

November 26, 2003

Dear Chief Executive Officer:

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

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

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

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

Sincerely,



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

Enclosure

# Overview

## General Comments

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

- **Overview** – lists insolvencies by certain categories and contains summary totals for each category. Note the following general classifications:
  - ***Ongoing Funding Insolvencies***  
The insolvencies listed reflect those for which an assumption reinsurance agreement has either been closed or is anticipated to close in the near future and Guaranty Association funding will be required for a number of years beyond year end 2003. **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 2003 Insolvencies***  
This category lists those costs associated with assumption reinsurance agreements that have closed during 2003 or with outstanding claim benefits paid by Guaranty Associations in 2003.
  - ***Closed Prior to 2003 Insolvencies***  
This category lists those costs associated with assumption reinsurance agreements that have been closed prior to 2003.
  - ***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 2003. **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 -2002**  
This section contains the Total Assessable Premiums for the period 1988 through 2002, by state, by account, by year. The data is obtained from the final Assessment Data Surveys filed by member companies. The data may be used to estimate your company’s pro-rata share of the estimated costs for all insolvencies. This may be accomplished by calculating your share of the assessable premiums and applying that factor to the estimated insolvency costs.

## General Comments (continued)

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

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

ALL AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

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

Estimated GA Costs

|  | NAIC Code | Domicile | Rehabilitation Date | Liquidation Date    | Closing Date | Estate Closing Date | Life          | Allocated Annuity | A&H        | Unallocated Annuity | Total 03 Report | Total 02 Report | Change      |
|--|-----------|----------|---------------------|---------------------|--------------|---------------------|---------------|-------------------|------------|---------------------|-----------------|-----------------|-------------|
| <b>Overview "Ongoing Funding" Insolvencies</b> |           |          |                     |                     |              |                     |               |                   |            |                     |                 |                 |             |
| Executive Life Insurance Company               | 63010     | CA       | 4/11/1991           | 12/6/1991           | 9/3/1993     |                     | 1,126,986,022 | 1,612,688,312     | 0          | 32,015,684          | 2,771,690,018   | 2,741,684,573   | 30,005,445  |
| <b>Total "Ongoing Funding"</b>                 |           |          |                     |                     |              |                     | 1,126,986,022 | 1,612,688,312     | 0          | 32,015,684          | 2,771,690,018   | 2,741,684,573   | 30,005,445  |
| <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           | 7/28/2003           | claim runoff |                     | 0             | 0                 | 2,385,064  | 0                   | 2,385,064       | 253,411         | 2,131,653   |
| London Pacific Life & Annuity Company          | 68934     | NC       | 8/6/2002            |                     |              |                     | 3,162,047     | 146,728,991       | 0          | 0                   | 149,891,039     | 131,911         | 149,759,128 |
| Monarch Life Insurance Company                 | 66265     | MA       | 6/9/1994            |                     |              |                     | 211,367       | 93,370            | 206,962    | 0                   | 511,700         | 508,909         | 2,791       |
| Old Southwest Life Insurance Company           | 83631     | AR       | 6/4/1999            | in runoff           |              |                     |               | No Data Available |            | 0                   | 0               | 0               | 0           |
| Reliance Insurance Company                     | 24457     | PA       | 5/29/2001           | 10/3/2001           |              |                     | 0             | 0                 | 15,689,434 | 0                   | 15,689,434      | 11,900,516      | 3,788,918   |
| Villanova Insurance Company                    | 19577     | PA       | 3/28/2002           | 7/28/2003           | claim runoff |                     | 0             | 0                 | 225,398    | 0                   | 225,398         | 97,143          | 128,255     |
| <b>Total "Open"</b>                            |           |          |                     |                     |              |                     | 4,504,137     | 146,936,181       | 18,506,858 | 27,990              | 169,975,166     | 14,164,422      | 155,810,744 |
| <b>Overview "Closed in 2003" Insolvencies</b>  |           |          |                     |                     |              |                     |               |                   |            |                     |                 |                 |             |
| none   |           |          |                     |                     |              |                     | 0             | 0                 | 0          | 0                   | 0               | 0               | 0           |
| <b>Total "Closed in 03"</b>                    |           |          |                     |                     |              |                     | 0             | 0                 | 0          | 0                   | 0               | 0               | 0           |

## Estimated GA Costs

|   | NAIC Code | Domicile | Rehabilitation Date | Liquidation Date | Closing Date        | Estate Closing Date | Life        | Allocated Annuity                                       | A&H         | Unallocated Annuity | Total 03 Report | Total 02 Report | Change       |
|---|-----------|----------|---------------------|------------------|---------------------|---------------------|-------------|---|-------------|---------------------|-----------------|-----------------|--------------|
| <b>Overview "Closed Prior to 2003" Insolvencies</b>     |           |          |                     |                  |                     |                     |             |   |             |                     |                 |                 |              |
| American Chambers Life Insurance Company                | 75914     | OH       |                     | 5/8/2000         | claim runoff        |                     | 77,603      | 0   | 56,813,453  | 0                   | 56,891,057      | 55,513,414      | 1,377,643    |
| American Integrity Insurance Company                    | 10197     | PA       |                     | 6/25/1993        | 6/1/1994            |                     | 0           | 0   | 74,659,852  | 0                   | 74,659,852      | 74,659,556      | 296          |
| The American Life Assurance Company                     | 88161     | AL       | 2/25/1997           | 5/30/1997        | 3/13/1998           |                     | 125,184     | 1,173,790   | 4,699,315   | 0                   | 5,998,288       | 5,966,266       | 32,022       |
| American Standard Life & Accident Insurance Company     | 63452     | OK       | 2/22/1991           | 9/22/1998        | 9/22/1998           |                     | 8,817,610   | 549,446   | 502,345     | 0                   | 9,869,400       | 9,850,189       | 19,211       |
| American Western Life Insurance Company                 | 60917     | UT       |                     | 8/28/1997        | claim runoff        |                     | 22,052      | 0   | 4,250,745   | 0                   | 4,272,797       | 4,270,179       | 2,618        |
| 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      | 36,796,572      | (0)          |
| Andrew Jackson Life Insurance Company                   | 60968     | MS       | 2/10/1992           | 3/26/1993        | 8/27/1993           |                     | 29,421,381  | 7,639,058   | 95,504      | 0                   | 37,155,943      | 37,151,711      | 4,232        |
| Centennial Life Insurance Company                       | 61654     | KS       | 2/4/1998            | 5/27/1998        | various             |                     | 15,763      | 0   | 897,308     | 0                   | 913,071         | 8,513,804       | (7,600,733)  |
| Coastal States Life Insurance Company                   | 61980     | GA       | 1/24/1996           | 10/1/1996        | 11/8/1996           |                     | 57,825      | 19,626,774  | 0           | 0                   | 19,684,600      | 19,541,678      | 142,922      |
| Confederation Life Insurance Co. - U.S. Branch          | 80667     | MI       | 8/12/1994           | 8/12/1994        | multiple            |                     | 0           | (0)   | (0)         | 0                   | (0)             | 0               | (0)          |
| Confederation Life Ins. & Annuity Co.                   | 99384     | GA       | 9/1/1994            |                  | 10/2/1995           |                     |             | No GA Funding Required                                  |             | 0                   | 0               | 0               | 0            |
| Consumers United Insurance Company                      | 62278     | DE       | 2/9/1993            | 5/5/1994         | 2/15/1995           |                     | 1,437,399   | 11,180,145  | 6,491,538   | 0                   | 19,109,083      | 19,088,161      | 20,922       |
| Continental Investors Life Insurance Company            | 72680     | AL       | 3/14/1995           |                  |                     |                     |             | Data Not Available, company voluntarily out of business |             | 0                   | 0               | 0               | 0            |
| Corporate Life Insurance Company                        | 74705     | PA       |                     | 2/15/1994        | 1/31/1996           |                     | 2,596,577   | 216,242,914   | 563,528     | 0                   | 219,403,019     | 219,403,019     | 0            |
| Diamond Benefits Life Insurance Co/                     | 74969     | AZ       | 12/19/1988          | 2/28/1992        | 11/30/1992          |                     | 0           | 19,877,337  | 0           | 0                   | 19,877,337      | 22,894,334      | (3,016,997)  |
| 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           |                     | 24,744,471  | 0   | 0           | 0                   | 24,744,471      | 24,713,245      | 31,226       |
| Farmers and Ranchers Life Insurance Company             | 63185     | OK       | 5/12/1999           | 1/14/2000        | 1/21/2000           |                     | 4,667,664   | 4,424,047   | 0           | 0                   | 9,091,711       | 9,078,521       | 13,190       |
| Fidelity Bankers Life Insurance Company                 | 63266     | VA       | 5/13/1991           | 9/29/1992        | 6/12/1993           |                     | 273,429     | 14,140,268  | 0           | 0                   | 14,413,697      | 14,411,245      | 2,452        |
| First National Life Insurance Company of America        | 63525     | MS       | 5/12/1999           | 6/29/1999        | 12/9/1999           |                     | 7,271,183   | 65,103,290  | 0           | 0                   | 72,374,474      | 72,286,358      | 88,116       |
| Franklin American Life Insurance Company                | 68489     | TN       | 5/11/1999           | 10/26/1999       | 7/6/2000            |                     | 9,473,513   | 3,120,702   | 0           | 0                   | 12,594,214      | 12,521,809      | 72,405       |
| Franklin Protective Life Insurance Company              | 98655     | MS       | 5/10/1999           | 6/29/1999        | 12/9/1999           |                     | 14,243,648  | 4,334,808   | 0           | 0                   | 18,578,457      | 18,553,221      | 25,236       |
| George Washington Life Insurance Company                | 63770     | WV       | 9/5/1990            | 6/3/1991         | multiple            |                     | 2,606,320   | 163,761   | 1,101,336   | 0                   | 3,871,417       | 3,870,898       | 519          |
| Guarantee Security Life Insurance Company               | 84271     | FL       | 8/12/1991           | 12/2/1992        | 4/13/1993           |                     | 25,339,547  | 93,567,957  | 0           | 0                   | 118,907,504     | 126,886,054     | (7,978,550)  |
| Inter-American Ins. Co. of Illinois                     | 67210     | IL       | 10/25/1991          | 12/23/1991       | 4/13/1993           |                     | 71,838,502  | 17,932,083  | 0           | 17,979,817          | 107,750,402     | 111,092,746     | (3,342,344)  |
| International Financial Services Life Insurance Company | 64084     | MO       | 5/12/1999           | 11/30/1999       | 12/9/1999           |                     | 5,806,088   | 3,448,528   | 0           | 0                   | 9,254,617       | 9,239,614       | 15,003       |
| Investment Life Ins. Co. of America                     | 76015     | NC       | 8/31/1992           | 4/2/1993         | 9/6/1994            |                     | 3,936,412   | 13,189,838  | 16,134      | 0                   | 17,142,384      | 34,700,179      | (17,557,795) |
| 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           |                     | 21,801,403  | 3,252,184   | 0           | 0                   | 25,053,587      | 24,978,228      | 75,359       |
| Mid-Continent Life Insurance Company                    | 66001     | OK       | 5/23/1997           |                  | no GA participation |                     | 366,322     | 1,432   | 406         | 0                   | 368,160         | 368,160         | (0)          |
| Midwest Life Insurance Company                          | 66060     | LA       | 6/26/1991           | 8/26/1991        | 6/1/1992            |                     | 884,870     | 31,944,160  | 82,607      | 0                   | 32,911,638      | 32,911,638      | (0)          |
| Mutual Security Life Insurance Company                  | 66400     | IN       | 10/5/1990           | 12/6/1991        | multiple            |                     | 4,393,627   | 14,802,417  | (6,287,785) | 5,770,691           | 18,678,951      | 18,674,500      | 4,451        |
| National Affiliated Investors Life Insurance Company    | 69370     | LA       | 6/7/1999            | 4/26/2000        | 7/7/2000            |                     | 2,256,937   | 227,566   | 18,299      | 0                   | 2,502,802       | 2,346,411       | 156,391      |
| National American Life Ins. Co. of Pennsylvania         | 69221     | PA       | 1/31/1995           | 5/31/1996        | 7/1/1996            |                     | 4,029       | 20,458,875  | 9,200       | 0                   | 20,472,104      | 20,469,136      | 2,968        |
| National Heritage Life Insurance Company                | 97284     | DE       | 5/25/1994           | 11/21/1995       | 7/2/1996            |                     | 6,785,145   | 181,472,055   | 0           | 0                   | 188,257,200     | 188,207,533     | 49,667       |
| Old Colony Life Insurance Company                       | 65161     | GA       | 5/21/1992           | 6/30/1994        | 10/20/1994          |                     | 585,504     | 11,826,165  | 0           | 0                   | 12,411,669      | 12,407,694      | 3,975        |
| Statesman National Life Insurance Company               | 69183     | TX       | 1998                | 5/15/1999        | 6/18/1999           |                     | 0           | 0   | 6,849,417   | 0                   | 6,849,417       | 12,763,503      | (5,914,086)  |
| Summit National Life Insurance Company                  | 71080     | PA       | 5/6/1994            | 11/1/1994        | 11/30/1994          |                     | 27,273,282  | 15,236,636  | 137,935     | 0                   | 42,647,853      | 42,297,247      | 350,606      |
| Universe Life Insurance Company                         | 70181     | ID       | 3/5/1996            | 12/4/1998        | 10/29/1999          |                     | 0           | 0   | 8,591,331   | 0                   | 8,591,331       | 8,567,487       | 23,844       |
| <b>Total "Closed Prior to 02"</b>                       |           |          |                     |                  |                     |                     | 291,409,312 | 834,249,012   | 159,780,232 | 23,750,508          | 1,309,189,064   | 1,352,084,298   | (42,895,234) |

## Estimated GA Costs

|  | NAIC Code | Domicile | Rehabilitation Date | Liquidation Date | Closing Date        | Estate Closing Date | Life          | Allocated Annuity            | A&H         | Unallocated Annuity | Total 03 Report | Total 02 Report | Change      |
|--|-----------|----------|---------------------|------------------|---------------------|---------------------|---------------|------------------------------|-------------|---------------------|-----------------|-----------------|-------------|
| <b>Estates Closed</b>                        |           |          |                     |                  |                     |                     |               |                              |             |                     |                 |                 |             |
| Alabama Life Insurance Company               | 98825     | AL       | 12/2/1993           | 10/7/1994        | 10/21/1994          | 6/24/2002           | 2,132,767     | 1,167,729                    | 10,256      | 0                   | 3,310,751       | 3,310,751       | 0           |
| American Educators Life Insurance Company    | 60356     | AL       | 12/2/1993           | 8/11/1994        | 9/30/1994           | 2/20/2002           | 227,421       | 4,589,002                    | 109,735     | 0                   | 4,926,157       | 4,926,157       | 0           |
| Bankers Commercial Life Insurance Company    | 61220     | TX       | 5/15/2000           | 6/19/2000        | 11/8/2002           | 4/7/2003            | 258,962       | 0                            | 13,564,263  | 0                   | 13,823,225      | 15,733,274      | (1,910,049) |
| Consolidated National Life Insurance Company | 71382     | IN       | 12/2/1993           | 7/12/1994        | 9/30/1994           | 11/29/1999          | 8,677,557     | 150,895                      | 24,464      | 0                   | 8,852,916       | 8,852,916       | (0)         |
| First Capital Life Insurance Company         | 65447     | CA       | 5/14/1991           |                  | claim runoff        | 7/2/2002            | 48,718        | 4,548                        | 0           | 0                   | 53,266          | 52,994          | 272         |
| First National Life Insurance Company        | 63517     | AL       | 10/4/1996           | 8/5/1997         | claim runoff        | 12/17/2002          | 0             | 0                            | 227,321     | 0                   | 227,321         | 238,377         | (11,056)    |
| Life Assurance Co of Pennsylvania            | 65374     | PA       | 10/18/1990          | 1/10/1991        | 11/30/1992          | 4/28/2003           |               | included in Diamond Benefits |             | 0                   | 0               | 0               | 0           |
| Mutual Benefit Life Insurance Company        | 66362     | NJ       | 7/16/1991           | 11/3/1993        | 4/30/1994           | 6/30/1999           | (351,387)     | (1,058,075)                  | 0           | (163,879)           | (1,573,341)     | (1,676,393)     | 103,052     |
| New Jersey Life Insurance Company            | 66907     | NJ       | 9/5/1991            | 8/12/1993        | 9/9/1993            | 1/8/1999            | 81,850,472    | 0                            | 0           | 0                   | 81,850,472      | 81,850,340      | 132         |
| Old Faithful Life Insurance Company          | 67229     | WY       | 2/19/1992           | 11/16/1992       | 3/1/1993            | 11/4/1996           | 649,614       | 760,345                      | 64,158      | 0                   | 1,474,118       | 1,474,118       | (0)         |
| Pacific Standard Life Insurance Company      | 72842     | CA       | 12/11/1989          | 5/11/1994        | 5/11/1994           | 12/30/1999          | 12,292,076    | 16,141,196                   | 0           | 0                   | 28,433,272      | 28,425,195      | 8,077       |
| 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           | 33,127        | 0                            | 11,425      | 0                   | 44,552          | 44,027          | 525         |
| Underwriters Life Insurance Company          | 88188     | SD       | 11/2/1990           | 11/27/1991       | 10/31/1992          | 12/14/1998          | 0             | 0                            | 8,106,994   | 0                   | 8,106,994       | 8,106,994       | 0           |
| Unison International Life Insurance Company  | 68055     | OK       | 9/25/1992           | 2/12/1993        | 8/27/1993           | 11/8/2002           | 3,370,050     | 10,144,818                   | 4,183       | 0                   | 13,519,051      | 15,242,034      | (1,722,983) |
| 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>                  |           |          |                     |                  |                     |                     | 109,304,410   | 31,900,668                   | 22,149,120  | (134,821)           | 163,219,377     | 166,751,407     | (3,532,030) |
| <b>Grand Total</b>                           |           |          |                     |                  |                     |                     | 1,532,203,881 | 2,625,774,174                | 200,436,209 | 55,659,362          | 4,414,073,626   | 4,274,684,700   | 139,388,926 |

|                               | Life          | Allocated<br>Annuity | A&H                | Unallocated<br>Annuity | Total         |
|-------------------------------|---------------|----------------------|--------------------|------------------------|---------------|
| Alabama                       | 18,016,705    | 33,282,570           | 2,850,461          | 0                      | 54,149,736    |
| Alaska                        | 535,190       | 4,670,974            | 117,803            | (512)                  | 5,323,455     |
| Arizona                       | 25,518,651    | 45,697,005           | 5,376,326          | 0                      | 76,591,982    |
| Arkansas                      | 12,991,545    | 9,282,106            | 2,753,548          | 52,784                 | 25,079,982    |
| California                    | 283,089,524   | 455,463,007          | 13,579,572         | 0                      | 752,132,103   |
| Colorado                      | 2,283,417     | 11,682,105           | 5,829,008          | 0                      | 19,794,529    |
| Connecticut                   | 114,532       | 118,132              | 21,493             | (1,225)                | 252,931       |
| Delaware                      | 4,856,283     | 18,816,793           | 1,750,080          | 334,584                | 25,757,740    |
| Dist. of Columbia             | 216,014       | 712,983              | 3,977              | 0                      | 932,974       |
| Florida                       | 118,432,789   | 228,555,496          | 16,927,475         | 7,325                  | 363,923,084   |
| Georgia                       | 30,057,578    | 35,369,800           | 5,996,452          | 2,418,104              | 73,841,934    |
| Hawaii                        | 26,631,222    | 36,837,946           | (53,639)           | 0                      | 63,415,529    |
| Idaho                         | 8,994,719     | 10,423,313           | 1,042,042          | 0                      | 20,460,074    |
| Illinois                      | 105,843,802   | 155,445,617          | 15,891,550         | 8,909,465              | 286,090,433   |
| Indiana                       | 25,140,010    | 60,836,424           | 4,621,778          | 5,744,367              | 96,342,580    |
| Iowa                          | 18,443,855    | 34,452,081           | 1,706,691          | 40,429                 | 54,643,056    |
| Kansas                        | 25,187,125    | 18,807,992           | 1,111,243          | 0                      | 45,106,360    |
| Kentucky                      | 18,040,585    | 25,329,969           | 2,102,875          | 0                      | 45,473,429    |
| Louisiana                     | 7,090,507     | 7,912,741            | 8,304,890          | 0                      | 23,308,139    |
| Maine                         | 780,107       | 614,819              | 155,666            | 62,873                 | 1,613,465     |
| Maryland                      | 20,636,857    | 27,201,762           | 1,419,362          | 5,694,848              | 54,952,829    |
| Massachusetts                 | 43,218,923    | 43,496,487           | 4,143,060          | 0                      | 90,858,471    |
| Michigan                      | 12,515,323    | 52,791,799           | 729,798            | 3,299,657              | 69,336,577    |
| Minnesota                     | 18,449,714    | 60,219,175           | 378,041            | 2,514,941              | 81,561,871    |
| Mississippi                   | 69,980,475    | 25,027,356           | 10,802,317         | 94,920                 | 105,905,068   |
| Missouri                      | 59,957,404    | 39,356,586           | 6,646,040          | 29,058                 | 105,989,088   |
| Montana                       | 4,921,498     | 6,011,708            | 2,040,061          | 0                      | 12,973,266    |
| Nebraska                      | 12,680,751    | 17,136,002           | 823,558            | 0                      | 30,640,311    |
| Nevada                        | 12,623,430    | 9,656,363            | 1,102,618          | 0                      | 23,382,411    |
| New Hampshire                 | 658,993       | 446,739              | 235,743            | 606,408                | 1,947,883     |
| New Jersey                    | 38,576,210    | 49,115,940           | 1,310,598          | 4,594,378              | 93,597,126    |
| New Mexico                    | 5,492,864     | 9,952,814            | 674,793            | 0                      | 16,120,472    |
| New York                      | (2,106)       | (228,998)            | (89,359)           | (6,586)                | (327,049)     |
| North Carolina                | 46,597,054    | 85,242,203           | 2,311,359          | 223,252                | 134,373,867   |
| North Dakota                  | 4,773,591     | 7,198,724            | 2,534,916          | 29,221                 | 14,536,452    |
| Ohio                          | 39,607,640    | 61,433,395           | 7,794,264          | 2,349,387              | 111,184,685   |
| Oklahoma                      | 22,187,528    | 38,233,813           | 7,023,629          | 0                      | 67,444,969    |
| Oregon                        | 18,131,388    | 19,649,312           | 1,746,332          | 0                      | 39,527,032    |
| Pennsylvania                  | 71,258,360    | 392,373,483          | 1,471,395          | 1,543,876              | 466,647,115   |
| Puerto Rico                   | 561,683       | 478,064              | (7,218)            | 0                      | 1,032,529     |
| Rhode Island                  | 3,463,084     | 20,637,911           | 382,220            | 0                      | 24,483,214    |
| South Carolina                | 22,690,076    | 30,819,967           | 1,179,414          | 0                      | 54,689,457    |
| South Dakota                  | 7,708,840     | 4,906,375            | 2,933,339          | 0                      | 15,548,554    |
| Tennessee                     | 40,306,153    | 34,830,703           | 4,523,298          | 0                      | 79,660,153    |
| Texas                         | 119,576,949   | 206,117,832          | 29,141,287         | 14,585,418             | 369,421,485   |
| Utah                          | 9,695,654     | 8,333,492            | 428,447            | 247,633                | 18,705,226    |
| Vermont                       | 97,663        | 202,017              | 77,914             | (3,804)                | 373,791       |
| Virginia                      | 15,640,674    | 34,735,623           | 2,104,810          | 0                      | 52,481,106    |
| Washington                    | 39,857,532    | 76,689,650           | 13,178,709         | 2,207,904              | 131,933,794   |
| West Virginia                 | 3,965,205     | 8,008,221            | 868,906            | 0                      | 12,842,332    |
| Wisconsin                     | 30,098,170    | 55,468,103           | 1,573,415          | 80,660                 | 87,220,348    |
| Wyoming                       | 4,012,144     | 5,919,682            | 848,827            | 0                      | 10,780,654    |
| Other                         | 1             | 0                    | 15,026             | 0                      | 15,027        |
| Total                         | 1,532,203,881 | 2,625,774,174        | 200,436,209        | 55,659,362             | 4,414,073,626 |
| State Breakdown Not Available |               |                      |                    |                        |               |
| Continental Investors         |               |                      | data not available |                        |               |
| Old Southwest                 |               |                      | data not available |                        |               |
| Total                         | 1,532,203,881 | 2,625,774,174        | 200,436,209        | 55,659,362             | 4,414,073,626 |

## Ongoing Insolvencies Summary By State

|                               | Life          | Allocated<br>Annuity | A&H | Unallocated<br>Annuity | Total         |                     |               |
|-------------------------------|---------------|----------------------|-----|------------------------|---------------|---------------------|---------------|
| Alabama                       | 10,979,501    | 20,650,316           | 0   | 0                      | 31,629,817    |                     |               |
| Alaska                        | 416,038       | 4,346,545            | 0   | 0                      | 4,762,583     | Executive Life      | 2,771,690,018 |
| Arizona                       | 19,090,166    | 24,441,796           | 0   | 0                      | 43,531,962    |                     |               |
| Arkansas                      | 9,890,501     | 5,880,812            | 0   | 52,786                 | 15,824,099    |                     |               |
| California                    | 259,756,293   | 421,942,219          | 0   | 0                      | 681,698,512   | Total               | 2,771,690,018 |
| Colorado                      | 0             | 0                    | 0   | 0                      | 0             | Per state breakdown | 2,771,690,018 |
| Connecticut                   | 0             | 0                    | 0   | 0                      | 0             |                     |               |
| Delaware                      | 3,567,755     | 3,850,543            | 0   | 102,468                | 7,520,766     |                     |               |
| Dist. of Columbia             | 0             | 0                    | 0   | 0                      | 0             |                     |               |
| Florida                       | 94,353,523    | 100,464,525          | 0   | 0                      | 194,818,048   |                     |               |
| Georgia                       | 24,985,243    | 22,589,815           | 0   | 2,303,888              | 49,878,946    |                     |               |
| Hawaii                        | 25,014,959    | 16,025,994           | 0   | 0                      | 41,040,953    |                     |               |
| Idaho                         | 7,246,240     | 7,751,901            | 0   | 0                      | 14,998,142    |                     |               |
| Illinois                      | 72,919,454    | 99,698,488           | 0   | 6,484,987              | 179,102,930   |                     |               |
| Indiana                       | 13,908,220    | 25,490,446           | 0   | 13,180                 | 39,411,846    |                     |               |
| Iowa                          | 12,142,911    | 20,270,290           | 0   | 40,429                 | 32,453,629    |                     |               |
| Kansas                        | 23,022,206    | 10,095,921           | 0   | 0                      | 33,118,126    |                     |               |
| Kentucky                      | 12,552,670    | 21,365,059           | 0   | 0                      | 33,917,728    |                     |               |
| Louisiana                     | 0             | 0                    | 0   | 0                      | 0             |                     |               |
| Maine                         | 0             | 0                    | 0   | 0                      | 0             |                     |               |
| Maryland                      | 17,154,709    | 19,152,843           | 0   | 5,694,848              | 42,002,400    |                     |               |
| Massachusetts                 | 39,166,930    | 39,923,297           | 0   | 0                      | 79,090,227    |                     |               |
| Michigan                      | (1,180)       | 0                    | 0   | (76,984)               | (78,163)      |                     |               |
| Minnesota                     | 13,708,400    | 33,171,449           | 0   | 10,498                 | 46,890,346    |                     |               |
| Mississippi                   | 18,154,569    | 5,387,580            | 0   | 94,920                 | 23,637,069    |                     |               |
| Missouri                      | 54,166,072    | 24,024,969           | 0   | 0                      | 78,191,041    |                     |               |
| Montana                       | 3,376,463     | 3,468,917            | 0   | 0                      | 6,845,380     |                     |               |
| Nebraska                      | 9,596,045     | 6,549,365            | 0   | 0                      | 16,145,410    |                     |               |
| Nevada                        | 11,467,209    | 6,831,135            | 0   | 0                      | 18,298,345    |                     |               |
| New Hampshire                 | 0             | 0                    | 0   | 0                      | 0             |                     |               |
| New Jersey                    | 19,904,091    | 47,631,022           | 0   | 1,131,524              | 68,666,637    |                     |               |
| New Mexico                    | 4,149,984     | 7,536,677            | 0   | 0                      | 11,686,662    |                     |               |
| New York                      | 0             | 0                    | 0   | 0                      | 0             |                     |               |
| North Carolina                | 29,401,853    | 63,126,771           | 0   | 0                      | 92,528,623    |                     |               |
| North Dakota                  | 3,094,420     | 4,647,187            | 0   | 29,221                 | 7,770,829     |                     |               |
| Ohio                          | 26,761,092    | 34,772,203           | 0   | 1,851,767              | 63,385,062    |                     |               |
| Oklahoma                      | 10,405,677    | 17,259,295           | 0   | 0                      | 27,664,973    |                     |               |
| Oregon                        | 14,557,277    | 16,140,790           | 0   | 0                      | 30,698,068    |                     |               |
| Pennsylvania                  | 42,789,272    | 158,950,510          | 0   | 0                      | 201,739,782   |                     |               |
| Puerto Rico                   | 497,461       | 478,046              | 0   | 0                      | 975,507       |                     |               |
| Rhode Island                  | 3,068,377     | 20,374,084           | 0   | 0                      | 23,442,461    |                     |               |
| South Carolina                | 15,936,231    | 20,471,138           | 0   | 0                      | 36,407,368    |                     |               |
| South Dakota                  | 6,304,671     | 2,648,995            | 0   | 0                      | 8,953,666     |                     |               |
| Tennessee                     | 23,371,806    | 14,883,634           | 0   | 0                      | 38,255,440    |                     |               |
| Texas                         | 102,283,320   | 126,187,505          | 0   | 11,749,651             | 240,220,476   |                     |               |
| Utah                          | 7,939,145     | 6,433,386            | 0   | 244,326                | 14,616,857    |                     |               |
| Vermont                       | 0             | 0                    | 0   | 0                      | 0             |                     |               |
| Virginia                      | 9,618,473     | 18,501,197           | 0   | 0                      | 28,119,670    |                     |               |
| Washington                    | 31,471,880    | 54,938,566           | 0   | 2,207,516              | 88,617,962    |                     |               |
| West Virginia                 | 1,678,674     | 3,371,157            | 0   | 0                      | 5,049,831     |                     |               |
| Wisconsin                     | 14,197,941    | 47,617,622           | 0   | 80,660                 | 61,896,222    |                     |               |
| Wyoming                       | 2,919,480     | 3,344,302            | 0   | 0                      | 6,263,782     |                     |               |
| Other                         | 0             | 0                    | 0   | 0                      | 0             |                     |               |
| Total                         | 1,126,986,022 | 1,612,688,312        | 0   | 32,015,684             | 2,771,690,018 |                     |               |
| State Breakdown Not Available |               |                      |     |                        |               |                     |               |
| none                          |               |                      |     |                        |               |                     |               |
| Total                         | 1,126,986,022 | 1,612,688,312        | 0   | 32,015,684             | 2,771,690,018 |                     |               |

## Open Insolvencies Summary By State

|                   | Life             | Allocated<br>Annuity | A&H               | Unallocated<br>Annuity | Total              |                               |             |
|-------------------|------------------|----------------------|-------------------|------------------------|--------------------|-------------------------------|-------------|
| Alabama           | 39,449           | 632,783              | 245,446           | 0                      | 917,678            | Fidelity Mutual Life          | 1,272,532   |
| Alaska            | 1,242            | 18,647               | 1,426             | 0                      | 21,315             | Legion Insurance              | 2,385,064   |
| Arizona           | 95,724           | 1,852,207            | 284,379           | 0                      | 2,232,310          | London Pacific Life & Annuity | 149,891,039 |
| Arkansas          | 66,669           | 694,198              | 26,488            | 0                      | 787,356            | Monarch Life                  | 511,700     |
| California        | 587,246          | 15,247,385           | 718,318           | 0                      | 16,552,949         | Old Southwest Life            | 0           |
| Colorado          | 176,597          | 2,494,528            | 114,663           | 0                      | 2,785,788          | Reliance                      | 15,689,434  |
| Connecticut       | 18,048           | 1,696                | 28,449            | 0                      | 48,193             | Villanova                     | 225,398     |
| Delaware          | 10,727           | 205,677              | 19,471            | 0                      | 235,876            |                               |             |
| Dist. of Columbia | 5,919            | 71,319               | 9,920             | 0                      | 87,158             | Total                         | 169,975,166 |
| Florida           | 296,348          | 10,657,793           | 5,038,454         | 0                      | 15,992,595         | Per state breakdown           | 169,975,166 |
| Georgia           | 42,447           | 2,178,329            | 2,171,007         | 1,191                  | 4,392,974          |                               | 0           |
| Hawaii            | 1,688            | 38,037               | 34,235            | 0                      | 73,960             |                               |             |
| Idaho             | 47,289           | 171,871              | 16,712            | 0                      | 235,872            |                               |             |
| Illinois          | 131,360          | 3,466,626            | 153,339           | 360                    | 3,751,684          |                               |             |
| Indiana           | 51,914           | 8,079,270            | 146,509           | 0                      | 8,277,694          |                               |             |
| Iowa              | 20,473           | 1,497,567            | 14,702            | 0                      | 1,532,742          |                               |             |
| Kansas            | 54,006           | 1,215,574            | 134,572           | 0                      | 1,404,152          |                               |             |
| Kentucky          | 38,736           | 655,429              | 138,939           | 0                      | 833,104            |                               |             |
| Louisiana         | 50,065           | 348,991              | 136,596           | 0                      | 535,652            |                               |             |
| Maine             | 7,629            | 5,898                | 4,807             | 0                      | 18,334             |                               |             |
| Maryland          | 48,588           | 661,516              | 226,229           | 0                      | 936,332            |                               |             |
| Massachusetts     | 79,005           | 19,576               | 119,087           | 0                      | 217,667            |                               |             |
| Michigan          | 293,493          | 9,686,472            | 587,982           | 746                    | 10,568,693         |                               |             |
| Minnesota         | 108,260          | 4,156,710            | 68,193            | 0                      | 4,333,163          |                               |             |
| Mississippi       | 2,013            | 268,910              | 76,851            | 0                      | 347,774            |                               |             |
| Missouri          | 41,041           | 913,511              | 144,755           | 0                      | 1,099,306          |                               |             |
| Montana           | 5,186            | 57,980               | 21,381            | 0                      | 84,546             |                               |             |
| Nebraska          | 48,141           | 1,926,626            | 8,728             | 0                      | 1,983,495          |                               |             |
| Nevada            | 20,376           | 1,059,263            | 177,285           | 0                      | 1,256,924          |                               |             |
| New Hampshire     | 10,925           | 680                  | 882               | 0                      | 12,487             |                               |             |
| New Jersey        | 82,329           | 9,713                | 58,262            | 2,630                  | 152,933            |                               |             |
| New Mexico        | 6,144            | 176,371              | 82,439            | 0                      | 264,954            |                               |             |
| New York          | 92,718           | 24,324               | 39,579            | 2,618                  | 159,239            |                               |             |
| North Carolina    | 265,265          | 7,933,194            | 1,118,587         | 3,357                  | 9,320,403          |                               |             |
| North Dakota      | 3,037            | 166,478              | 1,745             | 0                      | 171,260            |                               |             |
| Ohio              | 433,516          | 8,965,731            | 123,999           | 3,689                  | 9,526,935          |                               |             |
| Oklahoma          | 165,698          | 8,470,174            | 387,673           | 0                      | 9,023,546          |                               |             |
| Oregon            | 32,690           | 385,479              | 74,903            | 0                      | 493,072            |                               |             |
| Pennsylvania      | 277,466          | 6,199,828            | 383,808           | 13,401                 | 6,874,503          |                               |             |
| Puerto Rico       | 460              | 14                   | 14                | 0                      | 489                |                               |             |
| Rhode Island      | 10,180           | 679                  | 379,827           | 0                      | 390,686            |                               |             |
| South Carolina    | 27,083           | 444,020              | 1,293,345         | 0                      | 1,764,448          |                               |             |
| South Dakota      | 1,017            | 360                  | 2,823             | 0                      | 4,200              |                               |             |
| Tennessee         | 73,740           | 329,304              | 143,129           | 0                      | 546,173            |                               |             |
| Texas             | 162,617          | 21,358,130           | 1,394,121         | 0                      | 22,914,868         |                               |             |
| Utah              | 11,419           | 398,244              | 39,749            | 0                      | 449,413            |                               |             |
| Vermont           | 1,986            | 108                  | 59,019            | 0                      | 61,112             |                               |             |
| Virginia          | 44,242           | 3,298,775            | 586,582           | 0                      | 3,929,599          |                               |             |
| Washington        | 358,357          | 12,725,169           | 150,225           | 0                      | 13,233,752         |                               |             |
| West Virginia     | 8,564            | 1,789,974            | 24,397            | 0                      | 1,822,936          |                               |             |
| Wisconsin         | 43,091           | 5,890,723            | 1,283,668         | 0                      | 7,217,481          |                               |             |
| Wyoming           | 1,914            | 84,318               | 9,159             | 0                      | 95,391             |                               |             |
| Other             | 0                | 0                    | 0                 | 0                      | 0                  |                               |             |
| <b>Total</b>      | <b>4,504,137</b> | <b>146,936,181</b>   | <b>18,506,858</b> | <b>27,990</b>          | <b>169,975,166</b> |                               |             |

## State Breakdown Not Available

|                |                  |                    |                   |               |                    |                    |  |
|----------------|------------------|--------------------|-------------------|---------------|--------------------|--------------------|--|
| Legion         |                  |                    |                   |               |                    | data not available |  |
| London Pacific |                  |                    |                   |               |                    | data not available |  |
| Old Southwest  |                  |                    |                   |               |                    | data not available |  |
| Villanova      |                  |                    |                   |               |                    | data not available |  |
| <b>Total</b>   | <b>4,504,137</b> | <b>146,936,181</b> | <b>18,506,858</b> | <b>27,990</b> | <b>169,975,166</b> |                    |  |

Closed in 2003 Insolvencies Summary By State

|                   | Life | Allocated<br>Annuity          | A&H | Unallocated<br>Annuity | Total |                    |   |  |
|-------------------|------|-------------------------------|-----|------------------------|-------|--------------------|---|--|
| Alabama           | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Alaska            | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Arizona           | 0    | 0                             | 0   | 0                      | 0     | none               |   |  |
| Arkansas          | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| California        | 0    | 0                             | 0   | 0                      | 0     | Total              | 0 |  |
| Colorado          | 0    | 0                             | 0   | 0                      | 0     | By State Breakdown | 0 |  |
| Connecticut       | 0    | 0                             | 0   | 0                      | 0     |                    | 0 |  |
| Delaware          | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Dist. of Columbia | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Florida           | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Georgia           | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Hawaii            | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Idaho             | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Illinois          | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Indiana           | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Iowa              | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Kansas            | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Kentucky          | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Louisiana         | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Maine             | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Maryland          | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Massachusetts     | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Michigan          | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Minnesota         | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Mississippi       | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Missouri          | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Montana           | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Nebraska          | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Nevada            | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| New Hampshire     | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| New Jersey        | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| New Mexico        | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| New York          | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| North Carolina    | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| North Dakota      | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Ohio              | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Oklahoma          | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Oregon            | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Pennsylvania      | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Puerto Rico       | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Rhode Island      | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| South Carolina    | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| South Dakota      | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Tennessee         | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Texas             | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Utah              | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Vermont           | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Virginia          | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Washington        | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| West Virginia     | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Wisconsin         | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Wyoming           | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Other             | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
| Total             | 0    | 0                             | 0   | 0                      | 0     |                    |   |  |
|                   |      | State Breakdown Not Available |     |                        |       |                    |   |  |
| none              |      |                               |     |                        |       |                    |   |  |
| 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 GAs. It MAY NOT be utilized in protesting actual GA assessments.

## Closed Prior to 2003 Insolvencies Summary By State

|                               | Life               | Allocated<br>Annuity | A&H         | Unallocated<br>Annuity | Total         |                                     |               |
|-------------------------------|--------------------|----------------------|-------------|------------------------|---------------|-------------------------------------|---------------|
| Alabama                       | 3,340,884          | 6,285,980            | 1,878,665   | 0                      | 11,505,530    | American Chambers                   | 56,891,057    |
| Alaska                        | 78,296             | 306,311              | 116,378     | 0                      | 500,984       | American Integrity                  | 74,659,852    |
| Arizona                       | 4,239,490          | 18,064,934           | 4,807,038   | 0                      | 27,111,462    | The American Life Assurance Company | 5,998,288     |
| Arkansas                      | 2,577,097          | 2,317,524            | 2,639,456   | 0                      | 7,534,076     | American Standard Life & Accident   | 9,869,400     |
| California                    | 15,295,260         | 18,258,340           | 12,696,619  | 0                      | 46,250,219    | American Western                    | 4,272,797     |
| Colorado                      | 1,908,705          | 8,613,844            | 5,655,561   | 0                      | 16,178,110    | AMS Life                            | 36,796,572    |
| Connecticut                   | 116,228            | 199,768              | (6,956)     | 0                      | 309,041       | Andrew Jackson                      | 37,155,943    |
| Delaware                      | 1,106,154          | 14,754,434           | 1,729,545   | 231,745                | 17,821,878    | Centennial Life                     | 913,071       |
| Dist. of Columbia             | 208,608            | 641,664              | (6,245)     | 0                      | 844,026       | Coastal States Life                 | 19,684,600    |
| Florida                       | 17,387,700         | 116,808,745          | 11,668,133  | 7,325                  | 145,871,903   | Confederation Life (U.S. Branch)    | (0)           |
| Georgia                       | 4,217,811          | 10,492,957           | 1,093,215   | 110,375                | 15,914,357    | Confederation Life & Annuity        | 0             |
| Hawaii                        | 323,541            | 20,507,362           | (87,874)    | 0                      | 20,743,029    | Consumers United                    | 19,109,083    |
| Idaho                         | 1,098,594          | 1,621,387            | 998,954     | 0                      | 3,718,936     | Continental Investors Life          | 0             |
| Illinois                      | 20,293,763         | 51,586,665           | 15,609,468  | 2,428,302              | 89,918,198    | Corporate Life                      | 219,403,019   |
| Indiana                       | 7,869,457          | 27,044,587           | 4,439,316   | 5,729,904              | 45,083,264    | Diamond Benefits/LACOP              | 19,877,337    |
| Iowa                          | 4,242,808          | 12,526,129           | 1,666,492   | 0                      | 18,435,428    | EBL Life                            | 17,463,100    |
| Kansas                        | 1,430,252          | 6,327,993            | 962,175     | 0                      | 8,720,420     | Family Guaranty                     | 24,744,471    |
| Kentucky                      | 3,796,527          | 3,250,150            | 1,496,511   | 0                      | 8,543,188     | Farmers and Ranchers                | 9,091,711     |
| Louisiana                     | 6,414,569          | 6,575,438            | 4,604,841   | 0                      | 17,594,848    | Fidelity Bankers                    | 14,413,697    |
| Maine                         | 330,347            | 383,929              | 150,859     | 63,501                 | 928,636       | First National Life of America      | 72,374,474    |
| Maryland                      | 2,216,263          | 7,396,250            | 1,187,536   | 0                      | 10,800,050    | Franklin American                   | 12,594,214    |
| Massachusetts                 | 1,941,220          | 3,408,010            | 4,023,974   | 0                      | 9,373,204     | Franklin Protective                 | 18,578,457    |
| Michigan                      | 10,585,127         | 43,313,634           | 28,979      | 3,488,224              | 57,415,964    | George Washington                   | 3,871,417     |
| Minnesota                     | 2,757,330          | 19,679,197           | 309,848     | 2,511,181              | 25,257,556    | Guarantee Security Life             | 118,907,504   |
| Mississippi                   | 51,546,548         | 18,980,709           | 10,526,904  | 0                      | 81,054,161    | Inter-American Life of IL           | 107,750,402   |
| Missouri                      | 4,519,333          | 13,252,133           | 6,323,615   | 0                      | 24,095,081    | International Financial Services    | 9,254,617     |
| Montana                       | 1,174,868          | 2,315,452            | 2,000,407   | 0                      | 5,490,727     | Investment Life                     | 17,142,384    |
| Nebraska                      | 2,209,282          | 8,372,073            | 747,701     | 0                      | 11,329,056    | Investors Equity                    | 19,626,888    |
| Nevada                        | 790,838            | 1,523,444            | 553,356     | 0                      | 2,867,638     | Kentucky Central Life               | 25,053,587    |
| New Hampshire                 | 493,830            | 481,735              | 234,862     | 606,408                | 1,816,834     | Mid Continent                       | 368,160       |
| New Jersey                    | 7,740,779          | 1,745,627            | 1,248,309   | 3,475,510              | 14,210,225    | Midwest Life                        | 32,911,638    |
| New Mexico                    | 883,743            | 1,940,097            | 484,121     | 0                      | 3,307,961     | Mutual Security                     | 18,678,951    |
| New York                      | 0                  | 0                    | (130,422)   | 0                      | (130,422)     | National Affiliated                 | 2,502,802     |
| North Carolina                | 15,866,947         | 13,943,812           | 1,187,674   | 220,522                | 31,218,954    | National American                   | 20,472,104    |
| North Dakota                  | 950,243            | 2,297,540            | 2,523,497   | 0                      | 5,771,279     | National Heritage Life              | 188,257,200   |
| Ohio                          | 8,009,737          | 17,158,587           | 7,567,611   | 499,507                | 33,235,443    | Old Colony Life                     | 12,411,669    |
| Oklahoma                      | 8,294,876          | 9,484,858            | 6,188,164   | 0                      | 23,967,899    | Statesman National Life             | 6,849,417     |
| Oregon                        | 2,047,224          | 2,157,606            | 1,602,426   | 0                      | 5,807,256     | Summit National                     | 42,647,853    |
| Pennsylvania                  | 23,237,387         | 227,246,651          | 1,087,587   | 1,537,391              | 253,109,015   | Universe Life Ins Co                | 8,591,331     |
| Puerto Rico                   | 15,108             | 158                  | (7,232)     | 0                      | 8,034         |                                     |               |
| Rhode Island                  | 378,098            | 245,814              | 2,393       | 0                      | 626,305       | Total                               | 1,309,189,064 |
| South Carolina                | 5,538,088          | 9,884,531            | (122,066)   | 0                      | 15,300,553    | By State Breakdown                  | 1,309,189,064 |
| South Dakota                  | 820,414            | 2,209,251            | 2,872,117   | 0                      | 5,901,782     |                                     | 0             |
| Tennessee                     | 15,468,696         | 19,542,211           | 4,309,923   | 0                      | 39,320,830    |                                     |               |
| Texas                         | 14,087,131         | 55,352,405           | 16,406,448  | 2,839,690              | 88,685,675    |                                     |               |
| Utah                          | 1,299,697          | 1,357,751            | 336,978     | 73                     | 2,994,499     |                                     |               |
| Vermont                       | 74,429             | 204,770              | 18,896      | 0                      | 298,095       |                                     |               |
| Virginia                      | 4,461,978          | 12,866,365           | 1,473,320   | 0                      | 18,801,663    |                                     |               |
| Washington                    | 4,469,150          | 4,706,583            | 12,859,524  | 852                    | 22,036,109    |                                     |               |
| West Virginia                 | 2,015,028          | 2,846,516            | 733,365     | 0                      | 5,594,908     |                                     |               |
| Wisconsin                     | 910,743            | 1,961,073            | 287,650     | 0                      | 3,159,466     |                                     |               |
| Wyoming                       | 329,083            | 1,806,027            | 785,593     | 0                      | 2,920,703     |                                     |               |
| Other                         | 1                  | 0                    | 15,026      | 0                      | 15,027        |                                     |               |
| Total                         | 291,409,312        | 834,249,012          | 159,780,232 | 23,750,508             | 1,309,189,064 |                                     |               |
| State Breakdown Not Available |                    |                      |             |                        |               |                                     |               |
| Continental Investors         | data not available |                      |             |                        |               |                                     |               |
| Total                         | 291,409,312        | 834,249,012          | 159,780,232 | 23,750,508             | 1,309,189,064 |                                     |               |

## Estates Closed Insolvencies Summary By State

|                   | Life        | Allocated<br>Annuity | A&H        | Unallocated<br>Annuity | Total       |                       |             |
|-------------------|-------------|----------------------|------------|------------------------|-------------|-----------------------|-------------|
| Alabama           | 3,656,871   | 5,713,491            | 726,349    | 0                      | 10,096,711  | Alabama Life          | 3,310,751   |
| Alaska            | 39,613      | (529)                | 0          | (512)                  | 38,573      | American Educators    | 4,926,157   |
| Arizona           | 2,093,271   | 1,338,067            | 284,909    | 0                      | 3,716,248   | Bankers Commercial    | 13,823,225  |
| Arkansas          | 457,278     | 389,572              | 87,604     | (2)                    | 934,452     | Consolidated National | 8,852,916   |
| California        | 7,450,725   | 15,062               | 164,635    | 0                      | 7,630,422   | First Capital         | 53,266      |
| Colorado          | 198,115     | 573,733              | 58,784     | 0                      | 830,632     | First National        | 227,321     |
| Connecticut       | (19,744)    | (83,333)             | 0          | (1,225)                | (104,303)   | Life Asr Co of PA     | 0           |
| Delaware          | 171,646     | 6,139                | 1,064      | 372                    | 179,220     | Mutual Benefit Life   | (1,573,341) |
| Dist. of Columbia | 1,488       | 0                    | 302        | 0                      | 1,790       | New Jersey Life       | 81,850,472  |
| Florida           | 6,395,217   | 624,432              | 220,888    | 0                      | 7,240,538   | Old Faithful Life     | 1,474,118   |
| Georgia           | 812,077     | 108,699              | 2,732,230  | 2,651                  | 3,655,657   | Pacific Standard Life | 28,433,272  |
| Hawaii            | 1,291,035   | 266,552              | 0          | 0                      | 1,557,587   | Settlers Life         | 127,565     |
| Idaho             | 602,595     | 878,153              | 26,376     | 0                      | 1,507,124   | Supreme Life          | 44,552      |
| Illinois          | 12,499,225  | 693,838              | 128,743    | (4,184)                | 13,317,621  | Underwriters Life     | 8,106,994   |
| Indiana           | 3,310,419   | 222,121              | 35,952     | 1,284                  | 3,569,776   | Unison International  | 13,519,051  |
| Iowa              | 2,037,664   | 158,096              | 25,497     | 0                      | 2,221,257   | United Republic       | 43,058      |
| Kansas            | 680,662     | 1,168,504            | 14,496     | 0                      | 1,863,661   |                       |             |
| Kentucky          | 1,652,653   | 59,331               | 467,425    | 0                      | 2,179,409   | Total                 | 163,219,377 |
| Louisiana         | 625,873     | 988,312              | 3,563,453  | 0                      | 5,177,638   | By State Breakdown    | 163,219,377 |
| Maine             | 442,131     | 224,992              | 0          | (629)                  | 666,495     |                       | 0           |
| Maryland          | 1,217,297   | (8,848)              | 5,598      | 0                      | 1,214,047   |                       |             |
| Massachusetts     | 2,031,767   | 145,604              | 0          | 0                      | 2,177,371   |                       |             |
| Michigan          | 1,637,883   | (208,307)            | 112,837    | (112,329)              | 1,430,083   |                       |             |
| Minnesota         | 1,875,724   | 3,211,819            | 0          | (6,738)                | 5,080,806   |                       |             |
| Mississippi       | 277,344     | 390,157              | 198,563    | 0                      | 866,064     |                       |             |
| Missouri          | 1,230,958   | 1,165,973            | 177,671    | 29,058                 | 2,603,660   |                       |             |
| Montana           | 364,981     | 169,358              | 18,273     | 0                      | 552,611     |                       |             |
| Nebraska          | 827,283     | 287,938              | 67,129     | 0                      | 1,182,350   |                       |             |
| Nevada            | 345,006     | 242,521              | 371,977    | 0                      | 959,504     |                       |             |
| New Hampshire     | 154,238     | (35,676)             | 0          | 0                      | 118,562     |                       |             |
| New Jersey        | 10,849,011  | (270,422)            | 4,027      | (15,286)               | 10,567,331  |                       |             |
| New Mexico        | 452,992     | 299,669              | 108,234    | 0                      | 860,895     |                       |             |
| New York          | (94,824)    | (253,322)            | 1,484      | (9,204)                | (355,866)   |                       |             |
| North Carolina    | 1,062,990   | 238,426              | 5,098      | (627)                  | 1,305,886   |                       |             |
| North Dakota      | 725,891     | 87,518               | 9,675      | 0                      | 823,084     |                       |             |
| Ohio              | 4,403,295   | 536,875              | 102,653    | (5,576)                | 5,037,247   |                       |             |
| Oklahoma          | 3,321,276   | 3,019,485            | 447,791    | 0                      | 6,788,552   |                       |             |
| Oregon            | 1,494,197   | 965,436              | 69,003     | 0                      | 2,528,636   |                       |             |
| Pennsylvania      | 4,954,234   | (23,505)             | 0          | (6,915)                | 4,923,814   |                       |             |
| Puerto Rico       | 48,654      | (155)                | 0          | 0                      | 48,500      |                       |             |
| Rhode Island      | 6,428       | 17,334               | 0          | 0                      | 23,762      |                       |             |
| South Carolina    | 1,188,675   | 20,278               | 8,135      | 0                      | 1,217,088   |                       |             |
| South Dakota      | 582,737     | 47,769               | 58,399     | 0                      | 688,905     |                       |             |
| Tennessee         | 1,391,911   | 75,554               | 70,246     | 0                      | 1,537,711   |                       |             |
| Texas             | 3,043,880   | 3,219,792            | 11,340,718 | (3,923)                | 17,600,466  |                       |             |
| Utah              | 445,392     | 144,111              | 51,720     | 3,234                  | 644,457     |                       |             |
| Vermont           | 21,248      | (2,860)              | 0          | (3,804)                | 14,584      |                       |             |
| Virginia          | 1,515,981   | 69,286               | 44,907     | 0                      | 1,630,175   |                       |             |
| Washington        | 3,558,144   | 4,319,332            | 168,960    | (465)                  | 8,045,971   |                       |             |
| West Virginia     | 262,939     | 574                  | 111,144    | 0                      | 374,657     |                       |             |
| Wisconsin         | 14,946,395  | (1,314)              | 2,097      | 0                      | 14,947,179  |                       |             |
| Wyoming           | 761,667     | 685,035              | 54,075     | 0                      | 1,500,777   |                       |             |
| Other             | 0           | 0                    | 0          | 0                      | 0           |                       |             |
| Total             | 109,304,410 | 31,900,668           | 22,149,120 | (134,821)              | 163,219,377 |                       |             |

State Breakdown Not Available

none

|       |             |            |            |           |             |
|-------|-------------|------------|------------|-----------|-------------|
| Total | 109,304,410 | 31,900,668 | 22,149,120 | (134,821) | 163,219,377 |
|-------|-------------|------------|------------|-----------|-------------|

**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, 2003. Where known, expenses and claims incurred directly by guaranty associations and recoveries from litigation, estate distributions etc. have been included.
  - Neither NOLHGA nor the Guaranty Associations make any representations or warranties as to the accuracy of the enclosed data.
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### *Ongoing Funding Insolvencies*

This section contains estimated costs by insolvency, by state, by line. The insolvencies listed include those which require Guaranty Association funding beyond year-end 2003.

#### 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 2003. 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 2003.

Guaranty Associations opt to defease with a one-time defeasance payment in 2004 of approximately \$730 million, representing the estimated present value of future obligations otherwise due in 2004 and beyond. The reader should note that the Guaranty Association may extend the payment period beyond 2004 and continue to make annual installment payments until all covered obligations are satisfied.

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

Other comments pertinent to the estimates include:

The estimates are net of approximately \$305 million received between 1995 and 2003 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 2003 and allocated NOLHGA costs through September 30, 2003. 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 2004.

### 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 - 2003

Bullet payment paid June 1998

Either:

- Defeasance payment due May 2004 (as reflected in the attached schedule), or
- On-going installment payments well beyond 2004, due April of each year.

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### *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. Cost estimate reflects minimal amount of A&H exposure due to stop loss policies and includes NOLHGA-related expenses. Affiliated with Villanova Insurance Company.

### London Pacific Life & Annuity Company

New case in fall 2002. Primary business allocated annuity with small life block. Company is still in rehabilitation; however a bid undertaking is currently underway. Costs represent NOLHGA-incurred expenses only along with an **estimated shortfall of 10% of estimated covered net cash surrender value as of March 2003. NO estimates for potential purchase price or estate asset market values in excess of book values have been included.**

### 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. Costs reflect guaranty association funding for outstanding A&H claims. Only minor run-off claim activity is anticipated in the future.

### Villanova Insurance Company

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

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### *CLOSED IN 2003 INSOLVENCIES*

This section lists those costs associated with assumption reinsurance agreements that have closed during 2003 or with outstanding claim benefits paid by Guaranty Associations in 2003.

none

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### *CLOSED PRIOR TO 2003 INSOLVENCIES*

This section lists those costs associated with assumption agreements which have been closed prior to 2003. 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. 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 uncovereds transferred.

#### **American Western Life Insurance Company**

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

#### **AMS Life Insurance Company**

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

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

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

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

Placed into liquidation 5/98. Decrease from prior year result of estate asset distribution.

#### **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. Decrease from prior year result of estate asset distribution from LACOP.

**EBL Life Insurance Company**

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

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

**Family Guaranty Life Insurance Company**

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

**Farmers and Ranchers Life Insurance Company**

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

**Fidelity Bankers Life Insurance Company**

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

**First National Life Insurance Company of America**

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

**Franklin American Life Insurance Company**

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

**Franklin Protective Life Insurance Company**

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

**George Washington Life Insurance Company**

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

**Guarantee Security Life Insurance Company**

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

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

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

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

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

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

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

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

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

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

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

### **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.

### **National Affiliated Investors Life Insurance Company**

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

### **National American Life Insurance Company of PA**

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

### **National Heritage Life Insurance Company**

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

Business sold: Closing 7/2/96.

### **Old Colony Life Insurance Company**

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

### **Statesman National Life Insurance Company**

Costs reflect sale of business via assumption reinsurance. All business sold. Decrease from prior year result of final accounting of assumption transaction and return of initial guaranty association funding.

**Summit National Life Insurance Company**

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

**Universe Life Insurance Company**

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

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*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.

**Bankers Commercial Life Insurance Company**

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

**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.

**First National Life Insurance Company**

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

**Life Assurance Company of Pennsylvania**

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

**Mutual Benefit Life Insurance Company**

No further Guaranty Association costs anticipated.

**New Jersey Life Insurance Company**

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

**Old Faithful Life Insurance Company**

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

**Pacific Standard Life Insurance Company**

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

**Settlers Life Insurance Company**

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

**Supreme Life Insurance Company**

Placed into liquidation 1995, no data available.

**Underwriters Life Insurance Company**

Business sold: Closing 10/31/92

**Unison International Life Insurance Company**

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

**United Republic Life Insurance Company**

Costs reflect expenses incurred by NOLHGA.

Business sold: Closing 10/1/94

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

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

# **ANTICIPATED FUNDING SCHEDULES**

## Anticipated Funding Schedules

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

- Executive Life Insurance Company

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

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

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

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

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

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

| Total All Lines      |                  |             |                         |               |               |               |                         |            |            |            |            |            |                    |               |
|----------------------|------------------|-------------|-------------------------|---------------|---------------|---------------|-------------------------|------------|------------|------------|------------|------------|--------------------|---------------|
| State                | Apr+June<br>1992 | Jan<br>1993 | Jan+Apr<br>+Oct<br>1994 | April<br>1995 | April<br>1996 | April<br>1997 | Apr+May<br>+Jun<br>1998 | 1999       | 2000       | 2001       | 2002       | 2003       | Est Future<br>2004 | Total         |
| Alabama              | 839,298          | 0           | 3,019,484               | 1,144,447     | 1,143,863     | 1,514,020     | 11,513,167              | 914,423    | 668,212    | 827,816    | 910,256    | 771,921    | 8,648,452          | 31,915,358    |
| Alaska               | 438,140          | 0           | 370,076                 | 44,882        | (902,319)     | 321,504       | 2,464,875               | 126,906    | 154,957    | 152,456    | (42,688)   | 143,246    | 1,627,641          | 4,899,677     |
| Arizona              | 1,596,303        | 0           | 4,726,874               | 1,318,873     | 1,206,953     | 34,656,029    | 23,862                  | 8,374      | (76,557)   | 73,359     | 40,160     | 57,414     | 497,323            | 44,128,967    |
| Arkansas             | 474,262          | 0           | 1,411,306               | 642,134       | 569,137       | 705,835       | 5,833,496               | 454,755    | 337,265    | 402,345    | 428,368    | 388,975    | 4,327,059          | 15,974,937    |
| California           | 18,710,796       | 0           | 64,001,665              | 46,270,342    | 45,341,695    | 25,184,461    | 242,597,617             | 16,053,738 | 15,237,268 | 15,941,556 | 12,378,204 | 15,133,751 | 170,582,443        | 687,433,536   |
| Colorado             | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Connecticut          | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Delaware             | 473,295          | 0           | 503,812                 | 254,030       | 379,338       | 150,913       | 2,854,867               | 223,580    | 167,525    | 195,659    | 146,053    | 190,879    | 2,104,126          | 7,644,078     |
| District of Columbia | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Florida              | 6,300,354        | 0           | 18,176,441              | 5,452,349     | 5,046,166     | 8,626,997     | 73,610,171              | 5,306,274  | 4,460,072  | 5,019,916  | 5,587,568  | 4,861,097  | 54,439,576         | 196,886,981   |
| Georgia              | 2,521,857        | 0           | 891,566                 | 3,863,099     | 1,489,015     | 2,266,975     | 19,764,340              | 1,341,365  | 1,011,306  | 1,238,618  | 1,494,225  | 1,215,075  | 13,447,296         | 50,544,736    |
| Hawaii               | 1,338,635        | 0           | 1,926,142               | 2,975,669     | 1,270,222     | 1,966,070     | 15,555,853              | 1,112,141  | 975,938    | 1,031,289  | 973,584    | 1,008,083  | 11,345,417         | 41,479,043    |
| Idaho                | 430,101          | 0           | 1,417,635               | 331,701       | 422,974       | 649,436       | 5,659,766               | 404,674    | 342,630    | 376,320    | 517,361    | 376,698    | 4,218,574          | 15,147,869    |
| Illinois             | 5,424,717        | 0           | 15,198,791              | 6,082,312     | 5,610,887     | 9,240,876     | 69,299,026              | 4,726,096  | 3,958,122  | 4,408,524  | 4,623,601  | 4,300,142  | 47,900,138         | 180,773,233   |
| Indiana              | 1,122,231        | 0           | 3,777,405               | 926,483       | 988,937       | 1,850,893     | 15,154,249              | 1,037,048  | 925,907    | 1,003,745  | 977,579    | 986,638    | 11,052,706         | 39,803,821    |
| Iowa                 | 1,054,519        | 0           | 2,744,761               | 2,002,704     | 1,675,578     | 734,585       | 11,711,074              | 872,988    | 686,154    | 839,686    | 833,960    | 796,828    | 8,816,649          | 32,769,485    |
| Kansas               | 1,027,577        | 0           | 3,175,623               | 1,102,592     | 1,210,208     | 1,247,741     | 12,360,676              | 942,567    | 714,586    | 839,145    | 937,873    | 812,213    | 9,079,545          | 33,450,346    |
| Kentucky             | 954,803          | 0           | 3,174,331               | 1,005,185     | 870,727       | 1,583,305     | 12,986,194              | 883,013    | 793,983    | 874,049    | 779,379    | 849,311    | 9,493,306          | 34,247,587    |
| Louisiana            | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Maine                | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Maryland             | 939,802          | 0           | 3,161,455               | 991,841       | 554,629       | 2,136,982     | 19,881,853              | 967,385    | 799,868    | 919,095    | 897,444    | 902,925    | 10,114,800         | 42,268,080    |
| Massachusetts        | 2,822,144        | 0           | 7,143,953               | 2,126,433     | 2,437,722     | 3,630,463     | 29,962,594              | 2,111,279  | 1,911,213  | 2,044,556  | 1,939,688  | 1,953,795  | 21,886,641         | 79,970,481    |
| Michigan             | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Minnesota            | 1,586,588        | 0           | 4,499,006               | 1,245,141     | 1,511,780     | 2,034,932     | 17,418,752              | 1,246,525  | 1,054,484  | 1,197,230  | 1,281,668  | 1,182,838  | 13,126,809         | 47,385,752    |
| Mississippi          | 759,574          | 0           | 896,290                 | 2,135,820     | 1,011,323     | 1,101,256     | 8,499,264               | 724,545    | 440,702    | 620,366    | 582,075    | 592,005    | 6,496,321          | 23,859,540    |
| Missouri             | 1,318,799        | 0           | 4,311,701               | 6,163,610     | 2,921,350     | 3,390,735     | 28,170,794              | 1,980,581  | 1,799,578  | 1,908,249  | 3,554,178  | 1,895,074  | 21,317,001         | 78,731,650    |
| Montana              | 210,004          | 0           | 668,346                 | 375,010       | 219,468       | 201,140       | 2,298,695               | 265,066    | 95,654     | 171,834    | 322,109    | 172,514    | 1,912,295          | 6,912,134     |
| Nebraska             | 539,756          | 0           | 673,673                 | 1,396,174     | 546,403       | 757,162       | 6,071,819               | 500,796    | 323,060    | 416,316    | 345,700    | 387,791    | 4,354,469          | 16,313,118    |
| Nevada               | 534,137          | 0           | 883,611                 | 1,703,673     | 513,203       | 730,351       | 7,013,276               | 471,458    | 431,933    | 462,930    | 437,073    | 428,361    | 4,871,901          | 18,481,907    |
| New Hampshire        | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| New Jersey           | 3,528,481        | 0           | 2,356,087               | 4,321,044     | 2,381,530     | 2,988,139     | 26,187,865              | 1,751,943  | 1,625,860  | 1,738,268  | 1,624,577  | 1,678,752  | 18,874,860         | 69,057,405    |
| New Mexico           | 416,406          | 0           | 471,755                 | 811,150       | 344,088       | 641,654       | 4,237,704               | 341,762    | 269,058    | 288,915    | 440,159    | 291,637    | 3,264,963          | 11,819,250    |
| New York             | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| North Carolina       | 2,524,151        | 0           | 8,473,745               | 2,708,523     | 2,617,397     | 4,540,919     | 35,275,194              | 2,455,205  | 2,206,064  | 2,346,701  | 2,294,519  | 2,287,252  | 25,678,971         | 93,408,641    |
| North Dakota         | 252,494          | 0           | 715,283                 | 265,777       | 229,572       | 245,315       | 3,053,073               | 208,365    | 167,186    | 197,918    | 253,070    | 184,013    | 2,081,252          | 7,853,317     |
| Ohio                 | 1,968,935        | 0           | 5,613,105               | 2,764,476     | 2,349,314     | 3,070,532     | 24,073,524              | 1,701,623  | 1,381,152  | 1,561,006  | 1,533,571  | 1,466,962  | 16,506,075         | 63,990,275    |
| Oklahoma             | 720,003          | 0           | 1,156,148               | 2,378,105     | 991,357       | 1,245,960     | 9,862,570               | 796,487    | 612,392    | 719,084    | 830,066    | 721,133    | 7,860,702          | 27,894,009    |
| Oregon               | 932,121          | 0           | 2,795,710               | 1,243,270     | 1,508,334     | 1,200,840     | 11,184,088              | 835,765    | 654,197    | 788,142    | 716,858    | 751,620    | 8,375,986          | 30,986,932    |
| Pennsylvania         | 6,182,640        | 0           | 9,094,330               | 15,053,324    | 4,335,003     | 8,836,016     | 78,862,072              | 5,114,962  | 5,049,084  | 5,163,326  | 5,227,523  | 4,976,607  | 55,992,038         | 203,886,925   |
| Puerto Rico          | 28,301           | 0           | 113,790                 | 470           | 22,520        | 53,517        | 406,748                 | 26,683     | 24,475     | 25,547     | (23,941)   | 24,898     | 282,947            | 985,955       |
| Rhode Island         | 702,075          | 0           | 1,015,613               | 1,626,079     | 471,684       | 1,167,401     | 9,166,086               | 595,354    | 596,066    | 615,642    | 628,994    | 577,813    | 6,525,114          | 23,687,921    |
| South Carolina       | 1,179,219        | 0           | 1,643,106               | 2,064,579     | 1,124,678     | 1,959,903     | 14,153,985              | 987,641    | 857,322    | 936,380    | 1,032,207  | 880,674    | 9,986,516          | 36,806,210    |
| South Dakota         | 268,943          | 0           | 794,113                 | 430,279       | 343,334       | 375,186       | 3,267,473               | 258,414    | 182,545    | 223,836    | 256,192    | 216,948    | 2,419,632          | 9,036,895     |
| Tennessee            | 1,152,123        | 0           | 3,352,822               | 1,900,425     | 1,484,498     | 1,436,475     | 13,340,313              | 1,148,044  | 748,269    | 1,037,838  | 1,124,508  | 982,730    | 10,892,995         | 38,601,040    |
| Texas                | 7,290,729        | 0           | 9,453,886               | 14,397,094    | 12,105,176    | 13,094,854    | 93,752,146              | 6,525,317  | 4,701,999  | 5,864,257  | 6,347,366  | 5,683,407  | 63,184,043         | 242,400,274   |
| Utah                 | 477,040          | 0           | 656,938                 | 1,223,865     | 492,078       | 512,458       | 5,466,453               | 371,806    | 326,184    | 363,363    | 498,570    | 357,998    | 4,017,224          | 14,763,978    |
| Vermont              | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Virginia             | 1,094,947        | 0           | 2,858,479               | (22,946)      | 1,255,470     | 1,170,083     | 10,749,218              | 735,414    | 649,010    | 718,500    | 657,073    | 703,202    | 7,890,549          | 28,458,999    |
| Washington           | 3,283,149        | 0           | 7,349,467               | 3,208,079     | 2,562,377     | 3,521,610     | 34,652,039              | 2,344,551  | 1,922,895  | 2,210,219  | 2,225,414  | 2,160,032  | 24,166,538         | 89,606,370    |
| West Virginia        | 146,486          | 0           | 501,085                 | 80,181        | 115,075       | 427,538       | 1,799,897               | 127,348    | 127,219    | 135,873    | 110,741    | 125,195    | 1,403,029          | 5,099,666     |
| Wisconsin            | 1,894,962        | 0           | 5,373,024               | 2,163,478     | 1,741,328     | 2,774,586     | 23,572,335              | 1,569,384  | 1,382,403  | 1,550,208  | 2,050,326  | 1,505,701  | 16,953,399         | 62,531,132    |
| Wyoming              | 200,335          | 0           | 275,091                 | 654,298       | 254,528       | 255,954       | 2,265,759               | 170,883    | 116,019    | 157,817    | 102,167    | 154,392    | 1,721,178          | 6,328,422     |
| Other                | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Total                | 85,661,232       | 0           | 210,817,524             | 146,826,052   | 112,768,598   | 154,201,600   | 1,026,034,822           | 70,742,528 | 60,813,259 | 67,607,900 | 67,875,378 | 65,138,540 | 729,738,501        | 2,798,225,934 |

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<br>1992 | Jan<br>1993 | Jan+Apr<br>+Oct<br>1994 | April<br>1995 | April<br>1996 | April<br>1997 | Apr+May<br>+Jun<br>1998 | 1999       | 2000       | 2001       | 2002       | 2003       | Est Future<br>2004 | Total         |
| Alabama              | 255,439          | 0           | 915,484                 | 985,243       | 804,821       | 460,789       | 3,504,007               | 278,303    | 268,460    | 317,113    | 114,256    | 266,782    | 2,907,923          | 11,078,620    |
| Alaska               | 36,512           | 0           | 33,144                  | 15,093        | (70,267)      | 26,792        | 205,406                 | 10,576     | 13,464     | 12,040     | (12,776)   | 12,800     | 145,231            | 428,014       |
| Arizona              | 660,835          | 0           | 1,928,246               | 933,376       | 760,774       | 14,346,851    | 9,879                   | 3,467      | 25,315     | 73,829     | 54,663     | 57,414     | 497,323            | 19,351,972    |
| Arkansas             | 291,214          | 0           | 859,442                 | 516,926       | 349,277       | 433,096       | 3,554,558               | 279,236    | 207,093    | 261,654    | 196,051    | 253,116    | 2,783,118          | 9,984,779     |
| California           | 7,023,430        | 0           | 23,683,412              | 19,918,684    | 19,903,092    | 9,453,436     | 91,063,334              | 6,026,056  | 6,196,001  | 6,360,113  | 4,667,020  | 5,584,494  | 62,062,510         | 261,941,582   |
| Colorado             | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Connecticut          | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Delaware             | 210,353          | 0           | 209,389                 | 180,879       | 197,890       | 57,593        | 1,240,629               | 99,369     | 83,080     | 99,875     | 79,920     | 99,670     | 1,067,604          | 3,626,253     |
| District of Columbia | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Florida              | 2,946,520        | 0           | 8,397,987               | 3,892,357     | 2,359,968     | 4,034,634     | 34,425,664              | 2,481,614  | 2,290,563  | 2,550,057  | 2,774,664  | 2,426,830  | 26,774,683         | 95,355,541    |
| Georgia              | 1,231,605        | 0           | 415,712                 | 2,482,410     | 1,131,573     | 1,107,073     | 8,512,233               | 655,085    | 573,270    | 676,857    | 789,095    | 655,515    | 7,088,321          | 25,318,748    |
| Hawaii               | 808,396          | 0           | 1,116,305               | 1,852,946     | 887,350       | 1,187,302     | 9,394,119               | 671,618    | 611,609    | 641,721    | 597,287    | 616,634    | 6,896,693          | 25,281,980    |
| Idaho                | 199,690          | 0           | 652,770                 | 266,000       | 303,745       | 301,524       | 2,627,748               | 187,884    | 173,474    | 184,817    | 179,756    | 186,311    | 2,054,862          | 7,318,580     |
| Illinois             | 2,123,463        | 0           | 5,801,000               | 3,916,406     | 3,309,682     | 3,094,685     | 25,215,225              | 1,849,993  | 1,800,227  | 1,955,850  | 2,354,601  | 1,872,121  | 20,306,242         | 73,599,497    |
| Indiana              | 369,056          | 0           | 1,234,508               | 541,771       | 535,403       | 608,524       | 4,979,393               | 341,043    | 344,245    | 365,585    | 409,539    | 362,132    | 3,955,347          | 14,046,546    |
| Iowa                 | 342,256          | 0           | 871,892                 | 1,092,033     | 1,054,033     | 238,011       | 3,788,120               | 283,338    | 291,983    | 346,404    | 334,921    | 311,932    | 3,306,170          | 12,261,092    |
| Kansas               | 704,867          | 0           | 2,143,583               | 834,803       | 973,863       | 855,888       | 8,478,811               | 646,554    | 510,455    | 595,884    | 655,195    | 566,463    | 6,286,782          | 23,253,149    |
| Kentucky             | 330,798          | 0           | 1,092,883               | 629,349       | 446,108       | 548,547       | 4,499,154               | 305,926    | 306,367    | 344,003    | 307,238    | 325,317    | 3,539,058          | 12,674,748    |
| Louisiana            | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Maine                | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Maryland             | 434,834          | 0           | 1,421,314               | 326,239       | 256,619       | 988,753       | 6,547,470               | 447,596    | 409,950    | 459,606    | 453,667    | 458,049    | 5,059,120          | 17,263,218    |
| Massachusetts        | 1,338,833        | 0           | 3,320,230               | 1,427,670     | 1,562,833     | 1,722,302     | 14,214,336              | 1,001,597  | 1,003,470  | 1,060,818  | 994,818    | 992,881    | 10,963,060         | 39,602,848    |
| Michigan             | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Minnesota            | 389,688          | 0           | 1,111,294               | 922,158       | 827,023       | 499,759       | 4,275,767               | 306,164    | 348,998    | 373,965    | 408,259    | 380,600    | 4,009,558          | 13,853,232    |
| Mississippi          | 574,312          | 0           | 665,232                 | 1,813,900     | 764,023       | 825,362       | 6,362,047               | 547,826    | 356,382    | 492,482    | 414,781    | 464,284    | 5,044,806          | 18,325,439    |
| Missouri             | 901,337          | 0           | 2,873,515               | 4,502,851     | 2,116,298     | 2,317,409     | 19,253,420              | 1,353,634  | 1,285,698  | 1,344,771  | 2,703,254  | 1,302,772  | 14,585,612         | 54,540,573    |
| Montana              | 96,252           | 0           | 304,427                 | 223,959       | 170,409       | 92,189        | 1,053,569               | 121,488    | 57,870     | 88,747     | 156,169    | 88,360     | 955,949            | 3,409,389     |
| Nebraska             | 311,046          | 0           | 361,572                 | 954,347       | 422,664       | 436,331       | 3,499,014               | 288,594    | 212,655    | 256,671    | 120,000    | 233,359    | 2,599,469          | 9,695,723     |
| Nevada               | 340,609          | 0           | 532,547                 | 1,067,318     | 327,260       | 465,731       | 4,472,234               | 300,640    | 286,076    | 303,141    | 180,103    | 267,143    | 3,039,441          | 11,582,244    |
| New Hampshire        | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| New Jersey           | 906,919          | 0           | 598,607                 | 1,605,055     | 971,473       | 749,008       | 6,568,728               | 450,299    | 521,906    | 556,242    | 1,007,510  | 508,280    | 5,573,334          | 20,017,361    |
| New Mexico           | 135,574          | 0           | 146,738                 | 408,060       | 202,587       | 208,911       | 1,379,718               | 111,271    | 100,575    | 103,878    | 122,474    | 107,297    | 1,169,985          | 4,197,067     |
| New York             | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| North Carolina       | 736,819          | 0           | 2,469,023               | 1,520,818     | 1,279,196     | 1,325,528     | 10,297,094              | 716,693    | 780,526    | 781,914    | 855,433    | 746,763    | 8,171,679          | 29,681,487    |
| North Dakota         | 95,774           | 0           | 267,297                 | 159,542       | 87,079        | 92,836        | 1,147,532               | 79,035     | 71,091     | 82,955     | 163,827    | 72,004     | 808,296            | 3,127,268     |
| Ohio                 | 796,325          | 0           | 2,235,021               | 1,815,401     | 1,587,488     | 1,030,223     | 9,253,048               | 688,212    | 668,853    | 705,055    | 694,945    | 623,463    | 6,918,579          | 27,016,612    |
| Oklahoma             | 225,001          | 0           | 356,841                 | 1,206,246     | 658,086       | 389,363       | 3,082,053               | 248,902    | 290,791    | 297,719    | 318,162    | 303,562    | 3,115,098          | 10,491,825    |
| Oregon               | 410,475          | 0           | 1,203,114               | 871,183       | 1,000,703     | 528,810       | 4,925,103               | 368,043    | 331,236    | 397,914    | 355,358    | 361,358    | 3,940,962          | 14,694,259    |
| Pennsylvania         | 1,204,618        | 0           | 1,786,031               | 4,052,334     | 1,777,381     | 1,721,598     | 15,365,384              | 996,593    | 1,195,078  | 1,181,596  | 1,172,014  | 1,080,163  | 11,711,895         | 43,244,684    |
| Puerto Rico          | 14,151           | 0           | 56,795                  | 339           | 11,260        | 26,758        | 203,374                 | 13,341     | 12,238     | 12,774     | (12,798)   | 13,309     | 151,248            | 502,789       |
| Rhode Island         | 78,008           | 0           | 113,328                 | 316,527       | 137,195       | 129,711       | 1,018,454               | 66,150     | 99,087     | 105,078    | 103,042    | 78,874     | 855,051            | 3,100,505     |
| South Carolina       | 500,532          | 0           | 678,487                 | 883,337       | 794,995       | 831,901       | 6,007,806               | 419,215    | 388,256    | 425,855    | 466,636    | 382,997    | 4,330,794          | 16,110,811    |
| South Dakota         | 184,898          | 0           | 531,250                 | 351,691       | 263,442       | 257,940       | 2,246,388               | 177,660    | 130,935    | 159,716    | 182,082    | 155,536    | 1,721,739          | 6,363,276     |
| Tennessee            | 663,344          | 0           | 1,867,840               | 1,305,825     | 1,170,829     | 827,061       | 7,680,787               | 660,995    | 517,834    | 679,901    | 711,195    | 628,674    | 6,868,663          | 23,582,947    |
| Texas                | 3,188,596        | 0           | 3,954,098               | 5,979,725     | 5,069,046     | 4,634,586     | 37,142,881              | 2,853,257  | 2,383,257  | 2,880,570  | 3,017,423  | 2,710,316  | 29,397,115         | 103,211,455   |
| Utah                 | 256,868          | 0           | 323,049                 | 679,376       | 314,088       | 263,197       | 2,845,320               | 200,203    | 187,984    | 209,773    | 280,062    | 203,028    | 2,256,107          | 8,019,054     |
| Vermont              | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Virginia             | 361,539          | 0           | 929,240                 | (73,359)      | 414,542       | 386,348       | 3,549,270               | 242,825    | 244,179    | 265,371    | 246,847    | 264,355    | 2,903,385          | 9,734,542     |
| Washington           | 1,121,573        | 0           | 2,471,931               | 1,755,912     | 803,550       | 1,171,021     | 11,210,215              | 800,934    | 763,527    | 856,284    | 865,603    | 839,755    | 9,162,600          | 31,822,904    |
| West Virginia        | 46,259           | 0           | 157,705                 | 66,102        | 36,339        | 135,012       | 568,388                 | 40,215     | 50,706     | 52,930     | 32,460     | 42,775     | 466,349            | 1,695,240     |
| Wisconsin            | 378,992          | 0           | 1,077,771               | 1,209,274     | 776,960       | 544,201       | 4,708,886               | 313,877    | 329,962    | 376,841    | 667,655    | 332,969    | 3,626,190          | 14,343,579    |
| Wyoming              | 87,102           | 0           | 111,731                 | 368,756       | 174,731       | 111,284       | 985,113                 | 74,297     | 58,024     | 74,725     | 50,681     | 71,617     | 781,545            | 2,949,608     |
| Other                | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Total                | 33,314,709       | 0           | 81,281,790              | 73,778,861    | 56,925,412    | 59,467,878    | 391,361,681             | 28,010,205 | 26,782,748 | 29,373,092 | 30,233,093 | 27,312,076 | 299,859,496        | 1,137,701,041 |

## Total ALLOCATED ANNUITY Only

| State                | Apr+June<br>1992 | Jan<br>1993 | Jan+Apr<br>+Oct<br>1994 | April<br>1995 | April<br>1996 | April<br>1997 | Apr+May<br>+Jun<br>1998 | 1999       | 2000       | 2001       | 2002       | 2003       | Est Future<br>2004 | Total         |
|----------------------|------------------|-------------|-------------------------|---------------|---------------|---------------|-------------------------|------------|------------|------------|------------|------------|--------------------|---------------|
| Alabama              | 583,859          | 0           | 2,104,000               | 159,204       | 339,041       | 1,053,231     | 8,009,159               | 636,120    | 399,752    | 510,704    | 796,000    | 505,140    | 5,740,528          | 20,836,738    |
| Alaska               | 401,628          | 0           | 336,932                 | 29,789        | (832,052)     | 294,712       | 2,259,469               | 116,331    | 141,493    | 140,416    | (29,912)   | 130,445    | 1,482,411          | 4,471,663     |
| Arizona              | 935,468          | 0           | 2,798,628               | 385,498       | 446,179       | 20,309,178    | 13,984                  | 4,907      | (101,872)  | (471)      | (14,503)   | 0          | 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    | 135,860    | 1,543,941          | 5,936,868     |
| California           | 11,687,366       | 0           | 40,318,253              | 26,351,658    | 25,438,603    | 15,731,025    | 151,534,283             | 10,027,681 | 9,041,267  | 9,581,443  | 7,711,184  | 9,549,258  | 108,519,933        | 425,491,954   |
| Colorado             | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Connecticut          | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Delaware             | 262,942          | 0           | 294,423                 | 73,151        | 162,080       | 71,992        | 1,550,786               | 124,211    | 84,445     | 95,784     | 66,133     | 91,209     | 1,036,522          | 3,913,677     |
| District of Columbia | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Florida              | 3,353,834        | 0           | 9,778,454               | 1,559,992     | 2,686,198     | 4,592,363     | 39,184,506              | 2,824,660  | 2,169,509  | 2,469,859  | 2,812,904  | 2,434,267  | 27,664,893         | 101,531,440   |
| Georgia              | 1,290,252        | 0           | 475,854                 | 1,380,689     | 357,441       | 1,159,790     | 8,917,578               | 686,280    | 438,036    | 561,761    | 705,130    | 559,560    | 6,358,975          | 22,891,347    |
| Hawaii               | 530,239          | 0           | 809,837                 | 1,122,723     | 382,872       | 778,768       | 6,161,734               | 440,523    | 364,329    | 389,568    | 376,297    | 391,449    | 4,448,724          | 16,197,063    |
| Idaho                | 230,411          | 0           | 764,865                 | 65,702        | 119,229       | 347,912       | 3,032,017               | 216,789    | 169,156    | 191,503    | 337,605    | 190,387    | 2,163,712          | 7,829,289     |
| Illinois             | 3,301,254        | 0           | 9,397,791               | 2,055,553     | 2,083,915     | 4,811,171     | 39,200,998              | 2,876,103  | 2,157,895  | 2,452,674  | 2,269,000  | 2,428,021  | 27,593,895         | 100,628,271   |
| Indiana              | 753,175          | 0           | 2,542,897               | 384,712       | 453,535       | 1,241,886     | 10,162,027              | 696,006    | 581,662    | 638,160    | 568,040    | 624,506    | 7,097,360          | 25,743,964    |
| Iowa                 | 712,263          | 0           | 1,872,869               | 910,671       | 621,545       | 495,320       | 7,883,386               | 589,649    | 394,171    | 493,282    | 499,039    | 484,896    | 5,510,479          | 20,467,571    |
| Kansas               | 322,710          | 0           | 1,032,040               | 267,789       | 236,345       | 391,852       | 3,881,865               | 296,013    | 204,131    | 243,261    | 282,678    | 245,750    | 2,792,763          | 10,197,196    |
| Kentucky             | 624,005          | 0           | 2,081,448               | 375,837       | 424,619       | 1,034,758     | 8,487,040               | 577,087    | 487,616    | 530,046    | 472,141    | 523,995    | 5,954,248          | 21,572,839    |
| Louisiana            | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Maine                | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Maryland             | 504,968          | 0           | 1,740,141               | 665,602       | 298,010       | 1,148,229     | 7,603,513               | 519,789    | 389,918    | 459,489    | 443,777    | 444,876    | 5,055,680          | 19,273,992    |
| Massachusetts        | 1,483,311        | 0           | 3,823,723               | 698,763       | 874,888       | 1,908,162     | 15,748,258              | 1,109,683  | 907,743    | 983,738    | 944,870    | 960,914    | 10,923,580         | 40,367,633    |
| Michigan             | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Minnesota            | 1,196,900        | 0           | 3,387,712               | 322,848       | 684,757       | 1,534,974     | 13,132,712              | 940,361    | 705,486    | 823,265    | 873,409    | 802,238    | 9,117,250          | 33,521,911    |
| Mississippi          | 185,262          | 0           | 231,058                 | 321,539       | 246,459       | 266,246       | 2,052,273               | 176,718    | 84,320     | 127,883    | 167,294    | 127,721    | 1,451,515          | 5,438,288     |
| Missouri             | 417,462          | 0           | 1,438,186               | 1,660,759     | 805,052       | 1,073,326     | 8,917,374               | 626,946    | 513,880    | 563,478    | 850,924    | 592,301    | 6,731,390          | 24,191,076    |
| Montana              | 113,752          | 0           | 363,919                 | 151,051       | 49,058        | 108,951       | 1,245,127               | 143,577    | 37,784     | 83,087     | 165,940    | 84,154     | 956,346            | 3,502,745     |
| Nebraska             | 228,710          | 0           | 312,101                 | 441,826       | 123,740       | 320,831       | 2,572,805               | 212,202    | 110,405    | 159,645    | 225,700    | 154,432    | 1,755,000          | 6,617,395     |
| Nevada               | 193,528          | 0           | 351,064                 | 636,355       | 185,943       | 264,620       | 2,541,042               | 170,818    | 145,857    | 159,789    | 256,970    | 161,218    | 1,832,459          | 6,899,663     |
| New Hampshire        | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| New Jersey           | 2,621,562        | 0           | 1,757,480               | 2,682,871     | 1,010,648     | 2,165,100     | 18,987,731              | 1,301,645  | 1,103,954  | 1,182,026  | 617,067    | 1,170,472  | 13,301,525         | 47,902,081    |
| New Mexico           | 280,832          | 0           | 325,017                 | 403,090       | 141,501       | 432,743       | 2,857,986               | 230,490    | 168,483    | 185,037    | 317,685    | 184,339    | 2,094,978          | 7,622,183     |
| New York             | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| North Carolina       | 1,787,332        | 0           | 6,004,722               | 1,187,704     | 1,338,201     | 3,215,390     | 24,978,100              | 1,738,512  | 1,425,538  | 1,564,787  | 1,439,086  | 1,540,489  | 17,507,292         | 63,727,154    |
| North Dakota         | 156,720          | 0           | 447,986                 | 105,031       | 142,493       | 151,914       | 1,877,779               | 129,330    | 96,095     | 114,963    | 89,243     | 112,009    | 1,272,955          | 4,696,518     |
| Ohio                 | 1,172,610        | 0           | 3,378,084               | 879,611       | 680,229       | 1,517,032     | 13,625,367              | 1,013,411  | 712,299    | 855,950    | 838,626    | 843,499    | 9,587,496          | 35,104,215    |
| Oklahoma             | 495,002          | 0           | 799,307                 | 1,171,860     | 333,271       | 856,598       | 6,780,517               | 547,585    | 321,601    | 421,364    | 511,904    | 417,571    | 4,745,604          | 17,402,183    |
| Oregon               | 521,646          | 0           | 1,592,596               | 372,087       | 507,631       | 672,030       | 6,258,985               | 467,722    | 322,961    | 390,229    | 361,500    | 390,262    | 4,435,025          | 16,292,673    |
| Pennsylvania         | 4,978,022        | 0           | 7,308,299               | 11,000,991    | 2,557,621     | 7,114,418     | 63,496,687              | 4,118,369  | 3,854,006  | 3,981,730  | 4,055,509  | 3,896,445  | 44,280,144         | 160,642,241   |
| Puerto Rico          | 14,151           | 0           | 56,995                  | 131           | 11,260        | 26,758        | 203,374                 | 13,341     | 12,238     | 12,774     | (11,143)   | 11,589     | 131,699            | 483,166       |
| Rhode Island         | 624,067          | 0           | 902,285                 | 1,309,552     | 334,489       | 1,037,690     | 8,147,632               | 529,203    | 496,979    | 510,565    | 525,952    | 498,939    | 5,670,063          | 20,587,416    |
| South Carolina       | 678,687          | 0           | 964,619                 | 1,181,242     | 329,683       | 1,128,002     | 8,146,178               | 568,427    | 469,066    | 510,525    | 565,571    | 497,677    | 5,655,722          | 20,695,398    |
| South Dakota         | 84,045           | 0           | 262,863                 | 78,588        | 79,892        | 117,246       | 1,021,085               | 80,754     | 51,610     | 64,120     | 74,110     | 61,412     | 697,893            | 2,673,619     |
| Tennessee            | 488,779          | 0           | 1,484,982               | 594,600       | 313,669       | 609,413       | 5,659,527               | 487,049    | 230,435    | 357,937    | 413,313    | 354,056    | 4,024,332          | 15,018,093    |
| Texas                | 4,102,133        | 0           | 5,499,788               | 8,398,661     | 6,521,334     | 5,962,401     | 47,784,367              | 3,671,473  | 2,318,742  | 2,983,688  | 3,329,943  | 2,973,091  | 33,786,928         | 127,332,550   |
| Utah                 | 220,172          | 0           | 333,889                 | 517,469       | 164,177       | 225,597       | 2,438,846               | 171,603    | 138,200    | 153,591    | 218,508    | 154,970    | 1,761,117          | 6,498,139     |
| Vermont              | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Virginia             | 733,408          | 0           | 1,929,239               | 50,413        | 840,928       | 783,735       | 7,199,948               | 492,589    | 404,831    | 453,129    | 410,226    | 438,847    | 4,987,164          | 18,724,457    |
| Washington           | 2,161,576        | 0           | 4,877,536               | 1,360,591     | 1,548,659     | 2,256,877     | 21,605,141              | 1,543,618  | 1,159,368  | 1,353,936  | 1,359,811  | 1,320,276  | 15,003,939         | 55,551,328    |
| West Virginia        | 100,227          | 0           | 343,380                 | 14,079        | 78,736        | 292,526       | 1,231,508               | 87,133     | 76,513     | 82,943     | 78,281     | 82,420     | 936,680            | 3,404,426     |
| Wisconsin            | 1,515,970        | 0           | 4,295,253               | 954,204       | 964,368       | 2,176,803     | 18,835,544              | 1,255,507  | 1,052,441  | 1,173,366  | 1,382,671  | 1,172,732  | 13,327,209         | 48,106,067    |
| Wyoming              | 113,233          | 0           | 163,360                 | 285,542       | 79,797        | 144,670       | 1,280,646               | 96,586     | 57,995     | 83,092     | 51,486     | 82,775     | 939,633            | 3,378,814     |
| Other                | 0                | 0           | 0                       | 0             | 0             | 0             | 0                       | 0          | 0          | 0          | 0          | 0          | 0                  | 0             |
| Total                | 52,346,523       | 0           | 129,535,734             | 72,687,408    | 54,385,591    | 90,098,473    | 608,743,178             | 42,732,323 | 34,030,511 | 38,234,808 | 37,642,285 | 37,826,464 | 429,879,005        | 1,628,142,302 |

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

|   | Life          | Allocated<br>Annuity | A&H           | Unallocated<br>Annuity | Total           |
|---|---------------|----------------------|---------------|------------------------|-----------------|
| <b>Grand Total Insolvency Costs</b>   |               |                      |               |                        |                 |
| Per "Overview Open and Closed Insolvencies"   | 1,532,203,881 | 2,625,774,174        | 200,436,209   | 55,659,362             | 4,414,073,626   |
| <b>Less Insolvency Costs NOT included in "Anticipated Funding Schedules":</b>                             |               |                      |               |                        |                 |
| Estate Closed   | (109,304,410) | (31,900,668)         | (22,149,120)  | 134,821                | (163,219,377)   |
| Closed Prior to 2002  | (291,409,312) | (834,249,012)        | (159,780,232) | (23,750,508)           | (1,309,189,064) |
| Closed in 2002  | 0             | 0                    | 0             | 0                      | 0               |
| Open  | (4,504,137)   | (146,936,181)        | (18,506,858)  | (27,990)               | (169,975,166)   |
| <b>Less Other Adjustments Included in GA Cost Total, NOT included in "Anticipated Funding Schedules":</b> |               |                      |               |                        |                 |
| Executive Life Insurance Company  |               | (12,940,012)         | (18,515,375)  | (497,294)              | (31,952,681)    |
| Executive Life Insurance Company  |               | 0                    | 0             | 0                      | 0               |
| Executive Life Insurance Company  |               | 0                    | 0             | 0                      | 0               |
| <b>Add Other Adjustments Included in GA Cost Total, NOT included in "Anticipated Funding Schedules":</b>  |               |                      |               |                        |                 |
| Executive Life Insurance Company  |               | 23,655,031           | 33,969,365    | 864,200                | 58,488,596      |
| <b>Adjusted Total</b>   | 1,137,701,041 | 1,628,142,302        | (0)           | 32,382,590             | 2,798,225,934   |
| <b>Total Per "Anticipated Funding Schedules"</b>  | 1,137,701,041 | 1,628,142,302        | 0             | 32,382,590             | 2,798,225,934   |
| Variance  | 0             | 0                    | (0)           | 0                      | 0               |

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# **SPECIFIC INSOLVENCY COSTS**

| Alabama Life Insurance Company |                  |                      |               |                        |                  |   |
|--------------------------------|------------------|----------------------|---------------|------------------------|------------------|---|
|                                | Life             | Allocated<br>Annuity | A&H           | Unallocated<br>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/<br>policy enhancements 713,876                  |
| Iowa                           | 0                | 0                    | 0             | 0                      | 0                | Other recoveries (litigation,<br>estate distributions etc.) 937,602 |
| 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 3,310,751   |
| Maryland                       | 0                | 0                    | 0             | 0                      | 0                | Per state breakdown 3,310,751                                       |
| 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                |   |
| <b>Total</b>                   | <b>2,132,767</b> | <b>1,167,729</b>     | <b>10,256</b> | <b>0</b>               | <b>3,310,751</b> |   |

**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.**

## American Chambers Life Insurance Company

|                   | Life   | Allocated<br>Annuity | A&H        | Unallocated<br>Annuity | Total      |   |
|-------------------|--------|----------------------|------------|------------------------|------------|---|
| Alabama           | 0      | 0                    | 52,375     | 0                      | 52,375     | Summary:  |
| Alaska            | 0      | 0                    | 56,953     | 0                      | 56,953     |   |
| Arizona           | 0      | 0                    | 435,623    | 0                      | 435,623    |   |
| Arkansas          | 0      | 0                    | 1,756,664  | 0                      | 1,756,664  |   |
| California        | 700    | 0                    | 100,272    | 0                      | 100,972    | GA Covered Obligations 231,316                                |
| Colorado          | 0      | 0                    | 1,663,406  | 0                      | 1,663,406  |   |
| Connecticut       | 0      | 0                    | 660        | 0                      | 660        | Add:  |
| Delaware          | 2,305  | 0                    | 49,842     | 0                      | 52,147     | GA claims incurred directly 45,386,545                        |
| Dist. of Columbia | 0      | 0                    | 0          | 0                      | 0          | GA expenses incurred directly 9,396,329                       |
| Florida           | 29,028 | 0                    | 22,766     | 0                      | 51,794     | NOLHGA expenses 2,036,949                                     |
| Georgia           | 0      | 0                    | 5,742      | 0                      | 5,742      |   |
| Hawaii            | 0      | 0                    | 3          | 0                      | 3          | Less:   |
| Idaho             | 0      | 0                    | 246,624    | 0                      | 246,624    | Estate/other distributions 0                                  |
| Illinois          | 1,301  | 0                    | 4,351,831  | 0                      | 4,353,132  | Other adjustments 160,081                                     |
| Indiana           | 297    | 0                    | 1,789,324  | 0                      | 1,789,620  | Ceding commissions/<br>policy enhancements 0                  |
| Iowa              | 2,110  | 0                    | 95,081     | 0                      | 97,191     | Other recoveries (litigation,<br>estate distributions etc.) 0 |
| Kansas            | 0      | 0                    | 225,926    | 0                      | 225,926    |   |
| Kentucky          | 0      | 0                    | 41,854     | 0                      | 41,854     |   |
| Louisiana         | 0      | 0                    | 1,460,519  | 0                      | 1,460,519  | Adjusted GA Costs 56,891,057                                  |
| Maine             | 0      | 0                    | 1,189      | 0                      | 1,189      | Per state breakdown 56,891,057                                |
| Maryland          | 0      | 0                    | 15,162     | 0                      | 15,162     |   |
| Massachusetts     | 3,534  | 0                    | 3,627,575  | 0                      | 3,631,109  |   |
| Michigan          | 8,322  | 0                    | 25,212     | 0                      | 33,535     |   |
| Minnesota         | 0      | 0                    | 663        | 0                      | 663        |   |
| Mississippi       | 0      | 0                    | 9,921,290  | 0                      | 9,921,290  |   |
| Missouri          | 0      | 0                    | 1,169,858  | 0                      | 1,169,858  |   |
| Montana           | 256    | 0                    | 832,505    | 0                      | 832,761    |   |
| Nebraska          | 0      | 0                    | 1,148,608  | 0                      | 1,148,608  |   |
| Nevada            | 0      | 0                    | 12,184     | 0                      | 12,184     |   |
| New Hampshire     | 0      | 0                    | 45,111     | 0                      | 45,111     |   |
| New Jersey        | 0      | 0                    | 5,482      | 0                      | 5,482      |   |
| New Mexico        | 0      | 0                    | 139,642    | 0                      | 139,642    |   |
| New York          | 0      | 0                    | 1,984      | 0                      | 1,984      |   |
| North Carolina    | 0      | 0                    | 11,072     | 0                      | 11,072     |   |
| North Dakota      | 0      | 0                    | 1,739      | 0                      | 1,739      |   |
| Ohio              | 16,902 | 0                    | 3,973,456  | 0                      | 3,990,358  |   |
| Oklahoma          | 1,843  | 0                    | 4,392,700  | 0                      | 4,394,543  |   |
| Oregon            | 0      | 0                    | 94,879     | 0                      | 94,879     |   |
| Pennsylvania      | 0      | 0                    | 29,600     | 0                      | 29,600     |   |
| Puerto Rico       | 0      | 0                    | 0          | 0                      | 0          |   |
| Rhode Island      | 0      | 0                    | 0          | 0                      | 0          |   |
| South Carolina    | 1,438  | 0                    | (766,981)  | 0                      | (765,543)  |   |
| South Dakota      | 0      | 0                    | 200,244    | 0                      | 200,244    |   |
| Tennessee         | 0      | 0                    | 3,546,714  | 0                      | 3,546,714  |   |
| Texas             | 3,756  | 0                    | 12,759,558 | 0                      | 12,763,314 |   |
| Utah              | 0      | 0                    | 59,767     | 0                      | 59,767     |   |
| Vermont           | 0      | 0                    | 0          | 0                      | 0          |   |
| Virginia          | 0      | 0                    | 957,960    | 0                      | 957,960    |   |
| Washington        | 774    | 0                    | 1,479,984  | 0                      | 1,480,758  |   |
| West Virginia     | 0      | 0                    | 233,505    | 0                      | 233,505    |   |
| Wisconsin         | 5,039  | 0                    | 225,952    | 0                      | 230,990    |   |
| Wyoming           | 0      | 0                    | 311,376    | 0                      | 311,376    |   |
| Other             | 0      | 0                    | 0          | 0                      | 0          |   |
| Total             | 77,603 | 0                    | 56,813,453 | 0                      | 56,891,057 |   |

## American Educators Life Insurance Company

|                   | Life    | Allocated<br>Annuity | A&H     | Unallocated<br>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/<br>policy enhancements                  | 328,371   |
| Iowa              | 0       | 0                    | 0       | 0                      | 0         | Other recoveries (litigation,<br>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 |   |           |

## American Integrity Insurance Company

|                   | Life | Allocated<br>Annuity | A&H        | Unallocated<br>Annuity | Total      |   |            |
|-------------------|------|----------------------|------------|------------------------|------------|---|------------|
| Alabama           | 0    | 0                    | 1,643,383  | 0                      | 1,643,383  | Summary:  |            |
| Alaska            | 0    | 0                    | 11,826     | 0                      | 11,826     |   |            |
| Arizona           | 0    | 0                    | 1,346,737  | 0                      | 1,346,737  |   |            |
| Arkansas          | 0    | 0                    | 250,584    | 0                      | 250,584    |   |            |
| California        | 0    | 0                    | 8,749,722  | 0                      | 8,749,722  | GA Covered Obligations                                      | 71,125,785 |
| Colorado          | 0    | 0                    | 3,270,006  | 0                      | 3,270,006  |   |            |
| 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                    | 5,854,078  | 0                      | 5,854,078  | NOLHGA expenses   | 1,180,124  |
| Georgia           | 0    | 0                    | 934,213    | 0                      | 934,213    |   |            |
| Hawaii            | 0    | 0                    | (1,173)    | 0                      | (1,173)    | Less:   |            |
| Idaho             | 0    | 0                    | 296,860    | 0                      | 296,860    | Estate/other distributions                                  | 0          |
| Illinois          | 0    | 0                    | 10,893,437 | 0                      | 10,893,437 | Other adjustments   | 0          |
| Indiana           | 0    | 0                    | 2,497,640  | 0                      | 2,497,640  | Ceding commissions/<br>policy enhancements                  | 743,000    |
| Iowa              | 0    | 0                    | 741,458    | 0                      | 741,458    | Other recoveries (litigation,<br>estate distributions etc.) | 33,363,554 |
| Kansas            | 0    | 0                    | 373,101    | 0                      | 373,101    |   |            |
| Kentucky          | 0    | 0                    | 1,016,052  | 0                      | 1,016,052  | Adjusted GA Costs   | 74,659,852 |
| Louisiana         | 0    | 0                    | 156,959    | 0                      | 156,959    | Per state breakdown   | 74,659,852 |
| Maine             | 0    | 0                    | 155,364    | 0                      | 155,364    |   |            |
| Maryland          | 0    | 0                    | 1,132,793  | 0                      | 1,132,793  |   |            |
| Massachusetts     | 0    | 0                    | 382,341    | 0                      | 382,341    |   |            |
| Michigan          | 0    | 0                    | 47,927     | 0                      | 47,927     |   |            |
| Minnesota         | 0    | 0                    | 79,405     | 0                      | 79,405     |   |            |
| Mississippi       | 0    | 0                    | 290,204    | 0                      | 290,204    |   |            |
| Missouri          | 0    | 0                    | 4,778,475  | 0                      | 4,778,475  |   |            |
| Montana           | 0    | 0                    | 903,559    | 0                      | 903,559    |   |            |
| Nebraska          | 0    | 0                    | 2,683,170  | 0                      | 2,683,170  |   |            |
| Nevada            | 0    | 0                    | 254,057    | 0                      | 254,057    |   |            |
| New Hampshire     | 0    | 0                    | 2,700      | 0                      | 2,700      |   |            |
| New Jersey        | 0    | 0                    | 1,287,382  | 0                      | 1,287,382  |   |            |
| New Mexico        | 0    | 0                    | 312,764    | 0                      | 312,764    |   |            |
| New York          | 0    | 0                    | 0          | 0                      | 0          |   |            |
| North Carolina    | 0    | 0                    | 1,085,128  | 0                      | 1,085,128  |   |            |
| North Dakota      | 0    | 0                    | 2,502,648  | 0                      | 2,502,648  |   |            |
| Ohio              | 0    | 0                    | 3,481,490  | 0                      | 3,481,490  |   |            |
| Oklahoma          | 0    | 0                    | 601,946    | 0                      | 601,946    |   |            |
| Oregon            | 0    | 0                    | 882,458    | 0                      | 882,458    |   |            |
| Pennsylvania      | 0    | 0                    | 810,140    | 0                      | 810,140    |   |            |
| Puerto Rico       | 0    | 0                    | 0          | 0                      | 0          |   |            |
| Rhode Island      | 0    | 0                    | 5,954      | 0                      | 5,954      |   |            |
| South Carolina    | 0    | 0                    | 499,747    | 0                      | 499,747    |   |            |
| South Dakota      | 0    | 0                    | 2,660,136  | 0                      | 2,660,136  |   |            |
| Tennessee         | 0    | 0                    | 654,971    | 0                      | 654,971    |   |            |
| Texas             | 0    | 0                    | 2,324,521  | 0                      | 2,324,521  |   |            |
| Utah              | 0    | 0                    | 88,230     | 0                      | 88,230     |   |            |
| Vermont           | 0    | 0                    | 14,511     | 0                      | 14,511     |   |            |
| Virginia          | 0    | 0                    | 575,134    | 0                      | 575,134    |   |            |
| Washington        | 0    | 0                    | 7,212,544  | 0                      | 7,212,544  |   |            |
| West Virginia     | 0    | 0                    | 199,323    | 0                      | 199,323    |   |            |
| Wisconsin         | 0    | 0                    | 197,547    | 0                      | 197,547    |   |            |
| Wyoming           | 0    | 0                    | 411,221    | 0                      | 411,221    |   |            |
| Other             | 0    | 0                    | 1,482      | 0                      | 1,482      |   |            |
| Total             | 0    | 0                    | 74,659,852 | 0                      | 74,659,852 |   |            |

## The American Life Assurance Company

|                   | Life    | Allocated<br>Annuity | A&H       | Unallocated<br>Annuity | Total     |   |             |
|-------------------|---------|----------------------|-----------|------------------------|-----------|---|-------------|
| Alabama           | 79,859  | 870,858              | 146,214   | 0                      | 1,096,931 | 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           | 22,102  | 136,424              | 4,404,426 | 0                      | 4,562,952 | NOLHGA expenses   | 402,098     |
| Georgia           | 2,236   | 0                    | 122,682   | 0                      | 124,919   |   |             |
| 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/<br>policy enhancements                  | (1,274,180) |
| Iowa              | 0       | 0                    | 0         | 0                      | 0         | Other recoveries (litigation,<br>estate distributions etc.) | 652,628     |
| Kansas            | 0       | 0                    | 0         | 0                      | 0         |   |             |
| Kentucky          | 0       | 0                    | 0         | 0                      | 0         |   |             |
| Louisiana         | 1,323   | 124,377              | 4,400     | 0                      | 130,100   | Adjusted GA Costs   | 5,998,288   |
| Maine             | 0       | 0                    | 0         | 0                      | 0         | Per state breakdown   | 5,998,288   |
| 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       | 19,663  | 42,131               | 21,592    | 0                      | 83,386    |   |             |
| 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             | 125,184 | 1,173,790            | 4,699,315 | 0                      | 5,998,288 |   |             |

## American Standard Life &amp; Accident Insurance Company

|                   | Life             | Allocated<br>Annuity | A&H            | Unallocated<br>Annuity | Total            |   |            |
|-------------------|------------------|----------------------|----------------|------------------------|------------------|---|------------|
| Alabama           | 8,821            | 0                    | 480            | 0                      | 9,301            | Summary:  |            |
| Alaska            | 10,201           | 0                    | 22             | 0                      | 10,223           |   |            |
| Arizona           | 707,690          | 353,931              | 20,886         | 0                      | 1,082,507        |   |            |
| Arkansas          | 828,962          | 8,431                | 5,057          | 0                      | 842,450          |   |            |
| 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           | 311,558          | 0                    | 31,713         | 0                      | 343,271          | NOLHGA expenses   | 1,460,458  |
| Georgia           | 0                | 0                    | 0              | 0                      | 0                |   |            |
| Hawaii            | 52,031           | 2,867                | 243            | 0                      | 55,141           | Less:   |            |
| Idaho             | 0                | 0                    | 0              | 0                      | 0                | Estate/other distributions                                  | 0          |
| Illinois          | 0                | 0                    | 0              | 0                      | 0                | Other adjustments   | (375,118)  |
| Indiana           | 15,978           | 0                    | 4,375          | 0                      | 20,353           | Ceding commissions/<br>policy enhancements                  | 5,635,144  |
| Iowa              | 0                | 0                    | 0              | 0                      | 0                | Other recoveries (litigation,<br>estate distributions etc.) | 8,885,502  |
| Kansas            | 60,163           | 4,643                | 24,273         | 0                      | 89,080           |   |            |
| Kentucky          | 0                | 0                    | 0              | 0                      | 0                | Adjusted GA Costs   | 9,869,400  |
| Louisiana         | (17,992)         | 0                    | 0              | 0                      | (17,992)         | Per state breakdown   | 9,869,400  |
| 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       | 9,934            | 0                    | 1,284          | 0                      | 11,219           |   |            |
| Missouri          | 200,522          | 11,653               | 26,438         | 0                      | 238,613          |   |            |
| Montana           | 0                | 0                    | 0              | 0                      | 0                |   |            |
| Nebraska          | 21,178           | 126                  | 5,621          | 0                      | 26,925           |   |            |
| Nevada            | 17,591           | 8,132                | 919            | 0                      | 26,642           |   |            |
| New Hampshire     | 0                | 0                    | 0              | 0                      | 0                |   |            |
| New Jersey        | 0                | 0                    | 0              | 0                      | 0                |   |            |
| New Mexico        | 106,554          | 4,092                | 28,011         | 0                      | 138,657          |   |            |
| New York          | 0                | 0                    | 0              | 0                      | 0                |   |            |
| North Carolina    | 4,469,549        | 41,648               | 23,184         | 0                      | 4,534,381        |   |            |
| North Dakota      | 0                | 0                    | 0              | 0                      | 0                |   |            |
| Ohio              | 31,969           | 0                    | 12,150         | 0                      | 44,120           |   |            |
| Oklahoma          | 1,364,647        | 41,866               | 63,132         | 0                      | 1,469,645        |   |            |
| Oregon            | 40,447           | 0                    | 2,746          | 0                      | 43,193           |   |            |
| Pennsylvania      | 0                | 0                    | 0              | 0                      | 0                |   |            |
| Puerto Rico       | 0                | 0                    | 0              | 0                      | 0                |   |            |
| Rhode Island      | 0                | 0                    | 0              | 0                      | 0                |   |            |
| South Carolina    | 251,429          | 0                    | 18,938         | 0                      | 270,367          |   |            |
| South Dakota      | 0                | 0                    | 0              | 0                      | 0                |   |            |
| Tennessee         | 0                | 0                    | 0              | 0                      | 0                |   |            |
| Texas             | 209,931          | 62,780               | 222,663        | 0                      | 495,375          |   |            |
| Utah              | 58,082           | 1,994                | 1,878          | 0                      | 61,954           |   |            |
| Vermont           | 0                | 0                    | 0              | 0                      | 0                |   |            |
| Virginia          | 0                | 0                    | 0              | 0                      | 0                |   |            |
| Washington        | 39,620           | 7,274                | 8,307          | 0                      | 55,201           |   |            |
| West Virginia     | 0                | 0                    | 0              | 0                      | 0                |   |            |
| Wisconsin         | 0                | 0                    | 0              | 0                      | 0                |   |            |
| Wyoming           | 1,627            | 8                    | 23             | 0                      | 1,658            |   |            |
| Other             | 0                | 0                    | 0              | 0                      | 0                |   |            |
| <b>Total</b>      | <b>8,817,610</b> | <b>549,446</b>       | <b>502,345</b> | <b>0</b>               | <b>9,869,400</b> |   |            |

## American Western Life Insurance Company

|                   | Life   | Allocated<br>Annuity | A&H       | Unallocated<br>Annuity | Total     |   |
|-------------------|--------|----------------------|-----------|------------------------|-----------|---|
| Alabama           | 0      | 0                    | 0         | 0                      | 0         | Summary:  |
| Alaska            | 0      | 0                    | 11,605    | 0                      | 11,605    |   |
| Arizona           | 10,538 | 0                    | 2,701,799 | 0                      | 2,712,337 |   |
| Arkansas          | 0      | 0                    | 0         | 0                      | 0         |   |
| California        | 0      | 0                    | 935,840   | 0                      | 935,840   | GA Covered Obligations                                      |
| Colorado          | 0      | 0                    | 100,299   | 0                      | 100,299   | 0   |
| Connecticut       | 0      | 0                    | 0         | 0                      | 0         | Add:  |
| Delaware          | 0      | 0                    | 0         | 0                      | 0         | GA claims incurred directly                                 |
| Dist. of Columbia | 0      | 0                    | 0         | 0                      | 0         | GA expenses incurred directly                               |
| Florida           | 0      | 0                    | 0         | 0                      | 0         | NOLHGA expenses   |
| Georgia           | 0      | 0                    | 0         | 0                      | 0         | 207,667   |
| Hawaii            | 0      | 0                    | 0         | 0                      | 0         | Less:   |
| Idaho             | 0      | 0                    | 1,200     | 0                      | 1,200     | Estate/other distributions                                  |
| Illinois          | 0      | 0                    | 0         | 0                      | 0         | Other adjustments   |
| Indiana           | 0      | 0                    | 140       | 0                      | 140       | Ceding commissions/<br>policy enhancements                  |
| Iowa              | 0      | 0                    | 0         | 0                      | 0         | 0   |
| Kansas            | 0      | 0                    | 0         | 0                      | 0         | Other recoveries (litigation,<br>estate distributions etc.) |
| Kentucky          | 0      | 0                    | 0         | 0                      | 0         | 0   |
| Louisiana         | 0      | 0                    | 2,574     | 0                      | 2,574     | Adjusted GA Costs   |
| Maine             | 0      | 0                    | 0         | 0                      | 0         | 4,272,797   |
| Maryland          | 0      | 0                    | 0         | 0                      | 0         | Per state breakdown   |
| Massachusetts     | 0      | 0                    | 0         | 0                      | 0         | 4,272,797   |
| 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                    | 154,468   | 0                      | 154,468   |   |
| New Hampshire     | 0      | 0                    | 0         | 0                      | 0         |   |
| New Jersey        | 0      | 0                    | 0         | 0                      | 0         |   |
| New Mexico        | 0      | 0                    | 21,551    | 0                      | 21,551    |   |
| 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          | 11,514 | 0                    | 73,981    | 0                      | 85,495    |   |
| Oregon            | 0      | 0                    | 8,928     | 0                      | 8,928     |   |
| 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                    | 3,586     | 0                      | 3,586     |   |
| Texas             | 0      | 0                    | 73,382    | 0                      | 73,382    |   |
| Utah              | 0      | 0                    | 149,424   | 0                      | 149,424   |   |
| 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                    | 3,874     | 0                      | 3,874     |   |
| Other             | 0      | 0                    | 0         | 0                      | 0         |   |
| Total             | 22,052 | 0                    | 4,250,745 | 0                      | 4,272,797 |   |

## AMS Life Insurance Company

|                   | Life             | Allocated<br>Annuity | A&H            | Unallocated<br>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                               | 1,158,349  |
| Florida           | 0                | 0                    | 0              | 0                      | 0                 | NOLHGA expenses   | 626,191    |
| 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/<br>policy enhancements                  | 0          |
| Iowa              | 0                | 0                    | 0              | 0                      | 0                 | Other recoveries (litigation,<br>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                 |   |            |
| <b>Total</b>      | <b>1,635,225</b> | <b>34,873,583</b>    | <b>287,764</b> | <b>0</b>               | <b>36,796,572</b> |   |            |

## Andrew Jackson Life Insurance Company

|                   | Life       | Allocated<br>Annuity | A&H    | Unallocated<br>Annuity | Total      |   |             |
|-------------------|------------|----------------------|--------|------------------------|------------|---|-------------|
| Alabama           | 950,291    | 246,359              | 0      | 0                      | 1,196,649  | Summary:  |             |
| Alaska            | 0          | 0                    | 0      | 0                      | 0          |   |             |
| Arizona           | 0          | 0                    | 0      | 0                      | 0          |   |             |
| Arkansas          | 603,076    | 156,345              | 0      | 0                      | 759,421    |   |             |
| 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   | 796,935     |
| Georgia           | 139,409    | 36,141               | 0      | 0                      | 175,550    |   |             |
| 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/<br>policy enhancements                  | 11,334,052  |
| Iowa              | 0          | 0                    | 0      | 0                      | 0          | Other recoveries (litigation,<br>estate distributions etc.) | 9,590,882   |
| Kentucky          | 10,849     | 2,813                | 0      | 0                      | 13,662     |   |             |
| Louisiana         | 3,257,005  | 844,364              | 2,575  | 0                      | 4,103,943  | Adjusted GA Costs   | 37,155,943  |
| Maine             | 0          | 0                    | 0      | 0                      | 0          | Per state breakdown   | 37,155,943  |
| 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       | 12,872,353 | 3,331,876            | 81,573 | 0                      | 16,285,802 |   |             |
| 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    | 4,982,259  | 1,291,628            | 0      | 0                      | 6,273,887  |   |             |
| North Dakota      | 0          | 0                    | 0      | 0                      | 0          |   |             |
| Ohio              | 0          | 0                    | 0      | 0                      | 0          |   |             |
| Oklahoma          | 98,304     | 25,485               | 0      | 0                      | 123,789    |   |             |
| 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    | 119,969    | 31,102               | 0      | 0                      | 151,071    |   |             |
| South Dakota      | 0          | 0                    | 0      | 0                      | 0          |   |             |
| Tennessee         | 5,096,105  | 1,321,142            | 11,356 | 0                      | 6,428,603  |   |             |
| Texas             | 1,291,761  | 351,805              | 0      | 0                      | 1,643,566  |   |             |
| Utah              | 0          | 0                    | 0      | 0                      | 0          |   |             |
| Vermont           | 0          | 0                    | 0      | 0                      | 0          |   |             |
| Virginia          | 0          | 0                    | 0      | 0                      | 0          |   |             |
| Washington        | 0          | 0                    | 0      | 0                      | 0          |   |             |
| West Virginia     | 0          | 0                    | 0      | 0                      | 0          |   |             |
| Wisconsin         | 0          | 0                    | 0      | 0                      | 0          |   |             |
| Wyoming           | 0          | 0                    | 0      | 0                      | 0          |   |             |
| Other             | 0          | 0                    | 0      | 0                      | 0          |   |             |
| Total             | 29,421,381 | 7,639,058            | 95,504 | 0                      | 37,155,943 |   |             |

**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.**

## Bankers Commercial Life Insurance Company

|                   | Life    | Allocated<br>Annuity | A&H        | Unallocated<br>Annuity | Total      |   |            |
|-------------------|---------|----------------------|------------|------------------------|------------|---|------------|
| Alabama           | 0       | 0                    | 0          | 0                      | 0          | Summary:  |            |
| Alaska            | 0       | 0                    | 0          | 0                      | 0          |   |            |
| Arizona           | 9,135   | 0                    | 84,559     | 0                      | 93,694     |   |            |
| Arkansas          | 0       | 0                    | 0          | 0                      | 0          |   |            |
| California        | 0       | 0                    | 0          | 0                      | 0          | GA Covered Obligations                                      | 2,563,673  |
| Colorado          | (45)    | 0                    | (1,890)    | 0                      | (1,936)    |   |            |
| Connecticut       | 0       | 0                    | 0          | 0                      | 0          | Add:  |            |
| Delaware          | 0       | 0                    | 0          | 0                      | 0          | GA claims incurred directly                                 | 6,337,185  |
| Dist. of Columbia | 0       | 0                    | 0          | 0                      | 0          | GA expenses incurred directly                               | 1,046,036  |
| Florida           | (408)   | 0                    | 94,389     | 0                      | 93,980     | NOLHGA expenses   | 5,097,523  |
| Georgia           | 0       | 0                    | 0          | 0                      | 0          |   |            |
| Hawaii            | 0       | 0                    | 0          | 0                      | 0          | Less:   |            |
| Idaho             | 0       | 0                    | 0          | 0                      | 0          | Estate/other distributions                                  | 0          |
| Illinois          | 0       | 0                    | 0          | 0                      | 0          | Other adjustments   | (13,483)   |
| Indiana           | 0       | 0                    | 0          | 0                      | 0          | Ceding commissions/<br>policy enhancements                  | (571,866)  |
| Iowa              | 0       | 0                    | 0          | 0                      | 0          | Other recoveries (litigation,<br>estate distributions etc.) | 1,806,541  |
| Kansas            | 0       | 0                    | 0          | 0                      | 0          |   |            |
| Kentucky          | 0       | 0                    | 0          | 0                      | 0          |   |            |
| Louisiana         | 19,961  | 0                    | 3,472,886  | 0                      | 3,492,848  | Adjusted GA Costs   | 13,823,225 |
| Maine             | 0       | 0                    | 0          | 0                      | 0          | Per state breakdown   | 13,823,225 |
| Maryland          | 0       | 0                    | 0          | 0                      | 0          |   |            |
| Massachusetts     | 0       | 0                    | 0          | 0                      | 0          |   |            |
| Michigan          | 0       | 0                    | 0          | 0                      | 0          |   |            |
| Minnesota         | 0       | 0                    | 0          | 0                      | 0          |   |            |
| Mississippi       | 0       | 0                    | 0          | 0                      | 0          |   |            |
| Missouri          | 0       | 0                    | 33,854     | 0                      | 33,854     |   |            |
| Montana           | 0       | 0                    | 1,321      | 0                      | 1,321      |   |            |
| Nebraska          | 0       | 0                    | 19,289     | 0                      | 19,289     |   |            |
| Nevada            | 0       | 0                    | 0          | 0                      | 0          |   |            |
| New Hampshire     | 0       | 0                    | 0          | 0                      | 0          |   |            |
| New Jersey        | 0       | 0                    | 0          | 0                      | 0          |   |            |
| New Mexico        | (4,974) | 0                    | (19,745)   | 0                      | (24,719)   |   |            |
| New York          | 0       | 0                    | 0          | 0                      | 0          |   |            |
| North Carolina    | 0       | 0                    | 0          | 0                      | 0          |   |            |
| North Dakota      | 0       | 0                    | 3,967      | 0                      | 3,967      |   |            |
| Ohio              | 0       | 0                    | 0          | 0                      | 0          |   |            |
| Oklahoma          | 2,052   | 0                    | 349,049    | 0                      | 351,101    |   |            |
| Oregon            | 0       | 0                    | 0          | 0                      | 0          |   |            |
| Pennsylvania      | 0       | 0                    | 0          | 0                      | 0          |   |            |
| Puerto Rico       | 0       | 0                    | 0          | 0                      | 0          |   |            |
| Rhode Island      | 0       | 0                    | 0          | 0                      | 0          |   |            |
| South Carolina    | 0       | 0                    | 0          | 0                      | 0          |   |            |
| South Dakota      | 0       | 0                    | 5,925      | 0                      | 5,925      |   |            |
| Tennessee         | 0       | 0                    | 0          | 0                      | 0          |   |            |
| Texas             | 233,242 | 0                    | 9,502,066  | 0                      | 9,735,308  |   |            |
| Utah              | 0       | 0                    | 18,593     | 0                      | 18,593     |   |            |
| 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             | 258,962 | 0                    | 13,564,263 | 0                      | 13,823,225 |   |            |

## Centennial Life Insurance Company

|                   | Life   | Allocated<br>Annuity | A&H       | Unallocated<br>Annuity | Total     |   |            |
|-------------------|--------|----------------------|-----------|------------------------|-----------|---|------------|
| Alabama           | 0      | 0                    | 19,963    | 0                      | 19,963    | Summary:  |            |
| Alaska            | 0      | 0                    | (2,705)   | 0                      | (2,705)   |   |            |
| Arizona           | 0      | 0                    | 96,881    | 0                      | 96,881    |   |            |
| Arkansas          | 0      | 0                    | 33,444    | 0                      | 33,444    |   |            |
| California        | 0      | 0                    | 851,283   | 0                      | 851,283   | GA Covered Obligations                                      | 19,162,385 |
| Colorado          | 0      | 0                    | 19,811    | 0                      | 19,811    |   |            |
| Connecticut       | 0      | 0                    | (7,616)   | 0                      | (7,616)   | Add:  |            |
| Delaware          | 0      | 0                    | (74,510)  | 0                      | (74,510)  | GA claims incurred directly                                 | 41,580,577 |
| Dist. of Columbia | 0      | 0                    | (8,591)   | 0                      | (8,591)   | GA expenses incurred directly                               | 3,742,009  |
| Florida           | 0      | 0                    | 376,961   | 0                      | 376,961   | NOLHGA expenses   | 2,480,475  |
| Georgia           | 0      | 0                    | (126,801) | 0                      | (126,801) |   |            |
| Hawaii            | 0      | 0                    | (88,449)  | 0                      | (88,449)  | Less:   |            |
| Idaho             | 0      | 0                    | (16,057)  | 0                      | (16,057)  | Estate/other distributions                                  | 19,253,403 |
| Illinois          | 0      | 0                    | (159,593) | 0                      | (159,593) | Other adjustments   | 0          |
| Indiana           | 0      | 0                    | (43,336)  | 0                      | (43,336)  | Ceding commissions/<br>policy enhancements                  | 0          |
| Iowa              | 0      | 0                    | (32,668)  | 0                      | (32,668)  | Other recoveries (litigation,<br>estate distributions etc.) | 46,798,972 |
| Kansas            | 0      | 0                    | 357,437   | 0                      | 357,437   |   |            |
| Kentucky          | 0      | 0                    | 27,071    | 0                      | 27,071    |   |            |
| Louisiana         | 0      | 0                    | (52,533)  | 0                      | (52,533)  |   |            |
| Maine             | 0      | 0                    | (5,718)   | 0                      | (5,718)   | Adjusted GA Costs   | 913,071    |
| Maryland          | 0      | 0                    | 1,474     | 0                      | 1,474     | Per state breakdown   | 913,071    |
| Massachusetts     | 0      | 0                    | 14,870    | 0                      | 14,870    |   |            |
| Michigan          | 10,961 | 0                    | (258,866) | 0                      | (247,905) |   |            |
| Minnesota         | 0      | 0                    | (25,920)  | 0                      | (25,920)  |   |            |
| Mississippi       | 0      | 0                    | 56,144    | 0                      | 56,144    |   |            |
| Missouri          | 0      | 0                    | 51,359    | 0                      | 51,359    |   |            |
| Montana           | 0      | 0                    | (7,651)   | 0                      | (7,651)   |   |            |
| Nebraska          | 0      | 0                    | (14,707)  | 0                      | (14,707)  |   |            |
| Nevada            | 0      | 0                    | 30,086    | 0                      | 30,086    |   |            |
| New Hampshire     | 0      | 0                    | (3,965)   | 0                      | (3,965)   |   |            |
| New Jersey        | 0      | 0                    | (44,555)  | 0                      | (44,555)  |   |            |
| New Mexico        | 0      | 0                    | (109,732) | 0                      | (109,732) |   |            |
| New York          | 0      | 0                    | (132,406) | 0                      | (132,406) |   |            |
| North Carolina    | 0      | 0                    | 69,550    | 0                      | 69,550    |   |            |
| North Dakota      | 0      | 0                    | 1,748     | 0                      | 1,748     |   |            |
| Ohio              | 0      | 0                    | (72)      | 0                      | (72)      |   |            |
| Oklahoma          | 0      | 0                    | 50,176    | 0                      | 50,176    |   |            |
| Oregon            | 0      | 0                    | 35,283    | 0                      | 35,283    |   |            |
| Pennsylvania      | 0      | 0                    | 16,597    | 0                      | 16,597    |   |            |
| Puerto Rico       | 0      | 0                    | (7,232)   | 0                      | (7,232)   |   |            |
| Rhode Island      | 0      | 0                    | (3,561)   | 0                      | (3,561)   |   |            |
| South Carolina    | 4,801  | 0                    | 111,407   | 0                      | 116,208   |   |            |
| South Dakota      | 0      | 0                    | (19,946)  | 0                      | (19,946)  |   |            |
| Tennessee         | 0      | 0                    | 98,296    | 0                      | 98,296    |   |            |
| Texas             | 0      | 0                    | 147,839   | 0                      | 147,839   |   |            |
| Utah              | 0      | 0                    | (25,634)  | 0                      | (25,634)  |   |            |
| Vermont           | 0      | 0                    | 4,385     | 0                      | 4,385     |   |            |
| Virginia          | 0      | 0                    | (90,736)  | 0                      | (90,736)  |   |            |
| Washington        | 0      | 0                    | 15,250    | 0                      | 15,250    |   |            |
| West Virginia     | 0      | 0                    | (25,653)  | 0                      | (25,653)  |   |            |
| Wisconsin         | 0      | 0                    | (194,984) | 0                      | (194,984) |   |            |
| Wyoming           | 0      | 0                    | (19,355)  | 0                      | (19,355)  |   |            |
| Other             | 1      | 0                    | 13,544    | 0                      | 13,545    |   |            |
| Total             | 15,763 | 0                    | 897,308   | 0                      | 913,071   |   |            |

## Coastal States Life Insurance Company

|                   | Life   | Allocated<br>Annuity | A&H | Unallocated<br>Annuity | Total      |   |            |
|-------------------|--------|----------------------|-----|------------------------|------------|---|------------|
| Alabama           | 967    | 445,637              | 0   | 0                      | 446,604    | Summary:  |            |
| Alaska            | 0      | 0                    | 0   | 0                      | 0          |   |            |
| Arizona           | 0      | 395,910              | 0   | 0                      | 395,910    |   |            |
| Arkansas          | 0      | 22,013               | 0   | 0                      | 22,013     |   |            |
| California        | 0      | 0                    | 0   | 0                      | 0          | GA Covered Obligations                                      | 72,284,955 |
| Colorado          | 0      | 188,706              | 0   | 0                      | 188,706    |   |            |
| Connecticut       | 0      | 0                    | 0   | 0                      | 0          | Add:  |            |
| Delaware          | 0      | 164,639              | 0   | 0                      | 164,639    | GA claims incurred directly                                 | 0          |
| Dist. of Columbia | 0      | 0                    | 0   | 0                      | 0          | GA expenses incurred directly                               | 713,475    |
| Florida           | 49,637 | 7,442,578            | 0   | 0                      | 7,492,215  | NOLHGA expenses   | 687,453    |
| Georgia           | 159    | 778,427              | 0   | 0                      | 778,587    |   |            |
| Hawaii            | 0      | 0                    | 0   | 0                      | 0          | Less:   |            |
| Idaho             | 0      | 18,857               | 0   | 0                      | 18,857     | Estate/other distributions                                  | 43,973,890 |
| Illinois          | 0      | 0                    | 0   | 0                      | 0          | Other adjustments   | 3,744,837  |
| Indiana           | 0      | 384,776              | 0   | 0                      | 384,776    | Ceding commissions/<br>policy enhancements                  | 5,169,108  |
| Iowa              | 0      | 0                    | 0   | 0                      | 0          | Other recoveries (litigation,<br>estate distributions etc.) | 1,113,448  |
| Kansas            | 0      | 0                    | 0   | 0                      | 0          |   |            |
| Kentucky          | 274    | 323,458              | 0   | 0                      | 323,732    | Adjusted GA Costs   | 19,684,600 |
| Louisiana         | 0      | 238,493              | 0   | 0                      | 238,493    | Per state breakdown   | 19,684,600 |
| Maine             | 0      | 0                    | 0   | 0                      | 0          |   |            |
| Maryland          | 0      | 285,577              | 0   | 0                      | 285,577    |   |            |
| Massachusetts     | 0      | 0                    | 0   | 0                      | 0          |   |            |
| Michigan          | 0      | 0                    | 0   | 0                      | 0          |   |            |
| Minnesota         | 0      | 0                    | 0   | 0                      | 0          |   |            |
| Mississippi       | 0      | 95,239               | 0   | 0                      | 95,239     |   |            |
| Missouri          | 0      | 0                    | 0   | 0                      | 0          |   |            |
| Montana           | 0      | 0                    | 0   | 0                      | 0          |   |            |
| Nebraska          | 0      | 0                    | 0   | 0                      | 0          |   |            |
| Nevada            | 0      | 25,124               | 0   | 0                      | 25,124     |   |            |
| New Hampshire     | 0      | 0                    | 0   | 0                      | 0          |   |            |
| New Jersey        | 0      | 0                    | 0   | 0                      | 0          |   |            |
| New Mexico        | 0      | 68,265               | 0   | 0                      | 68,265     |   |            |
| New York          | 0      | 0                    | 0   | 0                      | 0          |   |            |
| North Carolina    | 541    | 1,221,757            | 0   | 0                      | 1,222,298  |   |            |
| North Dakota      | 0      | 0                    | 0   | 0                      | 0          |   |            |
| Ohio              | 2,441  | 3,180,104            | 0   | 0                      | 3,182,545  |   |            |
| Oklahoma          | 0      | 310,002              | 0   | 0                      | 310,002    |   |            |
| Oregon            | 0      | 8,697                | 0   | 0                      | 8,697      |   |            |
| Pennsylvania      | 0      | 0                    | 0   | 0                      | 0          |   |            |
| Puerto Rico       | 0      | 0                    | 0   | 0                      | 0          |   |            |
| Rhode Island      | 0      | 0                    | 0   | 0                      | 0          |   |            |
| South Carolina    | 2,814  | 77,031               | 0   | 0                      | 79,845     |   |            |
| South Dakota      | 0      | 0                    | 0   | 0                      | 0          |   |            |
| Tennessee         | 0      | 144,474              | 0   | 0                      | 144,474    |   |            |
| Texas             | 0      | 3,168,264            | 0   | 0                      | 3,168,264  |   |            |
| Utah              | 0      | 0                    | 0   | 0                      | 0          |   |            |
| Vermont           | 0      | 0                    | 0   | 0                      | 0          |   |            |
| Virginia          | 879    | 474,361              | 0   | 0                      | 475,240    |   |            |
| Washington        | 0      | 31,937               | 0   | 0                      | 31,937     |   |            |
| West Virginia     | 113    | 132,450              | 0   | 0                      | 132,563    |   |            |
| Wisconsin         | 0      | 0                    | 0   | 0                      | 0          |   |            |
| Wyoming           | 0      | 0                    | 0   | 0                      | 0          |   |            |
| Other             | 0      | 0                    | 0   | 0                      | 0          |   |            |
| Total             | 57,825 | 19,626,774           | 0   | 0                      | 19,684,600 |   |            |

## Confederation Life Insurance Co. - U.S. Branch

|                   | Life | Allocated<br>Annuity | A&H | Unallocated<br>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 14,387,452  |
| 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,<br>estate distributions etc.) 136,926,126 |
| Kentucky          | 0    | 0                    | 0   | 0                      | 0     |   |
| Louisiana         | 0    | (0)                  | 0   | 0                      | (0)   |   |
| Maine             | 0    | 0                    | 0   | 0                      | 0     | Adjusted GA Costs (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)   |   |

Confederation Life Ins. & Annuity Co.

|                   | Life | Allocated<br>Annuity | A&H | Unallocated<br>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/<br>policy enhancements 0                  |
| Iowa              | 0    | 0                    | 0   | 0                      | 0     | Other recoveries (litigation,<br>estate distributions etc.) 0 |
| Kansas            | 0    | 0                    | 0   | 0                      | 0     |   |
| Kentucky          | 0    | 0                    | 0   | 0                      | 0     | Adjusted GA Costs 0   |
| Louisiana         | 0    | 0                    | 0   | 0                      | 0     | Per state breakdown 0   |
| Maine             | 0    | 0                    | 0   | 0                      | 0     |   |
| Maryland          | 0    | 0                    | 0   | 0                      | 0     |   |
| Massachusetts     | 0    | 0                    | 0   | 0                      | 0     |   |
| Michigan          | 0    | 0                    | 0   | 0                      | 0     |   |
| Minnesota         | 0    | 0                    | 0   | 0                      | 0     |   |
| Mississippi       | 0    | 0                    | 0   | 0                      | 0     |   |
| Missouri          | 0    | 0                    | 0   | 0                      | 0     |   |
| Montana           | 0    | 0                    | 0   | 0                      | 0     |   |
| Nebraska          | 0    | 0                    | 0   | 0                      | 0     |   |
| Nevada            | 0    | 0                    | 0   | 0                      | 0     |   |
| New Hampshire     | 0    | 0                    | 0   | 0                      | 0     |   |
| New Jersey        | 0    | 0                    | 0   | 0                      | 0     |   |
| New Mexico        | 0    | 0                    | 0   | 0                      | 0     |   |
| New York          | 0    | 0                    | 0   | 0                      | 0     |   |
| North Carolina    | 0    | 0                    | 0   | 0                      | 0     |   |
| North Dakota      | 0    | 0                    | 0   | 0                      | 0     |   |
| Ohio              | 0    | 0                    | 0   | 0                      | 0     |   |
| Oklahoma          | 0    | 0                    | 0   | 0                      | 0     |   |
| Oregon            | 0    | 0                    | 0   | 0                      | 0     |   |
| Pennsylvania      | 0    | 0                    | 0   | 0                      | 0     |   |
| Puerto Rico       | 0    | 0                    | 0   | 0                      | 0     |   |
| Rhode Island      | 0    | 0                    | 0   | 0                      | 0     |   |
| South Carolina    | 0    | 0                    | 0   | 0                      | 0     |   |
| South Dakota      | 0    | 0                    | 0   | 0                      | 0     |   |
| Tennessee         | 0    | 0                    | 0   | 0                      | 0     |   |
| Texas             | 0    | 0                    | 0   | 0                      | 0     |   |
| Utah              | 0    | 0                    | 0   | 0                      | 0     |   |
| Vermont           | 0    | 0                    | 0   | 0                      | 0     |   |
| Virginia          | 0    | 0                    | 0   | 0                      | 0     |   |
| Washington        | 0    | 0                    | 0   | 0                      | 0     |   |
| West Virginia     | 0    | 0                    | 0   | 0                      | 0     |   |
| Wisconsin         | 0    | 0                    | 0   | 0                      | 0     |   |
| Wyoming           | 0    | 0                    | 0   | 0                      | 0     |   |
| Other             | 0    | 0                    | 0   | 0                      | 0     |   |
| Total             | 0    | 0                    | 0   | 0                      | 0     |   |

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.

## Consolidated National Life Insurance Company

|                   | Life      | Allocated<br>Annuity | A&H    | Unallocated<br>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/<br>policy enhancements                  | 3,921,283   |
| Iowa              | 61,415    | 0                    | 16     | 0                      | 61,431    | Other recoveries (litigation,<br>estate distributions etc.) | 1,492,897   |
| Kansas            | 0         | 0                    | 0      | 0                      | 0         |   |             |
| Kentucky          | 1,208,342 | 0                    | 1,352  | 0                      | 1,209,694 |   |             |
| Louisiana         | 415,099   | 0                    | 573    | 0                      | 415,673   | Adjusted GA Costs   | 8,852,916   |
| Maine             | 0         | 0                    | 0      | 0                      | 0         | Per state breakdown   | 8,852,916   |
| Maryland          | 0         | 0                    | 0      | 0                      | 0         |   |             |
| Massachusetts     | 0         | 0                    | 0      | 0                      | 0         |   |             |
| Michigan          | 90,393    | 0                    | 691    | 0                      | 91,084    |   |             |
| Minnesota         | 0         | 0                    | 0      | 0                      | 0         |   |             |
| Mississippi       | 22,054    | 0                    | 6,125  | 0                      | 28,178    |   |             |
| Missouri          | 139,615   | 0                    | 0      | 0                      | 139,615   |   |             |
| Montana           | 0         | 0                    | 0      | 0                      | 0         |   |             |
| Nebraska          | 0         | 0                    | 0      | 0                      | 0         |   |             |
| Nevada            | 0         | 0                    | 0      | 0                      | 0         |   |             |
| New Hampshire     | 0         | 0                    | 0      | 0                      | 0         |   |             |
| New Jersey        | 0         | 0                    | 0      | 0                      | 0         |   |             |
| New Mexico        | 0         | 0                    | 0      | 0                      | 0         |   |             |
| New York          | 0         | 0                    | 0      | 0                      | 0         |   |             |
| North Carolina    | 0         | 0                    | 0      | 0                      | 0         |   |             |
| North Dakota      | 0         | 0                    | 0      | 0                      | 0         |   |             |
| Ohio              | 822,416   | 0                    | 16     | 0                      | 822,432   |   |             |
| Oklahoma          | 0         | 0                    | 0      | 0                      | 0         |   |             |
| Oregon            | 0         | 0                    | 0      | 0                      | 0         |   |             |
| Pennsylvania      | 0         | 0                    | 0      | 0                      | 0         |   |             |
| Puerto Rico       | 0         | 0                    | 0      | 0                      | 0         |   |             |
| Rhode Island      | 0         | 0                    | 0      | 0                      | 0         |   |             |
| South Carolina    | 0         | 0                    | 0      | 0                      | 0         |   |             |
| South Dakota      | 0         | 0                    | 0      | 0                      | 0         |   |             |
| Tennessee         | 0         | 0                    | 0      | 0                      | 0         |   |             |
| Texas             | 0         | 0                    | 0      | 0                      | 0         |   |             |
| Utah              | 0         | 0                    | 0      | 0                      | 0         |   |             |
| Vermont           | 0         | 0                    | 0      | 0                      | 0         |   |             |
| Virginia          | 0         | 0                    | 0      | 0                      | 0         |   |             |
| Washington        | 101       | 0                    | 0      | 0                      | 101       |   |             |
| West Virginia     | 0         | 0                    | 0      | 0                      | 0         |   |             |
| Wisconsin         | 2,691,626 | 0                    | 0      | 0                      | 2,691,626 |   |             |
| Wyoming           | 0         | 0                    | 0      | 0                      | 0         |   |             |
| Other             | 0         | 0                    | 0      | 0                      | 0         |   |             |
| Total             | 8,677,557 | 150,895              | 24,464 | 0                      | 8,852,916 |   |             |

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## Consumers United Insurance Company

|                   | Life             | Allocated<br>Annuity | A&H              | Unallocated<br>Annuity | Total             |   |            |
|-------------------|------------------|----------------------|------------------|------------------------|-------------------|---|------------|
| Alabama           | 13,779           | 51,870               | 0                | 0                      | 65,649            | Summary:  |            |
| Alaska            | 1,579            | 27,149               | 9,990            | 0                      | 38,717            |   |            |
| Arizona           | 15,868           | 342,958              | 0                | 0                      | 358,826           |   |            |
| Arkansas          | 34,064           | 28,648               | 0                | 0                      | 62,712            |   |            |
| California        | 121,536          | 1,044,518            | 1,786,069        | 0                      | 2,952,123         | GA Covered Obligations                                      | 8,333,806  |
| Colorado          | 15,763           | 62,903               | 138,469          | 0                      | 217,135           |   |            |
| Connecticut       | 0                | 0                    | 0                | 0                      | 0                 | Add:  |            |
| Delaware          | 295,584          | 3,293,968            | 1,590,788        | 0                      | 5,180,339         | GA claims incurred directly                                 | 9,335,961  |
| Dist. of Columbia | 1,736            | 38,089               | 0                | 0                      | 39,826            | GA expenses incurred directly                               | 1,230,968  |
| Florida           | 99,971           | 712,485              | 0                | 0                      | 812,456           | NOLHGA expenses   | 1,134,677  |
| Georgia           | 29,282           | 84,913               | 92,662           | 0                      | 206,857           |   |            |
| Hawaii            | 0                | 0                    | 0                | 0                      | 0                 | Less:   |            |
| Idaho             | 9,586            | 94,274               | 1,025            | 0                      | 104,885           | Estate/other distributions                                  | 0          |
| Illinois          | 15,118           | 364,007              | 134,118          | 0                      | 513,243           | Other adjustments   | 51,332     |
| Indiana           | 20,535           | 163,975              | 85,139           | 0                      | 269,649           | Ceding commissions/<br>policy enhancements                  | (125,003)  |
| Iowa              | 2,531            | 86,096               | 2,801            | 0                      | 91,428            | Other recoveries (litigation,<br>estate distributions etc.) | 1,000,000  |
| Kansas            | 0                | 0                    | 0                | 0                      | 0                 |   |            |
| Kentucky          | 12,106           | 67,170               | 65,599           | 0                      | 144,875           |   |            |
| Louisiana         | 9,178            | 47,443               | 0                | 0                      | 56,622            |   |            |
| Maine             | 0                | 0                    | 0                | 0                      | 0                 | Adjusted GA Costs   | 19,109,083 |
| Maryland          | 0                | 0                    | 0                | 0                      | 0                 | Per state breakdown   | 19,109,083 |
| Massachusetts     | 0                | 0                    | 0                | 0                      | 0                 |   |            |
| Michigan          | 23,340           | 583,095              | 210,856          | 0                      | 817,290           |   |            |
| Minnesota         | 10,073           | 187,639              | 248,675          | 0                      | 446,386           |   |            |
| Mississippi       | 4,387            | 9,370                | 112,694          | 0                      | 126,451           |   |            |
| Missouri          | 13,578           | 201,772              | 56,403           | 0                      | 271,753           |   |            |
| Montana           | 1,685            | 26,552               | 26,610           | 0                      | 54,848            |   |            |
| Nebraska          | 4,426            | 107,466              | 0                | 0                      | 111,893           |   |            |
| Nevada            | 4,718            | 86,628               | 0                | 0                      | 91,346            |   |            |
| New Hampshire     | 1,637            | 1,506                | 191,052          | 0                      | 194,195           |   |            |
| New Jersey        | 0                | 0                    | 0                | 0                      | 0                 |   |            |
| New Mexico        | 14,297           | 22,914               | 59,636           | 0                      | 96,846            |   |            |
| New York          | 0                | 0                    | 0                | 0                      | 0                 |   |            |
| North Carolina    | 0                | 0                    | 0                | 0                      | 0                 |   |            |
| North Dakota      | 2,642            | (51)                 | 0                | 0                      | 2,591             |   |            |
| Ohio              | 11,323           | 131,360              | 87,155           | 0                      | 229,838           |   |            |
| Oklahoma          | 8,682            | 103,804              | 202,776          | 0                      | 315,262           |   |            |
| Oregon            | 7,863            | 138,108              | 51,684           | 0                      | 197,655           |   |            |
| Pennsylvania      | 20,800           | 580,803              | 184,281          | 0                      | 785,884           |   |            |
| Puerto Rico       | 0                | 0                    | 0                | 0                      | 0                 |   |            |
| Rhode Island      | 4,796            | 31,127               | 0                | 0                      | 35,922            |   |            |
| South Carolina    | 18,225           | 46,575               | 14,194           | 0                      | 78,993            |   |            |
| South Dakota      | 2,007            | 160,220              | 0                | 0                      | 162,226           |   |            |
| Tennessee         | 0                | 0                    | 0                | 0                      | 0                 |   |            |
| Texas             | 50,113           | 703,039              | 788,902          | 0                      | 1,542,055         |   |            |
| Utah              | 2,427            | 14,422               | 828              | 0                      | 17,677            |   |            |
| Vermont           | 1,060            | 12,437               | 0                | 0                      | 13,497            |   |            |
| Virginia          | 449,342          | 472,845              | 9,760            | 0                      | 931,947           |   |            |
| Washington        | 67,164           | 612,584              | 115,442          | 0                      | 795,190           |   |            |
| West Virginia     | 4,869            | 93,443               | 129,455          | 0                      | 227,767           |   |            |
| Wisconsin         | 9,192            | 306,048              | 57,473           | 0                      | 372,713           |   |            |
| Wyoming           | 536              | 35,973               | 37,004           | 0                      | 73,513            |   |            |
| Other             | 0                | 0                    | 0                | 0                      | 0                 |   |            |
| <b>Total</b>      | <b>1,437,399</b> | <b>11,180,145</b>    | <b>6,491,538</b> | <b>0</b>               | <b>19,109,083</b> |   |            |

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Continental Investors Life Insurance Company

|                   | Life | Allocated<br>Annuity | A&H | Unallocated<br>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/<br>policy enhancements 0                  |
| Iowa              | 0    | 0                    | 0   | 0                      | 0     | Other recoveries (litigation,<br>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     |   |

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## Corporate Life Insurance Company

|                   | Life      | Allocated<br>Annuity | A&H     | Unallocated<br>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/<br>policy enhancements 2,338,789                   |
| Iowa              | 0         | 0                    | 0       | 0                      | 0           | Other recoveries (litigation,<br>estate distributions etc.) 42,427,691 |
| 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 219,403,019  |
| Maryland          | 512,432   | 2,400,660            | 5,900   | 0                      | 2,918,992   | Per state breakdown 219,403,019  |
| 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.**

## Diamond Benefits/LACOP Life Insurance Companies

|                   | Life | Allocated<br>Annuity | A&H | Unallocated<br>Annuity | Total      |   |             |
|-------------------|------|----------------------|-----|------------------------|------------|---|-------------|
| Alabama           | 0    | 41,693               | 0   | 0                      | 41,693     | Summary:  |             |
| Alaska            | 0    | 0                    | 0   | 0                      | 0          |   |             |
| Arizona           | 0    | 6,533,853            | 0   | 0                      | 6,533,853  |   |             |
| Arkansas          | 0    | 869,017              | 0   | 0                      | 869,017    |   |             |
| 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    | 15,506               | 0   | 0                      | 15,506     | GA claims incurred directly                                 | 67,243      |
| Dist. of Columbia | 0    | 0                    | 0   | 0                      | 0          | GA expenses incurred directly                               | 201,589     |
| Florida           | 0    | 298,625              | 0   | 0                      | 298,625    | NOLHGA expenses   | 645,783     |
| Georgia           | 0    | 27,731               | 0   | 0                      | 27,731     |   |             |
| Hawaii            | 0    | 0                    | 0   | 0                      | 0          | Less:   |             |
| Idaho             | 0    | 0                    | 0   | 0                      | 0          | Estate/other distributions                                  | 0           |
| Illinois          | 0    | 2,517,282            | 0   | 0                      | 2,517,282  | Other adjustments   | (4,124,280) |
| Indiana           | 0    | 124,595              | 0   | 0                      | 124,595    | Ceding commissions/<br>policy enhancements                  | 1,000,000   |
| Iowa              | 0    | 21,989               | 0   | 0                      | 21,989     | Other recoveries (litigation,<br>estate distributions etc.) | 3,108,999   |
| Kansas            | 0    | 95,043               | 0   | 0                      | 95,043     |   |             |
| Kentucky          | 0    | 155,296              | 0   | 0                      | 155,296    |   |             |
| Louisiana         | 0    | 0                    | 0   | 0                      | 0          |   |             |
| Maine             | 0    | 0                    | 0   | 0                      | 0          | Adjusted GA Costs   | 19,877,337  |
| Maryland          | 0    | 112,616              | 0   | 0                      | 112,616    | Per state breakdown   | 19,877,337  |
| Massachusetts     | 0    | 8,305                | 0   | 0                      | 8,305      |   |             |
| Michigan          | 0    | 61,970               | 0   | 0                      | 61,970     |   |             |
| Minnesota         | 0    | 26,344               | 0   | 0                      | 26,344     |   |             |
| Mississippi       | 0    | 74,586               | 0   | 0                      | 74,586     |   |             |
| Missouri          | 0    | 683,271              | 0   | 0                      | 683,271    |   |             |
| Montana           | 0    | 0                    | 0   | 0                      | 0          |   |             |
| Nebraska          | 0    | 0                    | 0   | 0                      | 0          |   |             |
| Nevada            | 0    | 34,905               | 0   | 0                      | 34,905     |   |             |
| 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    | 2,137                | 0   | 0                      | 2,137      |   |             |
| North Dakota      | 0    | 102,556              | 0   | 0                      | 102,556    |   |             |
| Ohio              | 0    | 187,521              | 0   | 0                      | 187,521    |   |             |
| Oklahoma          | 0    | 392,598              | 0   | 0                      | 392,598    |   |             |
| Oregon            | 0    | 143,816              | 0   | 0                      | 143,816    |   |             |
| Pennsylvania      | 0    | 6,533,853            | 0   | 0                      | 6,533,853  |   |             |
| Puerto Rico       | 0    | 0                    | 0   | 0                      | 0          |   |             |
| Rhode Island      | 0    | 0                    | 0   | 0                      | 0          |   |             |
| South Carolina    | 0    | 0                    | 0   | 0                      | 0          |   |             |
| South Dakota      | 0    | 38,504               | 0   | 0                      | 38,504     |   |             |
| Tennessee         | 0    | 219,065              | 0   | 0                      | 219,065    |   |             |
| Texas             | 0    | 272,032              | 0   | 0                      | 272,032    |   |             |
| Utah              | 0    | 24,691               | 0   | 0                      | 24,691     |   |             |
| Vermont           | 0    | 0                    | 0   | 0                      | 0          |   |             |
| Virginia          | 0    | 25,767               | 0   | 0                      | 25,767     |   |             |
| Washington        | 0    | 96,957               | 0   | 0                      | 96,957     |   |             |
| West Virginia     | 0    | (18,525)             | 0   | 0                      | (18,525)   |   |             |
| Wisconsin         | 0    | 153,736              | 0   | 0                      | 153,736    |   |             |
| Wyoming           | 0    | 0                    | 0   | 0                      | 0          |   |             |
| Other             | 0    | 0                    | 0   | 0                      | 0          |   |             |
| Total             | 0    | 19,877,337           | 0   | 0                      | 19,877,337 |   |             |

## EBL Life Insurance Company

|                   | Life       | Allocated<br>Annuity | A&H | Unallocated<br>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/<br>policy enhancements 727,741                    |
| Iowa              | 0          | 0                    | 0   | 0                      | 0          | Other recoveries (litigation,<br>estate distributions etc.) 9,500,000 |
| Kansas            | 0          | 0                    | 0   | 0                      | 0          |   |
| Kentucky          | 0          | 0                    | 0   | 0                      | 0          | Adjusted GA Costs 17,463,100  |
| Louisiana         | 0          | 0                    | 0   | 0                      | 0          | Per state breakdown 17,463,100  |
| Maine             | 0          | 0                    | 0   | 0                      | 0          |   |
| Maryland          | 0          | 0                    | 0   | 0                      | 0          |   |
| Massachusetts     | 0          | 0                    | 0   | 0                      | 0          |   |
| Michigan          | 0          | 0                    | 0   | 0                      | 0          |   |
| Minnesota         | 0          | 0                    | 0   | 0                      | 0          |   |
| Mississippi       | 0          | 0                    | 0   | 0                      | 0          |   |
| Missouri          | 0          | 0                    | 0   | 0                      | 0          |   |
| Montana           | 0          | 0                    | 0   | 0                      | 0          |   |
| Nebraska          | 0          | 0                    | 0   | 0                      | 0          |   |
| Nevada            | 0          | 0                    | 0   | 0                      | 0          |   |
| New Hampshire     | 0          | 0                    | 0   | 0                      | 0          |   |
| New Jersey        | 0          | 0                    | 0   | 0                      | 0          |   |
| New Mexico        | 0          | 0                    | 0   | 0                      | 0          |   |
| New York          | 0          | 0                    | 0   | 0                      | 0          |   |
| North Carolina    | 0          | 0                    | 0   | 0                      | 0          |   |
| North Dakota      | 0          | 0                    | 0   | 0                      | 0          |   |
| Ohio              | 0          | 0                    | 0   | 0                      | 0          |   |
| Oklahoma          | 0          | 0                    | 0   | 0                      | 0          |   |
| Oregon            | 0          | 0                    | 0   | 0                      | 0          |   |
| Pennsylvania      | 12,650,796 | 4,812,305            | 0   | 0                      | 17,463,100 |   |
| Puerto Rico       | 0          | 0                    | 0   | 0                      | 0          |   |
| Rhode Island      | 0          | 0                    | 0   | 0                      | 0          |   |
| South Carolina    | 0          | 0                    | 0   | 0                      | 0          |   |
| South Dakota      | 0          | 0                    | 0   | 0                      | 0          |   |
| Tennessee         | 0          | 0                    | 0   | 0                      | 0          |   |
| Texas             | 0          | 0                    | 0   | 0                      | 0          |   |
| Utah              | 0          | 0                    | 0   | 0                      | 0          |   |
| Vermont           | 0          | 0                    | 0   | 0                      | 0          |   |
| Virginia          | 0          | 0                    | 0   | 0                      | 0          |   |
| Washington        | 0          | 0                    | 0   | 0                      | 0          |   |
| West Virginia     | 0          | 0                    | 0   | 0                      | 0          |   |
| Wisconsin         | 0          | 0                    | 0   | 0                      | 0          |   |
| Wyoming           | 0          | 0                    | 0   | 0                      | 0          |   |
| Other             | 0          | 0                    | 0   | 0                      | 0          |   |
| Total             | 12,650,796 | 4,812,305            | 0   | 0                      | 17,463,100 |   |

## Executive Life Insurance Company

|                   | Life                 | Allocated<br>Annuity | A&H      | Unallocated<br>Annuity | Total                |   |               |
|-------------------|----------------------|----------------------|----------|------------------------|----------------------|---|---------------|
| Alabama           | 10,979,501           | 20,650,316           | 0        | 0                      | 31,629,817           | Summary:  |               |
| Alaska            | 416,038              | 4,346,545            | 0        | 0                      | 4,762,583            |   |               |
| Arizona           | 19,090,166           | 24,441,796           | 0        | 0                      | 43,531,962           |   |               |
| Arkansas          | 9,890,501            | 5,880,812            | 0        | 52,786                 | 15,824,099           |   |               |
| California        | 259,756,293          | 421,942,219          | 0        | 0                      | 681,698,512          | GA Covered Obligations                                      | 5,460,064,233 |
| Colorado          | 0                    | 0                    | 0        | 0                      | 0                    |   |               |
| Connecticut       | 0                    | 0                    | 0        | 0                      | 0                    | Add:  |               |
| Delaware          | 3,567,755            | 3,850,543            | 0        | 102,468                | 7,520,766            | GA claims incurred directly                                 | 0             |
| Dist. of Columbia | 0                    | 0                    | 0        | 0                      | 0                    | GA expenses incurred directly                               | 0             |
| Florida           | 94,353,523           | 100,464,525          | 0        | 0                      | 194,818,048          | NOLHGA expenses   | 31,952,681    |
| Georgia           | 24,985,243           | 22,589,815           | 0        | 2,303,888              | 49,878,946           |   |               |
| Hawaii            | 25,014,959           | 16,025,994           | 0        | 0                      | 41,040,953           | Less:   |               |
| Idaho             | 7,246,240            | 7,751,901            | 0        | 0                      | 14,998,142           | Estate/other distributions                                  | 2,380,406,620 |
| Illinois          | 72,919,454           | 99,698,488           | 0        | 6,484,987              | 179,102,930          | Other adjustments   | 281,431,679   |
| Indiana           | 13,908,220           | 25,490,446           | 0        | 13,180                 | 39,411,846           | Ceding commissions/<br>policy enhancements                  | 0             |
| Iowa              | 12,142,911           | 20,270,290           | 0        | 40,429                 | 32,453,629           | Other recoveries (litigation,<br>estate distributions etc.) | 58,488,596    |
| Kansas            | 23,022,206           | 10,095,921           | 0        | 0                      | 33,118,126           |   |               |
| Kentucky          | 12,552,670           | 21,365,059           | 0        | 0                      | 33,917,728           |   |               |
| Louisiana         | 0                    | 0                    | 0        | 0                      | 0                    |   |               |
| Maine             | 0                    | 0                    | 0        | 0                      | 0                    | Adjusted GA Costs   | 2,771,690,018 |
| Maryland          | 17,154,709           | 19,152,843           | 0        | 5,694,848              | 42,002,400           | Per state breakdown   | 2,771,690,018 |
| Massachusetts     | 39,166,930           | 39,923,297           | 0        | 0                      | 79,090,227           |   |               |
| Michigan          | (1,180)              | 0                    | 0        | (76,984)               | (78,163)             |   |               |
| Minnesota         | 13,708,400           | 33,171,449           | 0        | 10,498                 | 46,890,346           |   |               |
| Mississippi       | 18,154,569           | 5,387,580            | 0        | 94,920                 | 23,637,069           |   |               |
| Missouri          | 54,166,072           | 24,024,969           | 0        | 0                      | 78,191,041           |   |               |
| Montana           | 3,376,463            | 3,468,917            | 0        | 0                      | 6,845,380            |   |               |
| Nebraska          | 9,596,045            | 6,549,365            | 0        | 0                      | 16,145,410           |   |               |
| Nevada            | 11,467,209           | 6,831,135            | 0        | 0                      | 18,298,345           |   |               |
| New Hampshire     | 0                    | 0                    | 0        | 0                      | 0                    |   |               |
| New Jersey        | 19,904,091           | 47,631,022           | 0        | 1,131,524              | 68,666,637           |   |               |
| New Mexico        | 4,149,984            | 7,536,677            | 0        | 0                      | 11,686,662           |   |               |
| New York          | 0                    | 0                    | 0        | 0                      | 0                    |   |               |
| North Carolina    | 29,401,853           | 63,126,771           | 0        | 0                      | 92,528,623           |   |               |
| North Dakota      | 3,094,420            | 4,647,187            | 0        | 29,221                 | 7,770,829            |   |               |
| Ohio              | 26,761,092           | 34,772,203           | 0        | 1,851,767              | 63,385,062           |   |               |
| Oklahoma          | 10,405,677           | 17,259,295           | 0        | 0                      | 27,664,973           |   |               |
| Oregon            | 14,557,277           | 16,140,790           | 0        | 0                      | 30,698,068           |   |               |
| Pennsylvania      | 42,789,272           | 158,950,510          | 0        | 0                      | 201,739,782          |   |               |
| Puerto Rico       | 497,461              | 478,046              | 0        | 0                      | 975,507              |   |               |
| Rhode Island      | 3,068,377            | 20,374,084           | 0        | 0                      | 23,442,461           |   |               |
| South Carolina    | 15,936,231           | 20,471,138           | 0        | 0                      | 36,407,368           |   |               |
| South Dakota      | 6,304,671            | 2,648,995            | 0        | 0                      | 8,953,666            |   |               |
| Tennessee         | 23,371,806           | 14,883,634           | 0        | 0                      | 38,255,440           |   |               |
| Texas             | 102,283,320          | 126,187,505          | 0        | 11,749,651             | 240,220,476          |   |               |
| Utah              | 7,939,145            | 6,433,386            | 0        | 244,326                | 14,616,857           |   |               |
| Vermont           | 0                    | 0                    | 0        | 0                      | 0                    |   |               |
| Virginia          | 9,618,473            | 18,501,197           | 0        | 0                      | 28,119,670           |   |               |
| Washington        | 31,471,880           | 54,938,566           | 0        | 2,207,516              | 88,617,962           |   |               |
| West Virginia     | 1,678,674            | 3,371,157            | 0        | 0                      | 5,049,831            |   |               |
| Wisconsin         | 14,197,941           | 47,617,622           | 0        | 80,660                 | 61,896,222           |   |               |
| Wyoming           | 2,919,480            | 3,344,302            | 0        | 0                      | 6,263,782            |   |               |
| Other             | 0                    | 0                    | 0        | 0                      | 0                    |   |               |
| <b>Total</b>      | <b>1,126,986,022</b> | <b>1,612,688,312</b> | <b>0</b> | <b>32,015,684</b>      | <b>2,771,690,018</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.**

Family Guaranty Life Insurance Company

|                   | Life       | Allocated<br>Annuity | A&H | Unallocated<br>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 571,001                                       |
| 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/<br>policy enhancements 3,081,877          |
| Iowa              | 0          | 0                    | 0   | 0                      | 0          | Other recoveries (litigation,<br>estate distributions etc.) 0 |
| Kansas            | 0          | 0                    | 0   | 0                      | 0          |   |
| Kentucky          | 0          | 0                    | 0   | 0                      | 0          | Adjusted GA Costs 24,744,471                                  |
| Louisiana         | 0          | 0                    | 0   | 0                      | 0          | Per state breakdown 24,744,471                                |
| 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       | 24,744,471 | 0                    | 0   | 0                      | 24,744,471 |   |
| Missouri          | 0          | 0                    | 0   | 0                      | 0          |   |
| Montana           | 0          | 0                    | 0   | 0                      | 0          |   |
| Nebraska          | 0          | 0                    | 0   | 0                      | 0          |   |
| Nevada            | 0          | 0                    | 0   | 0                      | 0          |   |
| New Hampshire     | 0          | 0                    | 0   | 0                      | 0          |   |
| New Jersey        | 0          | 0                    | 0   | 0                      | 0          |   |
| New Mexico        | 0          | 0                    | 0   | 0                      | 0          |   |
| New York          | 0          | 0                    | 0   | 0                      | 0          |   |
| North Carolina    | 0          | 0                    | 0   | 0                      | 0          |   |
| North Dakota      | 0          | 0                    | 0   | 0                      | 0          |   |
| Ohio              | 0          | 0                    | 0   | 0                      | 0          |   |
| Oklahoma          | 0          | 0                    | 0   | 0                      | 0          |   |
| Oregon            | 0          | 0                    | 0   | 0                      | 0          |   |
| Pennsylvania      | 0          | 0                    | 0   | 0                      | 0          |   |
| Puerto Rico       | 0          | 0                    | 0   | 0                      | 0          |   |
| Rhode Island      | 0          | 0                    | 0   | 0                      | 0          |   |
| South Carolina    | 0          | 0                    | 0   | 0                      | 0          |   |
| South Dakota      | 0          | 0                    | 0   | 0                      | 0          |   |
| Tennessee         | 0          | 0                    | 0   | 0                      | 0          |   |
| Texas             | 0          | 0                    | 0   | 0                      | 0          |   |
| Utah              | 0          | 0                    | 0   | 0                      | 0          |   |
| Vermont           | 0          | 0                    | 0   | 0                      | 0          |   |
| Virginia          | 0          | 0                    | 0   | 0                      | 0          |   |
| Washington        | 0          | 0                    | 0   | 0                      | 0          |   |
| West Virginia     | 0          | 0                    | 0   | 0                      | 0          |   |
| Wisconsin         | 0          | 0                    | 0   | 0                      | 0          |   |
| Wyoming           | 0          | 0                    | 0   | 0                      | 0          |   |
| Other             | 0          | 0                    | 0   | 0                      | 0          |   |
| Total             | 24,744,471 | 0                    | 0   | 0                      | 24,744,471 |   |

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## Farmers and Ranchers Life Insurance Company

|                   | Life      | Allocated<br>Annuity | A&H | Unallocated<br>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   | 241,197   |
| 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/<br>policy enhancements                  | 0         |
| Iowa              | 0         | 0                    | 0   | 0                      | 0         | Other recoveries (litigation,<br>estate distributions etc.) | 0         |
| Kansas            | 0         | 0                    | 0   | 0                      | 0         |   |           |
| Kentucky          | 0         | 0                    | 0   | 0                      | 0         | Adjusted GA Costs   | 9,091,711 |
| Louisiana         | 0         | 0                    | 0   | 0                      | 0         | Per state breakdown   | 9,091,711 |
| 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       | 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          | 4,667,664 | 4,424,047            | 0   | 0                      | 9,091,711 |   |           |
| 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             | 4,667,664 | 4,424,047            | 0   | 0                      | 9,091,711 |   |           |

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

## Fidelity Bankers Life Insurance Company

|                   | Life    | Allocated<br>Annuity | A&H | Unallocated<br>Annuity | Total      |   |            |
|-------------------|---------|----------------------|-----|------------------------|------------|---|------------|
| Alabama           | 1,782   | 382,052              | 0   | 0                      | 383,834    | Summary:  |            |
| Alaska            | 716     | 1,857                | 0   | 0                      | 2,573      |   |            |
| Arizona           | 2,298   | 48,630               | 0   | 0                      | 50,929     |   |            |
| Arkansas          | 2,237   | 13,119               | 0   | 0                      | 15,356     |   |            |
| California        | 30,802  | 247,838              | 0   | 0                      | 278,640    | GA Covered Obligations                                      | 0          |
| Colorado          | 0       | 0                    | 0   | 0                      | 0          |   |            |
| Connecticut       | 8,920   | 162,858              | 0   | 0                      | 171,779    | Add:  |            |
| Delaware          | 808     | 29,642               | 0   | 0                      | 30,450     | GA claims incurred directly                                 | 11,499,999 |
| Dist. of Columbia | 0       | 0                    | 0   | 0                      | 0          | GA expenses incurred directly                               | 0          |
| Florida           | 11,263  | 270,530              | 0   | 0                      | 281,793    | NOLHGA expenses   | 2,913,698  |
| Georgia           | 10,057  | 15,464               | 0   | 0                      | 25,521     |   |            |
| Hawaii            | 658     | 18,171               | 0   | 0                      | 18,829     | Less:   |            |
| Idaho             | 345     | 157,938              | 0   | 0                      | 158,283    | Estate/other distributions                                  | 0          |
| Illinois          | 12,961  | 628,561              | 0   | 0                      | 641,522    | Other adjustments   | 0          |
| Indiana           | 6,720   | 1,120,088            | 0   | 0                      | 1,126,807  | Ceding commissions/<br>policy enhancements                  | 0          |
| Iowa              | 1,891   | 60,913               | 0   | 0                      | 62,804     | Other recoveries (litigation,<br>estate distributions etc.) | 0          |
| Kansas            | 2,000   | 15,473               | 0   | 0                      | 17,473     |   |            |
| Kentucky          | 1,474   | 28,805               | 0   | 0                      | 30,279     |   |            |
| Louisiana         | 0       | 0                    | 0   | 0                      | 0          |   |            |
| Maine             | 1,418   | 15,891               | 0   | 0                      | 17,309     | Adjusted GA Costs   | 14,413,697 |
| Maryland          | 12,555  | 25,489               | 0   | 0                      | 38,044     | Per state breakdown   | 14,413,697 |
| Massachusetts     | 10,887  | 107,719              | 0   | 0                      | 118,605    |   |            |
| Michigan          | 9,352   | 122,714              | 0   | 0                      | 132,066    |   |            |
| Minnesota         | 7,984   | 1,058,299            | 0   | 0                      | 1,066,283  |   |            |
| Mississippi       | 1,533   | 9,375                | 0   | 0                      | 10,908     |   |            |
| Missouri          | 3,479   | 77,793               | 0   | 0                      | 81,272     |   |            |
| Montana           | 556     | 27,681               | 0   | 0                      | 28,237     |   |            |
| Nebraska          | 795     | 397,365              | 0   | 0                      | 398,160    |   |            |
| Nevada            | 535     | 87,670               | 0   | 0                      | 88,205     |   |            |
| New Hampshire     | 3,841   | 258,905              | 0   | 0                      | 262,745    |   |            |
| New Jersey        | 12,793  | 144,335              | 0   | 0                      | 157,128    |   |            |
| New Mexico        | 630     | 271,413              | 0   | 0                      | 272,043    |   |            |
| New York          | 0       | 0                    | 0   | 0                      | 0          |   |            |
| North Carolina    | 8,613   | 118,719              | 0   | 0                      | 127,332    |   |            |
| North Dakota      | 547     | 19,964               | 0   | 0                      | 20,511     |   |            |
| Ohio              | 14,129  | 199,617              | 0   | 0                      | 213,746    |   |            |
| Oklahoma          | 1,012   | 27,978               | 0   | 0                      | 28,990     |   |            |
| Oregon            | 2,927   | 56,816               | 0   | 0                      | 59,743     |   |            |
| Pennsylvania      | 13,626  | 3,790,301            | 0   | 0                      | 3,803,927  |   |            |
| Puerto Rico       | 0       | 0                    | 0   | 0                      | 0          |   |            |
| Rhode Island      | 961     | 209,665              | 0   | 0                      | 210,627    |   |            |
| South Carolina    | 3,867   | 666,822              | 0   | 0                      | 670,688    |   |            |
| South Dakota      | 135     | 9,141                | 0   | 0                      | 9,277      |   |            |
| Tennessee         | 5,279   | 55,344               | 0   | 0                      | 60,623     |   |            |
| Texas             | 10,029  | 129,422              | 0   | 0                      | 139,451    |   |            |
| Utah              | 479     | 35,503               | 0   | 0                      | 35,982     |   |            |
| Vermont           | 2,324   | 26,025               | 0   | 0                      | 28,349     |   |            |
| Virginia          | 37,494  | 2,299,947            | 0   | 0                      | 2,337,442  |   |            |
| Washington        | 2,527   | 39,114               | 0   | 0                      | 41,641     |   |            |
| West Virginia     | 921     | 47,279               | 0   | 0                      | 48,199     |   |            |
| Wisconsin         | 7,178   | 588,798              | 0   | 0                      | 595,976    |   |            |
| Wyoming           | 89      | 13,226               | 0   | 0                      | 13,315     |   |            |
| Other             | 0       | 0                    | 0   | 0                      | 0          |   |            |
| Total             | 273,429 | 14,140,268           | 0   | 0                      | 14,413,697 |   |            |

## Fidelity Mutual Life Insurance Company

|                   | Life      | Allocated<br>Annuity | A&H | Unallocated<br>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/<br>policy enhancements                  | 0           |
| Iowa              | 1,413     | 176                  | 0   | 0                      | 1,589     | Other recoveries (litigation,<br>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.**

## First Capital Life Insurance Company

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

## First National Life Insurance Company

|                   | Life | Allocated<br>Annuity | A&H     | Unallocated<br>Annuity | Total   |   |           |
|-------------------|------|----------------------|---------|------------------------|---------|---|-----------|
| Alabama           | 0    | 0                    | 38,133  | 0                      | 38,133  | Summary:  |           |
| Alaska            | 0    | 0                    | 0       | 0                      | 0       |   |           |
| Arizona           | 0    | 0                    | 7,186   | 0                      | 7,186   |   |           |
| Arkansas          | 0    | 0                    | 281     | 0                      | 281     |   |           |
| California        | 0    | 0                    | 0       | 0                      | 0       | GA Covered Obligations                                      | 0         |
| Colorado          | 0    | 0                    | 1,410   | 0                      | 1,410   |   |           |
| Connecticut       | 0    | 0                    | 0       | 0                      | 0       | Add:  |           |
| Delaware          | 0    | 0                    | 798     | 0                      | 798     | GA claims incurred directly                                 | 1,978,001 |
| Dist. of Columbia | 0    | 0                    | 0       | 0                      | 0       | GA expenses incurred directly                               | 305,426   |
| Florida           | 0    | 0                    | 112,436 | 0                      | 112,436 | NOLHGA expenses   | 317,193   |
| Georgia           | 0    | 0                    | 20,617  | 0                      | 20,617  |   |           |
| Hawaii            | 0    | 0                    | 0       | 0                      | 0       | Less:   |           |
| Idaho             | 0    | 0                    | 3,442   | 0                      | 3,442   | Estate/other distributions                                  | 0         |
| Illinois          | 0    | 0                    | 0       | 0                      | 0       | Other adjustments   | 0         |
| Indiana           | 0    | 0                    | 8,371   | 0                      | 8,371   | Ceding commissions/<br>policy enhancements                  | 0         |
| Iowa              | 0    | 0                    | 0       | 0                      | 0       | Other recoveries (litigation,<br>estate distributions etc.) | 2,373,299 |
| Kansas            | 0    | 0                    | 0       | 0                      | 0       |   |           |
| Kentucky          | 0    | 0                    | 1,155   | 0                      | 1,155   | Adjusted GA Costs   | 227,321   |
| Louisiana         | 0    | 0                    | 14,986  | 0                      | 14,986  | Per state breakdown   | 227,321   |
| Maine             | 0    | 0                    | 0       | 0                      | 0       |   |           |
| Maryland          | 0    | 0                    | (1,321) | 0                      | (1,321) |   |           |
| Massachusetts     | 0    | 0                    | 0       | 0                      | 0       |   |           |
| Michigan          | 0    | 0                    | 0       | 0                      | 0       |   |           |
| Minnesota         | 0    | 0                    | 0       | 0                      | 0       |   |           |
| Mississippi       | 0    | 0                    | 2,589   | 0                      | 2,589   |   |           |
| Missouri          | 0    | 0                    | 0       | 0                      | 0       |   |           |
| Montana           | 0    | 0                    | 897     | 0                      | 897     |   |           |
| Nebraska          | 0    | 0                    | 170     | 0                      | 170     |   |           |
| Nevada            | 0    | 0                    | 460     | 0                      | 460     |   |           |
| New Hampshire     | 0    | 0                    | 0       | 0                      | 0       |   |           |
| New Jersey        | 0    | 0                    | 0       | 0                      | 0       |   |           |
| New Mexico        | 0    | 0                    | 2,954   | 0                      | 2,954   |   |           |
| New York          | 0    | 0                    | 0       | 0                      | 0       |   |           |
| North Carolina    | 0    | 0                    | 0       | 0                      | 0       |   |           |
| North Dakota      | 0    | 0                    | 324     | 0                      | 324     |   |           |
| Ohio              | 0    | 0                    | 1,159   | 0                      | 1,159   |   |           |
| Oklahoma          | 0    | 0                    | 999     | 0                      | 999     |   |           |
| Oregon            | 0    | 0                    | 1,406   | 0                      | 1,406   |   |           |
| Pennsylvania      | 0    | 0                    | 0       | 0                      | 0       |   |           |
| Puerto Rico       | 0    | 0                    | 0       | 0                      | 0       |   |           |
| Rhode Island      | 0    | 0                    | 0       | 0                      | 0       |   |           |
| South Carolina    | 0    | 0                    | 843     | 0                      | 843     |   |           |
| South Dakota      | 0    | 0                    | 0       | 0                      | 0       |   |           |
| Tennessee         | 0    | 0                    | 1,227   | 0                      | 1,227   |   |           |
| Texas             | 0    | 0                    | 6,179   | 0                      | 6,179   |   |           |
| Utah              | 0    | 0                    | 0       | 0                      | 0       |   |           |
| Vermont           | 0    | 0                    | 0       | 0                      | 0       |   |           |
| Virginia          | 0    | 0                    | 0       | 0                      | 0       |   |           |
| Washington        | 0    | 0                    | 0       | 0                      | 0       |   |           |
| West Virginia     | 0    | 0                    | 0       | 0                      | 0       |   |           |
| Wisconsin         | 0    | 0                    | 0       | 0                      | 0       |   |           |
| Wyoming           | 0    | 0                    | 619     | 0                      | 619     |   |           |
| Other             | 0    | 0                    | 0       | 0                      | 0       |   |           |
| Total             | 0    | 0                    | 227,321 | 0                      | 227,321 |   |           |

## First National Life Insurance Company of America

|                   | Life      | Allocated<br>Annuity | A&H | Unallocated<br>Annuity | Total      |   |             |
|-------------------|-----------|----------------------|-----|------------------------|------------|---|-------------|
| Alabama           | 284,331   | 2,467,298            | 0   | 0                      | 2,751,629  | Summary:  |             |
| Alaska            | 0         | 0                    | 0   | 0                      | 0          |   |             |
| Arizona           | 159,296   | 1,510,288            | 0   | 0                      | 1,669,584  |   |             |
| Arkansas          | 50,931    | 436,558              | 0   | 0                      | 487,490    |   |             |
| California        | 428,523   | 5,368,844            | 0   | 0                      | 5,797,367  | GA Covered Obligations                                      | 83,300,829  |
| Colorado          | 112,347   | 1,372,668            | 0   | 0                      | 1,485,014  |   |             |
| Connecticut       | 0         | 0                    | 0   | 0                      | 0          | Add:  |             |
| Delaware          | 31,104    | 73,664               | 0   | 0                      | 104,768    | GA claims incurred directly                                 | 140,795     |
| Dist. of Columbia | 65,844    | 550,965              | 0   | 0                      | 616,809    | GA expenses incurred directly                               | 1,545,709   |
| Florida           | 697,646   | 7,279,963            | 0   | 0                      | 7,977,609  | NOLHGA expenses   | 1,611,332   |
| Georgia           | 554,225   | 4,469,121            | 0   | 0                      | 5,023,346  |   |             |
| Hawaii            | 81,796    | 818,484              | 0   | 0                      | 900,279    | Less:   |             |
| Idaho             | 0         | 0                    | 0   | 0                      | 0          | Estate/other distributions                                  | 0           |
| Illinois          | 269,737   | 2,513,674            | 0   | 0                      | 2,783,412  | Other adjustments   | (5,957,550) |
| Indiana           | 0         | 0                    | 0   | 0                      | 0          | Ceding commissions/<br>policy enhancements                  | 20,181,741  |
| Iowa              | 0         | 0                    | 0   | 0                      | 0          | Other recoveries (litigation,<br>estate distributions etc.) | 0           |
| Kansas            | 136,886   | 1,536,756            | 0   | 0                      | 1,673,641  |   |             |
| Kentucky          | 79,929    | 448,557              | 0   | 0                      | 528,486    |   |             |
| Louisiana         | 98,599    | 630,825              | 0   | 0                      | 729,424    | Adjusted GA Costs   | 72,374,474  |
| Maine             | 0         | 0                    | 0   | 0                      | 0          | Per state breakdown   | 72,374,474  |
| Maryland          | 285,370   | 1,730,286            | 0   | 0                      | 2,015,656  |   |             |
| Massachusetts     | 0         | 0                    | 0   | 0                      | 0          |   |             |
| Michigan          | 159,728   | 1,223,917            | 0   | 0                      | 1,383,645  |   |             |
| Minnesota         | 0         | 0                    | 0   | 0                      | 0          |   |             |
| Mississippi       | 1,033,643 | 6,655,699            | 0   | 0                      | 7,689,342  |   |             |
| Missouri          | 273,810   | 3,714,740            | 0   | 0                      | 3,988,551  |   |             |
| Montana           | 0         | 0                    | 0   | 0                      | 0          |   |             |
| Nebraska          | 34,522    | 215,750              | 0   | 0                      | 250,272    |   |             |
| Nevada            | 24,810    | 331,795              | 0   | 0                      | 356,605    |   |             |
| New Hampshire     | 0         | 0                    | 0   | 0                      | 0          |   |             |
| New Jersey        | 0         | 0                    | 0   | 0                      | 0          |   |             |
| New Mexico        | 54,610    | 362,429              | 0   | 0                      | 417,039    |   |             |
| New York          | 0         | 0                    | 0   | 0                      | 0          |   |             |
| North Carolina    | 410,469   | 4,325,685            | 0   | 0                      | 4,736,154  |   |             |
| North Dakota      | 0         | 0                    | 0   | 0                      | 0          |   |             |
| Ohio              | 152,094   | 605,323              | 0   | 0                      | 757,417    |   |             |
| Oklahoma          | 192,023   | 1,499,730            | 0   | 0                      | 1,691,754  |   |             |
| Oregon            | 37,350    | 277,483              | 0   | 0                      | 314,833    |   |             |
| Pennsylvania      | 0         | 0                    | 0   | 0                      | 0          |   |             |
| Puerto Rico       | 0         | 0                    | 0   | 0                      | 0          |   |             |
| Rhode Island      | 0         | 0                    | 0   | 0                      | 0          |   |             |
| South Carolina    | 240,698   | 1,913,597            | 0   | 0                      | 2,154,296  |   |             |
| South Dakota      | 0         | 0                    | 0   | 0                      | 0          |   |             |
| Tennessee         | 168,035   | 1,898,155            | 0   | 0                      | 2,066,190  |   |             |
| Texas             | 582,374   | 6,484,362            | 0   | 0                      | 7,066,736  |   |             |
| Utah              | 22,418    | 115,876              | 0   | 0                      | 138,294    |   |             |
| Vermont           | 0         | 0                    | 0   | 0                      | 0          |   |             |
| Virginia          | 453,664   | 3,429,151            | 0   | 0                      | 3,882,815  |   |             |
| Washington        | 94,372    | 841,647              | 0   | 0                      | 936,019    |   |             |
| 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             | 7,271,183 | 65,103,290           | 0   | 0                      | 72,374,474 |   |             |

## Franklin Protective Life Insurance Company

|                   | Life       | Allocated<br>Annuity | A&H | Unallocated<br>Annuity | Total      |   |
|-------------------|------------|----------------------|-----|------------------------|------------|---|
| Alabama           | 434,188    | 0                    | 0   | 0                      | 434,188    | Summary:  |
| Alaska            | 0          | 0                    | 0   | 0                      | 0          |   |
| Arizona           | 43,671     | 0                    | 0   | 0                      | 43,671     |   |
| Arkansas          | 0          | 0                    | 0   | 0                      | 0          |   |
| California        | 0          | 0                    | 0   | 0                      | 0          | GA Covered Obligations                                      |
| Colorado          | 0          | 0                    | 0   | 0                      | 0          | 17,074,665  |
| Connecticut       | 0          | 0                    | 0   | 0                      | 0          | Add:  |
| Delaware          | 0          | 0                    | 0   | 0                      | 0          | GA claims incurred directly                                 |
| Dist. of Columbia | 0          | 0                    | 0   | 0                      | 0          | GA expenses incurred directly                               |
| Florida           | 154,171    | 0                    | 0   | 0                      | 154,171    | NOLHGA expenses   |
| Georgia           | 0          | 0                    | 0   | 0                      | 0          | 461,472   |
| Hawaii            | 0          | 0                    | 0   | 0                      | 0          | Less:   |
| Idaho             | 0          | 0                    | 0   | 0                      | 0          | Estate/other distributions                                  |
| Illinois          | 0          | 0                    | 0   | 0                      | 0          | Other adjustments   |
| Indiana           | 0          | 0                    | 0   | 0                      | 0          | (1,329,839)   |
| Iowa              | 0          | 0                    | 0   | 0                      | 0          | Ceding commissions/<br>policy enhancements                  |
| Kansas            | 0          | 0                    | 0   | 0                      | 0          | 711,825   |
| Kentucky          | 0          | 0                    | 0   | 0                      | 0          | Other recoveries (litigation,<br>estate distributions etc.) |
| Louisiana         | 1,310,267  | 72,880               | 0   | 0                      | 1,383,147  | 0   |
| Maine             | 0          | 0                    | 0   | 0                      | 0          | Adjusted GA Costs   |
| Maryland          | 0          | 0                    | 0   | 0                      | 0          | Per state breakdown   |
| Massachusetts     | 0          | 0                    | 0   | 0                      | 0          | 18,578,457  |
| Michigan          | 0          | 0                    | 0   | 0                      | 0          | 18,578,457  |
| Minnesota         | 0          | 0                    | 0   | 0                      | 0          |   |
| Mississippi       | 11,808,680 | 4,261,929            | 0   | 0                      | 16,070,609 |   |
| 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        | 21,920     | 0                    | 0   | 0                      | 21,920     |   |
| 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          | 16,427     | 0                    | 0   | 0                      | 16,427     |   |
| Oregon            | 0          | 0                    | 0   | 0                      | 0          |   |
| Pennsylvania      | 0          | 0                    | 0   | 0                      | 0          |   |
| Puerto Rico       | 0          | 0                    | 0   | 0                      | 0          |   |
| Rhode Island      | 0          | 0                    | 0   | 0                      | 0          |   |
| South Carolina    | 0          | 0                    | 0   | 0                      | 0          |   |
| South Dakota      | 0          | 0                    | 0   | 0                      | 0          |   |
| Tennessee         | 0          | 0                    | 0   | 0                      | 0          |   |
| Texas             | 454,324    | 0                    | 0   | 0                      | 454,324    |   |
| 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             | 14,243,648 | 4,334,808            | 0   | 0                      | 18,578,457 |   |

## Franklin American Life Insurance Company

|                   | Life      | Allocated<br>Annuity | A&H | Unallocated<br>Annuity | Total      |   |
|-------------------|-----------|----------------------|-----|------------------------|------------|---|
| Alabama           | 257,674   | 22,475               | 0   | 0                      | 280,148    | Summary:  |
| Alaska            | 0         | 0                    | 0   | 0                      | 0          |   |
| Arizona           | 0         | 0                    | 0   | 0                      | 0          |   |
| Arkansas          | 8,438     | 8,091                | 0   | 0                      | 16,529     |   |
| California        | 0         | 0                    | 0   | 0                      | 0          | GA Covered Obligations                                      |
| Colorado          | 0         | 0                    | 0   | 0                      | 0          |   |
| Connecticut       | 0         | 0                    | 0   | 0                      | 0          | Add:  |
| Delaware          | 0         | 0                    | 0   | 0                      | 0          | GA claims incurred directly                                 |
| Dist. of Columbia | 0         | 0                    | 0   | 0                      | 0          | GA expenses incurred directly                               |
| Florida           | 62,778    | 18,342               | 0   | 0                      | 81,120     | NOLHGA expenses   |
| Georgia           | 34,989    | 14,195               | 0   | 0                      | 49,185     |   |
| Hawaii            | 0         | 0                    | 0   | 0                      | 0          | Less:   |
| Idaho             | 0         | 0                    | 0   | 0                      | 0          | Estate/other distributions                                  |
| Illinois          | 64,053    | 34,497               | 0   | 0                      | 98,550     | Other adjustments   |
| Indiana           | 0         | 0                    | 0   | 0                      | 0          | Ceding commissions/<br>policy enhancements                  |
| Iowa              | 0         | 0                    | 0   | 0                      | 0          | Other recoveries (litigation,<br>estate distributions etc.) |
| Kansas            | 0         | 0                    | 0   | 0                      | 0          |   |
| Kentucky          | 406,294   | 75,511               | 0   | 0                      | 481,806    | Adjusted GA Costs   |
| Louisiana         | 19,016    | 5,622                | 0   | 0                      | 24,638     | Per state breakdown   |
| Maine             | 0         | 0                    | 0   | 0                      | 0          |   |
| Maryland          | 0         | 0                    | 0   | 0                      | 0          |   |
| Massachusetts     | 0         | 0                    | 0   | 0                      | 0          |   |
| Michigan          | 0         | 0                    | 0   | 0                      | 0          |   |
| Minnesota         | 0         | 0                    | 0   | 0                      | 0          |   |
| Mississippi       | 112,372   | 116,828              | 0   | 0                      | 229,200    |   |
| 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    | 344,816   | 122,049              | 0   | 0                      | 466,864    |   |
| North Dakota      | 0         | 0                    | 0   | 0                      | 0          |   |
| Ohio              | 0         | 0                    | 0   | 0                      | 0          |   |
| Oklahoma          | 22,359    | 10,775               | 0   | 0                      | 33,134     |   |
| 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    | 7,372     | 3,160                | 0   | 0                      | 10,533     |   |
| South Dakota      | 0         | 0                    | 0   | 0                      | 0          |   |
| Tennessee         | 7,698,412 | 2,484,250            | 0   | 0                      | 10,182,662 |   |
| Texas             | 0         | 0                    | 0   | 0                      | 0          |   |
| Utah              | 0         | 0                    | 0   | 0                      | 0          |   |
| Vermont           | 0         | 0                    | 0   | 0                      | 0          |   |
| Virginia          | 262,991   | 74,383               | 0   | 0                      | 337,374    |   |
| Washington        | 0         | 0                    | 0   | 0                      | 0          |   |
| West Virginia     | 171,948   | 130,525              | 0   | 0                      | 302,472    |   |
| Wisconsin         | 0         | 0                    | 0   | 0                      | 0          |   |
| Wyoming           | 0         | 0                    | 0   | 0                      | 0          |   |
| Other             | 0         | 0                    | 0   | 0                      | 0          |   |
| Total             | 9,473,513 | 3,120,702            | 0   | 0                      | 12,594,214 |   |

**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.**

## George Washington Life Insurance Company

|                   | Life             | Allocated<br>Annuity | A&H              | Unallocated<br>Annuity | Total            |   |            |
|-------------------|------------------|----------------------|------------------|------------------------|------------------|---|------------|
| Alabama           | 57,407           | 0                    | 10,228           | 0                      | 67,636           | 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          | 9,002            | 0                    | 0                | 0                      | 9,002            | GA claims incurred directly                                 | 10,708,170 |
| Dist. of Columbia | 0                | 0                    | 0                | 0                      | 0                | GA expenses incurred directly                               | 3,311,759  |
| Florida           | 367,665          | 47,940               | 440,116          | 0                      | 855,721          | NOLHGA expenses   | 318,079    |
| Georgia           | 135,555          | 56,024               | 60,902           | 0                      | 252,481          |   |            |
| 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           | 88,562           | 0                    | 34,603           | 0                      | 123,165          | Ceding commissions/<br>policy enhancements                  | 418,260    |
| Iowa              | 0                | 0                    | 0                | 0                      | 0                | Other recoveries (litigation,<br>estate distributions etc.) | 15,039,237 |
| Kansas            | 0                | 0                    | 0                | 0                      | 0                |   |            |
| Kentucky          | 0                | 0                    | 345,967          | 0                      | 345,967          | Adjusted GA Costs   | 3,871,417  |
| Louisiana         | 0                | 0                    | 0                | 0                      | 0                | Per state breakdown   | 3,871,417  |
| Maine             | 0                | 0                    | 0                | 0                      | 0                |   |            |
| Maryland          | 41,050           | 0                    | 944              | 0                      | 41,994           |   |            |
| 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          | 19,885           | 3,242                | 3,460            | 0                      | 26,587           |   |            |
| 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    | (13,179)         | 0                    | 0                | 0                      | (13,179)         |   |            |
| North Dakota      | 0                | 0                    | 0                | 0                      | 0                |   |            |
| Ohio              | 0                | 0                    | 0                | 0                      | 0                |   |            |
| Oklahoma          | 40,977           | 2,227                | 3,389            | 0                      | 46,593           |   |            |
| Oregon            | 0                | 0                    | 0                | 0                      | 0                |   |            |
| Pennsylvania      | 84,919           | 771                  | 1,854            | 0                      | 87,544           |   |            |
| Puerto Rico       | 15,108           | 0                    | 0                | 0                      | 15,108           |   |            |
| Rhode Island      | 0                | 0                    | 0                | 0                      | 0                |   |            |
| South Carolina    | 291,818          | 14,274               | 0                | 0                      | 306,092          |   |            |
| South Dakota      | 0                | 0                    | 0                | 0                      | 0                |   |            |
| Tennessee         | 35,142           | 0                    | 2,389            | 0                      | 37,532           |   |            |
| Texas             | 313,807          | 0                    | 0                | 0                      | 313,807          |   |            |
| Utah              | 0                | 0                    | 0                | 0                      | 0                |   |            |
| Vermont           | 0                | 0                    | 0                | 0                      | 0                |   |            |
| Virginia          | 128,910          | 997                  | 6,209            | 0                      | 136,115          |   |            |
| Washington        | 0                | 0                    | 0                | 0                      | 0                |   |            |
| West Virginia     | 989,693          | 38,286               | 191,275          | 0                      | 1,219,254        |   |            |
| Wisconsin         | 0                | 0                    | 0                | 0                      | 0                |   |            |
| Wyoming           | 0                | 0                    | 0                | 0                      | 0                |   |            |
| Other             | 0                | 0                    | 0                | 0                      | 0                |   |            |
| <b>Total</b>      | <b>2,606,320</b> | <b>163,761</b>       | <b>1,101,336</b> | <b>0</b>               | <b>3,871,417</b> |   |            |

## Guarantee Security Life Insurance Company

|                   | Life              | Allocated<br>Annuity | A&H      | Unallocated<br>Annuity | Total              |   |             |
|-------------------|-------------------|----------------------|----------|------------------------|--------------------|---|-------------|
| Alabama           | 47,104            | 372,600              | 0        | 0                      | 419,704            | Summary:  |             |
| Alaska            | 35,584            | 236,524              | 0        | 0                      | 272,108            |   |             |
| Arizona           | 428,301           | 1,238,779            | 0        | 0                      | 1,667,081          |   |             |
| Arkansas          | 72,343            | 398,275              | 0        | 0                      | 470,618            |   |             |
| California        | 0                 | 0                    | 0        | 0                      | 0                  | GA Covered Obligations                                      | 600,117,018 |
| Colorado          | 0                 | 0                    | 0        | 0                      | 0                  |   |             |
| Connecticut       | 0                 | 0                    | 0        | 0                      | 0                  | Add:  |             |
| Delaware          | 72,444            | 279,702              | 0        | 0                      | 352,146            | GA claims incurred directly                                 | 0           |
| Dist. of Columbia | 0                 | 0                    | 0        | 0                      | 0                  | GA expenses incurred directly                               | 0           |
| Florida           | 5,990,882         | 13,811,497           | 0        | 0                      | 19,802,379         | NOLHGA expenses   | 4,457,353   |
| Georgia           | 355,530           | 1,355,538            | 0        | 0                      | 1,711,068          |   |             |
| Hawaii            | 0                 | 0                    | 0        | 0                      | 0                  | Less:   |             |
| Idaho             | 66,158            | 490,866              | 0        | 0                      | 557,023            | Estate/other distributions                                  | 269,312,049 |
| Illinois          | 2,686,027         | 8,880,016            | 0        | 0                      | 11,566,043         | Other adjustments   | 151,440,726 |
| Indiana           | 1,612,829         | 4,409,414            | 0        | 0                      | 6,022,244          | Ceding commissions/<br>policy enhancements                  | 0           |
| Iowa              | 1,514,545         | 3,062,178            | 0        | 0                      | 4,576,723          | Other recoveries (litigation,<br>estate distributions etc.) | 64,914,092  |
| Kansas            | 417,556           | 1,762,862            | 0        | 0                      | 2,180,418          |   |             |
| Kentucky          | 283,799           | 900,842              | 0        | 0                      | 1,184,641          |   |             |
| Louisiana         | 0                 | 0                    | 0        | 0                      | 0                  |   |             |
| Maine             | 0                 | 0                    | 0        | 0                      | 0                  | Adjusted GA Costs   | 118,907,504 |
| Maryland          | 180,037           | 2,462,458            | 0        | 0                      | 2,642,495          | Per state breakdown   | 118,907,504 |
| Massachusetts     | 69,149            | 3,265,764            | 0        | 0                      | 3,334,913          |   |             |
| Michigan          | 2,630,035         | 7,507,521            | 0        | 0                      | 10,137,556         |   |             |
| Minnesota         | 0                 | 0                    | 0        | 0                      | 0                  |   |             |
| Mississippi       | 22,778            | 307,385              | 0        | 0                      | 330,164            |   |             |
| Missouri          | 686,140           | 4,156,209            | 0        | 0                      | 4,842,349          |   |             |
| Montana           | 303,059           | 271,077              | 0        | 0                      | 574,136            |   |             |
| Nebraska          | 501,660           | 1,575,113            | 0        | 0                      | 2,076,773          |   |             |
| Nevada            | 13,906            | 263,503              | 0        | 0                      | 277,409            |   |             |
| New Hampshire     | 0                 | 0                    | 0        | 0                      | 0                  |   |             |
| New Jersey        | 0                 | 0                    | 0        | 0                      | 0                  |   |             |
| New Mexico        | 75,374            | 223,146              | 0        | 0                      | 298,520            |   |             |
| New York          | 0                 | 0                    | 0        | 0                      | 0                  |   |             |
| North Carolina    | 452,630           | 3,383,780            | 0        | 0                      | 3,836,409          |   |             |
| North Dakota      | 188,853           | 1,041,103            | 0        | 0                      | 1,229,955          |   |             |
| Ohio              | 2,308,413         | 10,039,820           | 0        | 0                      | 12,348,233         |   |             |
| Oklahoma          | 886,999           | 862,415              | 0        | 0                      | 1,749,414          |   |             |
| Oregon            | 281,735           | 976,227              | 0        | 0                      | 1,257,963          |   |             |
| Pennsylvania      | 603,498           | 7,301,852            | 0        | 0                      | 7,905,349          |   |             |
| Puerto Rico       | 0                 | 158                  | 0        | 0                      | 158                |   |             |
| Rhode Island      | 0                 | 0                    | 0        | 0                      | 0                  |   |             |
| South Carolina    | 275,531           | 1,221,395            | 0        | 0                      | 1,496,926          |   |             |
| South Dakota      | 196,123           | 564,721              | 0        | 0                      | 760,844            |   |             |
| Tennessee         | 547,932           | 920,904              | 0        | 0                      | 1,468,836          |   |             |
| Texas             | 467,645           | 4,059,626            | 0        | 0                      | 4,527,272          |   |             |
| Utah              | 115,355           | 564,984              | 0        | 0                      | 680,339            |   |             |
| Vermont           | 2,384             | 145,333              | 0        | 0                      | 147,717            |   |             |
| Virginia          | 148,657           | 3,149,226            | 0        | 0                      | 3,297,883          |   |             |
| Washington        | 560,396           | 1,198,574            | 0        | 0                      | 1,758,970          |   |             |
| West Virginia     | 30,402            | 212,760              | 0        | 0                      | 243,162            |   |             |
| Wisconsin         | 124,575           | 578,120              | 0        | 0                      | 702,695            |   |             |
| Wyoming           | 83,179            | 115,689              | 0        | 0                      | 198,869            |   |             |
| Other             | 0                 | 0                    | 0        | 0                      | 0                  |   |             |
| <b>Total</b>      | <b>25,339,547</b> | <b>93,567,957</b>    | <b>0</b> | <b>0</b>               | <b>118,907,504</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 the State Guaranty Associations.**

| Inter-American Ins. Co. of Illinois |                   |                      |          |                        |                    |   |
|-------------------------------------|-------------------|----------------------|----------|------------------------|--------------------|---|
|                                     | Life              | Allocated<br>Annuity | A&H      | Unallocated<br>Annuity | Total              |   |
| Alabama                             | 574,941           | 244,903              | 0        | 0                      | 819,844            | Summary:  |
| Alaska                              | (4,596)           | 0                    | 0        | 0                      | (4,596)            |   |
| Arizona                             | 1,384,635         | 77,772               | 0        | 0                      | 1,462,407          |   |
| Arkansas                            | 518,768           | 0                    | 0        | 0                      | 518,768            |   |
| California                          | 9,802,025         | 4,609,404            | 0        | 0                      | 14,411,429         | GA Covered Obligations                                      |
| Colorado                            | 0                 | 0                    | 0        | 0                      | 0                  |   |
| Connecticut                         | 0                 | 0                    | 0        | 0                      | 0                  | Add:  |
| Delaware                            | 45,313            | 59,900               | 0        | 231,745                | 336,957            | GA claims incurred directly                                 |
| Dist. of Columbia                   | 0                 | 0                    | 0        | 0                      | 0                  | GA expenses incurred directly                               |
| Florida                             | 2,472,957         | 1,753,524            | 0        | 0                      | 4,226,480          | NOLHGA expenses   |
| Georgia                             | 1,193,551         | 0                    | 0        | 110,375                | 1,303,926          |   |
| Hawaii                              | 68,203            | 0                    | 0        | 0                      | 68,203             | Less:   |
| Idaho                               | 130,762           | 0                    | 0        | 0                      | 130,762            | Estate/other distributions                                  |
| Illinois                            | 13,171,015        | 3,309,844            | 0        | 2,428,302              | 18,909,160         | Other adjustments   |
| Indiana                             | 1,232,510         | 80,288               | 0        | 0                      | 1,312,798          | Ceding commissions/<br>policy enhancements                  |
| Iowa                                | 1,318,494         | 100,133              | 0        | 0                      | 1,418,627          | Other recoveries (litigation,<br>estate distributions etc.) |
| Kansas                              | 206,913           | 233,743              | 0        | 0                      | 440,657            |   |
| Kentucky                            | 462,892           | 16,288               | 0        | 0                      | 479,180            |   |
| Louisiana                           | (0)               | 0                    | 0        | 0                      | (0)                | Adjusted GA Costs   |
| Maine                               | 91,058            | 0                    | 0        | 63,501                 | 154,560            | Per state breakdown   |
| Maryland                            | (0)               | 0                    | 0        | 0                      | (0)                |   |
| Massachusetts                       | 1,597,125         | 0                    | 0        | 0                      | 1,597,125          |   |
| Michigan                            | 5,151,522         | 1,623,429            | 0        | 3,488,224              | 10,263,175         |   |
| Minnesota                           | (0)               | 63,762               | 0        | 2,511,181              | 2,574,942          |   |
| Mississippi                         | 275,908           | 17,536               | 0        | 0                      | 293,445            |   |
| Missouri                            | 542,778           | 184,057              | 0        | 0                      | 726,836            |   |
| Montana                             | 242,327           | 115,170              | 0        | 0                      | 357,496            |   |
| Nebraska                            | 1,175,108         | 118,834              | 0        | 0                      | 1,293,941          |   |
| Nevada                              | 113,117           | 15,746               | 0        | 0                      | 128,863            |   |
| New Hampshire                       | 387,445           | 146,714              | 0        | 606,408                | 1,140,567          |   |
| New Jersey                          | 7,665,572         | 1,532,640            | 0        | 3,475,510              | 12,673,722         |   |
| New Mexico                          | 208,449           | 48,550               | 0        | 0                      | 256,999            |   |
| New York                            | 0                 | 0                    | 0        | 0                      | 0                  |   |
| North Carolina                      | 3,051,460         | 343,337              | 0        | 220,522                | 3,615,319          |   |
| North Dakota                        | 140,023           | 18,997               | 0        | 0                      | 159,020            |   |
| Ohio                                | 3,581,093         | 314,873              | 0        | 480,797                | 4,376,763          |   |
| Oklahoma                            | 409,135           | 257,449              | 0        | 0                      | 666,585            |   |
| Oregon                              | 489,787           | 3,300                | 0        | 0                      | 493,087            |   |
| Pennsylvania                        | 4,843,009         | 771,714              | 0        | 1,537,391              | 7,152,114          |   |
| Puerto Rico                         | 0                 | 0                    | 0        | 0                      | 0                  |   |
| Rhode Island                        | 335,611           | 0                    | 0        | 0                      | 335,611            |   |
| South Carolina                      | 842,843           | 200,210              | 0        | 0                      | 1,043,053          |   |
| South Dakota                        | 131,841           | 0                    | 0        | 0                      | 131,841            |   |
| Tennessee                           | 588,396           | 14,035               | 0        | 0                      | 602,431            |   |
| Texas                               | 4,933,461         | 1,144,262            | 0        | 2,825,790              | 8,903,513          |   |
| Utah                                | 339,887           | 69,249               | 0        | 73                     | 409,209            |   |
| Vermont                             | 48,476            | 2,805                | 0        | 0                      | 51,281             |   |
| Virginia                            | 756,856           | 5,750                | 0        | 0                      | 762,606            |   |
| Washington                          | 897,386           | 220,627              | 0        | 0                      | 1,118,013          |   |
| West Virginia                       | 94,079            | 1,050                | 0        | 0                      | 95,130             |   |
| Wisconsin                           | 200,412           | 198,620              | 0        | 0                      | 399,031            |   |
| Wyoming                             | 125,956           | 13,567               | 0        | 0                      | 139,523            |   |
| Other                               | 0                 | 0                    | 0        | 0                      | 0                  |   |
| <b>Total</b>                        | <b>71,838,502</b> | <b>17,932,083</b>    | <b>0</b> | <b>17,979,817</b>      | <b>107,750,402</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.**

## International Financial Services Life Insurance Company

|                   | Life      | Allocated<br>Annuity | A&H | Unallocated<br>Annuity | Total     |   |            |
|-------------------|-----------|----------------------|-----|------------------------|-----------|---|------------|
| Alabama           | 5,887     | 0                    | 0   | 0                      | 5,887     | Summary:  |            |
| Alaska            | 602       | 0                    | 0   | 0                      | 602       |   |            |
| Arizona           | 81,563    | 48,811               | 0   | 0                      | 130,374   |   |            |
| Arkansas          | 13,407    | 12,566               | 0   | 0                      | 25,973    |   |            |
| California        | 1,035,174 | 149,210              | 0   | 0                      | 1,184,384 | GA Covered Obligations                                      | 12,183,752 |
| Colorado          | 34,796    | 16,234               | 0   | 0                      | 51,030    |   |            |
| Connecticut       | 2,457     | 11,332               | 0   | 0                      | 13,789    | Add:  |            |
| Delaware          | 0         | 0                    | 0   | 0                      | 0         | GA claims incurred directly                                 | 25,081     |
| Dist. of Columbia | 317       | 0                    | 0   | 0                      | 317       | GA expenses incurred directly                               | 318,423    |
| Florida           | 30,108    | 40,272               | 0   | 0                      | 70,380    | NOLHGA expenses   | 274,340    |
| Georgia           | 10,985    | 925                  | 0   | 0                      | 11,910    |   |            |
| Hawaii            | 2,453     | 0                    | 0   | 0                      | 2,453     | Less:   |            |
| Idaho             | 15,410    | 15,887               | 0   | 0                      | 31,297    | Estate/other distributions                                  | 0          |
| Illinois          | 0         | 0                    | 0   | 0                      | 0         | Other adjustments   | (406,387)  |
| Indiana           | 921,454   | 2,611,929            | 0   | 0                      | 3,533,383 | Ceding commissions/<br>policy enhancements                  | 1,953,369  |
| Iowa              | 0         | 0                    | 0   | 0                      | 0         | Other recoveries (litigation,<br>estate distributions etc.) | 1,999,997  |
| Kansas            | 19,268    | 11,090               | 0   | 0                      | 30,357    |   |            |
| Kentucky          | 1,251     | 582                  | 0   | 0                      | 1,833     |   |            |
| Louisiana         | 3,549     | 0                    | 0   | 0                      | 3,549     | Adjusted GA Costs   | 9,254,617  |
| Maine             | 0         | 0                    | 0   | 0                      | 0         | Per state breakdown   | 9,254,617  |
| Maryland          | 1,702     | 1,771                | 0   | 0                      | 3,473     |   |            |
| Massachusetts     | 0         | 0                    | 0   | 0                      | 0         |   |            |
| Michigan          | 118       | 0                    | 0   | 0                      | 118       |   |            |
| Minnesota         | 6,482     | 25,448               | 0   | 0                      | 31,930    |   |            |
| Mississippi       | 0         | 0                    | 0   | 0                      | 0         |   |            |
| Missouri          | 1,145,104 | 247,724              | 0   | 0                      | 1,392,829 |   |            |
| Montana           | 710       | 0                    | 0   | 0                      | 710       |   |            |
| Nebraska          | 4,944     | 0                    | 0   | 0                      | 4,944     |   |            |
| Nevada            | 4,955     | 339                  | 0   | 0                      | 5,295     |   |            |
| New Hampshire     | 0         | 0                    | 0   | 0                      | 0         |   |            |
| New Jersey        | 0         | 0                    | 0   | 0                      | 0         |   |            |
| New Mexico        | 14,716    | 0                    | 0   | 0                      | 14,716    |   |            |
| New York          | 0         | 0                    | 0   | 0                      | 0         |   |            |
| North Carolina    | 933       | 6,206                | 0   | 0                      | 7,139     |   |            |
| North Dakota      | 818       | 0                    | 0   | 0                      | 818       |   |            |
| Ohio              | 10,142    | 11,351               | 0   | 0                      | 21,493    |   |            |
| Oklahoma          | 35,044    | 13,036               | 0   | 0                      | 48,080    |   |            |
| Oregon            | 19,457    | 2,131                | 0   | 0                      | 21,588    |   |            |
| Pennsylvania      | 152       | 0                    | 0   | 0                      | 152       |   |            |
| Puerto Rico       | 0         | 0                    | 0   | 0                      | 0         |   |            |
| Rhode Island      | 0         | 0                    | 0   | 0                      | 0         |   |            |
| South Carolina    | 2,519     | 12                   | 0   | 0                      | 2,531     |   |            |
| South Dakota      | 1,164     | 0                    | 0   | 0                      | 1,164     |   |            |
| Tennessee         | 3,526     | 21,003               | 0   | 0                      | 24,529    |   |            |
| Texas             | 2,322,948 | 139,059              | 0   | 0                      | 2,462,007 |   |            |
| Utah              | 3,300     | 5,491                | 0   | 0                      | 8,791     |   |            |
| Vermont           | 6,833     | 0                    | 0   | 0                      | 6,833     |   |            |
| Virginia          | 2,279     | 56,106               | 0   | 0                      | 58,385    |   |            |
| Washington        | 32,108    | 0                    | 0   | 0                      | 32,108    |   |            |
| West Virginia     | 732       | 0                    | 0   | 0                      | 732       |   |            |
| Wisconsin         | 6,723     | 0                    | 0   | 0                      | 6,723     |   |            |
| Wyoming           | 0         | 13                   | 0   | 0                      | 13        |   |            |
| Other             | 0         | 0                    | 0   | 0                      | 0         |   |            |
| Total             | 5,806,088 | 3,448,528            | 0   | 0                      | 9,254,617 |   |            |

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## Investment Life Ins. Co. of America

|                   | Life      | Allocated<br>Annuity | A&H    | Unallocated<br>Annuity | Total      |   |            |
|-------------------|-----------|----------------------|--------|------------------------|------------|---|------------|
| Alabama           | 47,928    | 90,211               | 0      | 0                      | 138,140    | Summary:  |            |
| Alaska            | 0         | 0                    | 0      | 0                      | 0          |   |            |
| Arizona           | 8,948     | 22,464               | 0      | 0                      | 31,412     |   |            |
| Arkansas          | 437       | 22,301               | 0      | 0                      | 22,739     |   |            |
| California        | 90,922    | 41,682               | 0      | 0                      | 132,604    | GA Covered Obligations                                      | 67,641,600 |
| Colorado          | 17,774    | 16,277               | 0      | 0                      | 34,050     |   |            |
| Connecticut       | 0         | 0                    | 0      | 0                      | 0          | Add:  |            |
| Delaware          | 2,327     | 1,898                | 0      | 0                      | 4,225      | GA claims incurred directly                                 | 314,861    |
| Dist. of Columbia | 0         | 0                    | 0      | 0                      | 0          | GA expenses incurred directly                               | 951,464    |
| Florida           | 299,560   | 433,594              | 0      | 0                      | 733,154    | NOLHGA expenses   | 658,566    |
| Georgia           | 93,734    | 1,483,517            | 0      | 0                      | 1,577,251  |   |            |
| Hawaii            | 0         | 0                    | 0      | 0                      | 0          | Less:   |            |
| Idaho             | 0         | 0                    | 0      | 0                      | 0          | Estate/other distributions                                  | 46,001,672 |
| Illinois          | 119,412   | 13,134               | 0      | 0                      | 132,546    | Other adjustments   | (131,112)  |
| Indiana           | 161       | 36,011               | 0      | 0                      | 36,173     | Ceding commissions/<br>policy enhancements                  | 259,235    |
| Iowa              | 466       | 0                    | 0      | 0                      | 466        | Other recoveries (litigation,<br>estate distributions etc.) | 6,294,311  |
| Kansas            | (597)     | (1,183)              | 0      | 0                      | (1,780)    |   |            |
| Kentucky          | 45,517    | 180,625              | 0      | 0                      | 226,141    |   |            |
| Louisiana         | 131,489   | 45,843               | 0      | 0                      | 177,331    | Adjusted GA Costs   | 17,142,384 |
| Maine             | 0         | 0                    | 0      | 0                      | 0          | Per state breakdown   | 17,142,384 |
| Maryland          | 35,312    | 80,834               | 0      | 0                      | 116,146    |   |            |
| Massachusetts     | 0         | 0                    | 0      | 0                      | 0          |   |            |
| Michigan          | 0         | 0                    | 0      | 0                      | 0          |   |            |
| Minnesota         | 0         | 0                    | 0      | 0                      | 0          |   |            |
| Mississippi       | 4,508     | 54,701               | 0      | 0                      | 59,208     |   |            |
| Missouri          | 3,775     | 22,633               | 0      | 0                      | 26,408     |   |            |
| Montana           | 0         | 0                    | 0      | 0                      | 0          |   |            |
| Nebraska          | 0         | 0                    | 0      | 0                      | 0          |   |            |
| Nevada            | 1,812     | 0                    | 0      | 0                      | 1,812      |   |            |
| New Hampshire     | 0         | 0                    | 0      | 0                      | 0          |   |            |
| New Jersey        | 9,290     | 60,179               | 0      | 0                      | 69,469     |   |            |
| New Mexico        | 18,875    | 0                    | 0      | 0                      | 18,875     |   |            |
| New York          | 0         | 0                    | 0      | 0                      | 0          |   |            |
| North Carolina    | 388,005   | 2,251,241            | 225    | 0                      | 2,639,471  |   |            |
| North Dakota      | 0         | 0                    | 0      | 0                      | 0          |   |            |
| Ohio              | 59,976    | 299,803              | 0      | 0                      | 359,779    |   |            |
| Oklahoma          | 122,518   | 37,406               | 0      | 0                      | 159,924    |   |            |
| Oregon            | 7,576     | 16,193               | 0      | 0                      | 23,769     |   |            |
| Pennsylvania      | 10,083    | 30,210               | 0      | 0                      | 40,293     |   |            |
| Puerto Rico       | 0         | 0                    | 0      | 0                      | 0          |   |            |
| Rhode Island      | 0         | 0                    | 0      | 0                      | 0          |   |            |
| South Carolina    | 1,797,163 | 4,887,353            | 0      | 0                      | 6,684,516  |   |            |
| South Dakota      | 76        | 0                    | 0      | 0                      | 76         |   |            |
| Tennessee         | 20,753    | 1,628,085            | 0      | 0                      | 1,648,839  |   |            |
| Texas             | 245,544   | 441,741              | 15,146 | 0                      | 702,432    |   |            |
| Utah              | 0         | 65,916               | 0      | 0                      | 65,916     |   |            |
| Vermont           | 0         | 0                    | 0      | 0                      | 0          |   |            |
| Virginia          | 250,197   | 765,048              | 763    | 0                      | 1,016,007  |   |            |
| Washington        | 71,353    | 77                   | 0      | 0                      | 71,429     |   |            |
| West Virginia     | 31,212    | 151,438              | 0      | 0                      | 182,650    |   |            |
| Wisconsin         | 305       | 10,605               | 0      | 0                      | 10,911     |   |            |
| Wyoming           | 0         | 0                    | 0      | 0                      | 0          |   |            |
| Other             | 0         | 0                    | 0      | 0                      | 0          |   |            |
| Total             | 3,936,412 | 13,189,838           | 16,134 | 0                      | 17,142,384 |   |            |

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## Investors Equity Life Ins. Co. of Hawaii, LTD

|                   | Life | Allocated<br>Annuity | A&H | Unallocated<br>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/<br>policy enhancements                  | 10,434,763  |
| Iowa              | 0    | 0                    | 0   | 0                      | 0          | Other recoveries (litigation,<br>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 |   |             |

## Kentucky Central Life Insurance Company

|                   | Life       | Allocated<br>Annuity | A&H | Unallocated<br>Annuity | Total      |   |               |
|-------------------|------------|----------------------|-----|------------------------|------------|---|---------------|
| Alabama           | 239,383    | 9,307                | 0   | 0                      | 248,690    | Summary:  |               |
| Alaska            | 26,779     | 3,687                | 0   | 0                      | 30,467     |   |               |
| Arizona           | 466,953    | 103,664              | 0   | 0                      | 570,617    |   |               |
| Arkansas          | 122,329    | 14,932               | 0   | 0                      | 137,262    |   |               |
| California        | 141,298    | 96,329               | 0   | 0                      | 237,627    | GA Covered Obligations                                      | 765,438,159   |
| Colorado          | 172,548    | 30,066               | 0   | 0                      | 202,614    |   |               |
| Connecticut       | 112,860    | 9,437                | 0   | 0                      | 122,297    | Add:  |               |
| Delaware          | 96,368     | 3,260                | 0   | 0                      | 99,628     | GA claims incurred directly                                 | 0             |
| Dist. of Columbia | 7,190      | 8,037                | 0   | 0                      | 15,228     | GA expenses incurred directly                               | 7,759,540     |
| Florida           | 1,417,613  | 147,830              | 0   | 0                      | 1,565,443  | NOLHGA expenses   | 6,753,055     |
| Georgia           | 414,349    | 45,503               | 0   | 0                      | 459,852    |   |               |
| Hawaii            | 113,066    | 2,233                | 0   | 0                      | 115,299    | Less:   |               |
| Idaho             | 414,191    | 31,956               | 0   | 0                      | 446,147    | Estate/other distributions                                  | 714,278,169   |
| Illinois          | 616,114    | 61,468               | 0   | 0                      | 677,583    | Other adjustments   | (340,651,244) |
| Indiana           | 722,235    | 279,412              | 0   | 0                      | 1,001,647  | Ceding commissions/<br>policy enhancements                  | 233,590,142   |
| Iowa              | 175,750    | 45,986               | 0   | 0                      | 221,737    | Other recoveries (litigation,<br>estate distributions etc.) | 147,680,100   |
| Kansas            | 299,250    | 55,969               | 0   | 0                      | 355,219    |   |               |
| Kentucky          | 1,852,785  | 589,165              | 0   | 0                      | 2,441,949  |   |               |
| Louisiana         | 192,402    | 19,907               | 0   | 0                      | 212,309    | Adjusted GA Costs   | 25,053,587    |
| Maine             | 135,642    | 1,004                | 0   | 0                      | 136,645    | Per state breakdown   | 25,053,587    |
| Maryland          | 485,137    | 27,714               | 0   | 0                      | 512,851    |   |               |
| Massachusetts     | 243,157    | 24,617               | 0   | 0                      | 267,774    |   |               |
| Michigan          | 967,739    | 198,836              | 0   | 0                      | 1,166,575  |   |               |
| Minnesota         | 210,065    | 4,723                | 0   | 0                      | 214,788    |   |               |
| Mississippi       | 51,556     | 9,656                | 0   | 0                      | 61,212     |   |               |
| Missouri          | 593,574    | 46,699               | 0   | 0                      | 640,272    |   |               |
| Montana           | 356,029    | 50,706               | 0   | 0                      | 406,736    |   |               |
| Nebraska          | 274,917    | 42,916               | 0   | 0                      | 317,833    |   |               |
| Nevada            | 112,703    | 11,036               | 0   | 0                      | 123,739    |   |               |
| New Hampshire     | 57,801     | 197                  | 0   | 0                      | 57,997     |   |               |
| New Jersey        | 53,124     | 5,883                | 0   | 0                      | 59,007     |   |               |
| New Mexico        | 177,480    | 57,125               | 0   | 0                      | 234,605    |   |               |
| New York          | 0          | 0                    | 0   | 0                      | 0          |   |               |
| North Carolina    | 878,136    | 52,168               | 0   | 0                      | 930,304    |   |               |
| North Dakota      | 482,043    | 17,709               | 0   | 0                      | 499,752    |   |               |
| Ohio              | 1,428,539  | 261,105              | 0   | 0                      | 1,689,644  |   |               |
| Oklahoma          | 182,215    | 30,967               | 0   | 0                      | 213,181    |   |               |
| Oregon            | 445,137    | 24,884               | 0   | 0                      | 470,021    |   |               |
| Pennsylvania      | 692,062    | 47,719               | 0   | 0                      | 739,780    |   |               |
| Puerto Rico       | 0          | 0                    | 0   | 0                      | 0          |   |               |
| Rhode Island      | 29,778     | 2,207                | 0   | 0                      | 31,985     |   |               |
| South Carolina    | 119,430    | 36,975               | 0   | 0                      | 156,405    |   |               |
| South Dakota      | 230,325    | 51,522               | 0   | 0                      | 281,847    |   |               |
| Tennessee         | 543,717    | 55,781               | 0   | 0                      | 599,498    |   |               |
| Texas             | 1,687,323  | 304,274              | 0   | 0                      | 1,991,597  |   |               |
| Utah              | 597,607    | 31,505               | 0   | 0                      | 629,111    |   |               |
| Vermont           | 13,353     | 1,034                | 0   | 0                      | 14,387     |   |               |
| Virginia          | 861,322    | 71,242               | 0   | 0                      | 932,564    |   |               |
| Washington        | 1,465,707  | 110,851              | 0   | 0                      | 1,576,558  |   |               |
| West Virginia     | 311,213    | 80,415               | 0   | 0                      | 391,628    |   |               |
| Wisconsin         | 451,735    | 18,721               | 0   | 0                      | 470,455    |   |               |
| Wyoming           | 59,373     | 13,848               | 0   | 0                      | 73,221     |   |               |
| Other             | 0          | 0                    | 0   | 0                      | 0          |   |               |
| Total             | 21,801,403 | 3,252,184            | 0   | 0                      | 25,053,587 |   |               |

## Legion Insurance Company

|                   | Life | Allocated<br>Annuity | A&H       | Unallocated<br>Annuity | Total     |   |
|-------------------|------|----------------------|-----------|------------------------|-----------|---|
| Alabama           | 0    | 0                    | 2,846     | 0                      | 2,846     | Summary:  |
| Alaska            | 0    | 0                    | 0         | 0                      | 0         |   |
| Arizona           | 0    | 0                    | 54,662    | 0                      | 54,662    |   |
| Arkansas          | 0    | 0                    | 2,465     | 0                      | 2,465     |   |
| California        | 0    | 0                    | 5,401     | 0                      | 5,401     | GA Covered Obligations                                      |
| Colorado          | 0    | 0                    | 38,349    | 0                      | 38,349    |   |
| Connecticut       | 0    | 0                    | 522       | 0                      | 522       | Add:  |
| Delaware          | 0    | 0                    | 0         | 0                      | 0         | GA claims incurred directly                                 |
| Dist. of Columbia | 0    | 0                    | 273       | 0                      | 273       | GA expenses incurred directly                               |
| Florida           | 0    | 0                    | 82,198    | 0                      | 82,198    | NOLHGA expenses   |
| Georgia           | 0    | 0                    | 169,419   | 0                      | 169,419   |   |
| Hawaii            | 0    | 0                    | 44        | 0                      | 44        | Less:   |
| Idaho             | 0    | 0                    | 82        | 0                      | 82        | Estate/other distributions                                  |
| Illinois          | 0    | 0                    | 10,287    | 0                      | 10,287    | Other adjustments   |
| Indiana           | 0    | 0                    | 7,787     | 0                      | 7,787     | Ceding commissions/<br>policy enhancements                  |
| Iowa              | 0    | 0                    | 230       | 0                      | 230       | Other recoveries (litigation,<br>estate distributions etc.) |
| Kansas            | 0    | 0                    | 4,161     | 0                      | 4,161     |   |
| Kentucky          | 0    | 0                    | 0         | 0                      | 0         |   |
| Louisiana         | 0    | 0                    | 40,478    | 0                      | 40,478    | Adjusted GA Costs   |
| Maine             | 0    | 0                    | 6         | 0                      | 6         | Per state breakdown   |
| Maryland          | 0    | 0                    | 10,640    | 0                      | 10,640    |   |
| Massachusetts     | 0    | 0                    | 66,273    | 0                      | 66,273    |   |
| Michigan          | 0    | 0                    | 59,168    | 0                      | 59,168    |   |
| Minnesota         | 0    | 0                    | 1,213     | 0                      | 1,213     |   |
| Mississippi       | 0    | 0                    | 56,473    | 0                      | 56,473    |   |
| Missouri          | 0    | 0                    | 30,914    | 0                      | 30,914    |   |
| Montana           | 0    | 0                    | 13,311    | 0                      | 13,311    |   |
| Nebraska          | 0    | 0                    | 0         | 0                      | 0         |   |
| Nevada            | 0    | 0                    | 712       | 0                      | 712       |   |
| New Hampshire     | 0    | 0                    | 0         | 0                      | 0         |   |
| New Jersey        | 0    | 0                    | 4,388     | 0                      | 4,388     |   |
| New Mexico        | 0    | 0                    | 253       | 0                      | 253       |   |
| New York          | 0    | 0                    | 0         | 0                      | 0         |   |
| North Carolina    | 0    | 0                    | 0         | 0                      | 0         |   |
| North Dakota      | 0    | 0                    | 0         | 0                      | 0         |   |
| Ohio              | 0    | 0                    | 5,968     | 0                      | 5,968     |   |
| Oklahoma          | 0    | 0                    | 36,303    | 0                      | 36,303    |   |
| Oregon            | 0    | 0                    | 8,159     | 0                      | 8,159     |   |
| Pennsylvania      | 0    | 0                    | 6,188     | 0                      | 6,188     |   |
| Puerto Rico       | 0    | 0                    | 0         | 0                      | 0         |   |
| Rhode Island      | 0    | 0                    | 723       | 0                      | 723       |   |
| South Carolina    | 0    | 0                    | 1,208     | 0                      | 1,208     |   |
| South Dakota      | 0    | 0                    | 80        | 0                      | 80        |   |
| Tennessee         | 0    | 0                    | 8,877     | 0                      | 8,877     |   |
| Texas             | 0    | 0                    | 54,388    | 0                      | 54,388    |   |
| Utah              | 0    | 0                    | 5,183     | 0                      | 5,183     |   |
| Vermont           | 0    | 0                    | 31        | 0                      | 31        |   |
| Virginia          | 0    | 0                    | 351,448   | 0                      | 351,448   |   |
| Washington        | 0    | 0                    | 12,364    | 0                      | 12,364    |   |
| West Virginia     | 0    | 0                    | 2,666     | 0                      | 2,666     |   |
| Wisconsin         | 0    | 0                    | 1,225,345 | 0                      | 1,225,345 |   |
| Wyoming           | 0    | 0                    | 3,577     | 0                      | 3,577     |   |
| Other             | 0    | 0                    | 0         | 0                      | 0         |   |
| Total             | 0    | 0                    | 2,385,064 | 0                      | 2,385,064 |   |

## London Pacific Life &amp; Annuity Company

|                   | Life      | Allocated<br>Annuity | A&H | Unallocated<br>Annuity | Total       |   |               |
|-------------------|-----------|----------------------|-----|------------------------|-------------|---|---------------|
| Alabama           | 17,598    | 632,034              | 0   | 0                      | 649,632     | Summary:  |               |
| Alaska            | 630       | 18,644               | 0   | 0                      | 19,275      |   |               |
| Arizona           | 79,163    | 1,850,151            | 0   | 0                      | 1,929,314   |   |               |
| Arkansas          | 61,195    | 693,846              | 0   | 0                      | 755,041     |   |               |
| California        | 470,596   | 15,240,178           | 0   | 0                      | 15,710,774  | GA Covered Obligations                                      | 1,490,644,071 |
| Colorado          | 153,955   | 2,490,605            | 0   | 0                      | 2,644,560   |   |               |
| Connecticut       | 0         | 0                    | 0   | 0                      | 0           | Add:  |               |
| Delaware          | 0         | 204,766              | 0   | 0                      | 204,766     | GA claims incurred directly                                 | 0             |
| Dist. of Columbia | 0         | 70,684               | 0   | 0                      | 70,684      | GA expenses incurred directly                               | 0             |
| Florida           | 195,324   | 10,644,339           | 0   | 0                      | 10,839,663  | NOLHGA expenses   | 826,632       |
| Georgia           | 23,124    | 2,176,081            | 0   | 0                      | 2,199,205   |   |               |
| Hawaii            | 228       | 37,817               | 0   | 0                      | 38,046      | Less:   |               |
| Idaho             | 46,327    | 171,870              | 0   | 0                      | 218,197     | Estate/other distributions                                  | 0             |
| Illinois          | 48,558    | 3,457,370            | 0   | 0                      | 3,505,929   | Other adjustments   | 1,341,579,664 |
| Indiana           | 39,694    | 8,076,431            | 0   | 0                      | 8,116,125   | Ceding commissions/<br>policy enhancements                  | 0             |
| Iowa              | 15,932    | 1,496,393            | 0   | 0                      | 1,512,325   | Other recoveries (litigation,<br>estate distributions etc.) | 0             |
| Kansas            | 46,574    | 1,214,597            | 0   | 0                      | 1,261,171   |   |               |
| Kentucky          | 13,632    | 651,200              | 0   | 0                      | 664,832     |   |               |
| Louisiana         | 46,651    | 348,117              | 0   | 0                      | 394,768     |   |               |
| Maine             | 0         | 0                    | 0   | 0                      | 0           | Adjusted GA Costs   | 149,891,039   |
| Maryland          | 14,143    | 659,551              | 0   | 0                      | 673,693     | Per state breakdown   | 149,891,039   |
| Massachusetts     | 0         | 0                    | 0   | 0                      | 0           |   |               |
| Michigan          | 263,062   | 9,682,690            | 0   | 0                      | 9,945,752   |   |               |
| Minnesota         | 99,303    | 4,154,829            | 0   | 0                      | 4,254,132   |   |               |
| Mississippi       | 0         | 268,402              | 0   | 0                      | 268,402     |   |               |
| Missouri          | 29,890    | 912,464              | 0   | 0                      | 942,354     |   |               |
| Montana           | 4,078     | 57,741               | 0   | 0                      | 61,819      |   |               |
| Nebraska          | 44,794    | 1,926,046            | 0   | 0                      | 1,970,839   |   |               |
| Nevada            | 16,885    | 1,058,808            | 0   | 0                      | 1,075,692   |   |               |
| New Hampshire     | 0         | 0                    | 0   | 0                      | 0           |   |               |
| New Jersey        | 0         | 0                    | 0   | 0                      | 0           |   |               |
| New Mexico        | 3,230     | 176,017              | 0   | 0                      | 179,247     |   |               |
| New York          | 0         | 0                    | 0   | 0                      | 0           |   |               |
| North Carolina    | 234,224   | 7,907,353            | 0   | 0                      | 8,141,577   |   |               |
| North Dakota      | 2,784     | 165,887              | 0   | 0                      | 168,671     |   |               |
| Ohio              | 387,331   | 8,963,456            | 0   | 0                      | 9,350,788   |   |               |
| Oklahoma          | 161,317   | 8,469,424            | 0   | 0                      | 8,630,741   |   |               |
| Oregon            | 27,032    | 384,622              | 0   | 0                      | 411,653     |   |               |
| Pennsylvania      | 51,335    | 6,174,615            | 0   | 0                      | 6,225,949   |   |               |
| Puerto Rico       | 0         | 0                    | 0   | 0                      | 0           |   |               |
| Rhode Island      | 0         | 0                    | 0   | 0                      | 0           |   |               |
| South Carolina    | 11,567    | 442,797              | 0   | 0                      | 454,364     |   |               |
| South Dakota      | 0         | 0                    | 0   | 0                      | 0           |   |               |
| Tennessee         | 16,962    | 317,701              | 0   | 0                      | 334,663     |   |               |
| Texas             | 129,083   | 21,355,482           | 0   | 0                      | 21,484,565  |   |               |
| Utah              | 9,264     | 397,729              | 0   | 0                      | 406,994     |   |               |
| Vermont           | 0         | 0                    | 0   | 0                      | 0           |   |               |
| Virginia          | 16,665    | 3,296,196            | 0   | 0                      | 3,312,861   |   |               |
| Washington        | 340,201   | 12,720,530           | 0   | 0                      | 13,060,731  |   |               |
| West Virginia     | 4,683     | 1,789,649            | 0   | 0                      | 1,794,332   |   |               |
| Wisconsin         | 33,368    | 5,887,653            | 0   | 0                      | 5,921,021   |   |               |
| Wyoming           | 1,665     | 84,226               | 0   | 0                      | 85,892      |   |               |
| Other             | 0         | 0                    | 0   | 0                      | 0           |   |               |
| Total             | 3,162,047 | 146,728,991          | 0   | 0                      | 149,891,039 |   |               |

## Mid-Continent Life Insurance Company

|                   | Life    | Allocated<br>Annuity | A&H | Unallocated<br>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/<br>policy enhancements                  | 0       |
| Iowa              | 358     | 0                    | 0   | 0                      | 358     | Other recoveries (litigation,<br>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   | Adjusted GA Costs   | 368,160 |
| Maine             | 0       | 0                    | 0   | 0                      | 0       | Per state breakdown   | 368,160 |
| Maryland          | 0       | 0                    | 0   | 0                      | 0       |   |         |
| Massachusetts     | 0       | 0                    | 0   | 0                      | 0       |   |         |
| Michigan          | 589     | 0                    | 1   | 0                      | 590     |   |         |
| Minnesota         | 201     | 0                    | 0   | 0                      | 201     |   |         |
| Mississippi       | 2,399   | 0                    | 0   | 0                      | 2,399   |   |         |
| Missouri          | 11,043  | 3                    | 3   | 0                      | 11,049  |   |         |
| Montana           | 100     | 0                    | 0   | 0                      | 100     |   |         |
| Nebraska          | 439     | 0                    | 0   | 0                      | 439     |   |         |
| Nevada            | 1,572   | 0                    | 1   | 0                      | 1,573   |   |         |
| New Hampshire     | 0       | 0                    | 0   | 0                      | 0       |   |         |
| New Jersey        | 0       | 0                    | 0   | 0                      | 0       |   |         |
| New Mexico        | 3,027   | 0                    | 0   | 0                      | 3,027   |   |         |
| New York          | 0       | 0                    | 0   | 0                      | 0       |   |         |
| North Carolina    | 9,935   | 0                    | 0   | 0                      | 9,936   |   |         |
| North Dakota      | 35      | 0                    | 0   | 0                      | 35      |   |         |
| Ohio              | 3,475   | 0                    | 0   | 0                      | 3,475   |   |         |
| Oklahoma          | 41,483  | 1,066                | 195 | 0                      | 42,744  |   |         |
| Oregon            | 656     | 0                    | 0   | 0                      | 656     |   |         |
| Pennsylvania      | 0       | 0                    | 0   | 0                      | 0       |   |         |
| Puerto Rico       | 0       | 0                    | 0   | 0                      | 0       |   |         |
| Rhode Island      | 0       | 0                    | 0   | 0                      | 0       |   |         |
| South Carolina    | 3,525   | 0                    | 0   | 0                      | 3,525   |   |         |
| South Dakota      | 99      | 0                    | 0   | 0                      | 99      |   |         |
| Tennessee         | 13,670  | 0                    | 3   | 0                      | 13,674  |   |         |
| Texas             | 129,827 | 290                  | 152 | 0                      | 130,269 |   |         |
| Utah              | 557     | 0                    | 0   | 0                      | 557     |   |         |
| Vermont           | 0       | 0                    | 0   | 0                      | 0       |   |         |
| Virginia          | 1,847   | 4                    | 0   | 0                      | 1,851   |   |         |
| Washington        | 667     | 0                    | 0   | 0                      | 667     |   |         |
| West Virginia     | 153     | 0                    | 0   | 0                      | 153     |   |         |
| Wisconsin         | 187     | 0                    | 0   | 0                      | 187     |   |         |
| Wyoming           | 132     | 0                    | 0   | 0                      | 132     |   |         |
| Other             | 0       | 0                    | 0   | 0                      | 0       |   |         |
| Total             | 366,322 | 1,432                | 406 | 0                      | 368,160 |   |         |

**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.**

| Midwest Life Insurance Company |                |                      |               |                        |                   |  |
|--------------------------------|----------------|----------------------|---------------|------------------------|-------------------|--|
|                                | Life           | Allocated<br>Annuity | A&H           | Unallocated<br>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/<br>policy enhancements 301,656                     |
| Iowa                           | 58,974         | 2,080,441            | 0             | 0                      | 2,139,415         | Other recoveries (litigation,<br>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                 |  |
| Maine                          | 0              | 0                    | 0             | 0                      | 0                 | Adjusted GA Costs 32,911,638   |
| Maryland                       | 0              | 0                    | 0             | 0                      | 0                 | Per state breakdown 32,911,638   |
| 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                 |  |
| <b>Total</b>                   | <b>884,870</b> | <b>31,944,160</b>    | <b>82,607</b> | <b>0</b>               | <b>32,911,638</b> |  |

## Monarch Life Insurance Company

|                   | Life           | Allocated<br>Annuity | A&H            | Unallocated<br>Annuity | Total          |   |             |
|-------------------|----------------|----------------------|----------------|------------------------|----------------|---|-------------|
| Alabama           | 714            | 710                  | 277            | 0                      | 1,702          | Summary:  |             |
| Alaska            | 612            | 3                    | 77             | 0                      | 691            |   |             |
| Arizona           | 4,504          | 1,994                | 2,073          | 0                      | 8,571          |   |             |
| Arkansas          | 827            | 314                  | 400            | 0                      | 1,540          |   |             |
| California        | 23,808         | 4,002                | 22,953         | 0                      | 50,762         | GA Covered Obligations                                      | 789,601,673 |
| Colorado          | 4,508          | 1,087                | 2,615          | 0                      | 8,209          |   |             |
| Connecticut       | 5,566          | 1,575                | 6,694          | 0                      | 13,835         | Add:  |             |
| Delaware          | 383            | 153                  | 336            | 0                      | 872            | GA claims incurred directly                                 | 0           |
| Dist. of Columbia | 669            | 146                  | 542            | 0                      | 1,358          | GA expenses incurred directly                               | 0           |
| Florida           | 14,520         | 5,944                | 9,441          | 0                      | 29,905         | NOLHGA expenses   | 511,700     |
| Georgia           | 1,889          | 1,771                | 1,303          | 0                      | 4,963          |   |             |
| Hawaii            | 1,460          | 220                  | 232            | 0                      | 1,911          | Less:   |             |
| Idaho             | 519            | 1                    | 129            | 0                      | 649            | Estate/other distributions                                  | 0           |
| Illinois          | 7,340          | 2,753                | 6,083          | 0                      | 16,176         | Other adjustments   | 789,601,673 |
| Indiana           | 2,347          | 965                  | 1,901          | 0                      | 5,213          | Ceding commissions/<br>policy enhancements                  | 0           |
| Iowa              | 3,129          | 998                  | 1,865          | 0                      | 5,992          | Other recoveries (litigation,<br>estate distributions etc.) | 0           |
| Kansas            | 2,904          | 967                  | 4,378          | 0                      | 8,249          |   |             |
| Kentucky          | 657            | 833                  | 1,193          | 0                      | 2,682          |   |             |
| Louisiana         | 1,472          | 874                  | 848            | 0                      | 3,195          |   |             |
| Maine             | 1,133          | 764                  | 664            | 0                      | 2,561          | Adjusted GA Costs   | 511,700     |
| Maryland          | 4,480          | 1,274                | 8,016          | 0                      | 13,770         | Per state breakdown   | 511,700     |
| Massachusetts     | 9,579          | 17,007               | 6,800          | 0                      | 33,385         |   |             |
| Michigan          | 10,424         | 2,302                | 8,610          | 0                      | 21,336         |   |             |
| Minnesota         | 3,764          | 1,813                | 5,233          | 0                      | 10,809         |   |             |
| Mississippi       | 297            | 509                  | 295            | 0                      | 1,101          |   |             |
| Missouri          | 3,709          | 778                  | 3,158          | 0                      | 7,644          |   |             |
| Montana           | 525            | 239                  | 256            | 0                      | 1,020          |   |             |
| Nebraska          | 1,967          | 581                  | 897            | 0                      | 3,445          |   |             |
| Nevada            | 1,599          | 455                  | 606            | 0                      | 2,660          |   |             |
| New Hampshire     | 1,544          | 395                  | 882            | 0                      | 2,821          |   |             |
| New Jersey        | 6,346          | 4,741                | 23,721         | 0                      | 34,808         |   |             |
| New Mexico        | 1,821          | 354                  | 329            | 0                      | 2,504          |   |             |
| New York          | 26,840         | 16,108               | 39,579         | 0                      | 82,526         |   |             |
| North Carolina    | 3,083          | 1,420                | 6,058          | 0                      | 10,561         |   |             |
| North Dakota      | 106            | 591                  | 28             | 0                      | 725            |   |             |
| Ohio              | 6,768          | 1,846                | 4,687          | 0                      | 13,301         |   |             |
| Oklahoma          | 1,187          | 745                  | 366            | 0                      | 2,298          |   |             |
| Oregon            | 2,149          | 858                  | 1,566          | 0                      | 4,573          |   |             |
| Pennsylvania      | 12,289         | 3,139                | 8,327          | 0                      | 23,755         |   |             |
| Puerto Rico       | 460            | 14                   | 14             | 0                      | 489            |   |             |
| Rhode Island      | 743            | 470                  | 1,402          | 0                      | 2,616          |   |             |
| South Carolina    | 1,316          | 949                  | 4,117          | 0                      | 6,382          |   |             |
| South Dakota      | 845            | 360                  | 376            | 0                      | 1,581          |   |             |
| Tennessee         | 1,228          | 1,070                | 1,153          | 0                      | 3,450          |   |             |
| Texas             | 11,225         | 2,371                | 3,556          | 0                      | 17,153         |   |             |
| Utah              | 1,438          | 515                  | 193            | 0                      | 2,145          |   |             |
| Vermont           | 565            | 108                  | 536            | 0                      | 1,209          |   |             |
| Virginia          | 2,550          | 1,192                | 1,986          | 0                      | 5,728          |   |             |
| Washington        | 7,348          | 1,658                | 4,943          | 0                      | 13,949         |   |             |
| West Virginia     | 601            | 325                  | 764            | 0                      | 1,690          |   |             |
| Wisconsin         | 5,361          | 3,021                | 4,471          | 0                      | 12,853         |   |             |
| Wyoming           | 249            | 91                   | 33             | 0                      | 373            |   |             |
| Other             | 0              | 0                    | 0              | 0                      | 0              |   |             |
| <b>Total</b>      | <b>211,367</b> | <b>93,370</b>        | <b>206,962</b> | <b>0</b>               | <b>511,700</b> |   |             |

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## Mutual Benefit Life Insurance Company

|                   | Life      | Allocated<br>Annuity | A&H | Unallocated<br>Annuity | Total       |   |               |
|-------------------|-----------|----------------------|-----|------------------------|-------------|---|---------------|
| Alabama           | (8,182)   | (3,605)              | 0   | 0                      | (11,788)    | Summary:  |               |
| Alaska            | (1,205)   | (538)                | 0   | (512)                  | (2,255)     |   |               |
| Arizona           | (3,027)   | (8,081)              | 0   | 0                      | (11,109)    |   |               |
| Arkansas          | (881)     | (2,813)              | 0   | (2)                    | (3,696)     |   |               |
| California        | 30,969    | 14,272               | 0   | 0                      | 45,241      | GA Covered Obligations                                      | 5,323,073,573 |
| Colorado          | 0         | 0                    | 0   | 0                      | 0           |   |               |
| Connecticut       | (20,228)  | (83,431)             | 0   | (1,225)                | (104,885)   | Add:  |               |
| Delaware          | 2,713     | 1,261                | 0   | 372                    | 4,346       | GA claims incurred directly                                 | 0             |
| Dist. of Columbia | 0         | 0                    | 0   | 0                      | 0           | GA expenses incurred directly                               | 15,185,145    |
| Florida           | (24,903)  | (30,357)             | 0   | 0                      | (55,260)    | NOLHGA expenses   | 5,702,876     |
| Georgia           | 38,215    | 18,904               | 0   | 2,651                  | 59,770      |   |               |
| Hawaii            | 71        | 2                    | 0   | 0                      | 72          | Less:   |               |
| Idaho             | 153       | 36                   | 0   | 0                      | 189         | Estate/other distributions                                  | 5,160,590,573 |
| Illinois          | (15,947)  | (49,229)             | 0   | (4,184)                | (69,360)    | Other adjustments   | 135,157,781   |
| Indiana           | 10,298    | 25,491               | 0   | 1,284                  | 37,072      | Ceding commissions/<br>policy enhancements                  | 0             |
| Iowa              | (6,097)   | (2,921)              | 0   | 0                      | (9,017)     | Other recoveries (litigation,<br>estate distributions etc.) | 49,786,581    |
| Kansas            | 2,505     | 1,683                | 0   | 0                      | 4,188       |   |               |
| Kentucky          | (14,600)  | (4,858)              | 0   | 0                      | (19,457)    |   |               |
| Louisiana         | 0         | 0                    | 0   | 0                      | 0           |   |               |
| Maine             | (2,502)   | (17,303)             | 0   | (629)                  | (20,435)    | Adjusted GA Costs   | (1,573,341)   |
| Maryland          | (6,999)   | (8,922)              | 0   | 0                      | (15,921)    | Per state breakdown   | (1,573,341)   |
| Massachusetts     | (12,935)  | (4,186)              | 0   | 0                      | (17,121)    |   |               |
| Michigan          | (25,389)  | (208,370)            | 0   | (112,329)              | (346,088)   |   |               |
| Minnesota         | (6,449)   | (6,231)              | 0   | (6,738)                | (19,417)    |   |               |
| Mississippi       | 3,047     | 2,729                | 0   | 0                      | 5,776       |   |               |
| Missouri          | 6,678     | 4,385                | 0   | 0                      | 11,063      |   |               |
| Montana           | (5,942)   | (2,223)              | 0   | 0                      | (8,165)     |   |               |
| Nebraska          | (2,120)   | (6,096)              | 0   | 0                      | (8,215)     |   |               |
| Nevada            | 77        | 41                   | 0   | 0                      | 118         |   |               |
| New Hampshire     | (7,969)   | (35,698)             | 0   | 0                      | (43,667)    |   |               |
| New Jersey        | (49,805)  | (270,586)            | 0   | (15,286)               | (335,677)   |   |               |
| New Mexico        | 1,037     | 1,259                | 0   | 0                      | 2,296       |   |               |
| New York          | (94,824)  | (253,322)            | 0   | (9,204)                | (357,350)   |   |               |
| North Carolina    | (10,947)  | (10,740)             | 0   | (627)                  | (22,314)    |   |               |
| North Dakota      | 4,456     | 356                  | 0   | 0                      | 4,812       |   |               |
| Ohio              | (24,203)  | (31,407)             | 0   | (5,576)                | (61,186)    |   |               |
| Oklahoma          | (4,442)   | (1,859)              | 0   | 0                      | (6,301)     |   |               |
| Oregon            | (1,328)   | (8,628)              | 0   | 0                      | (9,956)     |   |               |
| Pennsylvania      | (41,782)  | (23,612)             | 0   | (6,915)                | (72,309)    |   |               |
| Puerto Rico       | (59)      | (155)                | 0   | 0                      | (214)       |   |               |
| Rhode Island      | (926)     | (387)                | 0   | 0                      | (1,313)     |   |               |
| South Carolina    | (8,208)   | (5,274)              | 0   | 0                      | (13,482)    |   |               |
| South Dakota      | 126       | 12                   | 0   | 0                      | 137         |   |               |
| Tennessee         | (8,830)   | (1,809)              | 0   | 0                      | (10,640)    |   |               |
| Texas             | (25,172)  | (7,752)              | 0   | (3,923)                | (36,847)    |   |               |
| Utah              | 2,003     | 931                  | 0   | 3,234                  | 6,168       |   |               |
| Vermont           | (1,203)   | (15,548)             | 0   | (3,804)                | (20,554)    |   |               |
| Virginia          | (3,698)   | (3,218)              | 0   | 0                      | (6,915)     |   |               |
| Washington        | (3,157)   | (18,140)             | 0   | (465)                  | (21,762)    |   |               |
| West Virginia     | (3,202)   | (675)                | 0   | 0                      | (3,876)     |   |               |
| Wisconsin         | (2,772)   | (1,413)              | 0   | 0                      | (4,184)     |   |               |
| Wyoming           | (3,801)   | (50)                 | 0   | 0                      | (3,851)     |   |               |
| Other             | 0         | 0                    | 0   | 0                      | 0           |   |               |
| Total             | (351,387) | (1,058,075)          | 0   | (163,879)              | (1,573,341) |   |               |

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## Mutual Security Life Insurance Company

|                   | Life             | Allocated<br>Annuity | A&H                | Unallocated<br>Annuity | Total             |   |             |
|-------------------|------------------|----------------------|--------------------|------------------------|-------------------|---|-------------|
| Alabama           | 3,060            | 3,662                | (2,472)            | 0                      | 4,250             | Summary:  |             |
| Alaska            | 2,703            | 12,581               | 0                  | 0                      | 15,285            |   |             |
| Arizona           | 50,327           | 108,698              | 2,748              | 0                      | 161,773           |   |             |
| Arkansas          | 34,635           | 40,266               | (186,000)          | 0                      | (111,100)         |   |             |
| California        | (120,746)        | (414,804)            | 0                  | 0                      | (535,551)         | GA Covered Obligations                                      | 250,904,755 |
| Colorado          | 0                | 0                    | 0                  | 0                      | 0                 |   |             |
| Connecticut       | (8,009)          | (11,989)             | 0                  | 0                      | (19,999)          | Add:  |             |
| Delaware          | 9,949            | 21,685               | (618)              | 0                      | 31,017            | GA claims incurred directly                                 | 0           |
| Dist. of Columbia | 0                | 0                    | 0                  | 0                      | 0                 | GA expenses incurred directly                               | 0           |
| Florida           | 238,708          | 584,367              | 15,112             | 7,325                  | 845,513           | NOLHGA expenses   | 1,536,045   |
| Georgia           | 9,037            | 19,393               | (130)              | 0                      | 28,300            |   |             |
| Hawaii            | 0                | 0                    | 0                  | 0                      | 0                 | Less:   |             |
| Idaho             | 2,990            | 7,653                | 0                  | 0                      | 10,643            | Estate/other distributions                                  | 121,248,273 |
| Illinois          | 19,071           | 106,339              | 837                | 0                      | 126,247           | Other adjustments   | 2,469       |
| Indiana           | 2,029,188        | 7,340,079            | 13,552             | 5,729,904              | 15,112,723        | Ceding commissions/<br>policy enhancements                  | 7,587,731   |
| Iowa              | 165,516          | 424,130              | (20,811)           | 0                      | 568,834           | Other recoveries (litigation,<br>estate distributions etc.) | 104,923,376 |
| Kansas            | 110,906          | 175,108              | (24,130)           | 0                      | 261,884           |   |             |
| Kentucky          | (289)            | (168)                | (32)               | 0                      | (489)             |   |             |
| Louisiana         | 0                | 0                    | 0                  | 0                      | 0                 | Adjusted GA Costs   | 18,678,951  |
| Maine             | 92,351           | 152,302              | 25                 | 0                      | 244,677           | Per state breakdown   | 18,678,951  |
| Maryland          | 44,349           | 76,330               | (34,403)           | 0                      | 86,276            |   |             |
| Massachusetts     | (12,946)         | (11,314)             | (813)              | 0                      | (25,073)          |   |             |
| Michigan          | 534,170          | 970,501              | 1,639              | 0                      | 1,506,310         |   |             |
| Minnesota         | 453,101          | 1,277,151            | 7,025              | 0                      | 1,737,277         |   |             |
| Mississippi       | 5,013            | 17,002               | (31,819)           | 0                      | (9,804)           |   |             |
| Missouri          | 17,867           | 32,958               | (54,034)           | 0                      | (3,208)           |   |             |
| Montana           | (7,960)          | (214)                | (185)              | 0                      | (8,360)           |   |             |
| Nebraska          | (290,838)        | 380,982              | (3,387,840)        | 0                      | (3,297,696)       |   |             |
| Nevada            | (51,433)         | (54,083)             | (8,536)            | 0                      | (114,052)         |   |             |
| New Hampshire     | (3,944)          | (6,159)              | (36)               | 0                      | (10,138)          |   |             |
| New Jersey        | 0                | 0                    | 0                  | 0                      | 0                 |   |             |
| New Mexico        | (27,145)         | (14,434)             | (27,300)           | 0                      | (68,878)          |   |             |
| New York          | 0                | 0                    | 0                  | 0                      | 0                 |   |             |
| North Carolina    | (20,247)         | (24,789)             | (1,040)            | 0                      | (46,076)          |   |             |
| North Dakota      | (61,523)         | (41,780)             | (1,399)            | 0                      | (104,701)         |   |             |
| Ohio              | 284,457          | 814,315              | 5,868              | 18,710                 | 1,123,350         |   |             |
| Oklahoma          | (66,028)         | (95,809)             | (389,582)          | 0                      | (551,420)         |   |             |
| Oregon            | (198)            | (744)                | (1)                | 0                      | (943)             |   |             |
| Pennsylvania      | 367,028          | 1,265,448            | 8,272              | 0                      | 1,640,749         |   |             |
| Puerto Rico       | 0                | 0                    | 0                  | 0                      | 0                 |   |             |
| Rhode Island      | 0                | 0                    | 0                  | 0                      | 0                 |   |             |
| South Carolina    | 75,841           | 26,160               | (473)              | 0                      | 101,528           |   |             |
| South Dakota      | 85,801           | 140,940              | 3,258              | 0                      | 229,999           |   |             |
| Tennessee         | 36,354           | 64,533               | (7,443)            | 0                      | 93,444            |   |             |
| Texas             | 114,420          | 80,649               | (2,169,256)        | 13,900                 | (1,960,286)       |   |             |
| Utah              | (25,391)         | (3,711)              | 0                  | 0                      | (29,102)          |   |             |
| Vermont           | 0                | 0                    | 0                  | 0                      | 0                 |   |             |
| Virginia          | 235,126          | 1,097,797            | 243                | 0                      | 1,333,166         |   |             |
| Washington        | 36,144           | 184,626              | 327                | 852                    | 221,950           |   |             |
| West Virginia     | 11,880           | 26,736               | 0                  | 0                      | 38,616            |   |             |
| Wisconsin         | 8,566            | 8,722                | 1,663              | 0                      | 18,951            |   |             |
| Wyoming           | 11,767           | 21,301               | 0                  | 0                      | 33,068            |   |             |
| Other             | 0                | 0                    | 0                  | 0                      | 0                 |   |             |
| <b>Total</b>      | <b>4,393,627</b> | <b>14,802,417</b>    | <b>(6,287,785)</b> | <b>5,770,691</b>       | <b>18,678,951</b> |   |             |

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## National Affiliated Investors Life Insurance Company

|                   | Life      | Allocated<br>Annuity | A&H    | Unallocated<br>Annuity | Total     |   |           |
|-------------------|-----------|----------------------|--------|------------------------|-----------|---|-----------|
| Alabama           | 73,361    | 0                    | 7,639  | 0                      | 80,999    | Summary:  |           |
| Alaska            | 0         | 0                    | 0      | 0                      | 0         |   |           |
| Arizona           | 0         | 0                    | 0      | 0                      | 0         |   |           |
| Arkansas          | 0         | 0                    | 0      | 0                      | 0         |   |           |
| California        | 0         | 0                    | 0      | 0                      | 0         | GA Covered Obligations                                      | 3,559,238 |
| Colorado          | 0         | 0                    | 0      | 0                      | 0         |   |           |
| Connecticut       | 0         | 0                    | 0      | 0                      | 0         | Add:  |           |
| Delaware          | 0         | 0                    | 0      | 0                      | 0         | GA claims incurred directly                                 | 6,291     |
| Dist. of Columbia | 54,135    | 0                    | 0      | 0                      | 54,135    | GA expenses incurred directly                               | 303,836   |
| Florida           | 84,076    | 90                   | 0      | 0                      | 84,166    | NOLHGA expenses   | 372,319   |
| Georgia           | 0         | 0                    | 0      | 0                      | 0         |   |           |
| Hawaii            | 0         | 0                    | 0      | 0                      | 0         | Less:   |           |
| Idaho             | 0         | 0                    | 0      | 0                      | 0         | Estate/other distributions                                  | 809,429   |
| Illinois          | 0         | 0                    | 0      | 0                      | 0         | Other adjustments   | (5,910)   |
| Indiana           | 16,105    | 0                    | 2,717  | 0                      | 18,822    | Ceding commissions/<br>policy enhancements                  | 355,362   |
| Iowa              | 0         | 0                    | 0      | 0                      | 0         | Other recoveries (litigation,<br>estate distributions etc.) | 580,001   |
| Kansas            | 0         | 0                    | 0      | 0                      | 0         |   |           |
| Kentucky          | 0         | 0                    | 0      | 0                      | 0         |   |           |
| Louisiana         | 1,357,250 | 212,541              | 2,621  | 0                      | 1,572,412 | Adjusted GA Costs   | 2,502,802 |
| Maine             | 0         | 0                    | 0      | 0                      | 0         | Per state breakdown   | 2,502,802 |
| Maryland          | 137,153   | 44                   | 524    | 0                      | 137,721   |   |           |
| Massachusetts     | 0         | 0                    | 0      | 0                      | 0         |   |           |
| Michigan          | 0         | 0                    | 0      | 0                      | 0         |   |           |
| Minnesota         | 0         | 0                    | 0      | 0                      | 0         |   |           |
| Mississippi       | 14,923    | 3,472                | 3,048  | 0                      | 21,443    |   |           |
| Missouri          | 0         | 0                    | 0      | 0                      | 0         |   |           |
| Montana           | 1,012     | 0                    | 0      | 0                      | 1,012     |   |           |
| Nebraska          | 13,791    | 0                    | 0      | 0                      | 13,791    |   |           |
| Nevada            | 1,559     | 0                    | 0      | 0                      | 1,559     |   |           |
| New Hampshire     | 0         | 0                    | 0      | 0                      | 0         |   |           |
| New Jersey        | 0         | 0                    | 0      | 0                      | 0         |   |           |
| New Mexico        | 103,108   | 0                    | 1,750  | 0                      | 104,858   |   |           |
| New York          | 0         | 0                    | 0      | 0                      | 0         |   |           |
| North Carolina    | 0         | 0                    | 0      | 0                      | 0         |   |           |
| North Dakota      | 0         | 0                    | 0      | 0                      | 0         |   |           |
| Ohio              | 0         | 0                    | 0      | 0                      | 0         |   |           |
| Oklahoma          | 12,791    | 0                    | 0      | 0                      | 12,791    |   |           |
| 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    | 295,475   | 0                    | 0      | 0                      | 295,475   |   |           |
| South Dakota      | 39,798    | 0                    | 0      | 0                      | 39,798    |   |           |
| Tennessee         | 14,955    | 11,419               | 0      | 0                      | 26,374    |   |           |
| Texas             | 35,991    | 0                    | 0      | 0                      | 35,991    |   |           |
| Utah              | 0         | 0                    | 0      | 0                      | 0         |   |           |
| Vermont           | 0         | 0                    | 0      | 0                      | 0         |   |           |
| Virginia          | 0         | 0                    | 0      | 0                      | 0         |   |           |
| Washington        | 0         | 0                    | 0      | 0                      | 0         |   |           |
| West Virginia     | 0         | 0                    | 0      | 0                      | 0         |   |           |
| Wisconsin         | 0         | 0                    | 0      | 0                      | 0         |   |           |
| Wyoming           | 1,455     | 0                    | 0      | 0                      | 1,455     |   |           |
| Other             | 0         | 0                    | 0      | 0                      | 0         |   |           |
| Total             | 2,256,937 | 227,566              | 18,299 | 0                      | 2,502,802 |   |           |

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## National American Life Ins. Co. of Pennsylvania

|                   | Life  | Allocated<br>Annuity | A&H   | Unallocated<br>Annuity | Total      |   |             |
|-------------------|-------|----------------------|-------|------------------------|------------|---|-------------|
| Alabama           | 0     | 19,684               | 0     | 0                      | 19,684     | Summary:  |             |
| Alaska            | 0     | 0                    | 0     | 0                      | 0          |   |             |
| Arizona           | 0     | 1,209,348            | 0     | 0                      | 1,209,348  |   |             |
| Arkansas          | 0     | 202,024              | 0     | 0                      | 202,024    |   |             |
| California        | 963   | 6,083,438            | 5,258 | 0                      | 6,089,658  | GA Covered Obligations                                      | 110,355,316 |
| Colorado          | 0     | 3,943,585            | 0     | 0                      | 3,943,585  |   |             |
| Connecticut       | 0     | 15,541               | 0     | 0                      | 15,541     | 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           | 2,199 | 3,702,292            | 0     | 0                      | 3,704,491  | NOLHGA expenses   | 600,234     |
| Georgia           | 616   | 302,930              | 3,943 | 0                      | 307,488    | Less:   |             |
| Hawaii            | 0     | 14,310               | 0     | 0                      | 14,310     | Estate/other distributions                                  | 81,145,732  |
| Idaho             | 0     | 27,230               | 0     | 0                      | 27,230     | Other adjustments   | (1,295,162) |
| Illinois          | 0     | 32,005               | 0     | 0                      | 32,005     | Ceding commissions/<br>policy enhancements                  | 3,477,487   |
| Indiana           | 0     | 125,194              | 0     | 0                      | 125,194    | Other recoveries (litigation,<br>estate distributions etc.) | 8,609,573   |
| Iowa              | 0     | 17,150               | 0     | 0                      | 17,150     |   |             |
| Kansas            | 0     | 67,033               | 0     | 0                      | 67,033     | Adjusted GA Costs   | 20,472,104  |
| Kentucky          | 0     | 7,499                | 0     | 0                      | 7,499      | Per state breakdown   | 20,472,104  |
| Louisiana         | 58    | 164,697              | 0     | 0                      | 164,755    |   |             |
| Maine             | 0     | 12,047               | 0     | 0                      | 12,047     |   |             |
| Maryland          | 0     | 61,694               | 0     | 0                      | 61,694     |   |             |
| Massachusetts     | 0     | 0                    | 0     | 0                      | 0          |   |             |
| Michigan          | 0     | 45,396               | 0     | 0                      | 45,396     |   |             |
| Minnesota         | 0     | 88,700               | 0     | 0                      | 88,700     |   |             |
| Mississippi       | 0     | 168,881              | 0     | 0                      | 168,881    |   |             |
| Missouri          | 0     | 49,781               | 0     | 0                      | 49,781     |   |             |
| Montana           | 0     | 34,366               | 0     | 0                      | 34,366     |   |             |
| Nebraska          | 0     | 527,966              | 0     | 0                      | 527,966    |   |             |
| Nevada            | 0     | 441,821              | 0     | 0                      | 441,821    |   |             |
| New Hampshire     | 0     | 0                    | 0     | 0                      | 0          |   |             |
| New Jersey        | 0     | 2,590                | 0     | 0                      | 2,590      |   |             |
| New Mexico        | 0     | 410,896              | 0     | 0                      | 410,896    |   |             |
| New York          | 0     | 0                    | 0     | 0                      | 0          |   |             |
| North Carolina    | 0     | 628,118              | 0     | 0                      | 628,118    |   |             |
| North Dakota      | 0     | 36,615               | 0     | 0                      | 36,615     |   |             |
| Ohio              | 0     | 98,327               | 0     | 0                      | 98,327     |   |             |
| Oklahoma          | 0     | 292,550              | 0     | 0                      | 292,550    |   |             |
| Oregon            | 0     | 69,522               | 0     | 0                      | 69,522     |   |             |
| Pennsylvania      | 0     | 76,963               | 0     | 0                      | 76,963     |   |             |
| Puerto Rico       | 0     | 0                    | 0     | 0                      | 0          |   |             |
| Rhode Island      | 0     | 0                    | 0     | 0                      | 0          |   |             |
| South Carolina    | 0     | 0                    | 0     | 0                      | 0          |   |             |
| South Dakota      | 0     | 3,926                | 0     | 0                      | 3,926      |   |             |
| Tennessee         | 0     | 27,438               | 0     | 0                      | 27,438     |   |             |
| Texas             | 193   | 1,010,678            | 0     | 0                      | 1,010,870  |   |             |
| Utah              | 0     | 69,339               | 0     | 0                      | 69,339     |   |             |
| Vermont           | 0     | 17,135               | 0     | 0                      | 17,135     |   |             |
| Virginia          | 0     | 165,920              | 0     | 0                      | 165,920    |   |             |
| Washington        | 0     | 101,204              | 0     | 0                      | 101,204    |   |             |
| West Virginia     | 0     | 19,749               | 0     | 0                      | 19,749     |   |             |
| Wisconsin         | 0     | 17,677               | 0     | 0                      | 17,677     |   |             |
| Wyoming           | 0     | 45,619               | 0     | 0                      | 45,619     |   |             |
| Other             | 0     | 0                    | 0     | 0                      | 0          |   |             |
| Total             | 4,029 | 20,458,875           | 9,200 | 0                      | 20,472,104 |   |             |

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## National Heritage Life Insurance Company

|                   | Life      | Allocated<br>Annuity | A&H | Unallocated<br>Annuity | Total       |   |             |
|-------------------|-----------|----------------------|-----|------------------------|-------------|---|-------------|
| Alabama           | 14,156    | 787,711              | 0   | 0                      | 801,867     | 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          | 25,916    | 1,465,372            | 0   | 0                      | 1,491,287   |   |             |
| Connecticut       | 0         | 0                    | 0   | 0                      | 0           | Add:  |             |
| Delaware          | 421,143   | 10,417,443           | 0   | 0                      | 10,838,586  | GA claims incurred directly                                 | (2,321,488) |
| Dist. of Columbia | 0         | 0                    | 0   | 0                      | 0           | GA expenses incurred directly                               | 2,861,498   |
| Florida           | 3,063,934 | 63,014,364           | 0   | 0                      | 66,078,297  | NOLHGA expenses   | 4,451,908   |
| Georgia           | 282,796   | 702,416              | 0   | 0                      | 985,212     |   |             |
| 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           | 110,053   | 8,133,697            | 0   | 0                      | 8,243,750   | Ceding commissions/<br>policy enhancements                  | 17,758,201  |
| Iowa              | 677,433   | 6,160,162            | 0   | 0                      | 6,837,595   | Other recoveries (litigation,<br>estate distributions etc.) | 214,757,994 |
| Kansas            | 43,577    | 932,437              | 0   | 0                      | 976,014     |   |             |
| Kentucky          | 0         | 0                    | 0   | 0                      | 0           |   |             |
| Louisiana         | 42,860    | 4,083,183            | 0   | 0                      | 4,126,043   | Adjusted GA Costs   | 188,257,200 |
| Maine             | 0         | 0                    | 0   | 0                      | 0           | Per state breakdown   | 188,257,200 |
| Maryland          | 0         | 0                    | 0   | 0                      | 0           |   |             |
| Massachusetts     | 0         | 0                    | 0   | 0                      | 0           |   |             |
| Michigan          | 1,081,584 | 30,976,013           | 0   | 0                      | 32,057,597  |   |             |
| Minnesota         | 0         | 0                    | 0   | 0                      | 0           |   |             |
| Mississippi       | 7,580     | 3,642,788            | 0   | 0                      | 3,650,369   |   |             |
| Missouri          | 95,844    | 2,103,832            | 0   | 0                      | 2,199,676   |   |             |
| Montana           | 0         | 4,305                | 0   | 0                      | 4,305       |   |             |
| Nebraska          | 163,654   | 2,743,755            | 0   | 0                      | 2,907,409   |   |             |
| Nevada            | 0         | 0                    | 0   | 0                      | 0           |   |             |
| New Hampshire     | 0         | 0                    | 0   | 0                      | 0           |   |             |
| New Jersey        | 0         | 0                    | 0   | 0                      | 0           |   |             |
| New Mexico        | 7,433     | 44,820               | 0   | 0                      | 52,253      |   |             |
| New York          | 0         | 0                    | 0   | 0                      | 0           |   |             |
| North Carolina    | 0         | 0                    | 0   | 0                      | 0           |   |             |
| North Dakota      | 0         | 78,293               | 0   | 0                      | 78,293      |   |             |
| 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    | 63,550    | 119,248              | 0   | 0                      | 182,798     |   |             |
| South Dakota      | 0         | 54,287               | 0   | 0                      | 54,287      |   |             |
| Tennessee         | 132,036   | 9,916,351            | 0   | 0                      | 10,048,387  |   |             |
| Texas             | 468,471   | 34,290,842           | 0   | 0                      | 34,759,313  |   |             |
| Utah              | 0         | 31,157               | 0   | 0                      | 31,157      |   |             |
| Vermont           | 0         | 0                    | 0   | 0                      | 0           |   |             |
| Virginia          | 0         | 0                    | 0   | 0                      | 0           |   |             |
| Washington        | 0         | 0                    | 0   | 0                      | 0           |   |             |
| West Virginia     | 83,126    | 1,769,579            | 0   | 0                      | 1,852,706   |   |             |
| Wisconsin         | 0         | 0                    | 0   | 0                      | 0           |   |             |
| Wyoming           | 0         | 0                    | 0   | 0                      | 0           |   |             |
| Other             | 0         | 0                    | 0   | 0                      | 0           |   |             |
| Total             | 6,785,145 | 181,472,055          | 0   | 0                      | 188,257,200 |   |             |

**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.**

## New Jersey Life Insurance Company

|                   | Life       | Allocated<br>Annuity | A&H | Unallocated<br>Annuity | Total      |   |            |
|-------------------|------------|----------------------|-----|------------------------|------------|---|------------|
| Alabama           | 419,337    | 0                    | 0   | 0                      | 419,337    | Summary:  |            |
| Alaska            | 40,755     | 0                    | 0   | 0                      | 40,755     |   |            |
| Arizona           | 1,412,567  | 0                    | 0   | 0                      | 1,412,567  |   |            |
| Arkansas          | 302,633    | 0                    | 0   | 0                      | 302,633    |   |            |
| California        | 7,411,103  | 0                    | 0   | 0                      | 7,411,103  | 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           | 5,509,528  | 0                    | 0   | 0                      | 5,509,528  | NOLHGA expenses   | 1,829,528  |
| Georgia           | 682,925    | 0                    | 0   | 0                      | 682,925    |   |            |
| Hawaii            | 192,587    | 0                    | 0   | 0                      | 192,587    | Less:   |            |
| Idaho             | 266,729    | 0                    | 0   | 0                      | 266,729    | Estate/other distributions                                  | 7,067,440  |
| Illinois          | 10,449,710 | 0                    | 0   | 0                      | 10,449,710 | Other adjustments   | (145,086)  |
| Indiana           | 2,298,859  | 0                    | 0   | 0                      | 2,298,859  | Ceding commissions/<br>policy enhancements                  | 10,862,914 |
| Iowa              | 1,902,687  | 0                    | 0   | 0                      | 1,902,687  | Other recoveries (litigation,<br>estate distributions etc.) | 642,701    |
| Kansas            | 439,474    | 0                    | 0   | 0                      | 439,474    |   |            |
| Kentucky          | 342,842    | 0                    | 0   | 0                      | 342,842    | Adjusted GA Costs   | 81,850,472 |
| Louisiana         | 0          | 0                    | 0   | 0                      | 0          | Per state breakdown   | 81,850,472 |
| Maine             | 300,683    | 0                    | 0   | 0                      | 300,683    |   |            |
| Maryland          | 1,221,664  | 0                    | 0   | 0                      | 1,221,664  |   |            |
| Massachusetts     | 1,901,868  | 0                    | 0   | 0                      | 1,901,868  |   |            |
| Michigan          | 1,569,651  | 0                    | 0   | 0                      | 1,569,651  |   |            |
| Minnesota         | 712,320    | 0                    | 0   | 0                      | 712,320    |   |            |
| Mississippi       | 159,665    | 0                    | 0   | 0                      | 159,665    |   |            |
| Missouri          | 897,913    | 0                    | 0   | 0                      | 897,913    |   |            |
| Montana           | 229,544    | 0                    | 0   | 0                      | 229,544    |   |            |
| Nebraska          | 646,968    | 0                    | 0   | 0                      | 646,968    |   |            |
| Nevada            | 184,142    | 0                    | 0   | 0                      | 184,142    |   |            |
| New Hampshire     | 161,812    | 0                    | 0   | 0                      | 161,812    |   |            |
| New Jersey        | 10,895,872 | 0                    | 0   | 0                      | 10,895,872 |   |            |
| New Mexico        | 255,340    | 0                    | 0   | 0                      | 255,340    |   |            |
| New York          | 0          | 0                    | 0   | 0                      | 0          |   |            |
| North Carolina    | 709,100    | 0                    | 0   | 0                      | 709,100    |   |            |
| North Dakota      | 583,656    | 0                    | 0   | 0                      | 583,656    |   |            |
| Ohio              | 2,521,642  | 0                    | 0   | 0                      | 2,521,642  |   |            |
| Oklahoma          | 883,811    | 0                    | 0   | 0                      | 883,811    |   |            |
| Oregon            | 577,160    | 0                    | 0   | 0                      | 577,160    |   |            |
| Pennsylvania      | 4,993,506  | 0                    | 0   | 0                      | 4,993,506  |   |            |
| Puerto Rico       | 48,675     | 0                    | 0   | 0                      | 48,675     |   |            |
| Rhode Island      | 0          | 0                    | 0   | 0                      | 0          |   |            |
| South Carolina    | 1,119,130  | 0                    | 0   | 0                      | 1,119,130  |   |            |
| South Dakota      | 376,214    | 0                    | 0   | 0                      | 376,214    |   |            |
| Tennessee         | 1,348,060  | 0                    | 0   | 0                      | 1,348,060  |   |            |
| Texas             | 1,684,489  | 0                    | 0   | 0                      | 1,684,489  |   |            |
| Utah              | 317,987    | 0                    | 0   | 0                      | 317,987    |   |            |
| Vermont           | 0          | 0                    | 0   | 0                      | 0          |   |            |
| Virginia          | 1,309,810  | 0                    | 0   | 0                      | 1,309,810  |   |            |
| Washington        | 1,645,570  | 0                    | 0   | 0                      | 1,645,570  |   |            |
| West Virginia     | 258,383    | 0                    | 0   | 0                      | 258,383    |   |            |
| Wisconsin         | 12,256,196 | 0                    | 0   | 0                      | 12,256,196 |   |            |
| Wyoming           | 252,936    | 0                    | 0   | 0                      | 252,936    |   |            |
| Other             | 0          | 0                    | 0   | 0                      | 0          |   |            |
| Total             | 81,850,472 | 0                    | 0   | 0                      | 81,850,472 |   |            |

## Old Colony Life Insurance Company

|                   | Life    | Allocated<br>Annuity | A&H | Unallocated<br>Annuity | Total      |   |             |
|-------------------|---------|----------------------|-----|------------------------|------------|---|-------------|
| Alabama           | 2,211   | 56,045               | 0   | 0                      | 58,256     | Summary:  |             |
| Alaska            | 0       | 0                    | 0   | 0                      | 0          |   |             |
| Arizona           | 11,068  | 1,175,782            | 0   | 0                      | 1,186,850  |   |             |
| Arkansas          | 0       | 35,066               | 0   | 0                      | 35,066     |   |             |
| California        | 14,614  | 196,533              | 0   | 0                      | 211,147    | GA Covered Obligations                                      | 190,939,551 |
| Colorado          | 62,781  | 636,166              | 0   | 0                      | 698,947    |   |             |
| Connecticut       | 0       | 12,590               | 0   | 0                      | 12,590     | Add:  |             |
| Delaware          | 0       | 5,136                | 0   | 0                      | 5,136      | GA claims incurred directly                                 | 0           |
| Dist. of Columbia | 0       | 0                    | 0   | 0                      | 0          | GA expenses incurred directly                               | 0           |
| Florida           | 40,924  | 1,334,465            | 0   | 0                      | 1,375,389  | NOLHGA expenses   | 1,682,736   |
| Georgia           | 50,883  | 659,554              | 0   | 0                      | 710,437    |   |             |
| Hawaii            | 0       | 0                    | 0   | 0                      | 0          | Less:   |             |
| Idaho             | 13,616  | 486,548              | 0   | 0                      | 500,164    | Estate/other distributions                                  | 176,081,409 |
| Illinois          | 33,985  | 486,411              | 0   | 0                      | 520,396    | Other adjustments   | 250,452     |
| Indiana           | 57,719  | 651,069              | 0   | 0                      | 708,788    | Ceding commissions/<br>policy enhancements                  | 0           |
| Iowa              | 0       | (0)                  | 0   | 0                      | (0)        | Other recoveries (litigation,<br>estate distributions etc.) | 3,878,757   |
| Kansas            | 12,155  | 240,498              | 0   | 0                      | 252,654    | Adjusted GA Costs   | 12,411,669  |
| Kentucky          | 1,414   | 61,523               | 0   | 0                      | 62,938     | Per state breakdown   | 12,411,669  |
| Louisiana         | 0       | 85,265               | 0   | 0                      | 85,265     |   |             |
| Maine             | 9,878   | 202,686              | 0   | 0                      | 212,564    |   |             |
| Maryland          | 3,801   | 40,430               | 0   | 0                      | 44,230     |   |             |
| Massachusetts     | 0       | 0                    | 0   | 0                      | 0          |   |             |
| Michigan          | 0       | 0                    | 0   | 0                      | 0          |   |             |
| Minnesota         | 0       | 0                    | 0   | 0                      | 0          |   |             |
| Mississippi       | 0       | 62,364               | 0   | 0                      | 62,364     |   |             |
| Missouri          | 20,551  | 869,352              | 0   | 0                      | 889,903    |   |             |
| Montana           | 320     | 119,792              | 0   | 0                      | 120,112    |   |             |
| Nebraska          | 16,808  | 512,285              | 0   | 0                      | 529,094    |   |             |
| Nevada            | 7,141   | 87,088               | 0   | 0                      | 94,229     |   |             |
| New Hampshire     | 0       | 78,970               | 0   | 0                      | 78,970     |   |             |
| New Jersey        | 0       | (0)                  | 0   | 0                      | (0)        |   |             |
| New Mexico        | 604     | 207,266              | 0   | 0                      | 207,870    |   |             |
| New York          | 0       | 0                    | 0   | 0                      | 0          |   |             |
| North Carolina    | 0       | 0                    | 0   | 0                      | 0          |   |             |
| North Dakota      | 0       | 0                    | 0   | 0                      | 0          |   |             |
| Ohio              | 104,784 | 881,792              | 0   | 0                      | 986,576    |   |             |
| Oklahoma          | 0       | 322,210              | 0   | 0                      | 322,210    |   |             |
| Oregon            | 0       | 33,060               | 0   | 0                      | 33,060     |   |             |
| Pennsylvania      | 0       | 0                    | 0   | 0                      | 0          |   |             |
| Puerto Rico       | 0       | 0                    | 0   | 0                      | 0          |   |             |
| Rhode Island      | 0       | 2,713                | 0   | 0                      | 2,713      |   |             |
| South Carolina    | 0       | 198,765              | 0   | 0                      | 198,765    |   |             |
| South Dakota      | 0       | 0                    | 0   | 0                      | 0          |   |             |
| Tennessee         | 1,925   | 90,475               | 0   | 0                      | 92,400     |   |             |
| Texas             | 63,457  | 1,365,319            | 0   | 0                      | 1,428,776  |   |             |
| Utah              | 8,676   | 56,772               | 0   | 0                      | 65,448     |   |             |
| Vermont           | 0       | 0                    | 0   | 0                      | 0          |   |             |
| Virginia          | 46,188  | 422,359              | 0   | 0                      | 468,547    |   |             |
| Washington        | 0       | (0)                  | 0   | 0                      | (0)        |   |             |
| West Virginia     | 0       | 149,816              | 0   | 0                      | 149,816    |   |             |
| Wisconsin         | 0       | 0                    | 0   | 0                      | 0          |   |             |
| Wyoming           | 0       | 0                    | 0   | 0                      | 0          |   |             |
| Other             | 0       | 0                    | 0   | 0                      | 0          |   |             |
| Total             | 585,504 | 11,826,165           | 0   | 0                      | 12,411,669 |   |             |

**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.**

## Old Faithful Life Insurance Company

|                   | Life           | Allocated<br>Annuity | A&H           | Unallocated<br>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/<br>policy enhancements                  | 2,754,999  |
| Iowa              | 0              | 0                    | 0             | 0                      | 0                | Other recoveries (litigation,<br>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                |   |            |
| <b>Total</b>      | <b>649,614</b> | <b>760,345</b>       | <b>64,158</b> | <b>0</b>               | <b>1,474,118</b> |   |            |

**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.**

## Pacific Standard Life Insurance Company

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

**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.**

## Reliance Insurance Company

|                   | Life | Allocated<br>Annuity | A&H        | Unallocated<br>Annuity | Total      |   |
|-------------------|------|----------------------|------------|------------------------|------------|---|
| Alabama           | 0    | 0                    | 237,184    | 0                      | 237,184    | Summary:  |
| Alaska            | 0    | 0                    | 1,349      | 0                      | 1,349      |   |
| Arizona           | 0    | 0                    | 227,644    | 0                      | 227,644    |   |
| Arkansas          | 0    | 0                    | 23,489     | 0                      | 23,489     |   |
| California        | 0    | 0                    | 689,112    | 0                      | 689,112    | GA Covered Obligations                                      |
| Colorado          | 0    | 0                    | 73,699     | 0                      | 73,699     |   |
| Connecticut       | 0    | 0                    | 21,233     | 0                      | 21,233     | Add:  |
| Delaware          | 0    | 0                    | 19,135     | 0                      | 19,135     | GA claims incurred directly                                 |
| Dist. of Columbia | 0    | 0                    | 9,106      | 0                      | 9,106      | GA expenses incurred directly                               |
| Florida           | 0    | 0                    | 4,946,815  | 0                      | 4,946,815  | NOLHGA expenses   |
| Georgia           | 0    | 0                    | 1,976,881  | 0                      | 1,976,881  |   |
| Hawaii            | 0    | 0                    | 33,959     | 0                      | 33,959     | Less:   |
| Idaho             | 0    | 0                    | 16,501     | 0                      | 16,501     | Estate/other distributions                                  |
| Illinois          | 0    | 0                    | 136,968    | 0                      | 136,968    | Other adjustments   |
| Indiana           | 0    | 0                    | 136,821    | 0                      | 136,821    | Ceding commissions/<br>policy enhancements                  |
| Iowa              | 0    | 0                    | 12,607     | 0                      | 12,607     |   |
| Kansas            | 0    | 0                    | 126,033    | 0                      | 126,033    | Other recoveries (litigation,<br>estate distributions etc.) |
| Kentucky          | 0    | 0                    | 137,746    | 0                      | 137,746    |   |
| Louisiana         | 0    | 0                    | 95,270     | 0                      | 95,270     | Adjusted GA Costs   |
| Maine             | 0    | 0                    | 4,137      | 0                      | 4,137      | Per state breakdown   |
| Maryland          | 0    | 0                    | 207,572    | 0                      | 207,572    |   |
| Massachusetts     | 0    | 0                    | 46,014     | 0                      | 46,014     |   |
| Michigan          | 0    | 0                    | 520,204    | 0                      | 520,204    |   |
| Minnesota         | 0    | 0                    | 61,747     | 0                      | 61,747     |   |
| Mississippi       | 0    | 0                    | 20,082     | 0                      | 20,082     |   |
| Missouri          | 0    | 0                    | 110,682    | 0                      | 110,682    |   |
| Montana           | 0    | 0                    | 7,814      | 0                      | 7,814      |   |
| Nebraska          | 0    | 0                    | 7,831      | 0                      | 7,831      |   |
| Nevada            | 0    | 0                    | 175,968    | 0                      | 175,968    |   |
| New Hampshire     | 0    | 0                    | 0          | 0                      | 0          |   |
| New Jersey        | 0    | 0                    | 30,152     | 0                      | 30,152     |   |
| New Mexico        | 0    | 0                    | 81,856     | 0                      | 81,856     |   |
| New York          | 0    | 0                    | 0          | 0                      | 0          |   |
| North Carolina    | 0    | 0                    | 1,112,529  | 0                      | 1,112,529  |   |
| North Dakota      | 0    | 0                    | 1,717      | 0                      | 1,717      |   |
| Ohio              | 0    | 0                    | 113,344    | 0                      | 113,344    |   |
| Oklahoma          | 0    | 0                    | 344,358    | 0                      | 344,358    |   |
| Oregon            | 0    | 0                    | 65,178     | 0                      | 65,178     |   |
| Pennsylvania      | 0    | 0                    | 353,363    | 0                      | 353,363    |   |
| Puerto Rico       | 0    | 0                    | 0          | 0                      | 0          |   |
| Rhode Island      | 0    | 0                    | 377,702    | 0                      | 377,702    |   |
| South Carolina    | 0    | 0                    | 1,282,217  | 0                      | 1,282,217  |   |
| South Dakota      | 0    | 0                    | 2,367      | 0                      | 2,367      |   |
| Tennessee         | 0    | 0                    | 131,214    | 0                      | 131,214    |   |
| Texas             | 0    | 0                    | 1,170,575  | 0                      | 1,170,575  |   |
| Utah              | 0    | 0                    | 34,373     | 0                      | 34,373     |   |
| Vermont           | 0    | 0                    | 58,451     | 0                      | 58,451     |   |
| Virginia          | 0    | 0                    | 233,149    | 0                      | 233,149    |   |
| Washington        | 0    | 0                    | 132,918    | 0                      | 132,918    |   |
| West Virginia     | 0    | 0                    | 20,968     | 0                      | 20,968     |   |
| Wisconsin         | 0    | 0                    | 53,851     | 0                      | 53,851     |   |
| Wyoming           | 0    | 0                    | 5,549      | 0                      | 5,549      |   |
| Other             | 0    | 0                    | 0          | 0                      | 0          |   |
| Total             | 0    | 0                    | 15,689,434 | 0                      | 15,689,434 |   |

## Settlers Life Insurance Company

|                   | Life    | Allocated<br>Annuity | A&H    | Unallocated<br>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                                      |
| Colorado          | 0       | 0                    | 0      | 0                      | 0       |   |
| Connecticut       | 0       | 0                    | 0      | 0                      | 0       | Add:  |
| Delaware          | 26      | 0                    | 2      | 0                      | 28      | GA claims incurred directly                                 |
| Dist. of Columbia | 0       | 0                    | 0      | 0                      | 0       | GA expenses incurred directly                               |
| Florida           | 0       | 0                    | 0      | 0                      | 0       | NOLHGA expenses   |
| Georgia           | 197     | 0                    | 23     | 0                      | 220     |   |
| Hawaii            | 0       | 0                    | 0      | 0                      | 0       | Less:   |
| Idaho             | 0       | 0                    | 0      | 0                      | 0       | Estate/other distributions                                  |
| Illinois          | 49      | 0                    | 0      | 0                      | 49      | Other adjustments   |
| Indiana           | 100     | 0                    | 9      | 0                      | 109     | Ceding commissions/<br>policy enhancements                  |
| Iowa              | 0       | 0                    | 0      | 0                      | 0       | Other recoveries (litigation,<br>estate distributions etc.) |
| 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   |
| Maryland          | 309     | 0                    | 16     | 0                      | 325     | Per state breakdown   |
| 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 |   |

**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.**

## Statesman National Life Insurance Company

|                   | Life | Allocated<br>Annuity | A&H       | Unallocated<br>Annuity | Total     |   |           |
|-------------------|------|----------------------|-----------|------------------------|-----------|---|-----------|
| Alabama           | 0    | 0                    | 829       | 0                      | 829       | Summary:  |           |
| Alaska            | 0    | 0                    | 0         | 0                      | 0         |   |           |
| Arizona           | 0    | 0                    | 19,123    | 0                      | 19,123    |   |           |
| Arkansas          | 0    | 0                    | 742,903   | 0                      | 742,903   |   |           |
| California        | 0    | 0                    | 5,859     | 0                      | 5,859     | GA Covered Obligations                                      | 6,682,786 |
| Colorado          | 0    | 0                    | 4,232     | 0                      | 4,232     |   |           |
| Connecticut       | 0    | 0                    | 0         | 0                      | 0         | Add:  |           |
| Delaware          | 0    | 0                    | 0         | 0                      | 0         | GA claims incurred directly                                 | 602,228   |
| Dist. of Columbia | 0    | 0                    | 697       | 0                      | 697       | GA expenses incurred directly                               | 1,111,917 |
| Florida           | 0    | 0                    | 2,175     | 0                      | 2,175     | NOLHGA expenses   | 1,257,322 |
| Georgia           | 0    | 0                    | 0         | 0                      | 0         |   |           |
| Hawaii            | 0    | 0                    | 0         | 0                      | 0         | Less:   |           |
| Idaho             | 0    | 0                    | 8,346     | 0                      | 8,346     | Estate/other distributions                                  | 0         |
| Illinois          | 0    | 0                    | 35,817    | 0                      | 35,817    | Other adjustments   | 0         |
| Indiana           | 0    | 0                    | 4,823     | 0                      | 4,823     | Ceding commissions/<br>policy enhancements                  | 0         |
| Iowa              | 0    | 0                    | 223       | 0                      | 223       | Other recoveries (litigation,<br>estate distributions etc.) | 2,804,836 |
| Kansas            | 0    | 0                    | 5,566     | 0                      | 5,566     |   |           |
| Kentucky          | 0    | 0                    | 0         | 0                      | 0         | Adjusted GA Costs   | 6,849,417 |
| Louisiana         | 0    | 0                    | 3,027,718 | 0                      | 3,027,718 | Per state breakdown   | 6,849,417 |
| Maine             | 0    | 0                    | 0         | 0                      | 0         |   |           |
| Maryland          | 0    | 0                    | 238       | 0                      | 238       |   |           |
| Massachusetts     | 0    | 0                    | 0         | 0                      | 0         |   |           |
| Michigan          | 0    | 0                    | 2,211     | 0                      | 2,211     |   |           |
| Minnesota         | 0    | 0                    | 0         | 0                      | 0         |   |           |
| Mississippi       | 0    | 0                    | 0         | 0                      | 0         |   |           |
| Missouri          | 0    | 0                    | 9,386     | 0                      | 9,386     |   |           |
| Montana           | 0    | 0                    | 1,256     | 0                      | 1,256     |   |           |
| Nebraska          | 0    | 0                    | 3,319     | 0                      | 3,319     |   |           |
| Nevada            | 0    | 0                    | 1,509     | 0                      | 1,509     |   |           |
| New Hampshire     | 0    | 0                    | 0         | 0                      | 0         |   |           |
| New Jersey        | 0    | 0                    | 0         | 0                      | 0         |   |           |
| New Mexico        | 0    | 0                    | 6,513     | 0                      | 6,513     |   |           |
| New York          | 0    | 0                    | 0         | 0                      | 0         |   |           |
| North Carolina    | 0    | 0                    | 0         | 0                      | 0         |   |           |
| North Dakota      | 0    | 0                    | 713       | 0                      | 713       |   |           |
| Ohio              | 0    | 0                    | 147       | 0                      | 147       |   |           |
| Oklahoma          | 0    | 0                    | 1,087,953 | 0                      | 1,087,953 |   |           |
| Oregon            | 0    | 0                    | 437       | 0                      | 437       |   |           |
| Pennsylvania      | 0    | 0                    | 0         | 0                      | 0         |   |           |
| Puerto Rico       | 0    | 0                    | 0         | 0                      | 0         |   |           |
| Rhode Island      | 0    | 0                    | 0         | 0                      | 0         |   |           |
| South Carolina    | 0    | 0                    | 1,102     | 0                      | 1,102     |   |           |
| South Dakota      | 0    | 0                    | 0         | 0                      | 0         |   |           |
| Tennessee         | 0    | 0                    | 51        | 0                      | 51        |   |           |
| Texas             | 0    | 0                    | 1,822,206 | 0                      | 1,822,206 |   |           |
| Utah              | 0    | 0                    | 26,144    | 0                      | 26,144    |   |           |
| Vermont           | 0    | 0                    | 0         | 0                      | 0         |   |           |
| Virginia          | 0    | 0                    | 5,965     | 0                      | 5,965     |   |           |
| Washington        | 0    | 0                    | 21,912    | 0                      | 21,912    |   |           |
| West Virginia     | 0    | 0                    | 0         | 0                      | 0         |   |           |
| Wisconsin         | 0    | 0                    | 0         | 0                      | 0         |   |           |
| Wyoming           | 0    | 0                    | 43        | 0                      | 43        |   |           |
| Other             | 0    | 0                    | 0         | 0                      | 0         |   |           |
| Total             | 0    | 0                    | 6,849,417 | 0                      | 6,849,417 |   |           |

## Summit National Life Insurance Company

|                   | Life       | Allocated<br>Annuity | A&H     | Unallocated<br>Annuity | Total      |   |             |
|-------------------|------------|----------------------|---------|------------------------|------------|---|-------------|
| Alabama           | 239,163    | 102,506              | 0       | 0                      | 341,670    | Summary:  |             |
| Alaska            | 4,727      | 24,512               | 0       | 0                      | 29,239     |   |             |
| Arizona           | 659,756    | 276,489              | 0       | 0                      | 936,245    |   |             |
| Arkansas          | 281,863    | 49,872               | 0       | 0                      | 331,734    |   |             |
| California        | 3,310,843  | 506,562              | 0       | 0                      | 3,817,405  | GA Covered Obligations                                      | 128,656,620 |
| Colorado          | 1,434,549  | 122,643              | 0       | 0                      | 1,557,193  |   |             |
| Connecticut       | 0          | 0                    | 0       | 0                      | 0          | Add:  |             |
| Delaware          | 116,873    | 53,285               | 59,993  | 0                      | 230,151    | GA claims incurred directly                                 | 3,127,102   |
| Dist. of Columbia | 79,385     | 44,572               | 0       | 0                      | 123,958    | GA expenses incurred directly                               | 2,454,949   |
| Florida           | 1,885,140  | 1,830,242            | 0       | 0                      | 3,715,382  | NOLHGA expenses   | 1,276,262   |
| Georgia           | 885,716    | 441,165              | 0       | 0                      | 1,326,881  |   |             |
| Hawaii            | 5,333      | 19,308               | 0       | 0                      | 24,642     | Less:   |             |
| Idaho             | 445,395    | 174,265              | 0       | 0                      | 619,661    | Estate/other distributions                                  | 0           |
| Illinois          | 1,843,913  | 1,258,846            | 0       | 0                      | 3,102,759  | Other adjustments   | (978,103)   |
| Indiana           | 1,016,408  | 834,901              | 0       | 0                      | 1,851,309  | Ceding commissions/<br>policy enhancements                  | 16,832,492  |
| Iowa              | 324,740    | 466,950              | 0       | 0                      | 791,690    | Other recoveries (litigation,<br>estate distributions etc.) | 77,012,691  |
| Kansas            | 113,108    | 46,236               | 0       | 0                      | 159,344    |   |             |
| Kentucky          | 635,787    | 350,291              | 0       | 0                      | 986,079    |   |             |
| Louisiana         | 0          | 0                    | 0       | 0                      | 0          |   |             |
| Maine             | 0          | 0                    | 0       | 0                      | 0          | Adjusted GA Costs   | 42,647,853  |
| Maryland          | 477,367    | 90,348               | 64,904  | 0                      | 632,619    | Per state breakdown   | 42,647,853  |
| Massachusetts     | 30,316     | 12,920               | 0       | 0                      | 43,236     |   |             |
| Michigan          | 7,667      | 241                  | 0       | 0                      | 7,908      |   |             |
| Minnesota         | 1,717,791  | 2,097,947            | 0       | 0                      | 3,815,738  |   |             |
| Mississippi       | 554,848    | 99,890               | 0       | 0                      | 654,738    |   |             |
| Missouri          | 890,492    | 729,865              | 0       | 0                      | 1,620,357  |   |             |
| Montana           | 269,061    | 77,590               | 0       | 0                      | 346,651    |   |             |
| Nebraska          | 287,878    | 184,101              | 0       | 0                      | 471,979    |   |             |
| Nevada            | 537,851    | 68,644               | 0       | 0                      | 606,495    |   |             |
| New Hampshire     | 47,049     | 1,603                | 0       | 0                      | 48,652     |   |             |
| New Jersey        | 0          | 0                    | 0       | 0                      | 0          |   |             |
| New Mexico        | 103,812    | 116,231              | 0       | 0                      | 220,043    |   |             |
| New York          | 0          | 0                    | 0       | 0                      | 0          |   |             |
| North Carolina    | 903,028    | 180,129              | (444)   | 0                      | 1,082,713  |   |             |
| North Dakota      | 180,313    | 115,302              | 0       | 0                      | 295,615    |   |             |
| Ohio              | 0          | 0                    | 0       | 0                      | 0          |   |             |
| Oklahoma          | 238,493    | 569,723              | 0       | 0                      | 808,217    |   |             |
| Oregon            | 714,488    | 224,144              | 0       | 0                      | 938,632    |   |             |
| Pennsylvania      | 1,899,783  | 1,089,580            | 0       | 0                      | 2,989,364  |   |             |
| Puerto Rico       | 0          | 0                    | 0       | 0                      | 0          |   |             |
| Rhode Island      | 6,953      | 102                  | 0       | 0                      | 7,054      |   |             |
| South Carolina    | 1,119,781  | 441,852              | 0       | 0                      | 1,561,633  |   |             |
| South Dakota      | 133,044    | 64,993               | 0       | 0                      | 198,037    |   |             |
| Tennessee         | 558,687    | 336,981              | 0       | 0                      | 895,668    |   |             |
| Texas             | 681,933    | 1,058,303            | 0       | 0                      | 1,740,237  |   |             |
| Utah              | 176,299    | 157,388              | 0       | 0                      | 333,687    |   |             |
| Vermont           | 0          | 0                    | 0       | 0                      | 0          |   |             |
| Virginia          | 826,225    | 355,462              | 8,022   | 0                      | 1,189,709  |   |             |
| Washington        | 1,200,934  | 427,650              | 0       | 0                      | 1,628,583  |   |             |
| West Virginia     | 284,686    | 11,515               | 5,460   | 0                      | 301,661    |   |             |
| Wisconsin         | 96,832     | 80,026               | 0       | 0                      | 176,858    |   |             |
| Wyoming           | 44,969     | 41,457               | 0       | 0                      | 86,426     |   |             |
| Other             | 0          | 0                    | 0       | 0                      | 0          |   |             |
| Total             | 27,273,282 | 15,236,636           | 137,935 | 0                      | 42,647,853 |   |             |

**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.**

## Supreme Life Insurance Company

|                   | Life   | Allocated<br>Annuity | A&H    | Unallocated<br>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        | 2,132  | 0                    | 192    | 0                      | 2,324  | 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 | 1,488  | 0                    | 302    | 0                      | 1,790  | GA expenses incurred directly                               | 0      |
| Florida           | 0      | 0                    | 0      | 0                      | 0      | NOLHGA expenses   | 44,552 |
| Georgia           | 0      | 0                    | 0      | 0                      | 0      |   |        |
| Hawaii            | 0      | 0                    | 0      | 0                      | 0      | Less:   |        |
| Idaho             | 0      | 0                    | 0      | 0                      | 0      | Estate/other distributions                                  | 0      |
| Illinois          | 11,687 | 0                    | 6,730  | 0                      | 18,417 | Other adjustments   | 0      |
| Indiana           | 1,497  | 0                    | 370    | 0                      | 1,867  | Ceding commissions/<br>policy enhancements                  | 0      |
| Iowa              | 0      | 0                    | 0      | 0                      | 0      | Other recoveries (litigation,<br>estate distributions etc.) | 0      |
| Kansas            | 0      | 0                    | 0      | 0                      | 0      |   |        |
| Kentucky          | 1,729  | 0                    | 796    | 0                      | 2,525  |   |        |
| Louisiana         | 0      | 0                    | 0      | 0                      | 0      | Adjusted GA Costs   | 44,552 |
| Maine             | 0      | 0                    | 0      | 0                      | 0      | Per state breakdown   | 44,552 |
| Maryland          | 1,500  | 0                    | 133    | 0                      | 1,633  |   |        |
| Massachusetts     | 0      | 0                    | 0      | 0                      | 0      |   |        |
| Michigan          | 2,335  | 0                    | 349    | 0                      | 2,684  |   |        |
| Minnesota         | 0      | 0                    | 0      | 0                      | 0      |   |        |
| Mississippi       | 0      | 0                    | 0      | 0                      | 0      |   |        |
| Missouri          | 563    | 0                    | 183    | 0                      | 746    |   |        |
| 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              | 8,736  | 0                    | 1,925  | 0                      | 10,661 |   |        |
| 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     | 1,461  | 0                    | 445    | 0                      | 1,906  |   |        |
| Wisconsin         | 0      | 0                    | 0      | 0                      | 0      |   |        |
| Wyoming           | 0      | 0                    | 0      | 0                      | 0      |   |        |
| Other             | 0      | 0                    | 0      | 0                      | 0      |   |        |
| Total             | 33,127 | 0                    | 11,425 | 0                      | 44,552 |   |        |

## Underwriters Life Insurance Company

|                   | Life | Allocated<br>Annuity | A&H       | Unallocated<br>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/<br>policy enhancements                  | 0         |
| Iowa              | 0    | 0                    | 25,481    | 0                      | 25,481    | Other recoveries (litigation,<br>estate distributions etc.) | 0         |
| Kansas            | 0    | 0                    | 14,496    | 0                      | 14,496    |   |           |
| Kentucky          | 0    | 0                    | 463,038   | 0                      | 463,038   |   |           |
| Louisiana         | 0    | 0                    | 70,448    | 0                      | 70,448    | Adjusted GA Costs   | 8,106,994 |
| Maine             | 0    | 0                    | 0         | 0                      | 0         | Per state breakdown   | 8,106,994 |
| Maryland          | 0    | 0                    | 6,769     | 0                      | 6,769     |   |           |
| Massachusetts     | 0    | 0                    | 0         | 0                      | 0         |   |           |
| Michigan          | 0    | 0                    | 111,797   | 0                      | 111,797   |   |           |
| Minnesota         | 0    | 0                    | 0         | 0                      | 0         |   |           |
| Mississippi       | 0    | 0                    | 189,833   | 0                      | 189,833   |   |           |
| Missouri          | 0    | 0                    | 143,266   | 0                      | 143,266   |   |           |
| Montana           | 0    | 0                    | 15,589    | 0                      | 15,589    |   |           |
| Nebraska          | 0    | 0                    | 47,648    | 0                      | 47,648    |   |           |
| Nevada            | 0    | 0                    | 371,517   | 0                      | 371,517   |   |           |
| New Hampshire     | 0    | 0                    | 0         | 0                      | 0         |   |           |
| New Jersey        | 0    | 0                    | 4,027     | 0                      | 4,027     |   |           |
| New Mexico        | 0    | 0                    | 121,733   | 0                      | 121,733   |   |           |
| New York          | 0    | 0                    | 1,484     | 0                      | 1,484     |   |           |
| North Carolina    | 0    | 0                    | 30        | 0                      | 30        |   |           |
| North Dakota      | 0    | 0                    | 5,374     | 0                      | 5,374     |   |           |
| Ohio              | 0    | 0                    | 99,535    | 0                      | 99,535    |   |           |
| Oklahoma          | 0    | 0                    | 93,787    | 0                      | 93,787    |   |           |
| Oregon            | 0    | 0                    | 67,597    | 0                      | 67,597    |   |           |
| Pennsylvania      | 0    | 0                    | 0         | 0                      | 0         |   |           |
| Puerto Rico       | 0    | 0                    | 0         | 0                      | 0         |   |           |
| Rhode Island      | 0    | 0                    | 0         | 0                      | 0         |   |           |
| South Carolina    | 0    | 0                    | 7,267     | 0                      | 7,267     |   |           |
| South Dakota      | 0    | 0                    | 51,116    | 0                      | 51,116    |   |           |
| Tennessee         | 0    | 0                    | 67,009    | 0                      | 67,009    |   |           |
| Texas             | 0    | 0                    | 1,832,245 | 0                      | 1,832,245 |   |           |
| Utah              | 0    | 0                    | 32,888    | 0                      | 32,888    |   |           |
| Vermont           | 0    | 0                    | 0         | 0                      | 0         |   |           |
| Virginia          | 0    | 0                    | 27,892    | 0                      | 27,892    |   |           |
| Washington        | 0    | 0                    | 167,735   | 0                      | 167,735   |   |           |
| West Virginia     | 0    | 0                    | 110,539   | 0                      | 110,539   |   |           |
| Wisconsin         | 0    | 0                    | 2,097     | 0                      | 2,097     |   |           |
| Wyoming           | 0    | 0                    | 945       | 0                      | 945       |   |           |
| Other             | 0    | 0                    | 0         | 0                      | 0         |   |           |
| Total             | 0    | 0                    | 8,106,994 | 0                      | 8,106,994 |   |           |

## Unison International Life Insurance Company

|                   | Life      | Allocated<br>Annuity | A&H   | Unallocated<br>Annuity | Total      |   |            |
|-------------------|-----------|----------------------|-------|------------------------|------------|---|------------|
| Alabama           | 44,052    | 128,071              | 0     | 0                      | 172,122    | Summary:  |            |
| Alaska            | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Arizona           | 117,347   | 406,897              | 0     | 0                      | 524,245    |   |            |
| Arkansas          | 100,850   | 291,764              | 0     | 0                      | 392,614    |   |            |
| California        | 0         | 0                    | 0     | 0                      | 0          | GA Covered Obligations                                      | 19,032,684 |
| Colorado          | 92,778    | 496,015              | 0     | 0                      | 588,793    |   |            |
| Connecticut       | 0         | 0                    | 0     | 0                      | 0          | Add:  |            |
| Delaware          | 0         | 0                    | 0     | 0                      | 0          | GA claims incurred directly                                 | 4,754,902  |
| Dist. of Columbia | 0         | 0                    | 0     | 0                      | 0          | GA expenses incurred directly                               | 1,153,606  |
| Florida           | 0         | 0                    | 0     | 0                      | 0          | NOLHGA expenses   | 602,030    |
| Georgia           | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Hawaii            | 0         | 0                    | 0     | 0                      | 0          | Less:   |            |
| Idaho             | 13,081    | 245,349              | 0     | 0                      | 258,430    | Estate/other distributions                                  | 0          |
| Illinois          | 0         | 0                    | 0     | 0                      | 0          | Other adjustments   | (20,423)   |
| Indiana           | 0         | 0                    | 0     | 0                      | 0          | Ceding commissions/<br>policy enhancements                  | 1,898,919  |
| Iowa              | 0         | 0                    | 0     | 0                      | 0          | Other recoveries (litigation,<br>estate distributions etc.) | 10,145,675 |
| Kansas            | 238,375   | 1,166,789            | 0     | 0                      | 1,405,164  | Adjusted GA Costs   | 13,519,051 |
| Kentucky          | 0         | 0                    | 0     | 0                      | 0          | Per state breakdown   | 13,519,051 |
| Louisiana         | 177,326   | 673,742              | 0     | 0                      | 851,068    |   |            |
| Maine             | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Maryland          | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Massachusetts     | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Michigan          | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Minnesota         | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Mississippi       | 83,296    | 377,926              | 0     | 0                      | 461,222    |   |            |
| Missouri          | 141,139   | 1,117,094            | 0     | 0                      | 1,258,233  |   |            |
| Montana           | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Nebraska          | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Nevada            | 875       | 1,015                | 0     | 0                      | 1,890      |   |            |
| New Hampshire     | 0         | 0                    | 0     | 0                      | 0          |   |            |
| New Jersey        | 0         | 0                    | 0     | 0                      | 0          |   |            |
| New Mexico        | 235       | 43,429               | 0     | 0                      | 43,664     |   |            |
| New York          | 0         | 0                    | 0     | 0                      | 0          |   |            |
| North Carolina    | 0         | 0                    | 0     | 0                      | 0          |   |            |
| North Dakota      | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Ohio              | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Oklahoma          | 1,614,929 | 2,191,067            | 3,955 | 0                      | 3,809,952  |   |            |
| Oregon            | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Pennsylvania      | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Puerto Rico       | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Rhode Island      | 0         | 0                    | 0     | 0                      | 0          |   |            |
| South Carolina    | 0         | 0                    | 0     | 0                      | 0          |   |            |
| South Dakota      | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Tennessee         | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Texas             | 744,055   | 2,986,782            | 227   | 0                      | 3,731,064  |   |            |
| Utah              | 1,711     | 18,879               | 0     | 0                      | 20,590     |   |            |
| Vermont           | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Virginia          | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Washington        | 0         | 0                    | 0     | 0                      | 0          |   |            |
| West Virginia     | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Wisconsin         | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Wyoming           | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Other             | 0         | 0                    | 0     | 0                      | 0          |   |            |
| Total             | 3,370,050 | 10,144,818           | 4,183 | 0                      | 13,519,051 |   |            |

## United Republic Life Insurance Company

|                   | Life   | Allocated<br>Annuity | A&H | Unallocated<br>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                                      |
| Colorado          | 0      | 0                    | 0   | 0                      | 0      | 0   |
| Connecticut       | 0      | 0                    | 0   | 0                      | 0      | Add:  |
| Delaware          | 0      | 0                    | 0   | 0                      | 0      | GA claims incurred directly                                 |
| Dist. of Columbia | 0      | 0                    | 0   | 0                      | 0      | GA expenses incurred directly                               |
| Florida           | 0      | 0                    | 0   | 0                      | 0      | NOLHGA expenses   |
| Georgia           | 0      | 0                    | 0   | 0                      | 0      | 43,058  |
| Hawaii            | 0      | 0                    | 0   | 0                      | 0      | Less:   |
| Idaho             | 0      | 0                    | 0   | 0                      | 0      | Estate/other distributions                                  |
| Illinois          | 0      | 0                    | 0   | 0                      | 0      | Other adjustments   |
| Indiana           | 0      | 0                    | 0   | 0                      | 0      | Ceding commissions/<br>policy enhancements                  |
| Iowa              | 38     | 0                    | 0   | 0                      | 38     | 0   |
| Kansas            | 0      | 0                    | 0   | 0                      | 0      | Other recoveries (litigation,<br>estate distributions etc.) |
| Kentucky          | 0      | 0                    | 0   | 0                      | 0      | 0   |
| Louisiana         | 368    | 0                    | 0   | 0                      | 368    | Adjusted GA Costs   |
| Maine             | 0      | 0                    | 0   | 0                      | 0      | 43,058  |
| Maryland          | 0      | 0                    | 0   | 0                      | 0      | Per state breakdown   |
| Massachusetts     | 0      | 0                    | 0   | 0                      | 0      | 43,058  |
| 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 |   |

| Universe Life Insurance Company |      |                      |           |                        |           |   |
|---------------------------------|------|----------------------|-----------|------------------------|-----------|---|
|                                 | Life | Allocated<br>Annuity | A&H       | Unallocated<br>Annuity | Total     |   |
| Alabama                         | 0    | 0                    | 0         | 0                      | 0         | Summary:  |
| Alaska                          | 0    | 0                    | 28,688    | 0                      | 28,688    |   |
| Arizona                         | 0    | 0                    | 147,607   | 0                      | 147,607   |   |
| Arkansas                        | 0    | 0                    | 36,802    | 0                      | 36,802    |   |
| California                      | 0    | 0                    | 262,313   | 0                      | 262,313   | GA Covered Obligations                                      |
| Colorado                        | 0    | 0                    | 459,335   | 0                      | 459,335   | 5,333,176   |
| Connecticut                     | 0    | 0                    | 0         | 0                      | 0         | Add:  |
| Delaware                        | 0    | 0                    | 0         | 0                      | 0         | GA claims incurred directly                                 |
| Dist. of Columbia               | 0    | 0                    | 0         | 0                      | 0         | GA expenses incurred directly                               |
| Florida                         | 0    | 0                    | 0         | 0                      | 0         | NOLHGA expenses   |
| Georgia                         | 0    | 0                    | 0         | 0                      | 0         |   |
| Hawaii                          | 0    | 0                    | 1,502     | 0                      | 1,502     | Less:   |
| Idaho                           | 0    | 0                    | 460,956   | 0                      | 460,956   | Estate/other distributions                                  |
| Illinois                        | 0    | 0                    | 47,986    | 0                      | 47,986    | Other adjustments   |
| Indiana                         | 0    | 0                    | 24,929    | 0                      | 24,929    | Ceding commissions/<br>policy enhancements                  |
| Iowa                            | 0    | 0                    | 880,407   | 0                      | 880,407   | Other recoveries (litigation,<br>estate distributions etc.) |
| 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   |
| Maryland                        | 0    | 0                    | 0         | 0                      | 0         | Per state breakdown   |
| Massachusetts                   | 0    | 0                    | 0         | 0                      | 0         | 8,591,331   |
| Michigan                        | 0    | 0                    | 0         | 0                      | 0         |   |
| Minnesota                       | 0    | 0                    | 0         | 0                      | 0         |   |
| Mississippi                     | 0    | 0                    | 70,894    | 0                      | 70,894    |   |
| Missouri                        | 0    | 0                    | 277,385   | 0                      | 277,385   |   |
| Montana                         | 0    | 0                    | 241,099   | 0                      | 241,099   |   |
| Nebraska                        | 0    | 0                    | 309,529   | 0                      | 309,529   |   |
| Nevada                          | 0    | 0                    | 108,668   | 0                      | 108,668   |   |
| New Hampshire                   | 0    | 0                    | 0         | 0                      | 0         |   |
| New Jersey                      | 0    | 0                    | 0         | 0                      | 0         |   |
| New Mexico                      | 0    | 0                    | 51,285    | 0                      | 51,285    |   |
| New York                        | 0    | 0                    | 0         | 0                      | 0         |   |
| North Carolina                  | 0    | 0                    | 0         | 0                      | 0         |   |
| North Dakota                    | 0    | 0                    | 18,048    | 0                      | 18,048    |   |
| Ohio                            | 0    | 0                    | 7,417     | 0                      | 7,417     |   |
| Oklahoma                        | 0    | 0                    | 101,499   | 0                      | 101,499   |   |
| Oregon                          | 0    | 0                    | 526,012   | 0                      | 526,012   |   |
| 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                    | 417,039   | 0                      | 417,039   |   |
| Utah                            | 0    | 0                    | 36,341    | 0                      | 36,341    |   |
| Vermont                         | 0    | 0                    | 0         | 0                      | 0         |   |
| Virginia                        | 0    | 0                    | 0         | 0                      | 0         |   |
| Washington                      | 0    | 0                    | 4,005,758 | 0                      | 4,005,758 |   |
| West Virginia                   | 0    | 0                    | 0         | 0                      | 0         |   |
| Wisconsin                       | 0    | 0                    | 0         | 0                      | 0         |   |
| Wyoming                         | 0    | 0                    | 41,407    | 0                      | 41,407    |   |
| Other                           | 0    | 0                    | 0         | 0                      | 0         |   |
| Total                           | 0    | 0                    | 8,591,331 | 0                      | 8,591,331 |   |

## Villanova Insurance Company

|                   | Life | Allocated<br>Annuity | A&H     | Unallocated<br>Annuity | Total   |   |
|-------------------|------|----------------------|---------|------------------------|---------|---|
| Alabama           | 0    | 0                    | 5,139   | 0                      | 5,139   | Summary:  |
| Alaska            | 0    | 0                    | 0       | 0                      | 0       |   |
| Arizona           | 0    | 0                    | 0       | 0                      | 0       |   |
| Arkansas          | 0    | 0                    | 135     | 0                      | 135     |   |
| California        | 0    | 0                    | 852     | 0                      | 852     | GA Covered Obligations                                      |
| Colorado          | 0    | 0                    | 0       | 0                      | 0       |   |
| Connecticut       | 0    | 0                    | 0       | 0                      | 0       | Add:  |
| Delaware          | 0    | 0                    | 0       | 0                      | 0       | GA claims incurred directly                                 |
| Dist. of Columbia | 0    | 0                    | 0       | 0                      | 0       | GA expenses incurred directly                               |
| Florida           | 0    | 0                    | 0       | 0                      | 0       | NOLHGA expenses   |
| Georgia           | 0    | 0                    | 23,404  | 0                      | 23,404  |   |
| Hawaii            | 0    | 0                    | 0       | 0                      | 0       | Less:   |
| Idaho             | 0    | 0                    | 0       | 0                      | 0       | Estate/other distributions                                  |
| Illinois          | 0    | 0                    | 0       | 0                      | 0       | Other adjustments   |
| Indiana           | 0    | 0                    | 0       | 0                      | 0       | Ceding commissions/<br>policy enhancements                  |
| Iowa              | 0    | 0                    | 0       | 0                      | 0       | Other recoveries (litigation,<br>estate distributions etc.) |
| 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   |
| Maryland          | 0    | 0                    | 0       | 0                      | 0       | Per state breakdown   |
| 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                    | 6,646   | 0                      | 6,646   |   |
| Oregon            | 0    | 0                    | 0       | 0                      | 0       |   |
| Pennsylvania      | 0    | 0                    | 15,931  | 0                      | 15,931  |   |
| Puerto Rico       | 0    | 0                    | 0       | 0                      | 0       |   |
| Rhode Island      | 0    | 0                    | 0       | 0                      | 0       |   |
| South Carolina    | 0    | 0                    | 5,803   | 0                      | 5,803   |   |
| South Dakota      | 0    | 0                    | 0       | 0                      | 0       |   |
| Tennessee         | 0    | 0                    | 1,886   | 0                      | 1,886   |   |
| Texas             | 0    | 0                    | 165,602 | 0                      | 165,602 |   |
| 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                    | 225,398 | 0                      | 225,398 |   |

**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.**

**ASSESSABLE  
PREMIUM**

**Assessable Premium  
1988 - 2002**

This section contains the Total Assessable Premiums for the periods 1988 through 2002 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.**

| 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  |                      |
|            | 2002 | 1,476,872,679 | 1,688,525,889     | 869,103,587   | 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) |
|            | 2002 | 193,663,196   | 171,296,638       | 168,182,313   | 15,547,458          | 4,906,199  | 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  |                      |
|            | 2002 | 1,186,595,842 | 3,012,431,693     | 1,756,613,240 | 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) |
|            | 2002 | 702,625,994   | 946,958,659       | 1,393,730,603 | 21,180,324          | 6,304,586  | 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  |                      |
|            | 2002 | 9,057,974,748 | 18,455,328,942    | 8,589,681,968 | 0                   | 0  |                      |

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)  
1988 -2002 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                   |  |                      |
| 2002                 | 1,304,495,820 | 2,245,509,671  | 1,853,776,788     | 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)                                   |                      |
| 2002                 | 1,659,039,792 | 4,956,566,466  | 2,245,740,057     | 166,919,546   | 17,400,336          | 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)                                   |                      |
| 2002                 | 692,500,394   | 1,409,947,304  | 328,355,457       | 31,912,055    | 1,343,470           | UA 403b (A,L5.2+6.3)                                   |                      |
| District of Columbia | 1988          | -              | -                 | -             | 0                   | 0  |                      |
|                      | 1989          | -              | -                 | -             | 0                   | 0  |                      |
|                      | 1990          | -              | -                 | -             | 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                   |  |                      |
| 2002                 | 276,884,688   | 485,283,204    | 877,958,136       | 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                   |  |                      |
| 2002                 | 4,722,240,139 | 12,062,139,569 | 7,128,916,882     | 0             | 0                   |  |                      |

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)  
1988 -2002 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  |       |
| Georgia  | 1989 | 1,746,241,815 | 628,533,462       | 1,693,237,863  | 596,919,974         | 0  |       |
| Georgia  | 1990 | 2,309,173,087 | 760,124,196       | 1,824,468,127  | 551,210,647         | 0  |       |
| Georgia  | 1991 | 1,841,069,807 | 605,465,260       | 1,912,591,664  | 689,638,415         | 0  |       |
| Georgia  | 1992 | 1,970,694,356 | 803,565,373       | 2,000,369,427  | 526,747,407         | 0  |       |
| Georgia  | 1993 | 2,098,423,104 | 531,702,558       | 2,146,166,805  | 522,014,082         | 0  |       |
| Georgia  | 1994 | 2,282,019,202 | 705,403,547       | 2,282,243,817  | 487,037,622         | 0  |       |
| Georgia  | 1995 | 2,567,907,585 | 716,891,479       | 2,380,262,718  | 531,272,701         | 0  |       |
| Georgia  | 1996 | 2,369,005,513 | 764,306,413       | 2,449,589,248  | 441,261,624         | 0  |       |
| Georgia  | 1997 | 2,428,324,567 | 768,673,675       | 2,434,033,051  | 447,223,192         | 0  |       |
| Georgia  | 1998 | 2,622,036,548 | 747,830,907       | 2,510,294,567  | 420,309,326         | 0  |       |
| Georgia  | 1999 | 2,768,837,267 | 1,144,539,525     | 2,687,358,073  | 368,226,950         | 0  |       |
| Georgia  | 2000 | 2,705,365,144 | 1,188,060,986     | 2,792,966,214  | 441,152,243         | 0  |       |
| Georgia  | 2001 | 2,809,156,234 | 1,740,072,374     | 2,884,712,920  | 408,108,249         | 0  |       |
| Georgia  | 2002 | 2,920,365,305 | 2,492,103,815     | 2,847,086,261  | 529,180,604         | 0  |       |
| Hawaii   | 1988 | 292,686,064   | 222,200,416       | 119,228,811    | 0                   | 0  |       |
| Hawaii   | 1989 | 271,467,846   | 293,377,869       | 125,767,114    | 0                   | 0  |       |
| Hawaii   | 1990 | 307,921,019   | 385,024,538       | 130,123,595    | 0                   | 0  |       |
| Hawaii   | 1991 | 339,685,365   | 291,514,770       | 138,284,159    | 0                   | 0  |       |
| Hawaii   | 1992 | 350,257,420   | 308,282,152       | 148,633,372    | 0                   | 0  |       |
| Hawaii   | 1993 | 352,932,662   | 256,075,180       | 153,389,324    | 0                   | 0  |       |
| Hawaii   | 1994 | 376,354,138   | 387,647,554       | 157,065,300    | 0                   | 0  |       |
| Hawaii   | 1995 | 459,545,008   | 384,824,639       | 158,199,562    | 0                   | 0  |       |
| Hawaii   | 1996 | 413,233,413   | 489,260,313       | 175,717,710    | 0                   | 0  |       |
| Hawaii   | 1997 | 446,611,937   | 357,280,503       | 175,447,406    | 0                   | 0  |       |
| Hawaii   | 1998 | 413,901,881   | 413,338,303       | 170,690,538    | 0                   | 0  |       |
| Hawaii   | 1999 | 437,280,519   | 438,396,889       | 182,601,407    | 0                   | 0  |       |
| Hawaii   | 2000 | 514,076,764   | 567,135,516       | 201,211,269    | 0                   | 0  |       |
| Hawaii   | 2001 | 393,712,531   | 624,528,133       | 208,532,835    | 0                   | 0  |       |
| Hawaii   | 2002 | 474,929,610   | 829,282,949       | 224,955,478    | 0                   | 0  |       |
| Idaho    | 1988 | 209,218,365   | 202,403,417       | 127,835,580    | 0                   | 0  |       |
| Idaho    | 1989 | 188,151,307   | 202,928,400       | 131,191,153    | 0                   | 0  |       |
| Idaho    | 1990 | 231,237,401   | 209,817,899       | 132,075,566    | 0                   | 0  |       |
| Idaho    | 1991 | 227,915,285   | 215,609,153       | 134,230,766    | 0                   | 0  |       |
| Idaho    | 1992 | 233,551,360   | 221,813,747       | 140,162,314    | 0                   | 0  |       |
| Idaho    | 1993 | 249,047,127   | 185,562,498       | 161,754,102    | 0                   | 0  |       |
| Idaho    | 1994 | 264,160,806   | 217,683,968       | 176,895,710    | 0                   | 0  |       |
| Idaho    | 1995 | 280,977,226   | 218,531,343       | 413,583,394    | 0                   | 0  |       |
| Idaho    | 1996 | 285,850,570   | 209,367,847       | 701,148,543    | 0                   | 0  |       |
| Idaho    | 1997 | 288,442,487   | 214,100,988       | 692,479,444    | 0                   | 0  |       |
| Idaho    | 1998 | 292,525,566   | 234,439,692       | 723,378,162    | 0                   | 0  |       |
| Idaho    | 1999 | 286,845,096   | 278,075,266       | 808,352,623    | 0                   | 0  |       |
| Idaho    | 2000 | 305,108,271   | 317,256,120       | 979,520,802    | 0                   | 0  |       |
| Idaho    | 2001 | 314,931,002   | 369,758,027       | 1,045,803,684  | 0                   | 0  |       |
| Idaho    | 2002 | 316,049,014   | 532,399,255       | 1,152,783,294  | 0                   | 0  |       |
| Illinois | 1988 | 2,916,560,905 | 2,858,069,425     | 4,014,954,929  | 2,266,160,590       | 0  |       |
| Illinois | 1989 | 2,700,553,206 | 2,674,346,269     | 4,301,382,157  | 2,493,039,004       | 0  |       |
| Illinois | 1990 | 3,209,665,412 | 3,309,153,972     | 4,650,013,014  | 2,299,751,811       | 0  |       |
| Illinois | 1991 | 3,240,873,981 | 2,568,263,110     | 4,989,068,321  | 2,543,478,586       | 0  |       |
| Illinois | 1992 | 3,525,611,739 | 3,080,341,168     | 5,267,388,215  | 1,796,618,481       | 0  |       |
| Illinois | 1993 | 3,755,748,488 | 2,536,677,405     | 5,499,260,017  | 1,717,591,047       | 0  |       |
| Illinois | 1994 | 3,916,038,976 | 3,318,561,672     | 5,453,615,449  | 1,316,602,994       | 0  |       |
| Illinois | 1995 | 4,365,262,226 | 3,452,409,881     | 5,615,584,047  | 1,539,192,171       | 0  |       |
| Illinois | 1996 | 4,193,919,982 | 3,047,390,248     | 8,035,409,502  | 1,253,094,239       | 0  |       |
| Illinois | 1997 | 4,031,393,590 | 3,440,298,209     | 8,576,360,365  | 1,495,483,035       | 0  |       |
| Illinois | 1998 | 4,228,395,655 | 2,962,927,663     | 9,508,753,259  | 1,044,210,217       | 0  |       |
| Illinois | 1999 | 4,023,964,010 | 4,996,875,602     | 10,594,243,637 | 1,238,480,879       | 0  |       |
| Illinois | 2000 | 4,303,930,262 | 4,719,150,120     | 12,331,631,713 | 873,020,430         | 0  |       |
| Illinois | 2001 | 4,259,788,621 | 6,623,766,295     | 8,446,525,377  | 1,124,798,276       | 0  |       |
| Illinois | 2002 | 4,474,638,586 | 6,954,435,404     | 9,157,386,286  | 1,081,899,396       | 0  |       |
| Indiana  | 1988 | 1,231,294,327 | 999,914,339       | 2,348,784,694  | 447,992,113         | 0  |       |
| Indiana  | 1989 | 1,181,374,662 | 1,111,333,190     | 2,168,983,793  | 497,481,224         | 0  |       |
| Indiana  | 1990 | 1,396,295,793 | 1,042,759,123     | 2,311,773,993  | 428,237,312         | 0  |       |
| Indiana  | 1991 | 1,388,097,147 | 986,945,655       | 2,331,465,830  | 585,284,957         | 0  |       |
| Indiana  | 1992 | 1,433,697,023 | 1,198,789,437     | 2,468,301,295  | 612,775,366         | 0  |       |
| Indiana  | 1993 | 1,715,050,080 | 1,116,563,807     | 2,510,014,270  | 461,657,848         | 0  |       |
| Indiana  | 1994 | 1,715,383,678 | 1,311,306,571     | 2,495,742,336  | 389,491,884         | 0  |       |
| Indiana  | 1995 | 1,813,993,181 | 1,512,798,957     | 2,542,117,119  | 193,611,050         | 0  |       |
| Indiana  | 1996 | 1,773,426,561 | 1,251,211,124     | 2,635,099,953  | 123,421,523         | 0  |       |
| Indiana  | 1997 | 1,830,350,893 | 1,317,469,268     | 2,832,331,407  | 131,511,457         | 0  |       |
| Indiana  | 1998 | 1,757,241,340 | 1,220,705,894     | 2,935,832,776  | 120,043,488         | 0  |       |
| Indiana  | 1999 | 1,778,572,036 | 1,590,465,827     | 3,126,225,781  | 215,832,984         | 0  |       |
| Indiana  | 2000 | 2,016,183,088 | 1,661,089,201     | 3,320,183,808  | 280,425,402         | 0  |       |
| Indiana  | 2001 | 1,754,757,434 | 2,404,069,919     | 3,594,907,640  | 173,930,451         | 0  |       |
| Indiana  | 2002 | 1,801,940,643 | 3,287,734,605     | 3,681,040,208  | 193,303,773         | 0  |       |

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1988 -2002 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  |           |
|           | 2002 | 1,039,296,621 | 1,717,794,926     | 2,475,482,347 | 1,769,965,718       |  |           |
| 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  |           |
|           | 2002 | 831,889,443   | 1,294,896,420     | 2,119,794,524 | 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  |           |
|           | 2002 | 1,073,349,608 | 1,410,082,719     | 898,097,907   | 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 |
|           | 2002 | 1,456,002,060 | 2,062,519,014     | 1,917,295,335 | 0                   | 58,279,507   | 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  |           |
|           | 2002 | 334,023,655   | 640,376,252       | 364,934,677   | 32,454,741          |  |           |

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1988 -2002 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  |                      |
| 2002          | 1,744,145,980 | 2,629,263,391 | 2,378,845,571     | 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  |                      |
| 2002          | 2,394,220,913 | 5,838,753,349 | 1,572,629,131     | 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  |                      |
| 2002          | 2,850,227,855 | 5,533,889,969 | 2,596,503,507     | 870,994,054   | 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  |                      |
| 2002          | 1,558,159,332 | 3,145,136,369 | 2,812,149,147     | 293,849,038   | 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) |
| 2002          | 821,627,437   | 935,221,183   | 1,642,284,308     | 12,123,739    | 10,346,312          | UA 403b (A,L5.2+6.3)                                   |                      |

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)  
1988 -2002 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                   |  |       |
| 2002          | 1,831,224,742 | 2,733,458,900 | 3,242,178,827     | 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                   |  |       |
| 2002          | 228,114,256   | 247,001,321   | 285,510,925       | 28,760,226    | 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                   |  |       |
| 2002          | 627,399,997   | 1,179,581,157 | 1,593,082,767     | 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                   |  |       |
| 2002          | 500,708,457   | 1,287,227,807 | 657,280,614       | 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                   |  |       |
| 2002          | 346,960,375   | 774,499,331   | 339,227,506       | 110,238,020   | 0                   |  |       |

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)  
1988 -2002 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  |                      |
| 2002           | 3,524,610,093 | 6,900,012,912  | 5,110,299,481     | 379,130,839   | 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  |                      |
| 2002           | 395,877,531   | 514,913,400    | 513,015,519       | 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  |                      |
| 2002           | 6,683,022,346 | 14,288,214,828 | 7,434,052,485     | 460,435,693   | 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  |                      |
| 2002           | 3,135,939,431 | 3,979,428,122  | 4,698,009,006     | 619,625,352   | 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) |
| 2002           | 179,993,108   | 298,409,254    | 718,328,407       | 4,391,859     | 1,319,154           | UA 403b (A,L5.2+6.3)                                   |                      |

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)  
1988 -2002 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  |       |
|              | 2002 | 3,707,075,429 | 5,874,525,077     | 8,242,618,933 | 767,287,844         | 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  |       |
|              | 2002 | 866,788,664   | 1,205,522,724     | 1,584,870,053 | 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  |       |
|              | 2002 | 790,911,199   | 1,332,585,909     | 848,558,514   | 51,183,511          | 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  |       |
|              | 2002 | 4,241,759,312 | 7,757,730,305     | 5,423,904,037 | 886,465,132         | 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  |       |
|              | 2002 | 326,152,465   | 157,812,085       | 1,805,219,153 | 0                   | 0  |       |

| 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  |           |
|                | 2002 | 330,861,666   | 676,899,528       | 268,634,287    | 71,646,735          | 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  |           |
|                | 2002 | 1,261,387,093 | 1,845,580,369     | 1,862,783,234  | 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  |           |
|                | 2002 | 283,298,104   | 359,384,401       | 524,895,916    | 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 |
|                | 2002 | 1,856,272,245 | 2,787,661,531     | 3,160,529,817  | 0                   | 136,100,928  | 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  |           |
|                | 2002 | 5,984,160,901 | 9,353,909,601     | 10,085,143,681 | 1,388,948,010       | 0  |           |

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)  
1988 -2002 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  |                      |
| Utah          | 1989 | 299,172,790   | 379,254,528       | 581,428,474   | 0                   | 0  |                      |
| Utah          | 1990 | 318,604,445   | 414,986,860       | 644,904,260   | 0                   | 0  |                      |
| Utah          | 1991 | 354,581,693   | 340,404,656       | 506,517,887   | 140,164,604         | 0  |                      |
| Utah          | 1992 | 387,308,050   | 349,394,173       | 524,792,525   | 117,830,898         | 0  |                      |
| Utah          | 1993 | 404,053,511   | 284,964,556       | 572,786,897   | 118,494,471         | 0  |                      |
| Utah          | 1994 | 448,122,101   | 335,080,149       | 598,429,341   | 82,023,413          | 0  |                      |
| Utah          | 1995 | 466,569,480   | 361,825,176       | 618,199,870   | 74,926,370          | 0  |                      |
| Utah          | 1996 | 538,241,101   | 293,089,887       | 896,321,487   | 57,549,757          | 0  |                      |
| Utah          | 1997 | 519,625,457   | 344,918,051       | 929,835,181   | 45,809,089          | 0  |                      |
| Utah          | 1998 | 537,069,568   | 331,698,352       | 1,022,320,045 | 41,350,152          | 0  |                      |
| Utah          | 1999 | 710,486,850   | 448,838,668       | 1,149,140,939 | 25,579,174          | 0  |                      |
| Utah          | 2000 | 523,164,041   | 485,538,959       | 1,283,676,867 | 48,591,441          | 0  |                      |
| Utah          | 2001 | 517,566,609   | 657,243,561       | 1,425,971,566 | 38,623,752          | 1,772,286  | UA 403b (A,L5.2+6.3) |
| Utah          | 2002 | 538,503,454   | 893,815,012       | 1,500,294,415 | 29,649,653          | 818,982  | UA 403b (A,L5.2+6.3) |
| Vermont       | 1988 | 122,626,500   | 110,419,005       | 93,493,091    | 32,147,720          | 0  |                      |
| Vermont       | 1989 | 121,866,023   | 103,462,668       | 114,573,357   | 31,655,100          | 0  |                      |
| Vermont       | 1990 | 125,284,028   | 129,964,173       | 121,889,421   | 30,348,856          | 0  |                      |
| Vermont       | 1991 | 140,035,940   | 97,458,725        | 121,428,543   | 46,492,982          | 0  |                      |
| Vermont       | 1992 | 144,127,741   | 101,249,949       | 110,744,720   | 36,425,854          | 0  |                      |
| Vermont       | 1993 | 149,477,430   | 91,852,476        | 100,302,377   | 24,211,331          | 0  |                      |
| Vermont       | 1994 | 148,603,072   | 120,243,180       | 100,735,266   | 25,504,706          | 0  |                      |
| Vermont       | 1995 | 156,076,340   | 130,970,112       | 103,963,046   | 26,580,328          | 0  |                      |
| Vermont       | 1996 | 157,634,026   | 107,804,469       | 125,040,436   | 5,126,379           | 0  |                      |
| Vermont       | 1997 | 185,895,076   | 134,030,611       | 136,455,905   | 19,201,038          | 0  |                      |
| Vermont       | 1998 | 203,025,510   | 147,820,152       | 145,892,884   | 35,091,296          | 0  |                      |
| Vermont       | 1999 | 172,802,446   | 157,281,818       | 162,721,759   | 20,633,887          | 0  |                      |
| Vermont       | 2000 | 157,480,327   | 167,531,791       | 176,952,104   | 14,182,348          | 0  |                      |
| Vermont       | 2001 | 163,055,866   | 208,920,556       | 180,145,681   | 26,300,720          | 0  |                      |
| Vermont       | 2002 | 170,834,571   | 283,646,412       | 191,392,830   | 8,116,588           | 0  |                      |
| Virginia      | 1988 | 1,501,089,283 | 910,923,198       | 2,363,356,212 | 0                   | 0  |                      |
| Virginia      | 1989 | 1,543,941,404 | 1,049,042,899     | 2,657,188,303 | 0                   | 0  |                      |
| Virginia      | 1990 | 1,660,561,706 | 1,103,217,804     | 2,128,224,081 | 0                   | 0  |                      |
| Virginia      | 1991 | 1,729,816,670 | 945,263,271       | 2,250,538,034 | 0                   | 0  |                      |
| Virginia      | 1992 | 1,889,473,142 | 1,257,251,934     | 2,348,996,620 | 0                   | 0  |                      |
| Virginia      | 1993 | 1,907,656,659 | 1,126,828,951     | 2,519,918,117 | 0                   | 0  |                      |
| Virginia      | 1994 | 2,049,832,358 | 1,532,486,706     | 2,520,943,348 | 0                   | 0  |                      |
| Virginia      | 1995 | 2,190,692,461 | 1,400,792,149     | 2,639,522,810 | 0                   | 0  |                      |
| Virginia      | 1996 | 2,227,159,561 | 1,192,305,410     | 2,690,850,982 | 0                   | 0  |                      |
| Virginia      | 1997 | 2,183,619,207 | 1,364,423,874     | 2,716,987,365 | 0                   | 0  |                      |
| Virginia      | 1998 | 2,343,446,115 | 1,408,582,622     | 2,828,357,943 | 0                   | 0  |                      |
| Virginia      | 1999 | 2,290,594,933 | 2,028,097,258     | 3,086,655,463 | 0                   | 0  |                      |
| Virginia      | 2000 | 2,495,479,386 | 2,090,547,968     | 3,622,895,043 | 0                   | 0  |                      |
| Virginia      | 2001 | 2,395,872,565 | 2,486,863,710     | 3,788,332,286 | 0                   | 0  |                      |
| Virginia      | 2002 | 2,422,101,179 | 3,299,077,415     | 4,625,861,868 | 0                   | 0  |                      |
| Washington    | 1988 | 840,791,631   | 1,043,673,472     | 591,169,771   | 437,364,236         | 0  |                      |
| Washington    | 1989 | 807,137,955   | 1,210,734,505     | 640,054,085   | 488,580,358         | 0  |                      |
| Washington    | 1990 | 894,491,367   | 1,237,761,805     | 698,740,449   | 521,619,599         | 0  |                      |
| Washington    | 1991 | 942,705,118   | 1,153,819,584     | 779,175,455   | 668,575,581         | 0  |                      |
| Washington    | 1992 | 978,983,875   | 1,242,921,040     | 794,668,027   | 622,392,323         | 0  |                      |
| Washington    | 1993 | 1,043,427,820 | 1,103,729,433     | 858,202,022   | 691,524,499         | 0  |                      |
| Washington    | 1994 | 1,124,669,859 | 1,422,941,443     | 902,566,719   | 459,774,576         | 0  |                      |
| Washington    | 1995 | 1,162,485,889 | 1,463,600,440     | 864,885,764   | 493,225,941         | 0  |                      |
| Washington    | 1996 | 1,236,711,432 | 1,266,424,365     | 905,247,281   | 369,674,707         | 0  |                      |
| Washington    | 1997 | 1,242,837,207 | 1,251,259,432     | 909,853,333   | 605,162,364         | 0  |                      |
| Washington    | 1998 | 1,232,207,831 | 1,363,392,378     | 958,797,014   | 527,811,650         | 0  |                      |
| Washington    | 1999 | 1,271,654,835 | 2,316,038,643     | 1,100,946,533 | 455,794,281         | 0  |                      |
| Washington    | 2000 | 1,399,369,958 | 1,872,146,199     | 1,106,871,192 | 395,949,555         | 0  |                      |
| Washington    | 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) |
| Washington    | 2002 | 1,527,129,090 | 3,062,591,423     | 1,289,837,101 | 134,508,901         | 30,730,343   | UA 403b (A,L5.2+6.3) |
| West Virginia | 1988 | 319,827,097   | 211,836,963       | 350,969,222   | 0                   | 0  |                      |
| West Virginia | 1989 | 321,654,307   | 219,131,663       | 371,883,149   | 0                   | 0  |                      |
| West Virginia | 1990 | 325,388,423   | 219,521,544       | 456,136,849   | 0                   | 0  |                      |
| West Virginia | 1991 | 368,245,037   | 210,735,750       | 502,025,018   | 0                   | 0  |                      |
| West Virginia | 1992 | 376,679,927   | 242,273,021       | 512,768,938   | 0                   | 0  |                      |
| West Virginia | 1993 | 385,572,008   | 213,513,375       | 532,791,316   | 37,437,552          | 0  |                      |
| West Virginia | 1994 | 401,468,979   | 296,839,571       | 536,393,798   | 7,407,963           | 0  |                      |
| West Virginia | 1995 | 432,912,350   | 336,766,379       | 534,013,201   | 47,207,038          | 0  |                      |
| West Virginia | 1996 | 406,121,463   | 268,629,892       | 565,547,539   | 24,256,408          | 0  |                      |
| West Virginia | 1997 | 450,394,807   | 247,316,630       | 574,590,966   | 24,959,051          | 0  |                      |
| West Virginia | 1998 | 425,880,377   | 234,904,435       | 598,353,464   | 39,620,560          | 0  |                      |
| West Virginia | 1999 | 439,607,030   | 358,157,424       | 632,570,244   | 24,780,900          | 0  |                      |
| West Virginia | 2000 | 421,738,324   | 465,418,152       | 769,156,991   | 48,703,323          | 0  |                      |
| West Virginia | 2001 | 443,160,277   | 551,473,481       | 715,831,125   | 37,221,022          | 0  |                      |
| West Virginia | 2002 | 457,602,656   | 736,784,338       | 747,998,515   | 50,596,014          | 0  |                      |

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.

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)  
1988 -2002 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  |       |
| 2002               | 1,444,948,195            | 3,123,055,348            | 3,713,329,481            | 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  |       |
| 2002               | 161,370,610              | 177,390,092              | 328,364,747              | 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           | 119,908,161,439          | 127,080,474,825        | 8,805,598,828        | 209,532,372  |       |
| 2002               | 89,188,766,523           | 159,868,596,257          | 131,848,549,131          | 10,010,314,823         | 267,549,817          |  |       |
| <b>Grand Total</b> | <b>1,122,154,941,889</b> | <b>1,068,099,837,029</b> | <b>1,406,227,740,828</b> | <b>166,970,645,864</b> | <b>2,044,402,373</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 SSAP No. 35 and SOP 97-3 for proper treatment.

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

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

**Assessments at a Glance**

| <b>Assessment<br/>Limits/<br/>Classes</b> | <b>Percent of<br/>Premium</b> | <b>Number of<br/>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                            |
| North Carolina                            | 2%                            | 2                            |

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

**Assessments (cont.)**

| <b>Assessment Limits/<br/>Classes</b> | <b>Percent of Premium</b>     | <b>Number of Classes</b>        |
|---------------------------------------|-------------------------------|---------------------------------|
| 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<br/>2% limit</b> | <b>43/52 have<br/>2 classes</b> |

## 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 1 calendar year exceed 2% of the insurer's premiums in the state on the policies carried by the account.

**Assessment Classes**

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

**Nebraska****Assessment Limits**

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

**Assessment Classes**

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

**Nevada****Assessment Limits**

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

**Assessment Classes**

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

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

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

**Assessment Classes**

§408-B:9.II(a),(b). Two assessments: Class A for administrative and legal costs and other expenses and examinations; these assessments can be made

whether or not related to a particular impaired or insolvent insurer, and Class B, to the extent necessary to carry out the powers and duties of the association with regard to an impaired or an insolvent insurer. (Amended effective 1/1/96)

## **New Jersey**

### **Assessment Limits**

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

### **Assessment Classes**

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

## **New Mexico**

### **Assessment Limits**

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

### **Assessment Classes**

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

## **New York**

### **Assessment Limits**

§7709(e)(2). Two percent (2%) of premiums in state 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-52E(1)(a). The total of all assessments authorized by the association with respect to a member insurer for each subaccount of the life insurance and annuity account and for the health account may not in one calendar year exceed two percent of that member insurer's average annual premiums received in this state on the policies and contracts covered by the subaccount or account during the three calendar years preceding the year in which the insurer became an impaired or insolvent insurer. Effective July 1, 2003 (prior statute repealed).

#### **Assessment Classes**

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

### **Tennessee**

#### **Assessment Limits**

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

#### **Assessment Classes**

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

insolvent insurer.

## Texas

### Assessment Limits

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

### Assessment Classes

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

## Utah

### Assessment Limits

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

### Assessment Classes

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

## 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**

## **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                            |                      |                     |
| New Jersey           |                              | 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 provision expired on January 1, 2003.

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

**Tax Offsets****Alabama**

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

**Alaska**

No provision.

**Arizona**

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

**Arkansas**

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

**California**

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

**Colorado**

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

**Connecticut**

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

**Delaware**

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

**District of Columbia**

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

**Florida**

§631.72. For assessments levied before Jan. 1, 1997 member insurers may offset 0.1% of the assessment, less any refunds, for each year following the

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

### **Georgia**

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

### **Hawaii**

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

### **Idaho**

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

### **Illinois**

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

### **Indiana**

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

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

**Tennessee**

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

**Texas**

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

**Utah**

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

**Vermont**

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

**Virginia**

§38.2-1709. Yes. A member may show a certificate of contribution as an asset, in the form approved by the Commission, at the original face amount for the calendar year of issuance. Such amount may be amortized as follows: 1. Certificates of contribution issued before Jan. 1, 1998 shall be amortized in each succeeding calendar year through December 31, 1997, at an amount not to exceed 0.05 of 1% of the direct gross premium income for the classes of insurance in the account for which the member is assessed. If the amount of the certificate has not been fully amortized by the contributing insurer by December 31, 1997, the unamortized balance of the certificate amount shall be amortized at the option of the contributing insurer, either (i) in the same manner as the certificate was amortized prior

to Jan. 1, 1998; however, if not amortized in full prior to calendar year 2010, the unamortized balance of the certificate shall be amortized in full during the calendar year 2010, or (ii) over the 10 successive calendar years commencing Jan. 1, 1998, in amounts each equal to 10% of such unamortized balance. A contributing insurer whose certificate has not been fully amortized by December 31, 1997, shall notify the Commission in writing of the amortization schedule option it has selected on or before March 1, 1998. If a contributing insurer fails to notify the Commission by such date, the insurer shall be deemed to have selected to continue amortization under the original schedule.

### Washington

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

### West Virginia

No provision.

### Wisconsin

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

### Wyoming

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

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