

November 13, 2002

Dear Chief Executive Officer:

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

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

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

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

Sincerely,



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

Enclosure

# Overview

## General Comments

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

- **Overview** – lists insolvencies by certain categories and contains summary totals for each category. Note the following general classifications:
  - ***Ongoing Funding Insolvencies***  
The insolvencies listed reflect those for which an assumption reinsurance agreement has either been closed or is anticipated to close in the near future and Guaranty Association funding will be required for a number of years beyond year end 2002. Please note Executive Life Insurance Company is the only insolvency currently included in this category.
  - ***Open Insolvencies***  
The insolvencies listed are those that are still in an “open” status with no assumption reinsurance agreement closed or those that are anticipated to close in the near future.
  - ***Closed in 2002 Insolvencies***  
This category lists those costs associated with assumption reinsurance agreements that have closed during 2002 or with outstanding claim benefits paid by Guaranty Associations in 2002.
  - ***Closed Prior to 2002 Insolvencies***  
This category lists those costs associated with assumption reinsurance agreements that have been closed prior to 2002.
  - ***Estates Closed***  
This category lists those costs associated with estates that have had court orders issued to close the estate. No further costs or recoveries other than minor amounts are anticipated.
- ***Key Points***  
Provides general comments related to specific insolvencies.
- **Anticipated Funding Schedules**  
This section contains Anticipated Funding Schedules for certain insolvencies for which Guaranty Association funding occurs over a period of time extending beyond year-end 2002. **Particular attention should be given to these insolvencies since Guaranty Associations may fund their participation in an assumption reinsurance agreement through a variety of methods (such as the use of a note or borrowing the funds to accommodate capacity limitations), and it is likely that the timing of actual assessments will not coincide with the enclosed schedules.**
- **Specific Insolvency Costs**  
This section lists estimated costs by insolvency. It provides breakdowns by state and account.
- **Assessable Premiums 1988 -2001**  
This section contains the Total Assessable Premiums for the period 1988 through 2001, by state, by account, by year. The data is obtained from the final Assessment Data Surveys filed by member companies. The data may be used to estimate your company’s pro-rata share of the estimated costs for all insolvencies. This may be accomplished by calculating your share of the assessable premiums and applying that factor to the estimated insolvency costs.

## General Comments (continued)

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

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

ALL AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

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

## Estimated GA Costs

	NAIC Code	Domicile	Rehabilitatio n Date	Liquidation Date	Closing Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total 02 Report	Total 01 Report	Change
<b>Overview "Ongoing Funding" Insolvencies</b>													
Executive Life Insurance Company	63010	CA	4/11/1991	12/6/1991	9/3/1993		1,122,999,833	1,586,419,154	0	32,265,586	2,741,684,573	2,627,435,296	114,249,277
<b>Total "Ongoing Funding"</b>							1,122,999,833	1,586,419,154	0	32,265,586	2,741,684,573	2,627,435,296	114,249,277
<b>Overview "Open" Insolvencies</b>													
Fidelity Mutual Life Insurance Company	63304	PA	11/6/1992	no GA participation			1,130,723	113,819	0	27,990	1,272,532	1,272,532	(0)
Legion Insurance Company	24422	PA	3/28/2002				0	0	253,411	0	253,411	0	253,411
London Pacific Life & Annuity Company	68934	NC	8/6/2002				2,686	129,224	0	0	131,911	0	131,911
Monarch Life Insurance Company	66265	MA	6/9/1994				210,215	92,861	205,833	0	508,909	502,364	6,545
Old Southwest Life Insurance Company	83631	AR	6/4/1999	in runoff				No Data Available			0	0	0
Reliance Insurance Company	24457	PA	5/29/2001	10/3/2001			0	0	11,900,516	0	11,900,516	148,689	11,751,827
Villanova Insurance Company	19577	PA	3/28/2002				0	0	97,143	0	97,143	0	97,143
<b>Total "Open"</b>							1,343,623	335,905	12,456,903	27,990	14,164,421	1,923,585	12,240,836
<b>Overview "Closed in 2002" Insolvencies</b>													
Bankers Commercial Life Insurance Company	61220	TX	5/15/2000	6/19/2000	11/8/2002		256,533	0	15,476,741	0	15,733,274	14,516,453	1,216,821
<b>Total "Closed in 02"</b>							256,533	0	15,476,741	0	15,733,274	14,516,453	1,216,821

Estimated GA Costs

	NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Closing Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total 02 Report	Total 01 Report	Change
<b>Overview "Closed Prior to 2002" Insolvencies</b>													
American Chambers Life Insurance Company	75914	OH		5/8/2000	claim runoff		77,353	0	55,436,061	0	55,513,414	52,703,705	2,809,709
American Integrity Insurance Company	10197	PA		6/25/1993	6/1/1994		0	0	74,659,556	0	74,659,556	74,659,050	506
The American Life Assurance Company	88161	AL	2/25/1997	5/30/1997	3/13/1998		124,400	1,166,546	4,675,320	0	5,966,266	5,936,743	29,523
American Standard Life & Accident Insurance Company	63452	OK	2/22/1991	9/22/1998	9/22/1998		8,801,202	547,961	501,026	0	9,850,189	9,829,206	20,983
American Western Life Insurance Company	60917	UT		8/28/1997	claim runoff		22,038	0	4,248,140	0	4,270,179	4,261,690	8,489
AMS Life Insurance Company	86142	AZ	3/27/1992	9/3/1992	multiple		1,635,225	34,873,583	287,764	0	36,796,572	49,038,740	(12,242,168)
Andrew Jackson Life Insurance Company	60968	MS	2/10/1992	3/26/1993	8/27/1993		29,418,030	7,638,188	95,493	0	37,151,711	40,647,804	(3,496,093)
Centennial Life Insurance Company	61654	KS	2/4/1998	5/27/1998	various		15,763	0	8,498,041	0	8,513,804	8,412,680	101,124
Coastal States Life Insurance Company	61980	GA	1/24/1996	10/1/1996	11/8/1996		57,022	19,484,656	0	0	19,541,678	19,528,837	12,841
Confederation Life Insurance Co. - U.S. Branch	80667	MI	8/12/1994	8/12/1994	multiple		0	(0)	(0)	0	(0)	0	(0)
Confederation Life Ins. & Annuity Co.	99384	GA	9/1/1994		10/2/1995			No GA Funding Required			0	0	0
Consumers United Insurance Company	62278	DE	2/9/1993	5/5/1994	2/15/1995		1,435,771	11,160,852	6,491,538	0	19,088,161	19,074,471	13,690
Continental Investors Life Insurance Company	72680	AL	3/14/1995					Data Not Available, company voluntarily out of business			0	0	0
Corporate Life Insurance Company	74705	PA		2/15/1994	1/31/1996		2,596,577	216,242,914	563,528	0	219,403,019	219,403,019	0
Diamond Benefits Life Insurance Co/ Life Assurance Co of Pennsylvania	74969 65374	AZ PA	12/19/1988 10/18/1990	2/28/1992 1/10/1991	11/30/1992 11/30/1992		0	22,894,334	0	0	22,894,334	22,865,007	29,327
EBL Life Insurance Company	87033	PA		4/7/1994	11/30/1994		12,650,796	4,812,305	0	0	17,463,100	17,463,100	0
Family Guaranty Life Insurance Company	75302	MS	5/10/1999	6/29/1999	12/9/1999		24,713,245	0	0	0	24,713,245	24,685,082	28,163
Farmers and Ranchers Life Insurance Company	63185	OK	5/12/1999	1/14/2000	1/21/2000		4,660,892	4,417,629	0	0	9,078,521	9,066,625	11,896
Fidelity Bankers Life Insurance Company	63266	VA	5/13/1991	9/29/1992	6/12/1993		273,199	14,138,046	0	0	14,411,245	14,398,796	12,449
First National Life Insurance Company	63517	AL	10/4/1996	8/5/1997	claim runoff		0	0	238,377	0	238,377	2,543,478	(2,305,101)
First National Life Insurance Company of America	63525	MS	5/12/1999	6/29/1999	12/9/1999		7,262,334	65,024,024	0	0	72,286,358	72,206,881	79,477
Franklin American Life Insurance Company	68489	TN	5/11/1999	10/26/1999	7/6/2000		9,419,034	3,102,774	0	0	12,521,809	12,456,502	65,307
Franklin Protective Life Insurance Company	98655	MS	5/10/1999	6/29/1999	12/9/1999		14,224,344	4,328,876	0	0	18,553,221	18,530,460	22,761
George Washington Life Insurance Company	63770	WV	9/5/1990	6/3/1991	multiple		2,605,963	163,736	1,101,199	0	3,870,898	4,887,705	(1,016,807)
Guarantee Security Life Insurance Company	84271	FL	8/12/1991	12/2/1992	4/13/1993		27,038,661	99,847,393	0	0	126,886,054	180,834,357	(53,948,303)
Inter-American Ins. Co. of Illinois	67210	IL	10/25/1991	12/23/1991	4/13/1993		74,040,160	18,425,619	0	18,626,967	111,092,746	133,358,117	(22,265,371)
International Financial Services Life Insurance Company	64084	MO	5/12/1999	11/30/1999	12/9/1999		5,796,766	3,442,848	0	0	9,239,614	9,226,083	13,531
Investment Life Ins. Co. of America	76015	NC	8/31/1992	4/2/1993	9/6/1994		6,761,038	27,939,140	0	0	34,700,179	20,891,302	13,808,877
Investors Equity Life Ins. Co. of Hawaii, LTD	64874	HI	6/24/1994	12/29/1994	2/5/1996		0	19,626,888	0	0	19,626,888	19,626,888	0
Kentucky Central Life Insurance Company	65188	KY	2/12/1993	8/18/1994	5/31/1995		21,733,211	3,245,017	0	0	24,978,228	27,521,807	(2,543,579)
Mid-Continent Life Insurance Company	66001	OK	5/23/1997	no GA participation			366,322	1,432	406	0	368,160	368,062	98
Midwest Life Insurance Company	66060	LA	6/26/1991	8/26/1991	6/1/1992		884,870	31,944,160	82,607	0	32,911,638	32,911,365	273
Mutual Security Life Insurance Company	66400	IN	10/5/1990	12/6/1991	multiple		4,392,611	14,799,875	(6,287,933)	5,769,947	18,674,500	45,107,645	(26,433,145)
National Affiliated Investors Life Insurance Company	69370	LA	6/7/1999	4/26/2000	7/7/2000		2,110,878	219,475	16,058	0	2,346,411	2,335,198	11,213
National American Life Ins. Co. of Pennsylvania	69221	PA	1/31/1995	5/31/1996	7/1/1996		4,028	20,455,909	9,199	0	20,469,136	29,011,529	(8,542,393)
National Heritage Life Insurance Company	97284	DE	5/25/1994	11/21/1995	7/2/1996		6,783,338	181,424,194	0	0	188,207,533	197,110,229	(8,902,696)
Old Colony Life Insurance Company	65161	GA	5/21/1992	6/30/1994	10/20/1994		585,316	11,822,378	0	0	12,407,694	12,401,013	6,681
Statesman National Life Insurance Company	69183	TX	1998	5/15/1999	6/18/1999		0	0	12,763,503	0	12,763,503	12,602,933	160,570
Summit National Life Insurance Company	71080	PA	5/6/1994	11/1/1994	11/30/1994		26,950,631	15,151,025	195,591	0	42,297,247	42,287,458	9,789
Unison International Life Insurance Company	68055	OK	9/25/1992	2/12/1993	8/27/1993		3,807,586	11,429,696	4,752	0	15,242,034	15,242,034	(0)
Universe Life Insurance Company	70181	ID	3/5/1996	12/4/1998	10/29/1999		0	0	8,567,487	0	8,567,487	8,529,913	37,574
<b>Total "Closed Prior to 02"</b>							<b>301,248,606</b>	<b>869,771,472</b>	<b>172,147,713</b>	<b>24,396,914</b>	<b>1,367,564,706</b>	<b>1,491,965,514</b>	<b>(124,400,808)</b>

Estimated GA Costs

	NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Closing Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total 02 Report	Total 01 Report	Change
<b>Estates Closed</b>													
Alabama Life Insurance Company	98825	AL	12/2/1993	10/7/1994	10/21/1994	10/7/1994	2,132,767	1,167,729	10,256	0	3,310,751	3,309,653	1,098
American Educators Life Insurance Company	60356	AL	12/2/1993	8/11/1994	9/30/1994	2/20/2002	227,421	4,589,002	109,735	0	4,926,157	4,796,853	129,304
Consolidated National Life Insurance Company	71382	IN	12/2/1993	7/12/1994	9/30/1994	11/29/1999	8,677,557	150,895	24,464	0	8,852,916	8,852,856	60
First Capital Life Insurance Company	65447	CA	5/14/1991	claim runoff	7/2/2002		48,468	4,525	0	0	52,994	50,146	2,848
Mutual Benefit Life Insurance Company	66362	NJ	7/16/1991	11/3/1993	4/30/1994	6/30/1999	(385,611)	(1,119,161)	0	(171,622)	(1,676,393)	(1,681,899)	5,506
New Jersey Life Insurance Company	66907	NJ	9/5/1991	8/12/1993	9/9/1993	1/8/1999	81,850,340	0	0	0	81,850,340	81,849,837	503
Old Faithful Life Insurance Company	67229	WY	2/19/1992	11/16/1992	3/1/1993	11/4/1996	649,614	760,345	64,158	0	1,474,118	1,474,118	(0)
Pacific Standard Life Insurance Company	72842	CA	12/11/1989	5/11/1994	5/11/1994	12/30/1999	12,288,590	16,136,605	0	0	28,425,195	28,416,846	8,349
Settlers Life Insurance Company	64220	VA	5/14/1999	no GA participation	12/15/1999		101,244	0	26,321	0	127,565	127,565	0
Supreme Life Insurance Company	69302	IL		7/12/1995	claim runoff	5/12/2000	32,736	0	11,291	0	44,027	43,839	188
Underwriters Life Insurance Company	88188	SD	11/2/1990	11/27/1991	10/31/1992	12/14/1998	0	0	8,106,994	0	8,106,994	8,106,994	0
United Republic Life Insurance Company	93238	UT	1/26/1994	11/18/1994	10/1/1994	7/25/2001	13,790	211	0	29,058	43,058	43,058	0
<b>Total Estates Closed</b>							105,636,916	21,690,151	8,353,218	(142,564)	135,537,721	135,389,866	147,855
<b>Grand Total</b>							1,531,485,512	2,478,216,681	208,434,575	56,547,926	4,274,684,695	4,271,230,714	3,453,981

## Total All Insolvencies Summary By State

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	16,013,647	34,300,631	2,842,005	0	53,156,283
Alaska	874,156	4,261,492	116,665	(528)	5,251,785
Arizona	25,750,076	45,220,825	5,578,387	0	76,549,288
Arkansas	11,949,320	9,558,428	3,098,663	53,220	24,659,631
California	280,042,712	435,905,345	15,390,265	0	731,338,321
Colorado	2,141,523	9,194,746	5,884,472	0	17,220,741
Connecticut	113,472	114,915	31,079	(1,271)	258,194
Delaware	4,784,973	18,472,999	1,780,448	341,762	25,380,181
Dist. of Columbia	216,170	641,826	1,611	0	859,606
Florida	117,735,255	218,325,487	17,328,095	7,324	353,396,161
Georgia	29,713,241	34,567,001	5,846,946	2,437,780	72,564,968
Hawaii	26,300,328	36,621,235	(41,108)	0	62,880,454
Idaho	8,257,369	10,816,103	1,041,097	0	20,114,569
Illinois	108,945,234	148,271,684	16,143,398	9,022,817	282,383,134
Indiana	25,567,144	52,219,670	4,797,740	5,743,703	88,328,257
Iowa	18,445,521	32,854,972	1,702,950	40,750	53,044,193
Kansas	24,964,121	17,632,994	1,298,261	0	43,895,376
Kentucky	17,957,704	24,697,583	2,119,009	0	44,774,297
Louisiana	6,954,614	7,564,210	10,998,854	0	25,517,679
Maine	781,847	614,164	159,025	64,400	1,619,436
Maryland	20,252,509	26,510,370	1,404,371	5,735,236	53,902,486
Massachusetts	42,775,996	43,413,237	4,239,316	0	90,428,549
Michigan	12,557,042	43,642,756	466,749	3,382,593	60,049,139
Minnesota	18,114,734	55,697,419	386,448	2,751,450	76,950,051
Mississippi	69,133,694	25,243,092	10,952,237	95,658	105,424,683
Missouri	61,262,104	37,042,099	6,556,796	29,058	104,890,057
Montana	4,866,347	5,934,138	2,050,613	0	12,851,098
Nebraska	11,384,813	16,496,964	852,820	0	28,734,597
Nevada	11,470,570	9,765,947	1,115,877	0	22,352,394
New Hampshire	666,903	448,720	250,479	619,352	1,985,454
New Jersey	44,389,404	42,560,599	1,332,523	4,671,008	92,953,535
New Mexico	5,167,855	10,086,226	612,246	0	15,866,327
New York	(7,359)	(242,730)	42,831	(7,082)	(214,340)
North Carolina	48,082,036	78,226,796	2,347,964	261,434	128,918,229
North Dakota	5,354,921	6,559,114	2,535,786	29,475	14,479,296
Ohio	39,787,786	53,038,805	7,987,822	2,382,183	103,196,596
Oklahoma	21,965,734	30,003,325	7,932,165	0	59,901,224
Oregon	17,971,233	19,159,650	1,834,050	0	38,964,933
Pennsylvania	71,187,091	386,001,744	1,404,226	1,596,624	460,189,685
Puerto Rico	555,731	473,316	(3,400)	0	1,025,646
Rhode Island	3,571,156	20,418,358	348,180	0	24,337,694
South Carolina	23,329,759	36,579,273	778,100	0	60,687,131
South Dakota	7,607,814	4,921,665	2,926,127	0	15,455,606
Tennessee	39,698,310	36,170,195	4,599,036	0	80,467,541
Texas	118,513,965	184,483,509	31,675,711	14,737,924	349,411,109
Utah	9,585,650	7,912,546	356,250	249,456	18,103,902
Vermont	99,400	211,360	67,160	(3,916)	374,004
Virginia	15,906,428	32,811,712	1,795,469	0	50,513,609
Washington	39,057,548	63,444,679	13,282,372	2,226,159	118,010,758
West Virginia	3,837,698	6,320,085	912,850	0	11,070,634
Wisconsin	31,839,641	47,220,476	413,082	81,359	79,554,558
Wyoming	3,990,575	5,804,925	845,431	0	10,640,931
Other	1	0	15,026	0	15,027
Total	1,531,485,512	2,478,216,681	208,434,575	56,547,926	4,274,684,695
State Breakdown Not Available					
Continental Investors			data not available		
Old Southwest			data not available		
Total	1,531,485,512	2,478,216,681	208,434,575	56,547,926	4,274,684,695

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



**Ongoing Funding Insolvencies  
Summary By State**

UNAUDITED  
© NOLHGA

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	8,926,790	22,180,626	0	0	31,107,416		
Alaska	754,450	3,947,605	0	0	4,702,055	Executive Life	2,741,684,573
Arizona	19,340,304	24,692,755	0	0	44,033,059		
Arkansas	8,885,015	6,650,222	0	53,222	15,588,459		
California	256,948,563	417,535,914	0	0	674,484,477	Total	2,741,684,573
Colorado	0	0	0	0	0	Per state breakdown	2,741,684,573
Connecticut	0	0	0	0	0		
Delaware	3,507,836	3,808,467	0	103,288	7,419,590		
Dist. of Columbia	0	0	0	0	0		
Florida	93,027,331	99,372,786	0	0	192,400,118		
Georgia	24,505,109	22,317,013	0	2,321,789	49,143,911		
Hawaii	24,681,924	15,849,113	0	0	40,531,037		
Idaho	6,550,916	8,267,559	0	0	14,818,475		
Illinois	75,524,427	94,923,372	0	6,537,028	176,984,827		
Indiana	14,262,744	24,597,630	0	13,294	38,873,668		
Iowa	12,028,841	19,959,795	0	40,750	32,029,386		
Kansas	22,806,016	9,983,577	0	0	32,789,593		
Kentucky	12,403,495	21,127,339	0	0	33,530,833		
Louisiana	0	0	0	0	0		
Maine	0	0	0	0	0		
Maryland	16,753,267	18,869,005	0	5,735,236	41,357,508		
Massachusetts	38,701,339	39,623,088	0	0	78,324,427		
Michigan	(1,197)	0	0	(78,128)	(79,325)		
Minnesota	13,446,010	32,803,748	0	10,586	46,260,344		
Mississippi	17,339,826	5,805,815	0	95,658	23,241,300		
Missouri	55,426,866	22,069,233	0	0	77,496,099		
Montana	3,306,024	3,430,046	0	0	6,736,071		
Nebraska	8,291,536	7,729,026	0	0	16,020,562		
Nevada	10,327,022	7,976,874	0	0	18,303,897		
New Hampshire	0	0	0	0	0		
New Jersey	25,570,544	41,071,977	0	1,140,978	67,783,499		
New Mexico	3,837,220	7,712,628	0	0	11,549,849		
New York	0	0	0	0	0		
North Carolina	30,101,238	61,380,064	0	0	91,481,302		
North Dakota	3,663,684	4,087,171	0	29,475	7,780,330		
Ohio	26,983,220	34,377,710	0	1,866,897	63,227,827		
Oklahoma	9,926,166	17,058,356	0	0	26,984,522		
Oregon	14,397,428	15,957,166	0	0	30,354,595		
Pennsylvania	42,761,366	157,234,942	0	0	199,996,307		
Puerto Rico	491,514	473,298	0	0	964,813		
Rhode Island	3,171,530	20,154,772	0	0	23,326,302		
South Carolina	16,013,986	20,254,387	0	0	36,268,373		
South Dakota	6,195,188	2,621,034	0	0	8,816,223		
Tennessee	22,774,298	14,714,543	0	0	37,488,841		
Texas	100,801,785	124,786,972	0	11,842,003	237,430,760		
Utah	7,829,951	6,361,952	0	246,346	14,438,249		
Vermont	0	0	0	0	0		
Virginia	9,404,320	18,307,681	0	0	27,712,001		
Washington	30,924,000	54,333,047	0	2,225,804	87,482,852		
West Virginia	1,555,306	3,486,871	0	0	5,042,176		
Wisconsin	15,960,499	45,218,144	0	81,359	61,260,003		
Wyoming	2,892,133	3,305,830	0	0	6,197,963		
Other	0	0	0	0	0		
<b>Total</b>	<b>1,122,999,833</b>	<b>1,586,419,154</b>	<b>0</b>	<b>32,265,586</b>	<b>2,741,684,573</b>		
	State Breakdown Not Available						
none							
<b>Total</b>	<b>1,122,999,833</b>	<b>1,586,419,154</b>	<b>0</b>	<b>32,265,586</b>	<b>2,741,684,573</b>		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	21,861	1,279	115,063	0	138,203	Fidelity Mutual Life	1,272,532
Alaska	609	20	(2,845)	0	(2,217)	Legion Insurance	253,411
Arizona	16,596	3,647	129,527	0	149,770	London Pacific Life & Annuity	131,911
Arkansas	5,522	963	14,584	0	21,068	Monarch Life	508,909
California	116,910	20,001	505,131	0	642,042	Old Southwest Life	0
Colorado	22,744	6,635	43,169	0	72,547	Reliance	11,900,516
Connecticut	18,017	1,688	19,088	0	38,793	Villanova	97,143
Delaware	10,725	1,088	587	0	12,400		
Dist. of Columbia	5,915	700	7,728	0	14,343	Total	14,164,421
Florida	101,109	22,902	4,434,896	0	4,558,906	Per state breakdown	14,164,421
Georgia	19,332	4,180	1,680,923	1,191	1,705,625		0
Hawaii	1,452	250	250	0	1,951		
Idaho	1,000	166	9,686	0	10,851		
Illinois	82,800	12,256	83,937	360	179,353		
Indiana	12,247	10,031	63,725	0	86,003		
Iowa	4,538	2,497	10,033	0	17,069		
Kansas	7,456	2,051	66,822	0	76,330		
Kentucky	25,110	4,790	95,518	0	125,419		
Louisiana	3,444	1,167	58,179	0	62,790		
Maine	7,623	5,894	2,448	0	15,965		
Maryland	34,433	2,524	196,210	0	233,167		
Massachusetts	78,953	19,483	61,562	0	159,997		
Michigan	30,608	12,175	325,412	746	368,941		
Minnesota	9,030	5,470	56,501	0	71,002		
Mississippi	2,012	742	26,557	0	29,310		
Missouri	11,157	1,833	99,786	0	112,776		
Montana	1,107	269	6,969	0	8,345		
Nebraska	3,377	2,310	2,617	0	8,305		
Nevada	3,497	1,366	81,749	0	86,612		
New Hampshire	10,916	678	877	0	12,471		
New Jersey	82,294	9,687	32,394	2,630	127,005		
New Mexico	2,907	514	21,534	0	24,954		
New York	92,572	24,236	39,363	2,618	158,789		
North Carolina	31,233	32,934	999,203	3,357	1,066,727		
North Dakota	255	729	27	0	1,012		
Ohio	46,469	10,118	143,413	3,689	203,689		
Oklahoma	4,520	8,185	116,824	0	129,529		
Oregon	5,667	1,182	62,731	0	69,580		
Pennsylvania	226,103	30,563	268,607	13,401	538,675		
Puerto Rico	458	14	14	0	486		
Rhode Island	10,176	676	342,227	0	353,079		
South Carolina	15,517	1,581	959,615	0	976,713		
South Dakota	1,013	358	594	0	1,964		
Tennessee	56,785	11,867	53,239	0	121,891		
Texas	33,576	21,342	829,576	0	884,494		
Utah	2,155	850	14,682	0	17,687		
Vermont	1,983	107	27,935	0	30,025		
Virginia	27,574	5,520	121,284	0	154,378		
Washington	18,410	16,044	162,385	0	196,838		
West Virginia	3,882	1,871	22,641	0	28,394		
Wisconsin	9,722	8,308	40,334	0	58,364		
Wyoming	249	165	1,595	0	2,009		
Other	0	0	0	0	0		
Total	1,343,623	335,905	12,456,903	27,990	14,164,421		
State Breakdown Not Available - none							
Total	1,343,623	335,905	12,456,903	27,990	14,164,421		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Bankers Commercial	15,733,274
Alaska	0	0	0	0	0		
Arizona	9,135	0	122,264	0	131,399		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	Total	15,733,274
Colorado	(188)	0	6,521	0	6,334	By State Breakdown	15,733,274
Connecticut	0	0	0	0	0		0
Delaware	0	0	0	0	0		
Dist. of Columbia	0	0	0	0	0		
Florida	(345)	0	163,730	0	163,384		
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	21,368	0	4,117,425	0	4,138,792		
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	50,367	0	50,367		
Montana	0	0	1,877	0	1,877		
Nebraska	0	0	31,076	0	31,076		
Nevada	0	0	0	0	0		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	2,806	0	60,844	0	63,651		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	5,587	0	5,587		
Ohio	0	0	0	0	0		
Oklahoma	1,465	0	440,027	0	441,492		
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	9,859	0	9,859		
Tennessee	0	0	0	0	0		
Texas	222,291	0	10,441,390	0	10,663,682		
Utah	0	0	25,773	0	25,773		
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	256,533	0	15,476,741	0	15,733,274		
State Breakdown Not Available							
none							
Total	256,533	0	15,476,741	0	15,733,274		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	3,452,559	6,533,473	2,038,726	0	12,024,758	American Chambers	55,513,414
Alaska	79,522	314,414	119,510	0	513,446	American Integrity	74,659,556
Arizona	4,417,630	19,594,074	5,133,432	0	29,145,136	The American Life Assurance Company	5,966,266
Arkansas	2,702,425	2,809,628	2,996,757	0	8,508,810	American Standard Life & Accident	9,850,189
California	15,530,927	18,336,374	14,720,501	0	48,587,802	American Western	4,270,179
Colorado	2,013,585	9,110,394	5,775,517	0	16,899,496	AMS Life	36,796,572
Connecticut	115,959	199,683	11,991	0	327,632	Andrew Jackson	37,151,711
Delaware	1,094,873	14,657,355	1,779,594	238,116	17,769,938	Centennial Life	8,513,804
Dist. of Columbia	208,785	641,125	(6,416)	0	843,494	Coastal States Life	19,541,678
Florida	18,214,012	118,308,241	12,715,406	7,324	149,244,982	Confederation Life (U.S. Branch)	(0)
Georgia	4,377,287	12,137,393	1,454,411	112,187	18,081,278	Confederation Life & Annuity	0
Hawaii	327,369	20,505,424	(41,358)	0	20,791,435	Consumers United	19,088,161
Idaho	1,116,058	1,915,757	1,008,477	0	4,040,292	Continetal Investors Life	0
Illinois	20,840,744	52,647,475	15,930,797	2,490,042	91,909,059	Corporate Life	219,403,019
Indiana	7,982,141	27,390,801	4,706,438	5,729,168	45,808,548	Diamond Benefits/LACOP	22,894,334
Iowa	4,374,663	12,734,703	1,667,420	0	18,776,786	EBL Life	17,463,100
Kansas	1,708,620	7,645,823	1,216,943	0	10,571,385	Family Guaranty	24,713,245
Kentucky	3,877,483	3,506,467	1,557,232	0	8,941,181	Farmers and Ranchers	9,078,521
Louisiana	6,501,216	7,248,474	6,747,670	0	20,497,360	Fidelity Bankers	14,411,245
Maine	332,205	383,826	156,577	65,046	937,654	First National	238,377
Maryland	2,247,768	7,647,984	1,201,244	0	11,096,995	First National Life of America	72,286,358
Massachusetts	1,965,282	3,625,524	4,177,754	0	9,768,561	Franklin American	12,521,809
Michigan	10,890,782	43,847,089	28,504	3,576,725	58,343,101	Franklin Protective	18,553,221
Minnesota	2,784,515	19,677,499	329,947	2,747,822	25,539,783	George Washington	3,870,898
Mississippi	51,597,862	19,424,352	10,729,707	0	81,751,920	Guarantee Security Life	126,886,054
Missouri	4,734,521	14,922,322	6,262,827	0	25,919,670	Inter-American Life of IL	111,092,746
Montana	1,194,885	2,334,743	2,025,712	0	5,555,341	International Financial Services	9,239,614
Nebraska	2,262,819	8,478,195	771,457	0	11,512,471	Investment Life	34,700,179
Nevada	796,092	1,546,342	662,611	0	3,005,045	Investors Equity	19,626,888
New Hampshire	501,997	484,817	249,602	619,352	1,855,768	Kentucky Central Life	24,978,228
New Jersey	7,889,901	1,761,924	1,296,103	3,543,396	14,491,323	Mid Continent	368,160
New Mexico	867,281	2,116,964	404,843	0	3,389,088	Midwest Life	32,911,638
New York	0	0	1,984	0	1,984	Mutual Security	18,674,500
North Carolina	16,887,102	16,575,858	1,343,663	258,728	35,065,351	National Affiliated	2,346,411
North Dakota	965,165	2,383,723	2,524,788	0	5,873,676	National American	20,469,136
Ohio	8,356,920	18,116,467	7,742,937	517,564	34,733,888	National Heritage Life	188,207,533
Oklahoma	10,329,787	12,108,711	7,281,527	0	29,720,025	Old Colony Life	12,407,694
Oregon	2,074,292	2,236,705	1,703,722	0	6,014,718	Statesman National Life	12,763,503
Pennsylvania	23,247,288	228,760,806	1,135,619	1,590,448	254,734,161	Summit National	42,297,247
Puerto Rico	15,108	168	(3,414)	0	11,862	Unison International	15,242,034
Rhode Island	383,359	245,720	5,954	0	635,032	Universe Life Ins Co	8,567,487
South Carolina	6,111,908	16,303,228	(188,807)	0	22,226,329		
South Dakota	829,124	2,252,534	2,863,201	0	5,944,858	Total	1,367,564,706
Tennessee	15,476,099	21,368,411	4,476,778	0	41,321,288	By State Breakdown	1,367,564,706
Texas	15,391,297	59,442,696	18,572,500	2,900,067	96,306,560		0
Utah	1,310,025	1,424,606	282,669	75	3,017,376		
Vermont	76,212	214,573	39,225	0	330,010		
Virginia	4,959,002	14,429,602	1,629,278	0	21,017,881		
Washington	4,557,759	4,778,749	12,951,028	852	22,288,388		
West Virginia	2,015,788	2,830,811	779,071	0	5,625,670		
Wisconsin	923,423	1,995,528	370,651	0	3,289,602		
Wyoming	337,182	1,813,919	790,380	0	2,941,482		
Other	1	0	15,026	0	15,027		
Total	301,248,606	869,771,472	172,147,713	24,396,914	1,367,564,706		
State Breakdown Not Available							
Continental Investors	data not available						
Total	301,248,606	869,771,472	172,147,713	24,396,914	1,367,564,706		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	3,612,436	5,585,253	688,216	0	9,885,905	Alabama Life	3,310,751
Alaska	39,575	(546)	0	(528)	38,501	American Educators	4,926,157
Arizona	1,966,411	930,348	193,164	0	3,089,923	Consolidated National	8,852,916
Arkansas	356,358	97,615	87,323	(2)	541,294	First Capital	52,994
California	7,446,311	13,056	164,633	0	7,623,999	Mutual Benefit Life	(1,676,393)
Colorado	105,382	77,718	59,265	0	242,365	New Jersey Life	81,850,340
Connecticut	(20,504)	(86,456)	0	(1,271)	(108,231)	Old Faithful Life	1,474,118
Delaware	171,539	6,090	266	358	178,252	Pacific Standard Life	28,425,195
Dist. of Columbia	1,470	0	299	0	1,769	Settlers Life	127,565
Florida	6,393,148	621,558	14,063	0	7,028,770	Supreme Life	44,027
Georgia	811,512	108,415	2,711,612	2,613	3,634,153	Underwriters Life	8,106,994
Hawaii	1,289,583	266,448	0	0	1,556,031	United Republic	43,058
Idaho	589,394	632,622	22,934	0	1,244,950		
Illinois	12,497,264	688,580	128,663	(4,613)	13,309,894	Total	135,537,721
Indiana	3,310,011	221,208	27,577	1,241	3,560,037	By State Breakdown	135,537,721
Iowa	2,037,478	157,977	25,497	0	2,220,952		0
Kansas	442,028	1,543	14,496	0	458,068		
Kentucky	1,651,616	58,987	466,260	0	2,176,864		
Louisiana	428,586	314,569	75,581	0	818,736		
Maine	442,019	224,444	0	(646)	665,817		
Maryland	1,217,042	(9,143)	6,917	0	1,214,816		
Massachusetts	2,030,422	145,142	0	0	2,175,564		
Michigan	1,636,848	(216,508)	112,833	(116,750)	1,416,423		
Minnesota	1,875,178	3,210,703	0	(6,958)	5,078,923		
Mississippi	193,994	12,184	195,974	0	402,152		
Missouri	1,089,561	48,711	143,815	29,058	1,311,145		
Montana	364,330	169,080	16,055	0	549,465		
Nebraska	827,081	287,433	47,670	0	1,162,184		
Nevada	343,958	241,365	371,517	0	956,840		
New Hampshire	153,990	(36,776)	0	0	117,215		
New Jersey	10,846,665	(282,989)	4,027	(15,995)	10,551,708		
New Mexico	457,640	256,120	125,025	0	838,786		
New York	(99,931)	(266,966)	1,484	(9,700)	(375,113)		
North Carolina	1,062,463	237,940	5,098	(651)	1,304,849		
North Dakota	725,817	87,491	5,383	0	818,691		
Ohio	4,401,177	534,511	101,471	(5,967)	5,031,191		
Oklahoma	1,703,796	828,072	93,787	0	2,625,655		
Oregon	1,493,847	964,596	67,597	0	2,526,040		
Pennsylvania	4,952,335	(24,567)	0	(7,226)	4,920,542		
Puerto Rico	48,650	(165)	0	0	48,486		
Rhode Island	6,090	17,190	0	0	23,280		
South Carolina	1,188,347	20,077	7,292	0	1,215,716		
South Dakota	582,489	47,739	52,474	0	682,702		
Tennessee	1,391,127	75,375	69,019	0	1,535,522		
Texas	2,065,016	232,498	1,832,245	(4,147)	4,125,612		
Utah	443,518	125,138	33,127	3,034	604,818		
Vermont	21,206	(3,320)	0	(3,916)	13,970		
Virginia	1,515,532	68,910	44,907	0	1,629,349		
Washington	3,557,378	4,316,839	168,960	(497)	8,042,680		
West Virginia	262,722	532	111,139	0	374,393		
Wisconsin	14,945,997	(1,504)	2,097	0	14,946,590		
Wyoming	761,010	685,012	53,456	0	1,499,478		
Other	0	0	0	0	0		
Total	105,636,916	21,690,151	8,353,218	(142,564)	135,537,721		

State Breakdown Not Available

none

Total	105,636,916	21,690,151	8,353,218	(142,564)	135,537,721
-------	-------------	------------	-----------	-----------	-------------

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

# **KEY POINTS**

## Key Points to Consider

### KEY NOTES ON ALL INSOLVENCIES:

- NOLHGA expenses are incurred as of September 30, 2002. 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.
- 

### *Ongoing Funding Insolvencies*

This section contains estimated costs by insolvency, by state, by line. The insolvencies listed include those which require Guaranty Association funding beyond year-end 2002.

### 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 2002. 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 2002.

Guaranty Associations opt to defease with a one-time defeasance payment in 2003 of approximately \$741 million, representing the estimated present value of future obligations otherwise due in 2003 and beyond. The reader should note that the Guaranty Association may extend the payment period beyond 2003 and continue to make annual installment payments until all covered obligations are satisfied.

Discount rates used were approximately 5.28% for all remaining obligations.

Other comments pertinent to the estimates include:

The estimates are net of approximately \$305 million received between 1995 and 2002 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 2002 and allocated NOLHGA costs through September 30, 2002. 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 2003.

### **Executive Life Insurance Company (continued)**

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

Anticipated funding period: Annual payments due April 1992 - 2002

Bullet payment paid June 1998

Either:

- Defeasance payment due May 2003 (as reflected in the attached schedule), or
- On-going installment payments well beyond 2003, due April of each year.

---

### ***OPEN INSOLVENCIES***

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

### **Fidelity Mutual Life Insurance Company**

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

### **Legion Insurance Company**

New case in 2002. All business is A&H; no liability estimates by state yet available. Company still in rehabilitation; affiliated with Villanova Insurance Company. Costs represent NOLHGA-incurred expenses only.

### **London Pacific Life & Annuity Company**

New case in fall 2002. Primary business allocated annuity with small life block; no liability estimates by state yet available. Company still in rehabilitation as it is believed rehabilitation plan would not involve guaranty association involvement. Costs represent NOLHGA-incurred expenses only.

### **Monarch Life Insurance Company**

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

### **Old Southwest Life Insurance Company**

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

### **Reliance Insurance Company**

New case in fall 2001. Small block of A&H business; no liability estimates by state yet available. Current costs reflect only expenses incurred through NOLHGA.

### **Villanova Insurance Company**

New case in 2002. All business is A&H; no liability estimates by state yet available. Company still in rehabilitation; affiliated with Legion Insurance Company. Costs represent NOLHGA-incurred expenses only.

---



### ***CLOSED IN 2002 INSOLVENCIES***

This section lists those costs associated with assumption reinsurance agreements that have closed during 2002 or with outstanding claim benefits paid by Guaranty Associations in 2002.

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

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

---

### ***CLOSED PRIOR TO 2002 INSOLVENCIES***

This section lists those costs associated with assumption agreements which have been closed prior to 2002. Since Guaranty Associations may fund their participation in an assumption reinsurance agreement through the use of a note or borrowing the funds, it is possible that actual assessments may not have been levied against member insurance companies. Therefore, the enclosed data is being provided so that you can determine if assessments have been paid or whether an accrual needs to be established.

#### **American Chambers Life Insurance Company**

New case in 2000, placed into liquidation 5/00. Costs estimates include estimated reserves for life and claims paid directly by the guaranty associations. Increase from prior year the result of additional claims and expenses incurred by the guaranty associations.

#### **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 uncoveredds 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. Decrease from prior year result of estate distributions received in December 2001 offset by guaranty association claims and expenses incurred directly and previous estate distributions made directly to guaranty associations not previously known.

#### **Andrew Jackson Life Insurance Company**

Business sold: Closed 8/27/93, all business transferred. Decrease in costs from prior year due to estate distribution received during July 2002.

#### **Centennial Life Insurance Company**

Placed into liquidation 5/98.

**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.

**Confederation Life Insurance & Annuity Company**

No Guaranty Association funding required in assumption reinsurance transaction.

**Consumers United Insurance Company**

Business sold: Closing 2/15/95

**Continental Investors Life Insurance Company**

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

**Corporate Life Insurance Company**

Business sold: Closing 1/31/96

**Diamond Benefits Life Insurance Company/Life Assurance Company of Pennsylvania**

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

**EBL Life Insurance Company**

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

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

**Family Guaranty Life Insurance Company**

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

**Farmers and Ranchers Life Insurance Company**

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

**Fidelity Bankers Life Insurance Company**

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

**First National Life Insurance Company**

Costs reflect payment of outstanding claim benefits by Guaranty Associations. No assumption funding involved. Decrease in costs from prior year due to estate distribution received during May 2002.

**First National Life Insurance Company of America**

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

### **Franklin American Life Insurance Company**

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

### **Franklin Protective Life Insurance Company**

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

### **George Washington Life Insurance Company**

Business sold: 12/17/93 - Life and Allocated Annuity Business 1/1/96 - Accident & Health. Decrease from prior year result of 2002 estate distributions offset by previously unknown claims and expenses incurred directly by guaranty associations.

### **Guarantee Security Life Insurance Company**

Costs reflect both the Guaranty Association funding required to establish GRC and the funding required in the sale of the business via assumption reinsurance. The sale of the business closed 11/97. Costs include the initial \$32 million capital contribution. Guaranty Associations anticipate receiving a liquidating dividend in future year as GRC operations wind down. Decrease from prior year result of estate distribution received in December 2001.

### **Inter-American Insurance Company of Illinois**

Business sold: Closed 4/13/93, all but A&H business (amount not available) transferred. Decrease from prior year result of 2002 estate distributions and previously unknown estate distribution made in 2001.

### **International Financial Services Life Insurance Company**

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

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

Business sold: Closed 9/6/94, all business transferred. Increase from prior year result previously unknown guaranty association claims and expenses incurred directly offset by estate distribution made in 2002.

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

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

### **Kentucky Central Life Insurance Company**

Cost estimate reflects final accounting adjustments made in 2001 due to expiry of 5 year plan and reconciliation of all known funding, claims and expenses incurred by the guaranty associations and NOLHGA. Decrease from prior year result of assumption funding true-up and return of funds from assuming insurer during 2002.

### **Mid-Continent Life Insurance Company**

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

### **Midwest Life Insurance Company**

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

### **Mutual Security Life Insurance Company**

Business sold: Closings: 5/26/92, 2/8/93, 5/7/93, 10/4/93, 11/30/94. Decrease from prior year result of 2002 estate distribution.

**National Affiliated Investors Life Insurance Company**

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

**National American Life Insurance Company of PA**

Business sold: Closing 7/1/96, all business sold. Decrease from prior year result of 2002 estate distribution.

**National Heritage Life Insurance Company**

Funding for assumption transaction generally accomplished through use of Guaranty Association promissory notes, anticipated to be paid off over 5-year term. Decrease from prior year reflects distributions received from the estate in December 2001 and mid-2002.

Business sold: Closing 7/2/96.

**Old Colony Life Insurance Company**

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

**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.

**Unison International Life Insurance Company**

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

**Universe Life Insurance Company**

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

---

***ESTATES CLOSED***

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

**Alabama Life Insurance Company**

Affiliated with American Educators and Consolidated National.

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

**American Educators Life Insurance Company**

Affiliated with Alabama Life and Consolidated National.

Business sold: Closed 9/30/94, all business transferred. Slight increase from prior year result of guaranty association claims and expenses incurred directly not previously known offset by estate distribution made during 2002.

**Consolidated National Life Insurance Company**

Affiliated with Alabama Life and American Educators.

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

**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.

**Mutual Benefit Life Insurance Company**

No further Guaranty Association costs anticipated.

**New Jersey Life Insurance Company**

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

**Old Faithful Life Insurance Company**

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

**Pacific Standard Life Insurance Company**

Business sold: Closed 5/11/94, all business transferred. Some minor benefits anticipated to be provided by certain guaranty associations through 2003.

**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.

**Supreme Life Insurance Company**

Placed into liquidation 1995, no data available.

**Underwriters Life Insurance Company**

Business sold: Closing 10/31/92

**United Republic Life Insurance Company**

Costs reflect expenses incurred by NOLHGA.

Business sold: Closing 10/1/94

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

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

# **ANTICIPATED FUNDING SCHEDULES**

## Anticipated Funding Schedules

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

- Executive Life Insurance Company

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

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

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

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

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

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

Total All Lines													
State	Apr+June 1992	Jan 1993	Jan+Apr +Oct 1994	April 1995	April 1996	April 1997	Apr+May +Jun 1998	1999	2000	2001	2002	Est Future 2003	Total
Alabama	839,298	0	3,019,484	1,144,447	1,143,863	1,514,020	11,513,167	914,423	668,212	827,816	910,256	8,633,212	31,128,197
Alaska	438,140	0	370,076	44,882	(902,319)	321,504	2,464,875	126,906	154,957	152,456	(42,688)	1,655,305	4,784,095
Arizona	1,596,303	0	4,726,874	1,318,873	1,206,953	34,656,029	23,862	8,374	(76,557)	73,359	40,160	609,049	44,183,279
Arkansas	474,262	0	1,411,306	642,134	569,137	705,835	5,833,496	454,755	337,265	402,345	428,368	4,349,243	15,608,146
California	18,710,796	0	64,001,665	46,270,342	45,341,695	25,184,461	242,597,617	16,053,738	15,237,268	15,941,556	12,378,204	173,191,568	674,908,909
Colorado	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
Delaware	473,295	0	503,812	254,030	379,338	150,913	2,854,867	223,580	167,525	195,659	146,053	2,132,330	7,481,403
District of Columbia	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	6,300,354	0	18,176,441	5,452,349	5,046,166	8,626,997	73,610,171	5,306,274	4,460,072	5,019,916	5,587,568	55,196,248	192,782,556
Georgia	2,521,857	0	891,566	3,863,099	1,489,015	2,266,975	19,764,340	1,341,365	1,011,306	1,238,618	1,494,225	13,533,566	49,415,931
Hawaii	1,338,635	0	1,926,142	2,975,669	1,270,222	1,966,070	15,555,853	1,112,141	975,938	1,031,289	973,584	11,488,824	40,614,366
Idaho	430,101	0	1,417,635	331,701	422,974	649,436	5,659,766	404,674	342,630	376,320	517,361	4,283,787	14,836,384
Illinois	5,424,717	0	15,198,791	6,082,312	5,610,887	9,240,876	69,299,026	4,726,096	3,958,122	4,408,524	4,623,601	48,640,320	177,213,273
Indiana	1,122,231	0	3,777,405	926,483	988,937	1,850,893	15,154,249	1,037,048	925,907	1,003,745	977,579	11,157,866	38,922,344
Iowa	1,054,519	0	2,744,761	2,002,704	1,675,578	734,585	11,711,074	872,988	686,154	839,686	833,960	8,930,288	32,086,297
Kansas	1,027,577	0	3,175,623	1,102,592	1,210,208	1,247,741	12,360,676	942,567	714,586	839,145	937,873	9,282,349	32,840,936
Kentucky	954,803	0	3,174,331	1,005,185	870,727	1,583,305	12,986,194	883,013	793,983	874,049	779,379	9,662,905	33,567,874
Louisiana	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
Maryland	939,802	0	3,161,455	991,841	554,629	2,136,982	19,881,853	967,385	799,868	919,095	897,444	10,075,672	41,326,026
Massachusetts	2,822,144	0	7,143,953	2,126,433	2,437,722	3,630,463	29,962,594	2,111,279	1,911,213	2,044,556	1,939,688	22,399,362	78,529,407
Michigan	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	1,586,588	0	4,499,006	1,245,141	1,511,780	2,034,932	17,418,752	1,246,525	1,054,484	1,197,230	1,281,668	13,285,567	46,361,673
Mississippi	759,574	0	896,290	2,135,820	1,011,323	1,101,256	8,499,264	724,545	440,702	620,366	582,075	6,507,650	23,278,864
Missouri	1,318,799	0	4,311,701	6,163,610	2,921,350	3,390,735	28,170,794	1,980,581	1,799,581	1,908,249	3,554,178	21,854,824	77,374,399
Montana	210,004	0	668,346	375,010	219,468	201,140	2,298,695	265,066	95,654	171,834	322,109	1,918,370	6,745,695
Nebraska	539,756	0	673,673	1,396,174	546,403	757,162	6,071,819	500,796	323,060	416,316	345,700	4,481,505	16,052,364
Nevada	534,137	0	883,611	1,703,673	513,203	730,351	7,013,276	471,458	431,933	462,930	437,073	5,144,433	18,326,078
New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0	0
New Jersey	3,528,481	0	2,356,087	4,321,044	2,381,530	2,988,139	26,187,865	1,751,943	1,625,860	1,738,268	1,624,577	19,100,596	67,604,389
New Mexico	416,406	0	471,755	811,150	344,088	641,654	4,237,704	341,762	269,058	288,915	440,159	3,318,506	11,581,156
New York	0	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina	2,524,151	0	8,473,745	2,708,523	2,617,397	4,540,919	35,275,194	2,455,205	2,206,064	2,346,701	2,294,519	26,121,162	91,563,581
North Dakota	252,494	0	715,283	265,777	229,572	245,315	3,053,073	208,365	167,186	197,918	253,070	2,206,972	7,795,024
Ohio	1,968,935	0	5,613,105	2,764,476	2,349,312	3,070,532	24,073,524	1,701,623	1,381,152	1,561,006	1,533,571	17,296,987	63,314,224
Oklahoma	720,003	0	1,156,148	2,378,105	991,357	1,245,960	9,862,570	796,487	612,392	719,084	830,066	7,684,084	26,996,257
Oregon	932,121	0	2,795,710	1,243,270	1,508,334	1,200,840	11,184,088	835,765	654,197	788,142	716,858	8,535,396	30,394,722
Pennsylvania	6,182,640	0	9,094,330	15,053,320	4,335,003	8,836,016	78,862,072	5,114,962	5,049,084	5,163,326	5,227,523	57,419,110	200,337,390
Puerto Rico	28,301	0	113,790	470	22,520	53,517	406,748	26,683	24,475	25,547	(23,941)	287,786	965,896
Rhode Island	702,075	0	1,015,613	1,626,079	471,684	1,167,401	9,166,086	595,354	596,066	615,642	628,994	6,776,812	23,361,806
South Carolina	1,179,219	0	1,643,106	2,064,579	1,124,678	1,959,903	14,153,985	987,641	857,322	936,380	1,032,207	10,401,089	36,340,109
South Dakota	268,943	0	794,113	430,279	343,334	375,186	3,267,473	258,414	182,545	223,836	256,192	2,426,364	8,826,679
Tennessee	1,152,123	0	3,352,822	1,900,425	1,484,498	1,436,475	13,340,313	1,148,044	748,269	1,037,838	1,124,508	10,810,201	37,535,517
Texas	7,290,729	0	9,453,886	14,397,094	12,105,176	13,094,854	93,752,146	6,525,317	4,701,999	5,864,257	6,347,366	64,183,962	237,716,786
Utah	477,040	0	656,938	1,223,865	492,078	512,458	5,466,453	371,806	326,184	363,363	498,570	4,075,221	14,463,977
Vermont	0	0	0	0	0	0	0	0	0	0	0	0	0
Virginia	1,094,947	0	2,858,479	(22,946)	1,255,470	1,170,083	10,749,218	735,414	649,010	718,500	657,073	7,942,451	27,807,699
Washington	3,283,149	0	7,349,467	3,208,079	2,562,377	3,521,610	34,652,039	2,344,551	1,922,895	2,210,219	2,225,414	24,451,991	87,731,792
West Virginia	146,486	0	501,085	80,181	115,075	427,538	1,799,897	127,348	127,219	135,873	110,741	1,476,243	5,047,686
Wisconsin	1,894,962	0	5,373,024	2,163,478	1,741,328	2,774,586	23,572,335	1,569,384	1,382,401	1,550,208	2,050,326	17,284,278	61,356,311
Wyoming	200,335	0	275,091	654,298	254,528	255,954	2,265,759	170,883	116,019	157,817	102,167	1,756,885	6,209,737
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	85,661,232	0	210,817,524	146,826,052	112,768,598	154,201,600	1,026,034,822	70,742,528	60,813,259	67,607,900	67,875,378	741,970,339	2,745,319,232

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



Total LIFE Only													
State	Apr+June 1992	Jan 1993	Jan+Apr +Oct 1994	April 1995	April 1996	April 1997	Apr+May +Jun 1998	1999	2000	2001	2002	Est Future 2003	Total
Alabama	255,439	0	915,484	985,243	804,821	460,789	3,504,007	278,303	268,460	317,113	114,256	1,028,839	8,932,754
Alaska	36,512	0	33,144	15,093	(70,267)	26,792	205,406	10,576	13,464	12,040	(12,776)	497,630	767,614
Arizona	660,835	0	1,928,246	933,376	760,774	14,346,851	9,879	3,467	25,315	73,829	54,663	609,049	19,406,284
Arkansas	291,214	0	859,442	516,926	349,277	433,096	3,554,558	279,236	207,093	261,654	196,051	1,947,690	8,896,236
California	7,023,430	0	23,683,412	19,918,684	19,903,092	9,453,436	91,063,334	6,026,056	6,196,001	6,360,113	4,667,020	62,815,674	257,110,253
Colorado	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
Delaware	210,353	0	209,389	180,879	197,890	57,593	1,240,629	99,369	83,080	99,875	79,920	1,078,081	3,537,060
District of Columbia	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	2,946,520	0	8,397,987	3,892,357	2,359,968	4,034,634	34,425,664	2,481,614	2,290,563	2,550,057	2,774,664	27,058,216	93,212,244
Georgia	1,231,605	0	415,712	2,482,410	1,131,573	1,107,073	8,512,233	655,085	573,270	676,857	789,095	7,065,836	24,640,749
Hawaii	808,396	0	1,116,305	1,852,946	887,350	1,187,302	9,394,119	671,618	611,609	641,721	597,287	6,964,016	24,732,668
Idaho	199,690	0	652,770	266,000	303,745	301,524	2,627,748	187,884	173,474	184,817	179,756	1,481,426	6,558,834
Illinois	2,123,463	0	5,801,000	3,916,406	3,309,682	3,094,685	25,215,225	1,849,993	1,800,227	1,955,850	2,354,601	24,200,778	75,621,911
Indiana	369,056	0	1,234,508	541,771	535,403	608,524	4,979,393	341,043	344,245	365,585	409,539	4,551,536	14,280,603
Iowa	342,256	0	871,892	1,092,033	1,054,033	238,011	3,788,120	283,338	291,983	346,404	334,921	3,407,224	12,050,214
Kansas	704,867	0	2,143,583	834,803	973,863	855,888	8,478,811	646,554	510,455	595,884	655,195	6,441,823	22,841,727
Kentucky	330,798	0	1,092,883	629,349	446,108	548,547	4,499,154	305,926	306,367	344,003	307,238	3,606,824	12,417,197
Louisiana	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
Maryland	434,834	0	1,421,314	326,239	256,619	988,753	6,547,470	447,596	409,950	459,606	453,667	4,994,465	16,740,514
Massachusetts	1,338,833	0	3,320,230	1,427,670	1,562,833	1,722,302	14,214,336	1,001,597	1,003,470	1,060,818	994,818	11,155,717	38,802,623
Michigan	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	389,688	0	1,111,294	922,158	827,023	499,759	4,275,767	306,164	348,998	373,965	408,259	4,012,389	13,475,463
Mississippi	574,312	0	665,232	1,813,900	764,023	825,362	6,362,047	547,826	356,382	492,482	414,781	4,551,503	17,367,852
Missouri	901,337	0	2,873,515	4,502,851	2,116,298	2,317,409	19,253,420	1,353,634	1,285,698	1,344,771	2,703,254	16,687,634	55,339,824
Montana	96,252	0	304,427	223,959	170,409	92,189	1,053,569	121,488	57,870	88,747	156,169	945,668	3,310,748
Nebraska	311,046	0	361,572	954,347	422,664	436,331	3,499,014	288,594	212,655	256,671	120,000	1,445,101	8,307,996
Nevada	340,609	0	532,547	1,067,318	327,260	465,731	4,472,234	300,640	286,076	303,141	180,103	2,063,877	10,339,537
New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0	0
New Jersey	906,919	0	598,607	1,605,055	971,473	749,008	6,568,728	450,299	521,906	556,242	1,007,510	11,567,230	25,502,977
New Mexico	135,574	0	146,738	408,060	202,587	208,911	1,379,718	111,271	100,575	103,878	122,474	927,837	3,847,621
New York	0	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina	736,819	0	2,469,023	1,520,818	1,279,196	1,325,528	10,297,094	716,693	780,526	781,914	855,433	9,365,267	30,128,312
North Dakota	95,774	0	267,297	159,542	87,079	92,836	1,147,532	79,035	71,091	82,955	163,827	1,423,636	3,670,603
Ohio	796,325	0	2,235,021	1,815,401	1,587,488	1,030,223	9,253,048	688,212	668,853	705,055	694,945	7,545,521	27,020,091
Oklahoma	225,001	0	356,841	1,206,246	658,086	389,363	3,082,053	248,902	290,791	297,719	318,162	2,857,318	9,930,483
Oregon	410,475	0	1,203,114	871,183	1,000,703	528,810	4,925,103	368,043	331,236	397,914	355,358	4,024,522	14,416,461
Pennsylvania	1,204,618	0	1,786,031	4,052,334	1,777,381	1,721,598	15,365,384	996,593	1,195,078	1,181,596	1,172,014	12,381,666	42,834,293
Puerto Rico	14,151	0	56,795	339	11,260	26,758	203,374	13,341	12,238	12,774	(12,798)	153,834	492,066
Rhode Island	78,008	0	113,328	316,527	137,195	129,711	1,018,454	66,150	99,087	105,078	103,042	1,009,776	3,176,357
South Carolina	500,532	0	678,487	883,337	794,995	831,901	6,007,806	419,215	388,256	425,855	466,636	4,648,640	16,045,660
South Dakota	184,898	0	531,250	351,691	263,442	257,940	2,246,388	177,660	130,935	159,716	182,082	1,716,535	6,202,536
Tennessee	663,344	0	1,867,840	1,305,825	1,170,829	827,061	7,680,787	660,995	517,834	679,901	711,195	6,717,043	22,802,654
Texas	3,188,596	0	3,954,098	5,979,725	5,069,046	4,634,586	37,142,881	2,853,813	2,383,257	2,880,570	3,017,423	29,819,193	100,923,218
Utah	256,868	0	323,049	679,376	314,088	263,197	2,845,320	200,203	187,984	209,773	280,062	2,283,984	7,843,904
Vermont	0	0	0	0	0	0	0	0	0	0	0	0	0
Virginia	361,539	0	929,240	(73,359)	414,542	386,348	3,549,270	242,825	244,179	265,371	246,847	2,869,994	9,436,796
Washington	1,121,573	0	2,471,931	1,755,912	803,550	1,171,021	11,210,215	800,934	763,527	856,284	865,603	9,191,448	31,011,997
West Virginia	46,259	0	157,705	66,102	36,339	135,012	568,388	40,215	50,706	52,930	32,460	370,889	1,557,005
Wisconsin	378,992	0	1,077,771	1,209,274	776,960	544,201	4,708,886	313,877	329,962	376,841	667,655	5,601,172	15,985,591
Wyoming	87,102	0	111,731	368,756	174,731	111,284	985,113	74,297	58,024	74,725	50,681	801,182	2,897,627
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	33,314,709	0	81,281,790	73,778,861	56,925,412	59,467,878	391,361,681	28,010,205	26,782,748	29,373,092	30,233,093	313,887,684	1,124,417,154

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

## Total ALLOCATED ANNUITY Only

State	Apr+June 1992	Jan 1993	Jan+Apr +Oct 1994	April 1995	April 1996	April 1997	Apr+May +Jun 1998	1999	2000	2001	2002	Est Future 2003	Total
Alabama	583,859	0	2,104,000	159,204	339,041	1,053,231	8,009,159	636,120	399,752	510,704	796,000	7,604,373	22,195,443
Alaska	401,628	0	336,932	29,789	(832,052)	294,712	2,259,469	116,331	141,493	140,416	(29,912)	1,157,674	4,016,481
Arizona	935,468	0	2,798,628	385,498	446,179	20,309,178	13,984	4,907	(101,872)	(471)	(14,503)	0	24,776,995
Arkansas	183,048	0	551,864	117,385	219,546	272,231	2,234,294	175,519	130,172	140,691	232,317	2,401,553	6,658,621
California	11,687,366	0	40,318,253	26,351,658	25,438,603	15,731,025	151,534,283	10,027,681	9,041,267	9,581,443	7,711,184	110,375,894	417,798,657
Colorado	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
Delaware	262,942	0	294,423	73,151	162,080	71,992	1,550,786	124,211	84,445	95,784	66,133	1,054,249	3,840,195
District of Columbia	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	3,353,834	0	9,778,454	1,559,992	2,686,198	4,592,363	39,184,506	2,824,660	2,169,509	2,469,859	2,812,904	28,138,032	99,570,312
Georgia	1,290,252	0	475,854	1,380,689	357,441	1,159,790	8,917,578	686,280	438,036	561,761	705,130	6,467,730	22,440,541
Hawaii	530,239	0	809,837	1,122,723	382,872	778,768	6,161,734	440,523	364,329	389,568	376,297	4,524,808	15,881,698
Idaho	230,411	0	764,865	65,702	119,229	347,912	3,032,017	216,789	169,156	191,503	337,605	2,802,361	8,277,551
Illinois	3,301,254	0	9,397,791	2,055,553	2,083,915	4,811,171	39,200,998	2,876,103	2,157,895	2,452,674	2,269,000	24,439,542	95,045,896
Indiana	753,175	0	2,542,897	384,712	453,535	1,241,886	10,162,027	696,006	581,662	638,160	568,040	6,606,330	24,628,429
Iowa	712,263	0	1,872,869	910,671	621,545	495,320	7,883,386	589,649	394,171	493,282	499,039	5,523,064	19,995,260
Kansas	322,710	0	1,032,040	267,789	236,345	391,852	3,881,865	296,013	204,131	243,261	282,678	2,840,526	9,999,210
Kentucky	624,005	0	2,081,448	375,837	424,619	1,034,758	8,487,040	577,087	487,616	530,046	472,141	6,056,080	21,150,677
Louisiana	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
Maryland	504,968	0	1,740,141	665,602	298,010	1,148,229	7,603,513	519,789	389,918	459,489	443,777	5,081,207	18,854,642
Massachusetts	1,483,311	0	3,823,723	698,763	874,888	1,908,162	15,748,258	1,109,683	907,743	983,738	944,870	11,243,645	39,726,784
Michigan	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	1,196,900	0	3,387,712	322,848	684,757	1,534,974	13,132,712	940,361	705,486	823,265	873,409	9,273,178	32,875,602
Mississippi	185,262	0	231,058	321,539	246,459	266,246	2,052,273	176,718	84,320	127,883	167,294	1,956,147	5,815,199
Missouri	417,462	0	1,438,186	1,660,759	805,052	1,073,326	8,917,374	626,946	513,880	563,478	850,924	5,167,946	22,034,575
Montana	113,752	0	363,919	151,051	49,058	108,951	1,245,127	143,577	37,784	83,087	165,940	972,702	3,434,947
Nebraska	228,710	0	312,101	441,826	123,740	320,831	2,572,805	212,202	110,405	159,645	225,700	3,036,404	7,744,368
Nevada	193,528	0	351,064	636,355	185,943	264,620	2,541,042	170,818	145,857	159,789	256,970	3,080,555	7,986,541
New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0	0
New Jersey	2,621,562	0	1,757,480	2,682,871	1,010,648	2,165,100	18,987,731	1,301,645	1,103,954	1,182,026	617,067	7,533,366	40,963,450
New Mexico	280,832	0	325,017	403,090	141,501	432,743	2,857,986	230,490	168,483	185,037	317,685	2,390,669	7,733,535
New York	0	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina	1,787,332	0	6,004,722	1,187,704	1,338,201	3,215,390	24,978,100	1,738,512	1,425,538	1,564,787	1,439,086	16,755,896	61,435,269
North Dakota	156,720	0	447,986	105,031	142,493	151,914	1,877,779	129,330	96,095	114,963	89,243	783,336	4,094,890
Ohio	1,172,610	0	3,378,084	879,611	680,229	1,517,032	13,625,367	1,013,411	712,299	855,950	838,626	9,751,466	34,424,685
Oklahoma	495,002	0	799,307	1,171,860	333,271	856,598	6,780,517	547,585	321,601	421,364	511,904	4,826,766	17,065,774
Oregon	521,646	0	1,592,596	372,087	507,631	672,030	6,258,985	467,722	322,961	390,229	361,500	4,510,875	15,978,261
Pennsylvania	4,978,022	0	7,308,299	11,000,991	2,557,621	7,114,418	63,496,687	4,118,369	3,854,006	3,981,730	4,055,509	45,037,444	157,503,097
Puerto Rico	14,151	0	56,995	131	11,260	26,758	203,374	13,341	12,238	12,774	(11,143)	133,952	473,830
Rhode Island	624,067	0	902,285	1,309,552	334,489	1,037,690	8,147,632	529,203	496,979	510,565	525,952	5,767,035	20,185,449
South Carolina	678,687	0	964,619	1,181,242	329,683	1,128,002	8,146,178	568,427	469,066	510,525	565,571	5,752,449	20,294,448
South Dakota	84,045	0	262,863	78,588	79,892	117,246	1,021,085	80,754	51,610	64,120	74,110	709,829	2,624,143
Tennessee	488,779	0	1,484,982	594,600	313,669	609,413	5,659,527	487,049	230,435	357,937	413,313	4,093,158	14,732,863
Texas	4,102,133	0	5,499,788	8,398,661	6,521,334	5,962,401	47,784,367	3,671,473	2,318,742	2,983,688	3,329,943	34,364,769	124,937,299
Utah	220,172	0	333,889	517,469	164,177	225,597	2,438,846	171,603	138,200	153,591	218,508	1,791,237	6,373,289
Vermont	0	0	0	0	0	0	0	0	0	0	0	0	0
Virginia	733,408	0	1,929,239	50,413	840,928	783,735	7,199,948	492,589	404,831	453,129	410,226	5,072,457	18,370,903
Washington	2,161,576	0	4,877,536	1,360,591	1,548,659	2,256,877	21,605,141	1,543,618	1,159,368	1,353,936	1,359,811	15,260,543	54,487,657
West Virginia	100,227	0	343,380	14,079	78,736	292,526	1,231,508	87,133	76,513	82,943	78,281	1,105,355	3,490,681
Wisconsin	1,515,970	0	4,295,253	954,204	964,368	2,176,803	18,835,544	1,255,507	1,052,441	1,173,366	1,382,671	11,683,107	45,289,233
Wyoming	113,233	0	163,360	285,542	79,797	144,670	1,280,646	96,586	57,995	83,092	51,486	955,703	3,312,110
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	52,346,523	0	129,535,734	72,687,408	54,385,591	90,098,473	608,743,178	42,732,323	34,030,511	38,234,808	37,642,285	428,082,655	1,588,519,489

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

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

**Reconciliation**  
**Overview Open and Closed Insolvencies Vs.**  
**Anticipated Funding Schedules**

UNAUDITED  
 © NOLHGA

**Reconciliation Grand Total Insolvency Costs to Anticipated Funding Schedules**

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
<b>Grand Total Insolvency Costs</b>					
Per "Overview Open and Closed Insolvencies"	1,531,485,512	2,478,216,681	208,434,575	56,547,926	4,274,684,695
<b>Less Insolvency Costs NOT included in "Anticipated Funding Schedules":</b>					
Estate Closed	(105,636,916)	(21,690,151)	(8,353,218)	142,564	(135,537,721)
Closed Prior to 2002	(301,248,606)	(869,771,472)	(172,147,713)	(24,396,914)	(1,367,564,706)
Closed in 2002	(256,533)	0	(15,476,741)	0	(15,733,274)
Open	(1,343,623)	(335,905)	(12,456,903)	(27,990)	(14,164,421)
<b>Less Other Adjustments Included in GA Cost Total, NOT included in "Anticipated Funding Schedules":</b>					
Executive Life Insurance Company NOLHGA expenses	(11,035,289)	(15,587,302)	0	(446,790)	(27,069,381)
Executive Life Insurance Company GA expenses	0	0	0	0	0
Executive Life Insurance Company Ga claims	0	0	0	0	0
<b>Add Other Adjustments Included in GA Cost Total, NOT included in "Anticipated Funding Schedules":</b>					
Executive Life Insurance Company Other recoveries	12,452,609	17,687,637	0	563,794	30,704,040
<b>Adjusted Total</b>	1,124,417,154	1,588,519,489	0	32,382,590	2,745,319,232
<b>Total Per "Anticipated Funding Schedules"</b>	1,124,417,154	1,588,519,489	0	32,382,590	2,745,319,232
Variance	0	0	0	0	0

UNAUDITED  
 © NOLHGA

# **SPECIFIC INSOLVENCY COSTS**

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	2,132,767	1,167,729	10,256	0	3,310,751	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	4,246,637
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	0	0	0	0	0	NOLHGA expenses	185,913
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	(529,679)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	713,876
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	937,602
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0	Adjusted GA Costs	3,310,751
Louisiana	0	0	0	0	0	Per state breakdown	3,310,751
Maine	0	0	0	0	0		
Maryland	0	0	0	0	0		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	0	0	0	0		
Missouri	0	0	0	0	0		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	0	0	0	0	0		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	0	0	0		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	0	0	0	0	0		
Oklahoma	0	0	0	0	0		
Oregon	0	0	0	0	0		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	0	0	0		
South Dakota	0	0	0	0	0		
Tennessee	0	0	0	0	0		
Texas	0	0	0	0	0		
Utah	0	0	0	0	0		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	0	0	0	0		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	2,132,767	1,167,729	10,256	0	3,310,751		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	52,405	0	52,405	Summary:	
Alaska	0	0	57,280	0	57,280		
Arizona	0	0	434,333	0	434,333		
Arkansas	0	0	1,049,593	0	1,049,593		
California	697	0	100,001	0	100,699	GA Covered Obligations	231,316
Colorado	0	0	1,677,638	0	1,677,638		
Connecticut	0	0	660	0	660	Add:	
Delaware	2,291	0	37,360	0	39,651	GA claims incurred directly	47,083,751
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	9,052,402
Florida	28,855	0	20,736	0	49,591	NOLHGA expenses	1,892,740
Georgia	0	0	7,114	0	7,114		
Hawaii	0	0	3	0	3	Less:	
Idaho	0	0	241,736	0	241,736	Estate/other distributions	0
Illinois	1,296	0	4,391,348	0	4,392,644	Other adjustments	160,081
Indiana	294	0	1,771,687	0	1,771,981	Ceding commissions/ policy enhancements	0
Iowa	2,143	0	74,905	0	77,049	Other recoveries (litigation, estate distributions etc.)	2,586,713
Kansas	0	0	232,564	0	232,564		
Kentucky	0	0	41,937	0	41,937		
Louisiana	0	0	1,470,029	0	1,470,029		
Maine	0	0	1,189	0	1,189	Adjusted GA Costs	55,513,414
Maryland	0	0	12,088	0	12,088	Per state breakdown	55,513,414
Massachusetts	3,515	0	3,722,702	0	3,726,218		
Michigan	8,291	0	23,110	0	31,400		
Minnesota	0	0	663	0	663		
Mississippi	0	0	10,008,552	0	10,008,552		
Missouri	0	0	1,002,455	0	1,002,455		
Montana	255	0	830,833	0	831,088		
Nebraska	0	0	1,166,688	0	1,166,688		
Nevada	0	0	12,485	0	12,485		
New Hampshire	0	0	45,111	0	45,111		
New Jersey	0	0	5,482	0	5,482		
New Mexico	0	0	55,500	0	55,500		
New York	0	0	1,984	0	1,984		
North Carolina	0	0	11,072	0	11,072		
North Dakota	0	0	2,262	0	2,262		
Ohio	16,763	0	4,013,752	0	4,030,515		
Oklahoma	1,846	0	3,956,451	0	3,958,298		
Oregon	0	0	95,287	0	95,287		
Pennsylvania	0	0	29,600	0	29,600		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	1,567	0	(1,031,756)	0	(1,030,189)		
South Dakota	0	0	191,069	0	191,069		
Tennessee	0	0	3,576,050	0	3,576,050		
Texas	3,743	0	12,818,896	0	12,822,639		
Utah	0	0	18,932	0	18,932		
Vermont	0	0	0	0	0		
Virginia	0	0	950,348	0	950,348		
Washington	770	0	1,517,160	0	1,517,930		
West Virginia	0	0	229,410	0	229,410		
Wisconsin	5,025	0	201,073	0	206,098		
Wyoming	0	0	306,286	0	306,286		
Other	0	0	0	0	0		
Total	77,353	0	55,436,061	0	55,513,414		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	213,918	4,252,218	105,477	0	4,571,613	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	4,778,294
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	374,183
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	412,005
Florida	0	0	0	0	0	NOLHGA expenses	164,355
Georgia	792	22,215	202	0	23,209		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	400,000
Illinois	0	0	0	0	0	Other adjustments	(807,666)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	328,371
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	881,975
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0		
Louisiana	12,711	314,569	4,055	0	331,335	Adjusted GA Costs	4,926,157
Maine	0	0	0	0	0	Per state breakdown	4,926,157
Maryland	0	0	0	0	0		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	0	0	0	0		
Missouri	0	0	0	0	0		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	0	0	0	0	0		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	0	0	0		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	0	0	0	0	0		
Oklahoma	0	0	0	0	0		
Oregon	0	0	0	0	0		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	0	0	0		
South Dakota	0	0	0	0	0		
Tennessee	0	0	0	0	0		
Texas	0	0	0	0	0		
Utah	0	0	0	0	0		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	0	0	0	0		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	227,421	4,589,002	109,735	0	4,926,157		

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



	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	1,643,379	0	1,643,379	Summary:	
Alaska	0	0	11,826	0	11,826		
Arizona	0	0	1,346,730	0	1,346,730		
Arkansas	0	0	250,583	0	250,583		
California	0	0	8,749,690	0	8,749,690	GA Covered Obligations	71,125,785
Colorado	0	0	3,269,998	0	3,269,998		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	104,050	0	104,050	GA claims incurred directly	33,435,255
Dist. of Columbia	0	0	1,649	0	1,649	GA expenses incurred directly	3,025,241
Florida	0	0	5,854,055	0	5,854,055	NOLHGA expenses	1,179,829
Georgia	0	0	934,209	0	934,209		
Hawaii	0	0	(1,173)	0	(1,173)	Less:	
Idaho	0	0	296,859	0	296,859	Estate/other distributions	0
Illinois	0	0	10,893,384	0	10,893,384	Other adjustments	0
Indiana	0	0	2,497,633	0	2,497,633	Ceding commissions/ policy enhancements	743,000
Iowa	0	0	741,453	0	741,453	Other recoveries (litigation, estate distributions etc.)	33,363,554
Kansas	0	0	373,099	0	373,099		
Kentucky	0	0	1,016,047	0	1,016,047		
Louisiana	0	0	156,958	0	156,958	Adjusted GA Costs	74,659,556
Maine	0	0	155,363	0	155,363	Per state breakdown	74,659,556
Maryland	0	0	1,132,788	0	1,132,788		
Massachusetts	0	0	382,340	0	382,340		
Michigan	0	0	47,927	0	47,927		
Minnesota	0	0	79,404	0	79,404		
Mississippi	0	0	290,204	0	290,204		
Missouri	0	0	4,778,452	0	4,778,452		
Montana	0	0	903,557	0	903,557		
Nebraska	0	0	2,683,158	0	2,683,158		
Nevada	0	0	254,056	0	254,056		
New Hampshire	0	0	2,700	0	2,700		
New Jersey	0	0	1,287,378	0	1,287,378		
New Mexico	0	0	312,763	0	312,763		
New York	0	0	0	0	0		
North Carolina	0	0	1,085,123	0	1,085,123		
North Dakota	0	0	2,502,636	0	2,502,636		
Ohio	0	0	3,481,475	0	3,481,475		
Oklahoma	0	0	601,943	0	601,943		
Oregon	0	0	882,452	0	882,452		
Pennsylvania	0	0	810,137	0	810,137		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	5,954	0	5,954		
South Carolina	0	0	499,745	0	499,745		
South Dakota	0	0	2,660,123	0	2,660,123		
Tennessee	0	0	654,968	0	654,968		
Texas	0	0	2,324,511	0	2,324,511		
Utah	0	0	88,230	0	88,230		
Vermont	0	0	14,511	0	14,511		
Virginia	0	0	575,131	0	575,131		
Washington	0	0	7,212,527	0	7,212,527		
West Virginia	0	0	199,322	0	199,322		
Wisconsin	0	0	197,546	0	197,546		
Wyoming	0	0	411,220	0	411,220		
Other	0	0	1,482	0	1,482		
Total	0	0	74,659,556	0	74,659,556		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	79,345	865,251	145,542	0	1,090,139	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	3,635,692
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	1,016,861
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	353,452
Florida	21,956	135,524	4,381,555	0	4,539,036	NOLHGA expenses	370,076
Georgia	2,228	0	122,325	0	124,553		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	732,116
Illinois	0	0	0	0	0	Other adjustments	(700,749)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	(1,274,180)
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	652,628
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0		
Louisiana	1,317	123,875	4,374	0	129,566	Adjusted GA Costs	5,966,266
Maine	0	0	0	0	0	Per state breakdown	5,966,266
Maryland	0	0	0	0	0		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	19,553	41,896	21,523	0	82,972		
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	124,400	1,166,546	4,675,320	0	5,966,266		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	8,795	0	478	0	9,273	Summary:	
Alaska	10,168	0	22	0	10,189		
Arizona	705,738	352,955	20,828	0	1,079,521		
Arkansas	827,184	8,413	5,046	0	840,643		
California	0	0	0	0	0	GA Covered Obligations	21,461,671
Colorado	17,117	0	0	0	17,117		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	137,228
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	955,571
Florida	311,225	0	31,679	0	342,904	NOLHGA expenses	1,441,247
Georgia	0	0	0	0	0		
Hawaii	51,843	2,856	243	0	54,942	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	(375,118)
Indiana	15,922	0	4,359	0	20,281	Ceding commissions/ policy enhancements	5,635,144
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	8,885,502
Kansas	59,973	4,629	24,196	0	88,797		
Kentucky	0	0	0	0	0		
Louisiana	(17,992)	0	0	0	(17,992)	Adjusted GA Costs	9,850,189
Maine	0	0	0	0	0	Per state breakdown	9,850,189
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	9,899	0	1,280	0	11,179		
Missouri	200,306	11,641	26,410	0	238,357		
Montana	0	0	0	0	0		
Nebraska	21,116	125	5,604	0	26,845		
Nevada	17,529	8,103	916	0	26,548		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	106,456	4,089	27,985	0	138,530		
New York	0	0	0	0	0		
North Carolina	4,464,507	41,601	23,158	0	4,529,266		
North Dakota	0	0	0	0	0		
Ohio	31,855	0	12,107	0	43,962		
Oklahoma	1,359,617	41,711	62,900	0	1,464,228		
Oregon	40,334	0	2,738	0	43,073		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	251,201	0	18,921	0	270,121		
South Dakota	0	0	0	0	0		
Tennessee	0	0	0	0	0		
Texas	209,282	62,586	221,975	0	493,843		
Utah	58,017	1,992	1,876	0	61,884		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	39,501	7,252	8,282	0	55,035		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	1,609	8	23	0	1,640		
Other	0	0	0	0	0		
Total	8,801,202	547,961	501,026	0	9,850,189		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	11,598	0	11,598		
Arizona	10,531	0	2,700,062	0	2,710,592		
Arkansas	0	0	0	0	0		
California	0	0	935,316	0	935,316	GA Covered Obligations	0
Colorado	0	0	100,246	0	100,246		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	3,980,806
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	84,324
Florida	0	0	0	0	0	NOLHGA expenses	205,049
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	1,200	0	1,200	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	0
Indiana	0	0	140	0	140	Ceding commissions/ policy enhancements	0
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0		
Louisiana	0	0	2,574	0	2,574		
Maine	0	0	0	0	0	Adjusted GA Costs	4,270,179
Maryland	0	0	0	0	0	Per state breakdown	4,270,179
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	0	0	0	0		
Missouri	0	0	4,880	0	4,880		
Montana	0	0	3,214	0	3,214		
Nebraska	0	0	0	0	0		
Nevada	0	0	154,383	0	154,383		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	21,540	0	21,540		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	0	0	0	0	0		
Oklahoma	11,507	0	73,937	0	85,444		
Oregon	0	0	8,923	0	8,923		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	0	0	0		
South Dakota	0	0	0	0	0		
Tennessee	0	0	3,585	0	3,585		
Texas	0	0	73,329	0	73,329		
Utah	0	0	149,342	0	149,342		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	0	0	0	0		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	3,872	0	3,872		
Other	0	0	0	0	0		
Total	22,038	0	4,248,140	0	4,270,179		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	160,704	3,686,239	(7,691)	0	3,839,252		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	85,272,992
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	15,711,384
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	1,177,080
Florida	0	0	0	0	0	NOLHGA expenses	607,460
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	31,395,970
Illinois	1,438,480	30,317,984	265,749	0	32,022,213	Other adjustments	0
Indiana	16,218	580,459	25,411	0	622,087	Ceding commissions/ policy enhancements	0
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	34,576,374
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0	Adjusted GA Costs	36,796,572
Louisiana	0	0	0	0	0	Per state breakdown	36,796,572
Maine	0	0	0	0	0		
Maryland	0	0	0	0	0		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	0	0	0	0		
Missouri	0	0	0	0	0		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	0	0	0	0	0		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	0	0	0		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	0	0	0	0	0		
Oklahoma	0	0	0	0	0		
Oregon	0	0	0	0	0		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	0	0	0		
South Dakota	0	3,243	0	0	3,243		
Tennessee	0	0	0	0	0		
Texas	19,823	285,659	4,295	0	309,777		
Utah	0	0	0	0	0		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	0	0	0	0		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	1,635,225	34,873,583	287,764	0	36,796,572		

	Allocated		Unallocated		Total		
	Life	Annuity	A&H	Annuity			
Alabama	950,177	246,329	0	0	1,196,507	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	603,010	156,327	0	0	759,337		
California	0	0	0	0	0	GA Covered Obligations	55,014,949
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	0	0	0	0	0	NOLHGA expenses	792,702
Georgia	139,394	36,137	0	0	175,531		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	5,725,000
Illinois	0	0	0	0	0	Other adjustments	(7,993,993)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	11,334,052
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	9,590,882
Kansas	0	0	0	0	0		
Kentucky	10,848	2,812	0	0	13,660	Adjusted GA Costs	37,151,711
Louisiana	3,256,599	844,258	2,575	0	4,103,432	Per state breakdown	37,151,711
Maine	0	0	0	0	0		
Maryland	0	0	0	0	0		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	12,870,828	3,331,482	81,564	0	16,283,873		
Missouri	0	0	0	0	0		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	0	0	0	0	0		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	0	0	0		
New York	0	0	0	0	0		
North Carolina	4,981,808	1,291,511	0	0	6,273,319		
North Dakota	0	0	0	0	0		
Ohio	0	0	0	0	0		
Oklahoma	98,288	25,481	0	0	123,768		
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	119,954	31,097	0	0	151,051		
South Dakota	0	0	0	0	0		
Tennessee	5,095,506	1,320,987	11,354	0	6,427,847		
Texas	1,291,619	351,766	0	0	1,643,385		
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		
<b>Total</b>	<b>29,418,030</b>	<b>7,638,188</b>	<b>95,493</b>	<b>0</b>	<b>37,151,711</b>		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	9,135	0	122,264	0	131,399		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	2,896,360
Colorado	(188)	0	6,521	0	6,334		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	6,217,391
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	1,046,036
Florida	(345)	0	163,730	0	163,384	NOLHGA expenses	4,971,773
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	(30,113)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	(571,601)
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0		
Louisiana	21,368	0	4,117,425	0	4,138,792	Adjusted GA Costs	15,733,274
Maine	0	0	0	0	0	Per state breakdown	15,733,274
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	50,367	0	50,367		
Montana	0	0	1,877	0	1,877		
Nebraska	0	0	31,076	0	31,076		
Nevada	0	0	0	0	0		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	2,806	0	60,844	0	63,651		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	5,587	0	5,587		
Ohio	0	0	0	0	0		
Oklahoma	1,465	0	440,027	0	441,492		
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	9,859	0	9,859		
Tennessee	0	0	0	0	0		
Texas	222,291	0	10,441,390	0	10,663,682		
Utah	0	0	25,773	0	25,773		
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	256,533	0	15,476,741	0	15,733,274		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	141,912	0	141,912	Summary:	
Alaska	0	0	181	0	181		
Arizona	0	0	402,282	0	402,282		
Arkansas	0	0	133,846	0	133,846		
California	0	0	2,875,451	0	2,875,451	GA Covered Obligations	19,162,385
Colorado	0	0	127,744	0	127,744		
Connecticut	0	0	11,331	0	11,331	Add:	
Delaware	0	0	(29,599)	0	(29,599)	GA claims incurred directly	41,580,577
Dist. of Columbia	0	0	(8,535)	0	(8,535)	GA expenses incurred directly	3,742,009
Florida	0	0	1,336,405	0	1,336,405	NOLHGA expenses	2,359,357
Georgia	0	0	210,879	0	210,879		
Hawaii	0	0	(41,932)	0	(41,932)	Less:	
Idaho	0	0	(1,298)	0	(1,298)	Estate/other distributions	19,253,403
Illinois	0	0	156,642	0	156,642	Other adjustments	0
Indiana	0	0	234,393	0	234,393	Ceding commissions/ policy enhancements	0
Iowa	0	0	(8,686)	0	(8,686)	Other recoveries (litigation, estate distributions etc.)	39,077,121
Kansas	0	0	604,984	0	604,984		
Kentucky	0	0	86,577	0	86,577		
Louisiana	0	0	20,061	0	20,061		
Maine	0	0	0	0	0	Adjusted GA Costs	8,513,804
Maryland	0	0	19,253	0	19,253	Per state breakdown	8,513,804
Massachusetts	0	0	73,525	0	73,525		
Michigan	10,961	0	(258,067)	0	(247,106)		
Minnesota	0	0	(5,820)	0	(5,820)		
Mississippi	0	0	169,171	0	169,171		
Missouri	0	0	163,826	0	163,826		
Montana	0	0	19,686	0	19,686		
Nebraska	0	0	(7,034)	0	(7,034)		
Nevada	0	0	139,040	0	139,040		
New Hampshire	0	0	10,775	0	10,775		
New Jersey	0	0	3,243	0	3,243		
New Mexico	0	0	(109,516)	0	(109,516)		
New York	0	0	0	0	0		
North Carolina	0	0	224,940	0	224,940		
North Dakota	0	0	2,495	0	2,495		
Ohio	0	0	133,645	0	133,645		
Oklahoma	0	0	272,633	0	272,633		
Oregon	0	0	136,203	0	136,203		
Pennsylvania	0	0	61,880	0	61,880		
Puerto Rico	0	0	(3,414)	0	(3,414)		
Rhode Island	0	0	0	0	0		
South Carolina	4,801	0	307,212	0	312,013		
South Dakota	0	0	(19,674)	0	(19,674)		
Tennessee	0	0	234,549	0	234,549		
Texas	0	0	567,857	0	567,857		
Utah	0	0	(23,662)	0	(23,662)		
Vermont	0	0	24,714	0	24,714		
Virginia	0	0	74,609	0	74,609		
Washington	0	0	93,014	0	93,014		
West Virginia	0	0	23,988	0	23,988		
Wisconsin	0	0	(87,103)	0	(87,103)		
Wyoming	0	0	(10,110)	0	(10,110)		
Other	1	0	13,544	0	13,544		
<b>Total</b>	<b>15,763</b>	<b>0</b>	<b>8,498,041</b>	<b>0</b>	<b>8,513,804</b>		



	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	898	413,877	0	0	414,775	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	388,305	0	0	388,305		
Arkansas	0	21,981	0	0	21,981		
California	0	0	0	0	0	GA Covered Obligations	72,284,955
Colorado	0	126,168	0	0	126,168		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	60,247	0	0	60,247	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	92,359
Florida	49,530	7,426,493	0	0	7,476,023	NOLHGA expenses	659,133
Georgia	153	747,624	0	0	747,777		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	5,148	0	0	5,148	Estate/other distributions	43,973,890
Illinois	0	0	0	0	0	Other adjustments	3,744,837
Indiana	0	423,879	0	0	423,879	Ceding commissions/ policy enhancements	5,169,108
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	606,934
Kansas	0	0	0	0	0	Adjusted GA Costs	19,541,678
Kentucky	274	322,989	0	0	323,263	Per state breakdown	19,541,678
Louisiana	0	185,597	0	0	185,597		
Maine	0	0	0	0	0		
Maryland	0	315,106	0	0	315,106		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	94,546	0	0	94,546		
Missouri	0	0	0	0	0		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	0	24,473	0	0	24,473		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	161,367	0	0	161,367		
New York	0	0	0	0	0		
North Carolina	533	1,203,987	0	0	1,204,520		
North Dakota	0	0	0	0	0		
Ohio	2,424	3,158,578	0	0	3,161,002		
Oklahoma	0	303,981	0	0	303,981		
Oregon	0	6,609	0	0	6,609		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	1,683	46,069	0	0	47,752		
South Dakota	0	0	0	0	0		
Tennessee	0	144,265	0	0	144,265		
Texas	0	2,999,341	0	0	2,999,341		
Utah	0	0	0	0	0		
Vermont	0	0	0	0	0		
Virginia	1,418	765,279	0	0	766,697		
Washington	0	11,057	0	0	11,057		
West Virginia	109	127,689	0	0	127,798		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	57,022	19,484,656	0	0	19,541,678		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	(0)	0	0	(0)	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	(0)	(0)	0	(0)		
Arkansas	0	0	(0)	0	(0)		
California	0	0	0	0	0	GA Covered Obligations	3,534,278,683
Colorado	0	(0)	0	0	0		
Connecticut	0	(0)	(0)	0	(0)	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	4,043,353
Florida	0	0	(0)	0	(0)	NOLHGA expenses	14,384,284
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	3,228,522,435
Illinois	0	0	(0)	0	(0)	Other adjustments	102,571,577
Indiana	0	(0)	0	(0)	0		
Iowa	0	0	(0)	0	(0)	Purchaser Enhancements	84,689,350
Kansas	0	(0)	0	0	(0)	Other recoveries (litigation, estate distributions etc.)	136,922,959
Kentucky	0	0	0	0	0		
Louisiana	0	(0)	0	0	(0)		
Maine	0	0	0	0	0	Adjusted GA Costs	(0)
Maryland	0	(0)	0	0	(0)	Per state breakdown	(0)
Massachusetts	0	0	0	0	0		
Michigan	0	(0)	0	0	(0)		
Minnesota	0	(0)	0	0	0		
Mississippi	0	0	(0)	0	(0)		
Missouri	0	(0)	(0)	0	(0)		
Montana	0	0	0	0	0		
Nebraska	0	0	(0)	0	(0)		
Nevada	0	0	0	0	0		
New Hampshire	0	(0)	0	0	0		
New Jersey	0	(0)	0	0	(0)		
New Mexico	0	(0)	0	0	0		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	0	(0)	0	0	0		
Oklahoma	0	(0)	(0)	0	(0)		
Oregon	0	(0)	0	0	(0)		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	(0)	0	0	(0)		
South Carolina	0	0	0	0	0		
South Dakota	0	0	0	0	0		
Tennessee	0	0	(0)	0	(0)		
Texas	0	(0)	0	0	0		
Utah	0	0	0	0	0		
Vermont	0	0	0	0	0		
Virginia	0	(0)	(0)	0	(0)		
Washington	0	(0)	0	(0)	(0)		
West Virginia	0	(0)	(0)	0	(0)		
Wisconsin	0	(0)	(0)	0	(0)		
Wyoming	0	0	(0)	0	(0)		
Other	0	0	(0)	0	(0)		
Total	0	(0)	(0)	0	(0)		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	116,590,114
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	0	0	0	0	0	NOLHGA expenses	0
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	116,590,114
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	0
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0		
Louisiana	0	0	0	0	0		
Maine	0	0	0	0	0	Adjusted GA Costs	0
Maryland	0	0	0	0	0	Per state breakdown	0
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	0	0	0	0		
Missouri	0	0	0	0	0		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	0	0	0	0	0		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	0	0	0		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	0	0	0	0	0		
Oklahoma	0	0	0	0	0		
Oregon	0	0	0	0	0		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	0	0	0		
South Dakota	0	0	0	0	0		
Tennessee	0	0	0	0	0		
Texas	0	0	0	0	0		
Utah	0	0	0	0	0		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	0	0	0	0		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	0	0	0	0	0		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	813,581	150,895	15,292	0	979,768	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	29,134,211
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	68,033	0	243	0	68,277	NOLHGA expenses	469,563
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	17,500,000
Illinois	1,467,945	0	0	0	1,467,945	Other adjustments	(2,163,322)
Indiana	876,935	0	156	0	877,091	Ceding commissions/ policy enhancements	3,921,283
Iowa	61,415	0	16	0	61,431	Other recoveries (litigation, estate distributions etc.)	1,492,897
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	Adjusted GA Costs	8,852,916
Maryland	0	0	0	0	0	Per state breakdown	8,852,916
Massachusetts	0	0	0	0	0		
Michigan	90,393	0	691	0	91,084		
Minnesota	0	0	0	0	0		
Mississippi	22,054	0	6,125	0	28,178		
Missouri	139,615	0	0	0	139,615		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	0	0	0	0	0		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	0	0	0		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	822,416	0	16	0	822,432		
Oklahoma	0	0	0	0	0		
Oregon	0	0	0	0	0		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	0	0	0		
South Dakota	0	0	0	0	0		
Tennessee	0	0	0	0	0		
Texas	0	0	0	0	0		
Utah	0	0	0	0	0		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	101	0	0	0	101		
West Virginia	0	0	0	0	0		
Wisconsin	2,691,626	0	0	0	2,691,626		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	8,677,557	150,895	24,464	0	8,852,916		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	13,747	51,750	0	0	65,497	Summary:	
Alaska	1,575	27,085	9,990	0	38,650		
Arizona	15,831	342,162	0	0	357,994		
Arkansas	34,044	28,584	0	0	62,628		
California	121,296	1,042,174	1,786,069	0	2,949,538	GA Covered Obligations	8,333,806
Colorado	15,728	62,766	138,469	0	216,963		
Connecticut	0	0	0	0	0	Add:	
Delaware	295,353	3,290,333	1,590,788	0	5,176,475	GA claims incurred directly	9,335,961
Dist. of Columbia	1,733	38,006	0	0	39,738	GA expenses incurred directly	1,230,968
Florida	99,723	710,723	0	0	810,446	NOLHGA expenses	1,113,755
Georgia	29,222	84,737	92,662	0	206,620		
Hawaii	0	0	0	0	0	Less:	
Idaho	9,583	94,080	1,025	0	104,688	Estate/other distributions	0
Illinois	15,089	363,304	134,118	0	512,511	Other adjustments	51,332
Indiana	20,511	163,784	85,139	0	269,434	Ceding commissions/ policy enhancements	(125,003)
Iowa	2,525	85,899	2,801	0	91,226	Other recoveries (litigation, estate distributions etc.)	1,000,000
Kansas	0	0	0	0	0		
Kentucky	12,078	67,020	65,599	0	144,698	Adjusted GA Costs	19,088,161
Louisiana	9,158	47,338	0	0	56,496	Per state breakdown	19,088,161
Maine	0	0	0	0	0		
Maryland	0	0	0	0	0		
Massachusetts	0	0	0	0	0		
Michigan	23,312	582,440	210,856	0	816,608		
Minnesota	10,050	187,221	248,675	0	445,946		
Mississippi	4,379	9,354	112,694	0	126,427		
Missouri	13,547	201,310	56,403	0	271,260		
Montana	1,682	26,497	26,610	0	54,789		
Nebraska	4,421	107,338	0	0	111,759		
Nevada	4,708	86,445	0	0	91,153		
New Hampshire	1,628	1,497	191,052	0	194,176		
New Jersey	0	0	0	0	0		
New Mexico	14,281	22,888	59,636	0	96,805		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	2,637	(51)	0	0	2,587		
Ohio	11,311	131,145	87,155	0	229,611		
Oklahoma	8,667	103,620	202,776	0	315,063		
Oregon	7,844	137,783	51,684	0	197,311		
Pennsylvania	20,751	579,455	184,281	0	784,488		
Puerto Rico	0	0	0	0	0		
Rhode Island	4,784	31,053	0	0	35,837		
South Carolina	18,192	46,488	14,194	0	78,873		
South Dakota	2,005	160,029	0	0	162,034		
Tennessee	0	0	0	0	0		
Texas	50,052	701,604	788,902	0	1,540,558		
Utah	2,423	14,397	828	0	17,648		
Vermont	1,057	12,408	0	0	13,465		
Virginia	449,192	471,825	9,760	0	930,777		
Washington	67,083	611,843	115,442	0	794,368		
West Virginia	4,859	93,242	129,455	0	227,556		
Wisconsin	9,172	305,386	57,473	0	372,030		
Wyoming	535	35,893	37,004	0	73,432		
Other	0	0	0	0	0		
Total	1,435,771	11,160,852	6,491,538	0	19,088,161		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	0
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	0	0	0	0	0	NOLHGA expenses	0
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	0
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	0
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0		
Louisiana	0	0	0	0	0		
Maine	0	0	0	0	0	Adjusted GA Costs	0
Maryland	0	0	0	0	0	Per state breakdown	0
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	0	0	0	0		
Missouri	0	0	0	0	0		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	0	0	0	0	0		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	0	0	0		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	0	0	0	0	0		
Oklahoma	0	0	0	0	0		
Oregon	0	0	0	0	0		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	0	0	0		
South Dakota	0	0	0	0	0		
Tennessee	0	0	0	0	0		
Texas	0	0	0	0	0		
Utah	0	0	0	0	0		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	0	0	0	0		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	0	0	0	0	0		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	93,551,553
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	2,935	334,707	0	0	337,642	GA claims incurred directly	164,813,483
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	5,801,467
Florida	29,577	12,466,579	520,785	0	13,016,942	NOLHGA expenses	0
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	(2,996)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	2,338,789
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	42,427,691
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0	Adjusted GA Costs	219,403,019
Louisiana	0	0	0	0	0	Per state breakdown	219,403,019
Maine	0	0	0	0	0		
Maryland	512,432	2,400,660	5,900	0	2,918,992		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	0	0	0	0		
Missouri	0	0	0	0	0		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	0	0	0	0	0		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	0	0	0		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	0	0	0	0	0		
Oklahoma	0	0	0	0	0		
Oregon	0	0	0	0	0		
Pennsylvania	2,051,633	200,945,132	36,843	0	203,033,608		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	0	0	0		
South Dakota	0	0	0	0	0		
Tennessee	0	0	0	0	0		
Texas	0	0	0	0	0		
Utah	0	0	0	0	0		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	0	0	0	0		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	0	95,836	0	0	95,836		
Other	0	0	0	0	0		
Total	2,596,577	216,242,914	563,528	0	219,403,019		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	48,093	0	0	48,093	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	7,541,834	0	0	7,541,834		
Arkansas	0	1,003,080	0	0	1,003,080		
California	0	0	0	0	0	GA Covered Obligations	18,947,440
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	17,269	0	0	17,269	GA claims incurred directly	67,243
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	201,589
Florida	0	344,066	0	0	344,066	NOLHGA expenses	553,781
Georgia	0	31,883	0	0	31,883		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	2,893,890	0	0	2,893,890	Other adjustments	(4,124,280)
Indiana	0	143,397	0	0	143,397	Ceding commissions/ policy enhancements	1,000,000
Iowa	0	25,273	0	0	25,273	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	108,998	0	0	108,998		
Kentucky	0	177,409	0	0	177,409		
Louisiana	0	0	0	0	0		
Maine	0	0	0	0	0	Adjusted GA Costs	22,894,334
Maryland	0	129,990	0	0	129,990	Per state breakdown	22,894,334
Massachusetts	0	8,275	0	0	8,275		
Michigan	0	61,883	0	0	61,883		
Minnesota	0	30,409	0	0	30,409		
Mississippi	0	84,453	0	0	84,453		
Missouri	0	787,857	0	0	787,857		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	0	39,990	0	0	39,990		
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	2,467	0	0	2,467		
North Dakota	0	118,378	0	0	118,378		
Ohio	0	215,955	0	0	215,955		
Oklahoma	0	447,357	0	0	447,357		
Oregon	0	161,231	0	0	161,231		
Pennsylvania	0	7,541,834	0	0	7,541,834		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	0	0	0		
South Dakota	0	44,379	0	0	44,379		
Tennessee	0	252,861	0	0	252,861		
Texas	0	313,293	0	0	313,293		
Utah	0	28,501	0	0	28,501		
Vermont	0	0	0	0	0		
Virginia	0	25,680	0	0	25,680		
Washington	0	111,160	0	0	111,160		
West Virginia	0	0	0	0	0		
Wisconsin	0	153,189	0	0	153,189		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	0	22,894,334	0	0	22,894,334		

*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 the State Guaranty Associations.*



	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	24,137,992
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	3,224,585
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	88,100
Florida	0	0	0	0	0	NOLHGA expenses	77,699
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	(162,465)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	727,741
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	9,500,000
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0		
Louisiana	0	0	0	0	0		
Maine	0	0	0	0	0	Adjusted GA Costs	17,463,100
Maryland	0	0	0	0	0	Per state breakdown	17,463,100
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	0	0	0	0		
Missouri	0	0	0	0	0		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	0	0	0	0	0		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	0	0	0		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	0	0	0	0	0		
Oklahoma	0	0	0	0	0		
Oregon	0	0	0	0	0		
Pennsylvania	12,650,796	4,812,305	0	0	17,463,100		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	0	0	0		
South Dakota	0	0	0	0	0		
Tennessee	0	0	0	0	0		
Texas	0	0	0	0	0		
Utah	0	0	0	0	0		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	0	0	0	0		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	12,650,796	4,812,305	0	0	17,463,100		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	8,926,790	22,180,626	0	0	31,107,416	Summary:	
Alaska	754,450	3,947,605	0	0	4,702,055		
Arizona	19,340,304	24,692,755	0	0	44,033,059		
Arkansas	8,885,015	6,650,222	0	53,222	15,588,459		
California	256,948,563	417,535,914	0	0	674,484,477	GA Covered Obligations	5,407,157,532
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	3,507,836	3,808,467	0	103,288	7,419,590	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	93,027,331	99,372,786	0	0	192,400,118	NOLHGA expenses	27,069,381
Georgia	24,505,109	22,317,013	0	2,321,789	49,143,911		
Hawaii	24,681,924	15,849,113	0	0	40,531,037	Less:	
Idaho	6,550,916	8,267,559	0	0	14,818,475	Estate/other distributions	2,380,406,620
Illinois	75,524,427	94,923,372	0	6,537,028	176,984,827	Other adjustments	281,431,679
Indiana	14,262,744	24,597,630	0	13,294	38,873,668	Ceding commissions/ policy enhancements	0
Iowa	12,028,841	19,959,795	0	40,750	32,029,386	Other recoveries (litigation, estate distributions etc.)	30,704,040
Kansas	22,806,016	9,983,577	0	0	32,789,593		
Kentucky	12,403,495	21,127,339	0	0	33,530,833		
Louisiana	0	0	0	0	0	Adjusted GA Costs	2,741,684,573
Maine	0	0	0	0	0	Per state breakdown	2,741,684,573
Maryland	16,753,267	18,869,005	0	5,735,236	41,357,508		
Massachusetts	38,701,339	39,623,088	0	0	78,324,427		
Michigan	(1,197)	0	0	(78,128)	(79,325)		
Minnesota	13,446,010	32,803,748	0	10,586	46,260,344		
Mississippi	17,339,826	5,805,815	0	95,658	23,241,300		
Missouri	55,426,866	22,069,233	0	0	77,496,098		
Montana	3,306,024	3,430,046	0	0	6,736,071		
Nebraska	8,291,536	7,729,026	0	0	16,020,562		
Nevada	10,327,022	7,976,874	0	0	18,303,897		
New Hampshire	0	0	0	0	0		
New Jersey	25,570,544	41,071,977	0	1,140,978	67,783,499		
New Mexico	3,837,220	7,712,628	0	0	11,549,849		
New York	0	0	0	0	0		
North Carolina	30,101,238	61,380,064	0	0	91,481,302		
North Dakota	3,663,684	4,087,171	0	29,475	7,780,330		
Ohio	26,983,220	34,377,710	0	1,866,897	63,227,827		
Oklahoma	9,926,166	17,058,356	0	0	26,984,522		
Oregon	14,397,428	15,957,166	0	0	30,354,595		
Pennsylvania	42,761,366	157,234,942	0	0	199,996,307		
Puerto Rico	491,514	473,298	0	0	964,813		
Rhode Island	3,171,530	20,154,772	0	0	23,326,302		
South Carolina	16,013,986	20,254,387	0	0	36,268,373		
South Dakota	6,195,188	2,621,034	0	0	8,816,223		
Tennessee	22,774,298	14,714,543	0	0	37,488,841		
Texas	100,801,785	124,786,972	0	11,842,003	237,430,760		
Utah	7,829,951	6,361,952	0	246,346	14,438,249		
Vermont	0	0	0	0	0		
Virginia	9,404,320	18,307,681	0	0	27,712,001		
Washington	30,924,000	54,333,047	0	2,225,804	87,482,852		
West Virginia	1,555,306	3,486,871	0	0	5,042,176		
Wisconsin	15,960,499	45,218,144	0	81,359	61,260,003		
Wyoming	2,892,133	3,305,830	0	0	6,197,963		
Other	0	0	0	0	0		
Total	1,122,999,833	1,586,419,154	0	32,265,586	2,741,684,573		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	26,260,815
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	388,973
Florida	0	0	0	0	0	NOLHGA expenses	539,775
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	(605,559)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	3,081,877
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0	Adjusted GA Costs	24,713,245
Kentucky	0	0	0	0	0	Per state breakdown	24,713,245
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	24,713,245	0	0	0	24,713,245		
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		
<b>Total</b>	<b>24,713,245</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,713,245</b>		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	8,850,514
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	0	0	0	0	0	NOLHGA expenses	228,007
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	0
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	0
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0	Adjusted GA Costs	9,078,521
Louisiana	0	0	0	0	0	Per state breakdown	9,078,521
Maine	0	0	0	0	0		
Maryland	0	0	0	0	0		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	0	0	0	0		
Missouri	0	0	0	0	0		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	0	0	0	0	0		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	0	0	0		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	0	0	0	0	0		
Oklahoma	4,660,892	4,417,629	0	0	9,078,521		
Oregon	0	0	0	0	0		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	0	0	0		
South Dakota	0	0	0	0	0		
Tennessee	0	0	0	0	0		
Texas	0	0	0	0	0		
Utah	0	0	0	0	0		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	0	0	0	0		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	4,660,892	4,417,629	0	0	9,078,521		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	1,781	382,032	0	0	383,812	Summary:	
Alaska	715	1,855	0	0	2,571		
Arizona	2,297	48,607	0	0	50,904		
Arkansas	2,235	13,112	0	0	15,347		
California	30,787	247,719	0	0	278,507	GA Covered Obligations	0
Colorado	0	0	0	0	0		
Connecticut	8,912	162,804	0	0	171,715	Add:	
Delaware	807	29,633	0	0	30,440	GA claims incurred directly	11,499,999
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	11,257	270,401	0	0	281,658	NOLHGA expenses	2,911,246
Georgia	10,053	15,457	0	0	25,509		
Hawaii	658	18,156	0	0	18,814	Less:	
Idaho	345	157,929	0	0	158,274	Estate/other distributions	0
Illinois	12,948	628,362	0	0	641,310	Other adjustments	0
Indiana	6,713	1,120,026	0	0	1,126,739	Ceding commissions/ policy enhancements	0
Iowa	1,889	60,865	0	0	62,754	Other recoveries (litigation, estate distributions etc.)	0
Kansas	1,999	15,466	0	0	17,465		
Kentucky	1,472	28,788	0	0	30,260		
Louisiana	0	0	0	0	0		
Maine	1,417	15,879	0	0	17,295	Adjusted GA Costs	14,411,245
Maryland	12,549	25,477	0	0	38,027	Per state breakdown	14,411,245
Massachusetts	10,876	107,647	0	0	118,523		
Michigan	9,343	122,625	0	0	131,968		
Minnesota	7,977	1,058,241	0	0	1,066,217		
Mississippi	1,531	9,367	0	0	10,898		
Missouri	3,475	77,743	0	0	81,218		
Montana	556	27,673	0	0	28,228		
Nebraska	794	397,343	0	0	398,137		
Nevada	535	87,650	0	0	88,185		
New Hampshire	3,837	258,892	0	0	262,729		
New Jersey	12,780	144,197	0	0	156,977		
New Mexico	629	271,400	0	0	272,029		
New York	0	0	0	0	0		
North Carolina	8,604	118,622	0	0	127,226		
North Dakota	546	19,948	0	0	20,494		
Ohio	14,115	199,491	0	0	213,606		
Oklahoma	1,011	27,959	0	0	28,971		
Oregon	2,924	56,792	0	0	59,716		
Pennsylvania	13,613	3,790,003	0	0	3,803,615		
Puerto Rico	0	0	0	0	0		
Rhode Island	960	209,653	0	0	210,613		
South Carolina	3,863	666,789	0	0	670,652		
South Dakota	135	9,135	0	0	9,271		
Tennessee	5,274	55,301	0	0	60,575		
Texas	10,025	129,359	0	0	139,384		
Utah	479	35,479	0	0	35,958		
Vermont	2,321	26,019	0	0	28,340		
Virginia	37,457	2,299,843	0	0	2,337,300		
Washington	2,526	39,095	0	0	41,621		
West Virginia	920	47,265	0	0	48,185		
Wisconsin	7,171	588,730	0	0	595,901		
Wyoming	89	13,218	0	0	13,307		
Other	0	0	0	0	0		
Total	273,199	14,138,046	0	0	14,411,245		

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

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	529	33	0	0	563	Summary:	
Alaska	64	9	0	0	74		
Arizona	2,148	144	0	0	2,292		
Arkansas	439	10	0	0	449		
California	6,488	786	0	0	7,274	GA Covered Obligations	0
Colorado	0	0	0	0	0		
Connecticut	482	98	0	0	580	Add:	
Delaware	141	33	0	0	173	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	5,549	741	0	0	6,290	NOLHGA expenses	386,627
Georgia	654	43	0	0	697		
Hawaii	323	62	0	0	386	Less:	
Idaho	226	10	0	0	235	Estate/other distributions	0
Illinois	2,012	107	0	0	2,119	Other adjustments	0
Indiana	1,260	94	0	0	1,354	Ceding commissions/ policy enhancements	0
Iowa	1,604	131	0	0	1,735	Other recoveries (litigation, estate distributions etc.)	333,633
Kansas	305	32	0	0	338		
Kentucky	923	79	0	0	1,002		
Louisiana	0	0	0	0	0		
Maine	391	54	0	0	444	Adjusted GA Costs	52,994
Maryland	818	74	0	0	892	Per state breakdown	52,994
Massachusetts	1,918	178	0	0	2,096		
Michigan	888	63	0	0	951		
Minnesota	579	69	0	0	649		
Mississippi	148	0	0	0	148		
Missouri	715	221	0	0	936		
Montana	115	0	0	0	115		
Nebraska	506	15	0	0	520		
Nevada	621	9	0	0	629		
New Hampshire	393	22	0	0	416		
New Jersey	2,929	163	0	0	3,092		
New Mexico	390	40	0	0	431		
New York	0	0	0	0	0		
North Carolina	720	80	0	0	800		
North Dakota	251	0	0	0	251		
Ohio	1,561	69	0	0	1,630		
Oklahoma	593	17	0	0	610		
Oregon	422	75	0	0	497		
Pennsylvania	2,497	106	0	0	2,603		
Puerto Rico	38	0	0	0	38		
Rhode Island	141	19	0	0	160		
South Carolina	358	24	0	0	382		
South Dakota	288	2	0	0	291		
Tennessee	614	14	0	0	628		
Texas	3,163	273	0	0	3,436		
Utah	898	27	0	0	925		
Vermont	92	6	0	0	98		
Virginia	755	67	0	0	822		
Washington	795	291	0	0	1,086		
West Virginia	276	15	0	0	292		
Wisconsin	1,339	98	0	0	1,437		
Wyoming	110	21	0	0	131		
Other	0	0	0	0	0		
Total	48,468	4,525	0	0	52,994		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	39,742	0	39,742	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	8,015	0	8,015		
Arkansas	0	0	293	0	293		
California	0	0	0	0	0	GA Covered Obligations	0
Colorado	0	0	1,511	0	1,511		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	970	0	970	GA claims incurred directly	1,978,001
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	305,426
Florida	0	0	111,890	0	111,890	NOLHGA expenses	306,402
Georgia	0	0	22,515	0	22,515		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	4,220	0	4,220	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	0
Indiana	0	0	9,847	0	9,847	Ceding commissions/ policy enhancements	0
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	2,351,452
Kansas	0	0	0	0	0		
Kentucky	0	0	1,138	0	1,138		
Louisiana	0	0	17,517	0	17,517	Adjusted GA Costs	238,377
Maine	0	0	0	0	0	Per state breakdown	238,377
Maryland	0	0	(1,239)	0	(1,239)		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	0	2,607	0	2,607		
Missouri	0	0	0	0	0		
Montana	0	0	1,106	0	1,106		
Nebraska	0	0	218	0	218		
Nevada	0	0	556	0	556		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	3,759	0	3,759		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	347	0	347		
Ohio	0	0	1,250	0	1,250		
Oklahoma	0	0	1,122	0	1,122		
Oregon	0	0	1,482	0	1,482		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	1,030	0	1,030		
South Dakota	0	0	0	0	0		
Tennessee	0	0	1,218	0	1,218		
Texas	0	0	6,571	0	6,571		
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	691	0	691		
Other	0	0	0	0	0		
Total	0	0	238,377	0	238,377		



	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	283,999	2,464,416	0	0	2,748,415	Summary:	
Alaska	0	0	0	0	0		
Arizona	159,102	1,508,447	0	0	1,667,549		
Arkansas	50,869	436,021	0	0	486,889		
California	427,990	5,362,174	0	0	5,790,164	GA Covered Obligations	83,300,829
Colorado	112,217	1,371,091	0	0	1,483,308		
Connecticut	0	0	0	0	0	Add:	
Delaware	31,076	73,596	0	0	104,672	GA claims incurred directly	140,795
Dist. of Columbia	65,762	550,278	0	0	616,040	GA expenses incurred directly	1,545,709
Florida	696,780	7,270,928	0	0	7,967,707	NOLHGA expenses	1,523,216
Georgia	553,538	4,463,585	0	0	5,017,123		
Hawaii	81,699	817,517	0	0	899,216	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	269,418	2,510,696	0	0	2,780,113	Other adjustments	(5,957,550)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	20,181,741
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	136,715	1,534,845	0	0	1,671,560	Adjusted GA Costs	72,286,358
Kentucky	79,830	447,997	0	0	527,827	Per state breakdown	72,286,358
Louisiana	98,479	630,055	0	0	728,533		
Maine	0	0	0	0	0		
Maryland	285,014	1,728,132	0	0	2,013,146		
Massachusetts	0	0	0	0	0		
Michigan	159,533	1,222,421	0	0	1,381,954		
Minnesota	0	0	0	0	0		
Mississippi	1,032,387	6,647,614	0	0	7,680,002		
Missouri	273,474	3,710,179	0	0	3,983,653		
Montana	0	0	0	0	0		
Nebraska	34,479	215,482	0	0	249,961		
Nevada	24,780	331,384	0	0	356,163		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	54,547	362,011	0	0	416,558		
New York	0	0	0	0	0		
North Carolina	409,959	4,320,307	0	0	4,730,266		
North Dakota	0	0	0	0	0		
Ohio	151,910	604,590	0	0	756,500		
Oklahoma	191,789	1,497,897	0	0	1,689,686		
Oregon	37,304	277,139	0	0	314,442		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	240,405	1,911,264	0	0	2,151,669		
South Dakota	0	0	0	0	0		
Tennessee	167,825	1,895,789	0	0	2,063,614		
Texas	581,704	6,476,907	0	0	7,058,611		
Utah	22,395	115,755	0	0	138,150		
Vermont	0	0	0	0	0		
Virginia	453,102	3,424,903	0	0	3,878,005		
Washington	94,255	840,603	0	0	934,859		
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	7,262,334	65,024,024	0	0	72,286,358		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	433,623	0	0	0	433,623	Summary:	
Alaska	0	0	0	0	0		
Arizona	43,663	0	0	0	43,663		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	17,074,665
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	18,066
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	406,240
Florida	153,958	0	0	0	153,958	NOLHGA expenses	436,236
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	(1,329,839)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	711,825
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0		
Louisiana	1,308,463	72,779	0	0	1,381,242	Adjusted GA Costs	18,553,221
Maine	0	0	0	0	0	Per state breakdown	18,553,221
Maryland	0	0	0	0	0		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	11,792,523	4,256,097	0	0	16,048,620		
Missouri	0	0	0	0	0		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	0	0	0	0	0		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	21,901	0	0	0	21,901		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	0	0	0	0	0		
Oklahoma	16,415	0	0	0	16,415		
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	453,800	0	0	0	453,800		
Utah	0	0	0	0	0		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	0	0	0	0		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	14,224,344	4,328,876	0	0	18,553,221		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	256,366	22,361	0	0	278,727	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	8,406	8,060	0	0	16,467		
California	0	0	0	0	0	GA Covered Obligations	48,277,445
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	167,440
Florida	62,420	18,237	0	0	80,656	NOLHGA expenses	1,251,645
Georgia	34,837	14,133	0	0	48,970		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	32,999,999
Illinois	63,756	34,337	0	0	98,093	Other adjustments	(236,725)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	4,411,447
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	403,927	75,071	0	0	478,998	Adjusted GA Costs	12,521,809
Louisiana	18,938	5,599	0	0	24,537	Per state breakdown	12,521,809
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	111,744	116,175	0	0	227,919		
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	342,826	121,344	0	0	464,171		
North Dakota	0	0	0	0	0		
Ohio	0	0	0	0	0		
Oklahoma	22,326	10,759	0	0	33,085		
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	7,342	3,147	0	0	10,489		
South Dakota	0	0	0	0	0		
Tennessee	7,653,708	2,469,824	0	0	10,123,533		
Texas	0	0	0	0	0		
Utah	0	0	0	0	0		
Vermont	0	0	0	0	0		
Virginia	261,486	73,957	0	0	335,443		
Washington	0	0	0	0	0		
West Virginia	170,952	129,769	0	0	300,720		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
<b>Total</b>	<b>9,419,034</b>	<b>3,102,774</b>	<b>0</b>	<b>0</b>	<b>12,521,809</b>		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	57,403	0	10,227	0	67,630	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	5,527,856
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	9,001	0	0	0	9,001	GA claims incurred directly	10,708,170
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	3,311,759
Florida	367,577	47,929	440,011	0	855,517	NOLHGA expenses	317,560
Georgia	135,536	56,016	60,893	0	252,444		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	858,110
Illinois	0	0	0	0	0	Other adjustments	(321,160)
Indiana	88,554	0	34,600	0	123,154	Ceding commissions/ policy enhancements	418,260
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	15,039,237
Kansas	0	0	0	0	0		
Kentucky	0	0	345,965	0	345,965	Adjusted GA Costs	3,870,898
Louisiana	0	0	0	0	0	Per state breakdown	3,870,898
Maine	0	0	0	0	0		
Maryland	41,042	0	944	0	41,986		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	0	0	0	0		
Missouri	19,880	3,242	3,459	0	26,581		
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	(13,216)	0	0	0	(13,216)		
North Dakota	0	0	0	0	0		
Ohio	0	0	0	0	0		
Oklahoma	40,976	2,227	3,388	0	46,592		
Oregon	0	0	0	0	0		
Pennsylvania	84,890	771	1,853	0	87,515		
Puerto Rico	15,108	0	0	0	15,108		
Rhode Island	0	0	0	0	0		
South Carolina	291,797	14,273	0	0	306,070		
South Dakota	0	0	0	0	0		
Tennessee	35,134	0	2,389	0	37,522		
Texas	313,795	0	0	0	313,795		
Utah	0	0	0	0	0		
Vermont	0	0	0	0	0		
Virginia	128,858	996	6,207	0	136,061		
Washington	0	0	0	0	0		
West Virginia	989,628	38,283	191,262	0	1,219,173		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	2,605,963	163,736	1,101,199	0	3,870,898		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	50,257	397,535	0	0	447,792	Summary:	
Alaska	37,970	252,386	0	0	290,356		
Arizona	457,024	1,321,855	0	0	1,778,879		
Arkansas	77,194	424,984	0	0	502,179		
California	0	0	0	0	0	GA Covered Obligations	600,117,018
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	77,302	298,459	0	0	375,761	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	6,392,179	14,736,657	0	0	21,128,836	NOLHGA expenses	4,435,902
Georgia	379,373	1,446,443	0	0	1,825,816		
Hawaii	0	0	0	0	0	Less:	
Idaho	70,594	523,784	0	0	594,379	Estate/other distributions	269,312,049
Illinois	2,866,158	9,475,529	0	0	12,341,686	Other adjustments	151,440,726
Indiana	1,720,989	4,705,119	0	0	6,426,108	Ceding commissions/ policy enhancements	0
Iowa	1,616,113	3,267,534	0	0	4,883,647	Other recoveries (litigation, estate distributions etc.)	56,914,091
Kansas	445,558	1,881,084	0	0	2,326,642		
Kentucky	302,832	961,254	0	0	1,264,085		
Louisiana	0	0	0	0	0	Adjusted GA Costs	126,886,054
Maine	0	0	0	0	0	Per state breakdown	126,886,054
Maryland	192,089	2,627,302	0	0	2,819,392		
Massachusetts	73,786	3,484,773	0	0	3,558,559		
Michigan	2,806,411	8,010,991	0	0	10,817,402		
Minnesota	0	0	0	0	0		
Mississippi	24,306	327,999	0	0	352,305		
Missouri	732,154	4,434,934	0	0	5,167,088		
Montana	323,382	289,256	0	0	612,638		
Nebraska	535,303	1,680,744	0	0	2,216,046		
Nevada	14,838	281,175	0	0	296,013		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	80,428	238,109	0	0	318,537		
New York	0	0	0	0	0		
North Carolina	482,984	3,610,703	0	0	4,093,687		
North Dakota	201,518	1,110,921	0	0	1,312,439		
Ohio	2,463,220	10,713,112	0	0	13,176,332		
Oklahoma	946,483	920,251	0	0	1,866,734		
Oregon	300,629	1,041,696	0	0	1,342,325		
Pennsylvania	643,970	7,791,530	0	0	8,435,499		
Puerto Rico	0	168	0	0	168		
Rhode Island	0	0	0	0	0		
South Carolina	294,009	1,303,304	0	0	1,597,313		
South Dakota	209,276	602,592	0	0	811,868		
Tennessee	584,677	982,662	0	0	1,567,339		
Texas	499,007	4,331,873	0	0	4,830,880		
Utah	123,091	602,873	0	0	725,964		
Vermont	2,544	155,079	0	0	157,623		
Virginia	158,909	3,366,406	0	0	3,525,314		
Washington	597,977	1,278,953	0	0	1,876,929		
West Virginia	32,441	227,028	0	0	259,469		
Wisconsin	132,929	616,890	0	0	749,819		
Wyoming	88,757	123,447	0	0	212,205		
Other	0	0	0	0	0		
Total	27,038,661	99,847,393	0	0	126,886,054		

*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 the State Guaranty Associations.*

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	590,460	251,514	0	0	841,973	Summary:	
Alaska	(4,144)	0	0	0	(4,144)		
Arizona	1,408,398	79,107	0	0	1,487,505		
Arkansas	525,647	0	0	0	525,647		
California	10,037,046	4,719,923	0	0	14,756,969	GA Covered Obligations	72,462,458
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	46,558	61,547	0	238,116	346,221	GA claims incurred directly	79,125,416
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	4,933,933
Florida	2,526,388	1,791,411	0	0	4,317,799	NOLHGA expenses	2,739,127
Georgia	1,213,145	0	0	112,187	1,325,331		
Hawaii	72,664	0	0	0	72,664	Less:	
Idaho	137,995	0	0	0	137,995	Estate/other distributions	0
Illinois	13,505,893	3,393,998	0	2,490,042	19,389,933	Other adjustments	(1,818,283)
Indiana	1,252,808	81,610	0	0	1,334,418	Ceding commissions/ policy enhancements	370,225
Iowa	1,349,818	102,512	0	0	1,452,330	Other recoveries (litigation, estate distributions etc.)	49,616,246
Kansas	213,305	240,964	0	0	454,269		
Kentucky	471,335	16,585	0	0	487,920		
Louisiana	(0)	0	0	0	(0)	Adjusted GA Costs	111,092,746
Maine	93,274	0	0	65,046	158,320	Per state breakdown	111,092,746
Maryland	(0)	0	0	0	(0)		
Massachusetts	1,620,549	0	0	0	1,620,549		
Michigan	5,282,223	1,664,617	0	3,576,725	10,523,565		
Minnesota	(0)	69,770	0	2,747,822	2,817,592		
Mississippi	280,745	17,844	0	0	298,589		
Missouri	556,509	188,713	0	0	745,222		
Montana	247,151	117,463	0	0	364,614		
Nebraska	1,197,269	121,075	0	0	1,318,344		
Nevada	116,739	16,250	0	0	132,990		
New Hampshire	395,715	149,845	0	619,352	1,164,912		
New Jersey	7,815,302	1,562,577	0	3,543,396	12,921,275		
New Mexico	217,016	50,545	0	0	267,561		
New York	0	0	0	0	0		
North Carolina	3,580,137	402,822	0	258,728	4,241,687		
North Dakota	142,947	19,394	0	0	162,341		
Ohio	3,715,626	326,702	0	498,859	4,541,187		
Oklahoma	421,874	265,465	0	0	687,340		
Oregon	499,270	3,364	0	0	502,633		
Pennsylvania	5,010,149	798,347	0	1,590,448	7,398,945		
Puerto Rico	0	0	0	0	0		
Rhode Island	341,085	0	0	0	341,085		
South Carolina	858,230	203,865	0	0	1,062,094		
South Dakota	134,417	0	0	0	134,417		
Tennessee	602,867	14,380	0	0	617,248		
Texas	5,038,875	1,168,712	0	2,886,169	9,093,755		
Utah	353,421	72,007	0	75	425,503		
Vermont	50,156	2,902	0	0	53,058		
Virginia	769,680	5,848	0	0	775,528		
Washington	919,518	226,069	0	0	1,145,587		
West Virginia	98,717	1,102	0	0	99,819		
Wisconsin	204,745	202,915	0	0	407,660		
Wyoming	128,637	13,856	0	0	142,493		
Other	0	0	0	0	0		
Total	74,040,160	18,425,619	0	18,626,967	111,092,746		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	5,878	0	0	0	5,878	Summary:	
Alaska	602	0	0	0	602		
Arizona	81,473	48,757	0	0	130,231		
Arkansas	13,392	12,552	0	0	25,944		
California	1,033,437	148,960	0	0	1,182,398	GA Covered Obligations	12,183,752
Colorado	34,746	16,211	0	0	50,957		
Connecticut	2,455	11,322	0	0	13,777	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	25,081
Dist. of Columbia	316	0	0	0	316	GA expenses incurred directly	318,423
Florida	30,067	40,217	0	0	70,284	NOLHGA expenses	259,337
Georgia	10,974	924	0	0	11,898		
Hawaii	2,452	0	0	0	2,452	Less:	
Idaho	15,391	15,867	0	0	31,258	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	(406,387)
Indiana	919,908	2,607,547	0	0	3,527,455	Ceding commissions/ policy enhancements	1,953,369
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	1,999,997
Kansas	19,237	11,072	0	0	30,309		
Kentucky	1,248	581	0	0	1,829	Adjusted GA Costs	9,239,614
Louisiana	3,549	0	0	0	3,549	Per state breakdown	9,239,614
Maine	0	0	0	0	0		
Maryland	1,699	1,768	0	0	3,467		
Massachusetts	0	0	0	0	0		
Michigan	118	0	0	0	118		
Minnesota	6,473	25,412	0	0	31,885		
Mississippi	0	0	0	0	0		
Missouri	1,143,208	247,314	0	0	1,390,522		
Montana	710	0	0	0	710		
Nebraska	4,936	0	0	0	4,936		
Nevada	4,951	339	0	0	5,290		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	14,706	0	0	0	14,706		
New York	0	0	0	0	0		
North Carolina	932	6,200	0	0	7,132		
North Dakota	818	0	0	0	818		
Ohio	10,125	11,332	0	0	21,457		
Oklahoma	35,002	13,020	0	0	48,022		
Oregon	19,424	2,127	0	0	21,550		
Pennsylvania	151	0	0	0	151		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	2,518	12	0	0	2,530		
South Dakota	1,164	0	0	0	1,164		
Tennessee	3,520	20,967	0	0	24,487		
Texas	2,319,279	138,839	0	0	2,458,118		
Utah	3,295	5,484	0	0	8,779		
Vermont	6,829	0	0	0	6,829		
Virginia	2,275	56,011	0	0	58,286		
Washington	32,059	0	0	0	32,059		
West Virginia	732	0	0	0	732		
Wisconsin	6,716	0	0	0	6,716		
Wyoming	0	13	0	0	13		
Other	0	0	0	0	0		
Total	5,796,766	3,442,848	0	0	9,239,614		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	100,654	192,540	0	0	293,194	Summary:	
Alaska	0	0	0	0	0		
Arizona	3,555	7,925	0	0	11,481		
Arkansas	481	22,531	0	0	23,012		
California	86,286	17,823	0	0	104,109	GA Covered Obligations	67,641,600
Colorado	19,554	14,905	0	0	34,459		
Connecticut	0	0	0	0	0	Add:	
Delaware	794	532	0	0	1,326	GA claims incurred directly	21,106,373
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	787,509
Florida	767,607	976,750	0	0	1,744,357	NOLHGA expenses	649,589
Georgia	210,825	3,069,406	0	0	3,280,231		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	46,001,672
Illinois	138,368	11,311	0	0	149,678	Other adjustments	(131,112)
Indiana	178	36,451	0	0	36,629	Ceding commissions/ policy enhancements	259,235
Iowa	512	(41)	0	0	471	Other recoveries (litigation, estate distributions etc.)	9,355,097
Kansas	5,418	(37,976)	0	0	(32,558)		
Kentucky	100,528	366,785	0	0	467,312		
Louisiana	70,953	17,068	0	0	88,021	Adjusted GA Costs	34,700,179
Maine	0	0	0	0	0	Per state breakdown	34,700,179
Maryland	55,496	122,885	0	0	178,381		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	4,960	54,972	0	0	59,933		
Missouri	8,763	48,147	0	0	56,909		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	2,175	(38)	0	0	2,137		
New Hampshire	0	0	0	0	0		
New Jersey	8,912	46,684	0	0	55,596		
New Mexico	274	(22)	0	0	252		
New York	0	0	0	0	0		
North Carolina	871,152	4,623,193	0	0	5,494,345		
North Dakota	0	0	0	0	0		
Ohio	122,182	567,749	0	0	689,932		
Oklahoma	265,423	67,767	0	0	333,190		
Oregon	8,022	15,130	0	0	23,152		
Pennsylvania	11,096	29,692	0	0	40,788		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	2,397,155	11,258,469	0	0	13,655,624		
South Dakota	64	(3)	0	0	61		
Tennessee	46,505	3,388,166	0	0	3,434,672		
Texas	595,760	1,010,727	0	0	1,606,487		
Utah	0	76,028	0	0	76,028		
Vermont	0	0	0	0	0		
Virginia	722,396	1,824,411	0	0	2,546,808		
Washington	105,802	(3,816)	0	0	101,986		
West Virginia	29,106	110,422	0	0	139,528		
Wisconsin	81	2,569	0	0	2,650		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	6,761,038	27,939,140	0	0	34,700,179		

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



	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	147,139,267
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	5,573,245
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	3,273,317
Florida	0	0	0	0	0	NOLHGA expenses	22,159
Georgia	0	0	0	0	0		
Hawaii	0	19,626,888	0	0	19,626,888	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	120,749,975
Illinois	0	0	0	0	0	Other adjustments	0
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	10,434,763
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	5,196,362
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0	Adjusted GA Costs	19,626,888
Louisiana	0	0	0	0	0	Per state breakdown	19,626,888
Maine	0	0	0	0	0		
Maryland	0	0	0	0	0		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	0	0	0	0		
Missouri	0	0	0	0	0		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	0	0	0	0	0		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	0	0	0		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	0	0	0	0	0		
Oklahoma	0	0	0	0	0		
Oregon	0	0	0	0	0		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	0	0	0		
South Dakota	0	0	0	0	0		
Tennessee	0	0	0	0	0		
Texas	0	0	0	0	0		
Utah	0	0	0	0	0		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	0	0	0	0		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	0	19,626,888	0	0	19,626,888		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	238,811	9,284	0	0	248,095	Summary:	
Alaska	26,682	3,650	0	0	30,332		
Arizona	465,828	103,500	0	0	569,329		
Arkansas	121,811	14,895	0	0	136,706		
California	136,245	96,161	0	0	232,405	GA Covered Obligations	765,438,159
Colorado	171,786	30,008	0	0	201,794		
Connecticut	112,603	9,425	0	0	122,028	Add:	
Delaware	96,309	3,259	0	0	99,567	GA claims incurred directly	0
Dist. of Columbia	7,171	8,027	0	0	15,199	GA expenses incurred directly	7,759,540
Florida	1,413,455	147,498	0	0	1,560,952	NOLHGA expenses	6,677,696
Georgia	413,014	45,413	0	0	458,427		
Hawaii	112,978	2,225	0	0	115,203	Less:	
Idaho	413,191	31,906	0	0	445,097	Estate/other distributions	714,278,169
Illinois	613,976	61,312	0	0	675,288	Other adjustments	(340,651,244)
Indiana	719,478	278,907	0	0	998,385	Ceding commissions/ policy enhancements	233,590,142
Iowa	175,011	45,834	0	0	220,845	Other recoveries (litigation, estate distributions etc.)	147,680,100
Kansas	298,182	55,858	0	0	354,040		
Kentucky	1,846,723	587,406	0	0	2,434,129		
Louisiana	191,868	19,881	0	0	211,749		
Maine	135,302	1,003	0	0	136,304	Adjusted GA Costs	24,978,228
Maryland	484,208	27,667	0	0	511,875	Per state breakdown	24,978,228
Massachusetts	242,321	24,561	0	0	266,882		
Michigan	965,700	198,574	0	0	1,164,274		
Minnesota	209,611	4,698	0	0	214,309		
Mississippi	51,434	9,641	0	0	61,075		
Missouri	591,827	46,563	0	0	638,390		
Montana	354,883	50,600	0	0	405,484		
Nebraska	274,239	42,872	0	0	317,110		
Nevada	112,383	11,023	0	0	123,406		
New Hampshire	57,667	194	0	0	57,861		
New Jersey	52,907	5,876	0	0	58,783		
New Mexico	177,143	57,034	0	0	234,177		
New York	0	0	0	0	0		
North Carolina	875,224	51,997	0	0	927,221		
North Dakota	481,048	17,680	0	0	498,728		
Ohio	1,424,785	260,628	0	0	1,685,413		
Oklahoma	181,769	30,924	0	0	212,693		
Oregon	443,352	24,841	0	0	468,193		
Pennsylvania	689,727	47,563	0	0	737,290		
Puerto Rico	0	0	0	0	0		
Rhode Island	29,684	2,202	0	0	31,886		
South Carolina	118,988	36,931	0	0	155,919		
South Dakota	228,928	51,357	0	0	280,285		
Tennessee	541,896	55,568	0	0	597,464		
Texas	1,680,225	303,576	0	0	1,983,801		
Utah	596,955	31,482	0	0	628,436		
Vermont	13,305	1,033	0	0	14,338		
Virginia	859,707	71,023	0	0	930,730		
Washington	1,462,283	110,704	0	0	1,572,987		
West Virginia	310,216	80,242	0	0	390,458		
Wisconsin	451,118	18,700	0	0	469,818		
Wyoming	59,254	13,811	0	0	73,065		
Other	0	0	0	0	0		
Total	21,733,211	3,245,017	0	0	24,978,228		

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

## Legion Insurance Company

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	1,226	0	1,226	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	990	0	990		
Arkansas	0	0	1,062	0	1,062		
California	0	0	2,328	0	2,328	GA Covered Obligations	0
Colorado	0	0	16,528	0	16,528		
Connecticut	0	0	225	0	225	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	118	0	118	GA expenses incurred directly	0
Florida	0	0	35,426	0	35,426	NOLHGA expenses	253,411
Georgia	0	0	16,667	0	16,667		
Hawaii	0	0	19	0	19	Less:	
Idaho	0	0	35	0	35	Estate/other distributions	0
Illinois	0	0	4,434	0	4,434	Other adjustments	0
Indiana	0	0	3,356	0	3,356	Ceding commissions/ policy enhancements	0
Iowa	0	0	99	0	99	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	1,794	0	1,794		
Kentucky	0	0	0	0	0		
Louisiana	0	0	17,445	0	17,445	Adjusted GA Costs	253,411
Maine	0	0	2	0	2	Per state breakdown	253,411
Maryland	0	0	4,586	0	4,586		
Massachusetts	0	0	28,563	0	28,563		
Michigan	0	0	5,369	0	5,369		
Minnesota	0	0	523	0	523		
Mississippi	0	0	24,339	0	24,339		
Missouri	0	0	13,324	0	13,324		
Montana	0	0	5,737	0	5,737		
Nebraska	0	0	(1)	0	(1)		
Nevada	0	0	307	0	307		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	1,891	0	1,891		
New Mexico	0	0	109	0	109		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	0	0	2,572	0	2,572		
Oklahoma	0	0	15,646	0	15,646		
Oregon	0	0	3,516	0	3,516		
Pennsylvania	0	0	2,667	0	2,667		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	312	0	312		
South Carolina	0	0	521	0	521		
South Dakota	0	0	35	0	35		
Tennessee	0	0	3,826	0	3,826		
Texas	0	0	23,440	0	23,440		
Utah	0	0	2,234	0	2,234		
Vermont	0	0	13	0	13		
Virginia	0	0	1,526	0	1,526		
Washington	0	0	5,329	0	5,329		
West Virginia	0	0	1,149	0	1,149		
Wisconsin	0	0	2,581	0	2,581		
Wyoming	0	0	1,542	0	1,542		
Other	0	0	0	0	0		
Total	0	0	253,411	0	253,411		

## London Pacific Life &amp; Annuity Company

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	14	535	0	0	549	Summary:	
Alaska	0	17	0	0	17		
Arizona	59	1,601	0	0	1,661		
Arkansas	53	612	0	0	665		
California	390	12,816	0	0	13,206	GA Covered Obligations	1,502,355,139
Colorado	126	2,718	0	0	2,844		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	177	0	0	177	GA claims incurred directly	0
Dist. of Columbia	0	66	0	0	66	GA expenses incurred directly	0
Florida	164	9,479	0	0	9,643	NOLHGA expenses	131,911
Georgia	20	1,941	0	0	1,961		
Hawaii	0	31	0	0	31	Less:	
Idaho	40	165	0	0	206	Estate/other distributions	0
Illinois	38	3,016	0	0	3,054	Other adjustments	1,502,355,139
Indiana	40	7,197	0	0	7,237	Ceding commissions/ policy enhancements	0
Iowa	14	1,329	0	0	1,342	Other recoveries (litigation, estate distributions etc.)	0
Kansas	40	1,080	0	0	1,120		
Kentucky	10	566	0	0	577		
Louisiana	38	298	0	0	336		
Maine	0	0	0	0	0	Adjusted GA Costs	131,911
Maryland	12	566	0	0	578	Per state breakdown	131,911
Massachusetts	0	0	0	0	0		
Michigan	235	8,406	0	0	8,640		
Minnesota	94	3,598	0	0	3,693		
Mississippi	0	236	0	0	236		
Missouri	26	791	0	0	817		
Montana	3	31	0	0	34		
Nebraska	40	1,733	0	0	1,773		
Nevada	15	913	0	0	928		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	3	162	0	0	165		
New York	0	0	0	0	0		
North Carolina	208	7,101	0	0	7,309		
North Dakota	2	141	0	0	143		
Ohio	322	7,853	0	0	8,176		
Oklahoma	145	7,439	0	0	7,584		
Oregon	21	329	0	0	350		
Pennsylvania	39	5,368	0	0	5,406		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	9	363	0	0	371		
South Dakota	0	0	0	0	0		
Tennessee	14	270	0	0	284		
Texas	104	18,707	0	0	18,811		
Utah	8	338	0	0	346		
Vermont	0	0	0	0	0		
Virginia	11	2,948	0	0	2,958		
Washington	294	11,413	0	0	11,707		
West Virginia	4	1,547	0	0	1,551		
Wisconsin	28	5,255	0	0	5,283		
Wyoming	1	74	0	0	75		
Other	0	0	0	0	0		
Total	2,686	129,224	0	0	131,911		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	4,591	0	27	0	4,618	Summary:	
Alaska	0	0	0	0	0		
Arizona	7,270	2	4	0	7,277		
Arkansas	5,605	0	3	0	5,609		
California	43,640	0	3	0	43,643	GA Covered Obligations	0
Colorado	15,115	0	1	0	15,117		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	23,745	67	0	0	23,812	NOLHGA expenses	368,160
Georgia	14,699	0	2	0	14,701		
Hawaii	0	0	0	0	0	Less:	
Idaho	141	0	0	0	141	Estate/other distributions	0
Illinois	2,385	0	0	0	2,385	Other adjustments	0
Indiana	2,081	0	0	0	2,081	Ceding commissions/ policy enhancements	0
Iowa	358	0	0	0	358	Other recoveries (litigation, estate distributions etc.)	0
Kansas	9,066	0	1	0	9,068		
Kentucky	2,444	0	0	0	2,444		
Louisiana	9,564	0	6	0	9,571		
Maine	0	0	0	0	0	Adjusted GA Costs	368,160
Maryland	0	0	0	0	0	Per state breakdown	368,160
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		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	71,109	0	0	71,109	Summary:	
Alaska	0	0	0	0	0		
Arizona	40,602	931,316	43,321	0	1,015,240		
Arkansas	0	0	0	0	0		
California	394,966	328,786	0	0	723,752	GA Covered Obligations	20,110,439
Colorado	0	759,224	0	0	759,224		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	48,880,235
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	2,934,121
Florida	2,460	1,482,673	0	0	1,485,133	NOLHGA expenses	671,518
Georgia	0	0	0	0	0		
Hawaii	0	5,102	0	0	5,102	Less:	
Idaho	0	115,913	0	0	115,913	Estate/other distributions	0
Illinois	191	1,062,598	39,286	0	1,102,075	Other adjustments	(2,180,285)
Indiana	404	168,700	0	0	169,104	Ceding commissions/ policy enhancements	301,656
Iowa	58,974	2,080,441	0	0	2,139,415	Other recoveries (litigation, estate distributions etc.)	41,563,304
Kansas	0	1,152,285	0	0	1,152,285		
Kentucky	0	41,894	0	0	41,894		
Louisiana	0	0	0	0	0	Adjusted GA Costs	32,911,638
Maine	0	0	0	0	0	Per state breakdown	32,911,638
Maryland	0	0	0	0	0		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	351,633	14,849,184	0	0	15,200,818		
Mississippi	0	0	0	0	0		
Missouri	891	116,547	0	0	117,438		
Montana	7,713	1,588,427	0	0	1,596,140		
Nebraska	0	1,565,416	0	0	1,565,416		
Nevada	0	115,097	0	0	115,097		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	117,383	0	0	117,383		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	16,491	908,832	0	0	925,323		
Ohio	0	133,277	0	0	133,277		
Oklahoma	6,771	355,333	0	0	362,105		
Oregon	0	183,968	0	0	183,968		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	0	0	0		
South Dakota	0	1,117,755	0	0	1,117,755		
Tennessee	3,773	332,775	0	0	336,547		
Texas	0	0	0	0	0		
Utah	0	117,173	0	0	117,173		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	833,462	0	0	833,462		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	0	1,409,490	0	0	1,409,490		
Other	0	0	0	0	0		
Total	884,870	31,944,160	82,607	0	32,911,638		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	711	706	276	0	1,692	Summary:	
Alaska	609	3	76	0	687		
Arizona	4,480	1,983	2,062	0	8,524		
Arkansas	822	312	398	0	1,532		
California	23,678	3,980	22,828	0	50,485	GA Covered Obligations	789,601,673
Colorado	4,483	1,081	2,600	0	8,164		
Connecticut	5,536	1,567	6,657	0	13,760	Add:	
Delaware	381	152	334	0	868	GA claims incurred directly	0
Dist. of Columbia	666	146	539	0	1,350	GA expenses incurred directly	0
Florida	14,441	5,911	9,390	0	29,742	NOLHGA expenses	508,909
Georgia	1,879	1,761	1,296	0	4,936		
Hawaii	1,452	219	231	0	1,901	Less:	
Idaho	517	1	128	0	646	Estate/other distributions	0
Illinois	7,300	2,738	6,050	0	16,088	Other adjustments	789,601,673
Indiana	2,334	960	1,891	0	5,185	Ceding commissions/ policy enhancements	0
Iowa	3,112	993	1,854	0	5,959	Other recoveries (litigation, estate distributions etc.)	0
Kansas	2,888	962	4,354	0	8,204		
Kentucky	653	828	1,187	0	2,668		
Louisiana	1,464	870	844	0	3,177		
Maine	1,127	760	661	0	2,547	Adjusted GA Costs	508,909
Maryland	4,456	1,267	7,972	0	13,695	Per state breakdown	508,909
Massachusetts	9,527	16,914	6,763	0	33,203		
Michigan	10,367	2,290	8,563	0	21,220		
Minnesota	3,743	1,803	5,204	0	10,750		
Mississippi	296	506	293	0	1,095		
Missouri	3,688	773	3,141	0	7,603		
Montana	523	238	254	0	1,015		
Nebraska	1,956	578	892	0	3,426		
Nevada	1,591	453	603	0	2,646		
New Hampshire	1,536	393	877	0	2,806		
New Jersey	6,311	4,715	23,592	0	34,618		
New Mexico	1,811	352	328	0	2,490		
New York	26,693	16,020	39,363	0	82,076		
North Carolina	3,066	1,412	6,025	0	10,504		
North Dakota	105	588	27	0	721		
Ohio	6,731	1,836	4,662	0	13,228		
Oklahoma	1,181	741	364	0	2,286		
Oregon	2,137	853	1,558	0	4,548		
Pennsylvania	12,222	3,122	8,282	0	23,625		
Puerto Rico	458	14	14	0	486		
Rhode Island	739	468	1,394	0	2,602		
South Carolina	1,309	943	4,094	0	6,347		
South Dakota	841	358	374	0	1,573		
Tennessee	1,221	1,064	1,146	0	3,431		
Texas	11,164	2,359	3,537	0	17,059		
Utah	1,430	512	192	0	2,134		
Vermont	562	107	533	0	1,202		
Virginia	2,536	1,186	1,975	0	5,696		
Washington	7,308	1,649	4,916	0	13,873		
West Virginia	598	324	760	0	1,681		
Wisconsin	5,332	3,004	4,447	0	12,783		
Wyoming	248	91	33	0	371		
Other	0	0	0	0	0		
Total	210,215	92,861	205,833	0	508,909		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	(8,550)	(3,767)	0	0	(12,317)	Summary:	
Alaska	(1,244)	(555)	0	(528)	(2,327)		
Arizona	(3,235)	(8,635)	0	0	(11,870)		
Arkansas	(932)	(2,977)	0	(2)	(3,912)		
California	26,624	12,270	0	0	38,894	GA Covered Obligations	5,323,073,573
Colorado	0	0	0	0	0		
Connecticut	(20,986)	(86,554)	0	(1,271)	(108,811)	Add:	
Delaware	2,611	1,214	0	358	4,183	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	15,185,145
Florida	(27,105)	(33,042)	0	0	(60,147)	NOLHGA expenses	5,599,824
Georgia	37,680	18,640	0	2,613	58,934		
Hawaii	(1,069)	(27)	0	0	(1,096)	Less:	
Idaho	127	29	0	0	156	Estate/other distributions	5,160,590,573
Illinois	(17,582)	(54,276)	0	(4,613)	(76,471)	Other adjustments	135,157,781
Indiana	9,952	24,635	0	1,241	35,827	Ceding commissions/ policy enhancements	0
Iowa	(6,250)	(2,994)	0	0	(9,243)	Other recoveries (litigation, estate distributions etc.)	49,786,581
Kansas	2,250	1,511	0	0	3,760		
Kentucky	(15,578)	(5,183)	0	0	(20,762)		
Louisiana	0	0	0	0	0		
Maine	(2,572)	(17,783)	0	(646)	(21,000)	Adjusted GA Costs	(1,676,393)
Maryland	(7,230)	(9,216)	0	0	(16,446)	Per state breakdown	(1,676,393)
Massachusetts	(14,228)	(4,605)	0	0	(18,833)		
Michigan	(26,388)	(216,571)	0	(116,750)	(359,709)		
Minnesota	(6,659)	(6,434)	0	(6,958)	(20,051)		
Mississippi	2,997	2,685	0	0	5,682		
Missouri	6,442	4,230	0	0	10,673		
Montana	(6,555)	(2,452)	0	0	(9,007)		
Nebraska	(2,267)	(6,518)	0	0	(8,785)		
Nevada	(41)	(22)	0	0	(62)		
New Hampshire	(8,215)	(36,798)	0	0	(45,012)		
New Jersey	(52,118)	(283,152)	0	(15,995)	(351,265)		
New Mexico	993	1,205	0	0	2,197		
New York	(99,931)	(266,966)	0	(9,700)	(376,597)		
North Carolina	(11,370)	(11,155)	0	(651)	(23,176)		
North Dakota	4,423	353	0	0	4,776		
Ohio	(25,900)	(33,608)	0	(5,967)	(65,475)		
Oklahoma	(4,705)	(1,969)	0	0	(6,675)		
Oregon	(1,414)	(9,191)	0	0	(10,606)		
Pennsylvania	(43,660)	(24,673)	0	(7,226)	(75,559)		
Puerto Rico	(63)	(165)	0	0	(227)		
Rhode Island	(1,261)	(526)	0	0	(1,787)		
South Carolina	(8,509)	(5,468)	0	0	(13,977)		
South Dakota	(65)	(6)	0	0	(71)		
Tennessee	(9,595)	(1,966)	0	0	(11,561)		
Texas	(26,607)	(8,193)	0	(4,147)	(38,947)		
Utah	1,879	873	0	3,034	5,786		
Vermont	(1,238)	(16,005)	0	(3,916)	(21,158)		
Virginia	(4,106)	(3,573)	0	0	(7,679)		
Washington	(3,377)	(19,402)	0	(497)	(23,276)		
West Virginia	(3,399)	(716)	0	0	(4,115)		
Wisconsin	(3,144)	(1,602)	0	0	(4,746)		
Wyoming	(4,442)	(59)	0	0	(4,501)		
Other	0	0	0	0	0		
Total	(385,611)	(1,119,161)	0	(171,622)	(1,676,393)		

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



	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	3,058	3,660	(2,472)	0	4,245	Summary:	
Alaska	2,702	12,577	0	0	15,279		
Arizona	50,316	108,675	2,748	0	161,739		
Arkansas	34,632	40,262	(186,012)	0	(111,118)		
California	(120,773)	(414,895)	0	0	(535,668)	GA Covered Obligations	250,904,755
Colorado	0	0	0	0	0		
Connecticut	(8,011)	(11,992)	0	0	(20,003)	Add:	
Delaware	9,948	21,683	(618)	0	31,013	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	238,669	584,273	15,110	7,324	845,376	NOLHGA expenses	1,531,594
Georgia	9,011	19,338	(130)	0	28,219		
Hawaii	0	0	0	0	0	Less:	
Idaho	2,989	7,651	0	0	10,640	Estate/other distributions	121,248,273
Illinois	19,054	106,240	836	0	126,130	Other adjustments	2,469
Indiana	2,028,928	7,339,137	13,550	5,729,168	15,110,783	Ceding commissions/ policy enhancements	7,587,731
Iowa	165,496	424,079	(20,812)	0	568,763	Other recoveries (litigation, estate distributions etc.)	104,923,376
Kansas	110,880	175,071	(24,131)	0	261,821		
Kentucky	(293)	(171)	(32)	0	(495)		
Louisiana	0	0	0	0	0		
Maine	92,338	152,280	25	0	244,643	Adjusted GA Costs	18,674,500
Maryland	44,333	76,315	(34,403)	0	86,245	Per state breakdown	18,674,500
Massachusetts	(12,949)	(11,316)	(813)	0	(25,078)		
Michigan	534,095	970,367	1,638	0	1,506,100		
Minnesota	453,044	1,276,992	7,024	0	1,737,061		
Mississippi	5,012	17,001	(31,821)	0	(9,808)		
Missouri	17,860	32,951	(54,035)	0	(3,224)		
Montana	(7,961)	(214)	(185)	0	(8,361)		
Nebraska	(290,968)	380,965	(3,387,841)	0	(3,297,844)		
Nevada	(51,434)	(54,084)	(8,536)	0	(114,055)		
New Hampshire	(3,945)	(6,160)	(36)	0	(10,141)		
New Jersey	0	0	0	0	0		
New Mexico	(27,147)	(14,435)	(27,301)	0	(68,883)		
New York	0	0	0	0	0		
North Carolina	(20,254)	(24,798)	(1,040)	0	(46,092)		
North Dakota	(61,524)	(41,781)	(1,399)	0	(104,704)		
Ohio	284,378	814,091	5,867	18,705	1,123,041		
Oklahoma	(66,040)	(95,830)	(389,595)	0	(551,465)		
Oregon	(202)	(756)	(1)	0	(959)		
Pennsylvania	366,975	1,265,265	8,271	0	1,640,511		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	75,828	26,156	(473)	0	101,512		
South Dakota	85,781	140,907	3,257	0	229,945		
Tennessee	36,346	64,520	(7,443)	0	93,423		
Texas	114,403	80,638	(2,169,361)	13,898	(1,960,422)		
Utah	(25,391)	(3,711)	0	0	(29,102)		
Vermont	0	0	0	0	0		
Virginia	235,079	1,097,578	243	0	1,332,900		
Washington	36,139	184,601	327	852	221,920		
West Virginia	11,877	26,728	0	0	38,605		
Wisconsin	8,563	8,719	1,662	0	18,944		
Wyoming	11,766	21,298	0	0	33,064		
Other	0	0	0	0	0		
Total	4,392,611	14,799,875	(6,287,933)	5,769,947	18,674,500		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	71,892	0	7,486	0	79,378	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	3,559,238
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	5,276
Dist. of Columbia	53,986	0	0	0	53,986	GA expenses incurred directly	156,071
Florida	81,185	87	0	0	81,272	NOLHGA expenses	364,709
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	809,429
Illinois	0	0	0	0	0	Other adjustments	(5,910)
Indiana	6,178	0	1,042	0	7,220	Ceding commissions/ policy enhancements	355,362
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	580,001
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0		
Louisiana	1,305,943	204,507	2,522	0	1,512,972	Adjusted GA Costs	2,346,411
Maine	0	0	0	0	0	Per state breakdown	2,346,411
Maryland	136,786	44	523	0	137,353		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	14,887	3,464	3,040	0	21,391		
Missouri	0	0	0	0	0		
Montana	386	0	0	0	386		
Nebraska	12,995	0	0	0	12,995		
Nevada	1,061	0	0	0	1,061		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	82,481	0	1,445	0	83,926		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	0	0	0	0	0		
Oklahoma	11,072	0	0	0	11,072		
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	246,481	0	0	0	246,481		
South Dakota	34,315	0	0	0	34,315		
Tennessee	14,896	11,374	0	0	26,270		
Texas	34,878	0	0	0	34,878		
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		
<b>Total</b>	<b>2,110,878</b>	<b>219,475</b>	<b>16,058</b>	<b>0</b>	<b>2,346,411</b>		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	19,681	0	0	19,681	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	1,209,168	0	0	1,209,168		
Arkansas	0	202,001	0	0	202,001		
California	963	6,082,536	5,257	0	6,088,756	GA Covered Obligations	110,355,316
Colorado	0	3,943,001	0	0	3,943,001		
Connecticut	0	15,539	0	0	15,539	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	669,896
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	784,288
Florida	2,198	3,701,751	0	0	3,703,949	NOLHGA expenses	597,266
Georgia	616	302,888	3,942	0	307,446		
Hawaii	0	14,308	0	0	14,308	Less:	
Idaho	0	27,226	0	0	27,226	Estate/other distributions	81,145,732
Illinois	0	32,000	0	0	32,000	Other adjustments	(1,295,162)
Indiana	0	125,175	0	0	125,175	Ceding commissions/ policy enhancements	3,477,487
Iowa	0	17,147	0	0	17,147	Other recoveries (litigation, estate distributions etc.)	8,609,573
Kansas	0	67,023	0	0	67,023		
Kentucky	0	7,498	0	0	7,498		
Louisiana	58	164,674	0	0	164,732	Adjusted GA Costs	20,469,136
Maine	0	12,045	0	0	12,045	Per state breakdown	20,469,136
Maryland	0	61,684	0	0	61,684		
Massachusetts	0	0	0	0	0		
Michigan	0	45,390	0	0	45,390		
Minnesota	0	88,687	0	0	88,687		
Mississippi	0	168,856	0	0	168,856		
Missouri	0	49,774	0	0	49,774		
Montana	0	34,361	0	0	34,361		
Nebraska	0	527,888	0	0	527,888		
Nevada	0	441,755	0	0	441,755		
New Hampshire	0	0	0	0	0		
New Jersey	0	2,590	0	0	2,590		
New Mexico	0	410,847	0	0	410,847		
New York	0	0	0	0	0		
North Carolina	0	628,041	0	0	628,041		
North Dakota	0	36,610	0	0	36,610		
Ohio	0	98,312	0	0	98,312		
Oklahoma	0	292,506	0	0	292,506		
Oregon	0	69,511	0	0	69,511		
Pennsylvania	0	76,951	0	0	76,951		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	0	0	0		
South Dakota	0	3,925	0	0	3,925		
Tennessee	0	27,434	0	0	27,434		
Texas	193	1,010,542	0	0	1,010,734		
Utah	0	69,329	0	0	69,329		
Vermont	0	17,133	0	0	17,133		
Virginia	0	165,901	0	0	165,901		
Washington	0	101,188	0	0	101,188		
West Virginia	0	19,747	0	0	19,747		
Wisconsin	0	17,674	0	0	17,674		
Wyoming	0	45,612	0	0	45,612		
Other	0	0	0	0	0		
<b>Total</b>	<b>4,028</b>	<b>20,455,909</b>	<b>9,199</b>	<b>0</b>	<b>20,469,136</b>		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	14,153	787,510	0	0	801,663	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	419,826,573
Colorado	25,909	1,464,982	0	0	1,490,891		
Connecticut	0	0	0	0	0	Add:	
Delaware	421,034	10,414,756	0	0	10,835,790	GA claims incurred directly	(2,321,488)
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	2,861,498
Florida	3,063,126	62,997,749	0	0	66,060,875	NOLHGA expenses	4,402,241
Georgia	282,718	702,222	0	0	984,939		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	100,737
Illinois	0	0	0	0	0	Other adjustments	3,944,359
Indiana	110,024	8,131,516	0	0	8,241,539	Ceding commissions/ policy enhancements	17,758,201
Iowa	677,244	6,158,440	0	0	6,835,684	Other recoveries (litigation, estate distributions etc.)	214,757,994
Kansas	43,565	932,185	0	0	975,750		
Kentucky	0	0	0	0	0		
Louisiana	42,849	4,082,136	0	0	4,124,985	Adjusted GA Costs	188,207,533
Maine	0	0	0	0	0	Per state breakdown	188,207,533
Maryland	0	0	0	0	0		
Massachusetts	0	0	0	0	0		
Michigan	1,081,287	30,967,500	0	0	32,048,787		
Minnesota	0	0	0	0	0		
Mississippi	7,578	3,641,799	0	0	3,649,377		
Missouri	95,819	2,103,280	0	0	2,199,098		
Montana	0	4,304	0	0	4,304		
Nebraska	163,612	2,743,047	0	0	2,906,659		
Nevada	0	0	0	0	0		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	7,431	44,811	0	0	52,243		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	78,271	0	0	78,271		
Ohio	0	0	0	0	0		
Oklahoma	0	0	0	0	0		
Oregon	0	0	0	0	0		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	63,534	119,217	0	0	182,751		
South Dakota	0	54,271	0	0	54,271		
Tennessee	132,001	9,913,744	0	0	10,045,745		
Texas	468,353	34,282,220	0	0	34,750,574		
Utah	0	31,149	0	0	31,149		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	0	0	0	0		
West Virginia	83,103	1,769,083	0	0	1,852,186		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	6,783,338	181,424,194	0	0	188,207,533		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	419,336	0	0	0	419,336	Summary:	
Alaska	40,755	0	0	0	40,755		
Arizona	1,412,564	0	0	0	1,412,564		
Arkansas	302,632	0	0	0	302,632		
California	7,411,091	0	0	0	7,411,091	GA Covered Obligations	98,448,913
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	154,971	0	0	0	154,971	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	5,509,519	0	0	0	5,509,519	NOLHGA expenses	1,829,395
Georgia	682,924	0	0	0	682,924		
Hawaii	192,587	0	0	0	192,587	Less:	
Idaho	266,729	0	0	0	266,729	Estate/other distributions	7,067,440
Illinois	10,449,693	0	0	0	10,449,693	Other adjustments	(145,086)
Indiana	2,298,856	0	0	0	2,298,856	Ceding commissions/ policy enhancements	10,862,914
Iowa	1,902,683	0	0	0	1,902,683	Other recoveries (litigation, estate distributions etc.)	642,701
Kansas	439,473	0	0	0	439,473		
Kentucky	342,841	0	0	0	342,841		
Louisiana	0	0	0	0	0		
Maine	300,682	0	0	0	300,682	Adjusted GA Costs	81,850,340
Maryland	1,221,662	0	0	0	1,221,662	Per state breakdown	81,850,340
Massachusetts	1,901,865	0	0	0	1,901,865		
Michigan	1,569,648	0	0	0	1,569,648		
Minnesota	712,319	0	0	0	712,319		
Mississippi	159,665	0	0	0	159,665		
Missouri	897,912	0	0	0	897,912		
Montana	229,543	0	0	0	229,543		
Nebraska	646,967	0	0	0	646,967		
Nevada	184,142	0	0	0	184,142		
New Hampshire	161,811	0	0	0	161,811		
New Jersey	10,895,855	0	0	0	10,895,855		
New Mexico	255,339	0	0	0	255,339		
New York	0	0	0	0	0		
North Carolina	709,099	0	0	0	709,099		
North Dakota	583,655	0	0	0	583,655		
Ohio	2,521,638	0	0	0	2,521,638		
Oklahoma	883,809	0	0	0	883,809		
Oregon	577,159	0	0	0	577,159		
Pennsylvania	4,993,498	0	0	0	4,993,498		
Puerto Rico	48,675	0	0	0	48,675		
Rhode Island	0	0	0	0	0		
South Carolina	1,119,128	0	0	0	1,119,128		
South Dakota	376,213	0	0	0	376,213		
Tennessee	1,348,058	0	0	0	1,348,058		
Texas	1,684,486	0	0	0	1,684,486		
Utah	317,986	0	0	0	317,986		
Vermont	0	0	0	0	0		
Virginia	1,309,807	0	0	0	1,309,807		
Washington	1,645,567	0	0	0	1,645,567		
West Virginia	258,383	0	0	0	258,383		
Wisconsin	12,256,176	0	0	0	12,256,176		
Wyoming	252,935	0	0	0	252,935		
Other	0	0	0	0	0		
Total	81,850,340	0	0	0	81,850,340		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	2,211	56,026	0	0	58,237	Summary:	
Alaska	0	0	0	0	0		
Arizona	11,064	1,175,406	0	0	1,186,470		
Arkansas	0	35,054	0	0	35,054		
California	14,609	196,468	0	0	211,077	GA Covered Obligations	190,939,551
Colorado	62,760	635,959	0	0	698,720		
Connecticut	0	12,585	0	0	12,585	Add:	
Delaware	0	5,134	0	0	5,134	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	40,912	1,334,062	0	0	1,374,973	NOLHGA expenses	1,678,761
Georgia	50,866	659,339	0	0	710,205		
Hawaii	0	0	0	0	0	Less:	
Idaho	13,612	486,389	0	0	500,000	Estate/other distributions	176,081,409
Illinois	33,973	486,252	0	0	520,226	Other adjustments	250,452
Indiana	57,700	650,850	0	0	708,550	Ceding commissions/ policy enhancements	0
Iowa	0	(0)	0	0	(0)	Other recoveries (litigation, estate distributions etc.)	3,878,757
Kansas	12,151	240,422	0	0	252,573	Adjusted GA Costs	12,407,694
Kentucky	1,414	61,503	0	0	62,917	Per state breakdown	12,407,694
Louisiana	0	85,238	0	0	85,238		
Maine	9,874	202,620	0	0	212,494		
Maryland	3,799	40,416	0	0	44,215		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	62,344	0	0	62,344		
Missouri	20,544	869,066	0	0	889,611		
Montana	319	119,753	0	0	120,073		
Nebraska	16,803	512,118	0	0	528,920		
Nevada	7,139	87,060	0	0	94,199		
New Hampshire	0	78,945	0	0	78,945		
New Jersey	0	(0)	0	0	(0)		
New Mexico	604	207,206	0	0	207,810		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	104,750	881,505	0	0	986,255		
Oklahoma	0	322,104	0	0	322,104		
Oregon	0	33,049	0	0	33,049		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	2,712	0	0	2,712		
South Carolina	0	198,714	0	0	198,714		
South Dakota	0	0	0	0	0		
Tennessee	1,925	90,445	0	0	92,369		
Texas	63,437	1,364,873	0	0	1,428,309		
Utah	8,673	56,755	0	0	65,428		
Vermont	0	0	0	0	0		
Virginia	46,175	422,239	0	0	468,414		
Washington	0	(0)	0	0	(0)		
West Virginia	0	149,767	0	0	149,767		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	585,316	11,822,378	0	0	12,407,694		

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

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

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	40,855	18,145	0	0	59,000	Summary:	
Alaska	0	0	0	0	0		
Arizona	553,951	938,839	0	0	1,492,790		
Arkansas	54,204	100,582	0	0	154,786		
California	0	0	0	0	0	GA Covered Obligations	286,944,298
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	13,790	4,843	0	0	18,633	GA claims incurred directly	37,922
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	837,152	653,859	0	0	1,491,011	NOLHGA expenses	4,235,701
Georgia	89,266	67,518	0	0	156,783		
Hawaii	1,097,742	266,412	0	0	1,364,154	Less:	
Idaho	316,233	616,816	0	0	933,050	Estate/other distributions	202,443,924
Illinois	583,597	742,749	0	0	1,326,346	Other adjustments	32,137,465
Indiana	121,429	196,480	0	0	317,909	Ceding commissions/ policy enhancements	27,830,305
Iowa	77,987	160,839	0	0	238,827	Other recoveries (litigation, estate distributions etc.)	381,031
Kansas	0	0	0	0	0		
Kentucky	112,246	64,092	0	0	176,338		
Louisiana	0	0	0	0	0		
Maine	143,517	242,173	0	0	385,691	Adjusted GA Costs	28,425,195
Maryland	0	0	0	0	0	Per state breakdown	28,425,195
Massachusetts	140,867	149,569	0	0	290,436		
Michigan	0	0	0	0	0		
Minnesota	1,168,939	3,217,067	0	0	4,386,007		
Mississippi	9,115	9,500	0	0	18,614		
Missouri	41,037	44,260	0	0	85,297		
Montana	128,346	170,566	0	0	298,911		
Nebraska	181,183	290,669	0	0	471,852		
Nevada	159,236	241,378	0	0	400,615		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	152,988	230,117	0	0	383,104		
New York	0	0	0	0	0		
North Carolina	355,356	249,014	0	0	604,370		
North Dakota	137,190	86,564	0	0	223,754		
Ohio	1,071,515	568,050	0	0	1,639,565		
Oklahoma	817,516	830,025	0	0	1,647,540		
Oregon	917,680	973,712	0	0	1,891,392		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	7,210	17,697	0	0	24,908		
South Carolina	77,193	25,521	0	0	102,714		
South Dakota	199,592	42,725	0	0	242,317		
Tennessee	47,026	77,327	0	0	124,353		
Texas	403,974	240,419	0	0	644,393		
Utah	115,351	124,027	0	0	239,378		
Vermont	22,352	12,678	0	0	35,030		
Virginia	125,355	72,416	0	0	197,771		
Washington	1,904,176	4,335,949	0	0	6,240,126		
West Virginia	5,070	1,233	0	0	6,303		
Wisconsin	0	0	0	0	0		
Wyoming	58,353	52,773	0	0	111,126		
Other	0	0	0	0	0		
Total	12,288,590	16,136,605	0	0	28,425,195		

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



	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	111,346	0	111,346	Summary:	
Alaska	0	0	(2,921)	0	(2,921)		
Arizona	0	0	126,475	0	126,475		
Arkansas	0	0	13,066	0	13,066		
California	0	0	479,608	0	479,608	GA Covered Obligations	0
Colorado	0	0	24,040	0	24,040		
Connecticut	0	0	12,206	0	12,206	Add:	
Delaware	0	0	253	0	253	GA claims incurred directly	17,882,883
Dist. of Columbia	0	0	7,071	0	7,071	GA expenses incurred directly	1,168,383
Florida	0	0	4,390,080	0	4,390,080	NOLHGA expenses	1,443,817
Georgia	0	0	1,652,873	0	1,652,873		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	9,523	0	9,523	Estate/other distributions	0
Illinois	0	0	73,453	0	73,453	Other adjustments	0
Indiana	0	0	58,478	0	58,478	Ceding commissions/ policy enhancements	0
Iowa	0	0	8,080	0	8,080	Other recoveries (litigation, estate distributions etc.)	8,594,567
Kansas	0	0	60,674	0	60,674		
Kentucky	0	0	94,331	0	94,331		
Louisiana	0	0	39,890	0	39,890		
Maine	0	0	1,786	0	1,786	Adjusted GA Costs	11,900,516
Maryland	0	0	183,652	0	183,652	Per state breakdown	11,900,516
Massachusetts	0	0	26,236	0	26,236		
Michigan	0	0	311,480	0	311,480		
Minnesota	0	0	50,774	0	50,774		
Mississippi	0	0	1,925	0	1,925		
Missouri	0	0	83,322	0	83,322		
Montana	0	0	978	0	978		
Nebraska	0	0	1,726	0	1,726		
Nevada	0	0	80,840	0	80,840		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	6,911	0	6,911		
New Mexico	0	0	21,097	0	21,097		
New York	0	0	0	0	0		
North Carolina	0	0	993,178	0	993,178		
North Dakota	0	0	0	0	0		
Ohio	0	0	136,179	0	136,179		
Oklahoma	0	0	97,950	0	97,950		
Oregon	0	0	57,657	0	57,657		
Pennsylvania	0	0	250,792	0	250,792		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	340,520	0	340,520		
South Carolina	0	0	952,498	0	952,498		
South Dakota	0	0	185	0	185		
Tennessee	0	0	47,453	0	47,453		
Texas	0	0	731,227	0	731,227		
Utah	0	0	12,256	0	12,256		
Vermont	0	0	27,389	0	27,389		
Virginia	0	0	117,783	0	117,783		
Washington	0	0	152,140	0	152,140		
West Virginia	0	0	20,732	0	20,732		
Wisconsin	0	0	33,306	0	33,306		
Wyoming	0	0	20	0	20		
Other	0	0	0	0	0		
Total	0	0	11,900,516	0	11,900,516		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	35,690	0	35,690		
Arkansas	0	0	1,706,656	0	1,706,656		
California	0	0	7,304	0	7,304	GA Covered Obligations	10,837,049
Colorado	0	0	2,126	0	2,126		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	421,825
Dist. of Columbia	0	0	471	0	471	GA expenses incurred directly	336,519
Florida	0	0	3,178	0	3,178	NOLHGA expenses	1,168,110
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	4,463	0	4,463	Estate/other distributions	0
Illinois	0	0	1,554	0	1,554	Other adjustments	0
Indiana	0	0	3,706	0	3,706	Ceding commissions/ policy enhancements	0
Iowa	0	0	69	0	69	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	6,229	0	6,229		
Kentucky	0	0	0	0	0		
Louisiana	0	0	5,071,054	0	5,071,054	Adjusted GA Costs	12,763,503
Maine	0	0	0	0	0	Per state breakdown	12,763,503
Maryland	0	0	486	0	486		
Massachusetts	0	0	0	0	0		
Michigan	0	0	3,040	0	3,040		
Minnesota	0	0	0	0	0		
Mississippi	0	0	0	0	0		
Missouri	0	0	4,437	0	4,437		
Montana	0	0	0	0	0		
Nebraska	0	0	2,065	0	2,065		
Nevada	0	0	1,374	0	1,374		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	7,850	0	7,850		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	430	0	430		
Ohio	0	0	300	0	300		
Oklahoma	0	0	2,389,798	0	2,389,798		
Oregon	0	0	897	0	897		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	2,320	0	2,320		
South Dakota	0	0	0	0	0		
Tennessee	0	0	104	0	104		
Texas	0	0	3,480,587	0	3,480,587		
Utah	0	0	10,782	0	10,782		
Vermont	0	0	0	0	0		
Virginia	0	0	5,664	0	5,664		
Washington	0	0	10,781	0	10,781		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	89	0	89		
Other	0	0	0	0	0		
Total	0	0	12,763,503	0	12,763,503		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	234,413	104,997	0	0	339,410	Summary:	
Alaska	3,252	16,861	0	0	20,113		
Arizona	660,907	277,519	0	0	938,426		
Arkansas	283,335	50,285	0	0	333,620		
California	3,323,737	508,545	0	0	3,832,282	GA Covered Obligations	128,656,620
Colorado	1,433,241	122,532	0	0	1,555,773		
Connecticut	0	0	0	0	0	Add:	
Delaware	101,464	46,200	76,643	0	224,307	GA claims incurred directly	2,908,357
Dist. of Columbia	79,816	44,814	0	0	124,630	GA expenses incurred directly	2,344,214
Florida	1,799,162	1,824,169	0	0	3,623,331	NOLHGA expenses	1,265,646
Georgia	887,087	441,847	0	0	1,328,934		
Hawaii	5,074	18,371	0	0	23,445	Less:	
Idaho	437,356	171,111	0	0	608,467	Estate/other distributions	0
Illinois	1,859,759	1,269,664	0	0	3,129,423	Other adjustments	(978,103)
Indiana	1,015,254	834,244	0	0	1,849,499	Ceding commissions/ policy enhancements	16,832,492
Iowa	324,579	466,719	0	0	791,298	Other recoveries (litigation, estate distributions etc.)	77,023,202
Kansas	102,952	42,084	0	0	145,036		
Kentucky	642,823	341,044	0	0	983,867		
Louisiana	0	0	0	0	0	Adjusted GA Costs	42,297,247
Maine	0	0	0	0	0	Per state breakdown	42,297,247
Maryland	478,320	90,536	64,904	0	633,760		
Massachusetts	27,183	11,585	0	0	38,768		
Michigan	8,920	281	0	0	9,201		
Minnesota	1,745,526	2,086,884	0	0	3,832,411		
Mississippi	555,813	100,069	0	0	655,882		
Missouri	884,866	723,877	0	0	1,608,744		
Montana	265,709	76,623	0	0	342,332		
Nebraska	287,381	183,784	0	0	471,165		
Nevada	538,241	68,706	0	0	606,947		
New Hampshire	47,094	1,605	0	0	48,698		
New Jersey	0	0	0	0	0		
New Mexico	113,195	126,737	0	0	239,933		
New York	0	0	0	0	0		
North Carolina	891,970	177,860	410	0	1,070,240		
North Dakota	180,649	115,520	0	0	296,169		
Ohio	0	0	0	0	0		
Oklahoma	237,815	568,104	0	0	805,920		
Oregon	714,735	224,222	0	0	938,956		
Pennsylvania	1,703,537	1,081,957	2,754	0	2,788,249		
Puerto Rico	0	0	0	0	0		
Rhode Island	6,845	100	0	0	6,945		
South Carolina	1,110,837	437,432	0	0	1,548,269		
South Dakota	132,940	64,942	0	0	197,881		
Tennessee	536,576	327,350	0	0	863,927		
Texas	667,861	1,036,465	37,930	0	1,742,256		
Utah	164,167	148,464	0	0	312,631		
Vermont	0	0	0	0	0		
Virginia	831,421	357,697	7,316	0	1,196,434		
Washington	1,199,179	426,579	0	0	1,625,758		
West Virginia	282,976	10,443	5,634	0	299,053		
Wisconsin	97,716	80,756	0	0	178,472		
Wyoming	44,947	41,437	0	0	86,384		
Other	0	0	0	0	0		
Total	26,950,631	15,151,025	195,591	0	42,297,247		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	0	0	0		
California	2,107	0	190	0	2,297	GA Covered Obligations	0
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	1,470	0	299	0	1,769	GA expenses incurred directly	0
Florida	0	0	0	0	0	NOLHGA expenses	44,027
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	11,549	0	6,650	0	18,200	Other adjustments	0
Indiana	1,479	0	366	0	1,845	Ceding commissions/ policy enhancements	0
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	1,708	0	786	0	2,494		
Louisiana	0	0	0	0	0	Adjusted GA Costs	44,027
Maine	0	0	0	0	0	Per state breakdown	44,027
Maryland	1,482	0	132	0	1,614		
Massachusetts	0	0	0	0	0		
Michigan	2,307	0	345	0	2,652		
Minnesota	0	0	0	0	0		
Mississippi	0	0	0	0	0		
Missouri	556	0	181	0	738		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	0	0	0	0	0		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	0	0	0		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	8,633	0	1,903	0	10,535		
Oklahoma	0	0	0	0	0		
Oregon	0	0	0	0	0		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	0	0	0		
South Dakota	0	0	0	0	0		
Tennessee	0	0	0	0	0		
Texas	0	0	0	0	0		
Utah	0	0	0	0	0		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	0	0	0	0		
West Virginia	1,444	0	440	0	1,884		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	32,736	0	11,291	0	44,027		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	557,191	0	557,191	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	193,164	0	193,164		
Arkansas	0	0	87,320	0	87,320		
California	0	0	164,443	0	164,443	GA Covered Obligations	8,039,281
Colorado	0	0	55,203	0	55,203		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	264	0	264	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	0	0	13,820	0	13,820	NOLHGA expenses	67,713
Georgia	0	0	2,711,387	0	2,711,387		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	21,960	0	21,960	Estate/other distributions	0
Illinois	0	0	122,013	0	122,013	Other adjustments	0
Indiana	0	0	27,047	0	27,047	Ceding commissions/ policy enhancements	0
Iowa	0	0	25,481	0	25,481	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	14,496	0	14,496		
Kentucky	0	0	463,038	0	463,038		
Louisiana	0	0	70,448	0	70,448		
Maine	0	0	0	0	0	Adjusted GA Costs	8,106,994
Maryland	0	0	6,769	0	6,769	Per state breakdown	8,106,994
Massachusetts	0	0	0	0	0		
Michigan	0	0	111,797	0	111,797		
Minnesota	0	0	0	0	0		
Mississippi	0	0	189,833	0	189,833		
Missouri	0	0	143,266	0	143,266		
Montana	0	0	15,589	0	15,589		
Nebraska	0	0	47,648	0	47,648		
Nevada	0	0	371,517	0	371,517		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	4,027	0	4,027		
New Mexico	0	0	121,733	0	121,733		
New York	0	0	1,484	0	1,484		
North Carolina	0	0	30	0	30		
North Dakota	0	0	5,374	0	5,374		
Ohio	0	0	99,535	0	99,535		
Oklahoma	0	0	93,787	0	93,787		
Oregon	0	0	67,597	0	67,597		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	7,267	0	7,267		
South Dakota	0	0	51,116	0	51,116		
Tennessee	0	0	67,009	0	67,009		
Texas	0	0	1,832,245	0	1,832,245		
Utah	0	0	32,888	0	32,888		
Vermont	0	0	0	0	0		
Virginia	0	0	27,892	0	27,892		
Washington	0	0	167,735	0	167,735		
West Virginia	0	0	110,539	0	110,539		
Wisconsin	0	0	2,097	0	2,097		
Wyoming	0	0	945	0	945		
Other	0	0	0	0	0		
Total	0	0	8,106,994	0	8,106,994		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	50,050	145,507	0	0	195,557	Summary:	
Alaska	0	0	0	0	0		
Arizona	133,324	462,296	0	0	595,620		
Arkansas	114,580	331,486	0	0	446,066		
California	0	0	0	0	0	GA Covered Obligations	19,032,684
Colorado	105,410	563,548	0	0	668,958		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	4,754,902
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	1,166,149
Florida	0	0	0	0	0	NOLHGA expenses	589,487
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	14,862	278,752	0	0	293,614	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	(20,423)
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	1,898,919
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	8,422,692
Kansas	249,617	1,221,813	0	0	1,471,430		
Kentucky	0	0	0	0	0		
Louisiana	201,468	765,470	0	0	966,938	Adjusted GA Costs	15,242,034
Maine	0	0	0	0	0	Per state breakdown	15,242,034
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	94,637	429,379	0	0	524,016		
Missouri	160,354	1,269,183	0	0	1,429,537		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	875	1,015	0	0	1,890		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	309	56,993	0	0	57,302		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	0	0	0	0	0		
Oklahoma	1,834,800	2,489,377	4,494	0	4,328,671		
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	845,356	3,393,426	258	0	4,239,041		
Utah	1,944	21,450	0	0	23,394		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	0	0	0	0		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	3,807,586	11,429,696	4,752	0	15,242,034		

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	0	0	0		
Arizona	983	0	0	0	983		
Arkansas	0	0	0	0	0		
California	0	0	0	0	0	GA Covered Obligations	0
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	0	0	0	0	0	NOLHGA expenses	43,058
Georgia	0	0	0	0	0		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	0
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	0
Iowa	38	0	0	0	38	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0	Adjusted GA Costs	43,058
Louisiana	368	0	0	0	368	Per state breakdown	43,058
Maine	0	0	0	0	0		
Maryland	0	0	0	0	0		
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	0	0	0	0		
Missouri	3,178	0	0	29,058	32,236		
Montana	0	0	0	0	0		
Nebraska	0	0	0	0	0		
Nevada	0	0	0	0	0		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	0	0	0		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	0	0	0		
Ohio	961	0	0	0	961		
Oklahoma	6,584	0	0	0	6,584		
Oregon	0	0	0	0	0		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	0	0	0		
South Dakota	0	0	0	0	0		
Tennessee	0	0	0	0	0		
Texas	0	0	0	0	0		
Utah	1,678	211	0	0	1,888		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	0	0	0	0		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	13,790	211	0	29,058	43,058		

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



	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	0	0	0	Summary:	
Alaska	0	0	28,614	0	28,614		
Arizona	0	0	147,108	0	147,108		
Arkansas	0	0	36,749	0	36,749		
California	0	0	261,410	0	261,410	GA Covered Obligations	5,333,176
Colorado	0	0	457,784	0	457,784		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	1,751,932
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	509,265
Florida	0	0	0	0	0	NOLHGA expenses	884,937
Georgia	0	0	0	0	0		
Hawaii	0	0	1,502	0	1,502	Less:	
Idaho	0	0	460,273	0	460,273	Estate/other distributions	0
Illinois	0	0	47,881	0	47,881	Other adjustments	(88,177)
Indiana	0	0	24,929	0	24,929	Ceding commissions/ policy enhancements	0
Iowa	0	0	877,689	0	877,689	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0		
Louisiana	0	0	0	0	0		
Maine	0	0	0	0	0	Adjusted GA Costs	8,567,487
Maryland	0	0	0	0	0	Per state breakdown	8,567,487
Massachusetts	0	0	0	0	0		
Michigan	0	0	0	0	0		
Minnesota	0	0	0	0	0		
Mississippi	0	0	70,894	0	70,894		
Missouri	0	0	276,537	0	276,537		
Montana	0	0	240,892	0	240,892		
Nebraska	0	0	308,598	0	308,598		
Nevada	0	0	108,337	0	108,337		
New Hampshire	0	0	0	0	0		
New Jersey	0	0	0	0	0		
New Mexico	0	0	51,181	0	51,181		
New York	0	0	0	0	0		
North Carolina	0	0	0	0	0		
North Dakota	0	0	18,017	0	18,017		
Ohio	0	0	7,387	0	7,387		
Oklahoma	0	0	101,484	0	101,484		
Oregon	0	0	524,056	0	524,056		
Pennsylvania	0	0	0	0	0		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	0	0	0		
South Dakota	0	0	28,425	0	28,425		
Tennessee	0	0	0	0	0		
Texas	0	0	416,598	0	416,598		
Utah	0	0	36,341	0	36,341		
Vermont	0	0	0	0	0		
Virginia	0	0	0	0	0		
Washington	0	0	3,993,495	0	3,993,495		
West Virginia	0	0	0	0	0		
Wisconsin	0	0	0	0	0		
Wyoming	0	0	41,306	0	41,306		
Other	0	0	0	0	0		
Total	0	0	8,567,487	0	8,567,487		

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

## Villanova Insurance Company

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	0	0	2,215	0	2,215	Summary:	
Alaska	0	0	0	0	0		
Arizona	0	0	0	0	0		
Arkansas	0	0	58	0	58		
California	0	0	367	0	367	GA Covered Obligations	0
Colorado	0	0	0	0	0		
Connecticut	0	0	0	0	0	Add:	
Delaware	0	0	0	0	0	GA claims incurred directly	0
Dist. of Columbia	0	0	0	0	0	GA expenses incurred directly	0
Florida	0	0	0	0	0	NOLHGA expenses	97,143
Georgia	0	0	10,087	0	10,087		
Hawaii	0	0	0	0	0	Less:	
Idaho	0	0	0	0	0	Estate/other distributions	0
Illinois	0	0	0	0	0	Other adjustments	0
Indiana	0	0	0	0	0	Ceding commissions/ policy enhancements	0
Iowa	0	0	0	0	0	Other recoveries (litigation, estate distributions etc.)	0
Kansas	0	0	0	0	0		
Kentucky	0	0	0	0	0		
Louisiana	0	0	0	0	0	Adjusted GA Costs	97,143
Maine	0	0	0	0	0	Per state breakdown	97,143
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	2,864	0	2,864		
Oregon	0	0	0	0	0		
Pennsylvania	0	0	6,866	0	6,866		
Puerto Rico	0	0	0	0	0		
Rhode Island	0	0	0	0	0		
South Carolina	0	0	2,501	0	2,501		
South Dakota	0	0	0	0	0		
Tennessee	0	0	813	0	813		
Texas	0	0	71,372	0	71,372		
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	97,143	0	97,143		

**ASSESSABLE  
PREMIUM**

**Assessable Premium  
1988 - 2001**

This section contains the Total Assessable Premiums for the periods 1988 through 2001 by state, by account, by year. The data is obtained from the final Assessment Data Surveys as filed by member companies. **The premiums for 1988 through 1993 include all changes as a result of the 1988 - 1993 Assessment Data Resurvey.** Results of the resurvey were released to Guaranty Associations and insurance commissioners June 30, 1997.

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

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

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

- Determine Company's premium on a state level, by account basis and divide by state, by account totals indicated in enclosed material. Apply this factor to the enclosed cost data on a by state, by account basis. This method most likely is the most accurate in determining a company's pro rata share of the costs, however, it may also be the most complex to establish.
- Determine Company's premium on a state level basis and divide by state totals indicated in enclosed material. Apply this factor to the enclosed cost data on a by state basis. This method generally ignores the type of market a company writes in. Somewhat less complicated than above approach, probably is not much of an extra effort to go one step further and determine by account share.
- Determine Company's premium in states that DO NOT have premium tax offset provisions and divide by applicable state totals indicated in enclosed material. Apply this factor to the enclosed cost data for these same states. This method follows the assumption that no accrual is necessary in those states with premium tax offset provisions, provided recoverability tests show that the assessment can be recovered through future premium taxes. However, it most likely does NOT conform to the provisions of Paper No. 35 and SOP 97-3 since tax recoveries may need to be reflected separately as an asset.
- Determine Company's premium on a countrywide, by account basis and divide by countrywide, by account totals indicated in enclosed material. Apply this factor to the enclosed cost data on a countrywide, by account basis. Most likely the least accurate method, however, probably the easiest to administer.
- Develop premium basis under above methods based on particular state provisions (i.e. 3 year average prior to year of insolvency, 1 year prior to year of assessment, etc.). A summary of state provisions is provided, however you are cautioned that this information HAS NOT been verified with the guaranty associations.
- Incorporate applicable premium tax offset provisions into above methods, subject to recoverability testing. Be sure to reflect tax recoveries as an asset as opposed to netting them against the accrual estimate if required.

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

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

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

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 -2001 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	401, 403(b), 457 amounts included in Allocated Annuity	Notes
Alabama	1988	970,835,828	443,818,753	755,579,803	0	0	
	1989	961,872,838	408,511,068	812,933,944	0	0	
	1990	989,979,831	452,536,894	834,467,504	0	0	
	1991	1,051,877,423	402,815,551	839,729,815	0	0	
	1992	1,106,095,824	428,907,893	829,216,722	0	0	
	1993	1,161,309,120	381,576,205	841,132,013	0	0	
	1994	1,263,827,052	531,556,069	845,718,962	0	0	
	1995	1,296,860,047	548,569,570	848,012,082	0	0	
	1996	1,277,829,767	494,741,984	828,155,819	0	0	
	1997	1,527,568,976	584,143,645	809,928,972	0	0	
	1998	1,765,228,816	656,412,928	801,838,709	0	0	
1999	1,522,162,487	970,984,676	832,518,202	0	0		
2000	1,495,584,985	1,100,140,248	839,904,048	0	0		
2001	1,437,218,805	1,353,545,718	851,034,121	0	0		
Alaska	1988	108,194,556	146,027,211	165,500,532	70,708,094	0	
	1989	98,720,606	80,620,637	199,478,149	133,807,535	0	
	1990	105,521,489	82,639,779	211,313,179	58,817,866	0	
	1991	117,021,644	74,559,241	242,267,271	71,511,693	0	
	1992	118,894,951	63,469,977	195,289,258	65,045,346	0	
	1993	124,823,759	54,607,616	242,415,660	72,723,507	0	
	1994	132,580,495	69,155,054	259,965,547	56,724,285	0	
	1995	136,692,524	71,601,082	265,469,085	49,273,564	0	
	1996	124,780,376	45,704,264	270,885,227	40,384,762	0	
	1997	125,738,063	66,860,564	191,985,698	61,100,032	0	
	1998	123,945,958	59,588,328	132,772,524	42,355,593	0	
1999	131,820,177	83,350,395	140,227,309	42,102,959	0		
2000	141,314,368	122,751,017	158,093,390	7,989,596	14,908,166	UA 403b (A,L5.2+6.3)	
2001	173,597,642	116,820,390	150,122,514	41,824,400	5,569,661	UA 403b (A,L5.2+6.3)	
Arizona	1988	688,326,688	807,437,615	738,008,373	0	0	
	1989	618,828,696	902,016,256	741,844,889	0	0	
	1990	668,078,492	1,036,854,062	759,453,231	0	0	
	1991	680,516,072	1,033,819,972	818,143,873	0	0	
	1992	699,190,174	962,225,506	888,167,789	0	0	
	1993	769,661,289	745,520,009	899,185,814	0	0	
	1994	835,246,733	1,057,454,156	947,657,514	0	0	
	1995	904,819,131	1,101,342,449	991,282,948	0	0	
	1996	914,872,582	1,013,791,854	1,016,208,279	0	0	
	1997	958,535,220	988,369,329	1,021,320,576	0	0	
	1998	1,066,565,381	1,008,731,917	1,116,492,090	0	0	
1999	1,009,492,961	1,359,033,618	1,211,810,659	0	0		
2000	1,087,230,956	1,428,669,305	1,313,172,243	0	0		
2001	1,110,962,972	2,003,768,866	1,467,882,791	0	0		
Arkansas	1988	403,585,594	188,657,941	660,755,540	89,549,455	0	
	1989	389,097,958	199,354,598	716,957,257	88,768,750	0	
	1990	401,230,229	224,050,808	791,102,524	83,347,994	0	
	1991	477,470,898	200,132,968	820,348,714	116,564,832	0	
	1992	519,815,865	256,497,945	870,503,940	97,100,599	0	
	1993	538,560,400	202,989,051	934,145,868	101,590,201	0	
	1994	684,050,813	270,384,983	938,798,293	97,199,515	0	
	1995	707,862,793	264,823,669	997,473,403	100,491,974	0	
	1996	656,253,210	260,552,792	1,015,805,406	101,852,660	0	
	1997	620,263,360	314,827,473	986,732,375	121,341,074	0	
	1998	596,902,987	391,333,115	991,468,701	15,368,342	11,381,553	UA 403b (A,L5.2+6.3)
1999	595,238,824	564,853,228	1,080,611,824	5,046,298	10,139,684	UA 403b (A,L5.2+6.3)	
2000	605,102,651	450,103,841	1,155,058,552	13,020,484	11,349,582	UA 403b (A,L5.2+6.3)	
2001	659,858,807	649,078,023	1,304,080,389	16,444,055	9,343,242	UA 403b (A,L5.2+6.3)	
California	1988	5,869,859,995	5,645,144,027	6,136,765,670	0	0	
	1989	5,571,024,545	6,375,337,792	6,799,488,909	0	0	
	1990	6,060,907,103	7,306,550,305	6,895,250,045	0	0	
	1991	6,457,630,456	6,896,588,577	6,959,707,145	0	0	
	1992	6,725,017,888	6,447,826,508	6,809,883,831	0	0	
	1993	6,899,295,248	6,183,736,809	6,660,249,179	0	0	
	1994	7,376,932,083	9,485,826,336	6,316,933,092	0	0	
	1995	7,579,574,085	8,704,477,714	6,233,903,746	0	0	
	1996	7,616,946,775	7,718,980,446	6,374,956,738	0	0	
	1997	7,800,798,993	7,481,076,398	6,528,123,426	0	0	
	1998	7,766,804,281	7,004,696,085	6,543,001,806	0	0	
1999	7,885,292,351	9,793,355,153	6,990,754,845	0	0		
2000	8,863,491,410	10,223,112,717	7,479,315,118	0	0		
2001	8,612,598,599	14,092,356,822	8,100,626,986	0	0		

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 -2001 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	401, 403(b), 457 amounts included in Allocated Annuity	Notes
Colorado	1988	828,881,751	904,720,795	722,246,214	0	0	
	1989	755,347,127	830,367,259	778,209,288	0	0	
	1990	780,245,914	904,046,068	829,193,863	0	0	
	1991	853,159,701	972,231,813	890,312,886	0	0	
	1992	865,720,501	838,610,368	934,379,767	0	0	
	1993	963,784,454	687,758,554	1,011,110,506	0	0	
	1994	1,030,999,407	895,579,411	1,063,105,936	0	0	
	1995	1,105,172,733	988,485,271	1,157,687,855	0	0	
	1996	1,140,336,981	788,299,041	1,223,491,697	0	0	
	1997	1,161,040,457	901,641,637	1,249,027,863	0	0	
	1998	1,187,254,176	1,117,339,967	1,284,019,308	0	0	
1999	1,195,136,849	1,457,970,263	1,538,677,636	0	0		
2000	1,532,738,790	1,252,265,769	1,661,069,947	0	0		
2001	1,239,300,879	1,652,794,944	1,840,536,638	0	0		
Connecticut	1988	1,088,101,087	814,138,809	2,007,923,266	1,056,248,596	0	
	1989	1,150,185,716	924,054,498	2,357,785,708	917,855,756	0	
	1990	1,224,476,571	1,396,613,823	2,605,274,310	904,765,983	0	
	1991	1,259,496,517	868,623,997	2,080,101,981	798,555,349	0	
	1992	1,263,353,236	1,013,246,298	1,900,074,462	620,598,543	0	
	1993	1,379,972,689	802,506,092	1,763,174,845	537,714,964	0	
	1994	1,601,094,600	1,467,073,952	1,752,533,368	1,773,874,230	0	
	1995	1,584,649,056	1,600,898,074	2,067,627,222	671,136,066	0	
	1996	1,638,095,187	1,215,287,036	1,635,755,629	520,507,398	0	
	1997	1,550,476,848	1,517,374,403	1,343,566,612	473,221,338	0	
	1998	1,718,180,622	1,306,572,294	1,663,892,131	(24,492,761)	0	
1999	1,598,661,952	1,852,264,435	1,816,115,978	691,544,953	0		
2000	1,694,456,096	2,293,919,836	1,960,756,971	568,895,089	0		
2001	1,648,001,680	3,469,628,636	2,062,471,090	473,081,692	24,602,649	UA 403b (A,L5.2+6.3)	
Delaware	1988	268,677,160	200,351,054	123,852,673	0	0	
	1989	294,024,103	277,245,305	147,063,120	0	0	
	1990	279,345,372	428,678,579	159,149,269	0	0	
	1991	251,924,669	152,105,063	167,312,321	95,930,921	0	
	1992	300,680,060	166,194,571	179,825,527	119,591,410	0	
	1993	319,455,282	168,982,760	198,654,435	78,806,194	0	
	1994	428,382,476	523,220,061	205,453,787	213,997,835	0	
	1995	661,567,700	708,830,689	212,484,286	82,769,667	0	
	1996	549,255,118	655,937,573	224,620,626	41,489,322	0	
	1997	537,212,842	630,683,634	224,519,103	110,664,993	0	
	1998	819,860,827	925,457,335	248,690,733	78,513,421	10,180,962	UA 403b (A,L5.2+6.3)
1999	754,883,179	676,625,661	262,311,238	41,695,890	32,717,798	UA 403b (A,L5.2+6.3)	
2000	902,167,421	807,627,348	279,902,759	55,021,022	15,471,277	UA 403b (A,L5.2+6.3)	
2001	902,534,951	917,437,538	321,097,608	503,753,044	877,471	UA 403b (A,L5.2+6.3)	
District of Columbia	1988	0	0	0	0	0	
	1989	0	0	0	0	0	
	1990	0	0	0	0	0	
	1991	217,338,412	180,130,467	510,479,203	0	0	
	1992	210,556,219	229,032,964	532,295,059	0	0	
	1993	207,127,514	164,168,075	555,080,312	0	0	
	1994	236,776,873	174,802,375	589,711,121	0	0	
	1995	234,349,983	198,810,580	627,674,026	0	0	
	1996	416,473,837	153,864,229	616,338,520	0	0	
	1997	263,347,768	380,001,823	578,124,488	0	0	
	1998	292,761,053	180,723,360	691,258,384	0	0	
1999	249,107,368	372,749,297	739,288,811	0	0		
2000	266,914,407	190,477,399	810,659,448	0	0		
2001	258,847,716	249,653,429	750,560,040	0	0		
Florida	1988	2,904,264,606	2,766,315,166	4,016,774,828	0	0	
	1989	2,622,317,118	3,090,286,175	4,566,724,561	0	0	
	1990	2,785,056,749	3,399,675,776	4,910,814,104	0	0	
	1991	3,018,214,798	3,260,602,915	4,824,686,085	0	0	
	1992	3,162,112,541	3,336,448,589	5,037,561,670	0	0	
	1993	3,409,968,139	2,977,923,343	5,262,005,332	0	0	
	1994	3,715,944,861	3,650,195,195	5,365,881,056	0	0	
	1995	4,287,121,478	3,533,068,915	5,524,451,760	0	0	
	1996	4,054,776,472	3,336,938,386	5,511,083,411	0	0	
	1997	4,280,528,455	3,709,224,961	5,430,501,418	0	0	
	1998	4,277,963,293	3,707,410,535	5,537,143,929	0	0	
1999	4,145,941,046	5,013,620,199	5,741,068,706	0	0		
2000	4,328,405,879	5,902,011,296	6,043,302,610	0	0		
2001	4,556,230,821	8,535,906,409	6,691,943,712	0	0		

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 -2001 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	401, 403(b), 457 amounts included in Allocated Annuity	Notes
Georgia	1988	1,651,853,622	637,077,492	1,539,502,266	590,976,969	0	
	1989	1,746,241,815	628,533,462	1,693,237,863	596,919,974	0	
	1990	2,309,173,087	760,124,196	1,824,468,127	551,210,647	0	
	1991	1,841,069,807	605,465,260	1,912,591,664	689,638,415	0	
	1992	1,970,694,356	803,565,373	2,000,369,427	526,747,407	0	
	1993	2,098,423,104	531,702,558	2,146,166,805	522,014,082	0	
	1994	2,282,019,202	705,403,547	2,282,243,817	487,037,622	0	
	1995	2,567,907,585	716,891,479	2,380,262,718	531,272,701	0	
	1996	2,369,005,513	764,306,413	2,449,589,248	441,261,624	0	
	1997	2,428,324,567	768,673,675	2,434,033,051	447,223,192	0	
	1998	2,622,036,548	747,830,907	2,510,294,567	420,309,326	0	
	1999	2,768,837,267	1,144,539,525	2,687,358,073	368,226,950	0	
2000	2,705,365,144	1,188,060,986	2,792,966,214	441,152,243	0		
2001	2,809,156,234	1,740,072,374	2,884,712,920	408,108,249	0		
Hawaii	1988	292,686,064	222,200,416	119,228,811	0	0	
	1989	271,467,846	293,377,869	125,767,114	0	0	
	1990	307,921,019	385,024,538	130,123,595	0	0	
	1991	339,685,365	291,514,770	138,284,159	0	0	
	1992	350,257,420	308,282,152	148,633,372	0	0	
	1993	352,932,662	256,075,180	153,389,324	0	0	
	1994	376,354,138	387,647,554	157,065,300	0	0	
	1995	459,545,008	384,824,639	158,199,562	0	0	
	1996	413,233,413	489,260,313	175,717,710	0	0	
	1997	446,611,937	357,280,503	175,447,406	0	0	
	1998	413,901,881	413,338,303	170,690,538	0	0	
	1999	437,280,519	438,396,889	182,601,407	0	0	
2000	514,076,764	567,135,516	201,211,269	0	0		
2001	393,712,531	624,528,133	208,532,835	0	0		
Idaho	1988	209,218,365	202,403,417	127,835,580	0	0	
	1989	188,151,307	202,928,400	131,191,153	0	0	
	1990	231,237,401	209,817,899	132,075,566	0	0	
	1991	227,915,285	215,609,153	134,230,766	0	0	
	1992	233,551,360	221,813,747	140,162,314	0	0	
	1993	249,047,127	185,562,498	161,754,102	0	0	
	1994	264,160,806	217,683,968	176,895,710	0	0	
	1995	280,977,226	218,531,343	413,583,394	0	0	
	1996	285,850,570	209,367,847	701,148,543	0	0	
	1997	288,442,487	214,100,988	692,479,444	0	0	
	1998	292,525,566	234,439,692	723,378,162	0	0	
	1999	286,845,096	278,075,266	808,352,623	0	0	
2000	305,108,271	317,256,120	979,520,802	0	0		
2001	314,931,002	369,758,027	1,045,803,684	0	0		
Illinois	1988	2,916,560,905	2,858,069,425	4,014,954,929	2,266,160,590	0	
	1989	2,700,553,206	2,674,346,269	4,301,382,157	2,493,039,004	0	
	1990	3,209,665,412	3,309,153,972	4,650,013,014	2,299,751,811	0	
	1991	3,240,873,981	2,568,263,110	4,989,068,321	2,543,478,586	0	
	1992	3,525,611,739	3,080,341,168	5,267,388,215	1,796,618,481	0	
	1993	3,755,748,488	2,536,677,405	5,499,260,017	1,717,591,047	0	
	1994	3,916,038,976	3,318,561,672	5,453,615,449	1,316,602,994	0	
	1995	4,365,262,226	3,452,409,881	5,615,584,047	1,539,192,171	0	
	1996	4,193,919,982	3,047,390,248	8,035,409,502	1,253,094,239	0	
	1997	4,031,393,590	3,440,298,209	8,576,360,365	1,495,483,035	0	
	1998	4,228,395,655	2,962,927,663	9,508,753,259	1,044,210,217	0	
	1999	4,023,964,010	4,996,875,602	10,594,243,637	1,238,480,879	0	
2000	4,303,930,262	4,719,150,120	12,331,631,713	873,020,430	0		
2001	4,259,788,621	6,623,766,295	8,446,525,377	1,124,798,276	0		
Indiana	1988	1,231,294,327	999,914,339	2,348,784,694	447,992,113	0	
	1989	1,181,374,662	1,111,333,190	2,168,983,793	497,481,224	0	
	1990	1,396,295,793	1,042,759,123	2,311,773,993	428,237,312	0	
	1991	1,388,097,147	986,945,655	2,331,465,830	585,284,957	0	
	1992	1,433,697,023	1,198,789,437	2,468,301,295	612,775,366	0	
	1993	1,715,050,080	1,116,563,807	2,510,014,270	461,657,848	0	
	1994	1,715,383,678	1,311,306,571	2,495,742,336	389,491,884	0	
	1995	1,813,993,181	1,512,798,957	2,542,117,119	193,611,050	0	
	1996	1,773,426,561	1,251,211,124	2,635,099,953	123,421,523	0	
	1997	1,830,350,893	1,317,469,268	2,832,331,407	131,511,457	0	
	1998	1,757,241,340	1,220,705,894	2,935,832,776	120,043,488	0	
	1999	1,778,572,036	1,590,465,827	3,126,225,781	215,832,984	0	
2000	2,016,183,088	1,661,089,201	3,320,183,808	280,425,402	0		
2001	1,754,757,434	2,404,069,919	3,594,907,640	173,930,451	0		

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 -2001 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	401, 403(b), 457 amounts included in Allocated Annuity	Notes
Iowa	1988	785,518,841	666,373,201	1,257,600,157	251,661,721	0	
	1989	737,400,938	713,162,245	1,385,739,261	224,539,753	0	
	1990	756,412,872	883,066,273	1,437,593,560	174,140,010	0	
	1991	842,900,036	886,725,305	1,391,111,493	227,822,108	0	
	1992	842,908,152	925,692,133	1,409,401,079	128,788,808	0	
	1993	882,251,556	904,997,269	1,626,509,806	182,073,258	0	
	1994	942,321,717	1,008,736,756	1,637,708,558	113,476,398	0	
	1995	997,746,336	1,016,521,518	1,737,573,975	134,059,041	0	
	1996	955,936,583	784,021,094	1,838,043,543	109,511,547	0	
	1997	985,559,407	894,117,143	1,849,655,839	169,015,453	0	
	1998	1,065,757,864	849,594,940	1,952,738,002	135,269,047	0	
	1999	953,323,879	1,171,798,999	2,082,100,004	447,435,166	0	
2000	977,485,907	1,130,559,841	2,170,175,367	305,994,751	0		
2001	1,016,548,735	1,520,979,606	2,348,107,723	209,415,591	0		
Kansas	1988	639,565,767	401,514,879	974,720,100	0	0	
	1989	608,814,887	430,035,831	1,076,232,589	0	0	
	1990	656,398,552	499,031,761	1,216,654,689	0	0	
	1991	681,053,616	455,310,657	1,268,847,560	0	0	
	1992	763,861,799	582,216,067	1,333,789,810	0	0	
	1993	786,765,266	515,434,776	1,404,106,568	0	0	
	1994	861,400,497	552,545,906	1,444,474,497	0	0	
	1995	843,021,220	569,854,074	1,444,104,643	0	0	
	1996	853,764,235	462,524,491	1,418,049,665	0	0	
	1997	795,285,017	540,931,940	1,429,894,102	0	0	
	1998	819,132,462	473,659,037	1,539,514,398	0	0	
	1999	795,058,466	1,349,430,275	1,629,391,488	0	0	
2000	812,902,299	935,686,521	1,705,618,511	0	0		
2001	859,584,486	948,024,058	1,896,700,056	0	0		
Kentucky	1988	652,323,525	462,752,555	1,001,179,311	0	0	
	1989	681,252,108	402,109,921	976,169,464	0	0	
	1990	702,834,652	562,093,109	1,028,577,699	0	0	
	1991	804,298,095	407,490,577	1,040,899,763	0	0	
	1992	863,449,882	477,039,571	1,046,400,494	0	0	
	1993	981,759,182	420,968,556	731,975,034	0	0	
	1994	1,041,084,278	435,895,513	754,992,840	0	0	
	1995	1,118,838,559	505,290,615	775,041,380	0	0	
	1996	1,048,384,540	510,101,586	731,273,244	0	0	
	1997	1,036,170,128	614,634,514	698,776,603	0	0	
	1998	1,016,179,966	498,080,187	837,252,702	0	0	
	1999	987,288,799	709,438,478	812,187,543	0	0	
2000	1,006,135,905	670,789,512	952,658,524	0	0		
2001	1,034,106,318	1,286,370,885	999,827,130	0	0		
Louisiana	1988	1,061,394,381	574,031,109	877,000,957	0	23,113,640	A, L2, C2
	1989	996,849,752	588,924,864	928,692,389	0	23,892,225	A, L2, C2
	1990	1,018,057,956	603,881,730	1,036,157,963	0	26,985,446	A, L2, C2
	1991	1,121,317,153	645,602,985	1,098,008,110	0	33,959,803	A, L2, C2
	1992	1,178,793,531	633,048,564	1,138,258,377	0	43,120,758	A, L2, C2
	1993	1,248,764,898	539,042,938	1,605,901,669	0	41,233,215	A, L2, C2
	1994	1,300,073,287	723,268,656	1,463,024,597	0	44,926,928	A, L2, C2
	1995	1,379,843,512	716,707,593	1,458,342,180	0	55,557,500	A, L2, C2
	1996	1,339,112,500	642,737,918	1,448,410,476	0	44,304,022	A, L2, C2
	1997	1,300,752,300	807,107,035	1,433,423,516	0	56,147,744	A, L2, C2
	1998	1,309,920,109	694,905,543	1,478,605,295	0	47,810,828	A, L2, C2
	1999	1,337,413,680	1,000,942,545	1,503,860,088	0	44,644,228	A, L2, C2
2000	1,325,312,652	1,111,178,644	1,588,295,172	0	64,531,917	A, L2, C2	
2001	1,416,242,656	1,539,052,778	1,735,600,327	0	40,291,410	A, L2, C2	
Maine	1988	205,589,438	143,683,665	258,670,567	46,145,929	0	
	1989	202,478,234	166,195,355	290,326,059	70,395,054	0	
	1990	211,356,731	222,695,206	312,504,647	43,039,290	0	
	1991	222,499,783	168,234,474	350,523,624	69,681,202	0	
	1992	236,125,111	204,375,146	352,638,718	40,121,545	0	
	1993	238,318,364	172,138,858	322,976,510	55,186,025	0	
	1994	248,769,967	244,794,929	329,123,557	67,038,506	0	
	1995	270,300,977	250,045,083	348,737,618	71,961,672	0	
	1996	266,662,231	195,967,922	353,848,307	114,182,473	0	
	1997	284,860,385	264,033,487	333,331,361	19,887,348	0	
	1998	266,013,103	251,185,254	319,592,654	150,662,978	0	
	1999	348,461,472	290,690,820	328,367,163	50,073,932	0	
2000	297,620,356	356,673,168	315,050,368	25,000,729	0		
2001	282,813,848	405,279,312	323,524,951	37,673,601	0		



**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 -2001 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	401, 403(b), 457 amounts included in Allocated Annuity	Notes
Maryland	1988	1,100,513,137	733,179,846	1,872,016,098	0	0	
	1989	1,145,229,975	921,665,068	1,988,481,174	0	0	
	1990	1,191,463,774	1,117,302,798	2,144,409,308	0	0	
	1991	1,263,365,695	1,005,736,364	1,745,723,567	0	0	
	1992	1,358,123,602	1,369,609,902	1,635,054,709	0	0	
	1993	1,358,348,908	1,012,867,979	1,659,545,557	0	0	
	1994	1,405,794,797	1,228,124,274	1,638,518,200	0	0	
	1995	1,517,772,500	1,209,099,674	1,645,912,453	0	0	
	1996	1,632,127,857	1,080,298,182	1,637,026,483	0	0	
	1997	1,588,575,292	1,024,473,490	1,734,491,700	0	0	
	1998	1,688,281,538	1,053,738,638	1,795,521,762	0	0	
	1999	1,552,397,622	1,349,985,708	1,935,957,228	0	0	
2000	1,718,273,738	1,438,550,088	2,130,025,155	0	0		
2001	1,703,241,352	2,078,864,778	2,254,660,723	0	0		
Massachusetts	1988	1,495,903,361	1,449,017,699	1,099,039,902	0	0	
	1989	1,474,726,661	1,432,451,148	1,227,571,030	0	0	
	1990	1,540,835,162	2,036,694,415	1,262,552,408	0	0	
	1991	1,639,871,965	1,557,117,445	1,302,733,826	0	0	
	1992	1,795,643,916	1,468,916,213	1,284,972,004	0	0	
	1993	1,773,549,766	1,336,044,258	1,306,814,253	0	0	
	1994	1,952,761,854	1,683,031,581	1,351,159,104	0	0	
	1995	2,016,029,763	1,636,478,483	1,402,023,700	0	0	
	1996	2,126,058,141	1,685,437,475	1,421,531,435	0	0	
	1997	2,015,196,332	2,237,016,754	1,447,797,964	0	0	
	1998	2,178,082,597	2,045,636,611	1,461,570,316	0	0	
	1999	2,251,025,613	1,973,735,739	1,517,335,968	0	0	
2000	2,317,918,323	2,356,065,929	1,564,452,794	0	0		
2001	2,465,063,164	4,309,396,314	1,549,668,704	0	0		
Michigan	1988	1,855,610,143	1,553,938,792	1,453,410,515	1,109,329,044	0	
	1989	1,857,049,022	1,735,316,639	1,545,578,978	1,163,623,048	0	
	1990	2,000,769,568	1,777,661,274	1,589,421,636	1,362,796,754	0	
	1991	2,210,053,550	1,668,950,527	1,581,154,698	1,384,626,158	0	
	1992	2,248,287,675	1,792,416,490	1,601,874,646	1,070,650,293	0	
	1993	2,485,353,453	1,736,664,084	1,604,167,301	867,041,942	0	
	1994	2,978,805,847	2,297,267,431	1,706,897,004	1,011,661,921	0	
	1995	2,918,346,470	2,171,776,437	1,859,132,636	1,022,581,380	0	
	1996	3,063,404,886	1,979,040,338	1,985,247,343	820,203,637	0	
	1997	3,007,994,700	1,957,958,270	2,034,634,179	627,329,550	0	
	1998	2,705,992,023	1,898,792,707	2,066,435,426	713,488,177	0	
	1999	2,763,504,926	2,594,015,398	2,216,388,274	966,991,661	0	
2000	2,744,918,659	2,813,655,418	2,350,271,075	589,261,451	0		
2001	2,887,372,556	3,677,775,868	2,519,311,845	610,006,815	0		
Minnesota	1988	991,844,422	1,418,175,077	1,233,459,613	983,453,342	0	
	1989	968,227,631	1,294,142,928	1,350,007,713	1,215,429,982	0	
	1990	994,401,925	1,569,795,250	1,448,296,965	1,216,892,120	0	
	1991	1,064,724,119	1,424,229,703	1,519,551,252	1,338,071,746	0	
	1992	1,158,658,257	1,448,974,792	1,555,354,126	888,891,302	0	
	1993	1,284,114,347	1,140,639,810	1,559,418,881	834,483,520	0	
	1994	1,364,401,005	1,584,920,701	1,678,238,765	448,280,320	0	
	1995	1,382,653,488	1,654,876,679	1,694,532,847	433,050,125	0	
	1996	1,409,650,986	1,216,614,999	1,767,595,582	297,909,322	0	
	1997	1,391,785,466	1,345,345,297	1,835,812,601	268,445,977	0	
	1998	1,435,675,392	1,225,045,708	2,055,019,175	65,945,886	0	
	1999	1,446,767,351	1,594,298,274	2,349,723,395	336,956,565	0	
2000	1,468,443,440	1,685,016,555	2,650,474,393	476,722,944	0		
2001	1,489,895,293	2,312,407,536	2,644,246,213	(141,523,048)	0		
Mississippi	1988	494,160,311	139,246,409	537,561,838	59,908,525	0	
	1989	507,841,813	169,895,828	576,016,570	78,357,618	0	
	1990	540,232,035	210,283,690	603,593,291	84,560,616	0	
	1991	553,617,397	194,700,963	617,080,734	72,413,418	0	
	1992	590,668,261	228,391,753	658,147,869	57,756,871	0	
	1993	624,675,929	201,796,629	720,034,011	82,419,318	0	
	1994	684,193,956	259,009,264	691,777,042	72,732,935	0	
	1995	709,493,426	243,301,024	704,786,886	75,550,966	0	
	1996	679,253,235	238,600,553	1,146,866,345	70,332,244	0	
	1997	685,764,267	227,148,652	1,197,733,300	80,780,006	0	
	1998	717,084,967	276,999,929	1,308,400,017	75,177,676	0	
	1999	700,222,456	467,201,248	1,491,243,860	22,795,978	9,174,563	UA 403b (A,L5.2+6.3)
2000	728,558,722	551,858,802	1,689,058,813	32,855,534	14,578,021	UA 403b (A,L5.2+6.3)	
2001	766,056,989	711,026,830	1,551,481,021	19,580,221	9,883,950	UA 403b (A,L5.2+6.3)	

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 -2001 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	401, 403(b), 457 amounts included in Allocated Annuity	Notes
Missouri	1988	1,251,563,117	931,078,974	2,156,992,186	0	0	
	1989	1,198,180,850	1,123,059,899	2,124,022,136	0	0	
	1990	1,240,651,317	1,097,030,146	2,324,782,100	0	0	
	1991	1,349,911,823	1,389,277,893	2,060,112,323	0	0	
	1992	1,459,548,738	1,175,246,706	2,124,405,592	0	0	
	1993	1,527,419,510	989,233,343	2,188,748,651	0	0	
	1994	1,671,769,259	1,204,134,118	2,189,107,887	0	0	
	1995	1,839,124,315	1,188,539,399	2,347,301,665	0	0	
	1996	1,682,414,277	1,114,522,624	2,383,805,840	0	0	
	1997	1,669,250,470	1,139,674,732	2,374,229,300	0	0	
	1998	1,637,956,937	1,032,414,678	2,420,090,787	0	0	
	1999	1,653,760,006	1,275,930,746	2,502,569,907	0	0	
2000	1,668,186,368	1,408,762,316	2,577,689,385	0	0		
2001	1,736,935,205	2,505,513,265	3,006,597,001	0	0		
Montana	1988	169,041,608	148,382,870	143,818,697	34,022,445	0	
	1989	147,923,715	178,608,344	159,327,524	28,160,686	0	
	1990	151,461,664	174,514,867	168,978,142	28,984,099	0	
	1991	159,736,732	168,421,262	182,006,785	0	0	
	1992	167,589,649	177,152,069	194,197,079	0	0	
	1993	176,808,984	137,333,187	206,653,950	40,838,724	0	
	1994	184,354,230	179,294,334	216,362,491	41,066,926	0	
	1995	190,008,113	163,550,032	218,117,329	36,557,026	0	
	1996	193,636,502	118,717,121	228,259,960	19,699,949	0	
	1997	193,559,711	114,621,272	233,730,642	24,378,933	0	
	1998	185,814,389	112,354,833	240,114,841	30,435,668	0	
	1999	190,832,253	146,602,863	251,313,879	21,499,523	0	
2000	195,293,601	182,761,370	267,438,449	18,416,508	0		
2001	196,489,776	207,425,482	300,463,230	26,302,806	0		
Nebraska	1988	433,750,438	418,065,185	629,941,666	0	0	
	1989	398,868,887	450,436,550	678,877,041	0	0	
	1990	421,996,673	467,201,546	765,338,463	0	0	
	1991	470,693,992	480,634,914	809,821,032	0	0	
	1992	488,454,238	439,973,745	873,692,323	0	0	
	1993	493,313,156	345,751,489	938,737,324	0	0	
	1994	540,223,282	712,764,436	910,908,244	0	0	
	1995	580,304,048	1,088,285,987	946,054,978	0	0	
	1996	573,723,813	672,044,173	984,252,981	0	0	
	1997	574,539,177	814,868,462	1,034,818,205	0	0	
	1998	582,942,458	782,597,180	1,122,058,076	0	0	
	1999	577,215,782	814,694,416	1,223,157,898	0	0	
2000	641,780,187	1,019,551,159	1,409,656,259	0	0		
2001	699,068,536	1,057,962,159	1,548,095,887	0	0		
Nevada	1988	188,056,206	159,617,086	239,835,297	0	0	
	1989	187,685,850	179,579,717	278,227,085	0	0	
	1990	211,526,018	209,381,798	329,258,460	0	0	
	1991	235,029,695	257,079,113	347,250,712	0	0	
	1992	252,421,794	228,215,561	354,132,389	0	0	
	1993	259,412,256	224,454,266	382,539,332	0	0	
	1994	303,621,694	330,815,670	398,438,708	0	0	
	1995	328,707,652	331,575,221	423,068,962	0	0	
	1996	339,210,804	329,511,360	455,923,916	0	0	
	1997	364,319,447	347,039,518	477,837,146	0	0	
	1998	383,955,521	303,351,906	501,685,748	0	0	
	1999	393,472,325	397,510,883	577,477,196	0	0	
2000	457,675,253	589,727,264	630,109,657	0	0		
2001	439,636,288	661,926,690	674,107,946	0	0		
New Hampshire	1988	252,803,488	119,901,061	203,345,399	87,655,124	0	
	1989	234,946,765	217,312,983	235,348,015	75,157,619	0	
	1990	241,536,221	259,760,502	240,900,345	92,438,242	0	
	1991	260,141,719	205,080,765	241,177,952	82,311,078	0	
	1992	285,808,181	265,144,968	253,737,165	41,944,650	0	
	1993	279,493,617	264,027,730	283,496,014	74,308,335	0	
	1994	314,086,073	284,405,162	286,147,819	42,554,564	0	
	1995	332,373,812	272,400,511	298,025,547	28,369,697	0	
	1996	356,329,729	202,957,008	306,213,178	38,576,938	0	
	1997	327,085,853	269,116,727	295,343,014	66,111,619	0	
	1998	379,340,368	273,163,517	296,275,080	102,922,212	0	
	1999	383,399,884	353,550,676	311,830,778	85,811,125	0	
2000	371,612,555	356,810,727	327,324,467	49,837,913	0		
2001	363,577,918	493,492,136	327,779,405	39,427,603	0		

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 -2001 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	401, 403(b), 457 amounts included in Allocated Annuity	Notes
New Jersey	1988	2,073,109,199	1,731,834,873	4,227,426,164	1,108,412,108	0	
	1989	2,183,764,728	1,974,007,514	4,745,054,555	969,808,889	0	
	1990	2,364,265,442	2,550,437,379	4,888,106,724	1,133,655,124	0	
	1991	2,444,151,278	2,481,827,275	4,397,986,945	877,253,188	0	
	1992	2,689,828,543	2,929,192,390	4,327,663,715	575,311,765	0	
	1993	2,996,718,589	2,532,350,985	4,245,833,860	593,521,279	0	
	1994	3,231,932,887	2,957,910,836	4,269,926,095	639,234,053	0	
	1995	3,175,155,312	2,682,124,713	4,157,029,058	491,233,902	0	
	1996	2,999,224,711	2,302,871,125	4,252,812,116	640,455,344	0	
	1997	3,196,860,901	2,545,256,440	4,294,005,693	479,246,708	0	
	1998	3,594,018,956	2,346,820,388	4,391,742,488	303,854,623	0	
	1999	3,131,582,842	2,744,233,755	4,524,544,981	643,538,393	0	
2000	3,336,450,761	3,602,748,260	4,697,743,590	667,276,739	0		
2001	3,254,615,957	5,163,369,591	5,059,968,369	470,562,350	0		
New Mexico	1988	263,207,485	499,770,760	260,588,388	0	0	
	1989	254,044,968	531,730,200	288,935,513	0	0	
	1990	266,559,874	614,125,627	298,043,034	0	0	
	1991	290,120,028	544,216,464	313,454,917	0	0	
	1992	307,678,533	564,487,300	321,008,873	0	0	
	1993	320,672,161	645,253,299	296,303,291	0	0	
	1994	371,393,695	547,626,406	307,732,891	0	0	
	1995	370,546,476	640,618,306	316,965,441	0	0	
	1996	381,363,681	444,425,140	342,582,739	0	0	
	1997	315,623,262	375,216,289	325,511,693	0	0	
	1998	372,791,582	259,460,467	321,391,930	0	0	
	1999	369,365,242	298,302,823	341,133,219	0	0	
2000	401,247,610	308,241,290	378,298,654	0	0		
2001	399,776,120	419,768,711	442,798,369	0	0		
New York	1988	4,446,025,393	4,568,377,805	4,742,304,311	1,632,565,849	0	
	1989	4,509,186,013	4,812,919,847	5,149,446,770	1,639,511,338	0	
	1990	4,765,779,478	5,726,596,588	5,267,075,151	1,388,082,664	0	
	1991	5,073,975,953	5,829,948,814	5,573,432,664	1,313,616,365	0	
	1992	5,423,692,378	6,077,931,583	5,692,188,109	749,635,505	0	
	1993	5,564,000,618	4,539,803,629	5,895,008,131	741,223,678	0	
	1994	5,682,942,116	5,925,954,151	5,687,164,985	(20,828,161)	0	
	1995	6,540,894,447	6,077,855,541	5,463,297,233	711,370,555	0	
	1996	5,865,473,390	4,961,870,011	5,378,899,201	505,529,008	0	
	1997	6,237,127,269	5,624,309,462	5,951,408,523	456,203,706	0	
	1998	6,671,375,041	4,921,252,456	5,865,800,022	878,698,579	0	
	1999	6,274,814,732	5,878,277,911	6,370,923,275	663,704,996	0	
2000	6,349,579,179	7,613,325,320	7,206,223,650	680,144,164	0		
2001	6,372,678,143	10,572,064,049	6,848,297,092	912,651,400	0		
North Carolina	1988	1,576,211,257	965,244,453	1,169,154,078	297,345,235	0	
	1989	1,623,745,015	999,194,134	1,319,275,033	140,253,076	0	
	1990	1,822,113,981	1,187,538,879	1,457,270,393	161,054,913	0	
	1991	1,890,224,150	1,009,419,304	1,575,306,222	985,271,351	0	
	1992	2,005,947,831	1,053,287,642	1,674,492,275	646,822,015	0	
	1993	2,303,511,574	821,679,848	1,821,947,289	757,431,262	0	
	1994	2,436,915,646	1,203,222,295	1,911,502,511	720,045,572	0	
	1995	2,534,603,476	1,189,509,137	3,010,616,221	626,791,461	0	
	1996	2,610,371,300	1,024,509,545	3,123,139,337	649,527,488	0	
	1997	2,549,315,599	1,236,750,477	3,295,674,983	579,634,800	0	
	1998	3,102,840,241	1,300,280,894	3,349,075,310	473,111,198	0	
	1999	2,696,896,497	1,836,633,077	3,649,778,320	891,843,054	0	
2000	3,336,683,293	2,053,852,555	4,112,063,991	699,776,079	0		
2001	3,045,458,927	2,843,495,265	4,317,663,762	492,959,828	0		
North Dakota	1988	149,101,958	150,864,610	117,708,329	20,081,033	0	
	1989	147,961,050	144,092,600	118,596,232	23,499,885	0	
	1990	142,834,709	173,952,839	125,638,553	21,249,321	0	
	1991	137,922,363	150,360,104	439,549,120	30,874,468	0	
	1992	152,556,667	137,468,723	427,971,629	23,033,145	0	
	1993	150,416,311	131,286,055	431,716,028	30,785,124	0	
	1994	166,905,606	186,484,399	417,967,802	37,601,911	0	
	1995	177,236,172	169,084,571	491,480,586	40,178,860	0	
	1996	187,428,957	115,781,794	500,364,417	25,722,770	0	
	1997	172,230,258	129,491,597	526,107,462	23,451,593	0	
	1998	173,984,219	126,063,852	539,861,490	26,800,511	0	
	1999	179,281,481	166,910,886	575,402,233	14,751,927	964,766	UA 403b (A,L5.2+6.3)
2000	170,778,946	186,989,723	613,396,859	5,592,101	992,413	UA 403b (A,L5.2+6.3)	
2001	167,726,029	237,276,819	667,558,395	5,084,432	1,868,793	UA 403b (A,L5.2+6.3)	

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 -2001 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	401, 403(b), 457 amounts included in Allocated Annuity	Notes
Ohio	1988	2,534,034,513	1,736,787,192	4,989,784,981	1,042,229,723	0	
	1989	2,407,743,599	1,856,477,537	3,619,642,666	1,083,026,448	0	
	1990	2,741,981,136	2,179,135,465	3,828,721,118	1,187,795,652	0	
	1991	2,920,332,567	1,828,524,058	3,966,484,296	1,205,698,462	0	
	1992	3,055,029,400	1,893,658,459	4,254,594,238	956,370,309	0	
	1993	3,987,751,884	1,716,262,992	4,446,737,088	962,654,689	0	
	1994	3,819,936,218	2,179,499,942	4,258,140,845	646,454,967	0	
	1995	4,118,333,150	2,336,864,381	4,489,683,366	819,651,829	0	
	1996	3,975,047,154	1,909,547,932	5,602,533,542	551,809,112	0	
	1997	4,104,119,628	1,912,971,877	5,500,310,888	727,195,937	0	
	1998	3,760,213,838	2,023,173,180	5,903,365,925	558,994,105	0	
1999	4,183,454,778	2,853,879,537	6,488,902,076	551,307,354	0		
2000	3,779,121,377	3,602,435,917	7,043,854,647	505,227,072	0		
2001	3,622,186,707	4,334,730,583	7,566,267,097	594,923,355	0		
Oklahoma	1988	616,592,071	419,483,946	642,145,110	0	0	
	1989	588,134,826	444,775,606	698,963,531	0	0	
	1990	612,296,761	543,871,818	733,415,184	0	0	
	1991	668,388,118	578,791,425	784,259,157	0	0	
	1992	707,696,169	629,789,858	845,953,596	0	0	
	1993	724,875,640	536,701,938	1,071,589,567	0	0	
	1994	792,088,110	582,260,416	1,080,525,188	0	0	
	1995	814,360,950	620,410,943	1,125,179,250	0	0	
	1996	789,424,307	490,109,556	1,184,654,949	0	0	
	1997	770,220,072	494,871,326	1,244,437,896	0	0	
	1998	776,113,533	475,026,538	1,310,866,836	0	0	
1999	780,537,634	618,103,240	1,300,192,293	0	0		
2000	811,989,165	698,871,483	1,371,204,007	0	0		
2001	876,872,355	984,869,537	1,495,429,443	0	0		
Oregon	1988	506,312,289	895,696,039	428,769,940	0	0	
	1989	514,579,970	1,030,798,115	476,923,224	0	0	
	1990	537,896,369	937,962,526	544,414,811	0	0	
	1991	567,228,111	830,408,324	555,223,454	260,045,972	0	
	1992	596,415,790	812,673,520	627,877,935	281,849,324	0	
	1993	622,685,909	696,695,276	582,601,955	192,373,597	0	
	1994	697,121,068	925,325,110	569,074,748	152,049,491	0	
	1995	714,798,506	914,040,453	613,797,359	60,386,398	0	
	1996	755,357,432	715,264,307	654,376,965	62,180,671	0	
	1997	719,950,509	686,661,197	792,864,569	65,154,294	0	
	1998	720,826,519	550,848,286	960,047,164	56,616,238	0	
1999	728,877,210	726,671,578	786,285,685	125,216,390	0		
2000	743,282,612	893,636,452	909,940,157	73,526,876	0		
2001	771,999,343	1,004,482,176	803,603,902	93,354,686	0		
Pennsylvania	1988	2,700,343,793	2,724,377,425	1,690,553,654	0	0	
	1989	2,859,921,673	3,506,394,627	1,785,997,652	0	0	
	1990	3,035,490,589	3,622,625,730	1,888,296,161	0	0	
	1991	3,191,579,628	2,821,578,406	1,985,179,991	0	0	
	1992	3,358,538,676	2,438,918,555	2,017,525,467	1,628,237,584	0	
	1993	3,578,335,954	2,225,973,485	2,117,059,165	1,379,394,121	0	
	1994	3,734,032,803	2,530,741,767	2,228,943,235	1,369,288,162	0	
	1995	3,790,467,592	2,878,497,123	2,354,037,821	1,244,507,998	0	
	1996	3,878,535,536	2,375,412,080	2,442,567,996	942,485,425	0	
	1997	4,096,755,372	2,561,449,089	3,046,664,447	1,121,172,513	0	
	1998	4,404,475,350	2,543,399,536	3,807,399,187	1,180,688,239	0	
1999	3,949,231,052	3,219,744,087	4,298,497,622	1,691,105,187	0		
2000	4,065,294,184	4,488,726,962	4,761,736,114	2,041,018,228	0		
2001	4,102,437,813	6,056,074,057	5,453,565,481	1,279,744,383	0		
Puerto Rico	1988	202,599,488	25,279,811	425,612,159	0	0	
	1989	208,835,315	39,507,260	459,918,822	0	0	
	1990	218,158,248	44,600,136	491,454,195	0	0	
	1991	219,457,003	48,510,553	493,779,178	0	0	
	1992	242,057,864	68,159,460	488,694,921	0	0	
	1993	243,162,226	46,009,753	516,131,878	0	0	
	1994	273,209,720	61,908,792	547,843,632	0	0	
	1995	273,978,756	51,075,560	677,006,797	0	0	
	1996	321,962,959	60,907,369	863,693,287	0	0	
	1997	318,651,746	57,572,959	942,379,370	0	0	
	1998	315,930,532	50,426,968	1,026,175,813	0	0	
1999	299,651,540	78,385,779	1,506,890,561	0	0		
2000	305,819,949	117,061,021	1,327,409,479	0	0		
2001	344,030,482	94,209,655	2,000,429,756	0	0		

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 -2001 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	401, 403(b), 457 amounts included in Allocated Annuity	Notes
Rhode Island	1988	241,592,427	135,208,925	124,908,211	0	0	
	1989	235,543,411	177,930,743	101,472,217	0	0	
	1990	252,225,269	313,351,542	117,873,033	0	0	
	1991	242,886,184	317,370,437	130,663,108	0	0	
	1992	283,767,485	187,380,350	142,290,204	0	0	
	1993	275,778,174	179,480,221	163,891,426	0	0	
	1994	286,520,020	269,677,400	185,799,271	0	0	
	1995	344,571,784	296,639,953	169,288,773	0	0	
	1996	340,977,377	275,125,829	185,044,330	56,476,573	0	
	1997	492,526,568	343,303,826	185,583,861	80,439,353	0	
	1998	389,341,189	368,445,580	231,565,704	43,056,159	0	
	1999	440,446,802	494,412,734	196,223,939	37,959,052	0	
2000	375,792,365	548,477,925	189,191,140	60,020,952	0		
2001	325,026,405	541,430,666	160,270,108	92,433,565	0		
South Carolina	1988	808,452,560	346,192,899	819,627,720	0	0	
	1989	814,318,036	337,981,640	875,250,418	0	0	
	1990	880,477,875	476,727,196	1,005,882,561	0	0	
	1991	930,638,160	443,003,035	984,931,346	0	0	
	1992	970,732,687	431,429,093	1,020,691,852	0	0	
	1993	1,053,428,777	431,367,337	1,085,608,064	0	0	
	1994	1,135,146,769	585,195,477	1,121,728,041	0	0	
	1995	1,209,662,608	528,614,246	1,163,662,102	0	0	
	1996	1,134,564,209	450,933,838	1,239,784,959	0	0	
	1997	1,119,268,528	513,078,474	1,315,429,048	0	0	
	1998	1,217,115,119	526,140,202	1,400,686,753	0	0	
	1999	1,257,134,727	776,680,609	1,476,502,636	0	0	
2000	1,234,999,145	802,629,737	1,581,222,394	0	0		
2001	1,295,315,977	1,166,497,124	1,703,624,206	0	0		
South Dakota	1988	171,874,879	160,470,797	224,310,316	0	0	
	1989	164,165,888	154,402,927	239,395,164	0	0	
	1990	167,821,811	165,387,972	254,570,615	0	0	
	1991	179,567,209	181,276,707	266,294,144	0	0	
	1992	189,295,694	177,520,864	293,691,882	0	0	
	1993	184,534,209	154,806,390	309,129,040	0	0	
	1994	204,777,549	198,188,809	336,796,117	0	0	
	1995	223,151,747	199,043,824	315,070,850	0	0	
	1996	231,483,651	145,665,585	351,139,255	0	0	
	1997	233,356,861	153,521,535	415,557,589	0	0	
	1998	225,174,978	143,147,379	410,864,385	0	0	
	1999	235,379,857	213,865,986	445,546,362	0	0	
2000	239,961,279	218,007,368	466,355,760	0	0		
2001	245,809,542	292,699,443	511,256,771	0	0		
Tennessee	1988	1,094,456,855	630,847,662	1,132,760,117	0	42,513,662	A, L2, C2
	1989	1,103,309,502	695,982,293	1,181,216,142	0	59,314,805	A, L2, C2
	1990	1,155,059,260	835,584,984	1,212,050,455	0	59,500,579	A, L2, C2
	1991	1,255,918,023	763,382,831	1,305,663,313	0	67,284,316	A, L2, C2
	1992	1,344,609,250	840,424,832	1,368,966,567	0	83,202,481	A, L2, C2
	1993	1,400,980,664	883,362,163	1,483,713,333	0	74,961,477	A, L2, C2
	1994	1,560,367,985	1,037,462,461	1,549,027,334	0	82,789,359	A, L2, C2
	1995	1,727,962,837	1,047,808,902	3,719,779,960	0	91,703,614	A, L2, C2
	1996	1,607,097,663	899,183,122	3,042,149,224	0	71,669,381	A, L2, C2
	1997	1,675,851,142	1,050,846,109	2,399,520,536	0	74,931,317	A, L2, C2
	1998	1,751,128,399	1,054,235,470	2,446,290,662	0	56,840,224	A, L2, C2
	1999	2,047,396,226	1,504,172,662	2,691,537,939	0	59,059,716	A, L2, C2
2000	1,941,843,631	1,993,897,874	2,734,710,007	0	61,462,214	A, L2, C2	
2001	1,827,245,940	2,222,183,682	2,947,465,238	0	91,598,965	A, L2, C2	
Texas	1988	3,815,419,554	2,268,537,114	4,422,066,159	1,339,828,984	0	
	1989	3,599,963,635	2,384,369,898	4,945,087,925	1,438,852,364	0	
	1990	3,756,690,986	2,554,557,046	5,435,265,671	1,412,926,882	0	
	1991	4,101,784,095	2,470,818,838	5,494,771,599	1,445,275,145	0	
	1992	4,260,916,595	3,112,732,688	5,850,881,673	1,183,778,858	0	
	1993	4,568,272,333	2,424,316,050	6,040,321,328	1,038,398,764	0	
	1994	4,856,277,402	2,960,162,037	6,105,777,363	1,144,681,743	0	
	1995	5,045,233,055	3,078,479,254	6,243,546,186	1,064,458,213	0	
	1996	4,996,187,312	2,841,705,439	6,530,505,680	808,306,230	0	
	1997	5,173,395,954	3,023,595,878	6,772,660,413	1,019,117,116	0	
	1998	5,217,470,879	3,117,683,503	7,159,771,033	732,298,784	0	
	1999	5,473,118,724	4,524,771,408	7,789,530,339	875,632,734	0	
2000	5,363,813,458	4,589,376,804	8,238,565,256	930,820,115	0		
2001	5,911,727,433	6,833,667,279	12,519,125,940	972,205,677	0		

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 -2001 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	401, 403(b), 457 amounts included in Allocated Annuity	Notes
Utah	1988	313,526,813	290,557,522	470,386,838	0	0	
	1989	299,172,790	379,254,528	581,428,474	0	0	
	1990	318,604,445	414,986,860	644,904,260	0	0	
	1991	354,581,693	340,404,656	506,517,887	140,164,604	0	
	1992	387,308,050	349,394,173	524,792,525	117,830,898	0	
	1993	404,053,511	284,964,556	572,786,897	118,494,471	0	
	1994	448,122,101	335,080,149	598,429,341	82,023,413	0	
	1995	466,569,480	361,825,176	618,199,870	74,926,370	0	
	1996	538,241,101	293,089,887	896,321,487	57,549,757	0	
	1997	519,625,457	344,918,051	929,835,181	45,809,089	0	
	1998	537,069,568	331,698,352	1,022,320,045	41,350,152	0	
1999	710,486,850	448,838,668	1,149,140,939	25,579,174	0		
2000	523,164,041	485,538,959	1,283,676,867	48,591,441	0		
2001	517,566,609	657,243,561	1,425,971,566	38,623,752	1,772,286	UA 403b (A,L5.2+6.3)	
Vermont	1988	122,626,500	110,419,005	93,493,091	32,147,720	0	
	1989	121,866,023	103,462,668	114,573,357	31,655,100	0	
	1990	125,284,028	129,964,173	121,889,421	30,348,856	0	
	1991	140,035,940	97,458,725	121,428,543	46,492,982	0	
	1992	144,127,741	101,249,949	110,744,720	36,425,854	0	
	1993	149,477,430	91,852,476	100,302,377	24,211,331	0	
	1994	148,603,072	120,243,180	100,735,266	25,504,706	0	
	1995	156,076,340	130,970,112	103,963,046	26,580,328	0	
	1996	157,634,026	107,804,469	125,040,436	5,126,379	0	
	1997	185,895,076	134,030,611	136,455,905	19,201,038	0	
	1998	203,025,510	147,820,152	145,892,884	35,091,296	0	
1999	172,802,446	157,281,818	162,721,759	20,633,887	0		
2000	157,480,327	167,531,791	176,952,104	14,182,348	0		
2001	163,055,866	208,920,556	180,145,681	26,300,720	0		
Virginia	1988	1,501,089,283	910,923,198	2,363,356,212	0	0	
	1989	1,543,941,404	1,049,042,899	2,657,188,303	0	0	
	1990	1,660,561,706	1,103,217,804	2,128,224,081	0	0	
	1991	1,729,816,670	945,263,271	2,250,538,034	0	0	
	1992	1,889,473,142	1,257,251,934	2,348,996,620	0	0	
	1993	1,907,656,659	1,126,828,951	2,519,918,117	0	0	
	1994	2,049,832,358	1,532,486,706	2,520,943,348	0	0	
	1995	2,190,692,461	1,400,792,149	2,639,522,810	0	0	
	1996	2,227,159,561	1,192,305,410	2,690,850,982	0	0	
	1997	2,183,619,207	1,364,423,874	2,716,987,365	0	0	
	1998	2,343,446,115	1,408,582,622	2,828,357,943	0	0	
1999	2,290,594,933	2,028,097,258	3,086,655,463	0	0		
2000	2,495,479,386	2,090,547,968	3,622,895,043	0	0		
2001	2,395,872,565	2,486,863,710	3,788,332,286	0	0		
Washington	1988	840,791,631	1,043,673,472	591,169,771	437,364,236	0	
	1989	807,137,955	1,210,734,505	640,054,085	488,580,358	0	
	1990	894,491,367	1,237,761,805	698,740,449	521,619,599	0	
	1991	942,705,118	1,153,819,584	779,175,455	668,575,581	0	
	1992	978,983,875	1,242,921,040	794,668,027	622,392,323	0	
	1993	1,043,427,820	1,103,729,433	858,202,022	691,524,499	0	
	1994	1,124,669,859	1,422,941,443	902,566,719	459,774,576	0	
	1995	1,162,485,889	1,463,600,440	864,885,764	493,225,941	0	
	1996	1,236,711,432	1,266,424,365	905,247,281	369,674,707	0	
	1997	1,242,837,207	1,251,259,432	909,853,333	605,162,364	0	
	1998	1,232,207,831	1,363,392,378	958,797,014	527,811,650	0	
1999	1,271,654,835	2,316,038,643	1,100,946,533	455,794,281	0		
2000	1,399,369,958	1,872,146,199	1,106,871,192	395,949,555	0		
2001	1,371,867,485	2,318,848,681	1,215,145,558	246,709,902	23,723,945	UA 403b (A,L5.2+6.3)	
West Virginia	1988	319,827,097	211,836,963	350,969,222	0	0	
	1989	321,654,307	219,131,663	371,883,149	0	0	
	1990	325,388,423	219,521,544	456,136,849	0	0	
	1991	368,245,037	210,735,750	502,025,018	0	0	
	1992	376,679,927	242,273,021	512,768,938	0	0	
	1993	385,572,008	213,513,375	532,791,316	37,437,552	0	
	1994	401,468,979	296,839,571	536,393,798	7,407,963	0	
	1995	432,912,350	336,766,379	534,013,201	47,207,038	0	
	1996	406,121,463	268,629,892	565,547,539	24,256,408	0	
	1997	450,394,807	247,316,630	574,590,966	24,959,051	0	
	1998	425,880,377	234,904,435	598,353,464	39,620,560	0	
1999	439,607,030	358,157,424	632,570,244	24,780,900	0		
2000	421,738,324	465,418,152	769,156,991	48,703,323	0		
2001	443,160,277	551,473,481	715,831,125	37,221,022	0		

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 -2001 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	401, 403(b), 457 amounts included in Allocated Annuity	Notes
Wisconsin	1988	983,454,251	1,187,279,276	1,120,812,622	0	0	
	1989	939,877,756	1,340,779,418	1,246,550,050	0	0	
	1990	982,868,253	1,455,954,371	1,381,928,234	0	0	
	1991	1,076,399,245	1,357,274,758	1,469,942,227	0	0	
	1992	1,135,747,271	1,301,215,747	1,571,640,097	0	0	
	1993	1,202,592,049	1,112,059,894	1,686,502,690	0	0	
	1994	1,268,795,868	1,319,815,450	1,745,011,167	0	0	
	1995	1,377,155,879	1,530,405,980	1,767,044,880	0	0	
	1996	1,388,187,363	1,123,817,700	2,117,462,093	0	0	
	1997	1,330,673,454	1,296,128,142	1,966,606,840	0	0	
	1998	1,666,545,855	1,359,800,366	2,701,101,642	0	0	
	1999	1,487,871,383	1,571,644,120	2,914,712,068	0	0	
	2000	1,430,064,071	1,770,580,874	3,222,048,692	0	0	
2001	1,501,528,707	2,279,654,961	3,549,289,750	0	0		
Wyoming	1988	97,626,321	94,368,976	85,482,029	0	0	
	1989	90,923,902	84,285,866	90,453,608	0	0	
	1990	90,058,438	93,698,389	97,798,492	0	0	
	1991	96,951,799	81,766,219	99,883,708	0	0	
	1992	105,896,069	82,392,605	112,094,162	0	0	
	1993	110,151,591	66,544,761	123,196,590	0	0	
	1994	120,563,305	82,776,199	127,681,818	0	0	
	1995	128,258,372	91,755,805	125,844,578	0	0	
	1996	144,853,471	64,293,629	139,762,212	0	0	
	1997	132,336,804	73,610,903	137,395,545	0	0	
	1998	133,370,742	65,128,698	147,217,331	0	0	
	1999	132,820,331	84,199,803	164,599,319	0	0	
	2000	134,954,407	36,964,454	279,127,327	0	0	
2001	140,089,330	119,654,633	307,424,423	0	0		
All States	1988	56,388,254,348	47,263,267,591	67,909,694,904	13,003,786,835	65,627,302	
	1989	55,236,476,397	51,478,466,586	72,068,971,823	13,398,723,461	83,207,030	
	1990	59,745,978,030	59,210,480,857	76,031,191,445	13,185,715,755	86,486,025	
	1991	63,124,415,917	54,110,160,997	77,211,223,791	15,049,158,581	101,244,119	
	1992	66,782,571,580	56,703,419,959	79,348,307,053	12,888,318,201	126,323,239	
	1993	71,523,564,638	48,902,588,001	82,280,654,795	12,195,899,332	116,194,692	
	1994	76,465,077,072	64,056,662,631	82,657,912,116	11,394,978,331	127,716,287	
	1995	81,386,026,586	65,051,449,590	88,302,485,204	10,670,395,993	147,261,114	
	1996	80,118,134,719	56,008,408,418	93,955,094,633	8,691,527,510	115,973,403	
	1997	81,291,968,089	60,690,697,981	95,865,833,782	9,343,241,569	131,079,061	
	1998	84,536,044,451	58,426,760,693	101,781,346,921	7,868,201,364	126,213,567	
1999	83,270,387,788	78,982,290,908	110,138,309,203	10,556,342,192	156,700,755		
2000	86,513,095,925	87,438,425,121	119,747,691,202	9,908,443,089	183,293,590		
2001	86,584,179,826	119,908,161,440	127,080,474,825	8,805,598,828	209,532,372		
<b>Grand Total</b>		<b>1,032,966,175,366</b>	<b>908,231,240,773</b>	<b>1,274,379,191,697</b>	<b>156,960,331,041</b>	<b>1,776,852,556</b>	

**ASSESSMENT AND  
PREMIUM TAX  
OFFSET PROVISIONS**



## **Assessment and Premium Tax Offset Provisions**

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

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

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

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

**State Laws & Provisions Report**

[ current as of 11/11/2002 ]

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

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

**Assessment Classes**

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

**Alaska****Assessment Limits**

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

**Assessment Classes**

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

**Arizona****Assessment Limits**

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

**Assessment Classes**

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

**Arkansas****Assessment Limits**

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

to insurers that become impaired or insolvent in different calendar years, the average annual premiums for purposes of the aggregate assessment percentage limitation referenced in subparagraph (a) shall be equal and limited to the higher of the three-year average annual premiums for the applicable sub account or account as calculated pursuant to this section. (Amended effective 8/1/97)

**Assessment Classes**

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

**California**

**Assessment Limits**

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

**Assessment Classes**

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

**Colorado**

**Assessment Limits**

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

**Assessment Classes**

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

**Connecticut**

**Assessment Limits**

§38a-866(e)(1). Two percent (2%) of 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 all premiums received on business in the state covered by each account during the three calendar years preceding the year in which the insurer is declared impaired or insolvent.

### **Assessment Classes**

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

## **Florida**

### **Assessment Limits**

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

### **Assessment Classes**

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

## **Georgia**

### **Assessment Limits**

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

### **Assessment Classes**

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

## **Hawaii**

### **Assessment Limits**

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

### **Assessment Classes**

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

## **Idaho**

### **Assessment Limits**

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

assessment.

**Assessment Classes**

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

**Illinois****Assessment Limits**

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

**Assessment Classes**

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

**Indiana****Assessment Limits**

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

**Assessment Classes**

§27-8-8-6(b). Three classes of assessments: Class A for administrative costs, general expenses and examinations; Class B to carry out the powers and duties of the association with regard to an impaired/insolvent domestic insurer; and Class C to carry out the powers and duties of the association with regard to an insolvent foreign or alien insurer.

**Iowa****Assessment Limits**

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

**Assessment Classes**

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

**Kansas****Assessment Limits**

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

**Assessment Classes**

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

**Kentucky**

**Assessment Limits**

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

**Assessment Classes**

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

**Louisiana****Assessment Limits**

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

**Assessment Classes**

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

**Maine****Assessment Limits**

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

**Assessment Classes**

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

**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 insurer's average premiums received in the state on the policies covered by each account during the three calendar years prior to the impairment/insolvency.

### Assessment Classes

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

## Minnesota

### Assessment Limits

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

### Assessment Classes

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

## Mississippi

### Assessment Limits

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

### Assessment Classes

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

## Missouri

### Assessment Limits

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

### Assessment Classes

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

## Montana

### Assessment Limits

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

### Assessment Classes

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

**Nebraska****Assessment Limits**

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

**Assessment Classes**

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

**Nevada****Assessment Limits**

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

**Assessment Classes**

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

**New Hampshire****Assessment Limits**

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

**Assessment Classes**

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

**New Jersey****Assessment Limits**

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

**Assessment Classes**

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

**New Mexico****Assessment Limits**



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

**Assessment Classes**

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

**New York**

**Assessment Limits**

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

**Assessment Classes**

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

**North Carolina**

**Assessment Limits**

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

**Assessment Classes**

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

**North Dakota**

**Assessment Limits**

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

**Assessment Classes**

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

**Ohio**

**Assessment Limits**

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

**Assessment Classes**

§3956.09(B). Two classes of assessments: Class A for administrative and

legal costs, other expenses and examinations; and Class B to carry out the powers and duties of the association with regard to an impaired or insolvent insurer.

## Oklahoma

### Assessment Limits

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

### Assessment Classes

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

## Oregon

### Assessment Limits

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

### Assessment Classes

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

## Pennsylvania

### Assessment Limits

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

### Assessment Classes

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

## Puerto Rico

### Assessment Limits

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

### Assessment Classes

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

## Rhode Island

### Assessment Limits

§27-34.3-9.E(1). For the life, annuity account and for each sub account thereunder, and for the health account: the total of all assessments upon a

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

**Assessment Classes**

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

**South Carolina****Assessment Limits**

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

**Assessment Classes**

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

**South Dakota****Assessment Limits**

§58-29C-25. The total of all assessment in any one calendar year shall not exceed 2% of the insurer's average premiums received in the state on the policies and contracts covered by the account during the three calendar years preceding the year in which the insurer became an impaired or insolvent insurer.

**Assessment Classes**

§58-29C-23. 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.

**Tennessee****Assessment Limits**

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

**Assessment Classes**

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

**Texas****Assessment Limits**

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

**Assessment Classes**

§9(b). Two classes of assessments: Class A for administrative costs, administrative expenses incurred under the act relating to any unauthorized insurer or nonmember of the association and other general expenses not related to a particular impaired or insolvent insurer; and Class B to carry

out the powers and duties of the association with regard to an insolvent or impaired insurer.

## Utah

### Assessment Limits

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

### Assessment Classes

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

## 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)The total of all assessments authorized by the association with respect to a member insurer for each subaccount of the life insurance and annuity account and for the health account may not in one calendar year exceed two percent (2%) of that member insurer's average annual premiums received in this state on the policies and contracts covered by the subaccount or account during the three calendar years preceding the year in which the insurer became an impaired or insolvent insurer. Amended effective 7/22/01.

### Assessment Classes

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

## West Virginia

### Assessment Limits

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

by the account.

**Assessment Classes**

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

**Wisconsin****Assessment Limits**

§646.51(3)(b). Two percent (2%) of premiums in state for policies or contracts covered by the account. For continuation of coverage assessments the premium for the three calendar years prior to the year of liquidation are utilized for calculation purposes.

**Assessment Classes**

§646.51(3)(b), (c). Continuation of coverage, and administrative.

**Wyoming****Assessment Limits**

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

**Assessment Classes**

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

*This compilation of statutory provisions, although believed to be correct as of the date indicated, is comprised of the most current statutory materials available on-line to NOLHGA and is not intended as legal advice; no liability is assumed in connection with its use. Users should seek advice from a qualified attorney and should not rely on this compilation when considering any questions relating to guaranty association coverage.*

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

**Assessments at a Glance**

<b>Assessment Limits/ Classes</b>	<b>Percent of Premium</b>	<b>Number of Classes</b>
Alabama	1%	3
Alaska	2%	2
Arizona	2%	2
Arkansas	2%	2
California	1%	2
Colorado	1%	2
Connecticut	2%	2
Delaware	2%	3
DC	2%	2
Florida	1%	2
Georgia	2%	2
Hawaii	2%	2
Idaho	2%	3
Illinois	2%	2
Indiana	2%	3
Iowa	2%	2
Kansas	2%	2
Kentucky	2%	2
Louisiana	2%	2
Maine	2%	5
Maryland	2%	2
Massachusetts	2%	2
Michigan	2%	2
Minnesota	2%	2
Mississippi	2%	2
Missouri	2%	2
Montana	2%	2
Nebraska	2%	2
Nevada	2%	2
New Hampshire	2%	2
New Jersey	2%	2
New Mexico	2%	3
New York	2%	3

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

***Assessments (cont.)***

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

**State Laws & Provisions Report**

[ current as of 11/11/2002 ]

**Tax Offsets****Alabama**

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

**Alaska**

No provision.

**Arizona**

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

**Arkansas**

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

**California**

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

**Colorado**

§10-20-113. Yes. 100% of Class B assessment amount made on life and annuity accounts may be offset for 5 years following payment at the rate of 20% per year. The total amount of all offsets for all member insurers can not exceed \$4 million per year. Offsets will be prorated if the total amount of offset would exceed \$4 million in any year. Carry forward of offset is permitted when cap is exceeded. Member insurers writing health insurance can recoup assessments costs by way of a surcharge on premiums.

**Connecticut**

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

**Delaware**

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

**District of Columbia**

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



expenses.

### **Florida**

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

### **Georgia**

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

### **Hawaii**

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

### **Idaho**

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

### **Illinois**

215 ILCS 5/531.13. Yes. 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 each member insurer may offset the proportionate amount of such excess paid by the insurer against its premium tax. Tax offset provisions will expire and be given no effect for any tax period, beginning Jan. 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.

### **Iowa**

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

### **Kansas**

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

**Kentucky**

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

**Louisiana**

LSA-R.S. 22:1395.12.A,B. Yes. A member insurer may offset up to 20% of the amount paid for next 5 years. Assessment amount may be reduced if the insurer has assets invested and maintained in qualifying Louisiana investments.

**Maine**

No provision.

**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**

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

**Minnesota**

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

**Mississippi**

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

**Missouri**

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

**Montana**

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

**Nebraska**

§44-2716(1). Yes. Up to 20% of assessment amount may be offset for next 5

years, beginning with the calendar year after the year the certificate of contribution is issued.

### **Nevada**

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

### **New Hampshire**

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

### **New Jersey**

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

### **New Mexico**

No provision.

### **New York**

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

### **North Carolina**

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

### **North Dakota**

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

### **Ohio**

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

### **Oklahoma**

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

**Oregon**

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

**Pennsylvania**

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

**Puerto Rico**

No provision.

**Rhode Island**

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

**South Carolina**

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

**South Dakota**

§58-29C-34. Yes. Member insurers may offset up to 20% of amount of the assessment for each of the 5 years following the year in which the assessment was paid. If the assessment is \$500 or less, the member insurer shall take the total offset in the first year following the the year in which the assessment was paid. The total assessments offset against premium taxes may not exceed \$2 million per year. If offsets exceed the annual limitation, 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. Covers all assessments except administrative expenses assessments.

**Tennessee**

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

**Texas**

§13(a)(and legislative comments for enactment at §13.17 of Acts 1991, 72nd Leg., ch. 242). Yes. Member insurers may offset up to 100% of assessment amounts relating to policies and contracts of insurance written, issued, and placed in force on or before January 1, 1992 (20% per year for a period of 5 years beginning in the year following the issuance of the certificate of contribution). Member insurers may also offset up to 100% of the assessment amounts relating to policies and contracts of insurance written, issued, and placed in force after January 1, 1992 (10% per year for a period of 10 years beginning in the year following the issuance of the certificate of contribution). Covers all Class B assessments.

**Utah**

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

**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.

*This compilation of statutory provisions, although believed to be correct as of the date indicated, is*

*comprised of the most current statutory materials available on-line to NOLHGA and is not intended as legal advice; no liability is assumed in connection with its use. Users should seek advice from a qualified attorney and should not rely on this compilation when considering any questions relating to guaranty association coverage.*



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

**Tax Offset at a Glance**

<b>Offset Amount</b>	<b>Yes, 20% Over 5 Yr's.</b>	<b>Yes (Other %)</b>	<b>No Provision</b>
Alabama	X		
Alaska			X
Arizona	X		
Arkansas	X		
California			X <sup>1</sup>
Colorado	X		
Connecticut	X		
Delaware	X		
DC		X	
Florida		X	
Georgia	X		
Hawaii	X		
Idaho	X		
Illinois	X <sup>2</sup>		
Indiana	X		
Iowa	X		
Kansas	X		
Kentucky	X		
Louisiana	X		
Maine			X
Maryland			X
Massachusetts		X	
Michigan		X	
Minnesota	X		
Mississippi	X		
Missouri	X		
Montana	X		
Nebraska	X		
Nevada	X		
New Hampshire	X		

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

<sup>2</sup> Illinois' tax offset will expire in 2003.

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

***Tax Offset (cont.)***

<b>Offset Amount</b>	<b>Yes, 20% Over 5 Yr's.</b>	<b>Yes (Other %)</b>	<b>No Provision</b>
New Jersey		X	
New Mexico			X
New York		X	
North Carolina	X		
North Dakota	X		
Ohio	X		
Oklahoma	X		
Oregon	X		
Pennsylvania	X		
Puerto Rico			X
Rhode Island		X	
South Carolina	X		
South Dakota	X		
Tennessee		X	
Texas		X	
Utah	X		
Vermont		X	
Virginia		X	
Washington	X		
West Virginia			X
Wisconsin	X		
Wyoming		X	
<b>Total</b>	<b>33</b>	<b>12</b>	<b>7</b>