

November 27, 2013

Dear Chief Executive Officer:

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

The enclosed schedules provide estimates of the total costs (including statutory benefits and the expenses incurred to provide them) for specific, multi-state insolvencies in which NOLHGA has been involved. Also included is related assessment information for which NOLHGA is aware (this information reflects assessments called (i.e. billed) less refunded as of December 31, 2012). Please review the comments at the beginning of each section for a clearer understanding of the data and the limitations inherent in these estimates.

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

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

Sincerely,



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

Enclosure

Overview

General Comments

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

- **Overview** – lists insolvencies by certain categories and contains summary totals for each category. Generally, these are multi-state cases in which NOLHGA was involved. Costs may include amounts needed to fund assumption reinsurance transactions, claims paid directly by guaranty associations, expenses incurred by NOLHGA and guaranty associations and assets actually received from estates. Note the following general classifications:
 - ***Pre-Liquidation Cases***
Companies listed in this category are under some form of oversight (conservation, rehabilitation, etc.) by state insurance departments but have NOT been placed into liquidation nor has a final order of liquidation with funding of insolvency been obtained. Costs estimates are based on available information regarding policy liabilities and available estate assets, if any. Companies will need to decide whether or not they wish to establish an accrual for these cases since neither SSAP No. 35R or SOP 97-3 appear to require an accrual until a final order of liquidation is obtained.
 - ***Open Insolvencies***
The insolvencies listed are those that are still in an “open” status. These cases may be involved in the development of an assumption reinsurance agreement which has closed (or is anticipated to close in the near future); an assumption reinsurance agreement that requires funding to occur in the near future (or funding is anticipated to occur over a number of years beyond the current period) or may have closed blocks of business which will be administered indefinitely by guaranty associations and claims will simply be in a run-off status.
 - ***Closed***
This category lists those costs associated with assumption reinsurance agreements that have been closed or outstanding claims benefits have essentially been funded by Guaranty Associations. Guaranty associations may still incur costs related to covered obligations.
 - ***Estates Closed***
This category lists those costs associated with estates that have had court orders issued to close the estate. No further costs or recoveries other than minor amounts are anticipated.
 - ***Released from Oversight***
This category lists those cases which were under some form of Insurance Department oversight (whether referred to as supervision, conservation, rehabilitation, receivership, etc.) and did not proceed to a liquidation status. The cases are eventually released from Department oversight. Blocks of business are generally disposed of without GA funding. Guaranty association costs should be minimal and are generally limited to expenses involved in monitoring the cases.
 - ***Other Key Points***
Provides general comments related to specific insolvencies.
- **Anticipated Funding Schedule**
This section contains Anticipated Funding Schedules for certain insolvencies for which Guaranty Association funding occurs over a period of time extending beyond year-end 2013. **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 -2012**

This section contains the Total Assessable Premiums for the period 1988 through 2012, by state, by account, by year. The data is obtained from the final Assessment Data Surveys filed by member companies. The data may be used to estimate your company's pro-rata share of the estimated costs for all insolvencies. This may be accomplished by calculating your share of the assessable premiums and applying that factor to the estimated insolvency costs.

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

This report contains general information regarding assessment and premium tax offset provisions by state as of fall 2013.

AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

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

Estimated Net Costs as of September 30, 2013												
NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total Report 2013	Total Report 2012	Change	
Overview "Pre-Liquidation" Insolvencies												
American Community Mutual Ins. Co.	60305	MI	4/8/2010		3,222	0	267,711	0	270,933	264,819	6,113	
American Network Ins. Co.	81078	PA	1/6/2009	Liq. Order Pending resolution, see special memo re liabilities	0	0	299,031,652	0	299,031,652	256,614,397	42,417,255	
Monarch Life Ins. Co.	66265	MA	6/9/1994		212,642	93,934	208,210	0	514,786	514,786	0	
Penn Treaty Network	63282	PA	1/6/2009	Liq. Order Pending resolution, see special memo re liabilities	0	0	2,025,428,154	0	2,025,428,154	2,061,551,654	(36,123,500)	
Total "Pre-Liquidation"					215,864	93,934	2,324,935,727	0	2,325,245,524	2,318,945,656	6,299,868	

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life		Allocated Annuity		A&H		Allocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
5,138	490	228	0	304	0	0	0
0	0	0	0	0	0	0	0
5,138	490	228	0	304	0	0	0

Estimated Net Costs as of September 30, 2013												
NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total Report 2013	Total Report 2012	Change	
Overview "Open" Insolvencies												
Booker T Washington Ins Co Inc	61468	AL	2/22/2006	5/5/2010	24,362,569	0	22,778	0	24,385,347	23,491,006	894,341	
Executive Life Ins. Co.	63010	CA	4/11/1991	12/6/1991	1,187,398,270	1,727,929,712	0	31,574,089	2,946,902,071	2,958,273,278	(11,371,207)	
Executive Life Ins. Co. of New York	61913	NY	4/23/1991	8/8/2013	0	764,488,821	0	0	764,488,821	742,306,030	22,182,791	
merica Life and Health Ins. Co.	63533	AR	11/18/2009	5/3/2010	0	0	13,553,543	0	13,553,543	13,445,884	107,659	
Life & Health Ins. Co. of America	77887	PA		7/2/2004	644,428	0	35,440,960	0	36,085,388	36,276,357	(190,969)	
Lincoln Memorial Life Ins. Co.	69833	TX	5/14/2008	9/22/2008	291,785,161	436,881	0	0	292,222,042	283,672,292	8,549,751	
Medical Savings Ins. Co.	74217A	IN	12/1/2008	2/26/2009	0	0	25,236,408	0	25,236,408	23,111,811	2,124,597	
Memorial Service Life Ins. Co.	74926	TX	5/14/2008	9/22/2008	109,045,628	0	0	0	109,045,628	109,836,161	(790,534)	
National States Ins. Co.	60593	MO	4/1/2010	11/15/2010	3,996,791	0	140,729,983	0	144,726,773	130,154,586	14,572,187	
Universal Health Care Ins. Co.	12577	FL	3/22/2013	4/1/2013	0	0	383,406	0	383,406	220,659	162,747	
Universal Life Ins Co	70157	AL	4/24/2009	5/5/2010	9,904,171	0	3,776	0	9,907,947	10,469,952	(562,005)	
Total "Open"					1,627,137,018	2,492,855,414	215,370,854	31,574,089	4,366,937,374	4,331,258,015	35,679,359	

0	0	0	0	0	0	0	0
1,066,088,157	500,000	1,342,953,893	50,963,161	590,625	0	42,365,781	20,669,527
4,999,627	0	1,000,000	0	0	0	0	0
0	0	0	0	5,602,182	0	0	0
247,961	0	529	0	4,619,802	1,100,000	0	0
131,626,160	0	0	0	0	0	0	0
0	0	0	0	16,529,400	31,891	0	0
91,939,000	0	0	0	0	0	0	0
1,134,995	0	265,000	0	21,554,893	0	0	0
0	0	0	0	0	0	0	0
224,994	0	0	0	0	0	0	0
1,296,260,894	500,000	1,344,219,422	50,963,161	48,896,902	1,131,891	42,365,781	20,669,527

Estimated Net Costs as of September 30, 2013												
NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total Report 2013	Total Report 2012	Change	
Overview "Closed" Insolvencies												
Andrew Jackson Life Ins. Co.	60968	MS	2/10/1992	3/26/1993	24,386,567	6,335,475	75,360	0	30,797,402	30,794,325	3,077	
Benicorp Ins. Co.	69752	IN	8/9/2007	10/5/2007	13,218	0	29,117,678	0	29,130,897	29,111,696	19,201	
Centennial Life Ins. Co.	61654	KS	2/4/1998	5/27/1998	15,763	0	67,774	0	83,537	83,537	0	
Family Guaranty Life Ins. Co.	75302	MS	5/10/1999	6/29/1999	24,943,759	0	0	0	24,943,759	24,937,419	6,340	
Farmers and Ranchers Life Ins. Co.	63185	OK	5/12/1999	1/14/2000	4,710,883	4,465,010	0	0	9,175,893	9,173,215	2,678	
First National Life Ins. Co. of America	63525	MS	5/10/1999	6/29/1999	2,497,708	22,587,643	0	0	25,085,351	25,067,459	17,892	
Franklin American Life Ins. Co.	68489	TN	5/11/1999	10/26/1999	293,374	66,120	0	0	359,495	344,793	14,702	
Franklin Protective Life Ins. Co.	98655	MS	5/10/1999	6/29/1999	12,723,696	3,868,450	0	0	16,592,147	16,587,023	5,124	
Golden State Mutual Life Ins Co	63924	CA	6/24/2010	1/28/2011	1,470,272	12,329	59,499	0	1,542,099	1,159,769	382,330	
International Financial Services Life Ins. Co.	64084	MO	5/12/1999	11/30/1999	1,127,225	723,140	0	0	1,850,365	1,847,318	3,046	
Investors Equity Life Ins. Co. of HI, LTD	64874	HI	6/24/1994	12/29/1994	0	19,626,888	0	0	19,626,888	19,626,888	0	
Legion Ins. Co.	24422	PA	3/28/2002	7/28/2003	0	0	892,802	0	892,802	1,131,070	(238,268)	
Lumbermens Mutual	22977	IL	7/2/2012	5/8/2013	0	0	15,542,480	0	15,542,480	0	15,542,480	
National Heritage Life Ins. Co.	97284	DE	5/25/1994	11/21/1995	5,554,751	147,157,744	0	0	152,712,495	152,689,091	23,404	
Old Standard Life Ins. Co.	88579	ID	3/2/2004	4/15/2009	No Data Available, sold without GA involvement				0	0	0	
Reliance Ins. Co.	24457	PA	5/29/2001	10/3/2001	0	0	13,901,519	0	13,901,519	13,899,267	2,251	
Standard Life Ins Co of IN	69051	IN	12/18/2008	7/26/2012	0	2,896,867	0	0	2,896,867	2,821,100	75,766	
Villanova Ins. Co.	19577	PA	3/28/2002	7/28/2003	0	0	25,234	0	25,234	24,473	761	
Total "Closed"					77,737,217	207,739,666	59,682,347	0	345,159,229	329,298,443	15,860,786	

28,735,867	280,000	10,977,686	50,403	0	0	3,735,647	0
0	0	0	0	34,703,991	0	0	0
793,564	687,271	100,000	50,000	19,664,517	13,362,131	0	0
13,800,320	0	4,950,590	0	0	0	1,518,800	0
7,965,000	3,015,000	885,000	335,000	0	0	0	0
18,270,153	5,669,219	18,925,424	1,805,281	0	0	0	0
1,242,916	0	89,000	0	0	0	0	0
5,884,152	0	2,082,992	0	52,921	0	0	0
200,000	0	100,000	0	0	0	0	0
4,602,083	3,175,000	277,880	0	152,528	125,000	0	0
27,611,280	20,999,761	22,525,117	11,243,274	11,732,231	11,500,000	0	0
0	0	0	0	584,325	0	0	0
0	0	0	0	0	0	0	0
13,267,750	252,755	236,361,567	21,694,354	0	0	2,585,649	0
151,260	0	0	0	6,470,687	0	0	0
0	0	40,000	0	0	0	0	0
0	170,000	0	0	400,000	0	0	0
122,524,345	34,249,006	297,315,256	35,178,313	73,761,200	24,987,131	7,840,096	0

Estimated Net Costs as of September 30, 2013												
NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total Report 2013	Total Report 2012	Change	
Overview "Estate Closed" Insolvencies												
Alabama Life Ins. Co.	98825	AL	12/2/1993	10/7/1994	6/24/2002	2,132,767	1,167,729	10,256	0	3,310,751	3,310,751	0
American Chambers Life Ins. Co.	75914	OH	3/13/2000	5/8/2000	10/28/2013	79,535	0	26,352,690	0	26,432,226	33,545,513	(7,113,288)
American Educators Life Ins. Co.	60356	AL	12/2/1993	8/11/1994	2/20/2002	227,421	4,589,002	109,735	0	4,926,157	4,926,157	0
American Integrity Ins. Co.	10197	PA	6/25/1993	10/7/2011		0	0	34,231,399	0	34,231,399	34,231,399	0
American Life Assurance Corp.	88161	AL	2/25/1997	5/30/1997	6/15/2004	95,263	852,704	4,437,458	0	5,385,425	5,385,425	0
American Standard Life & Accident Ins. Co.	63452	OK	2/22/1991	9/22/1998	5/28/2004	7,553,034	427,467	419,089	0	8,399,590	8,399,590	0
American Western Life Ins. Co.	60917	UT	1/1/1997	8/28/1997	5/26/2011	(712)	0	(139,902)	0	(140,613)	(140,613)	0
AMS Life Ins. Co.	86142	AZ	3/27/1992	9/3/1992	12/28/2006	1,793,888	31,550,505	(118,325)	0	33,226,068	33,226,068	0
Bankers Commercial Life Ins. Co.	61220	TX	5/15/2000	6/19/2000	4/7/2003	(982)	0	13,849,825	0	13,849,825	13,849,825	0
Coastal States Life Ins. Co.	61980	GA	1/24/1996	10/1/1996	9/17/2004	48,622	16,273,478	0	0	16,322,100	16,322,100	0
Confederation Life Ins. Co. (CLIC)	80667	MI	8/12/1994	8/12/1994	11/19/2008	1,008	2,456	(0)	10,354	13,817	13,817	0
Consolidated National Life Ins. Co.	71382	IN	12/2/1993	7/12/1994	11/29/1999	8,677,557	150,895	24,464	0	8,852,916	8,852,916	0
Consumers United Ins. Co.	62278	DE	2/9/1993	5/5/1994	10/3/2013	1,116,933	8,407,647	5,568,428	0	15,093,008	15,088,774	4,235
Corporate Life Ins. Co.	74705	PA	8/24/1988	2/15/1994	1/4/2007	2,485,907	170,712,718	389,202	0	173,587,827	173,587,827	0
Diamond Benefits Life Ins. Co./LACOP	74969	AZ	12/19/1988	2/28/1992	12/21/2007	0	12,094,494	0	0	12,094,494	12,094,494	0
EBL Life Ins. Co.	87033	PA	4/7/1994	8/15/2005	8/15/2005	11,195,211	3,128,666	0	0	14,323,877	14,323,877	0
Fidelity Bankers Life Ins. Co.	63266	VA	5/13/1991	9/29/1992	9/29/1992	274,417	14,149,804	0	0	14,424,222	14,424,222	0
First National Life Ins. Co.	63517	AL	10/4/1996	8/5/1997	12/17/2002	0	0	227,653	0	227,653	227,653	0
George Washington Life Ins. Co.	63770	WV	9/5/1990	6/3/1991	1/21/2005	1,323,709	77,271	385,150	0	1,786,130	1,786,130	0
Guarantee Security Life Ins. Co.	84271	FL	8/12/1991	12/2/1992	7/29/2005	22,777,529	84,099,480	0	0	106,877,009	106,877,009	0
Inter-American Ins. Co. of Illinois	67210	IL	10/25/1991	12/23/1991	9/16/2003	71,852,917	17,935,739	0	17,983,228	107,771,884	107,771,884	0
Investment Life Ins. Co. of America	76015	NC	8/31/1992	4/2/1993	12/12/2005	3,599,919	12,137,485	16,134	0	15,753,538	15,753,538	0
Kentucky Central Life Ins. Co.	65188	KY	2/12/1993	8/18/1994	12/10/2007	(12,573,200)	24,428	0	0	(12,548,772)	(12,550,778)	2,006
Life Assurance Co. of Pennsylvania	65374	PA	10/18/1990	1/10/1991	4/28/2003	0	Included in Diamond Benefits	0	0	0	0	0
London Pacific Life & Annuity Co.	68934	NC	8/6/2002	9/30/2004	12/18/2012	0	96,377,519	0	0	96,377,519	97,443,240	(1,065,722)
Midwest Life Ins. Co.	66060	LA	6/26/1991	8/26/1991	6/24/2008	887,611	32,064,909	82,804	0	33,035,323	33,035,323	0
Mutual Benefit Life Ins. Co.	66362	NJ	7/16/1991	11/3/1993	6/30/1999	(350,827)	(1,057,076)	0	(163,752)	(1,571,656)	(1,571,656)	0
Mutual Security Life Ins. Co.	66400	IN	10/5/1990	12/6/1991	7/29/2005	3,122,404	11,262,883	(6,419,739)	4,783,472	12,749,019	12,749,019	0
National Affiliated Investors Life Ins. Co.	69370	LA	6/7/1999	4/26/2000	7/10/2006	1,178,806	1,211,190	9,483	0	1,309,477	1,309,477	0
National American Life Ins. Co of PA	69221	PA	1/31/1995	5/31/1996	10/13/2004	2,607	13,137,752	6,054	0	13,146,413	13,146,413	0
New Jersey Life Ins. Co.	66907	NJ	9/5/1991	8/12/1993	1/8/1999	81,850,531	0	0	0	81,850,531	81,850,531	0
Old Colony Life Ins. Co.	65161	GA	5/21/1992	6/30/1994	11/1/2006	526,184	10,654,437	0	0	11,180,621	11,180,621	0
Old Faithful Life Ins. Co.	67229	WY	2/19/1992	11/16/1992	11/4/1996	649,614	760,345	64,158	0	1,474,118	1,474,118	0
Pacific Standard Life Ins. Co.	72842	CA	12/11/1989	5/11/1994	12/30/1999	12,292,076	16,141,196	0	0	28,433,272	28,433,272	0
States General Life Ins. Co.	69175	TX	1/14/2005	3/9/2005	10/18/2010	2,000	0	4,936,099	0	4,938,099	4,938,099	0
Statesman National Life Ins. Co.	69183	TX	2/8/1999	5/15/1999	12/22/2003	0	0	4,050,017	0	4,050,017	4,050,017	0
Summit National Life Ins. Co.	71080	PA	5/6/1994	11/1/1994	3/3/2006	3,722,702	787,165	73,031	0	4,582,899	4,582,899	0
Supreme Life Ins. Co. of America	69302	IL	7/12/1995	5/12/2000	5/12/2000	33,329	0	11,495	0	44,824	44,824	0
Underwriters Life Ins. Co.	88188	SD	11/2/1990	1/27/1991	12/14/1998	0	0	8,106,994	0	8,106,994	8,106,994	0
Unison International Life Ins. Co.	68055	OK	9/25/1992	2/12/1993	11/8/2002	3,344,193	10,066,576	4,151	0	13,414,920	13,414,920	0
United Republic Life Ins. Co.	93238	UT	1/26/1994	11/18/1994	7/25/2001	13,790	211	0	29,058	43,058	43,058	0
Universe Life Ins. Co.	70181	ID	3/5/1996	12/4/1998	5/24/2013	0	0	10,420,188	0	10,420,188	9,891,060	529,128
Total "Estate Closed"						229,935,761	568,099,073	107,108,974	22,642,360	927,786,168	935,429,809	(7,643,641)

Assessments Called (Billed) or Refunded as of December 31, 2012								
Life		Allocated Annuity		A&H		Allocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
2,800,000	0	568,170	0	13,000	0	0	0	
253,143	4,500	0	0	58,771,774	6,220,517	0	0	
19,024	0	284,983	1,409	7,000	0	0	0	
9,517	729,780	0	0	85,880,467	29,218,274	0	0	
10,971	0	0	0	148,029	0	0	0	
6,139,072	5,473,823	10,343	111,000	1,280,461	660,185	0	0	
0	0	0	0	1,804,218	1,145,622	0	0	
4,459,142	3,474,862	65,758,257	40,390,278	1,310,907	1,500,000	8,000,000	2,700,000	
70,714	16,487	0	0	17,454,254	2,830,940	0	0	
340,667	49,490	17,248,265	1,038,487	0	0	0	0	
11,306,785	10,875,478	44,055,596	26,201,957	895,082	960,837	108,553,958	71,103,889	
11,271,909	1,041,272	1,401,485	0	122,000	0	0	0	
868,884	258,055	5,279,053	275,537	12,212,190	3,611,951	40	4	
94,012,513	0	76,061,564	0	250,000	0	67,153,313	0	
176,802	238	5,957,495	1,545,000	12,004,070	85,843	0	0	
32,000,000	0	0	0	0	0	0	0	
889,508	30	2,648,350	20	330,078	0	35,000	0	
8,231	500,000	0	1,700,000	192,196	116,294	0	0	
5,231,876	2,288,000	214,664	154,649	13,338,293	5,683,449	0	0	
60,125,731	10,014,471	175,491,859	19,412,205	0	2,000	0	0	
90,759,188	25,834,986	37,166,103	19,867,170	4,032,883	643,060	41,826,413	15,482,766	
5,270,688	356,691	17,846,770	1,325,580	0	0	0	0	
122,437,040	92,956,402	13,028,405	7,287,007	141,544	161,508	0	0	
700,638	0	88,015,647	8,163,000	0	1,716,536	0	0	
3,798,558	1,244,000	75,236,595	12,991,485	4,535,768	725,908	0	0	
113,928,847	73,393,424	16,270,649	12,224,649	4,132,289	4,836,956	2,139,524	1,843,253	
53,434,308	16,260,675	117,647,747	23,197,623	3,972,146	2,032,126	96,890	84,000	
1,144,992	41,125	35,389	0	606,622	1,257	0	0	
576,171	185,419	24,494,168	42,107,928	1,785,577	1,644,030	0	0	
88,482,480	2,590,816	20,683	26,777	449	23	0	0	
859,210	42,451	13,560,314	1,359,249	53,013	1	0	0	
1,985,301	0	3,071,552	0	35,000	0	0	0	
19,125,582	1,724,917	14,801,323	323,012	30,659	3,117	0	0	
226,286	0	0	0	3,959,304	0	0	0	
645,876	211,787	0	0	11,548,200	2,534,083	0	0	
71,046,715	39,378,231	31,672,495	12,506,699	79,818	111,672	0	0	
80,000	54,000	0	0	20,000	24,900	0	0	
136,845	48,177	514,100	0	7,083,431	1,408,959	0	0	
12,164,294	4,473,211	9,814,075	1,493,192	81,022	100,117	0	0	
57,000	0	0	0	0	0	0	0	
122,316	718	5,000	0	7,662,381	851,692	0	0	
Total "Released from Oversight"	816,976,824	293,523,517	858,181,099	233,703,914	255,774,125	68,828,957	227,807,138	91,213,912

Overview "Released from Oversight" Insolvencies												
NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total Report 2013	Total Report 2012	Change	
Confederation Life Ins. & Annuity Co. (CLIC)	99384	GA	9/1/1994	4/12/1999		No GA funding involved	0	0	0	0	0	
Fidelity Mutual Life Ins. Co.	63304	PA	11/6/1992 no GA participation	10/3/2008		1,130,723	113,819	0	27,990	1,272,532	1,272,532	0

Total All Insolvencies Summary by State

	Estimated Net Costs as of September 30, 2013					Assessments Called (Billed) or Refunded as of December 31, 2012									
	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	48,393,337	31,863,198	8,894,769	0	89,151,304	22,368,855	0	33,937,732	0	2,060,000	0	0	0		
Alaska	688,439	6,085,405	692,858	(512)	7,466,191	2,063,342	454,500	5,597,169	333,181	253,415	56,000	2,428,923	29		
Arizona	26,198,128	41,990,160	103,244,121	0	171,432,409	38,214,894	0	38,206,946	0	13,235,267	0	0	0		
Arkansas	16,602,962	12,104,886	8,271,837	52,262	37,031,947	25,621,978	0	0	0	9,736,334	0	0	0		
California	302,195,360	496,795,640	383,735,804	0	1,182,726,803	288,656,930	41,665,000	408,728,212	23,273,000	20,293,800	11,275,000	0	0		
Colorado	985,106	10,201,013	56,495,499	0	67,681,619	9,594,556	18,410,470	19,018,248	39,239,670	11,878,366	5,532,143	0	0		
Connecticut	(704)	25,290,535	27,027,785	(1,107)	52,316,508	4,732,230	4,154,158	3,712,000	3,421,902	0	0	1,445,000	1,444,994		
Delaware	4,862,689	18,711,289	4,286,503	333,623	28,194,104	7,876,303	0	16,525,910	0	2,435,000	0	984,787	0		
Dist. of Columbia	113,713	308,497	14,948	0	437,158	584,826	512,527	1,754,248	1,539,695	630,000	259,707	0	0		
Florida	117,307,796	206,719,999	405,189,967	5,732	729,223,494	125,602,575	0	224,779,838	142,450	32,600,000	0	0	0		
Georgia	31,022,043	36,676,851	88,135,253	2,391,259	158,225,405	43,275,908	0	44,189,138	584,662	6,131,986	64,528	5,870,582	(32,978)		
Hawaii	27,974,978	37,942,014	5,855,740	0	71,772,731	47,538,543	21,042,109	41,818,128	15,586,534	11,882,875	11,503,683	0	0		
Idaho	8,508,866	10,902,827	7,665,910	0	27,077,604	11,714,705	2,699,795	9,940,276	0	1,164,135	0	0	0		
Illinois	152,677,248	175,954,956	100,902,110	8,832,948	438,367,262	192,589,738	37,995,670	204,502,147	102,895,755	39,730,000	18,748,240	77,450,410	59,759,367		
Indiana	33,182,419	54,876,916	36,727,638	4,768,043	129,555,016	31,100,051	5,000,000	74,412,620	4,999,960	25,209,164	0	0	0		
Iowa	38,336,378	37,912,267	64,331,888	39,978	140,620,511	30,559,122	0	38,014,908	0	1,895,360	0	1,280,000	0		
Kansas	43,220,911	17,454,213	13,850,552	0	74,525,677	32,361,000	0	19,115,000	0	1,650,000	0	0	0		
Kentucky	23,921,015	26,046,862	43,629,099	0	93,596,976	43,218,857	15,572,328	28,873,715	4,334,688	6,909,411	1,053,336	0	0		
Louisiana	8,409,368	6,199,516	18,705,189	0	33,314,073	8,103,508	0	14,413,707	0	15,638,832	0	0	0		
Maine	597,032	1,925,716	999,823	62,899	3,585,471	2,172,639	0	1,159,361	0	175,000	0	0	0		
Maryland	20,401,373	32,337,210	29,105,833	5,594,765	87,439,181	37,317,287	0	31,352,121	0	1,700,000	0	0	0		
Massachusetts	45,442,149	46,356,307	2,575,774	0	94,374,229	42,115,000	2,125,000	34,791,000	700,000	5,456,000	1,475,000	0	0		
Michigan	10,497,237	55,270,817	30,218,165	3,294,548	99,280,766	23,920,700	13,088,981	70,299,300	10,100,034	0	0	34,158,333	29,297,170		
Minnesota	17,188,875	62,893,471	4,818,861	2,516,089	87,417,296	24,063,000	2,144,001	120,079,500	24,707,255	418,500	0	5,700,000	0		
Mississippi	65,825,437	18,926,953	12,850,893	93,836	97,697,120	50,334,095	14,626	20,172,670	0	15,534,678	30,041	6,850,139	0		
Missouri	184,743,244	36,387,089	29,021,522	29,058	250,180,912	86,027,852	0	37,285,110	0	8,479,499	0	0	0		
Montana	4,428,861	6,854,038	4,999,511	0	16,282,410	8,060,287	0	7,723,955	0	2,024,840	0	0	0		
Nebraska	16,466,141	15,911,040	25,591,211	0	57,968,392	11,938,351	532,785	16,775,339	293,315	5,083,700	5,700,000	0	0		
Nevada	13,126,908	9,272,682	13,136,955	0	35,536,546	12,262,827	337,000	8,197,685	69,630	11,839,600	178,000	0	0		
New Hampshire	562,316	2,339,932	5,744,877	606,592	9,253,716	2,023,542	563,123	1,732,000	996,376	0	0	0	0		
New Jersey	38,836,027	108,920,081	168,850,599	4,582,162	321,188,868	42,795,487	6,392,387	48,704,985	9,136,428	1,325,000	151,039	23,104,352	11,865,605		
New Mexico	5,290,353	10,528,744	9,322,105	0	25,141,202	4,924,513	120,000	7,530,534	0	627,376	0	0	0		
New York	60,562	496,921,946	(98,025)	(6,578)	496,877,904	96,499,627	54,000,000	0	0	0	0	0	0		
North Carolina	44,449,860	104,047,092	87,851,117	224,161	236,572,231	48,827,217	7,163,500	98,747,783	16,243,750	2,310,000	0	0	0		
North Dakota	4,122,700	7,271,289	5,817,851	28,896	17,240,736	4,999,898	423,000	7,798,336	277,400	3,253,092	924,599	104,738	0		
Ohio	53,738,828	63,042,359	46,633,060	2,320,368	165,734,615	46,900,000	0	54,445,000	0	7,865,000	0	7,875,000	0		
Oklahoma	34,700,858	34,964,931	15,204,013	0	84,869,802	41,809,843	14,456,850	36,118,738	5,517,650	13,495,550	7,752,000	0	0		
Oregon	17,600,156	20,136,519	7,412,758	0	45,149,433	19,068,901	0	20,140,366	0	1,688,644	0	0	0		
Pennsylvania	71,823,713	397,539,616	258,449,388	1,546,153	729,358,870	155,432,407	0	232,347,862	0	2,553,470	0	100,058,938	0		
Puerto Rico	700,690	566,382	(7,483)	0	1,259,590	622,778	0	387,497	0	108,788	0	0	0		
Rhode Island	3,532,791	27,005,012	1,939,711	0	32,477,514	2,864,837	0	16,281,497	0	428,700	0	0	0		
South Carolina	22,250,603	30,960,009	20,695,454	0	73,906,066	22,736,843	0	29,314,306	0	4,200,000	0	0	0		
South Dakota	7,590,678	5,703,490	36,602,762	0	49,896,929	10,700,802	3,424,511	7,530,701	2,698,921	4,091,897	1,475,000	0	0		
Tennessee	37,544,577	30,866,871	45,538,180	0	113,949,629	32,793,000	0	41,502,000	0	7,866,000	0	0	0		
Texas	231,763,501	191,576,416	138,178,745	14,441,119	575,959,782	299,411,792	42,767,051	142,668,069	22,332,156	52,313,796	18,088,924	0	0		
Utah	9,337,715	9,027,494	11,560,348	245,257	30,170,814	16,880,549	7,669,846	12,534,100	4,124,184	1,603,796	0	3,050,000	4,549,252		
Vermont	177,194	1,149,312	8,733,703	(3,802)	10,056,406	428,664	0	519,856	0	177,500	0	0	0		
Virginia	13,823,771	34,163,621	170,909,496	0	218,896,888	24,288,697	9,858,881	34,017,690	15,978,803	3,958,086	1,787,431	0	0		
Washington	38,404,214	79,102,344	112,584,646	2,167,004	232,258,208	53,933,397	10,230,633	62,105,810	2,094,396	10,836,516	2,646,855	7,600,000	5,000,000		
West Virginia	2,915,523	9,123,237	4,234,986	0	16,273,746	6,818,408	4,048,871	10,679,699	5,230,641	4,642,781	5,464,841	51,813	0		
Wisconsin	30,327,714	57,577,184	16,801,871	79,687	104,786,456	32,700,000	0	51,547,843	0	0	0	0	0		
Wyoming	4,029,778	6,387,931	3,324,247	0	13,741,955	5,076,084	1,423,081	8,401,821	2,995,415	845,787	781,612	0	0		
Other	1	0	15,803	0	15,804	0	0	0	0	0	0	0	0		
Total	1,936,901,431	3,269,094,177	2,707,276,230	54,244,439	7,967,516,277	2,236,527,245	328,290,684	2,500,432,476	319,847,851	378,447,541	94,947,979	278,013,015	111,883,439		

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

Pre-Liquidation Insolvencies Summary by State

	Allocated		Unallocated		Total			
	Life	Annuity	A&H	Annuity				
Alabama	719	714	6,427,583	0	6,429,016	American Community Mutual Ins. Co.	270,933	
Alaska	616	3	654,216	0	654,834	American Network Ins. Co.	299,031,652	
Arizona	4,852	2,006	98,358,462	0	98,365,320	Monarch Life Ins. Co.	514,786	
Arkansas	853	316	4,354,178	0	4,355,347	Penn Treaty Network	2,025,428,154	
California	23,951	4,026	371,516,531	0	371,544,508			
Colorado	4,536	1,093	47,977,601	0	47,983,230	Total	2,325,245,524	
Connecticut	5,600	1,585	26,720,926	0	26,728,110	Per state breakdown	2,325,245,524	
Delaware	385	154	2,750,050	0	2,750,589		0	
Dist. of Columbia	673	147	4,879	0	5,700			
Florida	14,608	5,980	319,779,053	0	319,799,640			
Georgia	1,901	1,781	56,883,005	0	56,886,688			
Hawaii	1,469	221	5,559,310	0	5,561,000			
Idaho	523	1	7,116,089	0	7,116,612			
Illinois	7,660	2,770	76,210,059	0	76,220,488			
Indiana	2,809	971	19,600,527	0	19,604,308			
Iowa	3,220	1,004	62,332,762	0	62,336,986			
Kansas	2,922	973	11,413,720	0	11,417,614			
Kentucky	661	838	23,908,601	0	23,910,100			
Louisiana	1,481	880	10,873,509	0	10,875,870			
Maine	1,140	768	952,288	0	954,196			
Maryland	4,507	1,281	26,073,557	0	26,079,346			
Massachusetts	9,637	17,109	628,992	0	655,738			
Michigan	11,308	2,316	28,001,872	0	28,015,496			
Minnesota	3,787	1,824	4,062,140	0	4,067,750			
Mississippi	299	512	6,259,398	0	6,260,209			
Missouri	4,063	782	10,361,884	0	10,366,729			
Montana	529	240	3,621,597	0	3,622,366			
Nebraska	2,212	584	21,589,251	0	21,592,047			
Nevada	1,609	458	4,599,072	0	4,601,139			
New Hampshire	1,553	398	5,387,240	0	5,389,191			
New Jersey	6,384	4,769	167,801,234	0	167,812,388			
New Mexico	1,832	356	8,256,337	0	8,258,525			
New York	27,001	16,205	39,818	0	83,024			
North Carolina	3,102	1,428	83,566,209	0	83,570,740			
North Dakota	106	595	2,455,706	0	2,456,407			
Ohio	7,333	1,857	23,725,865	0	23,735,054			
Oklahoma	1,216	749	10,960,500	0	10,962,466			
Oregon	2,162	863	6,040,513	0	6,043,538			
Pennsylvania	12,363	3,158	256,739,799	0	256,755,320			
Puerto Rico	463	14	14	0	492			
Rhode Island	748	473	1,706,811	0	1,708,032			
South Carolina	1,334	954	13,811,766	0	13,814,054			
South Dakota	850	362	33,077,378	0	33,078,590			
Tennessee	1,247	1,076	38,652,674	0	38,654,997			
Texas	11,351	2,386	109,422,513	0	109,436,250			
Utah	1,446	518	11,240,429	0	11,242,394			
Vermont	568	108	8,696,913	0	8,697,589			
Virginia	2,566	1,199	166,824,209	0	166,827,974			
Washington	7,393	1,668	98,375,548	0	98,384,609			
West Virginia	604	327	3,700,746	0	3,701,678			
Wisconsin	5,464	3,039	13,118,016	0	13,126,520			
Wyoming	251	92	2,744,375	0	2,744,718			
Other	0	0	0	0	0			
Total	215,864	93,934	2,324,935,727	0	2,325,245,524			
		State Breakdown Not Available						
None								
Total	215,864	93,934	2,324,935,727	0	2,325,245,524			

Open Insolvencies Summary by State

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total			
Alabama	42,849,405	21,925,208	345,856	0	65,120,468	Booker T Washington Ins Co Inc	24,385,347	
Alaska	556,412	5,805,466	2,853	0	6,364,731	Executive Life Ins. Co.	2,946,902,071	
Arizona	21,400,515	25,578,534	2,562,480	0	49,541,529	Executive Life Ins. Co. of New York	764,488,821	
Arkansas	14,322,759	9,407,537	148,270	52,257	23,930,824	Imerica Life and Health Ins. Co.	13,553,543	
California	283,427,855	473,907,547	2,888,057	0	760,223,459	Life & Health Ins. Co. of America	36,085,388	
Colorado	455,375	2,015,916	5,591,896	0	8,063,187	Lincoln Memorial Life Ins. Co.	292,222,042	
Connecticut	54,490	25,146,533	0	0	25,201,023	Medical Savings Ins. Co.	25,236,408	
Delaware	4,056,786	7,046,456	9,111	101,460	11,213,813	Memorial Service Life Ins. Co.	109,045,628	
Dist. of Columbia	9,982	7,019	(1,120)	0	15,881	National States Ins. Co.	144,726,773	
Florida	99,407,787	106,990,021	72,681,853	0	279,079,660	Universal Health Care Ins. Co.	383,406	
Georgia	28,155,918	28,907,845	22,717,134	2,276,587	82,057,485	Universal Life Ins Co	9,907,947	
Hawaii	26,610,761	17,648,153	44,829	0	44,303,744			
Idaho	7,957,819	8,631,045	(63,871)	0	16,524,993	Total	4,366,937,374	
Illinois	122,879,738	129,223,444	16,328,209	6,406,062	274,837,453	Per state breakdown	4,366,937,374	
Indiana	25,362,951	28,597,123	3,998,950	13,021	57,972,044		0	
Iowa	32,799,829	25,672,138	691,471	39,957	59,203,394			
Kansas	41,914,327	10,805,470	707,543	0	53,427,340			
Kentucky	22,392,832	23,971,055	18,247,315	0	64,611,203			
Louisiana	3,230,339	7,407	1,202,557	0	4,440,303			
Maine	5,729	1,360,364	(857)	0	1,365,236			
Maryland	18,397,750	26,533,463	1,607,745	5,594,281	52,133,239			
Massachusetts	41,813,474	43,129,588	0	0	84,943,062			
Michigan	252,360	12,462,841	611,400	(84,470)	13,242,131			
Minnesota	14,440,869	39,463,936	105,614	10,369	54,020,788			
Mississippi	19,250,612	6,376,781	1,217,747	93,755	26,938,895			
Missouri	181,939,254	26,154,055	12,219,708	0	220,313,017			
Montana	3,713,500	4,492,645	295,076	0	8,501,221			
Nebraska	14,172,496	7,467,876	2,691,134	0	24,331,506			
Nevada	12,673,683	7,461,767	4,232,143	0	24,367,594			
New Hampshire	0	1,903,007	0	0	1,903,007			
New Jersey	20,305,196	107,446,773	0	1,118,118	128,870,087			
New Mexico	4,375,353	8,481,858	666,639	0	13,523,850			
New York	0	497,150,624	0	0	497,150,624			
North Carolina	30,695,309	88,155,840	2,327,451	0	121,178,600			
North Dakota	3,350,887	5,076,558	2,156,346	28,896	10,612,687			
Ohio	43,920,358	42,809,039	14,762,068	1,829,962	103,321,426			
Oklahoma	24,303,550	18,889,895	620,979	0	43,814,424			
Oregon	15,550,329	17,467,396	199,902	0	33,217,627			
Pennsylvania	47,899,034	216,356,778	375,410	0	264,631,222			
Puerto Rico	651,573	566,374	0	0	1,217,947			
Rhode Island	3,191,110	26,751,291	0	0	29,942,401			
South Carolina	17,139,338	23,101,039	4,249,918	0	44,490,295			
South Dakota	6,843,519	3,685,368	2,046,637	0	12,575,524			
Tennessee	30,817,344	17,594,688	2,511,083	0	50,923,115			
Texas	220,628,660	134,700,975	6,435,300	11,605,841	373,370,776			
Utah	8,655,975	7,652,588	57,993	241,708	16,608,264			
Vermont	1,817	970,214	0	0	972,031			
Virginia	10,545,450	22,634,418	3,056,647	0	36,236,516			
Washington	33,629,153	64,417,322	1,771,191	2,166,597	101,984,263			
West Virginia	1,809,107	5,656,190	(11,062)	0	7,454,235			
Wisconsin	15,242,550	51,224,013	3,061,194	79,687	69,607,444			
Wyoming	3,075,799	3,965,932	56	0	7,041,786			
Other	0	0	0	0	0			
Total	1,627,137,018	2,492,855,414	215,370,854	31,574,089	4,366,937,374			
		State Breakdown Not Available						
None								
Total	1,627,137,018	2,492,855,414	215,370,854	31,574,089	4,366,937,374			

Closed Insolvencies Summary by State

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	1,263,959	1,571,949	500,916	0	3,336,824	Andrew Jackson Life Ins. Co.	30,797,402
Alaska	602	97	(5,187)	0	(4,488)	Benicorp Ins. Co.	29,130,897
Arizona	280,279	1,639,511	1,001,005	0	2,920,795	Centennial Life Ins. Co.	83,537
Arkansas	510,611	578,794	2,252,617	0	3,342,022	Family Guaranty Life Ins. Co.	24,943,759
California	1,014,114	2,388,920	3,645,737	0	7,048,771	Farmers and Ranchers Life Ins. Co.	9,175,893
Colorado	72,174	1,747,328	340,772	0	2,160,274	First National Life Ins. Co. of America	25,085,351
Connecticut	1,387	56,787	308,788	0	366,962	Franklin American Life Ins. Co.	359,495
Delaware	335,192	8,204,031	(5,651)	0	8,533,572	Franklin Protective Life Ins. Co.	16,592,147
Dist. of Columbia	24,332	195,454	7,563	0	227,349	Golden State Mutual Life Ins Co	1,542,099
Florida	2,924,538	54,289,748	4,615,739	0	61,830,026	International Financial Services Life Ins. Co.	1,850,365
Georgia	546,032	2,152,299	3,651,466	0	6,349,797	Investors Equity Life Ins. Co. of HI, LTD	19,626,888
Hawaii	24,939	19,912,301	248,157	0	20,185,397	Legion Ins. Co.	892,802
Idaho	5,357	9,267	(66,726)	0	(52,102)	Lumbermens Mutual	15,542,480
Illinois	224,147	936,747	741,341	0	1,902,234	National Heritage Life Ins. Co.	152,712,495
Indiana	247,558	7,472,829	11,154,256	0	18,874,643	Old Standard Life Ins. Co.	0
Iowa	602,668	5,494,277	166,727	0	6,263,672	Reliance Ins. Co.	13,901,519
Kansas	84,500	1,315,335	1,448,756	0	2,848,591	Standard Life Ins Co of IN	2,896,867
Kentucky	56,831	176,957	376,702	0	610,490	Villanova Ins. Co.	25,234
Louisiana	3,894,865	4,416,236	387,992	0	8,699,093		
Maine	0	5,353	(6,495)	0	(1,142)	Total	345,159,229
Maryland	99,884	625,985	951,430	0	1,677,298	Per state breakdown	345,159,229
Massachusetts	0	28,996	313,591	0	342,587		0
Michigan	1,067,291	27,563,593	1,301,137	0	29,932,021		
Minnesota	1,752	39,916	363,622	0	405,290		
Mississippi	45,891,401	11,286,520	200,713	0	57,378,633		
Missouri	306,144	3,021,859	3,231,621	0	6,559,624		
Montana	710	(2,398)	19,679	0	17,991		
Nebraska	146,519	2,334,565	2,624,266	0	5,105,349		
Nevada	9,221	122,110	3,714,698	0	3,846,029		
New Hampshire	0	247	207,921	0	208,168		
New Jersey	0	0	582,726	0	582,726		
New Mexico	88,553	350,066	123,240	0	561,859		
New York	0	0	(143,440)	0	(143,440)		
North Carolina	5,306,548	2,739,423	1,472,615	0	9,518,587		
North Dakota	818	82,023	2,499	0	85,340		
Ohio	53,233	450,285	4,292,263	0	4,795,780		
Oklahoma	4,865,498	4,933,855	316,315	0	10,115,668		
Oregon	14,436	98,388	144,501	0	257,325		
Pennsylvania	153	20,084	743,036	0	763,273		
Puerto Rico	0	0	(7,497)	0	(7,497)		
Rhode Island	0	1,880	229,789	0	231,669		
South Carolina	97,675	699,524	1,315,937	0	2,113,136		
South Dakota	1,026	53,582	(795)	0	53,813		
Tennessee	4,388,831	9,812,577	2,121,436	0	16,322,845		
Texas	2,960,572	27,666,815	2,499,601	0	33,126,988		
Utah	3,162	18,398	119,408	0	140,968		
Vermont	6,862	356	27,422	0	34,640		
Virginia	178,809	1,256,679	322,904	0	1,758,392		
Washington	38,510	286,140	1,106,151	0	1,430,800		
West Virginia	91,925	1,595,532	48,279	0	1,735,736		
Wisconsin	3,601	86,275	480,558	0	570,434		
Wyoming	0	2,170	176,650	0	178,820		
Other	1	0	15,598	0	15,599		
Total	77,737,217	207,739,666	59,682,347	0	345,159,229		
		State Breakdown Not Available					
Old Standard Life Ins. Co.		No Data Available					
Total	77,737,217	207,739,666	59,682,347	0	345,159,229		

Estate Closed Insolvencies Summary by State

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	4,251,055	8,363,674	1,619,101	0	14,233,829	Alabama Life Ins. Co.	3,310,751
Alaska	130,746	279,830	40,976	(512)	451,039	American Chambers Life Ins. Co.	26,432,226
Arizona	4,489,738	14,768,873	1,321,334	0	20,579,945	American Educators Life Ins. Co.	4,926,157
Arkansas	1,756,754	2,117,149	1,515,919	5	5,389,827	American Integrity Ins. Co.	34,231,399
California	17,586,435	20,491,152	5,685,475	0	43,763,063	American Life Assurance Corp.	5,385,425
Colorado	419,342	6,433,489	2,584,943	0	9,437,774	American Standard Life & Accident Ins. Co.	8,399,590
Connecticut	(75,146)	85,410	(1,929)	(1,107)	7,228	American Western Life Ins. Co.	(140,613)
Delaware	459,490	3,459,594	1,532,776	232,163	5,684,024	AMS Life Ins. Co.	33,226,068
Dist. of Columbia	72,958	104,964	3,282	0	181,204	Bankers Commercial Life Ins. Co.	13,849,825
Florida	14,816,179	45,402,407	8,094,181	5,732	68,318,499	Coastal States Life Ins. Co.	16,322,100
Georgia	2,270,468	5,602,393	4,873,848	113,481	12,860,191	Confederation Life Ins. Co. (CLIC)	13,817
Hawaii	1,337,484	381,275	3,444	0	1,722,203	Consolidated National Life Ins. Co.	8,852,916
Idaho	544,356	2,262,505	680,418	0	3,487,280	Consumers United Ins. Co.	15,093,008
Illinois	29,483,764	45,783,738	7,621,161	2,426,527	85,315,190	Corporate Life Ins. Co.	173,587,827
Indiana	7,551,017	18,800,143	1,970,736	4,755,022	33,076,919	Diamond Benefits Life Ins. Co./LACOP	12,094,494
Iowa	4,926,747	6,744,107	1,140,575	21	12,811,450	EBL Life Ins. Co.	14,323,877
Kansas	1,204,903	5,332,101	280,295	0	6,817,298	Fidelity Bankers Life Ins. Co.	14,424,222
Kentucky	1,438,558	1,891,945	1,093,288	0	4,423,791	First National Life Ins. Co.	227,653
Louisiana	1,261,986	1,767,836	6,234,796	0	9,264,617	George Washington Life Ins. Co.	1,786,130
Maine	583,274	554,043	54,887	62,899	1,255,104	Guarantee Security Life Ins. Co.	106,877,009
Maryland	1,863,507	5,171,943	470,016	484	7,505,950	Inter-American Ins. Co. of Illinois	107,771,884
Massachusetts	3,547,683	3,177,865	1,633,190	0	8,358,739	Investment Life Ins. Co. of America	15,753,538
Michigan	9,138,689	15,235,551	299,708	3,378,272	28,052,219	Kentucky Central Life Ins. Co.	(12,548,772)
Minnesota	2,736,416	23,387,595	287,434	2,505,720	28,917,165	Life Assurance Co. of Pennsylvania	0
Mississippi	675,982	1,260,807	5,171,120	81	7,107,989	London Pacific Life & Annuity Co.	96,377,519
Missouri	2,472,678	7,208,433	3,206,743	29,058	12,916,912	Midwest Life Ins. Co.	33,035,323
Montana	713,325	2,363,551	1,063,159	0	4,140,035	Mutual Benefit Life Ins. Co.	(1,571,656)
Nebraska	2,142,239	6,107,718	(1,313,669)	0	6,936,288	Mutual Security Life Ins. Co.	12,749,019
Nevada	438,306	1,688,338	591,042	0	2,717,686	National Affiliated Investors Life Ins. Co.	1,309,477
New Hampshire	550,987	435,973	149,716	606,592	1,743,267	National American Life Ins. Co of PA	13,146,413
New Jersey	18,445,053	1,463,022	466,329	3,461,414	23,835,818	New Jersey Life Ins. Co.	81,850,531
New Mexico	819,734	1,696,122	275,644	0	2,791,500	Old Colony Life Ins. Co.	11,180,621
New York	(32,319)	(253,099)	5,597	(9,196)	(289,017)	Old Faithful Life Ins. Co.	1,474,118
North Carolina	8,363,559	13,098,134	457,178	220,804	22,139,675	Pacific Standard Life Ins. Co.	28,433,272
North Dakota	770,452	2,112,113	1,203,301	0	4,085,866	States General Life Ins. Co.	4,938,099
Ohio	9,695,094	19,766,013	3,840,911	486,717	33,788,735	Statesman National Life Ins. Co.	4,050,017
Oklahoma	5,481,909	11,136,563	3,303,761	0	19,922,232	Summit National Life Ins. Co.	4,582,899
Oregon	2,028,641	2,569,796	1,027,841	0	5,626,278	Supreme Life Ins. Co. of America	44,824
Pennsylvania	23,678,789	181,123,542	579,853	1,532,752	206,914,936	Underwriters Life Ins. Co.	8,106,994
Puerto Rico	48,616	(6)	0	0	48,610	Unison International Life Ins. Co.	13,414,920
Rhode Island	331,355	251,140	3,111	0	585,606	United Republic Life Ins. Co.	43,058
South Carolina	4,981,977	7,148,397	1,309,838	0	13,440,212	Universe Life Ins. Co.	10,420,188
South Dakota	744,723	1,964,175	1,479,542	0	4,188,440		
Tennessee	2,252,905	3,440,331	2,244,746	0	7,937,983	Total	927,786,168
Texas	7,990,750	29,191,664	19,810,000	2,835,278	59,827,693	Per state breakdown	927,786,168
Utah	674,954	1,355,962	142,518	3,549	2,176,983		0
Vermont	166,433	178,627	9,369	(3,802)	350,626		
Virginia	2,958,811	10,248,036	670,957	0	13,877,804		
Washington	4,716,886	14,393,940	11,331,757	406	30,442,989		
West Virginia	1,007,561	1,869,813	495,757	0	3,373,131		
Wisconsin	15,066,473	6,260,668	139,628	0	21,466,769		
Wyoming	953,485	2,419,717	403,166	0	3,776,368		
Other	0	0	205	0	205		
Total	229,935,761	568,099,073	107,108,974	22,642,360	927,786,168		
		State Breakdown Not Available					
Life Assurance Co. of Pennsylvania		Included in Diamond Benefits					
Total	229,935,761	568,099,073	107,108,974	22,642,360	927,786,168		

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.

	Allocated		Unallocated		Total		
	Life	Annuity	A&H	Annuity			
Alabama	28,199	1,654	1,314	0	31,167	Confederation Life Ins. & Annuity Co. (CLIAC)	0
Alaska	64	9	0	0	74	Fidelity Mutual Life Ins. Co.	1,272,532
Arizona	22,744	1,236	840	0	24,820	First Capital Life Ins. Co.	53,266
Arkansas	11,986	1,089	853	0	13,928	Mid-Continent Life Ins. Co.	368,160
California	143,004	3,996	3	0	147,002	Old West Annuity & Life Ins. Co.	0
Colorado	33,680	3,186	287	0	37,153	Settlers Life Ins. Co.	127,565
Connecticut	12,966	220	0	0	13,185	Shenandoah Life Ins. Co.	566,460
Delaware	10,836	1,054	216	0	12,106		
Dist. of Columbia	5,768	912	344	0	7,023	Total	2,387,982
Florida	144,684	31,844	19,141	0	195,669	Per state breakdown	2,387,982
Georgia	47,723	12,532	9,800	1,191	71,245		0
Hawaii	325	63	0	0	388		
Idaho	811	10	0	0	821		
Illinois	81,939	8,257	1,341	360	91,897		
Indiana	18,084	5,850	3,168	0	27,102		
Iowa	3,914	741	353	0	5,008		
Kansas	14,260	334	239	0	14,833		
Kentucky	32,133	6,066	3,193	0	41,392		
Louisiana	20,697	7,158	6,335	0	34,190		
Maine	6,889	5,188	0	0	12,076		
Maryland	35,725	4,537	3,086	0	43,348		
Massachusetts	71,354	2,748	0	0	74,102		
Michigan	27,589	6,516	4,047	746	38,898		
Minnesota	6,052	201	51	0	6,303		
Mississippi	7,144	2,334	1,915	0	11,392		
Missouri	21,106	1,960	1,564	0	24,630		
Montana	798	0	0	0	798		
Nebraska	2,677	297	229	0	3,203		
Nevada	4,089	9	1	0	4,098		
New Hampshire	9,776	307	0	0	10,083		
New Jersey	79,394	5,516	310	2,630	87,850		
New Mexico	4,882	341	245	0	5,468		
New York	65,879	8,216	0	2,618	76,713		
North Carolina	81,341	52,268	27,664	3,357	164,630		
North Dakota	436	0	0	0	436		
Ohio	62,810	15,166	11,954	3,689	93,620		
Oklahoma	48,684	3,869	2,458	0	55,012		
Oregon	4,589	76	0	0	4,665		
Pennsylvania	233,375	36,054	11,290	13,401	294,119		
Puerto Rico	38	0	0	0	38		
Rhode Island	9,579	227	0	0	9,806		
South Carolina	30,279	10,094	7,996	0	48,369		
South Dakota	560	2	0	0	562		
Tennessee	84,250	18,199	8,240	0	110,689		
Texas	172,167	14,577	11,330	0	198,074		
Utah	2,178	27	0	0	2,205		
Vermont	1,514	6	0	0	1,520		
Virginia	138,136	23,288	34,779	0	196,203		
Washington	12,273	3,274	0	0	15,547		
West Virginia	6,326	1,374	1,266	0	8,966		
Wisconsin	9,625	3,189	2,475	0	15,289		
Wyoming	243	21	0	0	264		
Other	0	0	0	0	0		
Total	1,875,572	306,091	178,328	27,990	2,387,982		
	State Breakdown Not Available						
Old West Annuity & Life Ins. Co.			No Data Available				
Total	1,875,572	306,091	178,328	27,990	2,387,982		

KEY POINTS

Key Points to Consider

KEY NOTES ON ALL INSOLVENCIES:

- NOLHGA expenses are incurred as of June 30, 2013. 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 an order of liquidation with a finding of insolvency. Member companies need to decide if they wish to establish accruals for these cases since the accounting guidelines do not require an accrual be established until a company is placed under an order of liquidation.

American Community Mutual

No data available.

American Network/Penn Treaty

Penn Treaty and ANIC were placed in rehabilitation on January 6, 2009 and remain in rehabilitation. While an order of liquidation with a finding of insolvency was sought by the rehabilitator as to each company in October of 2009, the Pennsylvania court rejected that request on May 3, 2012. The court's May 3, 2012 order continued the rehabilitation and directed the rehabilitator to develop and file a rehabilitation plan. As a result, we cannot predict or confirm possible guaranty association assessment numbers or their timing.

Penn Treaty and ANIC are affiliated companies that wrote primarily long-term care insurance. Cost estimates of the GA covered obligations of Penn Treaty and ANIC in a post-liquidation scenario are as of December 31, 2012. We note that the estimates are subject to substantial variation as additional information becomes available and are sensitive to changes in assumptions and prevailing interest rates. Please see the attached file labeled "Penn Treaty ANIC Net Liabilities 2012q4 Memorandum" for more details on these estimates. The numbers in the "Penn Treaty/ANIC" file will vary from those within the Costs file because the Costs file will include additional adjustments for guaranty association expenses and obligations.

Monarch Life Insurance Company

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

OPEN INSOLVENCIES

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

Booker T Washington/Universal Life Insurance Companies

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

Executive Life Insurance Company

Reports in previous years presented estimated costs of each guaranty association's liability discounted to September 1993. Beginning with the 1995 report, costs were shown as if Guaranty Associations paid off all obligations by 2013. 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 2013.

Guaranty Associations opt to defease with a one-time defeasance payment in 2014 of approximately \$39.0 million, representing the estimated present value of future obligations otherwise due in 2014 and beyond. The reader should note that the Guaranty Association may extend the payment period beyond 2014 and continue to make annual installment payments until all covered obligations are satisfied.

Discount rates used were approximately 6.00% for all remaining obligations.

Other comments pertinent to the estimates include:

The estimates are net of approximately \$318 million received between 1995 and 2013 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 June 30, 2013. 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 2014.

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 - 2013

Bullet payment paid June 1998

Either:

- Defeasance payment due May 2014 (as reflected in the attached schedule), or
- On-going installment payments well beyond 2014, due April of each year.

Executive Life of New York

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

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

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

America Life and Health Insurance Company

Current costs reflect claims and expenses in runoff.

Life & Health Insurance Company of America

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

Lincoln Memorial and Memorial Service Life Insurance Companies

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 using the 1980 CSO ALB Sex distinct Mortality at 4.0% Valuation ate. [See special file for cost range estimates on Lincoln Memorial.](#)

Medical Savings Insurance Company

Current plan calls for guaranty associations to fund existing claims.

National States Insurance Company

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

Universal Health Care Ins. Co. Inc.

Company placed into liquidation in 2013. No claim liability available at this time. All business is Medicare Advantage. Costs represent NOLHGA incurred expenses.

CLOSED INSOLVENCIES

This section lists those costs associated with assumption agreements which have been closed prior to 2012 or all claims have essentially been funded. Since Guaranty Associations may fund their participation in an assumption reinsurance agreement through the use of a note or borrowing the funds, it is possible that actual assessments may not have been levied against member insurance companies. Therefore, the enclosed data is being provided so that you can determine if assessments have been paid or whether an accrual needs to be established.

Andrew Jackson Life Insurance Company

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

Benicorp Insurance Company

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

Centennial Life Insurance Company

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

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.

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.

Golden State Mutual Life

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

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. Decrease from prior year due to estate distribution.

Lumbermens Mutual Casualty Company

New case in late 2011 placed into rehabilitation in July 2012, new liquidation in 2013. Costs represents assumption funding for claims and expenses incurred through NOLHGA.

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.

Standard Life of IN

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

Villanova Insurance Company

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

ESTATES CLOSED

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

Alabama Life Insurance Company

Affiliated with American Educators and Consolidated National.

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

American Chambers Life Insurance Company

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

American Educators Life Insurance Company

Affiliated with Alabama Life and Consolidated National.

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

American Integrity Insurance Company

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

The American Life Assurance Company

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

American Standard Life & Accident Insurance Company

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

American Western Life Insurance Company

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

AMS Life Insurance Company

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

Bankers Commercial Life Insurance Company

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

Coastal States Life Insurance Company

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

Confederation Life Insurance Company – U.S. Branch

No further guaranty association costs anticipated.

Consolidated National Life Insurance Company

Affiliated with Alabama Life and American Educators.

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

Consumers United Insurance Company

Business sold: Closing 2/15/95.

Corporate Life Insurance Company

Business sold: Closing 1/31/96.

Diamond Benefits Life Insurance Company

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

EBL Life Insurance Company

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

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

Fidelity Bankers Life Insurance Company

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

First National Life Insurance Company

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

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.

London Pacific Life & Annuity Company

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

Midwest Life Insurance Company

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

Mutual Benefit Life Insurance Company

No further Guaranty Association costs anticipated.

Mutual Security Life Insurance Company

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

National Affiliated Investors Life Insurance Company

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

National American Life Insurance Company of PA

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

New Jersey Life Insurance Company

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

Old Colony Life Insurance Company

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

Old Faithful Life Insurance Company

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

Pacific Standard Life Insurance Company

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

States General Life Insurance Company

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

Statesman National Life Insurance Company

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

Summit National Life Insurance Company

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

Supreme Life Insurance Company

Placed into liquidation 1995, no data available.

Underwriters Life Insurance Company

Business sold: Closing 10/31/92

Unison International Life Insurance Company

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

United Republic Life Insurance Company

Costs reflect expenses incurred by NOLHGA.

Business sold: Closing 10/1/94

Universe Life Insurance Company

Company placed into liquidation late 1998. Business sold Oct. 99. Increase from prior year result of data correction offset by estate distribution.

RELEASED FROM OVERSIGHT

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

Confederation Life Insurance & Annuity Company

No Guaranty Association funding required in assumption reinsurance transaction.

Fidelity Mutual Life Insurance Company

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

First Capital Life Insurance Company

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

Mid-Continent Life Insurance Company

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

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

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

Settlers Life Insurance Company

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

Shenandoah Life

No data available, no guaranty association participation anticipated.

ALL AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

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

ANTICIPATED FUNDING SCHEDULES

Anticipated Funding Schedules

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

- Executive Life Insurance Company

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

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

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

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

ALL AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

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

Total All Lines																								
State	Apr+June 1992	Jan 1993	Jan+Apr+Oct 1994	April 1995	April 1996	April 1997	Apr+Jun 1998	Apr+Jun 1999	April 2000	April 2001	April 2002	April 2003	April 2004	April 2005	April 2006	April 2007	April 2008	April 2009	April 2010	April 2011	April 2012	April 2013	Est Future 2014	Total
Alabama	839,298	0	3,019,484	1,144,447	1,143,863	1,514,020	11,513,167	914,423	668,212	827,816	906,586	771,476	832,019	766,946	702,146	667,137	667,587	673,462	612,624	586,224	5,450,681	19,060	95,830	34,336,507
Alaska	438,140	0	370,076	44,882	118,123	321,504	2,464,875	126,906	154,957	152,456	(43,415)	143,158	153,486	141,759	129,719	125,825	125,969	126,018	116,833	111,701	105,495	1,040,859	0	6,469,327
Arizona	1,596,303	0	4,726,874	1,318,873	1,206,953	34,656,029	23,862	8,374	(76,557)	73,359	34,276	56,700	63,496	18,393	27,067	29,579	0	30,370	5,387	22,128	23,341	17,193	86,443	43,948,443
Arkansas	474,262	0	1,411,306	642,134	569,137	705,835	5,853,496	454,755	327,261	402,345	426,565	388,756	415,352	383,510	355,804	344,809	338,208	343,049	311,172	290,855	2,681,232	9,591	48,222	17,177,656
California	18,710,796	0	64,001,665	46,270,342	45,341,695	25,184,461	242,597,621	16,053,738	15,237,268	15,941,556	12,304,120	15,124,760	16,135,056	14,874,047	13,574,231	13,137,806	12,863,027	13,123,867	12,150,895	11,583,964	10,965,004	106,171,330	1,043,319	742,390,568
Colorado	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Delaware	473,295	0	503,812	254,030	379,338	150,913	2,854,867	223,580	167,525	195,659	145,199	190,775	189,703	184,010	169,477	163,702	435,837	159,019	137,958	135,039	128,909	1,227,393	27,055	8,497,097
District of Columbia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	6,300,354	0	18,176,441	5,452,349	5,046,166	8,626,443	73,610,172	5,306,274	4,460,072	5,019,916	5,564,413	4,858,287	5,178,997	4,741,452	4,358,748	4,195,870	4,017,986	4,180,303	3,839,562	3,659,384	3,458,112	29,936,602	333,373	210,321,277
Georgia	2,521,857	0	891,566	3,863,099	1,489,015	2,266,975	19,764,341	1,341,365	1,011,306	1,238,618	1,488,722	1,214,407	1,253,023	1,161,413	1,040,757	1,019,039	1,143,446	1,002,316	932,806	882,654	840,371	7,894,737	136,862	54,398,694
Hawaii	1,338,635	0	1,926,142	2,975,669	1,270,222	1,966,070	15,555,854	1,112,141	975,938	1,031,289	968,713	1,007,492	1,070,123	993,761	902,869	876,215	904,098	874,175	798,277	768,344	7,236,202	19,050	95,780	44,667,058
Idaho	430,101	0	1,417,635	331,701	422,974	649,436	5,659,765	404,674	342,630	376,320	515,559	376,479	399,141	360,152	338,286	324,447	340,094	326,126	287,865	280,750	266,226	2,584,371	22,982	16,457,713
Illinois	5,424,717	0	15,198,791	6,234,595	5,610,887	9,240,876	69,299,027	4,726,096	3,958,122	4,408,524	4,603,577	4,297,712	4,539,973	4,112,241	3,807,481	3,660,806	3,481,205	3,561,187	3,324,806	3,179,047	29,748,434	59,555	299,431	192,777,091
Indiana	1,122,231	0	3,777,405	926,483	988,937	1,850,893	15,154,249	1,037,048	925,907	1,003,745	972,865	986,066	1,039,749	969,494	871,478	855,306	960,430	847,429	787,637	738,001	6,988,357	10,582	53,204	42,867,497
Iowa	1,054,519	0	2,744,761	2,002,704	1,675,578	734,585	11,711,074	872,988	686,154	839,686	796,390	849,726	798,326	689,238	685,745	658,335	671,538	627,838	600,399	5,386,262	43,570	219,061	35,178,831	
Kansas	1,027,577	0	3,175,623	1,102,592	1,210,208	1,247,741	12,360,676	942,567	714,586	839,145	934,014	811,745	859,979	796,139	735,059	694,261	707,725	706,914	656,078	629,958	5,741,327	14,024	70,510	35,978,448
Kentucky	954,803	0	3,174,331	1,005,185	870,727	1,583,305	12,986,194	883,013	793,983	874,049	775,362	848,823	872,121	815,644	751,057	715,839	729,139	698,906	656,020	624,062	5,958,235	3,198	16,079	36,590,075
Louisiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maryland	939,802	0	3,161,455	991,841	554,629	2,136,982	19,881,853	967,385	799,868	919,095	893,205	902,411	956,918	883,559	808,425	788,480	761,434	770,504	696,009	679,174	638,973	630,525	5,545,451	45,307,978
Massachusetts	2,822,144	0	7,143,953	2,126,433	2,437,722	3,630,463	29,962,595	2,111,279	1,911,213	2,044,556	1,930,419	1,952,670	2,055,968	1,928,202	1,767,230	1,697,673	1,642,523	1,671,539	1,567,950	1,453,786	1,395,129	13,306,691	243,944	86,804,083
Michigan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	1,586,588	0	4,499,006	1,245,141	1,511,780	2,034,932	17,418,752	1,246,525	1,054,484	1,197,230	1,276,227	1,182,178	1,234,000	1,133,235	1,037,762	1,016,409	1,023,228	996,818	931,945	863,018	8,101,647	16,855	84,744	50,692,505
Mississippi	759,574	0	896,290	2,182,274	1,011,323	1,101,255	8,499,264	724,545	440,702	620,366	579,481	591,690	622,859	573,053	495,817	490,397	504,117	475,967	447,733	430,693	3,873,472	30,350	152,594	25,503,817
Missouri	1,318,799	0	4,311,701	6,163,610	2,921,350	3,390,735	28,170,795	1,980,581	1,799,578	1,908,249	3,545,099	1,893,972	2,026,615	1,875,272	1,723,334	1,621,848	1,587,289	1,624,698	1,515,343	1,442,071	13,501,812	53,897	270,983	84,647,630
Montana	210,004	0	668,346	375,010	219,468	201,140	2,298,696	265,066	95,654	171,834	321,318	172,418	172,773	167,069	153,429	149,143	191,196	145,453	134,590	128,762	1,176,512	7,193	36,165	7,461,240
Nebraska	539,756	0	673,673	1,396,174	546,403	757,162	6,071,819	500,796	323,060	416,316	343,833	387,564	422,630	393,621	357,558	339,210	333,299	335,717	305,625	295,846	2,774,113	7,737	38,900	17,560,811
Nevada	534,137	0	883,611	1,703,217	513,203	730,351	7,013,276	471,458	431,933	462,930	428,096	470,928	472,828	429,444	394,845	384,098	392,737	379,623	352,268	323,282	1,702	8,557	19,992,235	
New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Jersey	3,528,481	0	2,356,087	4,321,044	2,381,530	2,988,139	26,187,865	1,751,943	1,625,860	1,738,268	1,616,700	1,677,796	1,790,068	1,655,269	1,531,021	1,497,217	1,366,055	1,383,515	1,339,711	1,256,933	1,177,655	11,318,664	215,773	74,705,595
New Mexico	416,406	0	471,755	811,150	344,088	641,854	4,237,705	341,762	269,058	288,915	438,767	291,468	298,537	283,141	260,643	253,851	381,148	254,731	233,106	225,314	206,175	1,999,431	45,657	12,994,461
New York	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina	2,524,151	0	8,473,745	2,708,523	2,617,397	4,540,919	35,275,195	2,455,205	2,206,064	2,346,701	2,283,574	2,285,924	2,428,802	2,236,148	2,017,548	1,983,635	1,909,221	1,968,402	1,830,703	1,738,906	1,629,187	1,599,912	14,177,316	101,237,180
North Dakota	252,494	0	715,283	265,777	229,572	245,315	3,053,073	208,365	167,186	197,918	252,153	183,902	194,064	177,999	166,222	158,972	242,275	160,337	148,826	142,472	134,737	1,314,233	9,271	8,620,446
Ohio	1,968,935	0	5,613,105	2,764,476	2,349,314	3,070,532	24,073,525	1,701,623	1,381,152	1,561,006	1,526,455	1,466,098	1,593,265	1,468,005	1,338,117	1,299,209	1,234,460	1,269,860	1,189,352	1,133,376	1,071,391	10,227,783	200,961	69,501,999
Oklahoma	720,003	0	1,156,148	2,378,105	991,357	1,245,960	9,862,570	796,487	612,392	719,084	826,997	720,761	742,538	701,449	624,078	607,712	580,081	602,571	529,957	502,298	480,779	4,412,498	135,997	29,949,824
Oregon	932,121	0	2,795,710	1,243,270	1,508,334	1,200,840	11,184,088	835,765	654,197	788,142	713,411	751,202	775,571	745,515	668,942	661,467	662,379	637,871	589,359	562,407	535,174	4,966,314	115,700	33,517,778
Pennsylvania	6,182,640	0	9,094,330	15,053,324	4,335,003	8,836,016	78,862,073	5,114,962	5,049,084	5,163,326	5,202,944	4,973,624	5,114,962	4,921,817	4,498,410	4,372,415	4,313,142	4,368,303	4,016,214	3,834,721	36,474,746	65,629	329,970	220,362,699
Puerto Rico	28,301	0	113,790	1,957	22,520	53,517	406,748	26,683	24,475	25,547	(24,068)	24,883	26,676	24,681	22,659	22,116	132,282	21,972	20,319	19,437	18,345	18,025	161,530	1,192,395
Rhode Island	702,075	0	1,015,613	1,632,043	471,684	1,167,401	9,166,086	595,354	596,066	615,642	626,146	577,467	617,200	566,968	518,799	504,455	493,353	504,656	469,223	448,759	424,267	4,065,980	(18,563)	25,760,677
South Carolina	1,179,219	0	1,843,106	2,064,579	1,124,678	1,959,903	14,153,985	987,841	857,322	936,380	1,027,778	880,137	959,787	869,738	801,843	773,091	778,057	771,261						

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	April 2011	April 2012	April 2013	Est Future 2014	Total
Alabama	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Alaska	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Arizona	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Arkansas	0	0	0	7,823	314	508	44,644	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53,289
California	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Colorado	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Delaware	0	0	0	0	19,367	21,328	63,453	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	104,148
District of Columbia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Georgia	0	0	0	0	0	112	2,334,529	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,334,641
Hawaii	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Idaho	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Illinois	0	0	0	110,353	217,290	1,335,020	4,882,803	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,545,466
Indiana	0	0	0	0	0	482	12,829	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,311
Iowa	0	0	0	0	0	1,254	39,568	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40,822
Kansas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Louisiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maryland	0	0	0	0	0	0	5,730,870	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,730,870
Massachusetts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Michigan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	0	0	0	135	0	200	10,274	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,609
Mississippi	0	0	0	381	841	9,648	84,943	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	95,813
Missouri	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Montana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nevada	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Jersey	0	0	0	33,118	399,408	74,031	631,406	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,137,963
New Mexico	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New York	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	0	0	0	1,204	0	565	27,762	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29,531
Ohio	0	0	0	69,464	81,598	523,277	1,195,109	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,869,448
Oklahoma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Oregon	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas	0	0	0	18,708	514,796	2,497,867	8,824,898	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,856,269
Utah	0	0	0	27,021	13,813	23,664	182,287	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	246,785
Vermont	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Virginia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Washington	0	0	0	91,576	210,168	93,711	1,836,683	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,232,138
West Virginia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	53,582	27,905	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	81,487
Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	359,783	1,457,595	4,635,249	25,929,963	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32,382,590

SPECIFIC INSOLVENCY COSTS

Estimated Net Costs as of September 30, 2013					
	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, 2012							
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, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	20,154	0	20,154
Alaska	0	6,115	0	6,115
Arizona	0	101,932	0	101,932
Arkansas	0	856,783	0	856,783
California	719	35,575	0	36,294
Colorado	0	757,621	0	757,621
Connecticut	0	0	0	0
Delaware	2,374	6,618	0	8,992
Dist. of Columbia	0	0	0	0
Florida	26,498	(1,311)	0	25,187
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	120,900	0	120,900
Illinois	1,318	1,990,138	0	1,991,457
Indiana	6,299	787,149	0	793,448
Iowa	0	27,920	0	27,920
Kansas	0	100,336	0	100,336
Kentucky	0	17,255	0	17,255
Louisiana	0	658,567	0	658,567
Maine	0	0	0	0
Maryland	0	1,916	0	1,916
Massachusetts	3,609	1,467,815	0	1,471,423
Michigan	8,297	7,899	0	16,196
Minnesota	0	0	0	0
Mississippi	0	4,488,571	0	4,488,571
Missouri	0	450,215	0	450,215
Montana	260	372,342	0	372,602
Nebraska	0	512,007	0	512,007
Nevada	0	2,431	0	2,431
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	52,277	0	52,277
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	23	0	23
Ohio	17,042	1,953,028	0	1,970,070
Oklahoma	1,874	1,851,251	0	1,853,125
Oregon	0	42,760	0	42,760
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	1,602	701	0	2,303
South Dakota	0	36,854	0	36,854
Tennessee	0	1,687,252	0	1,687,252
Texas	3,770	6,777,788	0	6,781,559
Utah	0	185	0	185
Vermont	0	0	0	0
Virginia	0	345,530	0	345,530
Washington	787	590,305	0	591,092
West Virginia	0	92,524	0	92,524
Wisconsin	5,085	24,818	0	29,903
Wyoming	0	108,446	0	108,446
Other	0	0	0	0
Total	79,535	26,352,690	0	26,432,226

Summary:
GA Covered Obligations 44,462,791
Add:
GA claims incurred directly 44,231,475
GA expenses incurred directly 12,170,199
NOLHGA expenses 2,531,245
Remaining Inforce estimate 0
Less:
Estate/other distributions 0
Other adjustments 44,387,898
Ceding commissions/ policy enhancements 0
Other recoveries (litigation, estate distributions, etc.) 32,575,586
Adjusted GA Costs 26,432,226
Per State breakdown 26,432,226

Assessments Called (Billed) or Refunded as of December 31, 2012								
Life	Allocated Annuity				A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
0	0	0	0	125,000	0	0	0	
0	0	0	0	3,308,801	0	0	0	
0	0	0	0	300,000	100,000	0	0	
0	0	0	0	2,000,000	653,411	0	0	
40,000	0	0	0	5,000,000	1,900,000	0	0	
0	0	0	0	1,999,232	0	0	0	
39,632	0	0	0	1,661,368	0	0	0	
0	0	0	0	5,000,000	1,400,000	0	0	
0	0	0	0	14,999,989	0	0	0	
0	0	0	0	850,000	0	0	0	
0	0	0	0	99,821	0	0	0	
43,500	4,500	0	0	4,306,500	1,830,500	0	0	
130,011	0	0	0	12,871,063	0	0	0	
0	0	0	0	500,000	0	0	0	
0	0	0	0	1,800,000	0	0	0	
0	0	0	0	0	0	0	0	
0	0	0	0	350,000	336,606	0	0	
253,143	4,500	0	0	58,771,774	6,220,517	0	0	

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Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	321	0	26,652	26,973
Arkansas	21	0	1,758	1,779
California	0	0	0	0
Colorado	1	0	51	51
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	10	10
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	276	0	22,918	23,193
Indiana	448	0	37,266	37,715
Iowa	72	0	5,999	6,071
Kansas	0	0	0	0
Kentucky	0	0	15	15
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	821	0	68,202	69,023
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	332	0	27,561	27,893
Montana	0	0	0	0
Nebraska	233	0	19,322	19,555
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	19	19
North Dakota	0	0	2	2
Ohio	524	0	43,552	44,076
Oklahoma	22	0	1,819	1,840
Oregon	0	0	0	0
Pennsylvania	0	0	5	5
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	10	0	808	818
South Dakota	0	0	0	0
Tennessee	12	0	1,012	1,025
Texas	58	0	4,825	4,883
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	2	2
Washington	0	0	21	21
West Virginia	0	0	0	0
Wisconsin	71	0	5,889	5,960
Wyoming	0	0	3	3
Other	0	0	0	0
Total	3,222	0	267,711	270,933

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	270,933
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	270,933
Per State breakdown	270,933

Life	Assessments Called (Billed) or Refunded as of December 31, 2012						Unallocated Annuity	
	Allocated Annuity		A&H		Unallocated Annuity		Assessments Called (i.e. Billed)	Assessments Refunded
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
0	0	0	0	0	0	0	0	
Assessment information is compiled annually from state guaranty associations. This information is NOT audited or verified by NOLHGA. NOLHGA cannot comment as to the completeness nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.								

Estimated Net Costs as of September 30, 2013					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	213,918	4,252,218	105,477	0	4,571,613
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	792	22,215	202	0	23,209
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	12,711	314,569	4,055	0	331,335
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	227,421	4,589,002	109,735	0	4,926,157

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

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,024	0	28,715	1,409	0	0	0	0
18,000	0	256,268	0	7,000	0	0	0
19,024	0	284,983	1,409	7,000	0	0	0

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Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	706,205	0	706,205
Alaska	0	6,155	0	6,155
Arizona	0	664,559	0	664,559
Arkansas	0	105,638	0	105,638
California	0	3,887,671	0	3,887,671
Colorado	0	1,448,310	0	1,448,310
Connecticut	0	0	0	0
Delaware	0	26,993	0	26,993
Dist. of Columbia	0	2,627	0	2,627
Florida	0	2,510,023	0	2,510,023
Georgia	0	402,448	0	402,448
Hawaii	0	2,582	0	2,582
Idaho	0	132,675	0	132,675
Illinois	0	5,422,847	0	5,422,847
Indiana	0	1,024,701	0	1,024,701
Iowa	0	450,889	0	450,889
Kansas	0	171,970	0	171,970
Kentucky	0	483,482	0	483,482
Louisiana	0	45,506	0	45,506
Maine	0	54,867	0	54,867
Maryland	0	491,514	0	491,514
Massachusetts	0	164,994	0	164,994
Michigan	0	0	0	0
Minnesota	0	54,417	0	54,417
Mississippi	0	105,429	0	105,429
Missouri	0	2,342,747	0	2,342,747
Montana	0	439,066	0	439,066
Nebraska	0	1,227,726	0	1,227,726
Nevada	0	150,452	0	150,452
New Hampshire	0	1,419	0	1,419
New Jersey	0	462,302	0	462,302
New Mexico	0	138,026	0	138,026
New York	0	0	0	0
North Carolina	0	437,130	0	437,130
North Dakota	0	1,181,983	0	1,181,983
Ohio	0	1,665,996	0	1,665,996
Oklahoma	0	256,653	0	256,653
Oregon	0	439,525	0	439,525
Pennsylvania	0	396,629	0	396,629
Puerto Rico	0	0	0	0
Rhode Island	0	3,105	0	3,105
South Carolina	0	204,131	0	204,131
South Dakota	0	1,382,553	0	1,382,553
Tennessee	0	304,713	0	304,713
Texas	0	995,032	0	995,032
Utah	0	41,126	0	41,126
Vermont	0	9,369	0	9,369
Virginia	0	278,009	0	278,009
Washington	0	3,184,327	0	3,184,327
West Virginia	0	81,643	0	81,643
Wisconsin	0	62,221	0	62,221
Wyoming	0	178,809	0	178,809
Other	0	205	0	205
Total	0	34,231,399	0	34,231,399

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

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	1,008,000	0	0	0
9,517	0	0	0	20,000	20,000	0	0
0	0	0	0	1,323,320	0	0	0
0	0	0	0	335,216	0	0	0
0	0	0	0	10,000,000	5,650,000	0	0
0	0	0	0	2,200,000	756,918	0	0
0	0	0	0	50,000	0	0	0
0	0	0	0	20,000	15,780	0	0
0	0	0	0	4,000,000	0	0	0
0	0	0	0	400,000	0	0	0
0	9,780	0	0	27,420	0	0	0
0	0	0	0	377,000	0	0	0
0	0	0	0	14,800,000	9,450,000	0	0
0	0	0	0	2,893,631	0	0	0
0	0	0	0	1,725,000	0	0	0
0	0	0	0	500,000	0	0	0
0	0	0	0	1,341,501	522,000	0	0
0	0	0	0	509,121	0	0	0
0	0	0	0	175,000	0	0	0
0	0	0	0	1,700,000	0	0	0
0	0	0	0	456,000	75,000	0	0
0	0	0	0	210,000	0	0	0
0	0	0	0	8,354,499	0	0	0
0	0	0	0	670,000	0	0	0
0	0	0	0	4,475,000	5,300,000	0	0
0	0	0	0	370,000	178,000	0	0
0	0	0	0	1,250,000	151,039	0	0
0	120,000	0	0	350,000	0	0	0
0	0	0	0	800,000	0	0	0
0	0	0	0	3,202,700	924,599	0	0
0	0	0	0	5,600,000	0	0	0
0	0	0	0	850,000	500,000	0	0
0	0	0	0	1,688,644	0	0	0
0	0	0	0	1,000,000	0	0	0
0	0	0	0	600,000	0	0	0
0	0	0	0	3,748,806	1,475,000	0	0
0	0	0	0	1,000,000	0	0	0
0	600,000	0	0	3,221,194	1,164,901	0	0
0	0	0	0	125,000	0	0	0
0	0	0	0	27,500	0	0	0
0	0	0	0	850,915	455,000	0	0
0	0	0	0	3,000,000	2,169,430	0	0
0	0	0	0	350,000	280	0	0
0	0	0	0	275,000	410,327	0	0
9,517	729,780	0	0	85,880,467	29,218,274	0	0

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Estimated Net Costs as of September 30, 2013					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	57,080	622,448	109,141	0	788,668
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	20,601	127,160	4,235,864	0	4,383,625
Georgia	899	0	71,937	0	72,836
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	733	68,921	1,682	0	71,337
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	15,950	34,175	18,835	0	68,960
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	95,263	852,704	4,437,458	0	5,385,425

Summary:	
GA Covered Obligations	4,652,553
Add:	
GA claims incurred directly	1,016,861
GA expenses incurred directly	353,452
NOLHGA expenses	534,226
Remaining Inforce estimate	0
Less:	
Estate/other distributions	732,116
Other adjustments	316,112
Ceding commissions/ policy enhancements	(1,274,180)
Other recoveries (litigation, estate distributions, etc.)	1,397,619
Adjusted GA Costs	5,385,425
Per State breakdown	5,385,425

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
10,971	0	0	0	148,029	0	0	0
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Estimated Net Costs as of September 30, 2013					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	240,501	0	240,501
Alaska	0	0	0	0	0
Arizona	0	0	909,528	0	909,528
Arkansas	0	0	114,577	0	114,577
California	0	0	1,988,591	0	1,988,591
Colorado	0	0	11,684,488	0	11,684,488
Connecticut	0	0	22,997,037	0	22,997,037
Delaware	0	0	274,931	0	274,931
Dist. of Columbia	0	0	474	0	474
Florida	0	0	9,995,980	0	9,995,980
Georgia	0	0	765,270	0	765,270
Hawaii	0	0	35,903	0	35,903
Idaho	0	0	66,956	0	66,956
Illinois	0	0	125,005	0	125,005
Indiana	0	0	118,413	0	118,413
Iowa	0	0	0	0	0
Kansas	0	0	11,395,251	0	11,395,251
Kentucky	0	0	29,981	0	29,981
Louisiana	0	0	174,739	0	174,739
Maine	0	0	949,040	0	949,040
Maryland	0	0	1,321,758	0	1,321,758
Massachusetts	0	0	614,828	0	614,828
Michigan	0	0	0	0	0
Minnesota	0	0	94,827	0	94,827
Mississippi	0	0	1,474	0	1,474
Missouri	0	0	236,161	0	236,161
Montana	0	0	24,719	0	24,719
Nebraska	0	0	102,768	0	102,768
Nevada	0	0	16,420	0	16,420
New Hampshire	0	0	298,348	0	298,348
New Jersey	0	0	167,534,233	0	167,534,233
New Mexico	0	0	190,075	0	190,075
New York	0	0	0	0	0
North Carolina	0	0	2,283,079	0	2,283,079
North Dakota	0	0	0	0	0
Ohio	0	0	23,967	0	23,967
Oklahoma	0	0	164,697	0	164,697
Oregon	0	0	11,233	0	11,233
Pennsylvania	0	0	8,965,706	0	8,965,706
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	377,479	0	377,479
South Carolina	0	0	1,187,652	0	1,187,652
South Dakota	0	0	0	0	0
Tennessee	0	0	1,497,545	0	1,497,545
Texas	0	0	467,218	0	467,218
Utah	0	0	16,815	0	16,815
Vermont	0	0	313,395	0	313,395
Virginia	0	0	47,605,451	0	47,605,451
Washington	0	0	122,469	0	122,469
West Virginia	0	0	3,692,672	0	3,692,672
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	299,031,652	0	299,031,652

Summary:	
GA Covered Obligations	407,317,732
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	777,208
Remaining Inforce estimate	298,254,445
Less:	
Estate/other distributions	109,063,288
Other adjustments	298,254,445
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	299,031,652
Per State breakdown	299,031,652

Assessments Called (Billed) or Refunded as of December 31, 2012							
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, 2013					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	4,380	0	238	0	4,618
Alaska	2,340	0	5	0	2,345
Arizona	536,408	268,269	15,831	0	820,509
Arkansas	657,945	6,692	4,014	0	668,651
California	0	0	0	0	0
Colorado	17,117	0	0	0	17,117
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	312,169	0	31,776	0	343,944
Georgia	0	0	0	0	0
Hawaii	42,055	2,317	197	0	44,569
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	7,204	0	1,972	0	9,176
Iowa	0	0	0	0	0
Kansas	42,714	3,297	17,233	0	63,244
Kentucky	0	0	0	0	0
Louisiana	(17,992)	0	0	0	(17,992)
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	8,071	0	1,043	0	9,114
Missouri	200,917	11,676	26,491	0	239,084
Montana	0	0	0	0	0
Nebraska	13,928	83	3,697	0	17,707
Nevada	13,092	6,052	684	0	19,829
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	106,733	4,099	28,058	0	138,890
New York	0	0	0	0	0
North Carolina	4,113,242	38,328	21,336	0	4,172,906
North Dakota	0	0	0	0	0
Ohio	25,395	0	9,652	0	35,047
Oklahoma	957,037	29,361	44,275	0	1,030,673
Oregon	34,467	0	2,340	0	36,807
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	251,847	0	18,970	0	270,817
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	175,288	52,420	185,919	0	413,627
Utah	28,501	978	921	0	30,401
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	21,241	3,900	4,453	0	29,594
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	(1,065)	(5)	(15)	0	(1,086)
Other	0	0	0	0	0
Total	7,553,034	427,467	419,089	0	8,399,590

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

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
50,000	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
2,000,093	0	0	0	0	0	0	0
43,585	0	0	0	0	0	0	0
3,864	0	0	0	0	0	0	0
1,085	481	0	0	3,915	1,831	0	0
59,780	0	0	0	17,765	0	0	0
3,600,000	123,750	0	0	0	0	0	0
0	5,272,500	0	111,000	0	166,500	0	0
195,526	77,092	0	0	1,247,265	491,854	0	0
105,000	0	0	0	0	0	0	0
50,139	0	10,343	0	11,516	0	0	0
30,000	0	0	0	0	0	0	0
6,139,072	5,473,823	10,343	111,000	1,280,461	660,185	0	0

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Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	292,196	3,162,530	(13,983)	3,440,743
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	1,472,918	27,571,944	(104,764)	28,940,098
Indiana	6,576	555,217	418	562,211
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	3,055	0	3,055
Tennessee	0	0	0	0
Texas	22,198	257,759	4	279,961
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	1,793,888	31,550,505	(118,325)	33,226,068

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

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	5,266,318	0	10,907	0	0	0
4,451,000	3,470,000	59,749,000	39,945,000	1,300,000	1,500,000	8,000,000	2,700,000
8,142	4,862	742,939	445,278	0	0	0	0
4,459,142	3,474,862	65,758,257	40,390,278	1,310,907	1,500,000	8,000,000	2,700,000

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

Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	757,689	196,427	0	954,117
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	425,662	110,351	0	536,013
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	99,654	25,835	0	125,489
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	10,905	2,827	0	13,733
Louisiana	2,654,111	688,066	2,098	3,344,275
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	10,170,212	2,632,455	64,450	12,867,117
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	4,894,021	1,268,753	0	6,162,773
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	100,513	26,058	0	126,571
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	(16,552)	(4,291)	0	(20,843)
South Dakota	0	0	0	0
Tennessee	3,954,804	1,025,265	8,813	4,988,882
Texas	1,335,546	363,730	0	1,699,276
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	24,386,567	6,335,475	75,360	30,797,402

Summary:	
GA Covered Obligations	55,014,949
Add:	
GA claims incurred directly	0
GA expenses incurred directly	870,237
NOLHGA expenses	913,688
Remaining Inforce estimate	0
Less:	
Estate/other distributions	5,725,000
Other adjustments	(7,993,993)
Ceding commissions/ policy enhancements	11,334,052
Other recoveries (litigation, estate distributions, etc.)	16,936,413
Adjusted GA Costs	30,797,402
Per State breakdown	30,797,402

Life	Assessments Called (Billed) or Refunded as of December 31, 2012				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	1,534,000	0	183,188	0	0	0	0	0
Arkansas	900,802	0	0	0	0	0	0	0
Georgia	183,899	0	15,255	403	0	0	0	0
Louisiana	2,113,595	0	4,148,464	0	0	0	0	0
Mississippi	11,860,647	0	4,785,032	0	0	0	3,735,647	0
Nebraska	16,000	0	4,090	0	0	0	0	0
North Carolina	4,275,000	0	225,000	0	0	0	0	0
Oklahoma	0	0	320,000	50,000	0	0	0	0
Tennessee	7,200,000	0	1,200,000	0	0	0	0	0
Texas	651,924	280,000	96,657	0	0	0	0	0
Total	28,735,867	280,000	10,977,686	50,403	0	0	3,735,647	0

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Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	(224,039)	0	317,792	93,752
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	147	0	(2,027)	(1,880)
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	1,382	0	92,876	94,258
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	30,111	0	3,468,454	3,498,565
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	33,941	33,941
Montana	0	0	1,321	1,321
Nebraska	0	0	19,329	19,329
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	2,576	0	(27,236)	(24,660)
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	3,969	3,969
Ohio	0	0	0	0
Oklahoma	(4,368)	0	356,400	352,032
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	5,936	5,936
Tennessee	0	0	0	0
Texas	193,209	0	9,561,439	9,754,648
Utah	0	0	18,613	18,613
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	(982)	0	13,850,807	13,849,825

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

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	25,000	0	0	0
3,959	0	0	0	4,945,041	0	0	0
8,000	4,500	0	0	792,000	445,500	0	0
58,755	11,987	0	0	11,692,213	2,385,440	0	0
70,714	16,487	0	0	17,454,254	2,830,940	0	0

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Estimated Net Costs as of September 30, 2013					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	39,492	0	39,492
Alaska	0	0	0	0	0
Arizona	0	0	46,695	0	46,695
Arkansas	11,473	0	1,860,840	0	1,872,313
California	0	0	0	0	0
Colorado	0	0	60,513	0	60,513
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	1,942,903	0	1,942,903
Hawaii	0	0	0	0	0
Idaho	0	0	2,893	0	2,893
Illinois	0	0	0	0	0
Indiana	0	0	10,965,531	0	10,965,531
Iowa	0	0	106,365	0	106,365
Kansas	0	0	998,046	0	998,046
Kentucky	0	0	169,397	0	169,397
Louisiana	0	0	23,709	0	23,709
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	5,095	0	5,095
Missouri	0	0	2,977,645	0	2,977,645
Montana	0	0	0	0	0
Nebraska	0	0	2,631,158	0	2,631,158
Nevada	(3,991)	0	3,434,781	0	3,430,790
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	(99,500)	0	(99,500)
New York	0	0	0	0	0
North Carolina	0	0	(24,888)	0	(24,888)
North Dakota	0	0	683	0	683
Ohio	0	0	2,061,564	0	2,061,564
Oklahoma	0	0	51,314	0	51,314
Oregon	0	0	10,404	0	10,404
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	(109,823)	0	(109,823)
South Dakota	0	0	8,827	0	8,827
Tennessee	5,736	0	1,654,734	0	1,660,471
Texas	0	0	177,281	0	177,281
Utah	0	0	59,731	0	59,731
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	60,097	0	60,097
Other	0	0	2,191	0	2,191
Total	13,218	0	29,117,678	0	29,130,897

Summary:	
GA Covered Obligations	51,277,704
Add:	
GA claims incurred directly	51,277,704
GA expenses incurred directly	1,055,444
NOLHGA expenses	908,705
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	51,277,704
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	24,110,956
Adjusted GA Costs	29,130,897
Per State breakdown	29,130,897

Assessments Called (Billed) or Refunded as of December 31, 2012								
Life	Allocated Annuity		A&H		Unallocated Annuity			
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
	0	0	0	0	3,284,134	0	0	0
	0	0	0	0	106,857	0	0	0
	0	0	0	0	13,000	0	0	0
	0	0	0	0	17,500,000	0	0	0
	0	0	0	0	1,150,000	0	0	0
	0	0	0	0	10,000,000	0	0	0
	0	0	0	0	150,000	0	0	0
	0	0	0	0	2,500,000	0	0	0
	0	0	0	0	34,703,991	0	0	0

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Estimated Net Costs as of September 30, 2013					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	23,656,558	0	22,923	0	23,679,481
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	706,011	0	(145)	0	705,866
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	24,362,569	0	22,778	0	24,385,347

Summary:	
GA Covered Obligations	27,435,176
Add:	
GA claims incurred directly	2,862,932
GA expenses incurred directly	1,555,962
NOLHGA expenses	0
Remaining Inforce estimate	24,466,453
Less:	
Estate/other distributions	0
Other adjustments	27,435,176
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	4,500,000
Adjusted GA Costs	24,385,347
Per State breakdown	24,385,347

Assessments Called (Billed) or Refunded as of December 31, 2012							
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, 2013					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	8,092	0	8,092
Alaska	0	0	(3,088)	0	(3,088)
Arizona	0	0	65,648	0	65,648
Arkansas	0	0	22,854	0	22,854
California	0	0	640,884	0	640,884
Colorado	0	0	7,735	0	7,735
Connecticut	0	0	(8,903)	0	(8,903)
Delaware	0	0	(77,217)	0	(77,217)
Dist. of Columbia	0	0	(8,621)	0	(8,621)
Florida	0	0	270,584	0	270,584
Georgia	0	0	(159,458)	0	(159,458)
Hawaii	0	0	(88,847)	0	(88,847)
Idaho	0	0	(16,904)	0	(16,904)
Illinois	0	0	(189,820)	0	(189,820)
Indiana	0	0	(71,859)	0	(71,859)
Iowa	0	0	(33,679)	0	(33,679)
Kansas	0	0	311,042	0	311,042
Kentucky	0	0	20,805	0	20,805
Louisiana	0	0	(59,846)	0	(59,846)
Maine	0	0	(6,191)	0	(6,191)
Maryland	0	0	(547)	0	(547)
Massachusetts	0	0	8,460	0	8,460
Michigan	10,961	0	(263,476)	0	(252,515)
Minnesota	0	0	(27,279)	0	(27,279)
Mississippi	0	0	42,489	0	42,489
Missouri	0	0	37,689	0	37,689
Montana	0	0	(9,792)	0	(9,792)
Nebraska	0	0	(15,423)	0	(15,423)
Nevada	0	0	18,475	0	18,475
New Hampshire	0	0	(5,546)	0	(5,546)
New Jersey	0	0	(49,928)	0	(49,928)
New Mexico	0	0	(110,124)	0	(110,124)
New York	0	0	(143,440)	0	(143,440)
North Carolina	0	0	49,970	0	49,970
North Dakota	0	0	1,032	0	1,032
Ohio	0	0	(14,758)	0	(14,758)
Oklahoma	0	0	27,100	0	27,100
Oregon	0	0	25,326	0	25,326
Pennsylvania	0	0	11,981	0	11,981
Puerto Rico	0	0	(7,497)	0	(7,497)
Rhode Island	0	0	(3,858)	0	(3,858)
South Carolina	4,801	0	71,701	0	76,502
South Dakota	0	0	(20,438)	0	(20,438)
Tennessee	0	0	80,610	0	80,610
Texas	0	0	98,848	0	98,848
Utah	0	0	(27,279)	0	(27,279)
Vermont	0	0	2,494	0	2,494
Virginia	0	0	(104,397)	0	(104,397)
Washington	0	0	8,139	0	8,139
West Virginia	0	0	(30,197)	0	(30,197)
Wisconsin	0	0	(199,485)	0	(199,485)
Wyoming	0	0	(19,697)	0	(19,697)
Other	1	0	13,407	0	13,408
Total	15,763	0	67,774	0	83,537

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

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	25,000	20,000	0	0
0	0	0	0	0	0	0	0
0	0	0	0	822,261	0	0	0
0	0	0	0	4,000,000	3,125,000	0	0
0	0	0	0	768,000	777,442	0	0
0	0	0	0	375,000	0	0	0
500,000	600,000	100,000	50,000	4,000,000	4,350,000	0	0
0	0	0	0	1,899,405	0	0	0
8,479	0	0	0	893,521	0	0	0
0	0	0	0	300,000	0	0	0
0	0	0	0	120,000	0	0	0
0	0	0	0	759,000	0	0	0
0	0	0	0	75,000	0	0	0
190,000	0	0	0	310,000	0	0	0
40,000	42,800	0	0	1,960,000	2,032,200	0	0
50,085	42,523	0	0	2,548,542	2,160,728	0	0
0	0	0	0	150,000	0	0	0
5,000	1,948	0	0	320,000	0	0	0
0	0	0	0	200,000	190,535	0	0
0	0	0	0	0	671,547	0	0
0	0	0	0	30,000	34,679	0	0
793,564	687,271	100,000	50,000	19,664,517	13,362,131	0	0

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Estimated Net Costs as of September 30, 2013					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	756	348,309	0	0	349,065
Alaska	0	0	0	0	0
Arizona	0	329,005	0	0	329,005
Arkansas	0	18,632	0	0	18,632
California	0	0	0	0	0
Colorado	0	160,850	0	0	160,850
Connecticut	0	0	0	0	0
Delaware	0	44,348	0	0	44,348
Dist. of Columbia	0	0	0	0	0
Florida	41,970	6,292,942	0	0	6,334,912
Georgia	130	633,001	0	0	633,130
Hawaii	0	0	0	0	0
Idaho	0	4,673	0	0	4,673
Illinois	0	0	0	0	0
Indiana	0	314,959	0	0	314,959
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	232	273,681	0	0	273,913
Louisiana	0	149,730	0	0	149,730
Maine	0	0	0	0	0
Maryland	0	240,736	0	0	240,736
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	80,118	0	0	80,118
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	20,598	0	0	20,598
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	38,501	0	0	38,501
New York	0	0	0	0	0
North Carolina	449	1,014,082	0	0	1,014,531
North Dakota	0	0	0	0	0
Ohio	2,049	2,669,066	0	0	2,671,114
Oklahoma	0	257,590	0	0	257,590
Oregon	0	5,619	0	0	5,619
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	2,238	61,272	0	0	63,510
South Dakota	0	0	0	0	0
Tennessee	0	122,256	0	0	122,256
Texas	0	2,700,177	0	0	2,700,177
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	708	381,863	0	0	382,570
Washington	0	4,231	0	0	4,231
West Virginia	92	107,237	0	0	107,329
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	48,622	16,273,478	0	0	16,322,100

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

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	0	0	146,693	0	0	0	0
	30,189	0	0	0	0	0	0
	0	0	90,000	0	0	0	0
	0	0	7,300,000	0	0	0	0
	2,974	0	757,110	5,197	0	0	0
	0	0	8,000	0	0	0	0
	0	0	350,000	0	0	0	0
	0	0	245,000	0	0	0	0
	0	0	375,000	0	0	0	0
	0	0	69,889	0	0	0	0
	0	0	1,300,000	350,000	0	0	0
	0	0	3,200,000	0	0	0	0
	0	0	6,200	60,000	0	0	0
	306,204	49,490	2,944,373	475,886	0	0	0
	1,300	0	456,000	0	0	0	0
	0	0	0	147,404	0	0	0
	340,667	49,490	17,248,265	1,038,487	0	0	0

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Estimated Net Costs as of September 30, 2013				
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, 2012							
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, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	5	0	5
Alaska	0	1	0	1
Arizona	0	19	(0)	19
Arkansas	0	4	(0)	7
California	0	83	0	84
Colorado	16	19	0	36
Connecticut	0	107	(0)	225
Delaware	0	2	0	2
Dist. of Columbia	0	75	0	75
Florida	33	101	(0)	134
Georgia	85	1,398	0	1,915
Hawaii	0	2	0	2
Idaho	0	1	0	1
Illinois	0	136	(0)	2,044
Indiana	78	27	0	152
Iowa	0	2	(0)	23
Kansas	0	3	0	3
Kentucky	22	4	0	26
Louisiana	0	5	0	5
Maine	0	9	0	9
Maryland	(0)	22	0	506
Massachusetts	0	45	0	46
Michigan	0	16	0	1,835
Minnesota	0	5	0	477
Mississippi	0	3	(0)	81
Missouri	0	6	(0)	6
Montana	0	3	0	3
Nebraska	0	1	(0)	1
Nevada	0	1	0	1
New Hampshire	0	15	0	15
New Jersey	(1)	31	0	791
New Mexico	0	2	0	2
New York	(0)	0	0	(0)
North Carolina	188	33	0	856
North Dakota	0	0	0	0
Ohio	246	56	0	275
Oklahoma	0	9	(0)	9
Oregon	0	14	0	14
Pennsylvania	1	62	0	2,079
Puerto Rico	0	7	0	7
Rhode Island	0	9	0	9
South Carolina	46	9	0	55
South Dakota	0	0	0	0
Tennessee	1	7	(0)	8
Texas	145	28	0	442
Utah	0	3	0	239
Vermont	0	1	0	1
Virginia	117	19	(0)	137
Washington	0	24	0	178
West Virginia	0	1	(0)	1
Wisconsin	29	20	(0)	49
Wyoming	0	1	(0)	1
Other	0	0	(0)	(0)
Total	1,008	2,456	(0)	10,354

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

Assessments Called (Billed) or Refunded as of December 31, 2012							
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
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
0	0	500,000	500,000	0	0	0	0
0	0	350,000	0	0	0	23,108,333	24,800,000
0	0	0	0	0	0	5,700,000	0
0	0	630,730	0	0	0	0	0
0	0	0	0	0	0	10,000,000	11,255,081
0	0	10,000,000	11,400,000	0	0	0	0
0	0	400,000	0	0	0	3,100,000	0
47,000	23,000	44,000	22,000	9,000	5,000	0	0
0	0	0	0	0	0	32,905,625	0
0	0	35,000	0	0	0	0	0
4,755,103	5,296,700	471,044	524,695	574,882	640,360	0	0
5,025,000	5,196,038	3,758,000	3,886,064	0	0	3,050,000	4,549,252
19,000	0	13,000	0	1,200	0	0	0
100,000	50,733	150,000	210,019	200,000	201,730	4,800,000	5,000,000
11,306,785	10,875,478	44,055,596	26,201,957	895,082	960,837	108,553,958	71,103,889

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Estimated Net Costs as of September 30, 2013					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	813,581	150,895	15,292	0	979,768
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	68,033	0	243	0	68,277
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	1,467,945	0	0	0	1,467,945
Indiana	876,935	0	156	0	877,091
Iowa	61,415	0	16	0	61,431
Kansas	0	0	0	0	0
Kentucky	1,208,342	0	1,352	0	1,209,694
Louisiana	415,099	0	573	0	415,673
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	90,393	0	691	0	91,084
Minnesota	0	0	0	0	0
Mississippi	22,054	0	6,125	0	28,178
Missouri	139,615	0	0	0	139,615
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	822,416	0	16	0	822,432
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	101	0	0	0	101
West Virginia	0	0	0	0	0
Wisconsin	2,691,626	0	0	0	2,691,626
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	8,677,557	150,895	24,464	0	8,852,916

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

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
2,000,000	0	1,401,485	0	120,000	0	0	0
2,000,000	685,800	0	0	0	0	0	0
997,214	0	0	0	0	0	0	0
1,404,695	355,472	0	0	0	0	0	0
570,000	0	0	0	2,000	0	0	0
1,000,000	0	0	0	0	0	0	0
3,300,000	0	0	0	0	0	0	0
11,271,909	1,041,272	1,401,485	0	122,000	0	0	0

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Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	10,751	40,471	0	51,221
Alaska	1,231	21,178	8,206	30,615
Arizona	12,355	267,034	0	279,389
Arkansas	28,003	21,662	0	49,665
California	91,935	781,781	1,457,481	2,331,197
Colorado	11,648	46,484	116,820	174,952
Connecticut	0	0	0	0
Delaware	245,173	2,636,976	1,430,346	4,312,495
Dist. of Columbia	1,675	36,741	0	38,416
Florida	55,720	397,113	0	452,833
Georgia	20,606	59,754	78,293	158,653
Hawaii	0	0	0	0
Idaho	8,571	71,839	943	81,354
Illinois	10,602	255,430	120,933	386,965
Indiana	10,917	85,796	95,396	192,108
Iowa	1,961	66,702	2,361	71,024
Kansas	0	0	0	0
Kentucky	8,921	49,498	53,835	112,253
Louisiana	5,094	26,332	0	31,427
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	18,271	457,646	172,486	648,403
Minnesota	8,166	152,127	225,264	385,557
Mississippi	2,454	5,241	90,081	97,776
Missouri	10,363	153,990	46,786	211,138
Montana	1,338	21,081	25,058	47,478
Nebraska	3,020	73,322	0	76,342
Nevada	3,147	57,787	0	60,934
New Hampshire	3,047	2,802	147,214	153,062
New Jersey	0	0	0	0
New Mexico	7,226	11,539	66,553	85,318
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	1,927	(37)	0	1,890
Ohio	8,103	79,756	80,720	168,579
Oklahoma	5,252	62,792	172,069	240,113
Oregon	6,043	106,135	41,953	154,131
Pennsylvania	15,938	445,041	151,439	612,418
Puerto Rico	0	0	0	0
Rhode Island	3,351	21,748	0	25,099
South Carolina	16,137	40,604	16,478	73,218
South Dakota	1,787	141,390	0	143,177
Tennessee	0	0	0	0
Texas	37,772	488,159	665,577	1,191,509
Utah	1,731	10,286	864	12,881
Vermont	724	8,493	0	9,216
Virginia	366,744	344,315	8,123	719,182
Washington	58,430	532,833	103,301	694,564
West Virginia	3,450	66,201	106,077	175,728
Wisconsin	6,904	229,862	49,645	286,411
Wyoming	444	29,745	34,126	64,315
Other	0	0	0	0
Total	1,116,933	8,407,647	5,568,428	15,093,008

Summary:	
GA Covered Obligations	17,669,767
Add:	
GA claims incurred directly	9,335,961
GA expenses incurred directly	1,230,968
NOLHGA expenses	1,279,382
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	9,387,292
Ceding commissions/ policy enhancements	(125,003)
Other recoveries (litigation, estate distributions, etc.)	5,160,780
Adjusted GA Costs	15,093,008
Per State breakdown	15,093,008

Life	Assessments Called (Billed) or Refunded as of December 31, 2012						Unallocated Annuity	
	Allocated Annuity		A&H		Unallocated Annuity		Assessments Called (i.e. Billed)	Assessments Refunded
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded		
Alabama	41,000	0	16,288	0	4,000	0	0	0
Alaska	3,200	0	27,000	0	12,400	0	40	4
Arizona	14,519	0	147,070	0	36,314	0	0	0
Arkansas	0	0	0	0	96,472	0	0	0
California	96,300	0	1,091,400	275,000	2,022,300	400,000	0	0
Colorado	0	0	0	0	2,000,000	1,884,084	0	0
Connecticut	148,000	0	1,702,000	0	1,850,000	0	0	0
Delaware	100,000	102,326	31,672	0	600,000	232,606	0	0
Dist. of Columbia	107,000	0	252,000	0	750,000	0	0	0
Florida	25,000	0	0	0	0	64,528	0	0
Georgia	5,200	0	44,000	0	60,800	0	0	0
Hawaii	55,000	0	300,000	0	295,000	0	0	0
Idaho	26,779	0	76,788	0	82,494	0	0	0
Illinois	0	0	0	0	180,000	0	0	0
Indiana	0	0	0	0	0	0	0	0
Iowa	10,500	0	210,000	0	85,000	0	0	0
Kansas	12,150	0	122,850	0	0	0	0	0
Kentucky	0	0	0	0	50,000	0	0	0
Louisiana	16,650	0	17,218	0	3,700	0	0	0
Maine	4,600	0	78,800	0	39,600	0	0	0
Maryland	0	0	0	0	210,000	0	0	0
Massachusetts	0	0	0	0	59,981	0	0	0
Michigan	10,000	0	70,000	0	150,000	0	0	0
Minnesota	98,000	0	7,000	0	245,000	0	0	0
Mississippi	3,400	0	11,900	0	18,700	0	0	0
Missouri	0	0	0	0	102,492	0	0	0
Montana	19,461	2,042	2,706	276	1,740,990	181,652	0	0
Nebraska	3,290	0	20,210	0	0	0	0	0
Nevada	61,755	0	393,791	0	930,387	450,000	0	0
New Hampshire	0	0	350,000	0	200,000	0	0	0
New Jersey	7,080	153,687	6,360	261	386,560	399,081	0	0
New Mexico	0	0	300,000	0	0	0	0	0
New York	0	0	0	0	0	0	0	0
North Carolina	868,884	258,055	5,279,053	275,537	12,212,190	3,611,951	40	4

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Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	24,810	0	24,810
Alaska	0	0	0	0
Arizona	0	4,109,900	0	4,109,900
Arkansas	0	515,358	0	515,358
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	10,857	0	10,857
Dist. of Columbia	0	0	0	0
Florida	0	178,748	0	178,748
Georgia	0	(1,832)	0	(1,832)
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	1,523,790	0	1,523,790
Indiana	0	74,994	0	74,994
Iowa	0	13,325	0	13,325
Kansas	0	58,229	0	58,229
Kentucky	0	96,960	0	96,960
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	66,786	0	66,786
Massachusetts	0	1,119	0	1,119
Michigan	0	45,590	0	45,590
Minnesota	0	15,624	0	15,624
Mississippi	0	48,556	0	48,556
Missouri	0	407,374	0	407,374
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	21,490	0	21,490
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	0	1,267	0	1,267
North Dakota	0	60,820	0	60,820
Ohio	0	112,509	0	112,509
Oklahoma	0	248,144	0	248,144
Oregon	0	97,876	0	97,876
Pennsylvania	0	3,874,804	0	3,874,804
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	23,006	0	23,006
Tennessee	0	129,914	0	129,914
Texas	0	163,184	0	163,184
Utah	0	14,642	0	14,642
Vermont	0	0	0	0
Virginia	0	9,374	0	9,374
Washington	0	59,490	0	59,490
West Virginia	0	(37,368)	0	(37,368)
Wisconsin	0	125,152	0	125,152
Wyoming	0	0	0	0
Other	0	0	0	0
Total	0	12,094,494	0	12,094,494

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

Life	Assessments Called (Billed) or Refunded as of December 31, 2012						Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	0	0	0	0	11,693,421	0	0	0
	27,819	0	0	0	0	0	0	0
	0	0	15,000	0	25,000	0	0	0
	0	0	3,000,000	1,395,000	0	0	0	0
	0	0	24,520	0	0	0	0	0
	0	0	1,000,000					
	130,963	0	0	0	0	0	0	0
	0	0	56,000	0	0	0	0	0
	297	0	0	0	4,703	0	0	0
	0	0	1,449,393	0	0	0	0	0
	0	0	35,100	0	0	0	0	0
	0	0	146,270	0	0	0	0	0
	0	0	602,500	150,000	0	0	0	0
	0	0	25,712	0	0	0	0	0
	0	0	325,000	0	0	0	0	0
	17,723	238	0	0	280,946	3,768	0	0
	0	0	28,000	0	0	0	0	0
	0	0	100,000	0	0	0	0	0
	0	0	0	0	0	82,075	0	0
	0	0	150,000	0	0	0	0	0
	176,802	238	5,957,495	1,545,000	12,004,070	85,843	0	0

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Estimated Net Costs as of September 30, 2013					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	11,195,211	3,128,666	0	0	14,323,877
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	11,195,211	3,128,666	0	0	14,323,877

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

Assessments Called (Billed) or Refunded as of December 31, 2012							
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, 2013					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	11,731,696	21,876,741	0	0	33,608,437
Alaska	547,514	5,731,556	0	0	6,279,070
Arizona	18,631,949	24,030,083	0	0	42,662,032
Arkansas	10,598,740	6,195,064	0	52,257	16,846,061
California	274,650,666	452,929,329	0	0	727,579,995
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	4,022,703	4,154,330	0	101,460	8,278,493
Dist. of Columbia	0	0	0	0	0
Florida	98,879,806	106,665,793	0	0	205,545,598
Georgia	26,357,079	24,415,741	0	2,276,587	53,049,407
Hawaii	26,557,320	17,127,514	0	0	43,684,834
Idaho	7,798,707	8,307,810	0	0	16,106,517
Illinois	75,372,599	106,899,077	0	6,406,062	188,677,738
Indiana	14,631,752	27,288,542	0	13,021	41,933,314
Iowa	12,762,809	21,635,436	0	39,957	34,438,201
Kansas	24,421,596	10,785,884	0	0	35,207,480
Kentucky	12,970,898	22,829,135	0	0	35,800,033
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	18,232,214	20,533,789	0	5,594,281	44,360,284
Massachusetts	41,813,474	43,063,333	0	0	84,876,808
Michigan	(1,294)	0	0	(84,470)	(85,764)
Minnesota	14,138,213	35,398,315	0	10,369	49,546,897
Mississippi	19,154,590	5,710,876	0	93,755	24,959,221
Missouri	57,127,228	25,975,101	0	0	83,102,329
Montana	3,597,437	3,705,264	0	0	7,302,701
Nebraska	10,283,725	6,884,508	0	0	17,168,232
Nevada	12,381,854	7,182,821	0	0	19,564,674
New Hampshire	0	0	0	0	0
New Jersey	20,305,196	51,983,255	0	1,118,118	73,406,569
New Mexico	4,596,209	8,111,461	0	0	12,707,670
New York	0	0	0	0	0
North Carolina	30,829,369	68,006,359	0	0	98,835,728
North Dakota	3,332,170	5,074,090	0	28,896	8,435,155
Ohio	28,666,996	37,541,281	0	1,829,962	68,038,239
Oklahoma	10,726,427	18,623,987	0	0	29,350,414
Oregon	15,407,185	17,429,742	0	0	32,836,928
Pennsylvania	45,573,989	169,863,537	0	0	215,437,526
Puerto Rico	651,573	518,017	0	0	1,169,590
Rhode Island	3,180,941	22,015,715	0	0	25,196,656
South Carolina	17,158,785	22,107,957	0	0	39,266,743
South Dakota	6,714,959	2,850,213	0	0	9,565,172
Tennessee	24,136,274	15,864,272	0	0	40,000,546
Texas	107,721,278	134,431,942	0	11,605,841	253,759,061
Utah	8,527,523	6,932,345	0	241,708	15,701,576
Vermont	0	0	0	0	0
Virginia	10,297,584	19,937,015	0	0	30,234,599
Washington	33,502,412	59,025,775	0	2,166,597	94,694,784
West Virginia	1,845,729	3,593,564	0	0	5,439,293
Wisconsin	14,518,446	51,115,805	0	79,687	65,713,938
Wyoming	3,041,951	3,577,340	0	0	6,619,290
Other	0	0	0	0	0
Total	1,187,398,270	1,727,929,712	0	31,574,089	2,946,902,071

Summary:	
GA Covered Obligations	5,685,962,584
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	59,505,572
Remaining Inforce estimate	39,036,362
Less:	
Estate/other distributions	2,380,406,620
Other adjustments	333,051,357
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	124,144,470
Adjusted GA Costs	2,946,902,071
Per State breakdown	2,946,902,071

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
9,940,029	0	30,931,066	0	0	0	0	0
1,345,741	0	4,826,029	0	0	0	2,422,325	0
31,372,236	0	24,082,717	0	0	0	0	0
14,808,588	0	0	0	0	0	0	0
233,293,661	0	359,401,833	0	0	0	0	0
170,383	0	82,023	0	0	0	0	0
GA claims incurred directly	3,589,600	2,732,400	0	0	0	0	0
GA expenses incurred directly	0	0	0	0	0	0	0
NOLHGA expenses	87,789,821	73,201,598	0	0	0	0	0
Remaining Inforce estimate	28,136,713	21,179,159	(1,836)	0	0	2,823,555	(30,473)
	17,380,590	18,866,415	4,340,797	0	0	0	0
Less:	5,900,065	5,870,051	0	0	0	0	0
Estate/other distributions	95,382,738	85,736,147	28,000,000	0	0	31,410,410	20,700,000
Other adjustments	4,229,436	11,393,625	4,999,960	0	0	0	0
Ceding commissions/ policy enhancements	9,282,570	13,042,799	0	0	0	0	0
Other recoveries (litigation, estate distributions, etc.)	21,735,000	8,915,000	0	0	0	0	0
	14,222,783	500,000	21,088,959	0	0	0	0
Adjusted GA Costs	25,969,000	15,441,000	0	0	0	0	0
Per State breakdown	34,790,000	26,640,000	0	0	0	0	0
	10,500,000	66,672,000	11,009,268	0	0	0	0
	13,331,639	3,571,718	0	0	0	46,643	0
	41,425,043	16,458,673	0	0	0	0	0
	2,454,678	2,585,676	0	0	0	0	0
	5,041,500	4,885,766	0	0	0	0	0
	8,682,027	4,989,049	0	0	0	0	0
	24,685,487	42,456,463	0	0	0	1,200,000	0
	2,300,000	5,048,618	0	0	0	0	0
	27,666,417	64,333,583	0	0	0	0	0
	1,520,309	1,893,127	0	0	0	37,848	0
	16,675,000	19,400,000	0	0	0	1,625,000	0
	11,117,110	16,908,490	0	0	0	0	0
	11,282,594	15,986,796	0	0	0	0	0
	18,000,000	137,986,288	0	0	0	0	0
	541,527	387,497	0	0	0	0	0
	2,232,365	16,157,942	0	0	0	0	0
	13,861,881	16,058,421	0	0	0	0	0
	3,926,959	1,513,163	0	0	0	0	0
	14,750,000	12,050,000	0	0	0	0	0
	125,470,495	63,667,619	0	0	0	0	0
	7,650,200	5,764,275	0	590,625	0	0	0
	10,539,476	10,914,000	2,613,992	0	0	0	0
	35,361,000	40,598,000	0	0	0	2,800,000	0
	1,598,287	3,529,868	980	0	0	0	0
	13,800,000	42,947,843	0	0	0	0	0
	2,335,209	2,758,197	0	0	0	0	0
Total	1,066,088,157	500,000	1,342,953,893	50,963,161	590,625	42,365,781	20,669,527

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Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	48,467	0	48,467
Alaska	0	73,910	0	73,910
Arizona	0	1,497,630	0	1,497,630
Arkansas	0	3,090,728	0	3,090,728
California	0	20,908,823	0	20,908,823
Colorado	0	2,015,916	0	2,015,916
Connecticut	0	25,146,533	0	25,146,533
Delaware	0	2,892,126	0	2,892,126
Dist. of Columbia	0	7,019	0	7,019
Florida	0	324,228	0	324,228
Georgia	0	4,492,105	0	4,492,105
Hawaii	0	520,639	0	520,639
Idaho	0	323,235	0	323,235
Illinois	0	22,312,926	0	22,312,926
Indiana	0	1,308,580	0	1,308,580
Iowa	0	4,030,314	0	4,030,314
Kansas	0	19,586	0	19,586
Kentucky	0	1,141,920	0	1,141,920
Louisiana	0	7,407	0	7,407
Maine	0	1,360,364	0	1,360,364
Maryland	0	5,999,673	0	5,999,673
Massachusetts	0	66,255	0	66,255
Michigan	0	12,462,841	0	12,462,841
Minnesota	0	4,065,621	0	4,065,621
Mississippi	0	665,905	0	665,905
Missouri	0	25,270	0	25,270
Montana	0	787,381	0	787,381
Nebraska	0	583,369	0	583,369
Nevada	0	278,947	0	278,947
New Hampshire	0	1,903,007	0	1,903,007
New Jersey	0	55,463,519	0	55,463,519
New Mexico	0	370,397	0	370,397
New York	0	497,150,624	0	497,150,624
North Carolina	0	20,149,481	0	20,149,481
North Dakota	0	2,469	0	2,469
Ohio	0	5,267,757	0	5,267,757
Oklahoma	0	265,908	0	265,908
Oregon	0	37,654	0	37,654
Pennsylvania	0	46,481,675	0	46,481,675
Puerto Rico	0	48,357	0	48,357
Rhode Island	0	4,735,577	0	4,735,577
South Carolina	0	993,082	0	993,082
South Dakota	0	835,156	0	835,156
Tennessee	0	1,727,201	0	1,727,201
Texas	0	260,744	0	260,744
Utah	0	720,244	0	720,244
Vermont	0	970,214	0	970,214
Virginia	0	2,697,064	0	2,697,064
Washington	0	5,391,547	0	5,391,547
West Virginia	0	2,062,626	0	2,062,626
Wisconsin	0	108,209	0	108,209
Wyoming	0	388,592	0	388,592
Other	0	0	0	0
Total	0	764,488,821	0	764,488,821

Summary:	
GA Covered Obligations	1,028,253,568
Add:	
GA claims incurred directly	0
GA expenses incurred directly	11,849,872
NOLHGA expenses	22,578,915
Remaining Inforce estimate	0
Less:	
Estate/other distributions	298,193,535
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	764,488,821
Per State breakdown	764,488,821

NOTE: Costs incurred for the following states represent expenses allocated early in the case. These states do NOT provide coverage for this insolvency.
AL, DC, FL, KS, LA, MA, MO, OR, PR, TX, WI

Life	Assessments Called (Billed) or Refunded as of December 31, 2012							
	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
4,999,627	0	0	0	0	0	0	0	0
0	0	1,000,000	0	0	0	0	0	0
4,999,627	0	1,000,000	0	0	0	0	0	0

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Estimated Net Costs as of September 30, 2013					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	24,943,759	0	0	0	24,943,759
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	24,943,759	0	0	0	24,943,759

Summary:	
GA Covered Obligations	26,260,815
Add:	
GA claims incurred directly	0
GA expenses incurred directly	388,973
NOLHGA expenses	770,289
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	24,943,759
Per State breakdown	24,943,759

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
13,800,320	0	4,950,590	0	0	0	1,518,800	0
13,800,320	0	4,950,590	0	0	0	1,518,800	0

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Estimated Net Costs as of September 30, 2013					
	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	4,710,883	4,465,010	0	0	9,175,893
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	4,710,883	4,465,010	0	0	9,175,893

Summary:	
GA Covered Obligations	8,850,514
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	325,379
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	9,175,893
Per State breakdown	9,175,893

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
7,965,000	3,015,000	885,000	335,000	0	0	0	0
7,965,000	3,015,000	885,000	335,000	0	0	0	0

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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, 2013				
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	11,499,999
Add:	
GA claims incurred directly	11,499,999
GA expenses incurred directly	0
NOLHGA expenses	2,924,223
Remaining Inforce estimate	0
77	18,893
Less:	
Estate/other distributions	0
Other adjustments	11,499,999
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	14,424,222
Per State breakdown	14,424,222

Life	Assessments Called (Billed) or Refunded as of December 31, 2012						Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
4,005	30	6,000	20	5	0	0	0	
36,125	0	0	0	0	0	0	0	
205,036	0	314,964	0	0	0	0	0	
210,000	0	0	0	0	0	0	0	
77	0	1,692	0	73	0	0	0	
80,000	0	895,000	0	5,000	0	35,000	0	
286,000	0	814,000	0	0	0	0	0	
49,965	0	349,994	0	0	0	0	0	
12,800	0	147,200	0	0	0	0	0	
5,500	0	44,500	0	0	0	0	0	
0	0	0	0	325,000	0	0	0	
0	0	75,000	0	0	0	0	0	
889,508	30	2,648,350	20	330,078	0	35,000	0	

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Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	21,136	38	0	21,175
Alaska	0	0	0	0
Arizona	12,057	63	0	12,119
Arkansas	4,647	38	0	4,685
California	92,842	3,206	0	96,048
Colorado	18,135	2,836	0	20,971
Connecticut	12,481	121	0	12,603
Delaware	10,345	758	0	11,103
Dist. of Columbia	5,249	489	0	5,738
Florida	86,504	7,511	0	94,015
Georgia	17,433	477	0	19,101
Hawaii	0	0	0	0
Idaho	443	0	0	443
Illinois	75,462	6,502	0	82,324
Indiana	9,874	1,874	0	11,748
Iowa	1,413	176	0	1,589
Kansas	4,528	10	0	4,538
Kentucky	24,447	3,396	0	27,843
Louisiana	1,942	0	0	1,942
Maine	6,496	5,134	0	11,630
Maryland	29,965	691	0	30,656
Massachusetts	69,426	2,569	0	71,995
Michigan	20,006	1,480	0	22,232
Minnesota	5,193	69	0	5,261
Mississippi	1,716	0	0	1,716
Missouri	7,442	269	0	7,711
Montana	582	0	0	582
Nebraska	1,381	0	0	1,381
Nevada	1,892	0	0	1,892
New Hampshire	9,381	285	0	9,666
New Jersey	75,983	4,972	0	83,585
New Mexico	1,093	0	0	1,093
New York	65,879	8,216	0	76,713
North Carolina	27,958	24,421	0	55,736
North Dakota	148	0	0	148
Ohio	39,417	429	0	43,534
Oklahoma	3,194	6	0	3,200
Oregon	3,509	0	0	3,509
Pennsylvania	213,843	22,074	0	249,318
Puerto Rico	0	0	0	0
Rhode Island	9,437	208	0	9,645
South Carolina	14,199	275	0	14,474
South Dakota	172	0	0	172
Tennessee	55,550	10,533	0	66,083
Texas	22,309	277	0	22,586
Utah	718	0	0	718
Vermont	1,421	0	0	1,421
Virginia	25,027	1,387	0	26,414
Washington	10,808	2,981	0	13,789
West Virginia	3,280	0	0	3,280
Wisconsin	4,362	49	0	4,410
Wyoming	0	0	0	0
Other	0	0	0	0
Total	1,130,723	113,819	0	1,272,532

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

Life	Assessments Called (Billed) or Refunded as of December 31, 2012						Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	4,523	0	0	0	0	0	0	0
	2,326	0	3,076	0	0	0	0	0
	34,200	0	800	0	0	0	0	0
	41,049	0	3,876	0	0	0	0	0

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Estimated Net Costs as of September 30, 2013				
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, 2012						Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	337	4,800	40	0	10	0	0	0
	5,587	0	0	0	0	0	0	0
	106,000	0	210,000	0	0	0	0	0
	0	12,871	0	2,463	0	0	0	0
	300,000	0	0	0	0	0	0	0
	200,000	0	502,555	0	0	0	0	0
	611,924	17,671	712,595	2,463	10	0	0	0

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Estimated Net Costs as of September 30, 2013					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	38,191	0	38,191
Alaska	0	0	0	0	0
Arizona	0	0	7,194	0	7,194
Arkansas	0	0	282	0	282
California	0	0	0	0	0
Colorado	0	0	1,412	0	1,412
Connecticut	0	0	0	0	0
Delaware	0	0	798	0	798
Dist. of Columbia	0	0	0	0	0
Florida	0	0	112,633	0	112,633
Georgia	0	0	20,641	0	20,641
Hawaii	0	0	0	0	0
Idaho	0	0	3,443	0	3,443
Illinois	0	0	0	0	0
Indiana	0	0	8,376	0	8,376
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	1,158	0	1,158
Louisiana	0	0	14,997	0	14,997
Maine	0	0	0	0	0
Maryland	0	0	(1,321)	0	(1,321)
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	2,594	0	2,594
Missouri	0	0	0	0	0
Montana	0	0	897	0	897
Nebraska	0	0	170	0	170
Nevada	0	0	461	0	461
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	2,954	0	2,954
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	324	0	324
Ohio	0	0	1,160	0	1,160
Oklahoma	0	0	1,001	0	1,001
Oregon	0	0	1,408	0	1,408
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	844	0	844
South Dakota	0	0	0	0	0
Tennessee	0	0	1,229	0	1,229
Texas	0	0	6,188	0	6,188
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	619	0	619
Other	0	0	0	0	0
Total	0	0	227,653	0	227,653

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

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
8,231	0	0	0	3,987	0	0	0
0	0	0	1,700,000	0	0	0	0
0	0	0	0	26,200	0	0	0
0	0	0	0	10,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	85,000	0	0	0
0	0	0	0	0	0	0	0
0	500,000	0	0	67,009	116,294	0	0
0	0	0	0	0	0	0	0
8,231	500,000	0	1,700,000	192,196	116,294	0	0

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	Estimated Net Costs as of September 30, 2013			
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	92,273	800,705	0	892,978
Alaska	0	0	0	0
Arizona	160,535	1,522,033	0	1,682,568
Arkansas	51,331	439,988	0	491,319
California	147,672	1,850,145	0	1,997,818
Colorado	40,881	499,485	0	540,366
Connecticut	0	0	0	0
Delaware	3,916	9,273	0	13,189
Dist. of Columbia	23,284	194,834	0	218,118
Florida	227,235	2,371,208	0	2,598,443
Georgia	188,677	1,521,441	0	1,710,118
Hawaii	23,059	230,734	0	253,793
Idaho	0	0	0	0
Illinois	89,365	832,791	0	922,156
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	43,976	493,702	0	537,678
Kentucky	27,689	155,390	0	183,079
Louisiana	32,343	206,927	0	239,270
Maine	0	0	0	0
Maryland	99,820	605,237	0	705,057
Massachusetts	0	0	0	0
Michigan	46,109	353,307	0	399,416
Minnesota	0	0	0	0
Mississippi	265,404	1,708,953	0	1,974,356
Missouri	91,302	1,238,673	0	1,329,975
Montana	0	0	0	0
Nebraska	11,099	69,363	0	80,462
Nevada	8,300	111,005	0	119,305
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	55,012	365,097	0	420,109
New York	0	0	0	0
North Carolina	124,176	1,308,613	0	1,432,788
North Dakota	0	0	0	0
Ohio	51,325	204,271	0	255,597
Oklahoma	56,946	444,755	0	501,701
Oregon	13,030	96,806	0	109,837
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	79,425	631,446	0	710,872
South Dakota	0	0	0	0
Tennessee	56,126	634,011	0	690,137
Texas	201,993	2,249,063	0	2,451,055
Utah	2,317	11,975	0	14,291
Vermont	0	0	0	0
Virginia	151,848	1,147,784	0	1,299,632
Washington	31,242	278,626	0	309,868
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	2,497,708	22,587,643	0	25,085,351

Summary:	
GA Covered Obligations	83,300,829
Add:	
GA claims incurred directly	140,795
GA expenses incurred directly	1,545,709
NOLHGA expenses	2,173,713
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(5,957,550)
Ceding commissions/ policy enhancements	20,181,741
Other recoveries (litigation, estate distributions, etc.)	47,851,504
Adjusted GA Costs	25,085,351
Per State breakdown	25,085,351

Life	Assessments Called (Billed) or Refunded as of December 31, 2012						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, 2013**

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	385,769	0	0	0	385,769
Alaska	0	0	0	0	0
Arizona	37,611	0	0	0	37,611
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	155,533	0	0	0	155,533
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	1,164,222	64,756	0	0	1,228,978
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	10,539,033	3,803,694	0	0	14,342,727
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	22,047	0	0	0	22,047
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	10,626	0	0	0	10,626
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	408,856	0	0	0	408,856
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	12,723,696	3,868,450	0	0	16,592,147

Summary:

GA Covered Obligations	17,074,665
Add:	
GA claims incurred directly	18,066
GA expenses incurred directly	406,240
NOLHGA expenses	622,533
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(1,329,839)
Ceding commissions/ policy enhancements	711,825
Other recoveries (litigation, estate distributions, etc.)	2,147,371
Adjusted GA Costs	16,592,147
Per State breakdown	16,592,147

Assessments Called (Billed) or Refunded as of **December 31, 2012**

	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
	959,087	0	402,992	0	52,921	0	0	0
	4,320,000	0	1,680,000	0	0	0	0	0
	29,979	0	0	0	0	0	0	0
	100,000	0	0	0	0	0	0	0
	475,086	0	0	0	0	0	0	0
	5,884,152	0	2,082,992	0	52,921	0	0	0

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Estimated Net Costs as of September 30, 2013					
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	619	0	619
Arkansas	0	0	3,116	0	3,116
California	0	0	360	0	360
Colorado	0	0	0	0	0
Connecticut	0	0	(1,929)	0	(1,929)
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	(44)	0	(44)
Idaho	0	0	1,867	0	1,867
Illinois	0	0	1,597	0	1,597
Indiana	27,711	0	10,827	0	38,538
Iowa	0	0	58	0	58
Kansas	0	0	409	0	409
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	1,485	0	1,485
Michigan	0	0	4,419	0	4,419
Minnesota	0	0	1,953	0	1,953
Mississippi	0	0	915	0	915
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	1,133	0	1,133
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	4,113	0	4,113
North Carolina	(10,344)	0	0	0	(10,344)
North Dakota	0	0	0	0	0
Ohio	0	0	3,038	0	3,038
Oklahoma	20,432	1,111	1,690	0	23,232
Oregon	0	0	67	0	67
Pennsylvania	38,708	352	845	0	39,905
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	5	0	5
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	104	0	104
Vermont	0	0	0	0	0
Virginia	52,826	408	2,544	0	55,779
Washington	0	0	0	0	0
West Virginia	636,224	24,612	99,066	0	759,902
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	1,323,709	77,271	385,150	0	1,786,130

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

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	202,000	0	0	0
Summary:							
GA Covered Obligations 16,205,681							
Add:							
0	0	0	0	100,000	0	0	0
535,000	0	65,000	0	4,900,000	0	0	0
172,000	0	72,000	739	1,200,000	0	0	0
Less:							
0	0	0	0	590,456	0	0	0
2,378,202	1,606,906	0	0	374,000	175,940	0	0
400,000	0	0	0	0	0	0	0
25,000	0	0	0	25,000	0	0	0
40,000	17,600	0	0	210,000	92,400	0	0
249,570	0	0	0	750,420	0	0	0
200,000	0	0	0	53,000	0	0	0
65,397	151,779	0	0	1,359,712	1,266,260	0	0
560,269	382,889	4,588	13,137	333,201	383,000	0	0
606,438	128,826	73,076	140,773	3,240,504	3,765,849	0	0
5,231,876	2,288,000	214,664	154,649	13,338,293	5,683,449	0	0

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Estimated Net Costs as of September 30, 2013					
	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	703,494	0	59,499	0	762,993
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	1,346	0	0	0	1,346
Florida	0	0	0	0	0
Georgia	28,105	0	0	0	28,105
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	160,426	12,329	0	0	172,755
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	15,131	0	0	0	15,131
Maine	0	0	0	0	0
Maryland	80	0	0	0	80
Massachusetts	0	0	0	0	0
Michigan	72,522	0	0	0	72,522
Minnesota	0	0	0	0	0
Mississippi	3,623	0	0	0	3,623
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	3,118	0	0	0	3,118
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	255,066	0	0	0	255,066
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	336	0	0	0	336
Texas	227,025	0	0	0	227,025
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	1,470,272	12,329	59,499	0	1,542,099

Summary:	
GA Covered Obligations	324,718
Add:	
GA claims incurred directly	272,266
GA expenses incurred directly	323,350
NOLHGA expenses	752,176
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	(23,750)
Other recoveries (litigation, estate distributions, etc.)	154,160
Adjusted GA Costs	1,542,099
Per State breakdown	1,542,099

Life	Assessments Called (Billed) or Refunded as of December 31, 2012							
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
200,000	0	100,000	0	0	0	0	0	0

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Estimated Net Costs as of September 30, 2013				
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, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	380,000	0	302,720	0	0	0	0
Alaska	80,878	14,180	566,741	121,990	0	0	2,000
Arizona	559,164	0	3,944,426	0	0	0	0
Arkansas	1,149,754	0	0	0	0	0	0
California	25,200	0	44,800	0	0	0	0
Colorado	209,250	0	627,750	0	0	0	0
Connecticut	13,095,654	0	26,446,748	0	0	0	0
Delaware	1,064,376	0	3,444,406	63,866	0	0	0
Dist. of Columbia	143,772	0	1,411,228	0	0	0	0
Florida	6,250,000	2,700,000	22,000,000	9,150,000	0	0	0
Georgia	1,400,894	0	2,499,899	0	0	0	0
Hawaii	2,356,028	0	6,511,318	0	0	0	0
Idaho	675,000	0	2,950,000	0	0	0	0
Illinois	734,080	230,086	2,171,198	636,094	0	0	0
Indiana	1,031,000	0	4,319,000	0	0	0	0
Iowa	275,000	0	7,235,000	0	0	0	0
Kansas	5,400,000	1,980,000	15,300,000	3,400,000	0	0	0
Kentucky	134,576	0	764,463	0	0	0	0
Louisiana	1,502,267	0	7,950,910	0	0	0	0
Maine	1,580,000	0	484,000	0	0	0	0
Maryland	1,723,246	0	3,764,563	0	0	0	0
Massachusetts	49,500	0	649,800	0	0	0	0
Michigan	100,000	0	301,563	0	0	0	0
Minnesota	1,050,000	419,000	7,950,000	3,181,000	0	0	0
Mississippi	455,036	0	2,567,241	0	0	0	0
Missouri	2,865,000	0	12,435,000	0	0	0	0
Montana	2,250,225	688,600	1,790,500	661,400	0	0	0
Nebraska	269,155	0	862,577	0	0	0	0
Nevada	9,300	0	16,990,700	0	0	0	0
New Hampshire	330,000	0	2,420,000	0	0	0	0
New Jersey	1,157,792	958,991	2,614,740	1,767,139	0	0	0
New Mexico	565,000	0	935,000	0	0	0	0
New York	9,411,167	2,959,943	0	0	0	0	0
North Carolina	275,261	0	1,349,739	0	0	0	0
North Dakota	4,000	0	265,000	0	0	0	0
Ohio	333,529	0	7,336,036	0	0	0	0
Oklahoma	688,258	0	2,020,070	0	0	0	0
Oregon	109,516	2,286	575,004	342,380	0	0	0
Pennsylvania	300,000	0	1,500,000	0	0	0	0
Puerto Rico	132,853	61,385	189,719	88,336	0	0	0
Rhode Island	330,000	0	2,420,000	0	0	0	0
South Carolina	1,157,792	958,991	2,614,740	1,767,139	0	0	0
South Dakota	565,000	0	935,000	0	0	0	0
Tennessee	9,411,167	2,959,943	0	0	0	0	0
Texas	275,261	0	1,349,739	0	0	0	0
Utah	4,000	0	265,000	0	0	0	0
Vermont	333,529	0	7,336,036	0	0	0	0
Virginia	688,258	0	2,020,070	0	0	0	0
Washington	109,516	2,286	575,004	342,380	0	0	0
West Virginia	300,000	0	1,500,000	0	0	0	0
Wisconsin	132,853	61,385	189,719	88,336	0	0	0
Wyoming	330,000	0	2,420,000	0	0	0	0
Other	60,125,731	10,014,471	175,491,859	19,412,205	0	0	2,000

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Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	92,524	92,524
Alaska	0	0	0	0
Arizona	0	0	796,732	796,732
Arkansas	0	0	55,043	55,043
California	0	0	11,083	11,083
Colorado	0	0	3,538,312	3,538,312
Connecticut	0	0	0	0
Delaware	0	0	11,416	11,416
Dist. of Columbia	0	0	0	0
Florida	0	0	25,545	25,545
Georgia	0	0	2,512,339	2,512,339
Hawaii	0	0	17,560	17,560
Idaho	0	0	4,641	4,641
Illinois	0	0	142,732	142,732
Indiana	0	0	15,796	15,796
Iowa	0	0	0	0
Kansas	0	0	11,023	11,023
Kentucky	0	0	19	19
Louisiana	0	0	83,227	83,227
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	538,519	538,519
Missouri	0	0	2,439	2,439
Montana	0	0	6,787	6,787
Nebraska	0	0	1,036	1,036
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	12,246	12,246
New York	0	0	0	0
North Carolina	0	0	11,836	11,836
North Dakota	0	0	615	615
Ohio	0	0	0	0
Oklahoma	0	0	277,209	277,209
Oregon	0	0	(324)	(324)
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	1,639,506	1,639,506
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	3,745,629	3,745,629
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	56	56
Other	0	0	0	0
Total	0	0	13,553,543	13,553,543

Summary:	
GA Covered Obligations	9,679,935
Add:	
GA claims incurred directly	9,679,935
GA expenses incurred directly	2,480,309
NOLHGA expenses	1,393,299
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	9,679,935
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	13,553,543
Per State breakdown	13,553,543

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
0	0	0	0	3,558,082	0	0	0
0	0	0	0	14,100	0	0	0
0	0	0	0	130,000	0	0	0
0	0	0	0	400,000	0	0	0
0	0	0	0	1,500,000	0	0	0
0	0	0	0	5,602,182	0	0	0

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Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	575,030	244,941	0	819,971
Alaska	(4,589)	0	0	(4,589)
Arizona	1,384,999	77,792	0	1,462,792
Arkansas	518,916	0	0	518,916
California	9,803,914	4,610,293	0	14,414,207
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	45,322	59,912	0	231,791
Dist. of Columbia	0	0	0	0
Florida	2,473,622	1,753,996	0	4,227,618
Georgia	1,193,798	0	0	110,397
Hawaii	68,233	0	0	68,233
Idaho	130,818	0	0	130,818
Illinois	13,173,698	3,310,518	0	2,428,796
Indiana	1,232,775	80,305	0	1,313,080
Iowa	1,318,797	100,156	0	1,418,953
Kansas	206,994	233,834	0	440,828
Kentucky	463,050	16,294	0	479,343
Louisiana	(0)	0	0	(0)
Maine	91,096	0	0	63,527
Maryland	(0)	0	0	(0)
Massachusetts	1,597,297	0	0	1,597,297
Michigan	5,152,239	1,623,655	0	3,488,710
Minnesota	(0)	63,782	0	2,511,982
Mississippi	275,957	17,539	0	293,497
Missouri	542,975	184,124	0	727,099
Montana	242,361	115,186	0	357,547
Nebraska	1,175,463	118,870	0	1,294,332
Nevada	113,150	15,751	0	128,901
New Hampshire	387,563	146,758	0	606,592
New Jersey	7,666,426	1,532,811	0	3,475,897
New Mexico	208,516	48,566	0	257,081
New York	0	0	0	0
North Carolina	3,052,185	343,419	0	220,574
North Dakota	140,060	19,002	0	159,062
Ohio	3,581,863	314,941	0	480,901
Oklahoma	409,298	257,552	0	666,850
Oregon	489,968	3,301	0	493,269
Pennsylvania	4,843,615	771,811	0	1,537,583
Puerto Rico	0	0	0	0
Rhode Island	335,693	0	0	335,693
South Carolina	843,068	200,263	0	1,043,331
South Dakota	131,885	0	0	131,885
Tennessee	588,583	14,040	0	602,623
Texas	4,934,536	1,144,512	0	2,826,406
Utah	339,971	69,267	0	73
Vermont	48,500	2,806	0	51,306
Virginia	757,038	5,752	0	762,790
Washington	897,637	220,689	0	1,118,327
West Virginia	94,121	1,051	0	95,172
Wisconsin	200,473	198,681	0	399,155
Wyoming	126,000	13,572	0	139,572
Other	0	0	0	0
Total	71,852,917	17,935,739	0	17,983,228

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

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,419,000	0	15,909	0	0	0	0	0
68,158	41,500	0	0	1,000	0	0	0
1,251,703	0	44,673	0	0	0	0	0
669,513	0	0	0	0	0	0	0
17,000,000	5,715,000	7,800,000	8,563,000	270,000	0	0	0
Add:							
GA claims incurred directly	82,000	0	418,000	0	0	0	0
GA expenses incurred directly	4,933,933	0	0	0	0	0	0
NOLHGA expenses	2,300,000	0	1,000,000	0	1,300,000	0	0
Remaining Inforce estimate	1,630,072	0	0	0	0	157,061	(1,771)
0	19,697	0	0	121,409	0	0	0
275,000	0	0	0	0	0	0	0
Less:							
Estate/other distributions	15,189,000	7,787,461	6,029,000	2,127,010	200,000	221,540	15,925,000
Other adjustments	1,004,167	0	0	0	0	0	0
Ceding commissions/ policy enhancements	1,199,870	0	436,704	0	0	1,040,000	0
Other recoveries (litigation, estate distributions, etc.)	450,000	0	300,000	0	0	0	0
643,875	150,000	11,600	0	0	0	0	0
230,000	0	0	0	0	0	0	0
Adjusted GA Costs	107,771,884						
Per State breakdown	107,771,884						
2,000,000	0	0	0	0	0	0	0
4,100,000	900,647	2,500,000	0	0	0	10,300,000	4,497,170
447,000	353,520	3,170,000	2,592,480	0	0	0	0
368,000	0	32,000	0	0	0	0	0
1,650,000	0	353,704	0	0	0	0	0
429,300	0	56,000	0	0	0	0	0
1,639,125	137,750	102,116	7,250	0	0	0	0
213,900	0	9,500	0	0	0	0	0
1,283,000	250,000	1,217,000	550,000	0	0	0	0
5,500,000	3,764,806	2,508,522	4,520,000	0	0	11,404,352	0
260,000	0	55,263	0	0	0	0	0
5,044,000	533,500	156,000	0	0	0	0	0
192,600	0	16,600	0	0	0	0	0
3,500,000	0	200,000	0	0	0	3,000,000	0
768,000	160,000	432,000	90,000	0	0	0	0
619,914	0	0	0	0	0	0	0
4,460,640	0	5,736,310	0	803,050	0	0	0
14,808	0	0	0	0	0	0	0
427,727	0	0	0	0	0	0	0
928,000	0	72,000	0	0	0	0	0
181,962	0	0	0	0	0	0	0
800,000	0	15,000	0	0	0	0	0
7,943,606	2,763,534	3,266,771	1,029,680	1,337,174	421,520	0	0
591,592	0	97,832	0	250	0	0	0
81,000	0	6,000	0	0	0	0	0
2,000,000	2,556,164	85,000	0	0	0	0	0
1,175,000	315,235	400,000	288,326	0	0	0	0
157,506	86,553	101,999	24,519	0	0	0	0
420,000	0	320,000	0	0	0	0	0
150,150	299,619	200,600	74,905	0	0	0	0
90,759,188	25,834,986	37,166,103	19,867,170	4,032,883	643,060	41,826,413	15,482,766

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Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	1,427	0	0	1,427
Alaska	602	0	0	602
Arizona	82,133	49,152	0	131,285
Arkansas	13,504	12,657	0	26,161
California	162,948	23,487	0	186,435
Colorado	9,624	4,490	0	14,114
Connecticut	1,387	6,395	0	7,781
Delaware	0	0	0	0
Dist. of Columbia	(298)	0	0	(298)
Florida	30,371	40,624	0	70,996
Georgia	11,054	931	0	11,986
Hawaii	1,880	0	0	1,880
Idaho	5,357	5,523	0	10,880
Illinois	0	0	0	0
Indiana	156,065	442,378	0	598,443
Iowa	0	0	0	0
Kansas	2,938	1,691	0	4,628
Kentucky	(893)	(416)	0	(1,309)
Louisiana	2,651	0	0	2,651
Maine	0	0	0	0
Maryland	(16)	(16)	0	(32)
Massachusetts	0	0	0	0
Michigan	118	0	0	118
Minnesota	1,752	6,877	0	8,629
Mississippi	0	0	0	0
Missouri	135,951	29,411	0	165,361
Montana	710	0	0	710
Nebraska	568	0	0	568
Nevada	1,794	123	0	1,917
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	14,781	0	0	14,781
New York	0	0	0	0
North Carolina	939	6,245	0	7,184
North Dakota	818	0	0	818
Ohio	1,907	2,135	0	4,042
Oklahoma	12,255	4,558	0	16,813
Oregon	1,405	154	0	1,559
Pennsylvania	153	0	0	153
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	2,525	12	0	2,537
South Dakota	1,026	0	0	1,026
Tennessee	299	1,784	0	2,083
Texas	447,898	26,812	0	474,710
Utah	846	1,407	0	2,253
Vermont	6,862	0	0	6,862
Virginia	2,304	56,712	0	59,016
Washington	7,268	0	0	7,268
West Virginia	713	0	0	713
Wisconsin	3,601	0	0	3,601
Wyoming	0	13	0	13
Other	0	0	0	0
Total	1,127,225	723,140	0	1,850,365

Summary:	
GA Covered Obligations	12,183,752
Add:	
GA claims incurred directly	25,081
GA expenses incurred directly	318,423
NOLHGA expenses	370,089
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	1,850,365
Per State breakdown	1,850,365

Life	Assessments Called (Billed) or Refunded as of December 31, 2012						Unallocated Annuity	
	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	Assessments Called (i.e. Billed)	Assessments Refunded	
70,158	0	0	0	0	0	0	0	
1,393,120	300,000	206,880	0	0	0	0	0	
99,972	0	0	0	0	0	0	0	
99,000	0	1,000	0	0	0	0	0	
2,898,033	2,875,000	0	0	152,528	125,000	0	0	
2,800	0	70,000	0	0	0	0	0	
39,000	0	0	0	0	0	0	0	
4,602,083	3,175,000	277,880	0	152,528	125,000	0	0	

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Estimated Net Costs as of September 30, 2013				
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, 2012				A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	59,000	0	51,893	0	0	0	0	0
Alaska	0	0	0	0	0	0	0	0
Arizona	3,325	0	5,932	0	0	0	0	0
Arkansas	47,114	0	0	0	0	0	0	0
California	125,483	0	57,507	0	0	0	0	0
Colorado	25,480	0	23,520	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0
Delaware	750	0	1,750	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0	0	0
Florida	275,000	0	975,000	0	0	0	0	0
Georgia	112,560	0	2,087,440	92,229	0	0	0	0
Hawaii	0	0	0	0	0	0	0	0
Idaho	0	0	0	0	0	0	0	0
Illinois	167,000	0	8,000	0	0	0	0	0
Indiana	0	0	(131,112)	0	0	0	0	0
Iowa	0	0	0	0	0	0	0	0
Kansas	0	0	259,235	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	1,177	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	16,879	0	0	0	0	0	0	0
New York	0	0	0	0	0	0	0	0
North Carolina	450,000	60,000	2,550,000	340,000	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0
Ohio	70,000	0	370,000	0	0	0	0	0
Oklahoma	52,900	0	177,100	0	0	0	0	0
Oregon	0	0	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0	0	0
South Carolina	2,518,615	0	6,531,385	0	0	0	0	0
South Dakota	50	0	0	0	0	0	0	0
Tennessee	50,000	0	2,450,000	0	0	0	0	0
Texas	523,717	139,012	407,272	108,114	0	0	0	0
Utah	0	0	47,000	0	0	0	0	0
Vermont	0	0	0	0	0	0	0	0
Virginia	368,136	18,000	1,104,909	51,387	0	0	0	0
Washington	0	0	0	0	0	0	0	0
West Virginia	132,436	139,679	642,564	683,850	0	0	0	0
Wisconsin	0	0	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Total	5,270,688	356,691	17,846,770	1,325,580	0	0	0	0

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Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	19,626,888	0	0	19,626,888
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	19,626,888	0	0	19,626,888

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

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
27,611,280	20,999,761	22,525,117	11,243,274	11,732,231	11,500,000	0	0
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27,611,280	20,999,761	22,525,117	11,243,274	11,732,231	11,500,000	0	0

Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	(205,583)	(6,454)	0	(212,036)
Alaska	56,396	15,830	0	72,227
Arizona	(273,671)	2,560	0	(271,110)
Arkansas	(45,383)	4,400	0	(40,983)
California	(344,860)	74,390	0	(270,470)
Colorado	(121,247)	10,498	0	(110,749)
Connecticut	(52,756)	1,537	0	(51,219)
Delaware	(78,679)	(619)	0	(79,298)
Dist. of Columbia	33,657	20,768	0	54,425
Florida	(975,177)	(17,089)	0	(992,265)
Georgia	(303,201)	3,156	0	(300,045)
Hawaii	(66,579)	(7,698)	0	(74,277)
Idaho	(316,022)	(1,955)	0	(317,977)
Illinois	(400,705)	(6,419)	0	(407,124)
Indiana	(467,142)	89,515	0	(377,627)
Iowa	(13,379)	12,817	0	(562)
Kansas	(197,121)	9,322	0	(187,798)
Kentucky	(1,030,026)	(185,780)	0	(1,215,806)
Louisiana	(189,012)	(275)	0	(189,287)
Maine	(35,200)	519	0	(34,682)
Maryland	(188,357)	(3,721)	0	(192,078)
Massachusetts	(143,589)	955	0	(142,634)
Michigan	(485,949)	17,869	0	(468,080)
Minnesota	(89,246)	(9,397)	0	(98,643)
Mississippi	17,752	5,826	0	23,578
Missouri	(333,583)	(17,819)	0	(351,402)
Montana	(192,630)	7,930	0	(184,700)
Nebraska	(48,779)	23,984	0	(24,795)
Nevada	(65,939)	4,782	0	(61,156)
New Hampshire	4,907	(839)	0	4,068
New Jersey	(88,525)	970	0	(87,555)
New Mexico	(115,869)	(15,295)	0	(131,164)
New York	62,422	0	0	62,422
North Carolina	(649,123)	(27,962)	0	(677,086)
North Dakota	(231,819)	(532)	0	(232,351)
Ohio	(744,233)	11,949	0	(732,284)
Oklahoma	(100,280)	6,488	0	(93,792)
Oregon	(303,139)	9,881	0	(293,258)
Pennsylvania	(347,455)	(15,139)	0	(362,595)
Puerto Rico	0	0	0	0
Rhode Island	(15,512)	21	0	(15,492)
South Carolina	(111,306)	14,050	0	(97,256)
South Dakota	(174,157)	10,539	0	(163,618)
Tennessee	(293,699)	(30,406)	0	(324,105)
Texas	(1,241,401)	65,484	0	(1,175,917)
Utah	(280,962)	2,503	0	(278,459)
Vermont	91,577	2,961	0	94,538
Virginia	(393,756)	(80,359)	0	(474,115)
Washington	(675,809)	25,777	0	(650,032)
West Virginia	(166,673)	7,402	0	(159,271)
Wisconsin	(221,889)	(2,563)	0	(224,452)
Wyoming	(20,488)	(9,933)	0	(30,421)
Other	0	0	0	0
Total	(12,573,200)	24,428	0	(12,548,772)

Summary:	
GA Covered Obligations	765,438,159
Add:	
GA claims incurred directly	0
GA expenses incurred directly	5,116,161
NOLHGA expenses	7,498,492
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	(12,548,772)
Per State breakdown	(12,548,772)

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,900,000	0	69,317	0	0	0	0	0
283,000	333,000	94,000	125,000	0	0	0	0
953,650	0	120,413	0	0	0	0	0
1,090,241	0	0	0	0	0	0	0
18,173,100	24,700,000	573,100	1,000,000	0	0	0	0
2,150,102	3,128,840	149,714	70,000	0	21,787	0	0
785,000	731,234	0	0	0	0	0	0
87,000	0	3,000	0	0	0	0	0
100,000	113,572	5,000	10,656	0	0	0	0
6,100,000	0	500,000	0	0	0	0	0
1,806,365	0	93,635	4,595	0	0	0	0
366,380	0	14,880	0	30	0	0	0
2,549,400	1,180,454	200,600	0	0	0	0	0
5,500,000	6,070,000	500,000	1,635,000	0	0	0	0
1,098,547	0	299,899	0	0	0	0	0
1,000,000	0	0	0	0	0	0	0
10,331,657	10,251,563	2,835,989	2,840,382	99,323	98,105	0	0
1,368,000	0	57,000	0	0	0	0	0
791,200	0	800	0	0	0	0	0
148,500	0	2,326,500	0	0	0	0	0
1,670,000	2,125,000	106,000	200,000	0	0	0	0
5,200,000	6,695,134	750,000	0	0	0	0	0
752,000	0	48,000	0	0	0	0	0
3,236,920	0	263,260	0	0	0	0	0
1,931,899	0	167,986	0	0	0	0	0
983,250	0	51,557	0	0	0	0	0
874,200	0	28,400	0	0	0	0	0
200,000	0	5,000	0	0	0	0	0
500,000	500,000	0	0	0	0	0	0
3,800,000	5,462,500	200,000	287,500	0	0	0	0
1,365,200	0	268,100	0	0	0	0	0
4,940,000	0	760,000	0	0	0	0	0
841,750	987,350	83,230	97,650	0	0	0	0
2,658,420	0	51,801	0	0	0	0	0
3,500,000	0	0	0	0	0	0	0
115,320	0	8,680	0	0	0	0	0
900,000	0	100,000	0	0	0	0	0
1,995,000	400,000	289,000	0	0	0	0	0
4,640,000	0	610,000	0	0	0	0	0
11,695,474	15,038,085	369,492	470,127	3,471	4,590	0	0
1,305,629	1,917,485	49,370	72,515	0	0	0	0
67,000	0	3,000	0	0	0	0	0
2,275,289	2,486,497	225,549	26,203	38,720	37,000	0	0
8,284,000	8,100,000	385,000	0	0	0	0	0
1,941,321	2,453,052	293,679	342,842	0	26	0	0
182,226	282,636	67,454	104,537	0	0	0	0
122,437,040	92,956,402	13,028,405	7,287,007	141,544	161,508	0	0

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Estimated Net Costs as of September 30, 2013					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	1,855	0	1,855
Alaska	0	0	21	0	21
Arizona	0	0	25,098	0	25,098
Arkansas	0	0	57	0	57
California	0	0	6,198	0	6,198
Colorado	0	0	4,289	0	4,289
Connecticut	0	0	3,774	0	3,774
Delaware	0	0	(0)	0	(0)
Dist. of Columbia	0	0	5	0	5
Florida	0	0	9,915	0	9,915
Georgia	0	0	86,567	0	86,567
Hawaii	0	0	6,471	0	6,471
Idaho	0	0	(69,157)	0	(69,157)
Illinois	0	0	2,077	0	2,077
Indiana	0	0	1,028	0	1,028
Iowa	0	0	6	0	6
Kansas	0	0	11,289	0	11,289
Kentucky	0	0	0	0	0
Louisiana	0	0	2,125	0	2,125
Maine	0	0	(0)	0	(0)
Maryland	0	0	243	0	243
Massachusetts	0	0	31,833	0	31,833
Michigan	0	0	16,524	0	16,524
Minnesota	0	0	27	0	27
Mississippi	0	0	1,291	0	1,291
Missouri	0	0	4,158	0	4,158
Montana	0	0	21,700	0	21,700
Nebraska	0	0	0	0	0
Nevada	0	0	366	0	366
New Hampshire	0	0	(0)	0	(0)
New Jersey	0	0	276	0	276
New Mexico	0	0	5,138	0	5,138
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	(1)	0	(1)
Ohio	0	0	167	0	167
Oklahoma	0	0	(677)	0	(677)
Oregon	0	0	8,874	0	8,874
Pennsylvania	0	0	1,289	0	1,289
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	17	0	17
South Carolina	0	0	7,024	0	7,024
South Dakota	0	0	2	0	2
Tennessee	0	0	576	0	576
Texas	0	0	(19,352)	0	(19,352)
Utah	0	0	1,387	0	1,387
Vermont	0	0	1	0	1
Virginia	0	0	112,058	0	112,058
Washington	0	0	928	0	928
West Virginia	0	0	2,936	0	2,936
Wisconsin	0	0	604,053	0	604,053
Wyoming	0	0	344	0	344
Other	0	0	0	0	0
Total	0	0	892,802	0	892,802

Summary:	
GA Covered Obligations	2,633,693
Add:	
GA claims incurred directly	2,633,693
GA expenses incurred directly	1,250,119
NOLHGA expenses	723,757
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	2,633,693
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	3,714,767
Adjusted GA Costs	892,802
Per State breakdown	892,802

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	150,000	0	0	0
0	0	0	0	84,325	0	0	0
0	0	0	0	250,000	0	0	0
0	0	0	0	100,000	0	0	0
0	0	0	0	584,325	0	0	0

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Estimated Net Costs as of September 30, 2013					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	16,784	0	202,021	0	218,805
Alaska	0	0	0	0	0
Arizona	10,369	0	1,119,358	0	1,129,727
Arkansas	(4,291)	0	(13,230)	0	(17,521)
California	0	0	0	0	0
Colorado	3,193	0	262,228	0	265,421
Connecticut	0	0	0	0	0
Delaware	874	0	(2,305)	0	(1,431)
Dist. of Columbia	(1,073)	0	(1,120)	0	(2,193)
Florida	176,497	0	10,291,157	0	10,467,653
Georgia	57,959	0	10,903,777	0	10,961,736
Hawaii	39,716	0	27,269	0	66,985
Idaho	0	0	(12,792)	0	(12,792)
Illinois	57,708	0	2,235,648	0	2,293,356
Indiana	36,574	0	(21,317)	0	15,257
Iowa	0	0	12,423	0	12,423
Kansas	(3,896)	0	601,780	0	597,883
Kentucky	0	0	0	0	0
Louisiana	60,969	0	269,525	0	330,494
Maine	0	0	(857)	0	(857)
Maryland	5,443	0	967,742	0	973,185
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	12,598	0	1,011,037	0	1,023,636
Missouri	12,003	0	1,731,211	0	1,743,214
Montana	1,252	0	45,019	0	46,271
Nebraska	0	0	0	0	0
Nevada	205,790	0	(15,234)	0	190,556
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	(1,658)	0	360,029	0	358,371
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	2,183,295	0	2,183,295
Ohio	102,849	0	493,753	0	596,601
Oklahoma	3,355	0	154,998	0	158,353
Oregon	0	0	0	0	0
Pennsylvania	(175,739)	0	(564,060)	0	(739,799)
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	(1,159)	0	1,888,836	0	1,887,677
Tennessee	29,485	0	1,280,768	0	1,310,253
Texas	0	0	0	0	0
Utah	0	0	(63)	0	(63)
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	(1,172)	0	30,063	0	28,891
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	644,428	0	35,440,960	0	36,085,388

Summary:	
GA Covered Obligations	47,709,013
Add:	
GA claims incurred directly	26,802,553
GA expenses incurred directly	3,937,935
NOLHGA expenses	4,891,145
Remaining Inforce estimate	26,810,032
Less:	
Estate/other distributions	0
Other adjustments	43,815,429
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	30,249,861
Adjusted GA Costs	36,085,388
Per State breakdown	36,085,388

Life	Assessments Called (Billed) or Refunded as of December 31, 2012						Unallocated Annuity	
	Allocated Annuity		A&H		Unallocated Annuity		Assessments Called (i.e. Billed)	Assessments Refunded
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
21,578	0	0	0	0	0	0	0	
0	0	0	0	35,214	0	0	0	
0	0	0	0	900,000	0	0	0	
0	0	0	0	64,500	0	0	0	
200,000	0	0	0	3,100,000	1,100,000	0	0	
11,383	0	529	0	235,088	0	0	0	
15,000	0	0	0	135,000	0	0	0	
0	0	0	0	150,000	0	0	0	
247,961	0	529	0	4,619,802	1,100,000	0	0	

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Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	(672,482)	0	0	(672,482)
Alaska	8,898	0	0	8,898
Arizona	2,885,746	50,821	0	2,936,567
Arkansas	3,513,731	121,746	0	3,635,477
California	8,487,385	69,394	0	8,556,779
Colorado	374,210	0	0	374,210
Connecticut	54,490	0	0	54,490
Delaware	33,209	0	0	33,209
Dist. of Columbia	7,276	0	0	7,276
Florida	38,696	0	0	38,696
Georgia	1,157,873	0	0	1,157,873
Hawaii	13,725	0	0	13,725
Idaho	100,254	0	0	100,254
Illinois	47,256,152	11,441	0	47,267,593
Indiana	10,857,757	0	0	10,857,757
Iowa	19,543,357	6,388	0	19,549,744
Kansas	17,423,742	0	0	17,423,742
Kentucky	9,323,526	0	0	9,323,526
Louisiana	2,438,344	0	0	2,438,344
Maine	5,729	0	0	5,729
Maryland	133,696	0	0	133,696
Massachusetts	0	0	0	0
Michigan	285,943	0	0	285,943
Minnesota	244,989	0	0	244,989
Mississippi	(9,350)	0	0	(9,350)
Missouri	124,414,757	153,684	0	124,568,442
Montana	63,100	0	0	63,100
Nebraska	3,604,386	0	0	3,604,386
Nevada	75,926	0	0	75,926
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	107,938	0	0	107,938
New York	0	0	0	0
North Carolina	(499,369)	0	0	(499,369)
North Dakota	7,714	0	0	7,714
Ohio	15,024,982	0	0	15,024,982
Oklahoma	13,477,743	0	0	13,477,743
Oregon	114,279	0	0	114,279
Pennsylvania	2,409,177	11,565	0	2,420,743
Puerto Rico	0	0	0	0
Rhode Island	10,168	0	0	10,168
South Carolina	(179,193)	0	0	(179,193)
South Dakota	117,573	0	0	117,573
Tennessee	5,514,753	3,214	0	5,517,967
Texas	3,300,719	8,288	0	3,309,008
Utah	41,986	0	0	41,986
Vermont	1,817	0	0	1,817
Virginia	47,262	339	0	47,601
Washington	106,479	0	0	106,479
West Virginia	45,385	0	0	45,385
Wisconsin	436,834	0	0	436,834
Wyoming	33,848	0	0	33,848
Other	0	0	0	0
Total	291,785,161	436,881	0	292,222,042

Summary:	
GA Covered Obligations	473,886,401
Add:	
GA claims incurred directly	131,324,469
GA expenses incurred directly	18,592,826
NOLHGA expenses	17,913,297
Remaining Inforce estimate	187,127,479
Less:	
Estate/other distributions	0
Other adjustments	473,886,401
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	62,736,029
Adjusted GA Costs	292,222,042
Per State breakdown	292,222,042

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
99,230	0	0	0	0	0	0	0
37,000,000	0	0	0	0	0	0	0
1,500,000	0	0	0	0	0	0	0
11,100,000	0	0	0	0	0	0	0
8,000,000	0	0	0	0	0	0	0
5,400,000	0	0	0	0	0	0	0
33,995,930	0	0	0	0	0	0	0
7,600,000	0	0	0	0	0	0	0
7,700,000	0	0	0	0	0	0	0
20,000	0	0	0	0	0	0	0
19,061,000	0	0	0	0	0	0	0
150,000	0	0	0	0	0	0	0
131,626,160	0	0	0	0	0	0	0

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Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	443,675	0	443,675
Alaska	0	13,507	0	13,507
Arizona	0	1,353,296	0	1,353,296
Arkansas	0	533,987	0	533,987
California	0	11,061,888	0	11,061,888
Colorado	0	1,823,551	0	1,823,551
Connecticut	0	0	0	0
Delaware	0	138,484	0	138,484
Dist. of Columbia	0	44,272	0	44,272
Florida	0	7,314,928	0	7,314,928
Georgia	0	1,435,417	0	1,435,417
Hawaii	0	78,246	0	78,246
Idaho	0	125,156	0	125,156
Illinois	0	2,212,008	0	2,212,008
Indiana	0	5,439,494	0	5,439,494
Iowa	0	1,091,477	0	1,091,477
Kansas	0	723,831	0	723,831
Kentucky	0	469,659	0	469,659
Louisiana	0	206,679	0	206,679
Maine	0	0	0	0
Maryland	0	387,503	0	387,503
Massachusetts	0	0	0	0
Michigan	0	5,611,380	0	5,611,380
Minnesota	0	2,602,757	0	2,602,757
Mississippi	0	166,918	0	166,918
Missouri	0	572,606	0	572,606
Montana	0	47,690	0	47,690
Nebraska	0	1,049,406	0	1,049,406
Nevada	0	591,975	0	591,975
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	183,165	0	183,165
New York	0	0	0	0
North Carolina	0	5,768,739	0	5,768,739
North Dakota	0	90,517	0	90,517
Ohio	0	5,092,862	0	5,092,862
Oklahoma	0	5,613,287	0	5,613,287
Oregon	0	180,772	0	180,772
Pennsylvania	0	3,195,331	0	3,195,331
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	373,201	0	373,201
South Dakota	0	0	0	0
Tennessee	0	185,877	0	185,877
Texas	0	14,784,476	0	14,784,476
Utah	0	256,859	0	256,859
Vermont	0	0	0	0
Virginia	0	2,034,113	0	2,034,113
Washington	0	7,205,575	0	7,205,575
West Virginia	0	1,258,195	0	1,258,195
Wisconsin	0	4,573,569	0	4,573,569
Wyoming	0	41,192	0	41,192
Other	0	0	0	0
Total	0	96,377,519	0	96,377,519

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	3,228,632
Remaining Inforce estimate	0
Less:	
Estate/other distributions	1,025,571,209
Other adjustments	225,230,406
Ceding commissions/ policy enhancements	17,486,425
Other recoveries (litigation, estate distributions, etc.)	191,252,041
Adjusted GA Costs	96,377,519
Per State breakdown	96,377,519

Life	Assessments Called (Billed) or Refunded as of December 31, 2012						
	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
658,068	0	0	0	0	0	0	0
0	0	15,000,000	0	0	0	0	0
0	0	2,497,230	0	0	166,536	0	0
0	0	98,000	38,000	0	0	0	0
0	0	3,500,000	750,000	0	0	0	0
42,570	0	740,430	0	0	0	0	0
0	0	6,000,000	0	0	0	0	0
0	0	815,000	0	0	0	0	0
0	0	139,987	0	0	0	0	0
0	0	7,000,000	0	0	0	0	0
0	0	125,000	0	0	0	0	0
0	0	6,900,000	0	0	0	0	0
0	0	7,350,000	0	0	1,550,000	0	0
0	0	20,000,000	7,000,000	0	0	0	0
0	0	350,000	0	0	0	0	0
0	0	10,000,000	0	0	0	0	0
0	0	1,500,000	375,000	0	0	0	0
0	0	6,000,000	0	0	0	0	0
700,638	0	88,015,647	8,163,000	0	1,716,536	0	0

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Estimated Net Costs as of September 30, 2013					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	2,625	0	2,625
Alaska	0	0	0	0	0
Arizona	0	0	599,489	0	599,489
Arkansas	0	0	329,271	0	329,271
California	0	0	1,746,933	0	1,746,933
Colorado	0	0	113,424	0	113,424
Connecticut	0	0	245,774	0	245,774
Delaware	0	0	68,025	0	68,025
Dist. of Columbia	0	0	0	0	0
Florida	0	0	1,047,457	0	1,047,457
Georgia	0	0	141,434	0	141,434
Hawaii	0	0	329,271	0	329,271
Idaho	0	0	0	0	0
Illinois	0	0	660,922	0	660,922
Indiana	0	0	93,891	0	93,891
Iowa	0	0	88,396	0	88,396
Kansas	0	0	0	0	0
Kentucky	0	0	134,317	0	134,317
Louisiana	0	0	90,103	0	90,103
Maine	0	0	314	0	314
Maryland	0	0	857,591	0	857,591
Massachusetts	0	0	180,881	0	180,881
Michigan	0	0	1,199,959	0	1,199,959
Minnesota	0	0	271,098	0	271,098
Mississippi	0	0	33,287	0	33,287
Missouri	0	0	147,760	0	147,760
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	186,415	0	186,415
New Hampshire	0	0	163,547	0	163,547
New Jersey	0	0	614,361	0	614,361
New Mexico	0	0	278,740	0	278,740
New York	0	0	0	0	0
North Carolina	0	0	979,124	0	979,124
North Dakota	0	0	0	0	0
Ohio	0	0	1,533,868	0	1,533,868
Oklahoma	0	0	0	0	0
Oregon	0	0	58,276	0	58,276
Pennsylvania	0	0	566,112	0	566,112
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	70,963	0	70,963
South Carolina	0	0	502,920	0	502,920
South Dakota	0	0	0	0	0
Tennessee	0	0	142,925	0	142,925
Texas	0	0	896,006	0	896,006
Utah	0	0	72,894	0	72,894
Vermont	0	0	0	0	0
Virginia	0	0	321,691	0	321,691
Washington	0	0	563,429	0	563,429
West Virginia	0	0	73,085	0	73,085
Wisconsin	0	0	0	0	0
Wyoming	0	0	135,898	0	135,898
Other	0	0	0	0	0
Total	0	0	15,542,480	0	15,542,480

Summary:	
GA Covered Obligations	14,469,502
Add:	
GA claims incurred directly	12,500
GA expenses incurred directly	0
NOLHGA expenses	405,469
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	(65,342)
Ceding commissions/ policy enhancements	(914,194)
Other recoveries (litigation, estate distributions, etc.)	324,528
Adjusted GA Costs	15,542,480
Per State breakdown	15,542,480

Life	Assessments Called (Billed) or Refunded as of December 31, 2012						Unallocated Annuity	
	Allocated Annuity		A&H		Unallocated Annuity		Assessments Called (i.e. Billed)	Assessments Refunded
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
0	0	0	0	0	0	0	0	
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Estimated Net Costs as of September 30, 2013					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	13,930	0	13,930
Alaska	0	0	2,853	0	2,853
Arizona	0	0	105,774	0	105,774
Arkansas	0	0	12,870	0	12,870
California	0	0	2,876,834	0	2,876,834
Colorado	0	0	40,634	0	40,634
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	13,150,927	0	13,150,927
Georgia	0	0	39,664	0	39,664
Hawaii	0	0	0	0	0
Idaho	0	0	19,238	0	19,238
Illinois	0	0	1,791,679	0	1,791,679
Indiana	0	0	2,456,187	0	2,456,187
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	30,570	0	30,570
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	5,948	0	5,948
Missouri	0	0	0	0	0
Montana	0	0	27,024	0	27,024
Nebraska	0	0	1,422,661	0	1,422,661
Nevada	0	0	306	0	306
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	(217,869)	0	(217,869)
New York	0	0	0	0	0
North Carolina	0	0	(401,061)	0	(401,061)
North Dakota	0	0	957	0	957
Ohio	0	0	2,907,477	0	2,907,477
Oklahoma	0	0	(272,281)	0	(272,281)
Oregon	0	0	43,742	0	43,742
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	(121,258)	0	(121,258)
South Dakota	0	0	1,448	0	1,448
Tennessee	0	0	2,463	0	2,463
Texas	0	0	25,742	0	25,742
Utah	0	0	10,485	0	10,485
Vermont	0	0	0	0	0
Virginia	0	0	1,230,118	0	1,230,118
Washington	0	0	0	0	0
West Virginia	0	0	29,348	0	29,348
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	25,236,408	0	25,236,408

Summary:	
GA Covered Obligations	19,150,732
Add:	
GA claims incurred directly	19,100,732
GA expenses incurred directly	3,700,018
NOLHGA expenses	4,383,565
Remaining Inforce estimate	50,000
Less:	
Estate/other distributions	0
Other adjustments	19,150,732
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	1,997,907
Adjusted GA Costs	25,236,408
Per State breakdown	25,236,408

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	31,891	0
	0	0	0	0	11,500,000	0	0
	0	0	0	0	29,400	0	0
	0	0	0	0	2,500,000	0	0
	0	0	0	0	2,000,000	0	0
	0	0	0	0	500,000	0	0
	0	0	0	0	16,529,400	31,891	0

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Estimated Net Costs as of September 30, 2013					
	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	109,045,628	0	0	0	109,045,628
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	109,045,628	0	0	0	109,045,628

Summary:	
GA Covered Obligations	183,593,657
Add:	
GA claims incurred directly	21,135,792
GA expenses incurred directly	3,548,310
NOLHGA expenses	6,866,971
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	89,020,911
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	17,078,192
Adjusted GA Costs	109,045,628
Per State breakdown	109,045,628

Assessments Called (Billed) or Refunded as of December 31, 2012							
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
91,939,000	0	0	0	0	0	0	0
91,939,000	0	0	0	0	0	0	0

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

Estimated Net Costs as of September 30, 2013					
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 December 31, 2012						Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
9,571	0	0	0	0	0	0	0	
9,571	0	0	0	0	0	0	0	

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Estimated Net Costs as of September 30, 2013					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	71,279	0	0	71,279
Alaska	0	0	0	0	0
Arizona	40,700	933,543	43,425	0	1,017,667
Arkansas	0	0	0	0	0
California	395,911	329,572	0	0	725,483
Colorado	0	773,466	0	0	773,466
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	2,465	1,486,219	0	0	1,488,684
Georgia	0	0	0	0	0
Hawaii	0	5,116	0	0	5,116
Idaho	0	116,190	0	0	116,190
Illinois	191	1,065,109	39,379	0	1,104,678
Indiana	405	169,103	0	0	169,508
Iowa	59,251	2,090,210	0	0	2,149,462
Kansas	0	1,155,040	0	0	1,155,040
Kentucky	0	41,994	0	0	41,994
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	352,930	14,903,943	0	0	15,256,873
Mississippi	0	0	0	0	0
Missouri	893	116,825	0	0	117,718
Montana	7,742	1,594,281	0	0	1,602,023
Nebraska	0	1,569,003	0	0	1,569,003
Nevada	0	115,373	0	0	115,373
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	117,711	0	0	117,711
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	16,557	912,445	0	0	929,002
Ohio	0	133,596	0	0	133,596
Oklahoma	6,785	356,035	0	0	362,820
Oregon	0	184,816	0	0	184,816
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	1,121,389	0	0	1,121,389
Tennessee	3,782	333,570	0	0	337,352
Texas	0	0	0	0	0
Utah	0	117,445	0	0	117,445
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	837,182	0	0	837,182
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	1,414,452	0	0	1,414,452
Other	0	0	0	0	0
Total	887,611	32,064,909	82,804	0	33,035,323

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

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	102,000	0	0	0
281,955	0	921,320	0	0	0	0	0
250,000	1,100,000	1,200,000	0	74,000	0	0	0
0	0	9,207,039	860,000	0	215,835	0	0
7,301	0	0	0	0	0	0	0
0	0	113,900	0	56,100	0	0	0
0	0	1,700,000	750,000	70,000	51,000	0	0
100,000	0	2,900,000	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	6,136,927	0	16,840	0	0	0
0	0	1,700,000	0	0	0	0	0
0	0	48,000	11,348	32,000	17,073	0	0
Adjusted GA Costs		33,035,323					
Per State breakdown		33,035,323					
1,500,000	120,000	35,000,000	8,480,000	7,000	0	0	0
40,000	0	60,000	0	100,000	0	0	0
0	0	3,803,133	0	0	0	0	0
0	0	1,746,686	0	500,000	400,000	0	0
0	0	154,836	14,630	0	0	0	0
0	0	100,532	0	0	0	0	0
29,200	0	2,132,196	0	31,540	0	0	0
0	0	100,000	0	50,000	0	0	0
1,347,500	24,000	828,850	134,000	2,018,650	42,000	0	0
0	0	537,486	0	0	0	0	0
200,000	0	2,109,508	403,631	100,000	0	0	0
25,000	0	275,000	0	165,000	0	0	0
7,602	0	21,182	0	1,053,560	0	0	0
10,000	0	140,000	0	89,700	0	0	0
0	0	2,000,000	0	0	0	0	0
0	0	2,300,000	2,337,876	0	0	0	0
3,798,558	1,244,000	75,236,595	12,991,485	4,535,768	725,908	0	0

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Estimated Net Costs as of September 30, 2013					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	719	714	279	0	1,712
Alaska	616	3	77	0	695
Arizona	4,531	2,006	2,085	0	8,623
Arkansas	832	316	402	0	1,550
California	23,951	4,026	23,091	0	51,068
Colorado	4,535	1,093	2,630	0	8,259
Connecticut	5,600	1,585	6,734	0	13,919
Delaware	385	154	338	0	878
Dist. of Columbia	673	147	545	0	1,366
Florida	14,608	5,980	9,498	0	30,086
Georgia	1,901	1,781	1,311	0	4,993
Hawaii	1,469	221	233	0	1,923
Idaho	523	1	130	0	653
Illinois	7,384	2,770	6,120	0	16,274
Indiana	2,361	971	1,913	0	5,245
Iowa	3,148	1,004	1,876	0	6,028
Kansas	2,922	973	4,404	0	8,299
Kentucky	660	838	1,200	0	2,699
Louisiana	1,481	880	854	0	3,214
Maine	1,140	768	668	0	2,577
Maryland	4,507	1,281	8,064	0	13,853
Massachusetts	9,637	17,109	6,841	0	33,587
Michigan	10,487	2,316	8,662	0	21,465
Minnesota	3,787	1,824	5,264	0	10,874
Mississippi	299	512	297	0	1,108
Missouri	3,731	782	3,177	0	7,691
Montana	529	240	257	0	1,026
Nebraska	1,979	584	903	0	3,466
Nevada	1,609	458	610	0	2,676
New Hampshire	1,553	398	887	0	2,838
New Jersey	6,384	4,769	23,864	0	35,018
New Mexico	1,832	356	331	0	2,519
New York	27,001	16,205	39,818	0	83,024
North Carolina	3,102	1,428	6,095	0	10,625
North Dakota	106	595	28	0	729
Ohio	6,809	1,857	4,716	0	13,381
Oklahoma	1,195	749	368	0	2,312
Oregon	2,162	863	1,576	0	4,601
Pennsylvania	12,363	3,158	8,377	0	23,898
Puerto Rico	463	14	14	0	492
Rhode Island	748	473	1,411	0	2,632
South Carolina	1,324	954	4,142	0	6,420
South Dakota	850	362	378	0	1,591
Tennessee	1,235	1,076	1,160	0	3,471
Texas	11,293	2,386	3,578	0	17,256
Utah	1,446	518	194	0	2,158
Vermont	568	108	540	0	1,216
Virginia	2,565	1,199	1,997	0	5,762
Washington	7,393	1,668	4,973	0	14,034
West Virginia	604	327	769	0	1,701
Wisconsin	5,393	3,039	4,498	0	12,930
Wyoming	251	92	33	0	376
Other	0	0	0	0	0
Total	212,642	93,934	208,210	0	514,786

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

Assessments Called (Billed) or Refunded as of December 31, 2012							
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, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	(8,176)	(3,603)	0	(11,779)
Alaska	(1,205)	(538)	0	(2,254)
Arizona	(3,024)	(8,072)	0	(11,096)
Arkansas	(880)	(2,810)	0	(3,692)
California	31,040	14,305	0	45,344
Colorado	0	0	0	0
Connecticut	(20,216)	(83,380)	0	(1,225)
Delaware	2,715	1,262	0	372
Dist. of Columbia	0	0	0	0
Florida	(24,867)	(30,313)	0	(55,180)
Georgia	38,224	18,909	0	2,651
Hawaii	89	2	0	91
Idaho	154	36	0	190
Illinois	(15,920)	(49,147)	0	(4,177)
Indiana	10,303	25,505	0	1,284
Iowa	(6,094)	(2,919)	0	(9,014)
Kansas	2,509	1,685	0	4,195
Kentucky	(14,584)	(4,852)	0	(19,436)
Louisiana	0	0	0	0
Maine	(2,501)	(17,296)	0	(628)
Maryland	(6,995)	(8,917)	0	(15,912)
Massachusetts	(12,914)	(4,180)	0	(17,093)
Michigan	(25,372)	(208,236)	0	(112,257)
Minnesota	(6,445)	(6,227)	0	(6,734)
Mississippi	3,048	2,730	0	5,777
Missouri	6,682	4,388	0	11,070
Montana	(5,932)	(2,219)	0	(8,151)
Nebraska	(2,117)	(6,089)	0	(8,206)
Nevada	79	42	0	121
New Hampshire	(7,965)	(35,680)	0	(43,645)
New Jersey	(49,767)	(270,380)	0	(15,274)
New Mexico	1,038	1,259	0	2,297
New York	(94,741)	(253,099)	0	(9,196)
North Carolina	(10,940)	(10,733)	0	(627)
North Dakota	4,457	356	0	4,813
Ohio	(24,175)	(31,371)	0	(5,570)
Oklahoma	(4,438)	(1,857)	0	(6,295)
Oregon	(1,326)	(8,619)	0	(9,946)
Pennsylvania	(41,752)	(23,594)	0	(6,910)
Puerto Rico	(59)	(154)	0	(214)
Rhode Island	(921)	(384)	0	(1,305)
South Carolina	(8,203)	(5,271)	0	(13,474)
South Dakota	129	12	0	141
Tennessee	(8,818)	(1,807)	0	(10,625)
Texas	(25,149)	(7,744)	0	(3,920)
Utah	2,005	932	0	3,238
Vermont	(1,202)	(15,540)	0	(3,802)
Virginia	(3,691)	(3,212)	0	(6,903)
Washington	(3,154)	(18,120)	0	(464)
West Virginia	(3,198)	(674)	0	(3,873)
Wisconsin	(2,766)	(1,410)	0	(4,175)
Wyoming	(3,790)	(50)	0	(3,841)
Other	0	0	0	0
Total	(350,827)	(1,057,076)	0	(163,752)

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

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
344,000	0	6,060	0	0	0	0	0
9,158	0	5,158	18,000	0	0	4,558	0
88,885	0	0	0	0	0	0	0
1,212,180	2,100,000	554,820	950,000	0	0	0	0
197,709	0	12,260	0	0	0	0	0
3,223,000	3,223,000	2,322,000	2,322,000	0	0	95,000	95,000
109,750	0	15,250	0	0	0	0	0
390,404	0	27,611	0	128	0	0	0
97,650	165,039	67,350	0	0	0	0	0
2,250,000	6,218,000	2,750,000	3,035,000	0	0	550,000	1,138,000
504,000	0	64,000	0	0	0	0	0
184,000	0	50,000	0	0	0	0	0
694,762	681,287	207,259	203,121	0	0	0	0
44,800	0	200,200	0	0	0	0	0
126,719	0	63,281	0	0	0	0	0
626,000	0	189,000	0	0	0	0	0
380,000	563,200	3,340,000	0	0	0	750,000	0
927,500	0	397,500	0	0	0	0	0
311,500	0	0	0	0	0	0	0
850,104	0	11,428	0	0	0	0	0
145,750	0	59,660	0	0	0	0	0
176,300	0	40,295	0	0	0	0	0
75,100	0	58,300	0	0	0	0	0
140,000	107,002	360,000	446,376	0	0	0	0
1,260,000	1,627,581	3,740,000	4,616,428	0	0	500,000	610,524
1,000,000	0	302,243	0	0	0	0	0
91,500,000	54,000,000	0	0	0	0	0	0
250,000	275,000	250,000	275,000	0	0	0	0
10,253	0	502	0	0	0	0	0
200,000	0	150,000	0	0	0	150,000	0
155,000	148,000	95,000	92,000	0	0	0	0
500,000	0	0	0	0	0	0	0
66,025	0	67,975	0	0	0	0	0
1,900,000	2,065,520	0	0	0	0	0	0
300,000	0	130,000	0	0	0	0	0
678,676	827,200	120,850	147,223	3,545,420	4,321,351	0	0
373,502	318,285	123,276	106,095	3,221	0	0	0
23,000	0	219,500	0	0	0	0	0
683,540	1,010,868	8,711	7,374	398,463	420,000	0	0
51,698	63,442	2,293	351	79,100	95,605	0	0
214,537	0	16,178	0	105,957	0	0	0
113,928,847	73,393,424	16,270,649	12,224,649	4,132,289	4,836,956	2,139,524	1,843,253

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Estimated Net Costs as of September 30, 2013					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	51	62	(2,622)	0	(2,510)
Alaska	1,422	6,618	0	0	8,040
Arizona	36,558	78,959	1,996	0	117,514
Arkansas	32,697	38,013	(194,000)	0	(123,291)
California	(172,649)	(593,110)	0	0	(765,759)
Colorado	0	0	0	0	0
Connecticut	(11,132)	(16,664)	0	0	(27,795)
Delaware	8,483	18,491	(665)	0	26,309
Dist. of Columbia	0	0	0	0	0
Florida	186,780	457,246	11,825	5,732	661,582
Georgia	(31,373)	(67,326)	(259)	0	(98,958)
Hawaii	0	0	0	0	0
Idaho	1,661	4,252	0	0	5,913
Illinois	(7,851)	(43,775)	(345)	0	(51,971)
Indiana	1,683,435	6,089,404	11,243	4,753,586	12,537,669
Iowa	137,950	354,813	(21,615)	0	471,148
Kansas	73,947	122,710	(24,862)	0	171,795
Kentucky	(6,562)	(3,826)	(720)	0	(11,108)
Louisiana	0	0	0	0	0
Maine	75,400	124,347	20	0	199,767
Maryland	21,009	53,614	(34,407)	0	40,215
Massachusetts	(17,571)	(15,356)	(1,103)	0	(34,030)
Michigan	433,843	788,225	1,331	0	1,223,399
Minnesota	374,134	1,054,568	5,800	0	1,434,502
Mississippi	4,585	15,552	(33,527)	0	(13,390)
Missouri	7,688	23,364	(56,202)	0	(25,150)
Montana	(9,915)	(267)	(196)	0	(10,377)
Nebraska	(322,229)	377,050	(3,388,179)	0	(3,333,358)
Nevada	(54,496)	(57,734)	(8,550)	0	(120,781)
New Hampshire	(5,536)	(8,645)	(50)	0	(14,231)
New Jersey	0	0	0	0	0
New Mexico	(30,350)	(16,706)	(28,919)	0	(75,975)
New York	0	0	0	0	0
North Carolina	(31,844)	(39,673)	(1,099)	0	(72,617)
North Dakota	(65,541)	(44,508)	(1,456)	0	(111,505)
Ohio	168,932	483,602	3,376	11,111	667,021
Oklahoma	(83,981)	(126,178)	(408,725)	0	(618,884)
Oregon	(5,426)	(20,330)	(21)	0	(25,776)
Pennsylvania	295,549	1,019,000	6,661	0	1,321,210
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	57,241	19,745	(505)	0	76,480
South Dakota	56,796	93,295	2,156	0	152,248
Tennessee	25,185	45,649	(7,821)	0	63,013
Texas	101,653	71,650	(2,249,575)	12,349	(2,063,923)
Utah	(26,786)	(3,915)	0	0	(30,701)
Vermont	0	0	0	0	0
Virginia	169,444	791,129	168	0	960,741
Washington	29,399	150,170	259	693	180,521
West Virginia	7,640	17,192	0	0	24,832
Wisconsin	4,366	4,446	847	0	9,659
Wyoming	9,796	17,733	0	0	27,529
Other	0	0	0	0	0
Total	3,122,404	11,262,883	(6,419,739)	4,783,472	12,749,019

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

Assessments Called (Billed) or Refunded as of December 31, 2012								
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	0
135,583	55,200	33,801	47,371	0	0	0	0	0
575,300	0	394,119	0	0	0	0	0	0
203,542	0	0	0	337,005	0	0	0	0
1,363,025	725,000	3,337,000	1,400,000	450,000	150,000	0	0	0
10,025	0	245	0	39,730	0	0	0	0
109,000	0	80,000	0	0	0	0	0	0
64,500	0	85,500	0	0	0	0	0	0
1,900,000	0	3,800,000	0	0	0	0	0	0
3,053,818	0	0	0	0	0	0	0	0
55,000	0	85,000	0	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	0
16,867,025	5,000,000	60,219,197	2,469	17,051	0	0	0	0
990,079	0	1,835,190	0	9,720	0	0	0	0
200,000	0	2,300,000	0	0	0	0	0	0
264,400	175,256	130,200	87,747	25,200	0	0	0	0
650,000	0	375,000	0	0	0	0	0	0
1,350,000	0	0	0	0	0	0	0	0
150,000	0	0	0	0	0	0	0	0
4,690,700	2,950,000	4,559,300	708,000	0	0	0	0	0
3,413,000	1,670,481	5,537,000	2,625,507	26,500	0	0	0	0
25,000	0	50,000	0	161,306	0	0	0	0
0	0	300,000	0	0	0	0	0	0
60,000	0	0	0	0	0	0	0	0
492,432	0	0	11,100	50,000	0	0	0	0
51,500	0	87,200	0	0	0	0	0	0
50,000	0	50,000	0	0	0	0	0	0
350,000	289,750	250,000	235,250	0	0	0	0	0
96,400	0	147,500	0	0	0	66,890	0	0
4,860,000	0	8,640,000	0	0	0	0	0	0
666,000	432,900	721,000	468,000	414,000	269,100	0	0	0
166,015	0	738,136	0	0	0	0	0	0
2,700,000	0	8,300,000	0	0	0	0	0	0
519,500	0	80,500	0	0	0	0	0	0
342,154	0	692,351	528,151	57,868	0	0	0	0
375,000	0	600,000	0	0	0	0	0	0
2,050,596	1,352,869	53,829	35,583	2,245,379	1,481,438	0	0	0
23,475	0	0	0	0	0	0	0	0
2,600,000	1,639,270	8,600,000	12,272,233	25,500	0	0	0	0
250,000	298,366	700,000	396,051	0	0	0	0	0
332,438	235,821	4,165	4,869	79,887	100,588	0	0	0
180,000	0	80,000	0	0	0	0	0	0
0	389,762	0	389,761	0	0	0	0	0
53,434,308	16,260,675	117,647,747	23,197,623	3,972,146	2,032,126	96,890	84,000	

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Estimated Net Costs as of September 30, 2013				
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, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	644,884	0	0	0	0	0
123,926	0	0	0	0	0	0	0
97,750	150,000	9,531,750	4,870,000	627,500	900,000	0	0
0	0	4,750,000	36,245,050	0	0	0	0
0	0	5,300,000	142,450	0	0	0	0
664	0	380,963	1,461	0	0	0	0
0	0	23,025	0	33	0	0	0
0	0	20,000	0	0	0	0	0
0	0	75,000	0	0	0	0	0
3,050	0	301,950	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	79,000	0	0	0	0	0
0	0	125,000	0	0	0	0	0
288,530	0	0	0	0	0	0	0
0	0	831,523	0	0	0	0	0
0	0	604,300	0	0	0	0	0
0	0	275,000	175,000	0	0	0	0
0	0	86,000	63,400	0	0	0	0
0	0	150,000	0	0	0	0	0
0	0	550,000	225,000	0	0	0	0
62,251	35,419	389,989	221,891	1,148,044	653,198	0	0
0	0	95,000	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	130,000	0	10,000	0	0	0
0	0	60,784	0	0	0	0	0
0	0	0	163,676	0	90,832	0	0
0	0	90,000	0	0	0	0	0
576,171	185,419	24,494,168	42,107,928	1,785,577	1,644,030	0	0

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Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	9,968	554,667	0	564,636
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	21,669	1,225,247	0	1,246,916
Connecticut	0	0	0	0
Delaware	331,276	8,194,478	0	8,525,754
Dist. of Columbia	0	0	0	0
Florida	2,509,661	51,614,915	0	54,124,576
Georgia	220,774	548,363	0	769,137
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	91,493	6,761,982	0	6,853,475
Iowa	602,668	5,480,297	0	6,082,965
Kansas	37,586	804,257	0	841,843
Kentucky	0	0	0	0
Louisiana	36,174	3,446,210	0	3,482,383
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	937,581	26,851,845	0	27,789,427
Minnesota	0	0	0	0
Mississippi	6,593	3,168,384	0	3,174,978
Missouri	78,892	1,731,730	0	1,810,622
Montana	0	(9,571)	0	(9,571)
Nebraska	134,852	2,260,869	0	2,395,721
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	(3,287)	(19,817)	0	(23,104)
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	71,044	0	71,044
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	19,910	37,359	0	57,269
South Dakota	0	49,598	0	49,598
Tennessee	106,801	8,021,137	0	8,127,938
Texas	339,254	24,832,504	0	25,171,758
Utah	0	(19,311)	0	(19,311)
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	72,885	1,551,556	0	1,624,440
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	5,554,751	147,157,744	0	152,712,495

Summary:	
GA Covered Obligations	419,826,573
Add:	
GA claims incurred directly	(2,321,488)
GA expenses incurred directly	2,861,498
NOLHGA expenses	5,090,772
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.)	250,941,563
Adjusted GA Costs	152,712,495
Per State breakdown	152,712,495

Life	Assessments Called (Billed) or Refunded as of December 31, 2012				Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	0	0	0	1,924,620	0	0
	3,006,453	0	10,258,760	0	0	984,787
	0	0	85,429,492	0	0	0
	594,918	0	1,435,372	40,044	0	0
	0	0	0	0	0	0
	811,575	0	8,763,450	0	0	0
	0	0	1,150,000	0	0	0
	137,291	0	7,008,009	0	0	0
	2,450,000	0	37,500,000	5,992,034	0	0
	3,954,136	0	3,293,237	0	0	1,549,049
	290,680	0	4,195,650	0	0	0
	206,913	0	3,856,826	0	0	0
	0	0	90,000	0	0	0
	0	0	105,700	0	0	0
	0	0	122,999	0	0	0
	275,000	0	22,000,000	0	0	0
	762,331	176,299	47,665,333	11,052,967	0	0
	0	0	67,000	0	0	0
	778,453	76,456	3,419,739	2,684,689	0	0
	13,267,750	252,755	236,361,567	21,694,354	0	0
					2,585,649	0

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Estimated Net Costs as of September 30, 2013					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	16,799	0	19,859	0	36,658
Alaska	0	0	0	0	0
Arizona	(127,549)	0	480,921	0	353,372
Arkansas	314,370	0	92,447	0	406,817
California	0	0	0	0	0
Colorado	77,973	0	1,750,723	0	1,828,695
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	312,789	0	49,130,425	0	49,443,214
Georgia	583,007	0	9,221,667	0	9,804,674
Hawaii	0	0	0	0	0
Idaho	58,857	0	(74,959)	0	(16,101)
Illinois	193,278	0	12,158,150	0	12,351,428
Indiana	(163,132)	0	1,548,285	0	1,385,153
Iowa	493,663	0	679,048	0	1,172,711
Kansas	74,145	0	94,756	0	168,900
Kentucky	98,408	0	18,247,296	0	18,345,705
Louisiana	250,147	0	811,107	0	1,061,254
Maine	0	0	0	0	0
Maryland	26,398	0	640,002	0	666,400
Massachusetts	0	0	0	0	0
Michigan	(32,289)	0	611,400	0	579,111
Minnesota	57,666	0	105,614	0	163,280
Mississippi	25,339	0	(379,754)	0	(354,415)
Missouri	334,409	0	10,484,215	0	10,818,624
Montana	51,712	0	216,246	0	267,958
Nebraska	284,386	0	1,267,437	0	1,551,822
Nevada	10,114	0	4,243,927	0	4,254,041
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	(327,137)	0	512,234	0	185,096
New York	0	0	0	0	0
North Carolina	365,309	0	2,657,133	0	3,022,442
North Dakota	11,004	0	(28,521)	0	(17,518)
Ohio	125,531	0	11,358,595	0	11,484,126
Oklahoma	69,838	0	461,054	0	530,892
Oregon	28,864	0	156,485	0	185,349
Pennsylvania	91,607	0	928,274	0	1,019,880
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	159,746	0	2,698,546	0	2,858,291
South Dakota	12,146	0	156,353	0	168,499
Tennessee	27,018	0	1,228,476	0	1,255,494
Texas	183,643	0	2,625,426	0	2,809,069
Utah	86,466	0	38,321	0	124,787
Vermont	0	0	0	0	0
Virginia	(4,430)	0	1,826,885	0	1,822,455
Washington	20,262	0	1,771,191	0	1,791,453
West Virginia	(80,835)	0	(70,473)	0	(151,308)
Wisconsin	287,270	0	3,061,194	0	3,348,464
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	3,996,791	0	140,729,983	0	144,726,773

Summary:	
GA Covered Obligations	243,710,845
Add:	
GA claims incurred directly	24,250,487
GA expenses incurred directly	1,939,563
NOLHGA expenses	9,166,191
Remaining Inforce estimate	109,511,699
Less:	
Estate/other distributions	122,591,863
Other adjustments	121,260,148
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	144,726,773
Per State breakdown	144,726,773

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
0	0	0	0	9,000,000	0	0	0
300,000	0	0	0	7,500,000	0	0	0
0	0	0	0	100,000	0	0	0
0	0	0	0	4,954,893	0	0	0
235,000	0	265,000	0	0	0	0	0
599,995	0	0	0	0	0	0	0
1,134,995	0	265,000	0	21,554,893	0	0	0

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Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	419,337	0	0	419,337
Alaska	40,755	0	0	40,755
Arizona	1,412,568	0	0	1,412,568
Arkansas	302,633	0	0	302,633
California	7,411,109	0	0	7,411,109
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	154,971	0	0	154,971
Dist. of Columbia	0	0	0	0
Florida	5,509,532	0	0	5,509,532
Georgia	682,925	0	0	682,925
Hawaii	192,587	0	0	192,587
Idaho	266,729	0	0	266,729
Illinois	10,449,717	0	0	10,449,717
Indiana	2,298,861	0	0	2,298,861
Iowa	1,902,688	0	0	1,902,688
Kansas	439,474	0	0	439,474
Kentucky	342,842	0	0	342,842
Louisiana	0	0	0	0
Maine	300,683	0	0	300,683
Maryland	1,221,665	0	0	1,221,665
Massachusetts	1,901,869	0	0	1,901,869
Michigan	1,569,652	0	0	1,569,652
Minnesota	712,321	0	0	712,321
Mississippi	159,665	0	0	159,665
Missouri	897,914	0	0	897,914
Montana	229,544	0	0	229,544
Nebraska	646,968	0	0	646,968
Nevada	184,142	0	0	184,142
New Hampshire	161,812	0	0	161,812
New Jersey	10,895,880	0	0	10,895,880
New Mexico	255,340	0	0	255,340
New York	0	0	0	0
North Carolina	709,101	0	0	709,101
North Dakota	583,657	0	0	583,657
Ohio	2,521,644	0	0	2,521,644
Oklahoma	883,811	0	0	883,811
Oregon	577,161	0	0	577,161
Pennsylvania	4,993,510	0	0	4,993,510
Puerto Rico	48,675	0	0	48,675
Rhode Island	0	0	0	0
South Carolina	1,119,131	0	0	1,119,131
South Dakota	376,214	0	0	376,214
Tennessee	1,348,061	0	0	1,348,061
Texas	1,684,490	0	0	1,684,490
Utah	317,987	0	0	317,987
Vermont	0	0	0	0
Virginia	1,309,810	0	0	1,309,810
Washington	1,645,571	0	0	1,645,571
West Virginia	258,384	0	0	258,384
Wisconsin	12,256,204	0	0	12,256,204
Wyoming	252,936	0	0	252,936
Other	0	0	0	0
Total	81,850,531	0	0	81,850,531

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

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
450,000	0	0	0	0	0	0	0
62,205	0	0	0	0	0	0	0
1,022,583	0	0	0	0	0	0	0
361,600	0	0	0	0	0	0	0
8,346,598	575,000	0	0	0	0	0	0
3,932	0	0	0	0	0	0	0
Add:							
GA claims incurred directly	0	145,000	0	0	0	0	0
GA expenses incurred directly	0	0	0	0	0	0	0
NOLHGA expenses	5,300,000	0	0	0	0	0	0
Remaining Inforce estimate	690,574	0	0	0	0	0	0
244,756	0	0	0	0	0	0	0
300,000	0	0	0	0	0	0	0
Less:							
Estate/other distributions	11,650,000	858,300	0	0	0	0	0
Other adjustments	2,008,337	0	0	2,008,337	0	0	0
Ceding commissions/ policy enhancements	2,015,000	0	0	0	0	0	0
442,000	0	0	0	0	0	0	0
Other recoveries (litigation, estate distributions, etc.)	429,971	104,347	0	0	0	0	0
310,000	0	0	0	0	0	0	0
Adjusted GA Costs	1,500,000	0	0	0	0	0	0
Per State breakdown	2,500,000	0	0	0	0	0	0
1,700,000	0	0	0	0	0	0	0
777,000	0	0	0	0	0	0	0
119,338	0	0	0	0	0	0	0
1,217,018	0	0	0	0	0	0	0
320,000	0	0	0	0	0	0	0
540,000	0	0	0	0	0	0	0
179,400	0	0	0	0	0	0	0
200,542	206,121	0	0	0	0	0	0
10,750,000	500,000	0	0	0	0	0	0
250,000	0	0	0	0	0	0	0
750,000	0	0	0	0	0	0	0
627,400	0	0	0	0	0	0	0
2,450,000	0	0	0	2,450,000	0	0	0
1,000,000	0	0	0	0	0	0	0
508,534	0	0	0	0	0	0	0
5,400,000	0	0	0	0	0	0	0
66,443	0	0	0	0	0	0	0
1,168,847	0	0	0	0	0	0	0
458,794	0	0	0	0	0	0	0
1,500,000	0	0	0	0	0	0	0
1,814,462	113,806	0	0	449	23	0	0
430,000	0	0	0	0	0	0	0
230,000	0	0	0	0	0	0	0
1,407,146	0	20,683	26,777	0	0	0	0
1,750,000	133,907	0	0	0	0	0	0
350,000	99,335	0	0	0	0	0	0
14,500,000	0	0	0	0	0	0	0
235,000	0	0	0	0	0	0	0
88,482,480	2,590,816	20,683	26,777	449	23	0	0

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Estimated Net Costs as of September 30, 2013				
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, 2012							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
3,000	0	13,939	0	53,000	0	0	0
3,960	0	656,757	0	0	0	0	0
53,995	0	0	0	0	0	0	0
22,902	0	298,758	130,000	0	0	0	0
0	0	125,000	60,000	0	0	0	0
0	0	10,500	0	0	0	0	0
140,100	0	1,600,000	0	0	0	0	0
64,460	0	935,540	45,913	0	0	0	0
22,330	0	677,670	0	0	0	0	0
75,000	0	750,000	200,000	0	0	0	0
0	0	250,000	0	0	0	0	0
0	0	125,172	60,390	0	0	0	0
5,650	0	107,350	0	0	0	0	0
12,350	0	292,650	0	0	0	0	0
4,000	0	66,000	0	0	0	0	0
0	0	54,422	0	0	0	0	0
0	0	1,852,021	0	0	0	0	0
0	0	160,000	0	0	0	0	0
23,000	0	747,728	0	0	0	0	0
6,900	0	91,000	0	0	0	0	0
0	0	100,000	0	0	0	0	0
130,000	0	1,070,000	0	0	0	0	0
0	0	600,000	200,000	0	0	0	0
0	0	200,000	0	0	0	0	0
10,000	0	115,000	0	0	0	0	0
185,265	42,451	1,924,605	441,025	13	1	0	0
29,068	0	50,931	0	0	0	0	0
67,230	0	465,271	172,914	0	0	0	0
0	0	220,000	49,006	0	0	0	0
859,210	42,451	13,560,314	1,359,249	53,013	1	0	0

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Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	105,382	77,718	4,062	187,162
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	6,080	15,766	974	22,820
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	0	0
Montana	12,881	967	466	14,313
Nebraska	689	3,268	22	3,979
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	47,930	24,758	3,292	75,981
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	295	574	9	879
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	6,461	5,018	1,358	12,836
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	5,727	0	239	5,966
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	10,115	0	1,225	11,340
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	454,054	632,276	52,511	1,138,841
Other	0	0	0	0
Total	649,614	760,345	64,158	1,474,118

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

Life	Assessments Called (Billed) or Refunded as of December 31, 2012				Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama						
Alaska						
Arizona						
Arkansas						
California						
Colorado	265,000	0	230,000	0	5,000	0
Connecticut						
Delaware						
Dist. of Columbia						
Florida						
Georgia						
Hawaii						
Idaho	18,218	0	36,782	0	0	0
Illinois						
Indiana						
Iowa						
Kansas						
Kentucky						
Louisiana						
Maine						
Maryland						
Massachusetts						
Michigan						
Minnesota						
Mississippi						
Missouri						
Montana	30,000	0	0	0	0	0
Nebraska	28,935	0	77,694	0	0	0
Nevada						
New Hampshire						
New Jersey						
New Mexico						
New York						
North Carolina						
North Dakota	1,000	0	1,000	0	0	0
Ohio						
Oklahoma						
Oregon						
Pennsylvania						
Puerto Rico						
Rhode Island						
South Carolina						
South Dakota	24,000	0	7,228	0	0	0
Tennessee						
Texas						
Utah	18,000	0	0	0	0	0
Vermont						
Virginia						
Washington						
West Virginia						
Wisconsin						
Wyoming	1,600,148	0	2,718,848	0	30,000	0
Other						
Total	1,985,301	0	3,071,552	0	35,000	0

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Estimated Net Costs as of September 30, 2013				
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, 2012							
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 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
GA claims incurred directly	1,498,749	0	326,850	0	1,129	0	0
GA expenses incurred directly	801,000	765,495	987,000	0	12,000	0	0
NOLHGA expenses	940,000	302,000	810,000	194,000	0	0	0
Remaining Inforce estimate	200,000	0	0	0	0	0	0
Estate/other distributions	202,443,924	0	0	0	0	0	0
Other adjustments	32,137,465	0	0	0	0	0	0
Ceding commissions/ policy enhancements	27,830,305	0	0	0	0	0	0
Other recoveries (litigation, estate distributions, etc.)	381,031	0	56,024	0	0	0	0
Adjusted GA Costs	28,433,272	0	290,711	0	0	0	0
Per State breakdown	28,433,272	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, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	6,186,803	0	6,186,803
Alaska	0	654,139	0	654,139
Arizona	0	97,420,197	0	97,420,197
Arkansas	0	4,237,442	0	4,237,442
California	0	369,504,849	0	369,504,849
Colorado	0	36,290,433	0	36,290,433
Connecticut	0	3,717,155	0	3,717,155
Delaware	0	2,474,780	0	2,474,780
Dist. of Columbia	0	3,860	0	3,860
Florida	0	309,773,575	0	309,773,575
Georgia	0	56,116,415	0	56,116,415
Hawaii	0	5,523,173	0	5,523,173
Idaho	0	7,049,003	0	7,049,003
Illinois	0	76,056,016	0	76,056,016
Indiana	0	19,442,936	0	19,442,936
Iowa	0	62,324,888	0	62,324,888
Kansas	0	14,064	0	14,064
Kentucky	0	23,877,404	0	23,877,404
Louisiana	0	10,697,917	0	10,697,917
Maine	0	2,580	0	2,580
Maryland	0	24,743,735	0	24,743,735
Massachusetts	0	7,323	0	7,323
Michigan	0	27,925,008	0	27,925,008
Minnesota	0	3,962,049	0	3,962,049
Mississippi	0	6,257,627	0	6,257,627
Missouri	0	10,094,986	0	10,094,986
Montana	0	3,596,620	0	3,596,620
Nebraska	0	21,466,258	0	21,466,258
Nevada	0	4,582,042	0	4,582,042
New Hampshire	0	5,088,004	0	5,088,004
New Jersey	0	243,137	0	243,137
New Mexico	0	8,065,931	0	8,065,931
New York	0	0	0	0
North Carolina	0	81,277,017	0	81,277,017
North Dakota	0	2,455,676	0	2,455,676
Ohio	0	23,653,630	0	23,653,630
Oklahoma	0	10,793,616	0	10,793,616
Oregon	0	6,027,704	0	6,027,704
Pennsylvania	0	247,765,711	0	247,765,711
Puerto Rico	0	0	0	0
Rhode Island	0	1,327,921	0	1,327,921
South Carolina	0	12,619,164	0	12,619,164
South Dakota	0	33,077,000	0	33,077,000
Tennessee	0	37,152,957	0	37,152,957
Texas	0	108,946,893	0	108,946,893
Utah	0	11,223,420	0	11,223,420
Vermont	0	8,382,978	0	8,382,978
Virginia	0	119,216,759	0	119,216,759
Washington	0	98,248,085	0	98,248,085
West Virginia	0	7,306	0	7,306
Wisconsin	0	13,107,629	0	13,107,629
Wyoming	0	2,744,339	0	2,744,339
Other	0	0	0	0
Total	0	2,025,428,154	0	2,025,428,154

Summary:	
GA Covered Obligations	2,532,558,214
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	7,928,684
Remaining Inforce estimate	2,017,499,470
Less:	
Estate/other distributions	515,058,744
Other adjustments	2,017,499,470
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	2,025,428,154
Per State breakdown	2,025,428,154

Assessments Called (Billed) or Refunded as of December 31, 2012							
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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0	0	0	0	0	0	0	0

Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	448,278	0	448,278
Alaska	0	(2,120)	0	(2,120)
Arizona	0	264,075	0	264,075
Arkansas	0	39,580	0	39,580
California	0	1,192,128	0	1,192,128
Colorado	0	154,811	0	154,811
Connecticut	0	68,142	0	68,142
Delaware	0	3,541	0	3,541
Dist. of Columbia	0	16,179	0	16,179
Florida	0	3,287,783	0	3,287,783
Georgia	0	1,637,399	0	1,637,399
Hawaii	0	1,262	0	1,262
Idaho	0	16,442	0	16,442
Illinois	0	268,161	0	268,161
Indiana	0	165,664	0	165,664
Iowa	0	5,639	0	5,639
Kansas	0	128,379	0	128,379
Kentucky	0	52,182	0	52,182
Louisiana	0	329,802	0	329,802
Maine	0	(618)	0	(618)
Maryland	0	94,142	0	94,142
Massachusetts	0	92,419	0	92,419
Michigan	0	348,130	0	348,130
Minnesota	0	119,776	0	119,776
Mississippi	0	54,101	0	54,101
Missouri	0	64,368	0	64,368
Montana	0	7,770	0	7,770
Nebraska	0	8,530	0	8,530
Nevada	0	74,660	0	74,660
New Hampshire	0	49,920	0	49,920
New Jersey	0	18,017	0	18,017
New Mexico	0	48,986	0	48,986
New York	0	0	0	0
North Carolina	0	468,409	0	468,409
North Dakota	0	784	0	784
Ohio	0	711,421	0	711,421
Oklahoma	0	237,834	0	237,834
Oregon	0	41,622	0	41,622
Pennsylvania	0	161,870	0	161,870
Puerto Rico	0	0	0	0
Rhode Island	0	162,666	0	162,666
South Carolina	0	843,466	0	843,466
South Dakota	0	10,814	0	10,814
Tennessee	0	233,567	0	233,567
Texas	0	1,328,278	0	1,328,278
Utah	0	12,674	0	12,674
Vermont	0	24,926	0	24,926
Virginia	0	(6,449)	0	(6,449)
Washington	0	533,656	0	533,656
West Virginia	0	2,455	0	2,455
Wisconsin	0	75,989	0	75,989
Wyoming	0	7	0	7
Other	0	0	0	0
Total	0	13,901,519	0	13,901,519

Summary:	
GA Covered Obligations	30,141,108
Add:	
GA claims incurred directly	28,454,285
GA expenses incurred directly	4,563,687
NOLHGA expenses	2,828,572
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	28,454,285
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	23,631,848
Adjusted GA Costs	13,901,519
Per State breakdown	13,901,519

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	20,000	0	0	0
0	0	0	0	40,793	0	0	0
151,260	0	0	0	750,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	50,000	0	0	0
0	0	0	0	370,000	0	0	0
0	0	0	0	180,000	0	0	0
0	0	0	0	99,809	0	0	0
0	0	0	0	1,200,000	0	0	0
0	0	0	0	200,000	0	0	0
0	0	0	0	410,000	0	0	0
0	0	0	0	900,000	0	0	0
0	0	0	0	250,000	0	0	0
0	0	0	0	2,000,085	0	0	0
151,260	0	0	0	6,470,687	0	0	0

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Estimated Net Costs as of September 30, 2013

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

Summary:

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

Assessments Called (Billed) or Refunded as of December 31, 2012

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, 2013					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	1,940	1,582	1,287	0	4,809
Alaska	0	0	0	0	0
Arizona	1,259	1,026	835	0	3,121
Arkansas	1,277	1,041	847	0	3,164
California	0	0	0	0	0
Colorado	430	351	285	0	1,066
Connecticut	0	0	0	0	0
Delaware	323	263	214	0	801
Dist. of Columbia	518	423	344	0	1,285
Florida	28,858	23,521	19,141	0	71,520
Georgia	14,737	12,011	9,775	0	36,523
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	2,021	1,647	1,341	0	5,009
Indiana	4,763	3,882	3,159	0	11,804
Iowa	532	434	353	0	1,319
Kansas	358	292	238	0	888
Kentucky	3,180	2,592	2,109	0	7,880
Louisiana	8,782	7,158	5,825	0	21,765
Maine	0	0	0	0	0
Maryland	4,628	3,772	3,070	0	11,470
Massachusetts	0	0	0	0	0
Michigan	6,101	4,973	4,047	0	15,121
Minnesota	76	62	51	0	189
Mississippi	2,863	2,334	1,899	0	7,096
Missouri	1,799	1,466	1,193	0	4,458
Montana	0	0	0	0	0
Nebraska	346	282	229	0	857
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	467	381	310	0	1,157
New Mexico	369	301	245	0	915
New York	0	0	0	0	0
North Carolina	34,066	27,766	22,595	0	84,428
North Dakota	0	0	0	0	0
Ohio	17,997	14,668	11,937	0	44,602
Oklahoma	3,412	2,781	2,263	0	8,456
Oregon	0	0	0	0	0
Pennsylvania	17,022	13,873	11,290	0	42,185
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	12,018	9,795	7,971	0	29,784
South Dakota	0	0	0	0	0
Tennessee	9,388	7,652	6,227	0	23,267
Texas	16,853	13,736	11,178	0	41,767
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	26,783	21,829	17,764	0	66,376
Washington	0	0	0	0	0
West Virginia	1,667	1,359	1,106	0	4,132
Wisconsin	3,731	3,041	2,475	0	9,247
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	228,565	186,293	151,602	0	566,460

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	566,460
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	566,460
Per State breakdown	566,460

Assessments Called (Billed) or Refunded as of December 31, 2012							
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, 2013					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	18,680	0	0	18,680
Alaska	0	97	0	0	97
Arizona	0	68,326	0	0	68,326
Arkansas	0	7,513	0	0	7,513
California	0	515,287	0	0	515,287
Colorado	0	18,107	0	0	18,107
Connecticut	0	50,393	0	0	50,393
Delaware	0	279	0	0	279
Dist. of Columbia	0	620	0	0	620
Florida	0	262,493	0	0	262,493
Georgia	0	56,635	0	0	56,635
Hawaii	0	54,679	0	0	54,679
Idaho	0	3,744	0	0	3,744
Illinois	0	105,438	0	0	105,438
Indiana	0	268,470	0	0	268,470
Iowa	0	13,980	0	0	13,980
Kansas	0	15,685	0	0	15,685
Kentucky	0	15,600	0	0	15,600
Louisiana	0	13,164	0	0	13,164
Maine	0	5,353	0	0	5,353
Maryland	0	20,764	0	0	20,764
Massachusetts	0	28,996	0	0	28,996
Michigan	0	358,441	0	0	358,441
Minnesota	0	33,039	0	0	33,039
Mississippi	0	11,733	0	0	11,733
Missouri	0	22,045	0	0	22,045
Montana	0	7,172	0	0	7,172
Nebraska	0	4,333	0	0	4,333
Nevada	0	10,982	0	0	10,982
New Hampshire	0	247	0	0	247
New Jersey	0	0	0	0	0
New Mexico	0	4,786	0	0	4,786
New York	0	0	0	0	0
North Carolina	0	144,363	0	0	144,363
North Dakota	0	10,979	0	0	10,979
Ohio	0	243,879	0	0	243,879
Oklahoma	0	5,871	0	0	5,871
Oregon	0	1,428	0	0	1,428
Pennsylvania	0	20,084	0	0	20,084
Puerto Rico	0	0	0	0	0
Rhode Island	0	1,880	0	0	1,880
South Carolina	0	31,754	0	0	31,754
South Dakota	0	3,983	0	0	3,983
Tennessee	0	44,953	0	0	44,953
Texas	0	194,707	0	0	194,707
Utah	0	24,328	0	0	24,328
Vermont	0	356	0	0	356
Virginia	0	45,209	0	0	45,209
Washington	0	7,514	0	0	7,514
West Virginia	0	30,064	0	0	30,064
Wisconsin	0	86,275	0	0	86,275
Wyoming	0	2,157	0	0	2,157
Other	0	0	0	0	0
Total	0	2,896,867	0	0	2,896,867

Summary:	
GA Covered Obligations	1,173,666,777
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	2,896,867
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	1,173,666,777
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	2,896,867
Per State breakdown	2,896,867

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	40,000	0	0	0	0	0
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0	0	40,000	0	0	0	0	0

Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	(4,675)	(4,675)
Alaska	0	0	0	0
Arizona	0	0	3,984	3,984
Arkansas	0	0	525,577	525,577
California	0	0	160	160
Colorado	0	0	567	567
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	351	351
Florida	0	0	849	849
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	0	11	11
Illinois	0	0	3,268	3,268
Indiana	0	0	489	489
Iowa	0	0	18	18
Kansas	0	0	850	850
Kentucky	0	0	0	0
Louisiana	0	0	1,701,772	1,701,772
Maine	0	0	0	0
Maryland	0	0	131	131
Massachusetts	0	0	0	0
Michigan	0	0	735	735
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	1,182	1,182
Montana	0	0	0	0
Nebraska	0	0	290	290
Nevada	0	0	73	73
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	831	831
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	11	11
Ohio	0	0	80	80
Oklahoma	0	0	723,233	723,233
Oregon	0	0	238	238
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	1,107	1,107
South Dakota	0	0	0	0
Tennessee	0	0	28	28
Texas	0	0	1,088,410	1,088,410
Utah	0	0	58	58
Vermont	0	0	0	0
Virginia	0	0	(95)	(95)
Washington	0	0	462	462
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	24	24
Other	0	0	0	0
Total	0	0	4,050,017	4,050,017

Summary:	
GA Covered Obligations	7,285,014
Add:	
GA claims incurred directly	602,228
GA expenses incurred directly	1,111,917
NOLHGA expenses	1,308,003
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	602,228
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	5,654,917
Adjusted GA Costs	4,050,017
Per State breakdown	4,050,017

Assessments Called (Billed) or Refunded as of December 31, 2012							
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, 2013				
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	141,366,351
Add:	
GA claims incurred directly	3,042,199
GA expenses incurred directly	2,455,021
NOLHGA expenses	1,320,345
Remaining Inforce estimate	0
Less:	
Estate/other distributions	9,667,531
Other adjustments	2,064,096
Ceding commissions/ policy enhancements	16,832,492
Other recoveries (litigation, estate distributions, etc.)	115,036,898
Adjusted GA Costs	4,582,899
Per State breakdown	4,582,899

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,082,000	0	117,801	0	0	0	0	0
11,000	5,200	36,000	20,800	0	8,000	0	0
847,395	0	484,870	0	0	0	0	0
1,011,744	0	0	0	0	0	0	0
6,365,000	6,300,000	3,135,000	3,340,000	0	0	0	0
5,700,000	15,030,160	0	0	0	0	0	0
Add:							
GA claims incurred directly	361,000	0	114,000	0	25,000	0	0
GA expenses incurred directly	200,000	194,500	150,000	141,500	0	0	0
NOLHGA expenses	5,150,000	0	5,000,000	0	0	0	0
Remaining Inforce estimate	3,383,146	0	1,116,854	54,812	0	0	0
Less:							
Estate/other distributions	1,452,565	575,959	47,435	0	0	0	0
Other adjustments	8,250,000	7,954,109	3,500,000	4,076,745	0	0	0
Ceding commissions/ policy enhancements	1,994,431	0	0	0	0	0	0
Other recoveries (litigation, estate distributions, etc.)	1,100,000	0	1,200,000	0	0	0	0
Adjusted GA Costs	175,000	0	0	0	0	0	0
Per State breakdown	5,527,178	1,507,251	882,755	445,606	0	0	0
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
1,794,890	0	2,035,480	0	0	0	0	0
616,000	0	184,000	0	0	0	0	0
891,000	395,035	315,115	274,965	0	0	0	0
1,331,000	337,000	229,000	55,000	0	0	0	0
150,000	0	0	0	0	0	0	0
442,600	423,000	282,400	214,000	0	0	0	0
560,000	501,200	1,440,000	1,288,800	0	0	0	0
2,446,348	0	726,253	0	0	0	0	0
1,960,000	0	840,000	0	0	0	0	0
299,991	0	156,000	0	0	0	0	0
2,050,000	0	750,000	0	0	0	0	0
2,765,448	2,298,097	419,087	348,261	0	0	0	0
421,547	0	283,452	0	0	0	0	0
2,131,843	1,763,245	979,596	794,786	4,700	0	0	0
3,200,000	1,200,000	1,100,000	1,200,000	0	0	0	0
515,621	503,796	221,407	251,424	50,000	103,672	0	0
200,000	0	250,000	0	0	0	0	0
0	389,679	0	0	0	0	0	0
71,046,715	39,378,231	31,672,495	12,506,699	79,818	111,672	0	0

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Estimated Net Costs as of September 30, 2013				
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, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	555,000	0	0	0
0	0	0	0	90,283	0	0	0
0	0	0	0	10,000	0	0	0
0	0	0	0	3,083,986	0	0	0
13,000	12,848	0	0	12,000	0	0	0
0	0	0	0	145,000	20,700	0	0
0	0	0	0	240,011	0	0	0
0	0	0	0	43,800	0	0	0
15,900	10,160	514,100	0	0	240,218	0	0
75,235	14,145	0	0	154,765	28,210	0	0
11,160	0	0	0	19,840	0	0	0
0	0	0	0	55,000	0	0	0
0	0	0	0	419,800	0	0	0
0	0	0	0	4,452	0	0	0
0	0	0	0	65,000	0	0	0
150	0	0	0	82,731	0	0	0
0	0	0	0	48,000	0	0	0
17,071	11,024	0	0	1,292,203	836,954	0	0
2,000	0	0	0	320,000	0	0	0
0	0	0	0	30,000	42,431	0	0
0	0	0	0	200,000	85,160	0	0
2,159	0	0	0	206,730	155,286	0	0
170	0	0	0	4,830	0	0	0
136,845	48,177	514,100	0	7,083,431	1,408,959	0	0

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Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	43,714	127,088	0	170,802
Alaska	0	0	0	0
Arizona	116,447	403,774	0	520,222
Arkansas	100,077	289,524	0	389,601
California	0	0	0	0
Colorado	92,066	492,209	0	584,275
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	12,980	243,466	0	256,447
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	236,545	1,157,829	0	1,394,374
Kentucky	0	0	0	0
Louisiana	175,965	668,572	0	844,537
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	82,657	375,026	0	457,683
Missouri	140,055	1,108,522	0	1,248,577
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	875	1,015	0	1,890
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	231	42,701	0	42,932
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	1,602,537	2,174,253	3,926	3,780,715
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	738,345	2,963,862	226	3,702,433
Utah	1,698	18,734	0	20,432
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	3,344,193	10,066,576	4,151	13,414,920

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

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
266,000	0	171,943	0	0	0	0	0
0	0	418,014	0	81,022	0	0	0
659,371	0	0	0	0	0	0	0
216,260	251,470	906,211	80,000	0	100,117	0	0
58,740	0	371,260	0	0	0	0	0
500,000	0	1,500,000	0	0	0	0	0
369,626	0	1,034,674	0	0	0	0	0
299,790	0	600,210	0	0	0	0	0
0	0	1,723,861	0	0	0	0	0
15,200	0	14,200	0	0	0	0	0
35,000	0	30,000	0	0	0	0	0
3,455,258	1,633,000	2,943,368	1,391,000	0	0	0	0
6,280,667	2,588,741	53,716	22,192	0	0	0	0
8,382	0	46,618	0	0	0	0	0
12,164,294	4,473,211	9,814,075	1,493,192	81,022	100,117	0	0

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, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	59,695	59,695
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	83,799	83,799
Georgia	0	0	39,688	39,688
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	7,583	7,583
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	36,004	36,004
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	3,144	3,144
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	59,543	59,543
North Dakota	0	0	0	0
Ohio	0	0	2,243	2,243
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	11,196	11,196
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	33,124	33,124
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	38,139	38,139
Utah	0	0	9,249	9,249
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	383,406	383,406

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	383,406
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	383,406
Per State breakdown	383,406

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0

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

Estimated Net Costs as of September 30, 2013					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	8,100,049	0	(5,401)	0	8,094,648
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	(99,791)	0	1,141	0	(98,650)
California	289,804	0	141	0	289,945
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	3,779	0	0	0	3,779
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	(1,259)	0	(15)	0	(1,274)
Kentucky	0	0	0	0	0
Louisiana	480,879	0	545	0	481,424
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	67,435	0	5,993	0	73,428
Missouri	50,856	0	1,843	0	52,699
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	26,188	0	0	0	26,188
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	403,803	0	(479)	0	403,325
Texas	377,393	0	364	0	377,757
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	205,034	0	(355)	0	204,679
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	9,904,171	0	3,776	0	9,907,947

Summary:	
GA Covered Obligations	12,134,648
Add:	
GA claims incurred directly	709,334
GA expenses incurred directly	731,790
NOLHGA expenses	1,502,299
Remaining Inforce estimate	11,425,314
Less:	
Estate/other distributions	0
Other adjustments	12,134,648
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	4,460,790
Adjusted GA Costs	9,907,947
Per State breakdown	9,907,947

Assessments Called (Billed) or Refunded as of December 31, 2012								
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.								
224,994	0	0	0	0	0	0	0	
224,994	0	0	0	0	0	0	0	

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

Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	21,278	21,278
Arizona	0	0	517	517
Arkansas	0	0	30,717	30,717
California	0	0	186,133	186,133
Colorado	0	0	334,130	334,130
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	709	709
Idaho	0	0	337,786	337,786
Illinois	0	0	19,325	19,325
Indiana	0	0	2,441	2,441
Iowa	0	0	655,448	655,448
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	58,132	58,132
Missouri	0	0	210,254	210,254
Montana	0	0	194,411	194,411
Nebraska	0	0	233,824	233,824
Nevada	0	0	81,019	81,019
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	1,283	1,283
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	13,062	13,062
Ohio	0	0	5,541	5,541
Oklahoma	0	0	21,383	21,383
Oregon	0	0	397,253	397,253
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	7,791	7,791
Tennessee	0	0	0	0
Texas	0	0	299,854	299,854
Utah	0	0	1	1
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	7,279,691	7,279,691
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	28,205	28,205
Other	0	0	0	0
Total	0	0	10,420,188	10,420,188

Summary:	
GA Covered Obligations	11,764,660
Add:	
GA claims incurred directly	6,431,484
GA expenses incurred directly	935,654
NOLHGA expenses	1,098,289
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	6,312,723
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	3,497,176
Adjusted GA Costs	10,420,188
Per State breakdown	10,420,188

Assessments Called (Billed) or Refunded as of December 31, 2012							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	25,000	0	0	0
84,049	0	0	0	0	0	0	0
0	0	0	0	300,000	0	0	0
0	0	0	0	481,162	816,500	0	0
22,765	0	0	0	432,235	0	0	0
0	0	0	0	140,000	0	0	0
0	0	0	0	315,000	0	0	0
0	0	0	0	100,000	0	0	0
0	0	5,000	0	14,400	0	0	0
6,000	0	0	0	114,000	0	0	0
9,502	718	0	0	465,584	35,192	0	0
0	0	0	0	5,225,000	0	0	0
0	0	0	0	50,000	0	0	0
122,316	718	5,000	0	7,662,381	851,692	0	0

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Estimated Net Costs as of September 30, 2013				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	575	575
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	0	0	15	15
California	0	0	95	95
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	2,620	2,620
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	744	744
Oregon	0	0	0	0
Pennsylvania	0	0	1,784	1,784
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	650	650
South Dakota	0	0	0	0
Tennessee	0	0	211	211
Texas	0	0	18,540	18,540
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	25,234	25,234

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	277,448
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	25,234
Per State breakdown	25,234

Assessments Called (Billed) or Refunded as of December 31, 2012								
Life	Allocated Annuity				A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
0	170,000	0	0	250,000	0	0	0	
0	170,000	0	0	400,000	0	0	0	

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

ASSESSABLE PREMIUM

**Assessable Premium
1988 – 2012**

This section contains the Total Assessable Premiums for the periods 1988 through 2012 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 - 2012 Data

Table with columns: State, Year, Life, Allocated Annuity, A&H, Unallocated Annuity, Premium Total, 403(b), Notes. Rows list data for Alabama, Alaska, and Arizona from 1988 to 2012.

Premiums are derived from the Assessment Data Survey as filed by member cos. Since GAs may correct the data for errors, totals may differ from those used by the GAs. It MAY NOT be utilized in protesting actual GA assessments.

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2012 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Premium Total	403(b)	Notes
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)
Arkansas	2010	897,304,304	924,235,255	2,314,383,786	16,989,914	4,152,913,259	37,873,210	UA 403b (A,L5.2+6.3)
Arkansas	2011	912,378,715	1,028,003,188	2,365,102,358	25,301,859	4,330,786,120	49,107,552	UA 403b (A,L5.2+6.3)
Arkansas	2012	1,009,296,267	1,084,481,312	2,393,160,347	23,387,728	4,510,325,654	35,215,131	UA 403b (A,L5.2+6.3)
California	1988	5,869,859,995	5,645,144,027	6,136,765,670	0	17,651,769,692	0	
California	1989	5,571,024,545	6,375,337,792	6,799,488,909	0	18,745,851,246	0	
California	1990	6,060,907,103	7,306,550,305	6,895,250,045	0	20,262,707,453	0	
California	1991	6,457,630,456	6,896,588,577	6,959,707,145	0	20,313,926,178	0	
California	1992	6,725,017,888	6,447,826,508	6,809,883,831	0	19,982,728,227	0	
California	1993	6,899,295,248	6,183,736,809	6,660,249,179	0	19,743,281,236	0	
California	1994	7,376,932,083	9,485,826,336	6,316,933,092	0	23,179,691,511	0	
California	1995	7,579,574,085	8,704,477,714	6,233,903,746	0	22,517,955,545	0	
California	1996	7,616,946,775	7,718,980,446	6,374,956,738	0	21,710,883,959	0	
California	1997	7,800,798,993	7,481,076,398	6,528,123,426	0	21,809,998,817	0	
California	1998	7,766,804,281	7,004,696,085	6,543,001,806	0	21,314,502,172	0	
California	1999	7,885,292,351	9,793,355,153	6,990,754,845	0	24,669,402,349	0	
California	2000	8,863,491,410	10,223,112,717	7,479,315,118	0	26,565,919,245	0	
California	2001	8,612,598,599	14,092,356,822	8,100,626,986	0	30,805,582,407	0	
California	2002	9,057,974,748	18,455,328,942	8,589,681,968	0	36,102,985,658	0	
California	2003	9,556,919,352	15,880,841,833	9,223,789,031	0	34,661,550,216	0	
California	2004	10,265,295,621	14,543,251,286	10,073,894,659	0	34,882,441,566	0	
California	2005	10,517,958,453	13,186,564,470	11,094,211,901	0	34,798,734,824	0	
California	2006	11,359,413,366	16,932,938,392	13,146,775,669	0	41,439,127,427	0	
California	2007	11,808,943,698	14,644,539,021	14,751,063,188	0	41,204,545,907	0	
California	2008	12,228,474,409	18,955,401,486	16,184,598,925	0	47,368,474,820	0	
California	2009	12,567,430,402	18,152,537,452	17,576,967,802	0	48,296,935,656	0	
California	2010	13,286,970,914	14,301,467,557	17,482,654,368	0	45,071,092,839	0	
California	2011	13,550,580,847	13,874,371,219	19,045,939,301	0	46,470,891,367	0	
California	2012	14,090,324,708	13,454,101,251	18,147,485,702	0	45,691,911,661	0	
Colorado	1988	828,881,751	904,720,795	722,246,214	0	2,455,848,760	0	
Colorado	1989	755,347,127	830,367,259	778,209,288	0	2,363,923,674	0	
Colorado	1990	780,245,914	904,046,068	829,193,863	0	2,513,485,845	0	
Colorado	1991	853,159,701	972,231,813	890,312,886	0	2,715,704,400	0	
Colorado	1992	865,720,501	838,610,368	934,379,767	0	2,638,710,636	0	
Colorado	1993	963,784,454	687,758,554	1,011,110,506	0	2,662,653,514	0	
Colorado	1994	1,030,999,407	895,579,411	1,063,105,936	0	2,989,684,754	0	
Colorado	1995	1,105,172,733	988,485,271	1,157,687,855	0	3,251,345,859	0	
Colorado	1996	1,140,336,981	788,299,041	1,223,491,697	0	3,152,127,719	0	
Colorado	1997	1,161,040,457	901,641,637	1,249,027,863	0	3,311,709,957	0	
Colorado	1998	1,187,254,176	1,117,339,967	1,284,019,308	0	3,588,613,451	0	
Colorado	1999	1,195,136,849	1,457,970,263	1,538,677,636	0	4,191,784,748	0	
Colorado	2000	1,532,738,790	1,252,265,769	1,661,069,947	0	4,446,074,506	0	
Colorado	2001	1,239,300,879	1,652,794,944	1,840,536,638	0	4,732,632,461	0	
Colorado	2002	1,304,495,820	2,245,509,671	1,853,776,788	0	5,403,782,279	0	
Colorado	2003	1,404,979,031	2,057,490,553	2,102,697,784	0	5,565,167,368	0	
Colorado	2004	1,461,151,703	1,939,972,242	2,298,669,662	0	5,699,793,607	0	
Colorado	2005	1,489,479,668	2,026,059,726	2,432,877,293	0	5,948,416,687	0	
Colorado	2006	1,587,281,819	2,158,883,056	2,683,256,306	0	6,429,421,181	0	
Colorado	2007	1,640,732,290	1,977,782,927	3,559,739,931	0	7,178,255,148	0	
Colorado	2008	1,689,623,832	2,747,988,136	3,889,919,140	0	8,327,531,108	0	
Colorado	2009	1,832,884,396	2,931,587,212	4,356,781,877	0	9,121,253,485	0	
Colorado	2010	1,933,741,077	2,945,911,265	4,083,295,457	0	8,962,947,799	0	
Colorado	2011	1,975,897,054	3,167,131,653	4,094,188,764	0	9,237,217,471	0	
Colorado	2012	2,115,900,124	3,208,701,197	4,016,525,119	0	9,341,126,440	0	

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2012 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Premium Total	403(b)	Notes
Connecticut	1988	1,088,101,087	814,138,809	2,007,923,266	1,056,248,596	4,966,411,758	0	
Connecticut	1989	1,150,185,716	924,054,498	2,357,785,708	917,855,756	5,349,881,678	0	
Connecticut	1990	1,224,476,571	1,396,613,823	2,605,274,310	904,765,983	6,131,130,687	0	
Connecticut	1991	1,259,496,517	868,623,997	2,080,101,981	798,555,349	5,006,777,844	0	
Connecticut	1992	1,263,353,236	1,013,246,298	1,900,074,462	620,598,543	4,797,272,539	0	
Connecticut	1993	1,379,972,689	802,506,092	1,763,174,845	537,714,964	4,483,368,590	0	
Connecticut	1994	1,601,094,600	1,467,073,952	1,752,533,368	1,773,874,230	6,594,576,150	0	
Connecticut	1995	1,584,649,056	1,600,898,074	2,067,627,222	671,136,066	5,924,310,418	0	
Connecticut	1996	1,638,095,187	1,215,287,036	1,635,755,629	520,507,398	5,009,645,250	0	
Connecticut	1997	1,550,476,848	1,517,374,403	1,343,566,612	473,221,338	4,884,639,201	0	
Connecticut	1998	1,718,180,622	1,306,572,294	1,663,892,131	(24,492,761)	4,664,152,286	0	
Connecticut	1999	1,598,661,952	1,852,264,435	1,816,115,978	691,544,953	5,958,587,318	0	
Connecticut	2000	1,694,456,096	2,293,919,836	1,960,756,971	568,895,089	6,518,027,992	0	
Connecticut	2001	1,648,001,680	3,469,628,636	2,062,471,090	473,081,692	7,653,183,098	24,602,649	UA 403b (A,L5.2+6.3)
Connecticut	2002	1,659,039,792	4,956,566,466	2,245,740,057	166,919,546	9,028,265,861	17,400,336	UA 403b (A,L5.2+6.3)
Connecticut	2003	1,714,184,436	5,352,613,731	2,408,845,740	280,445,747	9,756,089,654	82,137,504	UA 403b (A,L5.2+6.3)
Connecticut	2004	1,816,689,372	5,334,295,148	2,812,657,380	352,670,408	10,316,312,308	727,248,019	UA 403b (A,L5.2+6.3)
Connecticut	2005	1,943,840,851	5,044,679,490	4,498,625,923	3,447,456,795	14,934,603,059	69,019,354	UA 403b (A,L5.2+6.3)
Connecticut	2006	1,977,069,693	4,795,359,905	4,833,278,044	318,648,337	11,924,355,979	151,223,088	UA 403b (A,L5.2+6.3)
Connecticut	2007	2,091,275,430	5,166,646,752	5,271,538,201	714,599,286	13,244,059,669	107,224,180	UA 403b (A,L5.2+6.3)
Connecticut	2008	2,055,376,551	6,380,098,907	4,962,655,584	389,986,992	13,788,118,034	127,841,650	UA 403b (A,L5.2+6.3)
Connecticut	2009	2,196,997,367	6,506,224,856	5,122,671,333	1,055,986,375	14,881,879,931	56,924,327	UA 403b (A,L5.2+6.3)
Connecticut	2010	2,232,436,597	3,713,263,362	4,833,585,658	984,136,721	11,763,422,338	126,590,023	UA 403b (A,L5.2+6.3)
Connecticut	2011	2,238,766,302	3,909,895,934	4,647,019,231	422,628,547	11,218,310,014	51,884,837	UA 403b (A,L5.2+6.3)
Connecticut	2012	2,359,217,702	4,325,414,390	4,792,751,932	369,442,094	11,846,826,118	56,132,570	UA 403b (A,L5.2+6.3)
Delaware	1988	268,677,160	200,351,054	123,852,673	0	592,880,887	0	
Delaware	1989	294,024,103	277,245,305	147,063,120	0	718,332,528	0	
Delaware	1990	279,345,372	428,678,579	159,149,269	0	867,173,220	0	
Delaware	1991	251,924,669	152,105,063	167,312,321	95,930,921	667,272,974	0	
Delaware	1992	300,680,060	166,194,571	179,825,527	119,591,410	766,291,568	0	
Delaware	1993	319,455,282	168,982,760	198,654,435	78,806,194	765,898,671	0	
Delaware	1994	428,382,476	523,220,061	205,453,787	213,997,835	1,371,054,159	0	
Delaware	1995	661,567,700	708,830,689	212,484,286	82,769,667	1,665,652,342	0	
Delaware	1996	549,255,118	655,937,573	224,620,626	41,489,322	1,471,302,639	0	
Delaware	1997	537,212,842	630,683,634	224,519,103	110,664,993	1,503,080,572	0	
Delaware	1998	819,860,827	925,457,335	248,690,733	78,513,421	2,072,522,316	10,180,962	UA 403b (A,L5.2+6.3)
Delaware	1999	754,883,179	676,625,661	262,311,238	41,695,890	1,735,515,968	32,717,798	UA 403b (A,L5.2+6.3)
Delaware	2000	902,167,421	807,627,348	279,902,759	55,021,022	2,044,718,550	15,471,277	UA 403b (A,L5.2+6.3)
Delaware	2001	902,534,951	917,437,538	321,097,608	503,753,044	2,644,823,141	877,471	UA 403b (A,L5.2+6.3)
Delaware	2002	692,500,394	1,409,947,304	328,355,457	31,912,055	2,462,715,210	1,343,470	UA 403b (A,L5.2+6.3)
Delaware	2003	563,347,541	1,580,795,606	425,855,058	30,424,834	2,600,423,039	21,524,800	UA 403b (A,L5.2+6.3)
Delaware	2004	522,708,579	2,834,016,464	491,073,341	41,902,580	3,889,700,964	7,141,705	UA 403b (A,L5.2+6.3)
Delaware	2005	660,228,251	1,421,390,035	579,179,085	196,304,730	2,857,102,101	67,234,192	UA 403b (A,L5.2+6.3)
Delaware	2006	882,213,488	2,398,665,193	758,889,321	88,707,613	4,128,475,615	2,211,338	UA 403b (A,L5.2+6.3)
Delaware	2007	852,112,573	1,808,576,871	868,659,122	17,784,824	3,547,133,390	622,293	UA 403b (A,L5.2+6.3)
Delaware	2008	1,025,017,351	1,910,162,221	933,158,813	369,698,279	4,238,036,664	879,400	UA 403b (A,L5.2+6.3)
Delaware	2009	822,552,558	1,412,206,711	988,941,253	135,349,822	3,359,050,344	519,387	UA 403b (A,L5.2+6.3)
Delaware	2010	1,361,781,004	2,224,925,460	1,042,389,719	380,451,203	5,009,547,386	891,005	UA 403b (A,L5.2+6.3)
Delaware	2011	1,276,585,349	2,447,798,958	960,004,957	21,932,357	4,706,321,621	768,093	UA 403b (A,L5.2+6.3)
Delaware	2012	1,198,044,498	2,785,510,402	657,546,305	186,946,251	4,828,047,456	537,052	UA 403b (A,L5.2+6.3)
Dist. Of Columbia	1988	0	0	0	0	0	0	
Dist. Of Columbia	1989	0	0	0	0	0	0	
Dist. Of Columbia	1990	0	0	0	0	0	0	
Dist. Of Columbia	1991	217,338,412	180,130,467	510,479,203	0	907,948,082	0	
Dist. Of Columbia	1992	210,556,219	229,032,964	532,295,059	0	971,884,242	0	
Dist. Of Columbia	1993	207,127,514	164,168,075	555,080,312	0	926,375,901	0	
Dist. Of Columbia	1994	236,776,873	174,802,375	589,711,121	0	1,001,290,369	0	
Dist. Of Columbia	1995	234,349,983	198,810,580	627,674,026	0	1,060,834,589	0	
Dist. Of Columbia	1996	416,473,837	153,864,229	616,338,520	0	1,186,676,586	0	
Dist. Of Columbia	1997	263,347,768	380,001,823	578,124,488	0	1,221,474,079	0	
Dist. Of Columbia	1998	292,761,053	180,723,360	691,258,384	0	1,164,742,797	0	
Dist. Of Columbia	1999	249,107,368	372,749,297	739,288,811	0	1,361,145,476	0	
Dist. Of Columbia	2000	266,914,407	190,477,399	810,659,448	0	1,268,051,254	0	
Dist. Of Columbia	2001	258,847,716	249,653,429	750,560,040	0	1,259,061,185	0	
Dist. Of Columbia	2002	276,884,688	485,283,204	877,958,136	0	1,640,126,028	0	
Dist. Of Columbia	2003	311,849,706	490,061,992	901,468,918	0	1,703,380,616	0	
Dist. Of Columbia	2004	305,373,489	389,560,861	930,139,944	0	1,625,074,294	0	
Dist. Of Columbia	2005	357,640,743	254,186,592	963,803,577	0	1,575,630,912	0	
Dist. Of Columbia	2006	355,321,670	273,683,351	963,082,608	0	1,592,087,629	0	
Dist. Of Columbia	2007	376,219,516	454,474,562	1,166,633,067	0	1,997,327,145	0	
Dist. Of Columbia	2008	367,138,554	463,223,374	1,296,792,711	0	2,127,154,639	0	
Dist. Of Columbia	2009	589,760,311	402,348,019	1,340,338,177	0	2,332,446,507	0	
Dist. Of Columbia	2010	582,050,124	356,639,884	1,356,062,472	0	2,294,752,480	0	
Dist. Of Columbia	2011	555,448,782	322,957,063	1,478,092,696	0	2,356,498,541	0	
Dist. Of Columbia	2012	569,416,328	331,727,663	1,417,656,271	0	2,318,800,262	0	

Premiums are derived from the Assessment Data Survey as filed by member cos. Since GAs may correct the data for errors, totals may differ from those used by the GAs. It MAY NOT be utilized in protesting actual GA assessments.

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2012 Data

State	Year	Life	Allocated		Unallocated Annuity	Premium	403(b)	Notes
			Annuity	A&H		Total		
Florida	1988	2,904,264,606	2,766,315,166	4,016,774,828	0	9,687,354,600	0	
Florida	1989	2,622,317,118	3,090,286,175	4,566,724,561	0	10,279,327,854	0	
Florida	1990	2,785,056,749	3,399,675,776	4,910,814,104	0	11,095,546,629	0	
Florida	1991	3,018,214,798	3,260,602,915	4,824,686,085	0	11,103,503,798	0	
Florida	1992	3,162,112,541	3,336,448,589	5,037,561,670	0	11,536,122,800	0	
Florida	1993	3,409,968,139	2,977,923,343	5,262,005,332	0	11,649,896,814	0	
Florida	1994	3,715,944,861	3,650,195,195	5,365,881,056	0	12,732,021,112	0	
Florida	1995	4,287,121,478	3,533,068,915	5,524,451,760	0	13,344,642,153	0	
Florida	1996	4,054,776,472	3,336,938,386	5,511,083,411	0	12,902,798,269	0	
Florida	1997	4,280,528,455	3,709,224,961	5,430,501,418	0	13,420,254,834	0	
Florida	1998	4,277,963,293	3,707,410,535	5,537,143,929	0	13,522,517,757	0	
Florida	1999	4,145,941,046	5,013,620,199	5,741,068,706	0	14,900,629,951	0	
Florida	2000	4,328,405,879	5,902,011,296	6,043,302,610	0	16,273,719,785	0	
Florida	2001	4,556,230,821	8,535,906,409	6,691,943,712	0	19,784,080,942	0	
Florida	2002	4,722,240,139	12,062,139,569	7,128,916,882	0	23,913,296,590	0	
Florida	2003	5,134,646,920	11,338,322,377	7,680,083,229	0	24,153,052,526	0	
Florida	2004	5,619,245,870	8,878,815,674	8,589,728,379	0	23,087,789,923	0	
Florida	2005	5,896,022,804	7,607,281,653	9,941,072,388	0	23,444,376,845	0	
Florida	2006	6,477,413,628	8,236,527,265	10,959,160,794	0	25,673,101,687	0	
Florida	2007	6,737,841,562	9,503,241,605	14,723,125,905	0	30,964,209,072	0	
Florida	2008	6,902,676,520	13,498,259,765	15,399,410,273	0	35,800,346,558	0	
Florida	2009	6,999,870,075	13,125,370,809	15,565,154,033	0	35,690,394,917	0	
Florida	2010	7,258,349,178	11,073,309,892	16,019,974,112	0	34,351,633,182	0	
Florida	2011	7,532,542,724	10,744,644,453	16,012,672,884	0	34,289,860,061	0	
Florida	2012	7,825,022,377	13,111,423,767	14,295,540,155	0	35,231,986,299	0	
Georgia	1988	1,651,853,622	637,077,492	1,539,502,266	590,976,969	4,419,410,349	0	
Georgia	1989	1,746,241,815	628,533,462	1,693,237,863	596,919,974	4,664,933,114	0	
Georgia	1990	2,309,173,087	760,124,196	1,824,468,127	551,210,647	5,444,976,057	0	
Georgia	1991	1,841,069,807	605,465,260	1,912,591,664	689,638,415	5,048,765,146	0	
Georgia	1992	1,970,694,356	803,565,373	2,000,369,427	526,747,407	5,301,376,563	0	
Georgia	1993	2,098,423,104	531,702,558	2,146,166,805	522,014,082	5,298,306,549	0	
Georgia	1994	2,282,019,202	705,403,547	2,282,243,817	487,037,622	5,756,704,188	0	
Georgia	1995	2,567,907,585	716,891,479	2,380,262,718	531,272,701	6,196,334,483	0	
Georgia	1996	2,369,005,513	764,306,413	2,449,589,248	441,261,624	6,024,162,798	0	
Georgia	1997	2,428,324,567	768,673,675	2,434,033,051	447,223,192	6,078,254,485	0	
Georgia	1998	2,622,036,548	747,830,907	2,510,294,567	420,309,326	6,300,471,348	0	
Georgia	1999	2,768,837,267	1,144,539,525	2,687,358,073	368,226,950	6,968,961,815	0	
Georgia	2000	2,705,365,144	1,188,060,986	2,792,966,214	441,152,243	7,127,544,587	0	
Georgia	2001	2,809,156,234	1,740,072,374	2,884,712,920	408,108,249	7,842,049,777	0	
Georgia	2002	2,920,365,305	2,492,103,815	2,847,086,261	529,180,604	8,788,735,985	0	
Georgia	2003	3,000,073,998	2,506,300,505	2,844,873,479	669,389,456	9,020,637,438	0	
Georgia	2004	3,125,411,036	1,976,527,927	2,985,047,415	611,573,059	8,698,559,437	0	
Georgia	2005	3,263,007,134	1,960,725,744	3,209,940,917	644,182,010	9,077,855,805	0	
Georgia	2006	3,505,771,048	2,099,956,017	3,741,417,739	647,129,014	9,994,273,818	0	
Georgia	2007	3,582,468,504	2,129,925,976	4,402,674,249	614,422,918	10,729,491,647	0	
Georgia	2008	3,702,644,975	3,044,225,771	4,891,949,987	809,438,239	12,448,258,972	0	
Georgia	2009	3,820,786,015	2,985,838,083	5,335,452,434	624,736,998	12,766,813,530	0	
Georgia	2010	3,995,546,886	2,436,414,758	6,271,861,186	708,006,189	13,411,829,019	0	
Georgia	2011	3,983,128,965	2,572,352,693	6,426,640,876	678,456,498	13,660,579,032	0	
Georgia	2012	4,320,375,438	3,347,688,205	5,308,193,551	619,779,629	13,596,036,823	0	
Hawaii	1988	292,686,064	222,200,416	119,228,811	0	634,115,291	0	
Hawaii	1989	271,467,846	293,377,869	125,767,114	0	690,612,829	0	
Hawaii	1990	307,921,019	385,024,538	130,123,595	0	823,069,152	0	
Hawaii	1991	339,685,365	291,514,770	138,284,159	0	769,484,294	0	
Hawaii	1992	350,257,420	308,282,152	148,633,372	0	807,172,944	0	
Hawaii	1993	352,932,662	256,075,180	153,389,324	0	762,397,166	0	
Hawaii	1994	376,354,138	387,647,554	157,065,300	0	921,066,992	0	
Hawaii	1995	459,545,008	384,824,639	158,199,562	0	1,002,569,209	0	
Hawaii	1996	413,233,413	489,260,313	175,717,710	0	1,078,211,436	0	
Hawaii	1997	446,611,937	357,280,503	175,447,406	0	979,339,846	0	
Hawaii	1998	413,901,881	413,338,303	170,690,538	0	997,930,722	0	
Hawaii	1999	437,280,519	438,396,889	182,601,407	0	1,058,278,815	0	
Hawaii	2000	514,076,764	567,135,516	201,211,269	0	1,282,423,549	0	
Hawaii	2001	393,712,531	624,528,133	208,532,835	0	1,226,773,499	0	
Hawaii	2002	474,929,610	829,282,949	224,955,478	0	1,529,168,037	0	
Hawaii	2003	521,909,669	797,316,118	234,767,150	0	1,553,992,937	0	
Hawaii	2004	469,416,393	704,378,484	250,783,994	0	1,424,578,871	0	
Hawaii	2005	497,219,236	692,529,159	265,357,425	0	1,455,105,820	0	
Hawaii	2006	510,463,157	838,750,531	338,469,824	0	1,687,683,512	0	
Hawaii	2007	505,107,454	842,533,842	402,081,140	0	1,749,722,436	0	
Hawaii	2008	604,155,199	1,098,537,973	454,006,775	0	2,156,699,947	0	
Hawaii	2009	612,444,475	980,409,275	977,121,609	0	2,569,975,359	0	
Hawaii	2010	633,237,335	810,659,609	1,186,022,784	0	2,629,919,728	0	
Hawaii	2011	643,574,500	883,326,217	866,175,548	0	2,393,076,265	0	
Hawaii	2012	673,101,632	873,677,574	1,132,254,241	0	2,679,033,447	0	

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State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Premium Total	403(b)	Notes
Idaho	1988	209,218,365	202,403,417	127,835,580	0	539,457,362	0	
Idaho	1989	188,151,307	202,928,400	131,191,153	0	522,270,860	0	
Idaho	1990	231,237,401	209,817,899	132,075,566	0	573,130,866	0	
Idaho	1991	227,915,285	215,609,153	134,230,766	0	577,755,204	0	
Idaho	1992	233,551,360	221,813,747	140,162,314	0	595,527,421	0	
Idaho	1993	249,047,127	185,562,498	161,754,102	0	596,363,727	0	
Idaho	1994	264,160,806	217,683,968	176,895,710	0	658,740,484	0	
Idaho	1995	280,977,226	218,531,343	413,583,394	0	913,091,963	0	
Idaho	1996	285,850,570	209,367,847	701,148,543	0	1,196,366,960	0	
Idaho	1997	288,442,487	214,100,988	692,479,444	0	1,195,022,919	0	
Idaho	1998	292,525,566	234,439,692	723,378,162	0	1,250,343,420	0	
Idaho	1999	286,845,096	278,075,266	808,352,623	0	1,373,272,985	0	
Idaho	2000	305,108,271	317,256,120	979,520,802	0	1,601,885,193	0	
Idaho	2001	314,931,002	369,758,027	1,045,803,684	0	1,730,492,713	0	
Idaho	2002	316,049,014	532,399,255	1,152,783,294	0	2,001,231,563	0	
Idaho	2003	338,447,654	493,198,114	1,275,933,536	0	2,107,579,304	0	
Idaho	2004	346,977,476	477,691,623	1,380,118,307	0	2,204,787,406	0	
Idaho	2005	360,890,133	519,455,789	1,410,076,974	0	2,290,422,896	0	
Idaho	2006	393,545,884	568,866,865	1,582,104,957	0	2,544,517,706	0	
Idaho	2007	408,458,502	458,571,123	1,758,385,374	0	2,625,414,999	0	
Idaho	2008	417,886,894	600,625,736	1,908,888,744	0	2,927,401,374	0	
Idaho	2009	452,639,962	632,743,888	2,109,951,242	0	3,195,335,092	0	
Idaho	2010	471,480,159	562,603,618	1,856,258,256	0	2,890,342,033	0	
Idaho	2011	479,146,732	619,816,840	1,885,326,273	0	2,984,289,845	0	
Idaho	2012	485,889,296	570,440,270	1,804,463,005	0	2,860,792,571	0	
Illinois	1988	2,916,560,905	2,858,069,425	4,014,954,929	2,266,160,590	12,055,745,849	0	
Illinois	1989	2,700,553,206	2,674,346,269	4,301,382,157	2,493,039,004	12,169,320,636	0	
Illinois	1990	3,209,665,412	3,309,153,972	4,650,013,014	2,299,751,811	13,468,584,209	0	
Illinois	1991	3,240,873,981	2,568,263,110	4,989,068,321	2,543,478,586	13,341,683,998	0	
Illinois	1992	3,525,611,739	3,080,341,168	5,267,388,215	1,796,618,481	13,669,959,603	0	
Illinois	1993	3,755,748,488	2,536,677,405	5,499,260,017	1,717,591,047	13,509,276,957	0	
Illinois	1994	3,916,038,976	3,318,561,672	5,453,615,449	1,316,602,994	14,004,819,091	0	
Illinois	1995	4,365,262,226	3,452,409,881	5,615,584,047	1,539,192,171	14,972,448,325	0	
Illinois	1996	4,193,919,982	3,047,390,248	8,035,409,502	1,253,094,239	16,529,813,971	0	
Illinois	1997	4,031,393,590	3,440,298,209	8,576,360,365	1,495,483,035	17,543,535,199	0	
Illinois	1998	4,228,395,655	2,962,927,663	9,508,753,259	1,044,210,217	17,744,286,794	0	
Illinois	1999	4,023,964,010	4,996,875,602	10,594,243,637	1,238,480,879	20,853,564,128	0	
Illinois	2000	4,303,930,262	4,719,150,120	12,331,631,713	873,020,430	22,227,732,525	0	
Illinois	2001	4,259,788,621	6,623,766,295	8,446,525,377	1,124,798,276	20,454,878,569	0	
Illinois	2002	4,474,638,586	6,954,435,404	9,157,386,286	1,081,899,396	21,668,359,672	0	
Illinois	2003	4,787,263,262	5,971,977,804	9,991,773,730	1,031,390,728	21,782,405,524	0	
Illinois	2004	4,905,589,261	5,074,168,432	10,062,257,016	964,060,683	21,006,075,392	0	
Illinois	2005	5,005,951,330	4,504,335,031	13,031,388,655	1,117,236,715	23,658,911,731	0	
Illinois	2006	5,155,599,424	5,270,569,478	14,030,574,109	1,136,037,828	25,592,780,839	0	
Illinois	2007	5,254,987,425	4,904,298,341	15,154,486,923	973,891,717	26,287,664,406	0	
Illinois	2008	5,313,073,725	6,343,390,548	15,801,869,753	1,219,036,294	28,677,370,320	0	
Illinois	2009	5,484,099,027	6,296,720,471	16,489,255,645	1,053,662,996	29,323,738,139	0	
Illinois	2010	5,726,519,796	5,652,279,187	13,645,446,481	189,789,382	25,214,034,846	81,202,522	UA 403b (A,L5.2+6.3)
Illinois	2011	5,747,113,843	5,672,457,385	14,094,886,109	243,715,097	25,758,172,434	67,640,516	UA 403b (A,L5.2+6.3)
Illinois	2012	6,042,854,505	5,979,950,953	13,455,976,512	412,561,558	25,891,343,528	77,834,858	UA 403b (A,L5.2+6.3)
Indiana	1988	1,231,294,327	999,914,339	2,348,784,694	447,992,113	5,027,985,473	0	
Indiana	1989	1,181,374,662	1,111,333,190	2,168,983,793	497,481,224	4,959,172,869	0	
Indiana	1990	1,396,295,793	1,042,759,123	2,311,773,993	428,237,312	5,179,066,221	0	
Indiana	1991	1,388,097,147	986,945,655	2,331,465,830	585,284,957	5,291,793,589	0	
Indiana	1992	1,433,697,023	1,198,789,437	2,468,301,295	612,775,366	5,713,563,121	0	
Indiana	1993	1,715,050,080	1,116,563,807	2,510,014,270	461,657,848	5,803,286,005	0	
Indiana	1994	1,715,383,678	1,311,306,571	2,495,742,336	389,491,884	5,911,924,469	0	
Indiana	1995	1,813,993,181	1,512,798,957	2,542,117,119	193,611,050	6,062,520,307	0	
Indiana	1996	1,773,426,561	1,251,211,124	2,635,099,953	123,421,523	5,783,159,161	0	
Indiana	1997	1,830,350,893	1,317,469,268	2,832,331,407	131,511,457	6,111,663,025	0	
Indiana	1998	1,757,241,340	1,220,705,894	2,935,832,776	120,043,488	6,033,823,498	0	
Indiana	1999	1,778,572,036	1,590,465,827	3,126,225,781	215,832,984	6,711,096,628	0	
Indiana	2000	2,016,183,088	1,661,089,201	3,320,183,808	280,425,402	7,277,881,499	0	
Indiana	2001	1,754,757,434	2,404,069,919	3,594,907,640	173,930,451	7,927,665,444	0	
Indiana	2002	1,801,940,643	3,287,734,605	3,681,040,208	193,303,773	8,964,019,229	0	
Indiana	2003	1,883,728,661	2,814,033,507	3,870,295,263	239,331,595	8,807,389,026	0	
Indiana	2004	1,963,177,960	2,500,584,579	4,249,515,656	239,575,706	8,952,853,901	0	
Indiana	2005	1,920,148,953	2,337,141,661	4,553,397,487	199,230,303	9,009,918,404	0	
Indiana	2006	2,009,212,261	2,633,277,686	4,947,029,637	131,890,852	9,721,410,436	27,606,670	UA 403b (A,L5.2+6.3)
Indiana	2007	2,104,611,100	2,598,017,957	5,660,181,152	559,888,433	10,922,698,642	27,877,189	UA 403b (A,L5.2+6.3)
Indiana	2008	2,125,588,259	3,502,348,602	6,102,928,689	113,770,397	11,844,635,947	27,940,784	UA 403b (A,L5.2+6.3)
Indiana	2009	2,220,021,000	3,311,124,802	5,921,107,022	136,748,699	11,589,001,793	27,872,973	UA 403b (A,L5.2+6.3)
Indiana	2010	2,228,429,164	2,774,889,668	6,314,520,679	281,467,985	11,599,307,496	18,054,994	UA 403b (A,L5.2+6.3)
Indiana	2011	2,318,050,876	2,635,774,653	5,865,937,241	271,274,044	11,091,036,814	14,497,421	UA 403b (A,L5.2+6.3)
Indiana	2012	2,505,999,041	4,474,179,389	6,613,392,521	189,875,052	13,783,446,003	18,693,357	UA 403b (A,L5.2+6.3)

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2012 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Premium Total	403(b)	Notes
Iowa	1988	785,518,841	666,373,201	1,257,600,157	251,661,721	2,961,153,920	0	
Iowa	1989	737,400,938	713,162,245	1,385,739,261	224,539,753	3,060,842,197	0	
Iowa	1990	756,412,872	883,066,273	1,437,593,560	174,140,010	3,251,212,715	0	
Iowa	1991	842,900,036	886,725,305	1,391,111,493	227,822,108	3,348,558,942	0	
Iowa	1992	842,908,152	925,692,133	1,409,401,079	128,788,808	3,306,790,172	0	
Iowa	1993	882,251,556	904,997,269	1,626,509,806	182,073,258	3,595,831,889	0	
Iowa	1994	942,321,717	1,008,736,756	1,637,708,558	113,476,398	3,702,243,429	0	
Iowa	1995	997,746,336	1,016,521,518	1,737,573,975	134,059,041	3,885,900,870	0	
Iowa	1996	955,936,583	784,021,094	1,838,043,543	109,511,547	3,687,512,767	0	
Iowa	1997	985,559,407	894,117,143	1,849,655,839	169,015,453	3,898,347,842	0	
Iowa	1998	1,065,757,864	849,594,940	1,952,738,002	135,269,047	4,003,359,853	0	
Iowa	1999	953,323,879	1,171,798,999	2,082,100,004	447,435,166	4,654,658,048	0	
Iowa	2000	977,485,907	1,130,559,841	2,170,175,367	305,994,751	4,584,215,866	0	
Iowa	2001	1,016,548,735	1,520,979,606	2,348,107,723	209,415,591	5,095,051,655	0	
Iowa	2002	1,039,296,621	1,717,794,926	2,475,482,347	1,769,965,718	7,002,539,612	0	
Iowa	2003	1,078,626,255	1,549,106,632	2,693,140,493	207,080,334	5,527,953,714	0	
Iowa	2004	1,095,758,469	1,429,113,041	2,907,255,455	176,930,195	5,609,057,160	0	
Iowa	2005	1,100,356,776	1,487,301,757	3,134,257,219	205,498,350	5,927,414,102	0	
Iowa	2006	1,177,468,079	1,720,711,814	3,327,686,655	1,179,413,264	7,405,279,812	0	
Iowa	2007	1,253,952,349	1,476,715,221	3,601,872,431	1,130,651,963	7,463,191,964	0	
Iowa	2008	1,212,557,106	2,393,115,964	3,563,704,280	2,381,888,861	9,551,266,211	0	
Iowa	2009	1,334,903,102	1,922,775,917	3,545,875,294	656,787,624	7,460,341,937	0	
Iowa	2010	1,429,906,032	2,108,886,723	3,584,947,156	430,938,855	7,554,678,766	0	
Iowa	2011	1,582,915,114	1,877,137,731	3,627,105,985	993,172,464	8,080,331,294	11,389,613	UA 403b (A),L5.2+6.3
Iowa	2012	1,669,257,836	2,512,780,642	3,581,752,180	3,474,153,065	11,237,943,723	12,525,559	UA 403b (A),L5.2+6.3
Kansas	1988	639,565,767	401,514,879	974,720,100	0	2,015,800,746	0	
Kansas	1989	608,814,887	430,035,831	1,076,232,589	0	2,115,083,307	0	
Kansas	1990	656,398,552	499,031,761	1,216,654,689	0	2,372,085,002	0	
Kansas	1991	681,053,616	455,310,657	1,268,847,560	0	2,405,211,833	0	
Kansas	1992	763,861,799	582,216,067	1,333,789,810	0	2,679,867,676	0	
Kansas	1993	786,765,266	515,434,776	1,404,106,568	0	2,706,306,610	0	
Kansas	1994	861,400,497	552,545,906	1,444,474,497	0	2,858,420,900	0	
Kansas	1995	843,021,220	569,854,074	1,444,104,643	0	2,856,979,937	0	
Kansas	1996	853,764,235	462,524,491	1,418,049,665	0	2,734,338,391	0	
Kansas	1997	795,285,017	540,931,940	1,429,894,102	0	2,766,111,059	0	
Kansas	1998	819,132,462	473,659,037	1,539,514,398	0	2,832,305,897	0	
Kansas	1999	795,058,466	1,349,430,275	1,629,391,488	0	3,773,880,229	0	
Kansas	2000	812,902,299	935,686,521	1,705,618,511	0	3,454,207,331	0	
Kansas	2001	859,584,486	948,024,058	1,896,700,056	0	3,704,308,600	0	
Kansas	2002	831,889,443	1,294,896,420	2,119,794,524	0	4,246,580,387	0	
Kansas	2003	932,087,251	1,119,181,316	2,328,435,351	0	4,379,703,918	0	
Kansas	2004	953,944,326	1,003,319,291	2,456,484,648	0	4,413,748,265	0	
Kansas	2005	976,273,182	934,981,821	2,565,149,781	0	4,476,404,784	0	
Kansas	2006	1,029,692,256	933,738,653	2,841,018,009	0	4,804,448,918	0	
Kansas	2007	1,047,567,830	1,364,592,010	2,984,075,561	0	5,396,235,401	0	
Kansas	2008	1,043,494,903	1,449,898,398	3,128,095,209	0	5,621,488,510	0	
Kansas	2009	1,135,565,677	1,391,617,049	3,362,138,626	0	5,889,321,352	0	
Kansas	2010	1,150,998,442	1,365,534,348	3,442,502,907	0	5,959,035,697	0	
Kansas	2011	1,228,722,059	1,360,960,701	3,403,686,175	0	5,993,368,935	0	
Kansas	2012	1,259,867,856	1,446,360,585	3,426,986,109	0	6,133,214,550	0	
Kentucky	1988	652,323,525	462,752,555	1,001,179,311	0	2,116,255,391	0	
Kentucky	1989	681,252,108	402,109,921	976,169,464	0	2,059,531,493	0	
Kentucky	1990	702,834,652	562,093,109	1,028,577,699	0	2,293,505,460	0	
Kentucky	1991	804,298,095	407,490,577	1,040,899,763	0	2,252,688,435	0	
Kentucky	1992	863,449,882	477,039,571	1,046,400,494	0	2,386,889,947	0	
Kentucky	1993	981,759,182	420,968,556	731,975,034	0	2,134,702,772	0	
Kentucky	1994	1,041,084,278	435,895,513	754,992,840	0	2,231,972,631	0	
Kentucky	1995	1,118,838,559	505,290,615	775,041,380	0	2,399,170,554	0	
Kentucky	1996	1,048,384,540	510,101,586	731,273,244	0	2,289,759,370	0	
Kentucky	1997	1,036,170,128	614,634,514	698,776,603	0	2,349,581,245	0	
Kentucky	1998	1,016,179,966	498,080,187	837,252,702	0	2,351,512,855	0	
Kentucky	1999	987,288,799	709,438,478	812,187,543	0	2,508,914,820	0	
Kentucky	2000	1,006,135,905	670,789,512	952,658,524	0	2,629,583,941	0	
Kentucky	2001	1,034,106,318	1,286,370,885	999,827,130	0	3,320,304,333	0	
Kentucky	2002	1,073,349,608	1,410,082,719	898,097,907	0	3,381,530,234	0	
Kentucky	2003	1,141,455,141	1,328,408,034	936,642,768	0	3,406,505,943	0	
Kentucky	2004	1,107,634,880	1,170,347,703	968,547,951	0	3,246,530,534	0	
Kentucky	2005	1,110,285,158	1,099,669,233	1,283,024,516	0	3,492,978,907	0	
Kentucky	2006	1,163,221,523	1,247,202,232	1,286,015,510	0	3,696,439,265	0	
Kentucky	2007	1,243,919,628	1,232,775,015	1,544,414,075	0	4,021,108,718	0	
Kentucky	2008	1,257,367,964	1,833,788,112	1,553,840,626	0	4,644,996,702	0	
Kentucky	2009	1,345,992,502	1,706,872,729	1,462,517,156	0	4,515,382,387	0	
Kentucky	2010	1,394,249,614	1,399,366,794	1,669,040,768	0	4,462,657,176	0	
Kentucky	2011	1,424,784,306	1,456,098,579	1,544,028,049	(4)	4,424,910,930	0	
Kentucky	2012	1,486,455,080	1,464,591,691	3,006,830,097	0	5,957,876,868	0	

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**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2012 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Premium Total	403(b)	Notes
Louisiana	1988	1,061,394,381	574,031,109	877,000,957	0	2,512,426,447	23,113,640	A, L2, C2
Louisiana	1989	996,849,752	588,924,864	928,692,389	0	2,514,467,005	23,892,225	A, L2, C2
Louisiana	1990	1,018,057,956	603,881,730	1,036,157,963	0	2,658,097,649	26,985,446	A, L2, C2
Louisiana	1991	1,121,317,153	645,602,985	1,098,008,110	0	2,864,928,248	33,959,803	A, L2, C2
Louisiana	1992	1,178,793,531	633,048,564	1,138,258,377	0	2,950,100,472	43,120,758	A, L2, C2
Louisiana	1993	1,248,764,898	539,042,938	1,605,901,669	0	3,393,709,505	41,233,215	A, L2, C2
Louisiana	1994	1,300,073,287	723,268,656	1,463,024,597	0	3,486,366,540	44,926,928	A, L2, C2
Louisiana	1995	1,379,843,512	716,707,593	1,458,342,180	0	3,554,893,285	55,557,500	A, L2, C2
Louisiana	1996	1,339,112,500	642,737,918	1,448,410,476	0	3,430,260,894	44,304,022	A, L2, C2
Louisiana	1997	1,300,752,300	807,107,035	1,433,423,516	0	3,541,282,851	56,147,744	A, L2, C2
Louisiana	1998	1,309,920,109	694,905,543	1,478,605,295	0	3,483,430,947	47,810,828	A, L2, C2
Louisiana	1999	1,337,413,680	1,000,942,545	1,503,860,088	0	3,842,216,313	44,644,228	A, L2, C2
Louisiana	2000	1,325,312,652	1,111,178,644	1,588,295,172	0	4,024,786,468	64,531,917	A, L2, C2
Louisiana	2001	1,416,242,656	1,539,052,778	1,735,600,327	0	4,690,895,761	40,291,410	A, L2, C2
Louisiana	2002	1,456,002,060	2,062,519,014	1,917,295,335	0	5,435,816,409	58,279,507	A, L2, C2
Louisiana	2003	1,524,822,170	1,800,991,553	2,153,187,282	0	5,479,001,005	59,892,340	A, L2, C2
Louisiana	2004	1,578,036,517	1,592,187,156	2,325,327,647	0	5,495,551,320	73,114,604	A, L2, C2
Louisiana	2005	1,527,128,731	1,518,473,870	2,498,862,101	0	5,544,464,702	44,776,614	A, L2, C2
Louisiana	2006	1,651,237,114	1,979,208,982	2,791,842,343	0	6,422,288,439	144,996,081	A, L2, C2
Louisiana	2007	1,689,804,172	2,113,085,697	3,284,912,188	0	7,087,802,057	143,070,422	A, L2, C2
Louisiana	2008	1,756,605,827	2,821,474,355	3,387,327,704	0	7,965,407,886	162,579,442	A, L2, C2
Louisiana	2009	1,884,497,023	2,433,815,966	3,465,561,550	0	7,783,874,539	124,690,898	A, L2, C2
Louisiana	2010	1,985,231,181	2,079,835,353	3,624,239,225	0	7,689,305,759	124,900,532	A, L2, C2
Louisiana	2011	2,024,088,654	2,198,513,841	3,560,278,143	0	7,782,880,638	131,535,014	A, L2, C2
Louisiana	2012	2,078,046,849	2,253,251,827	3,705,288,312	0	8,036,586,988	110,850,426	A, L2, C2
Maine	1988	205,589,438	143,683,665	258,670,567	46,145,929	654,089,599	0	
Maine	1989	202,478,234	166,195,355	290,326,059	70,395,054	729,394,702	0	
Maine	1990	211,356,731	222,695,206	312,504,647	43,039,290	789,595,874	0	
Maine	1991	222,499,783	168,234,474	350,523,624	69,681,202	810,939,083	0	
Maine	1992	236,125,111	204,375,146	352,638,718	40,121,545	833,260,520	0	
Maine	1993	238,318,364	172,138,858	322,976,510	55,186,025	788,619,757	0	
Maine	1994	248,769,967	244,794,929	329,123,557	67,038,506	889,726,959	0	
Maine	1995	270,300,977	250,045,083	348,737,618	71,961,672	941,045,350	0	
Maine	1996	266,662,231	195,967,922	353,848,307	114,182,473	930,660,933	0	
Maine	1997	284,860,385	264,033,487	333,331,361	19,887,348	902,112,581	0	
Maine	1998	266,013,103	251,185,254	319,592,654	150,662,978	987,453,989	0	
Maine	1999	348,461,472	290,690,820	328,367,163	50,073,932	1,017,593,387	0	
Maine	2000	297,620,356	356,673,168	315,050,368	25,000,729	994,344,621	0	
Maine	2001	282,813,848	405,279,312	323,524,951	37,673,601	1,049,291,712	0	
Maine	2002	334,023,655	640,376,252	364,934,677	32,454,741	1,371,789,325	0	
Maine	2003	320,072,923	522,887,967	371,570,538	50,152,412	1,264,683,840	0	
Maine	2004	311,301,627	439,715,909	399,355,879	55,627,947	1,206,001,362	0	
Maine	2005	348,452,634	375,814,326	495,094,181	0	1,219,361,141	0	
Maine	2006	335,928,198	382,858,325	614,238,997	0	1,333,025,520	0	
Maine	2007	370,265,342	453,329,640	759,775,549	0	1,583,370,531	0	
Maine	2008	378,249,617	748,592,595	934,417,918	0	2,061,260,130	0	
Maine	2009	376,299,271	635,147,204	1,461,212,242	0	2,472,658,717	2,016,321	UA 403b (A,L5.2+6.3)
Maine	2010	408,408,080	560,169,643	1,622,108,827	0	2,590,686,550	2,238,767	UA 403b (A,L5.2+6.3)
Maine	2011	429,568,480	540,286,662	1,721,187,581	0	2,691,042,723	186,665	UA 403b (A,L5.2+6.3)
Maine	2012	428,345,193	693,163,890	2,028,998,396	0	3,150,507,479	464,155	UA 403b (A,L5.2+6.3)
Maryland	1988	1,100,513,137	733,179,846	1,872,016,098	0	3,705,709,081	0	
Maryland	1989	1,145,229,975	921,665,068	1,988,481,174	0	4,055,376,217	0	
Maryland	1990	1,191,463,774	1,117,302,798	2,144,409,308	0	4,453,175,880	0	
Maryland	1991	1,263,365,695	1,005,736,364	1,745,723,567	0	4,014,825,626	0	
Maryland	1992	1,358,123,602	1,369,609,902	1,635,054,709	0	4,362,788,213	0	
Maryland	1993	1,358,348,908	1,012,867,979	1,659,545,557	0	4,030,762,444	0	
Maryland	1994	1,405,794,797	1,228,124,274	1,638,518,200	0	4,272,437,271	0	
Maryland	1995	1,517,772,500	1,209,099,674	1,645,912,453	0	4,372,784,627	0	
Maryland	1996	1,632,127,857	1,080,298,182	1,637,026,483	0	4,349,452,522	0	
Maryland	1997	1,588,575,292	1,024,473,490	1,734,491,700	0	4,347,540,482	0	
Maryland	1998	1,688,281,538	1,053,738,638	1,795,521,762	0	4,537,541,938	0	
Maryland	1999	1,552,397,622	1,349,985,708	1,935,957,228	0	4,838,340,558	0	
Maryland	2000	1,718,273,738	1,438,550,088	2,130,025,155	0	5,286,848,981	0	
Maryland	2001	1,703,241,352	2,078,864,778	2,254,660,723	0	6,036,766,853	0	
Maryland	2002	1,744,145,980	2,629,263,391	2,378,845,571	0	6,752,254,942	0	
Maryland	2003	1,870,965,444	3,097,895,350	2,439,223,032	0	7,408,083,826	0	
Maryland	2004	1,954,175,819	2,228,188,227	2,492,018,708	0	6,674,382,754	0	
Maryland	2005	1,965,492,865	2,274,841,052	2,688,549,704	0	6,928,883,621	0	
Maryland	2006	2,143,588,207	2,123,976,820	3,202,480,666	0	7,470,045,693	0	
Maryland	2007	2,204,212,801	2,403,527,601	3,773,154,488	0	8,380,894,890	0	
Maryland	2008	2,346,014,021	3,374,285,781	3,955,739,445	0	9,676,039,247	0	
Maryland	2009	2,490,791,657	3,523,331,529	4,137,086,391	0	10,151,209,577	0	
Maryland	2010	2,612,384,311	3,139,196,728	4,261,358,993	0	10,012,940,032	0	
Maryland	2011	2,723,229,675	2,868,331,167	4,393,026,859	0	9,984,587,701	0	
Maryland	2012	2,816,230,110	3,388,564,402	4,050,785,188	0	10,255,579,700	0	

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State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Premium Total	403(b)	Notes
Massachusetts	1988	1,495,903,361	1,449,017,699	1,099,039,902	0	4,043,960,962	0	
Massachusetts	1989	1,474,726,661	1,432,451,148	1,227,571,030	0	4,134,748,839	0	
Massachusetts	1990	1,540,835,162	2,036,694,415	1,262,552,408	0	4,840,081,985	0	
Massachusetts	1991	1,639,871,965	1,557,117,445	1,302,733,826	0	4,499,723,236	0	
Massachusetts	1992	1,795,643,916	1,468,916,213	1,284,972,004	0	4,549,532,133	0	
Massachusetts	1993	1,773,549,766	1,336,044,258	1,306,814,253	0	4,416,408,277	0	
Massachusetts	1994	1,952,761,854	1,683,031,581	1,351,159,104	0	4,986,952,539	0	
Massachusetts	1995	2,016,029,763	1,636,478,483	1,402,023,700	0	5,054,531,946	0	
Massachusetts	1996	2,126,058,141	1,685,437,475	1,421,531,435	0	5,233,027,051	0	
Massachusetts	1997	2,015,196,332	2,237,016,754	1,447,797,964	0	5,700,011,050	0	
Massachusetts	1998	2,178,082,597	2,045,636,611	1,461,570,316	0	5,685,289,524	0	
Massachusetts	1999	2,251,025,613	1,973,735,739	1,517,335,968	0	5,742,097,320	0	
Massachusetts	2000	2,317,918,323	2,356,065,929	1,564,452,794	0	6,238,437,046	0	
Massachusetts	2001	2,465,063,164	4,309,396,314	1,549,668,704	0	8,324,128,182	0	
Massachusetts	2002	2,394,220,913	5,838,753,349	1,572,629,131	0	9,805,603,393	0	
Massachusetts	2003	2,497,037,709	4,533,721,741	1,623,672,778	0	8,654,432,228	0	
Massachusetts	2004	2,609,697,872	3,606,044,777	1,721,880,477	0	7,937,623,126	0	
Massachusetts	2005	2,531,002,994	2,729,911,928	1,857,261,232	0	7,118,176,154	0	
Massachusetts	2006	2,741,722,639	3,119,107,409	2,222,285,352	0	8,083,115,400	0	
Massachusetts	2007	2,866,121,147	3,878,282,223	2,561,300,175	0	9,305,703,545	0	
Massachusetts	2008	2,862,374,744	4,933,584,934	2,813,788,101	0	10,609,747,779	0	
Massachusetts	2009	2,934,503,382	4,606,503,746	2,946,206,681	0	10,487,213,809	0	
Massachusetts	2010	3,064,249,995	3,761,822,132	3,075,005,043	0	9,901,077,170	0	
Massachusetts	2011	3,199,273,283	3,379,995,532	3,247,956,300	0	9,827,225,115	0	
Massachusetts	2012	3,279,323,453	4,835,724,938	3,510,145,409	0	11,625,193,800	0	
Michigan	1988	1,855,610,143	1,553,938,792	1,453,410,515	1,109,329,044	5,972,288,494	0	
Michigan	1989	1,857,049,022	1,735,316,639	1,545,578,978	1,163,623,048	6,301,567,687	0	
Michigan	1990	2,000,769,568	1,777,661,274	1,589,421,636	1,362,796,754	6,730,649,232	0	
Michigan	1991	2,210,533,550	1,668,950,527	1,581,154,698	1,384,626,158	6,844,784,933	0	
Michigan	1992	2,248,287,675	1,792,416,490	1,601,874,646	1,070,650,293	6,713,229,104	0	
Michigan	1993	2,485,353,453	1,736,664,084	1,604,167,301	867,041,942	6,693,226,780	0	
Michigan	1994	2,978,805,847	2,297,267,431	1,706,897,004	1,011,661,921	7,994,632,203	0	
Michigan	1995	2,918,346,470	2,171,776,437	1,859,132,636	1,022,581,380	7,971,836,923	0	
Michigan	1996	3,063,404,886	1,979,040,338	1,985,247,343	820,203,637	7,847,896,204	0	
Michigan	1997	3,007,994,700	1,957,958,270	2,034,634,179	627,329,550	7,627,916,699	0	
Michigan	1998	2,705,992,023	1,898,792,707	2,066,435,426	713,488,177	7,384,708,333	0	
Michigan	1999	2,763,504,926	2,594,015,398	2,216,388,274	966,991,661	8,540,900,259	0	
Michigan	2000	2,744,918,659	2,813,655,418	2,350,271,075	589,261,451	8,498,106,603	0	
Michigan	2001	2,887,372,556	3,677,775,868	2,519,311,845	610,006,815	9,694,467,084	0	
Michigan	2002	2,850,227,855	5,533,889,969	2,596,503,507	870,994,054	11,851,615,385	0	
Michigan	2003	2,963,186,613	5,222,886,535	2,869,234,562	673,768,879	11,729,076,589	0	
Michigan	2004	2,979,157,174	5,118,497,631	3,072,445,243	831,153,682	12,001,253,730	0	
Michigan	2005	3,108,986,092	3,484,001,258	3,247,417,326	863,608,289	10,704,012,965	0	
Michigan	2006	3,240,263,338	3,346,004,387	3,513,831,752	1,000,164,584	11,100,264,061	0	
Michigan	2007	3,378,928,574	5,199,853,673	3,625,761,777	204,765,259	12,409,309,283	32,267,065	UA 403b (A,L5.2+6.3)
Michigan	2008	3,398,242,792	6,971,365,843	3,735,958,190	181,782,106	14,287,348,931	74,124,946	UA 403b (A,L5.2+6.3)
Michigan	2009	3,496,112,436	6,774,875,329	3,862,073,413	239,954,343	14,373,015,521	52,294,332	UA 403b (A,L5.2+6.3)
Michigan	2010	3,367,282,320	5,752,143,799	3,872,365,308	448,725,475	13,440,516,902	55,951,011	UA 403b (A,L5.2+6.3)
Michigan	2011	3,587,277,632	5,302,074,085	3,850,455,944	220,526,904	12,960,334,565	50,897,064	UA 403b (A,L5.2+6.3)
Michigan	2012	3,785,248,974	16,699,152,333	3,919,552,247	133,108,327	24,537,061,881	51,358,217	UA 403b (A,L5.2+6.3)
Minnesota	1988	991,844,422	1,418,175,077	1,233,459,613	983,453,342	4,626,932,454	0	
Minnesota	1989	968,227,631	1,294,142,928	1,350,007,713	1,215,429,982	4,827,808,254	0	
Minnesota	1990	994,401,925	1,569,795,250	1,448,296,965	1,216,892,120	5,229,386,260	0	
Minnesota	1991	1,064,724,119	1,424,229,703	1,519,551,252	1,338,071,746	5,346,576,820	0	
Minnesota	1992	1,158,658,257	1,448,974,792	1,555,354,126	888,891,302	5,051,878,477	0	
Minnesota	1993	1,284,114,347	1,140,639,810	1,559,418,881	834,483,520	4,818,656,558	0	
Minnesota	1994	1,364,401,005	1,584,920,701	1,678,238,765	448,280,320	5,075,840,791	0	
Minnesota	1995	1,382,653,488	1,654,876,679	1,694,532,847	433,050,125	5,165,113,139	0	
Minnesota	1996	1,409,650,986	1,216,614,999	1,767,595,582	297,909,322	4,691,770,889	0	
Minnesota	1997	1,391,785,466	1,345,345,297	1,835,812,601	268,445,977	4,841,389,341	0	
Minnesota	1998	1,435,675,392	1,225,045,708	2,055,019,175	65,945,886	4,781,686,161	0	
Minnesota	1999	1,446,767,351	1,594,298,274	2,349,723,395	336,956,565	5,727,745,585	0	
Minnesota	2000	1,468,443,440	1,685,016,555	2,650,474,393	476,722,944	6,280,657,332	0	
Minnesota	2001	1,489,895,293	2,312,407,536	2,644,246,213	(141,523,048)	6,305,025,994	0	
Minnesota	2002	1,558,159,332	3,145,136,369	2,812,149,147	293,849,038	7,809,293,886	0	
Minnesota	2003	1,733,966,356	2,587,566,336	2,776,652,838	379,280,123	7,477,465,653	0	
Minnesota	2004	1,778,181,090	2,145,415,855	3,058,272,941	352,756,324	7,334,626,210	0	
Minnesota	2005	1,868,080,318	1,774,289,630	3,379,656,672	735,902,246	7,757,928,866	0	
Minnesota	2006	2,014,372,636	1,937,282,341	3,772,395,104	682,474,923	8,406,525,004	0	
Minnesota	2007	2,342,853,339	2,183,826,216	5,381,282,507	516,033,798	10,423,995,860	0	
Minnesota	2008	2,535,397,174	2,931,594,740	5,813,000,116	642,987,124	11,922,979,154	0	
Minnesota	2009	2,709,225,893	2,776,868,677	5,931,961,888	414,008,153	11,832,064,611	0	
Minnesota	2010	2,754,984,565	2,402,283,581	6,058,044,159	527,791,143	11,743,103,448	0	
Minnesota	2011	2,873,422,036	2,300,498,589	6,506,864,485	520,992,918	12,201,778,028	0	
Minnesota	2012	3,558,872,999	2,600,062,114	6,428,098,461	397,346,397	12,984,379,971	0	

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State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Premium Total	403(b)	Notes
Mississippi	1988	494,160,311	139,246,409	537,561,838	59,908,525	1,230,877,083	0	
Mississippi	1989	507,841,813	169,895,828	576,016,570	78,357,618	1,332,111,829	0	
Mississippi	1990	540,232,035	210,283,690	603,593,291	84,560,616	1,438,669,632	0	
Mississippi	1991	553,617,397	194,700,963	617,080,734	72,413,418	1,437,812,512	0	
Mississippi	1992	590,668,261	228,391,753	658,147,869	57,756,871	1,534,964,754	0	
Mississippi	1993	624,675,929	201,796,629	720,034,011	82,419,318	1,628,925,887	0	
Mississippi	1994	684,193,956	259,009,264	691,777,042	72,732,935	1,707,713,197	0	
Mississippi	1995	709,493,426	243,301,024	704,786,886	75,550,966	1,733,132,302	0	
Mississippi	1996	679,253,235	238,600,553	1,146,866,345	70,332,244	2,135,052,377	0	
Mississippi	1997	685,764,267	227,148,652	1,197,733,300	80,780,006	2,191,426,225	0	
Mississippi	1998	717,084,967	276,999,929	1,308,400,017	75,177,676	2,377,662,589	0	
Mississippi	1999	700,222,456	467,201,248	1,491,243,860	22,795,978	2,681,463,542	9,174,563	UA 403b (A,L5.2+6.3)
Mississippi	2000	728,558,722	551,858,802	1,689,058,813	32,855,534	3,002,331,871	14,578,021	UA 403b (A,L5.2+6.3)
Mississippi	2001	766,056,989	711,026,830	1,551,481,021	19,580,221	3,048,145,061	9,883,950	UA 403b (A,L5.2+6.3)
Mississippi	2002	821,627,437	935,221,183	1,642,284,308	12,123,739	3,411,256,667	10,346,312	UA 403b (A,L5.2+6.3)
Mississippi	2003	832,258,477	848,668,057	1,798,892,605	30,461,039	3,510,280,178	17,292,726	UA 403b (A,L5.2+6.3)
Mississippi	2004	878,895,716	783,998,043	1,954,734,991	29,695,704	3,647,324,454	27,409,883	UA 403b (A,L5.2+6.3)
Mississippi	2005	843,105,341	720,107,437	2,055,542,212	29,358,605	3,648,113,601	18,809,558	UA 403b (A,L5.2+6.3)
Mississippi	2006	871,708,070	816,857,580	2,266,617,493	16,758,849	3,971,941,992	11,129,153	UA 403b (A,L5.2+6.3)
Mississippi	2007	900,744,584	768,621,684	2,608,752,757	23,359,188	4,301,478,213	7,616,222	UA 403b (A,L5.2+6.3)
Mississippi	2008	977,126,800	1,042,067,117	2,378,353,175	16,162,811	4,413,709,903	15,218,500	UA 403b (A,L5.2+6.3)
Mississippi	2009	1,075,876,880	970,426,265	2,725,964,489	34,124,962	4,806,392,596	19,947,823	UA 403b (A,L5.2+6.3)
Mississippi	2010	1,046,595,624	851,655,369	2,629,420,239	25,094,358	4,552,765,590	2,489,207	UA 403b (A,L5.2+6.3)
Mississippi	2011	1,102,883,385	949,125,514	2,506,972,914	29,818,626	4,588,800,439	757,029	UA 403b (A,L5.2+6.3)
Mississippi	2012	1,136,196,014	955,395,782	2,555,189,534	30,682,921	4,677,464,251	941,400	UA 403b (A,L5.2+6.3)
Missouri	1988	1,251,563,117	931,078,974	2,156,992,186	0	4,339,634,277	0	
Missouri	1989	1,198,180,850	1,123,059,899	2,124,022,136	0	4,445,262,885	0	
Missouri	1990	1,240,651,317	1,097,030,146	2,324,782,100	0	4,662,463,563	0	
Missouri	1991	1,349,911,823	1,389,277,893	2,060,112,323	0	4,799,302,039	0	
Missouri	1992	1,459,548,738	1,175,246,706	2,124,405,592	0	4,759,201,036	0	
Missouri	1993	1,527,419,510	989,233,343	2,188,748,651	0	4,705,401,504	0	
Missouri	1994	1,671,769,259	1,204,134,118	2,189,107,887	0	5,065,011,264	0	
Missouri	1995	1,839,124,315	1,188,539,399	2,347,301,665	0	5,374,965,379	0	
Missouri	1996	1,682,414,277	1,114,522,624	2,383,805,840	0	5,180,742,741	0	
Missouri	1997	1,669,250,470	1,139,674,732	2,374,229,300	0	5,183,154,502	0	
Missouri	1998	1,637,956,937	1,032,414,678	2,420,090,787	0	5,090,462,402	0	
Missouri	1999	1,653,760,006	1,275,930,746	2,502,569,907	0	5,432,260,659	0	
Missouri	2000	1,668,186,368	1,408,762,316	2,577,689,385	0	5,654,638,069	0	
Missouri	2001	1,736,935,205	2,505,513,265	3,006,597,001	0	7,249,045,471	0	
Missouri	2002	1,831,224,742	2,733,458,900	3,242,178,827	0	7,806,862,469	0	
Missouri	2003	1,943,903,479	2,479,348,400	3,659,027,426	0	8,082,279,305	0	
Missouri	2004	2,021,695,012	2,499,720,306	4,088,974,451	0	8,610,389,769	0	
Missouri	2005	1,966,492,499	2,320,042,164	4,485,178,309	0	8,771,712,972	0	
Missouri	2006	2,115,297,355	2,816,433,582	5,073,583,309	0	10,005,314,246	0	
Missouri	2007	2,169,656,374	2,417,866,053	5,517,388,174	0	10,104,910,601	0	
Missouri	2008	2,190,546,307	3,723,154,933	6,053,273,728	0	11,966,974,968	0	
Missouri	2009	2,427,879,062	3,635,022,384	6,263,415,684	0	12,326,317,130	0	
Missouri	2010	2,311,852,743	3,359,298,780	6,585,751,698	0	12,256,903,221	0	
Missouri	2011	2,393,944,168	3,549,689,210	6,656,052,458	0	12,599,685,836	0	
Missouri	2012	2,429,857,507	4,581,265,853	6,373,956,489	0	13,385,079,849	0	
Montana	1988	169,041,608	148,382,870	143,818,697	34,022,445	495,265,620	0	
Montana	1989	147,923,715	178,608,344	159,327,524	28,160,686	514,020,269	0	
Montana	1990	151,461,664	174,514,867	168,978,142	28,984,099	523,938,772	0	
Montana	1991	159,736,732	168,421,262	182,006,785	0	510,164,779	0	
Montana	1992	167,589,649	177,152,069	194,197,079	0	538,938,797	0	
Montana	1993	176,808,984	137,333,187	206,653,950	40,838,724	561,634,845	0	
Montana	1994	184,354,230	179,294,334	216,362,491	41,066,926	621,077,981	0	
Montana	1995	190,008,113	163,550,032	218,117,329	36,557,026	608,232,500	0	
Montana	1996	193,636,502	118,717,121	228,259,960	19,699,949	560,313,532	0	
Montana	1997	193,559,711	114,621,272	233,730,642	24,378,933	566,290,558	0	
Montana	1998	185,814,389	112,354,833	240,114,841	30,435,668	568,719,731	0	
Montana	1999	190,832,253	146,602,863	251,313,879	21,499,523	610,248,518	0	
Montana	2000	195,293,601	182,761,370	267,438,449	18,416,508	663,909,928	0	
Montana	2001	196,489,776	207,425,482	300,463,230	26,302,806	730,681,294	0	
Montana	2002	228,114,256	247,001,321	285,510,925	28,760,226	789,386,728	0	
Montana	2003	200,687,914	230,912,704	326,378,682	4,039,810	762,019,110	1,609,793	UA 403b (A,L5.2+6.3)
Montana	2004	208,199,260	258,729,569	328,163,224	4,882,722	799,974,775	1,883,841	UA 403b (A,L5.2+6.3)
Montana	2005	211,045,281	239,443,767	338,709,389	13,418,591	802,617,028	903,196	UA 403b (A,L5.2+6.3)
Montana	2006	227,805,187	250,827,065	358,021,964	8,050,515	844,704,731	1,438,443	UA 403b (A,L5.2+6.3)
Montana	2007	245,059,396	238,595,697	432,056,995	24,306,100	940,017,288	871,548	UA 403b (A,L5.2+6.3)
Montana	2008	260,776,679	319,463,772	471,542,573	7,582,004	1,059,365,028	1,369,555	UA 403b (A,L5.2+6.3)
Montana	2009	296,416,646	312,026,561	498,434,550	8,873,352	1,115,751,109	1,127,744	UA 403b (A,L5.2+6.3)
Montana	2010	302,627,018	307,916,293	551,070,428	4,080,653	1,165,694,392	1,029,482	UA 403b (A,L5.2+6.3)
Montana	2011	315,228,909	318,516,072	496,465,446	6,685,346	1,136,895,773	1,274,739	UA 403b (A,L5.2+6.3)
Montana	2012	330,777,643	311,430,804	462,625,440	23,790,523	1,128,624,410	1,766,233	UA 403b (A,L5.2+6.3)

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State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Premium Total	403(b)	Notes
Nebraska	1988	433,750,438	418,065,185	629,941,666	0	1,481,757,289	0	
Nebraska	1989	398,868,887	450,436,550	678,877,041	0	1,528,182,478	0	
Nebraska	1990	421,996,673	467,201,546	765,338,463	0	1,654,536,682	0	
Nebraska	1991	470,693,992	480,634,914	809,821,032	0	1,761,149,938	0	
Nebraska	1992	488,454,238	439,973,745	873,692,323	0	1,802,120,306	0	
Nebraska	1993	493,313,156	345,751,489	938,737,324	0	1,777,801,969	0	
Nebraska	1994	540,223,282	712,764,436	910,908,244	0	2,163,895,962	0	
Nebraska	1995	580,304,048	1,088,285,987	946,054,978	0	2,614,645,013	0	
Nebraska	1996	573,723,813	672,044,173	984,252,981	0	2,230,020,967	0	
Nebraska	1997	574,539,177	814,868,462	1,034,818,205	0	2,424,225,844	0	
Nebraska	1998	582,942,458	782,597,180	1,122,058,076	0	2,487,597,714	0	
Nebraska	1999	577,215,782	814,694,416	1,223,157,898	0	2,615,068,096	0	
Nebraska	2000	641,780,187	1,019,551,159	1,409,656,259	0	3,070,987,605	0	
Nebraska	2001	699,068,536	1,057,962,159	1,548,095,887	0	3,305,126,582	0	
Nebraska	2002	627,399,997	1,179,581,157	1,593,082,767	0	3,400,063,921	0	
Nebraska	2003	664,892,755	1,082,884,777	1,690,586,227	0	3,438,363,759	0	
Nebraska	2004	641,792,476	1,226,532,114	1,547,901,181	0	3,416,225,771	0	
Nebraska	2005	650,727,258	876,832,903	1,772,020,498	0	3,299,580,659	0	
Nebraska	2006	704,163,418	991,369,457	1,960,362,202	0	3,655,895,077	0	
Nebraska	2007	736,930,696	873,263,967	2,072,492,924	0	3,682,687,587	0	
Nebraska	2008	783,140,776	1,104,225,894	2,159,142,526	0	4,046,509,196	0	
Nebraska	2009	805,922,664	1,108,297,962	2,266,273,577	0	4,180,494,203	0	
Nebraska	2010	851,417,024	1,019,033,620	2,401,331,471	0	4,271,782,115	0	
Nebraska	2011	864,540,536	1,099,749,707	2,455,119,788	0	4,419,410,031	0	
Nebraska	2012	930,217,473	898,697,200	2,412,900,067	0	4,241,814,740	0	
Nevada	1988	188,056,206	159,617,086	239,835,297	0	587,508,589	0	
Nevada	1989	187,685,850	179,579,717	278,227,085	0	645,492,652	0	
Nevada	1990	211,526,018	209,381,798	329,258,460	0	750,166,276	0	
Nevada	1991	235,029,695	257,079,113	347,250,712	0	839,359,520	0	
Nevada	1992	252,421,794	228,215,561	354,132,389	0	834,769,744	0	
Nevada	1993	259,412,256	224,454,266	382,539,332	0	866,405,854	0	
Nevada	1994	303,621,694	330,815,670	398,438,708	0	1,032,876,072	0	
Nevada	1995	328,707,652	331,575,221	423,068,962	0	1,083,351,835	0	
Nevada	1996	339,210,804	329,511,360	455,923,916	0	1,124,646,080	0	
Nevada	1997	364,319,447	347,039,518	477,837,146	0	1,189,196,111	0	
Nevada	1998	383,955,521	303,351,906	501,685,748	0	1,188,993,175	0	
Nevada	1999	393,472,325	397,510,883	577,477,196	0	1,368,460,404	0	
Nevada	2000	457,675,253	589,727,264	630,109,657	0	1,677,512,174	0	
Nevada	2001	439,636,288	661,926,690	674,107,946	0	1,775,670,924	0	
Nevada	2002	500,708,457	1,287,227,807	657,280,614	0	2,445,216,878	0	
Nevada	2003	560,244,756	1,002,487,503	715,662,888	0	2,278,395,147	0	
Nevada	2004	621,862,008	783,868,243	775,448,499	0	2,181,178,750	0	
Nevada	2005	616,220,934	766,485,503	823,325,958	0	2,206,032,395	0	
Nevada	2006	692,636,351	702,024,818	912,982,468	0	2,307,643,637	0	
Nevada	2007	712,200,556	824,604,506	1,322,286,110	0	2,859,091,172	0	
Nevada	2008	739,912,500	1,096,212,102	1,498,313,802	0	3,334,438,404	0	
Nevada	2009	769,949,241	1,071,481,528	1,653,824,373	0	3,495,255,142	0	
Nevada	2010	748,015,631	1,008,581,875	1,620,890,080	0	3,377,487,586	0	
Nevada	2011	790,601,447	803,896,979	1,705,079,369	0	3,299,577,795	0	
Nevada	2012	825,350,559	945,278,895	1,788,245,669	0	3,558,875,123	0	
New Hampshire	1988	252,803,488	119,901,061	203,345,399	87,655,124	663,705,072	0	
New Hampshire	1989	234,946,765	217,312,983	235,348,015	75,157,619	762,765,382	0	
New Hampshire	1990	241,536,221	259,760,502	240,900,345	92,438,242	834,635,310	0	
New Hampshire	1991	260,141,719	205,080,765	241,177,952	82,311,078	788,711,514	0	
New Hampshire	1992	285,808,181	265,144,968	253,737,165	41,944,650	846,634,964	0	
New Hampshire	1993	279,493,617	264,027,730	283,496,014	74,308,335	901,325,696	0	
New Hampshire	1994	314,086,073	284,405,162	286,147,819	42,554,564	927,193,618	0	
New Hampshire	1995	332,373,812	272,400,511	298,025,547	28,369,697	931,169,567	0	
New Hampshire	1996	356,329,729	202,957,008	306,213,178	38,576,938	904,076,853	0	
New Hampshire	1997	327,085,853	269,116,727	295,343,014	66,111,619	957,657,213	0	
New Hampshire	1998	379,340,368	273,163,517	296,275,080	102,922,212	1,051,701,177	0	
New Hampshire	1999	383,399,884	353,550,676	311,830,778	85,811,125	1,134,592,463	0	
New Hampshire	2000	371,612,555	356,810,727	327,324,467	49,837,913	1,105,585,662	0	
New Hampshire	2001	363,577,918	493,492,136	327,779,405	39,427,603	1,224,277,062	0	
New Hampshire	2002	346,960,375	774,499,331	339,227,506	110,238,020	1,570,925,232	0	
New Hampshire	2003	383,633,208	686,958,663	358,910,278	74,796,393	1,504,298,542	0	
New Hampshire	2004	381,166,967	641,007,904	394,769,423	91,170,299	1,508,114,593	0	
New Hampshire	2005	412,156,500	593,862,991	428,512,326	129,230,456	1,563,762,273	0	
New Hampshire	2006	444,502,774	558,130,092	496,838,075	168,348,202	1,667,819,143	0	
New Hampshire	2007	477,497,084	559,526,907	868,271,880	80,082,857	1,985,378,728	0	
New Hampshire	2008	471,342,822	795,665,312	1,037,783,684	261,653,876	2,566,445,694	0	
New Hampshire	2009	501,259,480	828,000,435	1,097,122,149	282,328,023	2,708,710,087	0	
New Hampshire	2010	513,799,242	763,154,173	1,173,877,203	494,814,110	2,945,644,728	0	
New Hampshire	2011	522,619,402	606,420,884	1,356,175,417	482,548,453	2,967,764,156	0	
New Hampshire	2012	593,175,594	849,596,896	1,086,540,751	167,588,601	2,696,901,842	0	

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State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Premium Total	403(b)	Notes
New Jersey	1988	2,073,109,199	1,731,834,873	4,227,426,164	1,108,412,108	9,140,782,344	0	
New Jersey	1989	2,183,764,728	1,974,007,514	4,745,054,555	969,808,889	9,872,635,686	0	
New Jersey	1990	2,364,265,442	2,550,437,379	4,888,106,724	1,133,655,124	10,936,464,669	0	
New Jersey	1991	2,444,151,278	2,481,827,275	4,397,986,945	877,253,188	10,201,218,686	0	
New Jersey	1992	2,689,828,543	2,929,192,390	4,327,663,715	575,311,765	10,521,996,413	0	
New Jersey	1993	2,996,718,589	2,532,350,985	4,245,833,860	593,521,279	10,368,424,713	0	
New Jersey	1994	3,231,932,887	2,957,910,836	4,269,926,095	639,234,053	11,099,003,871	0	
New Jersey	1995	3,175,155,312	2,682,124,713	4,157,029,058	491,233,902	10,505,542,985	0	
New Jersey	1996	2,999,224,711	2,302,871,125	4,252,812,116	640,455,344	10,195,363,296	0	
New Jersey	1997	3,196,860,901	2,545,256,440	4,294,005,693	479,246,708	10,515,369,742	0	
New Jersey	1998	3,594,018,956	2,346,820,388	4,391,742,488	303,854,623	10,636,436,455	0	
New Jersey	1999	3,131,582,842	2,744,233,755	4,524,544,981	643,538,393	11,043,899,971	0	
New Jersey	2000	3,336,450,761	3,602,748,260	4,697,743,590	667,276,739	12,304,219,350	0	
New Jersey	2001	3,254,615,957	5,163,369,591	5,059,968,369	470,562,350	13,948,516,267	0	
New Jersey	2002	3,524,610,093	6,900,012,912	5,110,299,481	379,130,839	15,914,053,325	0	
New Jersey	2003	3,772,083,713	6,399,872,712	5,390,004,672	634,576,551	16,196,537,648	0	
New Jersey	2004	4,204,052,289	5,294,540,755	5,722,735,424	815,329,692	16,036,658,160	0	
New Jersey	2005	4,002,026,439	4,959,483,318	6,161,664,883	1,319,921,261	16,443,095,901	0	
New Jersey	2006	4,547,140,561	5,470,434,982	7,343,310,219	1,214,023,392	18,574,909,154	0	
New Jersey	2007	4,441,444,134	5,079,390,399	9,335,690,450	836,012,711	19,692,537,694	0	
New Jersey	2008	4,338,367,211	7,272,418,925	9,853,696,947	846,436,484	22,310,919,567	0	
New Jersey	2009	4,569,693,896	7,571,069,258	10,028,229,272	390,155,994	22,559,148,420	0	
New Jersey	2010	5,113,558,117	7,355,793,524	10,197,728,285	329,361,195	22,996,441,121	0	
New Jersey	2011	5,103,001,172	6,408,280,560	10,012,552,909	835,585,846	22,359,420,487	0	
New Jersey	2012	5,352,968,466	7,067,272,327	10,800,997,005	1,436,345,116	24,657,582,914	0	
New Mexico	1988	263,207,485	499,770,760	260,588,388	0	1,023,566,633	0	
New Mexico	1989	254,044,968	531,730,200	288,935,513	0	1,074,710,681	0	
New Mexico	1990	266,559,874	614,125,627	298,043,034	0	1,178,728,535	0	
New Mexico	1991	290,120,028	544,216,464	313,454,917	0	1,147,791,409	0	
New Mexico	1992	307,678,533	564,487,300	321,008,873	0	1,193,174,706	0	
New Mexico	1993	320,672,161	645,253,299	296,303,291	0	1,262,228,751	0	
New Mexico	1994	371,393,695	547,626,406	307,732,891	0	1,226,752,992	0	
New Mexico	1995	370,546,476	640,618,306	316,965,441	0	1,328,130,223	0	
New Mexico	1996	381,363,681	444,425,140	342,582,739	0	1,168,371,560	0	
New Mexico	1997	315,623,262	375,216,289	325,511,693	0	1,016,351,244	0	
New Mexico	1998	372,791,582	259,460,467	321,391,930	0	953,643,979	0	
New Mexico	1999	369,365,242	298,302,823	341,133,219	0	1,008,801,284	0	
New Mexico	2000	401,247,610	308,241,290	378,298,654	0	1,087,787,554	0	
New Mexico	2001	399,776,120	419,768,711	442,798,369	0	1,262,343,200	0	
New Mexico	2002	395,877,531	514,913,400	513,015,519	0	1,423,806,450	0	
New Mexico	2003	416,199,293	490,942,012	522,800,002	0	1,429,941,307	0	
New Mexico	2004	424,722,865	439,336,806	525,965,504	0	1,390,025,175	0	
New Mexico	2005	448,972,517	412,759,260	573,230,873	0	1,434,962,650	0	
New Mexico	2006	476,542,909	453,719,971	699,489,440	0	1,629,752,320	0	
New Mexico	2007	496,065,345	439,507,333	858,165,100	0	1,793,737,778	0	
New Mexico	2008	504,550,468	556,534,610	1,295,299,338	0	2,356,384,416	0	
New Mexico	2009	578,469,695	581,539,791	1,385,110,720	0	2,545,120,206	0	
New Mexico	2010	598,295,452	500,597,871	1,327,280,737	0	2,426,174,060	0	
New Mexico	2011	608,966,980	519,299,365	1,469,603,607	0	2,597,869,952	0	
New Mexico	2012	638,070,785	590,553,977	1,505,448,760	24,715,538	2,758,789,060	1,860,970	UA 403b (A,L5.2+6.3)
New York	1988	4,446,025,393	4,568,377,805	4,742,304,311	1,632,565,849	15,389,273,358	0	
New York	1989	4,509,186,013	4,812,919,847	5,149,446,770	1,639,511,338	16,111,063,968	0	
New York	1990	4,765,779,478	5,726,596,588	5,267,075,151	1,388,082,664	17,147,533,881	0	
New York	1991	5,073,975,953	5,829,948,814	5,573,432,664	1,313,616,365	17,790,973,796	0	
New York	1992	5,423,692,378	6,077,931,583	5,692,188,109	749,635,505	17,943,447,575	0	
New York	1993	5,564,000,618	4,539,803,629	5,895,008,131	741,223,678	16,740,036,056	0	
New York	1994	5,682,942,116	5,925,954,151	5,687,164,985	(20,828,161)	17,275,233,091	0	
New York	1995	6,540,894,447	6,077,855,541	5,463,297,233	711,370,555	18,793,417,776	0	
New York	1996	5,865,473,390	4,961,870,011	5,378,899,201	505,529,008	16,711,771,610	0	
New York	1997	6,237,127,269	5,624,309,462	5,951,408,523	456,203,706	18,269,048,960	0	
New York	1998	6,671,375,041	4,921,252,456	5,865,800,022	878,698,579	18,337,126,098	0	
New York	1999	6,274,814,732	5,878,277,911	6,370,923,275	663,704,996	19,187,720,914	0	
New York	2000	6,349,579,179	7,613,325,320	7,206,223,650	680,144,164	21,849,272,313	0	
New York	2001	6,372,678,143	10,572,064,049	6,848,297,092	912,651,400	24,705,690,684	0	
New York	2002	6,683,022,346	14,288,214,828	7,434,052,485	460,435,693	28,865,725,352	0	
New York	2003	7,093,177,608	12,339,386,483	7,851,903,600	631,846,092	27,916,313,783	0	
New York	2004	7,635,497,556	10,723,207,047	8,800,931,777	942,362,774	28,101,999,154	0	
New York	2005	7,699,921,709	9,442,568,288	9,104,872,358	1,326,022,439	27,573,384,794	0	
New York	2006	8,202,674,363	10,976,356,560	8,662,114,950	1,468,048,338	29,309,194,211	0	
New York	2007	8,538,356,100	10,777,659,214	13,303,773,763	1,110,537,877	33,730,326,954	0	
New York	2008	8,891,375,084	14,798,276,605	15,717,395,126	1,701,438,893	41,108,485,708	0	
New York	2009	9,136,279,389	12,795,184,044	17,059,951,581	882,632,693	39,874,047,707	0	
New York	2010	9,544,372,938	9,912,269,203	17,918,052,852	954,446,598	38,329,141,591	0	
New York	2011	9,479,565,517	9,851,073,462	19,322,720,141	891,791,285	39,545,150,405	0	
New York	2012	9,901,794,357	11,873,451,449	19,093,858,928	2,294,245,562	43,163,350,296	0	

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State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Premium Total	403(b)	Notes
North Carolina	1988	1,576,211,257	965,244,453	1,169,154,078	297,345,235	4,007,955,023	0	
North Carolina	1989	1,623,745,015	999,194,134	1,319,275,033	140,253,076	4,082,467,258	0	
North Carolina	1990	1,822,113,981	1,187,538,879	1,457,270,393	161,054,913	4,627,978,166	0	
North Carolina	1991	1,890,224,150	1,009,419,304	1,575,306,222	985,271,351	5,460,221,027	0	
North Carolina	1992	2,005,947,831	1,053,287,642	1,674,492,275	646,822,015	5,380,549,763	0	
North Carolina	1993	2,303,511,574	821,679,848	1,821,947,289	757,431,262	5,704,569,973	0	
North Carolina	1994	2,436,915,646	1,203,222,295	1,911,502,511	720,045,572	6,271,686,024	0	
North Carolina	1995	2,534,603,476	1,189,509,137	3,010,616,221	626,791,461	7,361,520,295	0	
North Carolina	1996	2,610,371,300	1,024,509,545	3,123,139,337	649,527,488	7,407,547,670	0	
North Carolina	1997	2,549,315,599	1,236,750,477	3,295,674,983	579,634,800	7,661,375,859	0	
North Carolina	1998	3,102,840,241	1,300,280,894	3,349,075,310	473,111,198	8,225,307,643	0	
North Carolina	1999	2,696,896,497	1,836,633,077	3,649,778,320	891,843,054	9,075,150,948	0	
North Carolina	2000	3,336,683,293	2,053,852,555	4,112,063,991	699,776,079	10,202,375,918	0	
North Carolina	2001	3,045,458,927	2,843,495,265	4,317,663,762	492,959,828	10,699,577,782	0	
North Carolina	2002	3,135,939,431	3,979,428,122	4,698,009,006	619,625,352	12,433,001,911	0	
North Carolina	2003	2,983,351,816	3,676,818,985	4,905,869,805	430,790,322	11,996,830,928	0	
North Carolina	2004	3,017,296,814	3,145,321,138	5,362,292,378	412,138,877	11,937,049,207	0	
North Carolina	2005	3,115,275,303	3,099,911,047	5,884,210,882	817,039,712	12,916,436,944	0	
North Carolina	2006	3,370,338,158	3,375,914,426	6,752,379,642	442,370,847	13,941,003,073	0	
North Carolina	2007	3,471,950,313	3,430,752,748	7,751,883,243	526,667,603	15,181,253,907	0	
North Carolina	2008	3,578,435,894	4,701,898,477	8,283,868,055	642,489,200	17,206,691,626	0	
North Carolina	2009	3,732,635,087	4,671,091,867	8,403,625,995	757,020,943	17,564,373,892	0	
North Carolina	2010	3,941,644,362	3,896,747,082	8,847,410,340	522,861,618	17,208,663,402	0	
North Carolina	2011	4,117,051,619	3,809,439,687	8,915,135,853	601,777,807	17,443,404,966	0	
North Carolina	2012	4,203,464,916	4,254,123,065	9,264,707,784	626,185,615	18,348,481,380	0	
North Dakota	1988	149,101,958	150,864,610	117,708,329	20,081,033	437,755,930	0	
North Dakota	1989	147,961,050	144,092,600	118,596,232	23,499,885	434,149,767	0	
North Dakota	1990	142,834,709	173,952,839	125,638,553	21,249,321	463,675,422	0	
North Dakota	1991	137,922,363	150,360,104	439,549,120	30,874,468	758,706,055	0	
North Dakota	1992	152,556,667	137,468,723	427,971,629	23,033,145	741,030,164	0	
North Dakota	1993	150,416,311	131,286,055	431,716,028	30,785,124	744,203,518	0	
North Dakota	1994	166,905,606	186,484,399	417,967,802	37,601,911	808,959,718	0	
North Dakota	1995	177,236,172	169,084,571	491,480,586	40,178,860	877,980,189	0	
North Dakota	1996	187,428,957	115,781,794	500,364,417	25,722,770	829,297,938	0	
North Dakota	1997	172,230,258	129,491,597	526,107,462	23,451,593	851,280,910	0	
North Dakota	1998	173,984,219	126,063,852	539,861,490	26,800,511	866,710,072	0	
North Dakota	1999	179,281,481	166,910,886	575,402,233	14,751,927	936,346,527	964,766	UA 403b (A,L5.2+6.3)
North Dakota	2000	170,778,946	186,989,723	613,396,859	5,592,101	976,757,629	992,413	UA 403b (A,L5.2+6.3)
North Dakota	2001	167,726,029	237,276,819	667,558,395	5,084,432	1,077,645,675	1,868,793	UA 403b (A,L5.2+6.3)
North Dakota	2002	179,993,108	298,409,254	718,328,407	4,391,859	1,201,122,628	1,319,154	UA 403b (A,L5.2+6.3)
North Dakota	2003	199,940,786	214,983,939	752,551,816	8,927,860	1,176,404,401	2,425,038	UA 403b (A,L5.2+6.3)
North Dakota	2004	190,420,415	246,554,585	747,293,199	7,477,913	1,191,746,112	2,945,300	UA 403b (A,L5.2+6.3)
North Dakota	2005	204,700,170	232,238,540	795,945,941	9,976,482	1,242,861,133	2,021,166	UA 403b (A,L5.2+6.3)
North Dakota	2006	209,507,628	280,702,791	888,908,754	0	1,379,119,173	2,159,080	UA 403b (A,L5.2+6.3)
North Dakota	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)
North Dakota	2008	236,636,267	374,229,774	981,971,991	16,014,912	1,608,852,944	3,311,260	UA 403b (A,L5.2+6.3)
North Dakota	2009	263,368,693	351,655,949	1,034,529,270	12,071,423	1,661,625,335	2,832,478	UA 403b (A,L5.2+6.3)
North Dakota	2010	290,074,904	341,671,299	1,134,430,726	4,889,188	1,771,066,117	2,590,819	UA 403b (A,L5.2+6.3)
North Dakota	2011	303,487,585	353,538,961	1,236,899,852	7,679,570	1,901,605,968	3,964,662	UA 403b (A,L5.2+6.3)
North Dakota	2012	325,718,251	359,108,037	1,337,121,150	17,652,954	2,039,600,392	4,207,254	UA 403b (A,L5.2+6.3)
Ohio	1988	2,534,034,513	1,736,787,192	4,989,784,981	1,042,229,723	10,302,836,409	0	
Ohio	1989	2,407,743,599	1,856,477,537	3,619,642,666	1,083,026,448	8,966,890,250	0	
Ohio	1990	2,741,981,136	2,179,135,465	3,828,721,118	1,187,795,652	9,937,633,371	0	
Ohio	1991	2,920,332,567	1,828,524,058	3,966,484,296	1,205,698,462	9,921,039,383	0	
Ohio	1992	3,055,029,400	1,893,658,459	4,254,594,238	956,370,309	10,159,652,406	0	
Ohio	1993	3,987,751,884	1,716,262,992	4,446,737,088	962,654,689	11,113,406,653	0	
Ohio	1994	3,819,936,218	2,179,499,942	4,258,140,845	646,454,967	10,904,031,972	0	
Ohio	1995	4,118,333,150	2,336,864,381	4,489,683,366	819,651,829	11,764,532,726	0	
Ohio	1996	3,975,047,154	1,909,547,932	5,602,533,542	551,809,112	12,038,937,740	0	
Ohio	1997	4,104,119,628	1,912,971,877	5,500,310,888	727,195,937	12,244,598,330	0	
Ohio	1998	3,760,213,838	2,023,173,180	5,903,365,925	558,994,105	12,245,747,048	0	
Ohio	1999	4,183,454,778	2,853,879,537	6,488,902,076	551,307,354	14,077,543,745	0	
Ohio	2000	3,779,121,377	3,602,435,917	7,043,854,647	505,227,072	14,930,639,013	0	
Ohio	2001	3,622,186,707	4,334,730,583	7,566,267,097	594,923,355	16,118,107,742	0	
Ohio	2002	3,707,075,429	5,874,525,077	8,242,618,933	767,287,844	18,591,507,283	0	
Ohio	2003	3,719,882,283	5,246,506,175	8,587,872,327	926,264,454	18,480,525,239	0	
Ohio	2004	3,862,254,207	4,987,695,103	8,738,796,050	958,314,758	18,547,060,118	0	
Ohio	2005	3,864,828,736	4,735,825,309	9,482,567,741	765,735,371	18,848,957,157	0	
Ohio	2006	3,984,767,132	4,919,614,463	10,312,210,172	923,440,738	20,140,032,505	0	
Ohio	2007	4,338,276,521	4,669,275,115	12,159,708,876	1,721,027,001	22,888,287,513	0	
Ohio	2008	4,205,635,348	6,375,631,631	13,636,581,477	1,117,437,730	25,335,286,186	0	
Ohio	2009	4,377,338,672	6,768,188,993	12,979,757,689	1,032,084,271	25,157,639,625	0	
Ohio	2010	4,493,941,797	5,341,130,707	12,535,711,315	959,268,409	23,330,052,228	0	
Ohio	2011	4,698,775,431	5,152,996,658	12,763,839,132	921,751,361	23,537,362,582	0	
Ohio	2012	4,824,912,735	6,747,281,598	13,241,635,224	1,058,746,791	25,872,576,348	0	

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1988 - 2012 Data

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Premium Total	403(b)	Notes
Oklahoma	1988	616,592,071	419,483,946	642,145,110	0	1,678,221,127	0	
Oklahoma	1989	588,134,826	444,775,606	698,963,531	0	1,731,873,963	0	
Oklahoma	1990	612,296,761	543,871,818	733,415,184	0	1,889,583,763	0	
Oklahoma	1991	668,388,118	578,791,425	784,259,157	0	2,031,438,700	0	
Oklahoma	1992	707,696,169	629,789,858	845,953,596	0	2,183,439,623	0	
Oklahoma	1993	724,875,640	536,701,938	1,071,589,567	0	2,333,167,145	0	
Oklahoma	1994	792,088,110	582,260,416	1,080,525,188	0	2,454,873,714	0	
Oklahoma	1995	814,360,950	620,410,943	1,125,179,250	0	2,559,951,143	0	
Oklahoma	1996	789,424,307	490,109,556	1,184,654,949	0	2,464,188,812	0	
Oklahoma	1997	770,220,072	494,871,326	1,244,437,896	0	2,509,529,294	0	
Oklahoma	1998	776,113,533	475,026,538	1,310,866,836	0	2,562,006,907	0	
Oklahoma	1999	780,537,634	618,103,240	1,300,192,293	0	2,698,833,167	0	
Oklahoma	2000	811,989,165	698,871,483	1,371,204,007	0	2,882,064,655	0	
Oklahoma	2001	876,872,355	984,869,537	1,495,429,443	0	3,357,171,335	0	
Oklahoma	2002	866,788,664	1,205,522,724	1,584,870,053	0	3,657,181,441	0	
Oklahoma	2003	911,263,971	1,120,068,031	1,727,633,006	0	3,758,965,008	0	
Oklahoma	2004	931,033,557	1,062,686,358	1,831,615,910	0	3,825,335,825	0	
Oklahoma	2005	926,444,980	987,551,770	1,980,212,671	0	3,894,209,421	0	
Oklahoma	2006	1,060,841,763	1,063,511,980	2,171,467,297	0	4,295,821,040	0	
Oklahoma	2007	1,097,782,359	1,017,178,609	2,512,947,694	0	4,627,908,662	0	
Oklahoma	2008	1,136,588,750	1,491,541,386	2,650,865,096	0	5,278,995,232	0	
Oklahoma	2009	1,197,855,066	1,370,248,919	2,812,704,895	0	5,380,808,880	0	
Oklahoma	2010	1,265,817,967	1,189,363,350	2,990,023,534	0	5,445,204,851	0	
Oklahoma	2011	1,281,469,359	1,162,870,153	2,993,867,350	0	5,438,206,862	0	
Oklahoma	2012	1,324,959,076	1,368,007,325	2,985,855,018	0	5,678,821,419	0	
Oregon	1988	506,312,289	895,696,039	428,769,940	0	1,830,778,268	0	
Oregon	1989	514,579,970	1,030,798,115	476,923,224	0	2,022,301,309	0	
Oregon	1990	537,896,369	937,962,526	544,414,811	0	2,020,273,706	0	
Oregon	1991	567,228,111	830,408,324	555,223,454	260,045,972	2,212,905,861	0	
Oregon	1992	596,415,790	812,673,520	627,877,935	281,849,324	2,318,816,569	0	
Oregon	1993	622,685,909	696,695,276	582,601,955	192,373,597	2,094,356,737	0	
Oregon	1994	697,121,068	925,325,110	569,074,748	152,049,491	2,343,570,417	0	
Oregon	1995	714,798,506	914,040,453	613,797,359	60,386,398	2,303,022,716	0	
Oregon	1996	755,357,432	715,264,307	654,376,965	62,180,671	2,187,179,375	0	
Oregon	1997	719,950,509	686,661,197	792,864,569	65,154,294	2,264,630,569	0	
Oregon	1998	720,826,519	550,848,286	960,047,164	56,616,238	2,288,338,207	0	
Oregon	1999	728,877,210	726,671,578	786,285,685	125,216,390	2,367,050,863	0	
Oregon	2000	743,282,612	893,636,452	909,940,157	73,526,876	2,620,386,097	0	
Oregon	2001	771,999,343	1,004,482,176	803,603,902	93,354,686	2,673,440,107	0	
Oregon	2002	790,911,199	1,332,585,909	848,558,514	51,183,511	3,023,239,133	0	
Oregon	2003	847,274,270	1,396,433,518	884,605,712	48,002,935	3,176,316,435	0	
Oregon	2004	880,003,563	1,274,161,437	987,967,712	38,304,389	3,180,437,101	0	
Oregon	2005	856,725,793	1,082,211,585	1,118,685,177	21,704,483	3,079,327,038	0	
Oregon	2006	928,149,167	1,099,881,946	1,346,163,921	15,663,377	3,389,858,411	0	
Oregon	2007	940,070,559	1,228,133,633	1,985,559,448	0	4,153,763,640	0	
Oregon	2008	966,239,499	1,589,801,073	1,962,685,043	19,167,596	4,537,893,211	0	
Oregon	2009	1,017,455,661	1,530,980,278	1,964,912,338	44,277,832	4,557,626,109	0	
Oregon	2010	1,049,139,067	1,500,106,331	2,080,036,886	62,447,343	4,691,729,627	0	
Oregon	2011	1,090,276,860	1,259,814,723	2,213,758,037	62,825,317	4,626,674,937	0	
Oregon	2012	1,108,512,537	1,321,757,513	1,510,631,717	48,366,542	3,989,268,309	0	
Pennsylvania	1988	2,700,343,793	2,724,377,425	1,690,553,654	0	7,115,274,872	0	
Pennsylvania	1989	2,859,921,673	3,506,394,627	1,785,997,652	0	8,152,313,952	0	
Pennsylvania	1990	3,035,490,589	3,622,625,730	1,888,296,161	0	8,546,412,480	0	
Pennsylvania	1991	3,191,579,628	2,821,578,406	1,985,179,991	0	7,998,338,025	0	
Pennsylvania	1992	3,358,538,676	2,438,918,555	2,017,525,467	1,628,237,584	9,443,220,282	0	
Pennsylvania	1993	3,578,335,954	2,225,973,485	2,117,059,165	1,379,394,121	9,300,762,725	0	
Pennsylvania	1994	3,734,032,803	2,530,741,767	2,228,943,235	1,369,288,162	9,863,005,967	0	
Pennsylvania	1995	3,790,467,592	2,878,497,123	2,354,037,821	1,244,507,998	10,267,510,534	0	
Pennsylvania	1996	3,878,535,536	2,375,412,080	2,442,567,996	942,485,425	9,639,001,037	0	
Pennsylvania	1997	4,096,755,372	2,561,449,089	3,046,664,447	1,121,172,513	10,826,041,421	0	
Pennsylvania	1998	4,404,475,350	2,543,399,536	3,807,399,187	1,180,688,239	11,935,962,312	0	
Pennsylvania	1999	3,949,231,052	3,219,744,087	4,298,497,622	1,691,105,187	13,158,577,948	0	
Pennsylvania	2000	4,065,294,184	4,488,726,962	4,761,736,114	2,041,018,228	15,356,775,488	0	
Pennsylvania	2001	4,102,437,813	6,056,074,057	5,453,565,481	1,279,744,383	16,891,821,734	0	
Pennsylvania	2002	4,241,759,312	7,757,730,305	5,423,904,037	886,465,132	18,309,858,786	0	
Pennsylvania	2003	4,283,734,618	6,612,923,769	5,454,626,329	1,999,372,190	18,350,656,906	0	
Pennsylvania	2004	4,440,999,335	5,576,480,544	6,099,829,758	1,689,775,776	17,807,085,413	0	
Pennsylvania	2005	4,483,627,399	5,460,271,116	6,311,221,044	1,692,178,534	17,947,298,093	0	
Pennsylvania	2006	4,768,194,250	6,048,284,361	6,921,767,748	1,274,331,754	19,012,578,113	0	
Pennsylvania	2007	5,066,977,183	5,466,247,689	9,928,397,167	1,261,160,193	21,722,782,232	0	
Pennsylvania	2008	5,205,611,810	7,478,753,172	7,478,147,263	1,728,321,413	25,596,833,658	0	
Pennsylvania	2009	5,353,285,595	7,676,423,343	11,075,676,444	1,281,332,384	25,386,717,766	0	
Pennsylvania	2010	5,636,140,327	7,066,633,789	11,650,282,301	1,301,573,231	25,654,629,648	0	
Pennsylvania	2011	5,811,507,389	6,596,059,850	12,454,795,523	1,527,433,646	26,389,796,408	0	
Pennsylvania	2012	5,990,227,116	7,503,416,133	10,664,417,471	3,251,184,196	27,409,244,916	0	

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Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2012 Data

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Premium Total	403(b)	Notes
Puerto Rico	1988	202,599,488	25,279,811	425,612,159	0	653,491,458	0	
Puerto Rico	1989	208,835,315	39,507,260	459,918,822	0	708,261,397	0	
Puerto Rico	1990	218,158,248	44,600,136	491,454,195	0	754,212,579	0	
Puerto Rico	1991	219,457,003	48,510,553	493,779,178	0	761,746,734	0	
Puerto Rico	1992	242,057,864	68,159,460	488,694,921	0	798,912,245	0	
Puerto Rico	1993	243,162,226	46,009,753	516,131,878	0	805,303,857	0	
Puerto Rico	1994	273,209,720	61,908,792	547,843,632	0	882,962,144	0	
Puerto Rico	1995	273,978,756	51,075,560	677,006,797	0	1,002,061,113	0	
Puerto Rico	1996	321,962,959	60,907,369	863,693,287	0	1,246,563,615	0	
Puerto Rico	1997	318,651,746	57,572,959	942,379,370	0	1,318,604,075	0	
Puerto Rico	1998	315,930,532	50,426,968	1,026,175,813	0	1,392,533,313	0	
Puerto Rico	1999	299,651,540	78,385,779	1,506,890,561	0	1,884,927,880	0	
Puerto Rico	2000	305,819,949	117,061,021	1,327,409,479	0	1,750,290,449	0	
Puerto Rico	2001	344,030,482	94,209,655	2,000,429,756	0	2,438,669,893	0	
Puerto Rico	2002	326,152,465	157,812,085	1,805,219,153	0	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	0	2,864,730,719	0	
Puerto Rico	2007	408,813,039	191,221,562	2,038,007,707	0	2,638,042,308	0	
Puerto Rico	2008	402,682,405	158,372,547	2,330,915,530	0	2,891,970,482	0	
Puerto Rico	2009	428,037,026	255,175,425	2,354,225,388	0	3,037,437,839	0	
Puerto Rico	2010	424,510,764	272,500,504	2,325,814,622	0	3,022,825,890	0	
Puerto Rico	2011	441,041,889	325,752,273	1,512,721,518	0	2,279,515,680	0	
Puerto Rico	2012	448,293,154	377,889,373	2,150,777,272	0	2,976,959,799	0	
Rhode Island	1988	241,592,427	135,208,925	124,908,211	0	501,709,563	0	
Rhode Island	1989	235,543,411	177,930,743	101,472,217	0	514,946,371	0	
Rhode Island	1990	252,225,269	313,351,542	117,873,033	0	683,449,844	0	
Rhode Island	1991	242,886,184	317,370,437	130,663,108	0	690,919,729	0	
Rhode Island	1992	283,767,485	187,380,350	142,290,204	0	613,438,039	0	
Rhode Island	1993	275,778,174	179,480,221	163,891,426	0	619,149,821	0	
Rhode Island	1994	286,520,020	269,677,400	185,799,271	0	741,996,691	0	
Rhode Island	1995	344,571,784	296,639,953	169,288,773	0	810,500,510	0	
Rhode Island	1996	340,977,377	275,125,829	185,044,330	56,476,573	857,624,109	0	
Rhode Island	1997	492,526,568	343,303,826	185,583,861	80,439,353	1,101,853,608	0	
Rhode Island	1998	389,341,189	368,445,580	231,565,704	43,056,159	1,032,408,632	0	
Rhode Island	1999	440,446,802	494,412,734	196,223,939	37,959,052	1,169,042,527	0	
Rhode Island	2000	375,792,365	548,477,925	189,191,140	60,020,952	1,173,482,382	0	
Rhode Island	2001	325,026,405	541,430,666	160,270,108	92,433,565	1,119,160,744	0	
Rhode Island	2002	330,861,666	676,899,528	268,634,287	71,646,735	1,348,042,216	0	
Rhode Island	2003	339,041,953	599,008,931	315,220,851	71,432,255	1,324,703,990	0	
Rhode Island	2004	351,494,156	554,865,549	303,817,484	73,967,893	1,284,145,082	0	
Rhode Island	2005	374,318,361	465,827,371	323,101,834	32,064,795	1,195,312,361	7,914,750	UA 403b (A,L5.2+6.3)
Rhode Island	2006	405,840,552	549,769,877	384,717,537	28,792,157	1,369,120,123	11,681,112	UA 403b (A,L5.2+6.3)
Rhode Island	2007	436,367,504	521,784,309	400,591,598	31,790,221	1,390,533,632	11,698,542	UA 403b (A,L5.2+6.3)
Rhode Island	2008	407,288,780	705,642,159	426,169,720	28,422,673	1,567,523,332	7,286,255	UA 403b (A,L5.2+6.3)
Rhode Island	2009	433,119,016	702,077,515	536,808,363	35,791,653	1,707,796,547	20,125,303	UA 403b (A,L5.2+6.3)
Rhode Island	2010	430,428,203	577,435,543	735,410,351	21,384,229	1,764,658,326	18,530,800	UA 403b (A,L5.2+6.3)
Rhode Island	2011	419,223,815	578,078,547	756,679,631	32,971,875	1,786,953,868	20,683,787	UA 403b (A,L5.2+6.3)
Rhode Island	2012	446,937,972	693,026,956	493,693,477	41,890,019	1,675,548,424	18,044,599	UA 403b (A,L5.2+6.3)
South Carolina	1988	808,452,560	346,192,899	819,627,720	0	1,974,273,179	0	
South Carolina	1989	814,318,036	337,981,640	875,250,418	0	2,027,550,094	0	
South Carolina	1990	880,477,875	476,727,196	1,005,882,561	0	2,363,087,632	0	
South Carolina	1991	930,638,160	443,003,035	984,931,346	0	2,358,572,541	0	
South Carolina	1992	970,732,687	431,429,093	1,020,691,852	0	2,422,853,632	0	
South Carolina	1993	1,053,428,777	431,367,337	1,085,608,064	0	2,570,404,178	0	
South Carolina	1994	1,135,146,769	585,195,477	1,121,728,041	0	2,842,070,287	0	
South Carolina	1995	1,209,662,608	528,614,246	1,163,662,102	0	2,901,938,956	0	
South Carolina	1996	1,134,564,209	450,933,838	1,239,784,959	0	2,825,283,006	0	
South Carolina	1997	1,119,268,528	513,078,474	1,315,429,048	0	2,947,776,050	0	
South Carolina	1998	1,217,115,119	526,140,202	1,400,686,753	0	3,143,942,074	0	
South Carolina	1999	1,257,134,727	776,680,609	1,476,502,636	0	3,510,317,972	0	
South Carolina	2000	1,234,999,145	802,629,737	1,581,222,394	0	3,618,851,276	0	
South Carolina	2001	1,295,315,977	1,166,497,124	1,703,624,206	0	4,165,437,307	0	
South Carolina	2002	1,261,387,093	1,845,580,369	1,862,783,234	0	4,969,750,696	0	
South Carolina	2003	1,329,171,095	1,551,652,692	2,009,881,222	0	4,890,705,009	0	
South Carolina	2004	1,416,843,063	1,480,694,683	2,133,081,032	0	5,030,618,778	0	
South Carolina	2005	1,390,839,284	1,414,756,410	2,356,388,762	0	5,161,984,456	0	
South Carolina	2006	1,508,302,360	1,586,695,199	2,619,903,242	0	5,714,900,801	0	
South Carolina	2007	1,575,162,470	1,578,173,954	3,211,067,351	0	6,364,403,775	0	
South Carolina	2008	1,646,066,616	2,242,256,879	3,805,257,119	0	7,693,580,614	0	
South Carolina	2009	1,674,205,107	2,243,268,235	4,014,438,638	0	7,931,911,980	0	
South Carolina	2010	1,717,720,032	2,927,415,498	3,827,478,465	0	8,472,613,995	0	
South Carolina	2011	1,796,389,183	2,112,853,248	4,065,516,773	0	7,974,759,204	0	
South Carolina	2012	1,910,294,440	2,456,078,533	4,259,547,737	0	8,625,920,710	0	

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2012 Data

Table with columns: State, Year, Life, Allocated Annuity, A&H, Unallocated Annuity, Premium Total, 403(b), Notes. Rows include data for South Dakota, Tennessee, and Texas from 1988 to 2012.

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Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2012 Data

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Premium Total	403(b)	Notes
Utah	1988	313,526,813	290,557,522	470,386,838	0	1,074,471,173	0	
Utah	1989	299,172,790	379,254,528	581,428,474	0	1,259,855,792	0	
Utah	1990	318,604,445	414,986,860	644,904,260	0	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	2,552,126	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)
Utah	2010	1,060,189,950	1,153,636,758	3,205,672,777	20,351,033	5,439,850,518	5,976,169	UA 403b (A,L5.2+6.3)
Utah	2011	1,267,264,674	1,176,975,925	2,753,168,526	19,538,105	5,216,947,230	3,539,802	UA 403b (A,L5.2+6.3)
Utah	2012	1,283,194,938	1,179,890,529	2,690,058,225	29,621,328	5,182,765,020	2,992,776	UA 403b (A,L5.2+6.3)
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	140,125,725	121,428,543	46,492,982	405,416,190	0	
Vermont	1992	144,127,741	101,249,949	110,744,720	36,425,854	392,548,264	0	
Vermont	1993	149,477,430	91,852,476	100,302,377	24,211,331	365,843,614	0	
Vermont	1994	148,603,072	120,243,180	100,735,266	25,504,706	395,086,224	0	
Vermont	1995	156,076,340	130,970,112	103,963,046	26,580,328	417,589,826	0	
Vermont	1996	157,634,026	107,804,469	125,040,436	5,126,379	395,605,310	0	
Vermont	1997	185,895,076	134,030,611	136,455,905	19,201,038	475,582,630	0	
Vermont	1998	203,025,510	147,820,152	145,892,884	35,091,296	531,829,842	0	
Vermont	1999	172,802,446	157,281,818	162,721,759	20,633,887	513,439,910	0	
Vermont	2000	157,480,327	167,531,791	176,952,104	14,182,348	516,146,570	0	
Vermont	2001	163,055,866	208,920,556	180,145,681	26,300,720	578,422,823	0	
Vermont	2002	170,834,571	283,646,412	191,392,830	8,116,588	653,990,401	0	
Vermont	2003	177,530,714	258,254,076	196,191,535	10,055,004	642,031,329	0	
Vermont	2004	186,017,356	268,779,890	206,948,324	12,025,335	673,770,905	0	
Vermont	2005	185,152,502	236,548,777	239,497,821	13,441,274	674,640,374	0	
Vermont	2006	199,520,573	247,475,120	284,171,600	22,308,478	753,475,771	0	
Vermont	2007	212,039,129	247,937,825	366,182,457	11,031,139	837,190,550	0	
Vermont	2008	218,058,285	349,485,954	379,046,576	5,983,365	952,574,180	0	
Vermont	2009	212,320,959	361,745,779	437,409,588	22,195,721	1,033,672,047	0	
Vermont	2010	228,866,126	296,359,502	483,344,143	14,766,102	1,023,335,873	0	
Vermont	2011	272,337,659	350,708,627	448,387,274	20,197,399	1,091,630,959	0	
Vermont	2012	231,686,232	333,546,998	375,907,026	10,244,346	951,384,602	0	
Virginia	1988	1,501,089,283	910,923,198	2,363,356,212	0	4,775,368,693	0	
Virginia	1989	1,543,941,404	1,049,042,899	2,657,188,303	0	5,250,172,606	0	
Virginia	1990	1,660,561,706	1,103,217,804	2,128,224,081	0	4,892,003,591	0	
Virginia	1991	1,729,816,670	945,263,271	2,250,538,034	0	4,925,617,975	0	
Virginia	1992	1,889,473,142	1,257,251,934	2,348,996,620	0	5,495,721,696	0	
Virginia	1993	1,907,656,659	1,126,828,951	2,519,918,117	0	5,554,403,727	0	
Virginia	1994	2,049,832,358	1,532,486,706	2,520,943,348	0	6,103,262,412	0	
Virginia	1995	2,190,692,461	1,400,792,149	2,639,522,810	0	6,231,007,420	0	
Virginia	1996	2,227,159,561	1,192,305,410	2,690,850,982	0	6,110,315,953	0	
Virginia	1997	2,183,619,207	1,364,423,874	2,716,987,365	0	6,265,030,446	0	
Virginia	1998	2,343,446,115	1,408,582,622	2,828,357,943	0	6,580,386,680	0	
Virginia	1999	2,290,594,933	2,028,097,258	3,086,655,463	0	7,405,347,654	0	
Virginia	2000	2,495,479,386	2,090,547,968	3,622,895,043	0	8,208,922,397	0	
Virginia	2001	2,395,872,565	2,486,863,710	3,788,332,286	0	8,671,068,561	0	
Virginia	2002	2,422,101,179	3,299,077,415	4,625,861,868	0	10,347,040,462	0	
Virginia	2003	2,556,657,303	3,079,248,641	5,035,520,945	0	10,671,426,889	0	
Virginia	2004	2,614,519,974	2,799,229,962	5,516,056,428	0	10,929,806,364	0	
Virginia	2005	2,686,824,082	2,409,315,752	5,989,332,444	0	11,085,472,278	0	
Virginia	2006	2,936,162,430	2,702,514,754	5,795,171,726	0	11,433,848,910	0	
Virginia	2007	2,991,698,548	2,668,467,549	6,636,005,822	0	12,296,171,919	0	
Virginia	2008	3,100,365,954	4,007,178,223	7,028,334,298	0	14,135,878,475	0	
Virginia	2009	3,482,986,689	3,893,096,464	7,287,630,663	0	14,663,713,816	0	
Virginia	2010	3,607,092,710	3,469,447,420	7,181,231,192	93,676,191	14,351,447,513	41,955,158	UA 403b (A,L5.2+6.3)
Virginia	2011	3,709,199,847	3,379,817,973	6,944,334,442	128,740,547	14,162,092,809	19,314,425	UA 403b (A,L5.2+6.3)
Virginia	2012	3,986,860,876	3,970,689,965	6,494,107,159	274,323,277	14,725,981,277	24,157,302	UA 403b (A,L5.2+6.3)

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2012 Data**

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Premium Total	403(b)	Notes
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)
Washington	2010	1,954,403,996	2,823,129,275	2,902,109,855	59,491,573	7,739,134,699	64,086,928	UA 403b (A,L5.2+6.3)
Washington	2011	2,019,440,686	2,628,272,514	3,747,407,935	135,034,467	8,530,155,602	43,211,320	UA 403b (A,L5.2+6.3)
Washington	2012	2,220,767,201	2,613,119,780	2,688,872,525	68,544,498	7,591,304,004	60,246,443	UA 403b (A,L5.2+6.3)
West Virginia	1988	319,827,097	211,836,963	350,969,222	0	882,633,282	0	
West Virginia	1989	321,654,307	219,131,663	371,883,149	0	912,669,119	0	
West Virginia	1990	325,388,423	219,521,544	456,136,849	0	1,001,046,816	0	
West Virginia	1991	368,245,037	210,735,750	502,025,018	0	1,081,005,805	0	
West Virginia	1992	376,679,927	242,273,021	512,768,938	0	1,131,721,886	0	
West Virginia	1993	385,572,008	213,513,375	532,791,316	37,437,552	1,169,314,251	0	
West Virginia	1994	401,468,979	296,839,571	536,393,798	7,407,963	1,242,110,311	0	
West Virginia	1995	432,912,350	336,766,379	534,013,201	47,207,038	1,350,898,968	0	
West Virginia	1996	406,121,463	268,629,892	565,547,539	24,256,408	1,264,555,302	0	
West Virginia	1997	450,394,807	247,316,630	574,590,966	24,959,051	1,297,261,454	0	
West Virginia	1998	425,880,377	234,904,435	598,353,464	39,620,560	1,298,758,836	0	
West Virginia	1999	439,607,030	358,157,424	632,570,244	24,780,900	1,455,115,598	0	
West Virginia	2000	421,738,324	465,418,152	769,156,991	48,703,323	1,705,016,790	0	
West Virginia	2001	443,160,277	551,473,481	715,831,125	37,221,022	1,747,685,905	0	
West Virginia	2002	457,602,656	736,784,338	747,998,515	50,596,014	1,992,981,523	0	
West Virginia	2003	525,934,077	674,311,246	807,594,236	46,897,551	2,054,737,110	0	
West Virginia	2004	476,263,138	666,732,372	892,259,815	45,922,666	2,081,177,991	0	
West Virginia	2005	470,023,326	647,375,811	923,470,264	21,479,212	2,062,348,613	0	
West Virginia	2006	479,336,054	678,944,503	1,087,344,005	24,705,628	2,270,330,190	0	
West Virginia	2007	520,140,818	701,143,273	1,559,329,552	57,378,516	2,837,992,159	0	
West Virginia	2008	548,503,131	960,924,016	1,846,642,203	19,611,140	3,375,680,490	0	
West Virginia	2009	581,361,665	940,916,116	2,023,840,771	23,047,060	3,569,165,612	0	
West Virginia	2010	606,575,632	792,995,584	1,602,643,704	15,715,445	3,017,930,365	0	
West Virginia	2011	628,744,324	824,314,782	1,254,826,753	24,984,765	2,732,870,624	3,632,716	UA 403b (A,L5.2+6.3)
West Virginia	2012	626,118,704	898,080,117	1,393,808,305	33,949,473	2,951,956,599	2,750,453	UA 403b (A,L5.2+6.3)
Wisconsin	1988	983,454,251	1,187,279,276	1,120,812,622	0	3,291,546,149	0	
Wisconsin	1989	939,877,756	1,340,779,418	1,246,550,050	0	3,527,207,224	0	
Wisconsin	1990	982,868,253	1,455,954,371	1,381,928,234	0	3,820,750,858	0	
Wisconsin	1991	1,076,399,245	1,357,274,758	1,469,942,227	0	3,903,616,230	0	
Wisconsin	1992	1,135,747,271	1,301,215,747	1,571,640,097	0	4,008,603,115	0	
Wisconsin	1993	1,202,592,049	1,112,059,894	1,686,502,690	0	4,001,154,633	0	
Wisconsin	1994	1,268,795,868	1,319,815,450	1,745,011,167	0	4,333,622,485	0	
Wisconsin	1995	1,377,155,879	1,530,405,980	1,767,044,880	0	4,674,606,739	0	
Wisconsin	1996	1,388,187,363	1,123,817,700	2,117,462,093	0	4,629,467,156	0	
Wisconsin	1997	1,330,673,454	1,296,128,142	1,966,606,840	0	4,593,408,436	0	
Wisconsin	1998	1,666,545,855	1,359,800,366	2,701,101,642	0	5,727,447,863	0	
Wisconsin	1999	1,487,871,383	1,571,644,120	2,914,712,068	0	5,974,227,571	0	
Wisconsin	2000	1,430,064,071	1,770,580,874	3,222,048,692	0	6,422,693,637	0	
Wisconsin	2001	1,501,528,707	2,279,654,961	3,549,289,750	0	7,330,473,418	0	
Wisconsin	2002	1,444,948,195	3,123,055,348	3,713,329,481	0	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	0	8,659,491,752	0	
Wisconsin	2007	1,998,754,287	2,440,261,232	5,259,106,045	0	9,698,121,564	0	
Wisconsin	2008	1,979,623,601	3,356,157,996	5,451,118,842	0	10,786,900,439	0	
Wisconsin	2009	2,073,784,687	3,182,730,359	5,500,132,259	0	10,756,647,305	0	
Wisconsin	2010	2,111,985,056	2,753,671,184	5,049,423,119	0	9,915,079,359	0	
Wisconsin	2011	2,210,764,960	2,693,037,933	4,983,060,377	0	9,886,863,270	0	
Wisconsin	2012	2,277,685,879	3,080,368,151	4,784,544,073	0	10,142,598,103	0	

Premiums are derived from the Assessment Data Survey as filed by member cos. Since GAs may correct the data for errors, totals may differ from those used by the GAs. It MAY NOT be utilized in protesting actual GA assessments.

Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2012 Data

State	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Premium Total	403(b)	Notes
Wyoming	1988	97,626,321	94,368,976	85,482,029	0	277,477,326	0	
Wyoming	1989	90,923,902	84,285,866	90,453,608	0	265,663,376	0	
Wyoming	1990	90,058,438	93,698,389	97,798,492	0	281,555,319	0	
Wyoming	1991	96,951,799	81,766,219	99,883,708	0	278,601,726	0	
Wyoming	1992	105,896,069	82,392,605	112,094,162	0	300,382,836	0	
Wyoming	1993	110,151,591	66,544,761	123,196,590	0	299,892,942	0	
Wyoming	1994	120,563,305	82,776,199	127,681,818	0	331,021,322	0	
Wyoming	1995	128,258,372	91,755,805	125,844,578	0	345,858,755	0	
Wyoming	1996	144,853,471	64,293,629	139,762,212	0	348,909,312	0	
Wyoming	1997	132,336,804	73,610,903	137,395,545	0	343,343,252	0	
Wyoming	1998	133,370,742	65,128,698	147,217,331	0	345,716,771	0	
Wyoming	1999	132,820,331	84,199,803	164,599,319	0	381,619,453	0	
Wyoming	2000	134,954,407	36,964,454	279,127,327	0	451,046,188	0	
Wyoming	2001	140,089,330	119,654,633	307,424,423	0	567,168,386	0	
Wyoming	2002	161,370,610	177,390,092	328,364,747	0	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	0	755,539,717	0	
Wyoming	2007	180,717,209	149,039,649	462,168,616	0	791,925,474	0	
Wyoming	2008	191,747,893	224,541,275	499,628,794	0	915,917,962	0	
Wyoming	2009	223,997,448	215,799,870	566,909,036	0	1,006,706,354	0	
Wyoming	2010	231,475,665	177,900,568	539,615,942	0	948,992,175	0	
Wyoming	2011	236,765,939	204,037,972	653,704,898	0	1,094,508,809	0	
Wyoming	2012	263,181,234	217,793,921	581,654,370	0	1,062,629,525	0	
All States	1988	56,388,254,348	47,263,267,591	67,909,694,904	13,003,786,835	184,565,003,678	65,627,302	
All States	1989	55,236,476,397	51,478,466,586	72,068,971,823	13,398,723,461	192,182,638,267	83,207,030	
All States	1990	59,745,978,030	59,210,480,857	76,031,191,445	13,185,715,755	208,173,366,087	86,486,025	
All States	1991	63,124,415,917	54,110,160,997	77,211,223,791	15,049,158,581	209,494,959,286	101,244,119	
All States	1992	66,782,571,580	56,703,419,959	79,348,307,053	12,888,318,201	215,722,616,793	126,323,239	
All States	1993	71,523,564,638	48,902,588,001	82,280,654,795	12,195,899,332	214,902,706,766	116,194,692	
All States	1994	76,465,077,072	64,056,662,631	82,657,912,116	11,394,978,331	234,574,630,150	127,716,287	
All States	1995	81,386,026,586	65,051,449,590	88,302,485,204	10,670,395,993	245,410,357,373	147,261,114	
All States	1996	80,118,134,719	56,008,408,418	93,955,094,633	8,691,527,510	238,773,165,280	115,973,403	
All States	1997	81,291,968,089	60,690,697,981	95,865,833,782	9,343,241,569	247,191,741,421	131,079,061	
All States	1998	84,536,044,451	58,426,760,693	101,781,346,921	7,868,201,364	252,612,353,429	126,213,567	
All States	1999	83,270,387,788	78,982,290,908	110,138,309,203	10,556,342,192	282,947,330,091	156,700,755	
All States	2000	86,513,095,925	87,438,425,121	119,747,691,202	9,908,443,089	303,607,655,337	183,293,590	
All States	2001	86,584,179,826	119,908,161,439	127,080,474,825	8,805,598,828	342,378,414,918	209,532,372	
All States	2002	89,188,766,523	159,868,596,257	131,848,549,131	10,010,314,823	390,916,226,734	267,549,817	
All States	2003	93,464,790,691	144,016,510,266	141,196,916,058	9,954,299,225	388,632,516,240	353,051,201	
All States	2004	97,758,552,855	128,661,045,820	151,688,095,291	10,309,438,230	388,417,132,196	1,194,675,812	
All States	2005	99,468,894,303	115,824,241,087	169,255,920,540	14,193,384,899	398,742,440,829	462,776,297	
All States	2006	106,816,940,970	131,414,424,724	186,537,784,151	11,172,807,693	435,941,957,538	751,654,115	
All States	2007	111,078,083,735	131,995,573,268	222,446,629,264	10,868,095,455	476,388,381,722	763,710,560	
All States	2008	113,872,016,914	177,517,861,674	239,512,104,752	12,900,051,392	543,802,034,732	916,292,536	
All States	2009	119,443,043,510	170,434,394,828	248,889,171,755	9,620,869,867	548,387,479,960	657,497,112	
All States	2010	124,505,221,626	146,713,068,062	251,663,371,951	9,047,202,581	531,928,864,220	861,262,702	
All States	2011	128,174,003,946	142,768,540,371	256,532,569,783	9,378,004,926	536,853,119,026	779,149,102	
All States	2012	134,388,725,185	173,878,995,358	253,809,469,842	15,570,096,531	577,647,286,916	734,318,146	
Grand Total		2,251,125,215,624	2,531,324,492,487	3,527,759,774,215	279,984,896,663	8,590,194,378,989	9,518,789,956	

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

Account Structure, Assessment and Premium Tax Offset Provisions

The enclosed material was obtained through a cursory review of available information to NOLHGA and is as of fall 2013. You should check each applicable state insurance statute prior to using the enclosed.

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

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

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

**State Laws and Provisions Report****[current as of October 01, 2013]****Account Structure****Alabama**

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

Alaska

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

Arizona

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

Arkansas

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

California

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

Colorado

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

Connecticut

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

benefit plan, or its trustee, established under Section 401, 403(b) or 457 of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended; and (2) the health insurance account. Approved 6/6/01.

Delaware

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

District of Columbia

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

Florida

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

Georgia

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

Hawaii

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

Idaho

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

Illinois

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

Indiana

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

benefit plan established under Section 401, 403(b), or 457 of the United States Internal Revenue Code. Amended effective 3/28/06.

Iowa

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

Kansas

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

Kentucky

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

Louisiana

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

Maine

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

Maryland

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

Massachusetts

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

Michigan

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

Minnesota

§61B.21, subd.1. Two accounts: (a) life insurance and annuity account, which

includes life, annuity and unallocated annuity sub accounts; and (b) health insurance account.

Mississippi

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

Missouri

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

Montana

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

Nebraska

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

Nevada

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

New Hampshire

§408-B:6.I. Two accounts: (a) life insurance and annuity account which includes sub accounts: (1) life insurance account; (2) annuity account; and (3) unallocated annuity account, which shall include contracts qualified under I.R.C. § 403(b); and, (b) the health insurance account. (Amended effective 1/1/96)

New Jersey

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

New Mexico

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

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

New York

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

North Carolina

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

North Dakota

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

Ohio

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

Oklahoma

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

Oregon

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

Pennsylvania

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

Puerto Rico

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

Rhode Island

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

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

South Carolina

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

South Dakota

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

Tennessee

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

Texas

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

Utah

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

Vermont

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

Virginia

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

Washington

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

West Virginia

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

contracts owned by a governmental retirement plan or its trustee established under section 401, 403(b) or 457 of the United States Internal Revenue Code. (2) The health insurance account.

Wisconsin

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

Wyoming

§26-42-104(a). Three accounts: health insurance, life insurance and annuity.

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Assessments at a Glance

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

¹ Prior to 1/1/2013, Alabama had three classes of assessment with a 1% cap.

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Assessments (cont.)

Assessment Limits/ Classes	Percent of Premium	Number of Classes
New Hampshire	2%	2
New Jersey	2%	2
New Mexico	2%	2
New York ²	2%	3
North Carolina	2%	2
North Dakota	2%	2
Ohio	2%	2
Oklahoma	2%	2
Oregon	2%	2
Pennsylvania	2%	2
Puerto Rico	2%	2
Rhode Island	3%	2
South Carolina	4%	3
South Dakota	2%	2
Tennessee	2%	2
Texas	2%	2
Utah	2%	2
Vermont	2%	3
Virginia	2%	2
Washington	2%	2
West Virginia	2%	2
Wisconsin	2%	2
Wyoming	2%	2
Totals	47/52 set 2% limit	48/52 have 2 classes

² New York includes the following cap on assessments:§7709(e)(1) The total assessment against all member insurers for all impairments and insolvencies, less the amount of refunds (not including interest) to member insurers pursuant to subsection (f) of this section, shall not exceed five hundred million dollars, except that with respect to a member insurer that is a domestic insurer and is subject to an order of rehabilitation under article seventy-four of this chapter as of March first two thousand twelve, such assessment limit shall be five hundred fifty-eight million dollars; provided, however, that such five hundred fifty-eight million dollar limit shall be subject to reduction in an amount, if any, determined by the superintendent, on a date not earlier than twelve months after the entry of an order of liquidation with respect to such domestic insurer, to be not needed for the corporation to be able to pay its obligations and reasonable expenses in connection with the liquidation of such domestic insurer, but in no event shall such reduction exceed fifty-eight million dollars.



**State Laws and Provisions Report**

[current as of October 01, 2013]

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

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

Assessment Classes

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

Alaska**Assessment Limits**

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

Assessment Classes

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

Arizona**Assessment Limits**

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

Assessment Classes

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

Arkansas**Assessment Limits**

§23-96-115(f)(1)(A). Total of all assessments authorized by the association with respect to a member insurer for each sub account of the life insurance and annuity

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

Assessment Classes

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

California

Assessment Limits

§1067.08(e)(1): the total of all assessments authorized by the association with respect to a member insurer for each subaccount of the life insurance and annuity account and for the health account shall not in one calendar year exceed 2 percent of that member insurer's average annual premiums received in this state on the policies and contracts covered by the subaccount or account during the three calendar years preceding the year in which the insurer became an impaired or insolvent insurer. Amended effective 9.27.2010.

Assessment Classes

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

Colorado

Assessment Limits

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

Assessment Classes

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

Connecticut

Assessment Limits

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

Assessment Classes

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

Delaware

Assessment Limits

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

Assessment Classes

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

District of Columbia

Assessment Limits

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

Assessment Classes

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

Florida

Assessment Limits

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

Assessment Classes

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

Georgia

Assessment Limits

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

Assessment Classes

§ 33-38-15(b) There shall be two classes of assessments, as follows: (1) Class A assessments shall be authorized and called for the purpose of meeting administrative costs and legal and other general expenses not related to a particular impaired or insolvent insurer, and examinations conducted under the authority of subsection (c) of Code Section 33-38-16; and (2) Class B assessments shall be authorized and called to the extent necessary to carry out the powers and duties of the association under Code Section 33-38-7 with regard to an impaired or insolvent

insurer. (Amended effective 7/1/12)

Hawaii

Assessment Limits

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

Assessment Classes

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

Idaho

Assessment Limits

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

Assessment Classes

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

Illinois

Assessment Limits

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

Assessment Classes

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

alien insurer.

Indiana

Assessment Limits

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

Assessment Classes

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

Iowa

Assessment Limits

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

Assessment Classes

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

Kansas

Assessment Limits

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

Assessment Classes

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

Kentucky

Assessment Limits

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

Assessment Classes

KRS 304.42-090(2). Two classes of assessments: Class A for administrative and legal costs and other expenses; and Class B to carry out the powers and duties of

the association with regard to an impaired or insolvent insurer. (Amended effective 7/15/98)

Louisiana

Assessment Limits

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

Assessment Classes

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

Maine

Assessment Limits

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

Assessment Classes

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

Maryland

Assessment Limits

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

Assessment Classes

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

Massachusetts

Assessment Limits

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

Assessment Classes

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

Michigan

Assessment Limits

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

Assessment Classes

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

Minnesota

Assessment Limits

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

Assessment Classes

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

Mississippi

Assessment Limits

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

Assessment Classes

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

Missouri

Assessment Limits

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

Assessment Classes

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

Montana

Assessment Limits

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

Assessment Classes

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

Nebraska

Assessment Limits

§44-2708(5)(a). Two percent (2%) of average annual premiums in state for policies

covered by each account averaged for the prior three years. Approved 3/15/01.

Assessment Classes

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

Nevada

Assessment Limits

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

Assessment Classes

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

New Hampshire

Assessment Limits

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

Assessment Classes

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

New Jersey

Assessment Limits

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

Assessment Classes

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

New Mexico

Assessment Limits

§59A-42-8.G. Subject to the provisions of Subsection H of this section, the total of all assessments authorized by the association with respect to a member insurer for each subaccount of the life insurance and annuity account and for the health insurance account shall not in one calendar year exceed two percent of that member insurer's average annual premiums received in this state on the policies and contracts covered by the subaccount or account during the three calendar years

preceding the year in which the insurer became an impaired or insolvent insurer. (Amended effective 7/1/12)

Assessment Classes

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

New York

Assessment Limits

§7709(e)(1) The total assessment against all member insurers for all impairments and insolvencies, less the amount of refunds (not including interest) to member insurers pursuant to subsection (f) of this section, shall not exceed five hundred million dollars, except that with respect to a member insurer that is a domestic insurer and is subject to an order of rehabilitation under article seventy-four of this chapter as of March first two thousand twelve, such assessment limit shall be five hundred fifty-eight million dollars; provided, however, that such five hundred fifty-eight million dollar limit shall be subject to reduction in an amount, if any, determined by the superintendent, on a date not earlier than twelve months after the entry of an order of liquidation with respect to such domestic insurer, to be not needed for the corporation to be able to pay its obligations and reasonable expenses in connection with the liquidation of such domestic insurer, but in no event shall such reduction exceed fifty-eight million dollars. (2) The total of all assessments upon a member insurer for each account shall not in any one calendar year exceed two percent of such insurer's premiums received in this state during the calendar year preceding the assessment on the policies covered by the account. If the maximum assessment, together with the other assets of the corporation in either account, does not provide in any one year in either account an amount sufficient to carry out the responsibilities of the corporation, the necessary additional funds shall be assessed as soon thereafter as permitted by this article. (Amended effective 7/18/12)

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 preceding 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 preceding the impairment or insolvency.

Assessment Classes

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

Oregon

Assessment Limits

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

Assessment Classes

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

Pennsylvania

Assessment Limits

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

Assessment Classes

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

Puerto Rico

Assessment Limits

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

Assessment Classes

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

Rhode Island

Assessment Limits

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

Assessment Classes

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

South Carolina

Assessment Limits

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

Assessment Classes

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

South Dakota

Assessment Limits

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

Assessment Classes

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

Tennessee

Assessment Limits

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

Assessment Classes

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

Texas

Assessment Limits

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

Assessment Classes

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

Utah

Assessment Limits

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

Assessment Classes

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

Vermont

Assessment Limits

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

Assessment Classes

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

Virginia

Assessment Limits

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

Assessment Classes

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

Washington

Assessment Limits

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

Assessment Classes

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

West Virginia

Assessment Limits

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

Assessment Classes

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

Wisconsin

Assessment Limits

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

Assessment Classes

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

Wyoming

Assessment Limits

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

Assessment Classes

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

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*National Organization of
Life & Health Guaranty Associations*

Tax Offset at a Glance

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

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

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

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Tax Offset (cont.)

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

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



**State Laws and Provisions Report****[current as of October 01, 2013]****Tax Offsets****Alabama**

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

Alaska

No provision.

Arizona

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

Arkansas

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

California

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

Colorado

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

Connecticut

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

Delaware

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

District of Columbia

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

Florida

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

Georgia

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

Hawaii

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

Idaho

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

Illinois

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

Indiana

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

Iowa

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

Kansas

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

Kentucky

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

Louisiana

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

Maine

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

Maryland

No provision.

Massachusetts

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

Michigan

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

Minnesota

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

Mississippi

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

Missouri

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

Montana

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

Nebraska

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

Nevada

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

New Hampshire

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

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

New Jersey

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

New Mexico

No provision.

New York

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

North Carolina

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

North Dakota

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

Ohio

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

Oklahoma

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

Oregon

§734.835(1). Yes. Up to 20% of assessment amount may be offset for next 5 years; covers all but administrative expenses. ****NOTE**** In 2009, Oregon legislature passed bill with sunset provision for the tax offset beginning 1.1.16.

Pennsylvania

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

Puerto Rico

No provision.

Rhode Island

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

South Carolina

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

South Dakota

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

Tennessee

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

Texas

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

Utah

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

Vermont

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

Virginia

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

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

Washington

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

West Virginia

No provision.

Wisconsin

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

Wyoming

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

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