

Certification Statement

I.R.C. §166: LB&I Directive Related to Partial Worthlessness Deduction for Eligible Securities Reported by Insurance Companies

Taxpayer Name: _____

Taxpayer EIN: _____

Tax Year: _____

Annual Statement Information:

- a) Amount of the charge-off for eligible securities in compliance with SSAP 43R: _____
- b) Post-impairment statutory carrying value of eligible securities under SSAP 43R: _____
- c) Post-impairment tax basis of eligible securities: _____
- d) Non-credit related portion of the charge-off, if any: _____
- e) Positive or negative adjustment to the partial worthlessness deduction determined on December 31 of the Adjustment Year for the difference between (i) the tax basis of the eligible securities over (ii) the statutory carrying value of the same securities increased by any non-credit-related portion of any charge-off not allowed as deductible under this Directive: _____

Relevant Period of the Annual Statement: _____

CERTIFICATION

By signing this certification statement, the taxpayer agrees to readily provide (upon request of the IRS) all relevant data and records to establish to the satisfaction of the IRS that the statements made in this certification statement are true, correct and complete.

I certify, under penalty of perjury, that for the taxable year to which this certification statement applies: (A) the taxpayer's credit-related impairment amounts of eligible securities reported on the Annual Statement are the same as the amounts of partial worthlessness deductions claimed with respect to the same securities on the taxpayer's Federal income tax return for the relevant taxable year; and (B) the tax basis of eligible securities reported on the Annual Statement is not less than the post-charge-off statutory carrying value of the same securities under SSAP 43R as adjusted for any non-credit impairment.

I certify, under penalty of perjury, that I have examined this certification statement, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature: _____

Date: _____

Title: _____

For corporations, the certification must be signed by an individual authorized under I.R.C. section 6062.