

December 9, 2010

Dear Chief Executive Officer:

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

The enclosed schedules provide estimates of the total costs (including statutory benefits and the expenses incurred to provide them) for specific, multi-state insolvencies in which NOLHGA has been involved. Also included is related assessment information for which NOLHGA is aware (this information reflects assessments called (i.e. billed) less refunded as of December 31, 2009). 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. 35 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. **Please note Executive Life Insurance Company is now included in this category.**
  - ***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 2010. **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 -2009**

This section contains the Total Assessable Premiums for the period 1988 through 2009, 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 1, 2010.

**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.**







	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	719	693,787	3,358,466	0	4,052,971	American Community Mutual Ins. Co.	0
Alaska	616	82,641	575,390	0	658,646	American Network Ins. Co.	116,274,107
Arizona	4,531	4,971,502	56,817,279	0	61,793,312	Executive Life Ins. Co. of New York	11,038,897
Arkansas	832	1,078,615	2,722,983	0	3,802,429	Golden State Mutual Life Ins Co	139,583
California	23,951	28,279,003	187,992,802	0	216,295,756	Monarch Life Ins. Co.	514,786
Colorado	4,535	2,048,377	24,226,799	0	26,279,711	Penn Treaty Network	1,186,170,391
Connecticut	5,600	4,901,813	13,530,586	0	18,437,999	Shenandoah Life Ins. Co.	0
Delaware	385	89,521	1,436,079	0	1,525,985	Standard Life Ins Co of IN	236,948,959
Dist. of Columbia	673	83,119	957,296	0	1,041,089		
Florida	14,608	20,480,021	177,119,600	0	197,614,229	Total	1,551,086,723
Georgia	1,901	5,096,961	28,271,879	0	33,370,740	Per state breakdown	1,551,086,723
Hawaii	1,469	4,234,982	4,450,604	0	8,687,054		0
Idaho	523	454,614	3,969,863	0	4,424,999		
Illinois	7,384	8,670,693	54,212,927	0	62,891,004		
Indiana	2,361	22,172,558	12,718,895	0	34,893,814		
Iowa	3,148	1,402,517	32,554,114	0	33,959,779		
Kansas	2,922	1,413,997	7,094,124	0	8,511,042		
Kentucky	660	1,732,361	12,464,544	0	14,197,566		
Louisiana	1,481	1,122,488	5,249,612	0	6,373,580		
Maine	1,140	483,281	1,998,968	0	2,483,388		
Maryland	4,507	2,376,104	16,590,951	0	18,971,562		
Massachusetts	9,637	2,220,120	4,812,282	0	7,042,038		
Michigan	10,487	35,696,674	20,358,845	0	56,066,006		
Minnesota	3,787	3,689,188	3,753,263	0	7,446,238		
Mississippi	299	1,083,803	6,250,586	0	7,334,688		
Missouri	3,731	2,368,888	13,515,730	0	15,888,349		
Montana	529	842,849	3,071,489	0	3,914,867		
Nebraska	1,979	415,914	17,411,521	0	17,829,414		
Nevada	1,609	1,470,942	5,080,941	0	6,553,493		
New Hampshire	1,553	484,834	2,879,337	0	3,365,724		
New Jersey	6,384	1,016,217	43,812,725	0	44,835,326		
New Mexico	1,832	774,827	4,564,273	0	5,340,931		
New York	27,001	1,674,212	9,097,680	0	10,798,893		
North Carolina	3,102	14,724,988	47,191,660	0	61,919,750		
North Dakota	106	876,793	3,079,501	0	3,956,401		
Ohio	6,809	20,521,020	31,401,886	0	51,929,715		
Oklahoma	1,195	964,338	5,434,648	0	6,400,180		
Oregon	2,162	610,357	8,660,863	0	9,273,382		
Pennsylvania	12,363	2,834,683	131,209,950	0	134,056,996		
Puerto Rico	463	27,754	96	0	28,314		
Rhode Island	748	204,125	1,400,440	0	1,605,312		
South Carolina	1,324	2,499,425	8,491,466	0	10,992,215		
South Dakota	850	418,941	19,816,317	0	20,236,108		
Tennessee	1,235	4,247,128	20,453,169	0	24,701,532		
Texas	11,293	17,310,196	59,548,605	0	76,870,095		
Utah	1,446	2,534,019	4,158,287	0	6,693,753		
Vermont	568	93,062	4,236,540	0	4,330,170		
Virginia	2,565	3,687,421	119,140,275	0	122,830,261		
Washington	7,393	1,825,314	41,558,412	0	43,391,119		
West Virginia	604	1,974,678	3,700,943	0	5,676,226		
Wisconsin	5,393	8,835,650	9,089,264	0	17,930,307		
Wyoming	251	284,479	1,296,999	0	1,581,729		
Other	0	0	536	0	536		
Total	212,642	248,081,790	1,302,792,291	0	1,551,086,723		
		State Breakdown Not Available					
None							
Total	212,642	248,081,790	1,302,792,291	0	1,551,086,723		



	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	44,980,465	21,462,987	317,739	0	66,761,191	Booker T Washington Ins Co Inc	25,677,370
Alaska	540,655	5,557,716	888	0	6,099,259	Executive Life Ins. Co.	2,882,604,607
Arizona	21,924,923	24,126,342	1,583,014	0	47,634,278	Imerica Life and Health Ins. Co.	8,164,658
Arkansas	14,550,287	6,209,690	171,656	51,944	20,983,576	Life & Health Ins. Co. of America	35,918,959
California	279,224,322	440,542,321	2,320,604	0	722,087,246	Lincoln Memorial Life Ins. Co.	309,672,763
Colorado	639,464	0	3,292,229	0	3,931,693	Medical Savings Ins. Co.	20,012,306
Connecticut	48,004	0	0	0	48,004	Memorial Service Life Ins. Co.	121,438,076
Delaware	3,935,766	4,035,863	(3,821)	100,691	8,068,499	National States Ins. Co.	89,481,523
Dist. of Columbia	13,483	0	(1,103)	0	12,380	Universal Life Ins Co	11,240,934
Florida	98,287,296	105,215,627	61,069,908	0	264,572,832		
Georgia	28,361,978	23,698,782	12,725,014	2,259,618	67,045,392	Total	3,504,211,194
Hawaii	26,101,305	16,803,008	78,413	0	42,982,726	Per state breakdown	3,504,211,194
Idaho	7,727,788	8,056,593	41,010	0	15,825,391		0
Illinois	123,460,756	104,934,554	10,482,590	6,365,677	245,243,576		
Indiana	25,624,063	26,769,923	2,512,813	12,930	54,919,729		
Iowa	32,447,445	21,243,638	300,159	39,705	54,030,947		
Kansas	41,678,260	10,582,938	700,577	0	52,961,775		
Kentucky	22,652,498	22,395,403	8,000,610	0	53,048,511		
Louisiana	3,020,975	0	379,704	0	3,400,679		
Maine	5,839	0	(857)	0	4,982		
Maryland	17,912,881	20,032,418	1,351,871	5,595,079	44,892,248		
Massachusetts	40,755,076	41,795,950	0	0	82,551,026		
Michigan	575,964	0	294,116	(84,594)	785,486		
Minnesota	14,440,629	34,735,590	49,252	10,297	49,235,768		
Mississippi	19,274,969	5,606,683	1,309,992	93,165	26,284,809		
Missouri	189,614,714	25,518,715	9,397,058	0	224,530,487		
Montana	3,603,812	3,635,954	229,933	0	7,469,699		
Nebraska	13,913,814	6,757,155	1,933,264	0	22,604,233		
Nevada	12,310,035	7,048,744	335,465	0	19,694,244		
New Hampshire	0	0	0	0	0		
New Jersey	19,889,339	50,441,136	0	1,111,193	71,441,668		
New Mexico	4,651,379	7,867,342	449,928	0	12,968,649		
New York	0	0	0	0	0		
North Carolina	30,370,934	66,248,054	566,875	0	97,185,864		
North Dakota	3,241,799	4,926,430	2,146,596	28,689	10,343,514		
Ohio	43,602,492	36,440,748	8,484,321	1,817,638	90,345,199		
Oklahoma	25,052,327	18,082,101	494,355	0	43,628,784		
Oregon	15,239,901	16,919,828	51,818	0	32,211,547		
Pennsylvania	47,544,856	166,616,613	921,997	0	215,083,466		
Puerto Rico	636,446	504,845	0	0	1,141,292		
Rhode Island	3,179,443	21,357,267	0	0	24,536,710		
South Carolina	17,155,479	21,446,101	1,287,159	0	39,888,739		
South Dakota	6,658,079	2,768,990	1,853,076	0	11,280,145		
Tennessee	31,811,185	15,577,390	1,917,732	0	49,306,307		
Texas	231,570,571	132,017,328	2,970,847	11,535,095	378,093,840		
Utah	8,573,120	6,745,126	34,923	240,104	15,593,273		
Vermont	1,538	0	0	0	1,538		
Virginia	10,925,923	19,349,951	1,396,400	0	31,672,274		
Washington	32,535,048	57,519,576	182,652	2,165,342	92,402,617		
West Virginia	1,969,189	3,525,754	50,441	0	5,545,383		
Wisconsin	14,968,738	50,145,020	2,109,969	79,131	67,302,858		
Wyoming	3,017,132	3,509,671	56	0	6,526,859		
Other	0	0	0	0	0		
Total	1,640,222,383	1,688,775,864	143,791,245	31,421,702	3,504,211,194		
State Breakdown Not Available							
None							
Total	1,640,222,383	1,688,775,864	143,791,245	31,421,702	3,504,211,194		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	1,524,268	2,634,215	2,036,050	0	6,194,533	American Chambers Life Ins. Co.	45,851,479
Alaska	2,462	41,061	36,878	0	80,401	American Integrity Ins. Co.	61,653,353
Arizona	294,723	3,667,075	2,033,490	0	5,995,289	Andrew Jackson Life Ins. Co.	30,799,024
Arkansas	552,534	1,276,673	3,865,330	7	5,694,544	Benicorp Ins. Co.	33,294,196
California	404,814	18,084,500	11,637,102	0	30,126,416	Centennial Life Ins. Co.	681,641
Colorado	80,723	4,406,588	5,111,048	0	9,598,359	Confederation Life Ins. Co. (CLIC)	13,817
Connecticut	10,342	169,576	79,830	118	259,865	Consumers United Ins. Co.	15,154,602
Delaware	602,849	11,424,895	1,597,294	0	13,625,038	Family Guaranty Life Ins. Co.	24,913,233
Dist. of Columbia	24,578	291,824	11,026	0	327,428	Farmers and Ranchers Life Ins. Co.	9,162,998
Florida	3,231,470	67,425,721	8,104,618	0	78,761,809	Fidelity Bankers Life Ins. Co.	14,424,222
Georgia	602,460	4,210,073	4,640,881	432	9,453,846	First National Life Ins. Co. of America	24,999,208
Hawaii	25,504	19,994,303	(76,609)	0	19,943,198	Franklin American Life Ins. Co.	12,985,545
Idaho	14,885	405,863	771,528	0	1,192,276	Franklin Protective Life Ins. Co.	16,567,476
Illinois	179,176	4,758,089	13,084,487	1,908	18,023,661	International Financial Services Life Ins. Co.	1,835,698
Indiana	276,730	16,141,955	16,548,904	152	32,967,741	Investors Equity Life Ins. Co. of HI, LTD	19,626,888
Iowa	641,567	7,364,077	1,354,655	21	9,360,319	Legion Ins. Co.	1,883,817
Kansas	88,443	2,370,410	2,059,355	0	4,518,208	London Pacific Life & Annuity Co.	131,711,308
Kentucky	465,403	942,422	1,153,365	0	2,561,190	National Heritage Life Ins. Co.	162,633,015
Louisiana	3,914,500	4,921,900	1,531,328	0	10,367,728	Old Standard Life Ins. Co.	0
Maine	1,424	15,946	91,167	0	108,537	Reliance Ins. Co.	13,878,327
Maryland	112,038	1,161,082	902,043	484	2,175,647	Universe Life Ins. Co.	9,885,553
Massachusetts	14,523	108,062	2,926,471	0	3,049,056	Villanova Ins. Co.	21,189
Michigan	1,084,884	37,510,917	390,221	1,819	38,987,841		
Minnesota	16,781	4,706,959	405,829	472	5,130,041	Total	631,976,591
Mississippi	45,991,520	11,828,065	8,053,448	81	65,873,113	Per state breakdown	631,976,591
Missouri	321,933	4,095,709	8,521,793	0	12,939,434		0
Montana	2,778	109,219	1,777,399	0	1,889,396		
Nebraska	158,393	4,479,345	6,433,462	0	11,071,199		
Nevada	6,700	1,088,701	4,348,656	0	5,444,057		
New Hampshire	(15,940)	240,768	238,588	0	463,415		
New Jersey	12,845	144,940	1,071,472	791	1,230,049		
New Mexico	110,082	882,365	298,043	0	1,290,490		
New York	(0)	0	(132,406)	0	(132,406)		
North Carolina	5,383,323	10,373,934	893,981	856	16,652,094		
North Dakota	3,300	222,533	2,181,356	0	2,407,190		
Ohio	92,516	7,482,942	9,186,101	275	16,761,834		
Oklahoma	4,912,732	12,268,602	4,143,653	0	21,324,987		
Oregon	22,853	503,594	1,250,395	0	1,776,842		
Pennsylvania	28,733	8,738,722	834,463	2,079	9,603,998		
Puerto Rico	0	7	(7,337)	0	(7,331)		
Rhode Island	4,340	231,628	162,054	0	398,022		
South Carolina	167,647	1,959,638	1,689,246	0	3,816,532		
South Dakota	2,980	203,480	2,411,065	0	2,617,525		
Tennessee	12,080,179	13,049,411	5,516,374	0	30,645,964		
Texas	2,805,748	50,417,080	16,193,389	442	69,416,660		
Utah	5,358	374,239	91,790	239	471,626		
Vermont	9,913	34,525	40,712	0	85,150		
Virginia	884,964	6,816,576	1,095,940	0	8,797,479		
Washington	99,100	10,920,554	14,625,226	178	25,645,057		
West Virginia	258,666	3,568,906	374,851	0	4,202,423		
Wisconsin	22,611	6,652,415	1,314,564	0	7,989,590		
Wyoming	493	105,310	679,325	0	785,127		
Other	1	0	14,102	0	14,103		
Total	87,540,850	370,827,394	173,597,993	10,354	631,976,591		
		State Breakdown Not Available					
Old Standard Life Ins. Co.		No Data Available					
Total	87,540,850	370,827,394	173,597,993	10,354	631,976,591		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	4,237,893	7,491,340	899,488	0	12,628,722	Alabama Life Ins. Co.	3,310,751
Alaska	128,784	243,277	(778)	(512)	370,771	American Educators Life Ins. Co.	4,926,157
Arizona	4,539,477	13,271,117	316,909	0	18,127,503	American Life Assurance Corp.	5,056,764
Arkansas	1,726,441	1,548,279	519,371	(2)	3,794,089	American Standard Life & Accident Ins. Co.	8,399,590
California	17,462,278	8,398,955	118,255	0	25,979,489	American Western Life Ins. Co.	(140,613)
Colorado	407,396	4,563,428	(71,944)	0	4,898,880	AMS Life Ins. Co.	33,226,068
Connecticut	(84,132)	(77,782)	0	(1,225)	(163,139)	Bankers Commercial Life Ins. Co.	13,849,825
Delaware	196,630	668,948	68,819	232,163	1,166,560	Coastal States Life Ins. Co.	16,322,100
Dist. of Columbia	71,280	23,875	655	0	95,810	Consolidated National Life Ins. Co.	8,852,916
Florida	13,995,229	37,709,773	5,743,621	5,732	57,454,354	Corporate Life Ins. Co.	173,587,827
Georgia	2,187,303	4,090,313	4,390,615	113,049	10,781,280	Diamond Benefits Life Ins. Co./LACOP	12,092,980
Hawaii	1,336,808	284,795	197	0	1,621,800	EBL Life Ins. Co.	14,323,877
Idaho	535,323	1,907,530	86,182	0	2,529,034	First National Life Ins. Co.	227,653
Illinois	29,245,656	42,474,682	491,143	2,424,619	74,636,100	George Washington Life Ins. Co.	1,788,506
Indiana	7,536,284	12,117,946	87,905	4,754,871	24,497,006	Guarantee Security Life Ins. Co.	106,877,009
Iowa	4,922,802	5,524,794	3,899	0	10,451,496	Inter-American Ins. Co. of Illinois	107,771,884
Kansas	1,202,770	4,592,739	7,581	0	5,803,089	Investment Life Ins. Co. of America	15,753,538
Kentucky	1,427,424	1,343,714	538,716	0	3,309,855	Kentucky Central Life Ins. Co.	(12,557,615)
Louisiana	1,246,664	1,535,018	5,540,445	0	8,322,127	Life Assurance Co. of Pennsylvania	0
Maine	581,813	538,097	20	62,899	1,182,830	Midwest Life Ins. Co.	33,035,323
Maryland	1,839,047	4,769,183	(21,973)	0	6,586,257	Mutual Benefit Life Ins. Co.	(1,571,656)
Massachusetts	3,533,050	3,069,798	(1,103)	0	6,601,744	Mutual Security Life Ins. Co.	12,749,019
Michigan	9,102,500	9,043,398	114,905	3,376,453	21,637,256	National Affiliated Investors Life Ins. Co.	1,353,300
Minnesota	2,720,181	19,574,157	5,800	2,505,248	24,805,386	National American Life Ins. Co of PA	13,146,413
Mississippi	671,862	1,078,990	427,785	0	2,178,637	New Jersey Life Ins. Co.	81,850,531
Missouri	2,458,621	6,403,762	156,742	29,058	9,048,182	Old Colony Life Ins. Co.	11,180,621
Montana	712,048	2,267,050	32,281	0	3,011,379	Old Faithful Life Ins. Co.	1,474,118
Nebraska	2,138,342	4,587,531	(3,287,247)	0	3,438,626	Pacific Standard Life Ins. Co.	28,433,272
Nevada	436,143	950,821	357,133	0	1,744,096	States General Life Ins. Co.	4,928,511
New Hampshire	544,068	174,198	(50)	606,592	1,324,808	Statesman National Life Ins. Co.	4,050,017
New Jersey	18,432,177	1,318,081	4,027	3,460,623	23,214,908	Summit National Life Ins. Co.	4,582,899
New Mexico	805,020	1,229,938	24,324	0	2,059,282	Supreme Life Ins. Co. of America	44,824
New York	(32,319)	(253,099)	1,484	(9,196)	(293,130)	Underwriters Life Ins. Co.	8,106,994
North Carolina	8,354,367	7,210,225	20,048	219,947	15,804,588	Unison International Life Ins. Co.	13,414,918
North Dakota	767,866	2,001,594	8,232	0	2,777,691	United Republic Life Ins. Co.	43,058
Ohio	9,655,091	14,393,134	132,579	486,442	24,667,245		
Oklahoma	5,492,749	5,432,386	982,991	0	11,908,125	Total	730,491,379
Oregon	2,019,437	2,225,940	106,142	0	4,351,518	Per state breakdown	730,491,379
Pennsylvania	21,670,880	175,657,133	43,722	1,530,673	198,902,408		0
Puerto Rico	50,992	(13)	0	0	50,980		
Rhode Island	327,028	19,666	0	0	346,694		
South Carolina	4,960,253	6,067,617	1,086,741	0	12,114,611		
South Dakota	782,435	1,813,597	52,325	0	2,648,357		
Tennessee	2,247,388	3,198,886	252,510	0	5,698,784		
Texas	7,974,020	13,789,660	11,034,062	2,834,836	35,632,579		
Utah	672,652	1,053,203	100,238	3,310	1,829,403		
Vermont	163,370	144,081	0	(3,802)	303,649		
Virginia	2,554,120	5,569,189	39,294	0	8,162,603		
Washington	4,654,758	6,616,279	174,133	229	11,445,399		
West Virginia	1,002,574	498,044	239,312	0	1,739,930		
Wisconsin	15,047,178	868,122	2,944	0	15,918,244		
Wyoming	954,394	2,335,513	53,578	0	3,343,485		
Other	0	0	0	0	0		
<b>Total</b>	<b>225,616,416</b>	<b>451,358,898</b>	<b>30,884,059</b>	<b>22,632,006</b>	<b>730,491,379</b>		
	State Breakdown Not Available						
Life Assurance Co. of Pennsylvania	Included in Diamond Benefits						
<b>Total</b>	<b>225,616,416</b>	<b>451,358,898</b>	<b>30,884,059</b>	<b>22,632,006</b>	<b>730,491,379</b>		

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
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, 2010. 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**

Related companies that wrote primarily long term care insurance. Cost estimates reflect our best available estimate based on available information.

#### **Executive Life of New York**

Cost estimate in excel file only reflects expenses incurred through NOLHGA. See special memo on website discussing possible costs range, unfortunately a by-state breakdown is not yet available.

#### **Golden State Mutual Life**

Cost estimate reflects expenses incurred through NOLHGA. Business has been sold during rehabilitation, no guaranty association involvement is anticipated.

#### **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 at this time.

#### **Standard Life of IN**

Cost estimate reflects estimates of covered obligations and assumes there will be sufficient estate assets available to cover approximately 80% of the covered obligations.

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### *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 claims and expenses in runoff.

#### **Imerica Life and Health Insurance Company**

Current costs reflect claims 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 2011 of approximately \$471 million, representing the estimated present value of future obligations otherwise due in 2011 and beyond. The reader should note that the Guaranty Association may extend the payment period beyond 2011 and continue to make annual installment payments until all covered obligations are satisfied.

Discount rates used were approximately 5.85% for all remaining obligations.

Other comments pertinent to the estimates include:

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

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

The estimates include actual administrative charges from Aurora through 2009 and allocated NOLHGA costs through September 30, 2010. 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 - 2010

Bullet payment paid June 1998

Either:

- Defeasance payment due May 2011 (as reflected in the attached schedule), or
- On-going installment payments well beyond 2011, due April of each year.

### **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. Increase from prior year the result of change in reserve estimate for remaining inforce long term care business being administered by the guaranty associations.

### **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, 2010 using the 1980 CSO ALB Sex distinct Mortality at 4.0% Valuation rate. Decrease from prior year is due to prior amounts reflecting the FACE AMOUNTS of preneed insurance policies. **See special file for cost range estimates.**

### **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.

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## ***CLOSED INSOLVENCIES***

This section lists those costs associated with assumption agreements which have been closed prior to 2008 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.

### **American Integrity Insurance Company**

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

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

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

### **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. Minor claims funding still possible until estate is closed. Decrease from prior year due to early access distributions.

### **Centennial Life Insurance Company**

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

### **Confederation Life Insurance Company – U.S. Branch**

No further guaranty association costs anticipated.

### **Consumers United Insurance Company**

Business sold: Closing 2/15/95.

### **Family Guaranty Life Insurance Company**

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



### **Farmers and Ranchers Life Insurance Company**

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

### **Fidelity Bankers Life Insurance Company**

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

### **First National Life Insurance Company of America**

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

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

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

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

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

### **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.

### **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.

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

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

Business sold: Closing 7/2/96.

### **Old 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. Increase from prior year result of clawback of previous early access distributions.

### **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. Decrease from prior year result of estate distributions.

### **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.

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## ***ESTATES CLOSED***

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

### **Alabama Life Insurance Company**

Affiliated with American Educators and Consolidated National.

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

### **American Educators Life Insurance Company**

Affiliated with Alabama Life and Consolidated National.

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

### **The American Life Assurance Company**

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

### **American Standard Life & Accident Insurance Company**

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

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

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

### **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.

### **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. Decrease from prior year result of estate distribution from LACOP in which guaranty associations had a claim.

### **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. Decrease from prior year result of final estate distribution.

### **Old Faithful Life Insurance Company**

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

### **Pacific Standard Life Insurance Company**

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

**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

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***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.**



Total LIFE Only

Table with 21 columns: 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, Est Future 2011, Total. Rows include states like Alabama, Alaska, Arizona, etc., and a final 'Total' row.

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





Total UNALLOCATED ANNUITY Only

State	Apr+June 1992	Jan 1993	Jan+Apr+Oct 1994	April 1995	April 1996	April 1997	Apr+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	Est Future 2011	Total
Alabama	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	-	-	-	-	-	-	-	-	-	-	-
Arizona	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-
Arkansas	0	0	0	7,823	314	508	44,644	0	0	0	-	-	-	-	-	-	-	-	-	-	53,289
California	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
Connecticut	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	-	-	-	-	-	-	-	-	-	-	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
Florida	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	0
Georgia	0	0	0	0	0	112	2,334,529	0	0	0	-	-	-	-	-	-	-	-	-	-	2,334,641
Hawaii	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	0
Idaho	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	-	-	-	-	-	-	-	-	-	-	6,545,466
Indiana	0	0	0	0	0	482	12,829	0	0	0	-	-	-	-	-	-	-	-	-	-	13,311
Iowa	0	0	0	0	0	1,254	39,568	0	0	0	-	-	-	-	-	-	-	-	-	-	40,822
Kansas	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	0
Kentucky	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
Maine	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	-	-	-	-	-	-	-	-	-	-	5,730,870
Massachusetts	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
Minnesota	0	0	0	135	0	200	10,274	0	0	0	-	-	-	-	-	-	-	-	-	-	10,609
Mississippi	0	0	0	381	841	9,648	84,943	0	0	0	-	-	-	-	-	-	-	-	-	-	95,813
Missouri	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	0
Montana	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	0
Nebraska	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	0
Nevada	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
New Jersey	0	0	0	33,118	399,408	74,031	631,406	0	0	0	-	-	-	-	-	-	-	-	-	-	1,137,963
New Mexico	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
North Carolina	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	-	-	-	-	-	-	-	-	-	-	29,531
Ohio	0	0	0	69,464	81,598	523,277	1,195,109	0	0	0	-	-	-	-	-	-	-	-	-	-	1,869,448
Oklahoma	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	0
Oregon	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	0
Pennsylvania	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	0
Puerto Rico	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	0
Rhode Island	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	0
South Carolina	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	0
South Dakota	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	0
Tennessee	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	-	-	-	-	-	-	-	-	-	-	11,856,269
Utah	0	0	0	27,021	13,813	23,664	182,287	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
Virginia	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	-	-	-	-	-	-	-	-	-	-	2,232,138
West Virginia	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	0
Wisconsin	0	0	0	0	0	53,582	27,905	0	0	0	-	-	-	-	-	-	-	-	-	-	81,487
Wyoming	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
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	32,382,590

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
<b>Grand Total Insolvency Costs</b>						
Per "Overview Open and Closed Insolvencies"	1,955,239,298	2,759,163,745	1,651,312,972	54,092,052	6,419,808,068	
<b>Less Insolvency Costs NOT included in "Anticipated Funding Schedules"</b>						
Estate Closed	(225,616,416)	(451,358,898)	(30,884,059)	(22,632,006)	(730,491,379)	
Released from Oversight	(1,647,007)	(119,799)	(247,385)	(27,990)	(2,042,181)	
Closed	(87,540,850)	(370,827,394)	(173,597,993)	(10,354)	(631,976,591)	
Open (excluding ELIC)	(477,500,475)	(314,868)	(143,791,245)	0	(621,606,588)	
Pre-Liquidation	(212,642)	(248,081,790)	(1,302,792,291)	0	(1,551,086,723)	
<b>Less Other Adjustments Included in GA Cost Total, NOT included in "Anticipated Funding Schedules"</b>						
Executive Life Insurance Company NOLHGA expenses	(22,466,902)	(32,267,880)	0	(853,132)	(55,587,913)	
Executive Life Insurance Company GA expenses	0	0	0	0	0	
Executive Life Insurance Company GA claims	0	0	0	0	0	
<b>Add Other Adjustments Included in GA Cost Total, NOT included in "Anticipated Funding Schedules"</b>						
Executive Life Insurance Company Other recoveries	50,123,218	72,207,232	0	1,814,020	124,144,470	
<b>Adjusted Total</b>	1,190,378,225	1,728,400,349	0	32,382,590	2,951,161,164	
<b>Total Per "Anticipated Funding Schedules"</b>	1,190,378,225	1,728,400,349	0	32,382,590	2,951,161,164	
Variance	0	0	0	0	0	
Executive Life Insurance Company summary	1,162,721,908	1,688,460,997	0	31,421,702	2,882,604,607	
Executive Life Insurance Company adjustments	27,656,317	39,939,352	0	960,888	68,556,557	
Executive Life Insurance Company gross	1,190,378,225	1,728,400,349	0	32,382,590	2,951,161,164	antic fnding file 2,951,161,164

# **SPECIFIC INSOLVENCY COSTS**

Estimated Net Costs as of September 30, 2010					
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, 2009							
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, 2010					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	34,911	0	34,911
Alaska	0	0	9,880	0	9,880
Arizona	0	0	170,674	0	170,674
Arkansas	0	0	1,435,932	0	1,435,932
California	715	0	61,987	0	62,702
Colorado	0	0	1,341,712	0	1,341,712
Connecticut	0	0	0	0	0
Delaware	2,359	0	11,755	0	14,114
Dist. of Columbia	0	0	0	0	0
Florida	26,456	0	39,799	0	66,255
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	246,160	0	246,160
Illinois	1,314	0	3,736,827	0	3,738,140
Indiana	6,273	0	1,346,126	0	1,352,399
Iowa	0	0	49,640	0	49,640
Kansas	0	0	168,653	0	168,653
Kentucky	0	0	28,576	0	28,576
Louisiana	0	0	1,136,234	0	1,136,234
Maine	0	0	0	0	0
Maryland	0	0	3,946	0	3,946
Massachusetts	3,591	0	2,468,765	0	2,472,356
Michigan	8,268	0	13,513	0	21,782
Minnesota	0	0	0	0	0
Mississippi	0	0	7,498,774	0	7,498,774
Missouri	0	0	757,456	0	757,456
Montana	259	0	673,267	0	673,527
Nebraska	0	0	856,638	0	856,638
Nevada	0	0	4,251	0	4,251
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	106,844	0	106,844
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	(1,864)	0	(1,864)
Ohio	16,979	0	3,309,270	0	3,326,249
Oklahoma	1,868	0	3,117,077	0	3,118,945
Oregon	0	0	73,904	0	73,904
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	1,602	0	547,377	0	548,979
South Dakota	0	0	61,519	0	61,519
Tennessee	0	0	2,825,854	0	2,825,854
Texas	3,758	0	11,673,159	0	11,676,917
Utah	0	0	(19,411)	0	(19,411)
Vermont	0	0	0	0	0
Virginia	0	0	575,603	0	575,603
Washington	784	0	982,497	0	983,281
West Virginia	0	0	158,994	0	158,994
Wisconsin	5,070	0	70,956	0	76,026
Wyoming	0	0	194,927	0	194,927
Other	0	0	0	0	0
Total	79,295	0	45,772,183	0	45,851,479

Summary:	
GA Covered Obligations	44,462,791
Add:	
GA claims incurred directly	44,231,475
GA expenses incurred directly	12,170,199
NOLHGA expenses	2,356,756
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.)	12,981,844
Adjusted GA Costs	45,851,479
Per State breakdown	45,851,479

Assessments Called (Billed) or Refunded as of December 31, 2009							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	125,000	0	0	0
0	0	0	0	3,308,801	0	0	0
0	0	0	0	300,000	100,000	0	0
0	0	0	0	2,000,000	0	0	0
40,000	0	0	0	5,000,000	0	0	0
0	0	0	0	1,999,232	0	0	0
39,632	0	0	0	1,661,368	0	0	0
0	0	0	0	5,000,000	400,000	0	0
0	0	0	0	14,999,989	0	0	0
0	0	0	0	0	0	0	0
43,500	4,500	0	0	4,306,500	530,500	0	0
130,011	0	0	0	3,600,000	0	0	0
0	0	0	0	12,871,063	0	0	0
0	0	0	0	1,800,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	350,000	0	0	0
253,143	4,500	0	0	57,321,953	1,030,500	0	0

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Estimated Net Costs as of September 30, 2010				
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	0
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	0
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, 2009							
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 <b>September 30, 2010</b>					Assessments Called (Billed) or Refunded as of <b>December 31, 2009</b>							
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total	Life		Allocated Annuity		A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
Alabama	213,918	4,252,218	105,477	0	4,571,613								
Alaska	0	0	0	0	0								
Arizona	0	0	0	0	0								
Arkansas	0	0	0	0	0								
California	0	0	0	0	0								
Colorado	0	0	0	0	0								
Connecticut	0	0	0	0	0								
Delaware	0	0	0	0	0								
Dist. of Columbia	0	0	0	0	0								
Florida	0	0	0	0	0								
Georgia	792	22,215	202	0	23,209	1,024	0	28,715	1,409	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	12,711	314,569	4,055	0	331,335	18,000	0	256,268	0	7,000	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								
<b>Total</b>	<b>227,421</b>	<b>4,589,002</b>	<b>109,735</b>	<b>0</b>	<b>4,926,157</b>	<b>19,024</b>	<b>0</b>	<b>284,983</b>	<b>1,409</b>	<b>7,000</b>	<b>0</b>	<b>0</b>	

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

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Estimated Net Costs as of September 30, 2010				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	1,485,604	0	1,485,604
Alaska	0	164	0	164
Arizona	0	1,260,816	0	1,260,816
Arkansas	0	182,039	0	182,039
California	0	7,594,870	0	7,594,870
Colorado	0	3,041,884	0	3,041,884
Connecticut	0	0	0	0
Delaware	0	66,150	0	66,150
Dist. of Columbia	0	3,479	0	3,479
Florida	0	4,429,477	0	4,429,477
Georgia	0	667,469	0	667,469
Hawaii	0	3,476	0	3,476
Idaho	0	236,670	0	236,670
Illinois	0	9,089,995	0	9,089,995
Indiana	0	2,335,938	0	2,335,938
Iowa	0	533,530	0	533,530
Kansas	0	247,511	0	247,511
Kentucky	0	785,104	0	785,104
Louisiana	0	90,488	0	90,488
Maine	0	97,507	0	97,507
Maryland	0	803,600	0	803,600
Massachusetts	0	302,884	0	302,884
Michigan	0	47,927	0	47,927
Minnesota	0	63,957	0	63,957
Mississippi	0	205,368	0	205,368
Missouri	0	3,944,963	0	3,944,963
Montana	0	856,669	0	856,669
Nebraska	0	2,298,281	0	2,298,281
Nevada	0	196,649	0	196,649
New Hampshire	0	1,397	0	1,397
New Jersey	0	1,099,123	0	1,099,123
New Mexico	0	228,978	0	228,978
New York	0	0	0	0
North Carolina	0	748,262	0	748,262
North Dakota	0	2,167,203	0	2,167,203
Ohio	0	2,703,218	0	2,703,218
Oklahoma	0	470,996	0	470,996
Oregon	0	621,061	0	621,061
Pennsylvania	0	469,407	0	469,407
Puerto Rico	0	0	0	0
Rhode Island	0	3,577	0	3,577
South Carolina	0	286,307	0	286,307
South Dakota	0	2,341,144	0	2,341,144
Tennessee	0	447,235	0	447,235
Texas	0	1,694,624	0	1,694,624
Utah	0	54,820	0	54,820
Vermont	0	11,909	0	11,909
Virginia	0	379,761	0	379,761
Washington	0	6,504,975	0	6,504,975
West Virginia	0	108,076	0	108,076
Wisconsin	0	72,244	0	72,244
Wyoming	0	366,008	0	366,008
Other	0	558	0	558
Total	0	61,653,353	0	61,653,353

Summary:	
GA Covered Obligations	71,125,785
Add:	
GA claims incurred directly	20,254,758
GA expenses incurred directly	3,000,034
NOLHGA expenses	1,357,774
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	743,000
Other recoveries (litigation, estate distributions, etc.)	33,341,998
Adjusted GA Costs	61,653,353
Per State breakdown	61,653,353

Assessments Called (Billed) or Refunded as of December 31, 2009							
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, 2010					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	43,033	0	43,033
Alaska	0	0	0	0	0
Arizona	0	0	284,151	0	284,151
Arkansas	0	0	118,945	0	118,945
California	0	0	783,374	0	783,374
Colorado	0	0	5,340,933	0	5,340,933
Connecticut	0	0	11,249,373	0	11,249,373
Delaware	0	0	176,225	0	176,225
Dist. of Columbia	0	0	282,679	0	282,679
Florida	0	0	3,859,193	0	3,859,193
Georgia	0	0	219,416	0	219,416
Hawaii	0	0	42,807	0	42,807
Idaho	0	0	10,642	0	10,642
Illinois	0	0	222,050	0	222,050
Indiana	0	0	54,468	0	54,468
Iowa	0	0	7	0	7
Kansas	0	0	5,266,032	0	5,266,032
Kentucky	0	0	116,202	0	116,202
Louisiana	0	0	269,365	0	269,365
Maine	0	0	920,605	0	920,605
Maryland	0	0	777,802	0	777,802
Massachusetts	0	0	873,749	0	873,749
Michigan	0	0	445,195	0	445,195
Minnesota	0	0	104,768	0	104,768
Mississippi	0	0	64,442	0	64,442
Missouri	0	0	191,912	0	191,912
Montana	0	0	34,813	0	34,813
Nebraska	0	0	30,482	0	30,482
Nevada	0	0	48,870	0	48,870
New Hampshire	0	0	209,628	0	209,628
New Jersey	0	0	36,547,017	0	36,547,017
New Mexico	0	0	174,803	0	174,803
New York	0	0	6,314	0	6,314
North Carolina	0	0	968,338	0	968,338
North Dakota	0	0	0	0	0
Ohio	0	0	185,665	0	185,665
Oklahoma	0	0	102,591	0	102,591
Oregon	0	0	21,791	0	21,791
Pennsylvania	0	0	4,514,087	0	4,514,087
Puerto Rico	0	0	82	0	82
Rhode Island	0	0	98,074	0	98,074
South Carolina	0	0	688,236	0	688,236
South Dakota	0	0	30,630	0	30,630
Tennessee	0	0	708,582	0	708,582
Texas	0	0	410,746	0	410,746
Utah	0	0	4,495	0	4,495
Vermont	0	0	84,328	0	84,328
Virginia	0	0	36,618,198	0	36,618,198
Washington	0	0	105,895	0	105,895
West Virginia	0	0	2,957,207	0	2,957,207
Wisconsin	0	0	184	0	184
Wyoming	0	0	5,686	0	5,686
Other	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>116,274,107</b>	<b>0</b>	<b>116,274,107</b>

Summary:

GA Covered Obligations	115,998,795
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	275,312
Remaining inforce estimate	115,998,795
Less:	
Estate/other distributions	0
Other adjustments	115,998,795
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	116,274,107
Per State breakdown	116,274,107

Life	Assessments Called (Billed) or Refunded as of December 31, 2009							
	Allocated Annuity		A&H		Unallocated Annuity			
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
0	0	0	0	0	0	0	0	0
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Estimated Net Costs as of September 30, 2010					
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

Life	Assessments Called (Billed) or Refunded as of December 31, 2009							
	Allocated Annuity		A&H		Unallocated Annuity			
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
50,000	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
2,000,093	0	0	0	0	0	0	0	0
43,585	0	0	0	0	0	0	0	0
3,864	0	0	0	0	0	0	0	0
1,085	481	0	0	3,915	1,831	0	0	0
59,780	0	0	0	17,765	0	0	0	0
3,600,000	0	0	0	0	0	0	0	0
0	5,272,500	0	111,000	0	166,500	0	0	0
195,526	77,092	0	0	1,247,265	491,854	0	0	0
105,000	0	0	0	0	0	0	0	0
50,139	0	10,343	0	11,516	0	0	0	0
30,000	0	0	0	0	0	0	0	0
6,139,072	5,350,073	10,343	111,000	1,280,461	660,185	0	0	0

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Estimated Net Costs as of September 30, 2010				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	(783)	0	(783)
Arizona	11,340	(164,247)	0	(152,907)
Arkansas	0	0	0	0
California	0	(49,774)	0	(49,774)
Colorado	0	(7,635)	0	(7,635)
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	27,937	0	27,937
Illinois	0	0	0	0
Indiana	0	(122)	0	(122)
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	4,903	0	4,903
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	6,818	0	6,818
Montana	0	4,295	0	4,295
Nebraska	0	0	0	0
Nevada	0	(9,284)	0	(9,284)
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	1,077	0	1,077
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	12,387	(14,828)	0	(2,441)
Oregon	0	(1,267)	0	(1,267)
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	(210)	0	(210)
Texas	0	(8,291)	0	(8,291)
Utah	0	47,576	0	47,576
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	(505)	0	(505)
Other	0	0	0	0
<b>Total</b>	<b>23,727</b>	<b>(164,340)</b>	<b>0</b>	<b>(140,613)</b>

Summary:	
GA Covered Obligations	0
<b>Add:</b>	
GA claims incurred directly	4,821,737
GA expenses incurred directly	550,530
NOLHGA expenses	270,005
Remaining Inforce estimate	0
<b>Less:</b>	
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, 2009							
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	0	0	0
<b>Add:</b>							
				4,821,737			
				550,530			
				270,005			
				0			
<b>Less:</b>							
				0			
				0			
				0			
				0			
				5,782,885			
				(140,613)			
				(140,613)			
0	0	0	0	151,200	0	0	0
0	0	0	0	0	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	1,038,000	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, 2010				
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
<b>Total</b>	<b>1,404,994</b>	<b>31,474,476</b>	<b>346,598</b>	<b>33,226,068</b>

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, 2009							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	5,266,318	0	10,907	0	0	0
4,451,000	3,470,000	59,749,000	39,945,000	1,300,000	1,500,000	8,000,000	2,700,000
8,142	4,862	742,939	445,278	0	0	0	0
4,459,142	3,474,862	65,758,257	40,390,278	1,310,907	1,500,000	8,000,000	2,700,000

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Estimated Net Costs as of September 30, 2010				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	757,760	196,446	0	954,206
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	425,704	110,362	0	536,066
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	99,664	25,837	0	125,501
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	10,907	2,828	0	13,734
Louisiana	2,654,365	688,132	2,099	3,344,596
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	10,171,171	2,632,703	64,456	12,868,329
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	4,894,304	1,268,826	0	6,163,130
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	100,523	26,060	0	126,584
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	(16,623)	(4,309)	0	(20,933)
South Dakota	0	0	0	0
Tennessee	3,955,181	1,025,363	8,813	4,989,357
Texas	1,334,899	363,553	0	1,698,453
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
<b>Total</b>	<b>24,387,855</b>	<b>6,335,801</b>	<b>75,368</b>	<b>30,799,024</b>

Summary:	
GA Covered Obligations	55,014,949
Add:	
GA claims incurred directly	0
GA expenses incurred directly	891,148
NOLHGA expenses	894,398
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	30,799,024
Per State breakdown	30,799,024

Assessments Called (Billed) or Refunded as of December 31, 2009							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,534,000	0	183,188	0	0	0	0	0
900,802	0	0	0	0	0	0	0
183,899	0	15,255	403	0	0	0	0
2,113,595	0	4,148,464	0	0	0	0	0
11,860,647	0	4,785,032	0	0	0	3,735,647	0
16,000	0	4,090	0	0	0	0	0
4,275,000	0	225,000	0	0	0	0	0
0	0	320,000	50,000	0	0	0	0
7,200,000	0	1,200,000	0	0	0	0	0
651,924	0	96,657	0	0	0	0	0
28,735,867	0	10,977,686	50,403	0	0	3,735,647	0

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Estimated Net Costs as of September 30, 2010						Assessments Called (Billed) or Refunded as of December 31, 2009														
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total	Allocated Annuity				A&H		Unallocated Annuity								
						Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded							
Alabama	0	0	0	0	0															
Alaska	0	0	0	0	0															
Arizona	9,135	0	84,617	0	93,752															
Arkansas	0	0	0	0	0															
California	0	0	0	0	0															
Colorado	(44)	0	(1,836)	0	(1,880)															
Connecticut	0	0	0	0	0															
Delaware	0	0	0	0	0															
Dist. of Columbia	0	0	0	0	0															
Florida	(408)	0	94,666	0	94,258															
Georgia	0	0	0	0	0															
Hawaii	0	0	0	0	0															
Idaho	0	0	0	0	0															
Illinois	0	0	0	0	0															
Indiana	0	0	0	0	0															
Iowa	0	0	0	0	0															
Kansas	0	0	0	0	0															
Kentucky	0	0	0	0	0															
Louisiana	19,961	0	3,478,604	0	3,498,565															
Maine	0	0	0	0	0															
Maryland	0	0	0	0	0															
Massachusetts	0	0	0	0	0															
Michigan	0	0	0	0	0															
Minnesota	0	0	0	0	0															
Mississippi	0	0	0	0	0															
Missouri	0	0	33,941	0	33,941															
Montana	0	0	1,321	0	1,321															
Nebraska	0	0	19,329	0	19,329															
Nevada	0	0	0	0	0															
New Hampshire	0	0	0	0	0															
New Jersey	0	0	0	0	0															
New Mexico	(4,968)	0	(19,692)	0	(24,660)															
New York	0	0	0	0	0															
North Carolina	0	0	0	0	0															
North Dakota	0	0	3,969	0	3,969															
Ohio	0	0	0	0	0															
Oklahoma	2,079	0	349,953	0	352,032	8,000	4,500	0	0	792,000	445,500	0	0							
Oregon	0	0	0	0	0															
Pennsylvania	0	0	0	0	0															
Puerto Rico	0	0	0	0	0															
Rhode Island	0	0	0	0	0															
South Carolina	0	0	0	0	0															
South Dakota	0	0	5,936	0	5,936															
Tennessee	0	0	0	0	0															
Texas	234,173	0	9,520,475	0	9,754,648	58,755	11,987	0	0	11,692,213	2,385,440	0	0							
Utah	0	0	18,613	0	18,613															
Vermont	0	0	0	0	0															
Virginia	0	0	0	0	0															
Washington	0	0	0	0	0															
West Virginia	0	0	0	0	0															
Wisconsin	0	0	0	0	0															
Wyoming	0	0	0	0	0															
Other	0	0	0	0	0															
<b>Total</b>	<b>259,928</b>	<b>0</b>	<b>13,589,897</b>	<b>0</b>	<b>13,849,825</b>	<b>70,714</b>	<b>16,487</b>	<b>0</b>	<b>0</b>	<b>17,454,254</b>	<b>2,830,940</b>	<b>0</b>	<b>0</b>							

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

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Estimated Net Costs as of <b>September 30, 2010</b>					Assessments Called (Billed) or Refunded as of <b>December 31, 2009</b>								
	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	0	0	45,652	0	45,652								
Alaska	0	0	0	0	0								
Arizona	0	0	53,956	0	53,956								
Arkansas	20,319	0	2,145,352	0	2,165,670	0	0	0	0	3,284,134	0	0	0
California	0	0	0	0	0								
Colorado	0	0	69,315	0	69,315								
Connecticut	0	0	0	0	0								
Delaware	0	0	0	0	0								
Dist. of Columbia	0	0	0	0	0								
Florida	0	0	0	0	0								
Georgia	0	0	2,229,355	0	2,229,355								
Hawaii	0	0	0	0	0								
Idaho	0	0	3,332	0	3,332								
Illinois	0	0	0	0	0								
Indiana	0	0	12,661,516	0	12,661,516	0	0	0	0	17,500,000	0	0	0
Iowa	0	0	122,730	0	122,730								
Kansas	0	0	1,153,854	0	1,153,854	0	0	0	0	1,150,000	0	0	0
Kentucky	0	0	196,256	0	196,256								
Louisiana	0	0	27,317	0	27,317								
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	5,930	0	5,930								
Missouri	0	0	3,431,820	0	3,431,820								
Montana	0	0	0	0	0								
Nebraska	0	0	3,044,738	0	3,044,738								
Nevada	(7,068)	0	3,962,331	0	3,955,264	0	0	0	0	10,000,000	0	0	0
New Hampshire	0	0	0	0	0								
New Jersey	0	0	0	0	0								
New Mexico	0	0	(99,519)	0	(99,519)								
New York	0	0	0	0	0								
North Carolina	0	0	(382,445)	0	(382,445)								
North Dakota	0	0	786	0	786								
Ohio	0	0	2,373,676	0	2,373,676								
Oklahoma	0	0	59,206	0	59,206	0	0	0	0	150,000	0	0	0
Oregon	0	0	11,988	0	11,988								
Pennsylvania	0	0	0	0	0								
Puerto Rico	0	0	0	0	0								
Rhode Island	0	0	0	0	0								
South Carolina	0	0	(109,858)	0	(109,858)								
South Dakota	0	0	10,007	0	10,007								
Tennessee	10,159	0	1,908,738	0	1,918,898								
Texas	0	0	204,324	0	204,324								
Utah	0	0	68,839	0	68,839								
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	71,590	0	71,590								
Other	0	0	0	0	0								
<b>Total</b>	<b>23,410</b>	<b>0</b>	<b>33,270,786</b>	<b>0</b>	<b>33,294,196</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,084,134</b>	<b>0</b>	<b>0</b>	<b>0</b>

Summary:

GA Covered Obligations 0

Add:

GA claims incurred directly 51,277,704

GA expenses incurred directly 1,055,444

NOLHGA expenses 816,793

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 33,294,196

Per State breakdown 33,294,196

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Estimated Net Costs as of September 30, 2010					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	24,345,633	0	25,000	0	24,370,633
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	1,291,737	0	15,000	0	1,306,737
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
<b>Total</b>	<b>25,637,370</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>25,677,370</b>

Summary:	
GA Covered Obligations	25,561,575
<b>Add:</b>	
GA claims incurred directly	0
GA expenses incurred directly	115,795
NOLHGA expenses	0
Remaining Inforce estimate	0
<b>Less:</b>	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	25,677,370
Per State breakdown	25,677,370

Assessments Called (Billed) or Refunded as of December 31, 2009							
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, 2010					
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, 2009							
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	0	0	0
0	0	0	0	375,000	0	0	0
500,000	600,000	100,000	50,000	4,000,000	4,350,000	0	0
0	0	0	0	1,899,405	0	0	0
0	0	0	0	0	0	0	0
8,479	0	0	0	893,521	0	0	0
0	0	0	0	300,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	759,000	0	0	0
0	0	0	0	75,000	0	0	0
190,000	0	0	0	310,000	0	0	0
40,000	42,800	0	0	1,960,000	2,032,200	0	0
0	0	0	0	108,788	0	0	0
50,085	42,523	0	0	2,548,542	2,160,728	0	0
0	0	0	0	150,000	0	0	0
5,000	0	0	0	320,000	0	0	0
0	0	0	0	200,000	190,535	0	0
0	0	0	0	0	671,547	0	0
0	0	0	0	30,000	0	0	0
793,564	685,323	100,000	50,000	19,544,517	12,550,010	0	0

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Estimated Net Costs as of September 30, 2010					Assessments Called (Billed) or Refunded as of December 31, 2009								
	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	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								
<b>Total</b>	<b>48,622</b>	<b>16,273,478</b>	<b>0</b>	<b>0</b>	<b>16,322,100</b>	<b>340,667</b>	<b>49,490</b>	<b>17,248,265</b>	<b>688,487</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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Estimated Net Costs as of September 30, 2010				
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, 2009							
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, 2010				
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	432
Hawaii	0	2	0	2
Idaho	0	1	0	1
Illinois	0	136	(0)	1,908
Indiana	78	27	0	152
Iowa	0	2	(0)	23
Kansas	0	3	0	3
Kentucky	22	4	0	26
Louisiana	0	5	0	5
Maine	0	9	0	9
Maryland	(0)	22	0	484
Massachusetts	0	45	0	0
Michigan	0	16	0	1,819
Minnesota	0	5	0	472
Mississippi	0	3	(0)	81
Missouri	0	6	(0)	6
Montana	0	3	0	3
Nebraska	0	1	(0)	1
Nevada	0	1	0	1
New Hampshire	0	15	0	15
New Jersey	(1)	31	0	791
New Mexico	0	2	0	2
New York	(0)	0	0	(0)
North Carolina	188	33	0	856
North Dakota	0	0	0	0
Ohio	246	56	0	275
Oklahoma	0	9	(0)	9
Oregon	0	14	0	14
Pennsylvania	1	62	0	2,079
Puerto Rico	0	7	0	7
Rhode Island	0	9	0	9
South Carolina	46	9	0	55
South Dakota	0	0	0	0
Tennessee	1	7	(0)	8
Texas	145	28	0	442
Utah	0	3	0	239
Vermont	0	1	0	1
Virginia	117	19	(0)	137
Washington	0	24	0	178
West Virginia	0	1	(0)	1
Wisconsin	29	20	(0)	49
Wyoming	0	1	(0)	1
Other	0	0	(0)	(0)
<b>Total</b>	<b>1,008</b>	<b>2,456</b>	<b>(0)</b>	<b>10,354</b>

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, 2009							
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	84,689,350	0	0	0	0	0
168,235	0	51,765	0	0	0	0	0
0	0	6,000,000	0	0	0	0	0
46	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
<b>11,306,785</b>	<b>10,875,478</b>	<b>44,055,596</b>	<b>26,201,957</b>	<b>895,082</b>	<b>960,837</b>	<b>108,553,958</b>	<b>71,103,889</b>

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Estimated Net Costs as of September 30, 2010					
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
<b>Total</b>	<b>8,677,557</b>	<b>150,895</b>	<b>24,464</b>	<b>0</b>	<b>8,852,916</b>

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, 2009							
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
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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

Estimated Net Costs as of September 30, 2010				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	10,750	40,470	0	51,221
Alaska	1,141	19,617	9,990	30,747
Arizona	12,426	268,558	0	280,984
Arkansas	30,896	18,716	0	49,612
California	64,821	491,795	1,786,069	2,342,685
Colorado	7,461	29,774	138,469	175,703
Connecticut	0	0	0	0
Delaware	244,596	2,490,103	1,590,788	4,325,487
Dist. of Columbia	1,672	36,684	0	38,357
Florida	56,561	403,111	0	459,673
Georgia	16,881	48,950	92,662	158,493
Hawaii	0	0	0	0
Idaho	9,200	71,434	1,025	81,659
Illinois	10,138	244,351	134,118	388,606
Indiana	12,089	95,572	85,139	192,800
Iowa	1,957	66,551	2,801	71,309
Kansas	0	0	0	0
Kentucky	7,209	40,002	65,599	112,810
Louisiana	5,165	26,701	0	31,866
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	16,590	424,093	210,856	651,539
Minnesota	7,021	130,789	248,675	386,485
Mississippi	(4,569)	(9,758)	112,694	98,368
Missouri	9,814	145,837	56,403	212,054
Montana	1,251	19,707	26,610	47,568
Nebraska	3,027	73,493	0	76,520
Nevada	3,171	58,215	0	61,385
New Hampshire	(19,797)	(18,205)	191,052	153,050
New Jersey	0	0	0	0
New Mexico	9,865	15,789	59,636	85,290
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	1,933	(37)	0	1,896
Ohio	8,068	74,137	87,155	169,360
Oklahoma	2,980	35,634	202,776	241,390
Oregon	5,556	97,594	51,684	154,834
Pennsylvania	14,897	415,985	184,281	615,163
Puerto Rico	0	0	0	0
Rhode Island	3,375	21,902	0	25,277
South Carolina	16,634	42,309	14,194	73,137
South Dakota	1,818	141,616	0	143,435
Tennessee	0	0	0	0
Texas	35,922	372,502	788,902	1,197,326
Utah	1,742	10,350	828	12,920
Vermont	722	8,472	0	9,194
Virginia	422,471	290,392	9,760	722,623
Washington	57,435	523,289	115,442	696,166
West Virginia	2,285	43,846	129,455	175,585
Wisconsin	6,709	223,399	57,473	287,581
Wyoming	403	27,036	37,004	64,443
Other	0	0	0	0
Total	1,102,288	7,560,776	6,491,538	15,154,602

Summary:	
GA Covered Obligations	8,333,806
Add:	
GA claims incurred directly	9,335,961
GA expenses incurred directly	1,230,968
NOLHGA expenses	1,265,218
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	15,154,602
Per State breakdown	15,154,602

Assessments Called (Billed) or Refunded as of December 31, 2009							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
41,000	0	16,288	0	4,000	0	0	0
3,200	0	27,000	0	12,400	0	40	4
14,519	0	147,070	0	36,314	0	0	0
0	0	0	0	96,472	0	0	0
96,300	0	1,091,400	275,000	2,022,300	400,000	0	0
0	0	0	0	2,000,000	1,884,084	0	0
148,000	0	1,702,000	0	1,850,000	0	0	0
100,000	102,326	31,672	0	600,000	232,606	0	0
107,000	0	252,000	0	750,000	0	0	0
25,000	0	0	0	0	64,528	0	0
5,200	0	44,000	0	60,800	0	0	0
15,000	0	300,000	0	195,000	0	0	0
26,779	0	76,788	0	82,494	0	0	0
0	0	0	0	180,000	0	0	0
10,500	0	210,000	0	85,000	0	0	0
12,150	0	122,850	0	0	0	0	0
0	0	0	0	50,000	0	0	0
16,650	0	17,218	0	3,700	0	0	0
4,600	0	78,800	0	39,600	0	0	0
0	0	0	0	210,000	0	0	0
10,000	0	70,000	0	150,000	0	0	0
98,000	0	7,000	0	245,000	0	0	0
3,400	0	11,900	0	18,700	0	0	0
0	0	0	0	102,492	0	0	0
19,461	2,042	2,706	276	1,740,990	181,652	0	0
3,290	0	20,210	0	0	0	0	0
61,755	0	393,791	0	930,387	450,000	0	0
0	0	350,000	0	200,000	0	0	0
7,080	153,687	6,360	261	386,560	399,081	0	0
0	0	300,000	0	0	0	0	0
0	0	0	0	0	0	0	0
828,884	258,055	5,279,053	275,537	12,052,209	3,611,951	40	4

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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, 2010					Assessments Called (Billed) or Refunded as of December 31, 2009							
	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	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	(7,451)	280,302	0	0	272,851	10,000	0	345,000	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0								
Florida	(257,676)	10,232,458	520,785	0	10,495,567	1,760,000	0	10,400,000	0	250,000	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	431,030	2,058,224	5,900	0	2,495,154								
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	1,200,132	159,008,983	36,843	0	160,245,958	88,612,897	0	63,334,564	0	0	0	67,153,313	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	78,296	0	0	78,296	111,616	0	0	0	0	0	0	0
Other	0	0	0	0	0								
<b>Total</b>	<b>1,366,035</b>	<b>171,658,264</b>	<b>563,528</b>	<b>0</b>	<b>173,587,827</b>	<b>94,012,513</b>	<b>0</b>	<b>76,061,564</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>67,153,313</b>	<b>0</b>

Summary:	
GA Covered Obligations	93,551,553
Add:	
GA claims incurred directly	164,813,483
GA expenses incurred directly	5,801,467
NOLHGA expenses	0
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(2,996)
Ceding commissions/ policy enhancements	2,338,789
Other recoveries (litigation, estate distributions, etc.)	88,242,883
Adjusted GA Costs	173,587,827
Per State breakdown	173,587,827

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Estimated Net Costs as of September 30, 2010				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	24,807	0	24,807
Alaska	0	0	0	0
Arizona	0	4,109,396	0	4,109,396
Arkansas	0	515,291	0	515,291
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	178,725	0	178,725
Georgia	0	(1,834)	0	(1,834)
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	1,523,601	0	1,523,601
Indiana	0	74,984	0	74,984
Iowa	0	13,323	0	13,323
Kansas	0	58,222	0	58,222
Kentucky	0	96,949	0	96,949
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	66,777	0	66,777
Massachusetts	0	1,118	0	1,118
Michigan	0	45,589	0	45,589
Minnesota	0	15,622	0	15,622
Mississippi	0	48,551	0	48,551
Missouri	0	407,322	0	407,322
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	21,488	0	21,488
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	1,266	0	1,266
North Dakota	0	60,812	0	60,812
Ohio	0	112,495	0	112,495
Oklahoma	0	248,117	0	248,117
Oregon	0	97,867	0	97,867
Pennsylvania	0	3,874,300	0	3,874,300
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	23,003	0	23,003
Tennessee	0	129,897	0	129,897
Texas	0	163,163	0	163,163
Utah	0	14,641	0	14,641
Vermont	0	0	0	0
Virginia	0	9,373	0	9,373
Washington	0	59,483	0	59,483
West Virginia	0	(37,368)	0	(37,368)
Wisconsin	0	125,143	0	125,143
Wyoming	0	0	0	0
Other	0	0	0	0
Total	0	12,092,980	0	12,092,980

Summary:	
GA Covered Obligations	18,947,440
Add:	
GA claims incurred directly	67,243
GA expenses incurred directly	201,589
NOLHGA expenses	754,698
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	12,092,980
Per State breakdown	12,092,980

Life	Assessments Called (Billed) or Refunded as of December 31, 2009							
	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	0
27,819	0	0	0	0	0	0	0	0
0	0	15,000	0	25,000	0	0	0	0
0	0	3,000,000	1,395,000	0	0	0	0	0
0	0	24,520	0	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	0	56,000	0	0	0	0	0	0
297	0	0	0	4,703	0	0	0	0
0	0	1,449,393	0	0	0	0	0	0
0	0	35,100	0	0	0	0	0	0
0	0	146,270	0	0	0	0	0	0
0	0	602,500	150,000	0	0	0	0	0
0	0	25,712	0	0	0	0	0	0
0	0	325,000	0	0	0	0	0	0
17,723	238	0	0	280,946	3,768	0	0	0
0	0	28,000	0	0	0	0	0	0
0	0	100,000	0	0	0	0	0	0
0	0	0	0	0	82,075	0	0	0
0	0	150,000	0	0	0	0	0	0
176,802	238	5,957,495	1,545,000	12,004,070	85,843	0	0	0

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Estimated Net Costs as of September 30, 2010				
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
<b>Total</b>	<b>9,861,624</b>	<b>4,462,254</b>	<b>0</b>	<b>14,323,877</b>

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, 2009							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
32,000,000	0	0	0	0	0	0	0
32,000,000	0	0	0	0	0	0	0

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Estimated Net Costs as of September 30, 2010					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	11,525,086	21,462,987	0	0	32,988,073
Alaska	530,675	5,557,716	0	0	6,088,391
Arizona	18,584,698	24,078,194	0	0	42,662,892
Arkansas	10,460,296	6,082,623	0	51,944	16,594,863
California	267,713,387	440,470,949	0	0	708,184,336
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	3,882,978	4,035,863	0	100,691	8,019,532
Dist. of Columbia	0	0	0	0	0
Florida	97,697,898	105,215,627	0	0	202,913,526
Georgia	25,710,324	23,698,782	0	2,259,618	51,668,724
Hawaii	26,015,407	16,803,008	0	0	42,818,415
Idaho	7,531,511	8,056,593	0	0	15,588,104
Illinois	74,186,355	104,925,239	0	6,365,677	185,477,271
Indiana	14,467,665	26,769,923	0	12,930	41,250,518
Iowa	12,500,360	21,238,900	0	39,705	33,778,965
Kansas	24,054,642	10,582,938	0	0	34,637,579
Kentucky	12,771,023	22,395,403	0	0	35,166,425
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	17,672,587	20,032,418	0	5,595,079	43,300,083
Massachusetts	40,755,076	41,795,950	0	0	82,551,026
Michigan	(1,296)	0	0	(84,594)	(85,890)
Minnesota	14,075,219	34,735,590	0	10,297	48,821,105
Mississippi	18,770,775	5,606,683	0	93,165	24,470,624
Missouri	56,029,447	25,486,441	0	0	81,515,888
Montana	3,525,321	3,635,954	0	0	7,161,274
Nebraska	10,072,890	6,757,155	0	0	16,830,045
Nevada	12,153,471	7,048,744	0	0	19,202,215
New Hampshire	0	0	0	0	0
New Jersey	19,889,339	50,441,136	0	1,111,193	71,441,668
New Mexico	4,459,741	7,867,342	0	0	12,327,083
New York	0	0	0	0	0
North Carolina	30,218,176	66,248,054	0	0	96,466,230
North Dakota	3,234,967	4,926,430	0	28,689	8,190,085
Ohio	27,872,881	36,440,748	0	1,817,638	66,131,267
Oklahoma	10,462,448	18,082,101	0	0	28,544,549
Oregon	15,021,078	16,919,828	0	0	31,940,906
Pennsylvania	44,641,550	166,603,966	0	0	211,245,516
Puerto Rico	636,446	504,845	0	0	1,141,292
Rhode Island	3,167,291	21,357,267	0	0	24,524,558
South Carolina	16,676,919	21,446,101	0	0	38,123,021
South Dakota	6,508,885	2,768,990	0	0	9,277,875
Tennessee	23,630,703	15,573,968	0	0	39,204,671
Texas	105,619,406	132,011,442	0	11,535,095	249,165,943
Utah	8,465,563	6,745,126	0	240,104	15,450,793
Vermont	0	0	0	0	0
Virginia	10,040,311	19,349,951	0	0	29,390,262
Washington	32,431,865	57,519,576	0	2,165,342	92,116,782
West Virginia	1,816,554	3,525,754	0	0	5,342,308
Wisconsin	14,256,429	50,145,020	0	79,131	64,480,580
Wyoming	2,985,563	3,509,671	0	0	6,495,234
Other	0	0	0	0	0
Total	1,162,721,908	1,688,460,997	0	31,421,702	2,882,604,607

Summary:	
GA Covered Obligations	5,612,023,321
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	55,587,913
Remaining Inforce estimate	471,047,297
Less:	
Estate/other distributions	2,380,406,620
Other adjustments	751,502,835
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	124,144,470
Adjusted GA Costs	2,882,604,607
Per State breakdown	2,882,604,607

Assessments Called (Billed) or Refunded as of December 31, 2009							
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
Add:							
GA claims incurred directly	3,589,600	0	2,732,400	0	0	2,732,400	0
GA expenses incurred directly	0	0	0	0	0	0	0
NOLHGA expenses	87,789,821	0	73,201,598	0	0	0	0
Remaining Inforce estimate	28,136,713	0	21,179,159	(1,836)	0	2,823,555	(30,473)
	17,380,590	0	18,866,415	4,340,797	0	0	0
Less:							
Estate/other distributions	5,900,065	0	5,870,051	0	0	0	0
Other adjustments	95,382,738	0	85,736,147	28,000,000	0	31,410,410	3,333,000
	4,229,436	0	11,393,625	0	0	0	0
Ceding commissions/ policy enhancements	7,082,570	0	9,842,799	0	0	0	0
Other recoveries (litigation, estate distributions, etc.)	18,410,000	0	8,915,000	0	0	0	0
	10,968,101	500,000	15,936,630	0	0	0	0
Adjusted GA Costs	25,029,000	0	14,381,000	0	0	0	0
Per State breakdown	33,590,000	375,000	24,940,000	0	1,000,000	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
24,666,417	0	58,333,583	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
9,192,110	0	13,333,490	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	1,383,671	0	0	0	0
35,361,000	0	40,598,000	0	0	0	2,800,000	0
1,598,287	0	2,529,868	980	0	0	0	0
13,800,000	0	36,450,000	0	0	0	0	0
1,597,209	0	1,696,197	0	0	0	0	0
1,048,705,475	875,000	1,310,957,093	44,732,880	590,625	1,000,000	42,365,781	3,302,527

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Estimated Net Costs as of September 30, 2010				
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	24,913,233	0	0	24,913,233
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
<b>Total</b>	<b>24,913,233</b>	<b>0</b>	<b>0</b>	<b>24,913,233</b>

Summary:	
GA Covered Obligations	26,260,815
Add:	
GA claims incurred directly	0
GA expenses incurred directly	388,973
NOLHGA expenses	739,763
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	24,913,233
Per State breakdown	24,913,233

Assessments Called (Billed) or Refunded as of December 31, 2009							
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 <b>September 30, 2010</b>				
	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	4,704,263	4,458,736	0	0	9,162,998
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	4,704,263	4,458,736	0	0	9,162,998

Summary:	
GA Covered Obligations	8,850,514
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	312,484
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	9,162,998
Per State breakdown	9,162,998

Life	Assessments Called (Billed) or Refunded as of <b>December 31, 2009</b>							
	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	0
7,965,000	2,925,000	885,000	325,000	0	0	0	0	0

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Estimated Net Costs as of September 30, 2010				
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, 2009							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
4,005	30	6,000	20	5	0	0	0
36,125	0	0	0	0	0	0	0
205,036	0	314,964	0	0	0	0	0
210,000	0	0	0	0	0	0	0
77	0	1,692	0	73	0	0	0
80,000	0	895,000	0	5,000	0	35,000	0
286,000	0	814,000	0	0	0	0	0
12,800	0	147,200	0	0	0	0	0
5,500	0	44,500	0	0	0	0	0
0	0	0	0	325,000	0	0	0
0	0	75,000	0	0	0	0	0
839,543	30	2,298,356	20	330,078	0	35,000	0

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Estimated Net Costs as of September 30, 2010

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

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

Assessments Called (Billed) or Refunded as of December 31, 2009

	Life	Allocated Annuity	A&H	Unallocated Annuity
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	4,523	0	0	0
	2,326	0	3,076	0
	34,200	0	800	0
	41,049	0	3,876	0

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Estimated Net Costs as of September 30, 2010				
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, 2009							
	Allocated Annuity		A&H		Unallocated Annuity			
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
337	4,800	40	0	10	0	0	0	
5,587	0	0	0	0	0	0	0	
106,000	0	210,000	0	0	0	0	0	
0	12,871	0	2,463	0	0	0	0	
300,000	0	0	0	0	0	0	0	
200,000	0	502,555	0	0	0	0	0	
611,924	17,671	712,595	2,463	10	0	0	0	

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Estimated Net Costs as of <b>September 30, 2010</b>					Assessments Called (Billed) or Refunded as of <b>December 31, 2009</b>															
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total															
						Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded							
Alabama	0	0	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															
<b>Total</b>	<b>0</b>	<b>0</b>	<b>227,653</b>	<b>0</b>	<b>227,653</b>															

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 <b>December 31, 2009</b>								
	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
8,231	0	0	0	3,987	0	0	0	0	0
0	0	0	1,700,000	0	0	0	0	0	0
0	0	0	0	26,200	0	0	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	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	227,653	0	0	0	0	0
0	0	0	0	227,653	0	0	0	0	0
0	0	0	0	67,009	116,294	0	0	0	0
<b>8,231</b>	<b>0</b>	<b>0</b>	<b>1,700,000</b>	<b>192,196</b>	<b>116,294</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Estimated Net Costs as of September 30, 2010				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	91,949	797,888	0	889,837
Alaska	0	0	0	0
Arizona	160,345	1,520,234	0	1,680,579
Arkansas	51,270	439,463	0	490,733
California	147,152	1,843,625	0	1,990,776
Colorado	40,754	497,943	0	538,697
Connecticut	0	0	0	0
Delaware	3,888	9,207	0	13,095
Dist. of Columbia	23,204	194,163	0	217,366
Florida	226,389	2,362,375	0	2,588,763
Georgia	188,006	1,516,028	0	1,704,034
Hawaii	22,964	229,789	0	252,753
Idaho	0	0	0	0
Illinois	89,053	829,879	0	918,932
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	43,810	491,834	0	535,643
Kentucky	27,592	154,843	0	182,435
Louisiana	32,225	206,174	0	238,399
Maine	0	0	0	0
Maryland	99,472	603,131	0	702,603
Massachusetts	0	0	0	0
Michigan	45,918	351,845	0	397,763
Minnesota	0	0	0	0
Mississippi	264,176	1,701,049	0	1,965,225
Missouri	90,973	1,234,214	0	1,325,187
Montana	0	0	0	0
Nebraska	11,057	69,101	0	80,158
Nevada	8,270	110,603	0	118,874
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	54,950	364,689	0	419,639
New York	0	0	0	0
North Carolina	123,677	1,303,356	0	1,427,032
North Dakota	0	0	0	0
Ohio	51,145	203,555	0	254,700
Oklahoma	56,716	442,964	0	499,680
Oregon	12,985	96,470	0	109,455
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	79,138	629,165	0	708,304
South Dakota	0	0	0	0
Tennessee	55,921	631,698	0	687,619
Texas	201,338	2,241,774	0	2,443,112
Utah	2,294	11,856	0	14,150
Vermont	0	0	0	0
Virginia	151,298	1,143,632	0	1,294,930
Washington	31,127	277,606	0	308,733
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	2,489,057	22,510,151	0	24,999,208

Summary:	
GA Covered Obligations	83,300,829
Add:	
GA claims incurred directly	140,795
GA expenses incurred directly	1,545,709
NOLHGA expenses	2,087,570
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	24,999,208
Per State breakdown	24,999,208

Assessments Called (Billed) or Refunded as of December 31, 2009							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,037,480	0	0	0	0	0	0	0
712,800	0	5,287,200	0	0	0	0	0
623,455	0	935,184	0	0	0	0	0
45,000	0	55,000	0	0	0	0	0
121,500	74,219	536,500	397,781	0	0	0	0
500,000	150,000	2,300,000	1,300,000	0	0	0	0
525,000	0	15,000	0	0	0	0	0
743,240	0	2,760	0	0	0	0	0
1,666,605	0	365,840	0	0	0	0	0
235,000	0	111,000	0	0	0	0	0
64,817	0	239,890	0	0	0	0	0
1,029,000	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, 2010				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	264,739	23,091	0	287,830
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	8,609	8,255	0	16,864
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	64,716	18,908	0	83,624
Georgia	35,813	14,529	0	50,342
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	65,657	35,361	0	101,019
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	419,089	77,889	0	496,978
Louisiana	19,439	5,747	0	25,186
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	115,767	120,358	0	236,124
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	355,567	125,854	0	481,422
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	22,538	10,861	0	33,399
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	7,536	3,230	0	10,766
South Dakota	0	0	0	0
Tennessee	7,940,021	2,562,216	0	10,502,238
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	271,127	76,684	0	347,811
Washington	0	0	0	0
West Virginia	177,331	134,611	0	311,942
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
<b>Total</b>	<b>9,767,950</b>	<b>3,217,595</b>	<b>0</b>	<b>12,985,545</b>

Summary:	
GA Covered Obligations	48,277,445
Add:	
GA claims incurred directly	0
GA expenses incurred directly	167,440
NOLHGA expenses	1,715,381
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.)	0
Adjusted GA Costs	12,985,545
Per State breakdown	12,985,545

Life	Assessments Called (Billed) or Refunded as of December 31, 2009							
	Allocated Annuity		A&H		Unallocated Annuity			
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
Alabama								
Alaska								
Arizona								
Arkansas	56,916	0	0	0	0	0	0	0
California								
Colorado								
Connecticut								
Delaware								
Dist. of Columbia								
Florida								
Georgia								
Hawaii								
Idaho								
Illinois								
Indiana								
Iowa								
Kansas								
Kentucky								
Louisiana								
Maine								
Maryland								
Massachusetts								
Michigan								
Minnesota								
Mississippi								
Missouri								
Montana								
Nebraska								
Nevada								
New Hampshire								
New Jersey								
New Mexico								
New York								
North Carolina								
North Dakota								
Ohio								
Oklahoma	46,000	0	4,000	0	0	0	0	0
Oregon								
Pennsylvania								
Puerto Rico								
Rhode Island								
South Carolina								
South Dakota								
Tennessee								
Texas								
Utah								
Vermont								
Virginia	375,000	0	5,000	0	0	0	0	0
Washington								
West Virginia	0	0	0	0	0	0	0	0
Wisconsin								
Wyoming								
Other								
<b>Total</b>	<b>1,242,916</b>	<b>0</b>	<b>89,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Estimated Net Costs as of September 30, 2010					
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, 2009							
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
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	260,000	4,588	8,000	333,201	383,000	0	0
606,438	128,826	73,076	140,773	3,240,504	3,765,849	0	0
5,231,876	2,165,111	214,664	149,512	13,338,293	5,683,449	0	0

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Estimated Net Costs as of September 30, 2010				
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	65,329	65,329
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	250	250
Florida	0	0	0	0
Georgia	0	0	111	111
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	0	16,484	16,484
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	1,512	1,512
Maine	0	0	0	0
Maryland	0	0	15	15
Massachusetts	0	0	0	0
Michigan	0	0	9,973	9,973
Minnesota	0	0	0	0
Mississippi	0	0	361	361
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	578	578
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	18,459	18,459
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	63	63
Texas	0	0	26,448	26,448
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>139,583</b>	<b>139,583</b>

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	139,583
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	139,583
Per State breakdown	139,583

Assessments Called (Billed) or Refunded as of December 31, 2009							
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, 2010				
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, 2009							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
380,000	0	302,720	0	0	0	0	0
80,878	14,180	566,741	121,990	0	0	2,000	0
559,164	0	3,944,426	0	0	0	0	0
1,149,754	0	0	0	0	0	0	0
25,200	0	44,800	0	0	0	0	0
209,250	0	627,750	0	0	0	0	0
13,095,654	0	26,446,748	0	0	0	0	0
1,064,376	0	3,444,406	63,866	0	0	0	0
143,772	0	1,411,228	0	0	0	0	0
6,250,000	2,700,000	22,000,000	9,150,000	0	0	0	0
1,400,894	0	2,499,899	0	0	0	0	0
2,356,028	0	6,511,318	0	0	0	0	0
675,000	0	2,950,000	0	0	0	0	0
734,080	230,086	2,171,198	636,094	0	0	0	0
1,031,000	0	4,319,000	0	0	0	0	0
275,000	0	7,235,000	0	0	0	0	0
5,400,000	1,980,000	15,300,000	3,400,000	0	0	0	0
134,576	0	764,463	0	0	0	0	0
1,502,267	0	7,950,910	0	0	0	0	0
1,580,000	0	484,000	0	0	0	0	0
1,723,246	0	3,764,563	0	0	0	0	0
49,500	0	649,800	0	0	0	0	0
100,000	0	301,563	0	0	0	0	0
1,050,000	361,000	7,950,000	2,739,000	0	0	0	0
455,036	0	2,567,241	0	0	0	0	0
2,865,000	0	12,435,000	0	0	0	0	0
2,250,225	688,600	1,790,500	661,400	0	0	0	0
269,155	0	862,577	0	0	0	0	0
9,300	0	16,990,700	0	0	0	0	0
330,000	0	2,420,000	0	0	0	0	0
1,157,792	958,991	2,614,740	1,767,139	0	0	0	0
565,000	0	935,000	0	0	0	0	0
9,411,167	2,959,943	0	0	0	0	0	0
275,261	0	1,349,739	0	0	0	0	0
4,000	0	265,000	0	0	0	0	0
333,529	0	7,336,036	0	0	0	0	0
688,258	0	2,020,070	0	0	0	0	0
109,516	2,286	575,000	342,380	0	0	0	0
300,000	0	1,500,000	0	0	0	0	0
132,853	0	189,719	0	0	0	0	0
60,125,731	9,895,086	175,491,859	18,881,869	0	0	2,000	0

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**Estimated Net Costs as of September 30, 2010**

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	37,808	0	37,808
Alaska	0	0	0	0	0
Arizona	0	0	322,653	0	322,653
Arkansas	0	0	28,838	0	28,838
California	0	0	257	0	257
Colorado	0	0	2,169,718	0	2,169,718
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	23,784	0	23,784
Georgia	0	0	1,647,581	0	1,647,581
Hawaii	0	0	0	0	0
Idaho	0	0	233	0	233
Illinois	0	0	37,182	0	37,182
Indiana	0	0	73	0	73
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	(120)	0	(120)
Louisiana	0	0	(1,199)	0	(1,199)
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	332,962	0	332,962
Missouri	0	0	(883)	0	(883)
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	1,333	0	1,333
New York	0	0	0	0	0
North Carolina	0	0	(1,088)	0	(1,088)
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	0	0	148,656	0	148,656
Oregon	0	0	211	0	211
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	947,772	0	947,772
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	2,468,832	0	2,468,832
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	56	0	56
Other	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>8,164,658</b>	<b>0</b>	<b>8,164,658</b>

**Summary:**

GA Covered Obligations	0
<b>Add:</b>	
GA claims incurred directly	6,690,880
GA expenses incurred directly	784,449
NOLHGA expenses	689,329
Remaining Inforce estimate	0
<b>Less:</b>	
Estate/other distributions	0
Other adjustments	73
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	8,164,658
Per State breakdown	8,164,658

**Assessments Called (Billed) or Refunded as of December 31, 2009**

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
<p>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.</p>							

Estimated Net Costs as of September 30, 2010					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	575,030	244,941	0	0	819,971
Alaska	(4,589)	0	0	0	(4,589)
Arizona	1,384,999	77,792	0	0	1,462,792
Arkansas	518,916	0	0	0	518,916
California	9,803,914	4,610,293	0	0	14,414,207
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	45,322	59,912	0	231,791	337,024
Dist. of Columbia	0	0	0	0	0
Florida	2,473,622	1,753,996	0	0	4,227,618
Georgia	1,193,798	0	0	110,397	1,304,196
Hawaii	68,233	0	0	0	68,233
Idaho	130,818	0	0	0	130,818
Illinois	13,173,698	3,310,518	0	2,428,796	18,913,012
Indiana	1,232,775	80,305	0	0	1,313,080
Iowa	1,318,797	100,156	0	0	1,418,953
Kansas	206,994	233,834	0	0	440,828
Kentucky	463,050	16,294	0	0	479,343
Louisiana	(0)	0	0	0	(0)
Maine	91,096	0	0	63,527	154,623
Maryland	(0)	0	0	0	(0)
Massachusetts	1,597,297	0	0	0	1,597,297
Michigan	5,152,239	1,623,655	0	3,488,710	10,264,603
Minnesota	(0)	63,782	0	2,511,982	2,575,764
Mississippi	275,957	17,539	0	0	293,497
Missouri	542,975	184,124	0	0	727,099
Montana	242,361	115,186	0	0	357,547
Nebraska	1,175,463	118,870	0	0	1,294,332
Nevada	113,150	15,751	0	0	128,901
New Hampshire	387,563	146,758	0	606,592	1,140,912
New Jersey	7,666,426	1,532,811	0	3,475,897	12,675,133
New Mexico	208,516	48,566	0	0	257,081
New York	0	0	0	0	0
North Carolina	3,052,185	343,419	0	220,574	3,616,178
North Dakota	140,060	19,002	0	0	159,062
Ohio	3,581,863	314,941	0	480,901	4,377,705
Oklahoma	409,298	257,552	0	0	666,850
Oregon	489,968	3,301	0	0	493,269
Pennsylvania	4,843,615	771,811	0	1,537,583	7,153,009
Puerto Rico	0	0	0	0	0
Rhode Island	335,693	0	0	0	335,693
South Carolina	843,068	200,263	0	0	1,043,331
South Dakota	131,885	0	0	0	131,885
Tennessee	588,583	14,040	0	0	602,623
Texas	4,934,536	1,144,512	0	2,826,406	8,905,454
Utah	339,971	69,267	0	73	409,310
Vermont	48,500	2,806	0	0	51,306
Virginia	757,038	5,752	0	0	762,790
Washington	897,637	220,689	0	0	1,118,327
West Virginia	94,121	1,051	0	0	95,172
Wisconsin	200,473	198,681	0	0	399,155
Wyoming	126,000	13,572	0	0	139,572
Other	0	0	0	0	0
Total	71,852,917	17,935,739	0	17,983,228	107,771,884

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, 2009							
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
82,000	0	418,000	0	0	0	0	0
2,300,000	0	1,000,000	0	1,300,000	0	0	0
1,630,072	0	0	0	0	0	157,061	(1,771)
0	19,697	0	0	121,409	0	0	0
275,000	0	0	0	0	0	0	0
15,189,000	7,787,461	6,029,000	2,127,010	200,000	221,540	15,925,000	10,987,367
1,004,167	0	0	0	0	0	0	0
1,199,870	0	436,704	0	0	0	1,040,000	0
450,000	0	300,000	0	0	0	0	0
643,875	150,000	11,600	0	0	0	0	0
230,000	0	0	0	0	0	0	0
2,000,000	0	0	0	0	0	0	0
4,100,000	900,647	2,500,000	0	0	0	10,300,000	4,497,170
447,000	353,520	3,170,000	2,592,480	0	0	0	0
368,000	0	32,000	0	0	0	0	0
1,650,000	0	353,704	0	0	0	0	0
429,300	0	56,000	0	0	0	0	0
1,639,125	137,750	102,116	7,250	0	0	0	0
213,900	0	9,500	0	0	0	0	0
1,283,000	250,000	1,217,000	550,000	0	0	0	0
4,800,000	3,064,806	488,522	2,500,000	0	0	11,404,352	0
260,000	0	55,263	0	0	0	0	0
5,044,000	533,500	156,000	0	0	0	0	0
192,600	0	16,600	0	0	0	0	0
3,500,000	0	200,000	0	0	0	3,000,000	0
768,000	160,000	432,000	90,000	0	0	0	0
619,914	0	0	0	0	0	0	0
4,460,640	0	5,736,310	0	803,050	0	0	0
14,808	0	0	0	0	0	0	0
427,727	0	0	0	0	0	0	0
928,000	0	72,000	0	0	0	0	0
181,962	0	0	0	0	0	0	0
800,000	0	15,000	0	0	0	0	0
7,943,606	2,763,534	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	1,677,595	85,000	0	0	0	0	0
1,175,000	315,235	400,000	288,326	0	0	0	0
157,506	86,553	101,999	24,519	0	0	0	0
420,000	0	320,000	0	0	0	0	0
150,150	0	200,600	0	0	0	0	0
90,059,188	23,956,798	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, 2010				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	1,418	0	0	1,418
Alaska	602	0	0	602
Arizona	82,046	49,100	0	131,146
Arkansas	13,489	12,643	0	26,133
California	161,250	23,243	0	184,493
Colorado	9,575	4,467	0	14,043
Connecticut	1,384	6,385	0	7,769
Delaware	0	0	0	0
Dist. of Columbia	(298)	0	0	(298)
Florida	30,331	40,570	0	70,901
Georgia	11,044	930	0	11,974
Hawaii	1,879	0	0	1,879
Idaho	5,339	5,504	0	10,842
Illinois	0	0	0	0
Indiana	154,554	438,094	0	592,647
Iowa	0	0	0	0
Kansas	2,908	1,674	0	4,582
Kentucky	(895)	(417)	0	(1,312)
Louisiana	2,651	0	0	2,651
Maine	0	0	0	0
Maryland	(19)	(19)	0	(38)
Massachusetts	0	0	0	0
Michigan	118	0	0	118
Minnesota	1,743	6,841	0	8,584
Mississippi	0	0	0	0
Missouri	134,097	29,010	0	163,107
Montana	710	0	0	710
Nebraska	561	0	0	561
Nevada	1,789	123	0	1,912
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	14,771	0	0	14,771
New York	0	0	0	0
North Carolina	938	6,239	0	7,177
North Dakota	818	0	0	818
Ohio	1,891	2,116	0	4,007
Oklahoma	12,213	4,543	0	16,756
Oregon	1,373	150	0	1,523
Pennsylvania	153	0	0	153
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	2,524	12	0	2,536
South Dakota	1,026	0	0	1,026
Tennessee	294	1,749	0	2,042
Texas	444,311	26,598	0	470,909
Utah	841	1,400	0	2,241
Vermont	6,857	0	0	6,857
Virginia	2,300	56,619	0	58,919
Washington	7,220	0	0	7,220
West Virginia	713	0	0	713
Wisconsin	3,595	0	0	3,595
Wyoming	0	13	0	13
Other	0	0	0	0
Total	1,118,112	717,586	0	1,835,698

Summary:	
GA Covered Obligations	12,183,752
Add:	
GA claims incurred directly	25,081
GA expenses incurred directly	318,423
NOLHGA expenses	355,422
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(406,387)
Ceding commissions/ policy enhancements	1,953,369
Other recoveries (litigation, estate distributions, etc.)	9,499,998
Adjusted GA Costs	1,835,698
Per State breakdown	1,835,698

Life	Assessments Called (Billed) or Refunded as of December 31, 2009							
	Allocated Annuity		A&H		Unallocated Annuity			
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
	70,158	0	0	0	0	0	0	
GA Covered Obligations	1,393,120	300,000	206,880	0	0	0	0	
Adjusted GA Costs	0	0	0	0	0	0	0	
Per State breakdown	0	0	0	0	0	0	0	
	99,000	0	1,000	0	0	0	0	
	2,898,033	2,375,000	0	0	152,528	125,000	0	0
	2,800	0	70,000	0	0	0	0	0
	39,000	0	0	0	0	0	0	0
Total	4,502,111	2,675,000	277,880	0	152,528	125,000	0	0

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Estimated Net Costs as of September 30, 2010				
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, 2009							
	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	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	31,362	0	(131,112)	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	0	2,550,000	0	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	47,000	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	296,691	17,846,770	981,193	0	0	0	0

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Estimated Net Costs as of September 30, 2010				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	19,626,888	0	19,626,888
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	0	19,626,888	0	19,626,888

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

Assessments Called (Billed) or Refunded as of December 31, 2009							
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
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.

Estimated Net Costs as of September 30, 2010				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	(205,651)	(6,456)	0	(212,107)
Alaska	56,385	15,826	0	72,211
Arizona	(273,796)	2,543	0	(271,253)
Arkansas	(45,445)	4,396	0	(41,049)
California	(345,487)	74,372	0	(271,116)
Colorado	(121,339)	10,492	0	(110,847)
Connecticut	(52,784)	1,536	0	(51,248)
Delaware	(78,686)	(619)	0	(79,305)
Dist. of Columbia	33,654	20,767	0	54,421
Florida	(975,717)	(17,124)	0	(992,840)
Georgia	(303,375)	3,146	0	(300,229)
Hawaii	(66,595)	(7,699)	0	(74,293)
Idaho	(316,138)	(1,960)	0	(318,098)
Illinois	(400,945)	(6,436)	0	(407,381)
Indiana	(467,458)	89,462	0	(377,996)
Iowa	(13,464)	12,801	0	(663)
Kansas	(197,248)	9,310	0	(187,938)
Kentucky	(1,030,737)	(185,964)	0	(1,216,701)
Louisiana	(189,092)	(278)	0	(189,369)
Maine	(35,237)	518	0	(34,719)
Maryland	(188,461)	(3,726)	0	(192,188)
Massachusetts	(143,682)	949	0	(142,733)
Michigan	(486,178)	17,842	0	(468,336)
Minnesota	(89,298)	(9,400)	0	(98,697)
Mississippi	17,738	5,825	0	23,563
Missouri	(333,785)	(17,833)	0	(351,618)
Montana	(192,762)	7,918	0	(184,844)
Nebraska	(48,857)	23,979	0	(24,878)
Nevada	(65,976)	4,781	0	(61,195)
New Hampshire	4,892	(839)	0	4,053
New Jersey	(88,557)	970	0	(87,587)
New Mexico	(115,909)	(15,304)	0	(131,213)
New York	62,422	0	0	62,422
North Carolina	(649,479)	(27,980)	0	(677,460)
North Dakota	(231,930)	(535)	0	(232,465)
Ohio	(744,658)	11,898	0	(732,759)
Oklahoma	(100,336)	6,483	0	(93,853)
Oregon	(303,361)	9,876	0	(293,485)
Pennsylvania	(347,722)	(15,156)	0	(362,877)
Puerto Rico	0	0	0	0
Rhode Island	(15,523)	20	0	(15,503)
South Carolina	(111,363)	14,045	0	(97,318)
South Dakota	(174,320)	10,522	0	(163,798)
Tennessee	(293,915)	(30,428)	0	(324,343)
Texas	(1,242,265)	65,411	0	(1,176,854)
Utah	(281,051)	2,500	0	(278,551)
Vermont	91,571	2,961	0	94,532
Virginia	(393,936)	(80,382)	0	(474,317)
Washington	(676,186)	25,761	0	(650,425)
West Virginia	(166,790)	7,384	0	(159,406)
Wisconsin	(221,959)	(2,565)	0	(224,524)
Wyoming	(20,501)	(9,937)	0	(30,438)
Other	0	0	0	0
Total	(12,581,289)	23,673	0	(12,557,615)

Summary:	
GA Covered Obligations	765,438,159
Add:	
GA claims incurred directly	0
GA expenses incurred directly	5,116,161
NOLHGA expenses	7,489,649
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	(12,557,615)
Per State breakdown	(12,557,615)

Assessments Called (Billed) or Refunded as of December 31, 2009							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,900,000	0	69,317	0	0	0	0	0
283,000	333,000	94,000	125,000	0	0	0	0
953,650	0	120,413	0	0	0	0	0
1,090,241	0	0	0	0	0	0	0
18,173,100	24,700,000	573,100	1,000,000	0	0	0	0
2,150,102	0	149,714	70,000	0	0	0	0
785,000	731,234	0	0	0	0	0	0
87,000	0	3,000	0	0	0	0	0
100,000	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	6,050,000	500,000	1,325,000	0	0	0	0
1,098,547	0	299,899	0	0	0	0	0
1,000,000	0	0	0	0	0	0	0
10,331,657	10,251,563	2,835,989	2,840,382	99,323	98,105	0	0
1,368,000	0	57,000	0	0	0	0	0
791,200	0	800	0	0	0	0	0
148,500	0	2,326,500	0	0	0	0	0
1,670,000	1,750,000	106,000	200,000	0	0	0	0
5,200,000	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	4,037,500	200,000	212,500	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	1,695,000	225,549	20,000	38,720	37,000	0	0
8,284,000	8,100,000	385,000	0	0	0	0	0
1,941,321	2,453,052	293,679	342,842	0	26	0	0
182,226	0	67,454	0	0	0	0	0
122,437,040	86,783,429	13,028,405	6,791,267	141,544	139,721	0	0

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Estimated Net Costs as of September 30, 2010					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	23,677	0	193,858	0	217,535
Alaska	0	0	0	0	0
Arizona	14,531	0	968,795	0	983,327
Arkansas	(7,821)	0	(11,585)	0	(19,406)
California	0	0	0	0	0
Colorado	2,879	0	261,663	0	264,542
Connecticut	0	0	0	0	0
Delaware	(441)	0	(3,821)	0	(4,262)
Dist. of Columbia	(1,105)	0	(1,103)	0	(2,208)
Florida	156,356	0	9,897,389	0	10,053,745
Georgia	51,242	0	10,600,373	0	10,651,614
Hawaii	(12,308)	0	78,413	0	66,105
Idaho	0	0	(12,792)	0	(12,792)
Illinois	37,592	0	2,125,286	0	2,162,878
Indiana	(65,207)	0	75,583	0	10,476
Iowa	0	0	12,423	0	12,423
Kansas	(492)	0	582,645	0	582,152
Kentucky	0	0	0	0	0
Louisiana	2,524	0	279,700	0	282,224
Maine	0	0	(857)	0	(857)
Maryland	3,993	0	951,905	0	955,898
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	10,690	0	960,671	0	971,360
Missouri	28,465	0	1,563,163	0	1,591,629
Montana	(6,117)	0	423	0	(5,695)
Nebraska	0	0	0	0	0
Nevada	54,890	0	125,831	0	180,720
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	3,217	0	354,067	0	357,284
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	2,145,055	0	2,145,055
Ohio	72,172	0	465,546	0	537,719
Oklahoma	(10,166)	0	140,861	0	130,695
Oregon	0	0	0	0	0
Pennsylvania	284,205	0	482,994	0	767,200
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	(228)	0	1,772,646	0	1,772,418
Tennessee	15,934	0	1,232,466	0	1,248,400
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	(2)	0	18,844	0	18,841
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	658,479	0	35,260,480	0	35,918,959

Summary:	
GA Covered Obligations	47,709,013
Add:	
GA claims incurred directly	17,737,293
GA expenses incurred directly	2,706,380
NOLHGA expenses	4,533,903
Remaining Inforce estimate	36,428,711
Less:	
Estate/other distributions	0
Other adjustments	43,815,429
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	29,380,912
Adjusted GA Costs	35,918,959
Per State breakdown	35,918,959

	Assessments Called (Billed) or Refunded as of December 31, 2009							
	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
	247,961	0	529	0	3,505,302	0	0	0

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Estimated Net Costs as of September 30, 2010					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	(430,328)	0	0	0	(430,328)
Alaska	9,980	0	0	0	9,980
Arizona	3,245,164	48,148	0	0	3,293,312
Arkansas	3,757,270	127,067	0	0	3,884,337
California	11,185,068	71,372	0	0	11,256,440
Colorado	405,564	0	0	0	405,564
Connecticut	48,004	0	0	0	48,004
Delaware	53,229	0	0	0	53,229
Dist. of Columbia	11,117	0	0	0	11,117
Florida	22,089	0	0	0	22,089
Georgia	1,469,816	0	0	0	1,469,816
Hawaii	98,206	0	0	0	98,206
Idaho	67,070	0	0	0	67,070
Illinois	49,064,401	9,315	0	0	49,073,716
Indiana	11,124,289	0	0	0	11,124,289
Iowa	19,640,382	4,738	0	0	19,645,119
Kansas	17,543,354	0	0	0	17,543,354
Kentucky	9,693,025	0	0	0	9,693,025
Louisiana	2,584,446	0	0	0	2,584,446
Maine	5,839	0	0	0	5,839
Maryland	102,671	0	0	0	102,671
Massachusetts	0	0	0	0	0
Michigan	300,366	0	0	0	300,366
Minnesota	241,963	0	0	0	241,963
Mississippi	178,698	0	0	0	178,698
Missouri	133,149,674	32,275	0	0	133,181,949
Montana	46,475	0	0	0	46,475
Nebraska	3,658,259	0	0	0	3,658,259
Nevada	81,353	0	0	0	81,353
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	92,282	0	0	0	92,282
New York	0	0	0	0	0
North Carolina	(525,843)	0	0	0	(525,843)
North Dakota	6,178	0	0	0	6,178
Ohio	15,382,054	0	0	0	15,382,054
Oklahoma	14,431,511	0	0	0	14,431,511
Oregon	87,814	0	0	0	87,814
Pennsylvania	2,454,001	12,647	0	0	2,466,647
Puerto Rico	0	0	0	0	0
Rhode Island	12,152	0	0	0	12,152
South Carolina	(58,444)	0	0	0	(58,444)
South Dakota	135,055	0	0	0	135,055
Tennessee	5,960,996	3,422	0	0	5,964,418
Texas	3,298,871	5,885	0	0	3,304,757
Utah	35,433	0	0	0	35,433
Vermont	1,538	0	0	0	1,538
Virginia	18,177	0	0	0	18,177
Washington	82,126	0	0	0	82,126
West Virginia	71,253	0	0	0	71,253
Wisconsin	483,728	0	0	0	483,728
Wyoming	31,569	0	0	0	31,569
Other	0	0	0	0	0
Total	309,357,895	314,868	0	0	309,672,763

Summary:	
GA Covered Obligations	472,100,222
Add:	
GA claims incurred directly	53,430,445
GA expenses incurred directly	9,834,139
NOLHGA expenses	7,256,428
Remaining Inforce estimate	248,859,621
Less:	
Estate/other distributions	2,129,097
Other adjustments	469,971,125
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	9,707,871
Adjusted GA Costs	309,672,763
Per State breakdown	309,672,763

Assessments Called (Billed) or Refunded as of December 31, 2009							
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
	99,230	0	0	0	0	0	0
	10,000,000	0	0	0	0	0	0
	9,000,000	0	0	0	0	0	0
	5,000,000	0	0	0	0	0	0
	5,400,000	0	0	0	0	0	0
	17,998,350	0	0	0	0	0	0
	7,600,000	0	0	0	0	0	0
	5,700,000	0	0	0	0	0	0
	20,000	0	0	0	0	0	0
	5,061,000	0	0	0	0	0	0
	65,878,580	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, 2010				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	601,851	0	601,851
Alaska	0	19,581	0	19,581
Arizona	0	1,780,419	0	1,780,419
Arkansas	0	674,083	0	674,083
California	0	15,477,328	0	15,477,328
Colorado	0	2,578,625	0	2,578,625
Connecticut	0	0	0	0
Delaware	0	208,712	0	208,712
Dist. of Columbia	0	60,902	0	60,902
Florida	0	9,615,015	0	9,615,015
Georgia	0	1,988,577	0	1,988,577
Hawaii	0	119,392	0	119,392
Idaho	0	170,949	0	170,949
Illinois	0	3,018,975	0	3,018,975
Indiana	0	7,319,753	0	7,319,753
Iowa	0	1,437,449	0	1,437,449
Kansas	0	1,011,469	0	1,011,469
Kentucky	0	638,397	0	638,397
Louisiana	0	291,606	0	291,606
Maine	0	0	0	0
Maryland	0	532,398	0	532,398
Massachusetts	0	0	0	0
Michigan	0	8,154,586	0	8,154,586
Minnesota	0	3,510,781	0	3,510,781
Mississippi	0	228,814	0	228,814
Missouri	0	774,534	0	774,534
Montana	0	71,153	0	71,153
Nebraska	0	1,542,660	0	1,542,660
Nevada	0	832,009	0	832,009
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	183,157	0	183,157
New York	0	0	0	0
North Carolina	0	7,550,507	0	7,550,507
North Dakota	0	127,762	0	127,762
Ohio	0	7,002,937	0	7,002,937
Oklahoma	0	7,261,738	0	7,261,738
Oregon	0	252,443	0	252,443
Pennsylvania	0	4,531,138	0	4,531,138
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	494,464	0	494,464
South Dakota	0	0	0	0
Tennessee	0	263,640	0	263,640
Texas	0	20,421,144	0	20,421,144
Utah	0	332,996	0	332,996
Vermont	0	0	0	0
Virginia	0	2,948,853	0	2,948,853
Washington	0	10,080,429	0	10,080,429
West Virginia	0	1,695,171	0	1,695,171
Wisconsin	0	5,839,912	0	5,839,912
Wyoming	0	64,997	0	64,997
Other	0	0	0	0
Total	0	131,711,308	0	131,711,308

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	3,222,383
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.)	155,912,003
Adjusted GA Costs	131,711,308
Per State breakdown	131,711,308

Life	Assessments Called (Billed) or Refunded as of December 31, 2009							
	Allocated Annuity		A&H		Unallocated Annuity			
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
Alabama	0	0	0	0	0	0	0	0
Alaska	0	0	0	0	0	0	0	0
Arizona	0	0	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0	0	0
California	0	0	0	0	0	0	0	0
Colorado	0	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0
Delaware	0	0	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0	0	0
Florida	0	0	0	0	0	0	0	0
Georgia	658,068	0	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0	0	0
Idaho	0	0	0	0	0	0	0	0
Illinois	0	0	0	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	0	0	0	0	0	0	0	0
Louisiana	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0
Maryland	0	0	0	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	0	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	0	0	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0
Ohio	0	0	0	0	0	0	0	0
Oklahoma	0	0	0	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	0	0	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0	0	0
Texas	0	0	0	0	0	0	0	0
Utah	0	0	0	0	0	0	0	0
Vermont	0	0	0	0	0	0	0	0
Virginia	0	0	0	0	0	0	0	0
Washington	0	0	0	0	0	0	0	0
West Virginia	0	0	0	0	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	700,638	0	87,875,660	1,638,000	0	0	0	0

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	Estimated Net Costs as of <b>September 30, 2010</b>					Assessments Called (Billed) or Refunded as of <b>December 31, 2009</b>							
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total	Life Assessments Called (i.e. Billed)	Life Assessments Refunded	Allocated Annuity Assessments Called (i.e. Billed)		A&H Assessments Called (i.e. Billed)		Unallocated Annuity Assessments Called (i.e. Billed)	
Alabama	0	0	7,291	0	7,291								
Alaska	0	0	888	0	888								
Arizona	0	0	42,265	0	42,265								
Arkansas	0	0	6,448	0	6,448								
California	0	0	2,320,347	0	2,320,347								
Colorado	0	0	31,826	0	31,826								
Connecticut	0	0	0	0	0								
Delaware	0	0	0	0	0								
Dist. of Columbia	0	0	0	0	0								
Florida	0	0	9,434,927	0	9,434,927								
Georgia	0	0	50,302	0	50,302								
Hawaii	0	0	0	0	0								
Idaho	0	0	14,022	0	14,022								
Illinois	0	0	1,318,692	0	1,318,692								
Indiana	0	0	1,978,512	0	1,978,512								
Iowa	0	0	0	0	0								
Kansas	0	0	0	0	0								
Kentucky	0	0	0	0	0								
Louisiana	0	0	5,353	0	5,353								
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	5,691	0	5,691								
Nebraska	0	0	1,196,836	0	1,196,836								
Nevada	0	0	306	0	306								
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	14,243	0	14,243								
North Dakota	0	0	730	0	730								
Ohio	0	0	2,295,535	0	2,295,535								
Oklahoma	0	0	14,159	0	14,159	0	0	0	0	2,000,000	0	0	0
Oregon	0	0	2,738	0	2,738								
Pennsylvania	0	0	0	0	0								
Puerto Rico	0	0	0	0	0								
Rhode Island	0	0	0	0	0								
South Carolina	0	0	13,639	0	13,639								
South Dakota	0	0	1,012	0	1,012								
Tennessee	0	0	2,463	0	2,463								
Texas	0	0	23,978	0	23,978								
Utah	0	0	9,525	0	9,525								
Vermont	0	0	0	0	0								
Virginia	0	0	1,205,981	0	1,205,981								
Washington	0	0	0	0	0								
West Virginia	0	0	14,599	0	14,599								
Wisconsin	0	0	0	0	0								
Wyoming	0	0	0	0	0								
Other	0	0	0	0	0								
Total	0	0	20,012,306	0	20,012,306	0	0	0	0	2,000,000	0	0	0

Summary:	
GA Covered Obligations	10,260,000
Add:	
GA claims incurred directly	6,176,332
GA expenses incurred directly	2,729,831
NOLHGA expenses	2,402,576
Remaining Inforce estimate	10,260,000
Less:	
Estate/other distributions	0
Other adjustments	10,260,000
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	1,556,433
Adjusted GA Costs	20,012,306
Per State breakdown	20,012,306

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Estimated Net Costs as of September 30, 2010				
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	121,438,076	0	0	121,438,076
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
<b>Total</b>	<b>121,438,076</b>	<b>0</b>	<b>0</b>	<b>121,438,076</b>

Summary:	
GA Covered Obligations	183,593,657
Add:	
GA claims incurred directly	12,333,847
GA expenses incurred directly	2,569,977
NOLHGA expenses	2,781,715
Remaining Inforce estimate	106,272,330
Less:	
Estate/other distributions	463,318
Other adjustments	183,130,339
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	2,519,793
Adjusted GA Costs	121,438,076
Per State breakdown	121,438,076

Life	Assessments Called (Billed) or Refunded as of December 31, 2009							
	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	
29,939,000	0	0	0	0	0	0	0	0
29,939,000	0	0	0	0	0	0	0	0

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	Estimated Net Costs as of <b>September 30, 2010</b>				
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	4,591	0	27	0	4,618
Alaska	0	0	0	0	0
Arizona	7,270	2	4	0	7,277
Arkansas	5,605	0	3	0	5,609
California	43,640	0	3	0	43,643
Colorado	15,115	0	1	0	15,117
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	23,745	67	0	0	23,812
Georgia	14,699	0	2	0	14,701
Hawaii	0	0	0	0	0
Idaho	141	0	0	0	141
Illinois	2,385	0	0	0	2,385
Indiana	2,081	0	0	0	2,081
Iowa	358	0	0	0	358
Kansas	9,066	0	1	0	9,068
Kentucky	2,444	0	0	0	2,444
Louisiana	9,564	0	6	0	9,571
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	589	0	1	0	590
Minnesota	201	0	0	0	201
Mississippi	2,399	0	0	0	2,399
Missouri	11,043	3	3	0	11,049
Montana	100	0	0	0	100
Nebraska	439	0	0	0	439
Nevada	1,572	0	1	0	1,573
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	3,027	0	0	0	3,027
New York	0	0	0	0	0
North Carolina	9,935	0	0	0	9,936
North Dakota	35	0	0	0	35
Ohio	3,475	0	0	0	3,475
Oklahoma	41,483	1,066	195	0	42,744
Oregon	656	0	0	0	656
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	3,525	0	0	0	3,525
South Dakota	99	0	0	0	99
Tennessee	13,670	0	3	0	13,674
Texas	129,827	290	152	0	130,269
Utah	557	0	0	0	557
Vermont	0	0	0	0	0
Virginia	1,847	4	0	0	1,851
Washington	667	0	0	0	667
West Virginia	153	0	0	0	153
Wisconsin	187	0	0	0	187
Wyoming	132	0	0	0	132
Other	0	0	0	0	0
Total	366,322	1,432	406	0	368,160

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

Life		Assessments Called (Billed) or Refunded as of <b>December 31, 2009</b>				Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Allocated Annuity		A&H			
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, 2010				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	71,279	0	71,279
Alaska	0	0	0	0
Arizona	40,700	933,543	43,425	1,017,667
Arkansas	0	0	0	0
California	395,911	329,572	0	725,483
Colorado	0	773,466	0	773,466
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	2,465	1,486,219	0	1,488,684
Georgia	0	0	0	0
Hawaii	0	5,116	0	5,116
Idaho	0	116,190	0	116,190
Illinois	191	1,065,109	39,379	1,104,678
Indiana	405	169,103	0	169,508
Iowa	59,251	2,090,210	0	2,149,462
Kansas	0	1,155,040	0	1,155,040
Kentucky	0	41,994	0	41,994
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	352,930	14,903,943	0	15,256,873
Mississippi	0	0	0	0
Missouri	893	116,825	0	117,718
Montana	7,742	1,594,281	0	1,602,023
Nebraska	0	1,569,003	0	1,569,003
Nevada	0	115,373	0	115,373
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	117,711	0	117,711
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	16,557	912,445	0	929,002
Ohio	0	133,596	0	133,596
Oklahoma	6,785	356,035	0	362,820
Oregon	0	184,816	0	184,816
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	1,121,389	0	1,121,389
Tennessee	3,782	333,570	0	337,352
Texas	0	0	0	0
Utah	0	117,445	0	117,445
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	837,182	0	837,182
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	1,414,452	0	1,414,452
Other	0	0	0	0
<b>Total</b>	<b>887,611</b>	<b>32,064,909</b>	<b>82,804</b>	<b>33,035,323</b>

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, 2009							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	102,000	0	0	0
281,955	0	921,320	0	0	0	0	0
250,000	1,100,000	1,200,000	0	74,000	0	0	0
0	0	9,207,039	860,000	0	0	0	0
100,000	0	2,900,000	0	0	0	0	0
7,301	0	0	0	0	0	0	0
0	0	113,900	0	56,100	0	0	0
0	0	1,700,000	650,000	70,000	0	0	0
0	0	0	0	69,378	0	0	0
0	0	6,136,927	0	16,840	0	0	0
0	0	1,700,000	0	0	0	0	0
0	0	48,000	11,348	32,000	17,073	0	0
Adjusted GA Costs		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
<b>3,798,558</b>	<b>1,244,000</b>	<b>75,236,595</b>	<b>10,553,609</b>	<b>4,535,768</b>	<b>459,073</b>	<b>0</b>	<b>0</b>

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Estimated Net Costs as of September 30, 2010					
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	877
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, 2009							
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, 2010				
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	(103,596)
Delaware	2,715	1,262	0	3,977
Dist. of Columbia	0	0	0	0
Florida	(24,867)	(30,313)	0	(55,180)
Georgia	38,224	18,909	0	57,133
Hawaii	89	2	0	91
Idaho	154	36	0	190
Illinois	(15,920)	(49,147)	0	(65,067)
Indiana	10,303	25,505	0	35,808
Iowa	(6,094)	(2,919)	0	(9,013)
Kansas	2,509	1,685	0	4,194
Kentucky	(14,584)	(4,852)	0	(19,436)
Louisiana	0	0	0	0
Maine	(2,501)	(17,296)	0	(19,797)
Maryland	(6,995)	(8,917)	0	(15,912)
Massachusetts	(12,914)	(4,180)	0	(17,093)
Michigan	(25,372)	(208,236)	0	(233,608)
Minnesota	(6,445)	(6,227)	0	(12,672)
Mississippi	3,048	2,730	0	5,778
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	(320,147)
New Mexico	1,038	1,259	0	2,297
New York	(94,741)	(253,099)	0	(347,840)
North Carolina	(10,940)	(10,733)	0	(21,673)
North Dakota	4,457	356	0	4,813
Ohio	(24,175)	(31,371)	0	(55,546)
Oklahoma	(4,438)	(1,857)	0	(6,295)
Oregon	(1,326)	(8,619)	0	(9,945)
Pennsylvania	(41,752)	(23,594)	0	(65,346)
Puerto Rico	(59)	(154)	0	(213)
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	(32,893)
Utah	2,005	932	0	2,937
Vermont	(1,202)	(15,540)	0	(16,742)
Virginia	(3,691)	(3,212)	0	(6,903)
Washington	(3,154)	(18,120)	0	(21,274)
West Virginia	(3,198)	(674)	0	(3,872)
Wisconsin	(2,766)	(1,410)	0	(4,176)
Wyoming	(3,790)	(50)	0	(3,840)
Other	0	0	0	0
<b>Total</b>	<b>(350,827)</b>	<b>(1,057,076)</b>	<b>0</b>	<b>(1,571,656)</b>

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

Assessments Called (Billed) or Refunded as of December 31, 2009							
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	344,000	0	6,060	0	0	0	0
Alaska	9,158	0	5,158	18,000	0	0	4,558
Arizona	88,885	0	0	0	0	0	0
Arkansas	1,212,180	2,100,000	554,820	950,000	0	0	0
California	197,709	0	12,260	0	0	0	0
Colorado	3,223,000	3,223,000	2,322,000	2,322,000	0	0	95,000
Connecticut	109,750	0	15,250	0	0	0	0
Delaware	1,653,345	0	242,689	5,682	0	0	89,966
Dist. of Columbia	390,404	0	27,611	0	128	0	0
Florida	97,650	165,039	67,350	0	0	0	0
Georgia	2,250,000	6,200,000	2,750,000	3,000,000	0	0	550,000
Hawaii	504,000	0	64,000	0	0	0	0
Idaho	184,000	0	50,000	0	0	0	0
Illinois	694,762	681,287	207,259	203,121	0	0	0
Indiana	44,800	0	200,200	0	0	0	0
Iowa	126,719	0	63,281	0	0	0	0
Kansas	626,000	0	189,000	0	0	0	0
Kentucky	380,000	563,200	3,340,000	0	0	0	750,000
Louisiana	927,500	0	397,500	0	0	0	0
Maine	311,500	0	0	0	0	0	0
Maryland	850,104	0	11,428	0	0	0	0
Massachusetts	145,750	0	59,660	0	0	0	0
Michigan	176,300	0	40,295	0	0	0	0
Minnesota	75,100	0	58,300	0	0	0	0
Mississippi	140,000	107,002	360,000	446,376	0	0	0
Missouri	1,260,000	1,627,581	3,740,000	4,616,428	0	0	500,000
Montana	1,000,000	0	302,243	0	0	0	0
Nebraska	91,500,000	54,000,000	0	0	0	0	0
Nevada	250,000	275,000	250,000	275,000	0	0	0
New Hampshire	10,253	0	502	0	0	0	0
New Jersey	200,000	0	150,000	0	0	0	150,000
New Mexico	155,000	148,000	95,000	92,000	0	0	0
New York	500,000	0	0	0	0	0	0
North Carolina	66,025	0	67,975	0	0	0	0
North Dakota	1,900,000	2,065,520	0	0	0	0	0
Ohio	300,000	0	130,000	0	0	0	0
Oklahoma	678,676	827,200	120,850	147,223	3,545,420	4,321,351	0
Oregon	373,502	318,285	123,276	106,095	3,221	0	0
Pennsylvania	23,000	0	219,500	0	0	0	0
Puerto Rico	683,540	685,000	8,711	5,000	398,463	420,000	0
Rhode Island	51,698	63,442	2,293	351	79,100	95,605	0
South Carolina	214,537	0	16,178	0	105,957	0	0
South Dakota	113,928,847	73,049,556	16,270,649	12,187,275	4,132,289	4,836,956	2,139,524
Tennessee	0	0	0	0	0	0	1,755,253

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Estimated Net Costs as of September 30, 2010					
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
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, 2009							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
98,826	0	81,514	0	3,000	0	0	0
135,583	55,200	33,801	47,371	0	0	0	0
575,300	0	394,119	0	0	0	0	0
203,542	0	0	0	337,005	0	0	0
1,363,000	725,000	3,337,000	1,400,000	450,000	150,000	0	0
10,025	0	245	0	39,730	0	0	0
109,000	0	80,000	0	0	0	0	0
64,500	0	85,500	0	0	0	0	0
1,900,000	0	3,800,000	0	0	0	0	0
3,053,818	0	0	0	0	0	0	0
55,000	0	85,000	0	0	0	0	0
1,100,000	1,046,000	4,700,000	3,988,000	30,000	31,000	30,000	84,000
16,867,025	5,000,000	60,219,197	0	17,051	0	0	0
990,079	0	1,835,190	0	9,720	0	0	0
200,000	0	2,300,000	0	0	0	0	0
264,400	175,256	130,200	87,747	25,200	0	0	0
650,000	0	375,000	0	0	0	0	0
1,350,000	0	0	0	0	0	0	0
150,000	0	0	0	0	0	0	0
4,690,700	2,950,000	4,559,300	708,000	0	0	0	0
3,413,000	1,670,481	5,537,000	2,625,507	26,500	0	0	0
25,000	0	50,000	0	161,306	0	0	0
0	0	300,000	0	0	0	0	0
60,000	0	0	0	0	0	0	0
492,432	0	0	11,100	50,000	0	0	0
51,500	0	87,200	0	0	0	0	0
50,000	0	50,000	0	0	0	0	0
350,000	175,000	250,000	125,000	0	0	0	0
96,400	0	147,500	0	0	0	66,890	0
4,860,000	0	8,640,000	0	0	0	0	0
666,000	432,900	721,000	468,000	414,000	269,100	0	0
166,015	0	738,136	0	0	0	0	0
2,700,000	0	8,300,000	0	0	0	0	0
519,500	0	80,500	0	0	0	0	0
342,154	0	692,351	528,151	57,868	0	0	0
375,000	0	600,000	0	0	0	0	0
2,050,596	1,352,869	53,829	35,583	2,245,379	1,481,438	0	0
23,475	0	0	0	0	0	0	0
2,600,000	1,072,744	8,600,000	7,248,345	25,500	0	0	0
250,000	298,366	700,000	396,051	0	0	0	0
332,438	235,821	4,165	4,869	79,887	100,588	0	0
180,000	0	80,000	0	0	0	0	0
53,434,308	15,189,637	117,647,747	17,673,724	3,972,146	2,032,126	96,890	84,000

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	Estimated Net Costs as of September 30, 2010					Assessments Called (Billed) or Refunded as of December 31, 2009							
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total	Life Assessments Called (i.e. Billed)	Life Assessments Refunded	Allocated Annuity Assessments Called (i.e. Billed)	Allocated Annuity Assessments Refunded	A&H Assessments Called (i.e. Billed)	A&H Assessments Refunded	Unallocated Annuity Assessments Called (i.e. Billed)	Unallocated Annuity Assessments Refunded
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	31,000	0	0	0	19,000	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	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	40,003	22,198	0	0	0	0	0	0
Utah	0	0	0	0	0								
Vermont	0	0	0	0	0								
Virginia	0	0	0	0	0								
Washington	0	0	0	0	0								
West Virginia	0	0	0	0	0								
Wisconsin	0	0	0	0	0								
Wyoming	0	0	0	0	0								
Other	0	0	0	0	0								
<b>Total</b>	<b>1,223,357</b>	<b>121,189</b>	<b>8,753</b>	<b>0</b>	<b>1,353,300</b>	<b>1,144,992</b>	<b>41,125</b>	<b>35,389</b>	<b>0</b>	<b>606,622</b>	<b>1,257</b>	<b>0</b>	<b>0</b>

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

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Estimated Net Costs as of September 30, 2010				
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, 2009							
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	0	0	0	0	0
0	0	5,300,000	142,450	0	0	0	0
664	0	380,963	1,461	0	0	0	0
0	0	23,025	0	33	0	0	0
0	0	20,000	0	0	0	0	0
0	0	75,000	0	0	0	0	0
0	0	301,950	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	79,000	0	0	0	0	0
0	0	125,000	0	0	0	0	0
288,530	0	0	0	0	0	0	0
0	0	831,523	0	0	0	0	0
0	0	604,300	0	0	0	0	0
0	0	275,000	0	0	0	0	0
0	0	86,000	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	5,687,878	1,785,577	1,644,030	0	0

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	Estimated Net Costs as of <b>September 30, 2010</b>					Assessments Called (Billed) or Refunded as of <b>December 31, 2009</b>							
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total	Life	Allocated Annuity		A&H		Unallocated Annuity		
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
Alabama	10,645	592,326	0	0	602,971								
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	22,916	1,295,759	0	0	1,318,675								
Connecticut	0	0	0	0	0								
Delaware	351,194	8,687,192	0	0	9,038,387								
Dist. of Columbia	0	0	0	0	0								
Florida	2,660,370	54,714,470	0	0	57,374,840								
Georgia	240,887	598,323	0	0	839,210								
Hawaii	0	0	0	0	0								
Idaho	0	0	0	0	0								
Illinois	0	0	0	0	0								
Indiana	96,989	7,168,172	0	0	7,265,161								
Iowa	637,712	5,798,961	0	0	6,436,673								
Kansas	39,721	849,921	0	0	889,642								
Kentucky	0	0	0	0	0								
Louisiana	38,196	3,638,876	0	0	3,677,072								
Maine	0	0	0	0	0								
Maryland	0	0	0	0	0								
Massachusetts	0	0	0	0	0								
Michigan	993,638	28,457,295	0	0	29,450,933								
Minnesota	0	0	0	0	0								
Mississippi	6,966	3,347,495	0	0	3,354,461								
Missouri	83,556	1,834,106	0	0	1,917,662								
Montana	0	(9,360)	0	0	(9,360)								
Nebraska	142,950	2,396,636	0	0	2,539,586								
Nevada	0	0	0	0	0								
New Hampshire	0	0	0	0	0								
New Jersey	0	0	0	0	0								
New Mexico	7,837	47,259	0	0	55,096								
New York	0	0	0	0	0								
North Carolina	0	0	0	0	0								
North Dakota	0	74,779	0	0	74,779								
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	68,106	127,797	0	0	195,903								
South Dakota	0	52,696	0	0	52,696								
Tennessee	113,300	8,509,217	0	0	8,622,517								
Texas	366,977	26,861,753	0	0	27,228,730								
Utah	0	(17,973)	0	0	(17,973)								
Vermont	0	0	0	0	0								
Virginia	0	0	0	0	0								
Washington	0	0	0	0	0								
West Virginia	77,413	1,647,943	0	0	1,725,355								
Wisconsin	0	0	0	0	0								
Wyoming	0	0	0	0	0								
Other	0	0	0	0	0								
<b>Total</b>	<b>5,959,373</b>	<b>156,673,642</b>	<b>0</b>	<b>0</b>	<b>162,633,015</b>	<b>13,267,750</b>	<b>252,755</b>	<b>236,271,567</b>	<b>19,769,734</b>	<b>0</b>	<b>0</b>	<b>2,585,649</b>	<b>0</b>

Summary:	
GA Covered Obligations	419,826,573
Add:	
GA claims incurred directly	(2,321,488)
GA expenses incurred directly	2,861,498
NOLHGA expenses	5,010,819
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.)	240,941,090
Adjusted GA Costs	162,633,015
Per State breakdown	162,633,015

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	Estimated Net Costs as of September 30, 2010				
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	16,038	0	28,783	0	44,821
Alaska	0	0	0	0	0
Arizona	80,529	0	249,300	0	329,829
Arkansas	271,544	0	146,954	0	418,498
California	0	0	0	0	0
Colorado	231,021	0	829,021	0	1,060,042
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	410,953	0	41,713,809	0	42,124,762
Georgia	1,130,597	0	426,759	0	1,557,356
Hawaii	0	0	0	0	0
Idaho	129,207	0	39,547	0	168,754
Illinois	172,408	0	7,001,429	0	7,173,838
Indiana	97,315	0	458,545	0	555,860
Iowa	306,704	0	287,736	0	594,440
Kansas	67,339	0	117,932	0	185,271
Kentucky	188,450	0	8,000,730	0	8,189,180
Louisiana	149,103	0	94,850	0	243,953
Maine	0	0	0	0	0
Maryland	133,631	0	399,966	0	533,596
Massachusetts	0	0	0	0	0
Michigan	276,894	0	294,116	0	571,010
Minnesota	123,447	0	49,252	0	172,700
Mississippi	237,835	0	11,359	0	249,194
Missouri	338,687	0	7,834,778	0	8,173,465
Montana	38,134	0	223,819	0	261,953
Nebraska	182,664	0	736,428	0	919,093
Nevada	20,321	0	209,329	0	229,650
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	96,139	0	94,529	0	190,667
New York	0	0	0	0	0
North Carolina	678,602	0	553,720	0	1,232,322
North Dakota	654	0	811	0	1,465
Ohio	275,385	0	5,723,239	0	5,998,625
Oklahoma	140,448	0	190,679	0	331,127
Oregon	131,009	0	48,870	0	179,879
Pennsylvania	165,100	0	439,003	0	604,103
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	537,003	0	325,749	0	862,752
South Dakota	14,367	0	79,418	0	93,785
Tennessee	711,253	0	661,803	0	1,373,057
Texas	948,376	0	466,038	0	1,414,414
Utah	72,124	0	25,461	0	97,585
Vermont	0	0	0	0	0
Virginia	513,416	0	190,420	0	703,836
Washington	21,057	0	182,652	0	203,709
West Virginia	81,384	0	16,998	0	98,382
Wisconsin	228,582	0	2,109,969	0	2,338,551
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	9,217,722	0	80,263,801	0	89,481,523

Summary:	
GA Covered Obligations	170,728,729
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	309,437
Remaining Inforce estimate	89,172,085
Less:	
Estate/other distributions	0
Other adjustments	170,728,729
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	89,481,523
Per State breakdown	89,481,523

Life	Assessments Called (Billed) or Refunded as of December 31, 2009				Unallocated Annuity			
	Allocated Annuity		A&H		Allocated Annuity		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, 2010				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	419,337	0	0	419,337
Alaska	40,755	0	0	40,755
Arizona	1,412,568	0	0	1,412,568
Arkansas	302,633	0	0	302,633
California	7,411,109	0	0	7,411,109
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	154,971	0	0	154,971
Dist. of Columbia	0	0	0	0
Florida	5,509,532	0	0	5,509,532
Georgia	682,925	0	0	682,925
Hawaii	192,587	0	0	192,587
Idaho	266,729	0	0	266,729
Illinois	10,449,717	0	0	10,449,717
Indiana	2,298,861	0	0	2,298,861
Iowa	1,902,688	0	0	1,902,688
Kansas	439,474	0	0	439,474
Kentucky	342,842	0	0	342,842
Louisiana	0	0	0	0
Maine	300,683	0	0	300,683
Maryland	1,221,665	0	0	1,221,665
Massachusetts	1,901,869	0	0	1,901,869
Michigan	1,569,652	0	0	1,569,652
Minnesota	712,321	0	0	712,321
Mississippi	159,665	0	0	159,665
Missouri	897,914	0	0	897,914
Montana	229,544	0	0	229,544
Nebraska	646,968	0	0	646,968
Nevada	184,142	0	0	184,142
New Hampshire	161,812	0	0	161,812
New Jersey	10,895,880	0	0	10,895,880
New Mexico	255,340	0	0	255,340
New York	0	0	0	0
North Carolina	709,101	0	0	709,101
North Dakota	583,657	0	0	583,657
Ohio	2,521,644	0	0	2,521,644
Oklahoma	883,811	0	0	883,811
Oregon	577,161	0	0	577,161
Pennsylvania	4,993,510	0	0	4,993,510
Puerto Rico	48,675	0	0	48,675
Rhode Island	0	0	0	0
South Carolina	1,119,131	0	0	1,119,131
South Dakota	376,214	0	0	376,214
Tennessee	1,348,061	0	0	1,348,061
Texas	1,684,490	0	0	1,684,490
Utah	317,987	0	0	317,987
Vermont	0	0	0	0
Virginia	1,309,810	0	0	1,309,810
Washington	1,645,571	0	0	1,645,571
West Virginia	258,384	0	0	258,384
Wisconsin	12,256,204	0	0	12,256,204
Wyoming	252,936	0	0	252,936
Other	0	0	0	0
Total	81,850,531	0	0	81,850,531

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

Assessments Called (Billed) or Refunded as of December 31, 2009							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
450,000	0	0	0	0	0	0	0
62,205	0	0	0	0	0	0	0
1,022,583	0	0	0	0	0	0	0
361,600	0	0	0	0	0	0	0
8,346,598	575,000	0	0	0	0	0	0
3,932	0	0	0	0	0	0	0
145,000	0	0	0	0	0	0	0
5,300,000	0	0	0	0	0	0	0
690,574	0	0	0	0	0	0	0
244,756	0	0	0	0	0	0	0
300,000	0	0	0	0	0	0	0
11,650,000	858,300	0	0	0	0	0	0
2,008,337	0	0	0	0	0	0	0
2,015,000	0	0	0	0	0	0	0
442,000	0	0	0	0	0	0	0
429,971	104,347	0	0	0	0	0	0
310,000	0	0	0	0	0	0	0
1,500,000	0	0	0	0	0	0	0
2,500,000	0	0	0	0	0	0	0
1,700,000	0	0	0	0	0	0	0
777,000	0	0	0	0	0	0	0
119,338	0	0	0	0	0	0	0
1,217,018	0	0	0	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	0	0	0	0
1,000,000	0	0	0	0	0	0	0
508,534	0	0	0	0	0	0	0
5,400,000	0	0	0	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	18,000	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	18,000	449	23	0	0

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Estimated Net Costs as of September 30, 2010				
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, 2009							
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	120,000	0	0	0	0
0	0	220,000	49,006	0	0	0	0
859,210	42,451	13,560,314	1,306,335	53,013	1	0	0

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	Estimated Net Costs as of September 30, 2010					Assessments Called (Billed) or Refunded as of December 31, 2009							
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total	Life Assessments Called (i.e. Billed)	Life Assessments Refunded	Allocated Annuity Assessments Called (i.e. Billed)	Allocated Annuity Assessments Refunded	A&H Assessments Called (i.e. Billed)	A&H Assessments Refunded	Unallocated Annuity Assessments Called (i.e. Billed)	Unallocated Annuity Assessments Refunded
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	105,382	77,718	4,062	0	187,162	265,000	0	230,000	0	5,000	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	6,080	15,766	974	0	22,820	18,218	0	36,782	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	12,881	967	466	0	14,313	30,000	0	0	0	0	0	0	0
Nebraska	689	3,268	22	0	3,979	28,935	0	77,694	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	47,930	24,758	3,292	0	75,981								
New York	0	0	0	0	0								
North Carolina	0	0	0	0	0								
North Dakota	295	574	9	0	879	1,000	0	1,000	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	6,461	5,018	1,358	0	12,836	24,000	0	7,228	0	0	0	0	0
Tennessee	0	0	0	0	0								
Texas	0	0	0	0	0								
Utah	5,727	0	239	0	5,966	18,000	0	0	0	0	0	0	0
Vermont	0	0	0	0	0								
Virginia	0	0	0	0	0								
Washington	10,115	0	1,225	0	11,340								
West Virginia	0	0	0	0	0								
Wisconsin	0	0	0	0	0								
Wyoming	454,054	632,276	52,511	0	1,138,841	1,600,148	0	2,718,848	0	30,000	0	0	0
Other	0	0	0	0	0								
<b>Total</b>	<b>649,614</b>	<b>760,345</b>	<b>64,158</b>	<b>0</b>	<b>1,474,118</b>	<b>1,985,301</b>	<b>0</b>	<b>3,071,552</b>	<b>0</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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Estimated Net Costs as of September 30, 2010				
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, 2009							
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	0	0	0	0	0	0	0
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:	801,000	765,495	987,000	0	12,000	0	0
Estate/other distributions	940,000	302,000	810,000	194,000	0	0	0
Other adjustments	0	0	0	0	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
Adjusted GA Costs	134,289	0	290,711	0	0	0	0
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, 2010

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	448,047	0	448,047
Alaska	0	0	(2,120)	0	(2,120)
Arizona	0	0	263,849	0	263,849
Arkansas	0	0	39,545	0	39,545
California	0	0	1,191,140	0	1,191,140
Colorado	0	0	154,751	0	154,751
Connecticut	0	0	68,122	0	68,122
Delaware	0	0	3,540	0	3,540
Dist. of Columbia	0	0	16,163	0	16,163
Florida	0	0	3,279,403	0	3,279,403
Georgia	0	0	1,634,181	0	1,634,181
Hawaii	0	0	1,262	0	1,262
Idaho	0	0	16,427	0	16,427
Illinois	0	0	267,994	0	267,994
Indiana	0	0	165,532	0	165,532
Iowa	0	0	5,624	0	5,624
Kansas	0	0	128,239	0	128,239
Kentucky	0	0	52,182	0	52,182
Louisiana	0	0	329,660	0	329,660
Maine	0	0	(621)	0	(621)
Maryland	0	0	93,819	0	93,819
Massachusetts	0	0	92,379	0	92,379
Michigan	0	0	347,409	0	347,409
Minnesota	0	0	119,687	0	119,687
Mississippi	0	0	54,084	0	54,084
Missouri	0	0	64,224	0	64,224
Montana	0	0	7,768	0	7,768
Nebraska	0	0	8,527	0	8,527
Nevada	0	0	74,533	0	74,533
New Hampshire	0	0	49,920	0	49,920
New Jersey	0	0	17,996	0	17,996
New Mexico	0	0	48,884	0	48,884
New York	0	0	0	0	0
North Carolina	0	0	466,512	0	466,512
North Dakota	0	0	784	0	784
Ohio	0	0	711,193	0	711,193
Oklahoma	0	0	237,549	0	237,549
Oregon	0	0	41,523	0	41,523
Pennsylvania	0	0	161,410	0	161,410
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	162,025	0	162,025
South Carolina	0	0	841,607	0	841,607
South Dakota	0	0	10,814	0	10,814
Tennessee	0	0	233,369	0	233,369
Texas	0	0	1,326,742	0	1,326,742
Utah	0	0	12,645	0	12,645
Vermont	0	0	24,871	0	24,871
Virginia	0	0	(6,649)	0	(6,649)
Washington	0	0	533,428	0	533,428
West Virginia	0	0	2,421	0	2,421
Wisconsin	0	0	75,926	0	75,926
Wyoming	0	0	7	0	7
Other	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>13,878,327</b>	<b>0</b>	<b>13,878,327</b>

Summary:	
GA Covered Obligations	1,686,823
Add:	
GA claims incurred directly	28,454,285
GA expenses incurred directly	4,563,687
NOLHGA expenses	2,805,380
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	13,878,327
Per State breakdown	13,878,327

Assessments Called (Billed) or Refunded as of December 31, 2009

	Life		Allocated Annuity				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	150,000	0	0	0
	0	0	0	0	180,000	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	250,000	0	0	0
	0	0	0	0	2,000,085	0	0	0
	151,260	0	0	0	5,200,878	0	0	0

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Estimated Net Costs as of September 30, 2010				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	15	0	3	18
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	26	0	2	28
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	197	0	23	220
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	49	0	0	49
Indiana	100	0	9	109
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	1,134	0	1,084	2,218
Louisiana	408	0	504	912
Maine	0	0	0	0
Maryland	309	0	16	325
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	16	0	16	32
Missouri	105	0	368	473
Montana	0	0	0	0
Nebraska	3	0	0	3
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	8,658	0	5,068	13,726
North Dakota	1	0	0	1
Ohio	352	0	18	370
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	177	0	25	202
South Dakota	0	0	0	0
Tennessee	5,025	0	2,010	7,035
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	83,721	0	17,015	100,736
Washington	0	0	0	0
West Virginia	948	0	160	1,108
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	101,244	0	26,321	127,565

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	127,565
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	127,565
Per State breakdown	127,565

Assessments Called (Billed) or Refunded as of December 31, 2009							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
97,500	0	0	0	15,000	0	0	0
97,500	0	0	0	15,000	0	0	0
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Estimated Net Costs as of September 30, 2010					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	0	0	0

Summary:	
GA Covered Obligations	0
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	0
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, 2009							
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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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 <b>September 30, 2010</b>					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	662,151	0	0	662,151
Alaska	0	65,460	0	0	65,460
Arizona	0	4,739,039	0	0	4,739,039
Arkansas	0	1,039,890	0	0	1,039,890
California	0	26,134,719	0	0	26,134,719
Colorado	0	1,895,779	0	0	1,895,779
Connecticut	0	4,650,567	0	0	4,650,567
Delaware	0	57,359	0	0	57,359
Dist. of Columbia	0	75,610	0	0	75,610
Florida	0	20,232,075	0	0	20,232,075
Georgia	0	5,036,773	0	0	5,036,773
Hawaii	0	4,143,004	0	0	4,143,004
Idaho	0	433,274	0	0	433,274
Illinois	0	8,606,082	0	0	8,606,082
Indiana	0	22,039,287	0	0	22,039,287
Iowa	0	1,385,807	0	0	1,385,807
Kansas	0	1,398,300	0	0	1,398,300
Kentucky	0	1,701,093	0	0	1,701,093
Louisiana	0	1,118,328	0	0	1,118,328
Maine	0	431,300	0	0	431,300
Maryland	0	2,197,712	0	0	2,197,712
Massachusetts	0	2,178,961	0	0	2,178,961
Michigan	0	34,298,815	0	0	34,298,815
Minnesota	0	3,634,018	0	0	3,634,018
Mississippi	0	1,006,472	0	0	1,006,472
Missouri	0	2,341,601	0	0	2,341,601
Montana	0	780,726	0	0	780,726
Nebraska	0	383,321	0	0	383,321
Nevada	0	1,318,980	0	0	1,318,980
New Hampshire	0	375,609	0	0	375,609
New Jersey	0	0	0	0	0
New Mexico	0	704,054	0	0	704,054
New York	0	0	0	0	0
North Carolina	0	14,512,308	0	0	14,512,308
North Dakota	0	876,198	0	0	876,198
Ohio	0	20,024,108	0	0	20,024,108
Oklahoma	0	903,841	0	0	903,841
Oregon	0	572,193	0	0	572,193
Pennsylvania	0	2,359,943	0	0	2,359,943
Puerto Rico	0	0	0	0	0
Rhode Island	0	192,982	0	0	192,982
South Carolina	0	2,480,802	0	0	2,480,802
South Dakota	0	392,972	0	0	392,972
Tennessee	0	4,109,485	0	0	4,109,485
Texas	0	17,128,176	0	0	17,128,176
Utah	0	2,478,021	0	0	2,478,021
Vermont	0	78,017	0	0	78,017
Virginia	0	3,434,427	0	0	3,434,427
Washington	0	1,441,685	0	0	1,441,685
West Virginia	0	1,859,123	0	0	1,859,123
Wisconsin	0	8,790,401	0	0	8,790,401
Wyoming	0	248,112	0	0	248,112
Other	0	0	0	0	0
Total	0	236,948,959	0	0	236,948,959

Summary:	
GA Covered Obligations	1,173,666,777
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	2,215,604
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	938,933,422
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	236,948,959
Per State breakdown	236,948,959

Assessments Called (Billed) or Refunded as of <b>December 31, 2009</b>							
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, 2010					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	58,193	0	58,193
Alaska	0	0	0	0	0
Arizona	0	0	136,290	0	136,290
Arkansas	0	0	96,179	0	96,179
California	0	0	0	0	0
Colorado	0	0	(123,716)	0	(123,716)
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	580,781	0	580,781
Georgia	0	0	1,558,824	0	1,558,824
Hawaii	0	0	0	0	0
Idaho	0	0	31,856	0	31,856
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	262,220	0	262,220
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	240,990	0	240,990
Missouri	0	0	0	0	0
Montana	0	0	9,909	0	9,909
Nebraska	0	0	29,777	0	29,777
Nevada	0	0	2,232	0	2,232
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	(86,761)	0	(86,761)
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	16,823	0	16,823
Oklahoma	0	0	188,680	0	188,680
Oregon	0	0	35,846	0	35,846
Pennsylvania	0	0	(628)	0	(628)
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	1,059,059	0	1,059,059
South Dakota	0	0	(8,241)	0	(8,241)
Tennessee	0	0	191,256	0	191,256
Texas	2,000	0	638,706	0	640,706
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	4,926,511	0	4,928,511

Summary:	
GA Covered Obligations	2,552,388
Add:	
GA claims incurred directly	91,271
GA expenses incurred directly	3,003,885
NOLHGA expenses	1,896,037
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	4,928,511
Per State breakdown	4,928,511

Assessments Called (Billed) or Refunded as of December 31, 2009								
Life	Allocated Annuity		A&H		Unallocated Annuity			
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
	0	0	0	0	70,294	0	0	0
	0	0	0	0	369,296	0	0	0
	0	0	0	0	1,448,000	0	0	0
	226,286	0	0	0	378,714	0	0	0
	0	0	0	0	200,000	0	0	0
	226,286	0	0	0	2,466,304	0	0	0

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Estimated Net Costs as of September 30, 2010				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	(4,675)	0
Alaska	0	0	0	0
Arizona	0	0	3,984	0
Arkansas	0	0	525,577	0
California	0	0	160	0
Colorado	0	0	567	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	351	0
Florida	0	0	849	0
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	0	11	0
Illinois	0	0	3,268	0
Indiana	0	0	489	0
Iowa	0	0	18	0
Kansas	0	0	850	0
Kentucky	0	0	0	0
Louisiana	0	0	1,701,772	0
Maine	0	0	0	0
Maryland	0	0	131	0
Massachusetts	0	0	0	0
Michigan	0	0	735	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	1,182	0
Montana	0	0	0	0
Nebraska	0	0	290	0
Nevada	0	0	73	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	831	0
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	11	0
Ohio	0	0	80	0
Oklahoma	0	0	723,233	0
Oregon	0	0	238	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	1,107	0
South Dakota	0	0	0	0
Tennessee	0	0	28	0
Texas	0	0	1,088,410	0
Utah	0	0	58	0
Vermont	0	0	0	0
Virginia	0	0	(95)	0
Washington	0	0	462	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	24	0
Other	0	0	0	0
Total	0	0	4,050,017	0

Summary:	
GA Covered Obligations	6,682,786
Add:	
GA claims incurred directly	602,228
GA expenses incurred directly	1,111,917
NOLHGA expenses	1,308,003
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	489
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	5,654,917
Adjusted GA Costs	4,050,017
Per State breakdown	4,050,017

Assessments Called (Billed) or Refunded as of December 31, 2009							
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, 2010				
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	128,656,620
Add:	
GA claims incurred directly	3,042,199
GA expenses incurred directly	2,455,021
NOLHGA expenses	1,320,345
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(978,103)
Ceding commissions/ policy enhancements	16,832,492
Other recoveries (litigation, estate distributions, etc.)	115,036,898
Adjusted GA Costs	4,582,899
Per State breakdown	4,582,899

Assessments Called (Billed) or Refunded as of December 31, 2009							
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	0	0	0	0	0	0	0
Add:							
GA claims incurred directly	361,000	0	114,000	0	25,000	0	0
GA expenses incurred directly	200,000	194,500	150,000	141,500	0	0	0
NOLHGA expenses	5,150,000	0	5,000,000	0	0	0	0
Remaining Inforce estimate	3,383,146	0	1,116,854	54,812	0	0	0
8,116	0	27,842	0	118	0	0	0
Less:							
1,452,565	575,959	47,435	0	0	0	0	0
Estate/other distributions	8,250,000	7,954,109	3,500,000	4,076,745	0	0	0
Other adjustments	1,994,431	0	0	0	0	0	0
Ceding commissions/ policy enhancements	1,100,000	0	1,200,000	0	0	0	0
175,000	0	0	0	0	0	0	0
Other recoveries (litigation, estate distributions, etc.)	5,527,178	1,507,251	882,755	445,606	0	0	0
115,036,898							
Adjusted GA Costs	4,582,899						
Per State breakdown	4,582,899						
1,420,000	0	280,000	0	0	0	0	0
3,800,000	0	5,100,000	0	0	0	0	0
1,431,852	0	268,148	0	0	0	0	0
8,250,000	0	2,035,480	0	0	0	0	0
1,794,890	0	0	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	1,211,000	979,596	538,000	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	23,406,147	31,672,495	12,249,913	79,818	111,672	0	0

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Estimated Net Costs as of September 30, 2010				
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, 2009							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	555,000	0	0	0
0	0	0	0	90,283	0	0	0
0	0	0	0	10,000	0	0	0
13,000	12,848	0	0	12,000	0	0	0
0	0	0	0	145,000	20,700	0	0
0	0	0	0	240,011	0	0	0
0	0	0	0	43,800	0	0	0
15,900	10,160	514,100	0	0	240,218	0	0
75,235	14,145	0	0	154,765	28,210	0	0
11,160	0	0	0	19,840	0	0	0
0	0	0	0	55,000	0	0	0
0	0	0	0	419,800	0	0	0
0	0	0	0	4,452	0	0	0
0	0	0	0	65,000	0	0	0
150	0	0	0	82,731	0	0	0
0	0	0	0	48,000	0	0	0
17,071	11,024	0	0	1,292,203	836,954	0	0
2,000	0	0	0	320,000	0	0	0
0	0	0	0	30,000	42,431	0	0
0	0	0	0	200,000	85,160	0	0
2,159	0	0	0	206,730	155,286	0	0
170	0	0	0	4,830	0	0	0
136,845	48,177	514,100	0	7,083,431	1,408,959	0	0

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Estimated Net Costs as of September 30, 2010				
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, 2009							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
266,000	0	171,943	0	0	0	0	0
0	0	418,014	0	81,022	0	0	0
659,371	0	0	0	0	0	0	0
216,260	0	906,211	80,000	0	0	0	0
58,740	0	371,260	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	(20,423)	0	0	0	0	0
500,000	0	1,500,000	0	0	0	0	0
369,626	0	1,034,674	0	0	0	0	0
299,790	0	600,210	0	0	0	0	0
0	0	1,723,861	0	0	0	0	0
15,200	0	14,200	0	0	0	0	0
35,000	0	30,000	0	0	0	0	0
3,455,258	1,633,000	2,943,368	1,391,000	0	0	0	0
6,280,667	2,588,741	53,716	22,192	0	0	0	0
8,382	0	46,618	0	0	0	0	0
12,164,294	4,221,741	9,814,075	1,493,192	81,022	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, 2010					Assessments Called (Billed) or Refunded as of December 31, 2009							
	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	0	0	0	0	0								
Alaska	0	0	0	0	0								
Arizona	983	0	0	0	983								
Arkansas	0	0	0	0	0								
California	0	0	0	0	0								
Colorado	0	0	0	0	0								
Connecticut	0	0	0	0	0								
Delaware	0	0	0	0	0								
Dist. of Columbia	0	0	0	0	0								
Florida	0	0	0	0	0								
Georgia	0	0	0	0	0								
Hawaii	0	0	0	0	0								
Idaho	0	0	0	0	0								
Illinois	0	0	0	0	0								
Indiana	0	0	0	0	0								
Iowa	38	0	0	0	38								
Kansas	0	0	0	0	0								
Kentucky	0	0	0	0	0								
Louisiana	368	0	0	0	368								
Maine	0	0	0	0	0								
Maryland	0	0	0	0	0								
Massachusetts	0	0	0	0	0								
Michigan	0	0	0	0	0								
Minnesota	0	0	0	0	0								
Mississippi	0	0	0	0	0								
Missouri	3,178	0	0	29,058	32,236								
Montana	0	0	0	0	0								
Nebraska	0	0	0	0	0								
Nevada	0	0	0	0	0								
New Hampshire	0	0	0	0	0								
New Jersey	0	0	0	0	0								
New Mexico	0	0	0	0	0								
New York	0	0	0	0	0								
North Carolina	0	0	0	0	0								
North Dakota	0	0	0	0	0								
Ohio	961	0	0	0	961								
Oklahoma	6,584	0	0	0	6,584	30,000	0	0	0	0	0	0	0
Oregon	0	0	0	0	0								
Pennsylvania	0	0	0	0	0								
Puerto Rico	0	0	0	0	0								
Rhode Island	0	0	0	0	0								
South Carolina	0	0	0	0	0								
South Dakota	0	0	0	0	0								
Tennessee	0	0	0	0	0								
Texas	0	0	0	0	0								
Utah	1,678	211	0	0	1,888	27,000	0	0	0	0	0	0	0
Vermont	0	0	0	0	0								
Virginia	0	0	0	0	0								
Washington	0	0	0	0	0								
West Virginia	0	0	0	0	0								
Wisconsin	0	0	0	0	0								
Wyoming	0	0	0	0	0								
Other	0	0	0	0	0								
<b>Total</b>	<b>13,790</b>	<b>211</b>	<b>0</b>	<b>29,058</b>	<b>43,058</b>	<b>57,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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Estimated Net Costs as of September 30, 2010				
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

Life	Assessments Called (Billed) or Refunded as of December 31, 2009							
	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
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, 2010				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	21,856	21,856
Arizona	0	0	152,320	152,320
Arkansas	0	0	31,511	31,511
California	0	0	191,361	191,361
Colorado	0	0	343,468	343,468
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	346,600	346,600
Illinois	0	0	19,875	19,875
Indiana	0	0	2,503	2,503
Iowa	0	0	673,537	673,537
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	59,572	59,572
Missouri	0	0	216,039	216,039
Montana	0	0	199,354	199,354
Nebraska	0	0	240,249	240,249
Nevada	0	0	83,251	83,251
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	13,406	13,406
Ohio	0	0	5,698	5,698
Oklahoma	0	0	(458)	(458)
Oregon	0	0	408,434	408,434
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	8,023	8,023
Tennessee	0	0	0	0
Texas	0	0	307,563	307,563
Utah	0	0	2	2
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	6,473,479	6,473,479
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	28,973	28,973
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, 2009							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	25,000	0	0	0
84,049	0	0	0	0	0	0	0
0	0	0	0	300,000	0	0	0
0	0	0	0	481,162	0	0	0
22,765	0	0	0	432,235	0	0	0
0	0	0	0	100,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	100,000	0	0	0
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	7,307,381	35,192	0	0

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Estimated Net Costs as of September 30, 2010					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	483	0	483
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	13	0	13
California	0	0	80	0	80
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	2,200	0	2,200
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	625	0	625
Oregon	0	0	0	0	0
Pennsylvania	0	0	1,498	0	1,498
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	546	0	546
South Dakota	0	0	0	0	0
Tennessee	0	0	177	0	177
Texas	0	0	15,568	0	15,568
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	21,189	0	21,189

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	273,403
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	252,214
Adjusted GA Costs	21,189
Per State breakdown	21,189

Assessments Called (Billed) or Refunded as of December 31, 2009							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	150,000	0	0	0
0	0	0	0	250,000	0	0	0
0	0	0	0	400,000	0	0	0

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

# **ASSESSABLE PREMIUM**

**Assessable Premium  
1988 – 2009**

This section contains the Total Assessable Premiums for the periods 1988 through 2009 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 - 2009 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	
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)
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	
Arkansas	1988	403,585,594	188,657,941	660,755,540	89,549,455	1,342,548,530	0	
Arkansas	1989	389,097,958	199,354,598	716,957,257	88,768,750	1,394,178,563	0	
Arkansas	1990	401,230,229	224,050,808	791,102,524	83,347,994	1,499,731,555	0	
Arkansas	1991	477,470,898	200,132,968	820,348,714	116,564,832	1,614,517,412	0	
Arkansas	1992	519,815,865	256,497,945	870,503,940	97,100,599	1,743,918,349	0	
Arkansas	1993	538,560,400	202,989,051	934,145,868	101,590,201	1,777,285,520	0	
Arkansas	1994	684,050,813	270,384,983	938,798,293	97,199,515	1,990,433,604	0	
Arkansas	1995	707,862,793	264,823,669	997,473,403	100,491,974	2,070,651,839	0	
Arkansas	1996	656,253,210	260,552,792	1,015,805,406	101,852,660	2,034,464,068	0	
Arkansas	1997	620,263,360	314,827,473	986,732,375	121,341,074	2,043,164,282	0	
Arkansas	1998	596,902,987	391,333,115	991,468,701	15,368,342	1,995,073,145	11,381,553	UA 403b (A,L5.2+6.3)
Arkansas	1999	595,238,824	564,853,228	1,080,611,824	5,046,298	2,245,750,174	10,139,684	UA 403b (A,L5.2+6.3)
Arkansas	2000	605,102,651	450,103,841	1,155,058,552	13,020,484	2,223,285,528	11,349,582	UA 403b (A,L5.2+6.3)
Arkansas	2001	659,858,807	649,078,023	1,304,080,389	16,444,055	2,629,461,274	9,343,242	UA 403b (A,L5.2+6.3)
Arkansas	2002	702,625,994	946,958,659	1,393,730,603	21,180,324	3,064,495,580	6,304,586	UA 403b (A,L5.2+6.3)
Arkansas	2003	720,689,870	890,625,150	1,453,398,803	19,635,793	3,084,349,616	9,111,449	UA 403b (A,L5.2+6.3)
Arkansas	2004	749,357,414	727,020,106	1,520,277,078	16,411,295	3,013,065,893	25,192,022	UA 403b (A,L5.2+6.3)
Arkansas	2005	744,613,906	806,403,405	1,609,434,977	22,475,838	3,182,928,126	17,230,094	UA 403b (A,L5.2+6.3)
Arkansas	2006	780,217,180	865,121,851	1,799,991,112	16,724,420	3,462,054,563	12,280,436	UA 403b (A,L5.2+6.3)
Arkansas	2007	815,302,125	943,373,344	2,039,235,950	25,474,886	3,823,386,305	10,357,768	UA 403b (A,L5.2+6.3)
Arkansas	2008	825,230,520	1,202,242,267	2,147,823,072	16,744,074	4,192,039,933	21,787,122	UA 403b (A,L5.2+6.3)
Arkansas	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)



**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 - 2009 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
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		
Florida	1988	2,904,264,606	2,766,315,166	4,016,774,828	-	9,687,354,600	0	
	1989	2,622,317,118	3,090,286,175	4,566,724,561	-	10,279,327,854	0	
	1990	2,785,056,749	3,399,675,776	4,910,814,104	-	11,095,546,629	0	
	1991	3,018,214,798	3,260,602,915	4,824,686,085	-	11,103,503,798	0	
	1992	3,162,112,541	3,336,448,589	5,037,561,670	-	11,536,122,800	0	
	1993	3,409,968,139	2,977,923,343	5,262,005,332	-	11,649,896,814	0	
	1994	3,715,944,861	3,650,195,195	5,365,881,056	-	12,732,021,112	0	
	1995	4,287,121,478	3,533,068,915	5,524,451,760	-	13,344,642,153	0	
	1996	4,054,776,472	3,336,938,386	5,511,083,411	-	12,902,798,269	0	
	1997	4,280,528,455	3,709,224,961	5,430,501,418	-	13,420,254,834	0	
	1998	4,277,963,293	3,707,410,535	5,537,143,929	-	13,522,517,757	0	
	1999	4,145,941,046	5,013,620,199	5,741,068,706	-	14,900,629,951	0	
	2000	4,328,405,879	5,902,011,296	6,043,302,610	-	16,273,719,785	0	
	2001	4,556,230,821	8,535,906,409	6,691,943,712	-	19,784,080,942	0	
	2002	4,722,240,139	12,062,139,569	7,128,916,882	-	23,913,296,590	0	
2003	5,134,646,920	11,338,322,377	7,680,083,229	-	24,153,052,526	0		
2004	5,619,245,870	8,878,815,674	8,589,728,379	-	23,087,789,923	0		
2005	5,896,022,804	7,607,281,653	9,941,072,388	-	23,444,376,845	0		
2006	6,477,413,628	8,236,527,265	10,959,160,794	-	25,673,101,687	0		
2007	6,737,841,562	9,503,241,605	14,723,125,905	-	30,964,209,072	0		
2008	6,902,676,520	13,498,259,765	15,399,410,273	-	35,800,346,558	0		
2009	6,999,870,075	13,125,370,809	15,565,154,033	-	35,690,394,917	0		
Georgia	1988	1,651,853,622	637,077,492	1,539,502,266	590,976,969	4,419,410,349	0	
	1989	1,746,241,815	628,533,462	1,693,237,863	596,919,974	4,664,933,114	0	
	1990	2,309,173,087	760,124,196	1,824,468,127	551,210,647	5,444,976,057	0	
	1991	1,841,069,807	605,465,260	1,912,591,664	689,638,415	5,048,765,146	0	
	1992	1,970,694,356	803,565,373	2,000,369,427	526,747,407	5,301,376,563	0	
	1993	2,098,423,104	531,702,558	2,146,166,805	522,014,082	5,298,306,549	0	
	1994	2,282,019,202	705,403,547	2,282,243,817	487,037,622	5,756,704,188	0	
	1995	2,567,907,585	716,891,479	2,380,262,718	531,272,701	6,196,334,483	0	
	1996	2,369,005,513	764,306,413	2,449,589,248	441,261,624	6,024,162,798	0	
	1997	2,428,324,567	768,673,675	2,434,033,051	447,223,192	6,078,254,485	0	
	1998	2,622,036,548	747,830,907	2,510,294,567	420,309,326	6,300,471,348	0	
	1999	2,768,837,267	1,144,539,525	2,687,358,073	368,226,950	6,968,961,815	0	
	2000	2,705,365,144	1,188,060,986	2,792,966,214	441,152,243	7,127,544,587	0	
	2001	2,809,156,234	1,740,072,374	2,884,712,920	408,108,249	7,842,049,777	0	
	2002	2,920,365,305	2,492,103,815	2,847,086,261	529,180,604	8,788,735,985	0	
2003	3,000,073,998	2,506,300,505	2,844,873,479	669,389,456	9,020,637,438	0		
2004	3,125,411,036	1,976,527,927	2,985,047,415	611,573,059	8,698,559,437	0		
2005	3,263,007,134	1,960,725,744	3,209,940,917	644,182,010	9,077,855,805	0		
2006	3,505,771,048	2,099,956,017	3,741,417,739	647,129,014	9,994,273,818	0		
2007	3,582,468,504	2,129,925,976	4,402,674,249	614,422,918	10,729,491,647	0		
2008	3,702,644,975	3,044,225,771	4,891,949,987	809,438,239	12,448,258,972	0		
2009	3,820,786,015	2,985,838,083	5,335,452,434	624,736,998	12,766,813,530	0		
Hawaii	1988	292,686,064	222,200,416	119,228,811	-	634,115,291	0	
	1989	271,467,846	293,377,869	125,767,114	-	690,612,829	0	
	1990	307,921,019	385,024,538	130,123,595	-	823,069,152	0	
	1991	339,685,365	291,514,770	138,284,159	-	769,484,294	0	
	1992	350,257,420	308,282,152	148,633,372	-	807,172,944	0	
	1993	352,932,662	256,075,180	153,389,324	-	762,397,166	0	
	1994	376,354,138	387,647,554	157,065,300	-	921,066,992	0	
	1995	459,545,008	384,824,639	158,199,562	-	1,002,569,209	0	
	1996	413,233,413	489,260,313	175,717,710	-	1,078,211,436	0	
	1997	446,611,937	357,280,503	175,447,406	-	979,339,846	0	
	1998	413,901,881	413,338,303	170,690,538	-	997,930,722	0	
	1999	437,280,519	438,396,889	182,601,407	-	1,058,278,815	0	
	2000	514,076,764	567,135,516	201,211,269	-	1,282,423,549	0	
	2001	393,712,531	624,528,133	208,532,835	-	1,226,773,499	0	
	2002	474,929,610	829,282,949	224,955,478	-	1,529,168,037	0	
2003	521,909,669	797,316,118	234,767,150	0	1,553,992,937	0		
2004	469,416,393	704,378,484	250,783,994	0	1,424,578,871	0		
2005	497,219,236	692,529,159	265,357,425	0	1,455,105,820	0		
2006	510,463,157	838,750,531	338,469,824	-	1,687,683,512	0		
2007	505,107,454	842,533,842	402,081,140	-	1,749,722,436	0		
2008	604,155,199	1,098,537,973	454,006,775	-	2,156,699,947	0		
2009	612,444,475	980,409,275	977,121,609	-	2,569,975,359	0		

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 - 2009 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	0	2,107,579,304	0	
	2004	346,977,476	477,691,623	1,380,118,307	0	2,204,787,406	0	
	2005	360,890,133	519,455,789	1,410,076,974	0	2,290,422,896	0	
2006	393,545,884	568,866,865	1,582,104,957	-	2,544,517,706	0		
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		
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		
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)	
Iowa	1988	785,518,841	666,373,201	1,257,600,157	251,661,721	2,961,153,920	0	
	1989	737,400,938	713,162,245	1,385,739,261	224,539,753	3,060,842,197	0	
	1990	756,412,872	883,066,273	1,437,593,560	174,140,010	3,251,212,715	0	
	1991	842,900,036	886,725,305	1,391,111,493	227,822,108	3,348,558,942	0	
	1992	842,908,152	925,692,133	1,409,401,079	188,788,808	3,306,790,172	0	
	1993	882,251,556	904,997,269	1,626,509,806	122,073,258	3,595,831,889	0	
	1994	942,321,717	1,008,736,756	1,637,708,558	113,476,398	3,702,243,429	0	
	1995	997,746,336	1,016,521,518	1,737,573,975	134,059,041	3,885,900,870	0	
	1996	955,936,583	784,021,094	1,838,043,543	109,511,547	3,687,512,767	0	
	1997	985,559,407	894,117,143	1,849,655,839	169,015,453	3,898,347,842	0	
	1998	1,065,757,864	849,594,940	1,952,738,002	135,269,047	4,003,359,853	0	
	1999	953,323,879	1,171,798,999	2,082,100,004	447,435,166	4,654,658,048	0	
	2000	977,485,907	1,130,559,841	2,170,175,367	305,994,751	4,584,215,866	0	
	2001	1,016,548,735	1,520,979,606	2,348,107,723	209,415,591	5,095,051,655	0	
	2002	1,039,296,621	1,717,794,926	2,475,482,347	1,769,965,718	7,002,539,612	0	
	2003	1,078,626,255	1,549,106,632	2,693,140,493	207,080,334	5,527,953,714	0	
	2004	1,095,758,469	1,429,113,041	2,907,255,455	176,930,195	5,609,057,160	0	
	2005	1,100,356,776	1,487,301,757	3,134,257,219	205,498,350	5,927,414,102	0	
2006	1,177,468,079	1,720,711,814	3,327,686,655	1,179,413,264	7,405,279,812	0		
2007	1,253,952,349	1,476,715,221	3,601,872,431	1,130,651,963	7,463,191,964	0		
2008	1,212,557,106	2,393,115,964	3,563,704,280	2,381,888,861	9,551,266,211	0		
2009	1,334,903,102	1,922,775,917	3,545,875,294	656,787,624	7,460,341,937	0		



**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 - 2009 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Kansas	1988	639,565,767	401,514,879	974,720,100	-	2,015,800,746	0	
	1989	608,814,887	430,035,831	1,076,232,589	-	2,115,083,307	0	
	1990	656,398,552	499,031,761	1,216,654,689	-	2,372,085,002	0	
	1991	681,053,616	455,310,657	1,268,847,560	-	2,405,211,833	0	
	1992	763,861,799	582,216,067	1,333,789,810	-	2,679,867,676	0	
	1993	786,765,266	515,434,776	1,404,106,568	-	2,706,306,610	0	
	1994	861,400,497	552,545,906	1,444,474,497	-	2,858,420,900	0	
	1995	843,021,220	569,854,074	1,444,104,643	-	2,856,979,937	0	
	1996	853,764,235	462,524,491	1,418,049,665	-	2,734,338,391	0	
	1997	795,285,017	540,931,940	1,429,894,102	-	2,766,111,059	0	
	1998	819,132,462	473,659,037	1,539,514,398	-	2,832,305,897	0	
	1999	795,058,466	1,349,430,275	1,629,391,488	-	3,773,880,229	0	
	2000	812,902,299	935,686,521	1,705,618,511	-	3,454,207,331	0	
	2001	859,584,486	948,024,058	1,896,700,056	-	3,704,308,600	0	
	2002	831,889,443	1,294,896,420	2,119,794,524	-	4,246,580,387	0	
	2003	932,087,251	1,119,181,316	2,328,435,351	-	4,379,703,918	0	
	2004	953,944,326	1,003,319,291	2,456,484,648	-	4,413,748,265	0	
	2005	976,273,182	934,981,821	2,565,149,781	-	4,476,404,784	0	
	2006	1,029,692,256	933,738,653	2,841,018,009	-	4,804,448,918	0	
	2007	1,047,567,830	1,364,592,010	2,984,075,561	-	5,396,235,401	0	
2008	1,043,494,903	1,449,898,398	3,128,095,209	-	5,621,488,510	0		
2009	1,135,565,677	1,391,617,049	3,362,138,626	-	5,889,321,352	0		
Kentucky	1988	652,323,525	462,752,555	1,001,179,311	-	2,116,255,391	0	
	1989	681,252,108	402,109,921	976,169,464	-	2,059,531,493	0	
	1990	702,834,652	562,093,109	1,028,577,699	-	2,293,505,460	0	
	1991	804,298,095	407,490,577	1,040,899,763	-	2,252,688,435	0	
	1992	863,449,882	477,039,571	1,046,400,494	-	2,386,889,947	0	
	1993	981,759,182	420,968,556	731,975,034	-	2,134,702,772	0	
	1994	1,041,084,278	435,895,513	754,992,840	-	2,231,972,631	0	
	1995	1,118,838,559	505,290,615	775,041,380	-	2,399,170,554	0	
	1996	1,048,384,540	510,101,586	731,273,244	-	2,289,759,370	0	
	1997	1,036,170,128	614,634,514	698,776,603	-	2,349,581,245	0	
	1998	1,016,179,966	498,080,187	837,252,702	-	2,351,512,855	0	
	1999	987,288,799	709,438,478	812,187,543	-	2,508,914,820	0	
	2000	1,006,135,905	670,789,512	952,658,524	-	2,629,583,941	0	
	2001	1,034,106,318	1,286,370,885	999,827,130	-	3,320,304,333	0	
	2002	1,073,349,608	1,410,082,719	898,097,907	-	3,381,530,234	0	
	2003	1,141,455,141	1,328,408,034	936,642,768	0	3,406,505,943	0	
	2004	1,107,634,880	1,170,347,703	968,547,951	0	3,246,530,534	0	
	2005	1,110,285,158	1,099,669,233	1,283,024,516	0	3,492,978,907	0	
	2006	1,163,221,523	1,247,202,232	1,286,015,510	-	3,696,439,265	0	
	2007	1,243,919,628	1,232,775,015	1,544,414,075	-	4,021,108,718	0	
2008	1,257,367,964	1,833,788,112	1,553,840,626	-	4,644,996,702	0		
2009	1,345,992,502	1,706,872,729	1,462,517,156	-	4,515,382,387	0		
Louisiana	1988	1,061,394,381	574,031,109	877,000,957	-	2,512,426,447	23,113,640	A, L2, C2
	1989	996,849,752	588,924,864	928,692,389	-	2,514,467,005	23,892,225	A, L2, C2
	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	44,926,228	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	47,810,228	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	
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)		

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)  
1988 - 2009 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Maryland	1988	1,100,513,137	733,179,846	1,872,016,098	-	3,705,709,081	0	
	1989	1,145,229,975	921,665,068	1,988,481,174	-	4,055,376,217	0	
	1990	1,191,463,774	1,117,302,798	2,144,409,308	-	4,453,175,880	0	
	1991	1,263,365,695	1,005,736,364	1,745,723,567	-	4,014,825,626	0	
	1992	1,358,123,602	1,369,609,902	1,635,054,709	-	4,362,788,213	0	
	1993	1,358,348,908	1,012,867,979	1,659,545,557	-	4,030,762,444	0	
	1994	1,405,794,797	1,228,124,274	1,638,518,200	-	4,272,437,271	0	
	1995	1,517,772,500	1,209,099,674	1,645,912,453	-	4,372,784,627	0	
	1996	1,632,127,857	1,080,298,182	1,637,026,483	-	4,349,452,522	0	
	1997	1,588,575,292	1,024,473,490	1,734,491,700	-	4,347,540,482	0	
	1998	1,688,281,538	1,053,738,638	1,795,521,762	-	4,537,541,938	0	
	1999	1,552,397,622	1,349,985,708	1,935,957,228	-	4,838,340,558	0	
	2000	1,718,273,738	1,438,550,088	2,130,025,155	-	5,286,848,981	0	
	2001	1,703,241,352	2,078,864,778	2,254,660,723	-	6,036,766,853	0	
	2002	1,744,145,980	2,629,263,391	2,378,845,571	-	6,752,254,942	0	
	2003	1,870,965,444	3,097,895,350	2,439,223,032	0	7,408,083,826	0	
	2004	1,954,175,819	2,228,188,227	2,492,018,708	0	6,674,382,754	0	
	2005	1,965,492,865	2,274,841,052	2,688,549,704	0	6,928,883,621	0	
	2006	2,143,588,207	2,123,976,820	3,202,480,666	-	7,470,045,693	0	
	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		
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		
Michigan	1988	1,855,610,143	1,553,938,792	1,453,410,515	1,109,329,044	5,972,288,494	0	
	1989	1,857,049,022	1,735,316,639	1,545,578,978	1,163,623,048	6,301,567,687	0	
	1990	2,000,769,568	1,777,661,274	1,589,421,636	1,362,796,754	6,730,649,232	0	
	1991	2,210,053,550	1,668,950,527	1,581,154,698	1,384,626,158	6,844,784,933	0	
	1992	2,248,287,675	1,792,416,490	1,601,874,646	1,070,650,293	6,713,229,104	0	
	1993	2,485,353,453	1,736,664,084	1,604,167,301	867,041,942	6,693,226,780	0	
	1994	2,978,805,847	2,297,267,431	1,706,897,004	1,011,661,921	7,994,632,203	0	
	1995	2,918,346,470	2,171,776,437	1,859,132,636	1,022,581,380	7,971,836,923	0	
	1996	3,063,404,886	1,979,040,338	1,985,247,343	820,203,637	7,847,896,204	0	
	1997	3,007,994,700	1,957,958,270	2,034,634,179	627,329,550	7,627,916,699	0	
	1998	2,705,992,023	1,898,792,707	2,066,435,426	713,488,177	7,384,708,333	0	
	1999	2,763,504,926	2,594,015,398	2,216,388,274	966,991,661	8,540,900,259	0	
	2000	2,744,918,659	2,813,655,418	2,350,271,075	589,261,451	8,498,106,603	0	
	2001	2,887,372,556	3,677,775,868	2,519,311,845	610,006,815	9,694,467,084	0	
	2002	2,850,227,855	5,533,889,969	2,596,503,507	870,994,054	11,851,615,385	0	
	2003	2,963,186,613	5,222,886,535	2,869,234,562	673,768,879	11,729,076,589	0	
	2004	2,979,157,174	5,118,497,631	3,072,445,243	831,153,682	12,001,253,730	0	
	2005	3,108,986,092	3,484,001,258	3,247,417,326	863,608,289	10,704,012,965	0	
	2006	3,240,263,338	3,346,004,387	3,513,831,752	1,000,164,584	11,100,264,061	0	
	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)	
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		

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)  
1988 - 2009 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,L5.2+6.3)
	2000	728,558,722	551,858,802	1,689,058,813	32,855,534	3,002,331,871	14,578,021	UA 403b (A,L5.2+6.3)
	2001	766,056,989	711,026,830	1,551,481,021	19,580,221	3,048,145,061	9,883,950	UA 403b (A,L5.2+6.3)
	2002	821,627,437	935,221,183	1,642,284,308	12,123,739	3,411,256,667	10,346,312	UA 403b (A,L5.2+6.3)
	2003	832,258,477	848,668,057	1,798,892,605	30,461,039	3,510,280,178	17,292,726	UA 403b (A,L5.2+6.3)
	2004	878,895,716	783,998,043	1,954,734,991	29,695,704	3,647,324,454	27,409,883	UA 403b (A,L5.2+6.3)
	2005	843,105,341	720,107,437	2,055,542,218	29,358,605	3,648,113,601	18,809,558	UA 403b (A,L5.2+6.3)
	2006	871,708,070	816,857,580	2,266,617,493	16,758,849	3,971,941,992	11,129,153	UA 403b (A,L5.2+6.3)
	2007	900,744,584	768,621,684	2,608,752,757	23,359,188	4,301,478,213	7,616,222	UA 403b (A,L5.2+6.3)
2008	977,126,800	1,042,067,117	2,378,353,175	16,162,811	4,413,709,903	15,218,500	UA 403b (A,L5.2+6.3)	
2009	1,075,876,880	970,426,265	2,725,964,489	34,124,962	4,806,392,596	19,947,823	UA 403b (A,L5.2+6.3)	
Missouri	1988	1,251,563,117	931,078,974	2,156,992,186	-	4,339,634,277	0	
	1989	1,198,180,850	1,123,059,899	2,124,022,136	-	4,445,262,885	0	
	1990	1,240,651,317	1,097,030,146	2,324,782,100	-	4,662,463,563	0	
	1991	1,349,911,823	1,389,277,893	2,060,112,323	-	4,799,302,039	0	
	1992	1,459,548,738	1,175,246,706	2,124,405,592	-	4,759,201,036	0	
	1993	1,527,419,510	989,233,343	2,188,748,651	-	4,705,401,504	0	
	1994	1,671,769,259	1,204,134,118	2,189,107,887	-	5,065,011,264	0	
	1995	1,839,124,315	1,188,539,399	2,347,301,665	-	5,374,965,379	0	
	1996	1,682,414,277	1,114,522,624	2,383,805,840	-	5,180,742,741	0	
	1997	1,669,250,470	1,139,674,732	2,374,229,300	-	5,183,154,502	0	
	1998	1,637,956,937	1,032,414,678	2,420,090,787	-	5,090,462,402	0	
	1999	1,653,760,006	1,275,930,746	2,502,569,907	-	5,432,260,659	0	
	2000	1,668,186,368	1,408,762,316	2,577,689,385	-	5,654,638,069	0	
	2001	1,736,935,205	2,505,513,265	3,006,597,001	-	7,249,045,471	0	
	2002	1,831,224,742	2,733,458,900	3,242,178,827	-	7,806,862,469	0	
	2003	1,943,903,479	2,479,348,400	3,659,027,426	0	8,082,279,305	0	
	2004	2,021,695,012	2,499,720,306	4,088,974,451	0	8,610,389,769	0	
	2005	1,966,492,499	2,320,042,164	4,485,178,309	0	8,771,712,972	0	
	2006	2,115,297,355	2,816,433,582	5,073,583,309	-	10,005,314,246	0	
	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		
Montana	1988	169,041,608	148,382,870	143,818,697	34,022,445	495,265,620	0	
	1989	147,923,715	178,608,344	159,327,524	28,160,686	514,020,269	0	
	1990	151,461,664	174,514,867	168,978,142	28,984,099	523,938,772	0	
	1991	159,736,732	168,421,262	182,006,785	-	510,164,779	0	
	1992	167,589,649	177,152,069	194,197,079	-	538,938,797	0	
	1993	176,808,984	137,333,187	206,653,950	40,838,724	561,634,845	0	
	1994	184,354,230	179,294,334	216,362,491	41,066,926	621,077,981	0	
	1995	190,008,113	163,550,032	218,117,329	36,557,026	608,232,500	0	
	1996	193,636,502	118,717,121	228,259,960	19,699,949	560,313,532	0	
	1997	193,559,711	114,621,272	233,730,642	24,378,933	566,290,558	0	
	1998	185,814,389	112,354,833	240,114,841	30,435,668	568,719,731	0	
	1999	190,832,253	146,602,863	251,313,879	21,499,523	610,248,518	0	
	2000	195,293,601	182,761,370	267,438,449	18,416,508	663,909,928	0	
	2001	196,489,776	207,425,482	300,463,230	26,302,806	730,681,294	0	
	2002	228,114,256	247,001,321	285,510,925	28,760,226	789,386,728	0	
	2003	200,687,914	230,912,704	326,378,682	4,039,810	762,019,110	1,609,793	UA 403b (A,L5.2+6.3)
	2004	208,199,260	258,729,569	328,163,224	4,882,722	799,974,775	1,883,841	UA 403b (A,L5.2+6.3)
	2005	211,045,281	239,443,767	338,709,389	13,418,591	802,617,028	903,196	UA 403b (A,L5.2+6.3)
	2006	227,805,187	250,827,065	358,021,964	8,050,515	844,704,731	1,438,443	UA 403b (A,L5.2+6.3)
	2007	245,059,396	238,595,697	432,056,095	24,306,100	940,017,288	871,548	UA 403b (A,L5.2+6.3)
2008	260,776,679	319,463,772	471,542,573	7,582,004	1,059,365,028	1,369,555	UA 403b (A,L5.2+6.3)	
2009	296,416,646	312,026,561	498,434,550	8,873,352	1,115,751,109	1,127,744	UA 403b (A,L5.2+6.3)	
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		

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 - 2009 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
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		
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		
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		
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	0	1,429,941,307	0	
	2004	424,722,865	439,336,806	525,965,504	0	1,390,025,175	0	
	2005	448,972,517	412,759,260	573,230,873	0	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		

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)  
1988 - 2009 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 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		
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		
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,L5.2+6.3)
	2000	170,778,946	186,989,723	613,396,859	5,592,101	976,757,629	992,413	UA 403b (A,L5.2+6.3)
	2001	167,726,029	237,276,819	667,558,395	5,084,432	1,077,645,675	1,868,793	UA 403b (A,L5.2+6.3)
	2002	179,993,108	298,409,254	718,328,407	4,391,859	1,201,122,628	1,319,154	UA 403b (A,L5.2+6.3)
	2003	199,940,786	214,983,939	752,551,816	8,927,860	1,176,404,401	2,425,038	UA 403b (A,L5.2+6.3)
	2004	190,420,415	246,554,585	747,293,199	7,477,913	1,191,746,112	2,945,300	UA 403b (A,L5.2+6.3)
	2005	204,700,170	232,238,540	795,945,941	9,976,482	1,242,861,133	2,021,166	UA 403b (A,L5.2+6.3)
	2006	209,507,628	280,702,791	888,908,754	0	1,379,119,173	2,159,080	UA 403b (A,L5.2+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,L5.2+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,L5.2+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,L5.2+6.3)	
Ohio	1988	2,534,034,513	1,736,787,192	4,989,784,981	1,042,229,723	10,302,836,409	0	
	1989	2,407,743,599	1,856,477,537	3,619,642,666	1,083,026,448	8,966,890,250	0	
	1990	2,741,981,136	2,179,135,465	3,828,721,118	1,187,795,652	9,937,633,371	0	
	1991	2,920,332,567	1,828,524,058	3,966,484,296	1,205,698,462	9,921,039,383	0	
	1992	3,055,029,400	1,893,658,459	4,254,594,238	956,370,309	10,159,652,406	0	
	1993	3,987,751,884	1,716,262,992	4,446,737,088	962,654,689	11,113,406,653	0	
	1994	3,819,936,218	2,179,499,942	4,258,140,845	646,454,967	10,904,031,972	0	
	1995	4,118,333,150	2,336,864,381	4,489,683,366	819,651,829	11,764,532,726	0	
	1996	3,975,047,154	1,909,547,932	5,602,533,542	551,809,112	12,038,937,740	0	
	1997	4,104,119,628	1,912,971,877	5,500,310,888	727,195,937	12,244,598,330	0	
	1998	3,760,213,838	2,023,173,180	5,903,365,925	558,994,105	12,245,747,048	0	
	1999	4,183,454,778	2,853,879,537	6,488,902,076	551,307,354	14,077,543,745	0	
	2000	3,779,121,377	3,602,435,917	7,043,854,647	505,227,072	14,930,639,013	0	
	2001	3,622,186,707	4,334,730,583	7,566,267,097	594,923,355	16,118,107,742	0	
	2002	3,707,075,429	5,874,525,077	8,242,618,933	767,287,844	18,591,507,283	0	
	2003	3,719,882,283	5,246,506,175	8,587,872,327	926,264,454	18,480,525,239	0	
	2004	3,862,254,207	4,987,695,103	8,738,796,050	958,314,758	18,547,060,118	0	
	2005	3,864,828,736	4,735,825,309	9,482,567,741	765,735,371	18,848,957,157	0	
	2006	3,984,767,132	4,919,614,463	10,312,210,172	923,440,738	20,140,032,505	0	
	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		

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)  
1988 - 2009 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	
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	
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	5,205,811,810	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	
Puerto Rico	1988	202,599,488	25,279,811	425,612,159	-	653,491,458	0	
Puerto Rico	1989	208,835,315	39,507,260	459,918,822	-	708,261,397	0	
Puerto Rico	1990	218,158,248	44,600,136	491,454,195	-	754,212,579	0	
Puerto Rico	1991	219,457,003	48,510,553	493,779,178	-	761,746,734	0	
Puerto Rico	1992	242,057,864	68,159,460	488,694,921	-	798,912,245	0	
Puerto Rico	1993	243,162,226	46,009,753	516,131,878	-	805,303,857	0	
Puerto Rico	1994	273,209,720	61,908,792	547,843,632	-	882,962,144	0	
Puerto Rico	1995	273,978,756	51,075,560	677,006,797	-	1,002,061,113	0	
Puerto Rico	1996	321,962,959	60,907,369	863,693,287	-	1,246,563,615	0	
Puerto Rico	1997	318,651,746	57,572,959	942,379,370	-	1,318,604,075	0	
Puerto Rico	1998	315,930,532	50,426,968	1,026,175,813	-	1,392,533,313	0	
Puerto Rico	1999	299,651,540	78,385,779	1,506,890,561	-	1,884,927,880	0	
Puerto Rico	2000	305,819,949	117,061,021	1,327,409,479	-	1,750,290,449	0	
Puerto Rico	2001	344,030,482	94,209,655	2,000,429,756	-	2,438,669,893	0	
Puerto Rico	2002	326,152,465	157,812,085	1,805,219,153	-	2,289,183,703	0	
Puerto Rico	2003	342,246,780	157,781,808	1,829,094,568	0	2,329,123,156	0	
Puerto Rico	2004	358,055,028	134,095,632	1,920,507,213	0	2,412,657,873	0	
Puerto Rico	2005	384,344,050	116,205,874	2,126,705,528	0	2,627,255,452	0	
Puerto Rico	2006	394,855,050	147,589,799	2,322,285,870	-	2,864,730,719	0	
Puerto Rico	2007	408,813,039	191,221,562	2,038,007,707	-	2,638,042,308	0	
Puerto Rico	2008	402,682,405	158,372,547	2,330,915,530	-	2,891,970,482	0	
Puerto Rico	2009	428,037,026	255,175,425	2,354,225,388	-	3,037,437,839	0	

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 - 2009 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
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)	
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	1,400,886,753	-	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		
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	0	1,151,190,577	0	UA 403b (A,L5.2+6.3)
	2004	306,844,117	294,072,377	603,701,228	0	1,204,617,722	0	UA 403b (A,L5.2+6.3)
	2005	319,199,205	242,601,842	641,529,592	0	1,203,330,639	0	UA 403b (A,L5.2+6.3)
	2006	338,323,244	303,115,714	705,336,064	-	1,346,775,022	0	UA 403b (A,L5.2+6.3)
	2007	371,442,131	321,824,767	758,157,353	-	1,451,424,251	0	UA 403b (A,L5.2+6.3)
2008	417,072,791	391,320,986	789,455,310	-	1,597,849,087	0	UA 403b (A,L5.2+6.3)	
2009	450,007,311	326,903,554	824,663,481	-	1,601,574,346	0	UA 403b (A,L5.2+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
	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	883,364,163	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	3,011,164,676	5,743,443,977	-	11,250,964,516	181,148,748	A, L2, C2	
Allc anty incld 403(b) all yrs								

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)  
1988 - 2009 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
Texas	1988	3,815,419,554	2,268,537,114	4,422,066,159	1,339,828,984	11,845,851,811	0	
Texas	1989	3,599,963,635	2,384,369,898	4,945,087,925	1,438,852,364	12,368,273,822	0	
Texas	1990	3,756,690,986	2,554,557,046	5,435,265,671	1,412,926,882	13,159,440,585	0	
Texas	1991	4,101,784,095	2,470,818,838	5,494,771,599	1,445,275,145	13,512,649,677	0	
Texas	1992	4,260,916,595	3,112,732,688	5,850,881,673	1,183,778,858	14,408,309,814	0	
Texas	1993	4,568,272,333	2,424,316,050	6,040,321,328	1,038,398,764	14,071,308,475	0	
Texas	1994	4,856,277,402	2,960,162,037	6,105,777,363	1,144,681,743	15,066,898,545	0	
Texas	1995	5,045,233,055	3,078,479,254	6,243,546,186	1,064,458,213	15,431,716,708	0	
Texas	1996	4,996,187,312	2,841,705,439	6,530,505,680	808,306,230	15,176,704,661	0	
Texas	1997	5,173,395,954	3,023,595,878	6,772,660,413	1,019,117,116	15,988,769,361	0	
Texas	1998	5,217,470,879	3,117,683,503	7,159,771,033	732,298,784	16,227,224,199	0	
Texas	1999	5,473,118,724	4,524,771,408	7,789,530,339	875,632,734	18,663,053,205	0	
Texas	2000	5,363,813,458	4,589,376,804	8,238,565,256	930,820,115	19,122,575,633	0	
Texas	2001	5,911,727,433	6,833,667,279	12,519,125,940	972,205,677	26,236,726,329	0	
Texas	2002	5,984,160,901	9,353,909,601	10,085,143,681	1,388,948,010	26,812,162,193	0	
Texas	2003	6,199,516,177	8,631,385,888	11,295,441,071	1,301,404,741	27,427,747,877	0	
Texas	2004	6,550,951,224	7,505,503,713	12,215,265,686	1,426,515,894	27,698,236,517	0	
Texas	2005	6,657,225,931	8,088,609,503	13,909,037,431	413,601,202	29,068,474,067	111,496,799	UA 403b (A,L5.2+6.3)
Texas	2006	7,264,913,881	9,633,442,441	15,474,603,274	263,035,259	32,635,994,855	153,773,541	UA 403b (A,L5.2+6.3)
Texas	2007	7,622,698,764	9,538,505,848	17,682,293,749	288,076,403	35,131,574,764	143,224,160	UA 403b (A,L5.2+6.3)
Texas	2008	7,814,055,699	12,056,332,025	18,897,688,295	258,789,568	39,026,865,587	176,873,118	UA 403b (A,L5.2+6.3)
Texas	2009	8,312,953,288	10,534,229,038	19,493,137,323	335,584,242	38,675,903,891	80,667,936	UA 403b (A,L5.2+6.3)
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,L5.2+6.3)
Utah	2002	538,503,454	893,815,012	1,500,294,415	29,649,653	2,962,262,534	818,982	UA 403b (A,L5.2+6.3)
Utah	2003	601,682,895	862,874,288	1,505,793,625	29,971,231	3,000,322,039	4,633,254	UA 403b (A,L5.2+6.3)
Utah	2004	618,140,701	799,269,204	1,592,483,757	26,970,899	3,036,864,561	4,832,155	UA 403b (A,L5.2+6.3)
Utah	2005	672,114,026	444,188,124	1,833,857,405	34,156,835	2,984,316,390	3,102,711	UA 403b (A,L5.2+6.3)
Utah	2006	717,123,386	557,218,553	2,024,428,717	21,684,280	3,320,454,936	9,492,005	UA 403b (A,L5.2+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,L5.2+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,L5.2+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,L5.2+6.3)
Vermont	1988	122,626,500	110,419,005	93,493,091	32,147,720	358,686,316	0	
Vermont	1989	121,866,023	103,462,668	114,573,357	31,655,100	371,557,148	0	
Vermont	1990	125,284,028	129,964,173	121,889,421	30,348,856	407,486,478	0	
Vermont	1991	140,035,940	97,458,725	121,428,543	46,492,982	405,416,190	0	
Vermont	1992	144,127,741	101,249,949	110,744,720	36,425,854	392,548,264	0	
Vermont	1993	149,477,430	91,852,476	100,302,377	24,211,331	365,843,614	0	
Vermont	1994	148,603,072	120,243,180	100,735,266	25,504,706	395,086,224	0	
Vermont	1995	156,076,340	130,970,112	103,963,046	26,580,328	417,589,826	0	
Vermont	1996	157,634,026	107,804,469	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	
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	



**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 - 2009 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,L5.2+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,L5.2+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,L5.2+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,L5.2+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,L5.2+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,L5.2+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,L5.2+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,L5.2+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,L5.2+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	
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	0	8,194,152,451	0	
Wisconsin	2004	1,730,265,571	2,325,831,748	4,064,383,321	0	8,120,480,640	0	
Wisconsin	2005	1,765,205,723	1,755,752,897	4,591,263,223	0	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	
Wyoming	1988	97,626,321	94,368,976	85,482,029	-	277,477,326	0	
Wyoming	1989	90,923,902	84,285,866	90,453,608	-	265,663,376	0	
Wyoming	1990	90,058,438	93,698,389	97,798,492	-	281,555,319	0	
Wyoming	1991	96,951,799	81,766,219	99,883,708	-	278,601,726	0	
Wyoming	1992	105,896,069	82,392,605	112,094,162	-	300,382,836	0	
Wyoming	1993	110,151,591	66,544,761	123,196,590	-	299,892,942	0	
Wyoming	1994	120,563,305	82,776,199	127,681,818	-	331,021,322	0	
Wyoming	1995	128,258,372	91,755,805	125,844,578	-	345,858,755	0	
Wyoming	1996	144,853,471	64,293,629	139,762,212	-	348,909,312	0	
Wyoming	1997	132,336,804	73,610,903	137,395,545	-	343,343,252	0	
Wyoming	1998	133,370,742	65,128,698	147,217,331	-	345,716,771	0	
Wyoming	1999	132,820,331	84,199,803	164,599,319	-	381,619,453	0	
Wyoming	2000	134,954,407	36,964,454	279,127,327	-	451,046,188	0	
Wyoming	2001	140,089,330	119,654,633	307,424,423	-	567,168,386	0	
Wyoming	2002	161,370,610	177,390,092	328,364,747	-	667,125,449	0	
Wyoming	2003	158,450,513	160,053,167	358,083,018	0	676,586,698	0	
Wyoming	2004	159,012,531	134,792,266	387,015,674	0	680,820,471	0	
Wyoming	2005	167,391,676	145,690,563	427,144,071	0	740,226,310	0	
Wyoming	2006	182,910,524	153,648,989	418,980,204	-	755,539,717	0	
Wyoming	2007	180,717,209	149,039,649	462,168,616	-	791,925,474	0	
Wyoming	2008	191,747,893	224,541,275	499,628,794	-	915,917,962	0	
Wyoming	2009	223,997,448	215,799,870	566,909,036	-	1,006,706,354	0	

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)  
1988 - 2009 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b) Amounts Included in Allocated Annuity	Adjustments Exhibit Line reference
All States	1988	56,388,254,348	47,263,267,591	67,909,694,904	13,003,786,835	<b>184,565,003,678</b>	65,627,302	
	1989	55,236,476,397	51,478,466,586	72,068,971,823	13,398,723,461	<b>192,182,638,267</b>	83,207,030	
	1990	59,745,978,030	59,210,480,857	76,031,191,445	13,185,715,755	<b>208,173,366,087</b>	86,486,025	
	1991	63,124,415,917	54,110,160,997	77,211,223,791	15,049,158,581	<b>209,494,959,286</b>	101,244,119	
	1992	66,782,571,580	56,703,419,959	79,348,307,053	12,888,318,201	<b>215,722,616,793</b>	126,323,239	
	1993	71,523,564,638	48,902,588,001	82,280,654,795	12,195,899,332	<b>214,902,706,766</b>	116,194,692	
	1994	76,465,077,072	64,056,662,631	82,657,912,116	11,394,978,331	<b>234,574,630,150</b>	127,716,287	
	1995	81,386,026,586	65,051,449,590	88,302,485,204	10,670,395,993	<b>245,410,357,373</b>	147,261,114	
	1996	80,118,134,719	56,008,408,418	93,955,094,633	8,691,527,510	<b>238,773,165,280</b>	115,973,403	
	1997	81,291,968,089	60,690,697,981	95,865,833,782	9,343,241,569	<b>247,191,741,421</b>	131,079,061	
	1998	84,536,044,451	58,426,760,693	101,781,346,921	7,868,201,364	<b>252,612,353,429</b>	126,213,567	
	1999	83,270,387,788	78,982,290,908	110,138,309,203	10,556,342,192	<b>282,947,330,091</b>	156,700,755	
	2000	86,513,095,925	87,438,425,121	119,747,691,202	9,908,443,089	<b>303,607,655,337</b>	183,293,590	
	2001	86,584,179,826	119,908,161,439	127,080,474,825	8,805,598,828	<b>342,378,414,918</b>	209,532,372	
	2002	89,188,766,523	159,868,596,257	131,848,549,131	10,010,314,823	<b>390,916,226,734</b>	267,549,817	
	2003	93,464,790,691	144,016,510,266	141,196,916,058	9,954,299,225	<b>388,632,516,240</b>	353,051,201	
	2004	97,758,552,855	128,661,045,820	151,688,095,291	10,309,438,230	<b>388,417,132,196</b>	1,194,675,812	
	2005	99,468,894,303	115,824,241,087	169,255,920,540	14,193,384,899	<b>398,742,440,829</b>	462,776,297	
	2006	106,816,940,970	131,414,424,724	186,537,784,151	11,172,807,693	<b>435,941,957,538</b>	751,654,115	
	2007	111,078,083,735	131,995,573,268	222,446,629,264	10,868,095,455	<b>476,388,381,722</b>	763,710,560	
2008	113,872,016,914	177,517,861,674	239,512,104,752	12,900,051,392	<b>543,802,034,732</b>	916,292,536		
2009	119,443,043,510	170,434,394,792	248,889,171,755	9,620,869,867	<b>548,387,479,924</b>	657,497,076		
<b>Grand Total</b>		<b>1,864,057,264,867</b>	<b>2,067,963,888,660</b>	<b>2,765,754,362,639</b>	<b>245,989,592,625</b>	<b>6,943,765,108,791</b>	<b>7,144,059,970</b>	

**ASSESSMENT AND PREMIUM  
TAX  
OFFSET PROVISIONS**

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

The enclosed material was obtained through a cursory review of available information to NOLHGA 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. 35 and SOP 97-3 for proper treatment.

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

*National Organization of  
Life & Health Guaranty Associations*

*Assessments at a Glance*

<b>Assessment Limits/ Classes</b>	<b>Percent of Premium</b>	<b>Number of Classes</b>
Alabama	1%	3
Alaska	2%	2
Arizona	2%	2
Arkansas	2%	2
California	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

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*Assessments (cont.)*

<b>Assessment Limits/ Classes</b>	<b>Percent of Premium</b>	<b>Number of Classes</b>
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
<b>Totals</b>	<b>47/52 set 2% limit</b>	<b>46/52 have 2 classes</b>



**State Laws and Provisions Report**

[ current as of December 01, 2010 ]

**Assessments**

-- SELECT CATEGORY --

UPDATE

**Alabama****Assessment Limits**

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

**Assessment Classes**

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

**Alaska****Assessment Limits**

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

**Assessment Classes**

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

**Arizona****Assessment Limits**

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

**Assessment Classes**

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

**Arkansas****Assessment Limits**

§23-96-115(f)(1)(A). Total of all assessments authorized by the association with respect to a member insurer for each sub account of the life insurance and annuity account and for the health account shall not in any one calendar year exceed 2% of that member insurers average annual premiums received in this state on the policies and contracts covered by the sub account or account during the 3 calendar years preceding the year in which the insurer became an impaired or insolvent insurer. §23-96-115(F)(1)(B). If two or more assessments are authorized in one calendar year with respect to insurers that become impaired or insolvent in different calendar years, the average annual premiums for purposes of the aggregate assessment percentage limitation referenced in subparagraph (a) shall be equal and limited to the higher of the three-year average annual premiums for the applicable sub account or account as calculated pursuant to this section. (Amended effective 8/1/97)

**Assessment Classes**

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

### California

#### Assessment Limits

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

#### Assessment Classes

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

### Colorado

#### Assessment Limits

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

#### Assessment Classes

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

### Connecticut

#### Assessment Limits

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

#### Assessment Classes

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

### Delaware

#### Assessment Limits

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

#### Assessment Classes

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

### District of Columbia

#### Assessment Limits

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



**Assessment Classes**

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

**Florida****Assessment Limits**

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

**Assessment Classes**

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

**Georgia****Assessment Limits**

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

**Assessment Classes**

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

**Hawaii****Assessment Limits**

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

**Assessment Classes**

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

**Idaho****Assessment Limits**

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

**Assessment Classes**

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

**Illinois****Assessment Limits**

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

**Assessment Classes**

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

insurer.

## Indiana

### Assessment Limits

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

### Assessment Classes

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

## Iowa

### Assessment Limits

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

### Assessment Classes

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

## Kansas

### Assessment Limits

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

### Assessment Classes

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

## Kentucky

### Assessment Limits

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

### Assessment Classes

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

## Louisiana

### Assessment Limits

LSA-R.S. 22:2088.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(4). The total of all assessments upon a member insurer for each account may not in any 1 calendar year exceed 2% of the insurer's premiums in the state on the policies carried by the account.

##### **Assessment Classes**

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

#### **Nebraska**

##### **Assessment Limits**

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

##### **Assessment Classes**

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

#### **Nevada**

##### **Assessment Limits**

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

##### **Assessment Classes**

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

#### **New Hampshire**

##### **Assessment Limits**

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

##### **Assessment Classes**

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

impaired or an insolvent insurer. (Amended effective 1/1/96)

### **New Jersey**

#### **Assessment Limits**

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

#### **Assessment Classes**

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

### **New Mexico**

#### **Assessment Limits**

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

#### **Assessment Classes**

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

### **New York**

#### **Assessment Limits**

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

#### **Assessment Classes**

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

### **North Carolina**

#### **Assessment Limits**

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

#### **Assessment Classes**

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

### **North Dakota**

#### **Assessment Limits**

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

**Assessment Classes**

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

**Ohio****Assessment Limits**

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

**Assessment Classes**

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

**Oklahoma****Assessment Limits**

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

**Assessment Classes**

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

**Oregon****Assessment Limits**

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

**Assessment Classes**

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

**Pennsylvania****Assessment Limits**

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

**Assessment Classes**

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

**Puerto Rico****Assessment Limits**

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

**Assessment Classes**

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

**Rhode Island****Assessment Limits**

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

**Assessment Classes**

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

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

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

**Assessment Classes**

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

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

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

**Assessment Classes**

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

**Tennessee****Assessment Limits**

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

**Assessment Classes**

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

**Texas****Assessment Limits**

§463.153(c). The total of all assessments on a member insurer for each account may not exceed two percent (2%) of the insurer's average annual premiums on the policies covered by the account during the three calendar years preceding the year in which the insurer became an impaired or insolvent insurer. Amended effective 9/1/05. Codified effective 9/1/07.

**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 preceding 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 preceding 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*

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

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

<sup>2</sup> Illinois' tax offset provision expired on January 1, 2003.

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*Tax Offset (cont.)*

<b>Offset Amount</b>	<b>Yes, 20% Over 5 Yr's.</b>	<b>Yes (Other %)</b>	<b>No Provision</b>
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 <sup>3</sup>		
Pennsylvania	X		
Puerto Rico			X
Rhode Island		X	
South Carolina	X		
South Dakota	X		
Tennessee		X	
Texas	X		
Utah	X		
Vermont		X	
Virginia		X	
Washington	X		
West Virginia			X
Wisconsin	X		
Wyoming		X	
<b>Total</b>	<b>34</b>	<b>11</b>	<b>7</b>

<sup>3</sup> 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 December 01, 2010 ]

**Tax Offsets**[ [Update](#) ]**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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