5,779,581,752	30,046,356	UA 403b (A,L5.2+6.3)
Washington	WA	2004	1,543,364,705	2,441,411,809	1,636,749,017	86,959,788	5,708,485,319	199,140,577	UA 403b (A,L5.2+6.3)
Washington	WA	2005	1,658,829,760	1,799,373,465	1,796,449,633	113,316,782	5,367,969,640	13,305,202	UA 403b (A,L5.2+6.3)
Washington	WA	2006	1,674,325,987	1,929,963,560	2,094,078,881	70,571,900	5,768,940,328	51,596,854	UA 403b (A,L5.2+6.3)
Washington	WA	2007	1,692,386,178	2,266,111,280	2,433,202,435	95,548,221	6,487,248,114	109,611,907	UA 403b (A,L5.2+6.3)
Washington	WA	2008	1,731,890,072	2,950,403,754	2,668,272,497	79,422,446	7,429,988,769	54,436,032	UA 403b (A,L5.2+6.3)
Washington	WA	2009	1,864,454,247	2,978,714,074	2,765,847,273	91,135,205	7,700,150,799	62,422,429	UA 403b (A,L5.2+6.3)
Washington	WA	2010	1,954,403,996	2,823,129,275	2,902,109,855	59,491,573	7,739,134,699	64,086,928	UA 403b (A,L5.2+6.3)
Washington	WA	2011	2,019,440,686	2,628,272,514	3,747,407,935	135,034,467	8,530,155,602	43,211,320	UA 403b (A,L5.2+6.3)
Washington	WA	2012	2,220,767,201	2,613,119,780	2,688,872,525	68,544,498	7,591,304,004	60,246,443	UA 403b (A,L5.2+6.3)
Washington	WA	2013	2,266,307,486	2,646,323,064	2,922,487,381	108,203,293	7,943,321,224	57,026,441	UA 403b (A,L5.2+6.3)
Washington	WA	2014	2,280,689,379	3,012,984,185	3,067,648,111	97,981,020	8,459,302,695	181,265,388	UA 403b (A,L5.2+6.3)
Washington	WA	2015	2,363,664,860	3,304,830,007	3,534,528,722	156,309,311	9,359,332,900	156,891,266	UA 403b (A,L5.2+6.3)
Washington	WA	2016	2,521,207,207	3,574,971,552	3,109,214,306	157,124,370	9,362,517,435	266,478,545	UA 403b (A,L5.2+6.3)

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

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Wisconsin	WI	1988	983,454,251	1,187,279,276	1,120,812,622	-	3,291,546,149	0	
Wisconsin	WI	1989	939,877,756	1,340,779,418	1,246,550,050	-	3,527,207,224	0	
Wisconsin	WI	1990	982,868,253	1,455,954,371	1,381,928,234	-	3,820,750,858	0	
Wisconsin	WI	1991	1,076,399,245	1,357,274,758	1,469,942,227	-	3,903,616,230	0	
Wisconsin	WI	1992	1,135,747,271	1,301,215,747	1,571,640,097	-	4,008,603,115	0	
Wisconsin	WI	1993	1,202,592,049	1,112,059,894	1,686,502,690	-	4,001,154,633	0	
Wisconsin	WI	1994	1,268,795,868	1,319,815,450	1,745,011,167	-	4,333,622,485	0	
Wisconsin	WI	1995	1,377,155,879	1,530,405,980	1,767,044,880	-	4,674,606,739	0	
Wisconsin	WI	1996	1,388,187,363	1,123,817,700	2,117,462,093	-	4,629,467,156	0	
Wisconsin	WI	1997	1,330,673,454	1,296,128,142	1,966,606,840	-	4,593,408,436	0	
Wisconsin	WI	1998	1,666,545,855	1,359,800,366	2,701,101,642	-	5,727,447,863	0	
Wisconsin	WI	1999	1,487,871,383	1,571,644,120	2,914,712,068	-	5,974,227,571	0	
Wisconsin	WI	2000	1,430,064,071	1,770,580,874	3,222,048,692	-	6,422,693,637	0	
Wisconsin	WI	2001	1,501,528,707	2,279,654,961	3,549,289,750	-	7,330,473,418	0	
Wisconsin	WI	2002	1,444,948,195	3,123,055,348	3,713,329,481	-	8,281,333,024	0	
Wisconsin	WI	2003	1,655,657,032	2,605,889,350	3,932,606,069	-	8,194,152,451	0	
Wisconsin	WI	2004	1,730,265,571	2,325,831,748	4,064,383,321	-	8,120,480,640	0	
Wisconsin	WI	2005	1,765,205,723	1,755,752,897	4,591,263,223	-	8,112,221,843	0	
Wisconsin	WI	2006	1,861,350,986	2,269,001,472	4,529,139,294	-	8,659,491,752	0	
Wisconsin	WI	2007	1,998,754,287	2,440,261,232	5,259,106,045	-	9,698,121,564	0	
Wisconsin	WI	2008	1,979,623,601	3,356,157,996	5,451,118,842	-	10,786,900,439	0	
Wisconsin	WI	2009	2,073,784,687	3,182,730,359	5,500,132,259	-	10,756,647,305	0	
Wisconsin	WI	2010	2,111,985,056	2,753,671,184	5,049,423,119	-	9,915,079,359	0	
Wisconsin	WI	2011	2,210,764,960	2,693,037,933	4,983,060,377	-	9,886,863,270	0	
Wisconsin	WI	2012	2,277,685,879	3,080,368,151	4,784,544,073	-	10,142,598,103	0	
Wisconsin	WI	2013	2,351,477,080	2,719,503,365	4,311,104,753	-	9,382,085,198	0	
Wisconsin	WI	2014	2,314,671,468	2,867,068,449	11,210,917,154	-	16,392,657,071	0	
Wisconsin	WI	2015	2,348,832,828	3,916,091,296	13,924,301,969	-	20,189,226,093	0	
Wisconsin	WI	2016	2,439,177,902	3,577,889,735	11,479,414,679	-	17,496,482,316	0	

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

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2016 Data

State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
All States	All States	1988	56,388,254,348	47,263,267,591	67,909,694,904	13,003,786,835	184,565,003,678	65,627,302	
All States	All States	1989	55,236,476,397	51,478,466,586	72,068,971,823	13,398,723,461	192,182,638,267	83,207,030	
All States	All States	1990	59,745,978,030	59,210,480,857	76,031,191,445	13,185,715,755	208,173,366,087	86,486,025	
All States	All States	1991	63,124,415,917	54,110,160,997	77,211,223,791	15,049,158,581	209,494,959,286	101,244,119	
All States	All States	1992	66,782,571,580	56,703,419,959	79,348,307,053	12,888,318,201	215,722,616,793	126,323,239	
All States	All States	1993	71,523,564,638	48,902,588,001	82,280,654,795	12,195,899,332	214,902,706,766	116,194,692	
All States	All States	1994	76,465,077,072	64,056,662,631	82,657,912,116	11,394,978,331	234,574,630,150	127,716,287	
All States	All States	1995	81,386,026,586	65,051,449,590	88,302,485,204	10,670,395,993	245,410,357,373	147,261,114	
All States	All States	1996	80,118,134,719	56,008,408,418	93,955,094,633	8,691,527,510	238,773,165,280	115,973,403	
All States	All States	1997	81,291,968,089	60,690,697,981	95,865,833,782	9,343,241,569	247,191,741,421	131,079,061	
All States	All States	1998	84,536,044,451	58,426,760,693	101,781,346,921	7,868,201,364	252,612,353,429	126,213,567	
All States	All States	1999	83,270,387,788	78,982,290,908	110,138,309,203	10,556,342,192	282,947,330,091	156,700,755	
All States	All States	2000	86,513,095,925	87,438,425,121	119,747,691,202	9,908,443,089	303,607,655,337	183,293,590	
All States	All States	2001	86,584,179,826	119,908,161,439	127,080,474,825	8,805,598,828	342,378,414,918	209,532,372	
All States	All States	2002	89,188,766,523	159,868,596,257	131,848,549,131	10,010,314,823	390,916,226,734	267,549,817	
All States	All States	2003	93,464,790,691	144,016,510,266	141,196,916,058	9,954,299,225	388,632,516,240	353,051,201	
All States	All States	2004	97,758,552,855	128,661,045,820	151,688,095,291	10,309,438,230	388,417,132,196	1,194,675,812	
All States	All States	2005	99,468,894,303	115,824,241,087	169,255,920,540	14,193,384,899	398,742,440,829	462,776,297	
All States	All States	2006	106,816,940,970	131,414,424,724	186,537,784,151	11,172,807,693	435,941,957,538	751,654,115	
All States	All States	2007	111,078,083,735	131,995,573,268	222,446,629,264	10,868,095,455	476,388,381,722	763,710,560	
All States	All States	2008	113,872,016,914	177,517,861,674	239,512,104,752	12,900,051,392	543,802,034,732	916,292,536	
All States	All States	2009	119,443,043,510	170,434,394,828	248,889,171,755	9,620,869,867	548,387,479,960	657,497,112	
All States	All States	2010	124,505,221,626	146,713,068,062	251,663,371,951	9,047,202,581	531,928,864,220	861,262,702	
All States	All States	2011	128,174,003,946	142,768,540,371	256,532,569,783	9,378,004,926	536,853,119,026	779,149,102	
All States	All States	2012	134,388,725,185	173,878,995,358	253,809,469,842	15,570,096,531	577,647,286,916	734,318,146	
All States	All States	2013	135,862,952,029	150,827,781,178	248,141,967,908	13,292,289,960	548,124,991,075	1,003,857,612	
All States	All States	2014	138,178,007,058	166,363,034,520	274,891,972,789	11,999,597,093	591,432,611,460	2,365,882,418	
All States	All States	2015	143,415,900,804	182,599,516,691	266,389,387,150	10,625,793,540	603,030,598,185	3,571,341,276	
All States	All States	2016	147,863,583,193	200,288,313,107	263,135,598,192	14,995,692,075	626,283,186,567	2,709,467,709	
Grand Total			2,816,445,658,708	3,231,403,137,983	4,580,318,700,254	330,898,269,331	10,959,065,766,277	19,169,338,971	
cross check			2,816,445,658,708	3,231,403,137,983	4,580,318,700,254	330,898,269,331	10,959,065,766,277	19,169,338,971	
			0	0	0	0	0	0	

**ACCOUNT STRUCTURE,
ASSESSMENT AND PREMIUM
TAX
OFFSET PROVISIONS**

Account Structure, Assessment and Premium Tax Offset Provisions

The enclosed material was obtained through a cursory review of available information to NOLHGA and is as of fall 2017. You should check each applicable state insurance statute prior to using the enclosed.

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

Tax offsets may be considered when establishing your accruals for Guaranty Association assessments, where allowed. However, recoverability tests should be conducted to ensure that such an offset is reasonable. Such offsets may need to be reflected as an asset as opposed to netting against the liability; be sure to review the provisions of SSAP No. 35R and ASC 405-30 for proper treatment.

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

State Laws and Provisions Report

Account Structure

current as of July 01, 2017

Alabama

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

Alaska

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

Arizona

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

Arkansas

§23-96-109(a)(5). Two accounts: (a) The life insurance and annuity account, which includes the following subaccounts: (i) Life insurance account; (ii) Annuity account which shall include annuity contracts owned by a governmental retirement plan (or its trustee) established under section 401(k), section 403(b), or section 457 of the United States Internal Revenue Code, but shall otherwise exclude unallocated annuities; and (iii) Unallocated annuity account, which shall exclude contracts owned by a governmental retirement benefit plan (or its trustee) established under section 401(k), section 403(b), or section 457 of the United States Internal Revenue Code; (b) The accident and health insurance account. (Amended effective 8/1/97)

California

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

Colorado

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

Connecticut

§38a-863(a). Two accounts: For purposes of administration and assessment, the association shall maintain two accounts: (1) The life insurance and annuity account which includes the following subaccounts: (A) Life insurance account; (B) annuity account which shall include, but is not limited to, annuity contracts owned by a governmental retirement plan, or its trustee, established under Section 401, 403(b) or 457 of the Internal Revenue Code of 1986, [FN1] or any subsequent corresponding internal revenue code of the United States, as from time to time amended, but shall otherwise exclude unallocated annuities; and (C) unallocated annuity account which shall exclude contracts owned by a governmental retirement benefit plan, or its trustee, established under Section 401, 403(b) or 457 of the Internal Revenue Code of

1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended; and (2) the health insurance account. Approved 6/6/01.

Delaware

§4406(a). Two accounts: (1) the life insurance and annuity account which includes the following subaccounts: (a) life insurance account; (b) annuity account which shall include annuity contracts owned by a governmental retirement plan (or its trustee) established under § 401, 403(b) or 457 of the IRS Code, but shall otherwise exclude unallocated annuities; and (c) unallocated annuity account, which shall exclude contracts owned by a governmental retirement benefit plan (or its trustee) established under § 401, 403(b) or 457 of the IRS Code; (2) the health insurance account. Effective 07/18/96; amended effective 06/25/02.

District of Columbia

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

Florida

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

Georgia

§33-38-5(c) and (d). Two accounts: (c) For purposes of administration and assessment, the association shall maintain two accounts: (1) the health insurance account; and (2) the life insurance and annuity account. The life insurance and annuity account shall contain three subaccounts: (A) the life insurance account; (B) the annuity account; and (C) the unallocated annuity account. (d) For purposes of assessment, supplemental contracts shall be covered under the account in which the basic policy is covered. (Amended effective 7/1/12)

Hawaii

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

Idaho

§41-4306. Three accounts: (a) Life insurance account; (b) Health insurance account, formerly designated the "disability insurance account"; and (c) Annuity account. (Amended effective 7/1/11).

Illinois

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

Indiana

§27-8-8-3(a). Two (2) accounts: (1) The health insurance account; (2) The life insurance and annuity account, which includes the following subaccounts: (A) The life insurance subaccount. (B) The annuity subaccount, which includes annuity contracts issued to or in connection with a governmental benefit plan established under Section 401, 403(b), or 457 of the United States Internal Revenue Code, but otherwise excludes unallocated annuities. (C) The unallocated annuity subaccount, which excludes annuity contracts issued to or in connection with a governmental benefit plan established under Section 401, 403(b), or 457 of the United States Internal Revenue Code. Amended effective 3/28/06.

Iowa

§508C.6.1. Four accounts: For purposes of administration and assessment, the association shall maintain all of the following accounts: a. A health insurance account. b. A life insurance account. c. An annuity account. A plan established under section 401, 403(b), or 457 of the United States Internal Revenue Code [FN1] shall be covered by the annuity account. d. An unallocated annuity contract account, excluding plans established under section 401, 403(b), or 457 of the United States Internal Revenue Code.

Kansas

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

Kentucky

KRS 304.42-060(1). Three accounts: health insurance, life insurance and annuity.

Louisiana

LSA-R.S. 22:2085.A. Four accounts: For purposes of administration and assessment, the association shall maintain four accounts: (1) The life insurance account. (2) The annuity account excluding unallocated annuity contracts and defined contribution government plans qualified under Section 403(b) of the United States Internal Revenue Code (26 U.S.C. Section 403(b)). (3) The defined contribution plan account, meaning defined contribution plans qualified under Section 403(b) of the United States Internal Revenue Code. (4) The health insurance account. Codified effective 6.21.2008.

Maine

§4606.1. Three accounts: For purposes of administration and assessment, the association shall maintain 3 accounts: A. The health insurance account; B. The life insurance account; and C. The annuity account, which must include annuity contracts owned by a governmental retirement plan or its trustee established under Section 401, Section 403(b) or Section 457 of the United States Internal Revenue Code.

Maryland

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

Massachusetts

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

Michigan

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

Minnesota

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

Mississippi

§83-23-211(1). Two accounts: For purposes of administration and assessment the association shall maintain two (2) accounts: (a) The life insurance and annuity account which includes the following subaccounts: (i) Life insurance account; (ii) Annuity account which shall include annuity contracts owned by a governmental retirement plan (or its trustee) established under Section 401, 403(b) or 457 of the United States Internal Revenue Code, but shall otherwise exclude unallocated annuities; and (iii) Unallocated annuity account which shall exclude contracts owned by a governmental retirement benefit plan (or its trustee) established under Section 401, 403(b) or 457 of the United States Internal Revenue Code. (b) The health insurance account. (Amended effective 3-15-99)

Missouri

§376.720.1. Three accounts: (1) The health insurance account; (2) The life insurance account; (3) The annuity account, excluding unallocated annuity contracts.

Montana

§33-10-203(2). Two accounts: For purposes of administration and assessment, the association shall maintain two accounts: (a) the health insurance account; and (b) the life insurance and annuity account that includes the following subaccounts: (i) the life insurance account; (ii) the annuity account that includes contracts owned by a governmental retirement plan or the plan's trustee established under section 401, 403 (b), or 457 of the Internal Revenue Code, but does not otherwise include unallocated annuities; and (iii) the unallocated annuity account that must exclude unallocated annuity contracts owned by a governmental retirement benefit plan or the plan's trustee established under section 401, 403(b), or 457 of the Internal Revenue Code. Amended effective July 1, 2003; corrected effective January 1, 2005.

Nebraska

§44-2705(1). Three accounts: health insurance, life insurance and annuity.

Nevada

§686C.130.2. Two accounts: (a) The account for health insurance; and (b) The account for life insurance and annuities, which consists of: (1) The subaccount for life insurance; and (2) The subaccount for annuities, including annuities owned by a governmental retirement plan, or its trustees, established under section 401; , 403(b); or 457 of the Internal Revenue Code, 26 U.S.C. §§ 401; , 403(b); and 457.

New Hampshire

§408-B:6.I. Two accounts: (a) The life insurance and annuity account which includes the following subaccounts: (1) Life insurance account; (2) Annuity account, which shall include annuity contracts owned by a governmental retirement plan (or its trustee) established under Section 401, 403(b) or 457 of the United States Internal Revenue Code, but shall otherwise excluded unallocated annuities; and (3) Unallocated annuity account which shall exclude contracts owned by a governmental retirement benefit plan, or its trustee established under Section 401, 403(b), or 457 of the United States Internal Revenue Code. (b) The health insurance account. (Amended effective 9/4/15)

New Jersey

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

New Mexico

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

retirement benefit plan, or its trustee, established pursuant to Section 401, 403(b) or 457 of the federal Internal Revenue Code of 1986; and (2) the health insurance account. Amended effective 7/1/12)

New York

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

North Carolina

§58-62-26(a). Two accounts: (1) The life insurance and annuity account, which includes the following subaccounts: a. Life insurance account; b. Annuity account. (2) The health insurance account.

North Dakota

§26.1-38.1-03.1. Two accounts: For purposes of administration and assessment, the association shall maintain two accounts: a. The life insurance and annuity account that includes the following subaccounts: (1) Life insurance account; (2) Annuity account, which includes annuity contracts owned by a governmental retirement plan or its trustee established under section 401, 403(b), or 457 of the United States Internal Revenue Code, but otherwise excludes unallocated annuities; and (3) Unallocated annuity account that excludes contracts owned by a governmental retirement benefit plan or its trustee established under section 401, 403(b), or 457 of the United States Internal Revenue Code. b. The health insurance account. Amended effective 8/1/99.

Ohio

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

Oklahoma

§2023.B. Three accounts: health insurance, life insurance and annuity.

Oregon

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

Pennsylvania

40 PS §991.1704(1). Two accounts: For purposes of administration and assessment the association shall maintain two accounts: (1) The life insurance and annuity account which includes the following subaccounts: (i) Life insurance account. (ii) Annuity account. (iii) Unallocated annuity account which shall include contracts qualified under section 403(b) of the Internal Revenue Code of 1986. (2) The health insurance account.

Puerto Rico

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

Rhode Island

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

otherwise exclude unallocated annuities; and (iii) Unallocated annuity account which shall exclude contracts owned by a governmental retirement benefit plan (or its trustee) established under § 401, 403(b) or 457 of the United States Internal Revenue Code, 26 U.S.C. § 401, 403(b) or 457. (2) The health insurance account. (Amended effective 6/9/2004)

South Carolina

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

South Dakota

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

Tennessee

TN ST § 56-12-205 Effective January 1, 2011, the association shall maintain the following three (3) accounts: (1) A life insurance account; (2) An annuity account; and (3) A health insurance account. Amended 4/5/2010

Texas

§463.105. Four accounts: (1) the accident, health, and hospital services insurance account; (2) the life insurance account; (3) the annuity account; and (4) the administrative account. Codified effective 9/1/07.

Utah

§31A-28-106(1)(d). Two classes: (i) life insurance and annuity class, which includes sub classes (a) life insurance, (b)annuity (which includes I.R.C. §§ 401, 403(b), and 457); (c)unallocated; and (ii) disability insurance. Amended effective 4/30/01.

Vermont

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

Virginia

§38.2-1702. A. Two accounts:(i) the accident and sickness insurance account; and (ii) the life insurance and annuity account, which includes the following subaccounts: (a) the life insurance account, (b) the annuity account, which shall include unallocated annuity contracts covered under subdivision D 2 b of § 38.2-1700, but shall otherwise exclude unallocated annuities, and (c) the unallocated annuity account, which shall consist of contracts covered under subdivision D 2 d of § 38.2-1700, but shall otherwise exclude unallocated annuities. Amended effective 7/1/2010.

Washington

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

West Virginia

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

annuities; and (C) Unallocated annuity account which shall exclude contracts owned by a governmental retirement plan or its trustee established under section 401, 403(b) or 457 of the United States Internal Revenue Code. (2) The health insurance account.

Wisconsin

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

Wyoming

§26-42-104(a). Three accounts: (i) The life insurance account; (ii) The health insurance account; and (iii) The annuity account.

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Assessments at a Glance

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

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Assessments (cont.)

Assessment Limits/ Classes	Percent of Premium	Number of Classes
New Mexico	2%	2
New York	2%	3
North Carolina	2%	2
North Dakota	2%	2
Ohio	2%	2
Oklahoma	2%	2
Oregon	2%	2
Pennsylvania	2%	2
Puerto Rico ¹	2%	2
Rhode Island	3%	2
South Carolina	4%	3
South Dakota	2%	2
Tennessee	2%	2
Texas	2%	2
Utah	2%	2
Vermont	2%	3
Virginia	2%	2
Washington	2%	2
West Virginia	2%	2
Wisconsin	2%	2
Wyoming	2%	2
Totals	48/52 set 2% limit	48/52 have 2 classes

¹ The Puerto Rico Life & Health Insurance Guaranty Association is not a member of NOLHGA.



State Laws and Provisions Report

Assessments

current as of July 01, 2017

Alabama

Assessment Limits

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

Assessment Classes

§27-44-9(b) There shall be two classes of assessments, as follows: (1) Class A assessments shall be authorized and called for the purpose of meeting administrative and legal costs and other expenses . Class A assessment may be authorized and called whether or not related to a particular impaired or insolvent insurer. (2) Class B assessments shall be authorized and called to the extent necessary to carry out the powers and duties of the association under Section 27-44-8 with regard to an impaired or insolvent insurer. (Amended effective 1/1/13)

Alaska

Assessment Limits

§21.79.070(f). Except as provided in 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

§20-686C(4) Two per cent (2%) of that member insurer's average annual premiums received in this state on the policies and contracts covered by the account during the three calendar years preceding the year in which the insurer became an impaired insurer or insolvent insurer. (Amended effective 9/12/2013)

Assessment Classes

§20-686B. Two classes of assessments: Class A for administrative costs and general expenses; and Class B to carry out the powers and duties of the fund with regard to an impaired insurer or insolvent insurer. (Amended effective 9/12/2013)

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): the total of all assessments authorized by the association with respect to a member insurer for each subaccount of the life insurance and annuity account and for the health account shall not in one calendar year exceed 2 percent of that member insurer's average annual premiums received in this state on the policies and contracts covered by the subaccount or account during the three calendar years preceding the year in which the insurer became an impaired or insolvent insurer. Amended effective 9.27.2010.

Assessment Classes

§1067.08(b). Two assessment classes: (1) Class A assessments shall be authorized and called for the purpose of meeting administrative and legal costs and other expenses and examinations conducted under the authority of subdivision (e) of Section 1067.11. Class A assessments may be authorized and called whether or not related to a particular impaired or insolvent insurer. (2) Class B assessments shall be authorized and called to the extent necessary to carry out the powers and duties of the association under Section 1067.07 with regard to an impaired or an insolvent insurer.

Colorado

Assessment Limits

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

Assessment Classes

§10-20-109 (2). Two classes of assessments: Class A for meeting administrative and legal costs and other expenses and examinations; and Class B to carry out the powers and duties of the association with regard to an impaired or insolvent insurer. (Amended effective 3/15/2013)

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) There shall be two classes of assessments, as follows: (1) Class A assessments shall be authorized and called for the purpose of meeting administrative costs and legal and other general expenses not related to a particular impaired or insolvent insurer, and examinations conducted under the authority of subsection (c) of Code Section 33-38-16; and (2) Class B assessments shall be authorized and called to the extent necessary to carry out the powers and duties of the association under Code Section 33-38-7 with regard to an impaired or insolvent insurer. (Amended effective 7/1/12)

Hawaii

Assessment Limits

§431:16-209(e)(1) Subject to the provisions of paragraph (2), the total of all assessments authorized by the association with respect to a member insurer for each account shall not in any one calendar year exceed two per cent of the insurer's average premiums received in this State on the policies and contracts covered by the account during the three calendar years preceding the year in which the insurer became an impaired or insolvent insurer. (2) If two or more assessments are authorized in one calendar year with respect to insurers that become impaired or insolvent in different calendar years, the average annual premiums for purposes of the aggregate assessment percentage limitation referenced in this section shall be equal and limited to the higher of the three-year average annual premiums for the applicable account as calculated pursuant to this section. (Amended effective 7/1/12)

Assessment Classes

§431:16-209(b) There shall be two assessments, as follows: (1) Class A assessments shall be authorized and called for the purpose of meeting administrative and legal costs, and other expenses and examinations conducted under the authority of section 431:16-212(e). Class A assessments may be authorized and called whether or not related to a particular impaired or insolvent insurer. (2) Class B assessments shall be authorized and called to the extent necessary to carry out the powers and duties of the association under section 431:16-208 with regard to an impaired or an insolvent insurer. (Amended effective 7/1/12)

Idaho

Assessment Limits

§41-4309(5)(a) The total of all class B assessments authorized by the association with respect to a member insurer for each account shall not in one (1) calendar year exceed two percent (2%) of such insurer's premiums received in this state during the calendar year preceding the assessment on the policies covered by the account. If the maximum assessment, together with the other assets of the association in an account, does not provide in any one (1) year in an account an amount sufficient to carry out the responsibilities of the association, the necessary additional funds shall be assessed as soon thereafter as permitted by this chapter. (Amended effective 7/1/11).

Assessment Classes

§41-4309(2) There shall be two (2) classes of assessments: (a) Class A assessments shall be authorized and called for the purpose of meeting administrative and other expenses. Class A assessments may be authorized and called whether or not related to a particular impaired or insolvent insurer. (b) Class B assessments shall be authorized and called to the extent necessary to carry out the powers and duties of the association under section 41-4308, Idaho Code, with regard to an impaired or an insolvent insurer. (Amended effective 7/1/2011).

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

Assessment Classes

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

Kentucky

Assessment Limits

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

Assessment Classes

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

Louisiana

Assessment Limits

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

Assessment Classes

LSA-R.S. 22:2088.B. Two classes of assessments: Class A for administrative, legal costs and other expenses, and examinations; and Class B to carry out the powers and duties of the association with respect to an impaired or insolvent insurer. Codified effective 6.21.2008.

Maine

Assessment Limits

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

Assessment Classes

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

Maryland

Assessment Limits

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

Assessment Classes

§ 9-409(c). Two classes of assessments: 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 annual premiums received in state for policies covered by each account during the three calendar years preceding the year in which the insurer became an impaired or insolvent insurer. Amended 7.13.2010.

Assessment Classes

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

Montana

Assessment Limits

§33-10-227(6)(a)(i) Subject to the provisions of subsection (6)(a)(ii), the total of all assessments authorized by the association with respect to a member insurer for each subaccount of the life insurance and annuity account and for the health account may not in 1 calendar year exceed 2% of that member insurer's average annual premiums received in this state on the policies and contracts covered by the subaccount or account during the 3 calendar years preceding the year in which the insurer became an impaired or insolvent insurer. (Amended effective 3/18/2011)

Assessment Classes

§33-10-227(3). Two classes of assessments: Class A for the purpose of meeting 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 3/18/2011)

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.G. Subject to the provisions of Subsection H of this section, the total of all assessments authorized by the association with respect to a member insurer for each subaccount of the life insurance and annuity account and for the health insurance account shall not in one calendar year exceed two percent of that member insurer's average annual premiums received in this state on the policies and contracts covered by the subaccount or account during the three calendar years preceding the year in which the insurer became an impaired or insolvent insurer. (Amended effective 7/1/12)

Assessment Classes

§59A-42-8.B. There shall be two classes of assessments as follows: (1) class A assessments shall be authorized and called for the purpose of meeting administrative and legal costs and other expenses. Class A assessments may be authorized and called whether or not related to a particular impaired or insolvent insurer; and (2) class B assessments shall be authorized and called to the extent necessary to carry out the powers and duties of the association with regard to an impaired or an insolvent insurer. (Amended effective 7/1/12)

New York

Assessment Limits

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

Assessment Classes

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

North Carolina

Assessment Limits

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

Assessment Classes

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

North Dakota

Assessment Limits

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

§463.153(c). (c) The total amount of assessments on a member insurer for each account under Section 463.105 may not in one calendar year exceed two percent of the insurer's average annual premiums on the policies covered by the account during the three calendar years preceding the year in which the insurer became an impaired or insolvent insurer. Amended effective 9/1/2011.

Assessment Classes

§463.152. Two classes of assessments: Class A assessments for the purpose of meeting administrative expenses relating to any unauthorized insurer or nonmember of the association and other general expenses not related to a particular insolvent or impaired insurer; and Class B assessments to carry out the powers and duties of the association with regard to an insolvent or impaired insurer. Amended effective 9/1/05. Codified effective 9/1/07.

Utah

Assessment Limits

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

Assessment Classes

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

Vermont

Assessment Limits

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

Assessment Classes

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

Virginia

Assessment Limits

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

Assessment Classes

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

Washington

Assessment Limits

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

Assessment Classes

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

West Virginia

Assessment Limits

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

Assessment Classes

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

Wisconsin

Assessment Limits

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

Assessment Classes

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

Wyoming

Assessment Limits

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

Assessment Classes

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

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*National Organization of
Life & Health Guaranty Associations*

Tax Offset at a Glance

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

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

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

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

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Tax Offset (cont.)

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

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

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



State Laws and Provisions Report

Tax Offsets

current as of July 01, 2017

Alabama

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

Alaska

No provision.

Arizona

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

Arkansas

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

California

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

Colorado

§10-20-113. Yes. 100% of Class B assessment amount made on life and annuity accounts may be offset for 5 years following payment at the rate of 20% per year. The total amount of all offsets for all member insurers cannot exceed \$4 million per year. Offsets will be prorated if the total amount of offset would exceed \$4 million in any year. Carry forward of offset is permitted when cap is exceeded. Colorado's tax offset provision does not apply to health insurance assessments, however member insurers writing health insurance are required to recoup the health insurance assessment through policyholder surcharge on premiums charged for health policies.

Connecticut

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

Delaware

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

District of Columbia

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

Florida

§631.72. For assessments levied before Jan. 1, 1997 member insurers may offset 0.1% of the assessment, less any refunds, for each year following the year in which the assessment was paid until the total of all offsets claimed for a given year's assessment equals the amount of the assessment paid in that year. For assessments levied or paid after Dec. 31, 1996, member insurers may offset 5% of the amount of the assessment, less any refunds, for 20 years following the year the assessment was paid. Member insurers may not offset both premium taxes and corporate income taxes for the same assessment amount. Tax returns covering tax year 1997 will be the first on which member insurers may claim a credit. (Eff. 10/1/96)

Georgia

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

Hawaii

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

Idaho

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

Illinois

215 ILCS 5/531.13. No. In the event the aggregate Class A, B and C assessments for all member insurers do not exceed \$3,000,000 in any one calendar year, no member insurer shall receive a tax offset. However, for any one calendar year before 1998 in which the total of such assessments exceeds \$3,000,000, the amount in excess of

\$3,000,000 shall be subject to a tax offset to the extent of 20% of the amount of such assessment for each of the 5 calendar years following the year in which such assessment was paid, and ending prior to January 1, 2003, and each member insurer may offset the proportionate amount of such excess paid by the insurer against its liabilities for the tax imposed by subsections (a) and (b) of Section 201 of the Illinois Income Tax Act. The provisions of this Section shall expire and be given no effect for any tax period commencing on and after January 1, 2003. (Eff. 5/29/98)

Indiana

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

Iowa

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

Kansas

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

Kentucky

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

Louisiana

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

Maine

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

Maryland

No provision.

Massachusetts

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

Michigan

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

Minnesota

§ 2971.20 Yes. 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. In any given year, if the net assessment for all NY companies exceeds \$100M over the previous 15 year period, then each company can take a credit in the current year for an amount based on a formula involving a factor of 80% and the amount of assessments in excess of \$100M.

North Carolina

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

North Dakota

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

Ohio

§3956.20. Yes. Up to 20% per year of amount paid during the fiscal biennium may be offset, beginning the calendar year following the end of the fiscal biennium; covers all but administrative expenses.

Oklahoma

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

Oregon

§734.835(1). Yes. Up to 20% of assessment amount may be offset for next 5 years; covers all but administrative expenses. ****NOTE**** In 2015, Oregon legislature passed bill extending sunset provision for the tax offset to 1.1.2022.

Pennsylvania

40 PS § 991.1711(a). Yes. Up to 20% of assessment amount may be offset for 5 years following year of assessment. Does not cover administrative expenses.

Puerto Rico

No provision.

Rhode Island

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

South Carolina

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

South Dakota

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

Tennessee

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

Texas

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

Utah

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

Vermont

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

Virginia

§38.2-1709. Yes. A member may show a certificate of contribution as an asset, in the form approved by the Commission, at the original face amount for the calendar year of issuance. Such amount may be amortized as follows: 1. Certificates of contribution issued before Jan. 1, 1998 shall be amortized in each succeeding calendar year through December 31, 1997, at an amount not to exceed 0.05 of 1% of the direct

gross premium income for the classes of insurance in the account for which the member is assessed. If the amount of the certificate has not been fully amortized by the contributing insurer by December 31, 1997, the unamortized balance of the certificate amount shall be amortized at the option of the contributing insurer, either (i) in the same manner as the certificate was amortized prior to Jan. 1, 1998; however, if not amortized in full prior to calendar year 2010, the unamortized balance of the certificate shall be amortized in full during the calendar year 2010, or (ii) over the 10 successive calendar years commencing Jan. 1, 1998, in amounts each equal to 10% of such unamortized balance. A contributing insurer whose certificate has not been fully amortized by December 31, 1997, shall notify the Commission in writing of the amortization schedule option it has selected on or before March 1, 1998. If a contributing insurer fails to notify the Commission by such date, the insurer shall be deemed to have selected to continue amortization under the original schedule.

Washington

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

West Virginia

No provision.

Wisconsin

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

Wyoming

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

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