

December 1, 2016

Dear Chief Executive Officer:

Consistent with prior years, NOLHGA is providing the enclosed data regarding insolvency costs to assist members of the insurance industry in establishing accruals for their respective share of these costs. Beginning in 2001, insurance companies were required to establish a liability and expense for guaranty association assessments when a loss is probable and can be reasonably estimated. Statement of Statutory Accounting Principle ("SSAP") No. 35R – Revised Guaranty Fund and Other Assessments (finalized March 2000 by the NAIC, revised October 2010) and Accounting Standard Codification 405-30, Insurance-Related Assessments ("ASC 405-30") (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, 2015). 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 actually received from estates. Note the following general classifications:
 - ***Pre-Liquidation Cases***
Companies listed in this category are under some form of oversight (conservation, rehabilitation, etc.) by state insurance departments but have NOT been placed into liquidation nor has a final order of liquidation with funding of insolvency been obtained. Costs estimates are based on available information regarding policy liabilities and available estate assets, if any. Companies will need to decide whether or not they wish to establish an accrual for these cases since neither SSAP No. 35R or 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 2016. **Particular attention should be given to these insolvencies since Guaranty Associations may fund their participation in an assumption reinsurance agreement through a variety of methods (such as the use of a promissory note or borrowed funds to accommodate capacity limitations or the economic benefit to member companies), and it is likely that the timing of actual assessments will not coincide with the enclosed schedules. Please note Executive Life Insurance Company is the only insolvency currently included in this schedule.**

General Comments (continued)

- **Specific Insolvency Costs and Assessment Information**

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

In addition, this information

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

- **Assessable Premiums 1988 -2015**

This section contains the Total Assessable Premiums for the period 1988 through 2015, by state, by account, by year. The data is obtained from the final Assessment Data Surveys filed by member companies. The data may be used to estimate your company's pro-rata share of the estimated costs for all insolvencies. This may be accomplished by calculating your share of the assessable premiums and applying that factor to the estimated insolvency costs.

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

This report contains general information regarding assessment and premium tax offset provisions by state as of fall 2016.

AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

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

Estimated Net Costs as of September 30, 2016												
	NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total Report 2016	Total Report 2015	Change
Overview "Pre-Liquidation" Insolvencies												
American Community Mutual Ins. Co.	60305	MI	4/8/2010			3,249	0	269,965	0	273,213	273,213	0
American Network Ins. Co.	81078	PA	1/6/2009			0	0	298,627,207	0	298,627,207	300,456,473	(1,829,266)
Freelancers CO-OP of NJ	15197	NJ	9/12/2016			Single state Health Coop, No Data Available to NOLHGA			0	0	0	0
HealthCT, Inc	15046	CT	7/1/2016			Single state Health Coop, No Data Available to NOLHGA			0	0	0	0
Monarch Life Ins. Co.	66265	MA	6/9/1994			211,985	93,983	208,817	0	514,786	514,786	0
Penn Treaty Network	63282	PA	1/6/2009			0	0	2,322,749,866	0	2,322,749,866	2,126,584,897	196,164,968
Total "Pre-Liquidation"						215,234	93,983	2,621,855,855	0	2,622,165,072	2,427,829,370	194,335,702
Overview "Open" Insolvencies												
Colorado Health Ins. Coop. Inc.	15126	CO	11/10/2015	1/4/2016		Single state Health Coop, No Data Available to NOLHGA			0	0	0	0
Consumers Choice Health Insurance Company	15145	SC	1/8/2016	3/28/2016		Single state Health Coop, No Data Available to NOLHGA			0	0	0	0
Consumers Mutual Insurance Company of MI	15128	MI	11/13/2015	2/10/2016		Single state Health Coop, No Data Available to NOLHGA			0	0	0	0
Coordinated Health	15314	OH		5/26/2016		Single state Health Coop, No Data Available to NOLHGA			0	0	0	0
Meritus Mutual Health Partners	15092	AZ	10/30/2015	8/11/2016		Single state Health Coop, No Data Available to NOLHGA			0	0	0	0
Executive Life Ins. Co.	63010	CA	4/11/1991	12/6/1991		1,154,538,077	1,669,267,761	0	31,867,947	2,855,673,785	2,930,532,705	(74,858,920)
Land of Lincoln	15102	IL	7/14/2016	10/1/2016		Single state Health Coop, No Data Available to NOLHGA			0	0	0	0
Life & Health Ins. Co. of America	77887	PA		7/2/2004	11/27/2007	126,331	0	35,566,209	0	35,692,539	35,706,823	(14,283)
Lincoln Memorial Life Ins. Co.	69833	TX	5/14/2008	9/22/2008		260,214,788	702,586	0	0	260,917,373	256,464,981	4,452,393
Memorial Service Life Ins. Co.	74926	TX	5/14/2008	9/22/2008		89,933,932	0	0	0	89,933,932	89,339,131	594,801
National States Ins. Co.	60593	MO	4/1/2010	11/15/2010		4,704,217	0	136,500,198	0	141,204,415	141,026,949	177,466
SeeChange Health Ins. Co.	63541	CA	11/19/2014	1/28/2015		0	0	18,466,051	0	18,466,051	16,101,518	2,364,533
Universal Health Care Ins. Co.	12577	FL	3/22/2013	4/1/2013		0	0	2,406,071	0	2,406,071	7,294,328	(4,888,257)
Total "Open"						1,509,517,343	1,669,970,347	192,938,529	31,867,947	3,404,294,166	3,476,466,434	(72,172,268)
Overview "Closed" Insolvencies												
Andrew Jackson Life Ins. Co.	60968	MS	2/10/1992	3/26/1993		24,385,744	6,334,898	75,456	0	30,796,098	30,796,630	(531)
Benicorp Ins. Co.	69752	IN	8/9/2007	10/5/2007		13,236	0	29,157,866	0	29,171,102	29,151,367	19,735
Centennial Life Ins. Co.	61654	KS	2/4/1998	5/27/1998		15,763	0	67,774	0	83,537	83,537	0
CoOpportunity Health	15093	IA	12/23/2014	2/28/2015		0	0	63,562,027	0	63,562,027	117,235,589	(53,673,562)
Executive Life Ins. Co. of New York	61913	NY	4/23/1991	8/8/2013		0	801,859,658	0	0	801,859,658	801,857,587	2,071
Family Guaranty Life Ins. Co.	75302	MS	5/10/1999	6/29/1999		20,259,358	0	0	0	20,259,358	20,252,770	6,588
Farmers and Ranchers Life Ins. Co.	63185	OK	5/12/1999	1/14/2000		4,715,242	4,469,141	0	0	9,184,383	9,181,600	2,783
First National Life Ins. Co. of America	63525	MS	5/10/1999	6/29/1999		176,217	2,140,759	0	0	2,316,976	2,298,383	18,592
Franklin Protective Life Ins. Co.	98655	MS	5/10/1999	6/29/1999		9,836,785	3,039,965	0	0	12,876,750	12,871,425	5,325
Golden State Mutual Life Ins Co	63924	CA	6/24/2010	1/28/2011		1,525,574	12,329	59,499	0	1,597,402	1,575,521	21,881
Imerica Life and Health Ins. Co.	63533	AR	11/18/2009	5/3/2010		0	0	13,701,119	0	13,701,119	13,673,011	28,108
Investors Equity Life Ins. Co. of HI, LTD	64874	HI	6/24/1994	12/29/1994		0	19,626,888	0	0	19,626,888	19,626,888	0
Legion Ins. Co.	24422	PA	3/28/2002	7/28/2003		0	0	840,831	0	840,831	811,916	28,915
Lumbermens Mutual	22977	IL	7/2/2012	5/10/2013		0	0	15,716,685	0	15,716,685	15,714,152	2,533
National Heritage Life Ins. Co.	97284	DE	5/25/1994	11/21/1995		5,507,454	145,882,464	0	0	151,389,918	152,746,288	(1,356,370)
Old Standard Life Ins. Co.	88579	ID	3/2/2004	4/15/2009		No Data Available			0	0	0	0
Reliance Ins. Co.	24457	PA	5/29/2001	10/3/2001		0	0	12,713,980	0	12,713,980	13,922,671	(1,208,691)
Standard Life Ins Co of IN	69051	IN	12/18/2008	7/26/2012		0	2,928,456	0	0	2,928,456	2,922,430	6,025
Villanova Ins. Co.	19577	PA	3/28/2002	7/28/2003		0	0	38,327	0	38,327	27,242	11,085
Total "Closed"						66,435,372	986,294,558	135,933,563	0	1,188,663,493	1,244,749,006	(56,085,513)

Assessments Called (Billed) or Refunded as of December 31, 2015							
Life		Allocated Annuity		A&H		Allocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
5,138	490	228	0	304	0	0	0
0	0	0	0	3,800,000	0	0	0
5,138	490	228	0	3,800,304	0	0	0
Overview "Open" Insolvencies							
1,113,947,619	500,065	1,537,640,900	50,963,161	590,625	0	42,365,781	23,169,527
287,961	0	529	0	19,829,354	1,100,000	0	0
173,648,522	0	600,000	0	0	0	0	0
94,939,000	0	0	0	0	0	0	0
1,237,578	0	265,000	0	67,463,807	0	0	0
0	0	0	0	13,755,894	0	0	0
0	0	0	0	250,000	0	0	0
1,384,060,680	500,065	1,538,506,429	50,963,161	101,889,680	1,100,000	42,365,781	23,169,527
Overview "Closed" Insolvencies							
28,735,867	280,000	10,977,686	50,403	0	0	3,735,647	0
0	0	0	0	38,791,852	0	0	0
793,564	687,271	100,000	50,000	19,664,517	13,362,131	0	0
0	0	0	0	91,800,000	0	0	0
556,478,179	0	198,631,919	906	0	0	0	0
13,800,320	0	4,950,590	0	0	0	1,518,800	0
7,965,000	3,015,000	885,000	335,000	0	0	0	0
18,270,153	6,524,219	18,925,424	5,020,281	0	0	0	0
5,884,152	0	2,082,992	0	52,921	0	0	0
500,000	0	100,000	0	224,926	0	0	0
0	0	0	0	15,692,741	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	584,325	0	0	0
0	0	0	0	10,031,027	9,982	0	0
13,267,750	252,755	236,361,567	21,694,354	0	0	2,585,649	0
88579	0	No Data Available			0	0	0
151,260	0	0	0	6,470,687	900,000	0	0
0	0	438,000	0	0	0	0	0
0	170,000	0	0	400,000	0	0	0
673,457,525	31,929,006	495,978,295	38,394,219	195,445,227	25,772,113	7,840,096	0

Estimated Net Costs as of September 30, 2016												
NAIC Code	Domicile	Rehabilitation Date	Liquidation Date	Estate Closing Date	Life	Allocated Annuity	A&H	Unallocated Annuity	Total Report 2016	Total Report 2015	Change	
Overview "Released from Oversight" Insolvencies												
Confederation Life Ins. & Annuity Co. (CLIC)	99384	GA	9/1/1994	4/12/1999	0	0	0	0	0	0	0	
Fidelity Mutual Life Ins. Co.	63304	PA	11/6/1992 no GA particip	10/3/2008	1,130,723	113,819	0	27,990	1,272,532	1,272,532	0	
First Capital Life Ins. Co.	65447	CA	5/14/1991	7/2/2002	48,718	4,548	0	0	53,266	53,266	0	
Mid-Continent Life Ins. Co.	66001	OK	6/6/1997 no GA particip	7/1/2002	366,322	1,432	406	0	368,160	368,160	0	
Old West Annuity & Life Ins. Co.	76791	AZ	3/2/2004	1/13/2006		No Data Available			0	0	0	
Settlers Life Ins. Co.	64220	VA	5/14/1999 no GA particip	12/15/1999	101,244	0	26,321	0	127,565	127,565	0	
Shenandoah Life Ins. Co.	68845	VA	2/12/2009	5/8/2012	228,565	186,293	151,602	0	566,460	566,460	0	
Total "Released from Oversight"					1,875,572	306,091	178,328	27,990	2,387,982	2,387,982	0	
Grand Total					1,834,946,540	3,225,500,556	3,083,248,855	54,377,864	8,198,073,815	8,132,040,414	66,033,401	

Assessments Called (Billed) or Refunded as of December 31, 2015							
Life		Allocated Annuity		A&H		Allocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	0	0	0	0
41,049	0	3,876	0	0	0	0	0
611,924	17,671	712,595	2,463	10	0	0	0
9,571	0	0	0	0	0	0	0
97,500	0	0	0	15,000	0	0	0
63,000	0	40,500	0	46,500	0	0	0
823,044	17,671	756,971	2,463	61,510	0	0	0
2,881,493,204	330,598,058	2,893,789,902	325,323,793	579,375,951	102,457,961	278,013,015	121,683,439

Total All Insolvencies Summary by State

	Estimated Net Costs as of September 30, 2016					Assessments Called (Billed) or Refunded as of December 31, 2015							
	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	40,494,369	30,405,236	8,697,330	0	79,596,936	22,368,855	0	33,937,732	0	2,060,000	0	0	0
Alaska	671,798	5,875,477	1,162,768	(512)	7,709,531	2,063,342	454,500	6,747,089	333,181	253,415	56,000	2,428,923	29
Arizona	25,411,133	39,536,501	121,665,842	0	186,613,476	38,214,894	0	38,206,946	0	13,235,267	0	0	0
Arkansas	15,404,738	11,373,161	8,117,068	52,672	34,947,639	25,621,978	0	0	0	9,736,334	0	0	0
California	292,672,009	478,160,667	418,653,045	0	1,189,485,720	313,156,930	41,665,000	514,978,212	23,273,000	36,761,272	11,275,000	0	0
Colorado	1,060,497	9,731,721	67,590,346	0	78,382,564	9,804,556	18,410,470	20,644,425	39,239,670	14,614,978	5,532,143	0	0
Connecticut	20,512	24,366,928	28,420,774	(1,107)	52,807,108	4,732,230	4,154,158	20,411,169	3,421,902	296,801	0	1,445,000	1,444,994
Delaware	4,755,175	18,454,275	4,966,244	334,558	28,510,252	8,596,303	0	20,305,910	0	2,435,000	0	984,787	0
Dist. of Columbia	89,462	159,197	1,142,365	0	1,391,024	584,826	512,527	1,754,248	1,539,695	630,000	259,707	0	0
Florida	114,035,945	200,684,001	444,224,337	5,808	758,950,090	125,602,575	0	224,779,838	142,450	48,800,000	0	0	0
Georgia	30,062,370	34,527,840	92,544,721	2,407,352	159,542,283	43,275,908	0	44,189,138	584,662	26,415,785	64,528	5,870,582	(32,978)
Hawaii	27,173,512	37,103,760	8,868,384	0	73,145,657	47,538,543	21,042,109	41,818,128	15,586,534	11,882,875	11,503,683	0	0
Idaho	8,396,721	10,663,950	8,971,933	0	28,032,604	11,714,705	2,699,795	9,940,276	0	1,314,135	0	0	0
Illinois	144,186,946	171,179,378	105,357,736	8,873,344	429,597,405	197,589,738	37,995,670	228,222,147	103,530,755	40,530,000	18,748,240	77,450,410	59,759,367
Indiana	32,488,638	53,999,484	42,050,038	4,701,296	133,239,455	32,600,051	5,000,000	74,412,620	4,999,960	25,209,164	0	0	0
Iowa	36,779,967	37,128,121	104,438,986	40,318	178,387,391	34,559,122	0	42,014,908	0	46,995,360	0	1,280,000	0
Kansas	40,851,379	16,602,812	13,857,064	0	71,311,255	34,361,000	0	19,115,000	0	1,650,000	0	0	0
Kentucky	22,408,380	25,131,877	44,713,866	0	92,254,123	49,916,219	16,734,637	30,006,630	4,349,724	21,260,909	1,053,336	0	0
Louisiana	7,354,294	5,859,493	18,444,918	0	31,658,705	8,103,508	0	14,413,707	0	15,638,832	0	0	0
Maine	595,612	1,903,080	786,225	63,039	3,347,957	2,172,639	0	2,559,361	906	175,000	0	0	0
Maryland	19,966,317	31,276,913	32,409,436	5,662,932	89,315,598	40,137,287	0	42,062,121	0	2,700,000	0	0	0
Massachusetts	44,140,262	44,901,865	3,931,751	0	92,973,878	47,115,000	2,125,000	40,191,000	700,000	5,456,000	1,475,000	0	0
Michigan	10,559,863	54,614,577	32,708,248	3,323,804	101,206,492	23,920,700	13,088,981	79,297,501	10,100,034	0	0	34,158,333	29,297,170
Minnesota	16,940,004	61,604,988	4,598,124	2,408,087	85,551,202	24,063,000	2,144,001	120,079,500	24,707,255	418,500	0	5,700,000	0
Mississippi	57,837,403	15,435,977	20,603,165	94,574	93,971,120	50,334,095	14,626	20,172,670	0	15,534,678	30,041	6,850,139	0
Missouri	169,286,337	34,414,430	29,226,292	29,058	232,956,116	102,027,852	0	37,285,110	0	8,479,499	0	0	0
Montana	4,472,669	6,725,671	4,560,039	0	15,758,379	8,060,287	0	7,723,955	0	2,024,840	0	0	0
Nebraska	15,816,094	15,581,550	70,725,296	0	102,122,940	11,938,351	532,785	17,050,339	293,315	54,383,700	5,700,000	0	0
Nevada	12,565,166	8,948,804	20,401,323	0	41,915,293	12,262,827	337,000	8,197,685	69,630	11,839,600	178,000	0	0
New Hampshire	563,429	2,311,864	7,116,127	607,577	10,598,997	2,023,542	563,123	3,781,993	996,376	377,065	0	0	0
New Jersey	38,356,714	107,564,656	146,398,895	4,593,007	296,913,272	45,070,487	6,392,387	120,329,985	9,136,428	1,325,000	151,039	23,104,352	11,865,605
New Mexico	5,551,344	10,148,561	8,884,175	0	24,584,080	4,924,513	120,000	8,030,525	0	948,588	9,982	0	0
New York	60,736	537,742,248	(98,066)	(6,578)	537,698,340	647,978,179	54,000,000	0	0	0	0	0	0
North Carolina	43,497,694	101,262,025	104,327,219	224,442	249,311,380	53,519,217	8,308,500	199,709,283	21,068,750	6,356,500	900,000	0	0
North Dakota	4,031,411	7,107,783	5,970,354	29,118	17,138,665	4,999,898	423,000	7,798,366	277,400	3,253,092	924,599	104,738	0
Ohio	51,519,755	61,445,935	77,687,789	2,334,695	192,988,175	46,900,000	0	60,245,000	0	15,215,000	0	7,875,000	7,300,000
Oklahoma	33,485,333	33,848,493	16,359,427	0	83,693,253	43,949,843	14,456,850	36,318,738	5,517,650	13,955,550	7,752,000	0	0
Oregon	17,226,939	19,444,260	12,357,898	0	49,029,096	19,068,901	0	20,140,366	0	1,978,644	0	0	0
Pennsylvania	70,256,469	390,594,494	293,938,153	1,547,185	756,336,302	157,512,407	0	234,061,862	0	5,501,470	0	100,058,938	0
Puerto Rico	606,370	484,625	(7,497)	0	1,083,499	622,778	0	387,497	0	108,788	0	0	0
Rhode Island	3,478,577	26,191,062	2,255,424	0	31,925,064	3,145,036	0	22,503,256	0	428,700	0	0	0
South Carolina	21,370,585	29,602,814	23,773,644	0	74,747,043	22,736,843	0	29,314,306	0	6,400,000	0	0	0
South Dakota	7,372,382	5,602,993	43,590,280	0	56,565,656	11,820,802	3,424,576	8,920,701	2,698,921	5,701,897	1,475,000	0	0
Tennessee	35,855,829	29,689,304	51,119,808	0	116,664,942	32,793,000	0	41,502,000	0	7,866,000	0	0	0
Texas	207,472,251	185,112,530	147,446,955	14,530,704	554,562,439	302,411,792	42,767,051	142,668,069	22,332,156	64,868,663	24,688,924	0	2,500,000
Utah	9,224,057	8,752,592	12,050,860	247,106	30,274,616	18,361,495	7,669,846	14,510,801	4,124,184	1,733,380	0	3,050,000	4,549,252
Vermont	181,265	1,141,756	10,149,443	(3,802)	11,468,662	428,664	0	1,319,856	0	177,500	0	0	0
Virginia	13,414,857	32,525,999	195,182,230	0	241,123,087	26,188,697	9,858,881	40,317,690	15,978,803	3,958,086	1,787,431	0	0
Washington	38,066,254	77,534,743	133,575,665	2,198,881	251,375,543	59,933,397	10,230,633	68,105,810	2,094,396	10,836,516	2,646,855	7,600,000	5,000,000
West Virginia	3,011,364	8,958,933	4,360,670	0	16,330,967	6,818,408	4,048,871	13,179,699	5,230,641	4,642,781	5,464,841	51,813	0
Wisconsin	29,895,824	55,805,348	19,311,924	80,308	105,093,404	32,700,000	0	51,547,843	0	2,000,000	0	0	0
Wyoming	3,949,525	6,275,803	3,646,210	0	13,871,538	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	1,834,946,540	3,225,500,556	3,083,248,855	54,377,864	8,198,073,815	2,881,493,204	330,598,058	2,893,789,902	325,323,793	579,375,951	102,457,961	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	6,116,520	0	6,117,963	American Community Mutual Ins. Co.	273,213
Alaska	620	3	1,120,289	0	1,120,911	American Network Ins. Co.	298,627,207
Arizona	4,884	2,019	116,193,657	0	116,200,561	Monarch Life Ins. Co.	514,786
Arkansas	858	318	4,307,436	0	4,308,612	Penn Treaty Network	2,322,749,866
California	24,106	4,052	389,946,606	0	389,974,764		
Colorado	4,565	1,100	57,136,860	0	57,142,525	Total	2,622,165,072
Connecticut	5,636	1,595	28,128,628	0	28,135,859	Per state breakdown	2,622,165,072
Delaware	387	155	3,426,913	0	3,427,455		0
Dist. of Columbia	678	148	1,135,743	0	1,136,568		
Florida	14,702	6,018	357,804,319	0	357,825,039		
Georgia	1,913	1,793	61,725,489	0	61,729,196		
Hawaii	1,402	211	8,585,213	0	8,586,826		
Idaho	526	1	8,031,568	0	8,032,094		
Illinois	7,710	2,787	81,250,584	0	81,261,082		
Indiana	2,828	977	24,913,364	0	24,917,170		
Iowa	3,241	1,011	81,715,312	0	81,719,564		
Kansas	2,941	979	11,331,080	0	11,334,999		
Kentucky	665	843	27,084,875	0	27,086,383		
Louisiana	0	0	10,558,021	0	10,558,021		
Maine	1,147	773	738,803	0	740,723		
Maryland	4,536	1,290	29,521,081	0	29,526,907		
Massachusetts	9,950	17,664	2,006,270	0	2,033,883		
Michigan	11,382	2,331	30,674,582	0	30,688,296		
Minnesota	3,811	1,835	3,830,052	0	3,835,699		
Mississippi	301	515	13,163,244	0	13,164,061		
Missouri	4,090	787	11,707,627	0	11,712,504		
Montana	532	242	3,024,074	0	3,024,848		
Nebraska	2,226	588	24,374,136	0	24,376,950		
Nevada	1,619	461	11,760,609	0	11,762,689		
New Hampshire	1,563	400	6,727,997	0	6,729,961		
New Jersey	6,425	4,800	145,397,639	0	145,408,865		
New Mexico	1,844	358	7,771,274	0	7,773,476		
New York	27,176	16,309	40,075	0	83,561		
North Carolina	3,122	1,438	99,513,512	0	99,518,072		
North Dakota	107	599	2,345,322	0	2,346,029		
Ohio	7,381	1,869	56,275,163	0	56,284,413		
Oklahoma	1,224	754	12,087,655	0	12,089,632		
Oregon	2,176	868	10,917,490	0	10,920,535		
Pennsylvania	12,443	3,178	291,344,483	0	291,360,104		
Puerto Rico	0	0	0	0	0		
Rhode Island	753	476	2,075,945	0	2,077,174		
South Carolina	1,343	961	17,452,778	0	17,455,081		
South Dakota	856	365	39,908,346	0	39,909,567		
Tennessee	1,255	1,083	44,073,518	0	44,075,856		
Texas	11,425	2,401	118,416,472	0	118,430,298		
Utah	1,456	522	11,737,740	0	11,739,717		
Vermont	572	109	10,118,627	0	10,119,308		
Virginia	2,582	1,207	191,667,886	0	191,671,675		
Washington	7,441	1,679	120,073,150	0	120,082,270		
West Virginia	608	329	3,740,100	0	3,741,038		
Wisconsin	5,500	3,059	15,788,637	0	15,797,196		
Wyoming	0	0	3,069,092	0	3,069,092		
Other	0	0	0	0	0		
Total	215,234	93,983	2,621,855,855	0	2,622,165,072		
State Breakdown Not Available							
Freelancers CO-OP of NJ			Single state Health Coop, No Data Available to NOLHGA				
HealthCT, Inc			Single state Health Coop, No Data Available to NOLHGA				
Total	215,234	93,983	2,621,855,855	0	2,622,165,072		

Open Insolvencies Summary by State

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	10,678,621	21,123,946	226,198	0	32,028,765	Colorado Health Ins. Coop. Inc.	0
Alaska	538,961	5,516,665	0	0	6,055,626	Meritus Mutual Health Partners	0
Arizona	20,767,181	23,118,226	2,323,508	0	46,208,916	Executive Life Ins. Co.	2,855,673,785
Arkansas	13,238,401	6,103,546	4,511	52,667	19,399,125	Life & Health Ins. Co. of America	35,692,539
California	274,030,374	435,932,140	16,862,338	0	726,824,852	Lincoln Memorial Life Ins. Co.	260,917,373
Colorado	543,981	79	3,770,405	0	4,314,465	Memorial Service Life Ins. Co.	89,933,932
Connecticut	75,116	2,583	0	0	77,699	National States Ins. Co.	141,204,415
Delaware	3,966,600	4,013,968	471	102,148	8,083,187	SeeChange Health Ins. Co.	18,466,051
Dist. of Columbia	3,068	0	(1,120)	0	1,948	Universal Health Care Ins. Co.	2,406,071
Florida	96,483,343	103,085,159	60,363,751	0	259,932,253		
Georgia	27,353,686	23,575,572	20,054,753	2,292,558	73,276,569	Total	3,404,294,166
Hawaii	25,811,008	16,526,982	23,227	0	42,361,217	Per state breakdown	3,404,294,166
Idaho	7,823,675	8,026,905	287,587	0	16,138,168		0
Illinois	114,459,499	103,296,394	13,853,623	6,443,805	238,053,322		
Indiana	24,695,810	26,557,333	1,721,867	13,214	52,988,225		
Iowa	31,241,681	20,874,926	570,512	40,297	52,727,417		
Kansas	39,573,086	10,408,263	792,751	0	50,774,100		
Kentucky	20,913,728	22,041,241	16,028,272	0	58,983,242		
Louisiana	2,395,755	0	1,249,102	0	3,644,857		
Maine	5,747	0	(857)	0	4,890		
Maryland	18,034,932	20,103,842	1,500,707	5,662,448	45,301,929		
Massachusetts	40,508,963	41,606,747	0	0	82,115,710		
Michigan	368,302	0	637,430	(57,817)	947,915		
Minnesota	14,200,541	34,210,653	143,065	10,446	48,564,704		
Mississippi	18,564,553	5,514,970	1,474,868	94,493	25,648,884		
Missouri	166,601,188	25,203,670	11,054,214	0	202,859,072		
Montana	3,751,924	3,582,112	419,446	0	7,753,481		
Nebraska	13,520,665	6,655,273	918,657	0	21,094,595		
Nevada	12,107,785	6,935,755	4,303,007	0	23,346,547		
New Hampshire	0	0	0	0	0		
New Jersey	19,823,508	50,206,998	0	1,126,888	71,157,394		
New Mexico	4,698,135	7,837,671	902,533	0	13,438,339		
New York	0	0	0	0	0		
North Carolina	29,843,108	66,648,011	3,341,688	0	99,832,807		
North Dakota	3,259,720	4,901,041	2,413,294	29,118	10,603,172		
Ohio	41,656,789	36,257,011	10,583,599	1,843,423	90,340,822		
Oklahoma	23,170,010	17,996,283	667,164	0	41,833,457		
Oregon	15,202,675	16,818,008	190,660	0	32,211,343		
Pennsylvania	46,324,228	164,103,328	753,164	0	211,180,720		
Puerto Rico	557,716	435,925	0	0	993,641		
Rhode Island	3,136,108	21,273,299	4,910	0	24,414,317		
South Carolina	16,366,873	21,374,609	2,480,381	0	40,221,863		
South Dakota	6,623,772	2,753,804	2,177,729	0	11,555,306		
Tennessee	28,282,195	15,332,142	2,687,071	0	46,301,407		
Texas	196,523,917	129,919,834	2,751,122	11,691,928	340,886,801		
Utah	8,535,608	6,691,963	45,328	243,557	15,516,456		
Vermont	1,891	0	0	0	1,891		
Virginia	10,203,320	19,291,451	1,235,217	0	30,729,988		
Washington	33,350,088	57,844,926	1,050,306	2,198,467	94,443,786		
West Virginia	1,905,624	3,471,717	36,725	0	5,414,066		
Wisconsin	14,802,839	49,343,791	3,035,346	80,308	67,262,283		
Wyoming	2,991,044	3,451,584	0	0	6,442,629		
Other	0	0	0	0	0		
Total	1,509,517,343	1,669,970,347	192,938,529	31,867,947	3,404,294,166		
State Breakdown Not Available							
Colorado Health Ins. Coop. Inc.		Single state Health Coop, No Data Available to NOLHGA					
Consumers Choice Health Insurance Company		Single state Health Coop, No Data Available to NOLHGA					
Consumers Mutual Insurance Company of MI		Single state Health Coop, No Data Available to NOLHGA					
Coordinated Health		Single state Health Coop, No Data Available to NOLHGA					
Land of Lincoln		Single state Health Coop, No Data Available to NOLHGA					
Meritus Mutual Health Partners		Single state Health Coop, No Data Available to NOLHGA					
Total	1,509,517,343	1,669,970,347	192,938,529	31,867,947	3,404,294,166		

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.

Closed Insolvencies Summary by State

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	1,079,349	913,653	619,377	0	2,612,379	Andrew Jackson Life Ins. Co.	30,796,098
Alaska	0	78,169	(2,383)	0	75,786	Benicorp Ins. Co.	29,171,102
Arizona	32,936	1,596,536	1,752,921	0	3,382,393	Centennial Life Ins. Co.	83,537
Arkansas	438,754	3,131,283	2,311,409	0	5,881,445	CoOpportunity Health	63,562,027
California	758,813	21,708,411	3,366,563	0	25,833,788	Executive Life Ins. Co. of New York	801,859,658
Colorado	32,604	3,357,384	3,935,239	0	7,325,227	Family Guaranty Life Ins. Co.	20,259,358
Connecticut	0	24,270,523	293,935	0	24,564,458	Farmers and Ranchers Life Ins. Co.	9,184,383
Delaware	318,222	10,979,793	6,064	0	11,304,079	First National Life Ins. Co. of America	2,316,976
Dist. of Columbia	6,893	53,192	4,065	0	64,150	Franklin Protective Life Ins. Co.	12,876,750
Florida	2,574,332	52,081,675	4,718,158	0	59,374,165	Golden State Mutual Life Ins Co	1,597,402
Georgia	380,776	5,335,193	5,957,849	0	11,673,818	Imerica Life and Health Ins. Co.	13,701,119
Hawaii	(1,975)	20,190,453	256,280	0	20,444,758	Investors Equity Life Ins. Co. of HI, LTD	19,626,888
Idaho	0	325,604	(56,707)	0	268,897	Legion Ins. Co.	840,831
Illinois	172,923	22,104,421	851,193	0	23,128,537	Lumbermens Mutual	15,716,685
Indiana	90,707	8,284,503	11,178,916	0	19,554,126	National Heritage Life Ins. Co.	151,389,918
Iowa	597,767	9,391,084	20,962,610	0	30,951,461	Old Standard Life Ins. Co.	0
Kansas	41,219	877,423	1,450,926	0	2,369,567	Reliance Ins. Co.	12,713,980
Kentucky	16,750	1,186,843	493,958	0	1,697,551	Standard Life Ins Co of IN	2,928,456
Louisiana	3,565,623	4,086,139	385,835	0	8,037,597	Villanova Ins. Co.	38,327
Maine	0	1,347,328	(7,038)	0	1,340,290		
Maryland	22,994	5,996,042	910,429	0	6,929,465	Total	1,188,663,493
Massachusetts	0	95,669	291,775	0	387,444	Per state breakdown	1,188,663,493
Michigan	1,006,547	39,385,780	1,092,927	0	41,485,254		0
Minnesota	0	4,062,237	339,646	0	4,401,883		
Mississippi	38,626,164	8,701,944	791,553	0	48,119,661		
Missouri	93,252	1,968,687	3,236,888	0	5,298,827		
Montana	0	782,850	29,073	0	811,922		
Nebraska	134,546	2,830,924	45,397,303	0	48,362,773		
Nevada	602	311,193	3,743,087	0	4,054,882		
New Hampshire	0	1,874,839	238,681	0	2,113,521		
New Jersey	0	55,882,692	535,713	0	56,418,405		
New Mexico	2,329	597,732	146,514	0	746,575		
New York	0	537,970,822	(143,440)	0	537,827,383		
North Carolina	5,179,002	21,462,188	1,389,521	0	28,030,711		
North Dakota	0	84,016	2,987	0	87,003		
Ohio	9,153	5,373,209	4,205,628	0	9,587,990		
Oklahoma	4,814,994	4,761,033	600,058	0	10,176,085		
Oregon	2,716	59,528	134,337	0	196,582		
Pennsylvania	0	45,325,575	1,249,985	0	46,575,560		
Puerto Rico	0	48,706	(7,497)	0	41,209		
Rhode Island	0	4,666,307	171,366	0	4,837,673		
South Carolina	12,381	1,078,857	2,602,101	0	3,693,340		
South Dakota	0	881,611	11,922	0	893,533		
Tennessee	4,077,806	10,786,417	2,106,188	0	16,970,412		
Texas	2,254,090	25,880,605	6,309,088	0	34,443,782		
Utah	(6,818)	685,438	111,959	0	790,579		
Vermont	0	961,094	21,263	0	982,357		
Virginia	22,787	2,895,282	378,276	0	3,296,345		
Washington	4,858	5,391,411	971,322	0	6,367,591		
West Virginia	72,278	3,604,754	52,028	0	3,729,060		
Wisconsin	0	195,527	345,393	0	540,921		
Wyoming	0	391,977	174,910	0	566,887		
Other	1	0	13,407	0	13,408		
Total	66,435,372	986,294,558	135,933,563	0	1,188,663,493		
State Breakdown Not Available							
Old Standard Life Ins. Co.			No Data Available				
Total	66,435,372	986,294,558	135,933,563	0	1,188,663,493		

Estate Closed Insolvencies Summary by State

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total		
Alabama	28,707,475	8,365,265	1,733,921	0	38,806,662	Alabama Life Ins. Co.	3,310,751
Alaska	132,153	280,631	44,863	(512)	457,135	American Chambers Life Ins. Co.	26,454,972
Arizona	4,583,388	14,818,484	1,394,916	0	20,796,788	American Educators Life Ins. Co.	4,926,157
Arkansas	1,714,740	2,136,925	1,492,859	5	5,344,529	American Integrity Ins. Co.	34,231,399
California	17,715,712	20,512,068	8,477,535	0	46,705,315	American Life Assurance Corp.	5,385,425
Colorado	445,667	6,369,971	2,747,556	0	9,563,194	American Standard Life & Accident Ins. Co.	8,399,590
Connecticut	(73,205)	92,007	(1,789)	(1,107)	15,906	American Western Life Ins. Co.	(140,613)
Delaware	459,129	3,459,305	1,532,580	232,410	5,683,424	AMS Life Ins. Co.	33,226,068
Dist. of Columbia	73,056	104,945	3,334	0	181,335	Bankers Commercial Life Ins. Co.	13,849,825
Florida	14,818,884	45,479,305	21,318,968	5,808	81,622,964	Booker T Washington Ins Co Inc	23,289,737
Georgia	2,278,271	5,602,750	4,796,831	113,603	12,791,455	Coastal States Life Ins. Co.	16,322,100
Hawaii	1,362,752	386,051	3,665	0	1,752,468	Confederation Life Ins. Co. (CLIC)	13,817
Idaho	571,708	2,311,431	709,485	0	3,592,624	Consolidated National Life Ins. Co.	8,852,916
Illinois	29,464,874	45,767,518	9,400,995	2,429,180	87,062,566	Consumers United Ins. Co.	15,096,764
Indiana	7,681,209	19,150,820	4,232,722	4,688,082	35,752,832	Corporate Life Ins. Co.	173,587,827
Iowa	4,933,363	6,860,359	1,190,198	21	12,983,941	Diamond Benefits Life Ins. Co./LACOP	12,094,494
Kansas	1,219,874	5,315,812	282,070	0	6,817,756	EBL Life Ins. Co.	14,323,877
Kentucky	1,445,104	1,896,883	1,103,568	0	4,445,555	Fidelity Bankers Life Ins. Co.	14,424,222
Louisiana	1,372,220	1,766,196	6,245,625	0	9,384,041	First National Life Ins. Co.	227,653
Maine	581,829	549,791	55,317	63,039	1,249,976	Franklin American Life Ins. Co.	406,100
Maryland	1,868,131	5,171,202	474,132	484	7,513,949	George Washington Life Ins. Co.	1,786,130
Massachusetts	3,549,995	3,179,037	1,633,706	0	8,362,738	Guarantee Security Life Ins. Co.	106,877,009
Michigan	9,146,042	15,219,950	299,261	3,380,875	28,046,128	Inter-American Ins. Co. of Illinois	107,771,884
Minnesota	2,729,600	23,330,063	285,311	2,397,640	28,742,614	International Financial Services Life Ins. Co.	1,860,021
Mississippi	639,241	1,216,215	5,171,585	81	7,027,122	Investment Life Ins. Co. of America	15,753,538
Missouri	2,566,701	7,239,325	3,225,999	29,058	13,061,083	Kentucky Central Life Ins. Co.	(12,534,540)
Montana	719,415	2,360,468	1,087,447	0	4,167,330	Life Assurance Co. of Pennsylvania	0
Nebraska	2,155,979	6,094,467	34,972	0	8,285,418	London Pacific Life & Annuity Co.	96,324,041
Nevada	451,070	1,701,387	594,619	0	2,747,076	Medical Savings Ins. Co.	24,800,334
New Hampshire	552,089	436,317	149,448	607,577	1,745,432	Midwest Life Ins. Co.	33,035,323
New Jersey	18,447,387	1,464,649	465,233	3,463,490	23,840,759	Mutual Benefit Life Ins. Co.	(1,571,656)
New Mexico	844,155	1,712,458	63,610	0	2,620,223	Mutual Security Life Ins. Co.	12,749,019
New York	(32,319)	(253,100)	5,298	(9,196)	(289,316)	National Affiliated Investors Life Ins. Co.	1,309,477
North Carolina	8,391,121	13,098,120	54,834	221,085	21,765,160	National American Life Ins. Co of PA	13,146,413
North Dakota	771,148	2,122,126	1,208,751	0	4,102,025	New Jersey Life Ins. Co.	81,850,531
Ohio	9,783,622	19,798,680	6,611,445	487,583	36,681,330	Old Colony Life Ins. Co.	11,180,621
Oklahoma	5,450,421	11,086,553	3,002,092	0	19,539,066	Old Faithful Life Ins. Co.	1,474,118
Oregon	2,014,783	2,565,780	1,115,410	0	5,695,972	Pacific Standard Life Ins. Co.	28,433,272
Pennsylvania	23,686,426	181,126,359	579,231	1,533,784	206,925,800	States General Life Ins. Co.	4,938,099
Puerto Rico	48,616	(6)	0	0	48,610	Statesman National Life Ins. Co.	4,050,017
Rhode Island	332,138	250,753	3,203	0	586,094	Summit National Life Ins. Co.	4,582,899
South Carolina	4,959,710	7,138,293	1,230,388	0	13,328,391	Supreme Life Ins. Co. of America	44,824
South Dakota	747,194	1,967,210	1,492,283	0	4,206,687	Underwriters Life Ins. Co.	8,106,994
Tennessee	3,410,323	3,551,463	2,244,791	0	9,206,577	Unison International Life Ins. Co.	13,414,920
Texas	8,510,652	29,295,113	19,958,942	2,838,776	60,603,484	United Republic Life Ins. Co.	43,058
Utah	691,633	1,374,643	155,834	3,549	2,225,659	Universal Life Ins Co	2,038,562
Vermont	177,288	180,547	9,553	(3,802)	363,586	Universe Life Ins. Co.	10,815,111
Virginia	3,048,033	10,314,771	1,866,072	0	15,228,876		
Washington	4,691,595	14,293,453	11,480,887	414	30,466,349	Total	980,563,102
West Virginia	1,026,529	1,880,758	530,550	0	3,437,837	Per state breakdown	980,563,102
Wisconsin	15,077,860	6,259,783	140,073	0	21,477,716		0
Wyoming	958,238	2,432,221	402,208	0	3,792,666		
Other	0	0	197	0	197		
Total	256,903,019	568,835,576	132,342,580	22,481,927	980,563,102		
		State Breakdown Not Available					
Life Assurance Co. of Pennsylvania		Included in Diamond Benefits					
Total	256,903,019	568,835,576	132,342,580	22,481,927	980,563,102		

	Allocated		Unallocated		Total		
	Life	Annuity	A&H	Annuity			
Alabama	28,200	1,654	1,314	0	31,167	Confederation Life Ins. & Annuity Co. (CLIAC)	0
Alaska	64	9	0	0	74	Fidelity Mutual Life Ins. Co.	1,272,532
Arizona	22,743	1,236	840	0	24,819	First Capital Life Ins. Co.	53,266
Arkansas	11,985	1,089	853	0	13,928	Mid-Continent Life Ins. Co.	368,160
California	143,004	3,996	3	0	147,002	Old West Annuity & Life Ins. Co.	0
Colorado	33,680	3,186	287	0	37,154	Settlers Life Ins. Co.	127,565
Connecticut	12,966	220	0	0	13,186	Shenandoah Life Ins. Co.	566,460
Delaware	10,836	1,054	216	0	12,106		
Dist. of Columbia	5,767	912	344	0	7,023	Total	2,387,982
Florida	144,684	31,844	19,141	0	195,669	Per state breakdown	2,387,982
Georgia	47,724	12,532	9,800	1,191	71,245		0
Hawaii	325	63	0	0	388		
Idaho	812	10	0	0	821		
Illinois	81,940	8,257	1,341	360	91,897		
Indiana	18,084	5,850	3,168	0	27,102		
Iowa	3,914	741	353	0	5,009		
Kansas	14,260	334	239	0	14,833		
Kentucky	32,133	6,066	3,193	0	41,392		
Louisiana	20,696	7,158	6,335	0	34,190		
Maine	6,888	5,188	0	0	12,076		
Maryland	35,724	4,537	3,086	0	43,348		
Massachusetts	71,354	2,748	0	0	74,102		
Michigan	27,589	6,516	4,047	746	38,899		
Minnesota	6,052	201	51	0	6,303		
Mississippi	7,143	2,334	1,915	0	11,392		
Missouri	21,106	1,960	1,564	0	24,630		
Montana	798	0	0	0	798		
Nebraska	2,677	297	229	0	3,203		
Nevada	4,089	9	1	0	4,098		
New Hampshire	9,776	307	0	0	10,084		
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	27,664	3,357	164,630		
North Dakota	436	0	0	0	436		
Ohio	62,811	15,166	11,954	3,689	93,620		
Oklahoma	48,685	3,869	2,458	0	55,012		
Oregon	4,589	76	0	0	4,665		
Pennsylvania	233,372	36,054	11,290	13,401	294,117		
Puerto Rico	38	0	0	0	38		
Rhode Island	9,578	227	0	0	9,806		
South Carolina	30,279	10,094	7,996	0	48,369		
South Dakota	560	2	0	0	563		
Tennessee	84,250	18,199	8,240	0	110,690		
Texas	172,168	14,577	11,330	0	198,075		
Utah	2,178	27	0	0	2,205		
Vermont	1,514	6	0	0	1,520		
Virginia	138,136	23,288	34,779	0	196,203		
Washington	12,273	3,274	0	0	15,547		
West Virginia	6,325	1,374	1,266	0	8,966		
Wisconsin	9,625	3,189	2,475	0	15,288		
Wyoming	243	21	0	0	264		
Other	0	0	0	0	0		
Total	1,875,572	306,091	178,328	27,990	2,387,982		
	State Breakdown Not Available						
Old West Annuity & Life Ins. Co.			No Data Available				
Total	1,875,572	306,091	178,328	27,990	2,387,982		

KEY POINTS

Key Points to Consider

KEY NOTES ON ALL INSOLVENCIES:

- NOLHGA expenses are incurred as of June 30, 2016. 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 order of liquidation with finding of insolvency. Member companies need to decide if they wish to establish accruals for these cases since the accounting guidelines do not require an accrual be established until a company is placed under an order of liquidation.

American Community Mutual

No data available.

American Network/Penn Treaty

Penn Treaty and ANIC were placed in rehabilitation on January 6, 2009 and remain in rehabilitation. While an order of Liquidation with a finding of insolvency was sought by the rehabilitator as to each company in October of 2009, the Pennsylvania court rejected that request on May 3, 2012. The court's May 3, 2012 order continued the rehabilitation and directed the rehabilitator to develop and file a rehabilitation plan. [On November 9, 2016, the court heard the Rehabilitator's petitions to convert the receiverships to liquidation. The Rehabilitator requested that the liquidation orders be entered no earlier than January 1, 2017.](#) As a result, we cannot yet predict or confirm possible guaranty association assessment numbers or their timing.

Penn Treaty and ANIC are affiliated companies that wrote primarily long-term care insurance. Cost estimates of the GA covered obligations of Penn Treaty and ANIC in a post-liquidation scenario are as of December 31, 2015. 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" for more details on these estimates. 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.

Monarch Life Insurance Company

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

COOPS

The following coops are single state cases with no NOLHGA involvement and have been placed into rehabilitation (or agreed to consent order). Contact the domestic guaranty association for further information.

Freelancers CO-OP of NJ – member of New Jersey Life & Health Insurance Guaranty Association
HealthCT, Inc. - member of Connecticut Life & Health Insurance Guaranty Association

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.

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 2016. 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 2016.

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 \$5.6 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 2016 and allocated NOLHGA costs through June 30, 2016. 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 2016. 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 (MSL only), expense, premiums received and a reserve estimate using the 1980 CSO ALB Sex distinct Mortality at 4.0% Valuation rate (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.

SeeChange Health Ins. Co.

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

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.

COOPS

The following coops have been placed into liquidation. All are single state cases and do not have any NOLHGA involvement. Contact the domestic guaranty association where applicable for further information.

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

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

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

Coordinated Health – single state case, member of Ohio 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

CLOSED INSOLVENCIES

This section lists those costs associated with assumption agreements which have been closed prior to the fall of 2016 or all claims have essentially been funded. Since Guaranty Associations may fund their participation in an assumption reinsurance agreement through the use of a note or borrowing the funds, it is possible that actual assessments may not have been levied against member insurance companies. Therefore, the enclosed data is being provided so that you can determine if assessments have been paid or whether an accrual needs to be established.

Andrew Jackson Life Insurance Company

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

Benicorp Insurance Company

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

Centennial Life Insurance Company

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

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.

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.

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.

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.

Golden State Mutual Life

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

Imerica Life and Health Insurance Company

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

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.

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.

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.

Guarantee Security Life Insurance Company

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

Inter-American Insurance Company of Illinois

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

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.

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.

RELEASED FROM OVERSIGHT

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

Confederation Life Insurance & Annuity Company

No Guaranty Association funding required in assumption reinsurance transaction.

Fidelity Mutual Life Insurance Company

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

First Capital Life Insurance Company

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

Mid-Continent Life Insurance Company

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

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

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

Settlers Life Insurance Company

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

Shenandoah Life

No data available, no guaranty association participation anticipated.

ALL AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

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

ANTICIPATED FUNDING SCHEDULES

Anticipated Funding Schedules

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

- Executive Life Insurance Company

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

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

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

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

ALL AMOUNTS IN THE ENCLOSED REPORTS ARE SHOWN IN WHOLE DOLLARS

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

State	Total All Lines					Total LIFE Only						
	Prior to 2014	April 2014	April 2015	April 2016	Estimated Future 2016 Total	Prior to 2014	April 2014	April 2015	April 2016	Estimated Future 2016 Total	Total	
Alabama	34,240,677	21,007	19,584	141	100,088	34,381,497	11,888,659	20,444	19,515	(49)	100,088	12,028,657
Alaska	6,469,327	566	0	0	0	6,469,893	564,104	50	0	0	0	564,154
Arizona	43,862,000	16,029	17,993	15,488	101,065	44,012,575	19,105,854	15,656	17,947	15,350	101,065	19,255,873
Arkansas	17,129,434	10,982	10,648	8,555	32,938	17,192,556	10,758,789	10,797	10,625	8,491	32,938	10,821,639
California	741,347,249	242,826	138,645	155,976	740,740	742,625,436	279,184,878	199,814	138,002	154,433	740,740	280,417,867
Colorado	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
Delaware	8,470,042	6,515	5,857	6,026	27,766	8,516,206	4,101,505	6,034	5,842	5,983	27,766	4,147,130
District of Columbia	0	0	0	0	0	0	0	0	0	0	0	0
Florida	209,987,903	99,306	38,070	58,128	372,100	210,555,507	100,839,795	87,956	37,858	57,688	372,100	101,395,397
Georgia	54,261,832	42,227	37,164	35,086	183,944	54,560,253	26,888,841	39,269	37,073	34,820	183,944	27,183,946
Hawaii	44,571,279	21,059	20,217	18,126	101,438	44,732,119	27,057,818	20,727	20,176	18,010	101,438	27,218,170
Idaho	16,434,731	607	2,255	2,396	11,471	16,451,460	7,945,514	(192)	2,250	2,379	11,471	7,961,422
Illinois	192,477,660	76,260	70,148	45,707	343,079	193,012,854	76,706,857	74,278	69,904	45,071	343,079	77,239,189
Indiana	42,814,293	10,578	10,145	6,306	58,434	42,899,756	14,903,738	10,266	10,107	6,204	58,434	14,988,749
Iowa	34,959,769	29,343	30,967	9,381	183,091	35,212,551	12,815,240	28,330	30,843	9,053	183,091	13,066,557
Kansas	35,907,938	11,145	10,960	15,486	49,870	35,995,398	24,885,392	10,952	10,936	15,431	49,870	24,972,581
Kentucky	36,573,996	4,841	4,483	5,094	25,752	36,614,165	13,240,836	4,693	4,465	5,044	25,752	13,280,791
Louisiana	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
Maryland	39,762,527	5,811,231	25,690	18,907	107,262	45,725,617	15,953,194	2,724,605	21,955	20,333	107,262	18,827,348
Massachusetts	86,560,139	52,107	34,344	28,448	119,657	86,794,694	42,516,159	47,299	34,220	28,141	119,657	42,745,476
Michigan	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	50,607,761	25,378	20,960	24,023	111,856	50,789,978	14,378,967	24,613	20,865	23,779	111,856	14,560,080
Mississippi	25,351,223	32,087	24,278	28,929	137,571	25,574,088	19,419,159	31,772	24,239	28,831	137,571	19,641,572
Missouri	84,376,647	52,597	48,227	46,485	230,192	84,754,149	57,916,954	51,920	48,144	46,258	230,192	58,293,468
Montana	7,425,075	7,743	6,970	6,757	49,774	7,496,318	3,638,970	7,586	6,950	6,703	49,774	3,709,983
Nebraska	17,521,911	8,958	8,766	9,363	44,165	17,593,163	10,479,621	8,798	8,746	9,307	44,165	10,550,637
Nevada	19,983,678	862	740	629	1,399	19,987,308	12,643,817	849	739	625	1,399	12,647,428
New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0
New Jersey	74,489,821	53,862	34,199	36,954	169,361	74,784,197	20,445,979	47,821	34,025	36,535	169,361	20,733,721
New Mexico	12,948,804	10,935	9,961	9,585	39,014	13,018,298	4,653,620	9,961	9,931	9,496	39,014	4,722,022
New York	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina	87,059,864	15,036,296	52,560	34,146	147,375	102,330,239	27,402,550	4,297,284	39,710	33,758	147,375	31,920,676
North Dakota	8,611,174	2,778	2,153	(73)	14,518	8,630,551	3,395,971	2,288	2,148	(90)	14,518	3,414,834
Ohio	69,301,038	37,158	35,200	36,271	196,364	69,606,031	29,080,261	32,928	35,090	35,959	196,364	29,380,602
Oklahoma	29,813,827	29,549	30,106	28,883	151,385	30,053,749	10,807,720	27,087	30,006	28,599	151,385	11,044,797
Oregon	33,402,079	31,617	24,494	23,853	57,259	33,539,301	15,609,665	29,428	24,415	23,644	57,259	15,744,411
Pennsylvania	220,032,729	72,019	15,726	43,816	194,636	220,358,926	46,279,941	69,785	15,451	43,326	194,636	46,603,140
Puerto Rico	1,030,865	19,832	205	0	0	1,050,902	578,015	10,601	110	0	0	588,726
Rhode Island	25,779,240	2,352	2,306	2,118	10,821	25,796,836	3,271,071	292	2,295	2,088	10,821	3,286,567
South Carolina	40,149,882	5,745	2,406	2,623	6,484	40,167,140	17,538,709	3,732	2,401	2,606	6,484	17,553,933
South Dakota	9,733,381	7,751	1,979	3,868	20,587	9,767,567	6,823,150	7,429	1,969	3,850	20,587	6,856,986
Tennessee	40,658,812	37,159	36,193	28,474	119,238	40,879,875	24,448,112	36,451	36,105	28,246	119,238	24,668,153
Texas	258,232,234	163,234	147,669	101,736	734,741	259,379,614	109,043,283	159,325	147,188	100,473	734,741	110,185,009
Utah	16,098,255	8,223	7,115	7,435	22,121	16,143,150	8,773,514	7,490	7,101	7,391	22,121	8,817,617
Vermont	0	0	0	0	0	0	0	0	0	0	0	0
Virginia	30,906,920	18,649	7,035	10,079	62,714	31,005,397	10,492,687	16,487	6,982	9,965	62,714	10,588,836
Washington	83,708,991	14,039,236	89,976	80,195	474,014	98,392,412	29,490,131	4,872,346	78,816	79,450	474,014	34,994,757
West Virginia	5,550,463	1,235	(1,429)	0	0	5,550,270	1,879,391	1,202	(1,433)	0	0	1,879,160
Wisconsin	67,139,485	12,004	10,557	6,263	48,198	67,216,507	14,787,860	11,623	10,510	6,134	48,198	14,864,325
Wyoming	6,759,653	1,708	1,725	1,769	10,999	6,775,854	3,102,614	1,670	1,720	1,756	10,999	3,118,759
Other	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,972,504,607	36,175,593	1,097,245	1,003,431	5,613,478	3,016,394,354	1,195,738,908	13,071,747	1,065,941	995,071	5,613,478	1,216,485,146

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

Reconciliation Grand Total Insolvency Costs to Anticipated Funding Schedules

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Grand Total Insolvency Costs						
Per "Summary - Grand Total"	1,834,946,540	3,225,500,556	3,083,248,855	54,377,864	8,198,073,815	
Less Insolvency Costs NOT included in "Anticipated Funding Schedules":						
Estate Closed	(256,903,019)	(568,835,576)	(132,342,580)	(22,481,927)	(980,563,102)	
Released from Oversight	(1,875,572)	(306,091)	(178,328)	(27,990)	(2,387,982)	
Closed	(66,435,372)	(986,294,558)	(135,933,563)	0	(1,188,663,493)	
Open (excluding ELIC)	(354,979,266)	(702,586)	(192,938,529)	0	(548,620,381)	
Pre-Liquidation	(215,234)	(93,983)	(2,621,855,855)	0	(2,622,165,072)	
Less Other Adjustments Included in GA Cost Total, NOT included in "Anticipated Funding Schedules":						
Executive Life Insurance Company	NOLHGA expenses	(24,302,804)	(35,441,849)	0	(812,847)	(60,557,500)
Executive Life Insurance Company	GA expenses	0	0	0	0	0
Executive Life Insurance Company	GA claims	0	0	0	0	0
Add Other Adjustments Included in GA Cost Total, NOT included in "Anticipated Funding Schedules":						
Executive Life Insurance Company	Other recoveries	86,249,873	133,700,706	0	1,327,490	221,278,069
Adjusted Total	1,216,485,146	1,767,526,618	0	32,382,590	3,016,394,354	
Total Per "Anticipated Funding Schedules"	1,216,485,146	1,767,526,618	0	32,382,590	3,016,394,354	
Variance	0	0	0	0	0	
Executive Life Insurance Company	summary	1,154,538,077	1,669,267,761	0	31,867,947	2,855,673,785
Executive Life Insurance Company	adjustments	61,947,069	98,258,858	0	514,643	160,720,569
Executive Life Insurance Company	gross	1,216,485,146	1,767,526,618	0	32,382,590	3,016,394,354
						antic fndng file 3,016,394,354 0

SPECIFIC INSOLVENCY COSTS

Estimated Net Costs as of September 30, 2016					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	2,132,767	1,167,729	10,256	0	3,310,751
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	2,132,767	1,167,729	10,256	0	3,310,751

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

Assessments Called (Billed) or Refunded as of December 31, 2015							
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, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	20,178	0	20,178
Alaska	0	6,140	0	6,140
Arizona	0	102,015	0	102,015
Arkansas	0	857,381	0	857,381
California	720	35,618	0	36,337
Colorado	0	758,472	0	758,472
Connecticut	0	0	0	0
Delaware	2,376	6,629	0	9,005
Dist. of Columbia	0	0	0	0
Florida	26,502	(1,304)	0	25,197
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	120,992	0	120,992
Illinois	1,319	1,991,834	0	1,993,153
Indiana	6,302	787,915	0	794,218
Iowa	0	27,945	0	27,945
Kansas	0	100,419	0	100,419
Kentucky	0	17,278	0	17,278
Louisiana	0	659,103	0	659,103
Maine	0	0	0	0
Maryland	0	1,920	0	1,920
Massachusetts	3,611	1,469,455	0	1,473,066
Michigan	8,301	7,905	0	16,206
Minnesota	0	0	0	0
Mississippi	0	4,492,812	0	4,492,812
Missouri	0	450,655	0	450,655
Montana	260	372,634	0	372,894
Nebraska	0	512,404	0	512,404
Nevada	0	2,432	0	2,432
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	52,326	0	52,326
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	23	0	23
Ohio	17,051	1,954,712	0	1,971,763
Oklahoma	1,875	1,852,774	0	1,854,649
Oregon	0	42,794	0	42,794
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	1,602	659	0	2,261
South Dakota	0	36,885	0	36,885
Tennessee	0	1,688,612	0	1,688,612
Texas	3,772	6,782,661	0	6,786,432
Utah	0	196	0	196
Vermont	0	0	0	0
Virginia	0	345,940	0	345,940
Washington	788	590,933	0	591,721
West Virginia	0	92,642	0	92,642
Wisconsin	5,087	24,835	0	29,922
Wyoming	0	108,582	0	108,582
Other	0	0	0	0
Total	79,565	26,375,407	0	26,454,972

Summary:
GA Covered Obligations 44,462,971
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, 2015							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	125,000	0	0	0
0	0	0	0	3,308,801	0	0	0
0	0	0	0	300,000	100,000	0	0
0	0	0	0	2,000,000	653,411	0	0
40,000	0	0	0	5,000,000	1,900,000	0	0
0	0	0	0	1,999,232	0	0	0
39,632	0	0	0	1,661,368	0	0	0
0	0	0	0	5,000,000	1,400,000	0	0
0	0	0	0	14,999,989	0	0	0
0	0	0	0	850,000	0	0	0
0	0	0	0	99,821	0	0	0
43,500	4,500	0	0	4,306,500	1,830,500	0	0
130,011	0	0	0	12,871,063	6,600,000	0	0
0	0	0	0	500,000	0	0	0
0	0	0	0	1,800,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	350,000	336,606	0	0
253,143	4,500	0	0	58,771,774	12,820,517	0	0

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Estimated Net Costs as of September 30, 2016				
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
GA expenses incurred directly	3,000,034
NOLHGA expenses	1,362,932
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	20,254,758
Ceding commissions/ policy enhancements	743,000
Other recoveries (litigation, estate distributions, etc.)	60,769,111
Adjusted GA Costs	34,231,399
Per State breakdown	34,231,399

Assessments Called (Billed) or Refunded as of December 31, 2015							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	1,008,000	0	0	0
9,517	0	0	0	20,000	20,000	0	0
0	0	0	0	1,323,320	0	0	0
0	0	0	0	335,216	0	0	0
0	0	0	0	10,000,000	5,650,000	0	0
0	0	0	0	2,200,000	756,918	0	0
Add:							
0	0	0	0	50,000	0	0	0
0	0	0	0	20,000	15,780	0	0
0	0	0	0	4,000,000	0	0	0
0	0	0	0	400,000	0	0	0
0	9,780	0	0	27,420	0	0	0
0	0	0	0	377,000	0	0	0
0	0	0	0	14,800,000	9,450,000	0	0
0	0	0	0	2,893,631	0	0	0
0	0	0	0	1,725,000	0	0	0
0	0	0	0	500,000	0	0	0
0	0	0	0	1,341,501	522,000	0	0
0	0	0	0	509,121	0	0	0
0	0	0	0	175,000	0	0	0
0	0	0	0	1,700,000	0	0	0
0	0	0	0	456,000	75,000	0	0
0	0	0	0	210,000	0	0	0
0	0	0	0	8,354,499	0	0	0
0	0	0	0	670,000	0	0	0
0	0	0	0	4,475,000	5,300,000	0	0
0	0	0	0	370,000	178,000	0	0
0	0	0	0	1,250,000	151,039	0	0
0	120,000	0	0	350,000	0	0	0
0	0	0	0	800,000	0	0	0
0	0	0	0	3,202,700	924,599	0	0
0	0	0	0	5,600,000	0	0	0
0	0	0	0	850,000	500,000	0	0
0	0	0	0	1,688,644	0	0	0
0	0	0	0	1,000,000	0	0	0
0	0	0	0	600,000	0	0	0
0	0	0	0	3,748,806	1,475,000	0	0
0	0	0	0	1,000,000	0	0	0
0	600,000	0	0	3,221,194	1,164,901	0	0
0	0	0	0	125,000	0	0	0
0	0	0	0	27,500	0	0	0
0	0	0	0	850,915	455,000	0	0
0	0	0	0	3,000,000	2,169,430	0	0
0	0	0	0	350,000	280	0	0
0	0	0	0	275,000	410,327	0	0
9,517	729,780	0	0	85,880,467	29,218,274	0	0

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Estimated Net Costs as of September 30, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	86,504	86,504
Alaska	0	0	0	0
Arizona	0	0	1,570,014	1,570,014
Arkansas	0	0	12,513	12,513
California	0	0	1,948,285	1,948,285
Colorado	0	0	17,388,597	17,388,597
Connecticut	0	0	25,591,435	25,591,435
Delaware	0	0	407,412	407,412
Dist. of Columbia	0	0	141,931	141,931
Florida	0	0	12,915,017	12,915,017
Georgia	0	0	1,263,118	1,263,118
Hawaii	0	0	13,816	13,816
Idaho	0	0	105,386	105,386
Illinois	0	0	205,982	205,982
Indiana	0	0	143,916	143,916
Iowa	0	0	0	0
Kansas	0	0	11,326,647	11,326,647
Kentucky	0	0	248,118	248,118
Louisiana	0	0	153,678	153,678
Maine	0	0	738,130	738,130
Maryland	0	0	1,729,531	1,729,531
Massachusetts	0	0	1,999,207	1,999,207
Michigan	0	0	0	0
Minnesota	0	0	128,774	128,774
Mississippi	0	0	8,985	8,985
Missouri	0	0	283,997	283,997
Montana	0	0	28,001	28,001
Nebraska	0	0	73,754	73,754
Nevada	0	0	167,437	167,437
New Hampshire	0	0	398,414	398,414
New Jersey	0	0	145,373,620	145,373,620
New Mexico	0	0	286,849	286,849
New York	0	0	0	0
North Carolina	0	0	3,010,779	3,010,779
North Dakota	0	0	0	0
Ohio	0	0	337,483	337,483
Oklahoma	0	0	202,248	202,248
Oregon	0	0	101,939	101,939
Pennsylvania	0	0	10,041,646	10,041,646
Puerto Rico	0	0	0	0
Rhode Island	0	0	481,231	481,231
South Carolina	0	0	2,123,997	2,123,997
South Dakota	0	0	0	0
Tennessee	0	0	1,315,118	1,315,118
Texas	0	0	675,337	675,337
Utah	0	0	33,924	33,924
Vermont	0	0	356,296	356,296
Virginia	0	0	51,302,374	51,302,374
Washington	0	0	166,441	166,441
West Virginia	0	0	3,739,326	3,739,326
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	0	0	298,627,207	298,627,207

Summary:	
GA Covered Obligations	395,032,263
Add:	
GA claims incurred directly	0
GA expenses incurred directly	2,307,191
NOLHGA expenses	1,915,572
Remaining Inforce estimate	294,404,444
Less:	
Estate/other distributions	100,627,819
Other adjustments	294,404,444
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	298,627,207
Per State breakdown	298,627,207

Assessments Called (Billed) or Refunded as of December 31, 2015							
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, 2016					
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, 2015							
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, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	758,647	196,676	0	955,323
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	426,224	110,497	0	536,721
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	99,781	25,868	0	125,648
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	10,919	2,831	0	13,750
Louisiana	2,657,536	688,954	2,101	3,348,591
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	10,183,092	2,635,789	64,531	12,883,412
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	4,897,832	1,269,741	0	6,167,572
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	100,651	26,093	0	126,745
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	(16,927)	(4,388)	0	(21,316)
South Dakota	0	0	0	0
Tennessee	3,959,868	1,026,578	8,824	4,995,270
Texas	1,308,122	356,261	0	1,664,382
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	24,385,744	6,334,898	75,456	30,796,098

Summary:	
GA Covered Obligations	55,014,949
Add:	
GA claims incurred directly	0
GA expenses incurred directly	850,094
NOLHGA expenses	932,527
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	30,796,098
Per State breakdown	30,796,098

Life	Assessments Called (Billed) or Refunded as of December 31, 2015							
	Allocated Annuity		A&H		Unallocated Annuity			
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
1,534,000	0	183,188	0	0	0	0	0	0
900,802	0	0	0	0	0	0	0	0
183,899	0	15,255	403	0	0	0	0	0
2,113,595	0	4,148,464	0	0	0	0	0	0
11,860,647	0	4,785,032	0	0	0	3,735,647	0	0
16,000	0	4,090	0	0	0	0	0	0
4,275,000	0	225,000	0	0	0	0	0	0
0	0	320,000	50,000	0	0	0	0	0
7,200,000	0	1,200,000	0	0	0	0	0	0
651,924	280,000	96,657	0	0	0	0	0	0
28,735,867	280,000	10,977,686	50,403	0	0	3,735,647	0	0

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Estimated Net Costs as of September 30, 2016				
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, 2015							
Life	Allocated Annuity				Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	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, 2016					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	39,545	0	39,545
Alaska	0	0	0	0	0
Arizona	0	0	46,754	0	46,754
Arkansas	11,489	0	1,863,357	0	1,874,846
California	0	0	0	0	0
Colorado	0	0	60,598	0	60,598
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	1,945,406	0	1,945,406
Hawaii	0	0	0	0	0
Idaho	0	0	2,897	0	2,897
Illinois	0	0	0	0	0
Indiana	0	0	10,980,489	0	10,980,489
Iowa	0	0	106,508	0	106,508
Kansas	0	0	999,361	0	999,361
Kentucky	0	0	169,596	0	169,596
Louisiana	0	0	23,743	0	23,743
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	5,100	0	5,100
Missouri	0	0	2,981,867	0	2,981,867
Montana	0	0	0	0	0
Nebraska	0	0	2,634,710	0	2,634,710
Nevada	(3,997)	0	3,439,503	0	3,435,506
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	(99,490)	0	(99,490)
New York	0	0	0	0	0
North Carolina	0	0	(24,842)	0	(24,842)
North Dakota	0	0	684	0	684
Ohio	0	0	2,064,568	0	2,064,568
Oklahoma	0	0	51,383	0	51,383
Oregon	0	0	10,419	0	10,419
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	(109,813)	0	(109,813)
South Dakota	0	0	8,839	0	8,839
Tennessee	5,744	0	1,656,950	0	1,662,695
Texas	0	0	177,532	0	177,532
Utah	0	0	59,815	0	59,815
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	62,386	0	62,386
Other	0	0	0	0	0
Total	13,236	0	29,157,866	0	29,171,102

Summary:	
GA Covered Obligations	51,277,704
Add:	
GA claims incurred directly	51,277,704
GA expenses incurred directly	1,055,444
NOLHGA expenses	948,911
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	51,277,704
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	24,110,956
Adjusted GA Costs	29,171,102
Per State breakdown	29,171,102

Assessments Called (Billed) or Refunded as of December 31, 2015								
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 September 30, 2016				
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, 2015							
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, 2016					
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, 2015							
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	1,300,000	350,000	0	0	0	0
0	0	3,200,000	0	0	0	0	0
0	0	6,200	60,000	0	0	0	0
306,204	49,490	2,944,373	475,886	0	0	0	0
1,300	0	456,000	0	0	0	0	0
0	0	0	147,404	0	0	0	0
340,667	49,490	17,248,265	1,038,487	0	0	0	0

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Estimated Net Costs as of September 30, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	0	0	0	0

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

Assessments Called (Billed) or Refunded as of December 31, 2015							
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, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	5	0	5
Alaska	0	1	0	1
Arizona	0	19	(0)	19
Arkansas	0	4	(0)	7
California	0	83	0	84
Colorado	16	19	0	36
Connecticut	0	107	(0)	225
Delaware	0	2	0	2
Dist. of Columbia	0	75	0	75
Florida	33	101	(0)	134
Georgia	85	1,398	0	1,915
Hawaii	0	2	0	2
Idaho	0	1	0	1
Illinois	0	136	(0)	1,908
Indiana	78	27	0	152
Iowa	0	2	(0)	21
Kansas	0	3	0	3
Kentucky	22	4	0	26
Louisiana	0	5	0	5
Maine	0	9	0	9
Maryland	(0)	22	0	484
Massachusetts	0	45	0	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

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, 2015							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
200	100	2,400	0	0	0	0	25
640,101	0	537,167	0	0	0	0	0
208,902	0	0	0	0	0	0	0
0	0	938,000	1,045,000	0	0	0	0
7,739	0	15,022	0	0	0	0	0
200,000	199,924	1,100,000	1,099,902	0	0	1,350,000	1,349,994
0	0	25,000	0	0	0	0	0
10,000	8,983	930,000	951,758	10,000	10,064	0	0
0	0	12,100,000	262,519	0	0	2,800,000	(463)
25,505	0	4,468	0	0	3,683	0	0
0	0	0	0	0	0	0	0
100,000	100,000	6,000,000	6,300,000	100,000	100,000	21,500,000	24,150,000
0	0	0	0	0	0	240,000	0
0	0	51,765	0	0	0	0	0
0	0	6,000,000	0	0	0	0	0
0	0	500,000	500,000	0	0	0	0
0	0	350,000	0	0	0	23,108,333	24,800,000
0	0	0	0	0	0	5,700,000	0
0	0	630,730	0	0	0	0	0
0	0	0	0	0	0	10,000,000	11,255,081
0	0	10,000,000	11,400,000	0	0	0	0
0	0	400,000	0	0	0	3,100,000	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, 2016					
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, 2015							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
2,000,000	0	1,401,485	0	120,000	0	0	0
2,000,000	685,800	0	0	0	0	0	0
997,214	0	0	0	0	0	0	0
1,404,695	355,472	0	0	0	0	0	0
570,000	0	0	0	2,000	0	0	0
1,000,000	0	0	0	0	0	0	0
3,300,000	0	0	0	0	0	0	0
11,271,909	1,041,272	1,401,485	0	122,000	0	0	0

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Estimated Net Costs as of September 30, 2016				
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, 2015							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
41,000	0	16,288	0	4,000	0	0	0
3,200	0	27,000	0	12,400	0	40	4
14,519	0	147,070	0	36,314	0	0	0
0	0	0	0	96,472	0	0	0
96,300	0	1,091,400	275,000	2,022,300	400,000	0	0
0	0	0	0	2,000,000	1,884,084	0	0
148,000	0	1,702,000	0	1,850,000	0	0	0
100,000	102,326	31,672	0	600,000	232,606	0	0
107,000	0	252,000	0	750,000	0	0	0
25,000	0	0	0	0	64,528	0	0
5,200	0	44,000	0	60,800	0	0	0
55,000	0	300,000	0	295,000	0	0	0
0	9,387,292	0	0	0	0	0	0
0	(125,003)	0	0	0	0	0	0
26,779	0	76,788	0	82,494	0	0	0
0	0	0	0	180,000	0	0	0
15,096,764	0	0	0	0	0	0	0
15,096,764	0	0	0	0	0	0	0
10,500	0	210,000	0	85,000	0	0	0
12,150	0	122,850	0	0	0	0	0
0	0	0	0	50,000	0	0	0
16,650	0	17,218	0	3,700	0	0	0
4,600	0	78,800	0	39,600	0	0	0
0	0	0	0	210,000	0	0	0
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, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	24,810	0	24,810
Alaska	0	0	0	0
Arizona	0	4,109,901	0	4,109,901
Arkansas	0	515,358	0	515,358
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	10,857	0	10,857
Dist. of Columbia	0	0	0	0
Florida	0	178,748	0	178,748
Georgia	0	(1,832)	0	(1,832)
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	1,523,791	0	1,523,791
Indiana	0	74,993	0	74,993
Iowa	0	13,325	0	13,325
Kansas	0	58,229	0	58,229
Kentucky	0	96,961	0	96,961
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	66,786	0	66,786
Massachusetts	0	1,119	0	1,119
Michigan	0	45,590	0	45,590
Minnesota	0	15,624	0	15,624
Mississippi	0	48,556	0	48,556
Missouri	0	407,375	0	407,375
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	21,491	0	21,491
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	0	1,266	0	1,266
North Dakota	0	60,819	0	60,819
Ohio	0	112,509	0	112,509
Oklahoma	0	248,145	0	248,145
Oregon	0	97,876	0	97,876
Pennsylvania	0	3,874,805	0	3,874,805
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	23,006	0	23,006
Tennessee	0	129,914	0	129,914
Texas	0	163,184	0	163,184
Utah	0	14,642	0	14,642
Vermont	0	0	0	0
Virginia	0	9,375	0	9,375
Washington	0	59,489	0	59,489
West Virginia	0	(37,368)	0	(37,368)
Wisconsin	0	125,152	0	125,152
Wyoming	0	0	0	0
Other	0	0	0	0
Total	0	12,094,494	0	12,094,494

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

Assessments Called (Billed) or Refunded as of December 31, 2015							
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
0	0	1,000,000					
130,963	0	0	0	0	0	0	0
0	0	56,000	0	0	0	0	0
297	0	0	0	4,703	0	0	0
0	0	1,449,393	0	0	0	0	0
0	0	35,100	0	0	0	0	0
0	0	146,270	0	0	0	0	0
0	0	602,500	150,000	0	0	0	0
0	0	25,712	0	0	0	0	0
0	0	325,000	0	0	0	0	0
17,723	238	0	0	280,946	3,768	0	0
0	0	28,000	0	0	0	0	0
0	0	100,000	0	0	0	0	0
0	0	0	0	0	82,075	0	0
0	0	150,000	0	0	0	0	0
176,802	238	5,957,495	1,545,000	12,004,070	85,843	0	0

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Estimated Net Costs as of September 30, 2016					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	11,195,211	3,128,666	0	0	14,323,877
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	11,195,211	3,128,666	0	0	14,323,877

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

Assessments Called (Billed) or Refunded as of December 31, 2015							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
32,000,000	0	0	0	0	0	0	0
32,000,000	0	0	0	0	0	0	0

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

Estimated Net Costs as of September 30, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	11,468,384	21,123,946	0	32,592,330
Alaska	526,521	5,516,665	0	6,043,186
Arizona	18,018,220	23,051,612	0	41,069,832
Arkansas	10,281,558	5,986,913	0	16,268,471
California	266,213,037	435,869,785	0	702,082,822
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	3,925,569	4,013,968	0	7,939,537
Dist. of Columbia	0	0	0	0
Florida	96,011,467	103,085,159	0	199,096,626
Georgia	25,746,898	23,574,647	0	49,321,545
Hawaii	25,763,797	16,526,982	0	42,290,779
Idaho	7,552,735	8,026,905	0	15,579,640
Illinois	73,236,368	103,020,687	0	176,257,055
Indiana	14,328,479	26,557,333	0	40,885,812
Iowa	12,459,775	20,869,194	0	33,328,969
Kansas	23,662,155	10,408,263	0	34,070,419
Kentucky	12,604,123	22,041,241	0	34,645,365
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	17,894,554	20,103,842	0	37,998,396
Massachusetts	40,508,963	41,606,747	0	82,115,710
Michigan	(886)	0	0	(886)
Minnesota	13,851,719	34,208,292	0	48,060,011
Mississippi	18,649,682	5,514,970	0	24,164,652
Missouri	55,410,003	25,053,082	0	80,463,085
Montana	3,530,236	3,582,112	0	7,112,348
Nebraska	10,004,725	6,655,273	0	16,659,998
Nevada	11,969,110	6,935,755	0	18,904,865
New Hampshire	0	0	0	0
New Jersey	19,823,508	50,206,998	0	70,030,506
New Mexico	4,489,361	7,837,671	0	12,327,032
New York	0	0	0	0
North Carolina	30,375,089	66,648,011	0	97,023,100
North Dakota	3,237,244	4,901,041	0	8,138,285
Ohio	27,941,377	36,257,011	0	64,198,388
Oklahoma	10,562,443	17,996,283	0	28,558,726
Oregon	14,991,579	16,818,008	0	31,809,586
Pennsylvania	44,204,908	164,093,325	0	208,298,233
Puerto Rico	557,716	435,925	0	993,641
Rhode Island	3,127,234	21,273,299	0	24,400,533
South Carolina	16,615,355	21,374,609	0	37,989,965
South Dakota	6,501,380	2,753,804	0	9,255,184
Tennessee	23,448,742	15,329,277	0	38,778,018
Texas	104,548,968	129,914,159	0	234,463,127
Utah	8,370,553	6,691,963	0	15,062,516
Vermont	0	0	0	0
Virginia	10,018,131	19,290,986	0	29,309,117
Washington	33,220,468	57,844,926	0	91,065,394
West Virginia	1,788,459	3,471,717	0	5,260,176
Wisconsin	14,136,147	49,343,791	0	63,479,938
Wyoming	2,962,224	3,451,584	0	6,413,809
Other	0	0	0	0
Total	1,154,538,077	1,669,267,761	0	2,823,805,838

Summary:	
GA Covered Obligations	5,396,800,974
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	60,557,500
Remaining Inforce estimate	5,613,478
Less:	
Estate/other distributions	2,380,406,620
Other adjustments	5,613,478
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	221,278,069
Adjusted GA Costs	2,855,673,785
Per State breakdown	2,855,673,785

Assessments Called (Billed) or Refunded as of December 31, 2015							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
9,940,029	0	30,931,066	0	0	0	0	0
1,345,741	0	5,975,949	0	0	0	2,422,325	0
31,372,236	0	24,082,717	0	0	0	0	0
14,808,588	0	0	0	0	0	0	0
255,293,661	0	441,401,833	0	0	0	0	0
170,383	0	82,023	0	0	0	0	0
4,309,600	0	3,612,400	0	0	0	0	0
87,789,821	0	73,201,598	0	0	0	0	0
28,136,713	0	21,179,159	(1,836)	0	0	2,823,555	(30,473)
17,380,590	0	18,866,415	4,340,797	0	0	0	0
5,900,065	0	5,870,051	0	0	0	0	0
95,382,738	0	85,736,147	28,000,000	0	0	31,410,410	20,700,000
4,229,436	0	11,393,625	4,999,960	0	0	0	0
9,282,570	0	13,042,799	0	0	0	0	0
21,735,000	0	8,915,000	0	0	0	0	0
14,222,783	500,000	21,088,959	0	0	0	0	0
28,789,000	0	18,621,000	0	0	0	0	0
39,790,000	0	32,040,000	0	0	0	0	0
10,500,000	0	66,672,000	11,009,268	0	0	0	0
13,331,639	0	3,571,718	0	0	0	46,643	0
41,425,043	0	16,458,673	0	0	0	0	0
2,454,678	0	2,585,676	0	0	0	0	0
5,041,500	0	4,885,766	0	0	0	0	0
8,682,027	0	4,989,049	0	0	0	0	0
26,960,487	0	51,081,463	0	0	0	1,200,000	0
2,300,000	0	5,048,618	0	0	0	0	0
31,995,417	0	145,004,583	0	0	0	0	0
1,520,309	0	1,893,127	0	0	0	37,848	0
16,675,000	0	19,400,000	0	0	0	1,625,000	0
11,117,110	0	16,908,490	0	0	0	0	0
11,282,594	0	15,986,796	0	0	0	0	0
18,000,000	0	137,986,288	0	0	0	0	0
541,527	0	387,497	0	0	0	0	0
2,512,564	0	17,879,165	0	0	0	0	0
13,861,881	0	16,058,421	0	0	0	0	0
5,046,959	65	1,993,163	0	0	0	0	0
14,750,000	0	12,050,000	0	0	0	0	0
125,470,495	0	63,667,619	0	0	0	0	2,500,000
9,028,563	0	6,991,039	0	590,625	0	0	0
12,439,476	0	14,214,000	2,613,992	0	0	0	0
41,361,000	0	46,598,000	0	0	0	2,800,000	0
1,598,287	0	3,529,868	980	0	0	0	0
13,800,000	0	42,947,843	0	0	0	0	0
2,372,109	0	2,811,297	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

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Estimated Net Costs as of September 30, 2016					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	48,680	0	0	48,680
Alaska	0	78,072	0	0	78,072
Arizona	0	1,432,108	0	0	1,432,108
Arkansas	0	3,004,290	0	0	3,004,290
California	0	20,783,151	0	0	20,783,151
Colorado	0	1,988,187	0	0	1,988,187
Connecticut	0	24,219,690	0	0	24,219,690
Delaware	0	2,879,785	0	0	2,879,785
Dist. of Columbia	0	7,070	0	0	7,070
Florida	0	325,893	0	0	325,893
Georgia	0	4,433,588	0	0	4,433,588
Hawaii	0	528,172	0	0	528,172
Idaho	0	321,827	0	0	321,827
Illinois	0	21,936,201	0	0	21,936,201
Indiana	0	1,309,808	0	0	1,309,808
Iowa	0	3,941,251	0	0	3,941,251
Kansas	0	19,687	0	0	19,687
Kentucky	0	1,135,555	0	0	1,135,555
Louisiana	0	7,430	0	0	7,430
Maine	0	1,341,928	0	0	1,341,928
Maryland	0	5,836,198	0	0	5,836,198
Massachusetts	0	66,420	0	0	66,420
Michigan	0	12,479,566	0	0	12,479,566
Minnesota	0	4,028,909	0	0	4,028,909
Mississippi	0	662,959	0	0	662,959
Missouri	0	25,452	0	0	25,452
Montana	0	785,212	0	0	785,212
Nebraska	0	579,476	0	0	579,476
Nevada	0	283,679	0	0	283,679
New Hampshire	0	1,874,590	0	0	1,874,590
New Jersey	0	55,882,692	0	0	55,882,692
New Mexico	0	376,972	0	0	376,972
New York	0	537,970,822	0	0	537,970,822
North Carolina	0	19,856,462	0	0	19,856,462
North Dakota	0	2,469	0	0	2,469
Ohio	0	5,090,772	0	0	5,090,772
Oklahoma	0	269,474	0	0	269,474
Oregon	0	37,911	0	0	37,911
Pennsylvania	0	45,305,316	0	0	45,305,316
Puerto Rico	0	48,706	0	0	48,706
Rhode Island	0	4,664,409	0	0	4,664,409
South Carolina	0	976,007	0	0	976,007
South Dakota	0	828,389	0	0	828,389
Tennessee	0	1,695,584	0	0	1,695,584
Texas	0	261,980	0	0	261,980
Utah	0	715,657	0	0	715,657
Vermont	0	960,734	0	0	960,734
Virginia	0	2,675,864	0	0	2,675,864
Washington	0	5,340,509	0	0	5,340,509
West Virginia	0	2,035,793	0	0	2,035,793
Wisconsin	0	108,499	0	0	108,499
Wyoming	0	389,802	0	0	389,802
Other	0	0	0	0	0
Total	0	801,859,658	0	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

Life	Assessments Called (Billed) or Refunded as of December 31, 2015						
	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	0	0	0	0	0
Alaska	0	0	24,250,000	0	0	0	0
Arizona	0	0	1,626,177	0	0	0	0
Arkansas	0	0	16,699,169	0	0	0	0
California	0	0	2,900,000	0	0	0	0
Colorado	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0
Delaware	0	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0	0
Florida	0	0	0	0	0	0	0
Georgia	0	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0	0
Idaho	0	0	0	0	0	0	0
Illinois	0	0	23,000,000	0	0	0	0
Indiana	0	0	0	0	0	0	0
Iowa	0	0	4,000,000	0	0	0	0
Kansas	0	0	0	0	0	0	0
Kentucky	0	0	1,132,915	0	0	0	0
Louisiana	0	0	0	0	0	0	0
Maine	0	0	1,400,000	906	0	0	0
Maryland	0	0	7,530,000	0	0	0	0
Massachusetts	0	0	8,998,201	0	0	0	0
Michigan	0	0	275,000	0	0	0	0
Minnesota	0	0	2,049,993	0	0	0	0
Mississippi	0	0	63,000,000	0	0	0	0
Missouri	0	0	499,991	0	0	0	0
Montana	556,478,179	0	0	0	0	0	0
Nebraska	0	0	20,000,000	0	0	0	0
Nevada	0	0	5,800,000	0	0	0	0
New Hampshire	0	0	200,000	0	0	0	0
New Jersey	0	0	1,714,000	0	0	0	0
New Mexico	0	0	4,500,536	0	0	0	0
New York	0	0	1,000,000	0	0	0	0
North Carolina	0	0	910,000	0	0	0	0
North Dakota	0	0	749,937	0	0	0	0
Ohio	0	0	800,000	0	0	0	0
Oklahoma	0	0	3,000,000	0	0	0	0
Oregon	0	0	0	0	0	0	0
Pennsylvania	0	0	2,500,000	0	0	0	0
Puerto Rico	0	0	96,000	0	0	0	0
Rhode Island	0	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0	0
Texas	0	0	0	0	0	0	0
Utah	0	0	0	0	0	0	0
Vermont	0	0	0	0	0	0	0
Virginia	0	0	0	0	0	0	0
Washington	0	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total	556,478,179	0	198,631,919	906	0	0	0

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Estimated Net Costs as of September 30, 2016					
	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	20,259,358	0	0	0	20,259,358
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	20,259,358	0	0	0	20,259,358

Summary:	
GA Covered Obligations	26,260,815
Add:	
GA claims incurred directly	0
GA expenses incurred directly	388,973
NOLHGA expenses	790,388
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.)	4,704,500
Adjusted GA Costs	20,259,358
Per State breakdown	20,259,358

Assessments Called (Billed) or Refunded as of December 31, 2015							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
13,800,320	0	4,950,590	0	0	0	1,518,800	0
13,800,320	0	4,950,590	0	0	0	1,518,800	0

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Estimated Net Costs as of September 30, 2016					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	0	0	0	0	0
California	0	0	0	0	0
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	0	0
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	0	0
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	4,715,242	4,469,141	0	0	9,184,383
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	0	0	0	0	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	4,715,242	4,469,141	0	0	9,184,383

Summary:	
GA Covered Obligations	8,850,514
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	333,869
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	9,184,383
Per State breakdown	9,184,383

Assessments Called (Billed) or Refunded as of December 31, 2015							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
7,965,000	3,015,000	885,000	335,000	0	0	0	0
7,965,000	3,015,000	885,000	335,000	0	0	0	0

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

Estimated Net Costs as of September 30, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	1,790	382,138	0	383,928
Alaska	719	1,863	0	2,582
Arizona	2,304	48,745	0	51,049
Arkansas	2,247	13,147	0	15,394
California	30,875	248,426	0	279,301
Colorado	0	0	0	0
Connecticut	8,957	163,084	0	172,041
Delaware	811	29,680	0	30,491
Dist. of Columbia	0	0	0	0
Florida	11,290	271,172	0	282,461
Georgia	10,081	15,501	0	25,582
Hawaii	661	18,232	0	18,893
Idaho	346	157,975	0	158,321
Illinois	13,015	629,388	0	642,402
Indiana	6,748	1,120,338	0	1,127,086
Iowa	1,898	61,114	0	63,012
Kansas	2,005	15,510	0	17,515
Kentucky	1,480	28,876	0	30,356
Louisiana	0	0	0	0
Maine	1,424	15,937	0	17,361
Maryland	12,585	25,550	0	38,135
Massachusetts	10,932	108,016	0	118,948
Michigan	9,391	123,082	0	132,473
Minnesota	8,018	1,058,544	0	1,066,561
Mississippi	1,539	9,408	0	10,947
Missouri	3,493	78,002	0	81,495
Montana	558	27,716	0	28,274
Nebraska	798	397,454	0	398,252
Nevada	538	87,750	0	88,288
New Hampshire	3,857	258,958	0	262,815
New Jersey	12,846	144,909	0	157,755
New Mexico	632	271,468	0	272,101
New York	0	0	0	0
North Carolina	8,649	119,119	0	127,768
North Dakota	549	20,029	0	20,578
Ohio	14,188	200,141	0	214,328
Oklahoma	1,016	28,057	0	29,074
Oregon	2,939	56,922	0	59,862
Pennsylvania	13,683	3,791,537	0	3,805,220
Puerto Rico	0	0	0	0
Rhode Island	965	209,717	0	210,682
South Carolina	3,883	666,962	0	670,845
South Dakota	136	9,168	0	9,304
Tennessee	5,301	55,521	0	60,822
Texas	10,053	129,728	0	139,781
Utah	481	35,607	0	36,088
Vermont	2,333	26,052	0	28,385
Virginia	37,650	2,300,376	0	2,338,026
Washington	2,533	39,206	0	41,739
West Virginia	924	47,334	0	48,259
Wisconsin	7,208	589,084	0	596,292
Wyoming	90	13,262	0	13,352
Other	0	0	0	0
Total	274,417	14,149,804	0	14,424,222

Summary:	
GA Covered Obligations	11,499,999
Add:	
GA claims incurred directly	11,499,999
GA expenses incurred directly	0
NOLHGA expenses	2,924,223
Remaining Inforce estimate	0
77	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

Life	Assessments Called (Billed) or Refunded as of December 31, 2015						Unallocated Annuity	
	Assessments Called (i.e. 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, 2016				
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

Life	Assessments Called (Billed) or Refunded as of December 31, 2015						Unallocated Annuity	
	Assessments Called (i.e. 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, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	532	34	0	566
Alaska	64	9	0	74
Arizona	2,158	145	0	2,303
Arkansas	442	10	0	452
California	6,521	790	0	7,311
Colorado	0	0	0	0
Connecticut	484	98	0	583
Delaware	142	33	0	174
Dist. of Columbia	0	0	0	0
Florida	5,577	745	0	6,322
Georgia	658	43	0	701
Hawaii	325	63	0	388
Idaho	228	10	0	237
Illinois	2,023	107	0	2,130
Indiana	1,266	94	0	1,361
Iowa	1,611	132	0	1,743
Kansas	307	32	0	340
Kentucky	928	79	0	1,007
Louisiana	0	0	0	0
Maine	392	54	0	446
Maryland	823	74	0	897
Massachusetts	1,928	179	0	2,107
Michigan	892	63	0	956
Minnesota	582	70	0	652
Mississippi	149	0	0	149
Missouri	718	222	0	940
Montana	116	0	0	116
Nebraska	508	15	0	523
Nevada	625	9	0	633
New Hampshire	395	22	0	418
New Jersey	2,944	164	0	3,108
New Mexico	392	40	0	433
New York	0	0	0	0
North Carolina	723	81	0	804
North Dakota	252	0	0	252
Ohio	1,570	69	0	1,639
Oklahoma	596	17	0	613
Oregon	424	76	0	500
Pennsylvania	2,510	106	0	2,617
Puerto Rico	38	0	0	38
Rhode Island	142	19	0	161
South Carolina	360	24	0	384
South Dakota	289	2	0	292
Tennessee	617	14	0	631
Texas	3,179	274	0	3,453
Utah	903	27	0	930
Vermont	93	6	0	99
Virginia	758	68	0	826
Washington	798	293	0	1,091
West Virginia	277	15	0	293
Wisconsin	1,345	99	0	1,444
Wyoming	111	21	0	132
Other	0	0	0	0
Total	48,718	4,548	0	53,266

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

Life	Assessments Called (Billed) or Refunded as of December 31, 2015						Unallocated Annuity	
	Assessments Called (i.e. 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, 2016					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	15,334	0	2,732	0	18,066
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	6,760	0	0	0	6,760
Dist. of Columbia	0	0	0	0	0
Florida	115,824	15,102	138,648	0	269,574
Georgia	56,361	23,294	25,322	0	104,977
Hawaii	0	0	(41)	0	(41)
Idaho	0	0	1,731	0	1,731
Illinois	0	0	1,481	0	1,481
Indiana	27,761	0	10,847	0	38,608
Iowa	0	0	54	0	54
Kansas	0	0	379	0	379
Kentucky	0	0	81,144	0	81,144
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	23,631	0	544	0	24,175
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	6,283	1,024	1,093	0	8,400
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	(7,858)	0	0	0	(7,858)
North Dakota	0	0	0	0	0
Ohio	0	0	2,817	0	2,817
Oklahoma	20,502	1,114	1,695	0	23,312
Oregon	0	0	62	0	62
Pennsylvania	40,494	368	884	0	41,745
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	5	0	5
South Carolina	213,592	10,447	0	0	224,039
South Dakota	0	0	0	0	0
Tennessee	15,449	0	1,050	0	16,499
Texas	91,901	0	0	0	91,901
Utah	0	0	96	0	96
Vermont	0	0	0	0	0
Virginia	55,794	431	2,687	0	58,912
Washington	0	0	0	0	0
West Virginia	639,891	24,754	99,637	0	764,282
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	1,321,718	76,535	387,876	0	1,786,130

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

Assessments Called (Billed) or Refunded as of December 31, 2015							
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, 2016				
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, 2015							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	380,000	0	302,720	0	0	0	0
Alaska	80,878	14,180	566,741	121,990	0	0	2,000
Arizona	559,164	0	3,944,426	0	0	0	0
Arkansas	1,149,754	0	0	0	0	0	0
California	25,200	0	44,800	0	0	0	0
Colorado	209,250	0	627,750	0	0	0	0
Connecticut	13,095,654	0	26,446,748	0	0	0	0
Delaware	1,064,376	0	3,444,406	63,866	0	0	0
Dist. of Columbia	143,772	0	1,411,228	0	0	0	0
Florida	6,250,000	2,700,000	22,000,000	9,150,000	0	0	0
Georgia	1,400,894	0	2,499,899	0	0	0	0
Hawaii	2,356,028	0	6,511,318	0	0	0	0
Idaho	675,000	0	2,950,000	0	0	0	0
Illinois	734,080	230,086	2,171,198	636,094	0	0	0
Indiana	1,031,000	0	4,319,000	0	0	0	0
Iowa	275,000	0	7,235,000	0	0	0	0
Kansas	5,400,000	1,980,000	15,300,000	3,400,000	0	0	0
Kentucky	134,576	0	764,463	0	0	0	0
Louisiana	1,502,267	0	7,950,910	0	0	0	0
Maine	1,580,000	0	484,000	0	0	0	0
Maryland	1,723,246	0	3,764,563	0	0	0	0
Massachusetts	49,500	0	649,800	0	0	0	0
Michigan	100,000	0	301,563	0	0	0	0
Minnesota	1,050,000	419,000	7,950,000	3,181,000	0	0	0
Mississippi	455,036	0	2,567,241	0	0	0	0
Missouri	2,865,000	0	12,435,000	0	0	0	0
Montana	2,250,225	688,600	1,790,500	661,400	0	0	0
Nebraska	269,155	0	862,577	0	0	0	0
Nevada	9,300	0	16,990,700	0	0	0	0
New Hampshire	330,000	0	2,420,000	0	0	0	0
New Jersey	1,157,792	958,991	2,614,740	1,767,139	0	0	0
New Mexico	565,000	0	935,000	0	0	0	0
New York	9,411,167	2,959,943	0	0	0	0	0
North Carolina	275,261	0	1,349,739	0	0	0	0
North Dakota	4,000	0	265,000	0	0	0	0
Ohio	333,529	0	7,336,036	0	0	0	0
Oklahoma	688,258	0	2,020,070	0	0	0	0
Oregon	109,516	2,286	575,004	342,380	0	0	0
Pennsylvania	300,000	0	1,500,000	0	0	0	0
Puerto Rico	132,853	61,385	189,719	88,336	0	0	0
Rhode Island	330,000	0	2,420,000	0	0	0	0
South Carolina	1,157,792	958,991	2,614,740	1,767,139	0	0	0
South Dakota	565,000	0	935,000	0	0	0	0
Tennessee	9,411,167	2,959,943	0	0	0	0	0
Texas	275,261	0	1,349,739	0	0	0	0
Utah	4,000	0	265,000	0	0	0	0
Vermont	333,529	0	7,336,036	0	0	0	0
Virginia	688,258	0	2,020,070	0	0	0	0
Washington	109,516	2,286	575,004	342,380	0	0	0
West Virginia	300,000	0	1,500,000	0	0	0	0
Wisconsin	132,853	61,385	189,719	88,336	0	0	0
Wyoming	330,000	0	2,420,000	0	0	0	0
Other	60,125,731	10,014,471	175,491,859	19,412,205	0	0	2,000

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Estimated Net Costs as of September 30, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	95,594	95,594
Alaska	0	0	0	0
Arizona	0	0	803,636	803,636
Arkansas	0	0	55,245	55,245
California	0	0	11,095	11,095
Colorado	0	0	3,577,352	3,577,352
Connecticut	0	0	0	0
Delaware	0	0	11,416	11,416
Dist. of Columbia	0	0	0	0
Florida	0	0	25,580	25,580
Georgia	0	0	2,537,200	2,537,200
Hawaii	0	0	17,560	17,560
Idaho	0	0	4,676	4,676
Illinois	0	0	144,291	144,291
Indiana	0	0	15,808	15,808
Iowa	0	0	0	0
Kansas	0	0	11,023	11,023
Kentucky	0	0	42	42
Louisiana	0	0	83,465	83,465
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	542,073	542,073
Missouri	0	0	2,617	2,617
Montana	0	0	6,787	6,787
Nebraska	0	0	1,036	1,036
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	12,269	12,269
New York	0	0	0	0
North Carolina	0	0	11,848	11,848
North Dakota	0	0	615	615
Ohio	0	0	0	0
Oklahoma	0	0	278,125	278,125
Oregon	0	0	(312)	(312)
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	1,649,738	1,649,738
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	3,802,283	3,802,283
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	56	56
Other	0	0	0	0
Total	0	0	13,701,119	13,701,119

Summary:	
GA Covered Obligations	9,679,935
Add:	
GA claims incurred directly	9,679,935
GA expenses incurred directly	2,480,309
NOLHGA expenses	1,540,875
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	9,679,935
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	13,701,119
Per State breakdown	13,701,119

Assessments Called (Billed) or Refunded as of December 31, 2015								
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	0	0	0	
0	0	0	0	15,692,741	0	0	0	

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Estimated Net Costs as of September 30, 2016				
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	0	110,520
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	0
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	0	63,668
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

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, 2015							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,419,000	0	15,909	0	0	0	0	0
68,158	41,500	0	0	1,000	0	0	0
1,251,703	0	44,673	0	0	0	0	0
669,513	0	0	0	0	0	0	0
17,000,000	5,715,000	7,800,000	8,563,000	270,000	0	0	0
Add:							
GA claims incurred directly	82,000	0	418,000	0	0	0	0
GA expenses incurred directly	4,933,933	0	0	0	0	0	0
NOLHGA expenses	2,897,529	0	1,000,000	0	1,300,000	0	0
Remaining Inforce estimate	0	1,630,072	0	0	0	157,061	(1,771)
Less:							
Estate/other distributions	0	15,189,000	7,787,461	6,029,000	2,127,010	200,000	221,540
Other adjustments	(1,818,283)	1,004,167	0	0	0	0	0
Ceding commissions/ policy enhancements	370,225	1,199,870	0	436,704	0	0	1,040,000
Other recoveries (litigation, estate distributions, etc.)	53,095,510	450,000	0	300,000	0	0	0
		643,875	150,000	11,600	0	0	0
Adjusted GA Costs	107,771,884	230,000	0	0	0	0	0
Per State breakdown	107,771,884	2,000,000	0	0	0	0	0
		4,100,000	900,647	2,500,000	0	0	10,300,000
		447,000	353,520	3,170,000	2,592,480	0	0
		368,000	0	32,000	0	0	0
		1,650,000	0	353,704	0	0	0
		429,300	0	56,000	0	0	0
		1,639,125	137,750	102,116	7,250	0	0
		213,900	0	9,500	0	0	0
		1,283,000	250,000	1,217,000	550,000	0	0
		5,500,000	3,764,806	2,508,522	4,520,000	0	11,404,352
		260,000	0	55,263	0	0	0
		5,044,000	533,500	156,000	0	0	0
		192,600	0	16,600	0	0	0
		3,500,000	0	200,000	0	0	3,000,000
		768,000	160,000	432,000	90,000	0	0
		619,914	0	0	0	0	0
		4,460,640	0	5,736,310	0	803,050	0
		14,808	0	0	0	0	0
		427,727	0	0	0	0	0
		928,000	0	72,000	0	0	0
		181,962	0	0	0	0	0
		800,000	0	15,000	0	0	0
		7,943,606	2,763,534	3,266,771	1,029,680	1,337,174	421,520
		591,592	0	97,832	0	250	0
		81,000	0	6,000	0	0	0
		2,000,000	2,556,164	85,000	0	0	0
		1,175,000	315,235	400,000	288,326	0	0
		157,506	86,553	101,999	24,519	0	0
		420,000	0	320,000	0	0	0
		150,150	299,619	200,600	74,905	0	0
		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, 2016				
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
GA expenses incurred directly	994,265
NOLHGA expenses	708,166
Remaining Inforce estimate	0
Less:	
Estate/other distributions	46,001,672
Other adjustments	(131,112)
Ceding commissions/ policy enhancements	259,235
Other recoveries (litigation, estate distributions, etc.)	7,843,309
Adjusted GA Costs	15,753,538
Per State breakdown	15,753,538

Life	Assessments Called (Billed) or Refunded as of December 31, 2015				A&H		Unallocated Annuity	
	Assessments Called (i.e. 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
	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 September 30, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	19,626,888	0	0	19,626,888
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	0	0
Ohio	0	0	0	0
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	19,626,888	0	0	19,626,888

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

Assessments Called (Billed) or Refunded as of December 31, 2015							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
27,611,280	20,999,761	22,525,117	11,243,274	11,732,231	11,500,000	0	0
27,611,280	20,999,761	22,525,117	11,243,274	11,732,231	11,500,000	0	0

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

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, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	(207,858)	(6,533)	0	(214,391)
Alaska	57,114	16,079	0	73,193
Arizona	(272,082)	2,778	0	(269,304)
Arkansas	(45,900)	4,367	0	(41,533)
California	(315,880)	75,242	0	(240,639)
Colorado	(115,642)	10,891	0	(104,751)
Connecticut	(52,319)	1,556	0	(50,763)
Delaware	(78,965)	(624)	0	(79,589)
Dist. of Columbia	33,758	20,813	0	54,571
Florida	(1,001,727)	(18,814)	0	(1,020,541)
Georgia	(306,386)	2,981	0	(303,405)
Hawaii	(62,316)	(7,427)	0	(69,742)
Idaho	(315,842)	(1,947)	0	(317,789)
Illinois	(401,941)	(6,503)	0	(408,445)
Indiana	(469,924)	89,050	0	(380,874)
Iowa	(11,788)	13,119	0	1,332
Kansas	(190,131)	9,983	0	(180,148)
Kentucky	(1,041,381)	(188,710)	0	(1,230,090)
Louisiana	(193,656)	(439)	0	(194,095)
Maine	(34,345)	521	0	(33,824)
Maryland	(186,491)	(3,633)	0	(190,125)
Massachusetts	(143,307)	973	0	(142,334)
Michigan	(487,545)	17,678	0	(469,866)
Minnesota	(90,449)	(9,457)	0	(99,906)
Mississippi	17,358	5,784	0	23,142
Missouri	(325,999)	(17,271)	0	(343,269)
Montana	(185,349)	8,557	0	(176,792)
Nebraska	(48,400)	24,006	0	(24,394)
Nevada	(65,166)	4,810	0	(60,356)
New Hampshire	5,318	(830)	0	4,488
New Jersey	(90,889)	915	0	(89,974)
New Mexico	(117,697)	(15,720)	0	(133,417)
New York	62,422	0	0	62,422
North Carolina	(653,955)	(28,208)	0	(682,164)
North Dakota	(229,801)	(478)	0	(230,279)
Ohio	(734,868)	13,061	0	(721,808)
Oklahoma	(97,431)	6,725	0	(90,707)
Oregon	(305,155)	9,839	0	(295,316)
Pennsylvania	(349,163)	(15,243)	0	(364,406)
Puerto Rico	0	0	0	0
Rhode Island	(14,999)	46	0	(14,953)
South Carolina	(108,100)	14,327	0	(93,774)
South Dakota	(172,503)	10,717	0	(161,786)
Tennessee	(294,023)	(30,439)	0	(324,463)
Texas	(1,259,862)	63,915	0	(1,195,948)
Utah	(283,995)	2,417	0	(281,578)
Vermont	92,187	2,975	0	95,163
Virginia	(392,636)	(80,216)	0	(472,852)
Washington	(665,663)	26,195	0	(639,468)
West Virginia	(169,528)	6,963	0	(162,565)
Wisconsin	(214,692)	(2,333)	0	(217,025)
Wyoming	(19,708)	(9,696)	0	(29,404)
Other	0	0	0	0
Total	(12,557,299)	22,759	0	(12,534,540)

Summary:	
GA Covered Obligations	765,438,159
Add:	
GA claims incurred directly	0
GA expenses incurred directly	5,116,161
NOLHGA expenses	7,512,724
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	(12,534,540)
Per State breakdown	(12,534,540)

Assessments Called (Billed) or Refunded as of December 31, 2015							
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
GA claims incurred directly	87,000	0	3,000	0	0	0	0
GA expenses incurred directly	100,000	113,572	5,000	10,656	0	0	0
NOLHGA expenses	6,100,000	0	500,000	0	0	0	0
Remaining Inforce estimate	1,806,365	0	93,635	4,595	0	0	0
366,380	0	366,380	0	14,880	0	0	0
2,549,400	1,180,454	200,600	0	0	0	0	0
Estate/other distributions	5,500,000	6,070,000	500,000	1,635,000	0	0	0
Other adjustments	(380,874)	1,098,547	0	299,899	0	0	0
Ceding commissions/ policy enhancements	1,000,000	0	0	0	0	0	0
Other recoveries (litigation, estate distributions, etc.)	10,331,657	10,251,563	2,835,989	2,840,382	99,323	98,105	0
1,368,000	0	57,000	0	0	0	0	0
791,200	0	800	0	0	0	0	0
148,500	0	2,326,500	0	0	0	0	0
1,670,000	2,125,000	106,000	200,000	0	0	0	0
5,200,000	6,695,134	750,000	0	0	0	0	0
752,000	0	48,000	0	0	0	0	0
3,236,920	0	263,260	0	0	0	0	0
1,931,899	0	167,986	0	0	0	0	0
983,250	0	51,557	0	0	0	0	0
874,200	0	28,400	0	0	0	0	0
200,000	0	5,000	0	0	0	0	0
500,000	500,000	0	0	0	0	0	0
3,800,000	5,462,500	200,000	287,500	0	0	0	0
1,365,200	0	268,100	0	0	0	0	0
4,940,000	0	760,000	0	0	0	0	0
841,750	987,350	83,230	97,650	0	0	0	0
2,658,420	0	51,801	0	0	0	0	0
3,500,000	0	0	0	0	0	0	0
115,320	0	8,680	0	0	0	0	0
900,000	0	100,000	0	0	0	0	0
1,995,000	400,000	289,000	0	0	0	0	0
4,640,000	0	610,000	0	0	0	0	0
11,695,474	15,038,085	369,492	470,127	3,471	4,590	0	0
1,305,629	1,917,485	49,370	72,515	0	0	0	0
67,000	0	3,000	0	0	0	0	0
2,275,289	2,486,497	225,549	26,203	38,720	37,000	0	0
8,284,000	8,100,000	385,000	0	0	0	0	0
1,941,321	2,453,052	293,679	342,842	0	26	0	0
182,226	282,636	67,454	104,537	0	0	0	0
122,437,040	92,956,402	13,028,405	7,287,007	141,544	161,508	0	0

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Estimated Net Costs as of September 30, 2016					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	5,095	0	5,095
Alaska	0	0	21	0	21
Arizona	0	0	22,907	0	22,907
Arkansas	0	0	(450)	0	(450)
California	0	0	5,536	0	5,536
Colorado	0	0	(5,414)	0	(5,414)
Connecticut	0	0	3,274	0	3,274
Delaware	0	0	(0)	0	(0)
Dist. of Columbia	0	0	(62)	0	(62)
Florida	0	0	(10,739)	0	(10,739)
Georgia	0	0	89,736	0	89,736
Hawaii	0	0	6,461	0	6,461
Idaho	0	0	(69,178)	0	(69,178)
Illinois	0	0	(486)	0	(486)
Indiana	0	0	(996)	0	(996)
Iowa	0	0	(52)	0	(52)
Kansas	0	0	9,292	0	9,292
Kentucky	0	0	0	0	0
Louisiana	0	0	(7,962)	0	(7,962)
Maine	0	0	(1)	0	(1)
Maryland	0	0	(2,409)	0	(2,409)
Massachusetts	0	0	13,690	0	13,690
Michigan	0	0	12,080	0	12,080
Minnesota	0	0	(275)	0	(275)
Mississippi	0	0	(12,782)	0	(12,782)
Missouri	0	0	(3,545)	0	(3,545)
Montana	0	0	18,383	0	18,383
Nebraska	0	0	0	0	0
Nevada	0	0	188	0	188
New Hampshire	0	0	(0)	0	(0)
New Jersey	0	0	(834)	0	(834)
New Mexico	0	0	5,075	0	5,075
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	(1)	0	(1)
Ohio	0	0	(1,323)	0	(1,323)
Oklahoma	0	0	(4,917)	0	(4,917)
Oregon	0	0	6,841	0	6,841
Pennsylvania	0	0	12,366	0	12,366
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	(164)	0	(164)
South Carolina	0	0	11,375	0	11,375
South Dakota	0	0	(19)	0	(19)
Tennessee	0	0	(124)	0	(124)
Texas	0	0	95,817	0	95,817
Utah	0	0	96	0	96
Vermont	0	0	(6)	0	(6)
Virginia	0	0	100,152	0	100,152
Washington	0	0	(2,217)	0	(2,217)
West Virginia	0	0	2,272	0	2,272
Wisconsin	0	0	544,682	0	544,682
Wyoming	0	0	(547)	0	(547)
Other	0	0	0	0	0
Total	0	0	840,831	0	840,831

Summary:

GA Covered Obligations	2,633,693
Add:	
GA claims incurred directly	2,633,693
GA expenses incurred directly	1,250,119
NOLHGA expenses	757,909
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	840,831
Per State breakdown	840,831

Life	Assessments Called (Billed) or Refunded as of December 31, 2015							
	Allocated Annuity		A&H		Unallocated Annuity		Assessments Refunded	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)		
Alabama	0	0	0	0	150,000	0	0	0
Alaska	0	0	0	0	84,325	0	0	0
Arizona								
Arkansas								
California								
Colorado								
Connecticut								
Delaware								
Dist. of Columbia								
Florida								
Georgia								
Hawaii								
Idaho								
Illinois								
Indiana								
Iowa								
Kansas								
Kentucky								
Louisiana								
Maine								
Maryland								
Massachusetts								
Michigan								
Minnesota								
Mississippi								
Missouri								
Montana								
Nebraska								
Nevada								
New Hampshire								
New Jersey								
New Mexico								
New York								
North Carolina								
North Dakota								
Ohio								
Oklahoma								
Oregon								
Pennsylvania								
Puerto Rico								
Rhode Island								
South Carolina								
South Dakota								
Tennessee								
Texas	0	0	0	0	250,000	0	0	0
Utah								
Vermont								
Virginia								
Washington								
West Virginia	0	0	0	0	100,000	0	0	0
Wisconsin								
Wyoming								
Other								
Total	0	0	0	0	584,325	0	0	0

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

Estimated Net Costs as of September 30, 2016					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	17,729	0	209,277	0	227,006
Alaska	0	0	0	0	0
Arizona	17,243	0	1,315,812	0	1,333,055
Arkansas	(39,100)	0	9,122	0	(29,978)
California	0	0	0	0	0
Colorado	3,720	0	275,542	0	279,262
Connecticut	0	0	0	0	0
Delaware	1,472	0	471	0	1,942
Dist. of Columbia	(1,265)	0	(1,120)	0	(2,385)
Florida	164,980	0	10,127,375	0	10,292,355
Georgia	43,856	0	10,378,822	0	10,422,679
Hawaii	33,226	0	23,227	0	56,452
Idaho	0	0	(11,444)	0	(11,444)
Illinois	53,793	0	2,261,961	0	2,315,754
Indiana	26,592	0	(40,234)	0	(13,643)
Iowa	0	0	12,423	0	12,423
Kansas	(4,292)	0	577,648	0	573,356
Kentucky	0	0	0	0	0
Louisiana	45,688	0	175,221	0	220,909
Maine	0	0	(857)	0	(857)
Maryland	3,104	0	846,585	0	849,689
Massachusetts	0	0	0	0	0
Michigan	0	0	0	0	0
Minnesota	0	0	0	0	0
Mississippi	13,615	0	1,085,294	0	1,098,909
Missouri	11,073	0	1,735,408	0	1,746,481
Montana	1,362	0	124,770	0	126,133
Nebraska	0	0	0	0	0
Nevada	58,380	0	4,165	0	62,545
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	(917)	0	392,683	0	391,767
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	2,399,794	0	2,399,794
Ohio	73,782	0	519,197	0	592,979
Oklahoma	4,101	0	180,988	0	185,088
Oregon	0	0	0	0	0
Pennsylvania	(426,494)	0	(351,152)	0	(777,646)
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	(1,114)	0	2,010,178	0	2,009,064
Tennessee	26,968	0	1,262,666	0	1,289,634
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	42,449	0	41,277
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	126,331	0	35,566,209	0	35,692,539

Summary:	
GA Covered Obligations	47,709,013
Add:	
GA claims incurred directly	32,863,791
GA expenses incurred directly	3,937,935
NOLHGA expenses	6,153,008
Remaining Inforce estimate	20,329,566
Less:	
Estate/other distributions	0
Other adjustments	43,815,429
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	31,485,345
Adjusted GA Costs	35,692,539
Per State breakdown	35,692,539

Assessments Called (Billed) or Refunded as of December 31, 2015							
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	2,100,000	0	0	0
0	0	0	0	9,437,552	0	0	0
0	0	0	0	64,500	0	0	0
200,000	0	0	0	3,100,000	1,100,000	0	0
11,383	0	529	0	235,088	0	0	0
0	0	0	0	400,000	0	0	0
55,000	0	0	0	295,000	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
287,961	0	529	0	19,829,354	1,100,000	0	0

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Estimated Net Costs as of September 30, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	(831,648)	0	0	(831,648)
Alaska	12,440	0	0	12,440
Arizona	2,651,137	66,614	0	2,717,751
Arkansas	3,097,020	116,634	0	3,213,654
California	7,817,338	62,355	0	7,879,692
Colorado	345,377	79	0	345,456
Connecticut	75,116	2,583	0	77,699
Delaware	39,560	0	0	39,560
Dist. of Columbia	4,333	0	0	4,333
Florida	31,925	0	0	31,925
Georgia	901,345	925	0	902,270
Hawaii	13,986	0	0	13,986
Idaho	115,427	0	0	115,427
Illinois	41,016,728	275,708	0	41,292,436
Indiana	10,257,050	0	0	10,257,050
Iowa	18,282,546	5,732	0	18,288,278
Kansas	15,824,021	0	0	15,824,021
Kentucky	8,180,705	0	0	8,180,705
Louisiana	2,129,345	0	0	2,129,345
Maine	5,747	0	0	5,747
Maryland	156,953	0	0	156,953
Massachusetts	0	0	0	0
Michigan	347,593	0	0	347,593
Minnesota	250,799	2,361	0	253,160
Mississippi	(216,963)	0	0	(216,963)
Missouri	110,970,164	150,588	0	111,120,752
Montana	127,246	0	0	127,246
Nebraska	3,262,276	0	0	3,262,276
Nevada	82,552	0	0	82,552
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	103,551	0	0	103,551
New York	0	0	0	0
North Carolina	(465,671)	0	0	(465,671)
North Dakota	5,061	0	0	5,061
Ohio	13,390,313	0	0	13,390,313
Oklahoma	12,488,158	0	0	12,488,158
Oregon	127,929	0	0	127,929
Pennsylvania	2,501,816	10,003	0	2,511,819
Puerto Rico	0	0	0	0
Rhode Island	8,874	0	0	8,874
South Carolina	(273,819)	0	0	(273,819)
South Dakota	112,402	0	0	112,402
Tennessee	4,672,187	2,865	0	4,675,052
Texas	1,875,832	5,675	0	1,881,507
Utah	49,392	0	0	49,392
Vermont	1,891	0	0	1,891
Virginia	68,887	465	0	69,352
Washington	104,148	0	0	104,148
West Virginia	61,091	0	0	61,091
Wisconsin	403,806	0	0	403,806
Wyoming	28,820	0	0	28,820
Other	0	0	0	0
Total	260,214,788	702,586	0	260,917,373

Summary:	
GA Covered Obligations	423,523,844
Add:	
GA claims incurred directly	184,064,375
GA expenses incurred directly	26,787,099
NOLHGA expenses	32,767,500
Remaining Inforce estimate	148,781,498
Less:	
Estate/other distributions	0
Other adjustments	423,523,844
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	131,483,099
Adjusted GA Costs	260,917,373
Per State breakdown	260,917,373

Life	Assessments Called (Billed) or Refunded as of December 31, 2015				A&H		Unallocated Annuity	
	Assessments Called (i.e. 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
	2,500,000	0	0	0	0	0	0	0
	210,000	0	0	0	0	0	0	0
	99,230	0	0	0	0	0	0	0
	42,000,000	0	600,000	0	0	0	0	0
	3,000,000	0	0	0	0	0	0	0
	15,100,000	0	0	0	0	0	0	0
	10,000,000	0	0	0	0	0	0	0
	12,097,362	0	0	0	0	0	0	0
	260,917,373							
	260,917,373							
	49,995,930	0	0	0	0	0	0	0
	7,600,000	0	0	0	0	0	0	0
	9,700,000	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
	173,648,522	0	600,000	0	0	0	0	0

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Estimated Net Costs as of September 30, 2016				
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

Life	Assessments Called (Billed) or Refunded as of December 31, 2015						
	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. 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, 2016					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	2,233	0	2,233
Alaska	0	0	0	0	0
Arizona	0	0	587,101	0	587,101
Arkansas	0	0	321,009	0	321,009
California	0	0	1,704,826	0	1,704,826
Colorado	0	0	107,187	0	107,187
Connecticut	0	0	239,052	0	239,052
Delaware	0	0	66,512	0	66,512
Dist. of Columbia	0	0	0	0	0
Florida	0	0	1,121,338	0	1,121,338
Georgia	0	0	136,976	0	136,976
Hawaii	0	0	321,010	0	321,010
Idaho	0	0	0	0	0
Illinois	0	0	664,295	0	664,295
Indiana	0	0	91,157	0	91,157
Iowa	0	0	86,500	0	86,500
Kansas	0	0	0	0	0
Kentucky	0	0	130,268	0	130,268
Louisiana	0	0	88,248	0	88,248
Maine	0	0	23	0	23
Maryland	0	0	838,107	0	838,107
Massachusetts	0	0	176,862	0	176,862
Michigan	0	0	1,169,779	0	1,169,779
Minnesota	0	0	261,893	0	261,893
Mississippi	0	0	31,756	0	31,756
Missouri	0	0	144,347	0	144,347
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	226,377	0	226,377
New Hampshire	0	0	158,322	0	158,322
New Jersey	0	0	601,326	0	601,326
New Mexico	0	0	271,373	0	271,373
New York	0	0	0	0	0
North Carolina	0	0	954,210	0	954,210
North Dakota	0	0	0	0	0
Ohio	0	0	1,589,179	0	1,589,179
Oklahoma	0	0	0	0	0
Oregon	0	0	56,330	0	56,330
Pennsylvania	0	0	962,705	0	962,705
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	69,059	0	69,059
South Carolina	0	0	490,314	0	490,314
South Dakota	0	0	0	0	0
Tennessee	0	0	140,090	0	140,090
Texas	0	0	875,370	0	875,370
Utah	0	0	71,188	0	71,188
Vermont	0	0	0	0	0
Virginia	0	0	206,904	0	206,904
Washington	0	0	548,825	0	548,825
West Virginia	0	0	71,900	0	71,900
Wisconsin	0	0	0	0	0
Wyoming	0	0	132,733	0	132,733
Other	0	0	0	0	0
Total	0	0	15,716,685	0	15,716,685

Summary:	
GA Covered Obligations	14,469,502
Add:	
GA claims incurred directly	12,500
GA expenses incurred directly	509,231
NOLHGA expenses	444,261
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	15,716,685
Per State breakdown	15,716,685

Life	Assessments Called (Billed) or Refunded as of December 31, 2015				Unallocated Annuity			
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded		
Alabama	0	0	0	0	0	0		
Alaska	0	0	0	0	0	0		
Arizona	0	0	0	0	0	0		
Arkansas	0	0	0	0	0	0		
California	0	0	0	0	0	0		
Colorado	0	0	0	0	0	0		
Connecticut	0	0	0	0	0	0		
Delaware	0	0	0	0	0	0		
Dist. of Columbia	0	0	0	0	0	0		
Florida	0	0	0	0	0	0		
Georgia	0	0	0	0	0	0		
Hawaii	0	0	0	0	0	0		
Idaho	0	0	0	0	0	0		
Illinois	0	0	0	0	0	0		
Indiana	0	0	0	0	0	0		
Iowa	0	0	0	0	0	0		
Kansas	0	0	0	0	0	0		
Kentucky	0	0	0	0	0	0		
Louisiana	0	0	0	0	0	0		
Maine	0	0	0	0	0	0		
Maryland	0	0	0	0	0	0		
Massachusetts	0	0	0	0	0	0		
Michigan	0	0	0	0	0	0		
Minnesota	0	0	0	0	0	0		
Mississippi	0	0	0	0	0	0		
Missouri	0	0	0	0	0	0		
Montana	0	0	0	0	0	0		
Nebraska	0	0	0	0	0	0		
Nevada	0	0	0	0	0	0		
New Hampshire	0	0	0	0	0	0		
New Jersey	0	0	0	0	0	0		
New Mexico	0	0	0	0	0	0		
New York	0	0	0	0	0	0		
North Carolina	0	0	0	0	0	0		
North Dakota	0	0	0	0	0	0		
Ohio	0	0	0	0	0	0		
Oklahoma	0	0	0	0	0	0		
Oregon	0	0	0	0	0	0		
Pennsylvania	0	0	0	0	0	0		
Puerto Rico	0	0	0	0	0	0		
Rhode Island	0	0	0	0	0	0		
South Carolina	0	0	0	0	0	0		
South Dakota	0	0	0	0	0	0		
Tennessee	0	0	0	0	0	0		
Texas	0	0	0	0	0	0		
Utah	0	0	0	0	0	0		
Vermont	0	0	0	0	0	0		
Virginia	0	0	0	0	0	0		
Washington	0	0	0	0	0	0		
West Virginia	0	0	0	0	0	0		
Wisconsin	0	0	0	0	0	0		
Wyoming	0	0	0	0	0	0		
Other	0	0	0	0	0	0		
Total	0	0	0	0	10,031,027	9,982	0	0

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Estimated Net Costs as of September 30, 2016					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	12,688	0	12,688
Alaska	0	0	2,853	0	2,853
Arizona	0	0	106,239	0	106,239
Arkansas	0	0	3,161	0	3,161
California	0	0	2,783,301	0	2,783,301
Colorado	0	0	50,749	0	50,749
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	0	0	13,372,643	0	13,372,643
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	1,739,830	0	1,739,830
Indiana	0	0	2,269,624	0	2,269,624
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	1,328,155	0	1,328,155
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	(404,467)	0	(404,467)
North Dakota	0	0	957	0	957
Ohio	0	0	2,763,976	0	2,763,976
Oklahoma	0	0	(272,322)	0	(272,322)
Oregon	0	0	46,162	0	46,162
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	3,114	0	3,114
Texas	0	0	31,281	0	31,281
Utah	0	0	12,927	0	12,927
Vermont	0	0	0	0	0
Virginia	0	0	1,192,325	0	1,192,325
Washington	0	0	0	0	0
West Virginia	0	0	32,844	0	32,844
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	24,800,334	0	24,800,334

Summary:	
GA Covered Obligations	19,143,649
Add:	
GA claims incurred directly	19,143,649
GA expenses incurred directly	2,649,723
NOLHGA expenses	5,084,789
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	24,800,334
Per State breakdown	24,800,334

Assessments Called (Billed) or Refunded as of December 31, 2015							
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	11,600,000	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	22,252,577	31,891	0	0

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Estimated Net Costs as of September 30, 2016				
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	89,933,932	0	0	89,933,932
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	89,933,932	0	0	89,933,932

Summary:	
GA Covered Obligations	179,541,001
Add:	
GA claims incurred directly	21,125,678
GA expenses incurred directly	3,955,063
NOLHGA expenses	14,316,533
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	89,933,932
Per State breakdown	89,933,932

Assessments Called (Billed) or Refunded as of December 31, 2015							
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 September 30, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	71,325	0	71,325
Alaska	0	0	0	0
Arizona	40,111	920,032	42,796	1,002,939
Arkansas	0	0	0	0
California	393,114	327,244	0	720,358
Colorado	0	707,782	0	707,782
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	0	0
Florida	2,463	1,484,502	0	1,486,965
Georgia	0	0	0	0
Hawaii	0	5,029	0	5,029
Idaho	0	118,045	0	118,045
Illinois	190	1,060,934	39,224	1,100,349
Indiana	402	167,955	0	168,356
Iowa	62,470	2,203,763	0	2,266,233
Kansas	0	1,137,325	0	1,137,325
Kentucky	0	41,350	0	41,350
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	351,552	14,845,755	0	15,197,307
Mississippi	0	0	0	0
Missouri	909	118,861	0	119,770
Montana	7,735	1,592,987	0	1,600,722
Nebraska	0	1,562,632	0	1,562,632
Nevada	0	115,034	0	115,034
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	119,389	0	119,389
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	16,781	924,808	0	941,589
Ohio	0	133,331	0	133,331
Oklahoma	6,814	357,574	0	364,388
Oregon	0	194,050	0	194,050
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	0	0
South Dakota	0	1,122,373	0	1,122,373
Tennessee	3,872	341,525	0	345,397
Texas	0	0	0	0
Utah	0	116,089	0	116,089
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	854,099	0	854,099
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	1,423,097	0	1,423,097
Other	0	0	0	0
Total	886,413	32,066,889	82,021	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, 2015							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	102,000	0	0	0
281,955	0	921,320	0	0	0	0	0
250,000	1,100,000	1,200,000	0	74,000	0	0	0
0	0	9,207,039	860,000	0	215,835	0	0
7,301	0	0	0	0	0	0	0
0	0	113,900	0	56,100	0	0	0
0	0	1,700,000	750,000	70,000	51,000	0	0
0	0	0	0	69,378	0	0	0
0	0	6,136,927	0	16,840	0	0	0
0	0	1,700,000	0	0	0	0	0
0	0	48,000	11,348	32,000	17,073	0	0
Adjusted GA Costs		33,035,323					
Per State breakdown		33,035,323					
1,500,000	120,000	35,000,000	8,480,000	7,000	0	0	0
40,000	0	60,000	0	100,000	0	0	0
0	0	3,803,133	0	0	0	0	0
0	0	1,746,686	0	500,000	400,000	0	0
0	0	154,836	14,630	0	0	0	0
0	0	100,532	0	0	0	0	0
29,200	0	2,132,196	0	31,540	0	0	0
0	0	100,000	0	50,000	0	0	0
1,347,500	24,000	828,850	134,000	2,018,650	42,000	0	0
0	0	537,486	0	0	0	0	0
200,000	0	2,109,508	403,631	100,000	0	0	0
25,000	0	275,000	0	165,000	0	0	0
7,602	0	21,182	0	1,053,560	0	0	0
10,000	0	140,000	0	89,700	0	0	0
0	0	2,000,000	0	0	0	0	0
0	0	2,300,000	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, 2016					
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, 2015							
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, 2016				
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, 2015							
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
	9,158	0	5,158	18,000	0	0	4,558
	88,885	0	0	0	0	0	0
	1,212,180	2,100,000	554,820	950,000	0	0	0
	197,709	0	12,260	0	0	0	0
	3,223,000	3,223,000	2,322,000	2,322,000	0	0	95,000
	109,750	0	15,250	0	0	0	0
	390,404	0	27,611	0	128	0	0
	97,650	165,039	67,350	0	0	0	0
	2,250,000	6,218,000	2,750,000	3,035,000	0	0	550,000
	504,000	0	64,000	0	0	0	0
	184,000	0	50,000	0	0	0	0
	694,762	681,287	207,259	203,121	0	0	0
	44,800	0	200,200	0	0	0	0
	126,719	0	63,281	0	0	0	0
	626,000	0	189,000	0	0	0	0
	380,000	563,200	3,340,000	0	0	0	750,000
	927,500	0	397,500	0	0	0	0
	311,500	0	0	0	0	0	0
	850,104	0	11,428	0	0	0	0
	145,750	0	59,660	0	0	0	0
	176,300	0	40,295	0	0	0	0
	75,100	0	58,300	0	0	0	0
	140,000	107,002	360,000	446,376	0	0	0
	1,260,000	1,627,581	3,740,000	4,616,428	0	0	500,000
	1,000,000	0	302,243	0	0	0	0
	91,500,000	54,000,000	0	0	0	0	0
	250,000	275,000	250,000	275,000	0	0	0
	10,253	0	502	0	0	0	0
	200,000	0	150,000	0	0	0	150,000
	155,000	148,000	95,000	92,000	0	0	0
	500,000	0	0	0	0	0	0
	66,025	0	67,975	0	0	0	0
	1,900,000	2,065,520	0	0	0	0	0
	300,000	0	130,000	0	0	0	0
	678,676	827,200	120,850	147,223	3,545,420	4,321,351	0
	373,502	318,285	123,276	106,095	3,221	0	0
	23,000	0	219,500	0	0	0	0
	683,540	1,010,868	8,711	7,374	398,463	420,000	0
	51,698	63,442	2,293	351	79,100	95,605	0
	214,537	0	16,178	0	105,957	0	0
Total	113,928,847	73,393,424	16,270,649	12,224,649	4,132,289	4,836,956	2,139,524

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Estimated Net Costs as of September 30, 2016					
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, 2015							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
98,826	0	81,514	0	3,000	0	0	0
135,583	55,200	33,801	47,371	0	0	0	0
575,300	0	394,119	0	0	0	0	0
203,542	0	0	0	337,005	0	0	0
1,363,025	725,000	3,337,000	1,400,000	450,000	150,000	0	0
10,025	0	245	0	39,730	0	0	0
109,000	0	80,000	0	0	0	0	0
64,500	0	85,500	0	0	0	0	0
1,900,000	0	3,800,000	0	0	0	0	0
3,053,818	0	0	0	0	0	0	0
55,000	0	85,000	0	0	0	0	0
1,100,000	1,046,000	4,700,000	3,988,000	30,000	31,000	30,000	84,000
16,867,025	5,000,000	60,219,197	0	17,051	0	0	0
990,079	0	1,835,190	0	9,720	0	0	0
200,000	0	2,300,000	0	0	0	0	0
264,400	175,256	130,200	87,747	25,200	0	0	0
650,000	0	375,000	0	0	0	0	0
1,350,000	0	0	0	0	0	0	0
150,000	0	0	0	0	0	0	0
4,690,700	2,950,000	4,559,300	708,000	0	0	0	0
3,413,000	1,670,481	5,537,000	2,625,507	26,500	0	0	0
25,000	0	50,000	0	161,306	0	0	0
0	0	300,000	0	0	0	0	0
60,000	0	0	0	0	0	0	0
492,432	0	0	11,100	50,000	0	0	0
51,500	0	87,200	0	0	0	0	0
50,000	0	50,000	0	0	0	0	0
350,000	289,750	250,000	235,250	0	0	0	0
96,400	0	147,500	0	0	0	66,890	0
4,860,000	0	8,640,000	0	0	0	0	0
666,000	432,900	721,000	468,000	414,000	269,100	0	0
166,015	0	738,136	0	0	0	0	0
2,700,000	0	8,300,000	0	0	0	0	0
519,500	0	80,500	0	0	0	0	0
342,154	0	692,351	528,151	57,868	0	0	0
375,000	0	600,000	0	0	0	0	0
2,050,596	1,352,869	53,829	35,583	2,245,379	1,481,438	0	0
23,475	0	0	0	0	0	0	0
2,600,000	1,639,270	8,600,000	12,272,233	25,500	0	0	0
250,000	298,366	700,000	396,051	0	0	0	0
332,438	235,821	4,165	4,869	79,887	100,588	0	0
180,000	0	80,000	0	0	0	0	0
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, 2016				
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, 2015							
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, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	9,875	549,454	0	559,329
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	21,490	1,215,129	0	1,236,619
Connecticut	0	0	0	0
Delaware	328,422	8,123,884	0	8,452,306
Dist. of Columbia	0	0	0	0
Florida	2,488,253	51,174,645	0	53,662,898
Georgia	218,686	543,179	0	761,865
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	90,707	6,703,881	0	6,794,587
Iowa	597,767	5,435,731	0	6,033,498
Kansas	37,280	797,694	0	834,974
Kentucky	0	0	0	0
Louisiana	35,884	3,418,662	0	3,454,546
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	929,827	26,629,749	0	27,559,576
Minnesota	0	0	0	0
Mississippi	6,540	3,142,757	0	3,149,297
Missouri	78,232	1,717,224	0	1,795,456
Montana	0	(9,597)	0	(9,597)
Nebraska	133,722	2,241,926	0	2,375,648
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	(3,281)	(19,785)	0	(23,066)
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	70,473	0	70,473
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	19,955	37,444	0	57,399
South Dakota	0	49,205	0	49,205
Tennessee	105,876	7,951,649	0	8,057,525
Texas	335,942	24,590,044	0	24,925,986
Utah	0	(19,517)	0	(19,517)
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	0	0
West Virginia	72,278	1,538,634	0	1,610,912
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	5,507,454	145,882,464	0	151,389,918

Summary:	
GA Covered Obligations	419,826,573
Add:	
GA claims incurred directly	(2,321,488)
GA expenses incurred directly	2,861,498
NOLHGA expenses	5,268,195
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	151,389,918
Per State breakdown	151,389,918

Assessments Called (Billed) or Refunded as of December 31, 2015							
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
Adjusted GA Costs							
Per State breakdown							
2,450,000	0	37,500,000	5,992,034	0	0	0	0
3,954,136	0	3,293,237	0	0	0	1,549,049	0
290,680	0	4,195,650	0	0	0	0	0
206,913	0	3,856,826	0	0	0	0	0
0	0	122,999	0	0	0	0	0
275,000	0	22,000,000	0	0	0	0	0
762,331	176,299	47,665,333	11,052,967	0	0	0	0
0	0	67,000	0	0	0	0	0
778,453	76,456	3,419,739	2,684,689	0	0	51,813	0
13,267,750	252,755	236,361,567	21,694,354	0	0	2,585,649	0

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Estimated Net Costs as of September 30, 2016					
	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	24,156	0	16,921	0	41,077
Alaska	0	0	0	0	0
Arizona	80,581	0	492,405	0	572,986
Arkansas	(101,078)	0	94,962	0	(6,115)
California	0	0	0	0	0
Colorado	194,884	0	1,368,358	0	1,563,242
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0
Florida	274,970	0	50,312,491	0	50,587,461
Georgia	661,587	0	9,409,018	0	10,070,605
Hawaii	0	0	0	0	0
Idaho	155,514	0	293,796	0	449,310
Illinois	152,610	0	11,530,615	0	11,683,224
Indiana	83,690	0	1,670,771	0	1,754,461
Iowa	499,361	0	557,740	0	1,057,101
Kansas	91,202	0	206,953	0	298,155
Kentucky	128,900	0	16,028,166	0	16,157,065
Louisiana	220,722	0	1,055,826	0	1,276,548
Maine	0	0	0	0	0
Maryland	(19,680)	0	649,149	0	629,469
Massachusetts	0	0	0	0	0
Michigan	21,595	0	617,041	0	638,636
Minnesota	98,023	0	143,065	0	241,088
Mississippi	118,219	0	9,548	0	127,767
Missouri	209,949	0	9,318,436	0	9,528,385
Montana	93,079	0	294,676	0	387,755
Nebraska	253,664	0	916,106	0	1,169,770
Nevada	(2,257)	0	4,283,543	0	4,281,285
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	106,140	0	509,850	0	615,989
New York	0	0	0	0	0
North Carolina	(66,310)	0	2,638,653	0	2,572,343
North Dakota	17,416	0	12,634	0	30,050
Ohio	251,317	0	10,295,527	0	10,546,844
Oklahoma	115,308	0	462,661	0	577,968
Oregon	83,167	0	190,660	0	273,827
Pennsylvania	43,999	0	921,264	0	965,263
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	4,910	0	4,910
South Carolina	25,337	0	2,442,539	0	2,467,876
South Dakota	11,104	0	166,713	0	177,817
Tennessee	134,299	0	1,422,951	0	1,557,250
Texas	165,185	0	2,713,048	0	2,878,233
Utah	115,663	0	36,157	0	151,820
Vermont	0	0	0	0	0
Virginia	116,301	0	1,437,811	0	1,554,112
Washington	25,473	0	1,050,306	0	1,075,778
West Virginia	57,246	0	(5,734)	0	51,511
Wisconsin	262,886	0	2,930,663	0	3,193,549
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	4,704,217	0	136,500,198	0	141,204,415

Summary:	
GA Covered Obligations	241,499,784
Add:	
GA claims incurred directly	42,573,830
GA expenses incurred directly	4,313,961
NOLHGA expenses	12,601,801
Remaining Inforce estimate	80,035,597
Less:	
Estate/other distributions	122,591,863
Other adjustments	115,858,381
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	1,370,315
Adjusted GA Costs	141,204,415
Per State breakdown	141,204,415

Assessments Called (Billed) or Refunded as of December 31, 2015							
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	19,300,000	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	7,500,000	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	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
0	0	0	0	2,000,000	0	0	0
1,237,578	0	265,000	0	67,463,807	0	0	0

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Estimated Net Costs as of September 30, 2016				
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, 2015							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
450,000	0	0	0	0	0	0	0
62,205	0	0	0	0	0	0	0
1,022,583	0	0	0	0	0	0	0
361,600	0	0	0	0	0	0	0
8,346,598	575,000	0	0	0	0	0	0
3,932	0	0	0	0	0	0	0
Add:							
GA claims incurred directly	0	145,000	0	0	0	0	0
GA expenses incurred directly	0	0	0	0	0	0	0
NOLHGA expenses	5,300,000	0	0	0	0	0	0
Remaining Inforce estimate	690,574	0	0	0	0	0	0
244,756	0	0	0	0	0	0	0
300,000	0	0	0	0	0	0	0
Less:							
Estate/other distributions	11,650,000	858,300	0	0	0	0	0
Other adjustments	2,008,337	0	0	0	0	0	0
Ceding commissions/ policy enhancements	2,015,000	0	0	0	0	0	0
442,000	0	0	0	0	0	0	0
Other recoveries (litigation, estate distributions, etc.)	429,971	104,347	0	0	0	0	0
642,701							
310,000	0	0	0	0	0	0	0
Adjusted GA Costs	1,500,000	0	0	0	0	0	0
81,850,531							
Per State breakdown	2,500,000	0	0	0	0	0	0
1,700,000	0	0	0	0	0	0	0
777,000	0	0	0	0	0	0	0
119,338	0	0	0	0	0	0	0
1,217,018	0	0	0	0	0	0	0
320,000	0	0	0	0	0	0	0
540,000	0	0	0	0	0	0	0
179,400	0	0	0	0	0	0	0
200,542	206,121	0	0	0	0	0	0
10,750,000	500,000	0	0	0	0	0	0
250,000	0	0	0	0	0	0	0
750,000	0	0	0	0	0	0	0
627,400	0	0	0	0	0	0	0
2,450,000	0	0	0	0	0	0	0
1,000,000	0	0	0	0	0	0	0
508,534	0	0	0	0	0	0	0
5,400,000	0	0	0	0	0	0	0
66,443	0	0	0	0	0	0	0
1,168,847	0	0	0	0	0	0	0
458,794	0	0	0	0	0	0	0
1,500,000	0	0	0	0	0	0	0
1,814,462	113,806	0	0	449	23	0	0
430,000	0	0	0	0	0	0	0
230,000	0	0	0	0	0	0	0
1,407,146	0	20,683	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, 2016				
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
GA expenses incurred directly	0
NOLHGA expenses	1,711,214
Remaining Inforce estimate	0
Less:	
Estate/other distributions	176,081,409
Other adjustments	250,452
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	5,138,283
Adjusted GA Costs	11,180,621
Per State breakdown	11,180,621

Life	Assessments Called (Billed) or Refunded as of December 31, 2015				A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
	3,000	0	13,939	0	53,000	0	0	0
	3,960	0	656,757	0	0	0	0	0
	53,995	0	0	0	0	0	0	0
	22,902	0	298,758	130,000	0	0	0	0
	0	0	125,000	60,000	0	0	0	0
	0	0	10,500	0	0	0	0	0
	140,100	0	1,600,000	0	0	0	0	0
	64,460	0	935,540	45,913	0	0	0	0
	22,330	0	677,670	0	0	0	0	0
	75,000	0	750,000	200,000	0	0	0	0
	0	0	250,000	0	0	0	0	0
	0	0	125,172	60,390	0	0	0	0
	5,650	0	107,350	0	0	0	0	0
	12,350	0	292,650	0	0	0	0	0
	4,000	0	66,000	0	0	0	0	0
	0	0	54,422	0	0	0	0	0
	0	0	1,852,021	0	0	0	0	0
	0	0	160,000	0	0	0	0	0
	23,000	0	747,728	0	0	0	0	0
	6,900	0	91,000	0	0	0	0	0
	0	0	100,000	0	0	0	0	0
	130,000	0	1,070,000	0	0	0	0	0
	0	0	600,000	200,000	0	0	0	0
	0	0	200,000	0	0	0	0	0
	10,000	0	115,000	0	0	0	0	0
	185,265	42,451	1,924,605	441,025	13	1	0	0
	29,068	0	50,931	0	0	0	0	0
	67,230	0	465,271	172,914	0	0	0	0
	0	0	220,000	49,006	0	0	0	0
	859,210	42,451	13,560,314	1,359,249	53,013	1	0	0

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Estimated Net Costs as of September 30, 2016				
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
Total	649,614	760,345	64,159	1,474,118

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

Life	Assessments Called (Billed) or Refunded as of December 31, 2015				A&H		Unallocated Annuity	
	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
Alabama	0	0	0	0	0	0	0	0
Alaska	0	0	0	0	0	0	0	0
Arizona	0	0	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0	0	0
California	0	0	0	0	0	0	0	0
Colorado	265,000	0	230,000	0	5,000	0	0	0
Connecticut	0	0	0	0	0	0	0	0
Delaware	0	0	0	0	0	0	0	0
Dist. of Columbia	0	0	0	0	0	0	0	0
Florida	0	0	0	0	0	0	0	0
Georgia	0	0	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0	0	0
Idaho	18,218	0	36,782	0	0	0	0	0
Illinois	0	0	0	0	0	0	0	0
Indiana	0	0	0	0	0	0	0	0
Iowa	0	0	0	0	0	0	0	0
Kansas	0	0	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0	0	0
Louisiana	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0
Maryland	0	0	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0	0	0
Michigan	0	0	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0	0	0
Mississippi	0	0	0	0	0	0	0	0
Missouri	0	0	0	0	0	0	0	0
Montana	30,000	0	0	0	0	0	0	0
Nebraska	28,935	0	77,694	0	0	0	0	0
Nevada	0	0	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0	0	0
New York	0	0	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0	0	0
North Dakota	1,000	0	1,000	0	0	0	0	0
Ohio	0	0	0	0	0	0	0	0
Oklahoma	0	0	0	0	0	0	0	0
Oregon	0	0	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0	0	0
South Dakota	24,000	0	7,228	0	0	0	0	0
Tennessee	0	0	0	0	0	0	0	0
Texas	0	0	0	0	0	0	0	0
Utah	18,000	0	0	0	0	0	0	0
Vermont	0	0	0	0	0	0	0	0
Virginia	0	0	0	0	0	0	0	0
Washington	0	0	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0	0	0
Wyoming	1,600,148	0	2,718,848	0	30,000	0	0	0
Other	0	0	0	0	0	0	0	0
Total	1,985,301	0	3,071,552	0	35,000	0	0	0

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Estimated Net Costs as of September 30, 2016				
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, 2015							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
52,000	0	6,439	0	0	0	0	0
110	0	0	0	0	0	0	0
689,003	0	391,573	0	0	0	0	0
190,247	0	0	0	0	0	0	0
GA claims incurred directly	18,000	0	27,000	0	0	0	0
GA expenses incurred directly	0	0	0	0	0	0	0
NOLHGA expenses	1,050,000	0	610,000	0	0	0	0
Remaining Inforce estimate	700,000	0	300,000	7,627	0	0	0
Estate/other distributions	1,498,749	0	326,850	0	1,129	0	0
Other adjustments	801,000	765,495	987,000	0	12,000	0	0
Ceding commissions/ policy enhancements	940,000	302,000	810,000	194,000	0	0	0
Other recoveries (litigation, estate distributions, etc.)	200,000	0	0	0	0	0	0
Adjusted GA Costs	119,576	0	56,024	0	0	0	0
Per State breakdown	134,289	0	290,711	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, 2016**

	Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	6,029,736	0	6,029,736
Alaska	0	0	1,120,211	0	1,120,211
Arizona	0	0	114,594,668	0	114,594,668
Arkansas	0	0	4,292,746	0	4,292,746
California	0	0	387,975,080	0	387,975,080
Colorado	0	0	39,745,564	0	39,745,564
Connecticut	0	0	2,530,415	0	2,530,415
Delaware	0	0	3,019,160	0	3,019,160
Dist. of Columbia	0	0	993,263	0	993,263
Florida	0	0	344,879,741	0	344,879,741
Georgia	0	0	60,461,041	0	60,461,041
Hawaii	0	0	8,571,174	0	8,571,174
Idaho	0	0	7,926,051	0	7,926,051
Illinois	0	0	81,015,333	0	81,015,333
Indiana	0	0	24,729,944	0	24,729,944
Iowa	0	0	81,707,375	0	81,707,375
Kansas	0	0	0	0	0
Kentucky	0	0	26,835,534	0	26,835,534
Louisiana	0	0	10,404,342	0	10,404,342
Maine	0	0	0	0	0
Maryland	0	0	27,783,433	0	27,783,433
Massachusetts	0	0	0	0	0
Michigan	0	0	30,597,088	0	30,597,088
Minnesota	0	0	3,695,980	0	3,695,980
Mississippi	0	0	13,153,960	0	13,153,960
Missouri	0	0	11,392,639	0	11,392,639
Montana	0	0	2,995,813	0	2,995,813
Nebraska	0	0	24,279,989	0	24,279,989
Nevada	0	0	11,592,558	0	11,592,558
New Hampshire	0	0	6,328,690	0	6,328,690
New Jersey	0	0	0	0	0
New Mexico	0	0	7,484,091	0	7,484,091
New York	0	0	0	0	0
North Carolina	0	0	96,496,579	0	96,496,579
North Dakota	0	0	2,345,292	0	2,345,292
Ohio	0	0	55,889,015	0	55,889,015
Oklahoma	0	0	11,883,202	0	11,883,202
Oregon	0	0	10,813,965	0	10,813,965
Pennsylvania	0	0	281,294,401	0	281,294,401
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	1,593,295	0	1,593,295
South Carolina	0	0	15,323,798	0	15,323,798
South Dakota	0	0	39,907,965	0	39,907,965
Tennessee	0	0	42,756,212	0	42,756,212
Texas	0	0	117,732,668	0	117,732,668
Utah	0	0	11,703,620	0	11,703,620
Vermont	0	0	9,761,788	0	9,761,788
Virginia	0	0	140,363,500	0	140,363,500
Washington	0	0	119,901,684	0	119,901,684
West Virginia	0	0	0	0	0
Wisconsin	0	0	15,778,171	0	15,778,171
Wyoming	0	0	3,069,089	0	3,069,089
Other	0	0	0	0	0
Total	0	0	2,322,749,866	0	2,322,749,866

Summary:

GA Covered Obligations	2,622,281,586
Add:	
GA claims incurred directly	0
GA expenses incurred directly	13,975,074
NOLHGA expenses	19,541,713
Remaining Inforce estimate	2,289,233,079
Less:	
Estate/other distributions	333,048,507
Other adjustments	2,289,233,079
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	0
Adjusted GA Costs	2,322,749,866
Per State breakdown	2,322,749,866

Assessments Called (Billed) or Refunded as of **December 31, 2015**

Assessments Called (i.e. Billed)	Assessments Called (Billed) or Refunded as of December 31, 2015				Unallocated Annuity		
	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	3,500,000	0	0	0
0	0	0	0				
0	0	0	0				
0	0	0	0	300,000	0	0	0
0	0	0	0	3,800,000	0	0	0

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Estimated Net Costs as of September 30, 2016					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	0	467,944	0	467,944
Alaska	0	0	684	0	684
Arizona	0	0	226,875	0	226,875
Arkansas	0	0	49,370	0	49,370
California	0	0	944,579	0	944,579
Colorado	0	0	187,782	0	187,782
Connecticut	0	0	60,511	0	60,511
Delaware	0	0	5,353	0	5,353
Dist. of Columbia	0	0	12,748	0	12,748
Florida	0	0	3,311,396	0	3,311,396
Georgia	0	0	1,404,009	0	1,404,009
Hawaii	0	0	96	0	96
Idaho	0	0	21,802	0	21,802
Illinois	0	0	232,913	0	232,913
Indiana	0	0	164,317	0	164,317
Iowa	0	0	6,333	0	6,333
Kansas	0	0	120,208	0	120,208
Kentucky	0	0	173,246	0	173,246
Louisiana	0	0	256,086	0	256,086
Maine	0	0	(869)	0	(869)
Maryland	0	0	75,277	0	75,277
Massachusetts	0	0	92,764	0	92,764
Michigan	0	0	174,545	0	174,545
Minnesota	0	0	105,307	0	105,307
Mississippi	0	0	118,386	0	118,386
Missouri	0	0	73,913	0	73,913
Montana	0	0	13,694	0	13,694
Nebraska	0	0	11,953	0	11,953
Nevada	0	0	58,544	0	58,544
New Hampshire	0	0	85,906	0	85,906
New Jersey	0	0	(14,851)	0	(14,851)
New Mexico	0	0	67,411	0	67,411
New York	0	0	0	0	0
North Carolina	0	0	398,335	0	398,335
North Dakota	0	0	656	0	656
Ohio	0	0	567,962	0	567,962
Oklahoma	0	0	247,237	0	247,237
Oregon	0	0	35,734	0	35,734
Pennsylvania	0	0	260,224	0	260,224
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	106,329	0	106,329
South Carolina	0	0	487,799	0	487,799
South Dakota	0	0	23,540	0	23,540
Tennessee	0	0	219,518	0	219,518
Texas	0	0	1,231,078	0	1,231,078
Utah	0	0	8,139	0	8,139
Vermont	0	0	18,775	0	18,775
Virginia	0	0	175,617	0	175,617
Washington	0	0	416,576	0	416,576
West Virginia	0	0	8,054	0	8,054
Wisconsin	0	0	196	0	196
Wyoming	0	0	(21)	0	(21)
Other	0	0	0	0	0
Total	0	0	12,713,980	0	12,713,980

Summary:	
GA Covered Obligations	32,379,694
Add:	
GA claims incurred directly	30,692,871
GA expenses incurred directly	4,387,018
NOLHGA expenses	2,859,850
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	30,692,871
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	26,912,582
Adjusted GA Costs	12,713,980
Per State breakdown	12,713,980

Assessments Called (Billed) or Refunded as of December 31, 2015							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	20,000	0	0	0
0	0	0	0	40,793	0	0	0
151,260	0	0	0	750,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	50,000	0	0	0
0	0	0	0	370,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	180,000	0	0	0
0	0	0	0	0	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	0	0	0	0
0	0	0	0	200,000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	410,000	0	0	0
0	0	0	0	900,000	0	0	0
0	0	0	0	250,000	0	0	0
0	0	0	0	2,000,085	0	0	0
151,260	0	0	0	6,470,687	900,000	0	0

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Estimated Net Costs as of September 30, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	15	0	3	18
California	0	0	0	0
Colorado	0	0	0	0
Connecticut	0	0	0	0
Delaware	26	0	2	28
Dist. of Columbia	0	0	0	0
Florida	0	0	0	0
Georgia	197	0	23	220
Hawaii	0	0	0	0
Idaho	0	0	0	0
Illinois	49	0	0	49
Indiana	100	0	9	109
Iowa	0	0	0	0
Kansas	0	0	0	0
Kentucky	1,134	0	1,084	2,218
Louisiana	408	0	504	912
Maine	0	0	0	0
Maryland	309	0	16	325
Massachusetts	0	0	0	0
Michigan	0	0	0	0
Minnesota	0	0	0	0
Mississippi	16	0	16	32
Missouri	105	0	368	473
Montana	0	0	0	0
Nebraska	3	0	0	3
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	0	0
New York	0	0	0	0
North Carolina	8,658	0	5,068	13,726
North Dakota	1	0	0	1
Ohio	352	0	18	370
Oklahoma	0	0	0	0
Oregon	0	0	0	0
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	177	0	25	202
South Dakota	0	0	0	0
Tennessee	5,025	0	2,010	7,035
Texas	0	0	0	0
Utah	0	0	0	0
Vermont	0	0	0	0
Virginia	83,721	0	17,015	100,736
Washington	0	0	0	0
West Virginia	948	0	160	1,108
Wisconsin	0	0	0	0
Wyoming	0	0	0	0
Other	0	0	0	0
Total	101,244	0	26,321	127,565

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

Assessments Called (Billed) or Refunded as of December 31, 2015							
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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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, 2016					
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

Life	Assessments Called (Billed) or Refunded as of December 31, 2015						Unallocated Annuity	
	Allocated Annuity		A&H		Unallocated Annuity		Assessments Called (i.e. Billed)	Assessments Refunded
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	
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, 2016					
Life	Allocated Annuity	A&H	Unallocated Annuity	Total	
Alabama	0	20,417	0	0	20,417
Alaska	0	97	0	0	97
Arizona	0	70,496	0	0	70,496
Arkansas	0	7,578	0	0	7,578
California	0	519,787	0	0	519,787
Colorado	0	18,264	0	0	18,264
Connecticut	0	50,834	0	0	50,834
Delaware	0	281	0	0	281
Dist. of Columbia	0	625	0	0	625
Florida	0	264,785	0	0	264,785
Georgia	0	57,130	0	0	57,130
Hawaii	0	55,157	0	0	55,157
Idaho	0	3,777	0	0	3,777
Illinois	0	106,360	0	0	106,360
Indiana	0	270,814	0	0	270,814
Iowa	0	14,102	0	0	14,102
Kansas	0	15,822	0	0	15,822
Kentucky	0	15,737	0	0	15,737
Louisiana	0	13,279	0	0	13,279
Maine	0	5,400	0	0	5,400
Maryland	0	20,945	0	0	20,945
Massachusetts	0	29,249	0	0	29,249
Michigan	0	361,571	0	0	361,571
Minnesota	0	33,328	0	0	33,328
Mississippi	0	11,836	0	0	11,836
Missouri	0	22,237	0	0	22,237
Montana	0	7,235	0	0	7,235
Nebraska	0	4,370	0	0	4,370
Nevada	0	11,078	0	0	11,078
New Hampshire	0	249	0	0	249
New Jersey	0	0	0	0	0
New Mexico	0	4,829	0	0	4,829
New York	0	0	0	0	0
North Carolina	0	145,624	0	0	145,624
North Dakota	0	11,075	0	0	11,075
Ohio	0	246,009	0	0	246,009
Oklahoma	0	5,922	0	0	5,922
Oregon	0	1,440	0	0	1,440
Pennsylvania	0	20,259	0	0	20,259
Puerto Rico	0	0	0	0	0
Rhode Island	0	1,897	0	0	1,897
South Carolina	0	33,605	0	0	33,605
South Dakota	0	4,018	0	0	4,018
Tennessee	0	45,344	0	0	45,344
Texas	0	196,407	0	0	196,407
Utah	0	24,540	0	0	24,540
Vermont	0	360	0	0	360
Virginia	0	47,177	0	0	47,177
Washington	0	7,579	0	0	7,579
West Virginia	0	30,327	0	0	30,327
Wisconsin	0	87,028	0	0	87,028
Wyoming	0	2,176	0	0	2,176
Other	0	0	0	0	0
Total	0	2,928,456	0	0	2,928,456

Summary:	
GA Covered Obligations	1,173,666,777
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	2,928,456
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	2,928,456
Per State breakdown	2,928,456

Assessments Called (Billed) or Refunded as of December 31, 2015							
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, 2016					
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

Life	Assessments Called (Billed) or Refunded as of December 31, 2015								
	Allocated Annuity		A&H		Unallocated Annuity				
Assessments Called (i.e. 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, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	(4,675)	(4,675)
Alaska	0	0	0	0
Arizona	0	0	4,033	4,033
Arkansas	0	0	526,578	526,578
California	0	0	167	167
Colorado	0	0	591	591
Connecticut	0	0	0	0
Delaware	0	0	0	0
Dist. of Columbia	0	0	355	355
Florida	0	0	885	885
Georgia	0	0	0	0
Hawaii	0	0	0	0
Idaho	0	0	12	12
Illinois	0	0	3,286	3,286
Indiana	0	0	509	509
Iowa	0	0	18	18
Kansas	0	0	883	883
Kentucky	0	0	0	0
Louisiana	0	0	1,702,562	1,702,562
Maine	0	0	0	0
Maryland	0	0	136	136
Massachusetts	0	0	0	0
Michigan	0	0	543	543
Minnesota	0	0	0	0
Mississippi	0	0	0	0
Missouri	0	0	1,233	1,233
Montana	0	0	0	0
Nebraska	0	0	302	302
Nevada	0	0	76	76
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	866	866
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	11	11
Ohio	0	0	83	83
Oklahoma	0	0	722,237	722,237
Oregon	0	0	249	249
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	1,090	1,090
South Dakota	0	0	0	0
Tennessee	0	0	29	29
Texas	0	0	1,087,390	1,087,390
Utah	0	0	60	60
Vermont	0	0	0	0
Virginia	0	0	1	1
Washington	0	0	481	481
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	25	25
Other	0	0	0	0
Total	0	0	4,050,017	4,050,017

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

Assessments Called (Billed) or Refunded as of December 31, 2015							
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, 2016				
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, 2015							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
1,082,000	0	117,801	0	0	0	0	0
11,000	5,200	36,000	20,800	0	8,000	0	0
847,395	0	484,870	0	0	0	0	0
1,011,744	0	0	0	0	0	0	0
6,365,000	6,300,000	3,135,000	3,340,000	0	0	0	0
5,700,000	15,030,160	0	0	0	0	0	0
Add:							
GA claims incurred directly	361,000	0	114,000	0	25,000	0	0
GA expenses incurred directly	200,000	194,500	150,000	141,500	0	0	0
NOLHGA expenses	5,150,000	0	5,000,000	0	0	0	0
Remaining Inforce estimate	3,383,146	0	1,116,854	54,812	0	0	0
Less:							
Estate/other distributions	1,452,565	575,959	47,435	0	118	0	0
Other adjustments	8,250,000	7,954,109	3,500,000	4,076,745	0	0	0
Ceding commissions/ policy enhancements	1,994,431	0	0	0	0	0	0
Other recoveries (litigation, estate distributions, etc.)	1,100,000	0	1,200,000	0	0	0	0
Adjusted GA Costs	175,000	0	0	0	0	0	0
Per State breakdown	5,527,178	2,183,394	882,755	445,606	0	0	0
1,420,000	0	280,000	0	0	0	0	0
3,800,000	0	5,100,000	0	0	0	0	0
1,431,852	0	268,148	0	0	0	0	0
1,794,890	0	2,035,480	0	0	0	0	0
616,000	0	184,000	0	0	0	0	0
891,000	395,035	315,115	274,965	0	0	0	0
1,331,000	337,000	229,000	55,000	0	0	0	0
150,000	0	0	0	0	0	0	0
442,600	423,000	282,400	214,000	0	0	0	0
560,000	501,200	1,440,000	1,288,800	0	0	0	0
2,446,348	0	726,253	0	0	0	0	0
1,960,000	0	840,000	0	0	0	0	0
299,991	0	156,000	0	0	0	0	0
2,050,000	0	750,000	0	0	0	0	0
2,765,448	2,298,097	419,087	348,261	0	0	0	0
421,547	0	283,452	0	0	0	0	0
2,131,843	1,763,245	979,596	794,786	4,700	0	0	0
3,200,000	1,200,000	1,100,000	1,200,000	0	0	0	0
515,621	503,796	221,407	251,424	50,000	103,672	0	0
200,000	0	250,000	0	0	0	0	0
0	389,679	0	0	0	0	0	0
71,046,715	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, 2016					
	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	2,145	0	193	0	2,338
Colorado	0	0	0	0	0
Connecticut	0	0	0	0	0
Delaware	0	0	0	0	0
Dist. of Columbia	1,497	0	304	0	1,801
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	11,758	0	6,771	0	18,529
Indiana	1,506	0	372	0	1,878
Iowa	0	0	0	0	0
Kansas	0	0	0	0	0
Kentucky	1,740	0	800	0	2,540
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	1,509	0	134	0	1,643
Massachusetts	0	0	0	0	0
Michigan	2,349	0	351	0	2,701
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	566	0	184	0	751
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	0	0	0	0	0
Ohio	8,789	0	1,937	0	10,726
Oklahoma	0	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	0	0	0
Puerto Rico	0	0	0	0	0
Rhode Island	0	0	0	0	0
South Carolina	0	0	0	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	0	0	0	0	0
Utah	0	0	0	0	0
Vermont	0	0	0	0	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	1,470	0	447	0	1,918
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0
Other	0	0	0	0	0
Total	33,329	0	11,495	0	44,824

Summary:
GA Covered Obligations 0
Add:
GA claims incurred directly 0
GA expenses incurred directly 0
NOLHGA expenses 44,824
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 44,824
Per State breakdown 44,824

Life	Assessments Called (Billed) or Refunded as of December 31, 2015						
	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
80,000	54,000	0	0	20,000	24,000	0	0
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For member company and association use only. The data utilizes estimates and excludes many costs incurred directly by the State Guaranty Associations. It MAY NOT be utilized in protesting actual assessments made by State Guaranty Associations.

Estimated Net Costs as of September 30, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	557,191	557,191
Alaska	0	0	0	0
Arizona	0	0	193,164	193,164
Arkansas	0	0	87,320	87,320
California	0	0	164,443	164,443
Colorado	0	0	55,203	55,203
Connecticut	0	0	0	0
Delaware	0	0	264	264
Dist. of Columbia	0	0	0	0
Florida	0	0	13,820	13,820
Georgia	0	0	2,711,387	2,711,387
Hawaii	0	0	0	0
Idaho	0	0	21,960	21,960
Illinois	0	0	122,013	122,013
Indiana	0	0	27,047	27,047
Iowa	0	0	25,481	25,481
Kansas	0	0	14,496	14,496
Kentucky	0	0	463,038	463,038
Louisiana	0	0	70,448	70,448
Maine	0	0	0	0
Maryland	0	0	6,769	6,769
Massachusetts	0	0	0	0
Michigan	0	0	111,797	111,797
Minnesota	0	0	0	0
Mississippi	0	0	189,833	189,833
Missouri	0	0	143,266	143,266
Montana	0	0	15,589	15,589
Nebraska	0	0	47,648	47,648
Nevada	0	0	371,517	371,517
New Hampshire	0	0	0	0
New Jersey	0	0	4,027	4,027
New Mexico	0	0	121,733	121,733
New York	0	0	1,484	1,484
North Carolina	0	0	30	30
North Dakota	0	0	5,374	5,374
Ohio	0	0	99,535	99,535
Oklahoma	0	0	93,787	93,787
Oregon	0	0	67,597	67,597
Pennsylvania	0	0	0	0
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	7,267	7,267
South Dakota	0	0	51,116	51,116
Tennessee	0	0	67,009	67,009
Texas	0	0	1,832,245	1,832,245
Utah	0	0	32,888	32,888
Vermont	0	0	0	0
Virginia	0	0	27,892	27,892
Washington	0	0	167,735	167,735
West Virginia	0	0	110,539	110,539
Wisconsin	0	0	2,097	2,097
Wyoming	0	0	945	945
Other	0	0	0	0
Total	0	0	8,106,994	8,106,994

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

Assessments Called (Billed) or Refunded as of December 31, 2015							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	555,000	0	0	0
0	0	0	0	90,283	0	0	0
0	0	0	0	10,000	0	0	0
0	0	0	0	3,083,986	0	0	0
13,000	12,848	0	0	12,000	0	0	0
0	0	0	0	145,000	20,700	0	0
0	0	0	0	240,011	0	0	0
0	0	0	0	43,800	0	0	0
15,900	10,160	514,100	0	0	240,218	0	0
75,235	14,145	0	0	154,765	28,210	0	0
11,160	0	0	0	19,840	0	0	0
0	0	0	0	55,000	0	0	0
0	0	0	0	419,800	0	0	0
0	0	0	0	4,452	0	0	0
0	0	0	0	65,000	0	0	0
150	0	0	0	82,731	0	0	0
0	0	0	0	48,000	0	0	0
17,071	11,024	0	0	1,292,203	836,954	0	0
2,000	0	0	0	320,000	0	0	0
0	0	0	0	30,000	42,431	0	0
0	0	0	0	200,000	85,160	0	0
2,159	0	0	0	206,730	155,286	0	0
170	0	0	0	4,830	0	0	0
136,845	48,177	514,100	0	7,083,431	1,408,959	0	0

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Estimated Net Costs as of September 30, 2016				
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, 2015							
Life	Allocated Annuity		A&H		Unallocated Annuity		
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
266,000	0	171,943	0	0	0	0	0
0	0	418,014	0	81,022	0	0	0
659,371	0	0	0	0	0	0	0
216,260	251,470	906,211	80,000	0	100,117	0	0
58,740	0	371,260	0	0	0	0	0
500,000	0	1,500,000	0	0	0	0	0
369,626	0	1,034,674	0	0	0	0	0
299,790	0	600,210	0	0	0	0	0
0	0	1,723,861	0	0	0	0	0
15,200	0	14,200	0	0	0	0	0
35,000	0	30,000	0	0	0	0	0
3,455,258	1,633,000	2,943,368	1,391,000	0	0	0	0
6,280,667	2,588,741	53,716	22,192	0	0	0	0
8,382	0	46,618	0	0	0	0	0
12,164,294	4,473,211	9,814,075	1,493,192	81,022	100,117	0	0

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Estimated Net Costs as of September 30, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	0	0
Arizona	0	474,274	0	474,274
Arkansas	0	421	0	421
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	279,399	0	279,399
Georgia	0	266,912	0	266,912
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	18,055	0	18,055
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	380,024	0	380,024
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	0	0	0	0
Nevada	0	3,139	0	3,139
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	703,035	0	703,035
North Dakota	0	137	0	137
Ohio	0	5,115	0	5,115
Oklahoma	0	6,944	0	6,944
Oregon	0	0	0	0
Pennsylvania	0	183,052	0	183,052
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	37,841	0	37,841
South Dakota	0	415	0	415
Tennessee	0	0	0	0
Texas	0	38,075	0	38,075
Utah	0	9,234	0	9,234
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	2,406,071	0	2,406,071

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	6,363,687
GA expenses incurred directly	898,032
NOLHGA expenses	1,157,564
Remaining Inforce estimate	0
Less:	
Estate/other distributions	0
Other adjustments	0
Ceding commissions/ policy enhancements	0
Other recoveries (litigation, estate distributions, etc.)	6,013,212
Adjusted GA Costs	2,406,071
Per State breakdown	2,406,071

Assessments Called (Billed) or Refunded as of December 31, 2015							
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, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	0	0
Alaska	0	0	22,515	22,515
Arizona	0	0	9,177	9,177
Arkansas	0	0	31,558	31,558
California	0	0	201,354	201,354
Colorado	0	0	360,265	360,265
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	348,837	348,837
Illinois	0	0	21,109	21,109
Indiana	0	0	2,583	2,583
Iowa	0	0	701,086	701,086
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	58,693	58,693
Missouri	0	0	224,463	224,463
Montana	0	0	197,566	197,566
Nebraska	0	0	249,421	249,421
Nevada	0	0	86,570	86,570
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	0	0	3,095	3,095
New York	0	0	0	0
North Carolina	0	0	0	0
North Dakota	0	0	13,576	13,576
Ohio	0	0	6,050	6,050
Oklahoma	0	0	21,601	21,601
Oregon	0	0	430,278	430,278
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	12,851	12,851
Tennessee	0	0	0	0
Texas	0	0	306,815	306,815
Utah	0	0	149	149
Vermont	0	0	0	0
Virginia	0	0	0	0
Washington	0	0	7,474,906	7,474,906
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	0	0	29,886	29,886
Other	0	0	0	0
Total	0	0	10,815,111	10,815,111

Summary:	
GA Covered Obligations	11,764,660
Add:	
GA claims incurred directly	6,431,484
GA expenses incurred directly	935,654
NOLHGA expenses	1,518,121
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	10,815,111
Per State breakdown	10,815,111

Assessments Called (Billed) or Refunded as of December 31, 2015							
Life		Allocated Annuity		A&H		Unallocated Annuity	
Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded	Assessments Called (i.e. Billed)	Assessments Refunded
0	0	0	0	25,000	0	0	0
84,049	0	0	0	0	0	0	0
0	0	0	0	300,000	0	0	0
0	0	0	0	481,162	816,500	0	0
22,765	0	0	0	432,235	0	0	0
0	0	0	0	140,000	0	0	0
0	0	0	0	315,000	0	0	0
0	0	0	0	100,000	0	0	0
0	0	5,000	0	14,400	0	0	0
6,000	0	0	0	114,000	0	0	0
9,502	718	0	0	465,584	35,192	0	0
0	0	0	0	5,225,000	0	0	0
0	0	0	0	50,000	0	0	0
122,316	718	5,000	0	7,662,381	851,692	0	0

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Estimated Net Costs as of September 30, 2016				
Life	Allocated Annuity	A&H	Unallocated Annuity	Total
Alabama	0	0	874	874
Alaska	0	0	0	0
Arizona	0	0	0	0
Arkansas	0	0	23	23
California	0	0	145	145
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	3,980	3,980
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	1,130	1,130
Oregon	0	0	0	0
Pennsylvania	0	0	2,709	2,709
Puerto Rico	0	0	0	0
Rhode Island	0	0	0	0
South Carolina	0	0	987	987
South Dakota	0	0	0	0
Tennessee	0	0	321	321
Texas	0	0	28,159	28,159
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	38,327	38,327

Summary:	
GA Covered Obligations	0
Add:	
GA claims incurred directly	0
GA expenses incurred directly	0
NOLHGA expenses	290,541
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	38,327
Per State breakdown	38,327

Assessments Called (Billed) or Refunded as of December 31, 2015							
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 – 2015**

This section contains the Total Assessable Premiums for the periods 1988 through 2015 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 - 2015 Data

State	State Abbreviation	Year	Life	Allocated		Unallocated Annuity	Assessable Premium	403(b)	Notes
				Annuity	A&H		Total		
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	1,697,500,288	950,050,960	-	4,147,163,198	0	
Alabama	AL	2004	1,580,545,670	1,408,043,866	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	
Alaska	AK	1988	108,194,556	146,027,211	165,500,532	70,708,094	490,430,393	0	
Alaska	AK	1989	98,720,606	80,620,637	199,478,149	133,807,535	512,626,927	0	
Alaska	AK	1990	105,521,489	82,639,779	211,313,179	58,817,866	458,292,313	0	
Alaska	AK	1991	117,021,644	74,559,241	242,267,271	71,511,693	505,359,849	0	
Alaska	AK	1992	118,894,951	63,469,977	195,289,258	65,045,346	442,699,532	0	
Alaska	AK	1993	124,823,759	54,607,616	242,415,660	72,723,507	494,570,542	0	
Alaska	AK	1994	132,580,495	69,155,054	259,965,547	56,724,285	518,425,381	0	
Alaska	AK	1995	136,692,524	71,601,082	265,469,085	49,273,564	523,036,255	0	
Alaska	AK	1996	124,780,376	45,704,264	270,885,227	40,384,762	481,754,629	0	
Alaska	AK	1997	125,738,063	66,860,564	191,985,698	61,100,032	445,684,357	0	
Alaska	AK	1998	123,945,958	59,588,328	132,772,524	42,355,593	358,662,403	0	
Alaska	AK	1999	131,820,177	83,350,395	140,227,309	42,102,959	397,500,840	0	
Alaska	AK	2000	141,314,368	122,751,017	158,093,390	7,989,596	430,148,371	14,908,166	UA 403b (A,L5.2+6.3)
Alaska	AK	2001	173,597,642	116,820,390	150,122,514	41,824,400	482,364,946	5,569,661	UA 403b (A,L5.2+6.3)
Alaska	AK	2002	193,663,196	171,296,638	168,182,313	15,547,458	548,689,605	4,906,199	UA 403b (A,L5.2+6.3)
Alaska	AK	2003	139,954,280	153,221,020	170,635,372	16,610,763	480,421,435	3,996,650	UA 403b (A,L5.2+6.3)
Alaska	AK	2004	147,386,672	144,998,873	177,280,241	4,960,972	474,626,758	3,566,905	UA 403b (A,L5.2+6.3)
Alaska	AK	2005	145,601,854	159,009,772	190,560,149	8,843,589	504,015,364	1,852,360	UA 403b (A,L5.2+6.3)
Alaska	AK	2006	174,475,329	184,705,486	221,790,985	9,483,144	590,454,944	1,821,829	UA 403b (A,L5.2+6.3)
Alaska	AK	2007	180,292,423	231,031,591	233,570,214	15,048,615	659,942,843	1,147,809	UA 403b (A,L5.2+6.3)
Alaska	AK	2008	212,486,382	213,904,174	252,373,069	5,099,315	683,862,940	371,582	UA 403b (A,L5.2+6.3)
Alaska	AK	2009	266,442,943	228,527,036	281,548,760	12,409,371	788,928,110	748,877	UA 403b (A,L5.2+6.3)
Alaska	AK	2010	281,673,668	220,667,006	308,685,000	4,839,573	815,865,247	1,079,945	UA 403b (A,L5.2+6.3)
Alaska	AK	2011	276,572,479	197,547,077	317,137,286	5,858,989	797,115,831	597,037	UA 403b (A,L5.2+6.3)
Alaska	AK	2012	321,895,443	221,068,561	319,589,038	10,197,104	872,750,146	554,767	UA 403b (A,L5.2+6.3)
Alaska	AK	2013	311,938,125	199,744,646	341,407,395	6,001,195	859,091,361	465,874	UA 403b (A,L5.2+6.3)
Alaska	AK	2014	265,256,702	359,672,160	351,237,705	11,868,677	988,035,244	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	975,518,858	665,070	UA 403b (A,L5.2+6.3)

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1988 - 2015 Data

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

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1988 - 2015 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	
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	2,432,877,263	-	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	

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 - 2015 Data

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

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State	State Abbreviation	Year	Life	Allocated		Unallocated Annuity	Assessable Premium	403(b)	Notes
				Annuity	A&H		Total		
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	2,606,300,505	2,844,873,479	669,389,456	9,020,637,438	0	
Georgia	GA	2004	3,125,411,036	1,978,527,927	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	
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	

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

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1988 - 2015 Data

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

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State	State Abbreviation	Year	Life	Allocated		Unallocated Annuity	Assessable Premium	403(b)	Notes
				Annuity	A&H		Total		
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	-	5,959,036,697	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	
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	
Kentucky	KY	2012	1,486,455,080	1,464,591,691	3,006,830,097	-	5,957,876,868	0	
Kentucky	KY	2013	1,502,151,387	1,632,274,368	2,435,069,186	-	5,569,494,941	0	
Kentucky	KY	2014	1,497,797,543	1,599,690,775	5,258,983,984	-	8,356,472,302	0	
Kentucky	KY	2015	1,500,646,216	1,803,179,607	2,701,038,223	-	6,004,864,046	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 - 2015 Data

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	-	2,512,426,447	23,113,640	A, L2, C2
Louisiana	LA	1989	996,849,752	588,924,864	928,692,389	-	2,514,467,005	23,892,225	A, L2, C2
Louisiana	LA	1990	1,018,057,956	603,881,730	1,036,157,963	-	2,658,097,649	26,985,446	A, L2, C2
Louisiana	LA	1991	1,121,317,153	645,602,985	1,098,008,110	-	2,864,928,248	33,959,803	A, L2, C2
Louisiana	LA	1992	1,178,793,531	633,048,564	1,138,258,377	-	2,950,100,472	43,120,758	A, L2, C2
Louisiana	LA	1993	1,248,764,898	539,042,938	1,605,901,669	-	3,393,709,505	41,233,215	A, L2, C2
Louisiana	LA	1994	1,300,073,287	723,268,656	1,463,024,597	-	3,486,366,540	44,926,928	A, L2, C2
Louisiana	LA	1995	1,379,843,512	716,707,593	1,458,342,180	-	3,554,893,285	55,557,500	A, L2, C2
Louisiana	LA	1996	1,339,112,500	642,737,918	1,448,410,476	-	3,430,260,894	44,304,022	A, L2, C2
Louisiana	LA	1997	1,300,752,300	807,107,035	1,433,423,516	-	3,541,282,851	56,147,744	A, L2, C2
Louisiana	LA	1998	1,309,920,109	694,905,543	1,478,605,295	-	3,483,430,947	47,810,828	A, L2, C2
Louisiana	LA	1999	1,337,413,680	1,000,942,545	1,503,860,088	-	3,842,216,313	44,644,228	A, L2, C2
Louisiana	LA	2000	1,325,312,652	1,111,178,644	1,588,295,172	-	4,024,786,468	64,531,917	A, L2, C2
Louisiana	LA	2001	1,416,242,656	1,539,052,778	1,735,600,327	-	4,690,895,761	40,291,410	A, L2, C2
Louisiana	LA	2002	1,456,002,060	2,062,519,014	1,917,295,335	-	5,435,816,409	58,279,507	A, L2, C2
Louisiana	LA	2003	1,524,822,170	1,800,991,553	2,153,187,282	-	5,479,001,005	59,892,340	A, L2, C2
Louisiana	LA	2004	1,578,036,517	1,592,187,156	2,325,327,647	-	5,495,551,320	73,114,604	A, L2, C2
Louisiana	LA	2005	1,527,128,731	1,518,473,870	2,498,862,101	-	5,544,464,702	44,776,614	A, L2, C2
Louisiana	LA	2006	1,651,237,114	1,979,208,982	2,791,842,343	-	6,422,288,439	144,996,081	A, L2, C2
Louisiana	LA	2007	1,689,804,172	2,113,085,697	3,284,912,188	-	7,087,802,057	143,070,422	A, L2, C2
Louisiana	LA	2008	1,756,605,827	2,821,474,355	3,387,327,704	-	7,965,407,886	162,579,442	A, L2, C2
Louisiana	LA	2009	1,884,497,023	2,433,815,966	3,465,561,550	-	7,783,874,539	124,690,898	A, L2, C2
Louisiana	LA	2010	1,985,231,181	2,079,835,353	3,624,239,225	-	7,689,305,759	124,900,532	A, L2, C2
Louisiana	LA	2011	2,024,088,654	2,198,513,841	3,560,278,143	-	7,782,880,638	131,535,014	A, L2, C2
Louisiana	LA	2012	2,078,046,849	2,253,251,827	3,705,288,312	-	8,036,586,988	110,850,426	A, L2, C2
Louisiana	LA	2013	2,140,889,799	2,420,840,710	3,676,991,155	-	8,238,721,664	127,786,518	A, L2, C2
Louisiana	LA	2014	2,201,139,105	2,421,052,904	3,964,723,030	-	8,586,915,039	113,183,859	A, L2, C2
Louisiana	LA	2015	2,210,297,851	2,592,456,650	4,180,565,657	-	8,983,320,158	118,677,149	A, L2, C2
Maine	ME	1988	205,589,438	143,683,665	258,670,567	46,145,929	654,089,599	0	
Maine	ME	1989	202,478,234	166,195,355	290,326,059	70,395,054	729,394,702	0	
Maine	ME	1990	211,356,731	222,695,206	312,504,647	43,039,290	789,595,874	0	
Maine	ME	1991	222,499,783	168,234,474	350,523,624	69,681,202	810,939,083	0	
Maine	ME	1992	236,125,111	204,375,146	352,638,718	40,121,545	833,260,520	0	
Maine	ME	1993	238,318,364	172,138,858	322,976,510	55,186,025	788,619,757	0	
Maine	ME	1994	248,769,967	244,794,929	329,123,557	67,038,506	889,726,959	0	
Maine	ME	1995	270,300,977	250,045,083	348,737,618	71,961,672	941,045,350	0	
Maine	ME	1996	266,662,231	195,967,922	353,848,307	114,182,473	930,660,933	0	
Maine	ME	1997	284,860,385	264,033,487	333,331,361	19,887,348	902,112,581	0	
Maine	ME	1998	266,013,103	251,185,254	319,592,654	150,662,978	987,453,989	0	
Maine	ME	1999	348,461,472	290,690,820	328,367,163	50,073,932	1,017,593,387	0	
Maine	ME	2000	297,620,356	356,673,168	315,050,368	25,000,729	994,344,621	0	
Maine	ME	2001	282,813,848	405,279,312	323,524,951	37,673,601	1,049,291,712	0	
Maine	ME	2002	334,023,655	640,376,252	364,934,677	32,454,741	1,371,789,325	0	
Maine	ME	2003	320,072,923	522,887,967	371,570,538	50,152,412	1,264,683,840	0	
Maine	ME	2004	311,301,627	439,715,909	399,355,879	55,627,947	1,206,001,362	0	
Maine	ME	2005	348,452,634	375,814,326	495,094,181	-	1,219,361,141	0	
Maine	ME	2006	335,928,198	382,858,325	614,238,997	-	1,333,025,520	0	
Maine	ME	2007	370,265,342	453,329,640	759,775,549	-	1,583,370,531	0	
Maine	ME	2008	378,249,617	748,592,595	934,417,918	-	2,061,260,130	0	
Maine	ME	2009	376,299,271	635,147,204	1,461,212,242	-	2,472,658,717	2,016,321	UA 403b (A,L5.2+6.3)
Maine	ME	2010	408,408,080	560,169,643	1,622,108,827	-	2,590,686,550	2,238,767	UA 403b (A,L5.2+6.3)
Maine	ME	2011	429,568,480	540,286,662	1,721,187,581	-	2,691,042,723	186,665	UA 403b (A,L5.2+6.3)
Maine	ME	2012	428,345,193	693,163,890	2,028,998,396	-	3,150,507,479	464,155	UA 403b (A,L5.2+6.3)
Maine	ME	2013	430,399,020	617,619,418	2,012,988,030	-	3,061,006,468	361,903	UA 403b (A,L5.2+6.3)
Maine	ME	2014	444,523,134	691,538,364	1,501,994,698	-	2,638,056,196	524,418	UA 403b (A,L5.2+6.3)
Maine	ME	2015	478,624,619	792,866,083	1,467,631,221	-	2,739,121,923	550,952	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
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	
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	

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State	State Abbreviation	Year	Life	Allocated		Unallocated Annuity	Assessable Premium	403(b)	Notes
				Annuity	A&H		Total		
Michigan	MI	1988	1,855,610,143	1,553,938,792	1,453,410,515	1,109,329,044	5,972,288,494	0	
Michigan	MI	1989	1,857,049,022	1,735,316,639	1,545,578,978	1,163,623,048	6,301,567,687	0	
Michigan	MI	1990	2,000,769,568	1,777,661,274	1,589,421,636	1,362,796,754	6,730,649,232	0	
Michigan	MI	1991	2,210,053,550	1,668,950,527	1,581,154,698	1,384,626,158	6,844,784,933	0	
Michigan	MI	1992	2,248,287,675	1,792,416,490	1,601,874,646	1,070,650,293	6,713,229,104	0	
Michigan	MI	1993	2,485,353,453	1,736,664,084	1,604,167,301	867,041,942	6,693,226,780	0	
Michigan	MI	1994	2,978,805,847	2,297,267,431	1,706,897,004	1,011,661,921	7,994,632,203	0	
Michigan	MI	1995	2,918,346,470	2,171,776,437	1,859,132,636	1,022,581,380	7,971,836,923	0	
Michigan	MI	1996	3,063,404,886	1,979,040,338	1,985,247,343	820,203,637	7,847,896,204	0	
Michigan	MI	1997	3,007,994,700	1,957,958,270	2,034,634,179	627,329,550	7,627,916,699	0	
Michigan	MI	1998	2,705,992,023	1,898,792,707	2,066,435,426	713,488,177	7,384,708,333	0	
Michigan	MI	1999	2,763,504,926	2,594,015,398	2,216,388,274	966,991,661	8,540,900,259	0	
Michigan	MI	2000	2,744,918,659	2,813,655,418	2,350,271,075	589,261,451	8,498,106,603	0	
Michigan	MI	2001	2,887,372,556	3,677,775,868	2,519,311,845	610,006,815	9,694,467,084	0	
Michigan	MI	2002	2,850,227,855	5,533,889,969	2,596,503,507	870,994,054	11,851,615,385	0	
Michigan	MI	2003	2,963,186,613	5,222,886,535	2,869,234,562	673,768,879	11,729,076,589	0	
Michigan	MI	2004	2,979,157,174	5,118,497,631	3,072,445,243	831,153,682	12,001,253,730	0	
Michigan	MI	2005	3,108,986,092	3,484,001,258	3,247,417,326	863,608,289	10,704,012,965	0	
Michigan	MI	2006	3,240,263,338	3,346,004,387	3,513,831,752	1,000,164,584	11,100,264,061	0	
Michigan	MI	2007	3,378,928,574	5,199,853,673	3,625,761,777	204,765,259	12,409,309,283	32,267,065	UA 403b (A,L5.2+6.3)
Michigan	MI	2008	3,398,242,792	6,971,365,843	3,735,958,190	181,782,106	14,287,348,931	74,124,946	UA 403b (A,L5.2+6.3)
Michigan	MI	2009	3,496,112,436	6,774,875,329	3,862,073,413	239,954,343	14,373,015,521	52,294,332	UA 403b (A,L5.2+6.3)
Michigan	MI	2010	3,367,282,320	5,752,143,799	3,872,365,308	448,725,475	13,440,516,902	55,951,011	UA 403b (A,L5.2+6.3)
Michigan	MI	2011	3,587,277,632	5,302,074,085	3,850,455,944	220,526,904	12,960,334,565	50,897,064	UA 403b (A,L5.2+6.3)
Michigan	MI	2012	3,785,248,974	16,699,152,333	3,919,552,247	133,108,327	24,537,061,881	51,358,217	UA 403b (A,L5.2+6.3)
Michigan	MI	2013	3,790,056,019	6,239,406,900	3,847,629,926	118,106,896	13,995,199,741	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	21,538,866,528	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	20,107,521,720	66,193,155	UA 403b (A,L5.2+6.3)
Minnesota	MN	1988	991,844,422	1,418,175,077	1,233,459,613	983,453,342	4,626,932,454	0	
Minnesota	MN	1989	968,227,631	1,294,142,928	1,350,007,713	1,215,429,982	4,827,808,254	0	
Minnesota	MN	1990	994,401,925	1,569,795,250	1,448,296,965	1,216,892,120	5,229,386,260	0	
Minnesota	MN	1991	1,064,724,119	1,424,229,703	1,519,551,252	1,338,071,746	5,346,576,820	0	
Minnesota	MN	1992	1,158,658,257	1,448,974,792	1,555,354,126	888,891,302	5,051,878,477	0	
Minnesota	MN	1993	1,284,114,347	1,140,639,810	1,559,418,881	834,483,520	4,818,656,558	0	
Minnesota	MN	1994	1,364,401,005	1,584,920,701	1,678,238,765	448,280,320	5,075,840,791	0	
Minnesota	MN	1995	1,382,653,488	1,654,876,679	1,694,532,847	433,050,125	5,165,113,139	0	
Minnesota	MN	1996	1,409,650,986	1,216,614,999	1,767,595,582	297,909,322	4,691,770,889	0	
Minnesota	MN	1997	1,391,785,466	1,345,345,297	1,835,812,601	268,445,977	4,841,389,341	0	
Minnesota	MN	1998	1,435,675,392	1,225,045,708	2,055,019,175	65,945,886	4,781,686,161	0	
Minnesota	MN	1999	1,446,767,351	1,594,298,274	2,349,723,395	336,956,565	5,727,745,585	0	
Minnesota	MN	2000	1,468,443,440	1,685,016,555	2,650,474,393	476,722,944	6,280,657,332	0	
Minnesota	MN	2001	1,489,895,293	2,312,407,536	2,644,246,213	(141,523,048)	6,305,025,994	0	
Minnesota	MN	2002	1,558,159,332	3,145,136,369	2,812,149,147	293,849,038	7,809,293,886	0	
Minnesota	MN	2003	1,733,966,356	2,587,566,336	2,776,652,838	379,280,123	7,477,465,653	0	
Minnesota	MN	2004	1,778,181,090	2,145,415,855	3,058,272,941	352,756,324	7,334,626,210	0	
Minnesota	MN	2005	1,868,080,318	1,774,289,630	3,379,656,672	735,902,246	7,757,928,866	0	
Minnesota	MN	2006	2,014,372,636	1,937,282,341	3,772,395,104	682,474,923	8,406,525,004	0	
Minnesota	MN	2007	2,342,853,339	2,183,826,216	5,381,282,507	516,033,798	10,423,995,860	0	
Minnesota	MN	2008	2,535,397,174	2,931,594,740	5,813,000,116	642,987,124	11,922,979,154	0	
Minnesota	MN	2009	2,709,225,893	2,776,868,677	5,931,961,888	414,008,153	11,832,064,611	0	
Minnesota	MN	2010	2,754,984,565	2,402,283,581	6,058,044,159	527,791,143	11,743,103,448	0	
Minnesota	MN	2011	2,873,422,036	2,300,498,589	6,506,864,485	520,992,918	12,201,778,028	0	
Minnesota	MN	2012	3,558,872,999	2,600,062,114	6,428,098,461	397,346,397	12,984,379,971	0	
Minnesota	MN	2013	3,711,468,826	2,820,828,786	5,666,908,680	290,966,434	12,490,172,726	0	
Minnesota	MN	2014	3,797,848,198	2,841,210,929	5,912,388,459	223,305,268	12,774,752,854	0	
Minnesota	MN	2015	3,995,755,823	3,145,534,769	6,176,865,567	251,398,291	13,569,554,450	0	

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

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

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

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1988 - 2015 Data

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 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)

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

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State	State Abbreviation	Year	Life	Allocated		Unallocated Annuity	Assessable Premium	403(b)	Notes
				Annuity	A&H		Total		
North Dakota	ND	1988	149,101,958	150,864,610	117,708,329	20,081,033	437,755,930	0	
North Dakota	ND	1989	147,961,050	144,092,600	118,596,232	23,499,885	434,149,767	0	
North Dakota	ND	1990	142,834,709	173,952,839	125,638,553	21,249,321	463,675,422	0	
North Dakota	ND	1991	137,922,363	150,360,104	439,549,120	30,874,468	758,706,055	0	
North Dakota	ND	1992	152,556,667	137,468,723	427,971,629	23,033,145	741,030,164	0	
North Dakota	ND	1993	150,416,311	131,286,055	431,716,028	30,785,124	744,203,518	0	
North Dakota	ND	1994	166,905,606	186,484,399	417,967,802	37,601,911	808,959,718	0	
North Dakota	ND	1995	177,236,172	169,084,571	491,480,586	40,178,860	877,980,189	0	
North Dakota	ND	1996	187,428,957	115,781,794	500,364,417	25,722,770	829,297,938	0	
North Dakota	ND	1997	172,230,258	129,491,597	526,107,462	23,451,593	851,280,910	0	
North Dakota	ND	1998	173,984,219	126,063,852	539,861,490	26,800,511	866,710,072	0	
North Dakota	ND	1999	179,281,481	166,910,886	575,402,233	14,751,927	936,346,527	964,766	UA 403b (A,L5.2+6.3)
North Dakota	ND	2000	170,778,946	186,989,723	613,396,859	5,592,101	976,757,629	992,413	UA 403b (A,L5.2+6.3)
North Dakota	ND	2001	167,726,029	237,276,819	667,558,395	5,084,432	1,077,645,675	1,868,793	UA 403b (A,L5.2+6.3)
North Dakota	ND	2002	179,993,108	298,409,254	718,328,407	4,391,859	1,201,122,628	1,319,154	UA 403b (A,L5.2+6.3)
North Dakota	ND	2003	199,940,786	214,983,939	752,551,816	8,927,860	1,176,404,401	2,425,038	UA 403b (A,L5.2+6.3)
North Dakota	ND	2004	190,420,415	246,554,585	747,293,199	7,477,913	1,191,746,112	2,945,300	UA 403b (A,L5.2+6.3)
North Dakota	ND	2005	204,700,170	232,238,540	795,945,941	9,976,482	1,242,861,133	2,021,166	UA 403b (A,L5.2+6.3)
North Dakota	ND	2006	209,507,628	280,702,791	888,908,754	0	1,379,119,173	2,159,080	UA 403b (A,L5.2+6.3)
North Dakota	ND	2007	225,711,099	298,272,097	928,023,397	3,487,589	1,455,494,182	2,347,150	UA 403b (A,L5.2+6.3)
North Dakota	ND	2008	236,636,267	374,229,774	981,971,991	16,014,912	1,608,852,944	3,311,260	UA 403b (A,L5.2+6.3)
North Dakota	ND	2009	263,368,693	351,655,949	1,034,529,270	12,071,423	1,661,625,335	2,832,478	UA 403b (A,L5.2+6.3)
North Dakota	ND	2010	290,074,904	341,671,299	1,134,430,726	4,889,188	1,771,066,117	2,590,819	UA 403b (A,L5.2+6.3)
North Dakota	ND	2011	303,487,585	353,538,961	1,236,899,852	7,679,570	1,901,605,968	3,964,662	UA 403b (A,L5.2+6.3)
North Dakota	ND	2012	325,718,251	359,108,037	1,337,121,150	17,652,954	2,039,600,392	4,207,254	UA 403b (A,L5.2+6.3)
North Dakota	ND	2013	331,248,624	379,362,436	1,354,458,128	27,623,124	2,092,692,312	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	2,324,479,569	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	2,292,672,865	13,162,508	UA 403b (A,L5.2+6.3)
Ohio	OH	1988	2,534,034,513	1,736,787,192	4,989,784,981	1,042,229,723	10,302,836,409	0	
Ohio	OH	1989	2,407,743,599	1,856,477,537	3,619,642,666	1,083,026,448	8,966,890,250	0	
Ohio	OH	1990	2,741,981,136	2,179,135,465	3,828,721,118	1,187,795,652	9,937,633,371	0	
Ohio	OH	1991	2,920,332,567	1,828,524,058	3,966,484,296	1,205,698,462	9,921,039,383	0	
Ohio	OH	1992	3,055,029,400	1,893,658,459	4,254,594,238	956,370,309	10,159,652,406	0	
Ohio	OH	1993	3,987,751,884	1,716,262,992	4,446,737,088	962,654,689	11,113,406,653	0	
Ohio	OH	1994	3,819,936,218	2,179,499,942	4,258,140,845	646,454,967	10,904,031,972	0	
Ohio	OH	1995	4,118,333,150	2,336,864,381	4,489,683,366	819,651,829	11,764,532,726	0	
Ohio	OH	1996	3,975,047,154	1,909,547,932	5,602,533,542	551,809,112	12,038,937,740	0	
Ohio	OH	1997	4,104,119,628	1,912,971,877	5,500,310,888	727,195,937	12,244,598,330	0	
Ohio	OH	1998	3,760,213,838	2,023,173,180	5,903,365,925	558,994,105	12,245,747,048	0	
Ohio	OH	1999	4,183,454,778	2,853,879,537	6,488,902,076	551,307,354	14,077,543,745	0	
Ohio	OH	2000	3,779,121,377	3,602,435,917	7,043,854,647	505,227,072	14,930,639,013	0	
Ohio	OH	2001	3,622,186,707	4,334,730,583	7,566,267,097	594,923,355	16,118,107,742	0	
Ohio	OH	2002	3,707,075,429	5,874,525,077	8,242,618,933	767,287,844	18,591,507,283	0	
Ohio	OH	2003	3,719,882,283	5,246,506,175	8,587,872,327	926,264,454	18,480,525,239	0	
Ohio	OH	2004	3,862,254,207	4,987,695,103	8,738,796,050	958,314,758	18,547,060,118	0	
Ohio	OH	2005	3,864,828,736	4,735,825,309	9,482,567,741	765,735,371	18,848,957,157	0	
Ohio	OH	2006	3,984,767,132	4,919,614,463	10,312,210,172	923,440,738	20,140,032,505	0	
Ohio	OH	2007	4,338,276,521	4,669,275,115	12,159,708,876	1,721,027,001	22,888,287,513	0	
Ohio	OH	2008	4,205,635,348	6,375,631,631	13,636,581,477	1,117,437,730	25,335,286,186	0	
Ohio	OH	2009	4,377,338,672	6,768,188,993	12,979,757,689	1,032,084,271	25,157,369,625	0	
Ohio	OH	2010	4,493,941,797	5,341,130,707	12,535,711,315	959,268,409	23,330,052,228	0	
Ohio	OH	2011	4,698,775,431	5,152,996,658	12,763,839,132	921,751,361	23,537,362,582	0	
Ohio	OH	2012	4,824,912,735	6,747,281,598	13,241,635,224	1,058,746,791	25,872,576,348	0	
Ohio	OH	2013	4,810,908,862	5,069,882,260	14,690,651,849	2,215,424,951	26,786,867,922	0	
Ohio	OH	2014	4,778,008,509	5,616,817,221	14,933,131,312	1,137,114,161	26,465,071,203	0	
Ohio	OH	2015	4,863,396,473	7,769,775,441	10,757,579,233	1,121,567,729	24,512,318,876	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	
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	

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State	State Abbreviation	Year	Life	Allocated		Unallocated Annuity	Assessable Premium	403(b)	Notes
				Annuity	A&H		Total		
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	
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	

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State	State Abbreviation	Year	Life	Allocated		Unallocated Annuity	Assessable Premium	403(b)	Notes
				Annuity	A&H		Total		
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	523,784,309	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	756,679,631	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)
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	

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State	State Abbreviation	Year	Life	Allocated		Unallocated Annuity	Assessable Premium	403(b)	Notes
				Annuity	A&H		Total		
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	
Tennessee	TN	1988	1,094,456,855	630,847,662	1,132,760,117	-	2,858,064,634	42,513,662	A, L2, C2
Tennessee	TN	1989	1,103,309,502	695,982,293	1,181,216,142	-	2,980,507,937	59,314,805	A, L2, C2
Tennessee	TN	1990	1,155,059,260	835,584,984	1,212,050,455	-	3,202,694,699	59,500,579	A, L2, C2
Tennessee	TN	1991	1,255,918,023	763,382,831	1,305,663,313	-	3,324,964,167	67,284,316	A, L2, C2
Tennessee	TN	1992	1,344,609,250	840,424,832	1,368,966,567	-	3,554,000,649	83,202,481	A, L2, C2
Tennessee	TN	1993	1,400,980,664	883,362,163	1,483,713,333	-	3,768,056,160	74,961,477	A, L2, C2
Tennessee	TN	1994	1,560,367,985	1,037,462,461	1,549,027,334	-	4,146,857,780	82,789,359	A, L2, C2
Tennessee	TN	1995	1,727,962,837	1,047,808,902	3,719,779,960	-	6,495,551,699	91,703,614	A, L2, C2
Tennessee	TN	1996	1,607,097,663	899,183,122	3,042,149,224	-	5,548,430,009	71,669,381	A, L2, C2
Tennessee	TN	1997	1,675,851,142	1,050,846,109	2,399,520,536	-	5,126,217,787	74,931,317	A, L2, C2
Tennessee	TN	1998	1,751,128,399	1,054,235,470	2,446,290,662	-	5,251,654,531	56,840,224	A, L2, C2
Tennessee	TN	1999	2,047,396,226	1,504,172,662	2,691,537,939	-	6,243,106,827	59,059,716	A, L2, C2
Tennessee	TN	2000	1,941,843,631	1,993,897,874	2,734,710,007	-	6,670,451,512	61,462,214	A, L2, C2
Tennessee	TN	2001	1,827,245,940	2,222,183,682	2,947,465,238	-	6,996,894,860	91,598,965	A, L2, C2
Tennessee	TN	2002	1,856,272,245	2,787,661,531	3,160,529,817	-	7,804,463,593	136,100,928	A, L2, C2
Tennessee	TN	2003	1,948,227,424	2,390,825,804	3,395,318,045	-	7,734,371,273	120,381,291	A, L2, C2
Tennessee	TN	2004	2,069,665,421	2,272,702,063	3,633,432,198	-	7,975,799,682	122,200,801	A, L2, C2
Tennessee	TN	2005	2,005,776,067	2,154,340,621	4,235,582,734	-	8,395,699,422	105,110,301	A, L2, C2
Tennessee	TN	2006	2,098,133,996	2,570,841,828	4,641,595,940	-	9,310,571,764	170,244,485	A, L2, C2
Tennessee	TN	2007	2,234,888,240	2,503,034,109	5,265,221,613	2,998	10,003,146,960	154,641,262	A, L2, C2
Tennessee	TN	2008	2,278,400,961	3,335,856,406	5,569,394,754	-	11,183,652,121	239,720,744	A, L2, C2
Tennessee	TN	2009	2,496,355,863	3,011,164,712	5,743,443,977	-	11,250,964,552	181,148,784	A, L2, C2
Tennessee	TN	2010	2,532,009,409	2,577,891,984	6,040,510,733	-	11,150,412,126	184,568,416	A, L2, C2
Tennessee	TN	2011	2,527,858,979	2,779,369,697	6,352,208,317	-	11,659,436,993	226,498,440	A, L2, C2
Tennessee	TN	2012	2,626,662,450	3,213,367,923	5,385,580,350	-	11,225,610,723	161,566,474	A, L2, C2
Tennessee	TN	2013	2,666,813,381	2,933,678,462	5,548,789,709	-	11,149,281,552	227,853,848	A, L2, C2
Tennessee	TN	2014	2,745,978,814	3,106,994,300	6,083,023,567	-	11,935,996,681	212,651,683	A, L2, C2
Tennessee	TN	2015	2,821,342,750	3,476,461,169	6,534,760,071	-	12,832,563,990	191,261,642	A, L2, C2

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State	State Abbreviation	Year	Life	Allocated		Unallocated Annuity	Assessable	403(b)	Notes
				Annuity	A&H		Premium Total		
Texas	TX	1988	3,815,419,554	2,268,537,114	4,422,066,159	1,339,828,984	11,845,851,811	0	
Texas	TX	1989	3,599,963,635	2,384,369,898	4,945,087,925	1,438,852,364	12,368,273,822	0	
Texas	TX	1990	3,756,690,986	2,554,557,046	5,435,265,671	1,412,926,882	13,159,440,585	0	
Texas	TX	1991	4,101,784,095	2,470,818,838	5,494,771,599	1,445,275,145	13,512,649,677	0	
Texas	TX	1992	4,260,916,595	3,112,732,688	5,850,881,673	1,183,778,858	14,408,309,814	0	
Texas	TX	1993	4,568,272,333	2,424,316,050	6,040,321,328	1,038,398,764	14,071,308,475	0	
Texas	TX	1994	4,856,277,402	2,960,162,037	6,105,777,363	1,144,681,743	15,066,898,545	0	
Texas	TX	1995	5,045,233,055	3,078,479,254	6,243,546,186	1,064,458,213	15,431,716,708	0	
Texas	TX	1996	4,996,187,312	2,841,705,439	6,530,505,680	808,306,230	15,176,704,661	0	
Texas	TX	1997	5,173,395,954	3,023,595,878	6,772,660,413	1,019,117,116	15,988,769,361	0	
Texas	TX	1998	5,217,470,879	3,117,683,503	7,159,771,033	732,298,784	16,227,224,199	0	
Texas	TX	1999	5,473,118,724	4,524,771,408	7,789,530,339	875,632,734	18,663,053,205	0	
Texas	TX	2000	5,363,813,458	4,589,376,804	8,238,565,256	930,820,115	19,122,575,633	0	
Texas	TX	2001	5,911,727,433	6,833,667,279	12,519,125,940	972,205,677	26,236,726,329	0	
Texas	TX	2002	5,984,160,901	9,353,909,601	10,085,143,681	1,388,948,010	26,812,162,193	0	
Texas	TX	2003	6,199,516,177	8,631,385,888	11,295,441,071	1,301,404,741	27,427,747,877	0	
Texas	TX	2004	6,550,951,224	7,505,503,713	12,215,265,686	1,426,515,894	27,698,236,517	0	
Texas	TX	2005	6,657,225,931	8,088,609,503	13,909,037,431	413,601,202	29,068,474,067	111,496,799	UA 403b (A,L5.2+6.3)
Texas	TX	2006	7,264,913,881	9,633,442,441	15,474,603,274	263,035,259	32,635,994,855	153,773,541	UA 403b (A,L5.2+6.3)
Texas	TX	2007	7,622,698,764	9,538,505,848	17,682,293,749	288,076,403	35,131,574,764	143,224,160	UA 403b (A,L5.2+6.3)
Texas	TX	2008	7,814,055,699	12,056,332,025	18,897,688,295	258,789,568	39,026,865,587	176,873,118	UA 403b (A,L5.2+6.3)
Texas	TX	2009	8,312,953,288	10,534,229,038	19,493,137,323	335,584,242	38,675,903,891	80,667,936	UA 403b (A,L5.2+6.3)
Texas	TX	2010	8,667,468,764	9,038,799,334	20,538,515,463	189,844,865	38,434,628,426	91,253,714	UA 403b (A,L5.2+6.3)
Texas	TX	2011	9,191,938,651	9,080,676,285	20,650,737,570	244,780,838	39,168,133,344	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	43,681,546,924	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	43,225,636,501	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	46,133,839,897	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	50,088,261,742	991,011,167	UA 403b (A,L5.2+6.3)
Utah	UT	1988	313,526,813	290,557,522	470,386,838	-	1,074,471,173	0	
Utah	UT	1989	299,172,790	379,254,528	581,428,474	-	1,259,855,792	0	
Utah	UT	1990	318,604,445	414,986,860	644,904,260	-	1,378,495,565	0	
Utah	UT	1991	354,581,693	340,404,656	506,517,887	140,164,604	1,341,668,840	0	
Utah	UT	1992	387,308,050	349,394,173	524,792,525	117,830,898	1,379,325,646	0	
Utah	UT	1993	404,053,511	284,964,556	572,786,897	118,494,471	1,380,299,435	0	
Utah	UT	1994	448,122,101	335,080,149	598,429,341	82,023,413	1,463,655,004	0	
Utah	UT	1995	466,569,480	361,825,176	618,199,870	74,926,370	1,521,520,896	0	
Utah	UT	1996	538,241,101	293,089,887	896,321,487	57,549,757	1,785,202,232	0	
Utah	UT	1997	519,625,457	344,918,051	929,835,181	45,809,089	1,840,187,778	0	
Utah	UT	1998	537,069,568	331,698,352	1,022,320,045	41,350,152	1,932,438,117	0	
Utah	UT	1999	710,486,850	448,838,668	1,149,140,939	25,579,174	2,334,045,631	0	
Utah	UT	2000	523,164,041	485,538,959	1,283,676,867	48,591,441	2,340,971,308	0	
Utah	UT	2001	517,566,609	657,243,561	1,425,971,566	38,623,752	2,639,405,488	1,772,286	UA 403b (A,L5.2+6.3)
Utah	UT	2002	538,503,454	893,815,012	1,500,294,415	29,649,653	2,962,262,534	818,982	UA 403b (A,L5.2+6.3)
Utah	UT	2003	601,682,895	862,874,288	1,505,793,625	29,971,231	3,000,322,039	4,633,254	UA 403b (A,L5.2+6.3)
Utah	UT	2004	618,140,701	799,269,204	1,592,483,757	26,970,899	3,036,864,561	4,832,155	UA 403b (A,L5.2+6.3)
Utah	UT	2005	672,114,026	444,188,124	1,833,857,405	34,156,835	2,984,316,390	3,102,711	UA 403b (A,L5.2+6.3)
Utah	UT	2006	717,123,386	557,218,553	2,024,428,717	21,684,280	3,320,454,936	9,492,005	UA 403b (A,L5.2+6.3)
Utah	UT	2007	833,532,196	811,359,536	2,429,981,594	25,065,139	4,099,938,465	11,133,043	UA 403b (A,L5.2+6.3)
Utah	UT	2008	957,444,360	1,136,870,003	2,630,663,601	20,685,600	4,745,663,564	2,552,146	UA 403b (A,L5.2+6.3)
Utah	UT	2009	1,020,079,089	1,165,745,155	2,794,581,852	29,345,507	5,009,751,603	2,607,029	UA 403b (A,L5.2+6.3)
Utah	UT	2010	1,060,189,950	1,153,636,758	3,205,672,777	20,351,033	5,439,850,518	5,976,169	UA 403b (A,L5.2+6.3)
Utah	UT	2011	1,267,264,674	1,176,975,925	2,753,168,526	19,538,105	5,216,947,230	3,539,802	UA 403b (A,L5.2+6.3)
Utah	UT	2012	1,283,194,938	1,179,890,529	2,690,058,225	29,621,328	5,182,765,020	2,992,776	UA 403b (A,L5.2+6.3)
Utah	UT	2013	1,224,369,912	1,241,619,291	3,052,765,845	26,632,346	5,545,387,394	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	4,609,074,081	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	4,834,067,924	8,810,241	UA 403b (A,L5.2+6.3)

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

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

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State	State Abbreviation	Year	Life	Allocated		Unallocated Annuity	Assessable Premium	403(b)	Notes
				Annuity	A&H		Total		
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	11,210,917,154	-	16,392,657,071	0	
Wisconsin	WI	2015	2,348,832,828	3,916,091,296	13,924,301,969	-	20,189,226,093	0	
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	

**Revised Assessable Premium Licensed Only (88-93 Includes Resurvey Changes)
1988 - 2015 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	184,565,003,678	65,627,302	
All States	All States	1989	55,236,476,397	51,478,466,586	72,068,971,823	13,398,723,461	192,182,638,267	83,207,030	
All States	All States	1990	59,745,978,030	59,210,480,857	76,031,191,445	13,185,715,755	208,173,366,087	86,486,025	
All States	All States	1991	63,124,415,917	54,110,160,997	77,211,223,791	15,049,158,581	209,494,959,286	101,244,119	
All States	All States	1992	66,782,571,580	56,703,419,959	79,348,307,053	12,888,318,201	215,722,616,793	126,323,239	
All States	All States	1993	71,523,564,638	48,902,588,001	82,280,654,795	12,195,899,332	214,902,706,766	116,194,692	
All States	All States	1994	76,465,077,072	64,056,662,631	82,657,912,116	11,394,978,331	234,574,630,150	127,716,287	
All States	All States	1995	81,386,026,586	65,051,449,590	88,302,485,204	10,670,395,993	245,410,357,373	147,261,114	
All States	All States	1996	80,118,134,719	56,008,408,418	93,955,094,633	8,691,527,510	238,773,165,280	115,973,403	
All States	All States	1997	81,291,968,089	60,690,697,981	95,865,833,782	9,343,241,569	247,191,741,421	131,079,061	
All States	All States	1998	84,536,044,451	58,426,760,693	101,781,346,921	7,868,201,364	252,612,353,429	126,213,567	
All States	All States	1999	83,270,387,788	78,982,290,908	110,138,309,203	10,556,342,192	282,947,330,091	156,700,755	
All States	All States	2000	86,513,095,925	87,438,425,121	119,747,691,202	9,908,443,089	303,607,655,337	183,293,590	
All States	All States	2001	86,584,179,826	119,908,161,439	127,080,474,825	8,805,598,828	342,378,414,918	209,532,372	
All States	All States	2002	89,188,766,523	159,868,596,257	131,848,549,131	10,010,314,823	390,916,226,734	267,549,817	
All States	All States	2003	93,464,790,691	144,016,510,266	141,196,916,058	9,954,299,225	388,632,516,240	353,051,201	
All States	All States	2004	97,758,552,855	128,661,045,820	151,688,095,291	10,309,438,230	388,417,132,196	1,194,675,812	
All States	All States	2005	99,468,894,303	115,824,241,087	169,255,920,540	14,193,384,899	398,742,440,829	462,776,297	
All States	All States	2006	106,816,940,970	131,414,424,724	186,537,784,151	11,172,807,693	435,941,957,538	751,654,115	
All States	All States	2007	111,078,083,735	131,995,573,268	222,446,629,264	10,868,095,455	476,388,381,722	763,710,560	
All States	All States	2008	113,872,016,914	177,517,861,674	239,512,104,752	12,900,051,392	543,802,034,732	916,292,536	
All States	All States	2009	119,443,043,510	170,434,394,828	248,889,171,755	9,620,869,867	548,387,479,960	657,497,112	
All States	All States	2010	124,505,221,626	146,713,068,062	251,663,371,951	9,047,202,581	531,928,864,220	861,262,702	
All States	All States	2011	128,174,003,946	142,768,540,371	256,532,569,783	9,378,004,926	536,853,119,026	779,149,102	
All States	All States	2012	134,388,725,185	173,878,995,358	253,809,469,842	15,570,096,531	577,647,286,916	734,318,146	
All States	All States	2013	135,862,952,029	150,827,781,178	248,141,967,908	13,292,289,960	548,124,991,075	1,003,857,612	
All States	All States	2014	138,178,007,058	166,363,034,520	274,891,972,789	11,999,597,093	591,432,611,460	2,365,882,418	
All States	All States	2015	143,415,900,804	182,599,516,691	266,389,387,150	10,625,793,540	603,030,598,185	3,571,341,276	
		Grand Total	2,668,582,075,515	3,031,114,824,876	4,317,183,102,062	315,902,577,256	10,332,782,579,710	16,459,871,262	
cross check			2,668,582,075,515	3,031,114,824,876	4,317,183,102,062	315,902,577,256	10,332,782,579,710	16,459,871,262	
			0	0	0	0	0	0	

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

**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 2016. 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 July 01, 2016

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 benefit 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.

Wyoming

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

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Assessments at a Glance

Assessment Limits/ Classes	Percent of Premium	Number of Classes
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 ¹	2%	2
Rhode Island	3%	2
South Carolina	4%	3
South Dakota	2%	2
Tennessee	2%	2
Texas	2%	2
Utah	2%	2
Vermont	2%	3
Virginia	2%	2
Washington	2%	2
West Virginia	2%	2
Wisconsin	2%	2
Wyoming	2%	2
Totals	48/52 set 2% limit	48/52 have 2 classes

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



State Laws and Provisions Report

Assessments

current as of July 01, 2016

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.

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.

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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South Dakota

Assessment Limits

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

Assessment Classes

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

Tennessee

Assessment Limits

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

Assessment Classes

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

Texas

Assessment Limits

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

Assessment Classes

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

Utah

Assessment Limits

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

Assessment Classes

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

Vermont

Assessment Limits

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

Assessment Classes

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

Virginia

Assessment Limits

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

Assessment Classes

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

Washington

Assessment Limits

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

Assessment Classes

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

West Virginia

Assessment Limits

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

Assessment Classes

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

Wisconsin

Tax Offset at a Glance

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

¹ 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.

² 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.

³ 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 ⁴		
Pennsylvania	X		
Puerto Rico ⁵			X
Rhode Island		X	
South Carolina	X		
South Dakota	X		
Tennessee		X	
Texas	X		
Utah	X		
Vermont		X	
Virginia		X	
Washington	X		
West Virginia			X
Wisconsin	X		
Wyoming		X	
Total	33	12	7

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

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



State Laws and Provisions Report

Tax Offsets

current as of July 01, 2016

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). Yes. Up to 20% of assessment amount may be offset for 5 years following year of assessment. Does not cover administrative expenses.

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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