**ABC LIFE INSURANCE COMPANY**

**CLOSING LIQUIDATING BALANCE SHEET AS OF DECEMBER 31, 2023**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 12/31/2023  STATEMENT | |  | ADJUSTED | CLASS  1 | CLASS | CLASS | CLASS 4 |
| VALUE | | ADJUSTMENTS | VALUE | ADMIN. | 2 | 3 | & HIGHER |
| ASSETS | |  |  |  |  |  |  |
| CASH ON DEPOSIT | 15,275 |  | 15,275 |  |  | 15,275 |  |
| SHORT-TERM INVESTMENTS | 1,850,915 |  | 1,850,915 | 28,624 | 769,841 | 1,052,450 |  |
| PREMIUM TAX REFUNDS | 10,038 |  | 10,038 |  |  | 10,038 |  |
| **(1)** EARLY ACCESS (ESTATE ASSETS) | 0 | 34,785 | 34,785 |  |  | 34,785 |  |
| **(2)** EARLY ACCESS (CASH) | 0 | 1,500,000 | 1,500,000 |  |  | 1,500,000 |  |
| TOTAL ASSETS | 1,876,228 | 1,534,785 | 3,411,013 | 28,624 | 769,841 | 2,612,548 | 0 |
| LIABILITIES |  |  |  |  |  |  |  |
| POLICY & CONTRACT CLAIMS (LIFE) | 10,000 |  | 10,000 |  |  | 10,000 |  |
| POLICY & CONTRACT CLAIMS (A&H) | 105,646 |  | 105,646 |  |  | 105,646 |  |
| SURRENDERS | 33,947 |  | 33,947 |  |  | 33,947 |  |
| **(1,2)** ACCOUNTS PAYABLE GUARANTY FUND | 2,622,191 | 1,534,785 | 4,156,976 |  | 769,841 | 3,387,135 |  |
| COMMISSIONS DUE & UNPAID | 76,285 |  | 76,285 |  |  |  | 76,285 |
| GENERAL EXPENSES DUE & UNPAID | 152,685 |  | 152,685 |  |  |  | 152,685 |
| TAXES, LICENSES AND FEES | 21,875 |  | 21,875 |  |  |  | 21,875 |
| AMOUNTS HELD AS AGENT | 102,698 |  | 102,698 |  |  |  | 102,698 |
| REMITTANCES NOT ALLOCATED | 10,815 |  | 10,815 |  |  |  | 10,815 |
| PHASE III TAX | 726,892 |  | 726,892 |  |  |  | 726,892 |
| ADMINISTRATION EXPENSE | 15,872 | 12,752 | 28,624 | 28,624 |  |  |  |
| TOTAL LIABILITIES | 3,878,906 | 1,547,537 | 5,426,443 | 28,624 | 769,841 | 3,536,728 | 1,091,250 |
| % OF DISTRIBUTION |  |  |  | 100.00% | 100.00% | 73.87% | 0.00% |
| DOLLAR DISTRIBUTION |  |  |  |  |  |  |  |

1. Net Policyholder liabilities conveyed via assumption agreement less estate assets
2. Represents cash distribution on November 20, 2023