

December 15, 2011

Dear Chief Executive Officer:

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

The enclosed schedules provide estimates of the total costs (including statutory benefits and the expenses incurred to provide them) for specific, multi-state insolvencies in which NOLHGA has been involved. Also included is related assessment information for which NOLHGA is aware (this information reflects assessments called (i.e. billed) less refunded as of December 31, 2010). Please review the comments at the beginning of each section for a clearer understanding of the data and the limitations inherent in these estimates.

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

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

Sincerely,



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

Enclosure

Overview

General Comments

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

- **Overview** – lists insolvencies by certain categories and contains summary totals for each category. Generally, these are multi-state cases in which NOLHGA was involved. Costs may include amounts needed to fund assumption reinsurance transactions, claims paid directly by guaranty associations, expenses incurred by NOLHGA and guaranty associations and assets actually received from estates. Note the following general classifications:
 - ***Pre-Liquidation Cases***
Companies listed in this category are under some form of oversight (conservation, rehabilitation, etc.) by state insurance departments but have NOT been placed into liquidation nor has a final order of liquidation with funding of insolvency been obtained. Costs estimates are based on available information regarding policy liabilities and available estate assets, if any. Companies will need to decide whether or not they wish to establish an accrual for these cases since neither SSAP No. 35R or SOP 97-3 appear to require an accrual until a final order of liquidation is obtained.
 - ***Open Insolvencies***
The insolvencies listed are those that are still in an “open” status. These cases may be involved in the development of an assumption reinsurance agreement which has closed (or is anticipated to close in the near future); an assumption reinsurance agreement that requires funding to occur in the near future (or funding is anticipated to occur over a number of years beyond the current period) or may have closed blocks of business which will be administered indefinitely by guaranty associations and claims will simply be in a run-off status.
 - ***Closed***
This category lists those costs associated with assumption reinsurance agreements that have been closed or outstanding claims benefits have essentially been funded by Guaranty Associations. Guaranty associations may still incur costs related to covered obligations.
 - ***Estates Closed***
This category lists those costs associated with estates that have had court orders issued to close the estate. No further costs or recoveries other than minor amounts are anticipated.
 - ***Released from Oversight***
This category lists those cases which were under some form of Insurance Department oversight (whether referred to as supervision, conservation, rehabilitation, receivership, etc.) and did not proceed to a liquidation status. The cases are eventually released from Department oversight. Blocks of business are generally disposed of without GA funding. Guaranty association costs should be minimal and are generally limited to expenses involved in monitoring the cases.
 - ***Other Key Points***
Provides general comments related to specific insolvencies.
- **Anticipated Funding Schedule**
This section contains Anticipated Funding Schedules for certain insolvencies for which Guaranty Association funding occurs over a period of time extending beyond year-end 2011. **Particular attention should be given to these insolvencies since Guaranty Associations may fund their participation in an assumption reinsurance agreement through a variety of methods (such as the use of a promissory note or borrowed funds to accommodate capacity limitations or the economic benefit to member companies), and it is likely that the timing of actual assessments will not coincide with the enclosed schedules. Please note Executive Life Insurance Company is the only insolvency currently included in this schedule.**

General Comments (continued)

- **Specific Insolvency Costs and Assessment Information**

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

In addition, this information

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

- **Assessable Premiums 1988 -2010**

This section contains the Total Assessable Premiums for the period 1988 through 2010, by state, by account, by year. The data is obtained from the final Assessment Data Surveys filed by member companies. The data may be used to estimate your company's pro-rata share of the estimated costs for all insolvencies. This may be accomplished by calculating your share of the assessable premiums and applying that factor to the estimated insolvency costs.

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

This report contains general information regarding assessment and premium tax offset provisions by state as of December 2011.

AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

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

Estimated GA Costs

Estimated Net Costs as of September 30, 2011												
	NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total Report 2011	Total Report 2010	Change
Overview "Pre-Liquidation" Insolvencies												
American Community Mutual Ins. Co.	60305	MI	4/8/2010			0	0	0	0	0	0	(0)
American Network Ins. Co.	81078	PA	1/6/2009			0	0	119,146,047	0	119,146,047	116,274,107	2,871,941
Executive Life Ins. Co. of New York	61913	NY	4/23/1991			0	739,149,780	0	0	739,149,780	11,038,897	728,110,883
Monarch Life Ins. Co.	66265	MA	6/9/1994			212,642	93,934	208,210	0	514,786	514,786	0
Penn Treaty Network	63282	PA	1/6/2009			0	0	1,621,806,659	0	1,621,806,659	1,186,170,391	435,636,268
Shenandoah Life Ins. Co.	68845	VA	2/12/2009			No Data Available, appears resolved without GA funding				0	0	0
Standard Life Ins Co of IN	69051	IN	12/18/2008			0	2,669,541	0	0	2,669,541	236,948,959	(234,279,418)
Total "Pre-Liquidation"						212,642	741,913,255	1,741,160,916	0	2,483,286,813	1,550,947,140	932,339,674

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Allocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
5,138	490	228	0	304	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
5,138	490	228	0	304	0	0	0

Overview "Open" Insolvencies												
	NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total Report 2011	Total Report 2010	Change
Booker T Washington Ins Co Inc	61468	AL	2/22/2006	5/5/2010		22,029,773	0	23,018	0	22,052,791	25,677,370	(3,624,579)
Executive Life Ins. Co.	63010	CA	4/11/1991	12/6/1991		1,170,362,379	1,701,172,730	0	31,449,353	2,902,984,463	2,882,604,607	20,379,856
Golden State Mutual Life Ins Co	63924	CA	6/24/2010	1/28/2011		981,974	0	0	0	981,974	139,583	842,391
Imerica Life and Health Ins. Co.	63533	AR	11/18/2009	5/3/2010		0	0	12,448,660	0	12,448,660	8,164,658	4,284,002
Life & Health Ins. Co. of America	77887	PA		7/2/2004	11/27/2007	576,317	0	35,206,317	0	35,782,633	35,918,959	(136,326)
Lincoln Memorial Life Ins. Co.	69833	TX	5/14/2008	9/22/2008	See Special Memo	309,554,723	335,942	0	0	309,890,665	309,672,763	217,903
Medical Savings Ins. Co.	74217A	IN	12/1/2008	2/26/2009		0	0	22,504,500	0	22,504,500	20,012,306	2,492,194
Memorial Service Life Ins. Co.	74926	TX	5/14/2008	9/22/2008		116,963,571	0	0	0	116,963,571	121,438,076	(4,474,504)
National States Ins. Co.	60593	MO	4/1/2010	11/15/2010		779,577	0	128,109,786	0	128,889,363	89,481,523	39,407,841
Universal Life Ins Co	70157	AL	4/24/2009	5/5/2010		10,099,837	0	23,704	0	10,123,541	11,240,934	(1,117,392)
Total "Open"						1,631,348,152	1,701,508,672	198,315,985	31,449,353	3,562,622,162	3,504,350,778	58,271,385

0	0	0	0	0	0	0	0
1,052,030,475	500,000	1,319,032,093	45,963,201	590,625	0	42,365,781	20,669,527
0	0	0	0	0	0	0	0
0	0	0	0	1,858,082	0	0	0
247,961	0	529	0	3,655,302	0	0	0
81,028,580	0	0	0	0	0	0	0
0	0	0	0	4,500,000	31,891	0	0
29,939,000	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
1,163,246,016	500,000	1,319,032,622	45,963,201	10,604,009	31,891	42,365,781	20,669,527

Overview "Closed" Insolvencies												
	NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total Report 2011	Total Report 2010	Change
American Chambers Life Ins. Co.	75914	OH	3/13/2000	5/8/2000		79,381	0	34,854,415	0	34,933,796	45,851,479	(10,917,683)
American Integrity Ins. Co.	10197	PA		6/25/1993		0	0	34,279,172	0	34,279,172	61,653,353	(27,374,181)
Andrew Jackson Life Ins. Co.	60968	MS	2/10/1992	3/26/1993		24,386,640	6,335,490	75,362	0	30,797,492	30,799,024	(1,531)
Benicorp Ins. Co.	69752	IN	8/9/2007	10/5/2007		23,419	0	33,290,400	0	33,313,819	33,294,196	19,623
Centennial Life Ins. Co.	61654	KS	2/4/1998	5/27/1998		15,763	0	665,878	0	681,641	681,641	0
Consumers United Ins. Co.	62278	DE	2/9/1993	5/5/1994		1,102,728	7,565,985	6,491,538	0	15,160,251	15,154,602	5,649
Family Guaranty Life Ins. Co.	75302	MS	5/10/1999	6/29/1999		24,930,096	0	0	0	24,930,096	24,913,233	16,863
Farmers and Ranchers Life Ins. Co.	63185	OK	5/12/1999	1/14/2000		4,707,920	4,462,202	0	0	9,170,121	9,162,998	7,123
Fidelity Bankers Life Ins. Co.	63266	VA	5/13/1991	9/29/1992		274,417	14,149,804	0	0	14,424,222	14,424,222	0
First National Life Ins. Co. of America	63525	MS	5/10/1999	6/29/1999		2,493,836	22,552,958	0	0	25,046,794	24,999,208	47,586
Franklin American Life Ins. Co.	68489	TN	5/11/1999	10/26/1999		269,536	58,276	0	0	327,812	12,985,545	(12,657,734)
Franklin Protective Life Ins. Co.	98655	MS	5/10/1999	6/29/1999		12,715,250	3,865,855	0	0	16,581,104	16,567,476	13,628
International Financial Services Life Ins. Co.	64084	MO	5/12/1999	11/30/1999		1,123,146	720,654	0	0	1,843,800	1,835,698	8,102
Investors Equity Life Ins. Co. of HI, LTD	64874	HI	6/24/1994	12/29/1994		0	19,626,888	0	0	19,626,888	19,626,888	0
Legion Ins. Co.	24422	PA	3/28/2002	7/28/2003		0	0	1,424,061	0	1,424,061	1,883,817	(459,757)
London Pacific Life & Annuity Co.	68934	NC	8/6/2002	9/30/2004		0	97,442,614	0	0	97,442,614	131,711,308	(34,268,695)
National Heritage Life Ins. Co.	97284	DE	5/25/1994	11/21/1995		5,776,762	151,758,998	0	0	157,535,760	162,633,015	(5,097,255)
Old Standard Life Ins. Co.	88579	ID	3/2/2004	4/15/2009		No Data Available, sold without GA involvement				0	0	0
Reliance Ins. Co.	24457	PA	5/29/2001	10/3/2001		0	0	13,880,002	0	13,880,002	13,878,327	1,674
Universe Life Ins. Co.	70181	ID	3/5/1996	12/4/1998		0	0	9,885,553	0	9,885,553	9,885,553	0
Villanova Ins. Co.	19577	PA	3/28/2002	7/28/2003		0	0	22,921	0	22,921	21,189	1,732
Total "Closed"						77,898,893	328,539,723	134,869,301	0	541,307,917	631,962,773	(90,654,856)

253,143	4,500	0	0	58,171,953	3,383,911	0	0
9,517	129,780	0	0	85,880,467	25,107,947	0	0
28,735,867	0	10,977,686	50,403	0	0	3,735,647	0
0	0	0	0	34,690,991	0	0	0
793,564	687,271	100,000	50,000	19,664,517	13,327,452	0	0
828,884	258,055	5,279,053	275,537	12,052,209	3,611,951	40	4
13,800,320	0	4,950,590	0	0	0	1,518,800	0
7,965,000	2,925,000	885,000	325,000	0	0	0	0
889,508	30	2,648,350	20	330,078	0	35,000	0
18,270,153	5,669,219	18,925,424	1,805,281	0	0	0	0
1,242,916	0	89,000	0	0	0	0	0
5,854,173	0	2,082,992	0	52,921	0	0	0
4,502,111	2,675,000	277,880	0	152,528	125,000	0	0
27,611,280	20,999,761	22,525,117	11,243,274	11,732,231	11,500,000	0	0
0	0	0	0	584,325	0	0	0
700,638	0	87,875,660	2,013,000	0	166,536	0	0
13,267,750	252,755	236,271,567	21,694,354	0	0	2,585,649	0
151,260	0	0	0	6,200,687	0	0	0
122,316	718	5,000	0	7,622,381	851,692	0	0
0	0	0	0	400,000	0	0	0
124,998,400	33,602,090	392,893,319	37,456,870	237,535,288	58,074,489	7,875,136	4

Total All Insolvencies Summary by State

	Estimated Net Costs as of September 30, 2011					Assessments Called (Billed) or Refunded as of December 31, 2010							
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total	Life		Allocated Annuity		A&H		Unallocated Annuity	
						Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	46,768,681	31,602,460	6,658,357	0	85,029,498	22,368,855	0	33,937,732	0	2,060,000	0	0	0
Alaska	676,963	5,896,669	506,489	(512)	7,079,609	2,063,342	454,500	5,597,169	333,181	253,415	56,000	2,428,923	29
Arizona	26,397,544	41,821,204	85,067,252	0	153,286,000	38,214,894	0	38,206,946	0	13,235,267	0	0	0
Arkansas	16,645,683	11,864,583	7,742,704	51,994	36,304,965	25,621,978	0	0	0	9,736,334	0	0	0
California	298,969,406	488,339,770	263,953,540	0	1,051,262,716	288,656,930	41,665,000	408,728,212	23,273,000	20,293,800	11,275,000	0	0
Colorado	885,297	9,939,598	42,109,535	0	52,934,431	9,594,556	18,410,470	18,978,248	39,239,670	9,778,366	5,532,143	0	0
Connecticut	(13,268)	25,283,796	14,710,386	(1,107)	39,979,807	4,732,230	4,154,158	3,712,000	3,421,902	0	0	1,445,000	1,444,994
Delaware	4,761,637	16,818,301	3,756,730	332,954	25,669,621	7,876,303	0	16,525,910	0	2,435,000	0	984,787	0
Dist. of Columbia	116,272	308,201	281,391	0	705,863	584,826	512,527	1,754,248	1,539,695	630,000	259,707	0	0
Florida	115,962,797	207,720,844	378,994,631	5,732	702,684,004	125,602,575	0	224,779,838	142,450	11,200,000	0	0	0
Georgia	30,405,940	37,054,696	72,427,839	2,376,527	142,265,001	43,275,908	0	44,189,138	584,662	6,131,986	64,528	5,870,582	(32,978)
Hawaii	27,603,981	37,361,690	2,277,756	0	67,243,426	47,538,543	21,042,109	41,818,128	15,586,534	11,882,875	11,503,683	0	0
Idaho	8,121,359	10,737,438	5,322,597	0	24,181,393	11,714,705	2,699,795	9,940,276	0	950,135	0	0	0
Illinois	152,314,031	178,300,055	81,284,267	8,798,294	420,696,647	178,049,738	37,995,670	204,402,147	102,145,755	31,740,000	12,248,240	77,450,410	59,759,367
Indiana	33,218,457	54,673,572	32,899,578	4,767,965	125,559,572	29,600,051	5,000,000	74,412,620	0	25,209,164	0	0	0
Iowa	38,379,901	37,809,178	47,152,633	39,763	123,381,476	26,259,122	0	35,314,908	0	1,795,360	0	1,280,000	0
Kansas	43,342,979	17,355,426	2,621,582	0	63,319,986	26,036,000	0	19,115,000	0	1,650,000	0	0	0
Kentucky	24,161,546	25,611,320	34,612,064	0	84,384,930	39,964,175	15,572,328	23,721,386	4,334,688	1,954,518	1,053,336	0	0
Louisiana	8,204,524	6,276,350	16,106,376	0	30,587,250	8,103,508	0	14,413,707	0	15,638,832	0	0	0
Maine	597,403	2,017,291	116,331	62,899	2,793,924	2,172,639	0	1,159,361	0	175,000	0	0	0
Maryland	19,983,474	33,431,345	22,258,296	5,599,657	81,272,772	36,827,287	0	30,842,121	0	1,700,000	0	0	0
Massachusetts	44,407,563	45,367,109	2,276,472	0	92,051,144	40,615,000	2,125,000	33,291,000	700,000	5,456,000	1,475,000	0	0
Michigan	10,416,762	56,209,795	23,650,670	3,294,444	93,571,672	23,920,700	13,088,981	70,299,300	10,100,034	0	0	34,158,333	29,297,170
Minnesota	16,988,413	62,233,227	4,579,698	2,516,027	86,317,364	24,063,000	2,144,001	120,079,500	24,707,255	418,500	0	5,700,000	0
Mississippi	65,661,495	18,874,365	12,282,337	93,333	96,911,531	50,334,095	14,626	20,172,670	0	15,534,678	30,041	6,850,139	0
Missouri	194,067,762	36,017,804	23,547,004	29,058	253,661,628	70,030,272	0	37,285,110	0	8,479,499	0	0	0
Montana	4,300,367	6,767,332	4,075,613	0	15,143,312	8,060,287	0	7,723,955	0	2,024,840	0	0	0
Nebraska	15,891,647	16,030,796	23,377,517	0	55,299,960	11,938,351	532,785	16,775,339	293,315	5,083,700	5,700,000	0	0
Nevada	12,828,324	9,519,658	12,208,203	0	34,556,185	12,262,827	337,000	8,197,685	69,630	11,839,600	178,000	0	0
New Hampshire	539,470	2,241,825	4,773,733	606,592	8,161,619	2,023,542	563,123	1,732,000	996,376	0	0	0	0
New Jersey	38,419,998	110,663,127	72,094,374	4,576,183	225,753,683	42,095,487	5,692,387	46,684,985	7,116,428	1,325,000	151,039	23,104,352	11,865,605
New Mexico	5,510,132	10,279,441	7,412,886	0	23,202,458	4,794,562	120,000	5,700,919	0	467,574	0	0	0
New York	60,562	468,828,206	(91,104)	(6,578)	468,791,085	91,500,000	54,000,000	0	0	0	0	0	0
North Carolina	43,774,078	97,184,605	68,777,360	224,161	209,960,203	48,827,217	7,163,500	98,747,783	16,243,750	2,310,000	0	0	0
North Dakota	4,033,693	7,160,764	3,856,955	28,716	15,080,127	4,999,898	423,000	7,798,336	277,400	3,253,092	924,599	104,738	0
Ohio	53,489,336	63,602,326	36,816,614	2,309,690	156,217,966	46,900,000	0	54,445,000	0	7,865,000	0	7,875,000	0
Oklahoma	35,196,045	34,489,865	13,681,664	0	83,367,575	39,824,843	14,366,850	32,603,738	5,507,650	13,495,550	5,402,000	0	0
Oregon	17,294,174	19,749,166	8,761,632	0	45,804,972	19,068,901	0	20,140,366	0	1,688,644	0	0	0
Pennsylvania	69,734,404	393,356,787	201,290,386	1,546,153	665,927,730	155,432,407	0	232,347,862	0	2,553,470	0	100,058,938	0
Puerto Rico	692,451	545,861	(7,323)	0	1,230,989	622,778	0	387,497	0	108,788	0	0	0
Rhode Island	3,545,625	26,338,988	1,839,761	0	31,724,374	2,864,837	0	16,281,497	0	428,700	0	0	0
South Carolina	21,886,911	30,554,818	18,034,792	0	70,476,521	22,736,843	0	28,314,306	0	2,700,000	0	0	0
South Dakota	7,482,877	5,161,613	22,032,827	0	34,677,317	10,700,802	3,424,511	7,530,701	2,698,921	4,091,897	1,475,000	0	0
Tennessee	37,496,805	30,948,615	39,713,253	0	108,158,673	32,793,000	0	41,502,000	0	7,866,000	0	0	0
Texas	238,030,956	191,188,151	113,626,361	14,380,562	557,226,029	222,586,803	40,567,051	142,668,069	16,932,156	52,313,796	18,088,924	0	0
Utah	9,344,731	8,823,399	8,853,682	27,265,694	16,880,549	16,880,549	7,669,846	12,534,100	4,124,184	1,603,796	0	3,050,000	4,549,252
Vermont	176,150	1,055,359	8,182,259	(3,802)	9,409,966	428,664	0	519,856	0	177,500	0	0	0
Virginia	13,445,675	33,698,543	133,033,063	0	180,177,281	23,488,697	9,858,881	32,867,690	15,978,803	2,958,086	1,787,431	0	0
Washington	37,684,601	78,146,498	96,622,538	2,167,911	214,621,548	53,933,397	10,230,633	62,105,810	2,094,396	10,836,516	2,646,855	7,600,000	5,000,000
West Virginia	2,846,074	9,088,524	1,219,734	0	13,154,333	6,818,408	4,048,871	10,179,699	5,230,641	4,642,781	5,464,841	51,813	0
Wisconsin	29,994,560	56,955,584	16,699,912	79,208	103,729,264	32,700,000	0	45,050,000	0	0	0	0	0
Wyoming	3,983,002	6,006,159	1,387,929	0	11,377,090	4,338,084	0	7,339,821	0	845,787	0	0	0
Other	1	6,132,699	14,422	0	6,147,122	0	0	0	0	0	0	0	0
Total	1,936,729,249	3,223,444,796	2,105,485,557	54,119,703	7,319,779,305	2,102,442,416	323,877,603	2,472,855,689	303,672,476	339,028,846	85,316,367	278,013,015	111,883,439

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	719	37,886	4,179,545	0	4,218,149	American Community Mutual Ins. Co.	0
Alaska	616	16,474	465,240	0	482,330	American Network Ins. Co.	119,146,047
Arizona	4,531	1,167,614	81,390,320	0	82,562,465	Executive Life Ins. Co. of New York	739,149,780
Arkansas	832	2,911,294	3,501,138	0	6,413,263	Monarch Life Ins. Co.	514,786
California	23,951	22,379,073	253,357,825	0	275,760,849	Penn Treaty Network	1,621,806,659
Colorado	4,535	1,737,257	34,031,282	0	35,773,075	Shenandoah Life Ins. Co.	0
Connecticut	5,600	25,191,776	14,644,227	0	39,841,603	Standard Life Ins Co of IN	2,669,541
Delaware	385	996,876	2,124,500	0	3,121,761		
Dist. of Columbia	673	7,747	271,697	0	280,118	Total	2,483,286,813
Florida	14,608	482,160	294,124,401	0	294,621,169	Per state breakdown	2,483,286,813
Georgia	1,901	5,437,189	41,633,000	0	47,072,089		0
Hawaii	1,469	187,139	2,258,441	0	2,447,049		
Idaho	523	347,791	4,472,927	0	4,821,241		
Illinois	7,384	26,142,177	58,996,267	0	85,145,828		
Indiana	2,361	1,476,647	15,217,586	0	16,696,594		
Iowa	3,148	4,020,506	45,266,719	0	49,290,373		
Kansas	2,922	29,680	15,426	0	48,028		
Kentucky	660	987,959	19,148,321	0	20,136,941		
Louisiana	1,481	16,317	8,146,028	0	8,163,826		
Maine	1,140	1,458,060	68,115	0	1,527,315		
Maryland	4,507	7,459,085	20,097,866	0	27,561,458		
Massachusetts	9,637	67,155	41,036	0	117,828		
Michigan	10,487	12,977,509	22,717,947	0	35,705,944		
Minnesota	3,787	3,826,984	4,144,175	0	7,974,945		
Mississippi	299	628,683	4,440,839	0	5,069,822		
Missouri	3,731	46,670	6,745,534	0	6,795,934		
Montana	529	749,592	2,466,001	0	3,216,122		
Nebraska	1,979	705,966	18,863,323	0	19,571,268		
Nevada	1,609	609,663	3,364,671	0	3,975,944		
New Hampshire	1,553	1,826,549	4,535,841	0	6,363,943		
New Jersey	6,384	58,360,416	71,658,076	0	130,024,876		
New Mexico	1,832	237,362	6,713,881	0	6,953,075		
New York	27,001	469,073,089	39,818	0	469,139,908		
North Carolina	3,102	14,648,727	65,501,289	0	80,153,118		
North Dakota	106	10,861	526,794	0	537,762		
Ohio	6,809	6,854,490	18,574,797	0	25,436,096		
Oklahoma	1,195	182,824	8,822,079	0	9,006,098		
Oregon	2,162	37,769	7,410,927	0	7,450,857		
Pennsylvania	12,363	42,302,656	199,409,273	0	241,724,293		
Puerto Rico	463	37,132	14	0	37,609		
Rhode Island	748	4,561,822	1,678,275	0	6,240,844		
South Carolina	1,324	1,029,887	11,407,544	0	12,438,755		
South Dakota	850	356,297	18,566,192	0	18,923,339		
Tennessee	1,235	1,817,985	32,345,796	0	34,165,017		
Texas	11,293	355,743	83,360,281	0	83,727,317		
Utah	1,446	673,095	8,595,613	0	9,270,155		
Vermont	568	876,739	8,143,915	0	9,021,222		
Virginia	2,565	2,767,018	129,804,401	0	132,573,985		
Washington	7,393	5,429,404	83,650,389	0	89,087,186		
West Virginia	604	2,062,826	651,626	0	2,715,056		
Wisconsin	5,393	123,960	12,670,977	0	12,800,331		
Wyoming	251	50,974	898,066	0	949,291		
Other	0	6,132,699	653	0	6,133,353		
Total	212,642	741,913,255	1,741,160,916	0	2,483,286,813		
		State Breakdown Not Available					
None							
Total	212,642	741,913,255	1,741,160,916	0	2,483,286,813		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	41,227,899	21,632,596	339,140	0	63,199,635	Booker T Washington Ins Co Inc	22,052,791
Alaska	545,030	5,601,719	1,610	0	6,148,358	Executive Life Ins. Co.	2,902,984,463
Arizona	21,537,081	24,127,684	1,956,320	0	47,621,085	Golden State Mutual Life Ins Co	981,974
Arkansas	14,355,089	6,263,770	226,982	51,989	20,897,830	Imerica Life and Health Ins. Co.	12,448,660
California	280,933,670	443,751,201	2,570,650	0	727,255,520	Life & Health Ins. Co. of America	35,782,633
Colorado	359,922	0	5,004,403	0	5,364,324	Lincoln Memorial Life Ins. Co.	309,890,665
Connecticut	41,937	0	0	0	41,937	Medical Savings Ins. Co.	22,504,500
Delaware	3,962,190	4,066,389	8,741	100,791	8,138,110	Memorial Service Life Ins. Co.	116,963,571
Dist. of Columbia	14,444	0	(1,099)	0	13,345	National States Ins. Co.	128,889,363
Florida	98,750,326	106,036,459	72,885,811	0	277,672,596	Universal Life Ins Co	10,123,541
Georgia	27,626,947	23,885,478	22,004,678	2,261,855	75,778,958		
Hawaii	26,239,813	16,934,773	96,409	0	43,270,994	Total	3,562,622,162
Idaho	7,569,732	8,120,591	186,637	0	15,876,960	Per state breakdown	3,562,622,162
Illinois	122,892,994	105,748,384	13,439,401	6,371,407	248,452,185		0
Indiana	25,391,739	26,980,103	2,661,167	12,942	55,045,951		
Iowa	32,827,898	21,407,306	619,002	39,742	54,893,948		
Kansas	42,035,938	10,665,826	658,255	0	53,360,020		
Kentucky	22,639,587	22,571,457	14,075,839	0	59,286,884		
Louisiana	3,059,428	0	1,197,515	0	4,256,943		
Maine	6,114	0	(857)	0	5,257		
Maryland	17,996,525	20,180,580	1,592,927	5,599,173	45,369,205		
Massachusetts	40,778,933	42,119,342	0	0	82,898,276		
Michigan	227,094	0	439,624	(84,573)	582,145		
Minnesota	14,241,645	35,005,506	34,672	10,307	49,292,130		
Mississippi	19,121,491	5,649,763	1,013,729	93,252	25,878,235		
Missouri	191,265,379	25,720,142	9,881,871	0	226,867,392		
Montana	3,584,129	3,664,307	405,955	0	7,654,391		
Nebraska	13,594,876	6,809,106	2,606,520	0	23,010,502		
Nevada	12,379,740	7,102,987	4,180,652	0	23,663,378		
New Hampshire	0	0	0	0	0		
New Jersey	19,889,646	50,834,553	0	1,112,139	71,836,338		
New Mexico	4,588,605	7,929,488	503,334	0	13,021,427		
New York	0	0	0	0	0		
North Carolina	30,309,826	66,767,134	2,666,020	0	99,742,980		
North Dakota	3,261,914	4,964,099	2,120,454	28,716	10,375,183		
Ohio	43,689,701	36,723,253	10,682,618	1,819,284	92,914,856		
Oklahoma	24,788,527	18,222,458	614,236	0	43,625,220		
Oregon	15,244,944	17,051,011	185,969	0	32,481,925		
Pennsylvania	47,805,892	167,930,761	1,066,339	0	216,802,992		
Puerto Rico	640,958	508,735	0	0	1,149,693		
Rhode Island	3,203,920	21,525,625	0	0	24,729,545		
South Carolina	16,739,162	21,613,671	4,442,394	0	42,795,228		
South Dakota	6,695,948	2,789,692	1,971,672	0	11,457,312		
Tennessee	30,791,605	15,696,845	2,318,125	0	48,806,575		
Texas	227,093,726	133,015,600	6,354,046	11,545,284	378,008,656		
Utah	8,663,024	6,797,395	52,792	240,332	15,753,543		
Vermont	779	0	0	0	779		
Virginia	10,139,342	19,498,723	2,459,492	0	32,097,558		
Washington	32,910,726	57,964,399	1,746,174	2,167,504	94,788,804		
West Virginia	1,741,279	3,553,429	16,390	0	5,311,099		
Wisconsin	14,913,425	50,538,927	3,029,321	79,208	68,560,881		
Wyoming	3,027,613	3,537,405	56	0	6,565,074		
Other	0	0	0	0	0		
Total	1,631,348,152	1,701,508,672	198,315,985	31,449,353	3,562,622,162		
State Breakdown Not Available							
None							
Total	1,631,348,152	1,701,508,672	198,315,985	31,449,353	3,562,622,162		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	1,275,868	2,440,556	1,240,284	0	4,956,708	American Chambers Life Ins. Co.	34,933,796
Alaska	2,463	35,187	40,417	0	78,067	American Integrity Ins. Co.	34,279,172
Arizona	294,891	3,254,045	1,397,823	0	4,946,759	Andrew Jackson Life Ins. Co.	30,797,492
Arkansas	552,573	1,141,119	3,494,964	0	5,188,656	Benicorp Ins. Co.	33,313,819
California	406,105	13,806,450	7,906,807	0	22,119,362	Centennial Life Ins. Co.	681,641
Colorado	80,121	3,636,054	3,145,630	0	6,861,805	Consumers United Ins. Co.	15,160,251
Connecticut	10,343	169,474	66,159	0	245,976	Family Guaranty Life Ins. Co.	24,930,096
Delaware	591,916	11,085,294	1,554,668	0	13,231,878	Farmers and Ranchers Life Ins. Co.	9,170,121
Dist. of Columbia	24,623	276,013	10,138	0	310,775	Fidelity Bankers Life Ins. Co.	14,424,222
Florida	3,086,433	63,483,984	6,155,469	0	72,725,886	First National Life Ins. Co. of America	25,046,794
Georgia	556,606	3,639,790	4,357,808	0	8,554,205	Franklin American Life Ins. Co.	327,812
Hawaii	25,557	19,954,918	(77,291)	0	19,903,184	Franklin Protective Life Ins. Co.	16,581,104
Idaho	14,896	361,512	576,797	0	953,205	International Financial Services Life Ins. Co.	1,843,800
Illinois	87,926	3,927,867	8,357,456	0	12,373,249	Investors Equity Life Ins. Co. of HI, LTD	19,626,888
Indiana	274,473	14,096,839	14,932,911	0	29,304,224	Legion Ins. Co.	1,424,061
Iowa	622,617	6,856,251	1,263,012	0	8,741,880	London Pacific Life & Annuity Co.	97,442,614
Kansas	87,366	2,067,122	1,940,318	0	4,094,806	National Heritage Life Ins. Co.	157,535,760
Kentucky	64,447	704,584	848,103	0	1,617,134	Old Standard Life Ins. Co.	0
Louisiana	3,884,987	4,725,007	1,214,095	0	9,824,089	Reliance Ins. Co.	13,880,002
Maine	1,424	15,937	49,053	0	66,414	Universe Life Ins. Co.	9,885,553
Maryland	112,232	1,021,697	589,460	0	1,723,389	Villanova Ins. Co.	22,921
Massachusetts	14,530	108,016	2,236,539	0	2,359,085		
Michigan	1,055,047	34,187,310	378,193	0	35,620,550	Total	541,307,917
Minnesota	16,792	3,826,433	395,050	0	4,238,275	Per state breakdown	541,307,917
Mississippi	45,863,553	11,516,920	6,399,508	0	63,779,980		0
Missouri	320,596	3,846,669	6,762,486	0	10,929,751		
Montana	2,780	86,373	1,171,375	0	1,260,528		
Nebraska	154,069	3,928,174	5,194,905	0	9,277,148		
Nevada	6,719	856,173	4,302,591	0	5,165,484		
New Hampshire	(15,937)	240,755	237,942	0	462,760		
New Jersey	12,846	144,909	432,272	0	590,027		
New Mexico	110,137	882,604	171,350	0	1,164,092		
New York	0	0	(132,406)	0	(132,406)		
North Carolina	5,059,095	8,533,973	584,934	0	14,178,002		
North Dakota	3,301	184,200	1,201,475	0	1,388,976		
Ohio	92,406	5,630,850	7,426,595	0	13,149,851		
Oklahoma	4,868,267	10,651,070	3,261,854	0	18,781,191		
Oregon	22,901	434,345	1,058,478	0	1,515,724		
Pennsylvania	28,746	7,443,479	771,052	0	8,243,277		
Puerto Rico	0	0	(7,337)	0	(7,337)		
Rhode Island	4,343	231,639	161,486	0	397,468		
South Carolina	167,827	1,843,333	1,063,428	0	3,074,588		
South Dakota	2,981	202,011	1,442,623	0	1,647,614		
Tennessee	4,381,578	10,224,312	4,794,584	0	19,400,474		
Texas	2,795,909	44,026,212	12,838,512	0	59,660,633		
Utah	5,374	299,673	95,772	0	400,819		
Vermont	9,916	34,532	38,344	0	82,792		
Virginia	638,063	5,862,119	712,859	0	7,213,042		
Washington	99,212	8,133,100	11,051,842	0	19,284,155		
West Virginia	96,884	2,974,197	312,246	0	3,383,327		
Wisconsin	22,597	5,424,398	996,669	0	6,443,663		
Wyoming	493	82,243	436,229	0	518,965		
Other	1	0	13,768	0	13,769		
Total	77,898,893	328,539,723	134,869,301	0	541,307,917		
State Breakdown Not Available							
Old Standard Life Ins. Co.			No Data Available				
Total	77,898,893	328,539,723	134,869,301	0	541,307,917		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	4,237,936	7,491,350	899,361	0	12,628,648	Alabama Life Ins. Co.	3,310,751
Alaska	128,791	243,280	(778)	(512)	370,781	American Educators Life Ins. Co.	4,926,157
Arizona	4,539,556	13,271,651	317,251	0	18,128,459	American Life Assurance Corp.	5,056,764
Arkansas	1,726,481	1,548,352	519,614	5	3,794,451	American Standard Life & Accident Ins. Co.	8,399,590
California	17,462,676	8,399,051	118,255	0	25,979,982	American Western Life Ins. Co.	(140,613)
Colorado	407,470	4,563,451	(71,781)	0	4,899,140	AMS Life Ins. Co.	33,226,068
Connecticut	(84,114)	(77,674)	(0)	(1,107)	(162,895)	Bankers Commercial Life Ins. Co.	13,849,825
Delaware	196,634	668,951	68,819	232,163	1,166,567	Coastal States Life Ins. Co.	16,322,100
Dist. of Columbia	71,282	23,951	655	0	95,888	Confederation Life Ins. Co. (CLIC)	13,817
Florida	13,995,605	37,709,918	5,744,995	5,732	57,456,249	Consolidated National Life Ins. Co.	8,852,916
Georgia	2,187,498	4,091,719	4,392,567	113,481	10,785,265	Corporate Life Ins. Co.	173,587,827
Hawaii	1,336,817	284,797	197	0	1,621,811	Diamond Benefits Life Ins. Co./LACOP	12,094,494
Idaho	535,396	1,907,534	86,236	0	2,529,166	EBL Life Ins. Co.	14,323,877
Illinois	29,245,809	42,475,016	491,143	2,426,527	74,638,496	First National Life Ins. Co.	227,653
Indiana	7,536,563	12,118,015	87,905	4,755,022	24,497,505	George Washington Life Ins. Co.	1,788,506
Iowa	4,922,856	5,524,808	3,899	21	10,451,585	Guarantee Security Life Ins. Co.	106,877,009
Kansas	1,202,851	4,592,756	7,581	0	5,803,188	Inter-American Ins. Co. of Illinois	107,771,884
Kentucky	1,427,898	1,343,845	538,716	0	3,310,459	Investment Life Ins. Co. of America	15,753,538
Louisiana	1,246,714	1,535,025	5,540,630	0	8,322,370	Kentucky Central Life Ins. Co.	(12,552,005)
Maine	581,837	538,106	20	62,899	1,182,862	Life Assurance Co. of Pennsylvania	0
Maryland	1,839,113	4,769,218	(21,973)	484	6,586,841	Midwest Life Ins. Co.	33,035,323
Massachusetts	3,533,109	3,069,847	(1,103)	0	6,601,853	Mutual Benefit Life Ins. Co.	(1,571,656)
Michigan	9,102,645	9,043,433	114,905	3,378,272	21,639,255	Mutual Security Life Ins. Co.	12,749,019
Minnesota	2,720,214	19,574,166	5,800	2,505,720	24,805,899	National Affiliated Investors Life Ins. Co.	1,353,300
Mississippi	671,872	1,079,000	428,245	81	2,179,197	National American Life Ins. Co of PA	13,146,413
Missouri	2,458,749	6,403,830	156,742	29,058	9,048,378	New Jersey Life Ins. Co.	81,850,531
Montana	712,132	2,267,060	32,282	0	3,011,474	Old Colony Life Ins. Co.	11,180,621
Nebraska	2,138,392	4,587,535	(3,287,230)	0	3,438,696	Old Faithful Life Ins. Co.	1,474,118
Nevada	436,167	950,826	357,139	0	1,744,131	Pacific Standard Life Ins. Co.	28,433,272
New Hampshire	544,078	174,213	(50)	606,592	1,324,832	States General Life Ins. Co.	4,936,423
New Jersey	18,432,196	1,318,113	4,027	3,461,414	23,215,749	Statesman National Life Ins. Co.	4,050,017
New Mexico	805,046	1,229,946	24,320	0	2,059,312	Summit National Life Ins. Co.	4,582,899
New York	(32,319)	(253,099)	1,484	(9,196)	(293,130)	Supreme Life Ins. Co. of America	44,824
North Carolina	8,354,781	7,210,269	20,048	220,804	15,805,902	Underwriters Life Ins. Co.	8,106,994
North Dakota	767,936	2,001,604	8,232	0	2,777,772	Unison International Life Ins. Co.	13,414,918
Ohio	9,655,606	14,393,236	132,587	486,717	24,668,146	United Republic Life Ins. Co.	43,058
Oklahoma	5,492,785	5,432,424	983,300	0	11,908,509		
Oregon	2,019,578	2,225,966	106,258	0	4,351,801	Total	730,520,231
Pennsylvania	21,671,050	175,657,710	43,722	1,532,752	198,905,234	Per state breakdown	730,520,231
Puerto Rico	50,992	(6)	0	0	50,986		0
Rhode Island	327,035	19,675	0	0	346,710		
South Carolina	4,960,335	6,067,628	1,088,216	0	12,116,179		
South Dakota	782,538	1,813,611	52,341	0	2,648,490		
Tennessee	2,247,525	3,198,925	252,734	0	5,699,184		
Texas	7,974,713	13,789,755	11,035,159	2,835,278	35,634,906		
Utah	672,709	1,053,209	100,238	3,549	1,829,706		
Vermont	163,374	144,083	0	(3,802)	303,654		
Virginia	2,554,351	5,569,224	39,294	0	8,162,869		
Washington	4,654,997	6,616,320	174,133	406	11,445,857		
West Virginia	1,002,648	498,056	239,312	0	1,740,016		
Wisconsin	15,047,251	868,152	2,944	0	15,918,347		
Wyoming	954,402	2,335,516	53,579	0	3,343,497		
Other	0	0	(0)	0	(0)		
Total	225,622,556	451,363,346	30,891,970	22,642,360	730,520,231		
		State Breakdown Not Available					
Life Assurance Co. of Pennsylvania		Included in Diamond Benefits					
Total	225,622,556	451,363,346	30,891,970	22,642,360	730,520,231		

	Allocated		Unallocated		Total		
	Life	Annuity	A&H	Annuity			
Alabama	26,259	72	27	0	26,358	Confederation Life Ins. & Annuity Co. (CLIAC)	0
Alaska	64	9	0	0	74	Fidelity Mutual Life Ins. Co.	1,272,532
Arizona	21,485	210	5,538	0	27,232	First Capital Life Ins. Co.	53,266
Arkansas	10,709	49	6	0	10,764	Mid-Continent Life Ins. Co.	368,160
California	143,004	3,996	3	0	147,002	Old West Annuity & Life Ins. Co.	0
Colorado	33,250	2,836	1	0	36,087	Settlers Life Ins. Co.	127,565
Connecticut	12,966	220	0	0	13,185	Universal Health Care Ins. Co.	220,659
Delaware	10,513	791	2	0	11,305		
Dist. of Columbia	5,249	489	0	0	5,738	Total	2,042,181
Florida	115,826	8,323	83,956	0	208,104	Per state breakdown	2,042,181
Georgia	32,987	520	39,787	1,191	74,484		0
Hawaii	325	63	0	0	388		
Idaho	811	10	0	0	821		
Illinois	79,918	6,610	0	360	86,888		
Indiana	13,321	1,968	9	0	15,298		
Iowa	3,382	307	0	0	3,689		
Kansas	13,901	42	1	0	13,945		
Kentucky	28,953	3,475	1,084	0	33,512		
Louisiana	11,915	0	8,108	0	20,022		
Maine	6,889	5,188	0	0	12,076		
Maryland	31,097	765	16	0	31,878		
Massachusetts	71,354	2,748	0	0	74,102		
Michigan	21,488	1,543	1	746	23,777		
Minnesota	5,976	138	0	0	6,114		
Mississippi	4,280	0	16	0	4,296		
Missouri	19,308	493	371	0	20,172		
Montana	798	0	0	0	798		
Nebraska	2,331	15	0	0	2,346		
Nevada	4,089	9	3,150	0	7,248		
New Hampshire	9,776	307	0	0	10,083		
New Jersey	78,927	5,136	0	2,630	86,693		
New Mexico	4,513	40	0	0	4,553		
New York	65,879	8,216	0	2,618	76,713		
North Carolina	47,275	24,502	5,068	3,357	80,202		
North Dakota	436	0	0	0	436		
Ohio	44,814	498	18	3,689	49,018		
Oklahoma	45,272	1,089	195	0	46,556		
Oregon	4,589	76	0	0	4,665		
Pennsylvania	216,353	22,181	0	13,401	251,935		
Puerto Rico	38	0	0	0	38		
Rhode Island	9,579	227	0	0	9,806		
South Carolina	18,261	299	33,211	0	51,771		
South Dakota	560	2	0	0	562		
Tennessee	74,862	10,547	2,013	0	87,423		
Texas	155,314	841	38,362	0	194,517		
Utah	2,178	27	9,266	0	11,471		
Vermont	1,514	6	0	0	1,520		
Virginia	111,353	1,458	17,015	0	129,827		
Washington	12,273	3,274	0	0	15,547		
West Virginia	4,658	15	160	0	4,834		
Wisconsin	5,894	147	0	0	6,042		
Wyoming	243	21	0	0	264		
Other	0	0	0	0	0		
Total	1,647,007	119,799	247,385	27,990	2,042,181		
State Breakdown Not Available							
Old West Annuity & Life Ins. Co.			No Data Available				
Total	1,647,007	119,799	247,385	27,990	2,042,181		

KEY POINTS

Key Points to Consider

KEY NOTES ON ALL INSOLVENCIES:

- NOLHGA expenses are incurred as of September 30, 2011. Where known, expenses and claims incurred directly by guaranty associations and recoveries from litigation, estate distributions etc. have been included.
 - **Neither NOLHGA nor the Guaranty Associations make any representations or warranties as to the accuracy of the enclosed data.**
 - **Assessment information is compiled annually from state guaranty associations. This information is NOT audited or verified by NOLHGA. NOLHGA cannot comment as to the completeness or accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.**
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Pre-Liquidation Cases

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

American Community Mutual

No data available.

American Network/Penn Treaty

Penn Treaty and ANIC were placed in rehabilitation on January 6, 2009 and remain in rehabilitation. While an order of liquidation with a finding of insolvency was sought by the rehabilitator as to each company in October of 2009, the Pennsylvania court has not yet ruled on that request. Indeed, the rehabilitator's liquidation requests have been opposed by the companies' former management and owner. As a result, we cannot predict or confirm possible guaranty association assessment numbers or their timing.

ANIC and Penn Treaty are affiliated companies that wrote primarily long term care insurance. Cost estimates are based on information that was provided to us in early 2010. We note that the estimates are subject to substantial variation as additional information becomes available and are sensitive to changes in assumptions and prevailing interest rates.

Executive Life of New York

The ELNY Receiver filed a Petition for Liquidation with the Receivership Court on September 1, 2011. Letters describing the Restructuring Plan were mailed to payees on December 7. A hearing on the Liquidation Petition and Restructuring Plan is scheduled for March 2012.

Cost estimate reflects estimates of covered obligations and related estate asset contributions and by-state allocations are now included in the cost data file.

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

[Assessments by The Life Insurance Guaranty Corporation are not reflected in this report.](#)

Monarch Life Insurance Company

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

Shenandoah Life

No data available, no guaranty association participation anticipated.

Standard Life of IN

Cost estimate reflects incurred expenses only, otherwise appears to be no GA involvement in resolution of case.

OPEN INSOLVENCIES

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

Booker T Washington/Universal Life Insurance Companies

Related companies, current costs reflects anticipated claim costs and expenses in runoff.

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 2011. 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 2011.

Guaranty Associations opt to defease with a one-time defeasance payment in 2012 of approximately \$441 million, representing the estimated present value of future obligations otherwise due in 2012 and beyond. The reader should note that the Guaranty Association may extend the payment period beyond 2012 and continue to make annual installment payments until all covered obligations are satisfied.

Discount rates used were approximately 5.97% for all remaining obligations. (Note beginning next year this rate will increase to 6.0% in accordance with the plan).

Other comments pertinent to the estimates include:

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

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

The estimates include actual administrative charges from Aurora through 2009 and allocated NOLHGA costs through September 30, 2011. 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 2011.

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 - 2011

Bullet payment paid June 1998

Either:

- Defeasance payment due May 2012 (as reflected in the attached schedule), or
- On-going installment payments well beyond 2012, due April of each year.

Golden State Mutual Life

Cost estimate reflects expenses incurred through NOLHGA along with anticipated funding for a group life policy.

Imerica Life and Health Insurance Company

Current costs reflect claims and expenses in runoff.

Life & Health Insurance Company of America

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

Lincoln Memorial and Memorial Service Life Insurance Companies

New cases in 2008; companies wrote preneed funeral insurance. Current plan calls for guaranty associations to run-off business. Total costs reflect paid claims, expense, premiums received and a reserve estimate as of June 30, 2011 using the 1980 CSO ALB Sex distinct Mortality at 4.0% Valuation rate. [See special file for cost range estimates on Lincoln Memorial.](#)

Medical Savings Insurance Company

New case in 2009. Current plan calls for guaranty associations to fund existing claims.

National States Insurance Company

New case in fall of 2010. Current estimate reflects cash value and reserves on life/health blocks. Plan still in development but short term claim runoff began in late November 2010s.

CLOSED INSOLVENCIES

This section lists those costs associated with assumption agreements which have been closed prior to 2011 or all claims have essentially been funded. Since Guaranty Associations may fund their participation in an assumption reinsurance agreement through the use of a note or borrowing the funds, it is possible that actual assessments may not have been levied against member insurance companies. Therefore, the enclosed data is being provided so that you can determine if assessments have been paid or whether an accrual needs to be established.

American Chambers Life Insurance Company

Placed into liquidation 5/00. Decrease from prior year due to estate distribution.

American Integrity Insurance Company

Business sold: Closed 6/1/94, all business transferred. Decrease from prior year due to estate distribution.

Andrew Jackson Life Insurance Company

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

Benicorp Insurance Company

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

Centennial Life Insurance Company

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

Consumers United Insurance Company

Business sold: Closing 2/15/95.

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. Decrease from prior year due to estate distribution.

Franklin Protective Life Insurance Company

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

International Financial Services Life Insurance Company

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

Investors Equity Life Insurance Company of Hawaii, LTD

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

Legion Insurance Company

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

London Pacific Life & Annuity Company

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

National Heritage Life Insurance Company

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

Business sold: Closing 7/2/96.

Old Standard Life Insurance Company

Part of Metropolitan Mortgage Group. No data available.

Reliance Insurance Company

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

Universe Life Insurance Company

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

Villanova Insurance Company

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

ESTATES CLOSED

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

Alabama Life Insurance Company

Affiliated with American Educators and Consolidated National.

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

American Educators Life Insurance Company

Affiliated with Alabama Life and Consolidated National.

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

The American Life Assurance Company

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

American Standard Life & Accident Insurance Company

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

American Western Life Insurance Company

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

AMS Life Insurance Company

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

Bankers Commercial Life Insurance Company

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

Coastal States Life Insurance Company

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

Confederation Life Insurance Company – U.S. Branch

No further guaranty association costs anticipated.

Consolidated National Life Insurance Company

Affiliated with Alabama Life and American Educators.

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

Corporate Life Insurance Company

Business sold: Closing 1/31/96.

Diamond Benefits Life Insurance Company

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

EBL Life Insurance Company

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

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

First National Life Insurance Company

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

George Washington Life Insurance Company

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

Guarantee Security Life Insurance Company

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

Inter-American Insurance Company of Illinois

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

Investment Life Insurance Company of America

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

Kentucky Central Life Insurance Company

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

Life Assurance Company of Pennsylvania

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

Midwest Life Insurance Company

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

Mutual Benefit Life Insurance Company

No further Guaranty Association costs anticipated.

Mutual Security Life Insurance Company

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

National Affiliated Investors Life Insurance Company

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

National American Life Insurance Company of PA

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

New Jersey Life Insurance Company

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

Old Colony Life Insurance Company

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

Old Faithful Life Insurance Company

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

Pacific Standard Life Insurance Company

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

States General Life Insurance Company

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

Statesman National Life Insurance Company

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

Summit National Life Insurance Company

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

Supreme Life Insurance Company

Placed into liquidation 1995, no data available.

Underwriters Life Insurance Company

Business sold: Closing 10/31/92

Unison International Life Insurance Company

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

United Republic Life Insurance Company

Costs reflect expenses incurred by NOLHGA.

Business sold: Closing 10/1/94

RELEASED FROM OVERSIGHT

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

Confederation Life Insurance & Annuity Company

No Guaranty Association funding required in assumption reinsurance transaction.

Fidelity Mutual Life Insurance Company

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

First Capital Life Insurance Company

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

Mid-Continent Life Insurance Company

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

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

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

Settlers Life Insurance Company

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

Universal Health Care Ins. Co. Inc.

Company and FLDOI entered into a consent order resolving differences in December 2007. All business is Medicare Advantage. Costs represent NOLHGA incurred expenses.

ALL AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

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

ANTICIPATED FUNDING SCHEDULES

Anticipated Funding Schedules

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

- Executive Life Insurance Company

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

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

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

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

ALL AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

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

State	Apr+June 1992	Jan 1993	Jan+Apr+Oct 1994	April 1995	April 1996	April 1997	Apr+Jun 1998	Apr+Jun 1999	April 2000	April 2001	April 2002	April 2003	April 2004	April 2005	April 2006	April 2007	April 2008	April 2009	April 2010	April 2011	Est Future 2012	Total
Alabama	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Alaska	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Arizona	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Arkansas	0	0	0	7,823	314	508	44,644	0	0	0	-	-	-	-	-	0	0	0	0	0	0	53,289
California	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Colorado	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Delaware	0	0	0	0	19,367	21,328	63,453	0	0	0	-	-	-	-	-	0	0	0	0	0	0	104,148
District of Columbia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Georgia	0	0	0	0	0	112	2,334,529	0	0	0	-	-	-	-	-	0	0	0	0	0	0	2,334,641
Hawaii	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Idaho	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Illinois	0	0	0	110,353	217,290	1,335,020	4,882,803	0	0	0	-	-	-	-	-	0	0	0	0	0	0	6,545,466
Indiana	0	0	0	0	0	482	12,829	0	0	0	-	-	-	-	-	0	0	0	0	0	0	13,311
Iowa	0	0	0	0	0	1,254	39,568	0	0	0	-	-	-	-	-	0	0	0	0	0	0	40,822
Kansas	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Louisiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maryland	0	0	0	0	0	0	5,730,870	0	0	0	-	-	-	-	-	0	0	0	0	0	0	5,730,870
Massachusetts	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Michigan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	0	0	0	135	0	200	10,274	0	0	0	-	-	-	-	-	0	0	0	0	0	0	10,609
Mississippi	0	0	0	381	841	9,648	84,943	0	0	0	-	-	-	-	-	0	0	0	0	0	0	95,813
Missouri	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Montana	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Nevada	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Jersey	0	0	0	33,118	399,408	74,031	631,406	0	0	0	-	-	-	-	-	0	0	0	0	0	0	1,137,963
New Mexico	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
New York	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
North Dakota	0	0	0	1,204	0	565	27,762	0	0	0	-	-	-	-	-	0	0	0	0	0	0	29,531
Ohio	0	0	0	69,464	81,598	523,277	1,195,109	0	0	0	-	-	-	-	-	0	0	0	0	0	0	1,869,448
Oklahoma	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Oregon	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Texas	0	0	0	18,708	514,796	2,497,867	8,824,898	0	0	0	-	-	-	-	-	0	0	0	0	0	0	11,856,269
Utah	0	0	0	27,021	13,813	23,664	182,287	0	0	0	-	-	-	-	-	0	0	0	0	0	0	246,785
Vermont	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Virginia	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Washington	0	0	0	91,576	210,168	93,711	1,836,683	0	0	0	-	-	-	-	-	0	0	0	0	0	0	2,232,138
West Virginia	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	53,582	27,905	0	0	0	-	-	-	-	-	0	0	0	0	0	0	81,487
Wyoming	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	359,783	1,457,595	4,635,249	25,929,963	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32,382,590

SPECIFIC INSOLVENCY COSTS

Estimated Net Costs as of September 30, 2011					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	2,132,767	1,167,729	10,256	0	3,310,751
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	2,132,767	1,167,729	10,256	0	3,310,751

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

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
2,800,000	0	568,170	0	13,000	0	0	0
Assessment information is compiled annually from state guaranty associations. This information is NOT audited or verified by NOLHGA. NOLHGA cannot comment as to the completeness nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.							
2,800,000	0	568,170	0	13,000	0	0	0

Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	26,798	0	26,798
Alaska	0	7,647	0	7,647
Arizona	0	135,443	0	135,443
Arkansas	0	1,141,054	0	1,141,054
California	717	46,854	0	47,570
Colorado	0	1,003,875	0	1,003,875
Connecticut	0	0	0	0
Delaware	2,365	8,759	0	11,124
Dist. of Columbia	0	0	0	0
Florida	26,468	30,496	0	56,963
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	161,242	0	161,242
Illinois	1,315	2,644,948	0	2,646,264
Indiana	6,283	1,045,420	0	1,051,702
Iowa	0	36,840	0	36,840
Kansas	0	133,513	0	133,513
Kentucky	0	22,726	0	22,726
Louisiana	0	876,441	0	876,441
Maine	0	0	0	0
Maryland	0	2,470	0	2,470
Massachusetts	3,598	1,945,995	0	1,949,593
Michigan	8,278	10,608	0	18,886
Minnesota	0	0	0	0
Mississippi	0	5,964,034	0	5,964,034
Missouri	0	597,723	0	597,723
Montana	259	495,755	0	496,015
Nebraska	0	680,997	0	680,997
Nevada	0	3,242	0	3,242
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	69,142	0	69,142
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	(28)	0	(28)
Ohio	17,003	2,583,510	0	2,600,513
Oklahoma	1,870	2,462,908	0	2,464,779
Oregon	0	56,958	0	56,958
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	1,602	(2,667)	0	(1,065)
South Dakota	0	48,903	0	48,903
Tennessee	0	2,246,695	0	2,246,695
Texas	3,763	8,943,011	0	8,946,773
Utah	0	(278)	0	(278)
Vermont	0	0	0	0
Virginia	0	343,792	0	343,792
Washington	785	781,127	0	781,912
West Virginia	0	122,363	0	122,363
Wisconsin	5,076	33,158	0	38,234
Wyoming	0	142,941	0	142,941
Other	0	0	0	0
Total	79,381	34,854,415	0	34,933,796

Summary:	
GA Covered Obligations	44,462,791
Add:	
GA claims incurred directly	44,231,475
GA expenses incurred directly	12,170,199
NOLHGA expenses	2,422,596
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	44,387,898
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	23,965,367
Adjusted GA Costs	34,933,796
Per State breakdown	34,933,796

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	125,000	0	0	0
0	0	0	0	3,308,801	0	0	0
0	0	0	0	300,000	100,000	0	0
0	0	0	0	2,000,000	653,411	0	0
40,000	0	0	0	5,000,000	0	0	0
0	0	0	0	1,999,232	0	0	0
39,632	0	0	0	1,661,368	0	0	0
0	0	0	0	5,000,000	1,400,000	0	0
0	0	0	0	14,999,989	0	0	0
0	0	0	0	850,000	0	0	0
43,500	4,500	0	0	4,306,500	1,230,500	0	0
130,011	0	0	0	12,871,063	0	0	0
0	0	0	0	3,600,000	0	0	0
0	0	0	0	1,800,000	0	0	0
0	0	0	0	350,000	0	0	0
253,143	4,500	0	0	58,171,953	3,383,911	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	695,401	0	695,401
Alaska	0	5,936	0	5,936
Arizona	0	668,515	0	668,515
Arkansas	0	105,969	0	105,969
California	0	3,880,607	0	3,880,607
Colorado	0	1,426,963	0	1,426,963
Connecticut	0	0	0	0
Delaware	0	26,519	0	26,519
Dist. of Columbia	0	2,675	0	2,675
Florida	0	2,515,649	0	2,515,649
Georgia	0	403,406	0	403,406
Hawaii	0	2,808	0	2,808
Idaho	0	133,547	0	133,547
Illinois	0	5,458,052	0	5,458,052
Indiana	0	1,016,157	0	1,016,157
Iowa	0	454,679	0	454,679
Kansas	0	173,487	0	173,487
Kentucky	0	485,579	0	485,579
Louisiana	0	45,714	0	45,714
Maine	0	55,393	0	55,393
Maryland	0	495,813	0	495,813
Massachusetts	0	164,013	0	164,013
Michigan	0	47,927	0	47,927
Minnesota	0	53,547	0	53,547
Mississippi	0	103,896	0	103,896
Missouri	0	2,353,092	0	2,353,092
Montana	0	432,335	0	432,335
Nebraska	0	1,233,607	0	1,233,607
Nevada	0	149,516	0	149,516
New Hampshire	0	1,397	0	1,397
New Jersey	0	461,379	0	461,379
New Mexico	0	140,055	0	140,055
New York	0	0	0	0
North Carolina	0	439,081	0	439,081
North Dakota	0	1,185,485	0	1,185,485
Ohio	0	1,669,937	0	1,669,937
Oklahoma	0	257,622	0	257,622
Oregon	0	448,633	0	448,633
Pennsylvania	0	395,524	0	395,524
Puerto Rico	0	0	0	0
Rhode Island	0	3,200	0	3,200
South Carolina	0	206,056	0	206,056
South Dakota	0	1,385,380	0	1,385,380
Tennessee	0	304,731	0	304,731
Texas	0	999,572	0	999,572
Utah	0	41,257	0	41,257
Vermont	0	9,548	0	9,548
Virginia	0	280,403	0	280,403
Washington	0	3,137,062	0	3,137,062
West Virginia	0	82,938	0	82,938
Wisconsin	0	62,892	0	62,892
Wyoming	0	175,993	0	175,993
Other	0	225	0	225
Total	0	34,279,172	0	34,279,172

Summary:	
GA Covered Obligations	71,125,785
Add:	
GA claims incurred directly	20,254,758
GA expenses incurred directly	3,000,034
NOLHGA expenses	1,362,778
Remaining Inforce estimate	0
Hawaii	2,808
Less:	
Estate/other distributions	0
Other adjustments	1,016,157
Ceding commissions/ policy enhancements	743,000
Other recoveries (litigation, estate distributions, etc.)	60,721,184
Adjusted GA Costs	34,279,172
Per State breakdown	34,279,172

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	1,008,000	0	0	0
9,517	0	0	0	20,000	20,000	0	0
0	0	0	0	1,323,320	0	0	0
0	0	0	0	335,216	0	0	0
0	0	0	0	10,000,000	5,650,000	0	0
0	0	0	0	2,200,000	756,918	0	0
0	0	0	0	50,000	0	0	0
0	0	0	0	20,000	15,780	0	0
0	0	0	0	4,000,000	0	0	0
0	0	0	0	400,000	0	0	0
0	9,780	0	0	27,420	0	0	0
0	0	0	0	377,000	0	0	0
0	0	0	0	14,800,000	5,950,000	0	0
0	0	0	0	2,893,631	0	0	0
0	0	0	0	1,725,000	0	0	0
0	0	0	0	500,000	0	0	0
0	0	0	0	1,341,501	522,000	0	0
0	0	0	0	509,121	0	0	0
0	0	0	0	175,000	0	0	0
0	0	0	0	1,700,000	0	0	0
0	0	0	0	456,000	75,000	0	0
0	0	0	0	210,000	0	0	0
0	0	0	0	8,354,499	0	0	0
0	0	0	0	670,000	0	0	0
0	0	0	0	4,475,000	5,300,000	0	0
0	0	0	0	370,000	178,000	0	0
0	0	0	0	1,250,000	151,039	0	0
0	120,000	0	0	350,000	0	0	0
0	0	0	0	800,000	0	0	0
0	0	0	0	3,202,700	924,599	0	0
0	0	0	0	5,600,000	0	0	0
0	0	0	0	850,000	300,000	0	0
0	0	0	0	1,688,644	0	0	0
0	0	0	0	1,000,000	0	0	0
0	0	0	0	600,000	0	0	0
0	0	0	0	3,748,806	1,475,000	0	0
0	0	0	0	1,000,000	0	0	0
0	0	0	0	3,221,194	1,164,901	0	0
0	0	0	0	125,000	0	0	0
0	0	0	0	27,500	0	0	0
0	0	0	0	850,915	455,000	0	0
0	0	0	0	3,000,000	2,169,430	0	0
0	0	0	0	350,000	280	0	0
0	0	0	0	275,000	0	0	0
9,517	129,780	0	0	85,880,467	25,107,947	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	96	96
Alaska	0	0	0	0
Arizona	0	0	191,906	191,906
Arkansas	0	0	74,783	74,783
California	0	0	764,552	764,552
Colorado	0	0	4,249,598	4,249,598
Connecticut	0	0	11,051,460	11,051,460
Delaware	0	0	160,962	160,962
Dist. of Columbia	0	0	126	126
Florida	0	0	3,489,785	3,489,785
Georgia	0	0	226,023	226,023
Hawaii	0	0	57	57
Idaho	0	0	34,158	34,158
Illinois	0	0	122,310	122,310
Indiana	0	0	51,196	51,196
Iowa	0	0	0	0
Kansas	0	0	11,022	11,022
Kentucky	0	0	7,670	7,670
Louisiana	0	0	133,571	133,571
Maine	0	0	67,447	67,447
Maryland	0	0	664,143	664,143
Massachusetts	0	0	34,195	34,195
Michigan	0	0	0	0
Minnesota	0	0	10,499	10,499
Mississippi	0	0	64	64
Missouri	0	0	842	842
Montana	0	0	18,314	18,314
Nebraska	0	0	59	59
Nevada	0	0	176	176
New Hampshire	0	0	902	902
New Jersey	0	0	71,634,211	71,634,211
New Mexico	0	0	167,937	167,937
New York	0	0	0	0
North Carolina	0	0	745,803	745,803
North Dakota	0	0	0	0
Ohio	0	0	710	710
Oklahoma	0	0	97,146	97,146
Oregon	0	0	173	173
Pennsylvania	0	0	2,633,719	2,633,719
Puerto Rico	0	0	0	0
Rhode Island	0	0	70,423	70,423
South Carolina	0	0	254,753	254,753
South Dakota	0	0	11,424	11,424
Tennessee	0	0	413,506	413,506
Texas	0	0	84,299	84,299
Utah	0	0	(2)	(2)
Vermont	0	0	15,868	15,868
Virginia	0	0	20,924,063	20,924,063
Washington	0	0	75,120	75,120
West Virginia	0	0	650,857	650,857
Wisconsin	0	0	0	0
Wyoming	0	0	123	123
Other	0	0	0	0
Total	0	0	119,146,047	119,146,047

Summary:	
GA Covered Obligations	202,066,802
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	491,938
Remaining Inforce estimate	118,654,109
Less:	
Estate/other distributions	85,846,771
Other adjustments	116,220,031
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	119,146,047
Per State breakdown	119,146,047

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0

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

Estimated Net Costs as of September 30, 2011					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	4,380	0	238	0	4,618
Alaska	2,340	0	5	0	2,345
Arizona	536,408	268,269	15,831	0	820,509
Arkansas	657,945	6,692	4,014	0	668,651
California	0	0	0	0	0
Colorado	17,117	0	0	0	17,117
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	312,169	0	31,776	0	343,944
Georgia	0	0	0	0	0
Hawaii	42,055	2,317	197	0	44,569
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	7,204	0	1,972	0	9,176
Iowa	0	0	0	0	0
Kansas	42,714	3,297	17,233	0	63,244
Kentucky	0	0	0	0	0
Louisiana	(17,992)	0	0	0	(17,992)
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	8,071	0	1,043	0	9,114
Missouri	200,917	11,676	26,491	0	239,084
Montana	0	0	0	0	0
Nebraska	13,928	83	3,697	0	17,707
Nevada	13,092	6,052	684	0	19,829
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	106,733	4,099	28,058	0	138,890
New York	0	0	0	0	0
North Carolina	4,113,242	38,328	21,336	0	4,172,906
North Dakota	0	0	0	0	0
Ohio	25,395	0	9,652	0	35,047
Oklahoma	957,037	29,361	44,275	0	1,030,673
Oregon	34,467	0	2,340	0	36,807
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	251,847	0	18,970	0	270,817
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	175,288	52,420	185,919	0	413,627
Utah	28,501	978	921	0	30,401
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	21,241	3,900	4,453	0	29,594
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	(1,065)	(5)	(15)	0	(1,086)
Other	0	0	0	0	0
Total	7,553,034	427,467	419,089	0	8,399,590

Summary:	
GA Covered Obligations	21,461,671
Add:	
GA claims incurred directly	137,228
GA expenses incurred directly	955,571
NOLHGA expenses	1,495,726
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(375,118)
Ceding commissions/ policy enhancements	5,635,144
Other recoveries (litigation, estate distributions, etc.)	10,390,580
Adjusted GA Costs	8,399,590
Per State breakdown	8,399,590

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
50,000	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
2,000,093	0	0	0	0	0	0	0
43,585	0	0	0	0	0	0	0
3,864	0	0	0	0	0	0	0
1,085	481	0	0	3,915	1,831	0	0
59,780	0	0	0	17,765	0	0	0
3,600,000	123,750	0	0	0	0	0	0
0	5,272,500	0	111,000	0	166,500	0	0
195,526	77,092	0	0	1,247,265	491,854	0	0
105,000	0	0	0	0	0	0	0
50,139	0	10,343	0	11,516	0	0	0
30,000	0	0	0	0	0	0	0
6,139,072	5,473,823	10,343	111,000	1,280,461	660,185	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	(783)	(783)
Arizona	11,340	0	(164,247)	(152,907)
Arkansas	0	0	0	0
California	0	0	(49,775)	(49,775)
Colorado	0	0	(7,635)	(7,635)
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	0	27,937	27,937
Illinois	0	0	0	0
Indiana	0	0	(122)	(122)
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	4,903	4,903
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	6,818	6,818
Montana	0	0	4,295	4,295
Nebraska	0	0	0	0
Nevada	0	0	(9,284)	(9,284)
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	1,077	1,077
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	12,387	0	(14,827)	(2,440)
Oregon	0	0	(1,267)	(1,267)
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	0	(211)	(211)
Texas	0	0	(8,291)	(8,291)
Utah	0	0	47,576	47,576
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	(505)	(505)
Other	0	0	0	0
Total	23,727	0	(164,340)	(140,613)

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

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	25,000	8,000	0	0
0	0	0	0	0	0	0	0
0	0	0	0	1,200,000	950,000	0	0
0	0	0	0	165,000	107,622	0	0
0	0	0	0	151,200	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	113,018	80,000	0	0
0	0	0	0	150,000	0	0	0
0	0	0	0	1,804,218	1,145,622	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	111,698	3,334,390	(5,345)	3,440,743
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	1,259,986	27,360,054	320,058	28,940,098
Indiana	16,201	518,736	27,274	562,211
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	3,055	0	3,055
Tennessee	0	0	0	0
Texas	17,109	258,240	4,612	279,961
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	1,404,994	31,474,476	346,598	33,226,068

Summary:	
GA Covered Obligations	85,272,992
Add:	
GA claims incurred directly	15,711,384
GA expenses incurred directly	1,016,491
NOLHGA expenses	768,049
Remaining Inforce estimate	0
Less:	
Estate/other distributions	31,395,970
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	38,146,878
Adjusted GA Costs	33,226,068
Per State breakdown	33,226,068

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	5,266,318	0	10,907	0	0	0
4,451,000	3,470,000	59,749,000	39,945,000	1,300,000	1,500,000	8,000,000	2,700,000
8,142	4,862	742,939	445,278	0	0	0	0
4,459,142	3,474,862	65,758,257	40,390,278	1,310,907	1,500,000	8,000,000	2,700,000

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

Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	757,704	196,431	0	954,135
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	425,670	110,353	0	536,023
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	99,656	25,835	0	125,491
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	10,906	2,827	0	13,733
Louisiana	2,654,162	688,079	2,098	3,344,340
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	10,170,407	2,632,505	64,451	12,867,363
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	4,894,078	1,268,768	0	6,162,846
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	100,515	26,058	0	126,573
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	(16,585)	(4,300)	0	(20,884)
South Dakota	0	0	0	0
Tennessee	3,954,881	1,025,285	8,813	4,988,979
Texas	1,335,246	363,648	0	1,698,894
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	24,386,640	6,335,490	75,362	30,797,492

Summary:	
GA Covered Obligations	55,014,949
Add:	
GA claims incurred directly	0
GA expenses incurred directly	879,278
NOLHGA expenses	904,737
Remaining Inforce estimate	0
Less:	
Estate/other distributions	5,725,000
Other adjustments	(7,993,993)
Ceding commissions/ policy enhancements	11,334,052
Other recoveries (litigation, estate distributions, etc.)	16,936,413
Adjusted GA Costs	30,797,492
Per State breakdown	30,797,492

Life	Assessments Called (Billed) or Refunded as of December 31, 2010							
	Allocated Annuity		A&H		Unallocated Annuity			
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
1,534,000	0	183,188	0	0	0	0	0	0
900,802	0	0	0	0	0	0	0	0
183,899	0	15,255	403	0	0	0	0	0
2,113,595	0	4,148,464	0	0	0	0	0	0
11,860,647	0	4,785,032	0	0	0	3,735,647	0	0
16,000	0	4,090	0	0	0	0	0	0
4,275,000	0	225,000	0	0	0	0	0	0
0	0	320,000	50,000	0	0	0	0	0
7,200,000	0	1,200,000	0	0	0	0	0	0
651,924	0	96,657	0	0	0	0	0	0
28,735,867	0	10,977,686	50,403	0	0	3,735,647	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	9,135	0	84,617	93,752
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	(44)	0	(1,836)	(1,880)
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	(408)	0	94,666	94,258
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	19,961	0	3,478,604	3,498,565
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	33,941	33,941
Montana	0	0	1,321	1,321
Nebraska	0	0	19,329	19,329
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	(4,968)	0	(19,692)	(24,660)
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	3,969	3,969
Ohio	0	0	0	0
Oklahoma	2,079	0	349,953	352,032
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	5,936	5,936
Tennessee	0	0	0	0
Texas	234,173	0	9,520,475	9,754,648
Utah	0	0	18,613	18,613
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	259,928	0	13,589,897	13,849,825

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

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	25,000	0	0	0
3,959	0	0	0	4,945,041	0	0	0
8,000	4,500	0	0	792,000	445,500	0	0
58,755	11,987	0	0	11,692,213	2,385,440	0	0
70,714	16,487	0	0	17,454,254	2,830,940	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	45,678	0	45,678
Alaska	0	0	0	0
Arizona	0	53,987	0	53,987
Arkansas	20,326	2,146,593	0	2,166,919
California	0	0	0	0
Colorado	0	69,355	0	69,355
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	2,230,651	0	2,230,651
Hawaii	0	0	0	0
Idaho	0	3,334	0	3,334
Illinois	0	0	0	0
Indiana	0	12,668,831	0	12,668,831
Iowa	0	122,801	0	122,801
Kansas	0	1,154,519	0	1,154,519
Kentucky	0	196,369	0	196,369
Louisiana	0	27,333	0	27,333
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	5,934	0	5,934
Missouri	0	3,433,806	0	3,433,806
Montana	0	0	0	0
Nebraska	0	3,046,493	0	3,046,493
Nevada	(7,070)	3,964,623	0	3,957,552
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	(99,514)	0	(99,514)
New York	0	0	0	0
North Carolina	0	(382,423)	0	(382,423)
North Dakota	0	787	0	787
Ohio	0	2,375,051	0	2,375,051
Oklahoma	0	59,240	0	59,240
Oregon	0	11,995	0	11,995
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	(109,850)	0	(109,850)
South Dakota	0	10,013	0	10,013
Tennessee	10,163	1,909,842	0	1,920,005
Texas	0	204,442	0	204,442
Utah	0	68,879	0	68,879
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	71,631	0	71,631
Other	0	0	0	0
Total	23,419	33,290,400	0	33,313,819

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	51,277,704
GA expenses incurred directly	1,055,444
NOLHGA expenses	836,417
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	19,855,745
Adjusted GA Costs	33,313,819
Per State breakdown	33,313,819

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	3,284,134	0	0	0
0	0	0	0	106,857	0	0	0
0	0	0	0	17,500,000	0	0	0
0	0	0	0	1,150,000	0	0	0
0	0	0	0	10,000,000	0	0	0
0	0	0	0	150,000	0	0	0
0	0	0	0	2,500,000	0	0	0
0	0	0	0	34,690,991	0	0	0

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Estimated Net Costs as of September 30, 2011					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	21,313,214	0	22,972	0	21,336,186
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	716,559	0	46	0	716,605
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	22,029,773	0	23,018	0	22,052,791

Summary:	
GA Covered Obligations	25,392,560
Add:	
GA claims incurred directly	608,337
GA expenses incurred directly	351,894
NOLHGA expenses	0
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	4,300,000
Adjusted GA Costs	22,052,791
Per State breakdown	22,052,791

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
Assessment information is compiled annually from state guaranty associations. This information is NOT audited or verified by NOLHGA. NOLHGA cannot comment as to the completeness nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.							

Estimated Net Costs as of September 30, 2011					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	17,652	0	17,652
Alaska	0	0	(2,914)	0	(2,914)
Arizona	0	0	89,232	0	89,232
Arkansas	0	0	30,898	0	30,898
California	0	0	805,429	0	805,429
Colorado	0	0	15,791	0	15,791
Connecticut	0	0	(7,883)	0	(7,883)
Delaware	0	0	(74,938)	0	(74,938)
Dist. of Columbia	0	0	(8,621)	0	(8,621)
Florida	0	0	344,653	0	344,653
Georgia	0	0	(135,991)	0	(135,991)
Hawaii	0	0	(88,544)	0	(88,544)
Idaho	0	0	(16,198)	0	(16,198)
Illinois	0	0	(166,339)	0	(166,339)
Indiana	0	0	(49,743)	0	(49,743)
Iowa	0	0	(33,211)	0	(33,211)
Kansas	0	0	334,596	0	334,596
Kentucky	0	0	25,648	0	25,648
Louisiana	0	0	(56,358)	0	(56,358)
Maine	0	0	(5,718)	0	(5,718)
Maryland	0	0	496	0	496
Massachusetts	0	0	13,351	0	13,351
Michigan	10,961	0	(259,554)	0	(248,593)
Minnesota	0	0	(26,510)	0	(26,510)
Mississippi	0	0	51,609	0	51,609
Missouri	0	0	46,912	0	46,912
Montana	0	0	(7,894)	0	(7,894)
Nebraska	0	0	(14,971)	0	(14,971)
Nevada	0	0	27,280	0	27,280
New Hampshire	0	0	(4,426)	0	(4,426)
New Jersey	0	0	(46,085)	0	(46,085)
New Mexico	0	0	(110,128)	0	(110,128)
New York	0	0	(132,406)	0	(132,406)
North Carolina	0	0	61,652	0	61,652
North Dakota	0	0	1,041	0	1,041
Ohio	0	0	(4,276)	0	(4,276)
Oklahoma	0	0	45,178	0	45,178
Oregon	0	0	32,973	0	32,973
Pennsylvania	0	0	15,433	0	15,433
Puerto Rico	0	0	(7,337)	0	(7,337)
Rhode Island	0	0	(3,561)	0	(3,561)
South Carolina	4,801	0	102,057	0	106,858
South Dakota	0	0	(20,442)	0	(20,442)
Tennessee	0	0	91,663	0	91,663
Texas	0	0	129,033	0	129,033
Utah	0	0	(27,293)	0	(27,293)
Vermont	0	0	3,931	0	3,931
Virginia	0	0	(94,166)	0	(94,166)
Washington	0	0	13,860	0	13,860
West Virginia	0	0	(27,017)	0	(27,017)
Wisconsin	0	0	(196,004)	0	(196,004)
Wyoming	0	0	(19,507)	0	(19,507)
Other	1	0	13,544	0	13,545
Total	15,763	0	665,878	0	681,641

Summary:	
GA Covered Obligations	19,162,385
Add:	
GA claims incurred directly	41,580,577
GA expenses incurred directly	3,742,009
NOLHGA expenses	2,497,572
Remaining Inforce estimate	0
Less:	
Estate/other distributions	19,253,403
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	47,047,499
Adjusted GA Costs	681,641
Per State breakdown	681,641

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	25,000	20,000	0	0
0	0	0	0	0	0	0	0
0	0	0	0	822,261	0	0	0
0	0	0	0	4,000,000	3,125,000	0	0
0	0	0	0	768,000	777,442	0	0
0	0	0	0	375,000	0	0	0
500,000	600,000	100,000	50,000	4,000,000	4,350,000	0	0
0	0	0	0	1,899,405	0	0	0
8,479	0	0	0	893,521	0	0	0
0	0	0	0	300,000	0	0	0
0	0	0	0	120,000	0	0	0
0	0	0	0	759,000	0	0	0
0	0	0	0	75,000	0	0	0
190,000	0	0	0	310,000	0	0	0
40,000	42,800	0	0	1,960,000	2,032,200	0	0
0	0	0	0	108,788	0	0	0
50,085	42,523	0	0	2,548,542	2,160,728	0	0
0	0	0	0	150,000	0	0	0
5,000	1,948	0	0	320,000	0	0	0
0	0	0	0	200,000	190,535	0	0
0	0	0	0	0	671,547	0	0
0	0	0	0	30,000	0	0	0
793,564	687,271	100,000	50,000	19,664,517	13,327,452	0	0

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Estimated Net Costs as of September 30, 2011					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	756	348,309	0	0	349,065
Alaska	0	0	0	0	0
Arizona	0	329,005	0	0	329,005
Arkansas	0	18,632	0	0	18,632
California	0	0	0	0	0
Colorado	0	160,850	0	0	160,850
Connecticut	0	0	0	0	0
Delaware	0	44,348	0	0	44,348
Dist. of Columbia	0	0	0	0	0
Florida	41,970	6,292,942	0	0	6,334,912
Georgia	130	633,001	0	0	633,130
Hawaii	0	0	0	0	0
Idaho	0	4,673	0	0	4,673
Illinois	0	0	0	0	0
Indiana	0	314,959	0	0	314,959
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	232	273,681	0	0	273,913
Louisiana	0	149,730	0	0	149,730
Maine	0	0	0	0	0
Maryland	0	240,736	0	0	240,736
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	80,118	0	0	80,118
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	20,598	0	0	20,598
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	38,501	0	0	38,501
New York	0	0	0	0	0
North Carolina	449	1,014,082	0	0	1,014,531
North Dakota	0	0	0	0	0
Ohio	2,049	2,669,066	0	0	2,671,114
Oklahoma	0	257,590	0	0	257,590
Oregon	0	5,619	0	0	5,619
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	2,238	61,272	0	0	63,510
South Dakota	0	0	0	0	0
Tennessee	0	122,256	0	0	122,256
Texas	0	2,700,177	0	0	2,700,177
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	708	381,863	0	0	382,570
Washington	0	4,231	0	0	4,231
West Virginia	92	107,237	0	0	107,329
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	48,622	16,273,478	0	0	16,322,100

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

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	146,693	0	0	0	0	0
30,189	0	0	0	0	0	0	0
0	0	90,000	0	0	0	0	0
0	0	7,300,000	0	0	0	0	0
2,974	0	757,110	5,197	0	0	0	0
0	0	8,000	0	0	0	0	0
0	0	350,000	0	0	0	0	0
0	0	245,000	0	0	0	0	0
0	0	375,000	0	0	0	0	0
0	0	69,889	0	0	0	0	0
0	0	1,300,000	350,000	0	0	0	0
0	0	3,200,000	0	0	0	0	0
0	0	6,200	60,000	0	0	0	0
306,204	49,490	2,944,373	475,886	0	0	0	0
1,300	0	456,000	0	0	0	0	0
0	0	0	147,404	0	0	0	0
340,667	49,490	17,248,265	1,038,487	0	0	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	0	0	0	0

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

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
Assessment information is compiled annually from state guaranty associations. This information is NOT audited or verified by NOLHGA. NOLHGA cannot comment as to the completeness nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.							

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

Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	5	0	5
Alaska	0	1	0	1
Arizona	0	19	(0)	19
Arkansas	0	4	(0)	7
California	0	83	0	84
Colorado	16	19	0	36
Connecticut	0	107	(0)	225
Delaware	0	2	0	2
Dist. of Columbia	0	75	0	75
Florida	33	101	(0)	134
Georgia	85	1,398	0	1,915
Hawaii	0	2	0	2
Idaho	0	1	0	1
Illinois	0	136	(0)	2,044
Indiana	78	27	0	152
Iowa	0	2	(0)	23
Kansas	0	3	0	3
Kentucky	22	4	0	26
Louisiana	0	5	0	5
Maine	0	9	0	9
Maryland	(0)	22	0	506
Massachusetts	0	45	0	46
Michigan	0	16	0	1,835
Minnesota	0	5	0	477
Mississippi	0	3	(0)	81
Missouri	0	6	(0)	6
Montana	0	3	0	3
Nebraska	0	1	(0)	1
Nevada	0	1	0	1
New Hampshire	0	15	0	15
New Jersey	(1)	31	0	791
New Mexico	0	2	0	2
New York	(0)	0	0	(0)
North Carolina	188	33	0	856
North Dakota	0	0	0	0
Ohio	246	56	0	275
Oklahoma	0	9	(0)	9
Oregon	0	14	0	14
Pennsylvania	1	62	0	2,079
Puerto Rico	0	7	0	7
Rhode Island	0	9	0	9
South Carolina	46	9	0	55
South Dakota	0	0	0	0
Tennessee	1	7	(0)	8
Texas	145	28	0	442
Utah	0	3	0	239
Vermont	0	1	0	1
Virginia	117	19	(0)	137
Washington	0	24	0	178
West Virginia	0	1	(0)	1
Wisconsin	29	20	(0)	49
Wyoming	0	1	(0)	1
Other	0	0	(0)	(0)
Total	1,008	2,456	(0)	10,354

Summary:	
GA Covered Obligations	3,534,278,683
Add:	
GA claims incurred directly	0
GA expenses incurred directly	4,043,353
NOLHGA expenses	14,401,269
Remaining Inforce estimate	0
Less:	
Estate/other distributions	3,228,522,435
Other adjustments	102,571,577
Ceding commissions/ policy enhancements	84,689,350
Other recoveries (litigation, estate distributions, etc.)	136,926,126
Adjusted GA Costs	13,817
Per State breakdown	13,817

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
200	100	2,400	0	0	0	0	25
640,101	0	537,167	0	0	0	0	0
208,902	0	0	0	0	0	0	0
0	0	938,000	1,045,000	0	0	0	0
7,739	0	15,022	0	0	0	0	0
200,000	199,924	1,100,000	1,099,902	0	0	1,350,000	1,349,994
0	0	25,000	0	0	0	0	0
10,000	8,983	930,000	951,758	10,000	10,064	0	0
0	0	12,100,000	262,519	0	0	2,800,000	(463)
25,505	0	4,468	0	0	3,683	0	0
0	0	0	0	0	0	0	0
100,000	100,000	6,000,000	6,300,000	100,000	100,000	21,500,000	24,150,000
0	0	0	0	0	0	240,000	0
0	0	51,765	0	0	0	0	0
0	0	6,000,000	0	0	0	0	0
0	0	500,000	500,000	0	0	0	0
0	0	350,000	0	0	0	23,108,333	24,800,000
0	0	0	0	0	0	5,700,000	0
0	0	630,730	0	0	0	0	0
0	0	0	0	0	0	10,000,000	11,255,081
0	0	10,000,000	11,400,000	0	0	0	0
0	0	400,000	0	0	0	3,100,000	0
47,000	23,000	44,000	22,000	9,000	5,000	0	0
0	0	0	0	0	0	32,905,625	0
0	0	35,000	0	0	0	0	0
4,755,103	5,296,700	471,044	524,695	574,882	640,360	0	0
5,025,000	5,196,038	3,758,000	3,886,064	0	0	3,050,000	4,549,252
19,000	0	13,000	0	1,200	0	0	0
100,000	50,733	150,000	210,019	200,000	201,730	4,800,000	5,000,000
11,306,785	10,875,478	44,055,596	26,201,957	895,082	960,837	108,553,958	71,103,889

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Estimated Net Costs as of September 30, 2011					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	813,581	150,895	15,292	0	979,768
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	68,033	0	243	0	68,277
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	1,467,945	0	0	0	1,467,945
Indiana	876,935	0	156	0	877,091
Iowa	61,415	0	16	0	61,431
Kansas	0	0	0	0	0
Kentucky	1,208,342	0	1,352	0	1,209,694
Louisiana	415,099	0	573	0	415,673
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	90,393	0	691	0	91,084
Minnesota	0	0	0	0	0
Mississippi	22,054	0	6,125	0	28,178
Missouri	139,615	0	0	0	139,615
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	822,416	0	16	0	822,432
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	101	0	0	0	101
West Virginia	0	0	0	0	0
Wisconsin	2,691,626	0	0	0	2,691,626
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	8,677,557	150,895	24,464	0	8,852,916

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

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
2,000,000	0	1,401,485	0	120,000	0	0	0
2,000,000	685,800	0	0	0	0	0	0
997,214	0	0	0	0	0	0	0
1,404,695	355,472	0	0	0	0	0	0
570,000	0	0	0	2,000	0	0	0
1,000,000	0	0	0	0	0	0	0
3,300,000	0	0	0	0	0	0	0
11,271,909	1,041,272	1,401,485	0	122,000	0	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	10,759	40,503	0	51,262
Alaska	1,142	19,634	9,990	30,765
Arizona	12,436	268,773	0	281,208
Arkansas	30,902	18,734	0	49,635
California	64,886	492,428	1,786,069	2,343,382
Colorado	7,470	29,811	138,469	175,750
Connecticut	0	0	0	0
Delaware	244,659	2,491,084	1,590,788	4,326,530
Dist. of Columbia	1,673	36,707	0	38,380
Florida	56,628	403,587	0	460,215
Georgia	16,897	48,998	92,662	158,557
Hawaii	0	0	0	0
Idaho	9,201	71,487	1,025	81,713
Illinois	10,146	244,540	134,118	388,804
Indiana	12,095	95,623	85,139	192,858
Iowa	1,958	66,604	2,801	71,363
Kansas	0	0	0	0
Kentucky	7,216	40,042	65,599	112,858
Louisiana	5,171	26,729	0	31,900
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	16,598	424,270	210,856	651,723
Minnesota	7,027	130,902	248,675	386,603
Mississippi	(4,566)	(9,753)	112,694	98,375
Missouri	9,823	145,962	56,403	212,188
Montana	1,252	19,722	26,610	47,584
Nebraska	3,029	73,528	0	76,556
Nevada	3,173	58,264	0	61,438
New Hampshire	(19,794)	(18,203)	191,052	153,055
New Jersey	0	0	0	0
New Mexico	9,869	15,796	59,636	85,301
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	1,934	(37)	0	1,897
Ohio	8,071	74,195	87,155	169,421
Oklahoma	2,985	35,684	202,776	241,444
Oregon	5,561	97,682	51,684	154,927
Pennsylvania	14,910	416,349	184,281	615,540
Puerto Rico	0	0	0	0
Rhode Island	3,378	21,922	0	25,300
South Carolina	16,643	42,333	14,194	73,169
South Dakota	1,819	141,668	0	143,487
Tennessee	0	0	0	0
Texas	35,939	372,890	788,902	1,197,731
Utah	1,743	10,357	828	12,928
Vermont	723	8,480	0	9,203
Virginia	422,511	290,668	9,760	722,939
Washington	57,457	523,489	115,442	696,388
West Virginia	2,288	43,900	129,455	175,642
Wisconsin	6,715	223,578	57,473	287,765
Wyoming	404	27,058	37,004	64,465
Other	0	0	0	0
Total	1,102,728	7,565,985	6,491,538	15,160,251

Summary:	
GA Covered Obligations	8,333,806
Add:	
GA claims incurred directly	9,335,961
GA expenses incurred directly	1,230,968
NOLHGA expenses	1,270,866
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	51,332
Ceding commissions/ policy enhancements	(125,003)
Other recoveries (litigation, estate distributions, etc.)	5,085,021
Adjusted GA Costs	15,160,251
Per State breakdown	15,160,251

Life	Assessments Called (Billed) or Refunded as of December 31, 2010						Unallocated Annuity	
	Allocated Annuity		A&H		Unallocated Annuity		Assessments Called (i.e. Billed)	Assessments Refunded
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded		
Alabama	41,000	0	16,288	0	4,000	0	0	0
Alaska	3,200	0	27,000	0	12,400	0	40	4
Arizona	14,519	0	147,070	0	36,314	0	0	0
Arkansas	0	0	0	0	96,472	0	0	0
California	96,300	0	1,091,400	275,000	2,022,300	400,000	0	0
Colorado	0	0	0	0	2,000,000	1,884,084	0	0
Connecticut								
Delaware								
Dist. of Columbia								
Florida								
Georgia	148,000	0	1,702,000	0	1,850,000	0	0	0
Hawaii								
Idaho	100,000	102,326	31,672	0	600,000	232,606	0	0
Illinois	107,000	0	252,000	0	750,000	0	0	0
Indiana	25,000	0	0	0	0	64,528	0	0
Iowa	5,200	0	44,000	0	60,800	0	0	0
Kansas	15,000	0	300,000	0	195,000	0	0	0
Kentucky								
Louisiana								
Maine								
Maryland								
Massachusetts								
Michigan								
Minnesota								
Mississippi								
Missouri	26,779	0	76,788	0	82,494	0	0	0
Montana	0	0	0	0	180,000	0	0	0
Nebraska								
Nevada								
New Hampshire								
New Jersey								
New Mexico								
New York								
North Carolina								
North Dakota								
Ohio	10,500	0	210,000	0	85,000	0	0	0
Oklahoma	12,150	0	122,850	0	0	0	0	0
Oregon								
Pennsylvania								
Puerto Rico								
Rhode Island								
South Carolina								
South Dakota								
Tennessee								
Texas	16,650	0	17,218	0	3,700	0	0	0
Utah	4,600	0	78,800	0	39,600	0	0	0
Vermont	0	0	0	0	210,000	0	0	0
Virginia								
Washington								
West Virginia								
Wisconsin								
Wyoming								
Other								
Total	828,884	258,055	5,279,053	275,537	12,052,209	3,611,951	40	4

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	24,810	0	24,810
Alaska	0	0	0	0
Arizona	0	4,109,900	0	4,109,900
Arkansas	0	515,358	0	515,358
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	10,857	0	10,857
Dist. of Columbia	0	0	0	0
Florida	0	178,748	0	178,748
Georgia	0	(1,832)	0	(1,832)
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	1,523,790	0	1,523,790
Indiana	0	74,994	0	74,994
Iowa	0	13,325	0	13,325
Kansas	0	58,229	0	58,229
Kentucky	0	96,960	0	96,960
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	66,786	0	66,786
Massachusetts	0	1,119	0	1,119
Michigan	0	45,590	0	45,590
Minnesota	0	15,624	0	15,624
Mississippi	0	48,556	0	48,556
Missouri	0	407,374	0	407,374
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	21,490	0	21,490
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	0	1,267	0	1,267
North Dakota	0	60,820	0	60,820
Ohio	0	112,509	0	112,509
Oklahoma	0	248,144	0	248,144
Oregon	0	97,876	0	97,876
Pennsylvania	0	3,874,804	0	3,874,804
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	23,006	0	23,006
Tennessee	0	129,914	0	129,914
Texas	0	163,184	0	163,184
Utah	0	14,642	0	14,642
Vermont	0	0	0	0
Virginia	0	9,374	0	9,374
Washington	0	59,490	0	59,490
West Virginia	0	(37,368)	0	(37,368)
Wisconsin	0	125,152	0	125,152
Wyoming	0	0	0	0
Other	0	0	0	0
Total	0	12,094,494	0	12,094,494

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

Life	Assessments Called (Billed) or Refunded as of December 31, 2010							
	Allocated Annuity				A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	0	0	0	0	11,693,421	0	0	0
	27,819	0	0	0	0	0	0	0
	0	0	15,000	0	25,000	0	0	0
	0	0	3,000,000	1,395,000	0	0	0	0
	0	0	24,520	0	0	0	0	0
	0	0	1,000,000					
	0	0	11,002,270					
	130,963	0	0	0	0	0	0	0
	0	0	56,000	0	0	0	0	0
	297	0	0	0	4,703	0	0	0
	0	0	1,449,393	0	0	0	0	0
	0	0	35,100	0	0	0	0	0
	0	0	146,270	0	0	0	0	0
	0	0	602,500	150,000	0	0	0	0
	0	0	25,712	0	0	0	0	0
	0	0	325,000	0	0	0	0	0
	17,723	238	0	0	280,946	3,768	0	0
	0	0	28,000	0	0	0	0	0
	0	0	100,000	0	0	0	0	0
	0	0	0	0	0	82,075	0	0
	0	0	150,000	0	0	0	0	0
	176,802	238	5,957,495	1,545,000	12,004,070	85,843	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	9,861,624	4,462,254	0	14,323,877
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	9,861,624	4,462,254	0	14,323,877

Summary:	
GA Covered Obligations	24,137,992
Add:	
GA claims incurred directly	3,224,585
GA expenses incurred directly	124,000
NOLHGA expenses	77,699
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(162,465)
Ceding commissions/ policy enhancements	727,741
Other recoveries (litigation, estate distributions, etc.)	12,675,123
Adjusted GA Costs	14,323,877
Per State breakdown	14,323,877

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
32,000,000	0	0	0	0	0	0	0
32,000,000	0	0	0	0	0	0	0

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

Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	11,611,774	21,632,596	0	33,244,370
Alaska	534,952	5,601,719	0	6,136,670
Arizona	18,665,911	24,076,385	0	42,742,297
Arkansas	10,498,803	6,128,459	51,989	16,679,252
California	269,299,899	443,674,758	0	712,974,657
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	3,930,048	4,066,389	100,791	8,097,227
Dist. of Columbia	0	0	0	0
Florida	98,385,834	106,036,459	0	204,422,293
Georgia	25,845,600	23,885,478	2,261,855	51,992,934
Hawaii	26,247,033	16,934,773	0	43,181,805
Idaho	7,622,959	8,120,591	0	15,743,550
Illinois	74,741,330	105,738,407	6,371,407	186,851,144
Indiana	14,483,086	26,980,103	12,942	41,476,131
Iowa	12,597,467	21,402,231	39,742	34,039,440
Kansas	24,260,619	10,665,826	0	34,926,444
Kentucky	12,844,847	22,571,457	0	35,416,304
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	17,898,159	20,180,580	5,599,173	43,677,913
Massachusetts	40,778,933	42,119,342	0	82,898,276
Michigan	(1,296)	0	(84,573)	(85,869)
Minnesota	14,004,705	35,005,506	10,307	49,020,517
Mississippi	18,927,709	5,649,763	93,252	24,670,724
Missouri	56,411,662	25,685,575	0	82,097,237
Montana	3,553,111	3,664,307	0	7,217,419
Nebraska	10,171,223	6,809,106	0	16,980,329
Nevada	12,243,141	7,102,987	0	19,346,128
New Hampshire	0	0	0	0
New Jersey	19,889,646	50,834,553	1,112,139	71,836,338
New Mexico	4,510,068	7,929,488	0	12,439,556
New York	0	0	0	0
North Carolina	30,379,683	66,767,134	0	97,146,817
North Dakota	3,259,847	4,964,099	28,716	8,252,662
Ohio	28,054,866	36,723,253	1,819,284	66,597,403
Oklahoma	10,511,943	18,222,458	0	28,734,401
Oregon	15,126,212	17,051,011	0	32,177,223
Pennsylvania	44,952,858	167,917,216	0	212,870,074
Puerto Rico	640,958	508,735	0	1,149,693
Rhode Island	3,193,682	21,525,625	0	24,719,307
South Carolina	16,778,814	21,613,671	0	38,392,485
South Dakota	6,563,976	2,789,692	0	9,353,669
Tennessee	23,907,501	15,693,423	0	39,600,924
Texas	106,335,460	133,009,296	11,545,284	250,890,040
Utah	8,546,452	6,797,395	240,332	15,584,179
Vermont	0	0	0	0
Virginia	10,142,513	19,498,723	0	29,641,236
Washington	32,822,283	57,964,399	2,167,504	92,954,186
West Virginia	1,830,676	3,553,429	0	5,384,105
Wisconsin	14,340,423	50,538,927	79,208	64,958,558
Wyoming	3,017,009	3,537,405	0	6,554,414
Other	0	0	0	0
Total	1,170,362,379	1,701,172,730	31,449,353	2,902,984,463

Summary:	
GA Covered Obligations	5,631,466,502
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	56,438,589
Remaining Inforce estimate	441,392,249
Less:	
Estate/other distributions	2,380,406,620
Other adjustments	721,761,787
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	124,144,470
Adjusted GA Costs	2,902,984,463
Per State breakdown	2,902,984,463

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
9,940,029	0	30,931,066	0	0	0	0	0
1,345,741	0	4,826,029	0	0	0	2,422,325	0
31,372,236	0	24,082,717	0	0	0	0	0
14,808,588	0	0	0	0	0	0	0
233,293,661	0	359,401,833	0	0	0	0	0
170,383	0	82,023	0	0	0	0	0
GA claims incurred directly	3,589,600	2,732,400	0	0	0	0	0
GA expenses incurred directly	0	0	0	0	0	0	0
NOLHGA expenses	87,789,821	73,201,598	0	0	0	0	0
Remaining Inforce estimate	28,136,713	21,179,159	(1,836)	0	0	2,823,555	(30,473)
	17,380,590	18,866,415	4,340,797	0	0	0	0
Less:	5,900,065	5,870,051	0	0	0	0	0
Estate/other distributions	95,382,738	85,736,147	28,000,000	0	0	31,410,410	20,700,000
Other adjustments	4,229,436	11,393,625	0	0	0	0	0
Ceding commissions/ policy enhancements	7,082,570	10,342,799	0	0	0	0	0
18,410,000	0	8,915,000	0	0	0	0	0
Other recoveries (litigation, estate distributions, etc.)	10,968,101	500,000	15,936,630	0	0	0	0
124,144,470							
Adjusted GA Costs	25,479,000	14,931,000	0	0	0	0	0
Per State breakdown	33,290,000	25,140,000	0	0	0	0	0
10,500,000	0	66,672,000	11,009,268	0	0	0	0
13,331,639	0	3,571,718	0	0	0	46,643	0
41,425,043	0	16,458,673	0	0	0	0	0
2,454,678	0	2,585,676	0	0	0	0	0
5,041,500	0	4,885,766	0	0	0	0	0
8,682,027	0	4,989,049	0	0	0	0	0
24,685,487	0	42,456,463	0	0	0	1,200,000	0
2,300,000	0	3,448,990	0	0	0	0	0
27,666,417	0	64,333,583	0	0	0	0	0
1,520,309	0	1,893,127	0	0	0	37,848	0
16,675,000	0	19,400,000	0	0	0	1,625,000	0
9,367,110	0	13,658,490	0	0	0	0	0
11,282,594	0	15,986,796	0	0	0	0	0
18,000,000	0	137,986,288	0	0	0	0	0
541,527	0	387,497	0	0	0	0	0
2,232,365	0	16,157,942	0	0	0	0	0
13,861,881	0	16,058,421	0	0	0	0	0
3,926,959	0	1,513,163	0	0	0	0	0
14,750,000	0	12,050,000	0	0	0	0	0
125,470,495	0	63,667,619	0	0	0	0	0
7,650,200	0	5,764,275	0	590,625	0	0	0
9,739,476	0	9,764,000	2,613,992	0	0	0	0
35,361,000	0	40,598,000	0	0	0	2,800,000	0
1,598,287	0	3,029,868	980	0	0	0	0
13,800,000	0	36,450,000	0	0	0	0	0
1,597,209	0	1,696,197	0	0	0	0	0
1,052,030,475	500,000	1,319,032,093	45,963,201	590,625	0	42,365,781	20,669,527

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	29,487	0	29,487
Alaska	0	16,382	0	16,382
Arizona	0	1,111,502	0	1,111,502
Arkansas	0	2,903,954	0	2,903,954
California	0	21,893,236	0	21,893,236
Colorado	0	1,719,234	0	1,719,234
Connecticut	0	25,143,073	0	25,143,073
Delaware	0	996,461	0	996,461
Dist. of Columbia	0	7,021	0	7,021
Florida	0	230,740	0	230,740
Georgia	0	5,382,451	0	5,382,451
Hawaii	0	135,791	0	135,791
Idaho	0	344,290	0	344,290
Illinois	0	26,040,819	0	26,040,819
Indiana	0	1,224,647	0	1,224,647
Iowa	0	4,006,430	0	4,006,430
Kansas	0	14,041	0	14,041
Kentucky	0	972,534	0	972,534
Louisiana	0	3,129	0	3,129
Maine	0	1,452,286	0	1,452,286
Maryland	0	7,438,388	0	7,438,388
Massachusetts	0	22,934	0	22,934
Michigan	0	12,640,037	0	12,640,037
Minnesota	0	3,794,267	0	3,794,267
Mississippi	0	617,201	0	617,201
Missouri	0	25,274	0	25,274
Montana	0	742,646	0	742,646
Nebraska	0	701,331	0	701,331
Nevada	0	598,937	0	598,937
New Hampshire	0	1,825,920	0	1,825,920
New Jersey	0	58,355,647	0	58,355,647
New Mexico	0	232,531	0	232,531
New York	0	469,056,884	0	469,056,884
North Carolina	0	14,512,314	0	14,512,314
North Dakota	0	0	0	0
Ohio	0	6,624,598	0	6,624,598
Oklahoma	0	176,586	0	176,586
Oregon	0	35,571	0	35,571
Pennsylvania	0	42,280,720	0	42,280,720
Puerto Rico	0	37,118	0	37,118
Rhode Island	0	4,559,590	0	4,559,590
South Carolina	0	1,009,023	0	1,009,023
South Dakota	0	352,211	0	352,211
Tennessee	0	1,774,877	0	1,774,877
Texas	0	171,300	0	171,300
Utah	0	649,830	0	649,830
Vermont	0	876,297	0	876,297
Virginia	0	2,733,328	0	2,733,328
Washington	0	5,420,711	0	5,420,711
West Virginia	0	2,034,388	0	2,034,388
Wisconsin	0	40,251	0	40,251
Wyoming	0	48,866	0	48,866
Other	0	6,132,699	0	6,132,699
Total	0	739,149,780	0	739,149,780

Summary:	
GA Covered Obligations	1,073,615,312
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	14,459,445
Remaining Inforce estimate	724,690,336
Less:	
Estate/other distributions	348,924,976
Other adjustments	724,690,336
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	739,149,780
Per State breakdown	739,149,780

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
Assessment information is compiled annually from state guaranty associations. This information is NOT audited or verified by NOLHGA. NOLHGA cannot comment as to the completeness nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.							

Estimated Net Costs as of September 30, 2011					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	24,930,096	0	0	0	24,930,096
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	24,930,096	0	0	0	24,930,096

Summary:	
GA Covered Obligations	26,260,815
Add:	
GA claims incurred directly	0
GA expenses incurred directly	388,973
NOLHGA expenses	756,626
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(605,559)
Ceding commissions/ policy enhancements	3,081,877
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	24,930,096
Per State breakdown	24,930,096

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
13,800,320	0	4,950,590	0	0	0	1,518,800	0
13,800,320	0	4,950,590	0	0	0	1,518,800	0

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Estimated Net Costs as of September 30, 2011					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	4,707,920	4,462,202	0	0	9,170,121
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	4,707,920	4,462,202	0	0	9,170,121

Summary:	
GA Covered Obligations	8,850,514
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	319,607
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	9,170,121
Per State breakdown	9,170,121

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
7,965,000	2,925,000	885,000	325,000	0	0	0	0
7,965,000	2,925,000	885,000	325,000	0	0	0	0

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

Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	1,790	382,138	0	383,928
Alaska	719	1,863	0	2,582
Arizona	2,304	48,745	0	51,049
Arkansas	2,247	13,147	0	15,394
California	30,875	248,426	0	279,301
Colorado	0	0	0	0
Connecticut	8,957	163,084	0	172,041
Delaware	811	29,680	0	30,491
Dist. of Columbia	0	0	0	0
Florida	11,290	271,172	0	282,461
Georgia	10,081	15,501	0	25,582
Hawaii	661	18,232	0	18,893
Idaho	346	157,975	0	158,321
Illinois	13,015	629,388	0	642,402
Indiana	6,748	1,120,338	0	1,127,086
Iowa	1,898	61,114	0	63,012
Kansas	2,005	15,510	0	17,515
Kentucky	1,480	28,876	0	30,356
Louisiana	0	0	0	0
Maine	1,424	15,937	0	17,361
Maryland	12,585	25,550	0	38,135
Massachusetts	10,932	108,016	0	118,948
Michigan	9,391	123,082	0	132,473
Minnesota	8,018	1,058,544	0	1,066,561
Mississippi	1,539	9,408	0	10,947
Missouri	3,493	78,002	0	81,495
Montana	558	27,716	0	28,274
Nebraska	798	397,454	0	398,252
Nevada	538	87,750	0	88,288
New Hampshire	3,857	258,958	0	262,815
New Jersey	12,846	144,909	0	157,755
New Mexico	632	271,468	0	272,101
New York	0	0	0	0
North Carolina	8,649	119,119	0	127,768
North Dakota	549	20,029	0	20,578
Ohio	14,188	200,141	0	214,328
Oklahoma	1,016	28,057	0	29,074
Oregon	2,939	56,922	0	59,862
Pennsylvania	13,683	3,791,537	0	3,805,220
Puerto Rico	0	0	0	0
Rhode Island	965	209,717	0	210,682
South Carolina	3,883	666,962	0	670,845
South Dakota	136	9,168	0	9,304
Tennessee	5,301	55,521	0	60,822
Texas	10,053	129,728	0	139,781
Utah	481	35,607	0	36,088
Vermont	2,333	26,052	0	28,385
Virginia	37,650	2,300,376	0	2,338,026
Washington	2,533	39,206	0	41,739
West Virginia	924	47,334	0	48,259
Wisconsin	7,208	589,084	0	596,292
Wyoming	90	13,262	0	13,352
Other	0	0	0	0
Total	274,417	14,149,804	0	14,424,222

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

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
4,005	30	6,000	20	5	0	0	0
36,125	0	0	0	0	0	0	0
205,036	0	314,964	0	0	0	0	0
210,000	0	0	0	0	0	0	0
77	0	1,692	0	73	0	0	0
80,000	0	895,000	0	5,000	0	35,000	0
286,000	0	814,000	0	0	0	0	0
49,965	0	349,994	0	0	0	0	0
12,800	0	147,200	0	0	0	0	0
5,500	0	44,500	0	0	0	0	0
0	0	0	0	325,000	0	0	0
0	0	75,000	0	0	0	0	0
889,508	30	2,648,350	20	330,078	0	35,000	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	21,136	38	0	21,175
Alaska	0	0	0	0
Arizona	12,057	63	0	12,119
Arkansas	4,647	38	0	4,685
California	92,842	3,206	0	96,048
Colorado	18,135	2,836	0	20,971
Connecticut	12,481	121	0	12,603
Delaware	10,345	758	0	11,103
Dist. of Columbia	5,249	489	0	5,738
Florida	86,504	7,511	0	94,015
Georgia	17,433	477	0	19,101
Hawaii	0	0	0	0
Idaho	443	0	0	443
Illinois	75,462	6,502	0	82,324
Indiana	9,874	1,874	0	11,748
Iowa	1,413	176	0	1,589
Kansas	4,528	10	0	4,538
Kentucky	24,447	3,396	0	27,843
Louisiana	1,942	0	0	1,942
Maine	6,496	5,134	0	11,630
Maryland	29,965	691	0	30,656
Massachusetts	69,426	2,569	0	71,995
Michigan	20,006	1,480	0	22,232
Minnesota	5,193	69	0	5,261
Mississippi	1,716	0	0	1,716
Missouri	7,442	269	0	7,711
Montana	582	0	0	582
Nebraska	1,381	0	0	1,381
Nevada	1,892	0	0	1,892
New Hampshire	9,381	285	0	9,666
New Jersey	75,983	4,972	0	83,585
New Mexico	1,093	0	0	1,093
New York	65,879	8,216	0	76,713
North Carolina	27,958	24,421	0	55,736
North Dakota	148	0	0	148
Ohio	39,417	429	0	43,534
Oklahoma	3,194	6	0	3,200
Oregon	3,509	0	0	3,509
Pennsylvania	213,843	22,074	0	249,318
Puerto Rico	0	0	0	0
Rhode Island	9,437	208	0	9,645
South Carolina	14,199	275	0	14,474
South Dakota	172	0	0	172
Tennessee	55,550	10,533	0	66,083
Texas	22,309	277	0	22,586
Utah	718	0	0	718
Vermont	1,421	0	0	1,421
Virginia	25,027	1,387	0	26,414
Washington	10,808	2,981	0	13,789
West Virginia	3,280	0	0	3,280
Wisconsin	4,362	49	0	4,410
Wyoming	0	0	0	0
Other	0	0	0	0
Total	1,130,723	113,819	0	1,272,532

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

Life	Assessments Called (Billed) or Refunded as of December 31, 2010						Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	4,523	0	0	0	0	0	0	
	2,326	0	3,076	0	0	0	0	
	34,200	0	800	0	0	0	0	
	41,049	0	3,876	0	0	0	0	

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	532	34	0	566
Alaska	64	9	0	74
Arizona	2,158	145	0	2,303
Arkansas	442	10	0	452
California	6,521	790	0	7,311
Colorado	0	0	0	0
Connecticut	484	98	0	583
Delaware	142	33	0	174
Dist. of Columbia	0	0	0	0
Florida	5,577	745	0	6,322
Georgia	658	43	0	701
Hawaii	325	63	0	388
Idaho	228	10	0	237
Illinois	2,023	107	0	2,130
Indiana	1,266	94	0	1,361
Iowa	1,611	132	0	1,743
Kansas	307	32	0	340
Kentucky	928	79	0	1,007
Louisiana	0	0	0	0
Maine	392	54	0	446
Maryland	823	74	0	897
Massachusetts	1,928	179	0	2,107
Michigan	892	63	0	956
Minnesota	582	70	0	652
Mississippi	149	0	0	149
Missouri	718	222	0	940
Montana	116	0	0	116
Nebraska	508	15	0	523
Nevada	625	9	0	633
New Hampshire	395	22	0	418
New Jersey	2,944	164	0	3,108
New Mexico	392	40	0	433
New York	0	0	0	0
North Carolina	723	81	0	804
North Dakota	252	0	0	252
Ohio	1,570	69	0	1,639
Oklahoma	596	17	0	613
Oregon	424	76	0	500
Pennsylvania	2,510	106	0	2,617
Puerto Rico	38	0	0	38
Rhode Island	142	19	0	161
South Carolina	360	24	0	384
South Dakota	289	2	0	292
Tennessee	617	14	0	631
Texas	3,179	274	0	3,453
Utah	903	27	0	930
Vermont	93	6	0	99
Virginia	758	68	0	826
Washington	798	293	0	1,091
West Virginia	277	15	0	293
Wisconsin	1,345	99	0	1,444
Wyoming	111	21	0	132
Other	0	0	0	0
Total	48,718	4,548	0	53,266

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

Life	Assessments Called (Billed) or Refunded as of December 31, 2010						Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	337	4,800	40	0	10	0	0	0
	5,587	0	0	0	0	0	0	0
	106,000	0	210,000	0	0	0	0	0
	0	12,871	0	2,463	0	0	0	0
	300,000	0	0	0	0	0	0	0
	200,000	0	502,555	0	0	0	0	0
	611,924	17,671	712,595	2,463	10	0	0	0

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Estimated Net Costs as of September 30, 2011					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	38,191	0	38,191
Alaska	0	0	0	0	0
Arizona	0	0	7,194	0	7,194
Arkansas	0	0	282	0	282
California	0	0	0	0	0
Colorado	0	0	1,412	0	1,412
Connecticut	0	0	0	0	0
Delaware	0	0	798	0	798
Dist. of Columbia	0	0	0	0	0
Florida	0	0	112,633	0	112,633
Georgia	0	0	20,641	0	20,641
Hawaii	0	0	0	0	0
Idaho	0	0	3,443	0	3,443
Illinois	0	0	0	0	0
Indiana	0	0	8,376	0	8,376
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	1,158	0	1,158
Louisiana	0	0	14,997	0	14,997
Maine	0	0	0	0	0
Maryland	0	0	(1,321)	0	(1,321)
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	2,594	0	2,594
Missouri	0	0	0	0	0
Montana	0	0	897	0	897
Nebraska	0	0	170	0	170
Nevada	0	0	461	0	461
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	2,954	0	2,954
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	324	0	324
Ohio	0	0	1,160	0	1,160
Oklahoma	0	0	1,001	0	1,001
Oregon	0	0	1,408	0	1,408
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	844	0	844
South Dakota	0	0	0	0	0
Tennessee	0	0	1,229	0	1,229
Texas	0	0	6,188	0	6,188
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	619	0	619
Other	0	0	0	0	0
Total	0	0	227,653	0	227,653

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

Life	Assessments Called (Billed) or Refunded as of December 31, 2010						Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	0	0	0	0	0	0	0	0
	8,231	0	0	0	3,987	0	0	0
	0	0	0	1,700,000	0	0	0	0
	0	0	0	0	26,200	0	0	0
	0	0	0	0	10,000	0	0	0
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
	0	0	0	0	85,000	0	0	0
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
	0	0	0	0	67,009	116,294	0	0
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
	8,231	0	0	1,700,000	192,196	116,294	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	92,128	799,444	0	891,572
Alaska	0	0	0	0
Arizona	160,450	1,521,228	0	1,681,678
Arkansas	51,304	439,753	0	491,057
California	147,439	1,847,227	0	1,994,666
Colorado	40,824	498,795	0	539,619
Connecticut	0	0	0	0
Delaware	3,903	9,244	0	13,147
Dist. of Columbia	23,248	194,533	0	217,782
Florida	226,856	2,367,254	0	2,594,110
Georgia	188,377	1,519,018	0	1,707,395
Hawaii	23,016	230,311	0	253,327
Idaho	0	0	0	0
Illinois	89,225	831,488	0	920,713
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	43,902	492,866	0	536,767
Kentucky	27,646	155,145	0	182,791
Louisiana	32,290	206,590	0	238,880
Maine	0	0	0	0
Maryland	99,664	604,295	0	703,959
Massachusetts	0	0	0	0
Michigan	46,023	352,653	0	398,676
Minnesota	0	0	0	0
Mississippi	264,854	1,705,415	0	1,970,269
Missouri	91,154	1,236,677	0	1,327,831
Montana	0	0	0	0
Nebraska	11,080	69,246	0	80,326
Nevada	8,287	110,825	0	119,112
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	54,984	364,915	0	419,899
New York	0	0	0	0
North Carolina	123,952	1,306,260	0	1,430,212
North Dakota	0	0	0	0
Ohio	51,245	203,951	0	255,195
Oklahoma	56,843	443,953	0	500,797
Oregon	13,010	96,656	0	109,666
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	79,297	630,425	0	709,722
South Dakota	0	0	0	0
Tennessee	56,034	632,976	0	689,010
Texas	201,700	2,245,800	0	2,447,500
Utah	2,306	11,922	0	14,228
Vermont	0	0	0	0
Virginia	151,602	1,145,926	0	1,297,527
Washington	31,191	278,169	0	309,360
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	2,493,836	22,552,958	0	25,046,794

Summary:	
GA Covered Obligations	83,300,829
Add:	
GA claims incurred directly	140,795
GA expenses incurred directly	1,545,709
NOLHGA expenses	2,135,156
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(5,957,550)
Ceding commissions/ policy enhancements	20,181,741
Other recoveries (litigation, estate distributions, etc.)	47,851,504
Adjusted GA Costs	25,046,794
Per State breakdown	25,046,794

Life	Assessments Called (Billed) or Refunded as of December 31, 2010						Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	1,037,480	0	0	0	0	0	0	0
	712,800	0	5,287,200	0	0	0	0	0
	623,455	0	935,184	0	0	0	0	0
	45,000	0	55,000	0	0	0	0	0
	121,500	74,219	536,500	397,781	0	0	0	0
	500,000	150,000	2,300,000	1,300,000	0	0	0	0
	525,000	0	15,000	0	0	0	0	0
	743,240	0	2,760	0	0	0	0	0
	1,666,605	0	365,840	0	0	0	0	0
	235,000	0	111,000	0	0	0	0	0
	64,817	0	239,890	0	0	0	0	0
	1,029,000	0	3,871,000	0	0	0	0	0
	1,980,000	1,445,000	20,000	107,500	0	0	0	0
	275,000	0	1,925,000	0	0	0	0	0
	7,101,306	4,000,000	0	0	0	0	0	0
	78,950	0	136,050	0	0	0	0	0
	595,000	0	3,125,000	0	0	0	0	0
	936,000	0	0	0	0	0	0	0
	18,270,153	5,669,219	18,925,424	1,805,281	0	0	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	16,260	1,418	0	17,678
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	8,626	8,272	0	16,898
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	1,581	462	0	2,043
Georgia	(2,299)	(933)	0	(3,231)
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	(25,775)	(13,882)	0	(39,656)
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	18,093	3,363	0	21,456
Louisiana	(9,801)	(2,897)	0	(12,698)
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	(37,498)	(38,985)	0	(76,484)
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	31,477	11,141	0	42,619
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	(25,739)	(12,404)	0	(38,143)
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	7,552	3,237	0	10,789
South Dakota	0	0	0	0
Tennessee	245,167	79,115	0	324,282
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	23,998	6,788	0	30,786
Washington	0	0	0	0
West Virginia	17,892	13,581	0	31,473
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	269,536	58,276	0	327,812

Summary:	
GA Covered Obligations	48,277,445
Add:	
GA claims incurred directly	0
GA expenses incurred directly	167,440
NOLHGA expenses	1,754,483
Remaining Inforce estimate	0
Less:	
Estate/other distributions	32,999,999
Other adjustments	(236,725)
Ceding commissions/ policy enhancements	4,411,447
Other recoveries (litigation, estate distributions, etc.)	12,696,835
Adjusted GA Costs	327,812
Per State breakdown	327,812

Life	Assessments Called (Billed) or Refunded as of December 31, 2010							
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	56,916	0	0	0	0	0	0	0
	325,000	0	0	0	0	0	0	0
	440,000	0	80,000	0	0	0	0	0
	46,000	0	4,000	0	0	0	0	0
	375,000	0	5,000	0	0	0	0	0
	0	0	0	0	0	0	0	0
	1,242,916	0	89,000	0	0	0	0	0

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Estimated Net Costs as of September 30, 2011					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	15,173	0	2,703	0	17,877
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	6,717	0	0	0	6,717
Dist. of Columbia	0	0	0	0	0
Florida	119,710	15,609	143,300	0	278,619
Georgia	56,068	23,172	25,190	0	104,429
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	27,711	0	10,827	0	38,538
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	73,088	0	73,088
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	23,152	0	533	0	23,684
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	6,103	995	1,062	0	8,161
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	(10,344)	0	0	0	(10,344)
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	20,432	1,111	1,690	0	23,232
Oregon	0	0	0	0	0
Pennsylvania	38,708	352	845	0	39,905
Puerto Rico	2,376	0	0	0	2,376
Rhode Island	0	0	0	0	0
South Carolina	225,142	11,012	0	0	236,154
South Dakota	0	0	0	0	0
Tennessee	14,974	0	1,018	0	15,992
Texas	91,113	0	0	0	91,113
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	52,826	408	2,544	0	55,779
Washington	0	0	0	0	0
West Virginia	635,728	24,593	122,865	0	783,186
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	1,325,589	77,252	385,665	0	1,788,506

Summary:	
GA Covered Obligations	5,527,856
Add:	
GA claims incurred directly	10,708,170
GA expenses incurred directly	3,311,759
NOLHGA expenses	358,078
Remaining Inforce estimate	0
Less:	
Estate/other distributions	858,110
Other adjustments	(321,160)
Ceding commissions/ policy enhancements	418,260
Other recoveries (litigation, estate distributions, etc.)	17,162,147
Adjusted GA Costs	1,788,506
Per State breakdown	1,788,506

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	202,000	0	0	0
Summary:							
GA Covered Obligations							
Add:							
0	0	0	0	100,000	0	0	0
535,000	0	65,000	0	4,900,000	0	0	0
172,000	0	72,000	739	1,200,000	0	0	0
Less:							
0	0	0	0	590,456	0	0	0
2,378,202	1,606,906	0	0	374,000	175,940	0	0
400,000	0	0	0	0	0	0	0
25,000	0	0	0	25,000	0	0	0
40,000	17,600	0	0	210,000	92,400	0	0
249,570	0	0	0	750,420	0	0	0
200,000	0	0	0	53,000	0	0	0
65,397	151,779	0	0	1,359,712	1,266,260	0	0
560,269	382,889	4,588	13,137	333,201	383,000	0	0
606,438	128,826	73,076	140,773	3,240,504	3,765,849	0	0
5,231,876	2,288,000	214,664	154,649	13,338,293	5,683,449	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	42,351	335,002	0	377,354
Alaska	31,986	212,607	0	244,592
Arizona	384,992	1,113,514	0	1,498,506
Arkansas	65,028	358,003	0	423,030
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	65,118	251,419	0	316,537
Dist. of Columbia	0	0	0	0
Florida	5,385,783	12,416,492	0	17,802,275
Georgia	319,579	1,218,466	0	1,538,045
Hawaii	0	0	0	0
Idaho	59,468	441,230	0	500,698
Illinois	2,414,416	7,982,068	0	10,396,484
Indiana	1,449,740	3,963,535	0	5,413,275
Iowa	1,361,394	2,752,531	0	4,113,925
Kansas	375,333	1,584,601	0	1,959,934
Kentucky	255,102	809,749	0	1,064,850
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	161,864	2,213,897	0	2,375,761
Massachusetts	62,156	2,935,529	0	2,997,685
Michigan	2,364,086	6,748,361	0	9,112,447
Minnesota	0	0	0	0
Mississippi	20,475	276,302	0	296,777
Missouri	616,758	3,735,933	0	4,352,691
Montana	272,413	243,665	0	516,078
Nebraska	450,932	1,415,837	0	1,866,770
Nevada	12,499	236,858	0	249,358
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	67,753	200,584	0	268,337
New York	0	0	0	0
North Carolina	406,860	3,041,612	0	3,448,471
North Dakota	169,756	935,826	0	1,105,582
Ohio	2,074,986	9,024,594	0	11,099,580
Oklahoma	797,306	775,208	0	1,572,514
Oregon	253,246	877,511	0	1,130,757
Pennsylvania	542,472	6,563,488	0	7,105,960
Puerto Rico	0	142	0	142
Rhode Island	0	0	0	0
South Carolina	247,669	1,097,887	0	1,345,556
South Dakota	176,291	507,617	0	683,908
Tennessee	492,525	827,782	0	1,320,307
Texas	420,357	3,649,117	0	4,069,474
Utah	103,690	507,852	0	611,543
Vermont	2,143	130,638	0	132,781
Virginia	133,199	2,821,752	0	2,954,951
Washington	503,728	1,077,374	0	1,581,103
West Virginia	27,328	191,245	0	218,573
Wisconsin	111,978	519,661	0	631,639
Wyoming	74,769	103,991	0	178,760
Other	0	0	0	0
Total	22,777,529	84,099,480	0	106,877,009

Summary:	
GA Covered Obligations	600,117,018
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	4,487,174
Remaining Inforce estimate	0
Less:	
Estate/other distributions	269,312,049
Other adjustments	151,440,726
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	76,974,408
Adjusted GA Costs	106,877,009
Per State breakdown	106,877,009

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	380,000	0	302,720	0	0	0	0
Alaska	80,878	14,180	566,741	121,990	0	0	2,000
Arizona	559,164	0	3,944,426	0	0	0	0
Arkansas	1,149,754	0	0	0	0	0	0
California	25,200	0	44,800	0	0	0	0
Colorado	209,250	0	627,750	0	0	0	0
Connecticut	13,095,654	0	26,446,748	0	0	0	0
Delaware	1,064,376	0	3,444,406	63,866	0	0	0
Dist. of Columbia	143,772	0	1,411,228	0	0	0	0
Florida	6,250,000	2,700,000	22,000,000	9,150,000	0	0	0
Georgia	1,400,894	0	2,499,899	0	0	0	0
Hawaii	2,356,028	0	6,511,318	0	0	0	0
Idaho	675,000	0	2,950,000	0	0	0	0
Illinois	734,080	230,086	2,171,198	636,094	0	0	0
Indiana	1,031,000	0	4,319,000	0	0	0	0
Iowa	275,000	0	7,235,000	0	0	0	0
Kansas	5,400,000	1,980,000	15,300,000	3,400,000	0	0	0
Kentucky	134,576	0	764,463	0	0	0	0
Louisiana	1,502,267	0	7,950,910	0	0	0	0
Maine	1,580,000	0	484,000	0	0	0	0
Maryland	1,723,246	0	3,764,563	0	0	0	0
Massachusetts	49,500	0	649,800	0	0	0	0
Michigan	100,000	0	301,563	0	0	0	0
Minnesota	1,050,000	419,000	7,950,000	3,181,000	0	0	0
Mississippi	455,036	0	2,567,241	0	0	0	0
Missouri	2,865,000	0	12,435,000	0	0	0	0
Montana	2,250,225	688,600	1,790,500	661,400	0	0	0
Nebraska	269,155	0	862,577	0	0	0	0
Nevada	9,300	0	16,990,700	0	0	0	0
New Hampshire	330,000	0	2,420,000	0	0	0	0
New Jersey	1,157,792	958,991	2,614,740	1,767,139	0	0	0
New Mexico	565,000	0	935,000	0	0	0	0
New York	9,411,167	2,959,943	0	0	0	0	0
North Carolina	275,261	0	1,349,739	0	0	0	0
North Dakota	4,000	0	265,000	0	0	0	0
Ohio	333,529	0	7,336,036	0	0	0	0
Oklahoma	688,258	0	2,020,070	0	0	0	0
Oregon	109,516	2,286	575,004	342,380	0	0	0
Pennsylvania	300,000	0	1,500,000	0	0	0	0
Puerto Rico	132,853	0	189,719	0	0	0	0
Rhode Island	60,125,731	9,953,086	175,491,859	19,323,869	0	0	2,000
South Carolina							
South Dakota							
Tennessee							
Texas							
Utah							
Vermont							
Virginia							
Washington							
West Virginia							
Wisconsin							
Wyoming							
Other							
Total	60,125,731	9,953,086	175,491,859	19,323,869	0	0	2,000

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	78,068	78,068
Alaska	0	0	0	0
Arizona	0	0	542,349	542,349
Arkansas	0	0	51,074	51,074
California	0	0	4,114	4,114
Colorado	0	0	3,271,656	3,271,656
Connecticut	0	0	0	0
Delaware	0	0	11,416	11,416
Dist. of Columbia	0	0	0	0
Florida	0	0	25,499	25,499
Georgia	0	0	2,371,592	2,371,592
Hawaii	0	0	17,560	17,560
Idaho	0	0	4,597	4,597
Illinois	0	0	86,194	86,194
Indiana	0	0	11,927	11,927
Iowa	0	0	0	0
Kansas	0	0	4,211	4,211
Kentucky	0	0	(10)	(10)
Louisiana	0	0	18,547	18,547
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	461,211	461,211
Missouri	0	0	1,966	1,966
Montana	0	0	6,787	6,787
Nebraska	0	0	441	441
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	6,047	6,047
New York	0	0	0	0
North Carolina	0	0	5,301	5,301
North Dakota	0	0	466	466
Ohio	0	0	0	0
Oklahoma	0	0	245,776	245,776
Oregon	0	0	23,365	23,365
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	1,487,276	1,487,276
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	3,711,175	3,711,175
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	56	56
Other	0	0	0	0
Total	0	0	12,448,660	12,448,660

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	9,354,611
GA expenses incurred directly	1,882,794
NOLHGA expenses	1,211,255
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	12,448,660
Per State breakdown	12,448,660

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
0	0	0	0	1,458,082	0	0	0
0	0	0	0	400,000	0	0	0
0	0	0	0	1,858,082	0	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	575,030	244,941	0	819,971
Alaska	(4,589)	0	0	(4,589)
Arizona	1,384,999	77,792	0	1,462,792
Arkansas	518,916	0	0	518,916
California	9,803,914	4,610,293	0	14,414,207
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	45,322	59,912	0	231,791
Dist. of Columbia	0	0	0	0
Florida	2,473,622	1,753,996	0	4,227,618
Georgia	1,193,798	0	0	110,397
Hawaii	68,233	0	0	68,233
Idaho	130,818	0	0	130,818
Illinois	13,173,698	3,310,518	0	2,428,796
Indiana	1,232,775	80,305	0	1,313,080
Iowa	1,318,797	100,156	0	1,418,953
Kansas	206,994	233,834	0	440,828
Kentucky	463,050	16,294	0	479,343
Louisiana	(0)	0	0	(0)
Maine	91,096	0	0	63,527
Maryland	(0)	0	0	(0)
Massachusetts	1,597,297	0	0	1,597,297
Michigan	5,152,239	1,623,655	0	3,488,710
Minnesota	(0)	63,782	0	2,511,982
Mississippi	275,957	17,539	0	293,497
Missouri	542,975	184,124	0	727,099
Montana	242,361	115,186	0	357,547
Nebraska	1,175,463	118,870	0	1,294,332
Nevada	113,150	15,751	0	128,901
New Hampshire	387,563	146,758	0	606,592
New Jersey	7,666,426	1,532,811	0	3,475,897
New Mexico	208,516	48,566	0	257,081
New York	0	0	0	0
North Carolina	3,052,185	343,419	0	220,574
North Dakota	140,060	19,002	0	159,062
Ohio	3,581,863	314,941	0	480,901
Oklahoma	409,298	257,552	0	666,850
Oregon	489,968	3,301	0	493,269
Pennsylvania	4,843,615	771,811	0	1,537,583
Puerto Rico	0	0	0	0
Rhode Island	335,693	0	0	335,693
South Carolina	843,068	200,263	0	1,043,331
South Dakota	131,885	0	0	131,885
Tennessee	588,583	14,040	0	602,623
Texas	4,934,536	1,144,512	0	2,826,406
Utah	339,971	69,267	0	73
Vermont	48,500	2,806	0	51,306
Virginia	757,038	5,752	0	762,790
Washington	897,637	220,689	0	1,118,327
West Virginia	94,121	1,051	0	95,172
Wisconsin	200,473	198,681	0	399,155
Wyoming	126,000	13,572	0	139,572
Other	0	0	0	0
Total	71,852,917	17,935,739	0	17,983,228

Summary:	
GA Covered Obligations	72,462,458
Add:	
GA claims incurred directly	79,125,416
GA expenses incurred directly	4,933,933
NOLHGA expenses	2,897,529
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(1,818,283)
Ceding commissions/ policy enhancements	370,225
Other recoveries (litigation, estate distributions, etc.)	53,095,510
Adjusted GA Costs	107,771,884
Per State breakdown	107,771,884

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,419,000	0	15,909	0	0	0	0	0
68,158	41,500	0	0	1,000	0	0	0
1,251,703	0	44,673	0	0	0	0	0
669,513	0	0	0	0	0	0	0
17,000,000	5,715,000	7,800,000	8,563,000	270,000	0	0	0
Add:							
GA claims incurred directly	82,000	0	418,000	0	0	0	0
GA expenses incurred directly	4,933,933	0	0	0	0	0	0
NOLHGA expenses	2,300,000	0	1,000,000	0	1,300,000	0	0
Remaining Inforce estimate	1,630,072	0	0	0	0	157,061	(1,771)
0	19,697	0	0	121,409	0	0	0
275,000	0	0	0	0	0	0	0
Less:							
Estate/other distributions	15,189,000	7,787,461	6,029,000	2,127,010	200,000	221,540	15,925,000
Other adjustments	1,004,167	0	0	0	0	0	0
Ceding commissions/ policy enhancements	1,199,870	0	436,704	0	0	1,040,000	0
Other recoveries (litigation, estate distributions, etc.)	450,000	0	300,000	0	0	0	0
643,875	150,000	11,600	0	0	0	0	0
230,000	0	0	0	0	0	0	0
Adjusted GA Costs	2,000,000	0	0	0	0	0	0
Per State breakdown	4,100,000	900,647	2,500,000	0	0	10,300,000	4,497,170
447,000	353,520	3,170,000	2,592,480	0	0	0	0
368,000	0	32,000	0	0	0	0	0
1,650,000	0	353,704	0	0	0	0	0
429,300	0	56,000	0	0	0	0	0
1,639,125	137,750	102,116	7,250	0	0	0	0
213,900	0	9,500	0	0	0	0	0
1,283,000	250,000	1,217,000	550,000	0	0	0	0
4,800,000	3,064,806	488,522	2,500,000	0	0	11,404,352	0
260,000	0	55,263	0	0	0	0	0
5,044,000	533,500	156,000	0	0	0	0	0
192,600	0	16,600	0	0	0	0	0
3,500,000	0	200,000	0	0	0	3,000,000	0
768,000	160,000	432,000	90,000	0	0	0	0
619,914	0	0	0	0	0	0	0
4,460,640	0	5,736,310	0	803,050	0	0	0
14,808	0	0	0	0	0	0	0
427,727	0	0	0	0	0	0	0
928,000	0	72,000	0	0	0	0	0
181,962	0	0	0	0	0	0	0
800,000	0	15,000	0	0	0	0	0
7,943,606	2,763,534	3,266,771	1,029,680	1,337,174	421,520	0	0
591,592	0	97,832	0	250	0	0	0
81,000	0	6,000	0	0	0	0	0
2,000,000	2,556,164	85,000	0	0	0	0	0
1,175,000	315,235	400,000	288,326	0	0	0	0
157,506	86,553	101,999	24,519	0	0	0	0
420,000	0	320,000	0	0	0	0	0
150,150	0	200,600	0	0	0	0	0
90,059,188	24,835,367	35,146,103	17,772,265	4,032,883	643,060	41,826,413	15,482,766

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	42,996	80,927	0	123,923
Alaska	0	0	0	0
Arizona	6,696	16,809	0	23,505
Arkansas	382	19,462	0	19,844
California	83,413	38,240	0	121,653
Colorado	15,498	14,193	0	29,690
Connecticut	0	0	0	0
Delaware	1,741	1,420	0	3,161
Dist. of Columbia	0	0	0	0
Florida	303,899	439,875	0	743,775
Georgia	84,432	1,336,285	0	1,420,716
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	93,094	10,239	0	103,333
Indiana	140	31,222	0	31,362
Iowa	253	0	0	253
Kansas	2,100	4,164	0	6,264
Kentucky	40,972	162,622	0	203,594
Louisiana	107,641	37,529	0	145,170
Maine	0	0	0	0
Maryland	26,787	61,320	0	88,108
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	3,927	47,654	0	51,582
Missouri	3,345	20,054	0	23,399
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	1,177	0	0	1,177
New Hampshire	0	0	0	0
New Jersey	8,195	53,089	0	61,284
New Mexico	16,879	0	0	16,879
New York	0	0	0	0
North Carolina	350,734	2,034,914	225	2,385,873
North Dakota	0	0	0	0
Ohio	51,264	256,252	0	307,516
Oklahoma	110,489	33,733	0	144,222
Oregon	6,559	14,021	0	20,580
Pennsylvania	8,598	25,763	0	34,362
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	1,590,735	4,325,890	0	5,916,626
South Dakota	50	0	0	50
Tennessee	18,914	1,483,811	0	1,502,725
Texas	220,274	391,023	15,146	626,443
Utah	0	52,129	0	52,129
Vermont	0	0	0	0
Virginia	313,214	1,001,886	763	1,315,862
Washington	57,394	62	0	57,455
West Virginia	27,911	135,424	0	163,335
Wisconsin	215	7,473	0	7,688
Wyoming	0	0	0	0
Other	0	0	0	0
Total	3,599,919	12,137,485	16,134	15,753,538

Summary:	
GA Covered Obligations	67,641,600
Add:	
GA claims incurred directly	382,611
GA expenses incurred directly	994,265
NOLHGA expenses	708,166
Remaining Inforce estimate	0
Less:	
Estate/other distributions	46,001,672
Other adjustments	(131,112)
Ceding commissions/ policy enhancements	259,235
Other recoveries (litigation, estate distributions, etc.)	7,843,309
Adjusted GA Costs	15,753,538
Per State breakdown	15,753,538

Life	Assessments Called (Billed) or Refunded as of December 31, 2010				A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	59,000	0	51,893	0	0	0	0	0
Alaska	0	0	0	0	0	0	0	0
Arizona	3,325	0	5,932	0	0	0	0	0
Arkansas	47,114	0	0	0	0	0	0	0
California	125,483	0	57,507	0	0	0	0	0
Colorado	25,480	0	23,520	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0
Delaware	750	0	1,750	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0	0	0
Florida	275,000	0	975,000	0	0	0	0	0
Georgia	112,560	0	2,087,440	92,229	0	0	0	0
Hawaii	0	0	0	0	0	0	0	0
Idaho	0	0	0	0	0	0	0	0
Illinois	167,000	0	8,000	0	0	0	0	0
Indiana	0	0	0	0	0	0	0	0
Iowa	0	0	0	0	0	0	0	0
Kansas	0	0	0	0	0	0	0	0
Kentucky	59,999	0	280,671	50,000	0	0	0	0
Louisiana	110,873	0	21,127	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0
Maryland	18,300	0	53,700	0	0	0	0	0
Massachusetts	0	0	0	0	0	0	0	0
Michigan	0	0	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0	0	0
Mississippi	0	0	0	0	0	0	0	0
Missouri	0	0	0	0	0	0	0	0
Montana	0	0	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0	0	0
Nevada	0	0	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0	0	0
New Jersey	100,000	0	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0	0	0
New York	0	0	0	0	0	0	0	0
North Carolina	450,000	60,000	2,550,000	340,000	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0
Ohio	70,000	0	370,000	0	0	0	0	0
Oklahoma	52,900	0	177,100	0	0	0	0	0
Oregon	0	0	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0	0	0
South Carolina	2,518,615	0	6,531,385	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0	0
Tennessee	50,000	0	2,450,000	0	0	0	0	0
Texas	523,717	139,012	407,272	108,114	0	0	0	0
Utah	0	0	47,000	0	0	0	0	0
Vermont	0	0	0	0	0	0	0	0
Virginia	368,136	18,000	1,104,909	51,387	0	0	0	0
Washington	0	0	0	0	0	0	0	0
West Virginia	132,436	139,679	642,564	683,850	0	0	0	0
Wisconsin	0	0	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Total	5,270,688	356,691	17,846,770	1,325,580	0	0	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	19,626,888	0	0	19,626,888
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	19,626,888	0	0	19,626,888

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

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
27,611,280	20,999,761	22,525,117	11,243,274	11,732,231	11,500,000	0	0
Assessment information is compiled annually from state guaranty associations. This information is NOT audited or verified by NOLHGA. NOLHGA cannot comment as to the completeness nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.							
27,611,280	20,999,761	22,525,117	11,243,274	11,732,231	11,500,000	0	0

Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	(205,608)	(6,455)	0	(212,062)
Alaska	56,392	15,829	0	72,221
Arizona	(273,716)	2,554	0	(271,162)
Arkansas	(45,406)	4,398	0	(41,007)
California	(345,090)	74,384	0	(270,706)
Colorado	(121,281)	10,496	0	(110,785)
Connecticut	(52,766)	1,537	0	(51,229)
Delaware	(78,682)	(619)	0	(79,301)
Dist. of Columbia	33,656	20,767	0	54,423
Florida	(975,374)	(17,101)	0	(992,476)
Georgia	(303,265)	3,152	0	(300,112)
Hawaii	(66,585)	(7,698)	0	(74,283)
Idaho	(316,064)	(1,957)	0	(318,021)
Illinois	(400,793)	(6,425)	0	(407,218)
Indiana	(467,257)	89,495	0	(377,762)
Iowa	(13,410)	12,811	0	(599)
Kansas	(197,167)	9,318	0	(187,849)
Kentucky	(1,030,286)	(185,848)	0	(1,216,134)
Louisiana	(189,042)	(276)	0	(189,317)
Maine	(35,214)	519	0	(34,695)
Maryland	(188,395)	(3,723)	0	(192,118)
Massachusetts	(143,623)	953	0	(142,670)
Michigan	(486,033)	17,859	0	(468,173)
Minnesota	(89,265)	(9,398)	0	(98,663)
Mississippi	17,747	5,826	0	23,573
Missouri	(333,657)	(17,824)	0	(351,481)
Montana	(192,678)	7,925	0	(184,753)
Nebraska	(48,807)	23,982	0	(24,825)
Nevada	(65,952)	4,782	0	(61,170)
New Hampshire	4,902	(839)	0	4,063
New Jersey	(88,537)	970	0	(87,567)
New Mexico	(115,883)	(15,298)	0	(131,182)
New York	62,422	0	0	62,422
North Carolina	(649,253)	(27,969)	0	(677,222)
North Dakota	(231,859)	(533)	0	(232,393)
Ohio	(744,388)	11,930	0	(732,458)
Oklahoma	(100,301)	6,486	0	(93,815)
Oregon	(303,220)	9,879	0	(293,341)
Pennsylvania	(347,553)	(15,145)	0	(362,698)
Puerto Rico	0	0	0	0
Rhode Island	(15,516)	20	0	(15,496)
South Carolina	(111,327)	14,048	0	(97,279)
South Dakota	(174,217)	10,533	0	(163,684)
Tennessee	(293,778)	(30,414)	0	(324,192)
Texas	(1,241,717)	65,457	0	(1,176,259)
Utah	(280,994)	2,502	0	(278,493)
Vermont	91,575	2,961	0	94,536
Virginia	(393,822)	(80,367)	0	(474,189)
Washington	(675,947)	25,771	0	(650,176)
West Virginia	(166,716)	7,395	0	(159,320)
Wisconsin	(221,915)	(2,563)	0	(224,478)
Wyoming	(20,493)	(9,934)	0	(30,427)
Other	0	0	0	0
Total	(12,576,158)	24,152	0	(12,552,005)

Summary:	
GA Covered Obligations	765,438,159
Add:	
GA claims incurred directly	0
GA expenses incurred directly	5,116,161
NOLHGA expenses	7,495,259
Remaining Inforce estimate	0
Less:	
Estate/other distributions	714,278,169
Other adjustments	(357,884,521)
Ceding commissions/ policy enhancements	233,590,142
Other recoveries (litigation, estate distributions, etc.)	200,617,794
Adjusted GA Costs	(12,552,005)
Per State breakdown	(12,552,005)

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,900,000	0	69,317	0	0	0	0	0
283,000	333,000	94,000	125,000	0	0	0	0
953,650	0	120,413	0	0	0	0	0
1,090,241	0	0	0	0	0	0	0
18,173,100	24,700,000	573,100	1,000,000	0	0	0	0
2,150,102	3,128,840	149,714	70,000	0	21,787	0	0
785,000	731,234	0	0	0	0	0	0
87,000	0	3,000	0	0	0	0	0
100,000	113,572	5,000	10,656	0	0	0	0
6,100,000	0	500,000	0	0	0	0	0
1,806,365	0	93,635	4,595	0	0	0	0
366,380	0	14,880	0	30	0	0	0
2,549,400	1,180,454	200,600	0	0	0	0	0
5,500,000	6,070,000	500,000	1,635,000	0	0	0	0
1,098,547	0	299,899	0	0	0	0	0
1,000,000	0	0	0	0	0	0	0
10,331,657	10,251,563	2,835,989	2,840,382	99,323	98,105	0	0
1,368,000	0	57,000	0	0	0	0	0
791,200	0	800	0	0	0	0	0
148,500	0	2,326,500	0	0	0	0	0
1,670,000	2,125,000	106,000	200,000	0	0	0	0
5,200,000	6,695,134	750,000	0	0	0	0	0
752,000	0	48,000	0	0	0	0	0
3,236,920	0	263,260	0	0	0	0	0
1,931,899	0	167,986	0	0	0	0	0
983,250	0	51,557	0	0	0	0	0
874,200	0	28,400	0	0	0	0	0
200,000	0	5,000	0	0	0	0	0
500,000	500,000	0	0	0	0	0	0
3,800,000	5,462,500	200,000	287,500	0	0	0	0
1,365,200	0	268,100	0	0	0	0	0
4,940,000	0	760,000	0	0	0	0	0
841,750	987,350	83,230	97,650	0	0	0	0
2,658,420	0	51,801	0	0	0	0	0
3,500,000	0	0	0	0	0	0	0
115,320	0	8,680	0	0	0	0	0
900,000	0	100,000	0	0	0	0	0
1,995,000	400,000	289,000	0	0	0	0	0
4,640,000	0	610,000	0	0	0	0	0
11,695,474	14,888,085	369,492	470,127	3,471	4,590	0	0
1,305,629	1,917,485	49,370	72,515	0	0	0	0
67,000	0	3,000	0	0	0	0	0
2,275,289	2,486,497	225,549	26,203	38,720	37,000	0	0
8,284,000	8,100,000	385,000	0	0	0	0	0
1,941,321	2,453,052	293,679	342,842	0	26	0	0
182,226	0	67,454	0	0	0	0	0
122,437,040	92,523,766	13,028,405	7,182,470	141,544	161,508	0	0

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Estimated Net Costs as of September 30, 2011					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	23,757	0	193,865	0	217,622
Alaska	0	0	0	0	0
Arizona	14,111	0	999,095	0	1,013,206
Arkansas	(8,960)	0	(10,006)	0	(18,965)
California	0	0	0	0	0
Colorado	2,860	0	261,853	0	264,713
Connecticut	0	0	0	0	0
Delaware	(464)	0	(2,675)	0	(3,139)
Dist. of Columbia	(1,105)	0	(1,099)	0	(2,204)
Florida	160,490	0	9,921,372	0	10,081,862
Georgia	52,690	0	10,632,385	0	10,685,075
Hawaii	(12,494)	0	78,849	0	66,355
Idaho	0	0	(12,792)	0	(12,792)
Illinois	35,929	0	2,129,934	0	2,165,863
Indiana	(57,728)	0	69,004	0	11,276
Iowa	0	0	12,423	0	12,423
Kansas	(577)	0	584,043	0	583,466
Kentucky	0	0	0	0	0
Louisiana	(2,878)	0	288,436	0	285,558
Maine	0	0	(857)	0	(857)
Maryland	4,091	0	955,378	0	959,470
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	10,618	0	961,377	0	971,994
Missouri	(52,478)	0	1,646,652	0	1,594,173
Montana	(7,452)	0	1,758	0	(5,695)
Nebraska	0	0	0	0	0
Nevada	54,890	0	128,618	0	183,508
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	3,432	0	353,893	0	357,325
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	2,144,832	0	2,144,832
Ohio	69,343	0	471,706	0	541,049
Oklahoma	(5,742)	0	136,536	0	130,794
Oregon	0	0	0	0	0
Pennsylvania	279,993	0	229,053	0	509,046
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	(194)	0	1,774,580	0	1,774,387
Tennessee	14,286	0	1,236,914	0	1,251,199
Texas	0	0	0	0	0
Utah	0	0	(63)	0	(63)
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	(102)	0	21,253	0	21,152
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	576,317	0	35,206,317	0	35,782,633

Summary:	
GA Covered Obligations	47,709,013
Add:	
GA claims incurred directly	18,479,112
GA expenses incurred directly	2,706,380
NOLHGA expenses	4,635,148
Remaining Inforce estimate	35,568,106
Less:	
Estate/other distributions	0
Other adjustments	43,815,429
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	29,499,698
Adjusted GA Costs	35,782,633
Per State breakdown	35,782,633

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
21,578	0	0	0	0	0	0	0
0	0	0	0	35,214	0	0	0
200,000	0	0	0	3,100,000	0	0	0
11,383	0	529	0	235,088	0	0	0
15,000	0	0	0	135,000	0	0	0
0	0	0	0	150,000	0	0	0
247,961	0	529	0	3,655,302	0	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	(382,746)	0	0	(382,746)
Alaska	10,078	0	0	10,078
Arizona	3,110,385	51,299	0	3,161,684
Arkansas	3,673,566	135,311	0	3,808,878
California	10,867,655	76,443	0	10,944,098
Colorado	388,732	0	0	388,732
Connecticut	41,937	0	0	41,937
Delaware	32,606	0	0	32,606
Dist. of Columbia	10,915	0	0	10,915
Florida	33,760	0	0	33,760
Georgia	1,493,501	0	0	1,493,501
Hawaii	5,274	0	0	5,274
Idaho	77,078	0	0	77,078
Illinois	47,924,019	9,977	0	47,933,995
Indiana	11,066,250	0	0	11,066,250
Iowa	19,785,492	5,074	0	19,790,566
Kansas	17,723,460	0	0	17,723,460
Kentucky	9,709,932	0	0	9,709,932
Louisiana	2,582,304	0	0	2,582,304
Maine	6,114	0	0	6,114
Maryland	118,218	0	0	118,218
Massachusetts	0	0	0	0
Michigan	293,240	0	0	293,240
Minnesota	246,983	0	0	246,983
Mississippi	221,087	0	0	221,087
Missouri	134,595,301	34,568	0	134,629,869
Montana	28,035	0	0	28,035
Nebraska	3,672,126	0	0	3,672,126
Nevada	68,478	0	0	68,478
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	100,505	0	0	100,505
New York	0	0	0	0
North Carolina	(512,931)	0	0	(512,931)
North Dakota	5,468	0	0	5,468
Ohio	15,447,381	0	0	15,447,381
Oklahoma	14,190,828	0	0	14,190,828
Oregon	95,637	0	0	95,637
Pennsylvania	2,597,156	13,545	0	2,610,701
Puerto Rico	0	0	0	0
Rhode Island	10,238	0	0	10,238
South Carolina	(35,469)	0	0	(35,469)
South Dakota	121,509	0	0	121,509
Tennessee	6,050,870	3,422	0	6,054,292
Texas	3,438,430	6,303	0	3,444,733
Utah	39,279	0	0	39,279
Vermont	779	0	0	779
Virginia	36,040	0	0	36,040
Washington	79,574	0	0	79,574
West Virginia	61,271	0	0	61,271
Wisconsin	413,776	0	0	413,776
Wyoming	10,604	0	0	10,604
Other	0	0	0	0
Total	309,554,723	335,942	0	309,890,665

Summary:	
GA Covered Obligations	472,100,222
Add:	
GA claims incurred directly	81,073,026
GA expenses incurred directly	12,503,376
NOLHGA expenses	11,496,258
Remaining Inforce estimate	229,948,231
Less:	
Estate/other distributions	0
Other adjustments	472,100,222
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	25,130,226
Adjusted GA Costs	309,890,665
Per State breakdown	309,890,665

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
99,230	0	0	0	0	0	0	0
23,000,000	0	0	0	0	0	0	0
5,400,000	0	0	0	0	0	0	0
5,400,000	0	0	0	0	0	0	0
17,998,350	0	0	0	0	0	0	0
7,600,000	0	0	0	0	0	0	0
7,700,000	0	0	0	0	0	0	0
20,000	0	0	0	0	0	0	0
5,061,000	0	0	0	0	0	0	0
150,000	0	0	0	0	0	0	0
81,028,580	0	0	0	0	0	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	448,443	0	448,443
Alaska	0	13,690	0	13,690
Arizona	0	1,366,170	0	1,366,170
Arkansas	0	538,210	0	538,210
California	0	11,194,992	0	11,194,992
Colorado	0	1,846,314	0	1,846,314
Connecticut	0	0	0	0
Delaware	0	140,602	0	140,602
Dist. of Columbia	0	44,773	0	44,773
Florida	0	7,384,260	0	7,384,260
Georgia	0	1,452,093	0	1,452,093
Hawaii	0	79,487	0	79,487
Idaho	0	126,536	0	126,536
Illinois	0	2,236,333	0	2,236,333
Indiana	0	5,496,168	0	5,496,168
Iowa	0	1,101,905	0	1,101,905
Kansas	0	732,501	0	732,501
Kentucky	0	474,746	0	474,746
Louisiana	0	209,240	0	209,240
Maine	0	0	0	0
Maryland	0	391,871	0	391,871
Massachusetts	0	0	0	0
Michigan	0	5,688,048	0	5,688,048
Minnesota	0	2,630,127	0	2,630,127
Mississippi	0	168,783	0	168,783
Missouri	0	578,692	0	578,692
Montana	0	48,397	0	48,397
Nebraska	0	1,064,276	0	1,064,276
Nevada	0	599,211	0	599,211
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	183,163	0	183,163
New York	0	0	0	0
North Carolina	0	5,822,443	0	5,822,443
North Dakota	0	91,639	0	91,639
Ohio	0	5,150,437	0	5,150,437
Oklahoma	0	5,662,969	0	5,662,969
Oregon	0	182,933	0	182,933
Pennsylvania	0	3,235,593	0	3,235,593
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	376,857	0	376,857
South Dakota	0	0	0	0
Tennessee	0	188,221	0	188,221
Texas	0	14,954,400	0	14,954,400
Utah	0	259,154	0	259,154
Vermont	0	0	0	0
Virginia	0	2,061,691	0	2,061,691
Washington	0	7,292,235	0	7,292,235
West Virginia	0	1,271,366	0	1,271,366
Wisconsin	0	4,611,735	0	4,611,735
Wyoming	0	41,910	0	41,910
Other	0	0	0	0
Total	0	97,442,614	0	97,442,614

Summary:	
GA Covered Obligations	1,335,156,397
Add:	
GA claims incurred directly	215,140,273
GA expenses incurred directly	2,392,298
NOLHGA expenses	3,227,118
Remaining Inforce estimate	0
Less:	
Estate/other distributions	1,025,571,209
Other adjustments	225,230,406
Ceding commissions/ policy enhancements	17,486,425
Other recoveries (litigation, estate distributions, etc.)	190,185,433
Adjusted GA Costs	97,442,614
Per State breakdown	97,442,614

Life	Assessments Called (Billed) or Refunded as of December 31, 2010						Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	658,068	0	0	0	0	0	0	0
	0	0	15,000,000	0	0	0	0	0
	0	0	2,497,230	0	0	166,536	0	0
	0	0	98,000	38,000	0	0	0	0
	0	0	3,500,000	0	0	0	0	0
	42,570	0	740,430	0	0	0	0	0
	0	0	6,000,000	0	0	0	0	0
	0	0	815,000	0	0	0	0	0
	0	0	7,000,000	0	0	0	0	0
	0	0	125,000	0	0	0	0	0
	0	0	6,900,000	0	0	0	0	0
	0	0	7,350,000	0	0	0	0	0
	0	0	20,000,000	1,600,000	0	0	0	0
	0	0	350,000	0	0	0	0	0
	0	0	10,000,000	0	0	0	0	0
	0	0	1,500,000	375,000	0	0	0	0
	0	0	6,000,000	0	0	0	0	0
	700,638	0	87,875,660	2,013,000	0	166,536	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	12,709	0	12,709
Alaska	0	1,610	0	1,610
Arizona	0	96,813	0	96,813
Arkansas	0	7,146	0	7,146
California	0	2,566,536	0	2,566,536
Colorado	0	38,313	0	38,313
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	11,920,647	0	11,920,647
Georgia	0	20,229	0	20,229
Hawaii	0	0	0	0
Idaho	0	19,238	0	19,238
Illinois	0	1,496,423	0	1,496,423
Indiana	0	2,026,604	0	2,026,604
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	5,353	0	5,353
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	0	0
Montana	0	11,598	0	11,598
Nebraska	0	1,225,114	0	1,225,114
Nevada	0	306	0	306
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	(217,869)	0	(217,869)
New York	0	0	0	0
North Carolina	0	(410,055)	0	(410,055)
North Dakota	0	757	0	757
Ohio	0	2,572,491	0	2,572,491
Oklahoma	0	(285,837)	0	(285,837)
Oregon	0	14,249	0	14,249
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	43,901	0	43,901
South Dakota	0	1,448	0	1,448
Tennessee	0	2,463	0	2,463
Texas	0	28,315	0	28,315
Utah	0	10,238	0	10,238
Vermont	0	0	0	0
Virginia	0	1,281,178	0	1,281,178
Washington	0	0	0	0
West Virginia	0	14,582	0	14,582
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	0	22,504,500	0	22,504,500

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	15,629,672
GA expenses incurred directly	2,127,130
NOLHGA expenses	3,458,750
Remaining Inforce estimate	3,921,000
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	2,632,053
Adjusted GA Costs	22,504,500
Per State breakdown	22,504,500

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	31,891	0
	0	0	0	0	2,500,000	0	0
	0	0	0	0	2,000,000	0	0
	0	0	0	0	4,500,000	31,891	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	116,963,571	0	0	116,963,571
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	116,963,571	0	0	116,963,571

Summary:	
GA Covered Obligations	183,593,657
Add:	
GA claims incurred directly	20,015,297
GA expenses incurred directly	3,388,853
NOLHGA expenses	4,407,032
Remaining Inforce estimate	1,702,216
Less:	
Estate/other distributions	463,318
Other adjustments	88,582,049
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	7,098,117
Adjusted GA Costs	116,963,571
Per State breakdown	116,963,571

Life	Assessments Called (Billed) or Refunded as of December 31, 2010						Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama								
Alaska								
Arizona								
Arkansas								
California								
Colorado								
Connecticut								
Delaware								
Dist. of Columbia								
Florida								
Georgia								
Hawaii								
Idaho								
Illinois								
Indiana								
Iowa								
Kansas								
Kentucky								
Louisiana								
Maine								
Maryland								
Massachusetts								
Michigan								
Minnesota								
Mississippi								
Missouri								
Montana								
Nebraska								
Nevada								
New Hampshire								
New Jersey								
New Mexico								
New York								
North Carolina								
North Dakota								
Ohio								
Oklahoma								
Oregon								
Pennsylvania								
Puerto Rico								
Rhode Island								
South Carolina								
South Dakota								
Tennessee								
Texas	29,939,000	0	0	0	0	0	0	0
Utah								
Vermont								
Virginia								
Washington								
West Virginia								
Wisconsin								
Wyoming								
Other								
Total	29,939,000	0	0	0	0	0	0	0

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

Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	4,591	0	27	4,618
Alaska	0	0	0	0
Arizona	7,270	2	4	7,277
Arkansas	5,605	0	3	5,609
California	43,640	0	3	43,643
Colorado	15,115	0	1	15,117
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	23,745	67	0	23,812
Georgia	14,699	0	2	14,701
Hawaii	0	0	0	0
Idaho	141	0	0	141
Illinois	2,385	0	0	2,385
Indiana	2,081	0	0	2,081
Iowa	358	0	0	358
Kansas	9,066	0	1	9,068
Kentucky	2,444	0	0	2,444
Louisiana	9,564	0	6	9,571
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	589	0	1	590
Minnesota	201	0	0	201
Mississippi	2,399	0	0	2,399
Missouri	11,043	3	3	11,049
Montana	100	0	0	100
Nebraska	439	0	0	439
Nevada	1,572	0	1	1,573
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	3,027	0	0	3,027
New York	0	0	0	0
North Carolina	9,935	0	0	9,936
North Dakota	35	0	0	35
Ohio	3,475	0	0	3,475
Oklahoma	41,483	1,066	195	42,744
Oregon	656	0	0	656
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	3,525	0	0	3,525
South Dakota	99	0	0	99
Tennessee	13,670	0	3	13,674
Texas	129,827	290	152	130,269
Utah	557	0	0	557
Vermont	0	0	0	0
Virginia	1,847	4	0	1,851
Washington	667	0	0	667
West Virginia	153	0	0	153
Wisconsin	187	0	0	187
Wyoming	132	0	0	132
Other	0	0	0	0
Total	366,322	1,432	406	368,160

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	368,160
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	368,160
Per State breakdown	368,160

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
9,571	0	0	0	0	0	0	0
9,571	0	0	0	0	0	0	0

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Estimated Net Costs as of September 30, 2011					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	71,279	0	0	71,279
Alaska	0	0	0	0	0
Arizona	40,700	933,543	43,425	0	1,017,667
Arkansas	0	0	0	0	0
California	395,911	329,572	0	0	725,483
Colorado	0	773,466	0	0	773,466
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	2,465	1,486,219	0	0	1,488,684
Georgia	0	0	0	0	0
Hawaii	0	5,116	0	0	5,116
Idaho	0	116,190	0	0	116,190
Illinois	191	1,065,109	39,379	0	1,104,678
Indiana	405	169,103	0	0	169,508
Iowa	59,251	2,090,210	0	0	2,149,462
Kansas	0	1,155,040	0	0	1,155,040
Kentucky	0	41,994	0	0	41,994
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	352,930	14,903,943	0	0	15,256,873
Mississippi	0	0	0	0	0
Missouri	893	116,825	0	0	117,718
Montana	7,742	1,594,281	0	0	1,602,023
Nebraska	0	1,569,003	0	0	1,569,003
Nevada	0	115,373	0	0	115,373
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	117,711	0	0	117,711
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	16,557	912,445	0	0	929,002
Ohio	0	133,596	0	0	133,596
Oklahoma	6,785	356,035	0	0	362,820
Oregon	0	184,816	0	0	184,816
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	1,121,389	0	0	1,121,389
Tennessee	3,782	333,570	0	0	337,352
Texas	0	0	0	0	0
Utah	0	117,445	0	0	117,445
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	837,182	0	0	837,182
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	1,414,452	0	0	1,414,452
Other	0	0	0	0	0
Total	887,611	32,064,909	82,804	0	33,035,323

Summary:	
GA Covered Obligations	20,110,439
Add:	
GA claims incurred directly	48,880,235
GA expenses incurred directly	2,934,121
NOLHGA expenses	795,204
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(2,180,285)
Ceding commissions/ policy enhancements	301,656
Other recoveries (litigation, estate distributions, etc.)	41,563,304
Adjusted GA Costs	33,035,323
Per State breakdown	33,035,323

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	102,000	0	0	0
281,955	0	921,320	0	0	0	0	0
250,000	1,100,000	1,200,000	0	74,000	0	0	0
0	0	9,207,039	860,000	0	215,835	0	0
7,301	0	0	0	0	0	0	0
0	0	113,900	0	56,100	0	0	0
0	0	1,700,000	750,000	70,000	51,000	0	0
0	0	0	0	69,378	0	0	0
0	0	6,136,927	0	16,840	0	0	0
0	0	1,700,000	0	0	0	0	0
0	0	48,000	11,348	32,000	17,073	0	0
Adjusted GA Costs		33,035,323					
Per State breakdown		33,035,323					
1,500,000	120,000	35,000,000	8,480,000	7,000	0	0	0
40,000	0	60,000	0	100,000	0	0	0
0	0	3,803,133	0	0	0	0	0
0	0	1,746,686	0	500,000	400,000	0	0
0	0	154,836	14,630	0	0	0	0
0	0	100,532	0	0	0	0	0
29,200	0	2,132,196	0	31,540	0	0	0
0	0	100,000	0	50,000	0	0	0
1,347,500	24,000	828,850	134,000	2,018,650	42,000	0	0
0	0	537,486	0	0	0	0	0
200,000	0	2,109,508	403,631	100,000	0	0	0
25,000	0	275,000	0	165,000	0	0	0
7,602	0	21,182	0	1,053,560	0	0	0
10,000	0	140,000	0	89,700	0	0	0
0	0	2,000,000	0	0	0	0	0
0	0	2,300,000	0	0	0	0	0
3,798,558	1,244,000	75,236,595	10,653,609	4,535,768	725,908	0	0

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Estimated Net Costs as of September 30, 2011					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	719	714	279	0	1,712
Alaska	616	3	77	0	695
Arizona	4,531	2,006	2,085	0	8,623
Arkansas	832	316	402	0	1,550
California	23,951	4,026	23,091	0	51,068
Colorado	4,535	1,093	2,630	0	8,259
Connecticut	5,600	1,585	6,734	0	13,919
Delaware	385	154	338	0	878
Dist. of Columbia	673	147	545	0	1,366
Florida	14,608	5,980	9,498	0	30,086
Georgia	1,901	1,781	1,311	0	4,993
Hawaii	1,469	221	233	0	1,923
Idaho	523	1	130	0	653
Illinois	7,384	2,770	6,120	0	16,274
Indiana	2,361	971	1,913	0	5,245
Iowa	3,148	1,004	1,876	0	6,028
Kansas	2,922	973	4,404	0	8,299
Kentucky	660	838	1,200	0	2,699
Louisiana	1,481	880	854	0	3,214
Maine	1,140	768	668	0	2,577
Maryland	4,507	1,281	8,064	0	13,853
Massachusetts	9,637	17,109	6,841	0	33,587
Michigan	10,487	2,316	8,662	0	21,465
Minnesota	3,787	1,824	5,264	0	10,874
Mississippi	299	512	297	0	1,108
Missouri	3,731	782	3,177	0	7,691
Montana	529	240	257	0	1,026
Nebraska	1,979	584	903	0	3,466
Nevada	1,609	458	610	0	2,676
New Hampshire	1,553	398	887	0	2,838
New Jersey	6,384	4,769	23,864	0	35,018
New Mexico	1,832	356	331	0	2,519
New York	27,001	16,205	39,818	0	83,024
North Carolina	3,102	1,428	6,095	0	10,625
North Dakota	106	595	28	0	729
Ohio	6,809	1,857	4,716	0	13,381
Oklahoma	1,195	749	368	0	2,312
Oregon	2,162	863	1,576	0	4,601
Pennsylvania	12,363	3,158	8,377	0	23,898
Puerto Rico	463	14	14	0	492
Rhode Island	748	473	1,411	0	2,632
South Carolina	1,324	954	4,142	0	6,420
South Dakota	850	362	378	0	1,591
Tennessee	1,235	1,076	1,160	0	3,471
Texas	11,293	2,386	3,578	0	17,256
Utah	1,446	518	194	0	2,158
Vermont	568	108	540	0	1,216
Virginia	2,565	1,199	1,997	0	5,762
Washington	7,393	1,668	4,973	0	14,034
West Virginia	604	327	769	0	1,701
Wisconsin	5,393	3,039	4,498	0	12,930
Wyoming	251	92	33	0	376
Other	0	0	0	0	0
Total	212,642	93,934	208,210	0	514,786

Summary:	
GA Covered Obligations	789,601,673
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	514,786
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	789,601,673
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	514,786
Per State breakdown	514,786

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
250	490	0	0	0	0	0	0
3,367	0	0	0	0	0	0	0
1,521	0	228	0	304	0	0	0
5,138	490	228	0	304	0	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	(8,176)	(3,603)	0	(11,779)
Alaska	(1,205)	(538)	0	(2,254)
Arizona	(3,024)	(8,072)	0	(11,096)
Arkansas	(880)	(2,810)	0	(3,692)
California	31,040	14,305	0	45,344
Colorado	0	0	0	0
Connecticut	(20,216)	(83,380)	0	(1,225)
Delaware	2,715	1,262	0	372
Dist. of Columbia	0	0	0	0
Florida	(24,867)	(30,313)	0	(55,180)
Georgia	38,224	18,909	0	2,651
Hawaii	89	2	0	91
Idaho	154	36	0	190
Illinois	(15,920)	(49,147)	0	(4,177)
Indiana	10,303	25,505	0	1,284
Iowa	(6,094)	(2,919)	0	(9,014)
Kansas	2,509	1,685	0	4,195
Kentucky	(14,584)	(4,852)	0	(19,436)
Louisiana	0	0	0	0
Maine	(2,501)	(17,296)	0	(628)
Maryland	(6,995)	(8,917)	0	(15,912)
Massachusetts	(12,914)	(4,180)	0	(17,093)
Michigan	(25,372)	(208,236)	0	(112,257)
Minnesota	(6,445)	(6,227)	0	(6,734)
Mississippi	3,048	2,730	0	5,777
Missouri	6,682	4,388	0	11,070
Montana	(5,932)	(2,219)	0	(8,151)
Nebraska	(2,117)	(6,089)	0	(8,206)
Nevada	79	42	0	121
New Hampshire	(7,965)	(35,680)	0	(43,645)
New Jersey	(49,767)	(270,380)	0	(15,274)
New Mexico	1,038	1,259	0	2,297
New York	(94,741)	(253,099)	0	(9,196)
North Carolina	(10,940)	(10,733)	0	(627)
North Dakota	4,457	356	0	4,813
Ohio	(24,175)	(31,371)	0	(5,570)
Oklahoma	(4,438)	(1,857)	0	(6,295)
Oregon	(1,326)	(8,619)	0	(9,946)
Pennsylvania	(41,752)	(23,594)	0	(6,910)
Puerto Rico	(59)	(154)	0	(214)
Rhode Island	(921)	(384)	0	(1,305)
South Carolina	(8,203)	(5,271)	0	(13,474)
South Dakota	129	12	0	141
Tennessee	(8,818)	(1,807)	0	(10,625)
Texas	(25,149)	(7,744)	0	(3,920)
Utah	2,005	932	0	3,238
Vermont	(1,202)	(15,540)	0	(3,802)
Virginia	(3,691)	(3,212)	0	(6,903)
Washington	(3,154)	(18,120)	0	(464)
West Virginia	(3,198)	(674)	0	(3,873)
Wisconsin	(2,766)	(1,410)	0	(4,175)
Wyoming	(3,790)	(50)	0	(3,841)
Other	0	0	0	0
Total	(350,827)	(1,057,076)	0	(163,752)

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

Life	Assessments Called (Billed) or Refunded as of December 31, 2010				A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	344,000	0	6,060	0	0	0	0	0
	9,158	0	5,158	18,000	0	0	4,558	0
	88,885	0	0	0	0	0	0	0
	1,212,180	2,100,000	554,820	950,000	0	0	0	0
	197,709	0	12,260	0	0	0	0	0
	3,223,000	3,223,000	2,322,000	2,322,000	0	0	95,000	95,000
	109,750	0	15,250	0	0	0	0	0
	390,404	0	27,611	0	128	0	0	0
	97,650	165,039	67,350	0	0	0	0	0
	2,250,000	6,218,000	2,750,000	3,035,000	0	0	550,000	1,138,000
	504,000	0	64,000	0	0	0	0	0
	184,000	0	50,000	0	0	0	0	0
	694,762	681,287	207,259	203,121	0	0	0	0
	44,800	0	200,200	0	0	0	0	0
	126,719	0	63,281	0	0	0	0	0
	626,000	0	189,000	0	0	0	0	0
	380,000	563,200	3,340,000	0	0	0	750,000	0
	927,500	0	397,500	0	0	0	0	0
	311,500	0	0	0	0	0	0	0
	850,104	0	11,428	0	0	0	0	0
	145,750	0	59,660	0	0	0	0	0
	176,300	0	40,295	0	0	0	0	0
	75,100	0	58,300	0	0	0	0	0
	140,000	107,002	360,000	446,376	0	0	0	0
	1,260,000	1,627,581	3,740,000	4,616,428	0	0	500,000	610,524
	1,000,000	0	302,243	0	0	0	0	0
	91,500,000	54,000,000	0	0	0	0	0	0
	250,000	275,000	250,000	275,000	0	0	0	0
	10,253	0	502	0	0	0	0	0
	200,000	0	150,000	0	0	0	150,000	0
	155,000	148,000	95,000	92,000	0	0	0	0
	500,000	0	0	0	0	0	0	0
	66,025	0	67,975	0	0	0	0	0
	1,900,000	2,065,520	0	0	0	0	0	0
	300,000	0	130,000	0	0	0	0	0
	678,676	827,200	120,850	147,223	3,545,420	4,321,351	0	0
	373,502	318,285	123,276	106,095	3,221	0	0	0
	23,000	0	219,500	0	0	0	0	0
	683,540	1,010,868	8,711	7,374	398,463	420,000	0	0
	51,698	63,442	2,293	351	79,100	95,605	0	0
	214,537	0	16,178	0	105,957	0	0	0
Total	113,928,847	73,393,424	16,270,649	12,224,649	4,132,289	4,836,956	2,139,524	1,843,253

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Estimated Net Costs as of September 30, 2011					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	51	62	(2,622)	0	(2,510)
Alaska	1,422	6,618	0	0	8,040
Arizona	36,558	78,959	1,996	0	117,514
Arkansas	32,697	38,013	(194,000)	0	(123,291)
California	(172,649)	(593,110)	0	0	(765,759)
Colorado	0	0	0	0	0
Connecticut	(11,132)	(16,664)	0	0	(27,795)
Delaware	8,483	18,491	(665)	0	26,309
Dist. of Columbia	0	0	0	0	0
Florida	186,780	457,246	11,825	5,732	661,582
Georgia	(31,373)	(67,326)	(259)	0	(98,958)
Hawaii	0	0	0	0	0
Idaho	1,661	4,252	0	0	5,913
Illinois	(7,851)	(43,775)	(345)	0	(51,971)
Indiana	1,683,435	6,089,404	11,243	4,753,586	12,537,669
Iowa	137,950	354,813	(21,615)	0	471,148
Kansas	73,947	122,710	(24,862)	0	171,795
Kentucky	(6,562)	(3,826)	(720)	0	(11,108)
Louisiana	0	0	0	0	0
Maine	75,400	124,347	20	0	199,767
Maryland	21,009	53,614	(34,407)	0	40,215
Massachusetts	(17,571)	(15,356)	(1,103)	0	(34,030)
Michigan	433,843	788,225	1,331	0	1,223,399
Minnesota	374,134	1,054,568	5,800	0	1,434,502
Mississippi	4,585	15,552	(33,527)	0	(13,390)
Missouri	7,688	23,364	(56,202)	0	(25,150)
Montana	(9,915)	(267)	(196)	0	(10,377)
Nebraska	(322,229)	377,050	(3,388,179)	0	(3,333,358)
Nevada	(54,496)	(57,734)	(8,550)	0	(120,781)
New Hampshire	(5,536)	(8,645)	(50)	0	(14,231)
New Jersey	0	0	0	0	0
New Mexico	(30,350)	(16,706)	(28,919)	0	(75,975)
New York	0	0	0	0	0
North Carolina	(31,844)	(39,673)	(1,099)	0	(72,617)
North Dakota	(65,541)	(44,508)	(1,456)	0	(111,505)
Ohio	168,932	483,602	3,376	11,111	667,021
Oklahoma	(83,981)	(126,178)	(408,725)	0	(618,884)
Oregon	(5,426)	(20,330)	(21)	0	(25,776)
Pennsylvania	295,549	1,019,000	6,661	0	1,321,210
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	57,241	19,745	(505)	0	76,480
South Dakota	56,796	93,295	2,156	0	152,248
Tennessee	25,185	45,649	(7,821)	0	63,013
Texas	101,653	71,650	(2,249,575)	12,349	(2,063,923)
Utah	(26,786)	(3,915)	0	0	(30,701)
Vermont	0	0	0	0	0
Virginia	169,444	791,129	168	0	960,741
Washington	29,399	150,170	259	693	180,521
West Virginia	7,640	17,192	0	0	24,832
Wisconsin	4,366	4,446	847	0	9,659
Wyoming	9,796	17,733	0	0	27,529
Other	0	0	0	0	0
Total	3,122,404	11,262,883	(6,419,739)	4,783,472	12,749,019

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

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
98,826	0	81,514	0	3,000	0	0	0
135,583	55,200	33,801	47,371	0	0	0	0
575,300	0	394,119	0	0	0	0	0
203,542	0	0	0	337,005	0	0	0
1,363,025	725,000	3,337,000	1,400,000	450,000	150,000	0	0
10,025	0	245	0	39,730	0	0	0
109,000	0	80,000	0	0	0	0	0
64,500	0	85,500	0	0	0	0	0
1,900,000	0	3,800,000	0	0	0	0	0
3,053,818	0	0	0	0	0	0	0
55,000	0	85,000	0	0	0	0	0
1,100,000	1,046,000	4,700,000	3,988,000	30,000	31,000	30,000	84,000
16,867,025	5,000,000	60,219,197	0	17,051	0	0	0
990,079	0	1,835,190	0	9,720	0	0	0
200,000	0	2,300,000	0	0	0	0	0
264,400	175,256	130,200	87,747	25,200	0	0	0
650,000	0	375,000	0	0	0	0	0
1,350,000	0	0	0	0	0	0	0
150,000	0	0	0	0	0	0	0
4,690,700	2,950,000	4,559,300	708,000	0	0	0	0
3,413,000	1,670,481	5,537,000	2,625,507	26,500	0	0	0
25,000	0	50,000	0	161,306	0	0	0
0	0	300,000	0	0	0	0	0
60,000	0	0	0	0	0	0	0
492,432	0	0	11,100	50,000	0	0	0
51,500	0	87,200	0	0	0	0	0
50,000	0	50,000	0	0	0	0	0
350,000	289,750	250,000	235,250	0	0	0	0
96,400	0	147,500	0	0	0	66,890	0
4,860,000	0	8,640,000	0	0	0	0	0
666,000	432,900	721,000	468,000	414,000	269,100	0	0
166,015	0	738,136	0	0	0	0	0
2,700,000	0	8,300,000	0	0	0	0	0
519,500	0	80,500	0	0	0	0	0
342,154	0	692,351	528,151	57,868	0	0	0
375,000	0	600,000	0	0	0	0	0
2,050,596	1,352,869	53,829	35,583	2,245,379	1,481,438	0	0
23,475	0	0	0	0	0	0	0
2,600,000	1,639,270	8,600,000	12,272,233	25,500	0	0	0
250,000	298,366	700,000	396,051	0	0	0	0
332,438	235,821	4,165	4,869	79,887	100,588	0	0
180,000	0	80,000	0	0	0	0	0
53,434,308	15,870,913	117,647,747	22,807,862	3,972,146	2,032,126	96,890	84,000

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Estimated Net Costs as of September 30, 2011

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	33,717	0	3,511	0	37,228
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	30,593	0	0	0	30,593
Florida	55,214	59	0	0	55,273
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	1,607	0	271	0	1,878
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	721,229	112,942	1,393	0	835,564
Maine	0	0	0	0	0
Maryland	75,586	24	289	0	75,899
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	7,538	1,754	1,539	0	10,831
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	5,280	0	0	0	5,280
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	66,537	0	1,750	0	68,287
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	2,488	0	0	0	2,488
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	197,427	0	0	0	197,427
South Dakota	0	0	0	0	0
Tennessee	8,395	6,410	0	0	14,805
Texas	17,747	0	0	0	17,747
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	1,223,357	121,189	8,753	0	1,353,300

Summary:

GA Covered Obligations	3,559,238
Add:	
GA claims incurred directly	6,291
GA expenses incurred directly	303,836
NOLHGA expenses	399,992
Remaining Inforce estimate	0
Less:	
Estate/other distributions	809,429
Other adjustments	(5,910)
Ceding commissions/ policy enhancements	355,362
Other recoveries (litigation, estate distributions, etc.)	1,757,176
Adjusted GA Costs	1,353,300
Per State breakdown	1,353,300

Assessments Called (Billed) or Refunded as of December 31, 2010

	Life		Assessments Called (Billed) or Refunded as of December 31, 2010				Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Allocated Annuity		A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	51,000	18,927	0	0	0	1,257	0	0
	1,022,989	0	35,389	0	587,622	0	0	0
	31,000	0	0	0	19,000	0	0	0
	40,003	22,198	0	0	0	0	0	0
Total	1,144,992	41,125	35,389	0	606,622	1,257	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	12,104	0	12,104
Alaska	0	0	0	0
Arizona	0	743,716	0	743,716
Arkansas	0	187,089	0	187,089
California	592	3,742,149	3,234	3,745,976
Colorado	0	2,443,160	0	2,443,160
Connecticut	0	9,557	0	9,557
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	1,411	2,375,761	0	2,377,172
Georgia	440	216,644	2,820	219,904
Hawaii	0	9,934	0	9,934
Idaho	0	16,744	0	16,744
Illinois	0	19,679	0	19,679
Indiana	0	76,980	0	76,980
Iowa	0	10,547	0	10,547
Kansas	0	41,225	0	41,225
Kentucky	0	4,611	0	4,611
Louisiana	38	105,792	0	105,829
Maine	0	7,409	0	7,409
Maryland	0	37,940	0	37,940
Massachusetts	0	0	0	0
Michigan	0	27,917	0	27,917
Minnesota	0	55,687	0	55,687
Mississippi	0	103,850	0	103,850
Missouri	0	30,610	0	30,610
Montana	0	21,688	0	21,688
Nebraska	0	324,697	0	324,697
Nevada	0	271,686	0	271,686
New Hampshire	0	0	0	0
New Jersey	0	1,592	0	1,592
New Mexico	0	323,156	0	323,156
New York	0	0	0	0
North Carolina	0	556,891	0	556,891
North Dakota	0	22,515	0	22,515
Ohio	0	60,458	0	60,458
Oklahoma	0	180,454	0	180,454
Oregon	0	42,751	0	42,751
Pennsylvania	0	47,330	0	47,330
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	2,415	0	2,415
Tennessee	0	16,872	0	16,872
Texas	126	659,236	0	659,361
Utah	0	45,149	0	45,149
Vermont	0	10,535	0	10,535
Virginia	0	157,103	0	157,103
Washington	0	62,235	0	62,235
West Virginia	0	12,142	0	12,142
Wisconsin	0	10,875	0	10,875
Wyoming	0	28,867	0	28,867
Other	0	0	0	0
Total	2,607	13,137,752	6,054	13,146,413

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

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	644,884	0	0	0	0	0
123,926	0	0	0	0	0	0	0
97,750	150,000	9,531,750	4,870,000	627,500	900,000	0	0
0	0	4,750,000	36,245,050	0	0	0	0
0	0	5,300,000	142,450	0	0	0	0
664	0	380,963	1,461	0	0	0	0
0	0	23,025	0	33	0	0	0
0	0	20,000	0	0	0	0	0
0	0	75,000	0	0	0	0	0
3,050	0	301,950	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	79,000	0	0	0	0	0
0	0	125,000	0	0	0	0	0
288,530	0	0	0	0	0	0	0
0	0	831,523	0	0	0	0	0
0	0	604,300	0	0	0	0	0
0	0	275,000	175,000	0	0	0	0
0	0	86,000	63,400	0	0	0	0
0	0	150,000	0	0	0	0	0
0	0	550,000	225,000	0	0	0	0
62,251	35,419	389,989	221,891	1,148,044	653,198	0	0
0	0	95,000	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	130,000	0	10,000	0	0	0
0	0	60,784	0	0	0	0	0
0	0	0	163,676	0	90,832	0	0
0	0	90,000	0	0	0	0	0
576,171	185,419	24,494,168	42,107,928	1,785,577	1,644,030	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	10,283	572,178	0	582,461
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	22,224	1,256,654	0	1,278,879
Connecticut	0	0	0	0
Delaware	340,178	8,414,685	0	8,754,863
Dist. of Columbia	0	0	0	0
Florida	2,577,817	53,016,649	0	55,594,466
Georgia	232,845	578,347	0	811,192
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	93,959	6,944,249	0	7,038,209
Iowa	618,760	5,626,628	0	6,245,388
Kansas	38,536	824,562	0	863,097
Kentucky	0	0	0	0
Louisiana	37,080	3,532,554	0	3,569,634
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	963,678	27,599,257	0	28,562,936
Minnesota	0	0	0	0
Mississippi	6,759	3,248,405	0	3,255,164
Missouri	81,005	1,778,105	0	1,859,110
Montana	0	(9,462)	0	(9,462)
Nebraska	138,598	2,323,671	0	2,462,269
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	7,838	47,262	0	55,100
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	72,569	0	72,569
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	68,111	127,806	0	195,917
South Dakota	0	51,175	0	51,175
Tennessee	109,734	8,241,427	0	8,351,161
Texas	354,289	25,933,030	0	26,287,319
Utah	0	(18,770)	0	(18,770)
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	75,067	1,598,016	0	1,673,083
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	5,776,762	151,758,998	0	157,535,760

Summary:
GA Covered Obligations 419,826,573
Add:
GA claims incurred directly (2,321,488)
GA expenses incurred directly 2,861,498
NOLHGA expenses 5,025,491
Remaining Inforce estimate 0
Less:
Estate/other distributions 100,737
Other adjustments 3,944,359
Ceding commissions/ policy enhancements 17,758,201
Other recoveries (litigation, estate distributions, etc.) 246,053,018
Adjusted GA Costs 157,535,760
Per State breakdown 157,535,760

Life	Assessments Called (Billed) or Refunded as of December 31, 2010							
	Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
0	0	0	1,924,620	0	0	0	0	
3,006,453	0	10,258,760	0	0	0	984,787	0	
0	0	85,429,492	0	0	0	0	0	
594,918	0	1,435,372	40,044	0	0	0	0	
0	0	0	0	0	0	0	0	
811,575	0	8,763,450	0	0	0	0	0	
0	0	1,150,000	0	0	0	0	0	
137,291	0	7,008,009	0	0	0	0	0	
2,450,000	0	37,500,000	5,992,034	0	0	0	0	
3,954,136	0	3,293,237	0	0	0	1,549,049	0	
290,680	0	4,195,650	0	0	0	0	0	
206,913	0	3,856,826	0	0	0	0	0	
0	0	122,999	0	0	0	0	0	
275,000	0	22,000,000	0	0	0	0	0	
762,331	176,299	47,665,333	11,052,967	0	0	0	0	
0	0	67,000	0	0	0	0	0	
778,453	76,456	3,419,739	2,684,689	0	0	51,813	0	
13,267,750	252,755	236,271,567	21,694,354	0	0	2,585,649	0	

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Estimated Net Costs as of September 30, 2011					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	(6,305)	0	20,626	0	14,321
Alaska	0	0	0	0	0
Arizona	(253,327)	0	318,064	0	64,736
Arkansas	277,162	0	178,768	0	455,929
California	0	0	0	0	0
Colorado	(31,670)	0	1,432,580	0	1,400,910
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	170,242	0	51,018,292	0	51,188,534
Georgia	227,321	0	8,980,473	0	9,207,794
Hawaii	0	0	0	0	0
Idaho	(130,305)	0	175,593	0	45,288
Illinois	117,169	0	9,726,850	0	9,844,019
Indiana	(99,870)	0	553,632	0	453,762
Iowa	444,939	0	606,579	0	1,051,518
Kansas	44,262	0	69,796	0	114,058
Kentucky	84,808	0	14,075,850	0	14,160,658
Louisiana	140,944	0	884,820	0	1,025,765
Maine	0	0	0	0	0
Maryland	(23,995)	0	637,548	0	613,554
Massachusetts	0	0	0	0	0
Michigan	(120,835)	0	439,624	0	318,790
Minnesota	(10,042)	0	34,672	0	24,630
Mississippi	(124,687)	0	(417,178)	0	(541,865)
Missouri	219,403	0	8,231,054	0	8,450,456
Montana	10,435	0	385,812	0	396,246
Nebraska	(248,473)	0	1,380,965	0	1,132,493
Nevada	11,235	0	4,051,728	0	4,062,964
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	(25,400)	0	361,263	0	335,863
New York	0	0	0	0	0
North Carolina	306,397	0	3,070,773	0	3,377,171
North Dakota	(3,401)	0	(25,602)	0	(29,003)
Ohio	118,111	0	7,638,420	0	7,756,532
Oklahoma	58,299	0	517,761	0	576,059
Oregon	23,096	0	148,355	0	171,451
Pennsylvania	(24,115)	0	837,286	0	813,171
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	(4,182)	0	2,911,217	0	2,907,035
South Dakota	10,656	0	195,645	0	206,301
Tennessee	(119,179)	0	1,078,327	0	959,148
Texas	(137,753)	0	2,613,211	0	2,475,457
Utah	77,279	0	42,617	0	119,896
Vermont	0	0	0	0	0
Virginia	(216,172)	0	1,178,314	0	962,142
Washington	8,869	0	1,746,174	0	1,755,043
West Virginia	(150,566)	0	(19,445)	0	(170,011)
Wisconsin	159,226	0	3,029,321	0	3,188,547
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	779,577	0	128,109,786	0	128,889,363

Summary:	
GA Covered Obligations	243,710,845
Add:	
GA claims incurred directly	2,894,078
GA expenses incurred directly	0
NOLHGA expenses	4,876,303
Remaining Inforce estimate	121,118,982
Less:	
Estate/other distributions	122,591,863
Other adjustments	121,118,982
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	128,889,363
Per State breakdown	128,889,363

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	419,337	0	0	419,337
Alaska	40,755	0	0	40,755
Arizona	1,412,568	0	0	1,412,568
Arkansas	302,633	0	0	302,633
California	7,411,109	0	0	7,411,109
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	154,971	0	0	154,971
Dist. of Columbia	0	0	0	0
Florida	5,509,532	0	0	5,509,532
Georgia	682,925	0	0	682,925
Hawaii	192,587	0	0	192,587
Idaho	266,729	0	0	266,729
Illinois	10,449,717	0	0	10,449,717
Indiana	2,298,861	0	0	2,298,861
Iowa	1,902,688	0	0	1,902,688
Kansas	439,474	0	0	439,474
Kentucky	342,842	0	0	342,842
Louisiana	0	0	0	0
Maine	300,683	0	0	300,683
Maryland	1,221,665	0	0	1,221,665
Massachusetts	1,901,869	0	0	1,901,869
Michigan	1,569,652	0	0	1,569,652
Minnesota	712,321	0	0	712,321
Mississippi	159,665	0	0	159,665
Missouri	897,914	0	0	897,914
Montana	229,544	0	0	229,544
Nebraska	646,968	0	0	646,968
Nevada	184,142	0	0	184,142
New Hampshire	161,812	0	0	161,812
New Jersey	10,895,880	0	0	10,895,880
New Mexico	255,340	0	0	255,340
New York	0	0	0	0
North Carolina	709,101	0	0	709,101
North Dakota	583,657	0	0	583,657
Ohio	2,521,644	0	0	2,521,644
Oklahoma	883,811	0	0	883,811
Oregon	577,161	0	0	577,161
Pennsylvania	4,993,510	0	0	4,993,510
Puerto Rico	48,675	0	0	48,675
Rhode Island	0	0	0	0
South Carolina	1,119,131	0	0	1,119,131
South Dakota	376,214	0	0	376,214
Tennessee	1,348,061	0	0	1,348,061
Texas	1,684,490	0	0	1,684,490
Utah	317,987	0	0	317,987
Vermont	0	0	0	0
Virginia	1,309,810	0	0	1,309,810
Washington	1,645,571	0	0	1,645,571
West Virginia	258,384	0	0	258,384
Wisconsin	12,256,204	0	0	12,256,204
Wyoming	252,936	0	0	252,936
Other	0	0	0	0
Total	81,850,531	0	0	81,850,531

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

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
450,000	0	0	0	0	0	0	0
62,205	0	0	0	0	0	0	0
1,022,583	0	0	0	0	0	0	0
361,600	0	0	0	0	0	0	0
8,346,598	575,000	0	0	0	0	0	0
3,932	0	0	0	0	0	0	0
Add:							
GA claims incurred directly	0	145,000	0	0	0	0	0
GA expenses incurred directly	0	0	0	0	0	0	0
NOLHGA expenses	5,300,000	0	0	0	0	0	0
Remaining Inforce estimate	690,574	0	0	0	0	0	0
244,756	0	0	0	0	0	0	0
300,000	0	0	0	0	0	0	0
Less:							
Estate/other distributions	11,650,000	858,300	0	0	0	0	0
Other adjustments	2,008,337	0	0	2,008,337	0	0	0
Ceding commissions/ policy enhancements	2,015,000	0	0	0	0	0	0
442,000	0	0	0	0	0	0	0
Other recoveries (litigation, estate distributions, etc.)	429,971	104,347	0	0	0	0	0
310,000	0	0	0	0	0	0	0
Adjusted GA Costs	1,500,000	0	0	0	0	0	0
Per State breakdown	2,500,000	0	0	0	0	0	0
1,700,000	0	0	0	0	0	0	0
777,000	0	0	0	0	0	0	0
119,338	0	0	0	0	0	0	0
1,217,018	0	0	0	0	0	0	0
320,000	0	0	0	0	0	0	0
540,000	0	0	0	0	0	0	0
179,400	0	0	0	0	0	0	0
200,542	206,121	0	0	0	0	0	0
10,750,000	500,000	0	0	0	0	0	0
250,000	0	0	0	0	0	0	0
750,000	0	0	0	0	0	0	0
627,400	0	0	0	0	0	0	0
2,450,000	0	0	0	2,450,000	0	0	0
1,000,000	0	0	0	0	0	0	0
508,534	0	0	0	0	0	0	0
5,400,000	0	0	0	0	0	0	0
66,443	0	0	0	0	0	0	0
1,168,847	0	0	0	0	0	0	0
458,794	0	0	0	0	0	0	0
1,500,000	0	0	0	0	0	0	0
1,814,462	113,806	0	0	449	23	0	0
430,000	0	0	0	0	0	0	0
230,000	0	0	0	0	0	0	0
1,407,146	0	20,683	26,777	0	0	0	0
1,750,000	133,907	0	0	0	0	0	0
350,000	99,335	0	0	0	0	0	0
14,500,000	0	0	0	0	0	0	0
235,000	0	0	0	0	0	0	0
88,482,480	2,590,816	20,683	26,777	449	23	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	1,963	49,746	0	51,708
Alaska	0	0	0	0
Arizona	10,014	1,063,777	0	1,073,791
Arkansas	0	31,164	0	31,164
California	12,933	173,925	0	186,858
Colorado	56,312	570,618	0	626,930
Connecticut	0	11,169	0	11,169
Delaware	0	4,561	0	4,561
Dist. of Columbia	0	0	0	0
Florida	37,809	1,232,903	0	1,270,713
Georgia	45,447	589,095	0	634,543
Hawaii	0	0	0	0
Idaho	12,117	432,997	0	445,115
Illinois	30,262	433,137	0	463,399
Indiana	51,640	582,492	0	634,132
Iowa	0	(0)	0	(0)
Kansas	10,966	216,963	0	227,929
Kentucky	1,265	55,004	0	56,269
Louisiana	0	77,039	0	77,039
Maine	8,815	180,877	0	189,692
Maryland	3,361	35,755	0	39,116
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	56,267	0	56,267
Missouri	18,305	774,343	0	792,648
Montana	287	107,417	0	107,703
Nebraska	14,960	455,954	0	470,914
Nevada	6,520	79,511	0	86,031
New Hampshire	0	72,492	0	72,492
New Jersey	0	(0)	0	(0)
New Mexico	568	194,950	0	195,518
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	93,804	789,391	0	883,195
Oklahoma	0	284,788	0	284,788
Oregon	0	29,387	0	29,387
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	2,320	0	2,320
South Carolina	0	195,714	0	195,714
South Dakota	0	0	0	0
Tennessee	1,691	79,459	0	81,150
Texas	56,478	1,215,164	0	1,271,642
Utah	7,942	51,972	0	59,914
Vermont	0	0	0	0
Virginia	42,725	390,690	0	433,415
Washington	0	(0)	0	(0)
West Virginia	0	133,397	0	133,397
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	526,184	10,654,437	0	11,180,621

Summary:	
GA Covered Obligations	190,939,551
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	1,711,214
Remaining Inforce estimate	0
Less:	
Estate/other distributions	176,081,409
Other adjustments	250,452
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	5,138,283
Adjusted GA Costs	11,180,621
Per State breakdown	11,180,621

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
3,000	0	13,939	0	53,000	0	0	0
3,960	0	656,757	0	0	0	0	0
53,995	0	0	0	0	0	0	0
22,902	0	298,758	130,000	0	0	0	0
0	0	125,000	60,000	0	0	0	0
0	0	10,500	0	0	0	0	0
140,100	0	1,600,000	0	0	0	0	0
64,460	0	935,540	45,913	0	0	0	0
22,330	0	677,670	0	0	0	0	0
75,000	0	750,000	200,000	0	0	0	0
0	0	250,000	0	0	0	0	0
0	0	125,172	60,390	0	0	0	0
5,650	0	107,350	0	0	0	0	0
12,350	0	292,650	0	0	0	0	0
4,000	0	66,000	0	0	0	0	0
0	0	54,422	0	0	0	0	0
0	0	1,852,021	0	0	0	0	0
0	0	160,000	0	0	0	0	0
23,000	0	747,728	0	0	0	0	0
6,900	0	91,000	0	0	0	0	0
0	0	100,000	0	0	0	0	0
130,000	0	1,070,000	0	0	0	0	0
0	0	600,000	200,000	0	0	0	0
0	0	200,000	0	0	0	0	0
10,000	0	115,000	0	0	0	0	0
185,265	42,451	1,924,605	441,025	13	1	0	0
29,068	0	50,931	0	0	0	0	0
67,230	0	465,271	172,914	0	0	0	0
0	0	220,000	49,006	0	0	0	0
859,210	42,451	13,560,314	1,359,249	53,013	1	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	105,382	77,718	4,062	187,162
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	6,080	15,766	974	22,820
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	0	0
Montana	12,881	967	466	14,313
Nebraska	689	3,268	22	3,979
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	47,930	24,758	3,292	75,981
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	295	574	9	879
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	6,461	5,018	1,358	12,836
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	5,727	0	239	5,966
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	10,115	0	1,225	11,340
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	454,054	632,276	52,511	1,138,841
Other	0	0	0	0
Total	649,614	760,345	64,158	1,474,118

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

Life	Assessments Called (Billed) or Refunded as of December 31, 2010				Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama						
Alaska						
Arizona						
Arkansas						
California						
Colorado	265,000	0	230,000	0	5,000	0
Connecticut						
Delaware						
Dist. of Columbia						
Florida						
Georgia						
Hawaii						
Idaho	18,218	0	36,782	0	0	0
Illinois						
Indiana						
Iowa						
Kansas						
Kentucky						
Louisiana						
Maine						
Maryland						
Massachusetts						
Michigan						
Minnesota						
Mississippi						
Missouri						
Montana	30,000	0	0	0	0	0
Nebraska	28,935	0	77,694	0	0	0
Nevada						
New Hampshire						
New Jersey						
New Mexico						
New York						
North Carolina						
North Dakota	1,000	0	1,000	0	0	0
Ohio						
Oklahoma						
Oregon						
Pennsylvania						
Puerto Rico						
Rhode Island						
South Carolina						
South Dakota	24,000	0	7,228	0	0	0
Tennessee						
Texas						
Utah	18,000	0	0	0	0	0
Vermont						
Virginia						
Washington						
West Virginia						
Wisconsin						
Wyoming	1,600,148	0	2,718,848	0	30,000	0
Other						
Total	1,985,301	0	3,071,552	0	35,000	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	40,867	18,150	0	59,017
Alaska	0	0	0	0
Arizona	554,109	939,106	0	1,493,215
Arkansas	54,219	100,611	0	154,830
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	13,794	4,844	0	18,639
Dist. of Columbia	0	0	0	0
Florida	837,390	654,045	0	1,491,435
Georgia	89,291	67,537	0	156,828
Hawaii	1,098,052	266,488	0	1,364,540
Idaho	316,324	616,992	0	933,316
Illinois	583,758	742,960	0	1,326,717
Indiana	121,464	196,536	0	317,999
Iowa	78,009	160,885	0	238,894
Kansas	0	0	0	0
Kentucky	112,277	64,110	0	176,387
Louisiana	0	0	0	0
Maine	143,558	242,242	0	385,800
Maryland	0	0	0	0
Massachusetts	140,906	149,611	0	290,517
Michigan	0	0	0	0
Minnesota	1,169,271	3,217,980	0	4,387,251
Mississippi	9,117	9,502	0	18,619
Missouri	41,049	44,272	0	85,322
Montana	128,382	170,614	0	298,996
Nebraska	181,234	290,751	0	471,985
Nevada	159,287	241,456	0	400,743
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	153,031	230,183	0	383,214
New York	0	0	0	0
North Carolina	355,455	249,085	0	604,540
North Dakota	137,229	86,588	0	223,818
Ohio	1,071,821	568,212	0	1,640,033
Oklahoma	817,747	830,260	0	1,648,008
Oregon	917,940	973,989	0	1,891,929
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	7,212	17,702	0	24,915
South Carolina	77,215	25,528	0	102,743
South Dakota	199,648	42,737	0	242,385
Tennessee	47,040	77,349	0	124,389
Texas	404,089	240,487	0	644,576
Utah	115,384	124,063	0	239,447
Vermont	22,358	12,682	0	35,040
Virginia	125,390	72,436	0	197,826
Washington	1,904,717	4,337,179	0	6,241,896
West Virginia	5,071	1,233	0	6,305
Wisconsin	0	0	0	0
Wyoming	58,367	52,788	0	111,156
Other	0	0	0	0
Total	12,292,076	16,141,196	0	28,433,272

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

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
52,000	0	6,439	0	0	0	0	0
110	0	0	0	0	0	0	0
689,003	0	391,573	0	0	0	0	0
190,247	0	0	0	0	0	0	0
GA Covered Obligations		286,944,298					
Add:							
GA claims incurred directly	18,000	0	27,000	0	0	0	0
GA expenses incurred directly							
NOLHGA expenses	1,050,000	0	610,000	0	0	0	0
Remaining Inforce estimate	700,000	0	300,000	7,627	0	0	0
	1,498,749	0	326,850	0	1,129	0	0
Less:							
Estate/other distributions	801,000	765,495	987,000	0	12,000	0	0
Other adjustments	940,000	302,000	810,000	194,000	0	0	0
Ceding commissions/ policy enhancements	200,000	0	0	0	0	0	0
Other recoveries (litigation, estate distributions, etc.)	119,576	0	56,024	0	0	0	0
	134,289	0	290,711	0	0	0	0
Adjusted GA Costs		28,433,272					
Per State breakdown	104,000	0	121,000	0	0	0	0
1,650,000	0	2,950,000	0	0	0	0	0
181,500	0	223,500	0	0	0	0	0
160,000	0	334,162	0	0	0	0	0
544,500	0	242,200	0	0	0	0	0
475,000	0	300,000	0	0	0	0	0
360,000	0	240,000	0	0	0	0	0
259,900	0	21,700	0	0	0	0	0
2,600,000	0	600,000	0	0	0	0	0
959,500	35,700	0	34,300	0	0	0	0
1,117,921	0	1,237,317	0	0	0	0	0
275,000	0	87,000	0	0	0	0	0
214,000	0	0	0	0	0	0	0
53,000	0	47,000	0	0	0	0	0
820,656	145,354	50,605	8,958	17,530	3,117	0	0
502,653	238,038	127,347	59,510	0	0	0	0
23,664	0	26,356	0	0	0	0	0
161,684	0	80,556	0	0	0	0	0
2,100,000	132,392	4,231,613	0	0	0	0	0
85,455	105,938	14,545	18,617	0	0	0	0
84,175	0	60,825	0	0	0	0	0
19,125,582	1,724,917	14,801,323	323,012	30,659	3,117	0	0

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Estimated Net Costs as of September 30, 2011					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	4,179,170	0	4,179,170
Alaska	0	0	465,163	0	465,163
Arizona	0	0	81,196,329	0	81,196,329
Arkansas	0	0	3,425,953	0	3,425,953
California	0	0	252,570,182	0	252,570,182
Colorado	0	0	29,779,054	0	29,779,054
Connecticut	0	0	3,586,033	0	3,586,033
Delaware	0	0	1,963,199	0	1,963,199
Dist. of Columbia	0	0	271,026	0	271,026
Florida	0	0	290,625,118	0	290,625,118
Georgia	0	0	41,405,665	0	41,405,665
Hawaii	0	0	2,258,151	0	2,258,151
Idaho	0	0	4,438,640	0	4,438,640
Illinois	0	0	58,867,837	0	58,867,837
Indiana	0	0	15,164,477	0	15,164,477
Iowa	0	0	45,264,844	0	45,264,844
Kansas	0	0	0	0	0
Kentucky	0	0	19,139,451	0	19,139,451
Louisiana	0	0	8,011,604	0	8,011,604
Maine	0	0	0	0	0
Maryland	0	0	19,425,658	0	19,425,658
Massachusetts	0	0	0	0	0
Michigan	0	0	22,709,286	0	22,709,286
Minnesota	0	0	4,128,412	0	4,128,412
Mississippi	0	0	4,440,479	0	4,440,479
Missouri	0	0	6,741,514	0	6,741,514
Montana	0	0	2,447,430	0	2,447,430
Nebraska	0	0	18,862,362	0	18,862,362
Nevada	0	0	3,363,886	0	3,363,886
New Hampshire	0	0	4,534,051	0	4,534,051
New Jersey	0	0	0	0	0
New Mexico	0	0	6,545,613	0	6,545,613
New York	0	0	0	0	0
North Carolina	0	0	64,749,392	0	64,749,392
North Dakota	0	0	526,766	0	526,766
Ohio	0	0	18,569,371	0	18,569,371
Oklahoma	0	0	8,724,565	0	8,724,565
Oregon	0	0	7,409,178	0	7,409,178
Pennsylvania	0	0	196,767,177	0	196,767,177
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	1,606,442	0	1,606,442
South Carolina	0	0	11,148,649	0	11,148,649
South Dakota	0	0	18,554,390	0	18,554,390
Tennessee	0	0	31,931,131	0	31,931,131
Texas	0	0	83,272,405	0	83,272,405
Utah	0	0	8,595,422	0	8,595,422
Vermont	0	0	8,127,507	0	8,127,507
Virginia	0	0	108,878,341	0	108,878,341
Washington	0	0	83,570,296	0	83,570,296
West Virginia	0	0	0	0	0
Wisconsin	0	0	12,666,479	0	12,666,479
Wyoming	0	0	897,910	0	897,910
Other	0	0	653	0	653
Total	0	0	1,621,806,659	0	1,621,806,659

Summary:	
GA Covered Obligations	2,255,344,251
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	5,018,511
Remaining Inforce estimate	1,616,788,148
Less:	
Estate/other distributions	638,556,103
Other adjustments	1,616,788,148
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	1,621,806,659
Per State breakdown	1,621,806,659

Assessments Called (Billed) or Refunded as of December 31, 2010								
Life	Allocated Annuity				A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
0	0	0	0	0	0	0	0	
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Estimated Net Costs as of September 30, 2011					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	448,066	0	448,066
Alaska	0	0	(2,120)	0	(2,120)
Arizona	0	0	263,863	0	263,863
Arkansas	0	0	39,548	0	39,548
California	0	0	1,191,240	0	1,191,240
Colorado	0	0	154,758	0	154,758
Connecticut	0	0	68,123	0	68,123
Delaware	0	0	3,540	0	3,540
Dist. of Columbia	0	0	16,164	0	16,164
Florida	0	0	3,279,967	0	3,279,967
Georgia	0	0	1,634,412	0	1,634,412
Hawaii	0	0	1,262	0	1,262
Idaho	0	0	16,428	0	16,428
Illinois	0	0	268,012	0	268,012
Indiana	0	0	165,543	0	165,543
Iowa	0	0	5,625	0	5,625
Kansas	0	0	128,248	0	128,248
Kentucky	0	0	52,182	0	52,182
Louisiana	0	0	329,682	0	329,682
Maine	0	0	(621)	0	(621)
Maryland	0	0	93,838	0	93,838
Massachusetts	0	0	92,384	0	92,384
Michigan	0	0	347,452	0	347,452
Minnesota	0	0	119,699	0	119,699
Mississippi	0	0	54,087	0	54,087
Missouri	0	0	64,233	0	64,233
Montana	0	0	7,768	0	7,768
Nebraska	0	0	8,528	0	8,528
Nevada	0	0	74,540	0	74,540
New Hampshire	0	0	49,920	0	49,920
New Jersey	0	0	17,997	0	17,997
New Mexico	0	0	48,890	0	48,890
New York	0	0	0	0	0
North Carolina	0	0	466,624	0	466,624
North Dakota	0	0	784	0	784
Ohio	0	0	711,242	0	711,242
Oklahoma	0	0	237,570	0	237,570
Oregon	0	0	41,530	0	41,530
Pennsylvania	0	0	161,438	0	161,438
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	162,063	0	162,063
South Carolina	0	0	841,726	0	841,726
South Dakota	0	0	10,814	0	10,814
Tennessee	0	0	233,387	0	233,387
Texas	0	0	1,326,851	0	1,326,851
Utah	0	0	12,647	0	12,647
Vermont	0	0	24,874	0	24,874
Virginia	0	0	(6,637)	0	(6,637)
Washington	0	0	533,468	0	533,468
West Virginia	0	0	2,423	0	2,423
Wisconsin	0	0	75,931	0	75,931
Wyoming	0	0	7	0	7
Other	0	0	0	0	0
Total	0	0	13,880,002	0	13,880,002

Summary:	
GA Covered Obligations	1,686,823
Add:	
GA claims incurred directly	28,454,285
GA expenses incurred directly	4,563,687
NOLHGA expenses	2,807,055
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	23,631,848
Adjusted GA Costs	13,880,002
Per State breakdown	13,880,002

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	20,000	0	0	0
0	0	0	0	40,793	0	0	0
151,260	0	0	0	750,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	150,000	0	0	0
0	0	0	0	180,000	0	0	0
0	0	0	0	99,809	0	0	0
0	0	0	0	1,200,000	0	0	0
0	0	0	0	200,000	0	0	0
0	0	0	0	410,000	0	0	0
0	0	0	0	900,000	0	0	0
0	0	0	0	250,000	0	0	0
0	0	0	0	2,000,085	0	0	0
151,260	0	0	0	6,200,687	0	0	0

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Estimated Net Costs as of September 30, 2011					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	7,685	0	0	7,685
Alaska	0	90	0	0	90
Arizona	0	54,106	0	0	54,106
Arkansas	0	7,024	0	0	7,024
California	0	481,812	0	0	481,812
Colorado	0	16,930	0	0	16,930
Connecticut	0	47,119	0	0	47,119
Delaware	0	261	0	0	261
Dist. of Columbia	0	579	0	0	579
Florida	0	245,440	0	0	245,440
Georgia	0	52,956	0	0	52,956
Hawaii	0	51,127	0	0	51,127
Idaho	0	3,501	0	0	3,501
Illinois	0	98,589	0	0	98,589
Indiana	0	251,029	0	0	251,029
Iowa	0	13,072	0	0	13,072
Kansas	0	14,666	0	0	14,666
Kentucky	0	14,587	0	0	14,587
Louisiana	0	12,309	0	0	12,309
Maine	0	5,005	0	0	5,005
Maryland	0	19,415	0	0	19,415
Massachusetts	0	27,112	0	0	27,112
Michigan	0	335,156	0	0	335,156
Minnesota	0	30,893	0	0	30,893
Mississippi	0	10,971	0	0	10,971
Missouri	0	20,613	0	0	20,613
Montana	0	6,706	0	0	6,706
Nebraska	0	4,051	0	0	4,051
Nevada	0	10,269	0	0	10,269
New Hampshire	0	231	0	0	231
New Jersey	0	0	0	0	0
New Mexico	0	4,475	0	0	4,475
New York	0	0	0	0	0
North Carolina	0	134,984	0	0	134,984
North Dakota	0	10,266	0	0	10,266
Ohio	0	228,035	0	0	228,035
Oklahoma	0	5,489	0	0	5,489
Oregon	0	1,335	0	0	1,335
Pennsylvania	0	18,779	0	0	18,779
Puerto Rico	0	0	0	0	0
Rhode Island	0	1,758	0	0	1,758
South Carolina	0	19,910	0	0	19,910
South Dakota	0	3,724	0	0	3,724
Tennessee	0	42,032	0	0	42,032
Texas	0	182,057	0	0	182,057
Utah	0	22,747	0	0	22,747
Vermont	0	334	0	0	334
Virginia	0	32,490	0	0	32,490
Washington	0	7,025	0	0	7,025
West Virginia	0	28,111	0	0	28,111
Wisconsin	0	80,670	0	0	80,670
Wyoming	0	2,016	0	0	2,016
Other	0	0	0	0	0
Total	0	2,669,541	0	0	2,669,541

Summary:	
GA Covered Obligations	1,173,666,777
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	2,669,541
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	1,173,666,777
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	2,669,541
Per State breakdown	2,669,541

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
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Estimated Net Costs as of September 30, 2011					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	58,066	0	58,066
Alaska	0	0	0	0	0
Arizona	0	0	136,632	0	136,632
Arkansas	0	0	96,422	0	96,422
California	0	0	0	0	0
Colorado	0	0	(123,554)	0	(123,554)
Connecticut	0	0	0	0	0
Delaware	0	0	8,429	0	8,429
Dist. of Columbia	0	0	0	0	0
Florida	0	0	582,155	0	582,155
Georgia	0	0	1,560,776	0	1,560,776
Hawaii	0	0	0	0	0
Idaho	0	0	31,910	0	31,910
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	(136)	0	(136)
Kentucky	0	0	0	0	0
Louisiana	0	0	262,406	0	262,406
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	241,451	0	241,451
Missouri	0	0	0	0	0
Montana	0	0	9,910	0	9,910
Nebraska	0	0	29,793	0	29,793
Nevada	0	0	2,238	0	2,238
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	(86,764)	0	(86,764)
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	16,831	0	16,831
Oklahoma	0	0	188,989	0	188,989
Oregon	0	0	35,962	0	35,962
Pennsylvania	0	0	(628)	0	(628)
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	1,060,534	0	1,060,534
South Dakota	0	0	(8,226)	0	(8,226)
Tennessee	0	0	191,481	0	191,481
Texas	2,000	0	639,803	0	641,803
Utah	0	0	(58)	0	(58)
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	2,000	0	4,934,423	0	4,936,423

Summary:	
GA Covered Obligations	2,552,388
Add:	
GA claims incurred directly	91,271
GA expenses incurred directly	3,003,885
NOLHGA expenses	1,903,949
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	28,022
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	2,587,048
Adjusted GA Costs	4,936,423
Per State breakdown	4,936,423

Life	Assessments Called (Billed) or Refunded as of December 31, 2010							
	Allocated Annuity		A&H		Unallocated Annuity			
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
	0	0	0	0	70,294	0	0	0
	0	0	0	0	369,296	0	0	0
	0	0	0	0	1,448,000	0	0	0
	226,286	0	0	0	378,714	0	0	0
	0	0	0	0	200,000	0	0	0
	0	0	0	0	1,200,000	0	0	0
	0	0	0	0	250,000	0	0	0
	226,286	0	0	0	3,916,304	0	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	(4,675)	(4,675)
Alaska	0	0	0	0
Arizona	0	0	3,984	3,984
Arkansas	0	0	525,577	525,577
California	0	0	160	160
Colorado	0	0	567	567
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	351	351
Florida	0	0	849	849
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	0	11	11
Illinois	0	0	3,268	3,268
Indiana	0	0	489	489
Iowa	0	0	18	18
Kansas	0	0	850	850
Kentucky	0	0	0	0
Louisiana	0	0	1,701,772	1,701,772
Maine	0	0	0	0
Maryland	0	0	131	131
Massachusetts	0	0	0	0
Michigan	0	0	735	735
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	1,182	1,182
Montana	0	0	0	0
Nebraska	0	0	290	290
Nevada	0	0	73	73
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	831	831
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	11	11
Ohio	0	0	80	80
Oklahoma	0	0	723,233	723,233
Oregon	0	0	238	238
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	1,107	1,107
South Dakota	0	0	0	0
Tennessee	0	0	28	28
Texas	0	0	1,088,410	1,088,410
Utah	0	0	58	58
Vermont	0	0	0	0
Virginia	0	0	(95)	(95)
Washington	0	0	462	462
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	24	24
Other	0	0	0	0
Total	0	0	4,050,017	4,050,017

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

Life	Assessments Called (Billed) or Refunded as of December 31, 2010							
	Life		Allocated Annuity		A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	0	0	0	0	1,437,371	0	0	0
	4,426	0	0	0	4,500	0	0	0
	5,000	0	0	0	25,000	0	0	0
	170,592	0	0	0	5,773,407	0	0	0
	147,600	21,200	0	0	1,472,400	818,800	0	0
	315,058	190,587	0	0	2,835,522	1,715,283	0	0
	3,200	0	0	0	0	0	0	0
	645,876	211,787	0	0	11,548,200	2,534,083	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	14,593	1,734	0	16,327
Alaska	1,690	8,764	0	10,454
Arizona	199,651	(135,407)	0	64,244
Arkansas	40,871	(17,789)	0	23,082
California	239,359	9,209	0	248,568
Colorado	242,403	20,724	0	263,127
Connecticut	0	0	0	0
Delaware	(16,095)	(7,849)	59,993	36,048
Dist. of Columbia	5,536	3,108	0	8,644
Florida	173,415	91,206	0	264,621
Georgia	62,245	31,004	0	93,249
Hawaii	2,386	8,637	0	11,023
Idaho	45,128	17,143	0	62,271
Illinois	185,548	126,674	0	312,222
Indiana	223,816	(95,277)	0	128,538
Iowa	22,565	32,447	0	55,012
Kansas	9,436	3,857	0	13,293
Kentucky	53,486	13,343	0	66,829
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	68,540	13,539	0	82,079
Massachusetts	4,987	2,125	0	7,113
Michigan	1,488	47	0	1,534
Minnesota	207,269	278,203	0	485,472
Mississippi	41,192	4,385	0	45,578
Missouri	166,361	(40,832)	0	125,528
Montana	27,048	7,800	0	34,847
Nebraska	22,091	14,127	0	36,218
Nevada	65,793	(6,056)	0	59,737
New Hampshire	3,303	113	0	3,415
New Jersey	0	0	0	0
New Mexico	31,690	35,481	0	67,170
New York	0	0	0	0
North Carolina	68,948	9,016	(444)	77,520
North Dakota	13,324	8,519	0	21,843
Ohio	0	0	0	0
Oklahoma	52,526	125,475	0	178,001
Oregon	50,209	15,751	0	65,960
Pennsylvania	276,146	(77,398)	0	198,749
Puerto Rico	0	0	0	0
Rhode Island	566	8	0	575
South Carolina	468,105	121,531	0	589,636
South Dakota	9,280	4,534	0	13,814
Tennessee	971	94,026	0	94,997
Texas	143,657	222,944	0	366,600
Utah	55,907	51,244	0	107,151
Vermont	0	0	0	0
Virginia	47,393	20,389	8,022	75,804
Washington	264,194	(143,869)	0	120,325
West Virginia	114,818	(94,813)	5,460	25,465
Wisconsin	7,039	5,817	0	12,856
Wyoming	3,828	3,530	0	7,358
Other	0	0	0	0
Total	3,722,702	787,165	73,031	4,582,899

Summary:	
GA Covered Obligations	138,324,151
Add:	
GA claims incurred directly	3,042,199
GA expenses incurred directly	2,455,021
NOLHGA expenses	1,320,345
Remaining Inforce estimate	0
Less:	
Estate/other distributions	9,667,531
Other adjustments	(978,103)
Ceding commissions/ policy enhancements	16,832,492
Other recoveries (litigation, estate distributions, etc.)	115,036,898
Adjusted GA Costs	4,582,899
Per State breakdown	4,582,899

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,082,000	0	117,801	0	0	0	0	0
11,000	5,200	36,000	20,800	0	8,000	0	0
847,395	0	484,870	0	0	0	0	0
1,011,744	0	0	0	0	0	0	0
6,365,000	6,300,000	3,135,000	3,340,000	0	0	0	0
5,700,000	15,030,160	0	0	0	0	0	0
Add:							
GA claims incurred directly	361,000	0	114,000	0	25,000	0	0
GA expenses incurred directly	200,000	194,500	150,000	141,500	0	0	0
NOLHGA expenses	5,150,000	0	5,000,000	0	0	0	0
Remaining Inforce estimate	3,383,146	0	1,116,854	54,812	0	0	0
Less:							
Estate/other distributions	1,452,565	575,959	47,435	0	0	0	0
Other adjustments	8,250,000	7,954,109	3,500,000	4,076,745	0	0	0
Ceding commissions/ policy enhancements	1,994,431	0	0	0	0	0	0
Other recoveries (litigation, estate distributions, etc.)	1,100,000	0	1,200,000	0	0	0	0
Other recoveries (litigation, estate distributions, etc.)	175,000	0	0	0	0	0	0
Other recoveries (litigation, estate distributions, etc.)	5,527,178	1,507,251	882,755	445,606	0	0	0
Adjusted GA Costs	1,420,000	0	280,000	0	0	0	0
Per State breakdown	4,582,899	0	280,000	0	0	0	0
3,800,000	0	5,100,000	0	0	0	0	0
1,431,852	0	268,148	0	0	0	0	0
1,794,890	0	2,035,480	0	0	0	0	0
616,000	0	184,000	0	0	0	0	0
891,000	395,035	315,115	274,965	0	0	0	0
1,331,000	337,000	229,000	55,000	0	0	0	0
150,000	0	0	0	0	0	0	0
442,600	423,000	282,400	214,000	0	0	0	0
560,000	501,200	1,440,000	1,288,800	0	0	0	0
2,446,348	0	726,253	0	0	0	0	0
1,960,000	0	840,000	0	0	0	0	0
299,991	0	156,000	0	0	0	0	0
2,050,000	0	750,000	0	0	0	0	0
2,765,448	2,298,097	419,087	348,261	0	0	0	0
421,547	0	283,452	0	0	0	0	0
2,131,843	1,763,245	979,596	794,786	4,700	0	0	0
3,200,000	1,200,000	1,100,000	1,200,000	0	0	0	0
515,621	503,796	221,407	251,424	50,000	103,672	0	0
200,000	0	250,000	0	0	0	0	0
0	0	0	0	0	0	0	0
71,046,715	38,988,552	31,672,495	12,506,699	79,818	111,672	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	557,191	557,191
Alaska	0	0	0	0
Arizona	0	0	193,164	193,164
Arkansas	0	0	87,320	87,320
California	0	0	164,443	164,443
Colorado	0	0	55,203	55,203
Connecticut	0	0	0	0
Delaware	0	0	264	264
Dist. of Columbia	0	0	0	0
Florida	0	0	13,820	13,820
Georgia	0	0	2,711,387	2,711,387
Hawaii	0	0	0	0
Idaho	0	0	21,960	21,960
Illinois	0	0	122,013	122,013
Indiana	0	0	27,047	27,047
Iowa	0	0	25,481	25,481
Kansas	0	0	14,496	14,496
Kentucky	0	0	463,038	463,038
Louisiana	0	0	70,448	70,448
Maine	0	0	0	0
Maryland	0	0	6,769	6,769
Massachusetts	0	0	0	0
Michigan	0	0	111,797	111,797
Minnesota	0	0	0	0
Mississippi	0	0	189,833	189,833
Missouri	0	0	143,266	143,266
Montana	0	0	15,589	15,589
Nebraska	0	0	47,648	47,648
Nevada	0	0	371,517	371,517
New Hampshire	0	0	0	0
New Jersey	0	0	4,027	4,027
New Mexico	0	0	121,733	121,733
New York	0	0	1,484	1,484
North Carolina	0	0	30	30
North Dakota	0	0	5,374	5,374
Ohio	0	0	99,535	99,535
Oklahoma	0	0	93,787	93,787
Oregon	0	0	67,597	67,597
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	7,267	7,267
South Dakota	0	0	51,116	51,116
Tennessee	0	0	67,009	67,009
Texas	0	0	1,832,245	1,832,245
Utah	0	0	32,888	32,888
Vermont	0	0	0	0
Virginia	0	0	27,892	27,892
Washington	0	0	167,735	167,735
West Virginia	0	0	110,539	110,539
Wisconsin	0	0	2,097	2,097
Wyoming	0	0	945	945
Other	0	0	0	0
Total	0	0	8,106,994	8,106,994

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

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	555,000	0	0	0
0	0	0	0	90,283	0	0	0
0	0	0	0	10,000	0	0	0
0	0	0	0	3,083,986	0	0	0
13,000	12,848	0	0	12,000	0	0	0
0	0	0	0	145,000	20,700	0	0
0	0	0	0	240,011	0	0	0
0	0	0	0	43,800	0	0	0
15,900	10,160	514,100	0	0	240,218	0	0
75,235	14,145	0	0	154,765	28,210	0	0
11,160	0	0	0	19,840	0	0	0
0	0	0	0	55,000	0	0	0
0	0	0	0	419,800	0	0	0
0	0	0	0	4,452	0	0	0
0	0	0	0	65,000	0	0	0
150	0	0	0	82,731	0	0	0
0	0	0	0	48,000	0	0	0
17,071	11,024	0	0	1,292,203	836,954	0	0
2,000	0	0	0	320,000	0	0	0
0	0	0	0	30,000	42,431	0	0
0	0	0	0	200,000	85,160	0	0
2,159	0	0	0	206,730	155,286	0	0
170	0	0	0	4,830	0	0	0
136,845	48,177	514,100	0	7,083,431	1,408,959	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	43,714	127,088	0	170,802
Alaska	0	0	0	0
Arizona	116,447	403,775	0	520,222
Arkansas	100,076	289,525	0	389,601
California	0	0	0	0
Colorado	92,066	492,209	0	584,275
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	12,981	243,466	0	256,447
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	236,545	1,157,829	0	1,394,374
Kentucky	0	0	0	0
Louisiana	175,965	668,572	0	844,537
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	82,657	375,026	0	457,683
Missouri	140,056	1,108,521	0	1,248,577
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	875	1,015	0	1,890
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	231	42,701	0	42,932
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	1,602,536	2,174,253	3,925	3,780,714
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	738,345	2,963,862	226	3,702,432
Utah	1,698	18,734	0	20,432
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	3,344,192	10,066,575	4,151	13,414,918

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

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
266,000	0	171,943	0	0	0	0	0
0	0	418,014	0	81,022	0	0	0
659,371	0	0	0	0	0	0	0
216,260	251,470	906,211	80,000	0	100,117	0	0
58,740	0	371,260	0	0	0	0	0
500,000	0	1,500,000	0	0	0	0	0
369,626	0	1,034,674	0	0	0	0	0
299,790	0	600,210	0	0	0	0	0
0	0	1,723,861	0	0	0	0	0
15,200	0	14,200	0	0	0	0	0
35,000	0	30,000	0	0	0	0	0
3,455,258	1,633,000	2,943,368	1,391,000	0	0	0	0
6,280,667	2,588,741	53,716	22,192	0	0	0	0
8,382	0	46,618	0	0	0	0	0
12,164,294	4,473,211	9,814,075	1,493,192	81,022	100,117	0	0

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Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	5,533	5,533
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	83,955	83,955
Georgia	0	0	39,762	39,762
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	7,597	7,597
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	3,150	3,150
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	33,186	33,186
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	38,210	38,210
Utah	0	0	9,266	9,266
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	0	0	220,659	220,659

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	220,659
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	220,659
Per State breakdown	220,659

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0

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Estimated Net Costs as of September 30, 2011					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	8,668,205	0	10,899	0	8,679,104
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	(85,483)	0	0	0	(85,483)
California	248,685	0	0	0	248,685
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	3,772	0	0	0	3,772
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	8,175	0	205	0	8,380
Kentucky	0	0	0	0	0
Louisiana	333,845	0	360	0	334,205
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	85,520	0	8,320	0	93,840
Missouri	91,492	0	2,200	0	93,692
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	33,199	0	0	0	33,199
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	221,354	0	375	0	221,729
Texas	314,099	0	1,345	0	315,444
Utah	14	0	0	0	14
Vermont	0	0	0	0	0
Virginia	176,961	0	0	0	176,961
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	10,099,837	0	23,704	0	10,123,541

Summary:	
GA Covered Obligations	11,334,519
Add:	
GA claims incurred directly	122,121
GA expenses incurred directly	1,607,959
NOLHGA expenses	986,881
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	3,927,939
Adjusted GA Costs	10,123,541
Per State breakdown	10,123,541

Life	Assessments Called (Billed) or Refunded as of December 31, 2010						Unallocated Annuity	
	Allocated Annuity		A&H		Unallocated Annuity		Assessments Called (i.e. Billed)	Assessments Refunded
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
0	0	0	0	0	0	0	0	
Assessment information is compiled annually from state guaranty associations. This information is NOT audited or verified by NOLHGA. NOLHGA cannot comment as to the completeness nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.								

Estimated Net Costs as of September 30, 2011				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	21,856	21,856
Arizona	0	0	152,321	152,321
Arkansas	0	0	31,511	31,511
California	0	0	191,364	191,364
Colorado	0	0	343,471	343,471
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	0	726	726
Idaho	0	0	346,603	346,603
Illinois	0	0	19,876	19,876
Indiana	0	0	2,501	2,501
Iowa	0	0	673,543	673,543
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	59,566	59,566
Missouri	0	0	216,041	216,041
Montana	0	0	199,354	199,354
Nebraska	0	0	240,251	240,251
Nevada	0	0	83,253	83,253
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	58,211	58,211
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	13,407	13,407
Ohio	0	0	5,698	5,698
Oklahoma	0	0	(458)	(458)
Oregon	0	0	408,439	408,439
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	7,980	7,980
Tennessee	0	0	0	0
Texas	0	0	307,565	307,565
Utah	0	0	1	1
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	6,473,512	6,473,512
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	28,958	28,958
Other	0	0	0	0
Total	0	0	9,885,553	9,885,553

Summary:	
GA Covered Obligations	5,333,176
Add:	
GA claims incurred directly	5,488,116
GA expenses incurred directly	852,718
NOLHGA expenses	1,092,782
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(118,761)
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	3,000,000
Adjusted GA Costs	9,885,553
Per State breakdown	9,885,553

Assessments Called (Billed) or Refunded as of December 31, 2010							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	25,000	0	0	0
84,049	0	0	0	0	0	0	0
0	0	0	0	300,000	0	0	0
0	0	0	0	481,162	816,500	0	0
22,765	0	0	0	432,235	0	0	0
0	0	0	0	100,000	0	0	0
0	0	0	0	315,000	0	0	0
0	0	0	0	100,000	0	0	0
0	0	5,000	0	14,400	0	0	0
6,000	0	0	0	114,000	0	0	0
9,502	718	0	0	465,584	35,192	0	0
0	0	0	0	5,225,000	0	0	0
0	0	0	0	50,000	0	0	0
122,316	718	5,000	0	7,622,381	851,692	0	0

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

ASSESSABLE PREMIUM

**Assessable Premium
1988 – 2010**

This section contains the Total Assessable Premiums for the periods 1988 through 2010 by state, by account, by year. The data is obtained from the final Assessment Data Surveys as filed by member companies. **The premiums for 1988 through 1993 include all changes as a result of the 1988 - 1993 Assessment Data Resurvey.** Results of the resurvey were released to Guaranty Associations and insurance commissioners June 30, 1997.

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

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

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

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

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

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

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

ALL AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

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

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2010 Data

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Alabama	1988	970,835,828	443,818,753	755,579,803	-	2,170,234,384	0	
Alabama	1989	961,872,838	408,511,068	812,933,944	-	2,183,317,850	0	
Alabama	1990	989,979,831	452,536,894	834,467,504	-	2,276,984,229	0	
Alabama	1991	1,051,877,423	402,815,551	839,729,815	-	2,294,422,789	0	
Alabama	1992	1,106,095,824	428,907,893	829,216,722	-	2,364,220,439	0	
Alabama	1993	1,161,309,120	381,576,205	841,132,013	-	2,384,017,338	0	
Alabama	1994	1,263,827,052	531,556,069	845,718,962	-	2,641,102,083	0	
Alabama	1995	1,296,860,047	548,569,570	848,012,082	-	2,693,441,699	0	
Alabama	1996	1,277,829,767	494,741,984	828,155,819	-	2,600,727,570	0	
Alabama	1997	1,527,568,976	584,143,645	809,928,972	-	2,921,641,593	0	
Alabama	1998	1,765,228,816	656,412,928	801,838,709	-	3,223,480,453	0	
Alabama	1999	1,522,162,487	970,984,676	832,518,202	-	3,325,665,365	0	
Alabama	2000	1,495,584,985	1,100,140,248	839,904,048	-	3,435,629,281	0	
Alabama	2001	1,437,218,805	1,353,545,718	851,034,121	-	3,641,798,644	0	
Alabama	2002	1,476,872,679	1,688,525,889	869,103,587	-	4,034,502,155	0	
Alabama	2003	1,599,611,950	1,597,500,288	950,050,960	-	4,147,163,198	0	
Alabama	2004	1,580,545,670	1,409,043,866	1,002,804,803	-	3,992,394,339	0	
Alabama	2005	1,611,639,721	1,323,709,890	1,052,387,230	-	3,987,736,841	0	
Alabama	2006	1,705,149,763	1,528,232,544	1,239,555,578	-	4,472,937,885	0	
Alabama	2007	1,716,976,644	1,490,878,108	1,386,765,456	-	4,594,620,208	0	
Alabama	2008	1,721,718,796	2,068,735,254	1,392,087,604	-	5,182,541,654	0	
Alabama	2009	1,801,381,577	2,071,513,165	1,416,706,082	-	5,289,600,824	0	
Alabama	2010	1,820,141,971	1,704,196,131	1,454,644,461	-	4,978,982,563	0	
Alaska	1988	108,194,556	146,027,211	165,500,532	70,708,094	490,430,393	0	
Alaska	1989	98,720,606	80,620,637	199,478,149	133,807,535	512,626,927	0	
Alaska	1990	105,521,489	82,639,779	211,313,179	58,817,866	458,292,313	0	
Alaska	1991	117,021,644	74,559,241	242,267,271	71,511,693	505,359,849	0	
Alaska	1992	118,894,951	63,469,977	195,289,258	65,045,346	442,699,532	0	
Alaska	1993	124,823,759	54,607,616	242,415,660	72,723,507	494,570,542	0	
Alaska	1994	132,580,495	69,155,054	259,965,547	56,724,285	518,425,381	0	
Alaska	1995	136,692,524	71,601,082	265,469,085	49,273,564	523,036,255	0	
Alaska	1996	124,780,376	45,704,264	270,885,227	40,384,762	481,754,629	0	
Alaska	1997	125,738,063	66,860,564	191,985,698	61,100,032	445,684,357	0	
Alaska	1998	123,945,958	59,588,328	132,772,524	42,355,593	358,662,403	0	
Alaska	1999	131,820,177	83,350,395	140,227,309	42,102,959	397,500,840	0	
Alaska	2000	141,314,368	122,751,017	158,093,390	7,989,596	430,148,371	14,908,166	UA 403b (A,L5.2+6.3)
Alaska	2001	173,597,642	116,820,390	150,122,514	41,824,400	482,364,946	5,569,661	UA 403b (A,L5.2+6.3)
Alaska	2002	193,663,196	171,296,638	168,182,313	15,547,458	548,689,605	4,906,199	UA 403b (A,L5.2+6.3)
Alaska	2003	139,954,280	153,221,020	170,635,372	16,610,763	480,421,435	3,996,650	UA 403b (A,L5.2+6.3)
Alaska	2004	147,386,672	144,998,873	177,280,241	4,960,972	474,626,758	3,566,905	UA 403b (A,L5.2+6.3)
Alaska	2005	145,601,854	159,009,772	190,560,149	8,843,589	504,015,364	1,852,360	UA 403b (A,L5.2+6.3)
Alaska	2006	174,475,329	184,705,486	221,790,985	9,483,144	590,454,944	1,821,829	UA 403b (A,L5.2+6.3)
Alaska	2007	180,292,423	231,031,591	233,570,214	15,048,615	659,942,843	1,147,809	UA 403b (A,L5.2+6.3)
Alaska	2008	212,486,382	213,904,174	252,373,069	5,099,315	683,862,940	371,582	UA 403b (A,L5.2+6.3)
Alaska	2009	266,442,943	228,527,036	281,548,760	12,409,371	788,928,110	748,877	UA 403b (A,L5.2+6.3)
Alaska	2010	281,673,668	220,667,006	308,685,000	4,839,573	815,865,247	1,079,945	UA 403b (A,L5.2+6.3)
Arizona	1988	688,326,688	807,437,615	738,008,373	-	2,233,772,676	0	
Arizona	1989	618,828,696	902,016,256	741,844,889	-	2,262,689,841	0	
Arizona	1990	668,078,492	1,036,854,062	759,453,231	-	2,464,385,785	0	
Arizona	1991	680,516,072	1,033,819,972	818,143,873	-	2,532,479,917	0	
Arizona	1992	699,190,174	962,225,506	888,167,789	-	2,549,583,469	0	
Arizona	1993	769,661,289	745,520,009	899,185,814	-	2,414,367,112	0	
Arizona	1994	835,246,733	1,057,454,156	947,657,514	-	2,840,358,403	0	
Arizona	1995	904,819,131	1,101,342,449	991,282,948	-	2,997,444,528	0	
Arizona	1996	914,872,582	1,013,791,854	1,016,208,279	-	2,944,872,715	0	
Arizona	1997	958,535,220	988,369,329	1,021,320,576	-	2,968,225,125	0	
Arizona	1998	1,066,565,381	1,008,731,917	1,116,492,090	-	3,191,789,388	0	
Arizona	1999	1,009,492,961	1,359,033,618	1,211,810,659	-	3,580,337,238	0	
Arizona	2000	1,087,230,956	1,428,669,305	1,313,172,243	-	3,829,072,504	0	
Arizona	2001	1,110,962,972	2,003,768,866	1,467,882,791	-	4,582,614,629	0	
Arizona	2002	1,186,595,842	3,012,431,693	1,756,613,240	-	5,955,640,775	0	
Arizona	2003	1,269,051,596	2,556,235,601	2,121,912,584	-	5,947,199,781	0	
Arizona	2004	1,391,009,540	2,372,069,445	2,449,137,809	-	6,212,216,794	0	
Arizona	2005	1,479,077,664	2,451,301,787	2,565,072,815	-	6,495,452,266	0	
Arizona	2006	1,780,931,161	2,684,510,258	3,172,639,072	-	7,638,080,491	0	
Arizona	2007	1,667,766,491	2,507,933,408	3,465,227,671	-	7,640,927,570	0	
Arizona	2008	1,711,134,036	3,435,799,732	3,520,262,661	-	8,667,196,429	0	
Arizona	2009	1,825,183,771	3,418,937,829	3,407,597,263	-	8,651,718,863	0	
Arizona	2010	1,869,327,765	2,866,849,158	3,334,402,749	-	8,070,579,672	0	

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2010 Data

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Arkansas	1988	403,585,594	188,657,941	660,755,540	89,549,455	1,342,548,530	0	
	1989	389,097,958	199,354,598	716,957,257	88,768,750	1,394,178,563	0	
	1990	401,230,229	224,050,808	791,102,524	83,347,994	1,499,731,555	0	
	1991	477,470,898	200,132,968	820,348,714	116,564,832	1,614,517,412	0	
	1992	519,815,865	256,497,945	870,503,940	97,100,599	1,743,918,349	0	
	1993	538,560,400	202,989,051	934,145,868	101,590,201	1,777,285,520	0	
	1994	684,050,813	270,384,983	938,798,293	97,199,515	1,990,433,604	0	
	1995	707,862,793	264,823,669	997,473,403	100,491,974	2,070,651,839	0	
	1996	656,253,210	260,552,792	1,015,805,406	101,852,660	2,034,464,068	0	
	1997	620,263,360	314,827,473	986,732,375	121,341,074	2,043,164,282	0	
	1998	596,902,987	391,333,115	991,468,701	15,368,342	1,995,073,145	11,381,553	UA 403b (A,L5.2+6.3)
	1999	595,238,824	564,853,228	1,080,611,824	5,046,298	2,245,750,174	10,139,684	UA 403b (A,L5.2+6.3)
	2000	605,102,651	450,103,841	1,155,058,552	13,020,484	2,223,285,528	11,349,582	UA 403b (A,L5.2+6.3)
	2001	659,858,807	649,078,023	1,304,080,389	16,444,055	2,629,461,274	9,343,242	UA 403b (A,L5.2+6.3)
	2002	702,625,994	946,958,659	1,393,730,603	21,180,324	3,064,495,580	6,304,586	UA 403b (A,L5.2+6.3)
	2003	720,689,870	890,625,150	1,453,398,803	19,635,793	3,084,349,616	9,111,449	UA 403b (A,L5.2+6.3)
	2004	749,357,414	727,020,106	1,520,277,078	16,411,295	3,013,065,893	25,192,022	UA 403b (A,L5.2+6.3)
	2005	744,613,906	806,403,405	1,609,434,977	22,475,838	3,182,928,126	17,230,094	UA 403b (A,L5.2+6.3)
	2006	780,217,180	865,121,851	1,799,991,112	16,724,420	3,462,054,563	12,280,436	UA 403b (A,L5.2+6.3)
	2007	815,302,125	943,373,344	2,039,235,950	25,474,886	3,823,386,305	10,357,768	UA 403b (A,L5.2+6.3)
	2008	825,230,520	1,202,242,267	2,147,823,072	16,744,074	4,192,039,933	21,787,122	UA 403b (A,L5.2+6.3)
	2009	885,310,566	1,153,293,201	2,232,342,344	29,223,951	4,300,170,062	21,550,471	UA 403b (A,L5.2+6.3)
	2010	897,304,304	924,235,255	2,314,383,786	16,989,914	4,152,913,259	37,873,210	UA 403b (A,L5.2+6.3)
California	1988	5,869,859,995	5,645,144,027	6,136,765,670	-	17,651,769,692	0	
	1989	5,571,024,545	6,375,337,792	6,799,488,909	-	18,745,851,246	0	
	1990	6,060,907,103	7,306,550,305	6,895,250,045	-	20,262,707,453	0	
	1991	6,457,630,456	6,896,588,577	6,959,707,145	-	20,313,926,178	0	
	1992	6,725,017,888	6,447,826,508	6,809,883,831	-	19,982,728,227	0	
	1993	6,899,295,248	6,183,736,809	6,660,249,179	-	19,743,281,236	0	
	1994	7,376,932,083	9,485,826,336	6,316,933,092	-	23,179,691,511	0	
	1995	7,579,574,085	8,704,477,714	6,233,903,746	-	22,517,955,545	0	
	1996	7,616,946,775	7,718,980,446	6,374,956,738	-	21,710,883,959	0	
	1997	7,800,798,993	7,481,076,398	6,528,123,426	-	21,809,998,817	0	
	1998	7,766,804,281	7,004,696,085	6,543,001,806	-	21,314,502,172	0	
	1999	7,885,292,351	9,793,355,153	6,990,754,845	-	24,669,402,349	0	
	2000	8,863,491,410	10,223,112,717	7,479,315,118	-	26,565,919,245	0	
	2001	8,612,598,599	14,092,356,822	8,100,626,986	-	30,805,582,407	0	
	2002	9,057,974,748	18,455,328,942	8,589,681,968	-	36,102,985,658	0	
	2003	9,556,919,352	15,880,841,833	9,223,789,031	-	34,661,550,216	0	
	2004	10,265,295,621	14,543,251,286	10,073,894,659	-	34,882,441,566	0	
	2005	10,517,958,453	13,186,564,470	11,094,211,901	-	34,798,734,824	0	
	2006	11,359,413,366	16,932,938,392	13,146,775,669	-	41,439,127,427	0	
	2007	11,808,943,698	14,644,539,021	14,751,063,188	-	41,204,545,907	0	
	2008	12,228,474,409	18,955,401,486	16,184,598,925	-	47,368,474,820	0	
	2009	12,567,430,402	18,152,537,452	17,576,967,802	-	48,296,935,656	0	
	2010	13,286,970,914	14,301,467,557	17,482,654,368	-	45,071,092,839	0	
Colorado	1988	828,881,751	904,720,795	722,246,214	-	2,455,848,760	0	
	1989	755,347,127	830,367,259	778,209,288	-	2,363,923,674	0	
	1990	780,245,914	904,046,068	829,193,863	-	2,513,485,845	0	
	1991	853,159,701	972,231,813	890,312,886	-	2,715,704,400	0	
	1992	865,720,501	838,610,368	934,379,767	-	2,638,710,636	0	
	1993	963,784,454	687,758,554	1,011,110,506	-	2,662,653,514	0	
	1994	1,030,999,407	895,579,411	1,063,105,936	-	2,989,684,754	0	
	1995	1,105,172,733	988,485,271	1,157,687,855	-	3,251,345,859	0	
	1996	1,140,336,981	788,299,041	1,223,491,697	-	3,152,127,719	0	
	1997	1,161,040,457	901,641,637	1,249,027,863	-	3,311,709,957	0	
	1998	1,187,254,176	1,117,339,967	1,284,019,308	-	3,588,613,451	0	
	1999	1,195,136,849	1,457,970,263	1,538,677,636	-	4,191,784,748	0	
	2000	1,532,738,790	1,252,265,769	1,661,069,947	-	4,446,074,506	0	
	2001	1,239,300,879	1,652,794,944	1,840,536,638	-	4,732,632,461	0	
	2002	1,304,495,820	2,245,509,671	1,853,776,788	-	5,403,782,279	0	
	2003	1,404,979,031	2,057,490,553	2,102,697,784	-	5,565,167,368	0	
	2004	1,461,151,703	1,939,972,242	2,298,669,662	-	5,699,793,607	0	
	2005	1,489,479,668	2,026,059,726	2,432,877,293	-	5,948,416,687	0	
	2006	1,587,281,819	2,158,883,056	2,683,256,306	-	6,429,421,181	0	
	2007	1,640,732,290	1,977,782,927	3,559,739,931	-	7,178,255,148	0	
	2008	1,689,623,832	2,747,988,136	3,889,919,140	-	8,327,531,108	0	
	2009	1,832,884,396	2,931,587,212	4,356,781,877	-	9,121,253,485	0	
	2010	1,933,741,077	2,945,911,265	4,083,295,457	-	8,962,947,799	0	

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2010 Data

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Connecticut	1988	1,088,101,087	814,138,809	2,007,923,266	1,056,248,596	4,966,411,758	0	
	1989	1,150,185,716	924,054,498	2,357,785,708	917,855,756	5,349,881,678	0	
	1990	1,224,476,571	1,396,613,823	2,605,274,310	904,765,983	6,131,130,687	0	
	1991	1,259,496,517	868,623,997	2,080,101,981	798,555,349	5,006,777,844	0	
	1992	1,263,353,236	1,013,246,298	1,900,074,462	620,598,543	4,797,272,539	0	
	1993	1,379,972,689	802,506,092	1,763,174,845	537,714,964	4,483,368,590	0	
	1994	1,601,094,600	1,467,073,952	1,752,533,368	1,773,874,230	6,594,576,150	0	
	1995	1,584,649,056	1,600,898,074	2,067,627,222	671,136,066	5,924,310,418	0	
	1996	1,638,095,187	1,215,287,036	1,635,755,629	520,507,398	5,009,645,250	0	
	1997	1,550,476,848	1,517,374,403	1,343,566,612	473,221,338	4,884,639,201	0	
	1998	1,718,180,622	1,306,572,294	1,663,892,131	(24,492,761)	4,664,152,286	0	
	1999	1,598,661,952	1,852,264,435	1,816,115,978	691,544,953	5,958,587,318	0	
	2000	1,694,456,096	2,293,919,836	1,960,756,971	568,895,089	6,518,027,992	0	
	2001	1,648,001,680	3,469,628,636	2,062,471,090	473,081,692	7,653,183,098	24,602,649	UA 403b (A,LS.2+6.3)
	2002	1,659,039,792	4,956,566,466	2,245,740,057	166,919,546	9,028,265,861	17,400,336	UA 403b (A,LS.2+6.3)
	2003	1,714,184,436	5,352,613,731	2,408,845,740	280,445,747	9,756,089,654	82,137,504	UA 403b (A,LS.2+6.3)
	2004	1,816,689,372	5,334,295,148	2,812,657,380	352,670,408	10,316,312,308	727,248,019	UA 403b (A,LS.2+6.3)
	2005	1,943,840,851	5,044,679,490	4,498,625,923	3,447,466,795	14,934,603,059	69,019,354	UA 403b (A,LS.2+6.3)
	2006	1,977,069,693	4,795,359,905	4,833,278,044	318,648,337	11,924,355,979	151,223,088	UA 403b (A,LS.2+6.3)
	2007	2,091,275,430	5,166,646,752	5,271,538,201	714,599,286	13,244,059,669	107,224,180	UA 403b (A,LS.2+6.3)
	2008	2,055,376,551	6,380,098,907	4,962,655,584	389,986,992	13,788,118,034	127,841,650	UA 403b (A,LS.2+6.3)
	2009	2,196,997,367	6,506,224,856	5,122,671,333	1,055,986,375	14,881,879,931	56,924,327	UA 403b (A,LS.2+6.3)
	2010	2,232,436,597	3,713,263,362	4,833,585,658	984,136,721	11,763,422,338	126,590,023	UA 403b (A,LS.2+6.3)
Delaware	1988	268,677,160	200,351,054	123,852,673	-	592,880,887	0	
	1989	294,024,103	277,245,305	147,063,120	-	718,332,528	0	
	1990	279,345,372	428,678,579	159,149,269	-	867,173,220	0	
	1991	251,924,669	152,105,063	167,312,321	95,930,921	667,272,974	0	
	1992	300,680,060	166,194,571	179,825,527	119,591,410	766,291,568	0	
	1993	319,455,282	168,982,760	198,654,435	78,806,194	765,898,671	0	
	1994	428,382,476	523,220,061	205,453,787	213,997,835	1,371,054,159	0	
	1995	661,567,700	708,830,689	212,484,286	82,769,667	1,665,652,342	0	
	1996	549,255,118	655,937,573	224,620,626	41,489,322	1,471,302,639	0	
	1997	537,212,842	630,683,634	224,519,103	110,664,993	1,503,080,572	0	
	1998	819,860,827	925,457,335	248,690,733	78,513,421	2,072,522,316	10,180,962	UA 403b (A,LS.2+6.3)
	1999	754,883,179	676,625,661	262,311,238	41,695,890	1,735,515,968	32,717,798	UA 403b (A,LS.2+6.3)
	2000	902,167,421	807,627,348	279,902,759	55,021,022	2,044,718,550	15,471,277	UA 403b (A,LS.2+6.3)
	2001	902,534,951	917,437,538	321,097,608	503,753,044	2,644,823,141	877,471	UA 403b (A,LS.2+6.3)
	2002	692,500,394	1,409,947,304	328,355,457	31,912,055	2,462,715,210	1,343,470	UA 403b (A,LS.2+6.3)
	2003	563,347,541	1,580,795,606	425,855,058	30,424,834	2,600,423,039	21,524,800	UA 403b (A,LS.2+6.3)
	2004	522,708,579	2,834,016,464	491,073,341	41,902,580	3,889,700,964	7,141,705	UA 403b (A,LS.2+6.3)
	2005	660,228,251	1,421,390,035	579,179,085	196,304,730	2,857,102,101	67,234,192	UA 403b (A,LS.2+6.3)
	2006	882,213,488	2,398,665,193	758,889,321	88,707,613	4,128,475,615	2,211,338	UA 403b (A,LS.2+6.3)
	2007	852,112,573	1,808,576,871	868,659,122	17,784,824	3,547,133,390	622,293	UA 403b (A,LS.2+6.3)
	2008	1,025,017,351	1,910,162,221	933,158,813	369,698,279	4,238,036,664	879,400	UA 403b (A,LS.2+6.3)
	2009	822,552,558	1,412,206,711	988,941,253	135,349,822	3,359,050,344	519,387	UA 403b (A,LS.2+6.3)
	2010	1,361,781,004	2,224,925,460	1,042,389,719	380,451,203	5,009,547,386	891,005	UA 403b (A,LS.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	-	907,948,082	0	
	1992	210,556,219	229,032,964	532,295,059	-	971,884,242	0	
	1993	207,127,514	164,168,075	555,080,312	-	926,375,901	0	
	1994	236,776,873	174,802,375	589,711,121	-	1,001,290,369	0	
	1995	234,349,983	198,810,580	627,674,026	-	1,060,834,589	0	
	1996	416,473,837	153,864,229	616,338,520	-	1,186,676,586	0	
	1997	263,347,768	380,001,823	578,124,488	-	1,221,474,079	0	
	1998	292,761,053	180,723,360	691,258,384	-	1,164,742,797	0	
	1999	249,107,368	372,749,297	739,288,811	-	1,361,145,476	0	
	2000	266,914,407	190,477,399	810,659,448	-	1,268,051,254	0	
	2001	258,847,716	249,653,429	750,560,040	-	1,259,061,185	0	
	2002	276,884,688	485,283,204	877,958,136	-	1,640,126,028	0	
	2003	311,849,706	490,061,992	901,468,918	-	1,703,380,616	0	
	2004	305,373,489	389,560,861	930,139,944	-	1,625,074,294	0	
	2005	357,640,743	254,186,592	963,803,577	-	1,575,630,912	0	
	2006	355,321,670	273,683,351	963,082,608	-	1,592,087,629	0	
	2007	376,219,516	454,474,562	1,166,633,067	-	1,997,327,145	0	
	2008	367,138,554	463,223,374	1,296,792,711	-	2,127,154,639	0	
	2009	589,760,311	402,348,019	1,340,338,177	-	2,332,446,507	0	
	2010	582,050,124	356,639,884	1,356,062,472	-	2,294,752,480	0	

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2010 Data

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Florida	1988	2,904,264,606	2,766,315,166	4,016,774,828	-	9,687,354,600	0	
Florida	1989	2,622,317,118	3,090,286,175	4,566,724,561	-	10,279,327,854	0	
Florida	1990	2,785,056,749	3,399,675,776	4,910,814,104	-	11,095,546,629	0	
Florida	1991	3,018,214,798	3,260,602,915	4,824,686,085	-	11,103,503,798	0	
Florida	1992	3,162,112,541	3,336,448,589	5,037,561,670	-	11,536,122,800	0	
Florida	1993	3,409,968,139	2,977,923,343	5,262,005,332	-	11,649,896,814	0	
Florida	1994	3,715,944,861	3,650,195,195	5,365,881,056	-	12,732,021,112	0	
Florida	1995	4,287,121,478	3,533,068,915	5,524,451,760	-	13,344,642,153	0	
Florida	1996	4,054,776,472	3,336,938,386	5,511,083,411	-	12,902,798,269	0	
Florida	1997	4,280,528,455	3,709,224,961	5,430,501,418	-	13,420,254,834	0	
Florida	1998	4,277,963,293	3,707,410,535	5,537,143,929	-	13,522,517,757	0	
Florida	1999	4,145,941,046	5,013,620,199	5,741,068,706	-	14,900,629,951	0	
Florida	2000	4,328,405,879	5,902,011,296	6,043,302,610	-	16,273,719,785	0	
Florida	2001	4,556,230,821	8,535,906,409	6,691,943,712	-	19,784,080,942	0	
Florida	2002	4,722,240,139	12,062,139,569	7,128,916,882	-	23,913,296,590	0	
Florida	2003	5,134,646,920	11,338,322,377	7,680,083,229	-	24,153,052,526	0	
Florida	2004	5,619,245,870	8,878,815,674	8,589,728,379	-	23,087,789,923	0	
Florida	2005	5,896,022,804	7,607,281,653	9,941,072,388	-	23,444,376,845	0	
Florida	2006	6,477,413,628	8,236,527,265	10,959,160,794	-	25,673,101,687	0	
Florida	2007	6,737,841,562	9,503,241,605	14,723,125,905	-	30,964,209,072	0	
Florida	2008	6,902,676,520	13,498,259,765	15,399,410,273	-	35,800,346,558	0	
Florida	2009	6,999,870,075	13,125,370,809	15,565,154,033	-	35,690,394,917	0	
Florida	2010	7,258,349,178	11,073,309,892	16,019,974,112	-	34,351,633,182	0	
Georgia	1988	1,651,853,622	637,077,492	1,539,502,266	590,976,969	4,419,410,349	0	
Georgia	1989	1,746,241,815	628,533,462	1,693,237,863	596,919,974	4,664,933,114	0	
Georgia	1990	2,309,173,087	760,124,196	1,824,468,127	551,210,647	5,444,976,057	0	
Georgia	1991	1,841,069,807	605,465,260	1,912,591,664	689,638,415	5,048,765,146	0	
Georgia	1992	1,970,694,356	803,565,373	2,000,369,427	526,747,407	5,301,376,563	0	
Georgia	1993	2,098,423,104	531,702,558	2,146,166,805	522,014,082	5,298,306,549	0	
Georgia	1994	2,282,019,202	705,403,547	2,282,243,817	487,037,622	5,756,704,188	0	
Georgia	1995	2,567,907,585	716,891,479	2,380,262,718	531,272,701	6,196,334,483	0	
Georgia	1996	2,369,005,513	764,306,413	2,449,589,248	441,261,624	6,024,162,798	0	
Georgia	1997	2,428,324,567	768,673,675	2,434,033,051	447,223,192	6,078,254,485	0	
Georgia	1998	2,622,036,548	747,830,907	2,510,294,567	420,309,326	6,300,471,348	0	
Georgia	1999	2,768,837,267	1,144,539,525	2,687,358,073	368,226,950	6,968,961,815	0	
Georgia	2000	2,705,365,144	1,188,060,986	2,792,966,214	441,152,243	7,127,544,587	0	
Georgia	2001	2,809,156,234	1,740,072,374	2,884,712,920	408,108,249	7,842,049,777	0	
Georgia	2002	2,920,365,305	2,492,103,815	2,847,086,261	529,180,604	8,788,735,985	0	
Georgia	2003	3,000,073,998	2,506,300,505	2,844,873,479	669,389,466	9,020,637,438	0	
Georgia	2004	3,125,411,036	1,976,527,927	2,985,047,415	611,573,059	8,698,559,437	0	
Georgia	2005	3,263,007,134	1,960,725,744	3,209,940,917	644,182,010	9,077,855,805	0	
Georgia	2006	3,505,771,048	2,099,956,017	3,741,417,739	647,129,014	9,994,273,818	0	
Georgia	2007	3,582,468,504	2,129,925,976	4,402,674,249	614,422,918	10,729,491,647	0	
Georgia	2008	3,702,644,975	3,044,225,771	4,891,949,987	809,438,239	12,448,258,972	0	
Georgia	2009	3,820,786,015	2,985,838,083	5,335,452,434	624,736,998	12,766,813,530	0	
Georgia	2010	3,995,546,886	2,436,414,758	6,271,861,186	708,006,189	13,411,829,019	0	
Hawaii	1988	292,686,064	222,200,416	119,228,811	-	634,115,291	0	
Hawaii	1989	271,467,846	293,377,869	125,767,114	-	690,612,829	0	
Hawaii	1990	307,921,019	385,024,538	130,123,595	-	823,069,152	0	
Hawaii	1991	339,685,365	291,514,770	138,284,159	-	769,484,294	0	
Hawaii	1992	350,257,420	308,282,152	148,633,372	-	807,172,944	0	
Hawaii	1993	352,932,662	256,075,180	153,389,324	-	762,397,166	0	
Hawaii	1994	376,354,138	387,647,554	157,065,300	-	921,066,992	0	
Hawaii	1995	459,545,008	384,824,639	158,199,562	-	1,002,569,209	0	
Hawaii	1996	413,233,413	489,260,313	175,717,710	-	1,078,211,436	0	
Hawaii	1997	446,611,937	357,280,503	175,447,406	-	979,339,846	0	
Hawaii	1998	413,901,881	413,338,303	170,690,538	-	997,930,722	0	
Hawaii	1999	437,280,519	438,396,889	182,601,407	-	1,058,278,815	0	
Hawaii	2000	514,076,764	567,135,516	201,211,269	-	1,282,423,549	0	
Hawaii	2001	393,712,531	624,528,133	208,532,835	-	1,226,773,499	0	
Hawaii	2002	474,929,610	829,282,949	224,955,478	-	1,529,168,037	0	
Hawaii	2003	521,909,669	797,316,118	234,767,150	-	1,553,992,937	0	
Hawaii	2004	469,416,393	704,378,484	250,783,994	-	1,424,578,871	0	
Hawaii	2005	497,219,236	692,529,159	265,357,425	-	1,455,105,820	0	
Hawaii	2006	510,463,157	838,750,531	338,469,824	-	1,687,683,512	0	
Hawaii	2007	505,107,454	842,533,842	402,081,140	-	1,749,722,436	0	
Hawaii	2008	604,155,199	1,098,537,973	454,006,775	-	2,156,699,947	0	
Hawaii	2009	612,444,475	980,409,275	977,121,609	-	2,569,975,359	0	
Hawaii	2010	633,237,335	810,659,609	1,186,022,784	-	2,629,919,728	0	

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2010 Data

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Idaho	1988	209,218,365	202,403,417	127,835,580	-	539,457,362	0	
	1989	188,151,307	202,928,400	131,191,153	-	522,270,860	0	
	1990	231,237,401	209,817,899	132,075,566	-	573,130,866	0	
	1991	227,915,285	215,609,153	134,230,766	-	577,755,204	0	
	1992	233,551,360	221,813,747	140,162,314	-	595,527,421	0	
	1993	249,047,127	185,562,498	161,754,102	-	596,363,727	0	
	1994	264,160,806	217,683,968	176,895,710	-	658,740,484	0	
	1995	280,977,226	218,531,343	413,583,394	-	913,091,963	0	
	1996	285,850,570	209,367,847	701,148,543	-	1,196,366,960	0	
	1997	288,442,487	214,100,988	692,479,444	-	1,195,022,919	0	
	1998	292,525,566	234,439,692	723,378,162	-	1,250,343,420	0	
	1999	286,845,096	278,075,266	808,352,623	-	1,373,272,985	0	
	2000	305,108,271	317,256,120	979,520,802	-	1,601,885,193	0	
	2001	314,931,002	369,758,027	1,045,803,684	-	1,730,492,713	0	
	2002	316,049,014	532,399,255	1,152,783,294	-	2,001,231,563	0	
	2003	338,447,654	493,198,114	1,275,933,536	-	2,107,579,304	0	
	2004	346,977,476	477,691,623	1,380,118,307	-	2,204,787,406	0	
	2005	360,890,133	519,455,789	1,410,076,974	-	2,290,422,896	0	
	2006	393,545,884	568,866,865	1,582,104,957	-	2,544,517,706	0	
	2007	408,458,502	458,571,123	1,758,385,374	-	2,625,414,999	0	
	2008	417,886,894	600,625,736	1,908,888,744	-	2,927,401,374	0	
	2009	452,639,962	632,743,888	2,109,951,242	-	3,195,335,092	0	
	2010	471,480,159	562,603,618	1,856,258,256	-	2,890,342,033	0	
Illinois	1988	2,916,560,905	2,858,069,425	4,014,954,929	2,266,160,590	12,055,745,849	0	
	1989	2,700,553,206	2,674,346,269	4,301,382,157	2,493,039,004	12,169,320,636	0	
	1990	3,209,665,412	3,309,153,972	4,650,013,014	2,299,751,811	13,468,584,209	0	
	1991	3,240,873,981	2,568,263,110	4,989,068,321	2,543,478,586	13,341,683,998	0	
	1992	3,525,611,739	3,080,341,168	5,267,388,215	1,796,618,481	13,669,959,603	0	
	1993	3,755,748,488	2,536,677,405	5,499,260,017	1,717,591,047	13,509,276,957	0	
	1994	3,916,038,976	3,318,561,672	5,453,615,449	1,316,602,994	14,004,819,091	0	
	1995	4,365,262,226	3,452,409,881	5,615,584,047	1,539,192,171	14,972,448,325	0	
	1996	4,193,919,982	3,047,390,248	8,035,409,502	1,253,094,239	16,529,813,971	0	
	1997	4,031,393,590	3,440,298,209	8,576,360,365	1,495,483,035	17,543,535,199	0	
	1998	4,228,395,655	2,962,927,663	9,508,753,259	1,044,210,217	17,744,286,794	0	
	1999	4,023,964,010	4,996,875,602	10,594,243,637	1,238,480,879	20,853,564,128	0	
	2000	4,303,930,262	4,719,150,120	12,331,631,713	873,020,430	22,227,732,525	0	
	2001	4,259,788,621	6,623,766,295	8,446,525,377	1,124,798,276	20,454,878,569	0	
	2002	4,474,638,586	6,954,435,404	9,157,386,286	1,081,899,396	21,668,359,672	0	
	2003	4,787,263,262	5,971,977,804	9,991,773,730	1,031,390,728	21,782,405,524	0	
	2004	4,905,589,261	5,074,168,432	10,062,257,016	964,060,683	21,006,075,392	0	
	2005	5,005,951,330	4,504,335,031	13,031,388,655	1,117,236,715	23,658,911,731	0	
	2006	5,155,599,424	5,270,569,478	14,030,574,109	1,136,037,828	25,592,780,839	0	
	2007	5,254,987,425	4,904,298,341	15,154,486,923	973,891,717	26,287,664,406	0	
	2008	5,313,073,725	6,343,390,548	15,801,869,753	1,219,036,294	28,677,370,320	0	
	2009	5,484,099,027	6,296,720,471	16,489,255,645	1,053,662,996	29,323,738,139	0	
	2010	5,726,519,796	5,652,279,187	13,645,446,481	189,789,382	25,214,034,846	81,202,522	UA 403b (A,L5.2+6.3)
Indiana	1988	1,231,294,327	999,914,339	2,348,784,694	447,992,113	5,027,985,473	0	
	1989	1,181,374,662	1,111,333,190	2,168,983,793	497,481,224	4,959,172,869	0	
	1990	1,396,295,793	1,042,759,123	2,311,773,993	428,237,312	5,179,066,221	0	
	1991	1,388,097,147	986,945,655	2,331,465,830	585,284,957	5,291,793,589	0	
	1992	1,433,697,023	1,198,789,437	2,468,301,295	612,775,366	5,713,563,121	0	
	1993	1,715,050,080	1,116,563,807	2,510,014,270	461,657,848	5,803,286,005	0	
	1994	1,715,383,678	1,311,306,571	2,495,742,336	389,491,884	5,911,924,469	0	
	1995	1,813,993,181	1,512,798,957	2,542,117,119	193,611,050	6,062,520,307	0	
	1996	1,773,426,561	1,251,211,124	2,635,099,953	123,421,523	5,783,159,161	0	
	1997	1,830,350,893	1,317,469,268	2,832,331,407	131,511,457	6,111,663,025	0	
	1998	1,757,241,340	1,220,705,894	2,935,832,776	120,043,488	6,033,823,498	0	
	1999	1,778,572,036	1,590,465,827	3,126,225,781	215,832,984	6,711,096,628	0	
	2000	2,016,183,088	1,661,089,201	3,320,183,808	280,425,402	7,277,881,499	0	
	2001	1,754,757,434	2,404,069,919	3,594,907,640	173,930,451	7,927,665,444	0	
	2002	1,801,940,643	3,287,734,605	3,681,040,208	193,303,773	8,964,019,229	0	
	2003	1,883,728,661	2,814,033,507	3,870,295,263	239,331,595	8,807,389,026	0	
	2004	1,963,177,960	2,500,584,579	4,249,515,656	239,575,706	8,952,853,901	0	
	2005	1,920,148,953	2,337,141,661	4,553,397,487	199,230,303	9,009,918,404	0	
	2006	2,009,212,261	2,633,277,686	4,947,029,637	131,890,852	9,721,410,436	27,606,670	UA 403b (A,L5.2+6.3)
	2007	2,104,611,100	2,598,017,957	5,660,181,152	559,888,433	10,922,698,642	27,877,189	UA 403b (A,L5.2+6.3)
	2008	2,125,588,259	3,502,348,602	6,102,928,689	113,770,397	11,844,635,947	27,940,784	UA 403b (A,L5.2+6.3)
	2009	2,220,021,000	3,311,124,802	5,921,107,022	136,748,969	11,589,001,793	27,872,973	UA 403b (A,L5.2+6.3)
	2010	2,228,429,164	2,774,889,668	6,314,520,679	281,467,985	11,599,307,496	18,054,994	UA 403b (A,L5.2+6.3)

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2010 Data

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Iowa	1988	785,518,841	666,373,201	1,257,600,157	251,661,721	2,961,153,920	0	
Iowa	1989	737,400,938	713,162,245	1,385,739,261	224,539,753	3,060,842,197	0	
Iowa	1990	756,412,872	883,066,273	1,437,593,560	174,140,010	3,251,212,715	0	
Iowa	1991	842,900,036	886,725,305	1,391,111,493	227,822,108	3,348,558,942	0	
Iowa	1992	842,908,152	925,692,133	1,409,401,079	128,788,808	3,306,790,172	0	
Iowa	1993	882,251,556	904,997,269	1,626,509,806	182,073,258	3,595,831,889	0	
Iowa	1994	942,321,717	1,008,736,756	1,637,708,558	113,476,398	3,702,243,429	0	
Iowa	1995	997,746,336	1,016,521,518	1,737,573,975	134,059,041	3,885,900,870	0	
Iowa	1996	955,936,583	784,021,094	1,838,043,543	109,511,547	3,687,512,767	0	
Iowa	1997	985,559,407	894,117,143	1,849,655,839	169,015,453	3,898,347,842	0	
Iowa	1998	1,065,757,864	849,594,940	1,952,738,002	135,269,047	4,003,359,853	0	
Iowa	1999	953,323,879	1,171,798,999	2,082,100,004	447,435,166	4,654,658,048	0	
Iowa	2000	977,485,907	1,130,559,841	2,170,175,367	305,994,751	4,584,215,866	0	
Iowa	2001	1,016,548,735	1,520,979,606	2,348,107,723	209,415,591	5,095,051,655	0	
Iowa	2002	1,039,296,621	1,717,794,926	2,475,482,347	1,769,965,718	7,002,539,612	0	
Iowa	2003	1,078,626,255	1,549,106,632	2,693,140,493	207,080,334	5,527,953,714	0	
Iowa	2004	1,095,758,469	1,429,113,041	2,907,255,455	176,930,195	5,609,057,160	0	
Iowa	2005	1,100,356,776	1,487,301,757	3,134,257,219	205,498,350	5,927,414,102	0	
Iowa	2006	1,177,468,079	1,720,711,814	3,327,686,655	1,179,413,264	7,405,279,812	0	
Iowa	2007	1,253,952,349	1,476,715,221	3,601,872,431	1,130,651,963	7,463,191,964	0	
Iowa	2008	1,212,557,106	2,393,115,964	3,563,704,280	2,381,888,861	9,551,266,211	0	
Iowa	2009	1,334,903,102	1,922,775,917	3,545,875,294	656,787,624	7,460,341,937	0	
Iowa	2010	1,429,906,032	2,108,886,723	3,584,947,156	430,938,855	7,554,678,766	0	
Kansas	1988	639,565,767	401,514,879	974,720,100	-	2,015,800,746	0	
Kansas	1989	608,814,887	430,035,831	1,076,232,589	-	2,115,083,307	0	
Kansas	1990	656,398,552	499,031,761	1,216,654,689	-	2,372,085,002	0	
Kansas	1991	681,053,616	455,310,657	1,268,847,560	-	2,405,211,833	0	
Kansas	1992	763,861,799	582,216,067	1,333,789,810	-	2,679,867,676	0	
Kansas	1993	786,765,266	515,434,776	1,404,106,568	-	2,706,306,610	0	
Kansas	1994	861,400,497	552,545,906	1,444,474,497	-	2,858,420,900	0	
Kansas	1995	843,021,220	569,854,074	1,444,104,643	-	2,856,979,937	0	
Kansas	1996	853,764,235	462,524,491	1,418,049,665	-	2,734,338,391	0	
Kansas	1997	795,285,017	540,931,940	1,429,894,102	-	2,766,111,059	0	
Kansas	1998	819,132,462	473,659,037	1,539,514,398	-	2,832,305,897	0	
Kansas	1999	795,058,466	1,349,430,275	1,629,391,488	-	3,773,880,229	0	
Kansas	2000	812,902,299	935,686,521	1,705,618,511	-	3,454,207,331	0	
Kansas	2001	859,584,486	948,024,058	1,896,700,056	-	3,704,308,600	0	
Kansas	2002	831,889,443	1,294,896,420	2,119,794,524	-	4,246,580,387	0	
Kansas	2003	932,087,251	1,119,181,316	2,328,435,351	-	4,379,703,918	0	
Kansas	2004	953,944,326	1,003,319,291	2,456,484,648	-	4,413,748,265	0	
Kansas	2005	976,273,182	934,981,821	2,565,149,781	-	4,476,404,784	0	
Kansas	2006	1,029,692,256	933,738,653	2,841,018,009	-	4,804,448,918	0	
Kansas	2007	1,047,567,830	1,364,592,010	2,984,075,561	-	5,396,235,401	0	
Kansas	2008	1,043,494,903	1,449,898,398	3,128,095,209	-	5,621,488,510	0	
Kansas	2009	1,135,565,677	1,391,617,049	3,362,138,626	-	5,889,321,352	0	
Kansas	2010	1,150,998,442	1,365,534,348	3,442,502,907	-	5,959,035,697	0	
Kentucky	1988	652,323,525	462,752,555	1,001,179,311	-	2,116,255,391	0	
Kentucky	1989	681,252,108	402,109,921	976,169,464	-	2,059,531,493	0	
Kentucky	1990	702,834,652	562,093,109	1,028,577,699	-	2,293,505,460	0	
Kentucky	1991	804,298,095	407,490,577	1,040,899,763	-	2,252,688,435	0	
Kentucky	1992	863,449,882	477,039,571	1,046,400,494	-	2,386,889,947	0	
Kentucky	1993	981,759,182	420,968,556	731,975,034	-	2,134,702,772	0	
Kentucky	1994	1,041,084,278	435,895,513	754,992,840	-	2,231,972,631	0	
Kentucky	1995	1,118,838,559	505,290,615	775,041,380	-	2,399,170,554	0	
Kentucky	1996	1,048,384,540	510,101,586	731,273,244	-	2,289,759,370	0	
Kentucky	1997	1,036,170,128	614,634,514	698,776,603	-	2,349,581,245	0	
Kentucky	1998	1,016,179,966	498,080,187	837,252,702	-	2,351,512,855	0	
Kentucky	1999	987,288,799	709,438,478	812,187,543	-	2,508,914,820	0	
Kentucky	2000	1,006,135,905	670,789,512	952,658,524	-	2,629,583,941	0	
Kentucky	2001	1,034,106,318	1,286,370,885	999,827,130	-	3,320,304,333	0	
Kentucky	2002	1,073,349,608	1,410,082,719	898,097,907	-	3,381,530,234	0	
Kentucky	2003	1,141,455,141	1,328,408,034	936,642,768	-	3,406,505,943	0	
Kentucky	2004	1,107,634,880	1,170,347,703	968,547,951	-	3,246,530,534	0	
Kentucky	2005	1,110,285,158	1,099,669,233	1,283,024,516	-	3,492,978,907	0	
Kentucky	2006	1,163,221,523	1,247,202,232	1,286,015,510	-	3,696,439,265	0	
Kentucky	2007	1,243,919,628	1,232,775,015	1,544,414,075	-	4,021,108,718	0	
Kentucky	2008	1,257,367,964	1,833,788,112	1,553,840,626	-	4,644,996,702	0	
Kentucky	2009	1,345,992,502	1,706,872,729	1,462,517,156	-	4,515,382,387	0	
Kentucky	2010	1,394,249,614	1,399,366,794	1,669,040,768	-	4,462,657,176	0	

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2010 Data

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference	
Louisiana	1988	1,061,394,381	574,031,109	877,000,957	-	2,512,426,447	23,113,640	A, L2, C2	
	1989	996,849,752	588,924,864	928,692,389	-	2,514,467,005	23,892,225	A, L2, C2	
	Allc anty incl 403(b) all yrs	1990	1,018,057,956	603,881,730	1,036,157,963	-	2,658,097,649	26,985,446	A, L2, C2
		1991	1,121,317,153	645,602,985	1,098,008,110	-	2,864,928,248	33,959,803	A, L2, C2
		1992	1,178,793,531	633,048,564	1,138,258,377	-	2,950,100,472	43,120,758	A, L2, C2
		1993	1,248,764,898	539,042,938	1,605,901,669	-	3,393,709,505	41,233,215	A, L2, C2
		1994	1,300,073,287	723,268,656	1,463,024,597	-	3,486,366,540	44,926,928	A, L2, C2
		1995	1,379,843,512	716,707,593	1,458,342,180	-	3,554,893,285	55,557,500	A, L2, C2
		1996	1,339,112,500	642,737,918	1,448,410,476	-	3,430,260,894	44,304,022	A, L2, C2
		1997	1,300,752,300	807,107,035	1,433,423,516	-	3,541,282,851	56,147,744	A, L2, C2
		1998	1,309,920,109	694,905,543	1,478,605,295	-	3,483,430,947	47,810,828	A, L2, C2
		1999	1,337,413,680	1,000,942,545	1,503,860,088	-	3,842,216,313	44,644,228	A, L2, C2
		2000	1,325,312,652	1,111,178,644	1,588,295,172	-	4,024,786,468	64,531,917	A, L2, C2
		2001	1,416,242,656	1,539,052,778	1,735,600,327	-	4,690,895,761	40,291,410	A, L2, C2
		2002	1,456,002,060	2,062,519,014	1,917,295,335	-	5,435,816,409	58,279,507	A, L2, C2
		2003	1,524,822,170	1,800,991,553	2,153,187,282	-	5,479,001,005	59,892,340	A, L2, C2
		2004	1,578,036,517	1,592,187,156	2,325,327,647	-	5,495,551,320	73,114,604	A, L2, C2
		2005	1,527,128,731	1,518,473,870	2,498,862,101	-	5,544,464,702	44,776,614	A, L2, C2
		2006	1,651,237,114	1,979,208,982	2,791,842,343	-	6,422,288,439	144,996,081	A, L2, C2
		2007	1,689,804,172	2,113,085,697	3,284,912,188	-	7,087,802,057	143,070,422	A, L2, C2
2008	1,756,605,827	2,821,474,355	3,387,327,704	-	7,965,407,886	162,579,442	A, L2, C2		
2009	1,884,497,023	2,433,815,966	3,465,561,550	-	7,783,874,539	124,690,898	A, L2, C2		
2010	1,985,231,181	2,079,835,353	3,624,239,225	-	7,689,305,759	124,900,532	A, L2, C2		
Maine	1988	205,589,438	143,683,665	258,670,567	46,145,929	654,089,599	0		
	1989	202,478,234	166,195,355	290,326,059	70,395,054	729,394,702	0		
	1990	211,356,731	222,695,206	312,504,647	43,039,290	789,595,874	0		
	1991	222,499,783	168,234,474	350,523,624	69,681,202	810,939,083	0		
	1992	236,125,111	204,375,146	352,638,718	40,121,545	833,260,520	0		
	1993	238,318,364	172,138,858	322,976,510	55,186,025	788,619,757	0		
	1994	248,769,967	244,794,929	329,123,557	67,038,506	889,726,959	0		
	1995	270,300,977	250,045,083	348,737,618	71,961,672	941,045,350	0		
	1996	266,662,231	195,967,922	353,848,307	114,182,473	930,660,933	0		
	1997	284,860,385	264,033,487	333,331,361	19,887,348	902,112,581	0		
	1998	266,013,103	251,185,254	319,592,654	150,662,978	987,453,989	0		
	1999	348,461,472	290,690,820	328,367,163	50,073,932	1,017,593,387	0		
	2000	297,620,356	356,673,168	315,050,368	25,000,729	994,344,621	0		
	2001	282,813,848	405,279,312	323,524,951	37,673,601	1,049,291,712	0		
	2002	334,023,655	640,376,252	364,934,677	32,454,741	1,371,789,325	0		
	2003	320,072,923	522,887,967	371,570,538	50,152,412	1,264,683,840	0		
	2004	311,301,627	439,715,909	399,355,879	55,627,947	1,206,001,362	0		
	2005	348,452,634	375,814,326	495,094,181	-	1,219,361,141	0		
	2006	335,928,198	382,858,325	614,238,997	-	1,333,025,520	0		
	2007	370,265,342	453,329,640	759,775,549	-	1,583,370,531	0		
2008	378,249,617	748,592,595	934,417,918	-	2,061,260,130	0			
2009	376,299,271	635,147,204	1,461,212,242	-	2,472,658,717	2,016,321	UA 403b (A,L5.2+6.3)		
2010	408,408,080	560,169,643	1,622,108,827	-	2,590,686,550	2,238,767	UA 403b (A,L5.2+6.3)		
Maryland	1988	1,100,513,137	733,179,846	1,872,016,098	-	3,705,709,081	0		
	1989	1,145,229,975	921,665,068	1,988,481,174	-	4,055,376,217	0		
	1990	1,191,463,774	1,117,302,798	2,144,409,308	-	4,453,175,880	0		
	1991	1,263,365,695	1,005,736,364	1,745,723,567	-	4,014,825,626	0		
	1992	1,358,123,602	1,369,609,902	1,635,054,709	-	4,362,788,213	0		
	1993	1,358,348,908	1,012,867,979	1,659,545,557	-	4,030,762,444	0		
	1994	1,405,794,797	1,228,124,274	1,638,518,200	-	4,272,437,271	0		
	1995	1,517,772,500	1,209,099,674	1,645,912,453	-	4,372,784,627	0		
	1996	1,632,127,857	1,080,298,182	1,637,026,483	-	4,349,452,522	0		
	1997	1,588,575,292	1,024,473,490	1,734,491,700	-	4,347,540,482	0		
	1998	1,688,281,538	1,053,738,638	1,795,521,762	-	4,537,541,938	0		
	1999	1,552,397,622	1,349,985,708	1,935,957,228	-	4,838,340,558	0		
	2000	1,718,273,738	1,438,550,088	2,130,025,155	-	5,286,848,981	0		
	2001	1,703,241,352	2,078,864,778	2,254,660,723	-	6,036,766,853	0		
	2002	1,744,145,980	2,629,263,391	2,378,845,571	-	6,752,254,942	0		
	2003	1,870,965,444	3,097,895,350	2,439,223,032	-	7,408,083,826	0		
	2004	1,954,175,819	2,228,188,227	2,492,018,708	-	6,674,382,754	0		
	2005	1,965,492,865	2,274,841,052	2,688,549,704	-	6,928,883,621	0		
	2006	2,143,588,207	2,123,976,820	3,202,480,666	-	7,470,045,693	0		
	2007	2,204,212,801	2,403,527,601	3,773,154,488	-	8,380,894,890	0		
2008	2,346,014,021	3,374,285,781	3,955,739,445	-	9,676,039,247	0			
2009	2,490,791,657	3,523,331,529	4,137,086,391	-	10,151,209,577	0			
2010	2,612,384,311	3,139,196,728	4,261,358,993	-	10,012,940,032	0			

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2010 Data

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Massachusetts	1988	1,495,903,361	1,449,017,699	1,099,039,902	-	4,043,960,962	0	
	1989	1,474,726,661	1,432,451,148	1,227,571,030	-	4,134,748,839	0	
	1990	1,540,835,162	2,036,694,415	1,262,552,408	-	4,840,081,985	0	
	1991	1,639,871,965	1,557,117,445	1,302,733,826	-	4,499,723,236	0	
	1992	1,795,643,916	1,468,916,213	1,284,972,004	-	4,549,532,133	0	
	1993	1,773,549,766	1,336,044,258	1,306,814,253	-	4,416,408,277	0	
	1994	1,952,761,854	1,683,031,581	1,351,159,104	-	4,986,952,539	0	
	1995	2,016,029,763	1,636,478,483	1,402,023,700	-	5,054,531,946	0	
	1996	2,126,058,141	1,685,437,475	1,421,531,435	-	5,233,027,051	0	
	1997	2,015,196,332	2,237,016,754	1,447,797,964	-	5,700,011,050	0	
	1998	2,178,082,597	2,045,636,611	1,461,570,316	-	5,685,289,524	0	
	1999	2,251,025,613	1,973,735,739	1,517,335,968	-	5,742,097,320	0	
	2000	2,317,918,323	2,356,065,929	1,564,452,794	-	6,238,437,046	0	
	2001	2,465,063,164	4,309,396,314	1,549,668,704	-	8,324,128,182	0	
	2002	2,394,220,913	5,838,753,349	1,572,629,131	-	9,805,603,393	0	
	2003	2,497,037,709	4,533,721,741	1,623,672,778	-	8,654,432,228	0	
	2004	2,609,697,872	3,606,044,777	1,721,880,477	-	7,937,623,126	0	
	2005	2,531,002,994	2,729,911,928	1,857,261,232	-	7,118,176,154	0	
	2006	2,741,722,639	3,119,107,409	2,222,285,352	-	8,083,115,400	0	
	2007	2,866,121,147	3,878,282,223	2,561,300,175	-	9,305,703,545	0	
2008	2,862,374,744	4,933,584,934	2,813,788,101	-	10,609,747,779	0		
2009	2,934,503,382	4,606,503,746	2,946,206,681	-	10,487,213,809	0		
2010	3,064,249,995	3,761,822,132	3,075,005,043	-	9,901,077,170	0		
Michigan	1988	1,855,610,143	1,553,938,792	1,453,410,515	1,109,329,044	5,972,288,494	0	
	1989	1,857,049,022	1,735,316,639	1,545,578,978	1,163,623,048	6,301,567,687	0	
	1990	2,000,769,568	1,777,661,274	1,589,421,636	1,362,796,754	6,730,649,232	0	
	1991	2,210,053,550	1,668,950,527	1,581,154,698	1,384,626,158	6,844,784,933	0	
	1992	2,248,287,675	1,792,416,490	1,601,874,646	1,070,650,293	6,713,229,170	0	
	1993	2,485,353,453	1,736,664,084	1,604,167,301	867,041,942	6,693,226,780	0	
	1994	2,978,805,847	2,297,267,431	1,706,897,004	1,011,661,921	7,994,632,203	0	
	1995	2,918,346,470	2,171,776,437	1,859,132,636	1,022,581,380	7,971,836,923	0	
	1996	3,063,404,886	1,979,040,338	1,985,247,343	820,203,637	7,847,896,204	0	
	1997	3,007,994,700	1,957,958,270	2,034,634,179	627,329,550	7,627,916,699	0	
	1998	2,705,992,023	1,898,792,707	2,066,435,426	713,488,177	7,384,708,333	0	
	1999	2,763,504,926	2,594,015,398	2,216,388,274	966,991,661	8,540,900,259	0	
	2000	2,744,918,659	2,813,655,418	2,350,271,075	589,261,451	8,498,106,603	0	
	2001	2,887,372,556	3,677,775,868	2,519,311,845	610,006,815	9,694,467,084	0	
	2002	2,850,227,855	5,533,889,969	2,596,503,507	870,994,054	11,851,615,385	0	
	2003	2,963,186,613	5,222,886,535	2,869,234,562	673,768,879	11,729,076,589	0	
	2004	2,979,157,174	5,118,497,631	3,072,445,243	831,153,682	12,001,253,730	0	
	2005	3,108,986,092	3,484,001,258	3,247,417,326	863,608,289	10,704,012,965	0	
	2006	3,240,263,338	3,346,004,387	3,513,831,752	1,000,164,584	11,100,264,061	0	
	2007	3,378,928,574	5,199,853,673	3,625,761,777	204,765,259	12,409,309,283	32,267,065	UA 403b (A,L5.2+6.3)
2008	3,398,242,792	6,971,365,843	3,735,958,190	181,782,106	14,287,348,931	74,124,946	UA 403b (A,L5.2+6.3)	
2009	3,496,112,436	6,774,875,329	3,862,073,413	239,954,343	14,373,015,521	52,294,332	UA 403b (A,L5.2+6.3)	
2010	3,367,282,320	5,752,143,799	3,872,365,308	448,725,475	13,440,516,902	55,951,011	UA 403b (A,L5.2+6.3)	
Minnesota	1988	991,844,422	1,418,175,077	1,233,459,613	983,453,342	4,626,932,454	0	
	1989	968,227,631	1,294,142,928	1,350,007,713	1,215,429,982	4,827,808,254	0	
	1990	994,401,925	1,569,795,250	1,448,296,965	1,216,892,120	5,229,386,260	0	
	1991	1,064,724,119	1,424,229,703	1,519,551,252	1,338,071,746	5,346,576,820	0	
	1992	1,158,658,257	1,448,974,792	1,555,354,126	888,891,302	5,051,878,477	0	
	1993	1,284,114,347	1,140,639,810	1,559,418,881	834,483,520	4,818,656,558	0	
	1994	1,364,401,005	1,584,920,701	1,678,238,765	448,280,320	5,075,840,791	0	
	1995	1,382,653,488	1,654,876,679	1,694,532,847	433,050,125	5,165,113,139	0	
	1996	1,409,650,986	1,216,614,999	1,767,595,582	297,909,322	4,691,770,889	0	
	1997	1,391,785,466	1,345,345,297	1,835,812,601	268,445,977	4,841,389,341	0	
	1998	1,435,675,392	1,225,045,708	2,055,019,175	65,945,886	4,781,686,161	0	
	1999	1,446,767,351	1,594,298,274	2,349,723,395	336,956,565	5,727,745,585	0	
	2000	1,468,443,440	1,685,016,555	2,650,474,393	476,722,944	6,280,657,332	0	
	2001	1,489,895,293	2,312,407,536	2,644,246,213	(141,523,048)	6,305,025,994	0	
	2002	1,558,159,332	3,145,136,369	2,812,149,147	293,849,038	7,809,293,886	0	
	2003	1,733,966,356	2,587,566,336	2,776,652,838	379,280,123	7,477,465,653	0	
	2004	1,778,181,090	2,145,415,855	3,058,272,941	352,756,324	7,334,626,210	0	
	2005	1,868,080,318	1,774,289,630	3,379,656,672	735,902,246	7,757,928,866	0	
	2006	2,014,372,636	1,937,282,341	3,772,395,104	682,474,923	8,406,525,004	0	
	2007	2,342,853,339	2,183,826,216	5,381,282,507	516,033,798	10,423,995,860	0	
2008	2,535,397,174	2,931,594,740	5,813,000,116	642,987,124	11,922,979,154	0		
2009	2,709,225,893	2,776,868,677	5,931,961,888	414,008,153	11,832,064,611	0		
2010	2,754,984,565	2,402,283,581	6,058,044,159	527,791,143	11,743,103,448	0		

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2010 Data

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Mississippi	1988	494,160,311	139,246,409	537,561,838	59,908,525	1,230,877,083	0	
	1989	507,841,813	169,895,828	576,016,570	78,357,618	1,332,111,829	0	
	1990	540,232,035	210,283,690	603,593,291	84,560,616	1,438,669,632	0	
	1991	553,617,397	194,700,963	617,080,734	72,413,418	1,437,812,512	0	
	1992	590,668,261	228,391,753	658,147,869	57,756,871	1,534,964,754	0	
	1993	624,675,929	201,796,629	720,034,011	82,419,318	1,628,925,887	0	
	1994	684,193,956	259,009,264	691,777,042	72,732,935	1,707,713,197	0	
	1995	709,493,426	243,301,024	704,786,886	75,550,966	1,733,132,302	0	
	1996	679,253,235	238,600,553	1,146,866,345	70,332,244	2,135,052,377	0	
	1997	685,764,267	227,148,652	1,197,733,300	80,780,006	2,191,426,225	0	
	1998	717,084,967	276,999,929	1,308,400,017	75,177,676	2,377,662,589	0	
	1999	700,222,456	467,201,248	1,491,243,860	22,795,978	2,681,463,542	9,174,563	UA 403b (A,LS.2+6.3)
	2000	728,558,722	551,858,802	1,689,058,813	32,855,534	3,002,331,871	14,578,021	UA 403b (A,LS.2+6.3)
	2001	766,056,989	711,026,830	1,551,481,021	19,580,221	3,048,145,061	9,883,950	UA 403b (A,LS.2+6.3)
	2002	821,627,437	935,221,183	1,642,284,308	12,123,739	3,411,256,667	10,346,312	UA 403b (A,LS.2+6.3)
	2003	832,258,477	848,668,057	1,798,892,605	30,461,039	3,510,280,178	17,292,726	UA 403b (A,LS.2+6.3)
	2004	878,895,716	783,998,043	1,954,734,991	29,695,704	3,647,324,454	27,409,883	UA 403b (A,LS.2+6.3)
	2005	843,105,341	720,107,437	2,055,542,218	29,358,605	3,648,113,601	18,809,558	UA 403b (A,LS.2+6.3)
	2006	871,708,070	816,857,580	2,266,617,493	16,758,849	3,971,941,992	11,129,153	UA 403b (A,LS.2+6.3)
	2007	900,744,584	768,621,684	2,608,752,757	23,359,188	4,301,478,213	7,616,222	UA 403b (A,LS.2+6.3)
2008	977,126,800	1,042,067,117	2,378,353,175	16,162,811	4,413,709,903	15,218,500	UA 403b (A,LS.2+6.3)	
2009	1,075,876,880	970,426,265	2,725,964,489	34,124,962	4,806,392,596	19,947,823	UA 403b (A,LS.2+6.3)	
2010	1,046,595,624	851,655,369	2,629,420,239	25,094,358	4,552,765,590	2,489,207	UA 403b (A,LS.2+6.3)	
Missouri	1988	1,251,563,117	931,078,974	2,156,992,186	-	4,339,634,277	0	
	1989	1,198,180,850	1,123,059,899	2,124,022,136	-	4,445,262,885	0	
	1990	1,240,651,317	1,097,030,146	2,324,782,100	-	4,662,463,563	0	
	1991	1,349,911,823	1,389,277,893	2,060,112,323	-	4,799,302,039	0	
	1992	1,459,548,738	1,175,246,706	2,124,405,592	-	4,759,201,036	0	
	1993	1,527,419,510	989,233,343	2,188,748,651	-	4,705,401,504	0	
	1994	1,671,769,259	1,204,134,118	2,189,107,887	-	5,065,011,264	0	
	1995	1,839,124,315	1,188,539,399	2,347,301,665	-	5,374,965,379	0	
	1996	1,682,414,277	1,114,522,624	2,383,805,840	-	5,180,742,741	0	
	1997	1,669,250,470	1,139,674,732	2,374,229,300	-	5,183,154,502	0	
	1998	1,637,956,937	1,032,414,678	2,420,090,787	-	5,090,462,402	0	
	1999	1,653,760,006	1,275,930,746	2,502,569,907	-	5,432,260,659	0	
	2000	1,668,186,368	1,408,762,316	2,577,689,385	-	5,654,638,069	0	
	2001	1,736,935,205	2,505,513,265	3,006,597,001	-	7,249,045,471	0	
	2002	1,831,224,742	2,733,458,900	3,242,178,827	-	7,806,862,469	0	
	2003	1,943,903,479	2,479,348,400	3,659,027,426	-	8,082,279,305	0	
	2004	2,021,695,012	2,499,720,306	4,088,974,451	-	8,610,389,769	0	
	2005	1,966,492,499	2,320,042,164	4,485,178,309	-	8,771,712,972	0	
	2006	2,115,297,355	2,816,433,582	5,073,583,309	-	10,005,314,246	0	
	2007	2,169,656,374	2,417,866,053	5,517,388,174	-	10,104,910,601	0	
2008	2,190,546,307	3,723,154,933	6,053,273,728	-	11,966,974,968	0		
2009	2,427,879,062	3,635,022,384	6,263,415,684	-	12,326,317,130	0		
2010	2,311,852,743	3,359,298,780	6,585,751,698	-	12,256,903,221	0		
Montana	1988	169,041,608	148,382,870	143,818,697	34,022,445	495,265,620	0	
	1989	147,923,715	178,608,344	159,327,524	28,160,686	514,020,269	0	
	1990	151,461,664	174,514,867	168,978,142	28,984,099	523,938,772	0	
	1991	159,736,732	168,421,262	182,006,785	-	510,164,779	0	
	1992	167,589,649	177,152,069	194,197,079	-	538,938,797	0	
	1993	176,808,984	137,333,187	206,653,950	40,838,724	561,634,845	0	
	1994	184,354,230	179,294,334	216,362,491	41,066,926	621,077,981	0	
	1995	190,008,113	163,550,032	218,117,329	36,557,026	608,232,500	0	
	1996	193,636,502	118,717,121	228,259,960	19,699,949	560,313,532	0	
	1997	193,559,711	114,621,272	233,730,642	24,378,933	566,290,558	0	
	1998	185,814,389	112,354,833	240,114,841	30,435,668	568,719,731	0	
	1999	190,832,253	146,602,863	251,313,879	21,499,523	610,248,518	0	
	2000	195,293,601	182,761,370	267,438,449	18,416,508	663,909,928	0	
	2001	196,489,776	207,425,482	300,463,230	26,302,806	730,681,294	0	
	2002	228,114,256	247,001,321	285,510,925	28,760,226	789,386,728	0	
	2003	200,687,914	230,912,704	326,378,682	4,039,810	762,019,110	1,609,793	UA 403b (A,LS.2+6.3)
	2004	208,199,260	258,729,569	328,163,224	4,882,722	799,974,775	1,883,841	UA 403b (A,LS.2+6.3)
	2005	211,045,281	239,443,767	338,709,389	13,418,591	802,617,028	903,196	UA 403b (A,LS.2+6.3)
	2006	227,805,187	250,827,065	358,021,964	8,050,515	844,704,731	1,438,443	UA 403b (A,LS.2+6.3)
	2007	245,059,396	238,595,697	432,056,095	24,306,100	940,017,288	871,548	UA 403b (A,LS.2+6.3)
2008	260,776,679	319,463,772	471,542,573	7,582,004	1,059,365,028	1,369,555	UA 403b (A,LS.2+6.3)	
2009	296,416,646	312,026,561	498,434,550	8,873,352	1,115,751,109	1,127,744	UA 403b (A,LS.2+6.3)	
2010	302,627,018	307,916,293	551,070,428	4,080,653	1,165,694,392	1,029,482	UA 403b (A,LS.2+6.3)	

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2010 Data

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Nebraska	1988	433,750,438	418,065,185	629,941,666	-	1,481,757,289	0	
	1989	398,868,887	450,436,550	678,877,041	-	1,528,182,478	0	
	1990	421,996,673	467,201,546	765,338,463	-	1,654,536,682	0	
	1991	470,693,992	480,634,914	809,821,032	-	1,761,149,938	0	
	1992	488,454,238	439,973,745	873,692,323	-	1,802,120,306	0	
	1993	493,313,156	345,751,489	938,737,324	-	1,777,801,969	0	
	1994	540,223,282	712,764,436	910,908,244	-	2,163,895,962	0	
	1995	580,304,048	1,088,285,987	946,054,978	-	2,614,645,013	0	
	1996	573,723,813	672,044,173	984,252,981	-	2,230,020,967	0	
	1997	574,539,177	814,868,462	1,034,818,205	-	2,424,225,844	0	
	1998	582,942,458	782,597,180	1,122,058,076	-	2,487,597,714	0	
	1999	577,215,782	814,694,416	1,223,157,898	-	2,615,068,096	0	
	2000	641,780,187	1,019,551,159	1,409,656,259	-	3,070,987,605	0	
	2001	699,068,536	1,057,962,159	1,548,095,887	-	3,305,126,582	0	
	2002	627,399,997	1,179,581,157	1,593,082,767	-	3,400,063,921	0	
	2003	664,892,755	1,082,884,777	1,690,586,227	-	3,438,363,759	0	
	2004	641,792,476	1,226,532,114	1,547,901,181	-	3,416,225,771	0	
	2005	650,727,258	876,832,903	1,772,020,498	-	3,299,580,659	0	
	2006	704,163,418	991,369,457	1,960,362,202	-	3,655,895,077	0	
	2007	736,930,696	873,263,967	2,072,492,924	-	3,682,687,587	0	
2008	783,140,776	1,104,225,894	2,159,142,526	-	4,046,509,196	0		
2009	805,922,664	1,108,297,962	2,266,273,577	-	4,180,494,203	0		
2010	851,417,024	1,019,033,620	2,401,331,471	-	4,271,782,115	0		
Nevada	1988	188,056,206	159,617,086	239,835,297	-	587,508,589	0	
	1989	187,685,850	179,579,717	278,227,085	-	645,492,652	0	
	1990	211,526,018	209,381,798	329,258,460	-	750,166,276	0	
	1991	235,029,695	257,079,113	347,250,712	-	839,359,520	0	
	1992	252,421,794	228,215,561	354,132,389	-	834,769,744	0	
	1993	259,412,256	224,454,266	382,539,332	-	866,405,854	0	
	1994	303,621,694	330,815,670	398,438,708	-	1,032,876,072	0	
	1995	328,707,652	331,575,221	423,068,962	-	1,083,351,835	0	
	1996	339,210,804	329,511,360	455,923,916	-	1,124,646,080	0	
	1997	364,319,447	347,039,518	477,837,146	-	1,189,196,111	0	
	1998	383,955,521	303,351,906	501,685,748	-	1,188,993,175	0	
	1999	393,472,325	397,510,883	577,477,196	-	1,368,460,404	0	
	2000	457,675,253	589,727,264	630,109,657	-	1,677,512,174	0	
	2001	439,636,288	661,926,690	674,107,946	-	1,775,670,924	0	
	2002	500,708,457	1,287,227,807	657,280,614	-	2,445,216,878	0	
	2003	560,244,756	1,002,487,503	715,662,888	-	2,278,395,147	0	
	2004	621,862,008	783,868,243	775,448,499	-	2,181,178,750	0	
	2005	616,220,934	766,485,503	823,325,958	-	2,206,032,395	0	
	2006	692,636,351	702,024,818	912,982,468	-	2,307,643,637	0	
	2007	712,200,556	824,604,506	1,322,286,110	-	2,859,091,172	0	
2008	739,912,500	1,096,212,102	1,498,313,802	-	3,334,438,404	0		
2009	769,949,241	1,071,481,528	1,653,824,373	-	3,495,255,142	0		
2010	748,015,631	1,008,581,875	1,620,890,080	-	3,377,487,586	0		
New Hampshire	1988	252,803,488	119,901,061	203,345,399	87,655,124	663,705,072	0	
	1989	234,946,765	217,312,983	235,348,015	75,157,619	762,765,382	0	
	1990	241,536,221	259,760,502	240,900,345	92,438,242	834,635,310	0	
	1991	260,141,719	205,080,765	241,177,952	82,311,078	788,711,514	0	
	1992	285,808,181	265,144,968	253,737,165	41,944,650	846,634,964	0	
	1993	279,493,617	264,027,730	283,496,014	74,308,335	901,325,696	0	
	1994	314,086,073	284,405,162	286,147,819	42,554,564	927,193,618	0	
	1995	332,373,812	272,400,511	298,025,547	28,369,697	931,169,567	0	
	1996	356,329,729	202,957,008	306,213,178	38,576,938	904,076,853	0	
	1997	327,085,853	269,116,727	295,343,014	66,111,619	957,657,213	0	
	1998	379,340,368	273,163,517	296,275,080	102,922,212	1,051,701,177	0	
	1999	383,399,884	353,550,676	311,830,778	85,811,125	1,134,592,463	0	
	2000	371,612,555	356,810,727	327,324,467	49,837,913	1,105,585,662	0	
	2001	363,577,918	493,492,136	327,779,405	39,427,603	1,224,277,062	0	
	2002	346,960,375	774,499,331	339,227,506	110,238,020	1,570,925,232	0	
	2003	383,633,208	686,958,663	358,910,278	74,796,393	1,504,298,542	0	
	2004	381,166,967	641,007,904	394,769,423	91,170,299	1,508,114,593	0	
	2005	412,156,500	593,862,991	428,512,326	129,230,456	1,563,762,273	0	
	2006	444,502,774	558,130,092	496,838,075	168,348,202	1,667,819,143	0	
	2007	477,497,084	559,526,907	868,271,880	80,082,857	1,985,378,728	0	
2008	471,342,822	795,665,312	1,037,783,684	261,653,876	2,566,445,694	0		
2009	501,259,480	828,000,435	1,097,122,149	282,328,023	2,708,710,087	0		
2010	513,799,242	763,154,173	1,173,877,203	494,814,110	2,945,644,728	0		

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2010 Data

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
New Jersey	1988	2,073,109,199	1,731,834,873	4,227,426,164	1,108,412,108	9,140,782,344	0	
	1989	2,183,764,728	1,974,007,514	4,745,054,555	969,808,889	9,872,635,686	0	
	1990	2,364,265,442	2,550,437,379	4,888,106,724	1,133,655,124	10,936,464,669	0	
	1991	2,444,151,278	2,481,827,275	4,397,986,945	877,253,188	10,201,218,686	0	
	1992	2,689,828,543	2,929,192,390	4,327,663,715	575,311,765	10,521,996,413	0	
	1993	2,996,718,589	2,532,350,985	4,245,833,860	593,521,279	10,368,424,713	0	
	1994	3,231,932,887	2,957,910,836	4,269,926,095	639,234,053	11,099,003,871	0	
	1995	3,175,155,312	2,682,124,713	4,157,029,058	491,233,902	10,505,542,985	0	
	1996	2,999,224,711	2,302,871,125	4,252,812,116	640,455,344	10,195,363,296	0	
	1997	3,196,860,901	2,545,256,440	4,294,005,693	479,246,708	10,515,369,742	0	
	1998	3,594,018,956	2,346,820,388	4,391,742,488	303,854,623	10,636,436,455	0	
	1999	3,131,582,842	2,744,233,755	4,524,544,981	643,538,393	11,043,899,971	0	
	2000	3,336,450,761	3,602,748,260	4,697,743,590	667,276,739	12,304,219,350	0	
	2001	3,254,615,957	5,163,369,591	5,059,968,369	470,562,350	13,948,516,267	0	
	2002	3,524,610,093	6,900,012,912	5,110,299,481	379,130,839	15,914,053,325	0	
	2003	3,772,083,713	6,399,872,712	5,390,004,672	634,576,551	16,196,537,648	0	
	2004	4,204,052,289	5,294,540,755	5,722,735,424	815,329,692	16,036,658,160	0	
	2005	4,002,026,439	4,959,483,318	6,161,664,883	1,319,921,261	16,443,095,901	0	
	2006	4,547,140,561	5,470,434,982	7,343,310,219	1,214,023,392	18,574,909,154	0	
	2007	4,441,444,134	5,079,390,399	9,335,690,450	836,012,711	19,692,537,694	0	
	2008	4,338,367,211	7,272,418,925	9,853,696,947	846,436,484	22,310,919,567	0	
	2009	4,569,693,896	7,571,069,258	10,028,229,272	390,155,994	22,559,148,420	0	
	2010	5,113,558,117	7,355,793,524	10,197,728,285	329,361,195	22,996,441,121	0	
New Mexico	1988	263,207,485	499,770,760	260,588,388	-	1,023,566,633	0	
	1989	254,044,968	531,730,200	288,935,513	-	1,074,710,681	0	
	1990	266,559,874	614,125,627	298,043,034	-	1,178,728,535	0	
	1991	290,120,028	544,216,464	313,454,917	-	1,147,791,409	0	
	1992	307,678,533	564,487,300	321,008,873	-	1,193,174,706	0	
	1993	320,672,161	645,253,299	296,303,291	-	1,262,228,751	0	
	1994	371,393,695	547,626,406	307,732,891	-	1,226,752,992	0	
	1995	370,546,476	640,618,306	316,965,441	-	1,328,130,223	0	
	1996	381,363,681	444,425,140	342,582,739	-	1,168,371,560	0	
	1997	315,623,262	375,216,289	325,511,693	-	1,016,351,244	0	
	1998	372,791,582	259,460,467	321,391,930	-	953,643,979	0	
	1999	369,365,242	298,302,823	341,133,219	-	1,008,801,284	0	
	2000	401,247,610	308,241,290	378,298,654	-	1,087,787,554	0	
	2001	399,776,120	419,768,711	442,798,369	-	1,262,343,200	0	
	2002	395,877,531	514,913,400	513,015,519	-	1,423,806,450	0	
	2003	416,199,293	490,942,012	522,800,002	-	1,429,941,307	0	
	2004	424,722,865	439,336,806	525,965,504	-	1,390,025,175	0	
	2005	448,972,517	412,759,260	573,230,873	-	1,434,962,650	0	
	2006	476,542,909	453,719,971	699,489,440	-	1,629,752,320	0	
	2007	496,065,345	439,507,333	858,165,100	-	1,793,737,778	0	
	2008	504,550,468	556,534,610	1,295,299,338	-	2,356,384,416	0	
	2009	578,469,695	581,539,791	1,385,110,720	-	2,545,120,206	0	
	2010	598,295,452	500,597,871	1,327,280,737	-	2,426,174,060	0	
New York	1988	4,446,025,393	4,568,377,805	4,742,304,311	1,632,565,849	15,389,273,358	0	
	1989	4,509,186,013	4,812,919,847	5,149,446,770	1,639,511,338	16,111,063,968	0	
	1990	4,765,779,478	5,726,596,588	5,267,075,151	1,388,082,664	17,147,533,881	0	
	1991	5,073,975,953	5,829,948,814	5,573,432,664	1,313,616,365	17,790,973,796	0	
	1992	5,423,692,378	6,077,931,583	5,692,188,109	749,635,505	17,943,447,575	0	
	1993	5,564,000,618	4,539,803,629	5,895,008,131	741,223,678	16,740,036,056	0	
	1994	5,682,942,116	5,925,954,151	5,687,164,985	(20,828,161)	17,275,233,091	0	
	1995	6,540,894,447	6,077,855,541	5,463,297,233	711,370,555	18,793,417,776	0	
	1996	5,865,473,390	4,961,870,011	5,378,899,201	505,529,008	16,711,771,610	0	
	1997	6,237,127,269	5,624,309,462	5,951,408,523	456,203,706	18,269,048,960	0	
	1998	6,671,375,041	4,921,252,456	5,865,800,022	878,698,579	18,337,126,098	0	
	1999	6,274,814,732	5,878,277,911	6,370,923,275	663,704,996	19,187,720,914	0	
	2000	6,349,579,179	7,613,325,320	7,206,223,650	680,144,164	21,849,272,313	0	
	2001	6,372,678,143	10,572,064,049	6,848,297,092	912,651,400	24,705,690,684	0	
	2002	6,683,022,346	14,288,214,828	7,434,052,485	460,435,693	28,865,725,352	0	
	2003	7,093,177,608	12,339,386,483	7,851,903,600	631,846,092	27,916,313,783	0	
	2004	7,635,497,556	10,723,207,047	8,800,931,777	942,362,774	28,101,999,154	0	
	2005	7,699,921,709	9,442,568,288	9,104,872,358	1,326,022,439	27,573,384,794	0	
	2006	8,202,674,363	10,976,356,560	8,662,114,950	1,468,048,338	29,309,194,211	0	
	2007	8,538,356,100	10,777,659,214	13,303,773,763	1,110,537,877	33,730,326,954	0	
	2008	8,891,375,084	14,798,276,605	15,717,395,126	1,701,438,893	41,108,485,708	0	
	2009	9,136,279,389	12,795,184,044	17,059,951,581	882,632,693	39,874,047,707	0	
	2010	9,544,372,938	9,912,269,203	17,918,052,852	954,446,598	38,329,141,591	0	

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2010 Data

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
North Carolina	1988	1,576,211,257	965,244,453	1,169,154,078	297,345,235	4,007,955,023	0	
	1989	1,623,745,015	999,194,134	1,319,275,033	140,253,076	4,082,467,258	0	
	1990	1,822,113,981	1,187,538,879	1,457,270,393	161,054,913	4,627,978,166	0	
	1991	1,890,224,150	1,009,419,304	1,575,306,222	985,271,351	5,460,221,027	0	
	1992	2,005,947,831	1,053,287,642	1,674,492,275	646,822,015	5,380,549,763	0	
	1993	2,303,511,574	821,679,848	1,821,947,289	757,431,262	5,704,569,973	0	
	1994	2,436,915,646	1,203,222,295	1,911,502,511	720,045,572	6,271,686,024	0	
	1995	2,534,603,476	1,189,509,137	3,010,616,221	626,791,461	7,361,520,295	0	
	1996	2,610,371,300	1,024,509,545	3,123,139,337	649,527,488	7,407,547,670	0	
	1997	2,549,315,599	1,236,750,477	3,295,674,983	579,634,800	7,661,375,859	0	
	1998	3,102,840,241	1,300,280,894	3,349,075,310	473,111,198	8,225,307,643	0	
	1999	2,696,896,497	1,836,633,077	3,649,778,320	891,843,054	9,075,150,948	0	
	2000	3,336,683,293	2,053,852,555	4,112,063,991	699,776,079	10,202,375,918	0	
	2001	3,045,458,927	2,843,495,265	4,317,663,762	492,959,828	10,699,577,782	0	
	2002	3,135,939,431	3,979,428,122	4,698,009,006	619,625,352	12,433,001,911	0	
	2003	2,983,351,816	3,676,818,985	4,905,869,805	430,790,322	11,996,830,928	0	
	2004	3,017,296,814	3,145,321,138	5,362,292,378	412,138,877	11,937,049,207	0	
	2005	3,115,275,303	3,099,911,047	5,884,210,882	817,039,712	12,916,436,944	0	
	2006	3,370,338,158	3,375,914,426	6,752,379,642	442,370,847	13,941,003,073	0	
	2007	3,471,950,313	3,430,752,748	7,751,883,243	526,667,603	15,181,253,907	0	
2008	3,578,435,894	4,701,898,477	8,283,868,055	642,489,200	17,206,691,626	0		
2009	3,732,635,087	4,671,091,867	8,403,625,995	757,020,943	17,564,373,892	0		
2010	3,941,644,362	3,896,747,082	8,847,410,340	522,861,618	17,208,663,402	0		
North Dakota	1988	149,101,958	150,864,610	117,708,329	20,081,033	437,755,930	0	
	1989	147,961,050	144,092,600	118,596,232	23,499,885	434,149,767	0	
	1990	142,834,709	173,952,839	125,638,553	21,249,321	463,675,422	0	
	1991	137,922,363	150,360,104	439,549,120	30,874,468	758,706,055	0	
	1992	152,556,667	137,468,723	427,971,629	23,033,145	741,030,164	0	
	1993	150,416,311	131,286,055	431,716,028	30,785,124	744,203,518	0	
	1994	166,905,606	186,484,399	417,967,802	37,601,911	808,959,718	0	
	1995	177,236,172	169,084,571	491,480,586	40,178,860	877,980,189	0	
	1996	187,428,957	115,781,794	500,364,417	25,722,770	829,297,938	0	
	1997	172,230,258	129,491,597	526,107,462	23,451,593	851,280,910	0	
	1998	173,984,219	126,063,852	539,861,490	26,800,511	866,710,072	0	
	1999	179,281,481	166,910,886	575,402,233	14,751,927	936,346,527	964,766	UA 403b (A,LS.2+6.3)
	2000	170,778,946	186,989,723	613,396,859	5,592,101	976,757,629	992,413	UA 403b (A,LS.2+6.3)
	2001	167,726,029	237,276,819	667,558,395	5,084,432	1,077,645,675	1,868,793	UA 403b (A,LS.2+6.3)
	2002	179,993,108	298,409,254	718,328,407	4,391,859	1,201,122,628	1,319,154	UA 403b (A,LS.2+6.3)
	2003	199,940,786	214,983,939	752,551,816	8,927,860	1,176,404,401	2,425,038	UA 403b (A,LS.2+6.3)
	2004	190,420,415	246,554,585	747,293,199	7,477,913	1,191,746,112	2,945,300	UA 403b (A,LS.2+6.3)
	2005	204,700,170	232,238,540	795,945,941	9,976,482	1,242,861,133	2,021,166	UA 403b (A,LS.2+6.3)
	2006	209,507,628	280,702,791	888,908,754	0	1,379,119,173	2,159,080	UA 403b (A,LS.2+6.3)
	2007	225,711,099	298,272,097	928,023,397	3,487,589	1,455,494,182	2,347,150	UA 403b (A,LS.2+6.3)
2008	236,636,267	374,229,774	981,971,991	16,014,912	1,608,852,944	3,311,260	UA 403b (A,LS.2+6.3)	
2009	263,368,693	351,655,949	1,034,529,270	12,071,423	1,661,625,335	2,832,478	UA 403b (A,LS.2+6.3)	
2010	290,074,904	341,671,299	1,134,430,726	4,889,188	1,771,066,117	2,590,819	UA 403b (A,LS.2+6.3)	
Ohio	1988	2,534,034,513	1,736,787,192	4,989,784,981	1,042,229,723	10,302,836,409	0	
	1989	2,407,743,599	1,856,477,537	3,619,642,666	1,083,026,448	8,966,890,250	0	
	1990	2,741,981,136	2,179,135,465	3,828,721,118	1,187,795,652	9,937,633,371	0	
	1991	2,920,332,567	1,828,524,058	3,966,484,296	1,205,698,462	9,921,039,383	0	
	1992	3,055,029,400	1,893,658,459	4,254,594,238	956,370,309	10,159,652,406	0	
	1993	3,987,751,884	1,716,262,992	4,446,737,088	962,654,689	11,113,406,653	0	
	1994	3,819,936,218	2,179,499,942	4,258,140,845	646,454,967	10,904,031,972	0	
	1995	4,118,333,150	2,336,864,381	4,489,683,366	819,651,829	11,764,532,726	0	
	1996	3,975,047,154	1,909,547,932	5,602,533,542	551,809,112	12,038,937,740	0	
	1997	4,104,119,628	1,912,971,877	5,500,310,888	727,195,937	12,244,598,330	0	
	1998	3,760,213,838	2,023,173,180	5,903,365,925	558,994,105	12,245,747,048	0	
	1999	4,183,454,778	2,853,879,537	6,488,902,076	551,307,354	14,077,543,745	0	
	2000	3,779,121,377	3,602,435,917	7,043,854,647	505,227,072	14,930,639,013	0	
	2001	3,622,186,707	4,334,730,583	7,566,267,097	594,923,355	16,118,107,742	0	
	2002	3,707,075,429	5,874,525,077	8,242,618,933	767,287,844	18,591,507,283	0	
	2003	3,719,882,283	5,246,506,175	8,587,872,327	926,264,454	18,480,525,239	0	
	2004	3,862,254,207	4,987,695,103	8,738,796,050	958,314,758	18,547,060,118	0	
	2005	3,864,828,736	4,735,825,309	9,482,567,741	765,735,371	18,848,957,157	0	
	2006	3,984,767,132	4,919,614,463	10,312,210,172	923,440,738	20,140,032,505	0	
	2007	4,338,276,521	4,669,275,115	12,159,708,876	1,721,027,001	22,888,287,513	0	
2008	4,205,635,348	6,375,631,631	13,636,581,477	1,117,437,730	25,335,286,186	0		
2009	4,377,338,672	6,768,188,993	12,979,757,689	1,032,084,271	25,157,369,625	0		
2010	4,493,941,797	5,341,130,707	12,535,711,315	959,268,409	23,330,052,228	0		

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1988 - 2010 Data

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Oklahoma	1988	616,592,071	419,483,946	642,145,110	-	1,678,221,127	0	
Oklahoma	1989	588,134,826	444,775,606	698,963,531	-	1,731,873,963	0	
Oklahoma	1990	612,296,761	543,871,818	733,415,184	-	1,889,583,763	0	
Oklahoma	1991	668,388,118	578,791,425	784,259,157	-	2,031,438,700	0	
Oklahoma	1992	707,696,169	629,789,858	845,953,596	-	2,183,439,623	0	
Oklahoma	1993	724,875,640	536,701,938	1,071,589,567	-	2,333,167,145	0	
Oklahoma	1994	792,088,110	582,260,416	1,080,525,188	-	2,454,873,714	0	
Oklahoma	1995	814,360,950	620,410,943	1,125,179,250	-	2,559,951,143	0	
Oklahoma	1996	789,424,307	490,109,556	1,184,654,949	-	2,464,188,812	0	
Oklahoma	1997	770,220,072	494,871,326	1,244,437,896	-	2,509,529,294	0	
Oklahoma	1998	776,113,533	475,026,538	1,310,866,836	-	2,562,006,907	0	
Oklahoma	1999	780,537,634	618,103,240	1,300,192,293	-	2,698,833,167	0	
Oklahoma	2000	811,989,165	698,871,483	1,371,204,007	-	2,882,064,655	0	
Oklahoma	2001	876,872,355	984,869,537	1,495,429,443	-	3,357,171,335	0	
Oklahoma	2002	866,788,664	1,205,522,724	1,584,870,053	-	3,657,181,441	0	
Oklahoma	2003	911,263,971	1,120,068,031	1,727,633,006	-	3,758,965,008	0	
Oklahoma	2004	931,033,557	1,062,686,358	1,831,615,910	-	3,825,335,825	0	
Oklahoma	2005	926,444,980	987,551,770	1,980,212,671	-	3,894,209,421	0	
Oklahoma	2006	1,060,841,763	1,063,511,980	2,171,467,297	-	4,295,821,040	0	
Oklahoma	2007	1,097,782,359	1,017,178,609	2,512,947,694	-	4,627,908,662	0	
Oklahoma	2008	1,136,588,750	1,491,541,386	2,650,865,096	-	5,278,995,232	0	
Oklahoma	2009	1,197,855,066	1,370,248,919	2,812,704,895	-	5,380,808,880	0	
Oklahoma	2010	1,265,817,967	1,189,363,350	2,990,023,534	-	5,445,204,851	0	
Oregon	1988	506,312,289	895,696,039	428,769,940	-	1,830,778,268	0	
Oregon	1989	514,579,970	1,030,798,115	476,923,224	-	2,022,301,309	0	
Oregon	1990	537,896,369	937,962,526	544,414,811	-	2,020,273,706	0	
Oregon	1991	567,228,111	830,408,324	555,223,454	260,045,972	2,212,905,861	0	
Oregon	1992	596,415,790	812,673,520	627,877,935	281,849,324	2,318,816,569	0	
Oregon	1993	622,685,909	696,695,276	582,601,955	192,373,597	2,094,356,737	0	
Oregon	1994	697,121,068	925,325,110	569,074,748	152,049,491	2,343,570,417	0	
Oregon	1995	714,798,506	914,040,453	613,797,359	60,386,398	2,303,022,716	0	
Oregon	1996	755,357,432	715,264,307	654,376,965	62,180,671	2,187,179,375	0	
Oregon	1997	719,950,509	686,661,197	792,864,569	65,154,294	2,264,630,569	0	
Oregon	1998	720,826,519	550,848,286	960,047,164	56,616,238	2,288,338,207	0	
Oregon	1999	728,877,210	726,671,578	786,285,685	125,216,390	2,367,050,863	0	
Oregon	2000	743,282,612	893,636,452	909,940,157	73,526,876	2,620,386,097	0	
Oregon	2001	771,999,343	1,004,482,176	803,603,902	93,354,686	2,673,440,107	0	
Oregon	2002	790,911,199	1,332,585,909	848,558,514	51,183,511	3,023,239,133	0	
Oregon	2003	847,274,270	1,396,433,518	884,605,712	48,002,935	3,176,316,435	0	
Oregon	2004	880,003,563	1,274,161,437	987,967,712	38,304,389	3,180,437,101	0	
Oregon	2005	856,725,793	1,082,211,585	1,118,685,177	21,704,483	3,079,327,038	0	
Oregon	2006	928,149,167	1,099,881,946	1,346,163,921	15,663,377	3,389,858,411	0	
Oregon	2007	940,070,559	1,228,133,633	1,985,559,448	0	4,153,763,640	0	
Oregon	2008	966,239,499	1,589,801,073	1,962,685,043	19,167,596	4,537,893,211	0	
Oregon	2009	1,017,455,661	1,530,980,278	1,964,912,338	44,277,832	4,557,626,109	0	
Oregon	2010	1,049,139,067	1,500,106,331	2,080,036,886	62,447,343	4,691,729,627	0	
Pennsylvania	1988	2,700,343,793	2,724,377,425	1,690,553,654	-	7,115,274,872	0	
Pennsylvania	1989	2,859,921,673	3,506,394,627	1,785,997,652	-	8,152,313,952	0	
Pennsylvania	1990	3,035,490,589	3,622,625,730	1,888,296,161	-	8,546,412,480	0	
Pennsylvania	1991	3,191,579,628	2,821,578,406	1,985,179,991	-	7,998,338,025	0	
Pennsylvania	1992	3,358,538,676	2,438,918,555	2,017,525,467	1,628,237,584	9,443,220,282	0	
Pennsylvania	1993	3,578,335,954	2,225,973,485	2,117,059,165	1,379,394,121	9,300,762,725	0	
Pennsylvania	1994	3,734,032,803	2,530,741,767	2,228,943,235	1,369,288,162	9,863,005,967	0	
Pennsylvania	1995	3,790,467,592	2,878,497,123	2,354,037,821	1,244,507,998	10,267,510,534	0	
Pennsylvania	1996	3,878,535,536	2,375,412,080	2,442,567,996	942,485,425	9,639,001,037	0	
Pennsylvania	1997	4,096,755,372	2,561,449,089	3,046,664,447	1,121,172,513	10,826,041,421	0	
Pennsylvania	1998	4,404,475,350	2,543,399,536	3,807,399,187	1,180,688,239	11,935,962,312	0	
Pennsylvania	1999	3,949,231,052	3,219,744,087	4,298,497,622	1,691,105,187	13,158,577,948	0	
Pennsylvania	2000	4,065,294,184	4,488,726,962	4,761,736,114	2,041,018,228	15,356,775,488	0	
Pennsylvania	2001	4,102,437,813	6,056,074,057	5,453,565,481	1,279,744,383	16,891,821,734	0	
Pennsylvania	2002	4,241,759,312	7,757,730,305	5,423,904,037	886,465,132	18,309,858,786	0	
Pennsylvania	2003	4,283,734,618	6,612,923,769	5,454,626,329	1,999,372,190	18,350,656,906	0	
Pennsylvania	2004	4,440,999,335	5,576,480,544	6,099,829,758	1,689,775,776	17,807,085,413	0	
Pennsylvania	2005	4,483,627,399	5,460,271,116	6,311,221,044	1,692,178,534	17,947,298,093	0	
Pennsylvania	2006	4,768,194,250	6,048,284,361	6,921,767,748	1,274,331,754	19,012,578,113	0	
Pennsylvania	2007	5,066,977,183	5,466,247,689	9,928,397,167	1,261,160,193	21,722,782,232	0	
Pennsylvania	2008	5,205,611,810	7,478,753,172	11,184,147,263	1,728,321,413	25,596,833,658	0	
Pennsylvania	2009	5,353,285,595	7,676,423,343	11,075,676,444	1,281,332,384	25,386,717,766	0	
Pennsylvania	2010	5,636,140,327	7,066,633,789	11,650,282,301	1,301,573,231	25,654,629,648	0	

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State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Puerto Rico	1988	202,599,488	25,279,811	425,612,159	-	653,491,458	0	
	1989	208,835,315	39,507,260	459,918,822	-	708,261,397	0	
	1990	218,158,248	44,600,136	491,454,195	-	754,212,579	0	
	1991	219,457,003	48,510,553	493,779,178	-	761,746,734	0	
	1992	242,057,864	68,159,460	488,694,921	-	798,912,245	0	
	1993	243,162,226	46,009,753	516,131,878	-	805,303,857	0	
	1994	273,209,720	61,908,792	547,843,632	-	882,962,144	0	
	1995	273,978,756	51,075,560	677,006,797	-	1,002,061,113	0	
	1996	321,962,959	60,907,369	863,693,287	-	1,246,563,615	0	
	1997	318,651,746	57,572,959	942,379,370	-	1,318,604,075	0	
	1998	315,930,532	50,426,968	1,026,175,813	-	1,392,533,313	0	
	1999	299,651,540	78,385,779	1,506,890,561	-	1,884,927,880	0	
	2000	305,819,949	117,061,021	1,327,409,479	-	1,750,290,449	0	
	2001	344,030,482	94,209,655	2,000,429,756	-	2,438,669,893	0	
	2002	326,152,465	157,812,085	1,805,219,153	-	2,289,183,703	0	
	2003	342,246,780	157,781,808	1,829,094,568	-	2,329,123,156	0	
	2004	358,055,028	134,095,632	1,920,507,213	-	2,412,657,873	0	
	2005	384,344,050	116,205,874	2,126,705,528	-	2,627,255,452	0	
	2006	394,855,050	147,589,799	2,322,285,870	-	2,864,730,719	0	
	2007	408,813,039	191,221,562	2,038,007,707	-	2,638,042,308	0	
2008	402,682,405	158,372,547	2,330,915,530	-	2,891,970,482	0		
2009	428,037,026	255,175,425	2,354,225,388	-	3,037,437,839	0		
2010	424,510,764	272,500,504	2,325,814,622	-	3,022,825,890	0		
Rhode Island	1988	241,592,427	135,208,925	124,908,211	-	501,709,563	0	
	1989	235,543,411	177,930,743	101,472,217	-	514,946,371	0	
	1990	252,225,269	313,351,542	117,873,033	-	683,449,844	0	
	1991	242,886,184	317,370,437	130,663,108	-	690,919,729	0	
	1992	283,767,485	187,380,350	142,290,204	-	613,438,039	0	
	1993	275,778,174	179,480,221	163,891,426	-	619,149,821	0	
	1994	286,520,020	269,677,400	185,799,271	-	741,996,691	0	
	1995	344,571,784	296,639,953	169,288,773	-	810,500,510	0	
	1996	340,977,377	275,125,829	185,044,330	56,476,573	857,624,109	0	
	1997	492,526,568	343,303,826	185,583,861	80,439,353	1,101,853,608	0	
	1998	389,341,189	368,445,580	231,565,704	43,056,159	1,032,408,632	0	
	1999	440,446,802	494,412,734	196,223,939	37,959,052	1,169,042,527	0	
	2000	375,792,365	548,477,925	189,191,140	60,020,952	1,173,482,382	0	
	2001	325,026,405	541,430,666	160,270,108	92,433,565	1,119,160,744	0	
	2002	330,861,666	676,899,528	268,634,287	71,646,735	1,348,042,216	0	
	2003	339,041,953	599,008,931	315,220,851	71,432,255	1,324,703,990	0	
	2004	351,494,156	554,865,549	303,817,484	73,967,893	1,284,145,082	0	
	2005	374,318,361	465,827,371	323,101,834	32,064,795	1,195,312,361	7,914,750	UA 403b (A,L5.2+6.3)
	2006	405,840,552	549,769,877	384,717,537	28,792,157	1,369,120,123	11,681,112	UA 403b (A,L5.2+6.3)
	2007	436,367,504	521,784,309	400,591,598	31,790,221	1,390,533,632	11,698,542	UA 403b (A,L5.2+6.3)
2008	407,288,780	705,642,159	426,169,720	28,422,673	1,567,523,332	7,286,255	UA 403b (A,L5.2+6.3)	
2009	433,119,016	702,077,515	536,808,363	35,791,653	1,707,796,547	20,125,303	UA 403b (A,L5.2+6.3)	
2010	430,428,203	577,435,543	735,410,351	21,384,229	1,764,658,326	18,530,800	UA 403b (A,L5.2+6.3)	
South Carolina	1988	808,452,560	346,192,899	819,627,720	-	1,974,273,179	0	
	1989	814,318,036	337,981,640	875,250,418	-	2,027,550,094	0	
	1990	880,477,875	476,727,196	1,005,882,561	-	2,363,087,632	0	
	1991	930,638,160	443,003,035	984,931,346	-	2,358,572,541	0	
	1992	970,732,687	431,429,093	1,020,691,852	-	2,422,853,632	0	
	1993	1,053,428,777	431,367,337	1,085,608,064	-	2,570,404,178	0	
	1994	1,135,146,769	585,195,477	1,121,728,041	-	2,842,070,287	0	
	1995	1,209,662,608	528,614,246	1,163,662,102	-	2,901,938,956	0	
	1996	1,134,564,209	450,933,838	1,239,784,959	-	2,825,283,006	0	
	1997	1,119,268,528	513,078,474	1,315,429,048	-	2,947,776,050	0	
	1998	1,217,115,119	526,140,202	1,400,686,753	-	3,143,942,074	0	
	1999	1,257,134,727	776,680,609	1,476,502,636	-	3,510,317,972	0	
	2000	1,234,999,145	802,629,737	1,581,222,394	-	3,618,851,276	0	
	2001	1,295,315,977	1,166,497,124	1,703,624,206	-	4,165,437,307	0	
	2002	1,261,387,093	1,845,580,369	1,862,783,234	-	4,969,750,696	0	
	2003	1,329,171,095	1,551,652,692	2,009,881,222	-	4,890,705,009	0	
	2004	1,416,843,063	1,480,694,683	2,133,081,032	-	5,030,618,778	0	
	2005	1,390,839,284	1,414,756,410	2,356,388,762	-	5,161,984,456	0	
	2006	1,508,302,360	1,586,695,199	2,619,903,242	-	5,714,900,801	0	
	2007	1,575,162,470	1,578,173,954	3,211,067,351	-	6,364,403,775	0	
2008	1,646,066,616	2,242,256,879	3,805,257,119	-	7,693,580,614	0		
2009	1,674,205,107	2,243,268,235	4,014,438,638	-	7,931,911,980	0		
2010	1,717,720,032	2,927,415,498	3,827,478,465	-	8,472,613,995	0		

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State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
South Dakota	1988	171,874,879	160,470,797	224,310,316	-	556,655,992	0	
	1989	164,165,888	154,402,927	239,395,164	-	557,963,979	0	
	1990	167,821,811	165,387,972	254,570,615	-	587,780,398	0	
	1991	179,567,209	181,276,707	266,294,144	-	627,138,060	0	
	1992	189,295,694	177,520,864	293,691,882	-	660,508,440	0	
	1993	184,534,209	154,806,390	309,129,040	-	648,469,639	0	
	1994	204,777,549	198,188,809	336,796,117	-	739,762,475	0	
	1995	223,151,747	199,043,824	315,070,850	-	737,266,421	0	
	1996	231,483,651	145,665,585	351,139,255	-	728,288,491	0	
	1997	233,356,861	153,521,535	415,557,589	-	802,435,985	0	
	1998	225,174,978	143,147,379	410,864,385	-	779,186,742	0	
	1999	235,379,857	213,865,986	445,546,362	-	894,792,205	0	
	2000	239,961,279	218,007,368	466,355,760	-	924,324,407	0	
	2001	245,809,542	292,699,443	511,256,771	-	1,049,765,756	0	
	2002	283,298,104	359,384,401	524,895,916	-	1,167,578,421	0	
	2003	269,449,663	315,582,735	566,158,179	-	1,151,190,577	0	UA 403b (A,LS.2+6.3)
	2004	306,844,117	294,072,377	603,701,228	-	1,204,617,722	0	UA 403b (A,LS.2+6.3)
	2005	319,199,205	242,601,842	641,529,592	-	1,203,330,639	0	UA 403b (A,LS.2+6.3)
	2006	338,323,244	303,115,714	705,336,064	-	1,346,775,022	0	UA 403b (A,LS.2+6.3)
	2007	371,442,131	321,824,767	758,157,353	-	1,451,424,251	0	UA 403b (A,LS.2+6.3)
	2008	417,072,791	391,320,986	789,455,310	-	1,597,849,087	0	UA 403b (A,LS.2+6.3)
	2009	450,007,311	326,903,554	824,663,481	-	1,601,574,346	0	UA 403b (A,LS.2+6.3)
	2010	478,518,624	300,380,731	874,503,936	-	1,653,403,291	0	UA 403b (A,LS.2+6.3)
Tennessee	1988	1,094,456,855	630,847,662	1,132,760,117	-	2,858,064,634	42,513,662	A, L2, C2
	1989	1,103,309,502	695,982,293	1,181,216,142	-	2,980,507,937	59,314,805	A, L2, C2
Allc anty incl 403(b) all yrs	1990	1,155,059,260	835,584,984	1,212,050,455	-	3,202,694,699	59,500,579	A, L2, C2
	1991	1,255,918,023	763,382,831	1,305,663,313	-	3,324,964,167	67,284,316	A, L2, C2
	1992	1,344,609,250	840,424,832	1,368,966,567	-	3,554,000,649	83,202,481	A, L2, C2
	1993	1,400,980,664	883,362,163	1,483,713,333	-	3,768,056,160	74,961,477	A, L2, C2
	1994	1,560,367,985	1,037,462,461	1,549,027,334	-	4,146,857,780	82,789,359	A, L2, C2
	1995	1,727,962,837	1,047,808,902	3,719,779,960	-	6,495,551,699	91,703,614	A, L2, C2
	1996	1,607,097,663	899,183,122	3,042,149,224	-	5,548,430,009	71,669,381	A, L2, C2
	1997	1,675,851,142	1,050,846,109	2,399,520,536	-	5,126,217,787	74,931,317	A, L2, C2
	1998	1,751,128,399	1,054,235,470	2,446,290,662	-	5,251,654,531	56,840,224	A, L2, C2
	1999	2,047,396,226	1,504,172,662	2,691,537,939	-	6,243,106,827	59,059,716	A, L2, C2
	2000	1,941,843,631	1,993,897,874	2,734,710,007	-	6,670,451,512	61,462,214	A, L2, C2
	2001	1,827,245,940	2,222,183,682	2,947,465,238	-	6,996,894,860	91,598,965	A, L2, C2
	2002	1,856,272,245	2,787,661,531	3,160,529,817	-	7,804,463,593	136,100,928	A, L2, C2
	2003	1,948,227,424	2,390,825,804	3,395,318,045	-	7,734,371,273	120,381,291	A, L2, C2
	2004	2,069,665,421	2,272,702,063	3,633,432,198	-	7,975,799,682	122,200,801	A, L2, C2
	2005	2,005,776,067	2,154,340,621	4,235,582,734	-	8,395,699,422	105,110,301	A, L2, C2
	2006	2,098,133,996	2,570,841,828	4,641,595,940	-	9,310,571,764	170,244,485	A, L2, C2
	2007	2,234,888,240	2,503,034,109	5,265,221,613	2,998	10,003,146,960	154,641,262	A, L2, C2
	2008	2,278,400,961	3,335,856,406	5,569,394,754	-	11,183,652,121	239,720,744	A, L2, C2
	2009	2,496,355,863	3,011,164,712	5,743,443,977	-	11,250,964,552	181,148,784	A, L2, C2
	2010	2,532,009,409	2,577,891,984	6,040,510,733	-	11,150,412,126	184,568,416	A, L2, C2
Texas	1988	3,815,419,554	2,268,537,114	4,422,066,159	1,339,828,984	11,845,851,811	0	
	1989	3,599,963,635	2,384,369,898	4,945,087,925	1,438,852,364	12,368,273,822	0	
	1990	3,756,690,986	2,554,557,046	5,435,265,671	1,412,926,882	13,159,440,585	0	
	1991	4,101,784,095	2,470,818,838	5,494,771,599	1,445,275,145	13,512,649,677	0	
	1992	4,260,916,595	3,112,732,688	5,850,881,673	1,183,778,858	14,408,309,814	0	
	1993	4,568,272,333	2,424,316,050	6,040,321,328	1,038,398,764	14,071,308,475	0	
	1994	4,856,277,402	2,960,162,037	6,105,777,363	1,144,681,743	15,066,898,545	0	
	1995	5,045,233,055	3,078,479,254	6,243,546,186	1,064,458,213	15,431,716,708	0	
	1996	4,996,187,312	2,841,705,439	6,530,505,680	808,306,230	15,176,704,661	0	
	1997	5,173,395,954	3,023,595,878	6,772,660,413	1,019,117,116	15,988,769,361	0	
	1998	5,217,470,879	3,117,683,503	7,159,771,033	732,298,784	16,227,224,199	0	
	1999	5,473,118,724	4,524,771,408	7,789,530,339	875,632,734	18,663,053,205	0	
	2000	5,363,813,458	4,589,376,804	8,238,565,256	930,820,115	19,122,575,633	0	
	2001	5,911,727,433	6,833,667,279	12,519,125,940	972,205,677	26,236,726,329	0	
	2002	5,984,160,901	9,353,909,601	10,085,143,681	1,388,948,010	26,812,162,193	0	
	2003	6,199,516,177	8,631,385,888	11,295,441,071	1,301,404,741	27,427,747,877	0	
	2004	6,550,951,224	7,505,503,713	12,215,265,686	1,426,515,894	27,698,236,517	0	
	2005	6,657,225,931	8,088,609,503	13,909,037,431	413,601,202	29,068,474,067	111,496,799	UA 403b (A,LS.2+6.3)
	2006	7,264,913,881	9,633,442,441	15,474,603,274	263,035,259	32,635,994,855	153,773,541	UA 403b (A,LS.2+6.3)
	2007	7,622,698,764	9,538,505,848	17,682,293,749	288,076,403	35,131,574,764	143,224,160	UA 403b (A,LS.2+6.3)
	2008	7,814,055,699	12,056,332,025	18,897,688,295	258,789,568	39,026,865,587	176,873,118	UA 403b (A,LS.2+6.3)
	2009	8,312,953,288	10,534,229,038	19,493,137,323	335,584,242	38,675,903,891	80,667,936	UA 403b (A,LS.2+6.3)
	2010	8,667,468,764	9,038,799,334	20,538,515,463	189,844,865	38,434,628,426	91,253,714	UA 403b (A,LS.2+6.3)

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2010 Data

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Utah	1988	313,526,813	290,557,522	470,386,838	-	1,074,471,173	0	
Utah	1989	299,172,790	379,254,528	581,428,474	-	1,259,855,792	0	
Utah	1990	318,604,445	414,986,860	644,904,260	-	1,378,495,565	0	
Utah	1991	354,581,693	340,404,656	506,517,887	140,164,604	1,341,668,840	0	
Utah	1992	387,308,050	349,394,173	524,792,525	117,830,898	1,379,325,646	0	
Utah	1993	404,053,511	284,964,556	572,786,897	118,494,471	1,380,299,435	0	
Utah	1994	448,122,101	335,080,149	598,429,341	82,023,413	1,463,655,004	0	
Utah	1995	466,569,480	361,825,176	618,199,870	74,926,370	1,521,520,896	0	
Utah	1996	538,241,101	293,089,887	896,321,487	57,549,757	1,785,202,232	0	
Utah	1997	519,625,457	344,918,051	929,835,181	45,809,089	1,840,187,778	0	
Utah	1998	537,069,568	331,698,352	1,022,320,045	41,350,152	1,932,438,117	0	
Utah	1999	710,486,850	448,838,668	1,149,140,939	25,579,174	2,334,045,631	0	
Utah	2000	523,164,041	485,538,959	1,283,676,867	48,591,441	2,340,971,308	0	
Utah	2001	517,566,609	657,243,561	1,425,971,566	38,623,752	2,639,405,488	1,772,286	UA 403b (A,LS.2+6.3)
Utah	2002	538,503,454	893,815,012	1,500,294,415	29,649,653	2,962,262,534	818,982	UA 403b (A,LS.2+6.3)
Utah	2003	601,682,895	862,874,288	1,505,793,625	29,971,231	3,000,322,039	4,633,254	UA 403b (A,LS.2+6.3)
Utah	2004	618,140,701	799,269,204	1,592,483,757	26,970,899	3,036,864,561	4,832,155	UA 403b (A,LS.2+6.3)
Utah	2005	672,114,026	444,188,124	1,833,857,405	34,156,835	2,984,316,390	3,102,711	UA 403b (A,LS.2+6.3)
Utah	2006	717,123,386	557,218,553	2,024,428,717	21,684,280	3,320,454,936	9,492,005	UA 403b (A,LS.2+6.3)
Utah	2007	833,532,196	811,359,536	2,429,981,594	25,065,139	4,099,938,465	11,133,043	UA 403b (A,LS.2+6.3)
Utah	2008	957,444,360	1,136,870,003	2,630,663,601	20,685,600	4,745,663,564	2,552,146	UA 403b (A,LS.2+6.3)
Utah	2009	1,020,079,089	1,165,745,155	2,794,581,852	29,345,507	5,009,751,603	2,607,029	UA 403b (A,LS.2+6.3)
Utah	2010	1,060,189,950	1,153,636,758	3,205,672,777	20,351,033	5,439,850,518	5,976,169	UA 403b (A,LS.2+6.3)
Vermont	1988	122,626,500	110,419,005	93,493,091	32,147,720	358,686,316	0	
Vermont	1989	121,866,023	103,462,668	114,573,357	31,655,100	371,557,148	0	
Vermont	1990	125,284,028	129,964,173	121,889,421	30,348,856	407,486,478	0	
Vermont	1991	140,035,940	97,458,725	121,428,543	46,492,982	405,416,190	0	
Vermont	1992	144,127,741	101,249,949	110,744,720	36,425,854	392,548,264	0	
Vermont	1993	149,477,430	91,852,476	100,302,377	24,211,331	365,843,614	0	
Vermont	1994	148,603,072	120,243,180	100,735,266	25,504,706	395,086,224	0	
Vermont	1995	156,076,340	130,970,112	103,963,046	26,580,328	417,589,826	0	
Vermont	1996	157,634,026	107,804,469	125,040,436	5,126,379	395,605,310	0	
Vermont	1997	185,895,076	134,030,611	136,455,905	19,201,038	475,582,630	0	
Vermont	1998	203,025,510	147,820,152	145,892,884	35,091,296	531,829,842	0	
Vermont	1999	172,802,446	157,281,818	162,721,759	20,633,887	513,439,910	0	
Vermont	2000	157,480,327	167,531,791	176,952,104	14,182,348	516,146,570	0	
Vermont	2001	163,055,866	208,920,556	180,145,681	26,300,720	578,422,823	0	
Vermont	2002	170,834,571	283,646,412	191,392,830	8,116,588	653,990,401	0	
Vermont	2003	177,530,714	258,254,076	196,191,535	10,055,004	642,031,329	0	
Vermont	2004	186,017,356	268,779,890	206,948,324	12,025,335	673,770,905	0	
Vermont	2005	185,152,502	236,548,777	239,497,821	13,441,274	674,640,374	0	
Vermont	2006	199,520,573	247,475,120	284,171,600	22,308,478	753,475,771	0	
Vermont	2007	212,039,129	247,937,825	366,182,457	11,031,139	837,190,550	0	
Vermont	2008	218,058,285	349,485,954	379,046,576	5,983,365	952,574,180	0	
Vermont	2009	212,320,959	361,745,779	437,409,588	22,195,721	1,033,672,047	0	
Vermont	2010	228,866,126	296,359,502	483,344,143	14,766,102	1,023,335,873	0	
Virginia	1988	1,501,089,283	910,923,198	2,363,356,212	-	4,775,368,693	0	
Virginia	1989	1,543,941,404	1,049,042,899	2,657,188,303	-	5,250,172,606	0	
Virginia	1990	1,660,561,706	1,103,217,804	2,128,224,081	-	4,892,003,591	0	
Virginia	1991	1,729,816,670	945,263,271	2,250,538,034	-	4,925,617,975	0	
Virginia	1992	1,889,473,142	1,257,251,934	2,348,996,620	-	5,495,721,696	0	
Virginia	1993	1,907,656,659	1,126,828,951	2,519,918,117	-	5,554,403,727	0	
Virginia	1994	2,049,832,358	1,532,486,706	2,520,943,348	-	6,103,262,412	0	
Virginia	1995	2,190,692,461	1,400,792,149	2,639,522,810	-	6,231,007,420	0	
Virginia	1996	2,227,159,561	1,192,305,410	2,690,850,982	-	6,110,315,953	0	
Virginia	1997	2,183,619,207	1,364,423,874	2,716,987,365	-	6,265,030,446	0	
Virginia	1998	2,343,446,115	1,408,582,622	2,828,357,943	-	6,580,386,680	0	
Virginia	1999	2,290,594,933	2,028,097,258	3,086,655,463	-	7,405,347,654	0	
Virginia	2000	2,495,479,386	2,090,547,968	3,622,895,043	-	8,208,922,397	0	
Virginia	2001	2,395,872,565	2,486,863,710	3,788,332,286	-	8,671,068,561	0	
Virginia	2002	2,422,101,179	3,299,077,415	4,625,861,868	-	10,347,040,462	0	
Virginia	2003	2,556,657,303	3,079,248,641	5,035,520,945	-	10,671,426,889	0	
Virginia	2004	2,614,519,974	2,799,229,962	5,516,056,428	-	10,929,806,364	0	
Virginia	2005	2,686,824,082	2,409,315,752	5,989,332,444	-	11,085,472,278	0	
Virginia	2006	2,936,162,430	2,702,514,754	5,795,171,726	-	11,433,848,910	0	
Virginia	2007	2,991,698,548	2,668,467,549	6,636,005,822	-	12,296,171,919	0	
Virginia	2008	3,100,365,954	4,007,178,223	7,028,334,298	-	14,135,878,475	0	
Virginia	2009	3,482,986,689	3,893,096,464	7,287,630,663	-	14,663,713,816	0	
Virginia	2010	3,607,092,710	3,469,447,420	7,181,231,192	93,676,191	14,351,447,513	41,955,158	UA 403b (A,LS.2+6.3)

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2010 Data

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Washington	1988	840,791,631	1,043,673,472	591,169,771	437,364,236	2,912,999,110	0	
Washington	1989	807,137,955	1,210,734,505	640,054,085	488,580,358	3,146,506,903	0	
Washington	1990	894,491,367	1,237,761,805	698,740,449	521,619,599	3,352,613,220	0	
Washington	1991	942,705,118	1,153,819,584	779,175,455	668,575,581	3,544,275,738	0	
Washington	1992	978,983,875	1,242,921,040	794,668,027	622,392,323	3,638,965,265	0	
Washington	1993	1,043,427,820	1,103,729,433	858,202,022	691,524,499	3,696,883,774	0	
Washington	1994	1,124,669,859	1,422,941,443	902,566,719	459,774,576	3,909,952,597	0	
Washington	1995	1,162,485,889	1,463,600,440	864,885,764	493,225,941	3,984,198,034	0	
Washington	1996	1,236,711,432	1,266,424,365	905,247,281	369,674,707	3,778,057,785	0	
Washington	1997	1,242,837,207	1,251,259,432	909,853,333	605,162,364	4,009,112,336	0	
Washington	1998	1,232,207,831	1,363,392,378	958,797,014	527,811,650	4,082,208,873	0	
Washington	1999	1,271,654,835	2,316,038,643	1,100,946,533	455,794,281	5,144,434,292	0	
Washington	2000	1,399,369,958	1,872,146,199	1,106,871,192	395,949,555	4,774,336,904	0	
Washington	2001	1,371,867,485	2,318,848,681	1,215,145,558	246,709,902	5,152,571,626	23,723,945	UA 403b (A,LS.2+6.3)
Washington	2002	1,527,129,090	3,062,591,423	1,289,837,101	134,508,901	6,014,066,515	30,730,343	UA 403b (A,LS.2+6.3)
Washington	2003	1,539,818,330	2,657,266,249	1,474,547,040	107,950,133	5,779,581,752	30,046,356	UA 403b (A,LS.2+6.3)
Washington	2004	1,543,364,705	2,441,411,809	1,636,749,017	86,959,788	5,708,485,319	199,140,577	UA 403b (A,LS.2+6.3)
Washington	2005	1,658,829,760	1,799,373,465	1,796,449,633	113,316,782	5,367,969,640	13,305,202	UA 403b (A,LS.2+6.3)
Washington	2006	1,674,325,987	1,929,963,560	2,094,078,881	70,571,900	5,768,940,328	51,596,854	UA 403b (A,LS.2+6.3)
Washington	2007	1,692,386,178	2,266,111,280	2,433,202,435	95,548,221	6,487,248,114	109,611,907	UA 403b (A,LS.2+6.3)
Washington	2008	1,731,890,072	2,950,403,754	2,668,272,497	79,422,446	7,429,988,769	54,436,032	UA 403b (A,LS.2+6.3)
Washington	2009	1,864,454,247	2,978,714,074	2,765,847,273	91,135,205	7,700,150,799	62,422,429	UA 403b (A,LS.2+6.3)
Washington	2010	1,954,403,996	2,823,129,275	2,902,109,855	59,491,573	7,739,134,699	64,086,928	UA 403b (A,LS.2+6.3)
West Virginia	1988	319,827,097	211,836,963	350,969,222	-	882,633,282	0	
West Virginia	1989	321,654,307	219,131,663	371,883,149	-	912,669,119	0	
West Virginia	1990	325,388,423	219,521,544	456,136,849	-	1,001,046,816	0	
West Virginia	1991	368,245,037	210,735,750	502,025,018	-	1,081,005,805	0	
West Virginia	1992	376,679,927	242,273,021	512,768,938	-	1,131,721,886	0	
West Virginia	1993	385,572,008	213,513,375	532,791,316	37,437,552	1,169,314,251	0	
West Virginia	1994	401,468,979	296,839,571	536,393,798	7,407,963	1,242,110,311	0	
West Virginia	1995	432,912,350	336,766,379	534,013,201	47,207,038	1,350,898,968	0	
West Virginia	1996	406,121,463	268,629,892	565,547,539	24,256,408	1,264,555,302	0	
West Virginia	1997	450,394,807	247,316,630	574,590,966	24,959,051	1,297,261,454	0	
West Virginia	1998	425,880,377	234,904,435	598,353,464	39,620,560	1,298,758,836	0	
West Virginia	1999	439,607,030	358,157,424	632,570,244	24,780,900	1,455,115,598	0	
West Virginia	2000	421,738,324	465,418,152	769,156,991	48,703,323	1,705,016,790	0	
West Virginia	2001	443,160,277	551,473,481	715,831,125	37,221,022	1,747,685,905	0	
West Virginia	2002	457,602,656	736,784,338	747,998,515	50,596,014	1,992,981,523	0	
West Virginia	2003	525,934,077	674,311,246	807,594,236	46,897,551	2,054,737,110	0	
West Virginia	2004	476,263,138	666,732,372	892,259,815	45,922,666	2,081,177,991	0	
West Virginia	2005	470,023,326	647,375,811	923,470,264	21,479,212	2,062,348,613	0	
West Virginia	2006	479,336,054	678,944,503	1,087,344,005	24,705,628	2,270,330,190	0	
West Virginia	2007	520,140,818	701,143,273	1,559,329,552	57,378,516	2,837,992,159	0	
West Virginia	2008	548,503,131	960,924,016	1,846,642,203	19,611,140	3,375,680,490	0	
West Virginia	2009	581,361,665	940,916,116	2,023,840,771	23,047,060	3,569,165,612	0	
West Virginia	2010	606,575,632	792,995,584	1,602,643,704	15,715,445	3,017,930,365	0	need to fix in future
Wisconsin	1988	983,454,251	1,187,279,276	1,120,812,622	-	3,291,546,149	0	
Wisconsin	1989	939,877,756	1,340,779,418	1,246,550,050	-	3,527,207,224	0	
Wisconsin	1990	982,868,253	1,455,954,371	1,381,928,234	-	3,820,750,858	0	
Wisconsin	1991	1,076,399,245	1,357,274,758	1,469,942,227	-	3,903,616,230	0	
Wisconsin	1992	1,135,747,271	1,301,215,747	1,571,640,097	-	4,008,603,115	0	
Wisconsin	1993	1,202,592,049	1,112,059,894	1,686,502,690	-	4,001,154,633	0	
Wisconsin	1994	1,268,795,868	1,319,815,450	1,745,011,167	-	4,333,622,485	0	
Wisconsin	1995	1,377,155,879	1,530,405,980	1,767,044,880	-	4,674,606,739	0	
Wisconsin	1996	1,388,187,363	1,123,817,700	2,117,462,093	-	4,629,467,156	0	
Wisconsin	1997	1,330,673,454	1,296,128,142	1,966,606,840	-	4,593,408,436	0	
Wisconsin	1998	1,666,545,855	1,359,800,366	2,701,101,642	-	5,727,447,863	0	
Wisconsin	1999	1,487,871,383	1,571,644,120	2,914,712,068	-	5,974,227,571	0	
Wisconsin	2000	1,430,064,071	1,770,580,874	3,222,048,692	-	6,422,693,637	0	
Wisconsin	2001	1,501,528,707	2,279,654,961	3,549,289,750	-	7,330,473,418	0	
Wisconsin	2002	1,444,948,195	3,123,055,348	3,713,329,481	-	8,281,333,024	0	
Wisconsin	2003	1,655,657,032	2,605,889,350	3,932,606,069	-	8,194,152,451	0	
Wisconsin	2004	1,730,265,571	2,325,831,748	4,064,383,321	-	8,120,480,640	0	
Wisconsin	2005	1,765,205,723	1,755,752,897	4,591,263,223	-	8,112,221,843	0	
Wisconsin	2006	1,861,350,986	2,269,001,472	4,529,139,294	-	8,659,491,752	0	
Wisconsin	2007	1,998,754,287	2,440,261,232	5,259,106,045	-	9,698,121,564	0	
Wisconsin	2008	1,979,623,601	3,356,157,996	5,451,118,842	-	10,786,900,439	0	
Wisconsin	2009	2,073,784,687	3,182,730,359	5,500,132,259	-	10,756,647,305	0	
Wisconsin	2010	2,111,985,056	2,753,671,184	5,049,423,119	-	9,915,079,359	0	

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2010 Data

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Wyoming	1988	97,626,321	94,368,976	85,482,029	-	277,477,326	0	
	1989	90,923,902	84,285,866	90,453,608	-	265,663,376	0	
	1990	90,058,438	93,698,389	97,798,492	-	281,555,319	0	
	1991	96,951,799	81,766,219	99,883,708	-	278,601,726	0	
	1992	105,896,069	82,392,605	112,094,162	-	300,382,836	0	
	1993	110,151,591	66,544,761	123,196,590	-	299,892,942	0	
	1994	120,563,305	82,776,199	127,681,818	-	331,021,322	0	
	1995	128,258,372	91,755,805	125,844,578	-	345,858,755	0	
	1996	144,853,471	64,293,629	139,762,212	-	348,909,312	0	
	1997	132,336,804	73,610,903	137,395,545	-	343,343,252	0	
	1998	133,370,742	65,128,698	147,217,331	-	345,716,771	0	
	1999	132,820,331	84,199,803	164,599,319	-	381,619,453	0	
	2000	134,954,407	36,964,454	279,127,327	-	451,046,188	0	
	2001	140,089,330	119,654,633	307,424,423	-	567,168,386	0	
	2002	161,370,610	177,390,092	328,364,747	-	667,125,449	0	
	2003	158,450,513	160,053,167	358,083,018	-	676,586,698	0	
	2004	159,012,531	134,792,266	387,015,674	-	680,820,471	0	
	2005	167,391,676	145,690,563	427,144,071	-	740,226,310	0	
	2006	182,910,524	153,648,989	418,980,204	-	755,539,717	0	
	2007	180,717,209	149,039,649	462,168,616	-	791,925,474	0	
	2008	191,747,893	224,541,275	499,628,794	-	915,917,962	0	
	2009	223,997,448	215,799,870	566,909,036	-	1,006,706,354	0	
	2010	231,475,665	177,900,568	539,615,942	-	948,992,175	0	
All States	1988	56,388,254,348	47,263,267,591	67,909,694,904	13,003,786,835	184,565,003,678	65,627,302	
	1989	55,236,476,397	51,478,466,586	72,068,971,823	13,398,723,461	192,182,638,267	83,207,030	
	1990	59,745,978,030	59,210,480,857	76,031,191,445	13,185,715,755	208,173,366,087	86,486,025	
	1991	63,124,415,917	54,110,160,997	77,211,223,791	15,049,158,581	209,494,959,286	101,244,119	
	1992	66,782,571,580	56,703,419,959	79,348,307,053	12,888,318,201	215,722,616,793	126,323,239	
	1993	71,523,564,638	48,902,588,001	82,280,654,795	12,195,899,332	214,902,706,766	116,194,692	
	1994	76,465,077,072	64,056,662,631	82,657,912,116	11,394,978,331	234,574,630,150	127,716,287	
	1995	81,386,026,586	65,051,449,590	88,302,485,204	10,670,395,993	245,410,357,373	147,261,114	
	1996	80,118,134,719	56,008,408,418	93,955,094,633	8,691,527,510	238,773,165,280	115,973,403	
	1997	81,291,968,089	60,690,697,981	95,865,833,782	9,343,241,569	247,191,741,421	131,079,061	
	1998	84,536,044,451	58,426,760,693	101,781,346,921	7,868,201,364	252,612,353,429	126,213,567	
	1999	83,270,387,788	78,982,290,908	110,138,309,203	10,556,342,192	282,947,330,091	156,700,755	
	2000	86,513,095,925	87,438,425,121	119,747,691,202	9,908,443,089	303,607,655,337	183,293,590	
	2001	86,584,179,826	119,908,161,439	127,080,474,825	8,805,598,828	342,378,414,918	209,532,372	
	2002	89,188,766,523	159,868,596,257	131,848,549,131	10,010,314,823	390,916,226,734	267,549,817	
	2003	93,464,790,691	144,016,510,266	141,196,916,058	9,954,299,225	388,632,516,240	353,051,201	
	2004	97,758,552,855	128,661,045,820	151,688,095,291	10,309,438,230	388,417,132,196	1,194,675,812	
	2005	99,468,894,303	115,824,241,087	169,255,920,540	14,193,384,899	398,742,440,829	462,776,297	
	2006	106,816,940,970	131,414,424,724	186,537,784,151	11,172,807,693	435,941,957,538	751,654,115	
	2007	111,078,083,735	131,995,573,268	222,446,629,264	10,868,095,455	476,388,381,722	763,710,560	
	2008	113,872,016,914	177,517,861,674	239,512,104,752	12,900,051,392	543,802,034,732	916,292,536	
	2009	119,443,043,510	170,434,394,828	248,889,171,755	9,620,869,867	548,387,479,960	657,497,112	
	2010	124,505,221,626	146,713,068,062	251,663,371,951	9,047,202,581	531,928,864,220	861,262,702	
	Grand Total	1,988,562,486,493	2,214,676,956,758	3,017,417,734,590	255,036,795,206	7,475,693,973,047	8,005,322,708	
cross check		1,988,562,486,493	2,214,676,956,758	3,017,417,734,590	255,036,795,206	7,475,693,973,047	8,005,322,708	
		0	0	0	0	0	0	

**ASSESSMENT AND PREMIUM
TAX
OFFSET PROVISIONS**

Assessment and Premium Tax Offset Provisions

The enclosed material was obtained through a cursory review of available information to NOLHGA and is as of December 1, 2010. You should check each applicable state insurance statute prior to using the enclosed.

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

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

Assessments at a Glance

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

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

Assessments (cont.)

Assessment Limits/ Classes	Percent of Premium	Number of Classes
New Mexico	2%	3
New York	2%	3
North Carolina	2%	2
North Dakota	2%	2
Ohio	2%	2
Oklahoma	2%	2
Oregon	2%	2
Pennsylvania	2%	2
Puerto Rico	2%	2
Rhode Island	3%	2
South Carolina	4%	3
South Dakota	2%	2
Tennessee	2%	2
Texas	2%	2
Utah	2%	2
Vermont	2%	3
Virginia	2%	2
Washington	2%	2
West Virginia	2%	2
Wisconsin	2%	2
Wyoming	2%	2
Totals	47/52 set 2% limit	46/52 have 2 classes



**State Laws and Provisions Report**

[current as of September 01, 2011]

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

Assessment Classes

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

Colorado

Assessment Limits

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

Assessment Classes

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

Connecticut

Assessment Limits

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

Assessment Classes

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

Delaware

Assessment Limits

§4409(e)(1)(a). The total of all assessments authorized by the Association with

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

Assessment Classes

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

District of Columbia

Assessment Limits

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

Assessment Classes

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

Florida

Assessment Limits

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

Assessment Classes

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

Georgia

Assessment Limits

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

Assessment Classes

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

Hawaii

Assessment Limits

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

Assessment Classes

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

Idaho

Assessment Limits

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

Assessment Classes

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

Illinois

Assessment Limits

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

Assessment Classes

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

Indiana

Assessment Limits

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

Assessment Classes

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

Iowa

Assessment Limits

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

insurer became impaired or insolvent.

Assessment Classes

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

Kansas

Assessment Limits

§40-3009(e)(1) The total of all assessments upon a member insurer for each account shall not in any one calendar year exceed 2% of such insurer's average premiums received in this state on the policies and contracts covered by the account during the three calendar years preceding the years in which the insurer became an impaired or insolvent insurer.

Assessment Classes

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

Kentucky

Assessment Limits

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

Assessment Classes

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

Louisiana

Assessment Limits

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

Assessment Classes

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

Maine

Assessment Limits

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

Assessment Classes

§4609.2-A. Two classes of assessments: Class A assessments for administrative

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

Maryland

Assessment Limits

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

Assessment Classes

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

Massachusetts

Assessment Limits

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

Assessment Classes

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

Michigan

Assessment Limits

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

Assessment Classes

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

Minnesota

Assessment Limits

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

Assessment Classes

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

Mississippi

Assessment Limits

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

Assessment Classes

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

Missouri

Assessment Limits

§376.737.2. Two percent (2%) of average annual premiums received in state for policies covered by each account during the three calendar years preceding the year in which the insurer became an impaired or insolvent insurer. Amended 7.13.2010.

Assessment Classes

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

Montana

Assessment Limits

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

Assessment Classes

§33-10-227(3). Two classes of assessments: Class A for the purpose of meeting administrative and legal costs and other expenses; and Class B to carry out the powers and duties of the association with regard to an impaired or insolvent insurer. (Amended effective 3/18/2011)

Nebraska

Assessment Limits

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

Assessment Classes

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

Nevada

Assessment Limits

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

Assessment Classes

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

New Hampshire

Assessment Limits

§408-B:9.V.(a). Assessments for the life and annuity account and for each sub account shall not exceed, in any one calendar year, 2 percent, and for the health

account: 2 percent of the insurer's average premiums received in the state on the policies and contracts covered by the account during the 3 calendar years preceding the year in which the insurer became an impaired or insolvent insurer. (Amended effective 1/1/96)

Assessment Classes

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

New Jersey

Assessment Limits

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

Assessment Classes

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

New Mexico

Assessment Limits

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

Assessment Classes

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

New York

Assessment Limits

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

Assessment Classes

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

North Carolina

Assessment Limits

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

premiums in the state on the policies covered by the account.

Assessment Classes

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

North Dakota

Assessment Limits

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

Assessment Classes

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

Ohio

Assessment Limits

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

Assessment Classes

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

Oklahoma

Assessment Limits

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

Assessment Classes

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

Oregon

Assessment Limits

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

Assessment Classes

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

Pennsylvania

Assessment Limits

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

Assessment Classes

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

Puerto Rico**Assessment Limits**

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

Assessment Classes

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

Rhode Island**Assessment Limits**

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

Assessment Classes

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

South Carolina**Assessment Limits**

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

Assessment Classes

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

South Dakota**Assessment Limits**

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

Assessment Classes

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

Tennessee

Assessment Limits

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

Assessment Classes

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

Texas

Assessment Limits

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

Assessment Classes

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

Utah

Assessment Limits

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

Assessment Classes

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

Vermont

Assessment Limits

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

Assessment Classes

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

Virginia

Assessment Limits

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

Assessment Classes

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

Washington**Assessment Limits**

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

Assessment Classes

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

West Virginia**Assessment Limits**

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

Assessment Classes

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

Wisconsin**Assessment Limits**

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

Assessment Classes

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

Wyoming**Assessment Limits**

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

Assessment Classes

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

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*National Organization of
Life & Health Guaranty Associations*

Tax Offset at a Glance

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

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

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

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Tax Offset (cont.)

Offset Amount	Yes, 20% Over 5 Yr's.	Yes (Other %)	No Provision
Nevada	X		
New Hampshire	X		
New Jersey		X	
New Mexico			X
New York		X	
North Carolina	X		
North Dakota	X		
Ohio	X		
Oklahoma	X		
Oregon	X ³		
Pennsylvania	X		
Puerto Rico			X
Rhode Island		X	
South Carolina	X		
South Dakota	X		
Tennessee		X	
Texas	X		
Utah	X		
Vermont		X	
Virginia		X	
Washington	X		
West Virginia			X
Wisconsin	X		
Wyoming		X	
Total	34	11	7

³ Oregon's tax offset provision will not apply to tax years beginning on or after January 1, 2016.



**State Laws and Provisions Report**

[current as of September 01, 2011]

Tax Offsets**Alabama**

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

Alaska

No provision.

Arizona

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

Arkansas

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

California

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

Colorado

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

Connecticut

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

Delaware

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

District of Columbia

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

Florida

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

Georgia

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

Hawaii

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

Idaho

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

Illinois

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

Indiana

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

Iowa

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

Kansas

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

Kentucky

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

Louisiana

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

Maine

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

Maryland

No provision.

Massachusetts

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

Michigan

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

Minnesota

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

Mississippi

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

Missouri

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

Montana

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

Nebraska

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

Nevada

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

New Hampshire

§408-B:13.I. Yes. A member insurer may offset against its tax liability assessments for the life insurance and annuity account, and for the health account for guaranteeing the performance of contractual obligations of an impaired or insolvent

insurer in regard to disability income coverages only, to the extent of 20% of the amount of the assessment for each of the 5 calendar years following the year in which the assessment was paid. If a member insurer ceases doing business, all uncredited assessments may be credited against its tax liability for the year it ceases doing business. (Amended effective 1/1/97).

New Jersey

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

New Mexico

No provision.

New York

§7712(b)(2)(A)(B). Yes. In any given year, if the net assessment for all NY companies exceeds \$100M over the previous 15 year period, then each company can take a credit in the current year for an amount based on a formula involving a factor of 80% and the amount of assessments in excess of \$100M.

North Carolina

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

North Dakota

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

Ohio

§3956.09(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. ****NOTE**** In 2009, Oregon legislature passed bill with sunset provision for the tax offset beginning 1.1.16.

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

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

Utah

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

Vermont

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

Virginia

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

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

Washington

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

West Virginia

No provision.

Wisconsin

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

Wyoming

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

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