

November 14, 2018

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, revised again in March 2017) and Accounting Standard Codification 405-30, Insurance-Related Assessments ("ASC 405-30", July 2009) (previously known as 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, 2017). 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  
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 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 ASC 405-30 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 2018. **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. Please see the special memo and file posted for Penn Treaty/American Network cash flow projections.**

## 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 -2017**

This section contains the Total Assessable Premiums for the period 1988 through 2017, 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.

Beginning in late 2018, certain new changes were adopted in the model act that will impact premiums beginning with the 2018 reporting year. These changes included an exclusion for Medicaid business and an inclusion of HMO's as member companies. You can identify these states by reviewing the "Notes" column in the Premiums chart. Note that HMO premiums HAVE NOT been included in the 2017 premium totals, data provided is for information purposes only.

- **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 2018.

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

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

Estimated GA Costs

Estimated Net Costs as of September 30, 2018												
	NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total Report 2018	Total Report 2017	Change
<b>Overview "Pre-Liquidation" Insolvencies</b>												
Monarch Life Ins. Co.	66265	MA	6/9/1994			211,985	93,983	208,817	0	514,786	514,786	0
<b>Total "Pre-Liquidation"</b>						<b>211,985</b>	<b>93,983</b>	<b>208,817</b>	<b>0</b>	<b>514,786</b>	<b>514,786</b>	<b>0</b>
<b>Overview "Open" Insolvencies</b>												
American Network Ins. Co.	81078	PA	1/6/2009	3/1/2017		0	0	305,252,947	0	305,252,947	304,447,485	805,461
Consumers Choice Health Plan	15145	SC	1/8/2016	3/28/2016		0	0	35,607,379	0	35,607,379	93,978,000	(58,370,621)
Executive Life Ins. Co.	63010	CA	4/11/1991	12/6/1991		1,155,099,684	1,669,329,870	0	31,869,210	2,856,298,765	2,855,164,750	1,134,014
Freelancers CO-OP of NJ	15197	NJ	10/19/2016	2/3/2017		0	0	26,465,638	0	26,465,638	22,762,000	3,703,638
Life & Health Ins. Co. of America	77887	PA		7/2/2004	11/27/2007	644,763	0	36,125,485	0	36,770,248	38,481,466	(1,711,218)
Lincoln Memorial Life Ins. Co.	69833	TX	5/14/2008	9/22/2008		276,947,788	446,496	0	0	277,394,284	273,582,442	3,811,841
Memorial Service Life Ins. Co.	74926	TX	5/14/2008	9/22/2008		92,188,611	0	0	0	92,188,611	90,303,560	1,885,051
National States Ins. Co.	60593	MO	4/1/2010	11/15/2010		4,144,816	0	133,735,097	0	137,879,914	138,493,697	(613,783)
Penn Treaty Network	63282	PA	1/6/2009	3/1/2017		0	0	2,445,664,870	0	2,445,664,870	2,440,297,817	5,367,053
<b>Total "Open"</b>						<b>1,529,025,662</b>	<b>1,669,776,366</b>	<b>2,982,851,416</b>	<b>31,869,210</b>	<b>6,213,522,654</b>	<b>6,257,511,217</b>	<b>(43,988,563)</b>
<b>Overview "Closed" Insolvencies</b>												
Andrew Jackson Life Ins. Co.	60968	MS	2/10/1992	3/26/1993		24,389,616	6,335,901	75,470	0	30,800,986	30,792,437	8,549
Benicorp Ins. Co.	69752	IN	8/9/2007	10/5/2007		13,180	0	28,678,578	0	28,691,757	29,192,680	(500,923)
Centennial Life Ins. Co.	61654	KS	2/4/1998	5/27/1998		15,763	0	67,774	0	83,537	83,537	0
Colorado Health Ins. Coop. Inc.	15126	CO	11/10/2015	1/4/2016		0	0	83,499,936	0	83,499,936	92,711,022	(9,211,086)
Meritus Mutual Health Partners	15092	AZ	10/30/2015	8/10/2016		0	0	3,345,149	0	3,345,149	3,338,806	6,343
Consumers Mutual Insurance of Michigan	15128	MI	11/13/2015	2/10/2016		0	0	5,569,399	0	5,569,399	10,337,000	(4,767,601)
CoOpportunity Health	15093	IA	12/23/2014	2/28/2015		0	0	64,079,584	0	64,079,584	63,846,810	232,774
Coordinated Health	15314	OH		5/26/2016		0	0	8,388,718	0	8,388,718	12,953,737	(4,565,019)
Executive Life Ins. Co. of New York	61913	NY	4/23/1991	8/8/2013		0	801,859,658	0	0	801,859,658	801,859,658	0
Farmers and Ranchers Life Ins. Co.	63185	OK	5/12/1999	1/14/2000		4,717,029	4,470,835	0	0	9,187,864	9,184,858	3,006
First National Life Ins. Co. of America	63525	MS	5/10/1999	6/29/1999		178,598	2,162,136	0	0	2,340,733	2,320,148	20,586
Franklin Protective Life Ins. Co.	98655	MS	5/10/1999	6/29/1999		9,841,882	3,041,534	0	0	12,883,416	12,877,658	5,758
HealthyCT, Inc.	15046	CT	7/1/2016	12/31/2016		0	0	295,861	0	295,861	7,919,777	(7,623,916)
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
Land of Lincoln Health	15102	IL	7/14/2016	9/29/2016		0	0	38,161,509	0	38,161,509	50,814,021	(12,652,512)
Legion Ins. Co.	24422	PA	3/28/2002	7/28/2003		0	0	844,904	0	844,904	842,910	1,994
Lumbermens Mutual	22977	IL	7/2/2012	5/10/2013		0	0	15,739,705	0	15,739,705	15,718,085	21,621
National Heritage Life Ins. Co.	97284	DE	5/25/1994	11/21/1995		5,511,109	145,980,048	0	0	151,491,156	151,441,125	50,032
Old Standard Life Ins. Co.	88579	ID	3/2/2004	4/15/2009		0	No Data Available	0	0	0	0	0
Reliance Ins. Co.	24457	PA	5/29/2001	10/3/2001		0	0	7,014,323	0	7,014,323	12,713,980	(5,699,657)
Standard Life Ins Co of IN	69051	IN	12/18/2008	7/26/2012		0	2,973,400	0	0	2,973,400	2,934,277	39,123
Universal Health Care Ins. Co.	12577	FL	3/22/2013	4/1/2013		0	0	290,359	0	290,359	2,478,239	(2,187,880)
Villanova Ins. Co.	19577	PA	3/28/2002	7/28/2003		0	0	39,888	0	39,888	39,124	764
<b>Total "Closed"</b>						<b>44,667,175</b>	<b>986,450,399</b>	<b>256,091,157</b>	<b>0</b>	<b>1,287,208,731</b>	<b>1,334,026,776</b>	<b>(46,818,045)</b>

Assessments Called (Billed) or Refunded as of December 31, 2017									
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	Assessments Called (i.e. Billed)	Assessments Refunded
5,138	490	228	0	304	0	0	0	0	0
5,138	490	228	0	304	0	0	0	0	0
0	0	0	0	180,878,276	7,752	0	0	0	0
0	0	0	0	38,506,698	0	0	0	0	0
1,113,947,619	500,065	1,537,640,900	50,963,161	590,625	0	42,365,781	23,169,527	0	0
0	0	0	0	26,600,000	0	0	0	0	0
307,961	0	529	0	21,285,028	1,100,000	0	0	0	0
219,793,312	0	600,000	0	0	0	0	0	0	0
94,939,000	0	0	0	0	0	0	0	0	0
1,237,578	0	265,000	0	80,937,046	0	0	0	0	0
0	0	0	0	1,598,292,677	271,313	0	0	0	0
<b>1,430,225,470</b>	<b>500,065</b>	<b>1,538,506,429</b>	<b>50,963,161</b>	<b>1,947,090,350</b>	<b>1,379,065</b>	<b>42,365,781</b>	<b>23,169,527</b>	<b>0</b>	<b>0</b>
28,735,867	280,000	10,977,686	50,403	0	0	3,735,647	0	0	0
0	0	0	0	38,791,852	0	0	0	0	0
793,564	687,271	100,000	50,000	19,664,517	13,362,131	0	0	0	0
0	0	0	0	104,405,820	25,450,000	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	10,800,000	0	0	0	0	0
0	0	0	0	91,800,000	0	0	0	0	0
0	0	0	0	40,000,000	0	0	0	0	0
556,478,179	0	198,631,919	906	0	0	0	0	0	0
7,965,000	3,015,000	885,000	335,000	0	0	0	0	0	0
18,270,153	6,524,219	18,925,424	5,020,281	0	400,000	0	0	0	0
5,884,152	0	2,082,992	0	52,921	0	0	0	0	0
0	0	7,919,777	(7,623,916)	20,000,000	0	0	0	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	0	0	40,000,000	0	0	0	0	0
0	0	0	0	584,325	0	0	0	0	0
0	0	0	0	10,031,027	9,982	0	0	0	0
13,267,750	252,755	236,361,567	21,694,354	0	2,585,649	0	0	0	0
151,260	0	0	0	6,480,687	1,000,000	0	0	0	0
0	0	438,000	0	0	0	0	0	0	0
0	0	0	0	250,000	0	0	0	0	0
0	170,000	0	0	400,000	0	0	0	0	0
<b>659,157,205</b>	<b>31,929,006</b>	<b>490,927,705</b>	<b>38,394,219</b>	<b>394,993,380</b>	<b>51,722,113</b>	<b>6,321,296</b>	<b>0</b>	<b>0</b>	<b>0</b>

Estimated GA Costs

Estimated Net Costs as of September 30, 2018													Assessments Called (Billed) or Refunded as of December 31, 2017							
NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total Report 2018	Total Report 2017	Change	Life		Allocated Annuity		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	
<b>Overview "Estate Closed" Insolvencies</b>																				
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	2,800,000	0	568,170	0	13,000	0	0	0
American Chambers Life Ins. Co.	75914	OH	3/13/2000	5/8/2000	12/2/2013	79,565	0	26,375,407	0	26,454,972	26,454,972	0	253,143	4,500	0	0	58,771,774	16,096,567	0	0
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	19,024	0	284,983	1,409	7,000	0	0	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	9,517	729,780	0	0	85,880,467	30,818,274	0	0
American Life Assurance Corp.	88161	AL	2/25/1997	5/30/1997	6/15/2004	95,486	855,006	4,434,934	0	5,385,425	5,385,425	0	10,971	0	0	0	148,029	0	0	0
American Standard Life & Accident Ins. Co.	63452	OK	2/22/1991	9/22/1998	5/28/2004	7,555,552	426,507	417,532	0	8,399,590	8,399,590	0	6,139,072	5,473,823	10,343	111,000	1,280,461	660,185	0	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	0	0	0	0	1,804,218	1,145,622	0	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	4,459,142	3,474,862	65,758,257	40,390,278	1,310,907	1,500,000	8,000,000	2,700,000
Bankers Commercial Life Ins. Co.	61220	TX	5/15/2000	6/19/2000	4/7/2003	(982)	0	13,850,807	0	13,849,825	13,849,825	0	70,714	16,487	0	0	17,454,254	2,830,940	0	0
Booker T Washington Ins Co Inc	61468	AL	2/22/2006	5/5/2010	3/12/2015	22,927,558	0	51,513	0	22,979,070	21,922,226	1,056,844	0	0	0	0	0	0	0	0
Coastal States Life Ins. Co.	61980	GA	1/24/1996	10/1/1996	9/17/2004	48,622	16,273,478	(0)	10,354	16,322,100	16,322,100	0	340,667	49,490	17,248,265	1,038,487	0	0	0	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	11,306,785	10,875,478	44,055,596	26,201,957	895,082	960,837	108,553,958	75,903,889
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	11,271,909	10,412,272	1,401,485	0	122,000	0	0	0
Consumers United Ins. Co.	62278	DE	2/9/1993	5/5/1994	10/3/2013	1,117,108	8,410,145	5,569,511	0	15,096,764	15,096,764	0	868,884	258,055	5,279,053	275,537	12,212,190	3,611,951	40	4
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	94,012,513	0	76,061,564	0	250,000	0	67,153,313	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	176,802	238	5,957,495	1,545,000	12,004,070	85,843	0	0
EBL Life Ins. Co.	87033	PA	4/7/1994	8/15/2005	11/19/2011	11,195,211	3,128,666	0	0	14,323,877	14,323,877	0	32,000,000	0	0	0	0	0	0	0
Family Guaranty Life Ins. Co.	75302	MS	5/10/1999	6/29/1999	8/1/2018	19,749,599	0	0	0	19,749,599	20,260,482	(510,884)	13,800,320	0	4,950,590	0	0	0	1,518,800	0
Fidelity Bankers Life Ins. Co.	63266	VA	5/13/1991	9/29/1992	9/26/2012	274,417	14,149,804	0	0	14,424,222	14,424,222	0	889,508	30	2,648,350	20	330,078	0	35,000	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	8,231	500,000	1,700,000	192,196	116,294	0	0	0
Franklin American Life Ins. Co.	68489	TN	5/11/1999	10/26/1999	11/26/2013	345,883	79,345	0	0	425,228	408,707	16,521	1,242,916	770,166	89,000	0	131,036	0	0	0
George Washington Life Ins. Co.	63770	WV	9/5/1990	6/3/1991	1/21/2005	1,350,590	78,220	396,539	0	1,825,349	1,786,130	39,219	5,231,876	2,288,000	214,664	154,649	13,338,293	5,683,449	0	0
Golden State Mutual Life Ins Co	63924	CA	6/24/2010	1/28/2011	10/17/2016	1,527,160	12,329	59,499	0	1,598,987	1,598,024	963	500,000	0	100,000	0	224,926	0	0	0
Guarantee Security Life Ins. Co.	84271	FL	8/12/1991	12/2/1992	7/29/2005	22,777,529	84,099,479	0	0	106,877,009	106,877,009	0	60,125,731	10,014,471	175,491,859	19,412,205	0	2,000	0	0
Imerica Life and Health Ins. Co.	63533	AR	11/18/2009	5/3/2010	8/2/2018	0	0	11,468,380	0	11,468,380	13,742,546	(2,274,166)	0	0	0	0	15,692,741	1,450,000	0	0
Inter-American Ins. Co. of Illinois	67210	IL	10/25/1991	12/23/1991	9/16/2003	71,930,239	17,952,496	0	17,889,150	107,771,884	107,771,884	0	90,759,188	25,834,986	37,166,103	19,867,170	4,032,883	643,060	41,826,413	17,982,766
International Financial Services Life Ins. Co.	64084	MO	5/12/1999	11/30/1999	12/29/2012	1,136,189	727,957	0	0	1,864,145	1,860,561	3,584	4,602,083	3,175,000	277,880	0	152,528	125,000	0	0
Investment Life Ins. Co. of America	76015	NC	8/31/1992	4/2/1993	12/12/2005	3,607,086	12,130,317	16,134	0	15,753,538	15,753,538	0	5,270,688	356,691	17,846,770	1,325,580	0	0	0	0
Kentucky Central Life Ins. Co.	65188	KY	2/12/1993	8/18/1994	12/10/2007	(12,548,486)	23,579	0	0	(12,524,906)	(12,528,932)	4,026	122,437,400	92,956,402	13,028,405	7,287,007	141,544	161,508	0	0
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	0	0	0	0	0	0	0	0
London Pacific Life & Annuity Co.	68934	NC	8/6/2002	9/30/2004	12/18/2012	0	96,324,041	0	0	96,324,041	96,324,041	0	700,638	6,000	88,015,647	10,292,000	0	1,716,536	0	0
Medical Savings Ins. Co.	74217A	IN	12/1/2008	2/26/2009	10/7/2015	0	0	24,843,563	0	24,843,563	24,838,889	4,674	0	0	0	0	22,285,577	31,891	0	0
Midwest Life Ins. Co.	66060	LA	6/26/1991	8/26/1991	6/24/2008	886,413	32,066,889	82,021	0	33,035,323	33,035,323	0	3,798,558	1,244,000	75,236,595	12,991,485	4,535,768	725,908	0	0
Mutual Benefit Life Ins. Co.	66362	NJ	7/16/1991	11/3/1993	6/30/1999	(350,827)	(1,057,077)	0	(163,752)	(1,571,656)	(1,571,656)	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
Mutual Security Life Ins. Co.	66400	IN	10/5/1990	12/6/1991	7/29/2005	3,154,288	11,284,109	(6,406,496)	4,717,118	12,749,019	12,749,019	0	53,434,308	16,260,675	117,647,747	23,197,623	3,972,146	2,032,126	96,890	84,000
National Affiliated Investors Life Ins. Co.	69370	LA	6/7/1999	4/26/2000	7/10/2006	1,176,938	122,901	9,638	0	1,309,477	1,309,477	0	1,144,992	41,125	35,389	0	606,622	1,257	0	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	576,171	185,419	24,494,168	42,107,928	1,785,577	1,644,030	0	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	88,482,480	2,590,816	20,683	26,777	449	23	0	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	859,210	42,451	13,560,314	1,359,249	53,013	1	0	0
Old Faithful Life Ins. Co.	67229	WY	2/19/1992	11/16/1992	11/4/1996	649,614	760,345	64,159	0	1,474,118	1,474,118	0	1,985,301	0	3,071,552	0	35,000	0	0	0
Pacific Standard Life Ins. Co.	72842	CA	12/11/1989	5/11/1994	12/30/1999	12,339,089	16,094,183	0	0	28,433,272	28,433,272	0	19,125,582	1,724,917	14,801,323	323,012	30,659	3,117	0	0
SeeChange Health Ins. Co.	63541	CA	11/19/2014	1/28/2015	8/30/2018	0	0	12,640,888	0	12,640,888	16,267,252	(3,626,363)	0	0	0	0	14,005,894	500,000	0	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	226,286	0	0	0	3,959,304	0	0	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	645,876	211,787	0	0	11,548,200	2,534,083	0	0
Summit National Life Ins. Co.	71080	PA	5/6/1994	11/1/1994	3/3/2006	3,722,703	787,165	73,031	0	4,582,899	4,582,899	0	71,046,715	40,054,374	31,672,495	12,506,699	79,818	111,672	0	0
Supreme Life Ins. Co. of America	69302	IL	7/12/1995	5/12/2000		33,329	0	11,495	0	44,824	44,824	0	80,000	54,000	0	0	24,000	24,000	0	0
Underwriters Life Ins. Co.	88188	SD	11/2/1990	1/27/1991	12/14/1998	0														

	Estimated Net Costs as of September 30, 2018				Assessments Called (Billed) or Refunded as of December 31, 2017								
	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	41,024,396	30,413,359	10,164,640	0	81,602,396	22,368,855	0	33,937,732	0	2,060,000	0	0	0
Alaska	674,044	5,875,594	1,245,335	(512)	7,794,462	2,063,342	454,500	6,747,089	333,181	1,303,415	56,000	2,428,923	29
Arizona	25,640,811	39,528,081	134,197,565	0	199,366,457	38,214,894	0	38,206,946	0	17,235,267	0	0	0
Arkansas	15,752,623	11,368,080	8,344,182	52,674	35,517,559	28,121,978	0	0	0	9,736,334	0	0	0
California	293,381,488	478,167,078	434,099,346	0	1,205,647,913	313,156,930	41,665,000	514,978,212	23,273,000	361,761,272	11,275,000	0	0
Colorado	1,068,980	9,733,041	154,958,405	0	165,760,426	10,004,556	18,410,470	20,644,425	39,239,670	172,020,798	34,032,143	0	0
Connecticut	22,335	24,367,309	27,582,854	(1,107)	51,971,391	4,732,230	4,154,158	20,411,169	3,421,902	44,058,398	0	1,445,000	1,444,994
Delaware	4,761,912	18,460,054	5,173,184	334,565	28,729,715	8,596,303	0	20,305,910	0	6,053,000	0	984,787	0
Dist. of Columbia	90,600	159,382	1,578,286	0	1,828,268	584,826	512,527	1,754,248	1,539,695	2,029,000	259,707	0	0
Florida	114,019,125	200,726,577	451,738,382	5,808	766,489,891	125,602,575	0	224,779,838	142,450	207,551,175	0	0	0
Georgia	30,096,677	34,532,055	96,123,572	2,407,481	163,159,786	43,275,908	0	44,189,138	584,662	97,115,785	64,528	5,870,582	(32,978)
Hawaii	27,189,854	37,105,291	9,797,718	0	74,092,863	47,538,543	21,042,109	41,818,128	15,586,534	19,382,729	11,503,683	0	0
Idaho	8,401,429	10,664,202	9,055,219	0	28,120,850	11,714,705	2,699,795	9,940,276	0	5,379,135	0	0	0
Illinois	146,791,702	170,983,989	149,728,616	8,873,576	476,377,883	205,589,738	37,995,670	228,222,147	103,530,755	111,280,000	18,748,240	77,450,410	59,759,367
Indiana	33,052,842	54,007,839	45,177,008	4,701,296	136,938,985	36,726,351	5,000,000	74,412,620	4,999,960	43,846,164	0	0	0
Iowa	37,386,241	37,132,641	111,246,839	40,320	185,806,040	37,559,122	0	42,014,908	0	55,495,360	0	1,280,000	0
Kansas	41,768,270	16,604,318	13,989,266	0	72,361,855	38,561,000	0	19,115,000	0	11,450,000	0	0	0
Kentucky	22,922,286	25,133,075	46,354,015	0	94,409,377	49,916,219	16,734,637	30,006,630	4,349,724	47,067,681	1,053,336	0	0
Louisiana	7,529,388	5,862,096	18,211,811	0	31,603,295	9,223,508	0	14,413,707	0	16,548,832	0	0	0
Maine	601,093	1,903,119	717,921	63,039	3,285,172	2,172,639	0	2,559,361	906	741,000	0	0	0
Maryland	19,937,167	31,278,079	34,774,116	5,663,049	91,652,412	40,137,287	0	42,062,121	0	32,700,000	0	0	0
Massachusetts	44,165,202	44,903,894	4,200,016	0	93,269,112	47,115,000	2,125,000	40,191,000	700,000	7,354,000	1,475,000	0	0
Michigan	10,562,113	54,635,006	40,612,905	3,323,854	109,133,878	23,920,700	13,088,981	79,297,501	10,100,034	36,960,311	0	34,158,333	29,297,170
Minnesota	17,002,940	61,606,736	5,030,566	2,408,087	86,048,329	24,063,000	2,144,001	120,079,500	24,707,255	4,968,500	0	5,700,000	0
Mississippi	57,405,241	15,442,528	20,924,580	94,581	93,866,930	50,334,095	14,626	20,172,670	0	26,034,678	30,041	6,850,139	0
Missouri	176,665,493	34,401,246	29,552,986	29,058	240,648,783	119,526,342	0	37,285,110	0	26,932,629	0	0	0
Montana	4,477,809	6,726,011	6,348,619	0	17,552,438	8,060,287	0	7,723,955	0	5,457,700	0	0	0
Nebraska	15,979,277	15,583,396	72,198,454	0	103,761,127	11,938,351	532,785	17,050,339	293,315	65,724,326	5,700,000	0	0
Nevada	12,581,298	8,949,122	22,035,037	0	43,565,458	12,262,827	337,000	8,197,685	69,630	27,839,600	178,000	0	0
New Hampshire	563,446	2,311,866	7,891,289	607,577	11,374,178	2,023,542	563,123	3,781,993	996,376	6,111,065	0	0	0
New Jersey	38,396,196	107,566,835	176,614,755	4,593,054	327,170,839	45,070,487	6,392,387	120,329,985	9,136,428	153,874,000	151,039	23,104,352	11,865,605
New Mexico	5,513,552	10,149,254	9,450,054	0	25,112,860	4,924,513	120,000	8,030,525	0	8,698,590	9,982	0	0
New York	60,736	537,742,254	(98,066)	(6,578)	537,698,346	647,978,179	54,000,000	0	0	0	0	0	0
North Carolina	43,551,073	101,267,457	109,701,031	224,442	254,744,004	53,519,217	8,308,500	199,709,283	21,068,750	102,856,500	900,000	0	0
North Dakota	4,028,156	7,108,041	6,212,160	29,119	17,377,475	4,999,898	423,000	7,798,336	277,400	3,253,092	924,599	104,738	0
Ohio	52,276,361	61,449,744	91,168,502	2,334,779	207,229,386	46,900,000	0	60,245,000	0	100,032,912	0	7,875,000	7,300,000
Oklahoma	34,430,591	33,852,060	17,500,046	0	85,782,697	49,469,843	14,456,850	36,318,738	5,517,650	26,535,550	7,852,000	0	0
Oregon	17,232,088	19,445,094	13,109,646	0	49,786,828	19,068,901	0	20,140,366	0	6,388,644	0	0	0
Pennsylvania	70,791,469	390,601,250	277,810,084	1,547,185	740,749,987	157,512,407	0	234,061,862	0	225,501,470	0	100,058,938	0
Puerto Rico	606,374	484,626	(7,497)	0	1,083,503	622,778	0	387,497	0	108,788	0	0	0
Rhode Island	3,479,508	26,191,559	1,924,042	0	31,595,109	3,145,036	0	22,503,256	0	2,717,811	0	0	0
South Carolina	21,498,104	29,610,206	61,407,063	0	112,515,372	22,736,843	0	29,314,306	0	54,906,698	0	0	0
South Dakota	7,378,709	5,603,144	46,402,131	0	59,383,984	11,820,802	3,424,576	8,920,701	2,698,921	9,607,897	1,475,000	0	0
Tennessee	36,357,023	29,700,423	55,248,533	0	121,305,979	32,793,000	0	41,502,000	0	54,253,516	279,065	0	0
Texas	209,921,440	185,135,439	155,811,866	14,531,166	565,399,911	302,411,792	42,767,051	142,668,069	22,332,156	194,868,663	28,788,924	0	2,500,000
Utah	9,220,038	8,753,004	12,477,580	247,112	30,697,733	18,361,495	7,669,846	14,510,801	4,124,184	10,733,380	0	3,050,000	4,549,252
Vermont	181,404	1,141,759	11,429,912	(3,802)	12,749,273	428,664	0	1,319,856	0	5,177,500	0	0	0
Virginia	13,166,900	32,534,195	204,031,586	0	249,732,680	26,188,697	9,858,881	40,317,690	15,978,803	178,958,086	1,863,481	0	0
Washington	38,094,144	77,538,231	145,477,948	2,198,995	263,309,319	59,933,397	10,230,633	68,105,810	2,094,396	20,836,516	2,646,855	7,600,000	5,000,000
West Virginia	3,026,457	8,960,657	4,172,930	0	16,160,043	6,818,408	4,048,871	13,179,699	5,230,641	8,262,781	5,464,841	51,813	0
Wisconsin	29,923,790	55,807,252	19,726,300	80,310	105,537,652	32,700,000	0	51,547,843	0	9,500,000	0	0	0
Wyoming	3,951,739	6,275,949	3,268,664	0	13,496,352	5,147,984	1,423,081	8,578,921	2,995,415	1,010,787	781,612	0	0
Other	1	0	13,603	0	13,604	0	0	0	0	0	0	0	0
Total	1,854,601,936	3,225,483,499	3,395,905,605	54,379,127	8,530,370,166	2,927,657,994	330,598,058	2,893,789,902	325,323,793	2,650,281,335	135,513,076	278,013,015	121,683,439

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	724	719	281	0	1,723	Monarch Life Ins. Co.	514,786
Alaska	620	3	78	0	700		
Arizona	4,561	2,019	2,099	0	8,679	Total	514,786
Arkansas	837	318	405	0	1,559	Per state breakdown	514,786
California	24,106	4,052	23,241	0	51,399		0
Colorado	4,564	1,100	2,647	0	8,312		
Connecticut	5,636	1,595	6,778	0	14,009		
Delaware	387	155	340	0	883		
Dist. of Columbia	678	148	549	0	1,374		
Florida	14,702	6,018	9,560	0	30,281		
Georgia	1,913	1,793	1,320	0	5,026		
Hawaii	1,402	211	223	0	1,835		
Idaho	526	1	131	0	657		
Illinois	7,432	2,787	6,160	0	16,379		
Indiana	2,376	977	1,925	0	5,278		
Iowa	3,168	1,011	1,888	0	6,067		
Kansas	2,941	979	4,433	0	8,353		
Kentucky	665	843	1,208	0	2,717		
Louisiana	0	0	0	0	0		
Maine	1,147	773	673	0	2,593		
Maryland	4,536	1,290	8,116	0	13,943		
Massachusetts	9,950	17,664	7,063	0	34,677		
Michigan	10,555	2,331	8,718	0	21,604		
Minnesota	3,811	1,835	5,298	0	10,945		
Mississippi	301	515	299	0	1,115		
Missouri	3,755	787	3,198	0	7,740		
Montana	532	242	259	0	1,033		
Nebraska	1,992	588	909	0	3,489		
Nevada	1,619	461	613	0	2,694		
New Hampshire	1,563	400	893	0	2,857		
New Jersey	6,425	4,800	24,019	0	35,245		
New Mexico	1,844	358	334	0	2,535		
New York	27,176	16,309	40,075	0	83,561		
North Carolina	3,122	1,438	6,134	0	10,694		
North Dakota	107	599	28	0	734		
Ohio	6,853	1,869	4,746	0	13,468		
Oklahoma	1,202	754	371	0	2,326		
Oregon	2,176	868	1,586	0	4,631		
Pennsylvania	12,443	3,178	8,431	0	24,053		
Puerto Rico	0	0	0	0	0		
Rhode Island	753	476	1,420	0	2,648		
South Carolina	1,333	961	4,169	0	6,462		
South Dakota	856	365	380	0	1,601		
Tennessee	1,243	1,083	1,167	0	3,494		
Texas	11,366	2,401	3,601	0	17,368		
Utah	1,456	522	195	0	2,172		
Vermont	572	109	543	0	1,224		
Virginia	2,582	1,207	2,010	0	5,799		
Washington	7,440	1,679	5,005	0	14,125		
West Virginia	608	329	774	0	1,711		
Wisconsin	5,428	3,059	4,527	0	13,014		
Wyoming	0	0	0	0	0		
Other	0	0	0	0	0		
Total	211,985	93,983	208,817	0	514,786		
	State Breakdown Not Available						
None							
Total	211,985	93,983	208,817	0	514,786		



Open Insolvencies Summary by State

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	10,706,141	21,124,680	7,972,241	0	39,803,061	American Network Ins. Co.	305,252,947
Alaska	541,193	5,516,776	1,203,977	0	7,261,947	Consumers Choice Health Plan	35,607,379
Arizona	20,996,633	23,102,763	127,847,549	0	171,946,945	Executive Life Ins. Co.	2,856,298,765
Arkansas	13,597,909	6,098,221	4,591,317	52,669	24,340,117	Freelancers CO-OP of NJ	26,465,638
California	274,746,664	435,932,889	411,209,783	0	1,121,889,337	Life & Health Ins. Co. of America	36,770,248
Colorado	552,293	19	63,997,487	0	64,549,798	Lincoln Memorial Life Ins. Co.	277,394,284
Connecticut	76,902	2,574	27,013,529	0	27,093,005	Memorial Service Life Ins. Co.	92,188,611
Delaware	3,973,032	4,014,234	3,642,297	102,155	11,731,717	National States Ins. Co.	137,879,914
Dist. of Columbia	3,173	0	1,575,507	0	1,578,680	Penn Treaty Network	2,445,664,870
Florida	96,458,952	103,088,787	427,109,043	0	626,656,782		
Georgia	27,385,823	23,576,807	86,396,736	2,292,688	139,652,053	Total	6,213,522,654
Hawaii	25,827,291	16,527,751	9,549,239	0	51,904,281	Per state breakdown	6,213,522,654
Idaho	7,828,252	8,027,119	8,415,257	0	24,270,629		0
Illinois	117,063,641	103,099,376	101,425,643	6,444,036	328,032,697		
Indiana	25,258,596	26,558,082	29,861,015	13,214	81,690,907		
Iowa	31,847,470	20,875,779	88,956,951	40,299	141,720,499		
Kansas	40,489,610	10,408,573	12,311,971	0	63,210,154		
Kentucky	21,426,236	22,041,867	44,857,535	0	88,325,637		
Louisiana	2,559,850	0	11,730,115	0	14,289,965		
Maine	11,186	0	669,304	0	680,490		
Maryland	18,004,797	20,104,275	33,405,643	5,662,565	77,177,280		
Massachusetts	40,533,800	41,608,560	2,283,962	0	84,426,322		
Michigan	369,525	0	33,663,343	(57,767)	33,975,101		
Minnesota	14,263,420	34,212,149	4,444,613	10,447	52,930,628		
Mississippi	18,622,325	5,515,390	15,032,303	94,500	39,264,518		
Missouri	173,978,078	25,187,743	23,087,312	0	222,253,133		
Montana	3,756,908	3,582,384	5,235,397	0	12,574,689		
Nebraska	13,683,631	6,655,519	26,417,886	0	46,757,037		
Nevada	12,123,843	6,935,910	17,742,793	0	36,802,546		
New Hampshire	0	0	7,485,700	0	7,485,700		
New Jersey	19,862,961	50,209,172	175,564,689	1,126,934	246,763,757		
New Mexico	4,660,274	7,838,189	9,263,990	0	21,762,454		
New York	0	0	0	0	0		
North Carolina	29,890,948	66,650,615	108,747,480	0	205,289,043		
North Dakota	3,256,340	4,901,170	5,001,309	29,119	13,187,938		
Ohio	42,412,847	36,258,745	72,155,411	1,843,508	152,670,511		
Oklahoma	24,108,275	17,997,580	14,059,068	0	56,164,923		
Oregon	15,207,568	16,818,727	11,895,231	0	43,921,526		
Pennsylvania	46,856,072	164,109,890	276,111,959	0	487,077,921		
Puerto Rico	557,720	435,928	0	0	993,647		
Rhode Island	3,137,026	21,273,781	1,794,013	0	26,204,821		
South Carolina	16,494,154	21,375,130	57,905,713	0	95,774,997		
South Dakota	6,629,919	2,753,876	44,919,580	0	54,303,375		
Tennessee	28,716,622	15,332,815	51,007,919	0	95,057,356		
Texas	198,978,123	129,921,617	130,932,178	11,692,390	471,524,308		
Utah	8,531,487	6,692,118	12,202,637	243,562	27,669,804		
Vermont	1,979	0	11,407,471	0	11,409,450		
Virginia	9,920,408	19,292,172	201,987,720	0	231,200,300		
Washington	33,377,501	57,848,062	133,356,707	2,198,581	226,780,851		
West Virginia	1,914,308	3,471,772	3,589,894	0	8,975,974		
Wisconsin	14,830,714	49,345,070	19,121,218	80,310	83,377,312		
Wyoming	2,993,243	3,451,710	2,691,781	0	9,136,733		
Other	0	0	0	0	0		
Total	1,529,025,662	1,669,776,366	2,982,851,416	31,869,210	6,213,522,654		
State Breakdown Not Available							
None							
Total	1,529,025,662	1,669,776,366	2,982,851,416	31,869,210	6,213,522,654		

Closed Insolvencies Summary by State

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	1,079,734	921,012	373,504	0	2,374,249	Andrew Jackson Life Ins. Co.	30,800,986
Alaska	0	78,170	(2,676)	0	75,494	Benicorp Ins. Co.	28,691,757
Arizona	33,000	1,603,547	4,276,351	0	5,912,898	Centennial Life Ins. Co.	83,537
Arkansas	438,797	3,131,508	2,232,944	0	5,803,249	Colorado Health Ins. Coop. Inc.	83,499,936
California	32,510	21,713,980	2,886,186	0	24,632,676	Meritus Mutual Health Partners	3,345,149
Colorado	32,655	3,358,751	83,789,022	0	87,180,427	Consumers Mutual Insurance of Michigan	5,569,399
Connecticut	0	24,270,889	564,336	0	24,835,225	CoOpportunity Health	64,079,584
Delaware	318,456	10,985,306	(5,762)	0	11,298,000	Coordinated Health	8,388,718
Dist. of Columbia	5,459	53,376	(1,447)	0	57,388	Executive Life Ins. Co. of New York	801,859,658
Florida	2,576,271	52,119,896	3,224,602	0	57,920,769	Farmers and Ranchers Life Ins. Co.	9,187,864
Georgia	352,985	5,337,492	2,805,037	0	8,495,514	First National Life Ins. Co. of America	2,340,733
Hawaii	(1,939)	20,191,213	239,189	0	20,428,464	Franklin Protective Life Ins. Co.	12,883,416
Idaho	0	325,631	(64,015)	0	261,617	HealthyCT, Inc.	295,861
Illinois	5,402	22,093,663	38,771,667	0	60,870,732	Investors Equity Life Ins. Co. of HI, LTD	19,626,888
Indiana	90,767	8,290,897	11,012,866	0	19,394,529	Land of Lincoln Health	38,161,509
Iowa	598,157	9,394,732	21,124,395	0	31,117,284	Legion Ins. Co.	844,904
Kansas	41,290	878,578	1,383,621	0	2,303,489	Lumbermens Mutual	15,739,705
Kentucky	16,778	1,187,107	388,397	0	1,592,282	National Heritage Life Ins. Co.	151,491,156
Louisiana	3,550,840	4,088,732	208,480	0	7,848,052	Old Standard Life Ins. Co.	0
Maine	0	1,347,367	(7,373)	0	1,339,994	Reliance Ins. Co.	7,014,323
Maryland	23,003	5,996,769	880,846	0	6,900,618	Standard Life Ins Co of IN	2,973,400
Massachusetts	0	95,878	275,286	0	371,164	Universal Health Care Ins. Co.	290,359
Michigan	930,344	39,406,179	6,566,181	0	46,902,704	Villanova Ins. Co.	39,888
Minnesota	0	4,062,476	295,293	0	4,357,769		
Mississippi	18,369,432	8,707,958	228,827	0	27,306,216	Total	1,287,208,731
Missouri	93,397	1,971,245	3,217,180	0	5,281,821	Per state breakdown	1,287,208,731
Montana	0	782,904	25,968	0	808,872		0
Nebraska	134,652	2,832,520	45,733,342	0	48,700,513		
Nevada	(2,743)	311,355	3,705,514	0	4,014,126		
New Hampshire	0	1,874,841	255,248	0	2,130,089		
New Jersey	0	55,882,696	560,503	0	56,443,200		
New Mexico	2,354	597,897	110,987	0	711,238		
New York	0	537,970,828	(143,440)	0	537,827,388		
North Carolina	4,916,575	21,464,824	866,322	0	27,247,722		
North Dakota	0	84,142	2,117	0	86,259		
Ohio	9,215	5,375,221	12,336,810	0	17,721,246		
Oklahoma	4,816,869	4,763,284	211,830	0	9,791,983		
Oregon	2,730	59,638	121,112	0	183,480		
Pennsylvania	0	45,325,725	1,099,104	0	46,424,830		
Puerto Rico	0	48,704	(7,497)	0	41,207		
Rhode Island	0	4,666,321	125,407	0	4,791,728		
South Carolina	12,475	1,085,718	776,821	0	1,875,014		
South Dakota	0	881,671	(6,515)	0	875,157		
Tennessee	4,078,274	10,792,940	1,984,850	0	16,856,064		
Texas	2,016,114	25,901,596	1,780,399	0	29,698,109		
Utah	(6,807)	685,689	118,997	0	797,880		
Vermont	0	961,097	12,345	0	973,442		
Virginia	22,914	2,902,565	341,762	0	3,267,242		
Washington	4,889	5,391,745	785,163	0	6,181,797		
West Virginia	72,325	3,605,984	49,482	0	3,727,792		
Wisconsin	0	196,150	392,326	0	588,476		
Wyoming	0	391,993	175,854	0	567,847		
Other	1	0	13,407	0	13,408		
Total	44,667,175	986,450,399	256,091,157	0	1,287,208,731		
State Breakdown Not Available							
Old Standard Life Ins. Co.			No Data Available				
Total	44,667,175	986,450,399	256,091,157	0	1,287,208,731		

Estate Closed Insolvencies Summary by State

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	29,209,599	8,365,295	1,817,302	0	39,392,196	Alabama Life Ins. Co.	3,310,751
Alaska	132,167	280,635	43,956	(512)	456,247	American Chambers Life Ins. Co.	26,454,972
Arizona	4,583,551	14,818,516	2,043,849	0	21,445,916	American Educators Life Ins. Co.	4,926,157
Arkansas	1,703,073	2,136,944	1,516,890	5	5,356,912	American Integrity Ins. Co.	34,231,399
California	18,435,204	20,512,162	19,980,133	0	58,927,499	American Life Assurance Corp.	5,385,425
Colorado	445,787	6,369,985	7,168,911	0	13,984,683	American Standard Life & Accident Ins. Co.	8,399,590
Connecticut	(73,169)	92,031	(1,789)	(1,107)	15,966	American Western Life Ins. Co.	(140,613)
Delaware	459,201	3,459,305	1,536,093	232,410	5,687,008	AMS Life Ins. Co.	33,226,068
Dist. of Columbia	75,523	104,946	3,334	0	183,803	Bankers Commercial Life Ins. Co.	13,849,825
Florida	14,824,515	45,480,031	21,376,036	5,808	81,686,390	Booker T Washington Ins Co Inc	22,979,070
Georgia	2,308,232	5,603,432	6,910,669	113,603	14,935,936	Coastal States Life Ins. Co.	16,322,100
Hawaii	1,362,775	386,053	9,068	0	1,757,896	Confederation Life Ins. Co. (CLIC)	13,817
Idaho	571,839	2,311,441	703,845	0	3,587,126	Consolidated National Life Ins. Co.	8,852,916
Illinois	29,633,010	45,779,905	9,500,695	2,429,180	87,342,790	Consumers United Ins. Co.	15,096,764
Indiana	7,682,567	19,152,033	4,260,455	4,688,082	35,783,137	Corporate Life Ins. Co.	173,587,827
Iowa	4,933,458	6,860,377	1,157,203	21	12,951,060	Diamond Benefits Life Ins. Co./LACOP	12,094,494
Kansas	1,220,170	5,315,854	289,002	0	6,825,026	EBL Life Ins. Co.	14,323,877
Kentucky	1,446,474	1,897,192	1,103,668	0	4,447,334	Family Guaranty Life Ins. Co.	19,749,599
Louisiana	1,398,001	1,766,206	6,266,881	0	9,431,088	Fidelity Bankers Life Ins. Co.	14,424,222
Maine	581,871	549,791	55,317	63,039	1,250,019	First National Life Ins. Co.	227,653
Maryland	1,869,107	5,171,209	476,423	484	7,517,222	Franklin American Life Ins. Co.	425,228
Massachusetts	3,550,098	3,179,043	1,633,706	0	8,362,847	George Washington Life Ins. Co.	1,825,349
Michigan	9,223,271	15,219,980	301,840	3,380,875	28,125,966	Golden State Mutual Life Ins Co	1,598,987
Minnesota	2,729,657	23,330,075	285,311	2,397,640	28,742,684	Guarantee Security Life Ins. Co.	106,877,009
Mississippi	20,406,039	1,216,331	5,661,237	81	27,283,688	Imerica Life and Health Ins. Co.	11,468,380
Missouri	2,568,823	7,239,512	3,215,939	29,058	13,053,331	Inter-American Ins. Co. of Illinois	107,771,884
Montana	719,571	2,360,481	1,086,994	0	4,167,046	International Financial Services Life Ins. Co.	1,864,145
Nebraska	2,156,091	6,094,473	26,603	0	8,277,166	Investment Life Ins. Co. of America	15,753,538
Nevada	454,490	1,701,388	586,116	0	2,741,994	Kentucky Central Life Ins. Co.	(12,524,906)
New Hampshire	552,106	436,317	149,448	607,577	1,745,449	Life Assurance Co. of Pennsylvania	0
New Jersey	18,447,415	1,464,650	465,233	3,463,490	23,840,788	London Pacific Life & Annuity Co.	96,324,041
New Mexico	844,199	1,712,468	74,498	0	2,631,165	Medical Savings Ins. Co.	24,843,563
New York	(32,319)	(253,100)	5,298	(9,196)	(289,316)	Midwest Life Ins. Co.	33,035,323
North Carolina	8,659,087	13,098,313	53,411	221,085	22,031,896	Mutual Benefit Life Ins. Co.	(1,571,656)
North Dakota	771,273	2,122,130	1,208,703	0	4,102,106	Mutual Security Life Ins. Co.	12,749,019
Ohio	9,784,108	19,798,742	6,615,663	487,583	36,686,095	National Affiliated Investors Life Ins. Co.	1,309,477
Oklahoma	5,455,538	11,086,573	3,224,485	0	19,766,596	National American Life Ins. Co of PA	13,146,413
Oregon	2,015,026	2,565,786	1,091,716	0	5,672,527	New Jersey Life Ins. Co.	81,850,531
Pennsylvania	23,689,582	181,126,403	579,294	1,533,784	206,929,063	Old Colony Life Ins. Co.	11,180,621
Puerto Rico	48,616	(6)	0	0	48,610	Old Faithful Life Ins. Co.	1,474,118
Rhode Island	332,151	250,753	3,203	0	586,107	Pacific Standard Life Ins. Co.	28,433,272
South Carolina	4,959,853	7,138,303	2,711,550	0	14,809,706	SeeChange Health Ins. Co.	12,640,888
South Dakota	747,374	1,967,229	1,488,685	0	4,203,289	States General Life Ins. Co.	4,938,099
Tennessee	3,476,621	3,555,386	2,245,336	0	9,277,343	Statesman National Life Ins. Co.	4,050,017
Texas	8,743,611	29,295,248	23,079,492	2,838,776	63,957,127	Summit National Life Ins. Co.	4,582,899
Utah	691,723	1,374,648	155,751	3,549	2,225,671	Supreme Life Ins. Co. of America	44,824
Vermont	177,339	180,547	9,553	(3,802)	363,637	Underwriters Life Ins. Co.	8,106,994
Virginia	3,082,860	10,314,962	1,665,312	0	15,063,134	Unison International Life Ins. Co.	13,414,920
Washington	4,692,041	14,293,471	11,331,053	414	30,316,978	United Republic Life Ins. Co.	43,058
West Virginia	1,032,890	1,881,197	531,514	0	3,445,601	Universal Life Ins Co	2,971,386
Wisconsin	15,077,951	6,259,785	199,815	0	21,537,551	Universe Life Ins. Co.	10,519,466
Wyoming	958,253	2,432,225	401,026	0	3,791,505		
Other	0	0	197	0	197	Total	1,026,462,801
						Per state breakdown	1,026,462,801
Total	278,818,293	568,856,659	156,305,922	22,481,927	1,026,462,801		0
						State Breakdown Not Available	
						Included in Diamond Benefits	
Life Assurance Co. of Pennsylvania							
Total	278,818,293	568,856,659	156,305,922	22,481,927	1,026,462,801		

Released from Oversight Insolvencies Summary by State

	Allocated		Unallocated		Total		
	Life	Annuity	A&H	Annuity			
Alabama	28,200	1,654	1,314	0	31,167	American Community Mutual Ins. Co.	273,213
Alaska	64	9	0	0	74	Confederation Life Ins. & Annuity Co. (CLIAC)	0
Arizona	23,067	1,236	27,716	0	52,019	Fidelity Mutual Life Ins. Co.	1,272,532
Arkansas	12,007	1,089	2,626	0	15,722	First Capital Life Ins. Co.	53,266
California	143,004	3,996	3	0	147,002	Mid-Continent Life Ins. Co.	368,160
Colorado	33,681	3,186	338	0	37,206	Old West Annuity & Life Ins. Co.	0
Connecticut	12,966	220	0	0	13,186	Settlers Life Ins. Co.	127,565
Delaware	10,836	1,054	216	0	12,106	Shenandoah Life Ins. Co.	566,460
Dist. of Columbia	5,767	912	344	0	7,023		
Florida	144,684	31,844	19,141	0	195,669	Total	2,661,195
Georgia	47,724	12,532	9,811	1,191	71,256	Per state breakdown	2,661,195
Hawaii	325	63	0	0	388		0
Idaho	812	10	0	0	821		
Illinois	82,218	8,257	24,450	360	115,285		
Indiana	18,537	5,850	40,748	0	65,134		
Iowa	3,987	741	6,402	0	11,131		
Kansas	14,260	334	239	0	14,833		
Kentucky	32,133	6,066	3,208	0	41,407		
Louisiana	20,696	7,158	6,335	0	34,190		
Maine	6,888	5,188	0	0	12,076		
Maryland	35,724	4,537	3,087	0	43,349		
Massachusetts	71,354	2,748	0	0	74,102		
Michigan	28,417	6,516	72,824	746	108,503		
Minnesota	6,052	201	51	0	6,303		
Mississippi	7,143	2,334	1,915	0	11,392		
Missouri	21,441	1,960	29,358	0	52,758		
Montana	798	0	0	0	798		
Nebraska	2,912	297	19,714	0	22,922		
Nevada	4,089	9	1	0	4,098		
New Hampshire	9,776	307	0	0	10,084		
New Jersey	79,394	5,516	310	2,630	87,850		
New Mexico	4,881	341	245	0	5,467		
New York	65,879	8,216	0	2,618	76,713		
North Carolina	81,341	52,268	27,683	3,357	164,650		
North Dakota	436	0	2	0	438		
Ohio	63,339	15,166	55,873	3,689	138,067		
Oklahoma	48,707	3,869	4,292	0	56,868		
Oregon	4,589	76	0	0	4,665		
Pennsylvania	233,372	36,054	11,295	13,401	294,122		
Puerto Rico	38	0	0	0	38		
Rhode Island	9,578	227	0	0	9,806		
South Carolina	30,289	10,094	8,810	0	49,193		
South Dakota	560	2	0	0	563		
Tennessee	84,262	18,199	9,261	0	111,723		
Texas	172,226	14,577	16,196	0	202,999		
Utah	2,178	27	0	0	2,205		
Vermont	1,514	6	0	0	1,520		
Virginia	138,136	23,288	34,781	0	196,205		
Washington	12,273	3,274	21	0	15,568		
West Virginia	6,325	1,374	1,266	0	8,966		
Wisconsin	9,696	3,189	8,413	0	21,298		
Wyoming	243	21	3	0	267		
Other	0	0	0	0	0		
<b>Total</b>	<b>1,878,821</b>	<b>306,091</b>	<b>448,293</b>	<b>27,990</b>	<b>2,661,195</b>		
State Breakdown Not Available							
Old West Annuity & Life Ins. Co.	No Data Available						
<b>Total</b>	<b>1,878,821</b>	<b>306,091</b>	<b>448,293</b>	<b>27,990</b>	<b>2,661,195</b>		

# **KEY POINTS**

## Key Points to Consider

### KEY NOTES ON ALL INSOLVENCIES:

- NOLHGA expenses are incurred as of June 30, 2018. 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.**
  - **Beginning in 2013, Puerto Rico is no longer a member guaranty association of NOLHGA. Data presented is historical information. Member companies will need to contact the Puerto Rico guaranty association directly for information on any annual or future insolvency cost estimates.**
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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 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.

### 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.

### American Network/Penn Treaty

Penn Treaty and ANIC were placed in rehabilitation on January 6, 2009 and went into liquidation on March 1, 2017.

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 March 1, 2017. 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 "Memo re Penn Treaty and ANIC Liabilities" along with the file labeled "Cash Outflow 201704710.xlsx" for more details and projections. The numbers in the memorandum file will vary from those within the Costs file because the Costs file will include additional adjustments for guaranty association expenses and obligations.

### 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 2018. 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 2018.

All guaranty associations other than Puerto Rico have now defeased their obligations under Article 5.1.2 of the Enhancement Agreement. The remaining liability estimate of \$4.5 million represents the present value of future obligations under Article 22 and 23 of the plan.

Puerto Rico is no longer a member of NOLHGA and we therefore do not track ongoing activity for this association. You must contact the Puerto Rico guaranty association for any annual or ongoing funding information.

Discount rates used were approximately 2.5% for all remaining obligations.

Other comments pertinent to the estimates include:

The estimates are net of approximately \$464 million received between 1995 and 2016 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 2018 and allocated NOLHGA costs through June 30, 2018. 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 2018. Guaranty associations at this time do NOT have the option of defeasing those obligations and will be required to fund benefits annually similar to past years.

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.

#### **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, assumption funding (both LML and MSL), expense, premiums received and a reserve estimate for any remaining business in Lincoln (see special file for cost range estimates on Lincoln Memorial).

#### **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.

#### **COOPS**

The following coops have been placed into liquidation and while most claim funding has occurred, there still appears to be small residual claims to be adjudicated by the guaranty association. All are single state cases and do not have any NOLHGA involvement. Cost information has been provided by the affected guaranty associations. Contact the domestic guaranty association where applicable for further information, if needed. Other COOPS not listed below have been completed from a claims adjudication standpoint and are included in either the "Closed" or "Estate Closed" sections.

**Consumers Choice Health Ins. Co.** – single state case, member of South Carolina Life and Accident and Health Insurance Guaranty Association

**Freelancers CO-OP** – single state case, member of New Jersey Life & Health Insurance Guaranty Association

## **CLOSED INSOLVENCIES**

This section lists those costs associated with assumption agreements which have been closed prior to the fall of 2018 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.

### **COOPS**

The following coops have been placed into liquidation. All are single state cases and do not have any NOLHGA involvement. Costs information has been provided by the affected guaranty associations. Contact the domestic guaranty association where applicable for further information, if needed.

**Colorado Health Insurance Cooperative Inc.** – single state case, member of Colorado Life & Health Insurance Protection Association

**Consumers Mutual Ins. Co. of MI** – single state case, member of Michigan Life & Health Insurance Guaranty Association

**CoOpportunity Health**

Health cooperative doing business in IA and NE. Cost estimate reflects claims funded by the IA and NE guaranty associations. Occasional de minimis claim funding occurring at this point.

**Coordinated Health** – single state case, member of Ohio Life & Health Insurance Guaranty Association

**HealthyCT** - single state case, member of Connecticut Life & Health Insurance Guaranty Association

**Land of Lincoln** – single state case, member of Illinois Life and Health Insurance Guaranty Association

**Meritus Mutual Health Partners** – single state case, member of Arizona Life & Disability Insurance Guaranty Fund

### **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**

Costs include claims paid directly by Guaranty Associations along with related GA and NOLHGA expenses.

### **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. Final accounting and guaranty association funding occurred during 2014.

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. **Assessment estimates by The Life Insurance Guaranty Corporation are included in this report.**

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

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**

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 Protective Life Insurance Company**

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.

**Lumbermens Mutual Casualty Company**

Costs represents assumption funding for claims and expenses incurred through NOLHGA.

**National Heritage Life Insurance Company**

Costs reflect claims and assumption funding along with GA and NOLHGA expenses. 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.

**Standard Life of IN**

Cost estimate reflects incurred expenses only, no GA involvement in resolution of case.

**Universal Health Care Ins. Co. Inc.**

All business is Medicare Advantage. Currently processing claims incurred prior to the liquidation date. Costs represent paid claims, NOLHGA and GA incurred expenses and early access distributions.

**Villanova Insurance Company**

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.

**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**

Placed into liquidation June 2000. Costs include funding of assumption reinsurance transaction, claims paid by the guaranty associations, premium collections, expenses incurred directly by guaranty associations and NOLHGA-related expenses.

**Booker T Washington/Universal Life Insurance Companies**

Related companies, costs include claims paid and estate distributions.

**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.

**Family Guaranty Life Insurance Company**

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.

**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.

**Franklin American Life Insurance Company**

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.

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

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

### **Golden State Mutual Life**

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

### **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.

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

Current costs reflect claims and expenses incurred during the claim runoff period.

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

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

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

Part of Thunor Trust companies. Costs reflect sale of business via assumption reinsurance and subsequent final accounting during 2001 along with guaranty association expenses and claims incurred directly.

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

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

### **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.

### **Medical Savings Insurance Company**

Current costs reflect claims and expenses incurred during the claim runoff period.

### **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.

**SeeChange Health Ins. Co.**

Costs reflect claims funding by guaranty associations, business in runoff.

**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

**Universal Life Insurance Company**

Company placed into liquidation in 2010, affiliated with Booker T. Washington.

**Universe Life Insurance Company**

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

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**RELEASED FROM OVERSIGHT**

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

**American Community Mutual**

No data available.

**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.**

State	Total All Lines								Total LIFE Only							
	Prior to 2014	Annual Funding Mar-10	April 2015	April 2016	April 2017	April 2018	Estimated Future 2018	Total	Prior to 2014	April 2014	April 2015	April 2016	April 2017	April 2018	Estimated Future 2018	Total
Alabama	34,240,677	21,007	19,584	141	9,402	4,533	75,423	34,370,766	11,888,659	20,444	19,515	(49)	9,402	4,533	75,423	12,017,926
Alaska	6,469,327	566	0	0	0	0	0	6,469,893	564,104	50	0	0	0	0	0	564,154
Arizona	43,862,000	16,029	17,993	15,488	17,715	18,630	82,483	44,030,338	19,105,854	15,656	17,947	15,350	17,715	18,630	82,483	19,273,636
Arkansas	17,129,434	10,982	10,648	8,555	9,989	5,345	24,124	17,199,076	10,758,789	10,797	10,625	8,491	9,989	5,345	24,124	10,828,159
California	741,347,249	242,826	138,645	155,976	149,450	116,642	598,517	742,749,305	279,184,878	199,814	138,002	154,433	149,450	116,642	598,517	280,541,737
Colorado	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
Delaware	8,470,042	6,515	5,857	6,026	6,031	4,989	21,453	8,520,914	4,101,505	6,034	5,842	5,983	6,031	4,989	21,453	4,151,837
District of Columbia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	209,987,903	99,306	38,070	58,128	51,631	44,452	324,209	210,603,699	100,839,795	87,956	37,858	57,688	51,631	44,452	324,209	101,443,589
Georgia	54,261,832	42,227	37,164	35,086	31,050	28,912	147,716	54,583,988	26,888,841	39,269	37,073	34,820	31,050	28,912	147,716	27,207,681
Hawaii	44,571,279	21,059	20,217	18,126	18,681	19,259	81,755	44,750,376	27,057,818	20,727	20,176	18,010	18,681	19,259	81,755	27,236,427
Idaho	16,434,731	607	2,255	2,396	1,400	1,910	9,143	16,452,443	7,945,514	(192)	2,250	2,379	1,400	1,910	9,143	7,962,405
Illinois	192,477,660	76,260	70,148	45,707	55,410	45,297	272,917	193,043,399	76,706,857	74,278	69,904	45,071	55,410	45,297	272,917	77,269,734
Indiana	42,814,293	10,578	10,145	6,306	8,003	6,144	44,195	42,899,663	14,903,738	10,266	10,107	6,204	8,003	6,144	44,195	14,988,657
Iowa	34,959,769	29,343	30,967	9,381	17,467	(3,470)	143,157	35,186,613	12,815,240	28,330	30,843	9,053	17,467	(3,470)	143,157	13,040,620
Kansas	35,907,938	11,145	10,960	15,486	3,288	1,976	45,140	35,995,933	24,885,392	10,952	10,936	15,431	3,288	1,976	45,140	24,973,115
Kentucky	36,573,996	4,841	4,483	5,094	4,756	4,212	22,008	36,619,390	13,240,836	4,693	4,465	5,044	4,756	4,212	22,008	13,286,015
Louisiana	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
Maryland	39,762,527	5,811,231	25,690	18,907	(8,986)	4,914	87,453	45,701,736	15,953,194	2,724,605	21,955	20,333	(8,986)	4,914	87,453	18,803,467
Massachusetts	86,560,139	52,107	34,344	28,448	32,081	30,554	81,013	86,818,685	42,516,159	47,299	34,220	28,141	32,081	30,554	81,013	42,769,466
Michigan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	50,607,761	25,378	20,960	24,023	17,610	15,917	95,184	50,806,834	14,378,967	24,613	20,865	23,779	17,610	15,917	95,184	14,576,936
Mississippi	25,351,223	32,087	24,278	28,929	23,312	21,568	114,165	25,595,561	19,419,159	31,772	24,239	28,831	23,312	21,568	114,165	19,663,045
Missouri	84,376,647	52,597	48,227	46,485	49,118	30,349	190,384	84,793,807	57,916,954	51,920	48,144	46,258	49,118	30,349	190,384	58,333,127
Montana	7,425,075	7,743	6,970	6,757	6,997	6,962	43,954	7,504,456	3,638,970	7,586	6,950	6,703	6,997	6,962	43,954	3,718,121
Nebraska	17,521,911	8,958	8,766	9,363	1,656	5,318	36,986	17,592,958	10,479,621	8,798	8,746	9,307	1,656	5,318	36,986	10,550,432
Nevada	19,983,678	862	740	629	467	251	1,266	19,987,893	12,643,817	849	739	625	467	251	1,266	12,648,013
New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Jersey	74,489,821	53,862	34,199	36,954	35,098	31,023	142,489	74,823,446	20,445,979	47,821	34,025	36,535	35,098	31,023	142,489	20,772,970
New Mexico	12,948,804	10,935	9,961	9,585	9,910	9,753	30,664	13,029,611	4,653,620	9,961	9,931	9,496	9,910	9,753	30,664	4,733,335
New York	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina	87,059,864	15,036,296	52,560	34,146	33,251	28,885	118,742	102,363,743	27,402,550	4,297,284	39,710	33,758	33,251	28,885	118,742	31,954,180
North Dakota	8,611,174	2,778	2,153	(73)	799	839	11,438	8,629,109	3,395,971	2,288	2,148	(90)	799	839	11,438	3,413,392
Ohio	69,301,038	37,158	35,200	36,271	36,515	23,584	165,561	69,635,327	29,080,261	32,928	35,090	35,959	36,515	23,584	165,561	29,409,898
Oklahoma	29,813,827	29,549	30,106	28,883	28,081	26,891	125,162	30,082,497	10,807,720	27,087	30,006	28,599	28,081	26,891	125,162	11,073,545
Oregon	33,402,079	31,617	24,494	23,853	13,485	1,997	42,422	33,539,946	15,609,665	29,428	24,415	23,644	13,485	1,997	42,422	15,745,056
Pennsylvania	220,032,729	72,019	15,726	43,816	25,692	32,580	157,567	220,380,129	46,279,941	69,785	15,451	43,326	25,692	32,580	157,567	46,624,343
Puerto Rico	1,030,865	19,832	205	0	0	0	0	1,050,902	578,015	10,601	110	0	0	0	588,726	0
Rhode Island	25,779,240	2,352	2,306	2,118	1,560	(579)	10,526	25,797,522	3,271,071	292	2,295	2,088	1,560	(579)	10,526	3,287,254
South Carolina	40,149,882	5,745	2,406	2,623	2,804	2,904	3,572	40,169,935	17,538,709	3,732	2,401	2,606	2,804	2,904	3,572	17,556,729
South Dakota	9,733,381	7,751	1,979	3,868	(444)	1,310	15,780	9,763,626	6,823,150	7,429	1,969	3,850	(444)	1,310	15,780	6,853,045
Tennessee	40,658,812	37,159	36,193	28,474	31,134	27,412	83,799	40,902,982	24,448,112	36,451	36,105	28,246	31,134	27,412	83,799	24,691,260
Texas	258,232,234	163,234	147,669	101,736	71,404	92,416	561,404	259,370,097	109,043,283	159,325	147,188	100,473	71,404	92,416	561,404	110,175,492
Utah	16,098,255	8,223	7,115	7,435	(2,898)	1,575	16,230	16,135,936	8,773,514	7,490	7,101	7,391	(2,898)	1,575	16,230	8,810,403
Vermont	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Virginia	30,906,920	18,649	7,035	10,079	11,224	6,993	52,713	31,013,613	10,492,687	16,487	6,982	9,965	11,224	6,993	52,713	10,597,052
Washington	83,708,991	14,039,236	89,976	80,195	43,868	45,046	416,663	98,423,974	29,490,131	4,872,346	78,816	79,450	43,868	45,046	416,663	35,026,320
West Virginia	5,550,463	1,235	(1,429)	0	(1,545)	0	0	5,548,725	1,879,391	1,202	(1,433)	0	(1,545)	0	1,877,615	0
Wisconsin	67,139,485	12,004	10,557	6,263	4,041	5,435	37,938	67,215,723	14,787,860	11,623	10,510	6,134	4,041	5,435	37,938	14,863,542
Wyoming	6,759,653	1,708	1,725	1,769	1,842	1,916	9,235	6,777,848	3,102,614	1,670	1,720	1,756	1,842	1,916	9,235	3,120,754
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>2,972,504,607</b>	<b>36,175,593</b>	<b>1,097,245</b>	<b>1,003,431</b>	<b>852,350</b>	<b>754,645</b>	<b>4,544,547</b>	<b>3,016,932,418</b>	<b>1,195,738,908</b>	<b>13,071,747</b>	<b>1,065,941</b>	<b>995,071</b>	<b>852,350</b>	<b>754,645</b>	<b>4,544,547</b>	<b>1,217,023,210</b>

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



State	Total ALLOCATED ANNUITY Only							Total UNALLOCATED ANNUITY Only								
	Prior to 2014	April 2014	April 2015	April 2016	April 2017	April 2018	Estimated Future 2018	Total	Prior to 2014	April 2014	April 2015	April 2016	April 2017	April 2018	Estimated Future 2018	Total
Alabama	22,352,019	562	69	190	0	0	0	22,352,840	0	0	0	0	0	0	0	0
Alaska	5,905,223	516	0	0	0	0	0	5,905,739	0	0	0	0	0	0	0	0
Arizona	24,756,146	373	46	137	0	0	0	24,756,702	0	0	0	0	0	0	0	0
Arkansas	6,317,356	185	23	63	0	0	0	6,317,628	53,289	0	0	0	0	0	0	53,289
California	462,162,371	43,011	643	1,544	0	0	0	462,207,569	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
Connecticut	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Delaware	4,264,389	481	15	43	0	0	0	4,264,929	104,148	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
Florida	109,148,108	11,350	211	440	0	0	0	109,160,110	0	0	0	0	0	0	0	0
Georgia	25,038,350	2,958	92	266	0	0	0	25,041,665	2,334,641	0	0	0	0	0	0	2,334,641
Hawaii	17,513,461	332	41	116	0	0	0	17,513,949	0	0	0	0	0	0	0	0
Idaho	8,489,217	799	6	16	0	0	0	8,490,038	0	0	0	0	0	0	0	0
Illinois	109,225,337	1,982	244	636	0	0	0	109,228,199	6,545,466	0	0	0	0	0	0	6,545,466
Indiana	27,897,244	312	38	102	0	0	0	27,897,696	13,311	0	0	0	0	0	0	13,311
Iowa	22,103,707	1,012	125	328	0	0	0	22,105,172	40,822	0	0	0	0	0	0	40,822
Kansas	11,022,546	193	24	55	0	0	0	11,022,817	0	0	0	0	0	0	0	0
Kentucky	23,333,159	148	18	50	0	0	0	23,333,374	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
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maryland	18,078,463	3,086,627	3,735	(1,426)	0	0	0	21,167,399	5,730,870	0	0	0	0	0	0	5,730,870
Massachusetts	44,043,979	4,808	124	307	0	0	0	44,049,218	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
Minnesota	36,218,186	765	94	244	0	0	0	36,219,289	10,609	0	0	0	0	0	0	10,609
Mississippi	5,836,251	315	39	98	0	0	0	5,836,702	95,813	0	0	0	0	0	0	95,813
Missouri	26,459,692	677	83	227	0	0	0	26,460,680	0	0	0	0	0	0	0	0
Montana	3,786,104	157	19	54	0	0	0	3,786,335	0	0	0	0	0	0	0	0
Nebraska	7,042,291	160	20	56	0	0	0	7,042,526	0	0	0	0	0	0	0	0
Nevada	7,339,861	13	2	4	0	0	0	7,339,880	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
New Jersey	52,905,879	6,040	173	419	0	0	0	52,912,512	1,137,963	0	0	0	0	0	0	1,137,963
New Mexico	8,295,183	974	30	89	0	0	0	8,296,276	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
North Carolina	59,657,314	10,739,012	12,850	388	0	0	0	70,409,563	0	0	0	0	0	0	0	0
North Dakota	5,185,672	490	6	18	0	0	0	5,186,186	29,531	0	0	0	0	0	0	29,531
Ohio	38,351,329	4,230	110	312	0	0	0	38,355,980	1,869,448	0	0	0	0	0	0	1,869,448
Oklahoma	19,006,106	2,462	100	284	0	0	0	19,008,952	0	0	0	0	0	0	0	0
Oregon	17,792,414	2,188	79	209	0	0	0	17,794,890	0	0	0	0	0	0	0	0
Pennsylvania	173,752,788	2,234	275	489	0	0	0	173,755,786	0	0	0	0	0	0	0	0
Puerto Rico	452,850	9,231	96	0	0	0	0	462,176	0	0	0	0	0	0	0	0
Rhode Island	22,508,168	2,060	11	30	0	0	0	22,510,269	0	0	0	0	0	0	0	0
South Carolina	22,611,172	2,013	5	16	0	0	0	22,613,207	0	0	0	0	0	0	0	0
South Dakota	2,910,231	322	10	18	0	0	0	2,910,581	0	0	0	0	0	0	0	0
Tennessee	16,210,700	708	87	227	0	0	0	16,211,722	0	0	0	0	0	0	0	0
Texas	137,332,682	3,910	481	1,264	0	0	0	137,338,336	11,856,269	0	0	0	0	0	0	11,856,269
Utah	7,077,956	733	15	44	0	0	0	7,078,748	246,785	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
Virginia	20,414,233	2,162	52	114	0	0	0	20,416,561	0	0	0	0	0	0	0	0
Washington	51,986,722	9,166,890	11,161	745	0	0	0	61,165,517	2,232,138	0	0	0	0	0	0	2,232,138
West Virginia	3,671,072	33	4	0	0	0	0	3,671,110	0	0	0	0	0	0	0	0
Wisconsin	52,270,139	381	47	128	0	0	0	52,270,694	81,487	0	0	0	0	0	0	81,487
Wyoming	3,657,039	38	5	13	0	0	0	3,657,095	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
Total	1,744,383,109	23,103,846	31,304	8,360	0	0	0	1,767,526,618	32,382,590	0	0	0	0	0	0	32,382,590

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.

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

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
<b>Grand Total Insolvency Costs</b>						
Per "Summary - Grand Total"	1,854,601,936	3,225,483,499	3,395,905,605	54,379,127	8,530,370,166	
<b>Less Insolvency Costs NOT included in "Anticipated Funding Schedules":</b>						
Estate Closed	(278,818,293)	(568,856,659)	(156,305,922)	(22,481,927)	(1,026,462,801)	
Released from Oversight	(1,878,821)	(306,091)	(448,293)	(27,990)	(2,661,195)	
Closed	(44,667,175)	(986,450,399)	(256,091,157)	0	(1,287,208,731)	
Open (excluding ELIC)	(373,925,978)	(446,496)	(2,982,851,416)	0	(3,357,223,889)	
Pre-Liquidation	(211,985)	(93,983)	(208,817)	0	(514,786)	
<b>Less Other Adjustments Included in GA Cost Total, NOT included in "Anticipated Funding Schedules":</b>						
Executive Life Insurance Company	NOLHGA expenses	(24,356,961)	(35,473,998)	0	(813,457)	(60,644,416)
Executive Life Insurance Company	GA expenses	0	0	0	0	0
Executive Life Insurance Company	GA claims	0	0	0	0	0
<b>Add Other Adjustments Included in GA Cost Total, NOT included in "Anticipated Funding Schedules":</b>						
Executive Life Insurance Company	Other recoveries	86,280,487	133,670,746	0	1,326,837	221,278,069
<b>Adjusted Total</b>		1,217,023,210	1,767,526,618	(0)	32,382,590	3,016,932,418
<b>Total Per "Anticipated Funding Schedules"</b>		1,217,023,210	1,767,526,618	0	32,382,590	3,016,932,418
Variance	0	0	(0)	0	0	0
Executive Life Insurance Company	summary	1,155,099,684	1,669,329,870	0	31,869,210	2,856,298,765
Executive Life Insurance Company	adjustments	61,923,525	98,196,748	0	513,380	160,633,654
Executive Life Insurance Company	gross	1,217,023,210	1,767,526,618	0	32,382,590	3,016,932,418
						antic fnding file
						3,016,932,418
						0

# **SPECIFIC INSOLVENCY COSTS**

Estimated Net Costs as of <b>September 30, 2018</b>					
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 <b>December 31, 2017</b>							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
2,800,000	0	568,170	0	13,000	0	0	0
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.

Estimated Net Costs as of September 30, 2018					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	20,178	0	20,178
Alaska	0	0	6,140	0	6,140
Arizona	0	0	102,015	0	102,015
Arkansas	0	0	857,381	0	857,381
California	720	0	35,618	0	36,337
Colorado	0	0	758,472	0	758,472
Connecticut	0	0	0	0	0
Delaware	2,376	0	6,629	0	9,005
Dist. of Columbia	0	0	0	0	0
Florida	26,502	0	(1,304)	0	25,197
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	120,992	0	120,992
Illinois	1,319	0	1,991,834	0	1,993,153
Indiana	6,302	0	787,915	0	794,218
Iowa	0	0	27,945	0	27,945
Kansas	0	0	100,419	0	100,419
Kentucky	0	0	17,278	0	17,278
Louisiana	0	0	659,103	0	659,103
Maine	0	0	0	0	0
Maryland	0	0	1,920	0	1,920
Massachusetts	3,611	0	1,469,455	0	1,473,066
Michigan	8,301	0	7,905	0	16,206
Minnesota	0	0	0	0	0
Mississippi	0	0	4,492,812	0	4,492,812
Missouri	0	0	450,655	0	450,655
Montana	260	0	372,634	0	372,894
Nebraska	0	0	512,404	0	512,404
Nevada	0	0	2,432	0	2,432
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	52,326	0	52,326
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	23	0	23
Ohio	17,051	0	1,954,712	0	1,971,763
Oklahoma	1,875	0	1,852,774	0	1,854,649
Oregon	0	0	42,794	0	42,794
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	1,602	0	659	0	2,261
South Dakota	0	0	36,885	0	36,885
Tennessee	0	0	1,688,612	0	1,688,612
Texas	3,772	0	6,782,661	0	6,786,432
Utah	0	0	196	0	196
Vermont	0	0	0	0	0
Virginia	0	0	345,940	0	345,940
Washington	788	0	590,933	0	591,721
West Virginia	0	0	92,642	0	92,642
Wisconsin	5,087	0	24,835	0	29,922
Wyoming	0	0	108,582	0	108,582
Other	0	0	0	0	0
Total	79,565	0	26,375,407	0	26,454,972

Summary:	
GA Covered Obligations	44,462,791
Add:	
GA claims incurred directly	44,231,475
GA expenses incurred directly	12,170,199
NOLHGA expenses	2,553,992
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	26,454,972
Per State breakdown	26,454,972

Assessments Called (Billed) or Refunded as of December 31, 2017							
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	1,203,411	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
0	0	0	0	3,600,000	0	0	0
130,011	0	0	0	12,871,063	9,250,000	0	0
0	0	0	0	500,000	76,050	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	16,096,567	0	0

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Estimated Net Costs as of <b>September 30, 2018</b>				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	323	0	26,877	27,200
Arkansas	21	0	1,773	1,794
California	0	0	0	0
Colorado	1	0	51	52
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	11	11
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	278	0	23,110	23,388
Indiana	452	0	37,580	38,032
Iowa	73	0	6,049	6,122
Kansas	0	0	0	0
Kentucky	0	0	15	15
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	1	1
Massachusetts	0	0	0	0
Michigan	828	0	68,776	69,604
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	334	0	27,794	28,128
Montana	0	0	0	0
Nebraska	234	0	19,485	19,719
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	20	20
North Dakota	0	0	2	2
Ohio	529	0	43,919	44,447
Oklahoma	22	0	1,834	1,856
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	814	824
South Dakota	0	0	0	0
Tennessee	12	0	1,021	1,033
Texas	59	0	4,865	4,924
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	5,939	6,010
Wyoming	0	0	3	3
Other	0	0	0	0
Total	3,249	0	269,965	273,213

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	273,213
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	273,213
Per State breakdown	273,213

Assessments Called (Billed) or Refunded as of <b>December 31, 2017</b>							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
Assessment information is compiled annually from state guaranty associations. This information is NOT audited or verified by NOLHGA. NOLHGA cannot comment as to the completeness nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.							

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Estimated Net Costs as of <b>September 30, 2018</b>					
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 <b>December 31, 2017</b>							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
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, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	695,497	0	695,497
Alaska	0	5,923	0	5,923
Arizona	0	668,755	0	668,755
Arkansas	0	105,954	0	105,954
California	0	3,880,839	0	3,880,839
Colorado	0	1,427,295	0	1,427,295
Connecticut	0	0	0	0
Delaware	0	26,470	0	26,470
Dist. of Columbia	0	2,675	0	2,675
Florida	0	2,514,096	0	2,514,096
Georgia	0	403,235	0	403,235
Hawaii	0	2,803	0	2,803
Idaho	0	133,593	0	133,593
Illinois	0	5,459,514	0	5,459,514
Indiana	0	1,016,253	0	1,016,253
Iowa	0	454,811	0	454,811
Kansas	0	173,374	0	173,374
Kentucky	0	485,633	0	485,633
Louisiana	0	45,640	0	45,640
Maine	0	55,297	0	55,297
Maryland	0	495,607	0	495,607
Massachusetts	0	163,966	0	163,966
Michigan	0	0	0	0
Minnesota	0	52,315	0	52,315
Mississippi	0	103,802	0	103,802
Missouri	0	2,353,510	0	2,353,510
Montana	0	432,415	0	432,415
Nebraska	0	1,234,059	0	1,234,059
Nevada	0	149,482	0	149,482
New Hampshire	0	1,389	0	1,389
New Jersey	0	461,206	0	461,206
New Mexico	0	140,090	0	140,090
New York	0	0	0	0
North Carolina	0	439,265	0	439,265
North Dakota	0	1,185,960	0	1,185,960
Ohio	0	1,669,902	0	1,669,902
Oklahoma	0	257,609	0	257,609
Oregon	0	448,817	0	448,817
Pennsylvania	0	395,094	0	395,094
Puerto Rico	0	0	0	0
Rhode Island	0	3,198	0	3,198
South Carolina	0	205,881	0	205,881
South Dakota	0	1,385,955	0	1,385,955
Tennessee	0	304,562	0	304,562
Texas	0	999,387	0	999,387
Utah	0	41,251	0	41,251
Vermont	0	9,553	0	9,553
Virginia	0	280,222	0	280,222
Washington	0	3,137,576	0	3,137,576
West Virginia	0	82,872	0	82,872
Wisconsin	0	62,578	0	62,578
Wyoming	0	176,022	0	176,022
Other	0	197	0	197
Total	0	34,231,399	0	34,231,399

Summary:	
GA Covered Obligations	91,380,543
Add:	
GA claims incurred directly	20,254,758
NOLHGA 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, 2017							
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	2,356,918	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	30,818,274	0	0

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Estimated Net Costs as of September 30, 2018					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	57,265	624,467	109,481	0	791,214
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	20,589	127,081	4,233,320	0	4,380,990
Georgia	893	0	71,546	0	72,439
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	736	69,168	1,688	0	71,592
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	16,003	34,289	18,898	0	69,191
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	95,486	855,006	4,434,934	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, 2017							
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, 2018					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	62,756	0	62,756
Alaska	0	0	0	0	0
Arizona	0	0	1,838,450	0	1,838,450
Arkansas	0	0	14,235	0	14,235
California	0	0	2,341,676	0	2,341,676
Colorado	0	0	19,282,074	0	19,282,074
Connecticut	0	0	24,036,554	0	24,036,554
Delaware	0	0	526,617	0	526,617
Dist. of Columbia	0	0	165,260	0	165,260
Florida	0	0	14,820,775	0	14,820,775
Georgia	0	0	1,430,067	0	1,430,067
Hawaii	0	0	15,054	0	15,054
Idaho	0	0	115,540	0	115,540
Illinois	0	0	297,598	0	297,598
Indiana	0	0	162,041	0	162,041
Iowa	0	0	0	0	0
Kansas	0	0	11,416,537	0	11,416,537
Kentucky	0	0	129,770	0	129,770
Louisiana	0	0	151,030	0	151,030
Maine	0	0	670,161	0	670,161
Maryland	0	0	2,123,322	0	2,123,322
Massachusetts	0	0	2,283,962	0	2,283,962
Michigan	0	0	0	0	0
Minnesota	0	0	134,769	0	134,769
Mississippi	0	0	9,450	0	9,450
Missouri	0	0	322,504	0	322,504
Montana	0	0	83,812	0	83,812
Nebraska	0	0	93,920	0	93,920
Nevada	0	0	168,329	0	168,329
New Hampshire	0	0	369,661	0	369,661
New Jersey	0	0	149,099,051	0	149,099,051
New Mexico	0	0	349,170	0	349,170
New York	0	0	0	0	0
North Carolina	0	0	2,763,696	0	2,763,696
North Dakota	0	0	0	0	0
Ohio	0	0	290,637	0	290,637
Oklahoma	0	0	181,849	0	181,849
Oregon	0	0	128,752	0	128,752
Pennsylvania	0	0	8,764,021	0	8,764,021
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	317,291	0	317,291
South Carolina	0	0	2,585,581	0	2,585,581
South Dakota	0	0	49,889	0	49,889
Tennessee	0	0	1,109,091	0	1,109,091
Texas	0	0	814,878	0	814,878
Utah	0	0	39,622	0	39,622
Vermont	0	0	356,436	0	356,436
Virginia	0	0	51,520,519	0	51,520,519
Washington	0	0	270,418	0	270,418
West Virginia	0	0	3,546,120	0	3,546,120
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	305,252,947	0	305,252,947

Summary:	
GA Covered Obligations	385,667,154
Add:	
GA claims incurred directly	0
GA expenses incurred directly	3,102,445
NOLHGA expenses	4,527,584
Remaining Inforce estimate	297,622,917
Less:	
Estate/other distributions	88,044,237
Other adjustments	297,622,917
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	305,252,947
Per State breakdown	305,252,947

Assessments Called (Billed) or Refunded as of December 31, 2017							
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	16,000,000	0	0	0
0	0	0	0	596,000	0	0	0
0	0	0	0	142,500	0	0	0
0	0	0	0	7,507,607	0	0	0
0	0	0	0	1,700,000	0	0	0
0	0	0	0	9,800,000	0	0	0
0	0	0	0	566,000	0	0	0
0	0	0	0	1,898,000	0	0	0
0	0	0	0	150,000	0	0	0
0	0	0	0	267,450	0	0	0
0	0	0	0	125,949,000	0	0	0
0	0	0	0	2,500,000	0	0	0
0	0	0	0	8,294,000	0	0	0
0	0	0	0	599,122	0	0	0
0	0	0	0	1,288,597	7,752	0	0
0	0	0	0	3,620,000	0	0	0
0	0	0	0	180,878,276	7,752	0	0

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Estimated Net Costs as of September 30, 2018					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	4,365	0	237	0	4,603
Alaska	2,321	0	5	0	2,326
Arizona	535,311	267,721	15,799	0	818,831
Arkansas	656,947	6,682	4,007	0	667,636
California	0	0	0	0	0
Colorado	28,253	0	0	0	28,253
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	309,376	0	31,491	0	340,867
Georgia	0	0	0	0	0
Hawaii	41,950	2,311	196	0	44,457
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	7,172	0	1,964	0	9,135
Iowa	0	0	0	0	0
Kansas	42,607	3,288	17,190	0	63,085
Kentucky	0	0	0	0	0
Louisiana	(10,601)	0	0	0	(10,601)
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	8,051	0	1,041	0	9,092
Missouri	199,122	11,572	26,254	0	236,947
Montana	0	0	0	0	0
Nebraska	13,893	82	3,687	0	17,662
Nevada	13,058	6,036	682	0	19,776
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	105,925	4,068	27,845	0	137,838
New York	0	0	0	0	0
North Carolina	4,110,409	38,301	21,321	0	4,170,032
North Dakota	0	0	0	0	0
Ohio	25,331	0	9,627	0	34,958
Oklahoma	954,210	29,274	44,144	0	1,027,628
Oregon	34,403	0	2,336	0	36,739
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	249,964	0	18,828	0	268,792
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	174,923	52,311	185,532	0	412,767
Utah	28,464	977	920	0	30,361
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	21,174	3,888	4,439	0	29,501
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	(1,076)	(5)	(15)	0	(1,096)
Other	0	0	0	0	0
Total	7,555,552	426,507	417,532	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, 2017							
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, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	(783)	0	(783)
Arizona	(506)	(152,400)	0	(152,907)
Arkansas	0	0	0	0
California	0	(49,775)	0	(49,775)
Colorado	0	(7,635)	0	(7,635)
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	27,937	0	27,937
Illinois	0	0	0	0
Indiana	0	(122)	0	(122)
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	4,903	0	4,903
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	6,818	0	6,818
Montana	0	4,295	0	4,295
Nebraska	0	0	0	0
Nevada	0	(9,284)	0	(9,284)
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	1,077	0	1,077
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	(205)	(2,235)	0	(2,440)
Oregon	0	(1,267)	0	(1,267)
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	(211)	0	(211)
Texas	0	(8,291)	0	(8,291)
Utah	0	47,576	0	47,576
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	(505)	0	(505)
Other	0	0	0	0
Total	(712)	(139,902)	0	(140,613)

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

Assessments Called (Billed) or Refunded as of December 31, 2017							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	25,000	8,000	0	0
0	0	0	0	0	0	0	0
0	0	0	0	1,200,000	950,000	0	0
0	0	0	0	165,000	107,622	0	0
0	0	0	0	151,200	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	113,018	80,000	0	0
0	0	0	0	150,000	0	0	0
0	0	0	0	1,804,218	1,145,622	0	0

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Estimated Net Costs as of September 30, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	758,783	196,711	0	955,494
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	426,304	110,517	0	536,822
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	99,799	25,872	0	125,671
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	10,921	2,831	0	13,752
Louisiana	2,658,023	689,080	2,101	3,349,205
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	10,184,924	2,636,263	64,543	12,885,730
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	4,898,374	1,269,881	0	6,168,255
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	100,671	26,099	0	126,770
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	(16,912)	(4,384)	0	(21,296)
South Dakota	0	0	0	0
Tennessee	3,960,589	1,026,765	8,825	4,996,179
Texas	1,308,138	356,265	0	1,664,404
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	24,389,616	6,335,901	75,470	30,800,986

Summary:	
GA Covered Obligations	55,014,949
Add:	
GA claims incurred directly	0
GA expenses incurred directly	844,066
NOLHGA expenses	943,443
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	30,800,986
Per State breakdown	30,800,986

Assessments Called (Billed) or Refunded as of December 31, 2017							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,534,000	0	183,188	0	0	0	0	0
900,802	0	0	0	0	0	0	0
183,899	0	15,255	403	0	0	0	0
2,113,595	0	4,148,464	0	0	0	0	0
11,860,647	0	4,785,032	0	0	0	3,735,647	0
16,000	0	4,090	0	0	0	0	0
4,275,000	0	225,000	0	0	0	0	0
0	0	320,000	50,000	0	0	0	0
7,200,000	0	1,200,000	0	0	0	0	0
651,924	280,000	96,657	0	0	0	0	0
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, 2018				
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, 2017							
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, 2018					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	39,360	0	39,360
Alaska	0	0	0	0	0
Arizona	0	0	46,531	0	46,531
Arkansas	11,435	0	1,854,581	0	1,866,016
California	0	0	0	0	0
Colorado	0	0	60,314	0	60,314
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	1,950,621	0	1,950,621
Hawaii	0	0	0	0	0
Idaho	0	0	2,884	0	2,884
Illinois	0	0	0	0	0
Indiana	0	0	10,928,869	0	10,928,869
Iowa	0	0	106,007	0	106,007
Kansas	0	0	994,623	0	994,623
Kentucky	0	0	168,772	0	168,772
Louisiana	0	0	23,632	0	23,632
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	5,075	0	5,075
Missouri	0	0	2,967,987	0	2,967,987
Montana	0	0	0	0	0
Nebraska	0	0	2,622,290	0	2,622,290
Nevada	(3,978)	0	3,423,366	0	3,419,388
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	(99,491)	0	(99,491)
New York	0	0	0	0	0
North Carolina	0	0	(382,264)	0	(382,264)
North Dakota	0	0	681	0	681
Ohio	0	0	2,055,030	0	2,055,030
Oklahoma	0	0	51,140	0	51,140
Oregon	0	0	10,370	0	10,370
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	(109,815)	0	(109,815)
South Dakota	0	0	8,798	0	8,798
Tennessee	5,723	0	1,650,872	0	1,656,595
Texas	0	0	176,706	0	176,706
Utah	0	0	59,535	0	59,535
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	62,103	0	62,103
Other	0	0	0	0	0
Total	13,180	0	28,678,578	0	28,691,757

Summary:	
GA Covered Obligations	51,277,704
Add:	
GA claims incurred directly	51,277,704
GA expenses incurred directly	1,055,444
NOLHGA expenses	983,231
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.)	24,624,621
Adjusted GA Costs	28,691,757
Per State breakdown	28,691,757

Assessments Called (Billed) or Refunded as of December 31, 2017							
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	1,957,882	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	1,000,000	0	0	0
0	0	0	0	10,000,000	0	0	0
0	0	0	0	1,000,000	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	129,979	0	0	0
0	0	0	0	38,791,852	0	0	0

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Estimated Net Costs as of <b>September 30, 2018</b>					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	22,273,434	0	51,721	0	22,325,154
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	654,124	0	(208)	0	653,916
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	22,927,558	0	51,513	0	22,979,070

Summary:	
GA Covered Obligations	29,304,031
Add:	
GA claims incurred directly	6,093,731
GA expenses incurred directly	0
NOLHGA expenses	3,089,145
Remaining Inforce estimate	23,210,300
Less:	
Estate/other distributions	0
Other adjustments	29,304,031
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	9,414,106
Adjusted GA Costs	22,979,070
Per State breakdown	22,979,070

Assessments Called (Billed) or Refunded as of <b>December 31, 2017</b>							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0

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Estimated Net Costs as of September 30, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	8,092	0	8,092
Alaska	0	(3,088)	0	(3,088)
Arizona	0	65,648	0	65,648
Arkansas	0	22,854	0	22,854
California	0	640,884	0	640,884
Colorado	0	7,735	0	7,735
Connecticut	0	(8,903)	0	(8,903)
Delaware	0	(77,217)	0	(77,217)
Dist. of Columbia	0	(8,621)	0	(8,621)
Florida	0	270,584	0	270,584
Georgia	0	(159,458)	0	(159,458)
Hawaii	0	(88,847)	0	(88,847)
Idaho	0	(16,904)	0	(16,904)
Illinois	0	(189,820)	0	(189,820)
Indiana	0	(71,859)	0	(71,859)
Iowa	0	(33,679)	0	(33,679)
Kansas	0	311,042	0	311,042
Kentucky	0	20,805	0	20,805
Louisiana	0	(59,846)	0	(59,846)
Maine	0	(6,191)	0	(6,191)
Maryland	0	(547)	0	(547)
Massachusetts	0	8,460	0	8,460
Michigan	10,961	(263,476)	0	(252,515)
Minnesota	0	(27,279)	0	(27,279)
Mississippi	0	42,489	0	42,489
Missouri	0	37,689	0	37,689
Montana	0	(9,792)	0	(9,792)
Nebraska	0	(15,423)	0	(15,423)
Nevada	0	18,475	0	18,475
New Hampshire	0	(5,546)	0	(5,546)
New Jersey	0	(49,928)	0	(49,928)
New Mexico	0	(110,124)	0	(110,124)
New York	0	(143,440)	0	(143,440)
North Carolina	0	49,970	0	49,970
North Dakota	0	1,032	0	1,032
Ohio	0	(14,758)	0	(14,758)
Oklahoma	0	27,100	0	27,100
Oregon	0	25,326	0	25,326
Pennsylvania	0	11,981	0	11,981
Puerto Rico	0	(7,497)	0	(7,497)
Rhode Island	0	(3,858)	0	(3,858)
South Carolina	4,801	71,701	0	76,502
South Dakota	0	(20,438)	0	(20,438)
Tennessee	0	80,610	0	80,610
Texas	0	98,848	0	98,848
Utah	0	(27,279)	0	(27,279)
Vermont	0	2,494	0	2,494
Virginia	0	(104,397)	0	(104,397)
Washington	0	8,139	0	8,139
West Virginia	0	(30,197)	0	(30,197)
Wisconsin	0	(199,485)	0	(199,485)
Wyoming	0	(19,697)	0	(19,697)
Other	1	13,407	0	13,408
Total	15,763	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, 2017							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	25,000	20,000	0	0
0	0	0	0	0	0	0	0
0	0	0	0	822,261	0	0	0
0	0	0	0	4,000,000	3,125,000	0	0
0	0	0	0	768,000	777,442	0	0
0	0	0	0	375,000	0	0	0
500,000	600,000	100,000	50,000	4,000,000	4,350,000	0	0
0	0	0	0	1,899,405	0	0	0
8,479	0	0	0	893,521	0	0	0
0	0	0	0	300,000	0	0	0
0	0	0	0	120,000	0	0	0
0	0	0	0	759,000	0	0	0
0	0	0	0	75,000	0	0	0
190,000	0	0	0	310,000	0	0	0
40,000	42,800	0	0	1,960,000	2,032,200	0	0
0	0	0	0	108,788	0	0	0
50,085	42,523	0	0	2,548,542	2,160,728	0	0
0	0	0	0	150,000	0	0	0
5,000	1,948	0	0	320,000	0	0	0
0	0	0	0	200,000	190,535	0	0
0	0	0	0	0	671,547	0	0
0	0	0	0	30,000	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, 2018					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	756	348,308	0	0	349,064
Alaska	0	0	0	0	0
Arizona	0	329,005	0	0	329,005
Arkansas	0	18,633	0	0	18,633
California	0	0	0	0	0
Colorado	0	160,850	0	0	160,850
Connecticut	0	0	0	0	0
Delaware	0	44,349	0	0	44,349
Dist. of Columbia	0	0	0	0	0
Florida	41,970	6,292,942	0	0	6,334,911
Georgia	130	633,001	0	0	633,131
Hawaii	0	0	0	0	0
Idaho	0	4,673	0	0	4,673
Illinois	0	0	0	0	0
Indiana	0	314,960	0	0	314,960
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	240,737	0	0	240,737
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	80,117	0	0	80,117
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	381,862	0	0	382,570
Washington	0	4,231	0	0	4,231
West Virginia	92	107,238	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, 2017							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	146,693	0	0	0	0	0
30,189	0	0	0	0	0	0	0
0	0	90,000	0	0	0	0	0
0	0	7,300,000	0	0	0	0	0
2,974	0	757,110	5,197	0	0	0	0
0	0	8,000	0	0	0	0	0
0	0	350,000	0	0	0	0	0
0	0	245,000	0	0	0	0	0
0	0	375,000	0	0	0	0	0
0	0	69,889	0	0	0	0	0
0	0	1,300,000	350,000	0	0	0	0
0	0	3,200,000	0	0	0	0	0
0	0	6,200	60,000	0	0	0	0
306,204	49,490	2,944,373	475,886	0	0	0	0
1,300	0	456,000	0	0	0	0	0
0	0	0	147,404	0	0	0	0
340,667	49,490	17,248,265	1,038,487	0	0	0	0

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Estimated Net Costs as of <b>September 30, 2018</b>				
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	83,499,936	0	83,499,936
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
<b>Total</b>	<b>0</b>	<b>83,499,936</b>	<b>0</b>	<b>83,499,936</b>

Summary:	
GA Covered Obligations	100,564,711
Add:	
GA claims incurred directly	100,564,711
GA expenses incurred directly	4,016,225
NOLHGA expenses	0
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	100,564,711
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	21,081,000
Adjusted GA Costs	83,499,936
Per State breakdown	83,499,936

Assessments Called (Billed) or Refunded as of <b>December 31, 2017</b>							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	104,405,820	25,450,000	0	0
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Estimated Net Costs as of <b>September 30, 2018</b>				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	3,345,149	3,345,149
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	3,345,149	3,345,149

Summary:	
GA Covered Obligations	3,111,149
Add:	
GA claims incurred directly	3,111,149
GA expenses incurred directly	234,000
NOLHGA expenses	0
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	3,111,149
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	3,345,149
Per State breakdown	3,345,149

Assessments Called (Billed) or Refunded as of <b>December 31, 2017</b>							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
Assessment information is compiled annually from state guaranty associations. This information is NOT audited or verified by NOLHGA. NOLHGA cannot comment as to the completeness nor accuracy of the information shown herein. Any such inquiries should be directed to each individual state guaranty association.							

Estimated Net Costs as of <b>September 30, 2018</b>					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	0	0	0

Summary:	
GA Covered Obligations	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 <b>December 31, 2017</b>							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
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Estimated Net Costs as of September 30, 2018				
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)	10
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	256
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	472
Mississippi	0	3	(0)	81
Missouri	0	6	(0)	6
Montana	0	3	0	3
Nebraska	0	1	(0)	1
Nevada	0	1	0	1
New Hampshire	0	15	0	15
New Jersey	(1)	31	0	791
New Mexico	0	2	0	2
New York	(0)	0	0	(0)
North Carolina	188	33	0	856
North Dakota	0	0	0	0
Ohio	246	56	0	275
Oklahoma	0	9	(0)	9
Oregon	0	14	0	14
Pennsylvania	1	62	0	2,079
Puerto Rico	0	7	0	7
Rhode Island	0	9	0	9
South Carolina	46	9	0	55
South Dakota	0	0	0	0
Tennessee	1	7	(0)	8
Texas	145	28	0	442
Utah	0	3	0	239
Vermont	0	1	0	1
Virginia	117	19	(0)	137
Washington	0	24	0	178
West Virginia	0	1	(0)	1
Wisconsin	29	20	(0)	49
Wyoming	0	1	(0)	1
Other	0	0	(0)	(0)
Total	1,008	2,456	(0)	10,354
				13,817

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, 2017							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
200	100	2,400	0	0	0	0	25
640,101	0	537,167	0	0	0	0	0
208,902	0	0	0	0	0	0	0
0	0	938,000	1,045,000	0	0	0	0
7,739	0	15,022	0	0	0	0	0
200,000	199,924	1,100,000	1,099,902	0	0	1,350,000	1,349,994
0	0	25,000	0	0	0	0	0
10,000	8,983	930,000	951,758	10,000	10,064	0	0
0	0	12,100,000	262,519	0	0	2,800,000	(463)
25,505	0	4,468	0	0	3,683	0	0
0	0	0	0	0	0	0	0
100,000	100,000	6,000,000	6,300,000	100,000	100,000	21,500,000	24,150,000
0	0	0	0	0	0	240,000	0
0	0	84,689,350	0	0	0	0	0
168,235	0	51,765	0	0	0	0	0
0	0	6,000,000	0	0	0	0	0
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	4,800,000
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	75,903,889

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Estimated Net Costs as of September 30, 2018					
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	61,416	0	16	0	61,432
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	22,053	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	822,417	0	16	0	822,433
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, 2017							
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
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.							
1,000,000	0	0	0	0	0	0	0
3,300,000	0	0	0	0	0	0	0
11,271,909	1,041,272	1,401,485	0	122,000	0	0	0



Estimated Net Costs as of September 30, 2018					
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	35,607,379	0	35,607,379
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	35,607,379	0	35,607,379

Summary:	
GA Covered Obligations	36,782,363
Add:	
GA claims incurred directly	35,982,363
GA expenses incurred directly	4,171,255
NOLHGA expenses	0
Remaining Inforce estimate	800,000
Less:	
Estate/other distributions	0
Other adjustments	36,782,363
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	5,346,239
Adjusted GA Costs	35,607,379
Per State breakdown	35,607,379

Assessments Called (Billed) or Refunded as of December 31, 2017							
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	38,506,698	0	0	0
0	0	0	0	38,506,698	0	0	0

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Estimated Net Costs as of <b>September 30, 2018</b>				
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	5,569,399	0	5,569,399
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
<b>Total</b>	<b>0</b>	<b>5,569,399</b>	<b>0</b>	<b>5,569,399</b>

Summary:	
GA Covered Obligations	14,352,000
Add:	
GA claims incurred directly	14,352,000
GA expenses incurred directly	541,077
NOLHGA expenses	0
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	14,352,000
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	9,323,678
Adjusted GA Costs	5,569,399
Per State breakdown	5,569,399

Assessments Called (Billed) or Refunded as of <b>December 31, 2017</b>							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	10,800,000	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.							

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, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	10,758	40,500	0	51,258
Alaska	1,232	21,189	8,210	30,631
Arizona	12,364	267,225	0	279,589
Arkansas	28,015	21,671	0	49,685
California	91,960	781,989	1,457,869	2,331,818
Colorado	11,651	46,495	116,847	174,993
Connecticut	0	0	0	0
Delaware	245,225	2,637,543	1,430,653	4,313,422
Dist. of Columbia	1,676	36,761	0	38,436
Florida	55,779	397,536	0	453,316
Georgia	20,614	59,775	78,321	158,710
Hawaii	0	0	0	0
Idaho	8,577	71,881	944	81,401
Illinois	10,607	255,546	120,988	387,141
Indiana	10,920	85,819	95,421	192,160
Iowa	1,962	66,748	2,362	71,073
Kansas	0	0	0	0
Kentucky	8,924	49,517	53,855	112,296
Louisiana	5,099	26,357	0	31,456
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	18,276	457,761	172,529	648,567
Minnesota	8,169	152,169	225,325	385,663
Mississippi	2,454	5,242	90,086	97,782
Missouri	10,369	154,076	46,812	211,257
Montana	1,339	21,088	25,066	47,492
Nebraska	3,021	73,353	0	76,374
Nevada	3,150	57,831	0	60,980
New Hampshire	3,044	2,799	147,058	152,900
New Jersey	0	0	0	0
New Mexico	7,227	11,540	66,560	85,328
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	1,928	(37)	0	1,891
Ohio	8,106	79,782	80,746	168,634
Oklahoma	5,253	62,805	172,104	240,162
Oregon	6,046	106,192	41,976	154,214
Pennsylvania	15,946	445,285	151,522	612,753
Puerto Rico	0	0	0	0
Rhode Island	3,354	21,765	0	25,119
South Carolina	15,901	40,010	16,237	72,148
South Dakota	1,788	141,435	0	143,222
Tennessee	0	0	0	0
Texas	37,784	488,307	665,778	1,191,868
Utah	1,732	10,292	864	12,888
Vermont	724	8,499	0	9,224
Virginia	366,888	344,449	8,127	719,463
Washington	58,447	532,984	103,330	694,761
West Virginia	3,451	66,221	106,108	175,779
Wisconsin	6,908	229,994	49,674	286,575
Wyoming	444	29,754	34,137	64,334
Other	0	0	0	0
Total	1,117,108	8,410,145	5,569,511	15,096,764

Summary:	
GA Covered Obligations	17,669,767
Add:	
GA claims incurred directly	9,335,961
GA expenses incurred directly	1,230,968
NOLHGA expenses	1,283,138
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	15,096,764
Per State breakdown	15,096,764

Assessments Called (Billed) or Refunded as of December 31, 2017							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
41,000	0	16,288	0	4,000	0	0	0
3,200	0	27,000	0	12,400	0	40	4
14,519	0	147,070	0	36,314	0	0	0
0	0	0	0	96,472	0	0	0
96,300	0	1,091,400	275,000	2,022,300	400,000	0	0
0	0	0	0	2,000,000	1,884,084	0	0
Add:							
148,000	0	1,702,000	0	1,850,000	0	0	0
100,000	102,326	31,672	0	600,000	232,606	0	0
107,000	0	252,000	0	750,000	0	0	0
25,000	0	0	0	0	64,528	0	0
Less:							
5,200	0	44,000	0	60,800	0	0	0
55,000	0	300,000	0	295,000	0	0	0
Other adjustments							
26,779	0	76,788	0	82,494	0	0	0
0	0	0	0	180,000	0	0	0
Adjusted GA Costs							
Per State breakdown							
10,500	0	210,000	0	85,000	0	0	0
12,150	0	122,850	0	0	0	0	0
0	0	0	0	50,000	0	0	0
16,650	0	17,218	0	3,700	0	0	0
4,600	0	78,800	0	39,600	0	0	0
0	0	0	0	210,000	0	0	0
0	0	0	0	59,981	0	0	0
10,000	0	70,000	0	150,000	0	0	0
98,000	0	7,000	0	245,000	0	0	0
3,400	0	11,900	0	18,700	0	0	0
0	0	0	0	102,492	0	0	0
19,461	2,042	2,706	276	1,740,990	181,652	0	0
3,290	0	20,210	0	0	0	0	0
61,755	0	393,791	0	930,387	450,000	0	0
0	0	350,000	0	200,000	0	0	0
7,080	153,687	6,360	261	386,560	399,081	0	0
0	0	300,000	0	0	0	0	0
0	0	0	0	0	0	0	0
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, 2018				
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	20,962,966	20,962,966
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	43,116,618	43,116,618
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
<b>Total</b>	<b>0</b>	<b>64,079,584</b>	<b>0</b>	<b>64,079,584</b>

Summary:	
GA Covered Obligations	115,148,965
Add:	
GA claims incurred directly	115,148,965
GA expenses incurred directly	7,057,053
NOLHGA expenses	1,873,566
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	115,148,965
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	60,000,000
Adjusted GA Costs	64,079,584
Per State breakdown	64,079,584

Assessments Called (Billed) or Refunded as of December 31, 2017							
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	45,000,000	0	0	0
0	0	0	0	46,800,000	0	0	0
0	0	0	0	91,800,000	0	0	0

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Estimated Net Costs as of <b>September 30, 2018</b>				
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	8,388,718	0	8,388,718
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
<b>Total</b>	<b>0</b>	<b>8,388,718</b>	<b>0</b>	<b>8,388,718</b>

Summary:	
GA Covered Obligations	46,309,368
Add:	
GA claims incurred directly	46,309,368
GA expenses incurred directly	5,205,298
NOLHGA expenses	0
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	46,309,368
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	43,125,948
Adjusted GA Costs	8,388,718
Per State breakdown	8,388,718

Assessments Called (Billed) or Refunded as of <b>December 31, 2017</b>							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	40,000,000	0	0	0
0	0	0	0	40,000,000	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.



Estimated Net Costs as of September 30, 2018					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	24,810	0	0	24,810
Alaska	0	0	0	0	0
Arizona	0	4,109,901	0	0	4,109,901
Arkansas	0	515,358	0	0	515,358
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	10,857	0	0	10,857
Dist. of Columbia	0	0	0	0	0
Florida	0	178,748	0	0	178,748
Georgia	0	(1,832)	0	0	(1,832)
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	1,523,791	0	0	1,523,791
Indiana	0	74,993	0	0	74,993
Iowa	0	13,325	0	0	13,325
Kansas	0	58,229	0	0	58,229
Kentucky	0	96,961	0	0	96,961
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	66,786	0	0	66,786
Massachusetts	0	1,119	0	0	1,119
Michigan	0	45,590	0	0	45,590
Minnesota	0	15,624	0	0	15,624
Mississippi	0	48,556	0	0	48,556
Missouri	0	407,375	0	0	407,375
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	21,491	0	0	21,491
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	1,266	0	0	1,266
North Dakota	0	60,819	0	0	60,819
Ohio	0	112,509	0	0	112,509
Oklahoma	0	248,145	0	0	248,145
Oregon	0	97,876	0	0	97,876
Pennsylvania	0	3,874,805	0	0	3,874,805
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	23,006	0	0	23,006
Tennessee	0	129,914	0	0	129,914
Texas	0	163,184	0	0	163,184
Utah	0	14,642	0	0	14,642
Vermont	0	0	0	0	0
Virginia	0	9,375	0	0	9,375
Washington	0	59,489	0	0	59,489
West Virginia	0	(37,368)	0	0	(37,368)
Wisconsin	0	125,152	0	0	125,152
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	0	12,094,494	0	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

Assessments Called (Billed) or Refunded as of December 31, 2017							
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	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
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 <b>September 30, 2018</b>				
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	11,195,211	3,128,666	0	14,323,877
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
<b>Total</b>	<b>11,195,211</b>	<b>3,128,666</b>	<b>0</b>	<b>14,323,877</b>

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 <b>December 31, 2017</b>							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
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, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	48,678	0	48,678
Alaska	0	78,072	0	78,072
Arizona	0	1,432,108	0	1,432,108
Arkansas	0	3,004,290	0	3,004,290
California	0	20,783,154	0	20,783,154
Colorado	0	1,988,187	0	1,988,187
Connecticut	0	24,219,691	0	24,219,691
Delaware	0	2,879,785	0	2,879,785
Dist. of Columbia	0	7,070	0	7,070
Florida	0	325,882	0	325,882
Georgia	0	4,433,589	0	4,433,589
Hawaii	0	528,172	0	528,172
Idaho	0	321,827	0	321,827
Illinois	0	21,936,204	0	21,936,204
Indiana	0	1,309,809	0	1,309,809
Iowa	0	3,941,251	0	3,941,251
Kansas	0	19,686	0	19,686
Kentucky	0	1,135,555	0	1,135,555
Louisiana	0	7,429	0	7,429
Maine	0	1,341,928	0	1,341,928
Maryland	0	5,836,199	0	5,836,199
Massachusetts	0	66,419	0	66,419
Michigan	0	12,479,568	0	12,479,568
Minnesota	0	4,028,909	0	4,028,909
Mississippi	0	662,959	0	662,959
Missouri	0	25,451	0	25,451
Montana	0	785,212	0	785,212
Nebraska	0	579,476	0	579,476
Nevada	0	283,679	0	283,679
New Hampshire	0	1,874,590	0	1,874,590
New Jersey	0	55,882,696	0	55,882,696
New Mexico	0	376,972	0	376,972
New York	0	537,970,828	0	537,970,828
North Carolina	0	19,856,463	0	19,856,463
North Dakota	0	2,469	0	2,469
Ohio	0	5,090,773	0	5,090,773
Oklahoma	0	269,474	0	269,474
Oregon	0	37,909	0	37,909
Pennsylvania	0	45,305,320	0	45,305,320
Puerto Rico	0	48,704	0	48,704
Rhode Island	0	4,664,410	0	4,664,410
South Carolina	0	976,008	0	976,008
South Dakota	0	828,389	0	828,389
Tennessee	0	1,695,584	0	1,695,584
Texas	0	261,972	0	261,972
Utah	0	715,657	0	715,657
Vermont	0	960,734	0	960,734
Virginia	0	2,675,865	0	2,675,865
Washington	0	5,340,510	0	5,340,510
West Virginia	0	2,035,793	0	2,035,793
Wisconsin	0	108,497	0	108,497
Wyoming	0	389,802	0	389,802
Other	0	0	0	0
Total	0	801,859,658	0	801,859,658

Summary:	
GA Covered Obligations	1,093,779,021
Add:	
GA claims incurred directly	0
GA expenses incurred directly	11,849,872
NOLHGA expenses	24,364,471
Remaining Inforce estimate	0
Less:	
Estate/other distributions	328,133,707
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	801,859,658
Per State breakdown	801,859,658

Assessments Called (Billed) or Refunded as of December 31, 2017							
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	24,250,000	0	0	0	0	0
0	0	1,626,177	0	0	0	0	0
0	0	16,699,169	0	0	0	0	0
0	0	2,900,000	0	0	0	0	0
0	0	23,000,000	0	0	0	0	0
0	0	4,000,000	0	0	0	0	0
0	0	1,132,915	0	0	0	0	0
0	0	1,400,000	906	0	0	0	0
0	0	7,530,000	0	0	0	0	0
0	0	8,998,201	0	0	0	0	0
0	0	275,000	0	0	0	0	0
0	0	2,049,993	0	0	0	0	0
0	0	63,000,000	0	0	0	0	0
0	0	499,991	0	0	0	0	0
556,478,179	0	0	0	0	0	0	0
0	0	20,000,000	0	0	0	0	0
0	0	5,800,000	0	0	0	0	0
0	0	200,000	0	0	0	0	0
0	0	1,714,000	0	0	0	0	0
0	0	4,500,536	0	0	0	0	0
0	0	1,000,000	0	0	0	0	0
0	0	910,000	0	0	0	0	0
0	0	749,937	0	0	0	0	0
0	0	800,000	0	0	0	0	0
0	0	3,000,000	0	0	0	0	0
0	0	2,500,000	0	0	0	0	0
0	0	96,000	0	0	0	0	0
556,478,179	0	198,631,919	906	0	0	0	0

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Estimated Net Costs as of <b>September 30, 2018</b>				
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	19,749,599	0	0	19,749,599
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
<b>Total</b>	<b>19,749,599</b>	<b>0</b>	<b>0</b>	<b>19,749,599</b>

Summary:	
GA Covered Obligations	26,260,815
Add:	
GA claims incurred directly	0
GA expenses incurred directly	388,973
NOLHGA expenses	798,629
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.)	5,222,500
Adjusted GA Costs	19,749,599
Per State breakdown	19,749,599

Assessments Called (Billed) or Refunded as of <b>December 31, 2017</b>							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
13,800,320	0	4,950,590	0	0	0	1,518,800	0
13,800,320	0	4,950,590	0	0	0	1,518,800	0

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Estimated Net Costs as of <b>September 30, 2018</b>				
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	4,717,029	4,470,835	0	9,187,864
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
<b>Total</b>	<b>4,717,029</b>	<b>4,470,835</b>	<b>0</b>	<b>9,187,864</b>

Summary:	
GA Covered Obligations	8,850,514
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	337,350
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	9,187,864
Per State breakdown	9,187,864

Assessments Called (Billed) or Refunded as of <b>December 31, 2017</b>							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
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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Estimated Net Costs as of September 30, 2018				
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
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

Assessments Called (Billed) or Refunded as of December 31, 2017							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
4,005	30	6,000	20	5	0	0	0
36,125	0	0	0	0	0	0	0
205,036	0	314,964	0	0	0	0	0
210,000	0	0	0	0	0	0	0
77	0	1,692	0	73	0	0	0
80,000	0	895,000	0	5,000	0	35,000	0
286,000	0	814,000	0	0	0	0	0
49,965	0	349,994	0	0	0	0	0
12,800	0	147,200	0	0	0	0	0
5,500	0	44,500	0	0	0	0	0
0	0	0	0	325,000	0	0	0
0	0	75,000	0	0	0	0	0
889,508	30	2,648,350	20	330,078	0	35,000	0

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Estimated Net Costs as of September 30, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	21,137	38	0	21,175
Alaska	0	0	0	0
Arizona	12,056	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	12,482	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	20,007	1,480	0	22,232
Minnesota	5,192	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	213,840	22,074	0	249,315
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	4,361	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

Assessments Called (Billed) or Refunded as of December 31, 2017							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
4,523	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, 2018				
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

Assessments Called (Billed) or Refunded as of December 31, 2017							
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
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, 2018					
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	281	0	281
California	0	0	0	0	0
Colorado	0	0	1,412	0	1,412
Connecticut	0	0	0	0	0
Delaware	0	0	799	0	799
Dist. of Columbia	0	0	0	0	0
Florida	0	0	112,632	0	112,632
Georgia	0	0	20,640	0	20,640
Hawaii	0	0	0	0	0
Idaho	0	0	3,444	0	3,444
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	1,161	0	1,161
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, 2017							
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	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, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	11,433	99,214	0	110,647
Alaska	0	0	0	0
Arizona	9,963	94,456	0	104,419
Arkansas	1,058	9,069	0	10,126
California	32,510	407,308	0	439,817
Colorado	11,151	136,244	0	147,395
Connecticut	0	0	0	0
Delaware	(10,188)	(24,127)	0	(34,315)
Dist. of Columbia	5,459	45,676	0	51,135
Florida	30,551	318,797	0	349,348
Georgia	34,341	276,915	0	311,256
Hawaii	(1,939)	(19,400)	0	(21,338)
Idaho	0	0	0	0
Illinois	5,402	50,337	0	55,738
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	3,986	44,749	0	48,735
Kentucky	5,857	32,870	0	38,727
Louisiana	(14,129)	(90,397)	0	(104,526)
Maine	0	0	0	0
Maryland	23,003	139,473	0	162,476
Massachusetts	0	0	0	0
Michigan	(11,049)	(84,666)	0	(95,716)
Minnesota	0	0	0	0
Mississippi	(115,086)	(741,044)	0	(856,130)
Missouri	15,114	205,045	0	220,159
Montana	0	0	0	0
Nebraska	844	5,273	0	6,117
Nevada	1,235	16,518	0	17,753
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	35,534	235,828	0	271,362
New York	0	0	0	0
North Carolina	18,201	191,811	0	210,013
North Dakota	0	0	0	0
Ohio	9,215	36,674	0	45,889
Oklahoma	(1,164)	(9,089)	0	(10,253)
Oregon	2,730	20,279	0	23,008
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	4,632	36,826	0	41,458
South Dakota	0	0	0	0
Tennessee	6,016	67,955	0	73,971
Texas	42,922	477,915	0	520,837
Utah	(6,807)	(35,182)	0	(41,989)
Vermont	0	0	0	0
Virginia	22,914	173,205	0	196,119
Washington	4,889	43,602	0	48,492
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	178,598	2,162,136	0	2,340,733

Summary:	
GA Covered Obligations	83,300,829
Add:	
GA claims incurred directly	140,795
GA expenses incurred directly	1,545,709
NOLHGA expenses	2,254,189
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.)	70,676,597
Adjusted GA Costs	2,340,733
Per State breakdown	2,340,733

Assessments Called (Billed) or Refunded as of December 31, 2017							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,037,480	0	0	0	0	0	0	0
712,800	0	5,287,200	0	0	0	0	0
623,455	0	935,184	0	0	400,000	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	855,000	3,871,000	3,215,000	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	6,524,219	18,925,424	5,020,281	0	400,000	0	0

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Estimated Net Costs as of September 30, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	15,253	1,330	0	16,584
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	8,916	8,549	0	17,465
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	1,006	294	0	1,300
Georgia	(2,607)	(1,058)	0	(3,665)
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	(25,509)	(13,739)	0	(39,248)
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	19,852	3,689	0	23,541
Louisiana	(9,278)	(2,743)	0	(12,021)
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	(42,061)	(43,729)	0	(85,791)
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	30,320	10,732	0	41,053
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	(25,856)	(12,461)	0	(38,317)
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	7,118	3,051	0	10,170
South Dakota	0	0	0	0
Tennessee	329,899	106,457	0	436,357
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	22,057	6,238	0	28,295
Washington	0	0	0	0
West Virginia	16,773	12,732	0	29,505
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	345,883	79,345	0	425,228

Summary:	
GA Covered Obligations	48,277,445
Add:	
GA claims incurred directly	0
GA expenses incurred directly	167,440
NOLHGA expenses	1,851,899
Remaining Inforce estimate	0
Less:	
Estate/other distributions	32,999,999
Other adjustments	(236,725)
Ceding commissions/ policy enhancements	4,411,447
Other recoveries (litigation, estate distributions, etc.)	12,696,835
Adjusted GA Costs	425,228
Per State breakdown	425,228

Assessments Called (Billed) or Refunded as of December 31, 2017							
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
56,916	0	0	0	0	0	0	0
325,000	0	0	0	0	0	0	0
440,000	486,166	80,000	15,036	0	0	0	0
0	284,000	0	116,000	0	0	0	0
46,000	0	4,000	0	0	0	0	0
375,000	0	5,000	0	0	0	0	0
0	0	0	0	0	0	0	0
1,242,916	770,166	89,000	131,036	0	0	0	0

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Estimated Net Costs as of September 30, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	299,635	0	0	299,635
Alaska	0	0	0	0
Arizona	23,037	0	0	23,037
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	55,819	0	0	55,819
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	871,039	48,449	0	919,488
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	8,293,049	2,993,085	0	11,286,134
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	(29,901)	0	0	(29,901)
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	333	0	0	333
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	328,871	0	0	328,871
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	9,841,882	3,041,534	0	12,883,416

Summary:	
GA Covered Obligations	17,074,665
Add:	
GA claims incurred directly	18,066
GA expenses incurred directly	406,240
NOLHGA expenses	645,442
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.)	5,879,011
Adjusted GA Costs	12,883,416
Per State breakdown	12,883,416

Assessments Called (Billed) or Refunded as of December 31, 2017							
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, 2018					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	15,749	0	2,806	0	18,554
Alaska	0	0	0	0	0
Arizona	0	0	574	0	574
Arkansas	0	0	2,890	0	2,890
California	0	0	334	0	334
Colorado	0	0	0	0	0
Connecticut	0	0	(1,789)	0	(1,789)
Delaware	6,824	0	0	0	6,824
Dist. of Columbia	0	0	0	0	0
Florida	120,828	15,755	144,638	0	281,221
Georgia	57,951	23,951	26,036	0	107,937
Hawaii	0	0	(41)	0	(41)
Idaho	0	0	1,731	0	1,731
Illinois	0	0	1,481	0	1,481
Indiana	28,370	0	11,085	0	39,455
Iowa	0	0	54	0	54
Kansas	0	0	379	0	379
Kentucky	0	0	81,390	0	81,390
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	24,403	0	561	0	24,964
Massachusetts	0	0	1,377	0	1,377
Michigan	0	0	4,098	0	4,098
Minnesota	0	0	1,811	0	1,811
Mississippi	0	0	849	0	849
Missouri	6,699	1,092	1,166	0	8,957
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	1,051	0	1,051
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	3,814	0	3,814
North Carolina	(4,070)	0	0	0	(4,070)
North Dakota	0	0	0	0	0
Ohio	0	0	2,817	0	2,817
Oklahoma	20,635	1,122	1,706	0	23,463
Oregon	0	0	62	0	62
Pennsylvania	43,360	394	947	0	44,700
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	5	0	5
South Carolina	213,666	10,451	0	0	224,117
South Dakota	0	0	0	0	0
Tennessee	16,309	0	1,109	0	17,418
Texas	93,101	0	0	0	93,101
Utah	0	0	96	0	96
Vermont	0	0	0	0	0
Virginia	60,885	471	2,933	0	64,288
Washington	0	0	0	0	0
West Virginia	645,879	24,985	100,570	0	771,434
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	1,350,590	78,220	396,539	0	1,825,349

Summary:	
GA Covered Obligations	16,205,681
Add:	
GA claims incurred directly	10,602,029
GA expenses incurred directly	3,311,759
NOLHGA expenses	397,297
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	1,825,349
Per State breakdown	1,825,349

Assessments Called (Billed) or Refunded as of December 31, 2017							
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, 2018				
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	84,099,479	0	106,877,009

Summary:	
GA Covered Obligations	600,117,017
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, 2017							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
380,000	0	302,720	0	0	0	0	0
80,878	14,180	566,741	121,990	0	0	2,000	0
559,164	0	3,944,426	0	0	0	0	0
1,149,754	0	0	0	0	0	0	0
25,200	0	44,800	0	0	0	0	0
209,250	0	627,750	0	0	0	0	0
13,095,654	0	26,446,748	0	0	0	0	0
1,064,376	0	3,444,406	63,866	0	0	0	0
143,772	0	1,411,228	0	0	0	0	0
6,250,000	2,700,000	22,000,000	9,150,000	0	0	0	0
1,400,894	0	2,499,899	0	0	0	0	0
2,356,028	0	6,511,318	0	0	0	0	0
675,000	0	2,950,000	0	0	0	0	0
734,080	230,086	2,171,198	636,094	0	0	0	0
1,031,000	0	4,319,000	0	0	0	0	0
275,000	0	7,235,000	0	0	0	0	0
5,400,000	1,980,000	15,300,000	3,400,000	0	0	0	0
134,576	0	764,463	0	0	0	0	0
1,502,267	0	7,950,910	0	0	0	0	0
1,580,000	0	484,000	0	0	0	0	0
1,723,246	0	3,764,563	0	0	0	0	0
49,500	0	649,800	0	0	0	0	0
100,000	0	301,563	0	0	0	0	0
1,050,000	419,000	7,950,000	3,181,000	0	0	0	0
455,036	0	2,567,241	0	0	0	0	0
2,865,000	0	12,435,000	0	0	0	0	0
2,250,225	688,600	1,790,500	661,400	0	0	0	0
269,155	0	862,577	0	0	0	0	0
9,300	0	16,990,700	0	0	0	0	0
330,000	0	2,420,000	0	0	0	0	0
1,157,792	958,991	2,614,740	1,767,139	0	0	0	0
565,000	0	935,000	0	0	0	0	0
9,411,167	2,959,943	0	0	0	0	0	0
275,261	0	1,349,739	0	0	0	0	0
4,000	0	265,000	0	0	0	0	0
333,529	0	7,336,036	0	0	0	0	0
688,258	0	2,020,070	0	0	0	0	0
109,516	2,286	575,004	342,380	0	0	0	0
300,000	0	1,500,000	0	0	0	0	0
132,853	61,385	189,719	88,336	0	0	0	0
60,125,731	10,014,471	175,491,859	19,412,205	0	0	2,000	0

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Estimated Net Costs as of September 30, 2018					
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	295,861	0	295,861
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	295,861	0	295,861

Summary:	
GA Covered Obligations	17,363,916
Add:	
GA claims incurred directly	17,363,916
GA expenses incurred directly	295,861
NOLHGA expenses	0
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	17,363,916
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	17,363,916
Adjusted GA Costs	295,861
Per State breakdown	295,861

Assessments Called (Billed) or Refunded as of December 31, 2017							
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	20,000,000	0	0	0
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0	0	0	0	20,000,000	0	0	0



Estimated Net Costs as of September 30, 2018					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	46,150	0	46,150
Alaska	0	0	0	0	0
Arizona	0	0	645,683	0	645,683
Arkansas	0	0	24,158	0	24,158
California	0	0	6,509	0	6,509
Colorado	0	0	3,163,490	0	3,163,490
Connecticut	0	0	0	0	0
Delaware	0	0	3,513	0	3,513
Dist. of Columbia	0	0	0	0	0
Florida	0	0	24,547	0	24,547
Georgia	0	0	2,113,124	0	2,113,124
Hawaii	0	0	5,403	0	5,403
Idaho	0	0	1,467	0	1,467
Illinois	0	0	85,954	0	85,954
Indiana	0	0	5,414	0	5,414
Iowa	0	0	0	0	0
Kansas	0	0	4,846	0	4,846
Kentucky	0	0	(167)	0	(167)
Louisiana	0	0	21,243	0	21,243
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	489,289	0	489,289
Missouri	0	0	14	0	14
Montana	0	0	2,088	0	2,088
Nebraska	0	0	319	0	319
Nevada	0	0	(10,981)	0	(10,981)
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	12,165	0	12,165
New York	0	0	0	0	0
North Carolina	0	0	(1,476)	0	(1,476)
North Dakota	0	0	198	0	198
Ohio	0	0	0	0	0
Oklahoma	0	0	218,151	0	218,151
Oregon	0	0	137	0	137
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	1,481,162	0	1,481,162
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	3,125,931	0	3,125,931
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	48	0	48
Other	0	0	0	0	0
Total	0	0	11,468,380	0	11,468,380

Summary:	
GA Covered Obligations	9,951,600
Add:	
GA claims incurred directly	9,951,600
GA expenses incurred directly	2,805,062
NOLHGA expenses	1,640,496
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	9,951,600
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	2,928,779
Adjusted GA Costs	11,468,380
Per State breakdown	11,468,380

Assessments Called (Billed) or Refunded as of December 31, 2017							
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	2,190,579	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	7,899,980	1,450,000	0	0
0	0	0	0	15,692,741	1,450,000	0	0

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Estimated Net Costs as of September 30, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	575,507	245,144	0	820,652
Alaska	(4,553)	0	0	(4,553)
Arizona	1,386,952	77,902	0	1,464,854
Arkansas	519,705	0	0	519,705
California	9,814,050	4,615,059	0	14,429,109
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	45,370	59,976	0	232,038
Dist. of Columbia	0	0	0	0
Florida	2,477,194	1,756,528	0	4,233,722
Georgia	1,195,122	0	110,520	1,305,642
Hawaii	68,395	0	0	68,395
Idaho	131,117	0	0	131,117
Illinois	13,188,087	3,314,134	0	2,431,449
Indiana	1,234,198	80,398	0	1,314,596
Iowa	1,320,420	100,279	0	1,420,700
Kansas	207,427	234,323	0	441,750
Kentucky	463,899	16,324	0	480,222
Louisiana	0	0	0	0
Maine	91,297	0	63,668	154,964
Maryland	0	0	0	0
Massachusetts	1,598,222	0	0	1,598,222
Michigan	5,156,084	1,624,866	0	3,491,313
Minnesota	(0)	61,038	0	2,403,902
Mississippi	276,221	17,556	0	293,777
Missouri	544,028	184,481	0	728,509
Montana	242,544	115,273	0	357,818
Nebraska	1,177,369	119,062	0	1,296,431
Nevada	113,330	15,776	0	129,105
New Hampshire	388,192	146,996	0	607,577
New Jersey	7,671,004	1,533,726	0	3,477,973
New Mexico	208,876	48,649	0	257,526
New York	0	0	0	0
North Carolina	3,056,077	343,857	0	220,855
North Dakota	140,259	19,029	0	159,288
Ohio	3,585,995	315,304	0	481,455
Oklahoma	410,170	258,100	0	668,270
Oregon	490,941	3,308	0	494,248
Pennsylvania	4,846,866	772,329	0	1,538,615
Puerto Rico	0	0	0	0
Rhode Island	336,136	0	0	336,136
South Carolina	844,275	200,550	0	1,044,826
South Dakota	132,124	0	0	132,124
Tennessee	589,586	14,064	0	603,650
Texas	4,940,307	1,145,850	0	2,829,711
Utah	340,422	69,358	0	73
Vermont	48,628	2,814	0	51,442
Virginia	758,018	5,759	0	763,777
Washington	898,987	221,021	0	1,120,007
West Virginia	94,345	1,053	0	95,399
Wisconsin	200,806	199,010	0	399,816
Wyoming	126,242	13,598	0	139,840
Other	0	0	0	0
Total	71,930,239	17,952,496	0	17,889,150
				107,771,884

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

Assessments Called (Billed) or Refunded as of December 31, 2017							
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	0	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)
Less:							
Estate/other distributions	275,000	0	0	0	0	0	0
Other adjustments	15,189,000	7,787,461	6,029,000	2,127,010	200,000	221,540	15,925,000
Ceding commissions/ policy enhancements	1,004,167	0	0	0	0	0	0
Other recoveries (litigation, estate distributions, etc.)	1,199,870	0	436,704	0	0	1,040,000	0
	450,000	0	300,000	0	0	0	0
	643,875	150,000	11,600	0	0	0	0
Adjusted GA Costs	230,000	0	0	0	0	0	0
Per State breakdown	2,000,000	0	0	0	0	0	0
	4,100,000	900,647	2,500,000	0	0	10,300,000	4,497,170
	447,000	353,520	3,170,000	2,592,480	0	0	0
	368,000	0	32,000	0	0	0	0
	1,650,000	0	353,704	0	0	0	0
	429,300	0	56,000	0	0	0	0
	1,639,125	137,750	102,116	7,250	0	0	0
	213,900	0	9,500	0	0	0	0
	1,283,000	250,000	1,217,000	550,000	0	0	0
	5,500,000	3,764,806	2,508,522	4,520,000	0	11,404,352	0
	260,000	0	55,263	0	0	0	0
	5,044,000	533,500	156,000	0	0	0	0
	192,600	0	16,600	0	0	0	0
	3,500,000	0	200,000	0	0	3,000,000	2,500,000
	768,000	160,000	432,000	90,000	0	0	0
	619,914	0	0	0	0	0	0
	4,460,640	0	5,736,310	0	803,050	0	0
	14,808	0	0	0	0	0	0
	427,727	0	0	0	0	0	0
	928,000	0	72,000	0	0	0	0
	181,962	0	0	0	0	0	0
	800,000	0	15,000	0	0	0	0
	7,943,606	2,763,534	3,266,771	1,029,680	1,337,174	421,520	0
	591,592	0	97,832	0	250	0	0
	81,000	0	6,000	0	0	0	0
	2,000,000	2,556,164	85,000	0	0	0	0
	1,175,000	315,235	400,000	288,326	0	0	0
	157,506	86,553	101,999	24,519	0	0	0
	420,000	0	320,000	0	0	0	0
	150,150	299,619	200,600	74,905	0	0	0
Total	90,759,188	25,834,986	37,166,103	19,867,170	4,032,883	643,060	41,826,413
							17,982,766

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Estimated Net Costs as of September 30, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	1,441	0	0	1,441
Alaska	602	0	0	602
Arizona	82,066	49,112	0	131,179
Arkansas	13,522	12,674	0	26,197
California	168,844	24,337	0	193,181
Colorado	9,611	4,484	0	14,095
Connecticut	1,394	6,428	0	7,821
Delaware	0	0	0	0
Dist. of Columbia	(297)	0	0	(297)
Florida	30,420	40,689	0	71,108
Georgia	10,980	925	0	11,905
Hawaii	1,870	0	0	1,870
Idaho	5,342	5,508	0	10,850
Illinois	0	0	0	0
Indiana	157,410	446,191	0	603,601
Iowa	0	0	0	0
Kansas	2,919	1,680	0	4,599
Kentucky	(894)	(416)	0	(1,311)
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	1,764	6,925	0	8,689
Mississippi	0	0	0	0
Missouri	134,509	29,099	0	163,608
Montana	710	0	0	710
Nebraska	539	0	0	539
Nevada	1,774	122	0	1,896
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	14,749	0	0	14,749
New York	0	0	0	0
North Carolina	940	6,253	0	7,193
North Dakota	818	0	0	818
Ohio	1,930	2,160	0	4,090
Oklahoma	12,227	4,548	0	16,775
Oregon	1,293	142	0	1,434
Pennsylvania	154	0	0	154
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	2,521	12	0	2,533
South Dakota	1,026	0	0	1,026
Tennessee	307	1,832	0	2,139
Texas	451,140	27,007	0	478,147
Utah	848	1,411	0	2,259
Vermont	6,924	0	0	6,924
Virginia	2,309	56,839	0	59,148
Washington	7,390	0	0	7,390
West Virginia	714	0	0	714
Wisconsin	3,619	0	0	3,619
Wyoming	0	12	0	12
Other	0	0	0	0
Total	1,136,189	727,957	0	1,864,145

Summary:	
GA Covered Obligations	12,183,752
Add:	
GA claims incurred directly	25,081
GA expenses incurred directly	318,423
NOLHGA expenses	383,869
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	1,864,145
Per State breakdown	1,864,145

Assessments Called (Billed) or Refunded as of December 31, 2017							
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
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, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	43,165	81,246	0	124,412
Alaska	0	0	0	0
Arizona	6,752	16,951	0	23,703
Arkansas	381	19,420	0	19,801
California	90,941	41,691	0	132,632
Colorado	15,479	14,176	0	29,655
Connecticut	0	0	0	0
Delaware	1,801	1,469	0	3,270
Dist. of Columbia	0	0	0	0
Florida	304,326	440,493	0	744,820
Georgia	84,477	1,337,004	0	1,421,481
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	93,952	10,334	0	104,286
Indiana	142	31,701	0	31,843
Iowa	715	0	0	715
Kansas	2,126	4,216	0	6,342
Kentucky	40,891	162,293	0	203,183
Louisiana	107,591	37,511	0	145,102
Maine	0	0	0	0
Maryland	26,955	61,705	0	88,660
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	3,932	47,709	0	51,640
Missouri	3,460	20,739	0	24,199
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	1,623	0	0	1,623
New Hampshire	0	0	0	0
New Jersey	8,314	53,857	0	62,171
New Mexico	16,895	0	0	16,895
New York	0	0	0	0
North Carolina	350,963	2,036,239	225	2,387,427
North Dakota	0	0	0	0
Ohio	51,315	256,506	0	307,820
Oklahoma	110,459	33,724	0	144,183
Oregon	7,039	15,045	0	22,083
Pennsylvania	9,170	27,476	0	36,647
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	1,586,030	4,313,112	0	5,899,141
South Dakota	80	0	0	80
Tennessee	18,866	1,480,046	0	1,498,913
Texas	220,093	390,696	15,146	625,935
Utah	0	52,181	0	52,181
Vermont	0	0	0	0
Virginia	312,433	999,530	763	1,312,726
Washington	58,638	63	0	58,701
West Virginia	27,853	135,140	0	162,993
Wisconsin	232	8,046	0	8,277
Wyoming	0	0	0	0
Other	0	0	0	0
Total	3,607,086	12,130,317	16,134	15,753,538

Summary:	
GA Covered Obligations	67,641,600
Add:	
GA claims incurred directly	382,611
NOLHGA 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

Assessments Called (Billed) or Refunded as of December 31, 2017							
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
59,000	0	51,893	0	0	0	0	0
3,325	0	5,932	0	0	0	0	0
47,114	0	0	0	0	0	0	0
125,483	0	57,507	0	0	0	0	0
25,480	0	23,520	0	0	0	0	0
750	0	1,750	0	0	0	0	0
275,000	0	975,000	0	0	0	0	0
112,560	0	2,087,440	92,229	0	0	0	0
167,000	0	8,000	0	0	0	0	0
59,999	0	280,671	50,000	0	0	0	0
110,873	0	21,127	0	0	0	0	0
18,300	0	53,700	0	0	0	0	0
100,000	0	0	0	0	0	0	0
450,000	60,000	2,550,000	340,000	0	0	0	0
70,000	0	370,000	0	0	0	0	0
52,900	0	177,100	0	0	0	0	0
2,518,615	0	6,531,385	0	0	0	0	0
50,000	0	2,450,000	0	0	0	0	0
523,717	139,012	407,272	108,114	0	0	0	0
0	0	47,000	0	0	0	0	0
368,136	18,000	1,104,909	51,387	0	0	0	0
132,436	139,679	642,564	683,850	0	0	0	0
5,270,688	356,691	17,846,770	1,325,580	0	0	0	0

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Estimated Net Costs as of <b>September 30, 2018</b>				
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
<b>Total</b>	<b>0</b>	<b>19,626,888</b>	<b>0</b>	<b>19,626,888</b>

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 <b>December 31, 2017</b>							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
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, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	(207,787)	(6,531)	0	(214,318)
Alaska	57,128	16,084	0	73,212
Arizona	(271,942)	2,797	0	(269,144)
Arkansas	(45,834)	4,371	0	(41,462)
California	(315,160)	75,263	0	(239,897)
Colorado	(115,534)	10,899	0	(104,635)
Connecticut	(52,287)	1,558	0	(50,730)
Delaware	(78,958)	(624)	0	(79,582)
Dist. of Columbia	33,761	20,814	0	54,575
Florida	(1,001,194)	(18,779)	0	(1,019,973)
Georgia	(306,206)	2,990	0	(303,216)
Hawaii	(62,294)	(7,425)	0	(69,719)
Idaho	(315,715)	(1,941)	0	(317,656)
Illinois	(401,678)	(6,486)	0	(408,164)
Indiana	(469,581)	89,108	0	(380,474)
Iowa	(11,692)	13,137	0	1,445
Kansas	(189,981)	9,997	0	(179,984)
Kentucky	(1,040,621)	(188,514)	0	(1,229,135)
Louisiana	(193,581)	(436)	0	(194,017)
Maine	(34,303)	521	0	(33,782)
Maryland	(186,374)	(3,628)	0	(190,002)
Massachusetts	(143,204)	979	0	(142,225)
Michigan	(487,295)	17,708	0	(469,587)
Minnesota	(90,394)	(9,454)	0	(99,848)
Mississippi	17,373	5,786	0	23,159
Missouri	(325,767)	(17,254)	0	(343,021)
Montana	(185,193)	8,570	0	(176,623)
Nebraska	(48,314)	24,011	0	(24,303)
Nevada	(65,124)	4,811	0	(60,312)
New Hampshire	5,336	(830)	0	4,505
New Jersey	(90,860)	915	0	(89,945)
New Mexico	(117,656)	(15,711)	0	(133,366)
New York	62,422	0	0	62,422
North Carolina	(653,579)	(28,189)	0	(681,768)
North Dakota	(229,676)	(474)	0	(230,150)
Ohio	(734,387)	13,118	0	(721,270)
Oklahoma	(97,367)	6,730	0	(90,637)
Oregon	(304,920)	9,844	0	(295,076)
Pennsylvania	(348,874)	(15,226)	0	(364,099)
Puerto Rico	0	0	0	0
Rhode Island	(14,987)	47	0	(14,940)
South Carolina	(108,035)	14,332	0	(93,702)
South Dakota	(172,323)	10,736	0	(161,587)
Tennessee	(293,790)	(30,415)	0	(324,205)
Texas	(1,258,958)	63,991	0	(1,194,967)
Utah	(283,906)	2,420	0	(281,486)
Vermont	92,194	2,976	0	95,169
Virginia	(392,436)	(80,191)	0	(472,627)
Washington	(665,231)	26,213	0	(639,018)
West Virginia	(169,405)	6,982	0	(162,423)
Wisconsin	(214,605)	(2,330)	0	(216,935)
Wyoming	(19,692)	(9,692)	0	(29,383)
Other	0	0	0	0
Total	(12,548,486)	23,579	0	(12,524,906)

Summary:	
GA Covered Obligations	765,438,159
Add:	
GA claims incurred directly	0
GA expenses incurred directly	5,116,161
NOLHGA expenses	7,522,358
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	(12,524,906)
Per State breakdown	(12,524,906)

Assessments Called (Billed) or Refunded as of December 31, 2017							
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 <b>September 30, 2018</b>				
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	38,161,509	38,161,509
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
<b>Total</b>	<b>0</b>	<b>38,161,509</b>	<b>0</b>	<b>38,161,509</b>

Summary:	
GA Covered Obligations	46,062,952
Add:	
GA claims incurred directly	48,824,696
GA expenses incurred directly	6,159,802
NOLHGA expenses	0
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	46,062,952
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	16,822,989
Adjusted GA Costs	38,161,509
Per State breakdown	38,161,509

Assessments Called (Billed) or Refunded as of <b>December 31, 2017</b>							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	40,000,000	0	0	0
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Estimated Net Costs as of September 30, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	1,865	0	1,865
Alaska	0	21	0	21
Arizona	0	23,629	0	23,629
Arkansas	0	217	0	217
California	0	6,551	0	6,551
Colorado	0	6,646	0	6,646
Connecticut	0	3,438	0	3,438
Delaware	0	(0)	0	(0)
Dist. of Columbia	0	24	0	24
Florida	0	15,111	0	15,111
Georgia	0	83,114	0	83,114
Hawaii	0	6,474	0	6,474
Idaho	0	(69,152)	0	(69,152)
Illinois	0	2,749	0	2,749
Indiana	0	1,453	0	1,453
Iowa	0	21	0	21
Kansas	0	10,600	0	10,600
Kentucky	0	0	0	0
Louisiana	0	4,768	0	4,768
Maine	0	1	0	1
Maryland	0	938	0	938
Massachusetts	0	34,532	0	34,532
Michigan	0	15,998	0	15,998
Minnesota	0	106	0	106
Mississippi	0	4,978	0	4,978
Missouri	0	6,177	0	6,177
Montana	0	22,569	0	22,569
Nebraska	0	0	0	0
Nevada	0	412	0	412
New Hampshire	0	(0)	0	(0)
New Jersey	0	546	0	546
New Mexico	0	5,155	0	5,155
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	(1)	0	(1)
Ohio	0	553	0	553
Oklahoma	0	1,167	0	1,167
Oregon	0	9,407	0	9,407
Pennsylvania	0	1,576	0	1,576
Puerto Rico	0	0	0	0
Rhode Island	0	63	0	63
South Carolina	0	7,098	0	7,098
South Dakota	0	6	0	6
Tennessee	0	1,155	0	1,155
Texas	0	(19,981)	0	(19,981)
Utah	0	1,726	0	1,726
Vermont	0	3	0	3
Virginia	0	101,265	0	101,265
Washington	0	1,671	0	1,671
West Virginia	0	3,110	0	3,110
Wisconsin	0	546,566	0	546,566
Wyoming	0	578	0	578
Other	0	0	0	0
Total	0	844,904	0	844,904

Summary:	
GA Covered Obligations	2,633,693
Add:	
GA claims incurred directly	2,633,693
GA expenses incurred directly	1,250,119
NOLHGA expenses	761,982
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.)	3,800,891
Adjusted GA Costs	844,904
Per State breakdown	844,904

Assessments Called (Billed) or Refunded as of December 31, 2017							
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, 2018					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	22,523	0	207,493	0	230,016
Alaska	0	0	0	0	0
Arizona	11,577	0	992,202	0	1,003,779
Arkansas	(1,739)	0	(27,321)	0	(29,060)
California	0	0	0	0	0
Colorado	3,956	0	278,037	0	281,993
Connecticut	0	0	0	0	0
Delaware	1,506	0	632	0	2,138
Dist. of Columbia	(1,265)	0	(1,120)	0	(2,385)
Florida	183,297	0	10,279,293	0	10,462,590
Georgia	58,456	0	10,611,899	0	10,670,355
Hawaii	32,789	0	24,038	0	56,827
Idaho	0	0	(11,388)	0	(11,388)
Illinois	51,685	0	2,371,150	0	2,422,834
Indiana	28,661	0	(37,681)	0	(9,020)
Iowa	0	0	12,423	0	12,423
Kansas	(4,007)	0	581,860	0	577,853
Kentucky	0	0	0	0	0
Louisiana	49,355	0	185,309	0	234,665
Maine	0	0	(857)	0	(857)
Maryland	3,891	0	849,428	0	853,319
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	15,220	0	1,119,314	0	1,134,534
Missouri	10,765	0	1,893,368	0	1,904,133
Montana	1,407	0	200,843	0	202,249
Nebraska	0	0	0	0	0
Nevada	58,788	0	4,111	0	62,899
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	(797)	0	398,531	0	397,734
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	2,454,771	0	2,454,771
Ohio	82,791	0	521,608	0	604,399
Oklahoma	4,420	0	188,557	0	192,977
Oregon	0	0	0	0	0
Pennsylvania	891	0	(352,778)	0	(351,887)
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	(1,088)	0	2,052,232	0	2,051,144
Tennessee	32,852	0	1,279,364	0	1,312,216
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	50,230	0	49,058
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	644,763	0	36,125,485	0	36,770,248

Summary:	
GA Covered Obligations	47,709,013
Add:	
GA claims incurred directly	38,857,441
GA expenses incurred directly	3,937,935
NOLHGA expenses	6,672,056
Remaining Inforce estimate	16,372,956
Less:	
Estate/other distributions	0
Other adjustments	43,815,429
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	32,963,725
Adjusted GA Costs	36,770,248
Per State breakdown	36,770,248

Assessments Called (Billed) or Refunded as of December 31, 2017							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
21,578	0	0	0	0	0	0	0
0	0	0	0	35,214	0	0	0
0	0	0	0	2,208,000	0	0	0
0	0	0	0	9,437,552	0	0	0
0	0	0	0	129,500	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
0	0	0	0	1,202,674	0	0	0
75,000	0	0	0	375,000	0	0	0
0	0	0	0	2,402,000	0	0	0
0	0	0	0	1,610,000	0	0	0
0	0	0	0	150,000	0	0	0
307,961	0	529	0	21,285,028	1,100,000	0	0

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Estimated Net Costs as of September 30, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	(804,451)	0	0	(804,451)
Alaska	14,662	0	0	14,662
Arizona	2,852,641	49,935	0	2,902,576
Arkansas	3,408,558	111,019	0	3,519,577
California	8,403,686	48,986	0	8,452,672
Colorado	367,045	19	0	367,064
Connecticut	76,902	2,574	0	79,476
Delaware	41,204	0	0	41,204
Dist. of Columbia	4,438	0	0	4,438
Florida	47,029	0	0	47,029
Georgia	988,238	771	0	989,009
Hawaii	11,791	0	0	11,791
Idaho	116,972	0	0	116,972
Illinois	43,618,868	74,831	0	43,693,699
Indiana	10,842,332	0	0	10,842,332
Iowa	18,911,798	5,689	0	18,917,486
Kansas	16,749,334	0	0	16,749,334
Kentucky	8,712,194	0	0	8,712,194
Louisiana	2,279,529	0	0	2,279,529
Maine	11,186	0	0	11,186
Maryland	161,182	0	0	161,182
Massachusetts	0	0	0	0
Michigan	363,560	0	0	363,560
Minnesota	262,306	2,388	0	264,694
Mississippi	(190,069)	0	0	(190,069)
Missouri	118,324,083	133,490	0	118,457,573
Montana	137,082	0	0	137,082
Nebraska	3,417,255	0	0	3,417,255
Nevada	101,557	0	0	101,557
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	113,046	0	0	113,046
New York	0	0	0	0
North Carolina	(466,141)	0	0	(466,141)
North Dakota	5,537	0	0	5,537
Ohio	14,136,442	0	0	14,136,442
Oklahoma	13,393,023	0	0	13,393,023
Oregon	137,323	0	0	137,323
Pennsylvania	2,596,546	11,718	0	2,608,263
Puerto Rico	0	0	0	0
Rhode Island	9,049	0	0	9,049
South Carolina	(260,291)	0	0	(260,291)
South Dakota	121,242	0	0	121,242
Tennessee	5,096,146	2,570	0	5,098,716
Texas	2,101,079	2,107	0	2,103,186
Utah	53,305	0	0	53,305
Vermont	1,979	0	0	1,979
Virginia	60,717	401	0	61,117
Washington	106,302	0	0	106,302
West Virginia	62,886	0	0	62,886
Wisconsin	419,716	0	0	419,716
Wyoming	28,971	0	0	28,971
Other	0	0	0	0
Total	276,947,788	446,496	0	277,394,284

Summary:	
GA Covered Obligations	423,523,844
Add:	
GA claims incurred directly	208,124,732
GA expenses incurred directly	28,048,855
NOLHGA expenses	37,946,706
Remaining Inforce estimate	16,404,854
Less:	
Estate/other distributions	0
Other adjustments	308,172,164
Ceding commissions/ policy enhancements	(3,000,555)
Other recoveries (litigation, estate distributions, etc.)	131,483,099
Adjusted GA Costs	277,394,284
Per State breakdown	277,394,284

Assessments Called (Billed) or Refunded as of December 31, 2017							
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
2,500,000	0	0	0	0	0	0	0
2,500,000	0	0	0	0	0	0	0
410,000	0	0	0	0	0	0	0
99,230	0	0	0	0	0	0	0
50,000,000	0	600,000	0	0	0	0	0
7,126,300	0	0	0	0	0	0	0
18,100,000	0	0	0	0	0	0	0
14,200,000	0	0	0	0	0	0	0
12,097,362	0	0	0	0	0	0	0
1,120,000	0	0	0	0	0	0	0
67,494,420	0	0	0	0	0	0	0
7,600,000	0	0	0	0	0	0	0
15,200,000	0	0	0	0	0	0	0
2,080,000	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
35,000	0	0	0	0	0	0	0
219,793,312	0	600,000	0	0	0	0	0

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Estimated Net Costs as of September 30, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	441,199	0	441,199
Alaska	0	13,721	0	13,721
Arizona	0	1,350,463	0	1,350,463
Arkansas	0	533,607	0	533,607
California	0	11,045,500	0	11,045,500
Colorado	0	1,820,852	0	1,820,852
Connecticut	0	0	0	0
Delaware	0	137,488	0	137,488
Dist. of Columbia	0	44,188	0	44,188
Florida	0	7,347,889	0	7,347,889
Georgia	0	1,432,096	0	1,432,096
Hawaii	0	78,193	0	78,193
Idaho	0	124,634	0	124,634
Illinois	0	2,214,482	0	2,214,482
Indiana	0	5,434,805	0	5,434,805
Iowa	0	1,093,669	0	1,093,669
Kansas	0	719,936	0	719,936
Kentucky	0	475,982	0	475,982
Louisiana	0	206,105	0	206,105
Maine	0	0	0	0
Maryland	0	385,274	0	385,274
Massachusetts	0	0	0	0
Michigan	0	5,585,601	0	5,585,601
Minnesota	0	2,615,519	0	2,615,519
Mississippi	0	165,803	0	165,803
Missouri	0	569,490	0	569,490
Montana	0	48,024	0	48,024
Nebraska	0	1,044,769	0	1,044,769
Nevada	0	590,597	0	590,597
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	182,601	0	182,601
New York	0	0	0	0
North Carolina	0	5,751,688	0	5,751,688
North Dakota	0	89,699	0	89,699
Ohio	0	5,072,122	0	5,072,122
Oklahoma	0	5,587,377	0	5,587,377
Oregon	0	181,141	0	181,141
Pennsylvania	0	3,183,439	0	3,183,439
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	373,524	0	373,524
South Dakota	0	0	0	0
Tennessee	0	186,490	0	186,490
Texas	0	14,859,182	0	14,859,182
Utah	0	255,610	0	255,610
Vermont	0	0	0	0
Virginia	0	2,022,956	0	2,022,956
Washington	0	7,189,660	0	7,189,660
West Virginia	0	1,256,542	0	1,256,542
Wisconsin	0	4,571,197	0	4,571,197
Wyoming	0	40,923	0	40,923
Other	0	0	0	0
Total	0	96,324,041	0	96,324,041

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	3,229,267
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.)	191,306,154
Adjusted GA Costs	96,324,041
Per State breakdown	96,324,041

Assessments Called (Billed) or Refunded as of December 31, 2017							
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
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	1,385,000	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	6,000	7,000,000	1,494,000	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	6,000	88,015,647	10,292,000	0	1,716,536	0	0

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Estimated Net Costs as of September 30, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	2,255	0	2,255
Alaska	0	0	0	0
Arizona	0	588,014	0	588,014
Arkansas	0	321,482	0	321,482
California	0	1,707,235	0	1,707,235
Colorado	0	107,543	0	107,543
Connecticut	0	239,437	0	239,437
Delaware	0	66,598	0	66,598
Dist. of Columbia	0	0	0	0
Florida	0	1,122,953	0	1,122,953
Georgia	0	137,231	0	137,231
Hawaii	0	321,483	0	321,483
Idaho	0	0	0	0
Illinois	0	665,501	0	665,501
Indiana	0	91,313	0	91,313
Iowa	0	86,609	0	86,609
Kansas	0	0	0	0
Kentucky	0	130,385	0	130,385
Louisiana	0	88,351	0	88,351
Maine	0	40	0	40
Maryland	0	839,222	0	839,222
Massachusetts	0	177,091	0	177,091
Michigan	0	1,171,506	0	1,171,506
Minnesota	0	262,420	0	262,420
Mississippi	0	31,844	0	31,844
Missouri	0	144,542	0	144,542
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	226,669	0	226,669
New Hampshire	0	158,621	0	158,621
New Jersey	0	602,072	0	602,072
New Mexico	0	271,795	0	271,795
New York	0	0	0	0
North Carolina	0	955,636	0	955,636
North Dakota	0	0	0	0
Ohio	0	1,591,454	0	1,591,454
Oklahoma	0	0	0	0
Oregon	0	56,455	0	56,455
Pennsylvania	0	963,748	0	963,748
Puerto Rico	0	0	0	0
Rhode Island	0	69,168	0	69,168
South Carolina	0	491,034	0	491,034
South Dakota	0	0	0	0
Tennessee	0	140,252	0	140,252
Texas	0	876,578	0	876,578
Utah	0	71,286	0	71,286
Vermont	0	0	0	0
Virginia	0	207,341	0	207,341
Washington	0	549,660	0	549,660
West Virginia	0	71,967	0	71,967
Wisconsin	0	0	0	0
Wyoming	0	132,914	0	132,914
Other	0	0	0	0
Total	0	15,739,705	0	15,739,705

Summary:	
GA Covered Obligations	14,469,502
Add:	
GA claims incurred directly	12,500
GA expenses incurred directly	509,231
NOLHGA expenses	467,281
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.)	698,345
Adjusted GA Costs	15,739,705
Per State breakdown	15,739,705

Assessments Called (Billed) or Refunded as of December 31, 2017							
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	1,762,281	0	0	0
0	0	0	0	130,000	0	0	0
0	0	0	0	296,801	0	0	0
0	0	0	0	1,100,000	0	0	0
0	0	0	0	800,000	0	0	0
0	0	0	0	1,000,000	0	0	0
0	0	0	0	167,065	0	0	0
0	0	0	0	321,212	9,982	0	0
0	0	0	0	1,000,000	0	0	0
0	0	0	0	1,700,000	0	0	0
0	0	0	0	65,000	0	0	0
0	0	0	0	546,000	0	0	0
0	0	0	0	900,000	0	0	0
0	0	0	0	77,668	0	0	0
0	0	0	0	165,000	0	0	0
0	0	0	0	10,031,027	9,982	0	0

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Estimated Net Costs as of September 30, 2018					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	12,707	0	12,707
Alaska	0	0	2,853	0	2,853
Arizona	0	0	106,360	0	106,360
Arkansas	0	0	3,161	0	3,161
California	0	0	2,787,985	0	2,787,985
Colorado	0	0	50,836	0	50,836
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	13,396,071	0	13,396,071
Georgia	0	0	5,525	0	5,525
Hawaii	0	0	0	0	0
Idaho	0	0	19,238	0	19,238
Illinois	0	0	1,742,566	0	1,742,566
Indiana	0	0	2,272,573	0	2,272,573
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	1,330,254	0	1,330,254
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	(404,414)	0	(404,414)
North Dakota	0	0	957	0	957
Ohio	0	0	2,768,527	0	2,768,527
Oklahoma	0	0	(272,322)	0	(272,322)
Oregon	0	0	46,237	0	46,237
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	(147,899)	0	(147,899)
South Dakota	0	0	1,448	0	1,448
Tennessee	0	0	3,119	0	3,119
Texas	0	0	31,330	0	31,330
Utah	0	0	12,949	0	12,949
Vermont	0	0	0	0	0
Virginia	0	0	1,194,645	0	1,194,645
Washington	0	0	0	0	0
West Virginia	0	0	32,875	0	32,875
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	24,843,563	0	24,843,563

Summary:	
GA Covered Obligations	19,143,649
Add:	
GA claims incurred directly	19,143,649
GA expenses incurred directly	2,649,723
NOLHGA expenses	5,128,018
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	19,143,649
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	2,077,827
Adjusted GA Costs	24,843,563
Per State breakdown	24,843,563

Assessments Called (Billed) or Refunded as of December 31, 2017							
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	2,951,291	0	0	0
0	0	0	0	21,895	31,891	0	0
0	0	0	0	11,633,000	0	0	0
0	0	0	0	29,400	0	0	0
0	0	0	0	2,500,000	0	0	0
0	0	0	0	1,500,000	0	0	0
0	0	0	0	2,000,000	0	0	0
0	0	0	0	1,149,991	0	0	0
0	0	0	0	500,000	0	0	0
0	0	0	0	22,285,577	31,891	0	0

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Estimated Net Costs as of <b>September 30, 2018</b>				
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	92,188,611	0	0	92,188,611
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
<b>Total</b>	<b>92,188,611</b>	<b>0</b>	<b>0</b>	<b>92,188,611</b>

Summary:	
GA Covered Obligations	179,541,001
Add:	
GA claims incurred directly	21,125,678
GA expenses incurred directly	3,955,063
NOLHGA expenses	16,571,212
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	84,896,741
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	44,107,602
Adjusted GA Costs	92,188,611
Per State breakdown	92,188,611

Assessments Called (Billed) or Refunded as of <b>December 31, 2017</b>							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
94,939,000	0	0	0	0	0	0	0
94,939,000	0	0	0	0	0	0	0

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Estimated Net Costs as of <b>September 30, 2018</b>				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	4,591	0	27	4,618
Alaska	0	0	0	0
Arizona	7,270	2	4	7,277
Arkansas	5,605	0	3	5,609
California	43,640	0	3	43,643
Colorado	15,115	0	1	15,117
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	23,745	67	0	23,812
Georgia	14,699	0	2	14,701
Hawaii	0	0	0	0
Idaho	141	0	0	141
Illinois	2,385	0	0	2,385
Indiana	2,081	0	0	2,081
Iowa	358	0	0	358
Kansas	9,066	0	1	9,068
Kentucky	2,444	0	0	2,444
Louisiana	9,564	0	6	9,571
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	589	0	1	590
Minnesota	201	0	0	201
Mississippi	2,399	0	0	2,399
Missouri	11,043	3	3	11,049
Montana	100	0	0	100
Nebraska	439	0	0	439
Nevada	1,572	0	1	1,573
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	3,027	0	0	3,027
New York	0	0	0	0
North Carolina	9,935	0	0	9,936
North Dakota	35	0	0	35
Ohio	3,475	0	0	3,475
Oklahoma	41,483	1,066	195	42,744
Oregon	656	0	0	656
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	3,525	0	0	3,525
South Dakota	99	0	0	99
Tennessee	13,670	0	3	13,674
Texas	129,827	290	152	130,269
Utah	557	0	0	557
Vermont	0	0	0	0
Virginia	1,847	4	0	1,851
Washington	667	0	0	667
West Virginia	153	0	0	153
Wisconsin	187	0	0	187
Wyoming	132	0	0	132
Other	0	0	0	0
Total	366,322	1,432	406	368,160

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

Assessments Called (Billed) or Refunded as of <b>December 31, 2017</b>							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
9,571	0	0	0	0	0	0	0
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Estimated Net Costs as of September 30, 2018					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	71,325	0	0	71,325
Alaska	0	0	0	0	0
Arizona	40,111	920,032	42,796	0	1,002,939
Arkansas	0	0	0	0	0
California	393,114	327,244	0	0	720,358
Colorado	0	707,782	0	0	707,782
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	2,463	1,484,502	0	0	1,486,965
Georgia	0	0	0	0	0
Hawaii	0	5,029	0	0	5,029
Idaho	0	118,045	0	0	118,045
Illinois	190	1,060,934	39,224	0	1,100,349
Indiana	402	167,955	0	0	168,356
Iowa	62,470	2,203,763	0	0	2,266,233
Kansas	0	1,137,325	0	0	1,137,325
Kentucky	0	41,350	0	0	41,350
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	351,552	14,845,755	0	0	15,197,307
Mississippi	0	0	0	0	0
Missouri	909	118,861	0	0	119,770
Montana	7,735	1,592,987	0	0	1,600,722
Nebraska	0	1,562,632	0	0	1,562,632
Nevada	0	115,034	0	0	115,034
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	119,389	0	0	119,389
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	16,781	924,808	0	0	941,589
Ohio	0	133,331	0	0	133,331
Oklahoma	6,814	357,574	0	0	364,388
Oregon	0	194,050	0	0	194,050
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	1,122,373	0	0	1,122,373
Tennessee	3,872	341,525	0	0	345,397
Texas	0	0	0	0	0
Utah	0	116,089	0	0	116,089
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	854,099	0	0	854,099
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	1,423,097	0	0	1,423,097
Other	0	0	0	0	0
Total	886,413	32,066,889	82,021	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, 2017							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	102,000	0	0	0
281,955	0	921,320	0	0	0	0	0
250,000	1,100,000	1,200,000	0	74,000	0	0	0
0	0	9,207,039	860,000	0	215,835	0	0
7,301	0	0	0	0	0	0	0
0	0	113,900	0	56,100	0	0	0
0	0	1,700,000	750,000	70,000	51,000	0	0
0	0	0	0	69,378	0	0	0
0	0	6,136,927	0	16,840	0	0	0
0	0	1,700,000	0	0	0	0	0
0	0	48,000	11,348	32,000	17,073	0	0
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, 2018					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	724	719	281	0	1,723
Alaska	620	3	78	0	700
Arizona	4,561	2,019	2,099	0	8,679
Arkansas	837	318	405	0	1,559
California	24,106	4,052	23,241	0	51,399
Colorado	4,564	1,100	2,647	0	8,312
Connecticut	5,636	1,595	6,778	0	14,009
Delaware	387	155	340	0	883
Dist. of Columbia	678	148	549	0	1,374
Florida	14,702	6,018	9,560	0	30,281
Georgia	1,913	1,793	1,320	0	5,026
Hawaii	1,402	211	223	0	1,835
Idaho	526	1	131	0	657
Illinois	7,432	2,787	6,160	0	16,379
Indiana	2,376	977	1,925	0	5,278
Iowa	3,168	1,011	1,888	0	6,067
Kansas	2,941	979	4,433	0	8,353
Kentucky	665	843	1,208	0	2,717
Louisiana	0	0	0	0	0
Maine	1,147	773	673	0	2,593
Maryland	4,536	1,290	8,116	0	13,943
Massachusetts	9,950	17,664	7,063	0	34,677
Michigan	10,555	2,331	8,718	0	21,604
Minnesota	3,811	1,835	5,298	0	10,945
Mississippi	301	515	299	0	1,115
Missouri	3,755	787	3,198	0	7,740
Montana	532	242	259	0	1,033
Nebraska	1,992	588	909	0	3,489
Nevada	1,619	461	613	0	2,694
New Hampshire	1,563	400	893	0	2,857
New Jersey	6,425	4,800	24,019	0	35,245
New Mexico	1,844	358	334	0	2,535
New York	27,176	16,309	40,075	0	83,561
North Carolina	3,122	1,438	6,134	0	10,694
North Dakota	107	599	28	0	734
Ohio	6,853	1,869	4,746	0	13,468
Oklahoma	1,202	754	371	0	2,326
Oregon	2,176	868	1,586	0	4,631
Pennsylvania	12,443	3,178	8,431	0	24,053
Puerto Rico	0	0	0	0	0
Rhode Island	753	476	1,420	0	2,648
South Carolina	1,333	961	4,169	0	6,462
South Dakota	856	365	380	0	1,601
Tennessee	1,243	1,083	1,167	0	3,494
Texas	11,366	2,401	3,601	0	17,368
Utah	1,456	522	195	0	2,172
Vermont	572	109	543	0	1,224
Virginia	2,582	1,207	2,010	0	5,799
Washington	7,440	1,679	5,005	0	14,125
West Virginia	608	329	774	0	1,711
Wisconsin	5,428	3,059	4,527	0	13,014
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	211,985	93,983	208,817	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, 2017							
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, 2018				
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)	(2,811)	0	(3,693)
California	31,040	14,305	0	45,345
Colorado	0	0	0	0
Connecticut	(20,216)	(83,381)	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	92
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)	(4,853)	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	(17,094)
Michigan	(25,372)	(208,236)	0	(112,257)
Minnesota	(6,445)	(6,227)	0	(6,734)
Mississippi	3,048	2,730	0	5,778
Missouri	6,682	4,387	0	11,069
Montana	(5,931)	(2,219)	0	(8,150)
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)	(270,381)	0	(15,274)
New Mexico	1,038	1,259	0	2,297
New York	(94,741)	(253,100)	0	(9,196)
North Carolina	(10,940)	(10,733)	0	(627)
North Dakota	4,457	356	0	4,812
Ohio	(24,175)	(31,371)	0	(5,570)
Oklahoma	(4,438)	(1,857)	0	(6,296)
Oregon	(1,326)	(8,619)	0	(9,946)
Pennsylvania	(41,751)	(23,594)	0	(6,910)
Puerto Rico	(59)	(155)	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	(10,624)
Texas	(25,149)	(7,744)	0	(3,920)
Utah	2,005	932	0	3,238
Vermont	(1,202)	(15,541)	0	(3,802)
Virginia	(3,691)	(3,212)	0	(6,903)
Washington	(3,154)	(18,119)	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)	(1,057,077)	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, 2017							
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, 2018					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	180	216	(2,616)	0	(2,220)
Alaska	1,492	6,945	0	0	8,438
Arizona	37,267	80,491	2,035	0	119,793
Arkansas	32,972	38,332	(192,864)	0	(121,560)
California	(170,877)	(587,019)	0	0	(757,895)
Colorado	0	0	0	0	0
Connecticut	(11,016)	(16,490)	0	0	(27,507)
Delaware	8,555	18,646	(663)	0	26,538
Dist. of Columbia	0	0	0	0	0
Florida	189,264	463,325	11,982	5,808	670,379
Georgia	(29,654)	(63,636)	(253)	0	(93,543)
Hawaii	0	0	0	0	0
Idaho	1,732	4,434	0	0	6,167
Illinois	(6,659)	(37,127)	(292)	0	(44,077)
Indiana	1,659,729	6,003,652	11,085	4,686,646	12,361,111
Iowa	139,310	358,234	(21,576)	0	475,969
Kansas	75,694	125,187	(24,827)	0	176,054
Kentucky	(6,292)	(3,669)	(690)	0	(10,651)
Louisiana	0	0	0	0	0
Maine	76,265	125,772	20	0	202,057
Maryland	22,070	54,646	(34,407)	0	42,308
Massachusetts	(17,389)	(15,197)	(1,092)	0	(33,677)
Michigan	438,821	797,268	1,346	0	1,237,434
Minnesota	377,919	1,065,236	5,859	0	1,449,014
Mississippi	4,626	15,692	(33,362)	0	(13,044)
Missouri	8,193	23,839	(56,094)	0	(24,062)
Montana	(9,851)	(265)	(195)	0	(10,311)
Nebraska	(308,748)	378,739	(3,388,033)	0	(3,318,043)
Nevada	(54,414)	(57,636)	(8,550)	0	(120,600)
New Hampshire	(5,472)	(8,545)	(50)	0	(14,066)
New Jersey	0	0	0	0	0
New Mexico	(30,194)	(16,596)	(28,840)	0	(75,630)
New York	0	0	0	0	0
North Carolina	(31,379)	(39,076)	(1,097)	0	(71,552)
North Dakota	(65,449)	(44,446)	(1,454)	0	(111,349)
Ohio	173,650	497,110	3,478	11,422	685,659
Oklahoma	(83,022)	(124,557)	(407,703)	0	(615,282)
Oregon	(5,203)	(19,495)	(20)	0	(24,719)
Pennsylvania	299,122	1,031,322	6,742	0	1,337,187
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	58,081	20,034	(504)	0	77,611
South Dakota	58,148	95,517	2,208	0	155,873
Tennessee	25,704	46,526	(7,803)	0	64,427
Texas	103,240	72,769	(2,239,588)	12,542	(2,051,036)
Utah	(26,760)	(3,911)	0	0	(30,671)
Vermont	0	0	0	0	0
Virginia	172,586	805,799	172	0	978,556
Washington	29,718	151,800	262	701	182,481
West Virginia	7,854	17,674	0	0	25,528
Wisconsin	4,585	4,668	890	0	10,143
Wyoming	9,888	17,900	0	0	27,789
Other	0	0	0	0	0
Total	3,154,288	11,284,109	(6,406,496)	4,717,118	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, 2017							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
98,826	0	81,514	0	3,000	0	0	0
135,583	55,200	33,801	47,371	0	0	0	0
575,300	0	394,119	0	0	0	0	0
203,542	0	0	0	337,005	0	0	0
1,363,000	725,000	3,337,000	1,400,000	450,000	150,000	0	0
10,025	0	245	0	39,730	0	0	0
109,000	0	80,000	0	0	0	0	0
64,500	0	85,500	0	0	0	0	0
55,000	0	85,000	0	0	0	0	0
1,100,000	1,046,000	4,700,000	3,988,000	30,000	31,000	30,000	84,000
16,867,025	5,000,000	60,219,197	0	17,051	0	0	0
990,079	0	1,835,190	0	9,720	0	0	0
200,000	0	2,300,000	0	0	0	0	0
264,400	175,256	130,200	87,747	25,200	0	0	0
650,000	0	375,000	0	0	0	0	0
1,350,000	0	0	0	0	0	0	0
150,000	0	0	0	0	0	0	0
4,690,700	2,950,000	4,559,300	708,000	0	0	0	0
3,413,000	1,670,481	5,537,000	2,625,507	26,500	0	0	0
25,000	0	50,000	0	161,306	0	0	0
0	0	300,000	0	0	0	0	0
60,000	0	0	0	0	0	0	0
492,432	0	0	11,100	50,000	0	0	0
51,500	0	87,200	0	0	0	0	0
50,000	0	50,000	0	0	0	0	0
350,000	289,750	250,000	235,250	0	0	0	0
96,400	0	147,500	0	0	0	66,890	0
4,860,000	0	8,640,000	0	0	0	0	0
666,000	432,900	721,000	468,000	414,000	269,100	0	0
166,015	0	738,136	0	0	0	0	0
2,700,000	0	8,300,000	0	0	0	0	0
519,500	0	80,500	0	0	0	0	0
342,154	0	692,351	528,151	57,868	0	0	0
375,000	0	600,000	0	0	0	0	0
2,050,596	1,352,869	53,829	35,583	2,245,379	1,481,438	0	0
23,475	0	0	0	0	0	0	0
2,600,000	1,639,270	8,600,000	12,272,233	25,500	0	0	0
250,000	298,366	700,000	396,051	0	0	0	0
332,438	235,821	4,165	4,869	79,887	100,588	0	0
180,000	0	80,000	0	0	0	0	0
0	389,762	0	389,761	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, 2018					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	34,193	0	3,560	0	37,753
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	31,025	0	0	0	31,025
Florida	56,658	61	0	0	56,719
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	1,630	0	275	0	1,905
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	731,410	114,536	1,413	0	847,359
Maine	0	0	0	0	0
Maryland	76,652	25	293	0	76,970
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	7,644	1,779	1,561	0	10,984
Missouri	0	0	0	0	0
Montana	(1,012)	0	0	0	(1,012)
Nebraska	5,354	0	0	0	5,354
Nevada	(1,559)	0	0	0	(1,559)
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	67,292	0	2,536	0	69,828
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	2,523	0	0	0	2,523
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	179,870	0	0	0	179,870
South Dakota	(39,798)	0	0	0	(39,798)
Tennessee	8,513	6,500	0	0	15,014
Texas	17,997	0	0	0	17,997
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	(1,455)	0	0	0	(1,455)
Other	0	0	0	0	0
Total	1,176,938	122,901	9,638	0	1,309,477

Summary:	
GA Covered Obligations	3,559,238
Add:	
GA claims incurred directly	6,291
GA expenses incurred directly	260,012
NOLHGA expenses	399,992
Remaining Inforce estimate	0
Less:	
Estate/other distributions	809,429
Other adjustments	(5,910)
Ceding commissions/ policy enhancements	355,362
Other recoveries (litigation, estate distributions, etc.)	1,757,175
Adjusted GA Costs	1,309,477
Per State breakdown	1,309,477

Assessments Called (Billed) or Refunded as of December 31, 2017							
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
51,000	18,927	0	0	0	1,257	0	0
1,022,989	0	35,389	0	587,622	0	0	0
31,000	0	0	0	19,000	0	0	0
40,003	22,198	0	0	0	0	0	0
1,144,992	41,125	35,389	0	606,622	1,257	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, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	12,104	0	12,104
Alaska	0	0	0	0
Arizona	0	743,715	0	743,715
Arkansas	0	187,090	0	187,090
California	592	3,742,149	3,234	3,745,975
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	216,645	2,820	219,905
Hawaii	0	9,933	0	9,933
Idaho	0	16,744	0	16,744
Illinois	0	19,679	0	19,679
Indiana	0	76,980	0	76,980
Iowa	0	10,548	0	10,548
Kansas	0	41,225	0	41,225
Kentucky	0	4,611	0	4,611
Louisiana	38	105,792	0	105,830
Maine	0	7,409	0	7,409
Maryland	0	37,940	0	37,940
Massachusetts	0	0	0	0
Michigan	0	27,916	0	27,916
Minnesota	0	55,687	0	55,687
Mississippi	0	103,850	0	103,850
Missouri	0	30,610	0	30,610
Montana	0	21,689	0	21,689
Nebraska	0	324,697	0	324,697
Nevada	0	271,686	0	271,686
New Hampshire	0	0	0	0
New Jersey	0	1,591	0	1,591
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	659,235	0	659,361
Utah	0	45,150	0	45,150
Vermont	0	10,534	0	10,534
Virginia	0	157,103	0	157,103
Washington	0	62,235	0	62,235
West Virginia	0	12,141	0	12,141
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, 2017							
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, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	9,882	549,864	0	559,747
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	21,504	1,215,923	0	1,237,427
Connecticut	0	0	0	0
Delaware	328,644	8,129,364	0	8,458,008
Dist. of Columbia	0	0	0	0
Florida	2,489,901	51,208,531	0	53,698,432
Georgia	218,846	543,576	0	762,421
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	90,767	6,708,330	0	6,799,097
Iowa	598,157	5,439,277	0	6,037,434
Kansas	37,304	798,207	0	835,511
Kentucky	0	0	0	0
Louisiana	35,907	3,420,796	0	3,456,702
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	930,433	26,647,111	0	27,577,543
Minnesota	0	0	0	0
Mississippi	6,544	3,144,774	0	3,151,318
Missouri	78,283	1,718,352	0	1,796,635
Montana	0	(9,595)	0	(9,595)
Nebraska	133,808	2,243,369	0	2,377,177
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	(3,278)	(19,767)	0	(23,045)
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	70,518	0	70,518
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	19,954	37,441	0	57,395
South Dakota	0	49,236	0	49,236
Tennessee	105,947	7,956,966	0	8,062,913
Texas	336,182	24,607,628	0	24,943,810
Utah	0	(19,502)	0	(19,502)
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	72,325	1,539,647	0	1,611,972
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	5,511,109	145,980,048	0	151,491,156

Summary:	
GA Covered Obligations	419,826,573
Add:	
GA claims incurred directly	(2,321,488)
GA expenses incurred directly	2,861,498
NOLHGA expenses	5,369,433
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.)	252,441,563
Adjusted GA Costs	151,491,156
Per State breakdown	151,491,156

Assessments Called (Billed) or Refunded as of December 31, 2017							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	1,924,620	0	0	0	0
3,006,453	0	10,258,760	0	0	0	984,787	0
0	0	85,429,492	0	0	0	0	0
594,918	0	1,435,372	40,044	0	0	0	0
Less:							
0	0	0	0	0	0	0	0
811,575	0	8,763,450	0	0	0	0	0
0	0	1,150,000	0	0	0	0	0
137,291	0	7,008,009	0	0	0	0	0
2,450,000	0	37,500,000	5,992,034	0	0	0	0
3,954,136	0	3,293,237	0	0	0	1,549,049	0
290,680	0	4,195,650	0	0	0	0	0
206,913	0	3,856,826	0	0	0	0	0
0	0	90,000	0	0	0	0	0
0	0	105,700	0	0	0	0	0
0	0	122,999	0	0	0	0	0
275,000	0	22,000,000	0	0	0	0	0
762,331	176,299	47,665,333	11,052,967	0	0	0	0
0	0	67,000	0	0	0	0	0
778,453	76,456	3,419,739	2,684,689	0	0	51,813	0
13,267,750	252,755	236,361,567	21,694,354	0	0	2,585,649	0

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Estimated Net Costs as of September 30, 2018					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	30,217	0	7,040	0	37,258
Alaska	0	0	0	0	0
Arizona	96,178	0	505,300	0	601,478
Arkansas	(97,304)	0	68,758	0	(28,546)
California	0	0	0	0	0
Colorado	181,292	0	1,429,047	0	1,610,339
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	167,059	0	50,358,866	0	50,525,925
Georgia	568,074	0	8,018,934	0	8,587,008
Hawaii	0	0	0	0	0
Idaho	157,410	0	277,074	0	434,484
Illinois	125,020	0	13,234,024	0	13,359,043
Indiana	58,918	0	1,641,552	0	1,700,470
Iowa	501,492	0	548,454	0	1,049,946
Kansas	80,966	0	313,575	0	394,541
Kentucky	104,464	0	16,136,974	0	16,241,438
Louisiana	230,966	0	972,109	0	1,203,075
Maine	0	0	0	0	0
Maryland	(31,380)	0	511,001	0	479,621
Massachusetts	0	0	0	0	0
Michigan	6,850	0	651,238	0	658,088
Minnesota	132,467	0	156,892	0	289,359
Mississippi	125,229	0	2,355	0	127,584
Missouri	191,772	0	8,729,327	0	8,921,099
Montana	79,979	0	339,116	0	419,096
Nebraska	261,595	0	625,737	0	887,332
Nevada	(6,455)	0	3,963,203	0	3,956,748
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	47,357	0	326,507	0	373,864
New York	0	0	0	0	0
North Carolina	(51,878)	0	2,570,577	0	2,518,699
North Dakota	14,939	0	12,376	0	27,315
Ohio	222,456	0	11,095,759	0	11,318,215
Oklahoma	119,593	0	395,573	0	515,167
Oregon	77,578	0	186,210	0	263,788
Pennsylvania	32,094	0	799,019	0	831,113
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	4,675	0	4,675
South Carolina	135,975	0	2,388,138	0	2,524,113
South Dakota	12,168	0	110,837	0	123,005
Tennessee	115,105	0	1,205,689	0	1,320,794
Texas	146,982	0	2,021,492	0	2,168,474
Utah	114,633	0	(248)	0	114,385
Vermont	0	0	0	0	0
Virginia	(166,770)	0	829,348	0	662,578
Washington	18,735	0	980,252	0	998,987
West Virginia	65,630	0	(6,456)	0	59,174
Wisconsin	275,409	0	2,324,771	0	2,600,179
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	4,144,816	0	133,735,097	0	137,879,914

Summary:	
GA Covered Obligations	241,499,784
Add:	
GA claims incurred directly	54,523,210
GA expenses incurred directly	5,543,618
NOLHGA expenses	14,515,665
Remaining Inforce estimate	68,655,202
Less:	
Estate/other distributions	122,591,863
Other adjustments	115,858,381
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	8,407,321
Adjusted GA Costs	137,879,914
Per State breakdown	137,879,914

Assessments Called (Billed) or Refunded as of December 31, 2017							
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	582,723	0	0	0
0	0	0	0	20,365,000	0	0	0
0	0	0	0	6,697,786	0	0	0
0	0	0	0	150,000	0	0	0
300,000	0	0	0	13,000,000	0	0	0
0	0	0	0	200,000	0	0	0
0	0	0	0	19,306,391	0	0	0
0	0	0	0	6,408,239	0	0	0
0	0	0	0	3,000,000	0	0	0
0	0	0	0	4,000,000	0	0	0
235,000	0	265,000	0	0	0	0	0
0	0	0	0	225,000	0	0	0
0	0	0	0	2,200,000	0	0	0
599,995	0	0	0	2,249,991	0	0	0
102,583	0	0	0	51,916	0	0	0
1,237,578	0	265,000	0	80,937,046	0	0	0

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Estimated Net Costs as of September 30, 2018				
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, 2017							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
450,000	0	0	0	0	0	0	0
62,205	0	0	0	0	0	0	0
1,022,583	0	0	0	0	0	0	0
361,600	0	0	0	0	0	0	0
8,346,598	575,000	0	0	0	0	0	0
3,932	0	0	0	0	0	0	0
145,000	0	0	0	0	0	0	0
5,300,000	0	0	0	0	0	0	0
690,574	0	0	0	0	0	0	0
244,756	0	0	0	0	0	0	0
300,000	0	0	0	0	0	0	0
11,650,000	858,300	0	0	0	0	0	0
2,008,337	0	0	0	0	0	0	0
2,015,000	0	0	0	0	0	0	0
442,000	0	0	0	0	0	0	0
429,971	104,347	0	0	0	0	0	0
310,000	0	0	0	0	0	0	0
1,500,000	0	0	0	0	0	0	0
2,500,000	0	0	0	0	0	0	0
1,700,000	0	0	0	0	0	0	0
777,000	0	0	0	0	0	0	0
119,338	0	0	0	0	0	0	0
1,217,018	0	0	0	0	0	0	0
320,000	0	0	0	0	0	0	0
540,000	0	0	0	0	0	0	0
179,400	0	0	0	0	0	0	0
200,542	206,121	0	0	0	0	0	0
10,750,000	500,000	0	0	0	0	0	0
250,000	0	0	0	0	0	0	0
750,000	0	0	0	0	0	0	0
627,400	0	0	0	0	0	0	0
2,450,000	0	0	0	0	0	0	0
1,000,000	0	0	0	0	0	0	0
577,161	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, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	1,963	49,746	0	51,709
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	11,168	0	11,168
Delaware	0	4,561	0	4,561
Dist. of Columbia	0	0	0	0
Florida	37,809	1,232,903	0	1,270,712
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	634,131
Iowa	0	(0)	0	(0)
Kansas	10,966	216,963	0	227,928
Kentucky	1,265	55,004	0	56,269
Louisiana	0	77,040	0	77,040
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	194,949	0	195,518
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	93,804	789,390	0	883,194
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	195,713	0	195,713
South Dakota	0	0	0	0
Tennessee	1,691	79,459	0	81,150
Texas	56,478	1,215,164	0	1,271,643
Utah	7,942	51,972	0	59,914
Vermont	0	0	0	0
Virginia	42,725	390,691	0	433,416
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
NOLHGA 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, 2017							
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 <b>September 30, 2018</b>				
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	15,767	974	22,821
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	47,931	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	12,837
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	454,053	632,275	52,511	1,138,840
Other	0	0	0	0
<b>Total</b>	<b>649,614</b>	<b>760,345</b>	<b>64,159</b>	<b>1,474,118</b>

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

Assessments Called (Billed) or Refunded as of <b>December 31, 2017</b>							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
265,000	0	230,000	0	5,000	0	0	0
18,218	0	36,782	0	0	0	0	0
30,000	0	0	0	0	0	0	0
28,935	0	77,694	0	0	0	0	0
1,000	0	1,000	0	0	0	0	0
24,000	0	7,228	0	0	0	0	0
18,000	0	0	0	0	0	0	0
1,600,148	0	2,718,848	0	30,000	0	0	0
1,985,301	0	3,071,552	0	35,000	0	0	0

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Estimated Net Costs as of September 30, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	41,031	18,223	0	59,254
Alaska	0	0	0	0
Arizona	563,084	954,318	0	1,517,402
Arkansas	53,521	99,315	0	152,836
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	13,442	4,721	0	18,162
Dist. of Columbia	0	0	0	0
Florida	834,020	651,413	0	1,485,432
Georgia	88,558	66,982	0	155,540
Hawaii	1,117,132	271,138	0	1,388,270
Idaho	337,783	658,849	0	996,632
Illinois	575,247	731,828	0	1,307,075
Indiana	119,671	193,636	0	313,307
Iowa	76,368	157,501	0	233,869
Kansas	0	0	0	0
Kentucky	110,791	63,261	0	174,052
Louisiana	0	0	0	0
Maine	140,192	236,562	0	376,754
Maryland	0	0	0	0
Massachusetts	141,826	150,606	0	292,432
Michigan	0	0	0	0
Minnesota	1,159,486	3,191,052	0	4,350,538
Mississippi	9,172	9,560	0	18,732
Missouri	41,881	45,169	0	87,050
Montana	126,239	167,766	0	294,006
Nebraska	178,655	286,574	0	465,229
Nevada	168,830	255,921	0	424,752
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	163,326	245,667	0	408,993
New York	0	0	0	0
North Carolina	352,836	247,223	0	600,059
North Dakota	134,574	84,913	0	219,486
Ohio	1,140,211	604,468	0	1,744,678
Oklahoma	798,003	810,214	0	1,608,217
Oregon	903,199	958,348	0	1,861,547
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	7,037	17,271	0	24,308
South Carolina	75,990	25,123	0	101,113
South Dakota	197,818	42,345	0	240,163
Tennessee	47,637	78,331	0	125,967
Texas	406,095	241,681	0	647,776
Utah	133,809	143,874	0	277,683
Vermont	25,595	14,574	0	40,169
Virginia	129,364	74,755	0	204,119
Washington	1,859,041	4,233,172	0	6,092,212
West Virginia	5,609	1,364	0	6,974
Wisconsin	0	0	0	0
Wyoming	62,016	56,466	0	118,482
Other	0	0	0	0
Total	12,339,089	16,094,183	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, 2017							
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
Add:							
18,000	0	27,000	0	0	0	0	0
1,050,000	0	610,000	0	0	0	0	0
700,000	0	300,000	7,627	0	0	0	0
1,498,749	0	326,850	0	1,129	0	0	0
801,000	765,495	987,000	0	12,000	0	0	0
940,000	302,000	810,000	194,000	0	0	0	0
200,000	0	0	0	0	0	0	0
119,576	0	56,024	0	0	0	0	0
134,289	0	290,711	0	0	0	0	0
104,000	0	121,000	0	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, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	7,694,952	0	7,694,952
Alaska	0	1,203,977	0	1,203,977
Arizona	0	124,511,596	0	124,511,596
Arkansas	0	4,535,646	0	4,535,646
California	0	408,868,107	0	408,868,107
Colorado	0	43,008,328	0	43,008,328
Connecticut	0	2,976,975	0	2,976,975
Delaware	0	3,115,048	0	3,115,048
Dist. of Columbia	0	1,411,367	0	1,411,367
Florida	0	351,650,109	0	351,650,109
Georgia	0	66,335,836	0	66,335,836
Hawaii	0	9,510,146	0	9,510,146
Idaho	0	8,034,031	0	8,034,031
Illinois	0	85,522,872	0	85,522,872
Indiana	0	28,095,102	0	28,095,102
Iowa	0	88,396,073	0	88,396,073
Kansas	0	0	0	0
Kentucky	0	28,590,790	0	28,590,790
Louisiana	0	10,421,666	0	10,421,666
Maine	0	0	0	0
Maryland	0	29,921,893	0	29,921,893
Massachusetts	0	0	0	0
Michigan	0	33,012,104	0	33,012,104
Minnesota	0	4,152,951	0	4,152,951
Mississippi	0	13,901,184	0	13,901,184
Missouri	0	12,142,113	0	12,142,113
Montana	0	4,611,627	0	4,611,627
Nebraska	0	25,698,228	0	25,698,228
Nevada	0	13,607,151	0	13,607,151
New Hampshire	0	7,116,039	0	7,116,039
New Jersey	0	0	0	0
New Mexico	0	8,189,782	0	8,189,782
New York	0	0	0	0
North Carolina	0	103,413,207	0	103,413,207
North Dakota	0	2,534,162	0	2,534,162
Ohio	0	60,247,407	0	60,247,407
Oklahoma	0	13,293,088	0	13,293,088
Oregon	0	11,580,269	0	11,580,269
Pennsylvania	0	266,901,697	0	266,901,697
Puerto Rico	0	0	0	0
Rhode Island	0	1,472,047	0	1,472,047
South Carolina	0	17,324,615	0	17,324,615
South Dakota	0	42,706,622	0	42,706,622
Tennessee	0	47,413,775	0	47,413,775
Texas	0	128,095,809	0	128,095,809
Utah	0	12,163,326	0	12,163,326
Vermont	0	11,051,035	0	11,051,035
Virginia	0	149,637,853	0	149,637,853
Washington	0	132,106,037	0	132,106,037
West Virginia	0	0	0	0
Wisconsin	0	16,796,448	0	16,796,448
Wyoming	0	2,691,781	0	2,691,781
Other	0	0	0	0
Total	0	2,445,664,870	0	2,445,664,870

Summary:	
GA Covered Obligations	2,571,757,856
Add:	
GA claims incurred directly	0
GA expenses incurred directly	19,741,912
NOLHGA expenses	30,184,114
Remaining Inforce estimate	2,395,738,844
Less:	
Estate/other distributions	176,019,011
Other adjustments	2,395,738,844
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	2,445,664,870
Per State breakdown	2,445,664,870

Assessments Called (Billed) or Refunded as of December 31, 2017							
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	1,050,000	0	0	0
0	0	0	0	4,000,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	325,000,000	0	0	0
0	0	0	0	37,000,000	0	0	0
0	0	0	0	23,761,597	0	0	0
0	0	0	0	3,022,000	0	0	0
0	0	0	0	1,256,500	0	0	0
0	0	0	0	153,527,568	0	0	0
0	0	0	0	69,000,000	0	0	0
0	0	0	0	7,499,854	0	0	0
0	0	0	0	4,000,000	0	0	0
0	0	0	0	25,000,000	0	0	0
0	0	0	0	18,637,000	0	0	0
0	0	0	0	8,500,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	25,806,772	0	0	0
0	0	0	0	910,000	0	0	0
0	0	0	0	30,000,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	26,160,311	0	0	0
0	0	0	0	4,400,000	0	0	0
0	0	0	0	10,500,000	0	0	0
0	0	0	0	10,574,767	0	0	0
0	0	0	0	3,432,860	0	0	0
0	0	0	0	11,340,626	0	0	0
0	0	0	0	16,000,000	0	0	0
0	0	0	0	5,734,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	7,750,002	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	94,000,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	44,817,912	0	0	0
0	0	0	0	12,800,000	0	0	0
0	0	0	0	4,410,000	0	0	0
0	0	0	0	211,706,000	0	0	0
0	0	0	0	1,689,989	0	0	0
0	0	0	0	10,000,000	0	0	0
0	0	0	0	3,906,000	0	0	0
0	0	0	0	45,098,919	271,313	0	0
0	0	0	0	130,000,000	0	0	0
0	0	0	0	9,000,000	0	0	0
0	0	0	0	5,000,000	0	0	0
0	0	0	0	175,000,000	0	0	0
0	0	0	0	10,000,000	0	0	0
0	0	0	0	7,000,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	1,598,292,677	271,313	0	0

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Estimated Net Costs as of September 30, 2018					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	321,022	0	321,022
Alaska	0	0	391	0	391
Arizona	0	0	185,021	0	185,021
Arkansas	0	0	33,785	0	33,785
California	0	0	531,365	0	531,365
Colorado	0	0	106,847	0	106,847
Connecticut	0	0	34,503	0	34,503
Delaware	0	0	4,856	0	4,856
Dist. of Columbia	0	0	7,151	0	7,151
Florida	0	0	1,732,302	0	1,732,302
Georgia	0	0	749,770	0	749,770
Hawaii	0	0	79	0	79
Idaho	0	0	19,158	0	19,158
Illinois	0	0	131,728	0	131,728
Indiana	0	0	63,089	0	63,089
Iowa	0	0	2,471	0	2,471
Kansas	0	0	67,356	0	67,356
Kentucky	0	0	68,435	0	68,435
Louisiana	0	0	141,904	0	141,904
Maine	0	0	(1,222)	0	(1,222)
Maryland	0	0	41,233	0	41,233
Massachusetts	0	0	55,203	0	55,203
Michigan	0	0	72,754	0	72,754
Minnesota	0	0	60,046	0	60,046
Mississippi	0	0	65,081	0	65,081
Missouri	0	0	60,784	0	60,784
Montana	0	0	13,191	0	13,191
Nebraska	0	0	9,857	0	9,857
Nevada	0	0	33,453	0	33,453
New Hampshire	0	0	102,174	0	102,174
New Jersey	0	0	7,814	0	7,814
New Mexico	0	0	43,653	0	43,653
New York	0	0	0	0	0
North Carolina	0	0	216,833	0	216,833
North Dakota	0	0	404	0	404
Ohio	0	0	315,613	0	315,613
Oklahoma	0	0	131,247	0	131,247
Oregon	0	0	19,554	0	19,554
Pennsylvania	0	0	111,853	0	111,853
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	60,033	0	60,033
South Carolina	0	0	277,348	0	277,348
South Dakota	0	0	5,119	0	5,119
Tennessee	0	0	102,802	0	102,802
Texas	0	0	580,869	0	580,869
Utah	0	0	4,495	0	4,495
Vermont	0	0	9,848	0	9,848
Virginia	0	0	137,553	0	137,553
Washington	0	0	225,694	0	225,694
West Virginia	0	0	4,602	0	4,602
Wisconsin	0	0	45,245	0	45,245
Wyoming	0	0	(44)	0	(44)
Other	0	0	0	0	0
Total	0	0	7,014,323	0	7,014,323

Summary:	
GA Covered Obligations	32,793,096
Add:	
GA claims incurred directly	31,106,273
GA expenses incurred directly	4,273,465
NOLHGA expenses	2,973,755
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	31,106,273
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	33,025,993
Adjusted GA Costs	7,014,323
Per State breakdown	7,014,323

Assessments Called (Billed) or Refunded as of December 31, 2017							
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
0	0	0	0	750,000	0	0	0
151,260	0	0	0	0	0	0	0
0	0	0	0	10,000	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	900,000	0	0
0	0	0	0	200,000	100,000	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	6,480,687	1,000,000	0	0

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Estimated Net Costs as of September 30, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	9,227	0	9,227
Arkansas	0	0	0	0
California	0	11,442,938	0	11,442,938
Colorado	0	1,276,731	0	1,276,731
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	3,104	0	3,104
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	1,231	0	1,231
Illinois	0	12,300	0	12,300
Indiana	0	19,237	0	19,237
Iowa	0	217	0	217
Kansas	0	2,085	0	2,085
Kentucky	0	20	0	20
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	2,273	0	2,273
Massachusetts	0	0	0	0
Michigan	0	2,579	0	2,579
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	77	0	77
Montana	0	0	0	0
Nebraska	0	579	0	579
Nevada	0	6,519	0	6,519
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	138	0	138
Ohio	0	34	0	34
Oklahoma	0	4,420	0	4,420
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	721	0	721
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	(203,283)	0	(203,283)
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	59,741	0	59,741
Wyoming	0	0	0	0
Other	0	0	0	0
Total	0	12,640,888	0	12,640,888

Summary:	
GA Covered Obligations	19,897,088
Add:	
GA claims incurred directly	19,897,088
GA expenses incurred directly	434,808
NOLHGA expenses	1,185,545
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	19,897,088
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	8,876,552
Adjusted GA Costs	12,640,888
Per State breakdown	12,640,888

Assessments Called (Billed) or Refunded as of December 31, 2017							
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	11,753,900	0	0	0
0	0	0	0	2,001,994	500,000	0	0
0	0	0	0	250,000	0	0	0
0	0	0	0	14,005,894	500,000	0	0

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Estimated Net Costs as of <b>September 30, 2018</b>				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	15	0	3	18
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	26	0	2	28
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	197	0	23	220
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	49	0	0	49
Indiana	100	0	9	109
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	1,134	0	1,084	2,218
Louisiana	408	0	504	912
Maine	0	0	0	0
Maryland	309	0	16	325
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	16	0	16	32
Missouri	105	0	368	473
Montana	0	0	0	0
Nebraska	3	0	0	3
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	8,658	0	5,068	13,726
North Dakota	1	0	0	1
Ohio	352	0	18	370
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	177	0	25	202
South Dakota	0	0	0	0
Tennessee	5,025	0	2,010	7,035
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	83,721	0	17,015	100,736
Washington	0	0	0	0
West Virginia	948	0	160	1,108
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
<b>Total</b>	<b>101,244</b>	<b>0</b>	<b>26,321</b>	<b>127,565</b>

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 <b>December 31, 2017</b>							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
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, 2018					
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, 2017							
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
63,000	0	40,500	0	46,500	0	0	0
63,000	0	40,500	0	46,500	0	0	0

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Estimated Net Costs as of September 30, 2018					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	26,544	0	0	26,544
Alaska	0	98	0	0	98
Arizona	0	76,983	0	0	76,983
Arkansas	0	7,632	0	0	7,632
California	0	523,519	0	0	523,519
Colorado	0	18,396	0	0	18,396
Connecticut	0	51,198	0	0	51,198
Delaware	0	284	0	0	284
Dist. of Columbia	0	630	0	0	630
Florida	0	266,686	0	0	266,686
Georgia	0	57,540	0	0	57,540
Hawaii	0	55,553	0	0	55,553
Idaho	0	3,804	0	0	3,804
Illinois	0	107,123	0	0	107,123
Indiana	0	272,758	0	0	272,758
Iowa	0	14,204	0	0	14,204
Kansas	0	15,935	0	0	15,935
Kentucky	0	15,850	0	0	15,850
Louisiana	0	13,374	0	0	13,374
Maine	0	5,439	0	0	5,439
Maryland	0	21,096	0	0	21,096
Massachusetts	0	29,459	0	0	29,459
Michigan	0	364,167	0	0	364,167
Minnesota	0	33,567	0	0	33,567
Mississippi	0	11,920	0	0	11,920
Missouri	0	22,397	0	0	22,397
Montana	0	7,287	0	0	7,287
Nebraska	0	4,401	0	0	4,401
Nevada	0	11,158	0	0	11,158
New Hampshire	0	251	0	0	251
New Jersey	0	0	0	0	0
New Mexico	0	4,863	0	0	4,863
New York	0	0	0	0	0
North Carolina	0	146,669	0	0	146,669
North Dakota	0	11,155	0	0	11,155
Ohio	0	247,774	0	0	247,774
Oklahoma	0	5,965	0	0	5,965
Oregon	0	1,450	0	0	1,450
Pennsylvania	0	20,405	0	0	20,405
Puerto Rico	0	0	0	0	0
Rhode Island	0	1,911	0	0	1,911
South Carolina	0	39,827	0	0	39,827
South Dakota	0	4,046	0	0	4,046
Tennessee	0	45,670	0	0	45,670
Texas	0	197,817	0	0	197,817
Utah	0	24,716	0	0	24,716
Vermont	0	363	0	0	363
Virginia	0	53,496	0	0	53,496
Washington	0	7,633	0	0	7,633
West Virginia	0	30,545	0	0	30,545
Wisconsin	0	87,653	0	0	87,653
Wyoming	0	2,191	0	0	2,191
Other	0	0	0	0	0
Total	0	2,973,400	0	0	2,973,400

Summary:	
GA Covered Obligations	1,173,666,777
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	2,973,400
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	2,973,400
Per State breakdown	2,973,400

Assessments Called (Billed) or Refunded as of December 31, 2017							
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
0	0	120,000	0	0	0	0	0
0	0	250,000	0	0	0	0	0
0	0	28,000	0	0	0	0	0
0	0	438,000	0	0	0	0	0

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Estimated Net Costs as of September 30, 2018					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	161,865	0	161,865
Alaska	0	0	0	0	0
Arizona	0	0	91,727	0	91,727
Arkansas	0	0	65,818	0	65,818
California	0	0	0	0	0
Colorado	0	0	(17,679)	0	(17,679)
Connecticut	0	0	0	0	0
Delaware	0	0	8,434	0	8,434
Dist. of Columbia	0	0	0	0	0
Florida	0	0	437,795	0	437,795
Georgia	0	0	1,478,085	0	1,478,085
Hawaii	0	0	0	0	0
Idaho	0	0	29,822	0	29,822
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	126	0	126
Kentucky	0	0	0	0	0
Louisiana	0	0	241,121	0	241,121
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	232,270	0	232,270
Missouri	0	0	0	0	0
Montana	0	0	10,369	0	10,369
Nebraska	0	0	27,807	0	27,807
Nevada	0	0	926	0	926
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	(84,821)	0	(84,821)
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	17,404	0	17,404
Oklahoma	0	0	157,073	0	157,073
Oregon	0	0	35,017	0	35,017
Pennsylvania	0	0	84	0	84
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	1,127,986	0	1,127,986
South Dakota	0	0	(5,474)	0	(5,474)
Tennessee	0	0	187,538	0	187,538
Texas	2,000	0	732,750	0	734,750
Utah	0	0	53	0	53
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	2,000	0	4,936,099	0	4,938,099

Summary:	
GA Covered Obligations	2,552,388
Add:	
GA claims incurred directly	91,271
GA expenses incurred directly	3,003,885
NOLHGA expenses	1,905,625
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	28,022
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	2,587,048
Adjusted GA Costs	4,938,099
Per State breakdown	4,938,099

Assessments Called (Billed) or Refunded as of December 31, 2017							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	70,294	0	0	0
0	0	0	0	369,296	0	0	0
0	0	0	0	1,448,000	0	0	0
0	0	0	0	43,000	0	0	0
226,286	0	0	0	378,714	0	0	0
0	0	0	0	200,000	0	0	0
0	0	0	0	1,200,000	0	0	0
0	0	0	0	250,000	0	0	0
226,286	0	0	0	3,959,304	0	0	0

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Estimated Net Costs as of September 30, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	(4,675)	0	(4,675)
Alaska	0	0	0	0
Arizona	0	4,033	0	4,033
Arkansas	0	526,578	0	526,578
California	0	167	0	167
Colorado	0	591	0	591
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	355	0	355
Florida	0	885	0	885
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	12	0	12
Illinois	0	3,286	0	3,286
Indiana	0	509	0	509
Iowa	0	18	0	18
Kansas	0	883	0	883
Kentucky	0	0	0	0
Louisiana	0	1,702,562	0	1,702,562
Maine	0	0	0	0
Maryland	0	136	0	136
Massachusetts	0	0	0	0
Michigan	0	543	0	543
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	1,233	0	1,233
Montana	0	0	0	0
Nebraska	0	302	0	302
Nevada	0	76	0	76
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	866	0	866
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	11	0	11
Ohio	0	83	0	83
Oklahoma	0	722,237	0	722,237
Oregon	0	249	0	249
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	1,090	0	1,090
South Dakota	0	0	0	0
Tennessee	0	29	0	29
Texas	0	1,087,390	0	1,087,390
Utah	0	60	0	60
Vermont	0	0	0	0
Virginia	0	1	0	1
Washington	0	481	0	481
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	25	0	25
Other	0	0	0	0
Total	0	4,050,017	0	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, 2017							
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, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	14,593	1,733	0	16,326
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	242,404	20,724	0	263,127
Connecticut	0	0	0	0
Delaware	(16,095)	(7,849)	59,993	36,049
Dist. of Columbia	5,536	3,108	0	8,645
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	17,142	0	62,270
Illinois	185,548	126,674	0	312,222
Indiana	223,816	(95,277)	0	128,539
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	1,535
Minnesota	207,269	278,203	0	485,472
Mississippi	41,192	4,385	0	45,578
Missouri	166,361	(40,832)	0	125,529
Montana	27,047	7,800	0	34,847
Nebraska	22,091	14,127	0	36,219
Nevada	65,792	(6,056)	0	59,736
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	52,525	125,475	0	178,000
Oregon	50,209	15,751	0	65,960
Pennsylvania	276,146	(77,397)	0	198,749
Puerto Rico	0	0	0	0
Rhode Island	567	8	0	575
South Carolina	468,105	121,532	0	589,637
South Dakota	9,280	4,533	0	13,814
Tennessee	971	94,026	0	94,997
Texas	143,657	222,944	0	366,601
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	3,829	3,530	0	7,358
Other	0	0	0	0
Total	3,722,703	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, 2017							
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	25,000	0	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
	175,000	0	0	0	0	0	0
	5,527,178	2,183,394	882,755	445,606	0	0	0
Adjusted GA Costs	1,420,000	0	280,000	0	0	0	0
Per State breakdown	4,582,899						
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	40,054,374	31,672,495	12,506,699	79,818	111,672	0	0

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Estimated Net Costs as of September 30, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	557,191	0	557,191
Alaska	0	0	0	0
Arizona	0	193,164	0	193,164
Arkansas	0	87,320	0	87,320
California	0	164,443	0	164,443
Colorado	0	55,203	0	55,203
Connecticut	0	0	0	0
Delaware	0	264	0	264
Dist. of Columbia	0	0	0	0
Florida	0	13,820	0	13,820
Georgia	0	2,711,387	0	2,711,387
Hawaii	0	0	0	0
Idaho	0	21,960	0	21,960
Illinois	0	122,013	0	122,013
Indiana	0	27,047	0	27,047
Iowa	0	25,481	0	25,481
Kansas	0	14,496	0	14,496
Kentucky	0	463,038	0	463,038
Louisiana	0	70,448	0	70,448
Maine	0	0	0	0
Maryland	0	6,769	0	6,769
Massachusetts	0	0	0	0
Michigan	0	111,797	0	111,797
Minnesota	0	0	0	0
Mississippi	0	189,833	0	189,833
Missouri	0	143,266	0	143,266
Montana	0	15,589	0	15,589
Nebraska	0	47,648	0	47,648
Nevada	0	371,517	0	371,517
New Hampshire	0	0	0	0
New Jersey	0	4,027	0	4,027
New Mexico	0	121,733	0	121,733
New York	0	1,484	0	1,484
North Carolina	0	30	0	30
North Dakota	0	5,374	0	5,374
Ohio	0	99,535	0	99,535
Oklahoma	0	93,787	0	93,787
Oregon	0	67,597	0	67,597
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	7,267	0	7,267
South Dakota	0	51,116	0	51,116
Tennessee	0	67,009	0	67,009
Texas	0	1,832,245	0	1,832,245
Utah	0	32,888	0	32,888
Vermont	0	0	0	0
Virginia	0	27,892	0	27,892
Washington	0	167,735	0	167,735
West Virginia	0	110,539	0	110,539
Wisconsin	0	2,097	0	2,097
Wyoming	0	945	0	945
Other	0	0	0	0
Total	0	8,106,994	0	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, 2017							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	555,000	0	0	0
0	0	0	0	90,283	0	0	0
0	0	0	0	10,000	0	0	0
13,000	12,848	0	0	3,083,986	0	0	0
0	0	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, 2018				
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, 2017							
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
0	0	0	0	0	0	0	0
4,734,481	0	0	0	0	0	0	0
1,898,919	0	1,500,000	0	0	0	0	0
10,249,808	0	1,034,674	0	0	0	0	0
13,414,920	0	0	0	0	0	0	0
13,414,920	0	0	0	0	0	0	0
299,790	0	600,210	0	0	0	0	0
0	0	1,723,861	0	0	0	0	0
15,200	0	14,200	0	0	0	0	0
35,000	0	30,000	0	0	0	0	0
3,455,258	1,633,000	2,943,368	1,391,000	0	0	0	0
6,280,667	2,588,741	53,716	22,192	0	0	0	0
8,382	0	46,618	0	0	0	0	0
12,164,294	4,473,211	9,814,075	1,493,192	81,022	100,117	0	0

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Estimated Net Costs as of <b>September 30, 2018</b>				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	983	0	0	983
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	38	0	0	38
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	368	0	0	368
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	3,178	0	29,058	32,236
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	961	0	0	961
Oklahoma	6,584	0	0	6,584
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	1,678	211	0	1,888
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
<b>Total</b>	<b>13,790</b>	<b>211</b>	<b>0</b>	<b>43,058</b>

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

Assessments Called (Billed) or Refunded as of <b>December 31, 2017</b>							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
30,000	0	0	0	0	0	0	0
27,000	0	0	0	0	0	0	0
57,000	0	0	0	0	0	0	0

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Estimated Net Costs as of September 30, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	22,358	22,358
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	83,651	83,651
Georgia	0	0	39,617	39,617
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	7,570	7,570
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	14,817	14,817
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	3,138	3,138
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	26,148	26,148
North Dakota	0	0	(0)	(0)
Ohio	0	0	199	199
Oklahoma	0	0	(0)	(0)
Oregon	0	0	0	0
Pennsylvania	0	0	7,128	7,128
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	38,428	38,428
South Dakota	0	0	(0)	(0)
Tennessee	0	0	0	0
Texas	0	0	38,071	38,071
Utah	0	0	9,233	9,233
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	290,359	290,359

Summary:	
GA Covered Obligations	6,483,172
Add:	
GA claims incurred directly	6,483,172
GA expenses incurred directly	1,095,584
NOLHGA expenses	1,293,819
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	6,483,172
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	8,582,216
Adjusted GA Costs	290,359
Per State breakdown	290,359

Assessments Called (Billed) or Refunded as of December 31, 2017							
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	250,000	0	0	0
0	0	0	0	250,000	0	0	0

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Estimated Net Costs as of September 30, 2018					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	2,668,451	0	(6,016)	0	2,662,434
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	(75,046)	0	1,292	0	(73,754)
California	(93,631)	0	(49)	0	(93,680)
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	867	0	(0)	0	866
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	3,110	0	32	0	3,142
Kentucky	0	0	0	0	0
Louisiana	113,878	0	112	0	113,989
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	18,611	0	1,293	0	19,904
Missouri	(47,507)	0	(6,009)	0	(53,516)
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	4,846	0	(0)	0	4,846
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	235,496	0	(368)	0	235,128
Texas	69,360	0	(57)	0	69,303
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	82,846	0	(122)	0	82,724
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	2,981,281	0	(9,895)	0	2,971,386

Summary:	
GA Covered Obligations	11,187,112
Add:	
GA claims incurred directly	1,569,056
GA expenses incurred directly	0
NOLHGA expenses	4,505,833
Remaining Inforce estimate	9,618,056
Less:	
Estate/other distributions	0
Other adjustments	11,187,112
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	12,721,559
Adjusted GA Costs	2,971,386
Per State breakdown	2,971,386

Assessments Called (Billed) or Refunded as of December 31, 2017							
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
100,000	0	0	0	0	0	0	0
224,994	0	0	0	0	0	0	0
324,994	0	0	0	0	0	0	0

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Estimated Net Costs as of September 30, 2018				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	21,609	21,609
Arizona	0	0	3,079	3,079
Arkansas	0	0	30,914	30,914
California	0	0	190,330	190,330
Colorado	0	0	341,313	341,313
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	707	707
Idaho	0	0	340,500	340,500
Illinois	0	0	19,821	19,821
Indiana	0	0	2,478	2,478
Iowa	0	0	667,874	667,874
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	58,199	58,199
Missouri	0	0	214,112	214,112
Montana	0	0	195,024	195,024
Nebraska	0	0	238,055	238,055
Nevada	0	0	82,529	82,529
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	1,819	1,819
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	13,192	13,192
Ohio	0	0	5,682	5,682
Oklahoma	0	0	21,411	21,411
Oregon	0	0	406,372	406,372
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	9,253	9,253
Tennessee	0	0	0	0
Texas	0	0	301,421	301,421
Utah	0	0	44	44
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	7,325,072	7,325,072
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	28,656	28,656
Other	0	0	0	0
Total	0	0	10,519,466	10,519,466

Summary:	
GA Covered Obligations	11,764,660
Add:	
GA claims incurred directly	6,431,484
GA expenses incurred directly	935,654
NOLHGA expenses	1,222,476
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.)	3,522,085
Adjusted GA Costs	10,519,466
Per State breakdown	10,519,466

Assessments Called (Billed) or Refunded as of December 31, 2017							
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

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

Estimated Net Costs as of <b>September 30, 2018</b>					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	910	0	910
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	24	0	24
California	0	0	151	0	151
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	4,142	0	4,142
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	1,176	0	1,176
Oregon	0	0	0	0	0
Pennsylvania	0	0	2,819	0	2,819
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	1,027	0	1,027
South Dakota	0	0	0	0	0
Tennessee	0	0	334	0	334
Texas	0	0	29,306	0	29,306
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	39,888	0	39,888

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	292,102
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	39,888
Per State breakdown	39,888

Assessments Called (Billed) or Refunded as of <b>December 31, 2017</b>							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	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 – 2017**

This section contains the Total Assessable Premiums for the periods 1988 through 2017 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 - 2017 Data**

State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Alabama	AL	1988	970,835,828	443,818,753	755,579,803	-	2,170,234,384	0	
Alabama	AL	1989	961,872,838	408,511,068	812,933,944	-	2,183,317,850	0	
Alabama	AL	1990	989,979,831	452,536,894	834,467,504	-	2,276,984,229	0	
Alabama	AL	1991	1,051,877,423	402,815,551	839,729,815	-	2,294,422,789	0	
Alabama	AL	1992	1,106,095,824	428,907,893	829,216,722	-	2,364,220,439	0	
Alabama	AL	1993	1,161,309,120	381,576,205	841,132,013	-	2,384,017,338	0	
Alabama	AL	1994	1,263,827,052	531,556,069	845,718,962	-	2,641,102,083	0	
Alabama	AL	1995	1,296,860,047	548,569,570	848,012,082	-	2,693,441,699	0	
Alabama	AL	1996	1,277,829,767	494,741,984	828,155,819	-	2,600,727,570	0	
Alabama	AL	1997	1,527,568,976	584,143,645	809,928,972	-	2,921,641,593	0	
Alabama	AL	1998	1,765,228,816	656,412,928	801,838,709	-	3,223,480,453	0	
Alabama	AL	1999	1,522,162,487	970,984,676	832,518,202	-	3,325,665,365	0	
Alabama	AL	2000	1,495,584,985	1,100,140,248	839,904,048	-	3,435,629,281	0	
Alabama	AL	2001	1,437,218,805	1,353,545,718	851,034,121	-	3,641,798,644	0	
Alabama	AL	2002	1,476,872,679	1,688,525,889	869,103,587	-	4,034,502,155	0	
Alabama	AL	2003	1,599,611,950	1,597,500,288	950,050,960	-	4,147,163,198	0	
Alabama	AL	2004	1,580,545,670	1,409,043,866	1,002,804,803	-	3,992,394,339	0	
Alabama	AL	2005	1,611,639,721	1,323,709,890	1,052,387,230	-	3,987,736,841	0	
Alabama	AL	2006	1,705,149,763	1,528,232,544	1,239,555,578	-	4,472,937,885	0	
Alabama	AL	2007	1,716,976,644	1,490,878,108	1,386,765,456	-	4,594,620,208	0	
Alabama	AL	2008	1,721,718,796	2,068,735,254	1,392,087,604	-	5,182,541,654	0	
Alabama	AL	2009	1,801,381,577	2,071,513,165	1,416,706,082	-	5,289,600,824	0	
Alabama	AL	2010	1,820,141,971	1,704,196,131	1,454,644,461	-	4,978,982,563	0	
Alabama	AL	2011	1,947,668,716	1,673,224,938	1,462,025,446	-	5,082,919,100	0	
Alabama	AL	2012	2,024,787,258	1,711,584,871	1,447,719,607	-	5,184,091,736	0	
Alabama	AL	2013	2,048,341,878	1,698,846,231	1,359,398,387	-	5,106,586,496	0	
Alabama	AL	2014	2,271,980,928	1,781,087,625	1,421,537,578	-	5,474,606,131	0	
Alabama	AL	2015	2,092,459,147	2,209,753,048	1,436,399,669	-	5,738,611,864	0	
Alabama	AL	2016	2,262,705,895	2,350,627,626	1,487,172,706	-	6,100,506,227	0	
Alabama	AL	2017	2,212,137,078	2,274,028,522	1,574,392,249	-	6,060,557,849	0	

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 - 2017 Data**

State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Alaska	AK	1988	108,194,556	146,027,211	165,500,532	70,708,094	<b>490,430,393</b>	0	
Alaska	AK	1989	98,720,606	80,620,637	199,478,149	133,807,535	<b>512,626,927</b>	0	
Alaska	AK	1990	105,521,489	82,639,779	211,313,179	58,817,866	<b>458,292,313</b>	0	
Alaska	AK	1991	117,021,644	74,559,241	242,267,271	71,511,693	<b>505,359,849</b>	0	
Alaska	AK	1992	118,894,951	63,469,977	195,289,258	65,045,346	<b>442,699,532</b>	0	
Alaska	AK	1993	124,823,759	54,607,616	242,415,660	72,723,507	<b>494,570,542</b>	0	
Alaska	AK	1994	132,580,495	69,155,054	259,965,547	56,724,285	<b>518,425,381</b>	0	
Alaska	AK	1995	136,692,524	71,601,082	265,469,085	49,273,564	<b>523,036,255</b>	0	
Alaska	AK	1996	124,780,376	45,704,264	270,885,227	40,384,762	<b>481,754,629</b>	0	
Alaska	AK	1997	125,738,063	66,860,564	191,985,698	61,100,032	<b>445,684,357</b>	0	
Alaska	AK	1998	123,945,958	59,588,328	132,772,524	42,355,593	<b>358,662,403</b>	0	
Alaska	AK	1999	131,820,177	83,350,395	140,227,309	42,102,959	<b>397,500,840</b>	0	
Alaska	AK	2000	141,314,368	122,751,017	158,093,390	7,989,596	<b>430,148,371</b>	14,908,166	UA 403b (A,L5.2+6.3)
Alaska	AK	2001	173,597,642	116,820,390	150,122,514	41,824,400	<b>482,364,946</b>	5,569,661	UA 403b (A,L5.2+6.3)
Alaska	AK	2002	193,663,196	171,296,638	168,182,313	15,547,458	<b>548,689,605</b>	4,906,199	UA 403b (A,L5.2+6.3)
Alaska	AK	2003	139,954,280	153,221,020	170,635,372	16,610,763	<b>480,421,435</b>	3,996,650	UA 403b (A,L5.2+6.3)
Alaska	AK	2004	147,386,672	144,998,873	177,280,241	4,960,972	<b>474,626,758</b>	3,566,905	UA 403b (A,L5.2+6.3)
Alaska	AK	2005	145,601,854	159,009,772	190,560,149	8,843,589	<b>504,015,364</b>	1,852,360	UA 403b (A,L5.2+6.3)
Alaska	AK	2006	174,475,329	184,705,486	221,790,985	9,483,144	<b>590,454,944</b>	1,821,829	UA 403b (A,L5.2+6.3)
Alaska	AK	2007	180,292,423	231,031,591	233,570,214	15,048,615	<b>659,942,843</b>	1,147,809	UA 403b (A,L5.2+6.3)
Alaska	AK	2008	212,486,382	213,904,174	252,373,069	5,099,315	<b>683,862,940</b>	371,582	UA 403b (A,L5.2+6.3)
Alaska	AK	2009	266,442,943	228,527,036	281,548,760	12,409,371	<b>788,928,110</b>	748,877	UA 403b (A,L5.2+6.3)
Alaska	AK	2010	281,673,668	220,667,006	308,685,000	4,839,573	<b>815,865,247</b>	1,079,945	UA 403b (A,L5.2+6.3)
Alaska	AK	2011	276,572,479	197,547,077	317,137,286	5,858,989	<b>797,115,831</b>	597,037	UA 403b (A,L5.2+6.3)
Alaska	AK	2012	321,895,443	221,068,561	319,589,038	10,197,104	<b>872,750,146</b>	554,767	UA 403b (A,L5.2+6.3)
Alaska	AK	2013	311,938,125	199,744,646	341,407,395	6,001,195	<b>859,091,361</b>	465,874	UA 403b (A,L5.2+6.3)
Alaska	AK	2014	265,256,702	359,672,160	351,237,705	11,868,677	<b>988,035,244</b>	1,313,592	UA 403b (A,L5.2+6.3)
Alaska	AK	2015	300,021,226	251,816,717	415,069,518	8,611,397	<b>975,518,858</b>	665,070	UA 403b (A,L5.2+6.3)
Alaska	AK	2016	320,692,929	270,147,991	419,675,904	21,228,975	<b>1,031,745,799</b>	4,712,329	UA 403b (A,L5.2+6.3)
Alaska	AK	2017	332,884,468	252,055,861	288,950,143	9,567,865	<b>883,458,337</b>	3,969,223	UA 403b (A,L5.2+6.3)



**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)  
1988 - 2017 Data**

State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Arizona	AZ	1988	688,326,688	807,437,615	738,008,373	-	2,233,772,676	0	
Arizona	AZ	1989	618,828,696	902,016,256	741,844,889	-	2,262,689,841	0	
Arizona	AZ	1990	668,078,492	1,036,854,062	759,453,231	-	2,464,385,785	0	
Arizona	AZ	1991	680,516,072	1,033,819,972	818,143,873	-	2,532,479,917	0	
Arizona	AZ	1992	699,190,174	962,225,506	888,167,789	-	2,549,583,469	0	
Arizona	AZ	1993	769,661,289	745,520,009	899,185,814	-	2,414,367,112	0	
Arizona	AZ	1994	835,246,733	1,057,454,156	947,657,514	-	2,840,358,403	0	
Arizona	AZ	1995	904,819,131	1,101,342,449	991,282,948	-	2,997,444,528	0	
Arizona	AZ	1996	914,872,582	1,013,791,854	1,016,208,279	-	2,944,872,715	0	
Arizona	AZ	1997	958,535,220	988,369,329	1,021,320,576	-	2,968,225,125	0	
Arizona	AZ	1998	1,066,565,381	1,008,731,917	1,116,492,090	-	3,191,789,388	0	
Arizona	AZ	1999	1,009,492,961	1,359,033,618	1,211,810,659	-	3,580,337,238	0	
Arizona	AZ	2000	1,087,230,956	1,428,669,305	1,313,172,243	-	3,829,072,504	0	
Arizona	AZ	2001	1,110,962,972	2,003,768,866	1,467,882,791	-	4,582,614,629	0	
Arizona	AZ	2002	1,186,595,842	3,012,431,693	1,756,613,240	-	5,955,640,775	0	
Arizona	AZ	2003	1,269,051,596	2,556,235,601	2,121,912,584	-	5,947,199,781	0	
Arizona	AZ	2004	1,391,009,540	2,372,069,445	2,449,137,809	-	6,212,216,794	0	
Arizona	AZ	2005	1,479,077,664	2,451,301,787	2,565,072,815	-	6,495,452,266	0	
Arizona	AZ	2006	1,780,931,161	2,684,510,258	3,172,639,072	-	7,638,080,491	0	
Arizona	AZ	2007	1,667,766,491	2,507,933,408	3,465,227,671	-	7,640,927,570	0	
Arizona	AZ	2008	1,711,134,036	3,435,799,732	3,520,262,661	-	8,667,196,429	0	
Arizona	AZ	2009	1,825,183,771	3,418,937,829	3,407,597,263	-	8,651,718,863	0	
Arizona	AZ	2010	1,869,327,765	2,866,849,158	3,334,402,749	-	8,070,579,672	0	
Arizona	AZ	2011	1,955,128,177	2,852,336,498	3,587,172,205	-	8,394,636,880	1	
Arizona	AZ	2012	2,002,085,483	3,224,670,239	3,599,827,562	-	8,826,583,284	0	
Arizona	AZ	2013	2,026,680,681	2,797,739,910	3,409,561,642	-	8,233,982,233	0	
Arizona	AZ	2014	2,082,230,449	4,026,872,310	3,512,465,208	-	9,621,567,967	0	
Arizona	AZ	2015	2,236,094,755	3,489,588,404	3,689,202,652	-	9,414,885,811	0	
Arizona	AZ	2016	2,258,739,981	3,929,696,444	3,824,950,787	-	10,013,387,212	0	
Arizona	AZ	2017	2,345,504,809	4,029,315,269	3,582,410,105	-	9,957,230,183	0	

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 - 2017 Data**

State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Arkansas	AR	1988	403,585,594	188,657,941	660,755,540	89,549,455	<b>1,342,548,530</b>	0	
Arkansas	AR	1989	389,097,958	199,354,598	716,957,257	88,768,750	<b>1,394,178,563</b>	0	
Arkansas	AR	1990	401,230,229	224,050,808	791,102,524	83,347,994	<b>1,499,731,555</b>	0	
Arkansas	AR	1991	477,470,898	200,132,968	820,348,714	116,564,832	<b>1,614,517,412</b>	0	
Arkansas	AR	1992	519,815,865	256,497,945	870,503,940	97,100,599	<b>1,743,918,349</b>	0	
Arkansas	AR	1993	538,560,400	202,989,051	934,145,868	101,590,201	<b>1,777,285,520</b>	0	
Arkansas	AR	1994	684,050,813	270,384,983	938,798,293	97,199,515	<b>1,990,433,604</b>	0	
Arkansas	AR	1995	707,862,793	264,823,669	997,473,403	100,491,974	<b>2,070,651,839</b>	0	
Arkansas	AR	1996	656,253,210	260,552,792	1,015,805,406	101,852,660	<b>2,034,464,068</b>	0	
Arkansas	AR	1997	620,263,360	314,827,473	986,732,375	121,341,074	<b>2,043,164,282</b>	0	
Arkansas	AR	1998	596,902,987	391,333,115	991,468,701	15,368,342	<b>1,995,073,145</b>	11,381,553	UA 403b (A,L5.2+6.3)
Arkansas	AR	1999	595,238,824	564,853,228	1,080,611,824	5,046,298	<b>2,245,750,174</b>	10,139,684	UA 403b (A,L5.2+6.3)
Arkansas	AR	2000	605,102,651	450,103,841	1,155,058,552	13,020,484	<b>2,223,285,528</b>	11,349,582	UA 403b (A,L5.2+6.3)
Arkansas	AR	2001	659,858,807	649,078,023	1,304,080,389	16,444,055	<b>2,629,461,274</b>	9,343,242	UA 403b (A,L5.2+6.3)
Arkansas	AR	2002	702,625,994	946,958,659	1,393,730,603	21,180,324	<b>3,064,495,580</b>	6,304,586	UA 403b (A,L5.2+6.3)
Arkansas	AR	2003	720,689,870	890,625,150	1,453,398,803	19,635,793	<b>3,084,349,616</b>	9,111,449	UA 403b (A,L5.2+6.3)
Arkansas	AR	2004	749,357,414	727,020,106	1,520,277,078	16,411,295	<b>3,013,065,893</b>	25,192,022	UA 403b (A,L5.2+6.3)
Arkansas	AR	2005	744,613,906	806,403,405	1,609,434,977	22,475,838	<b>3,182,928,126</b>	17,230,094	UA 403b (A,L5.2+6.3)
Arkansas	AR	2006	780,217,180	865,121,851	1,799,991,112	16,724,420	<b>3,462,054,563</b>	12,280,436	UA 403b (A,L5.2+6.3)
Arkansas	AR	2007	815,302,125	943,373,344	2,039,235,950	25,474,886	<b>3,823,386,305</b>	10,357,768	UA 403b (A,L5.2+6.3)
Arkansas	AR	2008	825,230,520	1,202,242,267	2,147,823,072	16,744,074	<b>4,192,039,933</b>	21,787,122	UA 403b (A,L5.2+6.3)
Arkansas	AR	2009	885,310,566	1,153,293,201	2,232,342,344	29,223,951	<b>4,300,170,062</b>	21,550,471	UA 403b (A,L5.2+6.3)
Arkansas	AR	2010	897,304,304	924,235,255	2,314,383,786	16,989,914	<b>4,152,913,259</b>	37,873,210	UA 403b (A,L5.2+6.3)
Arkansas	AR	2011	912,378,715	1,028,003,188	2,365,102,358	25,301,859	<b>4,330,786,120</b>	49,107,552	UA 403b (A,L5.2+6.3)
Arkansas	AR	2012	1,009,296,267	1,084,481,312	2,393,160,347	23,387,728	<b>4,510,325,654</b>	35,215,131	UA 403b (A,L5.2+6.3)
Arkansas	AR	2013	1,034,811,779	980,225,329	1,946,751,826	55,737,640	<b>4,017,526,574</b>	29,692,575	UA 403b (A,L5.2+6.3)
Arkansas	AR	2014	1,019,641,413	1,127,031,741	2,645,994,550	15,016,515	<b>4,807,684,219</b>	85,920,395	UA 403b (A,L5.2+6.3)
Arkansas	AR	2015	1,070,587,640	1,168,587,604	2,953,937,396	14,850,972	<b>5,207,963,612</b>	68,885,894	UA 403b (A,L5.2+6.3)
Arkansas	AR	2016	1,137,379,677	1,206,785,873	3,289,288,864	22,343,329	<b>5,655,797,743</b>	43,000,777	UA 403b (A,L5.2+6.3)
Arkansas	AR	2017	1,080,643,343	1,180,563,610	3,531,212,599	17,218,454	<b>5,809,638,006</b>	51,758,920	UA 403b (A,L5.2+6.3)

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)  
1988 - 2017 Data**

State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
California	CA	1988	5,869,859,995	5,645,144,027	6,136,765,670	-	17,651,769,692	0	
California	CA	1989	5,571,024,545	6,375,337,792	6,799,488,909	-	18,745,851,246	0	
California	CA	1990	6,060,907,103	7,306,550,305	6,895,250,045	-	20,262,707,453	0	
California	CA	1991	6,457,630,456	6,896,588,577	6,959,707,145	-	20,313,926,178	0	
California	CA	1992	6,725,017,888	6,447,826,508	6,809,883,831	-	19,982,728,227	0	
California	CA	1993	6,899,295,248	6,183,736,809	6,660,249,179	-	19,743,281,236	0	
California	CA	1994	7,376,932,083	9,485,826,336	6,316,933,092	-	23,179,691,511	0	
California	CA	1995	7,579,574,085	8,704,477,714	6,233,903,746	-	22,517,955,545	0	
California	CA	1996	7,616,946,775	7,718,980,446	6,374,956,738	-	21,710,883,959	0	
California	CA	1997	7,800,798,993	7,481,076,398	6,528,123,426	-	21,809,998,817	0	
California	CA	1998	7,766,804,281	7,004,696,085	6,543,001,806	-	21,314,502,172	0	
California	CA	1999	7,885,292,351	9,793,355,153	6,990,754,845	-	24,669,402,349	0	
California	CA	2000	8,863,491,410	10,223,112,717	7,479,315,118	-	26,565,919,245	0	
California	CA	2001	8,612,598,599	14,092,356,822	8,100,626,986	-	30,805,582,407	0	
California	CA	2002	9,057,974,748	18,455,328,942	8,589,681,968	-	36,102,985,658	0	
California	CA	2003	9,556,919,352	15,880,841,833	9,223,789,031	-	34,661,550,216	0	
California	CA	2004	10,265,295,621	14,543,251,286	10,073,894,659	-	34,882,441,566	0	
California	CA	2005	10,517,958,453	13,186,564,470	11,094,211,901	-	34,798,734,824	0	
California	CA	2006	11,359,413,366	16,932,938,392	13,146,775,669	-	41,439,127,427	0	
California	CA	2007	11,808,943,698	14,644,539,021	14,751,063,188	-	41,204,545,907	0	
California	CA	2008	12,228,474,409	18,955,401,486	16,184,598,925	-	47,368,474,820	0	
California	CA	2009	12,567,430,402	18,152,537,452	17,576,967,802	-	48,296,935,656	0	
California	CA	2010	13,286,970,914	14,301,467,557	17,482,654,368	-	45,071,092,839	0	
California	CA	2011	13,550,580,847	13,874,371,219	19,045,939,301	-	46,470,891,367	0	
California	CA	2012	14,090,324,708	13,454,101,251	18,147,485,702	-	45,691,911,661	0	
California	CA	2013	14,166,836,636	13,273,178,082	18,630,261,988	-	46,070,276,706	0	
California	CA	2014	14,698,461,843	14,598,030,629	17,255,933,738	-	46,552,426,210	0	
California	CA	2015	15,364,452,006	16,850,529,093	16,771,195,626	-	48,986,176,725	0	
California	CA	2016	15,936,331,841	19,280,691,231	14,968,585,780	-	50,185,608,852	0	
California	CA	2017	16,990,289,462	17,377,000,108	15,029,057,063	-	49,396,346,633	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.

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)  
1988 - 2017 Data**

State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Colorado	CO	1988	828,881,751	904,720,795	722,246,214	-	2,455,848,760	0	
Colorado	CO	1989	755,347,127	830,367,259	778,209,288	-	2,363,923,674	0	
Colorado	CO	1990	780,245,914	904,046,068	829,193,863	-	2,513,485,845	0	
Colorado	CO	1991	853,159,701	972,231,813	890,312,886	-	2,715,704,400	0	
Colorado	CO	1992	865,720,501	838,610,368	934,379,767	-	2,638,710,636	0	
Colorado	CO	1993	963,784,454	687,758,554	1,011,110,506	-	2,662,653,514	0	
Colorado	CO	1994	1,030,999,407	895,579,411	1,063,105,936	-	2,989,684,754	0	
Colorado	CO	1995	1,105,172,733	988,485,271	1,157,687,855	-	3,251,345,859	0	
Colorado	CO	1996	1,140,336,981	788,299,041	1,223,491,697	-	3,152,127,719	0	
Colorado	CO	1997	1,161,040,457	901,641,637	1,249,027,863	-	3,311,709,957	0	
Colorado	CO	1998	1,187,254,176	1,117,339,967	1,284,019,308	-	3,588,613,451	0	
Colorado	CO	1999	1,195,136,849	1,457,970,263	1,538,677,636	-	4,191,784,748	0	
Colorado	CO	2000	1,532,738,790	1,252,265,769	1,661,069,947	-	4,446,074,506	0	
Colorado	CO	2001	1,239,300,879	1,652,794,944	1,840,536,638	-	4,732,632,461	0	
Colorado	CO	2002	1,304,495,820	2,245,509,671	1,853,776,788	-	5,403,782,279	0	
Colorado	CO	2003	1,404,979,031	2,057,490,553	2,102,697,784	-	5,565,167,368	0	
Colorado	CO	2004	1,461,151,703	1,939,972,242	2,298,669,662	-	5,699,793,607	0	
Colorado	CO	2005	1,489,479,668	2,026,059,726	2,432,877,293	-	5,948,416,687	0	
Colorado	CO	2006	1,587,281,819	2,158,883,056	2,683,256,306	-	6,429,421,181	0	
Colorado	CO	2007	1,640,732,290	1,977,782,927	3,559,739,931	-	7,178,255,148	0	
Colorado	CO	2008	1,689,623,832	2,747,988,136	3,889,919,140	-	8,327,531,108	0	
Colorado	CO	2009	1,832,884,396	2,931,587,212	4,356,781,877	-	9,121,253,485	0	
Colorado	CO	2010	1,933,741,077	2,945,911,265	4,083,295,457	-	8,962,947,799	0	
Colorado	CO	2011	1,975,897,054	3,167,131,653	4,094,188,764	-	9,237,217,471	0	
Colorado	CO	2012	2,115,900,124	3,208,701,197	4,016,525,119	-	9,341,126,440	0	
Colorado	CO	2013	2,201,558,974	3,244,900,516	3,976,660,185	-	9,423,119,675	0	
Colorado	CO	2014	2,308,019,920	3,247,756,505	4,066,649,127	-	9,622,425,552	0	
Colorado	CO	2015	2,533,536,918	3,802,619,233	4,122,225,914	-	10,458,382,065	0	
Colorado	CO	2016	2,439,209,106	4,353,976,431	4,131,900,298	-	10,925,085,835	0	HMO amount
Colorado	CO	2017	2,541,613,434	4,653,534,288	4,003,933,926	-	11,199,081,648	0	HMO premium excluded 3,314,683,487

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)  
1988 - 2017 Data**

State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Connecticut	CT	1988	1,088,101,087	814,138,809	2,007,923,266	1,056,248,596	<b>4,966,411,758</b>	0	
Connecticut	CT	1989	1,150,185,716	924,054,498	2,357,785,708	917,855,756	<b>5,349,881,678</b>	0	
Connecticut	CT	1990	1,224,476,571	1,396,613,823	2,605,274,310	904,765,983	<b>6,131,130,687</b>	0	
Connecticut	CT	1991	1,259,496,517	868,623,997	2,080,101,981	798,555,349	<b>5,006,777,844</b>	0	
Connecticut	CT	1992	1,263,353,236	1,013,246,298	1,900,074,462	620,598,543	<b>4,797,272,539</b>	0	
Connecticut	CT	1993	1,379,972,689	802,506,092	1,763,174,845	537,714,964	<b>4,483,368,590</b>	0	
Connecticut	CT	1994	1,601,094,600	1,467,073,952	1,752,533,368	1,773,874,230	<b>6,594,576,150</b>	0	
Connecticut	CT	1995	1,584,649,056	1,600,898,074	2,067,627,222	671,136,066	<b>5,924,310,418</b>	0	
Connecticut	CT	1996	1,638,095,187	1,215,287,036	1,635,755,629	520,507,398	<b>5,009,645,250</b>	0	
Connecticut	CT	1997	1,550,476,848	1,517,374,403	1,343,566,612	473,221,338	<b>4,884,639,201</b>	0	
Connecticut	CT	1998	1,718,180,622	1,306,572,294	1,663,892,131	(24,492,761)	<b>4,664,152,286</b>	0	
Connecticut	CT	1999	1,598,661,952	1,852,264,435	1,816,115,978	691,544,953	<b>5,958,587,318</b>	0	
Connecticut	CT	2000	1,694,456,096	2,293,919,836	1,960,756,971	568,895,089	<b>6,518,027,992</b>	0	
Connecticut	CT	2001	1,648,001,680	3,469,628,636	2,062,471,090	473,081,692	<b>7,653,183,098</b>	24,602,649	UA 403b (A,L5.2+6.3)
Connecticut	CT	2002	1,659,039,792	4,956,566,466	2,245,740,057	166,919,546	<b>9,028,265,861</b>	17,400,336	UA 403b (A,L5.2+6.3)
Connecticut	CT	2003	1,714,184,436	5,352,613,731	2,408,845,740	280,445,747	<b>9,756,089,654</b>	82,137,504	UA 403b (A,L5.2+6.3)
Connecticut	CT	2004	1,816,689,372	5,334,295,148	2,812,657,380	352,670,408	<b>10,316,312,308</b>	727,248,019	UA 403b (A,L5.2+6.3)
Connecticut	CT	2005	1,943,840,851	5,044,679,490	4,498,625,923	3,447,456,795	<b>14,934,603,059</b>	69,019,354	UA 403b (A,L5.2+6.3)
Connecticut	CT	2006	1,977,069,693	4,795,359,905	4,833,278,044	318,648,337	<b>11,924,355,979</b>	151,223,088	UA 403b (A,L5.2+6.3)
Connecticut	CT	2007	2,091,275,430	5,166,646,752	5,271,538,201	714,599,286	<b>13,244,059,669</b>	107,224,180	UA 403b (A,L5.2+6.3)
Connecticut	CT	2008	2,055,376,551	6,380,098,907	4,962,655,584	389,986,992	<b>13,788,118,034</b>	127,841,650	UA 403b (A,L5.2+6.3)
Connecticut	CT	2009	2,196,997,367	6,506,224,856	5,122,671,333	1,055,986,375	<b>14,881,879,931</b>	56,924,327	UA 403b (A,L5.2+6.3)
Connecticut	CT	2010	2,232,436,597	3,713,263,362	4,833,585,658	984,136,721	<b>11,763,422,338</b>	126,590,023	UA 403b (A,L5.2+6.3)
Connecticut	CT	2011	2,238,766,302	3,909,895,934	4,647,019,231	422,628,547	<b>11,218,310,014</b>	51,884,837	UA 403b (A,L5.2+6.3)
Connecticut	CT	2012	2,359,217,702	4,325,414,390	4,792,751,932	369,442,094	<b>11,846,826,118</b>	56,132,570	UA 403b (A,L5.2+6.3)
Connecticut	CT	2013	2,329,010,076	4,430,099,076	5,017,778,380	521,565,272	<b>12,298,452,804</b>	143,945,559	UA 403b (A,L5.2+6.3)
Connecticut	CT	2014	2,301,758,473	4,751,610,122	5,418,515,123	347,888,164	<b>12,819,771,882</b>	214,929,241	UA 403b (A,L5.2+6.3)
Connecticut	CT	2015	2,352,238,955	5,201,462,614	5,064,573,825	305,672,153	<b>12,923,947,547</b>	692,020,094	UA 403b (A,L5.2+6.3)
Connecticut	CT	2016	2,388,756,152	5,394,168,564	4,878,321,364	270,802,007	<b>12,932,048,087</b>	108,445,462	UA 403b (A,L5.2+6.3)
Connecticut	CT	2017	2,428,320,472	5,186,206,138	5,119,347,546	580,988,310	<b>13,314,862,466</b>	80,237,838	UA 403b (A,L5.2+6.3)

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Delaware	DE	1988	268,677,160	200,351,054	123,852,673	-	592,880,887	0	
Delaware	DE	1989	294,024,103	277,245,305	147,063,120	-	718,332,528	0	
Delaware	DE	1990	279,345,372	428,678,579	159,149,269	-	867,173,220	0	
Delaware	DE	1991	251,924,669	152,105,063	167,312,321	95,930,921	667,272,974	0	
Delaware	DE	1992	300,680,060	166,194,571	179,825,527	119,591,410	766,291,568	0	
Delaware	DE	1993	319,455,282	168,982,760	198,654,435	78,806,194	765,898,671	0	
Delaware	DE	1994	428,382,476	523,220,061	205,453,787	213,997,835	1,371,054,159	0	
Delaware	DE	1995	661,567,700	708,830,689	212,484,286	82,769,667	1,665,652,342	0	
Delaware	DE	1996	549,255,118	655,937,573	224,620,626	41,489,322	1,471,302,639	0	
Delaware	DE	1997	537,212,842	630,683,634	224,519,103	110,664,993	1,503,080,572	0	
Delaware	DE	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	DE	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	DE	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	DE	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	DE	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	DE	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	DE	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	DE	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	DE	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	DE	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	DE	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	DE	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	DE	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	DE	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	DE	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)
Delaware	DE	2013	965,551,664	2,164,682,905	509,198,021	44,607,864	3,684,040,454	1,407,219	UA 403b (A,L5.2+6.3)
Delaware	DE	2014	925,035,815	2,670,489,704	551,761,086	9,214,813	4,156,501,418	75,394,855	UA 403b (A,L5.2+6.3)
Delaware	DE	2015	932,058,669	2,374,396,553	533,630,370	13,522,993	3,853,608,585	12,709,071	UA 403b (A,L5.2+6.3)
Delaware	DE	2016	954,796,281	2,668,716,176	582,228,613	18,664,148	4,224,405,218	68,361,015	UA 403b (A,L5.2+6.3)
Delaware	DE	2017	967,482,511	3,665,055,210	704,658,255	52,947,617	5,390,143,593	818,567	UA 403b (A,L5.2+6.3)

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Dist. Of Columbia	DC	1988	-	-	-	-	0	0	
Dist. Of Columbia	DC	1989	-	-	-	-	0	0	
Dist. Of Columbia	DC	1990	-	-	-	-	0	0	
Dist. Of Columbia	DC	1991	217,338,412	180,130,467	510,479,203	-	907,948,082	0	
Dist. Of Columbia	DC	1992	210,556,219	229,032,964	532,295,059	-	971,884,242	0	
Dist. Of Columbia	DC	1993	207,127,514	164,168,075	555,080,312	-	926,375,901	0	
Dist. Of Columbia	DC	1994	236,776,873	174,802,375	589,711,121	-	1,001,290,369	0	
Dist. Of Columbia	DC	1995	234,349,983	198,810,580	627,674,026	-	1,060,834,589	0	
Dist. Of Columbia	DC	1996	416,473,837	153,864,229	616,338,520	-	1,186,676,586	0	
Dist. Of Columbia	DC	1997	263,347,768	380,001,823	578,124,488	-	1,221,474,079	0	
Dist. Of Columbia	DC	1998	292,761,053	180,723,360	691,258,384	-	1,164,742,797	0	
Dist. Of Columbia	DC	1999	249,107,368	372,749,297	739,288,811	-	1,361,145,476	0	
Dist. Of Columbia	DC	2000	266,914,407	190,477,399	810,659,448	-	1,268,051,254	0	
Dist. Of Columbia	DC	2001	258,847,716	249,653,429	750,560,040	-	1,259,061,185	0	
Dist. Of Columbia	DC	2002	276,884,688	485,283,204	877,958,136	-	1,640,126,028	0	
Dist. Of Columbia	DC	2003	311,849,706	490,061,992	901,468,918	-	1,703,380,616	0	
Dist. Of Columbia	DC	2004	305,373,489	389,560,861	930,139,944	-	1,625,074,294	0	
Dist. Of Columbia	DC	2005	357,640,743	254,186,592	963,803,577	-	1,575,630,912	0	
Dist. Of Columbia	DC	2006	355,321,670	273,683,351	963,082,608	-	1,592,087,629	0	
Dist. Of Columbia	DC	2007	376,219,516	454,474,562	1,166,633,067	-	1,997,327,145	0	
Dist. Of Columbia	DC	2008	367,138,554	463,223,374	1,296,792,711	-	2,127,154,639	0	
Dist. Of Columbia	DC	2009	589,760,311	402,348,019	1,340,338,177	-	2,332,446,507	0	
Dist. Of Columbia	DC	2010	582,050,124	356,639,884	1,356,062,472	-	2,294,752,480	0	
Dist. Of Columbia	DC	2011	555,448,782	322,957,063	1,478,092,696	-	2,356,498,541	0	
Dist. Of Columbia	DC	2012	569,416,328	331,727,663	1,417,656,271	-	2,318,800,262	0	
Dist. Of Columbia	DC	2013	599,092,036	344,442,817	1,546,493,942	-	2,490,028,795	0	
Dist. Of Columbia	DC	2014	608,274,115	489,914,827	1,457,442,456	-	2,555,631,398	0	
Dist. Of Columbia	DC	2015	635,801,187	396,142,039	1,498,032,963	-	2,529,976,189	0	
Dist. Of Columbia	DC	2016	694,218,698	487,935,023	1,433,172,159	-	2,615,325,880	0	
Dist. Of Columbia	DC	2017	694,587,613	470,558,762	1,345,269,878	-	2,510,416,253	0	

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Florida	FL	1988	2,904,264,606	2,766,315,166	4,016,774,828	-	9,687,354,600	0	
Florida	FL	1989	2,622,317,118	3,090,286,175	4,566,724,561	-	10,279,327,854	0	
Florida	FL	1990	2,785,056,749	3,399,675,776	4,910,814,104	-	11,095,546,629	0	
Florida	FL	1991	3,018,214,798	3,260,602,915	4,824,686,085	-	11,103,503,798	0	
Florida	FL	1992	3,162,112,541	3,336,448,589	5,037,561,670	-	11,536,122,800	0	
Florida	FL	1993	3,409,968,139	2,977,923,343	5,262,005,332	-	11,649,896,814	0	
Florida	FL	1994	3,715,944,861	3,650,195,195	5,365,881,056	-	12,732,021,112	0	
Florida	FL	1995	4,287,121,478	3,533,068,915	5,524,451,760	-	13,344,642,153	0	
Florida	FL	1996	4,054,776,472	3,336,938,386	5,511,083,411	-	12,902,798,269	0	
Florida	FL	1997	4,280,528,455	3,709,224,961	5,430,501,418	-	13,420,254,834	0	
Florida	FL	1998	4,277,963,293	3,707,410,535	5,537,143,929	-	13,522,517,757	0	
Florida	FL	1999	4,145,941,046	5,013,620,199	5,741,068,706	-	14,900,629,951	0	
Florida	FL	2000	4,328,405,879	5,902,011,296	6,043,302,610	-	16,273,719,785	0	
Florida	FL	2001	4,556,230,821	8,535,906,409	6,691,943,712	-	19,784,080,942	0	
Florida	FL	2002	4,722,240,139	12,062,139,569	7,128,916,882	-	23,913,296,590	0	
Florida	FL	2003	5,134,646,920	11,338,322,377	7,680,083,229	-	24,153,052,526	0	
Florida	FL	2004	5,619,245,870	8,878,815,674	8,589,728,379	-	23,087,789,923	0	
Florida	FL	2005	5,896,022,804	7,607,281,653	9,941,072,388	-	23,444,376,845	0	
Florida	FL	2006	6,477,413,628	8,236,527,265	10,959,160,794	-	25,673,101,687	0	
Florida	FL	2007	6,737,841,562	9,503,241,605	14,723,125,905	-	30,964,209,072	0	
Florida	FL	2008	6,902,676,520	13,498,259,765	15,399,410,273	-	35,800,346,558	0	
Florida	FL	2009	6,999,870,075	13,125,370,809	15,565,154,033	-	35,690,394,917	0	
Florida	FL	2010	7,258,349,178	11,073,309,892	16,019,974,112	-	34,351,633,182	0	
Florida	FL	2011	7,532,542,724	10,744,644,453	16,012,672,884	-	34,289,860,061	0	
Florida	FL	2012	7,825,022,377	13,111,423,767	14,295,540,155	-	35,231,986,299	0	
Florida	FL	2013	7,908,130,067	11,167,755,761	13,725,596,130	-	32,801,481,958	0	
Florida	FL	2014	8,148,702,937	12,262,895,711	15,280,959,382	-	35,692,558,030	0	
Florida	FL	2015	8,605,260,060	13,676,689,759	16,086,129,162	-	38,368,078,981	0	
Florida	FL	2016	9,063,076,811	14,836,143,334	16,576,886,331	-	40,476,106,476	0	
Florida	FL	2017	9,426,316,098	14,556,727,092	18,105,143,021	-	42,088,186,211	0	



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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Georgia	GA	1988	1,651,853,622	637,077,492	1,539,502,266	590,976,969	4,419,410,349	0	
Georgia	GA	1989	1,746,241,815	628,533,462	1,693,237,863	596,919,974	4,664,933,114	0	
Georgia	GA	1990	2,309,173,087	760,124,196	1,824,468,127	551,210,647	5,444,976,057	0	
Georgia	GA	1991	1,841,069,807	605,465,260	1,912,591,664	689,638,415	5,048,765,146	0	
Georgia	GA	1992	1,970,694,356	803,565,373	2,000,369,427	526,747,407	5,301,376,563	0	
Georgia	GA	1993	2,098,423,104	531,702,558	2,146,166,805	522,014,082	5,298,306,549	0	
Georgia	GA	1994	2,282,019,202	705,403,547	2,282,243,817	487,037,622	5,756,704,188	0	
Georgia	GA	1995	2,567,907,585	716,891,479	2,380,262,718	531,272,701	6,196,334,483	0	
Georgia	GA	1996	2,369,005,513	764,306,413	2,449,589,248	441,261,624	6,024,162,798	0	
Georgia	GA	1997	2,428,324,567	768,673,675	2,434,033,051	447,223,192	6,078,254,485	0	
Georgia	GA	1998	2,622,036,548	747,830,907	2,510,294,567	420,309,326	6,300,471,348	0	
Georgia	GA	1999	2,768,837,267	1,144,539,525	2,687,358,073	368,226,950	6,968,961,815	0	
Georgia	GA	2000	2,705,365,144	1,188,060,986	2,792,966,214	441,152,243	7,127,544,587	0	
Georgia	GA	2001	2,809,156,234	1,740,072,374	2,884,712,920	408,108,249	7,842,049,777	0	
Georgia	GA	2002	2,920,365,305	2,492,103,815	2,847,086,261	529,180,604	8,788,735,985	0	
Georgia	GA	2003	3,000,073,998	2,506,300,505	2,844,873,479	669,389,456	9,020,637,438	0	
Georgia	GA	2004	3,125,411,036	1,976,527,927	2,985,047,415	611,573,059	8,698,559,437	0	
Georgia	GA	2005	3,263,007,134	1,960,725,744	3,209,940,917	644,182,010	9,077,855,805	0	
Georgia	GA	2006	3,505,771,048	2,099,956,017	3,741,417,739	647,129,014	9,994,273,818	0	
Georgia	GA	2007	3,582,468,504	2,129,925,976	4,402,674,249	614,422,918	10,729,491,647	0	
Georgia	GA	2008	3,702,644,975	3,044,225,771	4,891,949,987	809,438,239	12,448,258,972	0	
Georgia	GA	2009	3,820,786,015	2,985,838,083	5,335,452,434	624,736,998	12,766,813,530	0	
Georgia	GA	2010	3,995,546,886	2,436,414,758	6,271,861,186	708,006,189	13,411,829,019	0	
Georgia	GA	2011	3,983,128,965	2,572,352,693	6,426,640,876	678,456,498	13,660,579,032	0	
Georgia	GA	2012	4,320,375,438	3,347,688,205	5,308,193,551	619,779,629	13,596,036,823	0	
Georgia	GA	2013	4,338,355,798	2,565,193,385	4,630,988,577	843,683,795	12,378,221,555	0	
Georgia	GA	2014	4,254,780,749	3,198,786,000	4,872,373,920	732,966,381	13,058,907,050	0	
Georgia	GA	2015	4,599,717,888	3,626,597,863	5,000,813,660	721,901,987	13,949,031,398	0	
Georgia	GA	2016	4,700,024,884	4,302,951,403	5,313,730,741	670,809,579	14,987,516,607	0	
Georgia	GA	2017	4,956,195,887	4,256,103,473	5,362,162,348	576,491,438	15,150,953,146	0	

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Hawaii	HI	1988	292,686,064	222,200,416	119,228,811	-	634,115,291	0	
Hawaii	HI	1989	271,467,846	293,377,869	125,767,114	-	690,612,829	0	
Hawaii	HI	1990	307,921,019	385,024,538	130,123,595	-	823,069,152	0	
Hawaii	HI	1991	339,685,365	291,514,770	138,284,159	-	769,484,294	0	
Hawaii	HI	1992	350,257,420	308,282,152	148,633,372	-	807,172,944	0	
Hawaii	HI	1993	352,932,662	256,075,180	153,389,324	-	762,397,166	0	
Hawaii	HI	1994	376,354,138	387,647,554	157,065,300	-	921,066,992	0	
Hawaii	HI	1995	459,545,008	384,824,639	158,199,562	-	1,002,569,209	0	
Hawaii	HI	1996	413,233,413	489,260,313	175,717,710	-	1,078,211,436	0	
Hawaii	HI	1997	446,611,937	357,280,503	175,447,406	-	979,339,846	0	
Hawaii	HI	1998	413,901,881	413,338,303	170,690,538	-	997,930,722	0	
Hawaii	HI	1999	437,280,519	438,396,889	182,601,407	-	1,058,278,815	0	
Hawaii	HI	2000	514,076,764	567,135,516	201,211,269	-	1,282,423,549	0	
Hawaii	HI	2001	393,712,531	624,528,133	208,532,835	-	1,226,773,499	0	
Hawaii	HI	2002	474,929,610	829,282,949	224,955,478	-	1,529,168,037	0	
Hawaii	HI	2003	521,909,669	797,316,118	234,767,150	-	1,553,992,937	0	
Hawaii	HI	2004	469,416,393	704,378,484	250,783,994	-	1,424,578,871	0	
Hawaii	HI	2005	497,219,236	692,529,159	265,357,425	-	1,455,105,820	0	
Hawaii	HI	2006	510,463,157	838,750,531	338,469,824	-	1,687,683,512	0	
Hawaii	HI	2007	505,107,454	842,533,842	402,081,140	-	1,749,722,436	0	
Hawaii	HI	2008	604,155,199	1,098,537,973	454,006,775	-	2,156,699,947	0	
Hawaii	HI	2009	612,444,475	980,409,275	977,121,609	-	2,569,975,359	0	
Hawaii	HI	2010	633,237,335	810,659,609	1,186,022,784	-	2,629,919,728	0	
Hawaii	HI	2011	643,574,500	883,326,217	866,175,548	-	2,393,076,265	0	
Hawaii	HI	2012	673,101,632	873,677,574	1,132,254,241	-	2,679,033,447	0	
Hawaii	HI	2013	764,845,153	867,994,635	356,693,857	-	1,989,533,645	0	
Hawaii	HI	2014	710,122,339	879,583,941	761,524,166	-	2,351,230,446	0	
Hawaii	HI	2015	738,433,143	932,362,585	796,656,759	-	2,467,452,487	0	
Hawaii	HI	2016	758,544,807	1,004,709,940	1,302,400,685	-	3,065,655,432	0	
Hawaii	HI	2017	813,993,595	1,149,395,029	1,386,860,854	-	3,350,249,478	0	

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Idaho	ID	1988	209,218,365	202,403,417	127,835,580	-	539,457,362	0	
Idaho	ID	1989	188,151,307	202,928,400	131,191,153	-	522,270,860	0	
Idaho	ID	1990	231,237,401	209,817,899	132,075,566	-	573,130,866	0	
Idaho	ID	1991	227,915,285	215,609,153	134,230,766	-	577,755,204	0	
Idaho	ID	1992	233,551,360	221,813,747	140,162,314	-	595,527,421	0	
Idaho	ID	1993	249,047,127	185,562,498	161,754,102	-	596,363,727	0	
Idaho	ID	1994	264,160,806	217,683,968	176,895,710	-	658,740,484	0	
Idaho	ID	1995	280,977,226	218,531,343	413,583,394	-	913,091,963	0	
Idaho	ID	1996	285,850,570	209,367,847	701,148,543	-	1,196,366,960	0	
Idaho	ID	1997	288,442,487	214,100,988	692,479,444	-	1,195,022,919	0	
Idaho	ID	1998	292,525,566	234,439,692	723,378,162	-	1,250,343,420	0	
Idaho	ID	1999	286,845,096	278,075,266	808,352,623	-	1,373,272,985	0	
Idaho	ID	2000	305,108,271	317,256,120	979,520,802	-	1,601,885,193	0	
Idaho	ID	2001	314,931,002	369,758,027	1,045,803,684	-	1,730,492,713	0	
Idaho	ID	2002	316,049,014	532,399,255	1,152,783,294	-	2,001,231,563	0	
Idaho	ID	2003	338,447,654	493,198,114	1,275,933,536	-	2,107,579,304	0	
Idaho	ID	2004	346,977,476	477,691,623	1,380,118,307	-	2,204,787,406	0	
Idaho	ID	2005	360,890,133	519,455,789	1,410,076,974	-	2,290,422,896	0	
Idaho	ID	2006	393,545,884	568,866,865	1,582,104,957	-	2,544,517,706	0	
Idaho	ID	2007	408,458,502	458,571,123	1,758,385,374	-	2,625,414,999	0	
Idaho	ID	2008	417,886,894	600,625,736	1,908,888,744	-	2,927,401,374	0	
Idaho	ID	2009	452,639,962	632,743,888	2,109,951,242	-	3,195,335,092	0	
Idaho	ID	2010	471,480,159	562,603,618	1,856,258,256	-	2,890,342,033	0	
Idaho	ID	2011	479,146,732	619,816,840	1,885,326,273	-	2,984,289,845	0	
Idaho	ID	2012	485,889,296	570,440,270	1,804,463,005	-	2,860,792,571	0	
Idaho	ID	2013	506,674,937	590,926,716	1,998,654,032	-	3,096,255,685	0	
Idaho	ID	2014	531,349,729	606,405,385	2,171,330,662	-	3,309,085,776	0	
Idaho	ID	2015	562,722,497	689,375,290	2,221,929,429	-	3,474,027,216	0	
Idaho	ID	2016	568,900,218	716,351,570	2,322,207,830	-	3,607,459,618	0	
Idaho	ID	2017	589,493,733	741,318,983	2,225,219,412	-	3,556,032,128	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.

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Illinois	IL	1988	2,916,560,905	2,858,069,425	4,014,954,929	2,266,160,590	<b>12,055,745,849</b>	0	
Illinois	IL	1989	2,700,553,206	2,674,346,269	4,301,382,157	2,493,039,004	<b>12,169,320,636</b>	0	
Illinois	IL	1990	3,209,665,412	3,309,153,972	4,650,013,014	2,299,751,811	<b>13,468,584,209</b>	0	
Illinois	IL	1991	3,240,873,981	2,568,263,110	4,989,068,321	2,543,478,586	<b>13,341,683,998</b>	0	
Illinois	IL	1992	3,525,611,739	3,080,341,168	5,267,388,215	1,796,618,481	<b>13,669,959,603</b>	0	
Illinois	IL	1993	3,755,748,488	2,536,677,405	5,499,260,017	1,717,591,047	<b>13,509,276,957</b>	0	
Illinois	IL	1994	3,916,038,976	3,318,561,672	5,453,615,449	1,316,602,994	<b>14,004,819,091</b>	0	
Illinois	IL	1995	4,365,262,226	3,452,409,881	5,615,584,047	1,539,192,171	<b>14,972,448,325</b>	0	
Illinois	IL	1996	4,193,919,982	3,047,390,248	8,035,409,502	1,253,094,239	<b>16,529,813,971</b>	0	
Illinois	IL	1997	4,031,393,590	3,440,298,209	8,576,360,365	1,495,483,035	<b>17,543,535,199</b>	0	
Illinois	IL	1998	4,228,395,655	2,962,927,663	9,508,753,259	1,044,210,217	<b>17,744,286,794</b>	0	
Illinois	IL	1999	4,023,964,010	4,996,875,602	10,594,243,637	1,238,480,879	<b>20,853,564,128</b>	0	
Illinois	IL	2000	4,303,930,262	4,719,150,120	12,331,631,713	873,020,430	<b>22,227,732,525</b>	0	
Illinois	IL	2001	4,259,788,621	6,623,766,295	8,446,525,377	1,124,798,276	<b>20,454,878,569</b>	0	
Illinois	IL	2002	4,474,638,586	6,954,435,404	9,157,386,286	1,081,899,396	<b>21,668,359,672</b>	0	
Illinois	IL	2003	4,787,263,262	5,971,977,804	9,991,773,730	1,031,390,728	<b>21,782,405,524</b>	0	
Illinois	IL	2004	4,905,589,261	5,074,168,432	10,062,257,016	964,060,683	<b>21,006,075,392</b>	0	
Illinois	IL	2005	5,005,951,330	4,504,335,031	13,031,388,655	1,117,236,715	<b>23,658,911,731</b>	0	
Illinois	IL	2006	5,155,599,424	5,270,569,478	14,030,574,109	1,136,037,828	<b>25,592,780,839</b>	0	
Illinois	IL	2007	5,254,987,425	4,904,298,341	15,154,486,923	973,891,717	<b>26,287,664,406</b>	0	
Illinois	IL	2008	5,313,073,725	6,343,390,548	15,801,869,753	1,219,036,294	<b>28,677,370,320</b>	0	
Illinois	IL	2009	5,484,099,027	6,296,720,471	16,489,255,645	1,053,662,996	<b>29,323,738,139</b>	0	
Illinois	IL	2010	5,726,519,796	5,652,279,187	13,645,446,481	189,789,382	<b>25,214,034,846</b>	81,202,522	UA 403b (A,L5.2+6.3)
Illinois	IL	2011	5,747,113,843	5,672,457,385	14,094,886,109	243,715,097	<b>25,758,172,434</b>	67,640,516	UA 403b (A,L5.2+6.3)
Illinois	IL	2012	6,042,854,505	5,979,950,953	13,455,976,512	412,561,558	<b>25,891,343,528</b>	77,834,858	UA 403b (A,L5.2+6.3)
Illinois	IL	2013	6,146,345,573	6,488,662,049	13,583,217,538	766,353,206	<b>26,984,578,366</b>	165,833,264	UA 403b (A,L5.2+6.3)
Illinois	IL	2014	6,121,970,505	7,158,809,775	14,914,013,358	240,962,989	<b>28,435,756,627</b>	551,934,016	UA 403b (A,L5.2+6.3)
Illinois	IL	2015	6,300,705,529	7,029,461,236	14,785,978,415	270,633,067	<b>28,386,778,247</b>	469,922,055	UA 403b (A,L5.2+6.3)
Illinois	IL	2016	6,431,812,139	7,737,328,993	14,286,189,148	316,310,318	<b>28,771,640,598</b>	173,789,767	UA 403b (A,L5.2+6.3)
Illinois	IL	2017	6,478,394,243	8,352,842,426	14,798,539,216	286,967,090	<b>29,916,742,975</b>	127,439,778	UA 403b (A,L5.2+6.3)

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 - 2017 Data**

State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Indiana	IN	1988	1,231,294,327	999,914,339	2,348,784,694	447,992,113	5,027,985,473	0	
Indiana	IN	1989	1,181,374,662	1,111,333,190	2,168,983,793	497,481,224	4,959,172,869	0	
Indiana	IN	1990	1,396,295,793	1,042,759,123	2,311,773,993	428,237,312	5,179,066,221	0	
Indiana	IN	1991	1,388,097,147	986,945,655	2,331,465,830	585,284,957	5,291,793,589	0	
Indiana	IN	1992	1,433,697,023	1,198,789,437	2,468,301,295	612,775,366	5,713,563,121	0	
Indiana	IN	1993	1,715,050,080	1,116,563,807	2,510,014,270	461,657,848	5,803,286,005	0	
Indiana	IN	1994	1,715,383,678	1,311,306,571	2,495,742,336	389,491,884	5,911,924,469	0	
Indiana	IN	1995	1,813,993,181	1,512,798,957	2,542,117,119	193,611,050	6,062,520,307	0	
Indiana	IN	1996	1,773,426,561	1,251,211,124	2,635,099,953	123,421,523	5,783,159,161	0	
Indiana	IN	1997	1,830,350,893	1,317,469,268	2,832,331,407	131,511,457	6,111,663,025	0	
Indiana	IN	1998	1,757,241,340	1,220,705,894	2,935,832,776	120,043,488	6,033,823,498	0	
Indiana	IN	1999	1,778,572,036	1,590,465,827	3,126,225,781	215,832,984	6,711,096,628	0	
Indiana	IN	2000	2,016,183,088	1,661,089,201	3,320,183,808	280,425,402	7,277,881,499	0	
Indiana	IN	2001	1,754,757,434	2,404,069,919	3,594,907,640	173,930,451	7,927,665,444	0	
Indiana	IN	2002	1,801,940,643	3,287,734,605	3,681,040,208	193,303,773	8,964,019,229	0	
Indiana	IN	2003	1,883,728,661	2,814,033,507	3,870,295,263	239,331,595	8,807,389,026	0	
Indiana	IN	2004	1,963,177,960	2,500,584,579	4,249,515,656	239,575,706	8,952,853,901	0	
Indiana	IN	2005	1,920,148,953	2,337,141,661	4,553,397,487	199,230,303	9,009,918,404	0	
Indiana	IN	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	IN	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	IN	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	IN	2009	2,220,021,000	3,311,124,802	5,921,107,022	136,748,969	11,589,001,793	27,872,973	UA 403b (A,L5.2+6.3)
Indiana	IN	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	IN	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	IN	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)
Indiana	IN	2013	2,499,393,071	2,909,753,719	5,408,125,631	320,051,927	11,137,324,348	20,842,043	UA 403b (A,L5.2+6.3)
Indiana	IN	2014	2,500,426,137	3,541,964,592	5,701,182,787	153,448,749	11,897,022,265	261,994,642	UA 403b (A,L5.2+6.3)
Indiana	IN	2015	2,547,783,314	3,716,044,788	6,264,855,729	144,901,765	12,673,585,596	133,788,188	UA 403b (A,L5.2+6.3)
Indiana	IN	2016	2,683,673,552	4,510,682,398	5,152,184,943	129,572,989	12,476,113,882	59,964,263	UA 403b (A,L5.2+6.3)
Indiana	IN	2017	2,691,486,684	3,891,581,066	5,013,304,005	111,063,498	11,707,435,253	65,339,657	UA 403b (A,L5.2+6.3), HMO premium excluded

HMO amount  
615,823,748

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1988 - 2017 Data**

State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Iowa	IA	1988	785,518,841	666,373,201	1,257,600,157	251,661,721	<b>2,961,153,920</b>	0	
Iowa	IA	1989	737,400,938	713,162,245	1,385,739,261	224,539,753	<b>3,060,842,197</b>	0	
Iowa	IA	1990	756,412,872	883,066,273	1,437,593,560	174,140,010	<b>3,251,212,715</b>	0	
Iowa	IA	1991	842,900,036	886,725,305	1,391,111,493	227,822,108	<b>3,348,558,942</b>	0	
Iowa	IA	1992	842,908,152	925,692,133	1,409,401,079	128,788,808	<b>3,306,790,172</b>	0	
Iowa	IA	1993	882,251,556	904,997,269	1,626,509,806	182,073,258	<b>3,595,831,889</b>	0	
Iowa	IA	1994	942,321,717	1,008,736,756	1,637,708,558	113,476,398	<b>3,702,243,429</b>	0	
Iowa	IA	1995	997,746,336	1,016,521,518	1,737,573,975	134,059,041	<b>3,885,900,870</b>	0	
Iowa	IA	1996	955,936,583	784,021,094	1,838,043,543	109,511,547	<b>3,687,512,767</b>	0	
Iowa	IA	1997	985,559,407	894,117,143	1,849,655,839	169,015,453	<b>3,898,347,842</b>	0	
Iowa	IA	1998	1,065,757,864	849,594,940	1,952,738,002	135,269,047	<b>4,003,359,853</b>	0	
Iowa	IA	1999	953,323,879	1,171,798,999	2,082,100,004	447,435,166	<b>4,654,658,048</b>	0	
Iowa	IA	2000	977,485,907	1,130,559,841	2,170,175,367	305,994,751	<b>4,584,215,866</b>	0	
Iowa	IA	2001	1,016,548,735	1,520,979,606	2,348,107,723	209,415,591	<b>5,095,051,655</b>	0	
Iowa	IA	2002	1,039,296,621	1,717,794,926	2,475,482,347	1,769,965,718	<b>7,002,539,612</b>	0	
Iowa	IA	2003	1,078,626,255	1,549,106,632	2,693,140,493	207,080,334	<b>5,527,953,714</b>	0	
Iowa	IA	2004	1,095,758,469	1,429,113,041	2,907,255,455	176,930,195	<b>5,609,057,160</b>	0	
Iowa	IA	2005	1,100,356,776	1,487,301,757	3,134,257,219	205,498,350	<b>5,927,414,102</b>	0	
Iowa	IA	2006	1,177,468,079	1,720,711,814	3,327,686,655	1,179,413,264	<b>7,405,279,812</b>	0	
Iowa	IA	2007	1,253,952,349	1,476,715,221	3,601,872,431	1,130,651,963	<b>7,463,191,964</b>	0	
Iowa	IA	2008	1,212,557,106	2,393,115,964	3,563,704,280	2,381,888,861	<b>9,551,266,211</b>	0	
Iowa	IA	2009	1,334,903,102	1,922,775,917	3,545,875,294	656,787,624	<b>7,460,341,937</b>	0	
Iowa	IA	2010	1,429,906,032	2,108,886,723	3,584,947,156	430,938,855	<b>7,554,678,766</b>	0	
Iowa	IA	2011	1,582,915,114	1,877,137,731	3,627,105,985	993,172,464	<b>8,080,331,294</b>	11,389,613	UA 403b (A,L5.2+6.3)
Iowa	IA	2012	1,669,257,836	2,512,780,642	3,581,752,180	3,474,153,065	<b>11,237,943,723</b>	12,525,559	UA 403b (A,L5.2+6.3)
Iowa	IA	2013	1,611,899,372	2,250,939,951	3,590,293,566	1,966,376,688	<b>9,419,509,577</b>	9,601,429	UA 403b (A,L5.2+6.3)
Iowa	IA	2014	1,601,176,315	2,246,524,232	3,280,159,251	2,266,213,798	<b>9,394,073,596</b>	73,877,458	UA 403b (A,L5.2+6.3)
Iowa	IA	2015	1,632,403,520	2,570,165,318	3,362,859,326	2,221,043,469	<b>9,786,471,633</b>	46,784,133	UA 403b (A,L5.2+6.3)
Iowa	IA	2016	1,694,707,062	2,673,052,441	3,496,214,759	5,479,493,641	<b>13,343,467,903</b>	20,723,716	UA 403b (A,L5.2+6.3)
Iowa	IA	2017	1,730,961,246	2,780,429,639	3,643,736,121	5,382,533,929	<b>13,537,660,935</b>	70,200,503	UA 403b (A,L5.2+6.3)

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Kansas	KS	1988	639,565,767	401,514,879	974,720,100	-	2,015,800,746	0	
Kansas	KS	1989	608,814,887	430,035,831	1,076,232,589	-	2,115,083,307	0	
Kansas	KS	1990	656,398,552	499,031,761	1,216,654,689	-	2,372,085,002	0	
Kansas	KS	1991	681,053,616	455,310,657	1,268,847,560	-	2,405,211,833	0	
Kansas	KS	1992	763,861,799	582,216,067	1,333,789,810	-	2,679,867,676	0	
Kansas	KS	1993	786,765,266	515,434,776	1,404,106,568	-	2,706,306,610	0	
Kansas	KS	1994	861,400,497	552,545,906	1,444,474,497	-	2,858,420,900	0	
Kansas	KS	1995	843,021,220	569,854,074	1,444,104,643	-	2,856,979,937	0	
Kansas	KS	1996	853,764,235	462,524,491	1,418,049,665	-	2,734,338,391	0	
Kansas	KS	1997	795,285,017	540,931,940	1,429,894,102	-	2,766,111,059	0	
Kansas	KS	1998	819,132,462	473,659,037	1,539,514,398	-	2,832,305,897	0	
Kansas	KS	1999	795,058,466	1,349,430,275	1,629,391,488	-	3,773,880,229	0	
Kansas	KS	2000	812,902,299	935,686,521	1,705,618,511	-	3,454,207,331	0	
Kansas	KS	2001	859,584,486	948,024,058	1,896,700,056	-	3,704,308,600	0	
Kansas	KS	2002	831,889,443	1,294,896,420	2,119,794,524	-	4,246,580,387	0	
Kansas	KS	2003	932,087,251	1,119,181,316	2,328,435,351	-	4,379,703,918	0	
Kansas	KS	2004	953,944,326	1,003,319,291	2,456,484,648	-	4,413,748,265	0	
Kansas	KS	2005	976,273,182	934,981,821	2,565,149,781	-	4,476,404,784	0	
Kansas	KS	2006	1,029,692,256	933,738,653	2,841,018,009	-	4,804,448,918	0	
Kansas	KS	2007	1,047,567,830	1,364,592,010	2,984,075,561	-	5,396,235,401	0	
Kansas	KS	2008	1,043,494,903	1,449,898,398	3,128,095,209	-	5,621,488,510	0	
Kansas	KS	2009	1,135,565,677	1,391,617,049	3,362,138,626	-	5,889,321,352	0	
Kansas	KS	2010	1,150,998,442	1,365,534,348	3,442,502,907	-	5,959,035,697	0	
Kansas	KS	2011	1,228,722,059	1,360,960,701	3,403,686,175	-	5,993,368,935	0	
Kansas	KS	2012	1,259,867,856	1,446,360,585	3,426,986,109	-	6,133,214,550	0	
Kansas	KS	2013	1,248,090,426	1,388,478,638	3,325,564,629	-	5,962,133,693	0	
Kansas	KS	2014	1,277,538,319	1,423,705,412	3,164,031,833	-	5,865,275,564	0	
Kansas	KS	2015	1,384,570,264	1,867,309,307	3,258,832,099	-	6,510,711,670	0	
Kansas	KS	2016	1,357,444,995	1,619,161,001	3,117,655,198	-	6,094,261,194	0	
Kansas	KS	2017	1,341,662,334	1,639,192,301	3,151,255,024	-	6,132,109,659	0	

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Kentucky	KY	1988	652,323,525	462,752,555	1,001,179,311	-	2,116,255,391	0	
Kentucky	KY	1989	681,252,108	402,109,921	976,169,464	-	2,059,531,493	0	
Kentucky	KY	1990	702,834,652	562,093,109	1,028,577,699	-	2,293,505,460	0	
Kentucky	KY	1991	804,298,095	407,490,577	1,040,899,763	-	2,252,688,435	0	
Kentucky	KY	1992	863,449,882	477,039,571	1,046,400,494	-	2,386,889,947	0	
Kentucky	KY	1993	981,759,182	420,968,556	731,975,034	-	2,134,702,772	0	
Kentucky	KY	1994	1,041,084,278	435,895,513	754,992,840	-	2,231,972,631	0	
Kentucky	KY	1995	1,118,838,559	505,290,615	775,041,380	-	2,399,170,554	0	
Kentucky	KY	1996	1,048,384,540	510,101,586	731,273,244	-	2,289,759,370	0	
Kentucky	KY	1997	1,036,170,128	614,634,514	698,776,603	-	2,349,581,245	0	
Kentucky	KY	1998	1,016,179,966	498,080,187	837,252,702	-	2,351,512,855	0	
Kentucky	KY	1999	987,288,799	709,438,478	812,187,543	-	2,508,914,820	0	
Kentucky	KY	2000	1,006,135,905	670,789,512	952,658,524	-	2,629,583,941	0	
Kentucky	KY	2001	1,034,106,318	1,286,370,885	999,827,130	-	3,320,304,333	0	
Kentucky	KY	2002	1,073,349,608	1,410,082,719	898,097,907	-	3,381,530,234	0	
Kentucky	KY	2003	1,141,455,141	1,328,408,034	936,642,768	-	3,406,505,943	0	
Kentucky	KY	2004	1,107,634,880	1,170,347,703	968,547,951	-	3,246,530,534	0	
Kentucky	KY	2005	1,110,285,158	1,099,669,233	1,283,024,516	-	3,492,978,907	0	
Kentucky	KY	2006	1,163,221,523	1,247,202,232	1,286,015,510	-	3,696,439,265	0	
Kentucky	KY	2007	1,243,919,628	1,232,775,015	1,544,414,075	-	4,021,108,718	0	
Kentucky	KY	2008	1,257,367,964	1,833,788,112	1,553,840,626	-	4,644,996,702	0	
Kentucky	KY	2009	1,345,992,502	1,706,872,729	1,462,517,156	-	4,515,382,387	0	
Kentucky	KY	2010	1,394,249,614	1,399,366,794	1,669,040,768	-	4,462,657,176	0	
Kentucky	KY	2011	1,424,784,306	1,456,098,579	1,544,028,049	(4)	4,424,910,930	0	medicaid amount
Kentucky	KY	2012	1,486,455,080	1,464,591,691	1,452,641,858	-	4,403,688,629	0	restated to exclude medicaid premium 1,554,188,239
Kentucky	KY	2013	1,502,151,387	1,632,274,368	1,374,009,097	-	4,508,434,852	0	restated to exclude medicaid premium 1,061,060,089
Kentucky	KY	2014	1,497,797,543	1,599,690,775	1,534,732,963	-	4,632,221,281	0	restated to exclude medicaid premium 3,724,251,021
Kentucky	KY	2015	1,500,646,216	1,803,179,607	1,327,295,134	-	4,631,120,957	0	restated to exclude medicaid premium 1,373,743,089
Kentucky	KY	2016	1,568,121,815	2,007,957,335	1,371,595,275	-	4,947,674,425	0	
Kentucky	KY	2017	1,588,059,038	2,286,474,706	1,406,756,599	-	5,281,290,343	0	



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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Louisiana	LA	1988	1,061,394,381	574,031,109	877,000,957	-	<b>2,512,426,447</b>	23,113,640	A, L2, C2
Louisiana	LA	1989	996,849,752	588,924,864	928,692,389	-	<b>2,514,467,005</b>	23,892,225	A, L2, C2
Louisiana	LA	1990	1,018,057,956	603,881,730	1,036,157,963	-	<b>2,658,097,649</b>	26,985,446	A, L2, C2
Louisiana	LA	1991	1,121,317,153	645,602,985	1,098,008,110	-	<b>2,864,928,248</b>	33,959,803	A, L2, C2
Louisiana	LA	1992	1,178,793,531	633,048,564	1,138,258,377	-	<b>2,950,100,472</b>	43,120,758	A, L2, C2
Louisiana	LA	1993	1,248,764,898	539,042,938	1,605,901,669	-	<b>3,393,709,505</b>	41,233,215	A, L2, C2
Louisiana	LA	1994	1,300,073,287	723,268,656	1,463,024,597	-	<b>3,486,366,540</b>	44,926,928	A, L2, C2
Louisiana	LA	1995	1,379,843,512	716,707,593	1,458,342,180	-	<b>3,554,893,285</b>	55,557,500	A, L2, C2
Louisiana	LA	1996	1,339,112,500	642,737,918	1,448,410,476	-	<b>3,430,260,894</b>	44,304,022	A, L2, C2
Louisiana	LA	1997	1,300,752,300	807,107,035	1,433,423,516	-	<b>3,541,282,851</b>	56,147,744	A, L2, C2
Louisiana	LA	1998	1,309,920,109	694,905,543	1,478,605,295	-	<b>3,483,430,947</b>	47,810,828	A, L2, C2
Louisiana	LA	1999	1,337,413,680	1,000,942,545	1,503,860,088	-	<b>3,842,216,313</b>	44,644,228	A, L2, C2
Louisiana	LA	2000	1,325,312,652	1,111,178,644	1,588,295,172	-	<b>4,024,786,468</b>	64,531,917	A, L2, C2
Louisiana	LA	2001	1,416,242,656	1,539,052,778	1,735,600,327	-	<b>4,690,895,761</b>	40,291,410	A, L2, C2
Louisiana	LA	2002	1,456,002,060	2,062,519,014	1,917,295,335	-	<b>5,435,816,409</b>	58,279,507	A, L2, C2
Louisiana	LA	2003	1,524,822,170	1,800,991,553	2,153,187,282	-	<b>5,479,001,005</b>	59,892,340	A, L2, C2
Louisiana	LA	2004	1,578,036,517	1,592,187,156	2,325,327,647	-	<b>5,495,551,320</b>	73,114,604	A, L2, C2
Louisiana	LA	2005	1,527,128,731	1,518,473,870	2,498,862,101	-	<b>5,544,464,702</b>	44,776,614	A, L2, C2
Louisiana	LA	2006	1,651,237,114	1,979,208,982	2,791,842,343	-	<b>6,422,288,439</b>	144,996,081	A, L2, C2
Louisiana	LA	2007	1,689,804,172	2,113,085,697	3,284,912,188	-	<b>7,087,802,057</b>	143,070,422	A, L2, C2
Louisiana	LA	2008	1,756,605,827	2,821,474,355	3,387,327,704	-	<b>7,965,407,886</b>	162,579,442	A, L2, C2
Louisiana	LA	2009	1,884,497,023	2,433,815,966	3,465,561,550	-	<b>7,783,874,539</b>	124,690,898	A, L2, C2
Louisiana	LA	2010	1,985,231,181	2,079,835,353	3,624,239,225	-	<b>7,689,305,759</b>	124,900,532	A, L2, C2
Louisiana	LA	2011	2,024,088,654	2,198,513,841	3,560,278,143	-	<b>7,782,880,638</b>	131,535,014	A, L2, C2
Louisiana	LA	2012	2,078,046,849	2,253,251,827	3,705,288,312	-	<b>8,036,586,988</b>	110,850,426	A, L2, C2
Louisiana	LA	2013	2,140,889,799	2,420,840,710	3,676,991,155	-	<b>8,238,721,664</b>	127,786,518	A, L2, C2
Louisiana	LA	2014	2,201,139,105	2,421,052,904	3,964,723,030	-	<b>8,586,915,039</b>	113,183,859	A, L2, C2
Louisiana	LA	2015	2,210,297,851	2,592,456,650	4,180,565,657	-	<b>8,983,320,158</b>	118,677,149	A, L2, C2
Louisiana	LA	2016	2,358,653,809	2,638,306,060	4,011,364,777	-	<b>9,008,324,646</b>	116,837,084	A, L2, C2
Louisiana	LA	2017	2,331,485,656	2,537,801,001	4,078,229,241	-	<b>8,947,515,898</b>	84,476,426	A, L2, C2

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Maine	ME	1988	205,589,438	143,683,665	258,670,567	46,145,929	<b>654,089,599</b>	0	
Maine	ME	1989	202,478,234	166,195,355	290,326,059	70,395,054	<b>729,394,702</b>	0	
Maine	ME	1990	211,356,731	222,695,206	312,504,647	43,039,290	<b>789,595,874</b>	0	
Maine	ME	1991	222,499,783	168,234,474	350,523,624	69,681,202	<b>810,939,083</b>	0	
Maine	ME	1992	236,125,111	204,375,146	352,638,718	40,121,545	<b>833,260,520</b>	0	
Maine	ME	1993	238,318,364	172,138,858	322,976,510	55,186,025	<b>788,619,757</b>	0	
Maine	ME	1994	248,769,967	244,794,929	329,123,557	67,038,506	<b>889,726,959</b>	0	
Maine	ME	1995	270,300,977	250,045,083	348,737,618	71,961,672	<b>941,045,350</b>	0	
Maine	ME	1996	266,662,231	195,967,922	353,848,307	114,182,473	<b>930,660,933</b>	0	
Maine	ME	1997	284,860,385	264,033,487	333,331,361	19,887,348	<b>902,112,581</b>	0	
Maine	ME	1998	266,013,103	251,185,254	319,592,654	150,662,978	<b>987,453,989</b>	0	
Maine	ME	1999	348,461,472	290,690,820	328,367,163	50,073,932	<b>1,017,593,387</b>	0	
Maine	ME	2000	297,620,356	356,673,168	315,050,368	25,000,729	<b>994,344,621</b>	0	
Maine	ME	2001	282,813,848	405,279,312	323,524,951	37,673,601	<b>1,049,291,712</b>	0	
Maine	ME	2002	334,023,655	640,376,252	364,934,677	32,454,741	<b>1,371,789,325</b>	0	
Maine	ME	2003	320,072,923	522,887,967	371,570,538	50,152,412	<b>1,264,683,840</b>	0	
Maine	ME	2004	311,301,627	439,715,909	399,355,879	55,627,947	<b>1,206,001,362</b>	0	
Maine	ME	2005	348,452,634	375,814,326	495,094,181	-	<b>1,219,361,141</b>	0	
Maine	ME	2006	335,928,198	382,858,325	614,238,997	-	<b>1,333,025,520</b>	0	
Maine	ME	2007	370,265,342	453,329,640	759,775,549	-	<b>1,583,370,531</b>	0	
Maine	ME	2008	378,249,617	748,592,595	934,417,918	-	<b>2,061,260,130</b>	0	
Maine	ME	2009	376,299,271	635,147,204	1,461,212,242	-	<b>2,472,658,717</b>	2,016,321	UA 403b (A,L5.2+6.3)
Maine	ME	2010	408,408,080	560,169,643	1,622,108,827	-	<b>2,590,686,550</b>	2,238,767	UA 403b (A,L5.2+6.3)
Maine	ME	2011	429,568,480	540,286,662	1,721,187,581	-	<b>2,691,042,723</b>	186,665	UA 403b (A,L5.2+6.3)
Maine	ME	2012	428,345,193	693,163,890	2,028,998,396	-	<b>3,150,507,479</b>	464,155	UA 403b (A,L5.2+6.3)
Maine	ME	2013	430,399,020	617,619,418	2,012,988,030	-	<b>3,061,006,468</b>	361,903	UA 403b (A,L5.2+6.3)
Maine	ME	2014	444,523,134	691,538,364	1,501,994,698	-	<b>2,638,056,196</b>	524,418	UA 403b (A,L5.2+6.3)
Maine	ME	2015	478,624,619	792,866,083	1,467,631,221	-	<b>2,739,121,923</b>	550,952	UA 403b (A,L5.2+6.3)
Maine	ME	2016	455,348,331	792,110,527	1,572,688,885	-	<b>2,820,147,743</b>	10,757,658	UA 403b (A,L5.2+6.3)
Maine	ME	2017	445,279,009	892,960,126	1,595,448,016	-	<b>2,933,687,151</b>	6,757,809	UA 403b (A,L5.2+6.3), HMO premium excluded
									HMO amount 314,294,455

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Maryland	MD	1988	1,100,513,137	733,179,846	1,872,016,098	-	3,705,709,081	0	
Maryland	MD	1989	1,145,229,975	921,665,068	1,988,481,174	-	4,055,376,217	0	
Maryland	MD	1990	1,191,463,774	1,117,302,798	2,144,409,308	-	4,453,175,880	0	
Maryland	MD	1991	1,263,365,695	1,005,736,364	1,745,723,567	-	4,014,825,626	0	
Maryland	MD	1992	1,358,123,602	1,369,609,902	1,635,054,709	-	4,362,788,213	0	
Maryland	MD	1993	1,358,348,908	1,012,867,979	1,659,545,557	-	4,030,762,444	0	
Maryland	MD	1994	1,405,794,797	1,228,124,274	1,638,518,200	-	4,272,437,271	0	
Maryland	MD	1995	1,517,772,500	1,209,099,674	1,645,912,453	-	4,372,784,627	0	
Maryland	MD	1996	1,632,127,857	1,080,298,182	1,637,026,483	-	4,349,452,522	0	
Maryland	MD	1997	1,588,575,292	1,024,473,490	1,734,491,700	-	4,347,540,482	0	
Maryland	MD	1998	1,688,281,538	1,053,738,638	1,795,521,762	-	4,537,541,938	0	
Maryland	MD	1999	1,552,397,622	1,349,985,708	1,935,957,228	-	4,838,340,558	0	
Maryland	MD	2000	1,718,273,738	1,438,550,088	2,130,025,155	-	5,286,848,981	0	
Maryland	MD	2001	1,703,241,352	2,078,864,778	2,254,660,723	-	6,036,766,853	0	
Maryland	MD	2002	1,744,145,980	2,629,263,391	2,378,845,571	-	6,752,254,942	0	
Maryland	MD	2003	1,870,965,444	3,097,895,350	2,439,223,032	-	7,408,083,826	0	
Maryland	MD	2004	1,954,175,819	2,228,188,227	2,492,018,708	-	6,674,382,754	0	
Maryland	MD	2005	1,965,492,865	2,274,841,052	2,688,549,704	-	6,928,883,621	0	
Maryland	MD	2006	2,143,588,207	2,123,976,820	3,202,480,666	-	7,470,045,693	0	
Maryland	MD	2007	2,204,212,801	2,403,527,601	3,773,154,488	-	8,380,894,890	0	
Maryland	MD	2008	2,346,014,021	3,374,285,781	3,955,739,445	-	9,676,039,247	0	
Maryland	MD	2009	2,490,791,657	3,523,331,529	4,137,086,391	-	10,151,209,577	0	
Maryland	MD	2010	2,612,384,311	3,139,196,728	4,261,358,993	-	10,012,940,032	0	
Maryland	MD	2011	2,723,229,675	2,868,331,167	4,393,026,859	-	9,984,587,701	0	
Maryland	MD	2012	2,816,230,110	3,388,564,402	4,050,785,188	-	10,255,579,700	0	
Maryland	MD	2013	2,870,612,075	3,238,434,822	4,031,316,015	-	10,140,362,912	0	
Maryland	MD	2014	2,937,936,849	3,350,187,348	4,232,194,224	-	10,520,318,421	0	
Maryland	MD	2015	2,976,639,670	3,377,788,782	4,049,752,600	-	10,404,181,052	0	
Maryland	MD	2016	3,029,402,742	4,149,649,643	4,059,641,835	-	11,238,694,220	0	
Maryland	MD	2017	3,101,906,744	3,781,620,121	4,273,960,303	-	11,157,487,168	0	

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Massachusetts	MA	1988	1,495,903,361	1,449,017,699	1,099,039,902	-	4,043,960,962	0	
Massachusetts	MA	1989	1,474,726,661	1,432,451,148	1,227,571,030	-	4,134,748,839	0	
Massachusetts	MA	1990	1,540,835,162	2,036,694,415	1,262,552,408	-	4,840,081,985	0	
Massachusetts	MA	1991	1,639,871,965	1,557,117,445	1,302,733,826	-	4,499,723,236	0	
Massachusetts	MA	1992	1,795,643,916	1,468,916,213	1,284,972,004	-	4,549,532,133	0	
Massachusetts	MA	1993	1,773,549,766	1,336,044,258	1,306,814,253	-	4,416,408,277	0	
Massachusetts	MA	1994	1,952,761,854	1,683,031,581	1,351,159,104	-	4,986,952,539	0	
Massachusetts	MA	1995	2,016,029,763	1,636,478,483	1,402,023,700	-	5,054,531,946	0	
Massachusetts	MA	1996	2,126,058,141	1,685,437,475	1,421,531,435	-	5,233,027,051	0	
Massachusetts	MA	1997	2,015,196,332	2,237,016,754	1,447,797,964	-	5,700,011,050	0	
Massachusetts	MA	1998	2,178,082,597	2,045,636,611	1,461,570,316	-	5,685,289,524	0	
Massachusetts	MA	1999	2,251,025,613	1,973,735,739	1,517,335,968	-	5,742,097,320	0	
Massachusetts	MA	2000	2,317,918,323	2,356,065,929	1,564,452,794	-	6,238,437,046	0	
Massachusetts	MA	2001	2,465,063,164	4,309,396,314	1,549,668,704	-	8,324,128,182	0	
Massachusetts	MA	2002	2,394,220,913	5,838,753,349	1,572,629,131	-	9,805,603,393	0	
Massachusetts	MA	2003	2,497,037,709	4,533,721,741	1,623,672,778	-	8,654,432,228	0	
Massachusetts	MA	2004	2,609,697,872	3,606,044,777	1,721,880,477	-	7,937,623,126	0	
Massachusetts	MA	2005	2,531,002,994	2,729,911,928	1,857,261,232	-	7,118,176,154	0	
Massachusetts	MA	2006	2,741,722,639	3,119,107,409	2,222,285,352	-	8,083,115,400	0	
Massachusetts	MA	2007	2,866,121,147	3,878,282,223	2,561,300,175	-	9,305,703,545	0	
Massachusetts	MA	2008	2,862,374,744	4,933,584,934	2,813,788,101	-	10,609,747,779	0	
Massachusetts	MA	2009	2,934,503,382	4,606,503,746	2,946,206,681	-	10,487,213,809	0	
Massachusetts	MA	2010	3,064,249,995	3,761,822,132	3,075,005,043	-	9,901,077,170	0	
Massachusetts	MA	2011	3,199,273,283	3,379,995,532	3,247,956,300	-	9,827,225,115	0	
Massachusetts	MA	2012	3,279,323,453	4,835,724,938	3,510,145,409	-	11,625,193,800	0	
Massachusetts	MA	2013	3,620,831,372	4,379,749,719	3,725,971,919	-	11,726,553,010	0	
Massachusetts	MA	2014	3,387,253,143	4,671,860,252	3,831,889,600	-	11,891,002,995	0	
Massachusetts	MA	2015	3,475,484,404	4,812,704,772	3,429,949,951	-	11,718,139,127	0	
Massachusetts	MA	2016	3,540,577,331	5,692,813,011	3,497,093,574	-	12,730,483,916	0	
Massachusetts	MA	2017	3,679,188,258	5,495,401,723	3,749,654,886	-	12,924,244,867	0	

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Michigan	MI	1988	1,855,610,143	1,553,938,792	1,453,410,515	1,109,329,044	<b>5,972,288,494</b>	0	
Michigan	MI	1989	1,857,049,022	1,735,316,639	1,545,578,978	1,163,623,048	<b>6,301,567,687</b>	0	
Michigan	MI	1990	2,000,769,568	1,777,661,274	1,589,421,636	1,362,796,754	<b>6,730,649,232</b>	0	
Michigan	MI	1991	2,210,053,550	1,668,950,527	1,581,154,698	1,384,626,158	<b>6,844,784,933</b>	0	
Michigan	MI	1992	2,248,287,675	1,792,416,490	1,601,874,646	1,070,650,293	<b>6,713,229,104</b>	0	
Michigan	MI	1993	2,485,353,453	1,736,664,084	1,604,167,301	867,041,942	<b>6,693,226,780</b>	0	
Michigan	MI	1994	2,978,805,847	2,297,267,431	1,706,897,004	1,011,661,921	<b>7,994,632,203</b>	0	
Michigan	MI	1995	2,918,346,470	2,171,776,437	1,859,132,636	1,022,581,380	<b>7,971,836,923</b>	0	
Michigan	MI	1996	3,063,404,886	1,979,040,338	1,985,247,343	820,203,637	<b>7,847,896,204</b>	0	
Michigan	MI	1997	3,007,994,700	1,957,958,270	2,034,634,179	627,329,550	<b>7,627,916,699</b>	0	
Michigan	MI	1998	2,705,992,023	1,898,792,707	2,066,435,426	713,488,177	<b>7,384,708,333</b>	0	
Michigan	MI	1999	2,763,504,926	2,594,015,398	2,216,388,274	966,991,661	<b>8,540,900,259</b>	0	
Michigan	MI	2000	2,744,918,659	2,813,655,418	2,350,271,075	589,261,451	<b>8,498,106,603</b>	0	
Michigan	MI	2001	2,887,372,556	3,677,775,868	2,519,311,845	610,006,815	<b>9,694,467,084</b>	0	
Michigan	MI	2002	2,850,227,855	5,533,889,969	2,596,503,507	870,994,054	<b>11,851,615,385</b>	0	
Michigan	MI	2003	2,963,186,613	5,222,886,535	2,869,234,562	673,768,879	<b>11,729,076,589</b>	0	
Michigan	MI	2004	2,979,157,174	5,118,497,631	3,072,445,243	831,153,682	<b>12,001,253,730</b>	0	
Michigan	MI	2005	3,108,986,092	3,484,001,258	3,247,417,326	863,608,289	<b>10,704,012,965</b>	0	
Michigan	MI	2006	3,240,263,338	3,346,004,387	3,513,831,752	1,000,164,584	<b>11,100,264,061</b>	0	
Michigan	MI	2007	3,378,928,574	5,199,853,673	3,625,761,777	204,765,259	<b>12,409,309,283</b>	32,267,065	UA 403b (A,L5.2+6.3)
Michigan	MI	2008	3,398,242,792	6,971,365,843	3,735,958,190	181,782,106	<b>14,287,348,931</b>	74,124,946	UA 403b (A,L5.2+6.3)
Michigan	MI	2009	3,496,112,436	6,774,875,329	3,862,073,413	239,954,343	<b>14,373,015,521</b>	52,294,332	UA 403b (A,L5.2+6.3)
Michigan	MI	2010	3,367,282,320	5,752,143,799	3,872,365,308	448,725,475	<b>13,440,516,902</b>	55,951,011	UA 403b (A,L5.2+6.3)
Michigan	MI	2011	3,587,277,632	5,302,074,085	3,850,455,944	220,526,904	<b>12,960,334,565</b>	50,897,064	UA 403b (A,L5.2+6.3)
Michigan	MI	2012	3,785,248,974	16,699,152,333	3,919,552,247	133,108,327	<b>24,537,061,881</b>	51,358,217	UA 403b (A,L5.2+6.3)
Michigan	MI	2013	3,790,056,019	6,239,406,900	3,847,629,926	118,106,896	<b>13,995,199,741</b>	52,841,229	UA 403b (A,L5.2+6.3)
Michigan	MI	2014	3,965,582,164	8,010,524,609	9,436,172,712	126,587,043	<b>21,538,866,528</b>	67,468,573	UA 403b (A,L5.2+6.3)
Michigan	MI	2015	4,215,382,978	6,576,078,638	9,030,456,530	285,603,574	<b>20,107,521,720</b>	66,193,155	UA 403b (A,L5.2+6.3)
Michigan	MI	2016	4,355,023,563	7,704,579,141	9,196,305,834	(44,728,692)	<b>21,211,179,846</b>	146,593,924	UA 403b (A,L5.2+6.3)
Michigan	MI	2017	4,477,076,744	7,877,477,596	9,254,706,503	162,285,916	<b>21,771,546,759</b>	71,587,545	UA 403b (A,L5.2+6.3)

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 - 2017 Data**

State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Minnesota	MN	1988	991,844,422	1,418,175,077	1,233,459,613	983,453,342	<b>4,626,932,454</b>	0	
Minnesota	MN	1989	968,227,631	1,294,142,928	1,350,007,713	1,215,429,982	<b>4,827,808,254</b>	0	
Minnesota	MN	1990	994,401,925	1,569,795,250	1,448,296,965	1,216,892,120	<b>5,229,386,260</b>	0	
Minnesota	MN	1991	1,064,724,119	1,424,229,703	1,519,551,252	1,338,071,746	<b>5,346,576,820</b>	0	
Minnesota	MN	1992	1,158,658,257	1,448,974,792	1,555,354,126	888,891,302	<b>5,051,878,477</b>	0	
Minnesota	MN	1993	1,284,114,347	1,140,639,810	1,559,418,881	834,483,520	<b>4,818,656,558</b>	0	
Minnesota	MN	1994	1,364,401,005	1,584,920,701	1,678,238,765	448,280,320	<b>5,075,840,791</b>	0	
Minnesota	MN	1995	1,382,653,488	1,654,876,679	1,694,532,847	433,050,125	<b>5,165,113,139</b>	0	
Minnesota	MN	1996	1,409,650,986	1,216,614,999	1,767,595,582	297,909,322	<b>4,691,770,889</b>	0	
Minnesota	MN	1997	1,391,785,466	1,345,345,297	1,835,812,601	268,445,977	<b>4,841,389,341</b>	0	
Minnesota	MN	1998	1,435,675,392	1,225,045,708	2,055,019,175	65,945,886	<b>4,781,686,161</b>	0	
Minnesota	MN	1999	1,446,767,351	1,594,298,274	2,349,723,395	336,956,565	<b>5,727,745,585</b>	0	
Minnesota	MN	2000	1,468,443,440	1,685,016,555	2,650,474,393	476,722,944	<b>6,280,657,332</b>	0	
Minnesota	MN	2001	1,489,895,293	2,312,407,536	2,644,246,213	(141,523,048)	<b>6,305,025,994</b>	0	
Minnesota	MN	2002	1,558,159,332	3,145,136,369	2,812,149,147	293,849,038	<b>7,809,293,886</b>	0	
Minnesota	MN	2003	1,733,966,356	2,587,566,336	2,776,652,838	379,280,123	<b>7,477,465,653</b>	0	
Minnesota	MN	2004	1,778,181,090	2,145,415,855	3,058,272,941	352,756,324	<b>7,334,626,210</b>	0	
Minnesota	MN	2005	1,868,080,318	1,774,289,630	3,379,656,672	735,902,246	<b>7,757,928,866</b>	0	
Minnesota	MN	2006	2,014,372,636	1,937,282,341	3,772,395,104	682,474,923	<b>8,406,525,004</b>	0	
Minnesota	MN	2007	2,342,853,339	2,183,826,216	5,381,282,507	516,033,798	<b>10,423,995,860</b>	0	
Minnesota	MN	2008	2,535,397,174	2,931,594,740	5,813,000,116	642,987,124	<b>11,922,979,154</b>	0	
Minnesota	MN	2009	2,709,225,893	2,776,868,677	5,931,961,888	414,008,153	<b>11,832,064,611</b>	0	
Minnesota	MN	2010	2,754,984,565	2,402,283,581	6,058,044,159	527,791,143	<b>11,743,103,448</b>	0	
Minnesota	MN	2011	2,873,422,036	2,300,498,589	6,506,864,485	520,992,918	<b>12,201,778,028</b>	0	
Minnesota	MN	2012	3,558,872,999	2,600,062,114	6,428,098,461	397,346,397	<b>12,984,379,971</b>	0	
Minnesota	MN	2013	3,711,468,826	2,820,828,786	5,666,908,680	290,966,434	<b>12,490,172,726</b>	0	
Minnesota	MN	2014	3,797,848,198	2,841,210,929	5,912,388,459	223,305,268	<b>12,774,752,854</b>	0	
Minnesota	MN	2015	3,995,755,823	3,145,534,769	6,176,865,567	251,398,291	<b>13,569,554,450</b>	0	
Minnesota	MN	2016	4,381,411,573	3,788,658,325	6,290,892,708	278,250,584	<b>14,739,213,190</b>	0	
Minnesota	MN	2017	4,495,024,401	3,588,322,662	5,873,299,875	346,438,453	<b>14,303,085,391</b>	0	

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Mississippi	MS	1988	494,160,311	139,246,409	537,561,838	59,908,525	<b>1,230,877,083</b>	0	
Mississippi	MS	1989	507,841,813	169,895,828	576,016,570	78,357,618	<b>1,332,111,829</b>	0	
Mississippi	MS	1990	540,232,035	210,283,690	603,593,291	84,560,616	<b>1,438,669,632</b>	0	
Mississippi	MS	1991	553,617,397	194,700,963	617,080,734	72,413,418	<b>1,437,812,512</b>	0	
Mississippi	MS	1992	590,668,261	228,391,753	658,147,869	57,756,871	<b>1,534,964,754</b>	0	
Mississippi	MS	1993	624,675,929	201,796,629	720,034,011	82,419,318	<b>1,628,925,887</b>	0	
Mississippi	MS	1994	684,193,956	259,009,264	691,777,042	72,732,935	<b>1,707,713,197</b>	0	
Mississippi	MS	1995	709,493,426	243,301,024	704,786,886	75,550,966	<b>1,733,132,302</b>	0	
Mississippi	MS	1996	679,253,235	238,600,553	1,146,866,345	70,332,244	<b>2,135,052,377</b>	0	
Mississippi	MS	1997	685,764,267	227,148,652	1,197,733,300	80,780,006	<b>2,191,426,225</b>	0	
Mississippi	MS	1998	717,084,967	276,999,929	1,308,400,017	75,177,676	<b>2,377,662,589</b>	0	
Mississippi	MS	1999	700,222,456	467,201,248	1,491,243,860	22,795,978	<b>2,681,463,542</b>	9,174,563	UA 403b (A,L5.2+6.3)
Mississippi	MS	2000	728,558,722	551,858,802	1,689,058,813	32,855,534	<b>3,002,331,871</b>	14,578,021	UA 403b (A,L5.2+6.3)
Mississippi	MS	2001	766,056,989	711,026,830	1,551,481,021	19,580,221	<b>3,048,145,061</b>	9,883,950	UA 403b (A,L5.2+6.3)
Mississippi	MS	2002	821,627,437	935,221,183	1,642,284,308	12,123,739	<b>3,411,256,667</b>	10,346,312	UA 403b (A,L5.2+6.3)
Mississippi	MS	2003	832,258,477	848,668,057	1,798,892,605	30,461,039	<b>3,510,280,178</b>	17,292,726	UA 403b (A,L5.2+6.3)
Mississippi	MS	2004	878,895,716	783,998,043	1,954,734,991	29,695,704	<b>3,647,324,454</b>	27,409,883	UA 403b (A,L5.2+6.3)
Mississippi	MS	2005	843,105,341	720,107,437	2,055,542,218	29,358,605	<b>3,648,113,601</b>	18,809,558	UA 403b (A,L5.2+6.3)
Mississippi	MS	2006	871,708,070	816,857,580	2,266,617,493	16,758,849	<b>3,971,941,992</b>	11,129,153	UA 403b (A,L5.2+6.3)
Mississippi	MS	2007	900,744,584	768,621,684	2,608,752,757	23,359,188	<b>4,301,478,213</b>	7,616,222	UA 403b (A,L5.2+6.3)
Mississippi	MS	2008	977,126,800	1,042,067,117	2,378,353,175	16,162,811	<b>4,413,709,903</b>	15,218,500	UA 403b (A,L5.2+6.3)
Mississippi	MS	2009	1,075,876,880	970,426,265	2,725,964,489	34,124,962	<b>4,806,392,596</b>	19,947,823	UA 403b (A,L5.2+6.3)
Mississippi	MS	2010	1,046,595,624	851,655,369	2,629,420,239	25,094,358	<b>4,552,765,590</b>	2,489,207	UA 403b (A,L5.2+6.3)
Mississippi	MS	2011	1,102,883,385	949,125,514	2,506,972,914	29,818,626	<b>4,588,800,439</b>	757,029	UA 403b (A,L5.2+6.3)
Mississippi	MS	2012	1,136,196,014	955,395,782	2,555,189,534	30,682,921	<b>4,677,464,251</b>	941,400	UA 403b (A,L5.2+6.3)
Mississippi	MS	2013	1,162,331,712	1,012,429,718	2,711,111,873	63,673,594	<b>4,949,546,897</b>	481,812	UA 403b (A,L5.2+6.3)
Mississippi	MS	2014	1,182,573,832	1,098,734,107	2,710,125,131	17,298,773	<b>5,008,731,843</b>	47,216,346	UA 403b (A,L5.2+6.3)
Mississippi	MS	2015	1,192,119,346	1,183,584,489	2,514,474,358	17,143,291	<b>4,907,321,484</b>	27,277,455	UA 403b (A,L5.2+6.3)
Mississippi	MS	2016	1,240,812,243	1,179,851,950	2,516,772,991	24,824,279	<b>4,962,261,463</b>	17,304,043	UA 403b (A,L5.2+6.3)
Mississippi	MS	2017	1,264,287,680	1,139,859,260	2,529,044,911	20,842,640	<b>4,954,034,491</b>	13,376,218	UA 403b (A,L5.2+6.3)

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1988 - 2017 Data**

State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Missouri	MO	1988	1,251,563,117	931,078,974	2,156,992,186	-	4,339,634,277	0	
Missouri	MO	1989	1,198,180,850	1,123,059,899	2,124,022,136	-	4,445,262,885	0	
Missouri	MO	1990	1,240,651,317	1,097,030,146	2,324,782,100	-	4,662,463,563	0	
Missouri	MO	1991	1,349,911,823	1,389,277,893	2,060,112,323	-	4,799,302,039	0	
Missouri	MO	1992	1,459,548,738	1,175,246,706	2,124,405,592	-	4,759,201,036	0	
Missouri	MO	1993	1,527,419,510	989,233,343	2,188,748,651	-	4,705,401,504	0	
Missouri	MO	1994	1,671,769,259	1,204,134,118	2,189,107,887	-	5,065,011,264	0	
Missouri	MO	1995	1,839,124,315	1,188,539,399	2,347,301,665	-	5,374,965,379	0	
Missouri	MO	1996	1,682,414,277	1,114,522,624	2,383,805,840	-	5,180,742,741	0	
Missouri	MO	1997	1,669,250,470	1,139,674,732	2,374,229,300	-	5,183,154,502	0	
Missouri	MO	1998	1,637,956,937	1,032,414,678	2,420,090,787	-	5,090,462,402	0	
Missouri	MO	1999	1,653,760,006	1,275,930,746	2,502,569,907	-	5,432,260,659	0	
Missouri	MO	2000	1,668,186,368	1,408,762,316	2,577,689,385	-	5,654,638,069	0	
Missouri	MO	2001	1,736,935,205	2,505,513,265	3,006,597,001	-	7,249,045,471	0	
Missouri	MO	2002	1,831,224,742	2,733,458,900	3,242,178,827	-	7,806,862,469	0	
Missouri	MO	2003	1,943,903,479	2,479,348,400	3,659,027,426	-	8,082,279,305	0	
Missouri	MO	2004	2,021,695,012	2,499,720,306	4,088,974,451	-	8,610,389,769	0	
Missouri	MO	2005	1,966,492,499	2,320,042,164	4,485,178,309	-	8,771,712,972	0	
Missouri	MO	2006	2,115,297,355	2,816,433,582	5,073,583,309	-	10,005,314,246	0	
Missouri	MO	2007	2,169,656,374	2,417,866,053	5,517,388,174	-	10,104,910,601	0	
Missouri	MO	2008	2,190,546,307	3,723,154,933	6,053,273,728	-	11,966,974,968	0	
Missouri	MO	2009	2,427,879,062	3,635,022,384	6,263,415,684	-	12,326,317,130	0	
Missouri	MO	2010	2,311,852,743	3,359,298,780	6,585,751,698	-	12,256,903,221	0	
Missouri	MO	2011	2,393,944,168	3,549,689,210	6,656,052,458	-	12,599,685,836	0	
Missouri	MO	2012	2,429,857,507	4,581,265,853	6,373,956,489	-	13,385,079,849	0	
Missouri	MO	2013	2,549,299,523	4,803,298,659	6,005,301,222	-	13,357,899,404	0	
Missouri	MO	2014	2,509,724,699	5,040,026,573	6,411,340,847	-	13,961,092,119	0	
Missouri	MO	2015	2,612,261,230	4,996,787,466	6,726,452,857	-	14,335,501,553	0	
Missouri	MO	2016	2,667,822,141	5,586,614,426	7,121,890,967	-	15,376,327,534	0	
Missouri	MO	2017	2,653,950,275	5,300,439,063	7,563,165,009	-	15,517,554,347	0	HMO premium excluded
									HMO amount 276,818,734



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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Montana	MT	1988	169,041,608	148,382,870	143,818,697	34,022,445	<b>495,265,620</b>	0	
Montana	MT	1989	147,923,715	178,608,344	159,327,524	28,160,686	<b>514,020,269</b>	0	
Montana	MT	1990	151,461,664	174,514,867	168,978,142	28,984,099	<b>523,938,772</b>	0	
Montana	MT	1991	159,736,732	168,421,262	182,006,785	-	<b>510,164,779</b>	0	
Montana	MT	1992	167,589,649	177,152,069	194,197,079	-	<b>538,938,797</b>	0	
Montana	MT	1993	176,808,984	137,333,187	206,653,950	40,838,724	<b>561,634,845</b>	0	
Montana	MT	1994	184,354,230	179,294,334	216,362,491	41,066,926	<b>621,077,981</b>	0	
Montana	MT	1995	190,008,113	163,550,032	218,117,329	36,557,026	<b>608,232,500</b>	0	
Montana	MT	1996	193,636,502	118,717,121	228,259,960	19,699,949	<b>560,313,532</b>	0	
Montana	MT	1997	193,559,711	114,621,272	233,730,642	24,378,933	<b>566,290,558</b>	0	
Montana	MT	1998	185,814,389	112,354,833	240,114,841	30,435,668	<b>568,719,731</b>	0	
Montana	MT	1999	190,832,253	146,602,863	251,313,879	21,499,523	<b>610,248,518</b>	0	
Montana	MT	2000	195,293,601	182,761,370	267,438,449	18,416,508	<b>663,909,928</b>	0	
Montana	MT	2001	196,489,776	207,425,482	300,463,230	26,302,806	<b>730,681,294</b>	0	
Montana	MT	2002	228,114,256	247,001,321	285,510,925	28,760,226	<b>789,386,728</b>	0	
Montana	MT	2003	200,687,914	230,912,704	326,378,682	4,039,810	<b>762,019,110</b>	1,609,793	UA 403b (A,L5.2+6.3)
Montana	MT	2004	208,199,260	258,729,569	328,163,224	4,882,722	<b>799,974,775</b>	1,883,841	UA 403b (A,L5.2+6.3)
Montana	MT	2005	211,045,281	239,443,767	338,709,389	13,418,591	<b>802,617,028</b>	903,196	UA 403b (A,L5.2+6.3)
Montana	MT	2006	227,805,187	250,827,065	358,021,964	8,050,515	<b>844,704,731</b>	1,438,443	UA 403b (A,L5.2+6.3)
Montana	MT	2007	245,059,396	238,595,697	432,056,095	24,306,100	<b>940,017,288</b>	871,548	UA 403b (A,L5.2+6.3)
Montana	MT	2008	260,776,679	319,463,772	471,542,573	7,582,004	<b>1,059,365,028</b>	1,369,555	UA 403b (A,L5.2+6.3)
Montana	MT	2009	296,416,646	312,026,561	498,434,550	8,873,352	<b>1,115,751,109</b>	1,127,744	UA 403b (A,L5.2+6.3)
Montana	MT	2010	302,627,018	307,916,293	551,070,428	4,080,653	<b>1,165,694,392</b>	1,029,482	UA 403b (A,L5.2+6.3)
Montana	MT	2011	315,228,909	318,516,072	496,465,446	6,685,346	<b>1,136,895,773</b>	1,274,739	UA 403b (A,L5.2+6.3)
Montana	MT	2012	330,777,643	311,430,804	462,625,440	23,790,523	<b>1,128,624,410</b>	1,766,233	UA 403b (A,L5.2+6.3)
Montana	MT	2013	333,294,027	313,268,321	635,815,556	13,576,128	<b>1,295,954,032</b>	3,425,813	UA 403b (A,L5.2+6.3)
Montana	MT	2014	368,543,193	335,464,229	937,114,389	4,411,758	<b>1,645,533,569</b>	9,162,283	UA 403b (A,L5.2+6.3)
Montana	MT	2015	370,847,924	342,280,331	888,161,790	6,345,206	<b>1,607,635,251</b>	6,698,294	UA 403b (A,L5.2+6.3)
Montana	MT	2016	362,545,507	431,787,509	939,752,785	5,691,358	<b>1,739,777,159</b>	3,055,255	UA 403b (A,L5.2+6.3)
Montana	MT	2017	381,525,958	376,244,692	1,040,573,840	18,105,376	<b>1,816,449,866</b>	2,864,006	UA 403b (A,L5.2+6.3)

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Nebraska	NE	1988	433,750,438	418,065,185	629,941,666	-	1,481,757,289	0	
Nebraska	NE	1989	398,868,887	450,436,550	678,877,041	-	1,528,182,478	0	
Nebraska	NE	1990	421,996,673	467,201,546	765,338,463	-	1,654,536,682	0	
Nebraska	NE	1991	470,693,992	480,634,914	809,821,032	-	1,761,149,938	0	
Nebraska	NE	1992	488,454,238	439,973,745	873,692,323	-	1,802,120,306	0	
Nebraska	NE	1993	493,313,156	345,751,489	938,737,324	-	1,777,801,969	0	
Nebraska	NE	1994	540,223,282	712,764,436	910,908,244	-	2,163,895,962	0	
Nebraska	NE	1995	580,304,048	1,088,285,987	946,054,978	-	2,614,645,013	0	
Nebraska	NE	1996	573,723,813	672,044,173	984,252,981	-	2,230,020,967	0	
Nebraska	NE	1997	574,539,177	814,868,462	1,034,818,205	-	2,424,225,844	0	
Nebraska	NE	1998	582,942,458	782,597,180	1,122,058,076	-	2,487,597,714	0	
Nebraska	NE	1999	577,215,782	814,694,416	1,223,157,898	-	2,615,068,096	0	
Nebraska	NE	2000	641,780,187	1,019,551,159	1,409,656,259	-	3,070,987,605	0	
Nebraska	NE	2001	699,068,536	1,057,962,159	1,548,095,887	-	3,305,126,582	0	
Nebraska	NE	2002	627,399,997	1,179,581,157	1,593,082,767	-	3,400,063,921	0	
Nebraska	NE	2003	664,892,755	1,082,884,777	1,690,586,227	-	3,438,363,759	0	
Nebraska	NE	2004	641,792,476	1,226,532,114	1,547,901,181	-	3,416,225,771	0	
Nebraska	NE	2005	650,727,258	876,832,903	1,772,020,498	-	3,299,580,659	0	
Nebraska	NE	2006	704,163,418	991,369,457	1,960,362,202	-	3,655,895,077	0	
Nebraska	NE	2007	736,930,696	873,263,967	2,072,492,924	-	3,682,687,587	0	
Nebraska	NE	2008	783,140,776	1,104,225,894	2,159,142,526	-	4,046,509,196	0	
Nebraska	NE	2009	805,922,664	1,108,297,962	2,266,273,577	-	4,180,494,203	0	
Nebraska	NE	2010	851,417,024	1,019,033,620	2,401,331,471	-	4,271,782,115	0	
Nebraska	NE	2011	864,540,536	1,099,749,707	2,455,119,788	-	4,419,410,031	0	
Nebraska	NE	2012	930,217,473	898,697,200	2,412,900,067	-	4,241,814,740	0	
Nebraska	NE	2013	906,317,422	851,131,864	2,465,916,726	-	4,223,366,012	0	
Nebraska	NE	2014	948,029,009	1,018,352,993	2,468,984,555	-	4,435,366,557	0	
Nebraska	NE	2015	978,933,371	989,867,901	2,541,284,799	-	4,510,086,071	0	
Nebraska	NE	2016	1,043,260,936	1,171,672,215	2,690,599,497	-	4,905,532,648	0	HMO amount
Nebraska	NE	2017	1,024,974,737	1,108,814,595	3,020,478,333	-	5,154,267,665	0	HMO premium excluded 310,267,256

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Nevada	NV	1988	188,056,206	159,617,086	239,835,297	-	587,508,589	0	
Nevada	NV	1989	187,685,850	179,579,717	278,227,085	-	645,492,652	0	
Nevada	NV	1990	211,526,018	209,381,798	329,258,460	-	750,166,276	0	
Nevada	NV	1991	235,029,695	257,079,113	347,250,712	-	839,359,520	0	
Nevada	NV	1992	252,421,794	228,215,561	354,132,389	-	834,769,744	0	
Nevada	NV	1993	259,412,256	224,454,266	382,539,332	-	866,405,854	0	
Nevada	NV	1994	303,621,694	330,815,670	398,438,708	-	1,032,876,072	0	
Nevada	NV	1995	328,707,652	331,575,221	423,068,962	-	1,083,351,835	0	
Nevada	NV	1996	339,210,804	329,511,360	455,923,916	-	1,124,646,080	0	
Nevada	NV	1997	364,319,447	347,039,518	477,837,146	-	1,189,196,111	0	
Nevada	NV	1998	383,955,521	303,351,906	501,685,748	-	1,188,993,175	0	
Nevada	NV	1999	393,472,325	397,510,883	577,477,196	-	1,368,460,404	0	
Nevada	NV	2000	457,675,253	589,727,264	630,109,657	-	1,677,512,174	0	
Nevada	NV	2001	439,636,288	661,926,690	674,107,946	-	1,775,670,924	0	
Nevada	NV	2002	500,708,457	1,287,227,807	657,280,614	-	2,445,216,878	0	
Nevada	NV	2003	560,244,756	1,002,487,503	715,662,888	-	2,278,395,147	0	
Nevada	NV	2004	621,862,008	783,868,243	775,448,499	-	2,181,178,750	0	
Nevada	NV	2005	616,220,934	766,485,503	823,325,958	-	2,206,032,395	0	
Nevada	NV	2006	692,636,351	702,024,818	912,982,468	-	2,307,643,637	0	
Nevada	NV	2007	712,200,556	824,604,506	1,322,286,110	-	2,859,091,172	0	
Nevada	NV	2008	739,912,500	1,096,212,102	1,498,313,802	-	3,334,438,404	0	
Nevada	NV	2009	769,949,241	1,071,481,528	1,653,824,373	-	3,495,255,142	0	
Nevada	NV	2010	748,015,631	1,008,581,875	1,620,890,080	-	3,377,487,586	0	
Nevada	NV	2011	790,601,447	803,896,979	1,705,079,369	-	3,299,577,795	0	
Nevada	NV	2012	825,350,559	945,278,895	1,788,245,669	-	3,558,875,123	0	
Nevada	NV	2013	866,612,021	895,473,195	1,654,068,269	-	3,416,153,485	1,858,845	UA 403b (A,L5.2+6.3)
Nevada	NV	2014	901,653,618	1,256,518,516	1,735,155,742	-	3,893,327,876	7,877,785	UA 403b (A,L5.2+6.3)
Nevada	NV	2015	957,451,253	1,326,216,717	1,785,726,696	-	4,069,394,666	4,948,634	UA 403b (A,L5.2+6.3)
Nevada	NV	2016	1,032,137,820	1,255,112,293	1,892,633,503	-	4,179,883,616	7,323,300	UA 403b (A,L5.2+6.3)
Nevada	NV	2017	1,195,561,044	1,186,738,308	1,809,716,038	-	4,192,015,390	3,704,804	UA 403b (A,L5.2+6.3)

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
New Hampshire	NH	1988	252,803,488	119,901,061	203,345,399	87,655,124	<b>663,705,072</b>	0	
New Hampshire	NH	1989	234,946,765	217,312,983	235,348,015	75,157,619	<b>762,765,382</b>	0	
New Hampshire	NH	1990	241,536,221	259,760,502	240,900,345	92,438,242	<b>834,635,310</b>	0	
New Hampshire	NH	1991	260,141,719	205,080,765	241,177,952	82,311,078	<b>788,711,514</b>	0	
New Hampshire	NH	1992	285,808,181	265,144,968	253,737,165	41,944,650	<b>846,634,964</b>	0	
New Hampshire	NH	1993	279,493,617	264,027,730	283,496,014	74,308,335	<b>901,325,696</b>	0	
New Hampshire	NH	1994	314,086,073	284,405,162	286,147,819	42,554,564	<b>927,193,618</b>	0	
New Hampshire	NH	1995	332,373,812	272,400,511	298,025,547	28,369,697	<b>931,169,567</b>	0	
New Hampshire	NH	1996	356,329,729	202,957,008	306,213,178	38,576,938	<b>904,076,853</b>	0	
New Hampshire	NH	1997	327,085,853	269,116,727	295,343,014	66,111,619	<b>957,657,213</b>	0	
New Hampshire	NH	1998	379,340,368	273,163,517	296,275,080	102,922,212	<b>1,051,701,177</b>	0	
New Hampshire	NH	1999	383,399,884	353,550,676	311,830,778	85,811,125	<b>1,134,592,463</b>	0	
New Hampshire	NH	2000	371,612,555	356,810,727	327,324,467	49,837,913	<b>1,105,585,662</b>	0	
New Hampshire	NH	2001	363,577,918	493,492,136	327,779,405	39,427,603	<b>1,224,277,062</b>	0	
New Hampshire	NH	2002	346,960,375	774,499,331	339,227,506	110,238,020	<b>1,570,925,232</b>	0	
New Hampshire	NH	2003	383,633,208	686,958,663	358,910,278	74,796,393	<b>1,504,298,542</b>	0	
New Hampshire	NH	2004	381,166,967	641,007,904	394,769,423	91,170,299	<b>1,508,114,593</b>	0	
New Hampshire	NH	2005	412,156,500	593,862,991	428,512,326	129,230,456	<b>1,563,762,273</b>	0	
New Hampshire	NH	2006	444,502,774	558,130,092	496,838,075	168,348,202	<b>1,667,819,143</b>	0	
New Hampshire	NH	2007	477,497,084	559,526,907	868,271,880	80,082,857	<b>1,985,378,728</b>	0	
New Hampshire	NH	2008	471,342,822	795,665,312	1,037,783,684	261,653,876	<b>2,566,445,694</b>	0	
New Hampshire	NH	2009	501,259,480	828,000,435	1,097,122,149	282,328,023	<b>2,708,710,087</b>	0	
New Hampshire	NH	2010	513,799,242	763,154,173	1,173,877,203	494,814,110	<b>2,945,644,728</b>	0	
New Hampshire	NH	2011	522,619,402	606,420,884	1,356,175,417	482,548,453	<b>2,967,764,156</b>	0	
New Hampshire	NH	2012	593,175,594	849,596,896	1,086,540,751	167,588,601	<b>2,696,901,842</b>	0	
New Hampshire	NH	2013	546,481,681	870,464,239	1,105,719,793	582,879,699	<b>3,105,545,412</b>	0	
New Hampshire	NH	2014	560,684,666	923,133,517	1,071,736,116	409,692,612	<b>2,965,246,911</b>	0	
New Hampshire	NH	2015	582,507,540	1,644,751,861	910,142,634	19,433,854	<b>3,156,835,889</b>	357,523,045	UA 403b (A,L5.2+6.3)
New Hampshire	NH	2016	585,963,246	2,842,885,065	971,656,243	35,871,328	<b>4,436,375,882</b>	1,112,223,913	UA 403b (A,L5.2+6.3)
New Hampshire	NH	2017	615,949,350	1,587,534,776	1,032,567,372	25,842,955	<b>3,261,894,453</b>	68,593,659	UA 403b (A,L5.2+6.3)

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
New Jersey	NJ	1988	2,073,109,199	1,731,834,873	4,227,426,164	1,108,412,108	9,140,782,344	0	
New Jersey	NJ	1989	2,183,764,728	1,974,007,514	4,745,054,555	969,808,889	9,872,635,686	0	
New Jersey	NJ	1990	2,364,265,442	2,550,437,379	4,888,106,724	1,133,655,124	10,936,464,669	0	
New Jersey	NJ	1991	2,444,151,278	2,481,827,275	4,397,986,945	877,253,188	10,201,218,686	0	
New Jersey	NJ	1992	2,689,828,543	2,929,192,390	4,327,663,715	575,311,765	10,521,996,413	0	
New Jersey	NJ	1993	2,996,718,589	2,532,350,985	4,245,833,860	593,521,279	10,368,424,713	0	
New Jersey	NJ	1994	3,231,932,887	2,957,910,836	4,269,926,095	639,234,053	11,099,003,871	0	
New Jersey	NJ	1995	3,175,155,312	2,682,124,713	4,157,029,058	491,233,902	10,505,542,985	0	
New Jersey	NJ	1996	2,999,224,711	2,302,871,125	4,252,812,116	640,455,344	10,195,363,296	0	
New Jersey	NJ	1997	3,196,860,901	2,545,256,440	4,294,005,693	479,246,708	10,515,369,742	0	
New Jersey	NJ	1998	3,594,018,956	2,346,820,388	4,391,742,488	303,854,623	10,636,436,455	0	
New Jersey	NJ	1999	3,131,582,842	2,744,233,755	4,524,544,981	643,538,393	11,043,899,971	0	
New Jersey	NJ	2000	3,336,450,761	3,602,748,260	4,697,743,590	667,276,739	12,304,219,350	0	
New Jersey	NJ	2001	3,254,615,957	5,163,369,591	5,059,968,369	470,562,350	13,948,516,267	0	
New Jersey	NJ	2002	3,524,610,093	6,900,012,912	5,110,299,481	379,130,839	15,914,053,325	0	
New Jersey	NJ	2003	3,772,083,713	6,399,872,712	5,390,004,672	634,576,551	16,196,537,648	0	
New Jersey	NJ	2004	4,204,052,289	5,294,540,755	5,722,735,424	815,329,692	16,036,658,160	0	
New Jersey	NJ	2005	4,002,026,439	4,959,483,318	6,161,664,883	1,319,921,261	16,443,095,901	0	
New Jersey	NJ	2006	4,547,140,561	5,470,434,982	7,343,310,219	1,214,023,392	18,574,909,154	0	
New Jersey	NJ	2007	4,441,444,134	5,079,390,399	9,335,690,450	836,012,711	19,692,537,694	0	
New Jersey	NJ	2008	4,338,367,211	7,272,418,925	9,853,696,947	846,436,484	22,310,919,567	0	
New Jersey	NJ	2009	4,569,693,896	7,571,069,258	10,028,229,272	390,155,994	22,559,148,420	0	
New Jersey	NJ	2010	5,113,558,117	7,355,793,524	10,197,728,285	329,361,195	22,996,441,121	0	
New Jersey	NJ	2011	5,103,001,172	6,408,280,560	10,012,552,909	835,585,846	22,359,420,487	0	
New Jersey	NJ	2012	5,352,968,466	7,067,272,327	10,800,997,005	1,436,345,116	24,657,582,914	0	
New Jersey	NJ	2013	5,341,790,634	6,099,173,020	11,613,834,126	1,147,324,864	24,202,122,644	0	
New Jersey	NJ	2014	5,777,934,813	6,862,035,694	13,776,185,262	723,722,493	27,139,878,262	0	
New Jersey	NJ	2015	5,865,691,132	7,830,102,790	15,209,260,591	529,223,102	29,434,277,615	0	
New Jersey	NJ	2016	5,944,666,518	7,648,289,245	15,921,741,881	435,299,380	29,949,997,024	0	HMO amount
New Jersey	NJ	2017	6,403,695,519	7,795,921,347	13,660,955,869	469,491,409	28,330,064,144	0	HMO premium excluded 458,750,599

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
New Mexico	NM	1988	263,207,485	499,770,760	260,588,388	-	1,023,566,633	0	
New Mexico	NM	1989	254,044,968	531,730,200	288,935,513	-	1,074,710,681	0	
New Mexico	NM	1990	266,559,874	614,125,627	298,043,034	-	1,178,728,535	0	
New Mexico	NM	1991	290,120,028	544,216,464	313,454,917	-	1,147,791,409	0	
New Mexico	NM	1992	307,678,533	564,487,300	321,008,873	-	1,193,174,706	0	
New Mexico	NM	1993	320,672,161	645,253,299	296,303,291	-	1,262,228,751	0	
New Mexico	NM	1994	371,393,695	547,626,406	307,732,891	-	1,226,752,992	0	
New Mexico	NM	1995	370,546,476	640,618,306	316,965,441	-	1,328,130,223	0	
New Mexico	NM	1996	381,363,681	444,425,140	342,582,739	-	1,168,371,560	0	
New Mexico	NM	1997	315,623,262	375,216,289	325,511,693	-	1,016,351,244	0	
New Mexico	NM	1998	372,791,582	259,460,467	321,391,930	-	953,643,979	0	
New Mexico	NM	1999	369,365,242	298,302,823	341,133,219	-	1,008,801,284	0	
New Mexico	NM	2000	401,247,610	308,241,290	378,298,654	-	1,087,787,554	0	
New Mexico	NM	2001	399,776,120	419,768,711	442,798,369	-	1,262,343,200	0	
New Mexico	NM	2002	395,877,531	514,913,400	513,015,519	-	1,423,806,450	0	
New Mexico	NM	2003	416,199,293	490,942,012	522,800,002	-	1,429,941,307	0	
New Mexico	NM	2004	424,722,865	439,336,806	525,965,504	-	1,390,025,175	0	
New Mexico	NM	2005	448,972,517	412,759,260	573,230,873	-	1,434,962,650	0	
New Mexico	NM	2006	476,542,909	453,719,971	699,489,440	-	1,629,752,320	0	
New Mexico	NM	2007	496,065,345	439,507,333	858,165,100	-	1,793,737,778	0	
New Mexico	NM	2008	504,550,468	556,534,610	1,295,299,338	-	2,356,384,416	0	
New Mexico	NM	2009	578,469,695	581,539,791	1,385,110,720	-	2,545,120,206	0	
New Mexico	NM	2010	598,295,452	500,597,871	1,327,280,737	-	2,426,174,060	0	
New Mexico	NM	2011	608,966,980	519,299,365	1,469,603,607	-	2,597,869,952	0	
New Mexico	NM	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 Mexico	NM	2013	655,677,042	593,082,126	1,369,852,557	33,023,776	2,651,635,501	1,277,965	UA 403b (A,L5.2+6.3)
New Mexico	NM	2014	645,822,640	690,778,862	1,686,194,410	32,508,659	3,055,304,571	26,363,846	UA 403b (A,L5.2+6.3)
New Mexico	NM	2015	656,402,675	701,163,890	1,858,055,338	18,771,174	3,234,393,077	12,544,821	UA 403b (A,L5.2+6.3)
New Mexico	NM	2016	708,441,165	793,513,382	892,718,175	24,593,014	2,419,265,736	8,242,847	UA 403b (A,L5.2+6.3)
New Mexico	NM	2017	713,796,158	738,550,467	933,882,300	25,973,661	2,412,202,586	5,062,155	UA 403b (A,L5.2+6.3)

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
New York	NY	1988	4,446,025,393	4,568,377,805	4,742,304,311	1,632,565,849	15,389,273,358	0	
New York	NY	1989	4,509,186,013	4,812,919,847	5,149,446,770	1,639,511,338	16,111,063,968	0	
New York	NY	1990	4,765,779,478	5,726,596,588	5,267,075,151	1,388,082,664	17,147,533,881	0	
New York	NY	1991	5,073,975,953	5,829,948,814	5,573,432,664	1,313,616,365	17,790,973,796	0	
New York	NY	1992	5,423,692,378	6,077,931,583	5,692,188,109	749,635,505	17,943,447,575	0	
New York	NY	1993	5,564,000,618	4,539,803,629	5,895,008,131	741,223,678	16,740,036,056	0	
New York	NY	1994	5,682,942,116	5,925,954,151	5,687,164,985	(20,828,161)	17,275,233,091	0	
New York	NY	1995	6,540,894,447	6,077,855,541	5,463,297,233	711,370,555	18,793,417,776	0	
New York	NY	1996	5,865,473,390	4,961,870,011	5,378,899,201	505,529,008	16,711,771,610	0	
New York	NY	1997	6,237,127,269	5,624,309,462	5,951,408,523	456,203,706	18,269,048,960	0	
New York	NY	1998	6,671,375,041	4,921,252,456	5,865,800,022	878,698,579	18,337,126,098	0	
New York	NY	1999	6,274,814,732	5,878,277,911	6,370,923,275	663,704,996	19,187,720,914	0	
New York	NY	2000	6,349,579,179	7,613,325,320	7,206,223,650	680,144,164	21,849,272,313	0	
New York	NY	2001	6,372,678,143	10,572,064,049	6,848,297,092	912,651,400	24,705,690,684	0	
New York	NY	2002	6,683,022,346	14,288,214,828	7,434,052,485	460,435,693	28,865,725,352	0	
New York	NY	2003	7,093,177,608	12,339,386,483	7,851,903,600	631,846,092	27,916,313,783	0	
New York	NY	2004	7,635,497,556	10,723,207,047	8,800,931,777	942,362,774	28,101,999,154	0	
New York	NY	2005	7,699,921,709	9,442,568,288	9,104,872,358	1,326,022,439	27,573,384,794	0	
New York	NY	2006	8,202,674,363	10,976,356,560	8,662,114,950	1,468,048,338	29,309,194,211	0	
New York	NY	2007	8,538,356,100	10,777,659,214	13,303,773,763	1,110,537,877	33,730,326,954	0	
New York	NY	2008	8,891,375,084	14,798,276,605	15,717,395,126	1,701,438,893	41,108,485,708	0	
New York	NY	2009	9,136,279,389	12,795,184,044	17,059,951,581	882,632,693	39,874,047,707	0	
New York	NY	2010	9,544,372,938	9,912,269,203	17,918,052,852	954,446,598	38,329,141,591	0	
New York	NY	2011	9,479,565,517	9,851,073,462	19,322,720,141	891,791,285	39,545,150,405	0	
New York	NY	2012	9,901,794,357	11,873,451,449	19,093,858,928	2,294,245,562	43,163,350,296	0	
New York	NY	2013	9,973,283,595	9,345,013,476	18,104,957,299	892,088,370	38,315,342,740	0	
New York	NY	2014	10,073,987,164	10,001,285,137	16,824,064,778	2,129,188,195	39,028,525,274	0	
New York	NY	2015	10,326,932,415	10,201,881,234	8,095,019,819	1,446,921,940	30,070,755,408	0	
New York	NY	2016	10,757,891,925	11,323,366,528	8,299,220,333	2,026,555,358	32,407,034,144	0	
New York	NY	2017	10,926,246,265	12,234,665,227	8,374,680,381	1,878,487,204	33,414,079,077	0	

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
North Carolina	NC	1988	1,576,211,257	965,244,453	1,169,154,078	297,345,235	<b>4,007,955,023</b>	0	
North Carolina	NC	1989	1,623,745,015	999,194,134	1,319,275,033	140,253,076	<b>4,082,467,258</b>	0	
North Carolina	NC	1990	1,822,113,981	1,187,538,879	1,457,270,393	161,054,913	<b>4,627,978,166</b>	0	
North Carolina	NC	1991	1,890,224,150	1,009,419,304	1,575,306,222	985,271,351	<b>5,460,221,027</b>	0	
North Carolina	NC	1992	2,005,947,831	1,053,287,642	1,674,492,275	646,822,015	<b>5,380,549,763</b>	0	
North Carolina	NC	1993	2,303,511,574	821,679,848	1,821,947,289	757,431,262	<b>5,704,569,973</b>	0	
North Carolina	NC	1994	2,436,915,646	1,203,222,295	1,911,502,511	720,045,572	<b>6,271,686,024</b>	0	
North Carolina	NC	1995	2,534,603,476	1,189,509,137	3,010,616,221	626,791,461	<b>7,361,520,295</b>	0	
North Carolina	NC	1996	2,610,371,300	1,024,509,545	3,123,139,337	649,527,488	<b>7,407,547,670</b>	0	
North Carolina	NC	1997	2,549,315,599	1,236,750,477	3,295,674,983	579,634,800	<b>7,661,375,859</b>	0	
North Carolina	NC	1998	3,102,840,241	1,300,280,894	3,349,075,310	473,111,198	<b>8,225,307,643</b>	0	
North Carolina	NC	1999	2,696,896,497	1,836,633,077	3,649,778,320	891,843,054	<b>9,075,150,948</b>	0	
North Carolina	NC	2000	3,336,683,293	2,053,852,555	4,112,063,991	699,776,079	<b>10,202,375,918</b>	0	
North Carolina	NC	2001	3,045,458,927	2,843,495,265	4,317,663,762	492,959,828	<b>10,699,577,782</b>	0	
North Carolina	NC	2002	3,135,939,431	3,979,428,122	4,698,009,006	619,625,352	<b>12,433,001,911</b>	0	
North Carolina	NC	2003	2,983,351,816	3,676,818,985	4,905,869,805	430,790,322	<b>11,996,830,928</b>	0	
North Carolina	NC	2004	3,017,296,814	3,145,321,138	5,362,292,378	412,138,877	<b>11,937,049,207</b>	0	
North Carolina	NC	2005	3,115,275,303	3,099,911,047	5,884,210,882	817,039,712	<b>12,916,436,944</b>	0	
North Carolina	NC	2006	3,370,338,158	3,375,914,426	6,752,379,642	442,370,847	<b>13,941,003,073</b>	0	
North Carolina	NC	2007	3,471,950,313	3,430,752,748	7,751,883,243	526,667,603	<b>15,181,253,907</b>	0	
North Carolina	NC	2008	3,578,435,894	4,701,898,477	8,283,868,055	642,489,200	<b>17,206,691,626</b>	0	
North Carolina	NC	2009	3,732,635,087	4,671,091,867	8,403,625,995	757,020,943	<b>17,564,373,892</b>	0	
North Carolina	NC	2010	3,941,644,362	3,896,747,082	8,847,410,340	522,861,618	<b>17,208,663,402</b>	0	
North Carolina	NC	2011	4,117,051,619	3,809,439,687	8,915,135,853	601,777,807	<b>17,443,404,966</b>	0	
North Carolina	NC	2012	4,203,464,916	4,254,123,065	9,264,707,784	626,185,615	<b>18,348,481,380</b>	0	
North Carolina	NC	2013	4,107,216,595	4,599,872,888	8,166,237,292	582,274,089	<b>17,455,600,864</b>	0	
North Carolina	NC	2014	4,154,424,080	4,440,490,624	9,127,098,739	750,616,789	<b>18,472,630,232</b>	0	
North Carolina	NC	2015	4,325,330,231	4,985,448,302	9,399,002,542	604,296,142	<b>19,314,077,217</b>	0	
North Carolina	NC	2016	4,469,531,709	5,357,752,938	9,409,901,862	862,608,231	<b>20,099,794,740</b>	0	
North Carolina	NC	2017	4,714,555,372	5,723,207,601	11,501,098,602	510,956,399	<b>22,449,817,974</b>	0	



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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
North Dakota	ND	1988	149,101,958	150,864,610	117,708,329	20,081,033	<b>437,755,930</b>	0	
North Dakota	ND	1989	147,961,050	144,092,600	118,596,232	23,499,885	<b>434,149,767</b>	0	
North Dakota	ND	1990	142,834,709	173,952,839	125,638,553	21,249,321	<b>463,675,422</b>	0	
North Dakota	ND	1991	137,922,363	150,360,104	439,549,120	30,874,468	<b>758,706,055</b>	0	
North Dakota	ND	1992	152,556,667	137,468,723	427,971,629	23,033,145	<b>741,030,164</b>	0	
North Dakota	ND	1993	150,416,311	131,286,055	431,716,028	30,785,124	<b>744,203,518</b>	0	
North Dakota	ND	1994	166,905,606	186,484,399	417,967,802	37,601,911	<b>808,959,718</b>	0	
North Dakota	ND	1995	177,236,172	169,084,571	491,480,586	40,178,860	<b>877,980,189</b>	0	
North Dakota	ND	1996	187,428,957	115,781,794	500,364,417	25,722,770	<b>829,297,938</b>	0	
North Dakota	ND	1997	172,230,258	129,491,597	526,107,462	23,451,593	<b>851,280,910</b>	0	
North Dakota	ND	1998	173,984,219	126,063,852	539,861,490	26,800,511	<b>866,710,072</b>	0	
North Dakota	ND	1999	179,281,481	166,910,886	575,402,233	14,751,927	<b>936,346,527</b>	964,766	UA 403b (A,L5.2+6.3)
North Dakota	ND	2000	170,778,946	186,989,723	613,396,859	5,592,101	<b>976,757,629</b>	992,413	UA 403b (A,L5.2+6.3)
North Dakota	ND	2001	167,726,029	237,276,819	667,558,395	5,084,432	<b>1,077,645,675</b>	1,868,793	UA 403b (A,L5.2+6.3)
North Dakota	ND	2002	179,993,108	298,409,254	718,328,407	4,391,859	<b>1,201,122,628</b>	1,319,154	UA 403b (A,L5.2+6.3)
North Dakota	ND	2003	199,940,786	214,983,939	752,551,816	8,927,860	<b>1,176,404,401</b>	2,425,038	UA 403b (A,L5.2+6.3)
North Dakota	ND	2004	190,420,415	246,554,585	747,293,199	7,477,913	<b>1,191,746,112</b>	2,945,300	UA 403b (A,L5.2+6.3)
North Dakota	ND	2005	204,700,170	232,238,540	795,945,941	9,976,482	<b>1,242,861,133</b>	2,021,166	UA 403b (A,L5.2+6.3)
North Dakota	ND	2006	209,507,628	280,702,791	888,908,754	0	<b>1,379,119,173</b>	2,159,080	UA 403b (A,L5.2+6.3)
North Dakota	ND	2007	225,711,099	298,272,097	928,023,397	3,487,589	<b>1,455,494,182</b>	2,347,150	UA 403b (A,L5.2+6.3)
North Dakota	ND	2008	236,636,267	374,229,774	981,971,991	16,014,912	<b>1,608,852,944</b>	3,311,260	UA 403b (A,L5.2+6.3)
North Dakota	ND	2009	263,368,693	351,655,949	1,034,529,270	12,071,423	<b>1,661,625,335</b>	2,832,478	UA 403b (A,L5.2+6.3)
North Dakota	ND	2010	290,074,904	341,671,299	1,134,430,726	4,889,188	<b>1,771,066,117</b>	2,590,819	UA 403b (A,L5.2+6.3)
North Dakota	ND	2011	303,487,585	353,538,961	1,236,899,852	7,679,570	<b>1,901,605,968</b>	3,964,662	UA 403b (A,L5.2+6.3)
North Dakota	ND	2012	325,718,251	359,108,037	1,337,121,150	17,652,954	<b>2,039,600,392</b>	4,207,254	UA 403b (A,L5.2+6.3)
North Dakota	ND	2013	331,248,624	379,362,436	1,354,458,128	27,623,124	<b>2,092,692,312</b>	3,639,153	UA 403b (A,L5.2+6.3)
North Dakota	ND	2014	348,502,956	490,488,034	1,470,327,677	15,160,902	<b>2,324,479,569</b>	18,580,680	UA 403b (A,L5.2+6.3)
North Dakota	ND	2015	384,625,284	458,393,922	1,434,911,821	14,741,838	<b>2,292,672,865</b>	13,162,508	UA 403b (A,L5.2+6.3)
North Dakota	ND	2016	379,667,300	535,586,933	1,283,972,956	5,866,094	<b>2,205,093,283</b>	6,036,180	UA 403b (A,L5.2+6.3)
North Dakota	ND	2017	389,707,230	482,344,334	1,320,736,226	5,833,643	<b>2,198,621,433</b>	6,258,699	UA 403b (A,L5.2+6.3)

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Ohio	OH	1988	2,534,034,513	1,736,787,192	4,989,784,981	1,042,229,723	<b>10,302,836,409</b>	0	
Ohio	OH	1989	2,407,743,599	1,856,477,537	3,619,642,666	1,083,026,448	<b>8,966,890,250</b>	0	
Ohio	OH	1990	2,741,981,136	2,179,135,465	3,828,721,118	1,187,795,652	<b>9,937,633,371</b>	0	
Ohio	OH	1991	2,920,332,567	1,828,524,058	3,966,484,296	1,205,698,462	<b>9,921,039,383</b>	0	
Ohio	OH	1992	3,055,029,400	1,893,658,459	4,254,594,238	956,370,309	<b>10,159,652,406</b>	0	
Ohio	OH	1993	3,987,751,884	1,716,262,992	4,446,737,088	962,654,689	<b>11,113,406,653</b>	0	
Ohio	OH	1994	3,819,936,218	2,179,499,942	4,258,140,845	646,454,967	<b>10,904,031,972</b>	0	
Ohio	OH	1995	4,118,333,150	2,336,864,381	4,489,683,366	819,651,829	<b>11,764,532,726</b>	0	
Ohio	OH	1996	3,975,047,154	1,909,547,932	5,602,533,542	551,809,112	<b>12,038,937,740</b>	0	
Ohio	OH	1997	4,104,119,628	1,912,971,877	5,500,310,888	727,195,937	<b>12,244,598,330</b>	0	
Ohio	OH	1998	3,760,213,838	2,023,173,180	5,903,365,925	558,994,105	<b>12,245,747,048</b>	0	
Ohio	OH	1999	4,183,454,778	2,853,879,537	6,488,902,076	551,307,354	<b>14,077,543,745</b>	0	
Ohio	OH	2000	3,779,121,377	3,602,435,917	7,043,854,647	505,227,072	<b>14,930,639,013</b>	0	
Ohio	OH	2001	3,622,186,707	4,334,730,583	7,566,267,097	594,923,355	<b>16,118,107,742</b>	0	
Ohio	OH	2002	3,707,075,429	5,874,525,077	8,242,618,933	767,287,844	<b>18,591,507,283</b>	0	
Ohio	OH	2003	3,719,882,283	5,246,506,175	8,587,872,327	926,264,454	<b>18,480,525,239</b>	0	
Ohio	OH	2004	3,862,254,207	4,987,695,103	8,738,796,050	958,314,758	<b>18,547,060,118</b>	0	
Ohio	OH	2005	3,864,828,736	4,735,825,309	9,482,567,741	765,735,371	<b>18,848,957,157</b>	0	
Ohio	OH	2006	3,984,767,132	4,919,614,463	10,312,210,172	923,440,738	<b>20,140,032,505</b>	0	
Ohio	OH	2007	4,338,276,521	4,669,275,115	12,159,708,876	1,721,027,001	<b>22,888,287,513</b>	0	
Ohio	OH	2008	4,205,635,348	6,375,631,631	13,636,581,477	1,117,437,730	<b>25,335,286,186</b>	0	
Ohio	OH	2009	4,377,338,672	6,768,188,993	12,979,757,689	1,032,084,271	<b>25,157,369,625</b>	0	
Ohio	OH	2010	4,493,941,797	5,341,130,707	12,535,711,315	959,268,409	<b>23,330,052,228</b>	0	
Ohio	OH	2011	4,698,775,431	5,152,996,658	12,763,839,132	921,751,361	<b>23,537,362,582</b>	0	
Ohio	OH	2012	4,824,912,735	6,747,281,598	13,241,635,224	1,058,746,791	<b>25,872,576,348</b>	0	
Ohio	OH	2013	4,810,908,862	5,069,882,260	14,690,651,849	2,215,424,951	<b>26,786,867,922</b>	0	
Ohio	OH	2014	4,778,008,509	5,616,817,221	14,933,131,312	1,137,114,161	<b>26,465,071,203</b>	0	
Ohio	OH	2015	4,863,396,473	7,769,775,441	10,757,579,233	1,121,567,729	<b>24,512,318,876</b>	0	
Ohio	OH	2016	4,990,334,297	6,991,851,413	10,997,951,503	1,047,076,352	<b>24,027,213,565</b>	0	
Ohio	OH	2017	5,017,054,648	8,517,829,117	10,684,891,416	749,589,358	<b>24,969,364,539</b>	0	

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Oklahoma	OK	1988	616,592,071	419,483,946	642,145,110	-	1,678,221,127	0	
Oklahoma	OK	1989	588,134,826	444,775,606	698,963,531	-	1,731,873,963	0	
Oklahoma	OK	1990	612,296,761	543,871,818	733,415,184	-	1,889,583,763	0	
Oklahoma	OK	1991	668,388,118	578,791,425	784,259,157	-	2,031,438,700	0	
Oklahoma	OK	1992	707,696,169	629,789,858	845,953,596	-	2,183,439,623	0	
Oklahoma	OK	1993	724,875,640	536,701,938	1,071,589,567	-	2,333,167,145	0	
Oklahoma	OK	1994	792,088,110	582,260,416	1,080,525,188	-	2,454,873,714	0	
Oklahoma	OK	1995	814,360,950	620,410,943	1,125,179,250	-	2,559,951,143	0	
Oklahoma	OK	1996	789,424,307	490,109,556	1,184,654,949	-	2,464,188,812	0	
Oklahoma	OK	1997	770,220,072	494,871,326	1,244,437,896	-	2,509,529,294	0	
Oklahoma	OK	1998	776,113,533	475,026,538	1,310,866,836	-	2,562,006,907	0	
Oklahoma	OK	1999	780,537,634	618,103,240	1,300,192,293	-	2,698,833,167	0	
Oklahoma	OK	2000	811,989,165	698,871,483	1,371,204,007	-	2,882,064,655	0	
Oklahoma	OK	2001	876,872,355	984,869,537	1,495,429,443	-	3,357,171,335	0	
Oklahoma	OK	2002	866,788,664	1,205,522,724	1,584,870,053	-	3,657,181,441	0	
Oklahoma	OK	2003	911,263,971	1,120,068,031	1,727,633,006	-	3,758,965,008	0	
Oklahoma	OK	2004	931,033,557	1,062,686,358	1,831,615,910	-	3,825,335,825	0	
Oklahoma	OK	2005	926,444,980	987,551,770	1,980,212,671	-	3,894,209,421	0	
Oklahoma	OK	2006	1,060,841,763	1,063,511,980	2,171,467,297	-	4,295,821,040	0	
Oklahoma	OK	2007	1,097,782,359	1,017,178,609	2,512,947,694	-	4,627,908,662	0	
Oklahoma	OK	2008	1,136,588,750	1,491,541,386	2,650,865,096	-	5,278,995,232	0	
Oklahoma	OK	2009	1,197,855,066	1,370,248,919	2,812,704,895	-	5,380,808,880	0	
Oklahoma	OK	2010	1,265,817,967	1,189,363,350	2,990,023,534	-	5,445,204,851	0	
Oklahoma	OK	2011	1,281,469,359	1,162,870,153	2,993,867,350	-	5,438,206,862	0	
Oklahoma	OK	2012	1,324,959,076	1,368,007,325	2,985,855,018	-	5,678,821,419	0	
Oklahoma	OK	2013	1,359,541,281	1,239,044,898	3,015,560,032	-	5,614,146,211	0	
Oklahoma	OK	2014	1,381,698,580	1,323,348,614	3,362,525,624	-	6,067,572,818	0	
Oklahoma	OK	2015	1,413,156,660	1,582,535,340	3,347,770,476	-	6,343,462,476	0	
Oklahoma	OK	2016	1,414,401,562	1,475,566,462	3,494,959,511	-	6,384,927,535	0	HMO amount
Oklahoma	OK	2017	1,435,622,014	1,518,789,590	3,817,822,394	-	6,772,233,998	0	HMO premium excluded 128,271,215

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Oregon	OR	1988	506,312,289	895,696,039	428,769,940	-	1,830,778,268	0	
Oregon	OR	1989	514,579,970	1,030,798,115	476,923,224	-	2,022,301,309	0	
Oregon	OR	1990	537,896,369	937,962,526	544,414,811	-	2,020,273,706	0	
Oregon	OR	1991	567,228,111	830,408,324	555,223,454	260,045,972	2,212,905,861	0	
Oregon	OR	1992	596,415,790	812,673,520	627,877,935	281,849,324	2,318,816,569	0	
Oregon	OR	1993	622,685,909	696,695,276	582,601,955	192,373,597	2,094,356,737	0	
Oregon	OR	1994	697,121,068	925,325,110	569,074,748	152,049,491	2,343,570,417	0	
Oregon	OR	1995	714,798,506	914,040,453	613,797,359	60,386,398	2,303,022,716	0	
Oregon	OR	1996	755,357,432	715,264,307	654,376,965	62,180,671	2,187,179,375	0	
Oregon	OR	1997	719,950,509	686,661,197	792,864,569	65,154,294	2,264,630,569	0	
Oregon	OR	1998	720,826,519	550,848,286	960,047,164	56,616,238	2,288,338,207	0	
Oregon	OR	1999	728,877,210	726,671,578	786,285,685	125,216,390	2,367,050,863	0	
Oregon	OR	2000	743,282,612	893,636,452	909,940,157	73,526,876	2,620,386,097	0	
Oregon	OR	2001	771,999,343	1,004,482,176	803,603,902	93,354,686	2,673,440,107	0	
Oregon	OR	2002	790,911,199	1,332,585,909	848,558,514	51,183,511	3,023,239,133	0	
Oregon	OR	2003	847,274,270	1,396,433,518	884,605,712	48,002,935	3,176,316,435	0	
Oregon	OR	2004	880,003,563	1,274,161,437	987,967,712	38,304,389	3,180,437,101	0	
Oregon	OR	2005	856,725,793	1,082,211,585	1,118,685,177	21,704,483	3,079,327,038	0	
Oregon	OR	2006	928,149,167	1,099,881,946	1,346,163,921	15,663,377	3,389,858,411	0	
Oregon	OR	2007	940,070,559	1,228,133,633	1,985,559,448	0	4,153,763,640	0	
Oregon	OR	2008	966,239,499	1,589,801,073	1,962,685,043	19,167,596	4,537,893,211	0	
Oregon	OR	2009	1,017,455,661	1,530,980,278	1,964,912,338	44,277,832	4,557,626,109	0	
Oregon	OR	2010	1,049,139,067	1,500,106,331	2,080,036,886	62,447,343	4,691,729,627	0	
Oregon	OR	2011	1,090,276,860	1,259,814,723	2,213,758,037	62,825,317	4,626,674,937	0	
Oregon	OR	2012	1,108,512,537	1,321,757,513	1,510,631,717	48,366,542	3,989,268,309	0	
Oregon	OR	2013	1,099,992,671	1,366,316,746	1,594,284,187	48,830,750	4,109,424,354	0	
Oregon	OR	2014	1,153,577,720	1,525,669,016	1,648,109,090	62,301,029	4,389,656,855	0	
Oregon	OR	2015	1,173,943,291	1,651,855,009	1,656,057,822	68,311,429	4,550,167,551	0	
Oregon	OR	2016	1,226,169,489	1,845,096,960	1,617,437,271	96,278,666	4,784,982,386	0	
Oregon	OR	2017	1,261,514,496	1,741,493,618	1,405,128,342	74,596,790	4,482,733,246	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.

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 - 2017 Data**

State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Pennsylvania	PA	1988	2,700,343,793	2,724,377,425	1,690,553,654	-	7,115,274,872	0	
Pennsylvania	PA	1989	2,859,921,673	3,506,394,627	1,785,997,652	-	8,152,313,952	0	
Pennsylvania	PA	1990	3,035,490,589	3,622,625,730	1,888,296,161	-	8,546,412,480	0	
Pennsylvania	PA	1991	3,191,579,628	2,821,578,406	1,985,179,991	-	7,998,338,025	0	
Pennsylvania	PA	1992	3,358,538,676	2,438,918,555	2,017,525,467	1,628,237,584	9,443,220,282	0	
Pennsylvania	PA	1993	3,578,335,954	2,225,973,485	2,117,059,165	1,379,394,121	9,300,762,725	0	
Pennsylvania	PA	1994	3,734,032,803	2,530,741,767	2,228,943,235	1,369,288,162	9,863,005,967	0	
Pennsylvania	PA	1995	3,790,467,592	2,878,497,123	2,354,037,821	1,244,507,998	10,267,510,534	0	
Pennsylvania	PA	1996	3,878,535,536	2,375,412,080	2,442,567,996	942,485,425	9,639,001,037	0	
Pennsylvania	PA	1997	4,096,755,372	2,561,449,089	3,046,664,447	1,121,172,513	10,826,041,421	0	
Pennsylvania	PA	1998	4,404,475,350	2,543,399,536	3,807,399,187	1,180,688,239	11,935,962,312	0	
Pennsylvania	PA	1999	3,949,231,052	3,219,744,087	4,298,497,622	1,691,105,187	13,158,577,948	0	
Pennsylvania	PA	2000	4,065,294,184	4,488,726,962	4,761,736,114	2,041,018,228	15,356,775,488	0	
Pennsylvania	PA	2001	4,102,437,813	6,056,074,057	5,453,565,481	1,279,744,383	16,891,821,734	0	
Pennsylvania	PA	2002	4,241,759,312	7,757,730,305	5,423,904,037	886,465,132	18,309,858,786	0	
Pennsylvania	PA	2003	4,283,734,618	6,612,923,769	5,454,626,329	1,999,372,190	18,350,656,906	0	
Pennsylvania	PA	2004	4,440,999,335	5,576,480,544	6,099,829,758	1,689,775,776	17,807,085,413	0	
Pennsylvania	PA	2005	4,483,627,399	5,460,271,116	6,311,221,044	1,692,178,534	17,947,298,093	0	
Pennsylvania	PA	2006	4,768,194,250	6,048,284,361	6,921,767,748	1,274,331,754	19,012,578,113	0	
Pennsylvania	PA	2007	5,066,977,183	5,466,247,689	9,928,397,167	1,261,160,193	21,722,782,232	0	
Pennsylvania	PA	2008	5,205,611,810	7,478,753,172	11,184,147,263	1,728,321,413	25,596,833,658	0	
Pennsylvania	PA	2009	5,353,285,595	7,676,423,343	11,075,676,444	1,281,332,384	25,386,717,766	0	
Pennsylvania	PA	2010	5,636,140,327	7,066,633,789	11,650,282,301	1,301,573,231	25,654,629,648	0	
Pennsylvania	PA	2011	5,811,507,389	6,596,059,850	12,454,795,523	1,527,433,646	26,389,796,408	0	
Pennsylvania	PA	2012	5,990,227,116	7,503,416,133	10,664,417,471	3,251,184,196	27,409,244,916	0	
Pennsylvania	PA	2013	5,920,112,582	6,720,359,304	10,568,395,499	1,869,439,380	25,078,306,765	0	
Pennsylvania	PA	2014	6,025,992,624	7,444,443,899	11,939,933,949	1,965,205,332	27,375,575,804	0	
Pennsylvania	PA	2015	6,193,416,685	8,722,631,480	11,286,310,241	1,758,356,483	27,960,714,889	0	
Pennsylvania	PA	2016	6,247,803,734	9,678,768,629	11,239,573,035	2,287,592,791	29,453,738,189	0	
Pennsylvania	PA	2017	6,630,297,791	9,777,477,685	11,505,315,821	1,919,229,945	29,832,321,242	0	

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Puerto Rico	PR	1988	202,599,488	25,279,811	425,612,159	-	653,491,458	0	
Puerto Rico	PR	1989	208,835,315	39,507,260	459,918,822	-	708,261,397	0	
Puerto Rico	PR	1990	218,158,248	44,600,136	491,454,195	-	754,212,579	0	
Puerto Rico	PR	1991	219,457,003	48,510,553	493,779,178	-	761,746,734	0	
Puerto Rico	PR	1992	242,057,864	68,159,460	488,694,921	-	798,912,245	0	
Puerto Rico	PR	1993	243,162,226	46,009,753	516,131,878	-	805,303,857	0	
Puerto Rico	PR	1994	273,209,720	61,908,792	547,843,632	-	882,962,144	0	
Puerto Rico	PR	1995	273,978,756	51,075,560	677,006,797	-	1,002,061,113	0	
Puerto Rico	PR	1996	321,962,959	60,907,369	863,693,287	-	1,246,563,615	0	
Puerto Rico	PR	1997	318,651,746	57,572,959	942,379,370	-	1,318,604,075	0	
Puerto Rico	PR	1998	315,930,532	50,426,968	1,026,175,813	-	1,392,533,313	0	
Puerto Rico	PR	1999	299,651,540	78,385,779	1,506,890,561	-	1,884,927,880	0	
Puerto Rico	PR	2000	305,819,949	117,061,021	1,327,409,479	-	1,750,290,449	0	
Puerto Rico	PR	2001	344,030,482	94,209,655	2,000,429,756	-	2,438,669,893	0	
Puerto Rico	PR	2002	326,152,465	157,812,085	1,805,219,153	-	2,289,183,703	0	
Puerto Rico	PR	2003	342,246,780	157,781,808	1,829,094,568	-	2,329,123,156	0	
Puerto Rico	PR	2004	358,055,028	134,095,632	1,920,507,213	-	2,412,657,873	0	
Puerto Rico	PR	2005	384,344,050	116,205,874	2,126,705,528	-	2,627,255,452	0	
Puerto Rico	PR	2006	394,855,050	147,589,799	2,322,285,870	-	2,864,730,719	0	
Puerto Rico	PR	2007	408,813,039	191,221,562	2,038,007,707	-	2,638,042,308	0	
Puerto Rico	PR	2008	402,682,405	158,372,547	2,330,915,530	-	2,891,970,482	0	
Puerto Rico	PR	2009	428,037,026	255,175,425	2,354,225,388	-	3,037,437,839	0	
Puerto Rico	PR	2010	424,510,764	272,500,504	2,325,814,622	-	3,022,825,890	0	
Puerto Rico	PR	2011	441,041,889	325,752,273	1,512,721,518	-	2,279,515,680	0	
Puerto Rico	PR	2012	448,293,154	377,889,373	2,150,777,272	-	2,976,959,799	0	
Puerto Rico	PR	2013	445,099,771	396,768,112	2,036,718,465	-	2,878,586,348	0	
Puerto Rico	PR	2014	455,407,340	375,190,163	2,405,967,115	-	3,236,564,618	0	
Puerto Rico	PR	2015	471,751,346	444,924,435	2,133,742,148	-	3,050,417,929	0	
Puerto Rico	PR	2016	495,444,914	541,868,244	2,301,959,549	-	3,339,272,707	0	
Puerto Rico	PR	2017	487,220,261	508,751,730	2,417,002,733	-	3,412,974,724	0	

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Rhode Island	RI	1988	241,592,427	135,208,925	124,908,211	-	501,709,563	0	
Rhode Island	RI	1989	235,543,411	177,930,743	101,472,217	-	514,946,371	0	
Rhode Island	RI	1990	252,225,269	313,351,542	117,873,033	-	683,449,844	0	
Rhode Island	RI	1991	242,886,184	317,370,437	130,663,108	-	690,919,729	0	
Rhode Island	RI	1992	283,767,485	187,380,350	142,290,204	-	613,438,039	0	
Rhode Island	RI	1993	275,778,174	179,480,221	163,891,426	-	619,149,821	0	
Rhode Island	RI	1994	286,520,020	269,677,400	185,799,271	-	741,996,691	0	
Rhode Island	RI	1995	344,571,784	296,639,953	169,288,773	-	810,500,510	0	
Rhode Island	RI	1996	340,977,377	275,125,829	185,044,330	56,476,573	857,624,109	0	
Rhode Island	RI	1997	492,526,568	343,303,826	185,583,861	80,439,353	1,101,853,608	0	
Rhode Island	RI	1998	389,341,189	368,445,580	231,565,704	43,056,159	1,032,408,632	0	
Rhode Island	RI	1999	440,446,802	494,412,734	196,223,939	37,959,052	1,169,042,527	0	
Rhode Island	RI	2000	375,792,365	548,477,925	189,191,140	60,020,952	1,173,482,382	0	
Rhode Island	RI	2001	325,026,405	541,430,666	160,270,108	92,433,565	1,119,160,744	0	
Rhode Island	RI	2002	330,861,666	676,899,528	268,634,287	71,646,735	1,348,042,216	0	
Rhode Island	RI	2003	339,041,953	599,008,931	315,220,851	71,432,255	1,324,703,990	0	
Rhode Island	RI	2004	351,494,156	554,865,549	303,817,484	73,967,893	1,284,145,082	0	
Rhode Island	RI	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	RI	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	RI	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	RI	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	RI	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	RI	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	RI	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	RI	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)
Rhode Island	RI	2013	457,429,927	652,428,767	485,147,153	58,180,844	1,653,186,691	22,084,561	UA 403b (A,L5.2+6.3)
Rhode Island	RI	2014	423,888,174	797,420,107	480,586,199	26,284,578	1,728,179,058	38,161,445	UA 403b (A,L5.2+6.3)
Rhode Island	RI	2015	496,292,870	978,498,856	451,449,722	21,603,450	1,947,844,898	25,891,194	UA 403b (A,L5.2+6.3)
Rhode Island	RI	2016	444,278,936	898,831,389	428,793,137	28,760,850	1,800,664,312	11,462,545	UA 403b (A,L5.2+6.3)
Rhode Island	RI	2017	445,697,426	960,181,540	433,218,596	16,944,078	1,856,041,640	13,327,143	UA 403b (A,L5.2+6.3)

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
South Carolina	SC	1988	808,452,560	346,192,899	819,627,720	-	1,974,273,179	0	
South Carolina	SC	1989	814,318,036	337,981,640	875,250,418	-	2,027,550,094	0	
South Carolina	SC	1990	880,477,875	476,727,196	1,005,882,561	-	2,363,087,632	0	
South Carolina	SC	1991	930,638,160	443,003,035	984,931,346	-	2,358,572,541	0	
South Carolina	SC	1992	970,732,687	431,429,093	1,020,691,852	-	2,422,853,632	0	
South Carolina	SC	1993	1,053,428,777	431,367,337	1,085,608,064	-	2,570,404,178	0	
South Carolina	SC	1994	1,135,146,769	585,195,477	1,121,728,041	-	2,842,070,287	0	
South Carolina	SC	1995	1,209,662,608	528,614,246	1,163,662,102	-	2,901,938,956	0	
South Carolina	SC	1996	1,134,564,209	450,933,838	1,239,784,959	-	2,825,283,006	0	
South Carolina	SC	1997	1,119,268,528	513,078,474	1,315,429,048	-	2,947,776,050	0	
South Carolina	SC	1998	1,217,115,119	526,140,202	1,400,686,753	-	3,143,942,074	0	
South Carolina	SC	1999	1,257,134,727	776,680,609	1,476,502,636	-	3,510,317,972	0	
South Carolina	SC	2000	1,234,999,145	802,629,737	1,581,222,394	-	3,618,851,276	0	
South Carolina	SC	2001	1,295,315,977	1,166,497,124	1,703,624,206	-	4,165,437,307	0	
South Carolina	SC	2002	1,261,387,093	1,845,580,369	1,862,783,234	-	4,969,750,696	0	
South Carolina	SC	2003	1,329,171,095	1,551,652,692	2,009,881,222	-	4,890,705,009	0	
South Carolina	SC	2004	1,416,843,063	1,480,694,683	2,133,081,032	-	5,030,618,778	0	
South Carolina	SC	2005	1,390,839,284	1,414,756,410	2,356,388,762	-	5,161,984,456	0	
South Carolina	SC	2006	1,508,302,360	1,586,695,199	2,619,903,242	-	5,714,900,801	0	
South Carolina	SC	2007	1,575,162,470	1,578,173,954	3,211,067,351	-	6,364,403,775	0	
South Carolina	SC	2008	1,646,066,616	2,242,256,879	3,805,257,119	-	7,693,580,614	0	
South Carolina	SC	2009	1,674,205,107	2,243,268,235	4,014,438,638	-	7,931,911,980	0	
South Carolina	SC	2010	1,717,720,032	2,927,415,498	3,827,478,465	-	8,472,613,995	0	
South Carolina	SC	2011	1,796,389,183	2,112,853,248	4,065,516,773	-	7,974,759,204	0	
South Carolina	SC	2012	1,910,294,440	2,456,078,533	4,259,547,737	-	8,625,920,710	0	
South Carolina	SC	2013	1,923,786,578	2,304,619,456	3,303,225,585	-	7,531,631,619	0	
South Carolina	SC	2014	1,942,052,134	2,437,376,422	3,693,901,601	-	8,073,330,157	0	
South Carolina	SC	2015	2,044,134,915	2,931,997,944	3,613,263,501	-	8,589,396,360	0	
South Carolina	SC	2016	2,120,061,316	3,136,176,712	3,951,071,097	-	9,207,309,125	0	
South Carolina	SC	2017	2,240,435,673	2,996,928,638	4,739,825,797	-	9,977,190,108	0	



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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
South Dakota	SD	1988	171,874,879	160,470,797	224,310,316	-	556,655,992	0	
South Dakota	SD	1989	164,165,888	154,402,927	239,395,164	-	557,963,979	0	
South Dakota	SD	1990	167,821,811	165,387,972	254,570,615	-	587,780,398	0	
South Dakota	SD	1991	179,567,209	181,276,707	266,294,144	-	627,138,060	0	
South Dakota	SD	1992	189,295,694	177,520,864	293,691,882	-	660,508,440	0	
South Dakota	SD	1993	184,534,209	154,806,390	309,129,040	-	648,469,639	0	
South Dakota	SD	1994	204,777,549	198,188,809	336,796,117	-	739,762,475	0	
South Dakota	SD	1995	223,151,747	199,043,824	315,070,850	-	737,266,421	0	
South Dakota	SD	1996	231,483,651	145,665,585	351,139,255	-	728,288,491	0	
South Dakota	SD	1997	233,356,861	153,521,535	415,557,589	-	802,435,985	0	
South Dakota	SD	1998	225,174,978	143,147,379	410,864,385	-	779,186,742	0	
South Dakota	SD	1999	235,379,857	213,865,986	445,546,362	-	894,792,205	0	
South Dakota	SD	2000	239,961,279	218,007,368	466,355,760	-	924,324,407	0	
South Dakota	SD	2001	245,809,542	292,699,443	511,256,771	-	1,049,765,756	0	
South Dakota	SD	2002	283,298,104	359,384,401	524,895,916	-	1,167,578,421	0	
South Dakota	SD	2003	269,449,663	315,582,735	566,158,179	-	1,151,190,577	0	
South Dakota	SD	2004	306,844,117	294,072,377	603,701,228	-	1,204,617,722	0	
South Dakota	SD	2005	319,199,205	242,601,842	641,529,592	-	1,203,330,639	0	
South Dakota	SD	2006	338,323,244	303,115,714	705,336,064	-	1,346,775,022	0	
South Dakota	SD	2007	371,442,131	321,824,767	758,157,353	-	1,451,424,251	0	
South Dakota	SD	2008	417,072,791	391,320,986	789,455,310	-	1,597,849,087	0	
South Dakota	SD	2009	450,007,311	326,903,554	824,663,481	-	1,601,574,346	0	
South Dakota	SD	2010	478,518,624	300,380,731	874,503,936	-	1,653,403,291	0	
South Dakota	SD	2011	503,248,281	308,337,154	887,867,281	-	1,699,452,716	0	
South Dakota	SD	2012	548,865,772	360,400,578	955,893,219	-	1,865,159,569	0	
South Dakota	SD	2013	551,188,249	373,533,466	895,491,424	-	1,820,213,139	0	
South Dakota	SD	2014	580,195,770	405,284,055	917,815,928	-	1,903,295,753	0	
South Dakota	SD	2015	694,946,343	462,797,225	1,012,972,553	-	2,170,716,121	0	
South Dakota	SD	2016	664,190,049	452,220,130	1,059,326,169	-	2,175,736,348	0	
South Dakota	SD	2017	765,699,291	431,035,987	1,136,708,088	-	2,333,443,366	0	

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)  
1988 - 2017 Data**

State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Tennessee	TN	1988	1,094,456,855	630,847,662	1,132,760,117	-	<b>2,858,064,634</b>	42,513,662	A, L2, C2
Tennessee	TN	1989	1,103,309,502	695,982,293	1,181,216,142	-	<b>2,980,507,937</b>	59,314,805	A, L2, C2
Tennessee	TN	1990	1,155,059,260	835,584,984	1,212,050,455	-	<b>3,202,694,699</b>	59,500,579	A, L2, C2
Tennessee	TN	1991	1,255,918,023	763,382,831	1,305,663,313	-	<b>3,324,964,167</b>	67,284,316	A, L2, C2
Tennessee	TN	1992	1,344,609,250	840,424,832	1,368,966,567	-	<b>3,554,000,649</b>	83,202,481	A, L2, C2
Tennessee	TN	1993	1,400,980,664	883,362,163	1,483,713,333	-	<b>3,768,056,160</b>	74,961,477	A, L2, C2
Tennessee	TN	1994	1,560,367,985	1,037,462,461	1,549,027,334	-	<b>4,146,857,780</b>	82,789,359	A, L2, C2
Tennessee	TN	1995	1,727,962,837	1,047,808,902	3,719,779,960	-	<b>6,495,551,699</b>	91,703,614	A, L2, C2
Tennessee	TN	1996	1,607,097,663	899,183,122	3,042,149,224	-	<b>5,548,430,009</b>	71,669,381	A, L2, C2
Tennessee	TN	1997	1,675,851,142	1,050,846,109	2,399,520,536	-	<b>5,126,217,787</b>	74,931,317	A, L2, C2
Tennessee	TN	1998	1,751,128,399	1,054,235,470	2,446,290,662	-	<b>5,251,654,531</b>	56,840,224	A, L2, C2
Tennessee	TN	1999	2,047,396,226	1,504,172,662	2,691,537,939	-	<b>6,243,106,827</b>	59,059,716	A, L2, C2
Tennessee	TN	2000	1,941,843,631	1,993,897,874	2,734,710,007	-	<b>6,670,451,512</b>	61,462,214	A, L2, C2
Tennessee	TN	2001	1,827,245,940	2,222,183,682	2,947,465,238	-	<b>6,996,894,860</b>	91,598,965	A, L2, C2
Tennessee	TN	2002	1,856,272,245	2,787,661,531	3,160,529,817	-	<b>7,804,463,593</b>	136,100,928	A, L2, C2
Tennessee	TN	2003	1,948,227,424	2,390,825,804	3,395,318,045	-	<b>7,734,371,273</b>	120,381,291	A, L2, C2
Tennessee	TN	2004	2,069,665,421	2,272,702,063	3,633,432,198	-	<b>7,975,799,682</b>	122,200,801	A, L2, C2
Tennessee	TN	2005	2,005,776,067	2,154,340,621	4,235,582,734	-	<b>8,395,699,422</b>	105,110,301	A, L2, C2
Tennessee	TN	2006	2,098,133,996	2,570,841,828	4,641,595,940	-	<b>9,310,571,764</b>	170,244,485	A, L2, C2
Tennessee	TN	2007	2,234,888,240	2,503,034,109	5,265,221,613	2,998	<b>10,003,146,960</b>	154,641,262	A, L2, C2
Tennessee	TN	2008	2,278,400,961	3,335,856,406	5,569,394,754	-	<b>11,183,652,121</b>	239,720,744	A, L2, C2
Tennessee	TN	2009	2,496,355,863	3,011,164,712	5,743,443,977	-	<b>11,250,964,552</b>	181,148,784	A, L2, C2
Tennessee	TN	2010	2,532,009,409	2,577,891,984	6,040,510,733	-	<b>11,150,412,126</b>	184,568,416	A, L2, C2
Tennessee	TN	2011	2,527,858,979	2,779,369,697	6,352,208,317	-	<b>11,659,436,993</b>	226,498,440	A, L2, C2
Tennessee	TN	2012	2,626,662,450	3,213,367,923	5,385,580,350	-	<b>11,225,610,723</b>	161,566,474	A, L2, C2
Tennessee	TN	2013	2,666,813,381	2,933,678,462	5,548,789,709	-	<b>11,149,281,552</b>	227,853,848	A, L2, C2
Tennessee	TN	2014	2,745,978,814	3,106,994,300	6,083,023,567	-	<b>11,935,996,681</b>	212,651,683	A, L2, C2
Tennessee	TN	2015	2,821,342,750	3,476,461,169	6,534,760,071	-	<b>12,832,563,990</b>	191,261,642	A, L2, C2
Tennessee	TN	2016	2,924,906,165	3,771,450,287	7,066,758,476	-	<b>13,763,114,928</b>	214,177,327	A, L2, C2
Tennessee	TN	2017	3,037,471,154	3,404,723,655	7,464,834,783	-	<b>13,907,029,592</b>	0	Change in account structure - no longer capturing 403(b) separately

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 - 2017 Data**

State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Texas	TX	1988	3,815,419,554	2,268,537,114	4,422,066,159	1,339,828,984	<b>11,845,851,811</b>	0	
Texas	TX	1989	3,599,963,635	2,384,369,898	4,945,087,925	1,438,852,364	<b>12,368,273,822</b>	0	
Texas	TX	1990	3,756,690,986	2,554,557,046	5,435,265,671	1,412,926,882	<b>13,159,440,585</b>	0	
Texas	TX	1991	4,101,784,095	2,470,818,838	5,494,771,599	1,445,275,145	<b>13,512,649,677</b>	0	
Texas	TX	1992	4,260,916,595	3,112,732,688	5,850,881,673	1,183,778,858	<b>14,408,309,814</b>	0	
Texas	TX	1993	4,568,272,333	2,424,316,050	6,040,321,328	1,038,398,764	<b>14,071,308,475</b>	0	
Texas	TX	1994	4,856,277,402	2,960,162,037	6,105,777,363	1,144,681,743	<b>15,066,898,545</b>	0	
Texas	TX	1995	5,045,233,055	3,078,479,254	6,243,546,186	1,064,458,213	<b>15,431,716,708</b>	0	
Texas	TX	1996	4,996,187,312	2,841,705,439	6,530,505,680	808,306,230	<b>15,176,704,661</b>	0	
Texas	TX	1997	5,173,395,954	3,023,595,878	6,772,660,413	1,019,117,116	<b>15,988,769,361</b>	0	
Texas	TX	1998	5,217,470,879	3,117,683,503	7,159,771,033	732,298,784	<b>16,227,224,199</b>	0	
Texas	TX	1999	5,473,118,724	4,524,771,408	7,789,530,339	875,632,734	<b>18,663,053,205</b>	0	
Texas	TX	2000	5,363,813,458	4,589,376,804	8,238,565,256	930,820,115	<b>19,122,575,633</b>	0	
Texas	TX	2001	5,911,727,433	6,833,667,279	12,519,125,940	972,205,677	<b>26,236,726,329</b>	0	
Texas	TX	2002	5,984,160,901	9,353,909,601	10,085,143,681	1,388,948,010	<b>26,812,162,193</b>	0	
Texas	TX	2003	6,199,516,177	8,631,385,888	11,295,441,071	1,301,404,741	<b>27,427,747,877</b>	0	
Texas	TX	2004	6,550,951,224	7,505,503,713	12,215,265,686	1,426,515,894	<b>27,698,236,517</b>	0	
Texas	TX	2005	6,657,225,931	8,088,609,503	13,909,037,431	413,601,202	<b>29,068,474,067</b>	111,496,799	UA 403b (A,L5.2+6.3)
Texas	TX	2006	7,264,913,881	9,633,442,441	15,474,603,274	263,035,259	<b>32,635,994,855</b>	153,773,541	UA 403b (A,L5.2+6.3)
Texas	TX	2007	7,622,698,764	9,538,505,848	17,682,293,749	288,076,403	<b>35,131,574,764</b>	143,224,160	UA 403b (A,L5.2+6.3)
Texas	TX	2008	7,814,055,699	12,056,332,025	18,897,688,295	258,789,568	<b>39,026,865,587</b>	176,873,118	UA 403b (A,L5.2+6.3)
Texas	TX	2009	8,312,953,288	10,534,229,038	19,493,137,323	335,584,242	<b>38,675,903,891</b>	80,667,936	UA 403b (A,L5.2+6.3)
Texas	TX	2010	8,667,468,764	9,038,799,334	20,538,515,463	189,844,865	<b>38,434,628,426</b>	91,253,714	UA 403b (A,L5.2+6.3)
Texas	TX	2011	9,191,938,651	9,080,676,285	20,650,737,570	244,780,838	<b>39,168,133,344</b>	77,768,369	UA 403b (A,L5.2+6.3)
Texas	TX	2012	9,696,114,854	10,259,833,214	23,410,376,830	315,222,026	<b>43,681,546,924</b>	91,618,150	UA 403b (A,L5.2+6.3)
Texas	TX	2013	10,050,040,204	9,848,355,328	22,990,920,607	336,320,362	<b>43,225,636,501</b>	96,237,107	UA 403b (A,L5.2+6.3)
Texas	TX	2014	10,368,167,225	10,380,730,543	25,107,701,208	277,240,921	<b>46,133,839,897</b>	119,954,432	UA 403b (A,L5.2+6.3)
Texas	TX	2015	10,814,229,853	12,053,126,891	26,921,409,521	299,495,477	<b>50,088,261,742</b>	991,011,167	UA 403b (A,L5.2+6.3)
Texas	TX	2016	11,003,763,589	13,054,416,656	27,057,913,014	351,851,006	<b>51,467,944,265</b>	179,777,391	UA 403b (A,L5.2+6.3)
Texas	TX	2017	11,533,302,135	12,277,752,819	27,860,842,629	266,775,659	<b>51,938,673,242</b>	134,608,782	UA 403b (A,L5.2+6.3)

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)**  
**1988 - 2017 Data**

State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Utah	UT	1988	313,526,813	290,557,522	470,386,838	-	<b>1,074,471,173</b>	0	
Utah	UT	1989	299,172,790	379,254,528	581,428,474	-	<b>1,259,855,792</b>	0	
Utah	UT	1990	318,604,445	414,986,860	644,904,260	-	<b>1,378,495,565</b>	0	
Utah	UT	1991	354,581,693	340,404,656	506,517,887	140,164,604	<b>1,341,668,840</b>	0	
Utah	UT	1992	387,308,050	349,394,173	524,792,525	117,830,898	<b>1,379,325,646</b>	0	
Utah	UT	1993	404,053,511	284,964,556	572,786,897	118,494,471	<b>1,380,299,435</b>	0	
Utah	UT	1994	448,122,101	335,080,149	598,429,341	82,023,413	<b>1,463,655,004</b>	0	
Utah	UT	1995	466,569,480	361,825,176	618,199,870	74,926,370	<b>1,521,520,896</b>	0	
Utah	UT	1996	538,241,101	293,089,887	896,321,487	57,549,757	<b>1,785,202,232</b>	0	
Utah	UT	1997	519,625,457	344,918,051	929,835,181	45,809,089	<b>1,840,187,778</b>	0	
Utah	UT	1998	537,069,568	331,698,352	1,022,320,045	41,350,152	<b>1,932,438,117</b>	0	
Utah	UT	1999	710,486,850	448,838,668	1,149,140,939	25,579,174	<b>2,334,045,631</b>	0	
Utah	UT	2000	523,164,041	485,538,959	1,283,676,867	48,591,441	<b>2,340,971,308</b>	0	
Utah	UT	2001	517,566,609	657,243,561	1,425,971,566	38,623,752	<b>2,639,405,488</b>	1,772,286	UA 403b (A,L5.2+6.3)
Utah	UT	2002	538,503,454	893,815,012	1,500,294,415	29,649,653	<b>2,962,262,534</b>	818,982	UA 403b (A,L5.2+6.3)
Utah	UT	2003	601,682,895	862,874,288	1,505,793,625	29,971,231	<b>3,000,322,039</b>	4,633,254	UA 403b (A,L5.2+6.3)
Utah	UT	2004	618,140,701	799,269,204	1,592,483,757	26,970,899	<b>3,036,864,561</b>	4,832,155	UA 403b (A,L5.2+6.3)
Utah	UT	2005	672,114,026	444,188,124	1,833,857,405	34,156,835	<b>2,984,316,390</b>	3,102,711	UA 403b (A,L5.2+6.3)
Utah	UT	2006	717,123,386	557,218,553	2,024,428,717	21,684,280	<b>3,320,454,936</b>	9,492,005	UA 403b (A,L5.2+6.3)
Utah	UT	2007	833,532,196	811,359,536	2,429,981,594	25,065,139	<b>4,099,938,465</b>	11,133,043	UA 403b (A,L5.2+6.3)
Utah	UT	2008	957,444,360	1,136,870,003	2,630,663,601	20,685,600	<b>4,745,663,564</b>	2,552,146	UA 403b (A,L5.2+6.3)
Utah	UT	2009	1,020,079,089	1,165,745,155	2,794,581,852	29,345,507	<b>5,009,751,603</b>	2,607,029	UA 403b (A,L5.2+6.3)
Utah	UT	2010	1,060,189,950	1,153,636,758	3,205,672,777	20,351,033	<b>5,439,850,518</b>	5,976,169	UA 403b (A,L5.2+6.3)
Utah	UT	2011	1,267,264,674	1,176,975,925	2,753,168,526	19,538,105	<b>5,216,947,230</b>	3,539,802	UA 403b (A,L5.2+6.3)
Utah	UT	2012	1,283,194,938	1,179,890,529	2,690,058,225	29,621,328	<b>5,182,765,020</b>	2,992,776	UA 403b (A,L5.2+6.3)
Utah	UT	2013	1,224,369,912	1,241,619,291	3,052,765,845	26,632,346	<b>5,545,387,394</b>	3,478,639	UA 403b (A,L5.2+6.3)
Utah	UT	2014	1,269,662,919	1,554,210,503	1,691,946,891	93,253,768	<b>4,609,074,081</b>	6,602,985	UA 403b (A,L5.2+6.3)
Utah	UT	2015	1,314,411,420	1,748,222,319	1,635,463,146	135,971,039	<b>4,834,067,924</b>	8,810,241	UA 403b (A,L5.2+6.3)
Utah	UT	2016	1,360,619,293	1,882,212,898	1,697,030,058	166,935,214	<b>5,106,797,463</b>	5,295,743	UA 403b (A,L5.2+6.3)
Utah	UT	2017	1,504,883,321	1,728,023,040	1,846,669,728	111,379,151	<b>5,190,955,240</b>	10,775,136	UA 403b (A,L5.2+6.3)

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)  
1988 - 2017 Data**

State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Vermont	VT	1988	122,626,500	110,419,005	93,493,091	32,147,720	<b>358,686,316</b>	0	
Vermont	VT	1989	121,866,023	103,462,668	114,573,357	31,655,100	<b>371,557,148</b>	0	
Vermont	VT	1990	125,284,028	129,964,173	121,889,421	30,348,856	<b>407,486,478</b>	0	
Vermont	VT	1991	140,035,940	97,458,725	121,428,543	46,492,982	<b>405,416,190</b>	0	
Vermont	VT	1992	144,127,741	101,249,949	110,744,720	36,425,854	<b>392,548,264</b>	0	
Vermont	VT	1993	149,477,430	91,852,476	100,302,377	24,211,331	<b>365,843,614</b>	0	
Vermont	VT	1994	148,603,072	120,243,180	100,735,266	25,504,706	<b>395,086,224</b>	0	
Vermont	VT	1995	156,076,340	130,970,112	103,963,046	26,580,328	<b>417,589,826</b>	0	
Vermont	VT	1996	157,634,026	107,804,469	125,040,436	5,126,379	<b>395,605,310</b>	0	
Vermont	VT	1997	185,895,076	134,030,611	136,455,905	19,201,038	<b>475,582,630</b>	0	
Vermont	VT	1998	203,025,510	147,820,152	145,892,884	35,091,296	<b>531,829,842</b>	0	
Vermont	VT	1999	172,802,446	157,281,818	162,721,759	20,633,887	<b>513,439,910</b>	0	
Vermont	VT	2000	157,480,327	167,531,791	176,952,104	14,182,348	<b>516,146,570</b>	0	
Vermont	VT	2001	163,055,866	208,920,556	180,145,681	26,300,720	<b>578,422,823</b>	0	
Vermont	VT	2002	170,834,571	283,646,412	191,392,830	8,116,588	<b>653,990,401</b>	0	
Vermont	VT	2003	177,530,714	258,254,076	196,191,535	10,055,004	<b>642,031,329</b>	0	
Vermont	VT	2004	186,017,356	268,779,890	206,948,324	12,025,335	<b>673,770,905</b>	0	
Vermont	VT	2005	185,152,502	236,548,777	239,497,821	13,441,274	<b>674,640,374</b>	0	
Vermont	VT	2006	199,520,573	247,475,120	284,171,600	22,308,478	<b>753,475,771</b>	0	
Vermont	VT	2007	212,039,129	247,937,825	366,182,457	11,031,139	<b>837,190,550</b>	0	
Vermont	VT	2008	218,058,285	349,485,954	379,046,576	5,983,365	<b>952,574,180</b>	0	
Vermont	VT	2009	212,320,959	361,745,779	437,409,588	22,195,721	<b>1,033,672,047</b>	0	
Vermont	VT	2010	228,866,126	296,359,502	483,344,143	14,766,102	<b>1,023,335,873</b>	0	
Vermont	VT	2011	272,337,659	350,708,627	448,387,274	20,197,399	<b>1,091,630,959</b>	0	
Vermont	VT	2012	231,686,232	333,546,998	375,907,026	10,244,346	<b>951,384,602</b>	0	
Vermont	VT	2013	249,423,519	321,840,601	358,462,479	10,065,082	<b>939,791,681</b>	0	
Vermont	VT	2014	251,184,345	353,425,000	309,073,981	11,238,252	<b>924,921,578</b>	0	
Vermont	VT	2015	249,665,945	410,119,019	266,860,580	17,263,115	<b>943,908,659</b>	0	
Vermont	VT	2016	254,441,984	457,254,410	257,006,629	26,610,254	<b>995,313,277</b>	0	
Vermont	VT	2017	253,159,869	506,932,643	262,053,989	16,735,797	<b>1,038,882,298</b>	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.

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)  
1988 - 2017 Data**

State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Virginia	VA	1988	1,501,089,283	910,923,198	2,363,356,212	-	4,775,368,693	0	
Virginia	VA	1989	1,543,941,404	1,049,042,899	2,657,188,303	-	5,250,172,606	0	
Virginia	VA	1990	1,660,561,706	1,103,217,804	2,128,224,081	-	4,892,003,591	0	
Virginia	VA	1991	1,729,816,670	945,263,271	2,250,538,034	-	4,925,617,975	0	
Virginia	VA	1992	1,889,473,142	1,257,251,934	2,348,996,620	-	5,495,721,696	0	
Virginia	VA	1993	1,907,656,659	1,126,828,951	2,519,918,117	-	5,554,403,727	0	
Virginia	VA	1994	2,049,832,358	1,532,486,706	2,520,943,348	-	6,103,262,412	0	
Virginia	VA	1995	2,190,692,461	1,400,792,149	2,639,522,810	-	6,231,007,420	0	
Virginia	VA	1996	2,227,159,561	1,192,305,410	2,690,850,982	-	6,110,315,953	0	
Virginia	VA	1997	2,183,619,207	1,364,423,874	2,716,987,365	-	6,265,030,446	0	
Virginia	VA	1998	2,343,446,115	1,408,582,622	2,828,357,943	-	6,580,386,680	0	
Virginia	VA	1999	2,290,594,933	2,028,097,258	3,086,655,463	-	7,405,347,654	0	
Virginia	VA	2000	2,495,479,386	2,090,547,968	3,622,895,043	-	8,208,922,397	0	
Virginia	VA	2001	2,395,872,565	2,486,863,710	3,788,332,286	-	8,671,068,561	0	
Virginia	VA	2002	2,422,101,179	3,299,077,415	4,625,861,868	-	10,347,040,462	0	
Virginia	VA	2003	2,556,657,303	3,079,248,641	5,035,520,945	-	10,671,426,889	0	
Virginia	VA	2004	2,614,519,974	2,799,229,962	5,516,056,428	-	10,929,806,364	0	
Virginia	VA	2005	2,686,824,082	2,409,315,752	5,989,332,444	-	11,085,472,278	0	
Virginia	VA	2006	2,936,162,430	2,702,514,754	5,795,171,726	-	11,433,848,910	0	
Virginia	VA	2007	2,991,698,548	2,668,467,549	6,636,005,822	-	12,296,171,919	0	
Virginia	VA	2008	3,100,365,954	4,007,178,223	7,028,334,298	-	14,135,878,475	0	
Virginia	VA	2009	3,482,986,689	3,893,096,464	7,287,630,663	-	14,663,713,816	0	
Virginia	VA	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	VA	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	VA	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)
Virginia	VA	2013	4,033,135,508	3,531,711,590	6,563,340,419	283,614,056	14,411,801,573	30,802,327	UA 403b (A,L5.2+6.3)
Virginia	VA	2014	3,979,237,482	3,923,424,548	6,903,382,036	91,084,435	14,897,128,501	211,691,881	UA 403b (A,L5.2+6.3)
Virginia	VA	2015	4,227,842,413	4,319,855,282	6,654,722,914	125,374,007	15,327,794,616	142,571,001	UA 403b (A,L5.2+6.3)
Virginia	VA	2016	4,332,097,227	5,229,411,861	6,764,697,549	170,089,356	16,496,295,993	110,280,016	UA 403b (A,L5.2+6.3)
Virginia	VA	2017	4,367,624,287	4,660,135,439	6,853,855,281	136,364,845	16,017,979,852	76,669,176	UA 403b (A,L5.2+6.3)

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Washington	WA	1988	840,791,631	1,043,673,472	591,169,771	437,364,236	<b>2,912,999,110</b>	0	
Washington	WA	1989	807,137,955	1,210,734,505	640,054,085	488,580,358	<b>3,146,506,903</b>	0	
Washington	WA	1990	894,491,367	1,237,761,805	698,740,449	521,619,599	<b>3,352,613,220</b>	0	
Washington	WA	1991	942,705,118	1,153,819,584	779,175,455	668,575,581	<b>3,544,275,738</b>	0	
Washington	WA	1992	978,983,875	1,242,921,040	794,668,027	622,392,323	<b>3,638,965,265</b>	0	
Washington	WA	1993	1,043,427,820	1,103,729,433	858,202,022	691,524,499	<b>3,696,883,774</b>	0	
Washington	WA	1994	1,124,669,859	1,422,941,443	902,566,719	459,774,576	<b>3,909,952,597</b>	0	
Washington	WA	1995	1,162,485,889	1,463,600,440	864,885,764	493,225,941	<b>3,984,198,034</b>	0	
Washington	WA	1996	1,236,711,432	1,266,424,365	905,247,281	369,674,707	<b>3,778,057,785</b>	0	
Washington	WA	1997	1,242,837,207	1,251,259,432	909,853,333	605,162,364	<b>4,009,112,336</b>	0	
Washington	WA	1998	1,232,207,831	1,363,392,378	958,797,014	527,811,650	<b>4,082,208,873</b>	0	
Washington	WA	1999	1,271,654,835	2,316,038,643	1,100,946,533	455,794,281	<b>5,144,434,292</b>	0	
Washington	WA	2000	1,399,369,958	1,872,146,199	1,106,871,192	395,949,555	<b>4,774,336,904</b>	0	
Washington	WA	2001	1,371,867,485	2,318,848,681	1,215,145,558	246,709,902	<b>5,152,571,626</b>	23,723,945	UA 403b (A,L5.2+6.3)
Washington	WA	2002	1,527,129,090	3,062,591,423	1,289,837,101	134,508,901	<b>6,014,066,515</b>	30,730,343	UA 403b (A,L5.2+6.3)
Washington	WA	2003	1,539,818,330	2,657,266,249	1,474,547,040	107,950,133	<b>5,779,581,752</b>	30,046,356	UA 403b (A,L5.2+6.3)
Washington	WA	2004	1,543,364,705	2,441,411,809	1,636,749,017	86,959,788	<b>5,708,485,319</b>	199,140,577	UA 403b (A,L5.2+6.3)
Washington	WA	2005	1,658,829,760	1,799,373,465	1,796,449,633	113,316,782	<b>5,367,969,640</b>	13,305,202	UA 403b (A,L5.2+6.3)
Washington	WA	2006	1,674,325,987	1,929,963,560	2,094,078,881	70,571,900	<b>5,768,940,328</b>	51,596,854	UA 403b (A,L5.2+6.3)
Washington	WA	2007	1,692,386,178	2,266,111,280	2,433,202,435	95,548,221	<b>6,487,248,114</b>	109,611,907	UA 403b (A,L5.2+6.3)
Washington	WA	2008	1,731,890,072	2,950,403,754	2,668,272,497	79,422,446	<b>7,429,988,769</b>	54,436,032	UA 403b (A,L5.2+6.3)
Washington	WA	2009	1,864,454,247	2,978,714,074	2,765,847,273	91,135,205	<b>7,700,150,799</b>	62,422,429	UA 403b (A,L5.2+6.3)
Washington	WA	2010	1,954,403,996	2,823,129,275	2,902,109,855	59,491,573	<b>7,739,134,699</b>	64,086,928	UA 403b (A,L5.2+6.3)
Washington	WA	2011	2,019,440,686	2,628,272,514	3,747,407,935	135,034,467	<b>8,530,155,602</b>	43,211,320	UA 403b (A,L5.2+6.3)
Washington	WA	2012	2,220,767,201	2,613,119,780	2,688,872,525	68,544,498	<b>7,591,304,004</b>	60,246,443	UA 403b (A,L5.2+6.3)
Washington	WA	2013	2,266,307,486	2,646,323,064	2,922,487,381	108,203,293	<b>7,943,321,224</b>	57,026,441	UA 403b (A,L5.2+6.3)
Washington	WA	2014	2,280,689,379	3,012,984,185	3,067,648,111	97,981,020	<b>8,459,302,695</b>	181,265,388	UA 403b (A,L5.2+6.3)
Washington	WA	2015	2,363,664,860	3,304,830,007	3,534,528,722	156,309,311	<b>9,359,332,900</b>	156,891,266	UA 403b (A,L5.2+6.3)
Washington	WA	2016	2,521,207,207	3,574,971,552	3,109,214,306	157,124,370	<b>9,362,517,435</b>	266,478,545	UA 403b (A,L5.2+6.3)
Washington	WA	2017	2,560,571,203	3,696,175,706	2,574,635,733	191,655,840	<b>9,023,038,482</b>	205,307,690	UA 403b (A,L5.2+6.3)

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
West Virginia	WV	1988	319,827,097	211,836,963	350,969,222	-	882,633,282	0	
West Virginia	WV	1989	321,654,307	219,131,663	371,883,149	-	912,669,119	0	
West Virginia	WV	1990	325,388,423	219,521,544	456,136,849	-	1,001,046,816	0	
West Virginia	WV	1991	368,245,037	210,735,750	502,025,018	-	1,081,005,805	0	
West Virginia	WV	1992	376,679,927	242,273,021	512,768,938	-	1,131,721,886	0	
West Virginia	WV	1993	385,572,008	213,513,375	532,791,316	37,437,552	1,169,314,251	0	
West Virginia	WV	1994	401,468,979	296,839,571	536,393,798	7,407,963	1,242,110,311	0	
West Virginia	WV	1995	432,912,350	336,766,379	534,013,201	47,207,038	1,350,898,968	0	
West Virginia	WV	1996	406,121,463	268,629,892	565,547,539	24,256,408	1,264,555,302	0	
West Virginia	WV	1997	450,394,807	247,316,630	574,590,966	24,959,051	1,297,261,454	0	
West Virginia	WV	1998	425,880,377	234,904,435	598,353,464	39,620,560	1,298,758,836	0	
West Virginia	WV	1999	439,607,030	358,157,424	632,570,244	24,780,900	1,455,115,598	0	
West Virginia	WV	2000	421,738,324	465,418,152	769,156,991	48,703,323	1,705,016,790	0	
West Virginia	WV	2001	443,160,277	551,473,481	715,831,125	37,221,022	1,747,685,905	0	
West Virginia	WV	2002	457,602,656	736,784,338	747,998,515	50,596,014	1,992,981,523	0	
West Virginia	WV	2003	525,934,077	674,311,246	807,594,236	46,897,551	2,054,737,110	0	
West Virginia	WV	2004	476,263,138	666,732,372	892,259,815	45,922,666	2,081,177,991	0	
West Virginia	WV	2005	470,023,326	647,375,811	923,470,264	21,479,212	2,062,348,613	0	
West Virginia	WV	2006	479,336,054	678,944,503	1,087,344,005	24,705,628	2,270,330,190	0	
West Virginia	WV	2007	520,140,818	701,143,273	1,559,329,552	57,378,516	2,837,992,159	0	
West Virginia	WV	2008	548,503,131	960,924,016	1,846,642,203	19,611,140	3,375,680,490	0	
West Virginia	WV	2009	581,361,665	940,916,116	2,023,840,771	23,047,060	3,569,165,612	0	
West Virginia	WV	2010	606,575,632	792,995,584	1,602,643,704	15,715,445	3,017,930,365	0	
West Virginia	WV	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	WV	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)
West Virginia	WV	2013	632,457,585	751,590,817	1,266,820,246	59,664,335	2,710,532,983	2,913,488	UA 403b (A,L5.2+6.3)
West Virginia	WV	2014	621,385,857	871,970,824	1,321,618,288	27,821,019	2,842,795,988	39,812,615	UA 403b (A,L5.2+6.3)
West Virginia	WV	2015	647,884,105	928,364,711	1,358,830,261	26,525,285	2,961,604,362	22,554,247	UA 403b (A,L5.2+6.3)
West Virginia	WV	2016	620,869,620	1,145,015,602	1,437,658,314	34,588,604	3,238,132,140	14,624,609	UA 403b (A,L5.2+6.3)
West Virginia	WV	2017	652,582,690	917,032,089	1,457,337,254	7,490,369	3,034,442,402	7,713,882	UA 403b (A,L5.2+6.3)



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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Wisconsin	WI	1988	983,454,251	1,187,279,276	1,120,812,622	-	3,291,546,149	0	
Wisconsin	WI	1989	939,877,756	1,340,779,418	1,246,550,050	-	3,527,207,224	0	
Wisconsin	WI	1990	982,868,253	1,455,954,371	1,381,928,234	-	3,820,750,858	0	
Wisconsin	WI	1991	1,076,399,245	1,357,274,758	1,469,942,227	-	3,903,616,230	0	
Wisconsin	WI	1992	1,135,747,271	1,301,215,747	1,571,640,097	-	4,008,603,115	0	
Wisconsin	WI	1993	1,202,592,049	1,112,059,894	1,686,502,690	-	4,001,154,633	0	
Wisconsin	WI	1994	1,268,795,868	1,319,815,450	1,745,011,167	-	4,333,622,485	0	
Wisconsin	WI	1995	1,377,155,879	1,530,405,980	1,767,044,880	-	4,674,606,739	0	
Wisconsin	WI	1996	1,388,187,363	1,123,817,700	2,117,462,093	-	4,629,467,156	0	
Wisconsin	WI	1997	1,330,673,454	1,296,128,142	1,966,606,840	-	4,593,408,436	0	
Wisconsin	WI	1998	1,666,545,855	1,359,800,366	2,701,101,642	-	5,727,447,863	0	
Wisconsin	WI	1999	1,487,871,383	1,571,644,120	2,914,712,068	-	5,974,227,571	0	
Wisconsin	WI	2000	1,430,064,071	1,770,580,874	3,222,048,692	-	6,422,693,637	0	
Wisconsin	WI	2001	1,501,528,707	2,279,654,961	3,549,289,750	-	7,330,473,418	0	
Wisconsin	WI	2002	1,444,948,195	3,123,055,348	3,713,329,481	-	8,281,333,024	0	
Wisconsin	WI	2003	1,655,657,032	2,605,889,350	3,932,606,069	-	8,194,152,451	0	
Wisconsin	WI	2004	1,730,265,571	2,325,831,748	4,064,383,321	-	8,120,480,640	0	
Wisconsin	WI	2005	1,765,205,723	1,755,752,897	4,591,263,223	-	8,112,221,843	0	
Wisconsin	WI	2006	1,861,350,986	2,269,001,472	4,529,139,294	-	8,659,491,752	0	
Wisconsin	WI	2007	1,998,754,287	2,440,261,232	5,259,106,045	-	9,698,121,564	0	
Wisconsin	WI	2008	1,979,623,601	3,356,157,996	5,451,118,842	-	10,786,900,439	0	
Wisconsin	WI	2009	2,073,784,687	3,182,730,359	5,500,132,259	-	10,756,647,305	0	
Wisconsin	WI	2010	2,111,985,056	2,753,671,184	5,049,423,119	-	9,915,079,359	0	
Wisconsin	WI	2011	2,210,764,960	2,693,037,933	4,983,060,377	-	9,886,863,270	0	
Wisconsin	WI	2012	2,277,685,879	3,080,368,151	4,784,544,073	-	10,142,598,103	0	
Wisconsin	WI	2013	2,351,477,080	2,719,503,365	4,311,104,753	-	9,382,085,198	0	
Wisconsin	WI	2014	2,314,671,468	2,867,068,449	5,098,138,503	-	10,279,878,420	0	restated to excluded HMO as WI has a separate HMO account HMO estimate 6,112,778,651
Wisconsin	WI	2015	2,348,832,828	3,916,091,296	5,888,845,750	-	12,153,769,874	0	restated to excluded HMO as WI has a separate HMO account 8,035,456,219
Wisconsin	WI	2016	2,439,177,902	3,577,889,735	5,285,810,177	-	11,302,877,814	0	restated to excluded HMO as WI has a separate HMO account 6,193,604,502
Wisconsin	WI	2017	2,536,943,637	3,699,829,614	5,351,623,612	-	11,588,396,863	0	restated to excluded HMO as WI has a separate HMO account 6,429,866,118

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State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
Wyoming	WY	1988	97,626,321	94,368,976	85,482,029	-	277,477,326	0	
Wyoming	WY	1989	90,923,902	84,285,866	90,453,608	-	265,663,376	0	
Wyoming	WY	1990	90,058,438	93,698,389	97,798,492	-	281,555,319	0	
Wyoming	WY	1991	96,951,799	81,766,219	99,883,708	-	278,601,726	0	
Wyoming	WY	1992	105,896,069	82,392,605	112,094,162	-	300,382,836	0	
Wyoming	WY	1993	110,151,591	66,544,761	123,196,590	-	299,892,942	0	
Wyoming	WY	1994	120,563,305	82,776,199	127,681,818	-	331,021,322	0	
Wyoming	WY	1995	128,258,372	91,755,805	125,844,578	-	345,858,755	0	
Wyoming	WY	1996	144,853,471	64,293,629	139,762,212	-	348,909,312	0	
Wyoming	WY	1997	132,336,804	73,610,903	137,395,545	-	343,343,252	0	
Wyoming	WY	1998	133,370,742	65,128,698	147,217,331	-	345,716,771	0	
Wyoming	WY	1999	132,820,331	84,199,803	164,599,319	-	381,619,453	0	
Wyoming	WY	2000	134,954,407	36,964,454	279,127,327	-	451,046,188	0	
Wyoming	WY	2001	140,089,330	119,654,633	307,424,423	-	567,168,386	0	
Wyoming	WY	2002	161,370,610	177,390,092	328,364,747	-	667,125,449	0	
Wyoming	WY	2003	158,450,513	160,053,167	358,083,018	-	676,586,698	0	
Wyoming	WY	2004	159,012,531	134,792,266	387,015,674	-	680,820,471	0	
Wyoming	WY	2005	167,391,676	145,690,563	427,144,071	-	740,226,310	0	
Wyoming	WY	2006	182,910,524	153,648,989	418,980,204	-	755,539,717	0	
Wyoming	WY	2007	180,717,209	149,039,649	462,168,616	-	791,925,474	0	
Wyoming	WY	2008	191,747,893	224,541,275	499,628,794	-	915,917,962	0	
Wyoming	WY	2009	223,997,448	215,799,870	566,909,036	-	1,006,706,354	0	
Wyoming	WY	2010	231,475,665	177,900,568	539,615,942	-	948,992,175	0	
Wyoming	WY	2011	236,765,939	204,037,972	653,704,898	-	1,094,508,809	0	
Wyoming	WY	2012	263,181,234	217,793,921	581,654,370	-	1,062,629,525	0	
Wyoming	WY	2013	273,349,813	234,916,620	597,008,797	-	1,105,275,230	0	
Wyoming	WY	2014	275,521,224	252,162,533	630,904,451	-	1,158,588,208	0	
Wyoming	WY	2015	282,207,367	283,440,612	638,288,764	-	1,203,936,743	0	
Wyoming	WY	2016	271,521,207	331,677,202	651,623,704	-	1,254,822,113	0	
Wyoming	WY	2017	281,742,494	271,110,416	677,450,299	-	1,230,303,209	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.

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**1988 - 2017 Data**

State	State Abbreviation	Year	Life	Allocated Annuity	A&H	Unallocated Annuity	Assessable Premium Total	403(b)	Notes
All States	All States	1988	56,388,254,348	47,263,267,591	67,909,694,904	13,003,786,835	<b>184,565,003,678</b>	65,627,302	
All States	All States	1989	55,236,476,397	51,478,466,586	72,068,971,823	13,398,723,461	<b>192,182,638,267</b>	83,207,030	
All States	All States	1990	59,745,978,030	59,210,480,857	76,031,191,445	13,185,715,755	<b>208,173,366,087</b>	86,486,025	
All States	All States	1991	63,124,415,917	54,110,160,997	77,211,223,791	15,049,158,581	<b>209,494,959,286</b>	101,244,119	
All States	All States	1992	66,782,571,580	56,703,419,959	79,348,307,053	12,888,318,201	<b>215,722,616,793</b>	126,323,239	
All States	All States	1993	71,523,564,638	48,902,588,001	82,280,654,795	12,195,899,332	<b>214,902,706,766</b>	116,194,692	
All States	All States	1994	76,465,077,072	64,056,662,631	82,657,912,116	11,394,978,331	<b>234,574,630,150</b>	127,716,287	
All States	All States	1995	81,386,026,586	65,051,449,590	88,302,485,204	10,670,395,993	<b>245,410,357,373</b>	147,261,114	
All States	All States	1996	80,118,134,719	56,008,408,418	93,955,094,633	8,691,527,510	<b>238,773,165,280</b>	115,973,403	
All States	All States	1997	81,291,968,089	60,690,697,981	95,865,833,782	9,343,241,569	<b>247,191,741,421</b>	131,079,061	
All States	All States	1998	84,536,044,451	58,426,760,693	101,781,346,921	7,868,201,364	<b>252,612,353,429</b>	126,213,567	
All States	All States	1999	83,270,387,788	78,982,290,908	110,138,309,203	10,556,342,192	<b>282,947,330,091</b>	156,700,755	
All States	All States	2000	86,513,095,925	87,438,425,121	119,747,691,202	9,908,443,089	<b>303,607,655,337</b>	183,293,590	
All States	All States	2001	86,584,179,826	119,908,161,439	127,080,474,825	8,805,598,828	<b>342,378,414,918</b>	209,532,372	
All States	All States	2002	89,188,766,523	159,868,596,257	131,848,549,131	10,010,314,823	<b>390,916,226,734</b>	267,549,817	
All States	All States	2003	93,464,790,691	144,016,510,266	141,196,916,058	9,954,299,225	<b>388,632,516,240</b>	353,051,201	
All States	All States	2004	97,758,552,855	128,661,045,820	151,688,095,291	10,309,438,230	<b>388,417,132,196</b>	1,194,675,812	
All States	All States	2005	99,468,894,303	115,824,241,087	169,255,920,540	14,193,384,899	<b>398,742,440,829</b>	462,776,297	
All States	All States	2006	106,816,940,970	131,414,424,724	186,537,784,151	11,172,807,693	<b>435,941,957,538</b>	751,654,115	
All States	All States	2007	111,078,083,735	131,995,573,268	222,446,629,264	10,868,095,455	<b>476,388,381,722</b>	763,710,560	
All States	All States	2008	113,872,016,914	177,517,861,674	239,512,104,752	12,900,051,392	<b>543,802,034,732</b>	916,292,536	
All States	All States	2009	119,443,043,510	170,434,394,828	248,889,171,755	9,620,869,867	<b>548,387,479,960</b>	657,497,112	
All States	All States	2010	124,505,221,626	146,713,068,062	251,663,371,951	9,047,202,581	<b>531,928,864,220</b>	861,262,702	
All States	All States	2011	128,174,003,946	142,768,540,371	256,532,569,783	9,378,004,926	<b>536,853,119,026</b>	779,149,102	
All States	All States	2012	134,388,725,185	173,878,995,358	252,255,281,603	15,570,096,531	<b>576,093,098,677</b>	734,318,146	
All States	All States	2013	135,862,952,029	150,827,781,178	247,080,907,819	13,292,289,960	<b>547,063,930,986</b>	1,003,857,612	
All States	All States	2014	138,178,007,058	166,363,034,520	265,054,943,117	11,999,597,093	<b>581,595,581,788</b>	2,365,882,418	
All States	All States	2015	143,415,900,804	182,599,516,691	256,980,187,842	10,625,793,540	<b>593,621,398,877</b>	3,571,341,276	
All States	All States	2016	147,863,583,193	200,288,313,107	256,941,993,690	14,950,963,383	<b>620,044,853,373</b>	2,709,467,709	
All States	All States	2017	153,036,058,838	198,204,488,708	262,373,622,565	13,972,797,689	<b>627,586,967,800</b>	1,110,847,616	
		<b>Grand Total</b>	<b>2,969,481,717,546</b>	<b>3,429,607,626,691</b>	<b>4,814,637,241,009</b>	<b>344,826,338,328</b>	<b>11,558,552,923,575</b>	<b>20,280,186,587</b>	
cross check			2,969,481,717,546	3,429,607,626,691	4,814,637,241,009	344,826,338,328	11,558,552,923,575	20,280,186,587	
			0	0	0	0	0	0	

**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 2018. 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 ASC 405-30 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

## Account Structure

current as of January 01, 2018

### 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) The life insurance and annuity account which includes the following subaccounts: (1) Life insurance account; (2) 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 excluded unallocated annuities; and (3) 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 9/4/15)

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.

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## Wyoming

§26-42-104(a). Three accounts: (i) The life insurance account; (ii) The health insurance account; and (iii) The annuity account.

These "Law Summaries" are provided to NOLHGA's members and other authorized NOLHGA Website users solely for general reference purposes. This compilation of statutory provisions, although believed to be correct as of the date indicated, is comprised of the most current statutory materials available on-line to NOLHGA and is not intended as legal advice; no liability is assumed in connection with its use. Users should seek advice from a qualified attorney and should not rely on this compilation when considering any questions relating to guaranty association coverage or any other related legal matter. For further information regarding the intended distribution of this information, or any other information appearing on the NOLHGA Website, please see the "Terms of Use" on NOLHGA's home page.

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## *Assessments at a Glance*

<b>Assessment Limits/ Classes</b>	<b>Percent of Premium</b>	<b>Number of Classes</b>
Alabama	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
New Hampshire	2%	2
New Jersey	2%	2

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*Assessments (cont.)*

Assessment Limits/ Classes	Percent of Premium	Number of Classes
New Mexico	2%	2
New York	2%	3
North Carolina	2%	2
North Dakota	2%	2
Ohio	2%	2
Oklahoma	2%	2
Oregon	2%	2
Pennsylvania	2%	2
Puerto Rico <sup>1</sup>	2%	2
Rhode Island	3%	2
South Carolina	4%	3
South Dakota	2%	2
Tennessee	2%	2
Texas	2%	2
Utah	2%	2
Vermont	2%	3
Virginia	2%	2
Washington	2%	2
West Virginia	2%	2
Wisconsin	2%	2
Wyoming	2%	2
<b>Totals</b>	<b>48/52 set 2% limit</b>	<b>48/52 have 2 classes</b>

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<sup>1</sup> The Puerto Rico Life & Health Insurance Guaranty Association is not a member of NOLHGA.



# State Laws and Provisions Report

## Assessments

current as of January 01, 2018

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 sub-section (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.



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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) 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, the total assessment against all member insurers for impairments and insolvencies, less the amount of refunds ( not including interest) to member insurers pursuant to subsection (F) of this section, shall be five hundred fifty-eight million dollars; provided, however, that such five hundred fifty-eight million dollar total 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 11/21/14)

### **Assessment Classes**

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

North Carolina

### **Assessment Limits**

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

### **Assessment Classes**

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

## North Dakota

### **Assessment Limits**

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

### **Assessment Classes**

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

## Ohio

### **Assessment Limits**

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

### **Assessment Classes**

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

## Oklahoma

### **Assessment Limits**

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

### **Assessment Classes**

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

## Oregon

### **Assessment Limits**

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

### **Assessment Classes**

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

## Pennsylvania

### **Assessment Limits**

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

### **Assessment Classes**

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

## Puerto Rico

### **Assessment Limits**

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

### **Assessment Classes**

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

## Rhode Island

### **Assessment Limits**

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

### **Assessment Classes**

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



## South Carolina

### **Assessment Limits**

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

### **Assessment Classes**

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

## South Dakota

### **Assessment Limits**

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

### **Assessment Classes**

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

## Tennessee

### **Assessment Limits**

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

### **Assessment Classes**

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

Texas

### **Assessment Limits**

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

### **Assessment Classes**

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

Utah

### **Assessment Limits**

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

### **Assessment Classes**

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

Vermont

**Assessment Limits**

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

**Assessment Classes**

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

Virginia

**Assessment Limits**

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

**Assessment Classes**

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

Washington

**Assessment Limits**

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

**Assessment Classes**

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

## West Virginia

### **Assessment Limits**

§33-26A-9(e)(1). Two percent (2%) of the average premiums in state for policies covered by the account during the three calendar years 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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## *Tax Offset at a Glance*

<b>Offset Amount</b>	<b>Yes, 20% Over 5 Yr's.</b>	<b>Yes (Other %)</b>	<b>No Provision</b>
Alabama	X		
Alaska			X
Arizona	X		
Arkansas	X		
California			X <sup>1</sup>
Colorado		X <sup>2</sup>	
Connecticut	X		
Delaware	X		
DC		X	
Florida		X	
Georgia	X		
Hawaii	X		
Idaho	X		
Illinois			X <sup>3</sup>
Indiana	X		
Iowa	X		
Kansas	X		
Kentucky	X		
Louisiana	X		
Maine	X		

<sup>1</sup> The statute has no tax offset provision, however recoupment is permitted on health insurance assessment through policyholder surcharge on premiums charged for health insurance policies. See page 1 of Tax Offset Summary.

<sup>2</sup> Colorado's tax offset provision does not apply to health insurance assessments, however member insurers writing health insurance are required to recoup the health insurance assessment through policyholder surcharge on premiums charged for health policies. The tax offset for life and annuity members (all combined) is limited to \$4 million per year and unused offsets can be carried forward.

<sup>3</sup> 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
Maryland			X
Massachusetts		X	
Michigan		X	
Minnesota	X		
Mississippi	X		
Missouri	X		
Montana	X		
Nebraska	X		
Nevada	X		
New Hampshire	X		
New Jersey		X	
New Mexico			X
New York		X	
North Carolina	X		
North Dakota	X		
Ohio	X		
Oklahoma	X		
Oregon	X <sup>4</sup>		
Pennsylvania	X		
Puerto Rico <sup>5</sup>			X
Rhode Island		X	
South Carolina	X		
South Dakota	X		
Tennessee		X	
Texas	X		
Utah	X		
Vermont		X	
Virginia		X	
Washington	X		
West Virginia			X
Wisconsin	X		
Wyoming		X	
<b>Total</b>	<b>33</b>	<b>12</b>	<b>7</b>

<sup>4</sup> Oregon's tax offset provision will not apply to tax years beginning on or after January 1, 2022.

<sup>5</sup> The Puerto Rico Life & Health Insurance Guaranty Association is not a member of NOLHGA.



# State Laws and Provisions Report

## Tax Offsets

current as of January 01, 2018

### 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 cannot 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. Colorado's tax offset provision does not apply to health insurance assessments, however member insurers writing health insurance are required to recoup the health insurance assessment through policyholder surcharge on premiums charged for health policies.

#### 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

§3956.20. 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 2015, Oregon legislature passed bill extending sunset provision for the tax offset to 1.1.2022.

Pennsylvania

40 PS § 991.1711 (a) A member insurer may offset against its premium tax liability to this Commonwealth a proportionate part of the assessments described in section 1707 to the extent of twenty per centum (20%) of the amount of such assessment for each of the five (5) calendar years following the year in which such assessment was paid. 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. (b) The proportionate part of an assessment which may be offset against a member company's premium tax liability to the Commonwealth shall be determined according to a fraction of which the denominator is the total premiums received by the company during the calendar year immediately preceding the year in which the assessment is paid and the numerator is that portion of the premiums received during such year on account of policies of life or health and accident insurance in which the premium rates are guaranteed during the continuance of the respective policies without a right exercisable by the company to increase said premium rates. (c) Any sums which are acquired by refund, pursuant to section 1707 (f), from the association by member insurers, and which have theretofore been offset against premium taxes as provided in this section and are not then needed for the purposes of this act, shall be paid by such insurers to this Commonwealth in such manner as the tax authorities may require. The association shall notify the commissioner that such refunds have been made. (d) No offset against premium tax liability shall be permitted to the extent that a member insurer's rates or policyholder dividends have been adjusted as permitted in section 1707.

Puerto Rico

No provision.



Rhode Island

§27-34.3-13.A. Yes. Member insurers may offset up to 10% of amount of an assessment, other than a Class A assessment, for each of the 5 years following the 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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