

# **ANNUAL STATEMENT**

**OF THE**

**JACKSON NATIONAL LIFE INSURANCE COMPANY OF NEW YORK**

**TO THE**

**Insurance Department**

**OF THE**

**STATE OF**

**New York**

**FOR THE YEAR ENDED  
DECEMBER 31, 2007**

**LIFE AND ACCIDENT AND HEALTH**

# **2007**



LIFE AND ACCIDENT AND HEALTH COMPANIES - ASSOCIATION EDITION

# ANNUAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2007  
OF THE CONDITION AND AFFAIRS OF THE

## Jackson National Life Insurance Company of New York

NAIC Group Code 0918 0918 NAIC Company Code 60140 Employer's ID Number 13-3873709  
(Current) (Prior)

Organized under the Laws of New York, State of Domicile or Port of Entry New York

Country of Domicile United States of America

Incorporated/Organized 07/11/1995 Commenced Business 08/16/1996

Statutory Home Office 2900 Westchester Avenue, Suite 305 Purchase, NY 10577  
(Street and Number) (City or Town, State and Zip Code)

Main Administrative Office 1 Corporate Way  
(Street and Number)  
Lansing, MI 48951 517-381-5500  
(City or Town, State and Zip Code) (Area Code) (Telephone Number)

Mail Address 2900 Westchester Avenue, Suite 305 Purchase, NY 10577  
(Street and Number or P.O. Box) (City or Town, State and Zip Code)

Primary Location of Books and Records 2900 Westchester Avenue, Suite 305  
(Street and Number)  
Purchase, NY 10577 517-381-5500  
(City or Town, State and Zip Code) (Area Code) (Telephone Number)

Internet Website Address www.jnlly.com

Statutory Statement Contact Robert Arthur Fritts 517-381-5500  
(Name) (Area Code) (Telephone Number)  
statjnlly@jnli.com 517-706-5505  
(E-mail Address) (FAX Number)

### OFFICERS

President Clark Preston Manning Jr. Treasurer James Patrick Binder  
Secretary Thomas John Meyer Actuary Richard David Ash

### OTHER

<u>Michael Andrew Wells</u> Chief Operating Officer	<u>Andrew Boutwell Hopping</u> Chief Financial Officer	<u>Clifford James Jack</u> Executive Vice President
<u>Julius George Napoles</u> Executive Vice President	<u>James Ronald Sopha</u> Executive Vice President	<u>Herbert George May III</u> Chief Administrative Officer
<u>Lisa Carol Drake</u> Senior Vice President	<u>Robert Arthur Fritts</u> Senior Vice President	<u>Stephen Anthony Hrapkiewicz Jr.</u> Senior Vice President
<u>Paul Chadwick Myers</u> Senior Vice President	<u>John Bruce Banez</u> Vice President	<u>John Howard Brown</u> Vice President
<u>Joseph Mark Clark</u> Vice President	<u>Marianne Clone</u> Vice President	<u>James Bradley Croom</u> Vice President
<u>Phillip Brian Eaves</u> Vice President	<u>James Douglas Garrison</u> Vice President	<u>Julia Anne Goatley</u> Vice President
<u>Clifford Schuyler Hale</u> # Vice President	<u>Everett William Kunzelman</u> Vice President	<u>Keith Richard Moore</u> Vice President
<u>Mark Daniel Nerud</u> Vice President	<u>Russell Erwin Peck</u> Vice President	<u>Laura Louene Prieskorn</u> Vice President
<u>James Brian Quinn</u> Vice President	<u>Gregory Brandon Salsbury</u> Vice President	<u>William Robert Schulz</u> # Vice President
<u>Kathleen Marie Smith</u> Vice President	<u>Heather Rachelle Strang</u> Vice President	<u>Robert Marquis Tucker Jr.</u> Vice President
<u>Eamon Joseph Twomey</u> # Vice President		

### DIRECTORS OR TRUSTEES

<u>John Howard Brown</u>	<u>Marianne Clone</u>	<u>John Christopher Colpean</u> #
<u>Donald Thomas DeCarlo</u>	<u>Julia Anne Goatley</u>	<u>Donald Bernard Henderson Jr.</u>
<u>Andrew Boutwell Hopping</u>	<u>Herbert George May III</u>	<u>Thomas John Meyer</u>
<u>Russell Erwin Peck</u>	<u>David Lee Porteous</u>	<u>Gregory Brandon Salsbury</u>
<u>Gary Howard Torgow</u>		

State of Michigan SS:  
County of Ingham

The officers of this reporting entity being duly sworn, each depose and say that they are the described officers of said reporting entity, and that on the reporting period stated above, all of the herein described assets were the absolute property of the said reporting entity, free and clear from any liens or claims thereon, except as herein stated, and that this statement, together with related exhibits, schedules and explanations therein contained, annexed or referred to, is a full and true statement of all the assets and liabilities and of the condition and affairs of the said reporting entity as of the reporting period stated above, and of its income and deductions therefrom for the period ended, and have been completed in accordance with the NAIC Annual Statement Instructions and Accounting Practices and Procedures manual except to the extent that: (1) state law may differ; or, (2) that state rules or regulations require differences in reporting not related to accounting practices and procedures, according to the best of their information, knowledge and belief, respectively. Furthermore, the scope of this attestation by the described officers also includes the related corresponding electronic filing with the NAIC, when required, that is an exact copy (except for formatting differences due to electronic filing) of the enclosed statement. The electronic filing may be requested by various regulators in lieu of or in addition to the enclosed statement.

 Clark Preston Manning, Jr. President	 Thomas John Meyer Secretary	 Robert Arthur Fritts Controller
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Subscribed and sworn to before me this 1st day of February 2008

Rhonda K. Phillips  
Notary Public  
November 10, 2011

**RHONDA K. PHILLIPS**  
NOTARY PUBLIC - STATE OF MICHIGAN  
COUNTY OF INGHAM  
My Commission Expires NOV. 10, 2011  
Acting in the County of Ingham

- a. Is this an original filing?..... Yes [ X ] No [ ]
- b. If no,
1. State the amendment number.....
  2. Date filed.....
  3. Number of pages attached.....

## ASSETS

	Current Year			Prior Year
	1 Assets	2 Nonadmitted Assets	3 Net Admitted Assets (Cols. 1 - 2)	4 Net Admitted Assets
1. Bonds (Schedule D) .....	1,265,625,581	0	1,265,625,581	1,433,451,840
2. Stocks (Schedule D):				
2.1 Preferred stocks .....	0	0	0	0
2.2 Common stocks .....	404,079	0	404,079	357,615
3. Mortgage loans on real estate (Schedule B):				
3.1 First liens .....	0	0	0	0
3.2 Other than first liens .....	0	0	0	0
4. Real estate (Schedule A):				
4.1 Properties occupied by the company (less \$ .....0 encumbrances) .....	0	0	0	0
4.2 Properties held for the production of income (less \$ .....0 encumbrances) .....	0	0	0	0
4.3 Properties held for sale (less \$ .....0 encumbrances) .....	0	0	0	0
5. Cash (\$ .....(3,123,968), Schedule E - Part 1), cash equivalents (\$ .....0, Schedule E - Part 2) and short-term investments (\$ .....80,140,392, Schedule DA) .....	77,016,425	0	77,016,425	(461,403)
6. Contract loans (including \$ .....0 premium notes) .....	117,704	0	117,704	53,032
7. Other invested assets (Schedule BA) .....	0	0	0	0
8. Receivables for securities .....	0	0	0	0
9. Aggregate write-ins for invested assets .....	0	0	0	0
10. Subtotals, cash and invested assets (Lines 1 to 9) .....	1,343,163,789	0	1,343,163,789	1,433,401,084
11. Title plants less \$ .....0 charged off (for Title insurers only) .....	0	0	0	0
12. Investment income due and accrued .....	15,784,126	0	15,784,126	18,655,541
13. Premiums and considerations:				
13.1 Uncollected premiums and agents' balances in the course of collection .....	(246,601)	0	(246,601)	(217,227)
13.2 Deferred premiums and agents' balances and installments booked but deferred and not yet due (including \$ .....0 earned but unbilled premiums) .....	16,185	0	16,185	156,917
13.3 Accrued retrospective premiums .....	0	0	0	0
14. Reinsurance:				
14.1 Amounts recoverable from reinsurers .....	0	0	0	0
14.2 Funds held by or deposited with reinsured companies .....	0	0	0	0
14.3 Other amounts receivable under reinsurance contracts .....	4,559	0	4,559	8,868
15. Amounts receivable relating to uninsured plans .....	0	0	0	0
16.1 Current federal and foreign income tax recoverable and interest thereon .....	0	0	0	1,108,676
16.2 Net deferred tax asset .....	21,884,732	19,914,232	1,970,500	1,638,700
17. Guaranty funds receivable or on deposit .....	0	0	0	0
18. Electronic data processing equipment and software .....	0	0	0	0
19. Furniture and equipment, including health care delivery assets (\$ .....0) .....	0	0	0	0
20. Net adjustment in assets and liabilities due to foreign exchange rates .....	0	0	0	0
21. Receivables from parent, subsidiaries and affiliates .....	396,771	0	396,771	140,800
22. Health care (\$ .....0) and other amounts receivable .....	0	0	0	0
23. Aggregate write-ins for other than invested assets .....	1,259,964	1,259,964	0	0
24. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 10 to 23) .....	1,382,263,525	21,174,196	1,361,089,329	1,454,893,359
25. From Separate Accounts, Segregated Accounts and Protected Cell Accounts .....	1,678,605,658	0	1,678,605,658	1,226,003,120
26. Total (Lines 24 and 25)	3,060,869,183	21,174,196	3,039,694,987	2,680,896,479
<b>DETAILS OF WRITE-INS</b>				
0901. ....				
0902. ....				
0903. ....				
0998. Summary of remaining write-ins for Line 9 from overflow page .....	0	0	0	0
0999. Totals (Lines 0901 thru 0903 plus 0998)(Line 9 above)	0	0	0	0
2301. Amounts due from agents .....	260,337	260,337	0	0
2302. Disallowed interest maintenance reserve .....	999,627	999,627	0	0
2303. ....				
2398. Summary of remaining write-ins for Line 23 from overflow page .....	0	0	0	0
2399. Totals (Lines 2301 thru 2303 plus 2398)(Line 23 above)	1,259,964	1,259,964	0	0

**LIABILITIES, SURPLUS AND OTHER FUNDS**

	1 Current Year	2 Prior Year
1. Aggregate reserve for life contracts \$ .....1,268,532,909 (Exh. 5, Line 9999999) less \$ .....0 included in Line 6.3 (including \$ .....0 Modco Reserve) .....	1,268,532,909	1,324,386,192
2. Aggregate reserve for accident and health contracts (Exhibit 6, Line 17, Col. 1) (including \$ .....0 Modco Reserve) .....	0	0
3. Liability for deposit-type contracts (Exhibit 7, Line 14, Col. 1) (including \$ .....0 Modco Reserve) .....	15,707,187	15,007,879
4. Contract claims:		
4.1 Life (Exhibit 8, Part 1, Line 4.4, Col. 1 less sum of Cols. 9, 10 and 11) .....	17,023,534	16,910,972
4.2 Accident and health (Exhibit 8, Part 1, Line 4.4, sum of Cols. 9, 10 and 11) .....	0	0
5. Policyholders' dividends \$ .....0 and coupons \$ .....0 due and unpaid (Exhibit 4, Line 10) .....	0	0
6. Provision for policyholders' dividends and coupons payable in following calendar year - estimated amounts:		
6.1 Dividends apportioned for payment (including \$ .....0 Modco) .....	0	0
6.2 Dividends not yet apportioned (including \$ .....0 Modco) .....	0	0
6.3 Coupons and similar benefits (including \$ .....0 Modco) .....	0	0
7. Amount provisionally held for deferred dividend policies not included in Line 6 .....	0	0
8. Premiums and annuity considerations for life and accident and health contracts received in advance less \$ .....0 discount; including \$ .....0 accident and health premiums (Exhibit 1, Part 1, Col. 1, sum of lines 4 and 14) .....	8,104	7,230
9. Contract liabilities not included elsewhere:		
9.1 Surrender values on canceled contracts .....	0	0
9.2 Provision for experience rating refunds, including \$ .....0 accident and health experience rating refunds .....	0	0
9.3 Other amounts payable on reinsurance including \$ .....0 assumed and \$ .....0 ceded .....	0	0
9.4 Interest maintenance reserve (IMR, Line 6) .....	0	0
10. Commissions to agents due or accrued-life and annuity contracts \$ .....1,336,820 accident and health \$ .....0 and deposit-type contract funds \$ .....0 .....	1,336,820	1,364,717
11. Commissions and expense allowances payable on reinsurance assumed .....	0	0
12. General expenses due or accrued (Exhibit 2, Line 12, Col. 6) .....	599,576	511,674
13. Transfers to Separate Accounts due or accrued (net) (including \$ .....(70,992,907) accrued for expense allowances recognized in reserves, net of reinsured allowances) .....	(87,528,257)	(52,398,011)
14. Taxes, licenses and fees due or accrued, excluding federal income taxes (Exhibit 3, Line 9, Col. 5) .....	27,274	199,328
15.1 Current federal and foreign income taxes including \$ .....0 on realized capital gains (losses) .....	1,111,449	0
15.2 Net deferred tax liability .....	0	0
16. Unearned investment income .....	0	0
17. Amounts withheld or retained by company as agent or trustee .....	183,677	149,903
18. Amounts held for agents' account, including \$ .....0 agents' credit balances .....	0	0
19. Remittances and items not allocated .....	1,476,372	1,836,104
20. Net adjustment in assets and liabilities due to foreign exchange rates .....	0	0
21. Liability for benefits for employees and agents if not included above .....	0	0
22. Borrowed money \$ .....0 and interest thereon \$ .....0 .....	0	0
23. Dividends to stockholders declared and unpaid .....	0	0
24. Miscellaneous liabilities:		
24.1 Asset valuation reserve (AVR, Line 16, Col. 7) .....	10,043,779	12,186,524
24.2 Reinsurance in unauthorized companies .....	0	0
24.3 Funds held under reinsurance treaties with unauthorized reinsurers .....	0	0
24.4 Payable to parent, subsidiaries and affiliates .....	0	0
24.5 Drafts outstanding .....	0	0
24.6 Liability for amounts held under uninsured plans .....	0	0
24.7 Funds held under coinsurance .....	0	0
24.8 Payable for securities .....	0	750,649
24.9 Capital notes \$ .....0 and interest thereon \$ .....0 .....	0	0
25. Aggregate write-ins for liabilities .....	480,802	422,805
26. Total Liabilities excluding Separate Accounts business (Lines 1 to 25) .....	1,229,003,226	1,321,335,966
27. From Separate Accounts Statement .....	1,678,605,658	1,224,943,008
28. Total Liabilities (Lines 26 and 27) .....	2,907,608,884	2,546,278,974
29. Common capital stock .....	2,000,000	2,000,000
30. Preferred capital stock .....	0	0
31. Aggregate write-ins for other than special surplus funds .....	0	0
32. Surplus notes .....	0	0
33. Gross paid in and contributed surplus (Page 3, Line 33, Col. 2 plus Page 4, Line 51.1, Col. 1) .....	143,464,076	143,464,076
34. Aggregate write-ins for special surplus funds .....	0	0
35. Unassigned funds (surplus) .....	(13,377,973)	(10,846,571)
36. Less treasury stock, at cost:		
36.1 .....0 shares common (value included in Line 29 \$ .....0 ) .....	0	0
36.2 .....0 shares preferred (value included in Line 30 \$ .....0 ) .....	0	0
37. Surplus (Total Lines 31+32+33+34+35-36) (including \$ .....0 in Separate Accounts Statement) .....	130,086,103	132,617,505
38. Totals of Lines 29, 30 and 37 (Page 4, Line 55) .....	132,086,103	134,617,505
39. Totals of Lines 28 and 38 (Page 2, Line 26, Col. 3) .....	3,039,694,987	2,680,896,479
<b>DETAILS OF WRITE-INS</b>		
2501. Interest payable on contract claims .....	480,802	422,805
2502. ....		
2503. ....		
2598. Summary of remaining write-ins for Line 25 from overflow page .....	0	0
2599. Totals (Lines 2501 thru 2503 plus 2598)(Line 25 above) .....	480,802	422,805
3101. ....		
3102. ....		
3103. ....		
3198. Summary of remaining write-ins for Line 31 from overflow page .....	0	0
3199. Totals (Lines 3101 thru 3103 plus 3198)(Line 31 above) .....	0	0
3401. ....		
3402. ....		
3403. ....		
3498. Summary of remaining write-ins for Line 34 from overflow page .....	0	0
3499. Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above) .....	0	0

**SUMMARY OF OPERATIONS**

	1 Current Year	2 Prior Year
1. Premiums and annuity considerations for life and accident and health contracts (Exhibit 1, Part 1, Line 20.4, Col. 1, less Col. 11) .....	555,926,838	449,908,012
2. Considerations for supplementary contracts with life contingencies .....	0	0
3. Net investment income (Exhibit of Net Investment Income, Line 17) .....	83,314,178	87,032,980
4. Amortization of interest maintenance reserve (IMR, Line 5) .....	(363,176)	(141,306)
5. Separate Accounts net gain from operations excluding unrealized gains or losses .....	134,981	0
6. Commissions and expense allowances on reinsurance ceded (Exhibit 1, Part 2, Line 26.1, Col. 1) .....	86,604	170,283
7. Reserve adjustments on reinsurance ceded .....	0	0
8. Miscellaneous Income:		
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts .....	30,741,709	19,863,900
8.2 Charges and fees for deposit-type contracts .....	0	0
8.3 Aggregate write-ins for miscellaneous income .....	0	0
9. Total (Lines 1 to 8.3) .....	669,841,134	556,833,869
10. Death benefits .....	322,837	0
11. Matured endowments (excluding guaranteed annual pure endowments) .....	0	0
12. Annuity benefits (Exhibit 8, Part 2, Line 6.4, Cols. 4 + 8) .....	41,237,126	44,435,799
13. Disability benefits and benefits under accident and health contracts .....	190	190
14. Coupons, guaranteed annual pure endowments and similar benefits .....	0	0
15. Surrender benefits and withdrawals for life contracts .....	243,337,168	188,710,845
16. Group conversions .....	0	0
17. Interest and adjustments on contract or deposit-type contract funds .....	1,224,471	1,234,011
18. Payments on supplementary contracts with life contingencies .....	0	0
19. Increase in aggregate reserves for life and accident and health contracts .....	(55,853,282)	(20,581,895)
20. Totals (Lines 10 to 19) .....	230,268,510	213,798,950
21. Commissions on premiums, annuity considerations, and deposit-type contract funds (direct business only) (Exhibit 1, Part 2, Line 31, Col. 1) .....	37,546,412	31,421,176
22. Commissions and expense allowances on reinsurance assumed (Exhibit 1, Part 2, Line 26.2, Col. 1) .....	0	0
23. General insurance expenses (Exhibit 2, Line 10, Cols. 1, 2, 3 and 4) .....	8,775,451	6,324,011
24. Insurance taxes, licenses and fees, excluding federal income taxes (Exhibit 3, Line 7, Cols. 1 + 2 + 3) .....	547,808	762,046
25. Increase in loading on deferred and uncollected premiums .....	144,571	(655)
26. Net transfers to or (from) Separate Accounts net of reinsurance .....	391,176,286	296,053,548
27. Aggregate write-ins for deductions .....	0	0
28. Totals (Lines 20 to 27) .....	668,459,038	548,359,076
29. Net gain from operations before dividends to policyholders and federal income taxes (Line 9 minus Line 28) .....	1,382,096	8,474,793
30. Dividends to policyholders .....	0	0
31. Net gain from operations after dividends to policyholders and before federal income taxes (Line 29 minus Line 30) .....	1,382,096	8,474,793
32. Federal and foreign income taxes incurred (excluding tax on capital gains) .....	3,746,027	5,197,641
33. Net gain from operations after dividends to policyholders and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32) .....	(2,363,931)	3,277,152
34. Net realized capital gains (losses) (excluding gains (losses) transferred to the IMR) less capital gains tax of \$ .....(127,965) (excluding taxes of \$ .....256,018 transferred to the IMR) .....	(1,775,527)	97,346
35. Net income (Line 33 plus Line 34) .....	(4,139,458)	3,374,498
<b>CAPITAL AND SURPLUS ACCOUNT</b>		
36. Capital and surplus, December 31, prior year (Page 3, Line 38, Col. 2) .....	134,617,505	132,449,198
37. Net income (Line 35) .....	(4,139,458)	3,374,498
38. Change in net unrealized capital gains (losses) less capital gains tax of \$ .....0 .....	46,464	71,089
39. Change in net unrealized foreign exchange capital gain (loss) .....	0	0
40. Change in net deferred income tax .....	6,734,189	4,110,022
41. Change in nonadmitted assets and related items .....	(7,255,231)	(4,101,802)
42. Change in liability for reinsurance in unauthorized companies .....	0	0
43. Change in reserve on account of change in valuation basis, (increase) or decrease (Exh. 5A, Line 9999999, Col. 4) .....	0	0
44. Change in asset valuation reserve .....	2,142,745	(1,345,611)
45. Change in treasury stock (Page 3, Lines 36.1 and 36.2, Col. 2 minus Col. 1) .....	0	0
46. Surplus (contributed to) withdrawn from Separate Accounts during period .....	1,134,981	(1,000,000)
47. Other changes in surplus in Separate Accounts Statement .....	(1,195,093)	1,060,112
48. Change in surplus notes .....	0	0
49. Cumulative effect of changes in accounting principles .....	0	0
50. Capital changes:		
50.1 Paid in .....	0	0
50.2 Transferred from surplus (Stock Dividend) .....	0	0
50.3 Transferred to surplus .....	0	0
51. Surplus adjustment:		
51.1 Paid in .....	0	0
51.2 Transferred to capital (Stock Dividend) .....	0	0
51.3 Transferred from capital .....	0	0
51.4 Change in surplus as a result of reinsurance .....	0	0
52. Dividends to stockholders .....	0	0
53. Aggregate write-ins for gains and losses in surplus .....	0	0
54. Net change in capital and surplus for the year (Lines 37 through 53) .....	(2,531,403)	2,168,308
55. Capital and surplus, December 31, current year (Lines 36 + 54) (Page 3, Line 38) .....	132,086,103	134,617,505
<b>DETAILS OF WRITE-INS</b>		
08.301. ....		
08.302. ....		
08.303. ....		
08.398. Summary of remaining write-ins for Line 8.3 from overflow page .....	0	0
08.399. Totals (Lines 08.301 thru 08.303 plus 08.398)(Line 8.3 above) .....	0	0
2701. ....		
2702. ....		
2703. ....		
2798. Summary of remaining write-ins for Line 27 from overflow page .....	0	0
2799. Totals (Lines 2701 thru 2703 plus 2798)(Line 27 above) .....	0	0
5301. ....		
5302. ....		
5303. ....		
5398. Summary of remaining write-ins for Line 53 from overflow page .....	0	0
5399. Totals (Lines 5301 thru 5303 plus 5398)(Line 53 above) .....	0	0

## CASH FLOW

	1	2
	Current Year	Prior Year
<b>Cash from Operations</b>		
1. Premiums collected net of reinsurance .....	555,953,878	449,930,868
2. Net investment income .....	88,208,767	90,624,397
3. Miscellaneous income .....	30,828,313	20,034,183
4. Total (Lines 1 through 3) .....	674,990,958	560,589,448
5. Benefit and loss related payments .....	282,804,087	228,721,226
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts .....	426,306,532	312,844,425
7. Commissions, expenses paid and aggregate write-ins for deductions .....	47,230,638	36,779,365
8. Dividends paid to policyholders .....	0	0
9. Federal and foreign income taxes paid (recovered) net of \$ ..... 128,053 tax on capital gains (losses) .....	1,653,955	4,008,148
10. Total (Lines 5 through 9) .....	757,995,212	582,353,164
11. Net cash from operations (Line 4 minus Line 10) .....	(83,004,254)	(21,763,716)
<b>Cash from Investments</b>		
12. Proceeds from investments sold, matured or repaid:		
12.1 Bonds .....	298,989,049	255,157,451
12.2 Stocks .....	0	0
12.3 Mortgage loans .....	0	0
12.4 Real estate .....	0	0
12.5 Other invested assets .....	0	0
12.6 Net gains or (losses) on cash, cash equivalents and short-term investments .....	0	0
12.7 Miscellaneous proceeds .....	0	750,649
12.8 Total investment proceeds (Lines 12.1 to 12.7) .....	298,989,049	255,908,100
13. Cost of investments acquired (long-term only):		
13.1 Bonds .....	135,718,184	238,593,077
13.2 Stocks .....	0	11,157
13.3 Mortgage loans .....	0	0
13.4 Real estate .....	0	0
13.5 Other invested assets .....	0	0
13.6 Miscellaneous applications .....	750,649	0
13.7 Total investments acquired (Lines 13.1 to 13.6) .....	136,468,833	238,604,234
14. Net increase (decrease) in contract loans and premium notes .....	64,672	7,009
15. Net cash from investments (Line 12.8 minus Line 13.7 minus Line 14) .....	162,455,544	17,296,857
<b>Cash from Financing and Miscellaneous Sources</b>		
16. Cash provided (applied):		
16.1 Surplus notes, capital notes .....	0	0
16.2 Capital and paid in surplus, less treasury stock .....	0	0
16.3 Borrowed funds .....	0	0
16.4 Net deposits on deposit-type contracts and other insurance liabilities .....	(2,447,838)	(1,109,891)
16.5 Dividends to stockholders .....	0	0
16.6 Other cash provided (applied) .....	474,376	586,219
17. Net cash from financing and miscellaneous sources (Lines 16.1 to 16.4 minus Line 16.5 plus Line 16.6) .....	(1,973,462)	(523,672)
<b>RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS</b>		
18. Net change in cash, cash equivalents and short-term investments (Line 11, plus Lines 15 and 17) .....	77,477,828	(4,990,531)
19. Cash, cash equivalents and short-term investments:		
19.1 Beginning of year .....	(461,403)	4,529,128
19.2 End of year (Line 18 plus Line 19.1) .....	77,016,425	(461,403)

Note: Supplemental disclosures of cash flow information for non-cash transactions:

..... ..... .....		
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ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK  
**ANALYSIS OF OPERATIONS BY LINES OF BUSINESS**

	1 Total	2 Industrial Life	Ordinary			6 Credit Life (Group and Individual)	Group		Accident and Health			12 Aggregate of All Other Lines of Business
			3 Life Insurance	4 Individual Annuities	5 Supplementary Contracts		7 Life Insurance (a)	8 Annuities	9 Group	10 Credit (Group and Individual)	11 Other	
1. Premiums and annuity considerations for life and accident and health contracts	555,926,838	0	1,075,511	554,517,352	0	0	0	333,975	0	0	0	0
2. Considerations for supplementary contracts with life contingencies	0	0	0	0	0	0	0	0	0	0	0	0
3. Net investment income	83,314,178	0	234,303	37,569,292	0	0	0	45,510,583	0	0	0	0
4. Amortization of Interest Maintenance Reserve (IMR)	(363,177)	0	(1,021)	(163,770)	0	0	0	(198,386)	0	0	0	0
5. Separate Accounts net gain from operations excluding unrealized gains or losses	134,981	0	0	134,981	0	0	0	0	0	0	0	0
6. Commissions and expense allowances on reinsurance ceded	86,604	0	86,604	0	0	0	0	0	0	0	0	0
7. Reserve adjustments on reinsurance ceded	0	0	0	0	0	0	0	0	0	0	0	0
8. Miscellaneous Income:												
8.1 Fees associated with income from investment management, administration and contract guarantees from Separate Accounts	30,741,709	0	50,728	30,690,981	0	0	0	0	0	0	0	0
8.2 Charges and fees for deposit-type contracts	0	0	0	0	0	0	0	0	0	0	0	0
8.3 Aggregate write-ins for miscellaneous income	0	0	0	0	0	0	0	0	0	0	0	0
9. Totals (Lines 1 to 8.3)	669,841,133	0	1,446,125	622,748,836	0	0	0	45,646,172	0	0	0	0
10. Death benefits	322,837	0	322,837	0	0	0	0	0	0	0	0	0
11. Matured endowments (excluding guaranteed annual pure endowments)	0	0	0	0	0	0	0	0	0	0	0	0
12. Annuity benefits	41,237,126	0	0	20,554,722	0	0	0	20,682,404	0	0	0	0
13. Disability benefits and benefits under accident and health contracts	190	0	190	0	0	0	0	0	0	0	0	0
14. Coupons, guaranteed annual pure endowments and similar benefits	0	0	0	0	0	0	0	0	0	0	0	0
15. Surrender benefits and withdrawals for life contracts	243,337,168	0	16,055	168,483,619	0	0	0	74,837,494	0	0	0	0
16. Group conversions	0	0	0	0	0	0	0	0	0	0	0	0
17. Interest and adjustments on contract or deposit-type contract funds	1,224,471	0	1,761	912,265	0	0	0	310,445	0	0	0	0
18. Payments on supplementary contracts with life contingencies	0	0	0	0	0	0	0	0	0	0	0	0
19. Increase in aggregate reserves for life and accident and health contracts	(55,853,282)	0	799,693	3,819,987	0	0	0	(60,472,962)	0	0	0	0
20. Totals (Lines 10 to 19)	230,268,510	0	1,140,536	193,770,593	0	0	0	35,357,381	0	0	0	0
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only)	37,546,412	0	85,497	37,446,523	0	0	0	14,392	0	0	0	0
22. Commissions and expense allowances on reinsurance assumed	0	0	0	0	0	0	0	0	0	0	0	0
23. General insurance expenses	8,775,451	0	103,344	7,363,264	0	0	0	1,308,843	0	0	0	0
24. Insurance taxes, licenses and fees, excluding federal income taxes	547,808	0	1,643	545,617	0	0	0	548	0	0	0	0
25. Increase in loading on deferred and uncollected premiums	144,571	0	144,571	0	0	0	0	0	0	0	0	0
26. Net transfers to or (from) Separate Accounts net of reinsurance	391,176,286	0	87,673	391,088,613	0	0	0	0	0	0	0	0
27. Aggregate write-ins for deductions	0	0	0	0	0	0	0	0	0	0	0	0
28. Totals (Lines 20 to 27)	668,459,038	0	1,563,264	630,214,610	0	0	0	36,681,164	0	0	0	0
29. Net gain from operations before dividends to policyholders and federal income taxes (Line 9 minus Line 28)	1,382,095	0	(117,139)	(7,465,774)	0	0	0	8,965,008	0	0	0	0
30. Dividends to policyholders	0	0	0	0	0	0	0	0	0	0	0	0
31. Net gain from operations after dividends to policyholders and before federal income taxes (Line 29 minus Line 30)	1,382,095	0	(117,139)	(7,465,774)	0	0	0	8,965,008	0	0	0	0
32. Federal income taxes incurred (excluding tax on capital gains)	3,746,027	0	(80,369)	1,999,683	0	0	0	1,826,713	0	0	0	0
33. Net gain from operations after dividends to policyholders and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32)	(2,363,932)	0	(36,770)	(9,465,457)	0	0	0	7,138,295	0	0	0	0
<b>DETAILS OF WRITE-INS</b>												
08.301.												
08.302.												
08.303.												
08.398. Summary of remaining write-ins for Line 8.3 from overflow page	0	0	0	0	0	0	0	0	0	0	0	0
08.399. Totals (Lines 08.301 thru 08.303 plus 08.398) (Line 8.3 above)	0	0	0	0	0	0	0	0	0	0	0	0
2701.												
2702.												
2703.												
2798. Summary of remaining write-ins for Line 27 from overflow page	0	0	0	0	0	0	0	0	0	0	0	0
2799. Totals (Lines 2701 thru 2703 plus 2798) (Line 27 above)	0	0	0	0	0	0	0	0	0	0	0	0

(a) Includes the following amounts for FEGLI/SGLI: Line 1 0, Line 10 0, Line 16 0, Line 23 0, Line 24 0

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**ANALYSIS OF INCREASE IN RESERVES DURING THE YEAR**

	1 Total	2 Industrial Life	Ordinary			6 Credit Life (Group and Individual)	Group	
			3 Life Insurance	4 Individual Annuities	5 Supplementary Contracts		7 Life Insurance	8 Annuities
Involving Life or Disability Contingencies (Reserves)								
(Net of Reinsurance Ceded)								
1. Reserve December 31, prior year .....	1,324,386,192	0	3,326,779	582,628,582	0	0	0	738,430,831
2. Tabular net premiums or considerations .....	550,359,930	0	865,157	549,160,798	0	0	0	333,975
3. Present value of disability claims incurred .....	0	0	0	0	XXX	0	0	0
4. Tabular interest .....	36,053,147	0	163,852	15,335,370	0	0	0	20,553,925
5. Tabular less actual reserve released .....	3,757,146	0	3,084	(5,511,103)	0	0	0	9,265,165
6. Increase in reserve on account of change in valuation basis .....	0	0	0	0	0	0	0	0
7. Other increases (net) .....	30,053,473	0	197,727	24,961,875	0	0	0	4,893,871
8. Totals (Lines 1 to 7) .....	1,944,609,888	0	4,556,599	1,166,575,522	0	0	0	773,477,767
9. Tabular cost .....	162,745	0	162,745	0	XXX	0	0	0
10. Reserves released by death .....	115,334	0	115,334	XXX	XXX	0	0	XXX
11. Reserves released by other terminations (net) .....	243,385,298	0	64,185	168,483,619	0	0	0	74,837,494
12. Annuity, supplementary contract and disability payments involving life contingencies .....	41,237,316	0	190	20,554,722	0	0	0	20,682,404
13. Net transfers to or (from) Separate Accounts .....	391,176,286	0	87,673	391,088,613	0	0	0	0
14. Total Deductions (Lines 9 to 13) .....	676,076,979	0	430,127	580,126,954	0	0	0	95,519,898
15. Reserve December 31, current year .....	1,268,532,909	0	4,126,472	586,448,568	0	0	0	677,957,869



ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**EXHIBIT OF NET INVESTMENT INCOME**

	1 Collected During Year	2 Earned During Year
1. U.S. Government bonds	(a) 153,868	152,134
1.1 Bonds exempt from U.S. tax	(a) 0	0
1.2 Other bonds (unaffiliated)	(a) 84,789,996	81,650,772
1.3 Bonds of affiliates	(a) 0	0
2.1 Preferred stocks (unaffiliated)	(b) 0	0
2.11 Preferred stocks of affiliates	(b) 0	0
2.2 Common stocks (unaffiliated)	14,441	18,065
2.21 Common stocks of affiliates	0	0
3. Mortgage loans	(c) 0	0
4. Real estate	(d) 0	0
5. Contract loans	4,146	6,029
6. Cash, cash equivalents and short-term investments	(e) 1,362,681	1,626,716
7. Derivative instruments	(f) 0	0
8. Other invested assets	0	0
9. Aggregate write-ins for investment income	449,410	449,410
10. Total gross investment income	86,774,542	83,903,126
11. Investment expenses		(g) 506,781
12. Investment taxes, licenses and fees, excluding federal income taxes		(g) 0
13. Interest expense		(h) 0
14. Depreciation on real estate and other invested assets		(i) 0
15. Aggregate write-ins for deductions from investment income		82,167
16. Total deductions (Lines 11 through 15)		588,948
17. Net investment income (Line 10 minus Line 16)		83,314,178
<b>DETAILS OF WRITE-INS</b>		
0901. Miscellaneous investment income	428,599	428,599
0902. Securities lending income	20,811	20,811
0903.		
0998. Summary of remaining write-ins for Line 9 from overflow page	0	0
0999. Totals (Lines 0901 thru 0903 plus 0998) (Line 9, above)	449,410	449,410
1501. Interest expense on reverse repurchase agreements		82,167
1502.		
1503.		
1598. Summary of remaining write-ins for Line 15 from overflow page		0
1599. Totals (Lines 1501 thru 1503 plus 1598) (Line 15, above)		82,167

- (a) Includes \$ 941,977 accrual of discount less \$ 2,965,151 amortization of premium and less \$ 340,073 paid for accrued interest on purchases.
- (b) Includes \$ 0 accrual of discount less \$ 0 amortization of premium and less \$ 0 paid for accrued dividends on purchases.
- (c) Includes \$ 0 accrual of discount less \$ 0 amortization of premium and less \$ 0 paid for accrued interest on purchases.
- (d) Includes \$ 0 for company's occupancy of its own buildings; and excludes \$ 0 interest on encumbrances.
- (e) Includes \$ 0 accrual of discount less \$ 0 amortization of premium and less \$ 0 paid for accrued interest on purchases.
- (f) Includes \$ 0 accrual of discount less \$ 0 amortization of premium.
- (g) Includes \$ 0 investment expenses and \$ 0 investment taxes, licenses and fees, excluding federal income taxes, attributable to segregated and Separate Accounts.
- (h) Includes \$ 0 interest on surplus notes and \$ 0 interest on capital notes.
- (i) Includes \$ 0 depreciation on real estate and \$ 0 depreciation on other invested assets.

**EXHIBIT OF CAPITAL GAINS (LOSSES)**

	1	2	3	4	5
	Realized Gain (Loss) On Sales or Maturity	Other Realized Adjustments	Total Realized Capital Gain (Loss) (Columns 1 + 2)	Change in Unrealized Capital Gain (Loss)	Change in Unrealized Foreign Exchange Capital Gain (Loss)
1. U.S. Government bonds	0	0	0	0	0
1.1 Bonds exempt from U.S. tax	0	0	0	0	0
1.2 Other bonds (unaffiliated)	(649,162)	(1,883,057)	(2,532,219)	0	0
1.3 Bonds of affiliates	0	0	0	0	0
2.1 Preferred stocks (unaffiliated)	0	0	0	0	0
2.11 Preferred stocks of affiliates	0	0	0	0	0
2.2 Common stocks (unaffiliated)	0	0	0	46,464	0
2.21 Common stocks of affiliates	0	0	0	0	0
3. Mortgage loans	0	0	0	0	0
4. Real estate	0	0	0	0	0
5. Contract loans	0	0	0	0	0
6. Cash, cash equivalents and short-term investments	0	0	0	0	0
7. Derivative instruments	0	0	0	0	0
8. Other invested assets	0	0	0	0	0
9. Aggregate write-ins for capital gains (losses)	0	0	0	0	0
10. Total capital gains (losses)	(649,162)	(1,883,057)	(2,532,219)	46,464	0
<b>DETAILS OF WRITE-INS</b>					
0901.					
0902.					
0903.					
0998. Summary of remaining write-ins for Line 9 from overflow page	0	0	0	0	0
0999. Totals (Lines 0901 thru 0903 plus 0998) (Line 9, above)	0	0	0	0	0

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK  
**EXHIBIT - 1 PART 1 - PREMIUMS AND ANNUITY CONSIDERATIONS FOR LIFE AND ACCIDENT AND HEALTH CONTRACTS**

	1 Total	2 Industrial Life	3 Ordinary		5 Credit Life (Group and Individual)	6 Group		8 Accident and Health			11 Aggregate of All Other Lines of Business
			3 Life Insurance	4 Individual Annuities		6 Life Insurance	7 Annuities	9 Credit (Group and Individual)	10 Other		
<b>FIRST YEAR (other than single)</b>											
1. Uncollected	(206,207)	0	0	(206,207)	0	0	0	0	0	0	0
2. Deferred and accrued	0	0	0	0	0	0	0	0	0	0	0
3. Deferred, accrued and uncollected:											
3.1 Direct	0	0	0	0	0	0	0	0	0	0	0
3.2 Reinsurance assumed	0	0	0	0	0	0	0	0	0	0	0
3.3 Reinsurance ceded	206,207	0	0	206,207	0	0	0	0	0	0	0
3.4 Net (Line 1 + Line 2)	(206,207)	0	0	(206,207)	0	0	0	0	0	0	0
4. Advance	0	0	0	0	0	0	0	0	0	0	0
5. Line 3.4 - Line 4	(206,207)	0	0	(206,207)	0	0	0	0	0	0	0
6. Collected during year:											
6.1 Direct	555,703,771	0	71,562	555,298,234	0	0	333,975	0	0	0	0
6.2 Reinsurance assumed	0	0	0	0	0	0	0	0	0	0	0
6.3 Reinsurance ceded	763,385	0	6,118	757,267	0	0	0	0	0	0	0
6.4 Net	554,940,386	0	65,444	554,540,967	0	0	333,975	0	0	0	0
7. Line 5 + Line 6.4	554,734,179	0	65,444	554,334,760	0	0	333,975	0	0	0	0
8. Prior year (uncollected + deferred and accrued - advance)	(171,732)	0	10,860	(182,592)	0	0	0	0	0	0	0
9. First year premiums and considerations:											
9.1 Direct	555,689,440	0	57,411	555,298,054	0	0	333,975	0	0	0	0
9.2 Reinsurance assumed	0	0	0	0	0	0	0	0	0	0	0
9.3 Reinsurance ceded	783,529	0	2,827	780,702	0	0	0	0	0	0	0
9.4 Net (Line 7 - Line 8)	554,905,911	0	54,584	554,517,352	0	0	333,975	0	0	0	0
<b>SINGLE</b>											
10. Single premiums and considerations:											
10.1 Direct	0	0	0	0	0	0	0	0	0	0	0
10.2 Reinsurance assumed	0	0	0	0	0	0	0	0	0	0	0
10.3 Reinsurance ceded	0	0	0	0	0	0	0	0	0	0	0
10.4 Net	0	0	0	0	0	0	0	0	0	0	0
<b>RENEWAL</b>											
11. Uncollected	(29,179)	0	(29,179)	0	0	0	0	0	0	0	0
12. Deferred and accrued	167,388	0	167,388	0	0	0	0	0	0	0	0
13. Deferred, accrued and uncollected:											
13.1 Direct	179,762	0	179,762	0	0	0	0	0	0	0	0
13.2 Reinsurance assumed	0	0	0	0	0	0	0	0	0	0	0
13.3 Reinsurance ceded	41,553	0	41,553	0	0	0	0	0	0	0	0
13.4 Net (Line 11 + Line 12)	138,209	0	138,209	0	0	0	0	0	0	0	0
14. Advance	8,104	0	8,104	0	0	0	0	0	0	0	0
15. Line 13.4 - Line 14	130,105	0	130,105	0	0	0	0	0	0	0	0
16. Collected during year:											
16.1 Direct	1,594,246	0	1,594,246	0	0	0	0	0	0	0	0
16.2 Reinsurance assumed	0	0	0	0	0	0	0	0	0	0	0
16.3 Reinsurance ceded	581,384	0	581,384	0	0	0	0	0	0	0	0
16.4 Net	1,012,862	0	1,012,862	0	0	0	0	0	0	0	0
17. Line 15 + Line 16.4	1,142,967	0	1,142,967	0	0	0	0	0	0	0	0
18. Prior year (uncollected + deferred and accrued - advance)	122,040	0	122,040	0	0	0	0	0	0	0	0
19. Renewal premiums and considerations:											
19.1 Direct	1,601,127	0	1,601,127	0	0	0	0	0	0	0	0
19.2 Reinsurance assumed	0	0	0	0	0	0	0	0	0	0	0
19.3 Reinsurance ceded	580,200	0	580,200	0	0	0	0	0	0	0	0
19.4 Net (Line 17 - Line 18)	1,020,927	0	1,020,927	0	0	0	0	0	0	0	0
<b>TOTAL</b>											
20. Total premiums and annuity considerations:											
20.1 Direct	557,290,567	0	1,658,538	555,298,054	0	0	333,975	0	0	0	0
20.2 Reinsurance assumed	0	0	0	0	0	0	0	0	0	0	0
20.3 Reinsurance ceded	1,363,729	0	583,027	780,702	0	0	0	0	0	0	0
20.4 Net (Lines 9.4 + 10.4 + 19.4)	555,926,838	0	1,075,511	554,517,352	0	0	333,975	0	0	0	0

**EXHIBIT - 1 PART 2 - DIVIDENDS AND COUPONS APPLIED, REINSURANCE COMMISSIONS AND EXPENSE ALLOWANCES AND COMMISSIONS INCURRED (Direct Business Only)**

	1 Total	2 Industrial Life	Ordinary		5 Credit Life (Group and Individual)	Group		Accident and Health			11 Aggregate of All Other Lines of Business
			3 Life Insurance	4 Individual Annuities		6 Life Insurance	7 Annuities	8 Group	9 Credit (Group and Individual)	10 Other	
<b>DIVIDENDS AND COUPONS APPLIED (included in Part 1)</b>											
21. To pay renewal premiums .....	0	0	0	0	0	0	0	0	0	0	0
22. All other .....	0	0	0	0	0	0	0	0	0	0	0
<b>REINSURANCE COMMISSIONS AND EXPENSE ALLOWANCES INCURRED</b>											
23. First year (other than single):											
23.1 Reinsurance ceded .....	1,935	0	1,935	0	0	0	0	0	0	0	0
23.2 Reinsurance assumed .....	0	0	0	0	0	0	0	0	0	0	0
23.3 Net ceded less assumed .....	1,935	0	1,935	0	0	0	0	0	0	0	0
24. Single:											
24.1 Reinsurance ceded .....	0	0	0	0	0	0	0	0	0	0	0
24.2 Reinsurance assumed .....	0	0	0	0	0	0	0	0	0	0	0
24.3 Net ceded less assumed .....	0	0	0	0	0	0	0	0	0	0	0
25. Renewal:											
25.1 Reinsurance ceded .....	84,669	0	84,669	0	0	0	0	0	0	0	0
25.2 Reinsurance assumed .....	0	0	0	0	0	0	0	0	0	0	0
25.3 Net ceded less assumed .....	84,669	0	84,669	0	0	0	0	0	0	0	0
26. Totals:											
26.1 Reinsurance ceded (Page 6, Line 6) .....	86,604	0	86,604	0	0	0	0	0	0	0	0
26.2 Reinsurance assumed (Page 6, Line 22) .....	0	0	0	0	0	0	0	0	0	0	0
26.3 Net ceded less assumed .....	86,604	0	86,604	0	0	0	0	0	0	0	0
<b>COMMISSIONS INCURRED (direct business only)</b>											
27. First year (other than single) .....	37,498,551	0	37,636	37,446,523	0	0	14,392	0	0	0	0
28. Single .....	0	0	0	0	0	0	0	0	0	0	0
29. Renewal .....	47,861	0	47,861	0	0	0	0	0	0	0	0
30. Deposit-type contract funds .....	0	0	0	0	0	0	0	0	0	0	0
31. Totals (to agree with Page 6, Line 21) .....	37,546,412	0	85,497	37,446,523	0	0	14,392	0	0	0	0

**ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK  
EXHIBIT 2 - GENERAL EXPENSES**

	Insurance				5 Investment	6 Total
	1 Life	2 Accident and Health		4 All Other Lines of Business		
		Cost Containment	3 All Other			
1. Rent	148,374	0	0	0	0	148,374
2. Salaries and wages	4,270,244	0	0	0	0	4,270,244
3.11 Contributions for benefit plans for employees	624,306	0	0	0	0	624,306
3.12 Contributions for benefit plans for agents	0	0	0	0	0	0
3.21 Payments to employees under non-funded benefit plans	0	0	0	0	0	0
3.22 Payments to agents under non-funded benefit plans	0	0	0	0	0	0
3.31 Other employee welfare	103,055	0	0	0	0	103,055
3.32 Other agent welfare	0	0	0	0	0	0
4.1 Legal fees and expenses	163,772	0	0	0	0	163,772
4.2 Medical examination fees	4,112	0	0	0	0	4,112
4.3 Inspection report fees	0	0	0	0	0	0
4.4 Fees of public accountants and consulting actuaries	184,940	0	0	0	0	184,940
4.5 Expense of investigation and settlement of policy claims	17,109	0	0	0	0	17,109
5.1 Traveling expenses	565,922	0	0	0	0	565,922
5.2 Advertising	233,807	0	0	0	0	233,807
5.3 Postage, express, telegraph and telephone	384,468	0	0	0	0	384,468
5.4 Printing and stationery	329,129	0	0	0	0	329,129
5.5 Cost or depreciation of furniture and equipment	30,056	0	0	0	0	30,056
5.6 Rental of equipment	251,666	0	0	0	0	251,666
5.7 Cost or depreciation of EDP equipment and software	410,221	0	0	0	0	410,221
6.1 Books and periodicals	8,610	0	0	0	0	8,610
6.2 Bureau and association fees	10,822	0	0	0	0	10,822
6.3 Insurance, except on real estate	14,683	0	0	0	0	14,683
6.4 Miscellaneous losses	0	0	0	0	0	0
6.5 Collection and bank service charges	26,867	0	0	0	0	26,867
6.6 Sundry general expenses	38,393	0	0	0	0	38,393
6.7 Group service and administration fees	0	0	0	0	0	0
6.8 Reimbursements by uninsured plans	0	0	0	0	0	0
7.1 Agency expense allowance	0	0	0	0	0	0
7.2 Agents' balances charged off (less \$ recovered)	11,204	0	0	0	0	11,204
7.3 Agency conferences other than local meetings	424,647	0	0	0	0	424,647
9.1 Real estate expenses	0	0	0	0	0	0
9.2 Investment expenses not included elsewhere	0	0	0	0	506,781	506,781
9.3 Aggregate write-ins for expenses	519,044	0	0	0	0	519,044
10. General expenses incurred	8,775,451	0	0	0	506,781	9,282,232
11. General expenses unpaid December 31, prior year	468,731	0	0	0	42,943	511,674
12. General expenses unpaid December 31, current year	559,776	0	0	0	39,800	599,576
13. Amounts receivable relating to uninsured plans, prior year	0	0	0	0	0	0
14. Amounts receivable relating to uninsured plans, current year	0	0	0	0	0	0
15. General expenses paid during year (Lines 10+11-12-13+14)	8,684,406	0	0	0	509,924	9,194,330
<b>DETAILS OF WRITE-INS</b>						
09.301. System Processing Fees	356,502	0	0	0	0	356,502
09.302. Rating Agency & Other Professional Fees	95,242	0	0	0	0	95,242
09.303. Directors Expenses	67,300	0	0	0	0	67,300
09.398. Summary of remaining write-ins for Line 9.3 from overflow page	0	0	0	0	0	0
09.399. Totals (Lines 09.301 thru 09.303 plus 09.398) (Line 9.3 above)	519,044	0	0	0	0	519,044

(a) Includes management fees of \$ 6,971,228 to affiliates and \$ 0 to non-affiliates.

**EXHIBIT 3 - TAXES, LICENSES AND FEES (EXCLUDING FEDERAL INCOME TAXES)**

	Insurance			4 Investment	5 Total
	1 Life	2 Accident and Health	3 All Other Lines of Business		
1. Real estate taxes	0	0	0	0	0
2. State insurance department licenses and fees	368,581	0	0	0	368,581
3. State taxes on premiums	0	0	0	0	0
4. Other state taxes, including \$ 9,994 for employee benefits	45,000	0	0	0	45,000
5. U.S. Social Security taxes	122,929	0	0	0	122,929
6. All other taxes	11,298	0	0	0	11,298
7. Taxes, licenses and fees incurred	547,808	0	0	0	547,808
8. Taxes, licenses and fees unpaid December 31, prior year	199,328	0	0	0	199,328
9. Taxes, licenses and fees unpaid December 31, current year	27,274	0	0	0	27,274
10. Taxes, licenses and fees paid during year (Lines 7 + 8 - 9)	719,862	0	0	0	719,862

**EXHIBIT 4 - DIVIDENDS OR REFUNDS**

	1 Life	2 Accident and Health
1. Applied to pay renewal premiums		
2. Applied to shorten the endowment or premium-paying period		
3. Applied to provide paid-up additions		
4. Applied to provide paid-up annuities		
5. Total Lines 1 through 4		
6. Paid in cash		
7. Left on deposit		
8. Aggregate write-ins for dividend or refund options		
9. Total Lines 5 through 8		
10. Amount due and unpaid		
11. Provision for dividends or refunds payable in the following calendar year		
12. Terminal dividends		
13. Provision for deferred dividend contracts		
14. Amount provisionally held for deferred dividend contracts not included in Line 13		
15. Total Lines 10 through 14		
16. Total from prior year		
17. Total dividends or refunds (Lines 9 + 15 - 16)		
<b>DETAILS OF WRITE-INS</b>		
0801.		
0802.		
0803.		
0898. Summary of remaining write-ins for Line 8 from overflow page		
0899. Totals (Lines 0801 thru 0803 plus 0898) (Line 8 above)		

**NONE**

**EXHIBIT 5 - AGGREGATE RESERVE FOR LIFE CONTRACTS**

1 Valuation Standard	2 Total	3 Industrial	4 Ordinary	5 Credit (Group and Individual)	6 Group
<b>LIFE INSURANCE:</b>					
0100001. 80 CSO 4.0% CRVM ANB IDB (2006-2007) NB	212,855	0	212,855	0	0
0100002. 80 CSO 4.5% CRVM ANB IDB (1998-2005)	5,135,193	0	5,135,193	0	0
0100003. Substandard	21,028	0	21,028	0	0
0199997. Totals (Gross)	5,369,076	0	5,369,076	0	0
0199998. Reinsurance ceded	1,403,833	0	1,403,833	0	0
0199999. Life Insurance: Totals (Net)	3,965,243	0	3,965,243	0	0
<b>ANNUITIES (excluding supplementary contracts with life contingencies):</b>					
0200001. CARVM 4.50% (2005-2007) NB	143,782,653	XXX	139,488,719	XXX	4,293,934
0200002. CARVM 4.75% (2003-2004, 2007) NB	172,026,457	XXX	137,008,650	XXX	35,017,807
0200003. CARVM 5.00% (1999, 2003)	57,342,782	XXX	14,135,591	XXX	43,207,191
0200004. CARVM 5.25% (1998-1999, 2001-2002, 2005)	122,865,441	XXX	109,022,398	XXX	13,843,043
0200005. CARVM 5.50% (2000-2002, 2006-2007) NB	622,034,169	XXX	68,829,909	XXX	553,204,260
0200006. CARVM 5.75% (2000, 2004)	67,626,199	XXX	40,757,200	XXX	26,868,999
0200007. CARVM 6.25% (2003)	5,869,002	XXX	5,869,002	XXX	0
0200008. CARVM 6.75% (2002)	17,451,136	XXX	17,451,136	XXX	0
0200009. CARVM 7.00% (2001)	2,400,440	XXX	2,400,440	XXX	0
0200010. 1983a 6.25% 1999	67,508	XXX	67,508	XXX	0
0200011. Annuity 2000 5.25% 2005-2007 NB	6,014,522	XXX	5,078,929	XXX	935,593
0200012. Annuity 2000 5.50% 2004	1,873,697	XXX	1,860,298	XXX	13,399
0200013. Annuity 2000 6.00% 2003	2,466,975	XXX	2,083,333	XXX	383,642
0200014. Annuity 2000 6.50% 2002	1,705,495	XXX	1,568,482	XXX	137,013
0200015. Annuity 2000 6.75% 2001	1,388,536	XXX	1,335,548	XXX	52,988
0200016. Annuity 2000 7.00% 2000	1,416,788	XXX	1,416,788	XXX	0
0299997. Totals (Gross)	1,226,331,800	XXX	548,373,931	XXX	677,957,869
0299998. Reinsurance ceded	0	XXX	0	XXX	0
0299999. Annuities: Totals (Net)	1,226,331,800	XXX	548,373,931	XXX	677,957,869
<b>SUPPLEMENTARY CONTRACTS WITH LIFE CONTINGENCIES:</b>					
0399998. Reinsurance ceded	0	0	0	0	0
0399999. SCWLC: Totals (Net)	0	0	0	0	0
<b>ACCIDENTAL DEATH BENEFITS:</b>					
0400001. 1959 ADB Table 80 CSO 4.00%	218	0	218	0	0
0400002. 1959 ADB Table 80 CSO 4.50%	2,198	0	2,198	0	0
0499997. Totals (Gross)	2,416	0	2,416	0	0
0499998. Reinsurance ceded	0	0	0	0	0
0499999. Accidental Death Benefits: Totals (Net)	2,416	0	2,416	0	0
<b>DISABILITY-ACTIVE LIVES:</b>					
0500001. 1952 Dis Study 1980 CSO 4.0% Benefit 5	49	0	49	0	0
0500002. 1952 Dis Study 1980 CSO 4.5% Benefit 5	42,966	0	42,966	0	0
0599997. Totals (Gross)	43,015	0	43,015	0	0
0599998. Reinsurance ceded	0	0	0	0	0
0599999. Disability-Active Lives: Totals (Net)	43,015	0	43,015	0	0
<b>DISABILITY-DISABLED LIVES:</b>					
0600001. 1952 Dis Study 3% Period 2 Benefit 5	15,323	0	15,323	0	0
0699997. Totals (Gross)	15,323	0	15,323	0	0
0699998. Reinsurance ceded	0	0	0	0	0
0699999. Disability-Disabled Lives: Totals (Net)	15,323	0	15,323	0	0
<b>MISCELLANEOUS RESERVES:</b>					
0700001. 1. For excess of valuation net premiums over corresponding gross premiums	684,831	0	684,831	0	0
0700002. 2. For non-ded of deferred fractional prem or return of prem at death	4,631	0	4,631	0	0
0700003. 3. For guaranteed minimum death benefit on variable annuities	7,440,726	0	7,440,726	0	0
0700004. 4. For guaranteed minimum income benefit on variable annuities	2,397,247	0	2,397,247	0	0
0700005. 5. For guaranteed minimum withdrawal benefit on variable annuities	8,236,664	0	8,236,664	0	0
0700006. 6. Additional actuarial reserves - asset adequacy analysis	20,000,000	0	20,000,000	0	0
0799997. Totals (Gross)	38,764,099	0	38,764,099	0	0
0799998. Reinsurance ceded	588,987	0	588,987	0	0
0799999. Miscellaneous Reserves: Totals (Net)	38,175,112	0	38,175,112	0	0
9999999. Totals (Net) - Page 3, Line 1	1,268,532,909	0	590,575,040	0	677,957,869

**EXHIBIT 5 - INTERROGATORIES**

- 1.1 Has the reporting entity ever issued both participating and non-participating contracts?..... Yes [ ] No [ X ]
- 1.2 If not, state which kind is issued.  
 Non-participating .....
- 2.1 Does the reporting entity at present issue both participating and non-participating contracts?..... Yes [ ] No [ X ]
- 2.2 If not, state which kind is issued.  
 Non-participating .....
3. Does the reporting entity at present issue or have in force contracts that contain non-guaranteed elements?..... Yes [ X ] No [ ]  
 If so, attach a statement that contains the determination procedures, answers to the interrogatories and an actuarial opinion as described in the instructions.
4. Has the reporting entity any assessment or stipulated premium contracts in force? ..... Yes [ ] No [ X ]  
 If so, state:  
 4.1 Amount of insurance? ..... \$ ..... 0  
 4.2 Amount of reserve? ..... \$ ..... 0  
 4.3 Basis of reserve:  
 N/A .....
- 4.4 Basis of regular assessments:  
 N/A .....
- 4.5 Basis of special assessments:  
 N/A .....
- 4.6 Assessments collected during the year ..... \$ ..... 0
5. If the contract loan interest rate guaranteed in any one or more of its currently issued contracts is less than 5%, not in advance, state the contract loan rate guarantees on any such contracts.  
 N/A .....
6. Does the reporting entity hold reserves for any annuity contracts that are less than the reserves that would be held on a standard basis? ..... Yes [ ] No [ X ]
- 6.1 If so, state the amount of reserve on such contracts on the basis actually held: ..... \$ ..... 0
- 6.2 That would have been held (on an exact or approximate basis) using the actual ages of the annuitants; the interest rate(s) used in 6.1; and the same mortality basis used by the reporting entity for the valuation of comparable annuity benefits issued to standard lives. If the reporting entity has no comparable annuity benefits for standard lives to be valued, the mortality basis shall be the table most recently approved by the state of domicile for valuing individual annuity benefits: ..... \$ ..... 0
- Attach statement of methods employed in their valuation.
7. Does the reporting entity have any Synthetic GIC contracts or agreements in effect as of December 31 of the current year? ..... Yes [ ] No [ X ]
- 7.1 If yes, state the total dollar amount of assets covered by these contracts or agreements ..... \$ ..... 0
- 7.2 Specify the basis (fair value, amortized cost, etc.) for determining the amount:  
 N/A .....
- 7.3 State the amount of reserves established for this business: ..... \$ ..... 0
- 7.4 Identify where the reserves are reported in the blank:  
 N/A .....

**EXHIBIT 5A - CHANGES IN BASES OF VALUATION DURING THE YEAR**

1 Description of Valuation Class	Valuation Basis		4 Increase in Actuarial Reserve Due to Change
	2 Changed From	3 Changed To	
<b>NONE</b>			
9999999 - Total (Column 4, only)			

Exhibit 6 - Aggregate Reserves for Accident and Health Contracts

**N O N E**

**EXHIBIT 7 - DEPOSIT TYPE CONTRACTS**

	1	2	3	4	5	6
	Total	Guaranteed Interest Contracts	Annuities Certain	Supplemental Contracts	Dividend Accumulations or Refunds	Premium and Other Deposit Funds
1. Balance at the beginning of the year before reinsurance .....	15,007,879	0	15,007,879	0	0	0
2. Deposits received during the year .....	1,620,758	0	1,620,758	0	0	0
3. Investment earnings credited to the account .....	822,891	0	822,891	0	0	0
4. Other net change in reserves .....	2,527,894	0	2,527,894	0	0	0
5. Fees and other charges assessed .....	203,639	0	203,639	0	0	0
6. Surrender charges .....	0	0	0	0	0	0
7. Net surrender or withdrawal payments .....	4,068,596	0	4,068,596	0	0	0
8. Other net transfers to or (from) Separate Accounts .....	0	0	0	0	0	0
9. Balance at the end of current year before reinsurance (Lines 1+2+3+4-5-6-7-8) .....	15,707,187	0	15,707,187	0	0	0
10. Reinsurance balance at the beginning of the year .....	0	0	0	0	0	0
11. Net change in reinsurance assumed .....	0	0	0	0	0	0
12. Net change in reinsurance ceded .....	0	0	0	0	0	0
13. Reinsurance balance at the end of the year (Lines 10+11-12) .....	0	0	0	0	0	0
14. Net balance at the end of current year after reinsurance (Lines 9 + 13)	15,707,187	0	15,707,187	0	0	0



ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**EXHIBIT 8 - CLAIMS FOR LIFE AND ACCIDENT AND HEALTH CONTRACTS**

**PART 1 - Liability End of Current Year**

	1 Total	2 Industrial Life	Ordinary			6 Credit Life (Group and Individual)	Group		Accident and Health		
			3 Life Insurance	4 Individual Annuities	5 Supplementary Contracts		7 Life Insurance	8 Annuities	9 Group	10 Credit (Group and Individual)	11 Other
1. Due and unpaid:											
1.1 Direct	0	0	0	0	0	0	0	0	0	0	0
1.2 Reinsurance assumed	0	0	0	0	0	0	0	0	0	0	0
1.3 Reinsurance ceded	0	0	0	0	0	0	0	0	0	0	0
1.4 Net	0	0	0	0	0	0	0	0	0	0	0
2. In course of settlement:											
2.1 Resisted											
2.11 Direct	0	0	0	0	0	0	0	0	0	0	0
2.12 Reinsurance assumed	0	0	0	0	0	0	0	0	0	0	0
2.13 Reinsurance ceded	0	0	0	0	0	0	0	0	0	0	0
2.14 Net	0	0	(b) 0	(b) 0	0	(b) 0	(b) 0	0	0	0	0
2.2 Other											
2.21 Direct	17,158,534	0	150,000	9,172,400	0	0	0	7,836,134	0	0	0
2.22 Reinsurance assumed	0	0	0	0	0	0	0	0	0	0	0
2.23 Reinsurance ceded	135,000	0	135,000	0	0	0	0	0	0	0	0
2.24 Net	17,023,534	0	(b) 15,000	(b) 9,172,400	0	(b) 0	(b) 0	7,836,134	(b) 0	(b) 0	(b) 0
3. Incurred but unreported:											
3.1 Direct	0	0	0	0	0	0	0	0	0	0	0
3.2 Reinsurance assumed	0	0	0	0	0	0	0	0	0	0	0
3.3 Reinsurance ceded	0	0	0	0	0	0	0	0	0	0	0
3.4 Net	0	0	(b) 0	(b) 0	0	(b) 0	(b) 0	0	(b) 0	(b) 0	(b) 0
4. TOTALS											
4.1 Direct	17,158,534	0	150,000	9,172,400	0	0	0	7,836,134	0	0	0
4.2 Reinsurance assumed	0	0	0	0	0	0	0	0	0	0	0
4.3 Reinsurance ceded	135,000	0	135,000	0	0	0	0	0	0	0	0
4.4 Net	17,023,534	(a) 0	(a) 15,000	9,172,400	0	0	(a) 0	7,836,134	0	0	0

(a) Including matured endowments (but not guaranteed annual pure endowments) unpaid amounting to \$ .....0 in Column 2, \$ .....0 in Column 3 and \$ .....0 in Column 7.

(b) Include only portion of disability and accident and health claim liabilities applicable to assumed "accrued" benefits. Reserves (including reinsurance assumed and net of reinsurance ceded) for unaccrued benefits for Ordinary Life Insurance \$ .....0 Individual Annuities \$ .....0, Credit Life (Group and Individual) \$ .....0, and Group Life \$ .....0, are included in Page 3, Line 1, (See Exhibit 5, Section on Disability Disabled Lives); and for Group Accident and Health \$ .....0 Credit (Group and Individual) Accident and Health \$ .....0, and Other Accident and Health \$ .....0 are included in Page 3, Line 2 (See Exhibit 6, Claim Reserve).

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**EXHIBIT 8 - CLAIMS FOR LIFE AND ACCIDENT AND HEALTH CONTRACTS**

**PART 2 - Incurred During the Year**

	1 Total	2 Industrial Life (a)	Ordinary			6 Credit Life (Group and Individual)	Group		Accident and Health		
			3 Life Insurance (b)	4 Individual Annuities	5 Supplementary Contracts		7 Life Insurance (c)	8 Annuities	9 Group	10 Credit (Group and Individual)	11 Other
1. Settlements During the Year:											
1.1 Direct	41,905,639	0	766,075	21,277,576	0	0	0	19,861,988	0	0	0
1.2 Reinsurance assumed	0	0	0	0	0	0	0	0	0	0	0
1.3 Reinsurance ceded	458,048	0	458,048	0	0	0	0	0	0	0	0
1.4 Net (d)	41,447,591	0	308,027	21,277,576	0	0	0	19,861,988	0	0	0
2. Liability December 31, current year from Part 1:											
2.1 Direct	17,158,534	0	150,000	9,172,400	0	0	0	7,836,134	0	0	0
2.2 Reinsurance assumed	0	0	0	0	0	0	0	0	0	0	0
2.3 Reinsurance ceded	135,000	0	135,000	0	0	0	0	0	0	0	0
2.4 Net	17,023,534	0	15,000	9,172,400	0	0	0	7,836,134	0	0	0
3. Amounts recoverable from reinsurers December 31, current year	0	0	0	0	0	0	0	0	0	0	0
4. Liability December 31, prior year:											
4.1 Direct	16,910,972	0	0	9,895,254	0	0	0	7,015,718	0	0	0
4.2 Reinsurance assumed	0	0	0	0	0	0	0	0	0	0	0
4.3 Reinsurance ceded	0	0	0	0	0	0	0	0	0	0	0
4.4 Net	16,910,972	0	0	9,895,254	0	0	0	7,015,718	0	0	0
5. Amounts recoverable from reinsurers December 31, prior year	0	0	0	0	0	0	0	0	0	0	0
6. Incurred Benefits											
6.1 Direct	42,153,201	0	916,075	20,554,722	0	0	0	20,682,404	0	0	0
6.2 Reinsurance assumed	0	0	0	0	0	0	0	0	0	0	0
6.3 Reinsurance ceded	593,048	0	593,048	0	0	0	0	0	0	0	0
6.4 Net	41,560,153	0	323,027	20,554,722	0	0	0	20,682,404	0	0	0

(a) Including matured endowments (but not guaranteed annual pure endowments) amounting to \$ .....0 in Line 1.1, \$ .....0 in Line 1.4.  
 \$ .....0 in Line 6.1, and \$ .....0 in Line 6.4.

(b) Including matured endowments (but not guaranteed annual pure endowments) amounting to \$ .....0 in Line 1.1, \$ .....0 in Line 1.4.  
 \$ .....0 in Line 6.1, and \$ .....0 in Line 6.4.

(c) Including matured endowments (but not guaranteed annual pure endowments) amounting to \$ .....0 in Line 1.1, \$ .....0 in Line 1.4.  
 \$ .....0 in Line 6.1, and \$ .....0 in Line 6.4.

(d) Includes \$ .....190 premiums waived under total and permanent disability benefits.

**EXHIBIT OF NON-ADMITTED ASSETS**

	1	2	3
	Current Year Total Nonadmitted Assets	Prior Year Total Nonadmitted Assets	Change in Total Nonadmitted Assets (Col. 2 - Col. 1)
1. Bonds (Schedule D) .....	0	0	0
2. Stocks (Schedule D):			
2.1 Preferred stocks .....	0	0	0
2.2 Common stocks .....	0	0	0
3. Mortgage loans on real estate (Schedule B):			
3.1 First liens .....	0	0	0
3.2 Other than first liens .....	0	0	0
4. Real estate (Schedule A):			
4.1 Properties occupied by the company .....	0	0	0
4.2 Properties held for the production of income .....	0	0	0
4.3 Properties held for sale .....	0	0	0
5. Cash (Schedule E - Part 1), cash equivalents (Schedule E - Part 2) and short-term investments (Schedule DA) .....	0	0	0
6. Contract loans .....	0	0	0
7. Other invested assets (Schedule BA) .....	0	0	0
8. Receivables for securities .....	0	0	0
9. Aggregate write-ins for invested assets .....	0	0	0
10. Subtotals, cash and invested assets (Lines 1 to 9) .....	0	0	0
11. Title plants (for Title insurers only) .....	0	0	0
12. Investment income due and accrued .....	0	0	0
13. Premiums and considerations:			
13.1 Uncollected premiums and agents' balances in the course of collection .....	0	0	0
13.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due .....	0	0	0
13.3 Accrued retrospective premiums .....	0	0	0
14. Reinsurance:			
14.1 Amounts recoverable from reinsurers .....	0	0	0
14.2 Funds held by or deposited with reinsured companies .....	0	0	0
14.3 Other amounts receivable under reinsurance contracts .....	0	0	0
15. Amounts receivable relating to uninsured plans .....	0	0	0
16.1 Current federal and foreign income tax recoverable and interest thereon .....	0	0	0
16.2 Net deferred tax asset .....	19,914,232	13,511,842	(6,402,390)
17. Guaranty funds receivable or on deposit .....	0	0	0
18. Electronic data processing equipment and software .....	0	0	0
19. Furniture and equipment, including health care delivery assets .....	0	3,053	3,053
20. Net adjustment in assets and liabilities due to foreign exchange rates .....	0	0	0
21. Receivables from parent, subsidiaries and affiliates .....	0	0	0
22. Health care and other amounts receivable .....	0	0	0
23. Aggregate write-ins for other than invested assets .....	1,259,964	404,070	(855,894)
24. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 10 to 23) .....	21,174,196	13,918,965	(7,255,231)
25. From Separate Accounts, Segregated Accounts and Protected Cell Accounts .....	0	0	0
26. Total (Lines 24 and 25)	21,174,196	13,918,965	(7,255,231)
<b>DETAILS OF WRITE-INS</b>			
0901. ....			
0902. ....			
0903. ....			
0998. Summary of remaining write-ins for Line 9 from overflow page .....	0	0	0
0999. Totals (Lines 0901 thru 0903 plus 0998)(Line 9 above)	0	0	0
2301. Amounts due from agents .....	260,337	220	(260,117)
2302. Disallowed interest maintenance reserve .....	999,627	403,850	(595,777)
2303. ....			
2398. Summary of remaining write-ins for Line 23 from overflow page .....	0	0	0
2399. Totals (Lines 2301 thru 2303 plus 2398)(Line 23 above)	1,259,964	404,070	(855,894)

## NOTES TO FINANCIAL STATEMENTS

### 1. Summary of Significant Accounting Policies

#### A. Accounting Practices

The financial statements of the Company are presented on the basis of accounting practices prescribed or permitted by the New York State Insurance Department.

The New York State Insurance Department recognizes statutory accounting practices prescribed or permitted by the State of New York for determining and reporting the financial condition and results of operations of an insurance company and for determining its solvency under New York Insurance Law. The New York State Insurance Department has adopted in its entirety, subject to certain conflicts and exceptions with New York Insurance Law, the National Association of Insurance Commissioners' (NAIC) Accounting Practices and Procedures Manual (NAIC SAP).

A reconciliation of the Company's net income and capital and surplus between NAIC SAP and practices prescribed or permitted by the State of New York is shown below.

	<u>12/31/2007</u>	<u>12/31/2006</u>
Net income/(loss), New York state basis	\$ (4,139,458)	\$ 3,374,498
Adjustments:		
Continuous CARVM per New York state basis	416,697,913	414,668,517
Curtate CARVM per NAIC SAP	<u>413,949,438</u>	<u>411,256,057</u>
Decrease in aggregate reserves to reflect curtate CARVM	2,748,475	3,412,460
(Increase)/decrease in federal income taxes	<u>(14,969)</u>	<u>40,951</u>
Net income/(loss), NAIC SAP	<u>\$ (1,405,952)</u>	<u>\$ 6,827,909</u>
Statutory Capital and Surplus, New York state basis	\$ 132,086,103	\$ 134,617,505
Adjustments:		
Continuous CARVM per New York state basis	2,686,364,997	2,269,667,084
Curtate CARVM per NAIC SAP	<u>2,668,691,462</u>	<u>2,254,742,024</u>
Decrease in aggregate reserves to reflect curtate CARVM	<u>17,673,535</u>	<u>14,925,060</u>
Tax effect of change in reserves to reflect curtate CARVM	<u>(118,113)</u>	<u>(103,144)</u>
Statutory Capital and Surplus, NAIC SAP	<u>\$ 149,641,525</u>	<u>\$ 149,439,421</u>

#### B. Use of Estimates in the Preparation of the Financial Statements

The preparation of financial statements in conformity with Statutory Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities. It also requires disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

#### C. Accounting Policy

Life premiums are recognized as income over the premium paying period of the related policies. Annuity considerations are recognized as revenue when received. Expenses incurred in connection with acquiring new insurance business, including acquisition costs such as sales commissions, are charged to operations as incurred.

In addition, the Company uses the following accounting policies:

- (1) Short-term investments are stated at amortized cost.
- (2) Bonds not backed by other loans are stated at amortized cost except those with an NAIC rating of "6", which are carried at the lower of amortized cost or fair value. Acquisition discounts and premiums are amortized into investment income through call or maturity dates using the interest method.
- (3) Common stocks are stated at fair value.
- (4) The Company does not have investments in preferred stocks.
- (5) The Company does not have investments in mortgage loans.

## NOTES TO FINANCIAL STATEMENTS

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- (6) Loan-backed and structured securities are stated at amortized cost except those with an NAIC rating of "6", which are carried at the lower of amortized cost or fair value. The retrospective yield adjustment method is used to value all securities except in cases where the yield has become negative, which are valued using the prospective adjustment method (see Note 5.D.(3)).
- (7) The Company does not have investments in subsidiary, controlled and affiliated companies.
- (8) The Company does not have investments in joint ventures, partnerships or limited liability companies.
- (9) The Company does not have investments in derivative instruments.
- (10) The Company anticipates investment income as a factor in the premium deficiency calculation, in accordance with SSAP No. 54, Individual and Group Accident and Health Contracts.
- (11) The Company does not write accident and health business.
- (12) The Company did not modify its capitalization policy from the prior period.

### 2. Accounting Changes and Corrections of Errors

The Company had no material changes in accounting principles, correction of errors or changes in estimates for the years ended December 31, 2007 and 2006.

### 3. Business Combinations and Goodwill

#### A. Statutory Purchase Method

The Company did not have business combinations during the year accounted for as a statutory purchase.

#### B. Statutory Merger

The Company did not have business combinations during the year accounted for as a statutory merger.

#### C. Assumption Reinsurance

The Company did not have goodwill resulting from assumption reinsurance during the year.

#### D. Impairment Loss

The Company did not recognize an impairment loss during the year with respect to business combinations and goodwill.

### 4. Discontinued Operations

The Company did not have transactions during the year with respect to discontinued operations.

### 5. Investments

#### A. Mortgage Loans, including Mezzanine Real Estate Loans

The Company does not have investments in mortgage loans.

#### B. Debt Restructuring

In connection with certain problem credit workouts (often related to bankruptcy proceedings or a debtor's "Offer to Exchange"), the Company (creditor) receives cash and/or newly issued securities in partial or full satisfaction of outstanding debtor obligations. To the extent such transactions meet the definition of a troubled debt restructuring, they are accounted for at fair value with any associated losses realized.

- (1) The Company has no investment in restructured loans.
- (2) The Company has no realized capital losses related to restructured loans noted above.
- (3) The Company has no additional funding commitments to debtors whose debt has been restructured.
- (4) The Company does not accrue interest on bonds deemed to be impaired. Interest income is recorded when collected (i.e., cash basis).

## NOTES TO FINANCIAL STATEMENTS

### C. Reverse Mortgages

The Company does not have investments in reverse mortgages.

### D. Loan-backed Securities

- (1) Actual historical and projected future cash flows are used in determining book values for all of the Company's loan-backed securities.
- (2) Principal prepayment assumptions for loan-backed securities, including structured securities, are obtained from broker dealers, independent providers of broker dealer estimates, or internal models.
- (3) In 2007, no loan-backed securities were changed from the retrospective to prospective adjustment methodology due to negative yields.

### E. Repurchase Agreements

Company investment policies for repurchase agreements require collateral securities to have a fair value of at least 102% of the purchase price paid. At December 31, 2007, the Company has no investment in repurchase agreements.

### F. Real Estate

The Company does not have investments in real estate.

### G. Low Income Housing Tax Credit Investments

The Company does not have investments in low-income housing tax credits.

## 6. Joint Ventures, Partnerships and Limited Liability Companies

The Company does not have investments in joint ventures, partnerships or limited liability companies.

## 7. Investment Income

### A. Due and accrued income was excluded from surplus on the following basis:

Bonds - securities in default and otherwise where collection of interest is uncertain.

### B. Income due and accrued on investments where collection is not likely has been excluded from net investment income. At December 31, 2007, the amount excluded was \$806,632. No additional nonadmitted amounts have been charged to surplus.

## 8. Derivative Instruments

The Company does not have investments in derivative instruments.

## 9. Income Taxes

### A. The components of the net deferred tax asset at December 31 are as follows:

	2007	2006
Total gross deferred tax assets	\$ 23,409,367	\$ 16,885,309
Total deferred tax liabilities	(1,524,635)	(1,734,767)
Net deferred tax asset	21,884,732	15,150,542
Less deferred tax asset nonadmitted	19,914,232	13,511,842
Net admitted deferred tax asset	\$ 1,970,500	\$ 1,638,700
Increase in nonadmitted deferred tax assets	\$ 6,402,390	\$ 13,511,842

### B. Regarding deferred tax liabilities that are not recognized:

- (1) There are no temporary differences for which deferred tax liabilities have not been recognized. Accordingly, there are no events that would cause unrecognized temporary differences to become taxable.
- (2) There are no unrecognized temporary differences.
- (3) There are no unrecognized deferred tax liabilities related to investments in foreign subsidiaries and foreign corporate joint ventures that are essentially permanent in duration.

## NOTES TO FINANCIAL STATEMENTS

(4) There are no other deferred tax liabilities not recognized.

C. Significant components of income taxes incurred as of December 31 are:

(1) Current income taxes incurred consist of the following major components:

	2007	2006
Federal taxes on operations	\$ 5,296,754	\$ 6,241,500
Prior year over accrual of tax reserves	(1,550,727)	(1,043,859)
Current tax on operations	3,746,027	5,197,641
Federal taxes on capital gains	114,712	420,591
Prior year over accrual of tax on capital gains	(26,616)	(221,989)
Total current taxes incurred	\$ 3,834,123	\$ 5,396,243

(2) The main components of deferred tax amounts at December 31 are as follows:

	2007	2006
Deferred tax assets resulting from book/tax differences in:		
Deferred acquisition costs	\$ 6,572,114	\$ 6,318,586
Insurance reserves	14,136,322	8,804,186
Investments	1,658,778	1,011,116
Deferred compensation	651,335	657,696
Other	390,818	93,725
Total deferred tax assets	23,409,367	16,885,309
Deferred tax assets nonadmitted	(19,914,232)	(13,511,842)
Admitted deferred tax assets	\$ 3,495,135	\$ 3,373,467
Deferred tax liabilities resulting from book/tax differences in:		
Investments	\$ 863,905	\$ 929,762
Insurance reserves	610,630	763,287
Other	50,100	41,718
Total deferred tax liabilities	1,524,635	1,734,767
Net admitted deferred tax asset	\$ 1,970,500	\$ 1,638,700

(3) The change in net deferred income taxes is comprised of the following:

	2007	2006	Change
Total deferred tax assets	\$ 23,409,367	\$ 16,885,310	
Total deferred tax liabilities	1,524,635	1,734,767	
Change per Summary of Operations, Line 40	\$ 21,884,732	\$ 15,150,543	\$ 6,734,189

D. The provision for federal income taxes incurred is different from that which would be obtained by applying the statutory federal income tax rate to income (including capital items) before income taxes. The significant items causing this difference are:

	December 31, 2007	Effective Tax Rate
Ordinary income	\$ 1,382,096	
Capital gains (losses)	(2,646,382)	
Total pre-tax book income	\$ (1,264,286)	
Provision computed at statutory rate	\$ (442,500 )	35.0%
Dividend received deduction	(1,400,000)	110.7
Reserves	5,834,791	-461.5
Prior year over accrual of taxes	(1,577,343)	124.8
Investments	721,822	-57.1
Deferred acquisition costs	352,410	-27.9
Interest maintenance reserve	127,112	-10.1
Employee benefits	157,125	-12.4
Other	60,707	-4.8
Total	\$ 3,834,124	-303.3%

## NOTES TO FINANCIAL STATEMENTS

E. Tax operating loss carry forwards, tax credits or taxes incurred available for recoupment.

(1) At December 31, 2007, the Company had no tax loss carry forwards.

(2) The following are income taxes incurred in the current and prior years that will be available for recoupment in the event of future net losses:

2007	\$ 5,411,466
2006	\$ 5,084,749
2005	\$ 2,884,306

F. Federal Income Tax Allocations

(1) The Company files a consolidated federal income tax return with Jackson National Life Insurance Company and Brooke Life Insurance Company.

(2) The Company has entered into written agreements with Jackson National Life Insurance Company and Brooke Life Insurance Company. The agreements are generally based on separate return calculations. Intercompany balances are settled on a quarterly basis.

### 10. Information Concerning Parent, Subsidiaries and Affiliates

A., B.

&C. The Company did not have material related party transactions in 2007 or 2006 that would require disclosure.

D. The Company did not have material amounts due from or to related parties as of the date of each balance sheet included in these financial statements that require further disclosure.

E. The Company has not made guarantees or undertakings, written or otherwise, for the benefit of an affiliate or related party that result in a material contingent exposure of the Company's or any related party's assets or liabilities.

F. The Company has an agreement with its parent related to the reimbursement of costs for policy and claims administration and other services or materials, which the parent provides. The Company has contracted to receive investment management services from an affiliate, PPM America, Inc., and marketing support from an affiliate, Jackson National Life Distributors, LLC.

G. Jackson National Life Insurance Company owns all outstanding shares of the Company. The Company is a member of the Prudential plc group incorporated in England. The group structure is shown in Schedule Y.

H. The Company does not own shares of an upstream intermediate entity or ultimate parent, either directly or indirectly, via a downstream subsidiary, controlled or affiliated company.

I. The Company does not have investments in subsidiary, controlled or affiliated companies that exceed 10% of admitted assets of the Company.

J. The Company does not have investments in impaired subsidiary, controlled or affiliated companies.

K. The Company does not have investments in foreign insurance subsidiaries.

L. The Company does not hold an investment in a downstream noninsurance holding company.

### 11. Debt

At December 31, 2007, the Company has no capital notes, reverse repurchase agreements or dollar reverse repurchase agreements outstanding.

### 12. Retirement Plans, Deferred Compensation, Postemployment Benefits and Compensated Absences and Other Postretirement Benefit Plans

A. Defined Benefit Plan

The Company does not offer a defined benefit plan.

B. Defined Contribution Plans

Other than as described in 'D' below, the Company does not offer a defined contribution plan.

C. Multiemployer Plans

The Company does not participate in multiemployer plans.



## NOTES TO FINANCIAL STATEMENTS

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### D. Consolidated/Holding Company Plans

The Company participates in a defined contribution plan covering substantially all employees, sponsored by the parent company, Jackson National Life Insurance Company. To be eligible for Company contributions in the plan, an employee must have at least one year of service with the Company, attained the age of 21 and completed at least 1,000 hours of service in a 12-month period. Company contributions, as declared by the board of directors, are based on a percentage of covered compensation paid to participating employees during the year. The Company's liability for the plan was \$119,248 and \$84,655 at December 31, 2007 and 2006, respectively. The Company settles the prior year liability annually during the first quarter of the following year.

The Company participates in non-qualified voluntary deferred compensation plans for certain agents and employees, sponsored by its parent, Jackson National Life Insurance Company. The Company had no expense related to these plans for 2007 and 2006.

### E. Postemployment Benefits and Compensated Absences

Postemployment benefits and compensated absences that exist at December 31, 2007, are accrued in accordance with SSAP No. 11, Postemployment Benefits and Compensated Absences.

### F. Impact of Medicare Modernization Act on Postretirement Benefits

There was no impact of the Medicare Modernization Act on Postretirement Benefits.

## 13. Capital and Surplus, Shareholders' Dividend Restrictions and Quasi-Reorganizations

- (1) The Company has 2,000 shares of common capital stock authorized, issued and outstanding with each share having a par value of \$1,000.
- (2) The Company does not have preferred stock authorized, issued or outstanding.
- (3) No dividends can be paid by New York domiciled insurance companies unless a notice of intention to declare such dividend, and the amount, is filed with the Superintendent of Insurance not less than thirty days in advance of the declaration. The maximum amount of dividends that can be paid without prior approval is subject to restrictions relating to statutory surplus. Dividends are only payable out of earned surplus. No dividends were declared in 2007 or 2006.
- (4) Within the limitations of (3) above, there are no prohibitions placed on the portion of Company profits that may be paid as ordinary dividends to stockholders.
- (5) There were no restrictions placed on the Company's surplus, including for whom the surplus is being held.
- (6) The Company had no advances to surplus.
- (7) The Company held no stock, including stock of affiliated companies, for special purposes.
- (8) The Company had no special surplus funds.
- (9) The portion of unassigned funds (surplus) represented by cumulative unrealized gains is \$142,980.
- (10) The Company has not issued surplus debentures or similar obligations.
- (11) The Company was not subject to a quasi-reorganization during the year.
- (12) The Company was not subject to a quasi-reorganization in the prior 10 years.
- (13) The Company did not pay dividends in 2007 or 2006.

## 14. Contingencies

### A. Contingent Commitments

At December 31, 2007, the Company has no commitments or contingent commitments to an SCA entity, joint venture, partnership, or limited liability company.

### B. Assessments

The Company is unaware of assessments that would have a material impact on its financial position or results of operations.

## NOTES TO FINANCIAL STATEMENTS

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C. Gain Contingencies

The Company does not recognize gain contingencies except as provided under SSAP No. 5, Liabilities, Contingencies and Impairments of Assets. The Company did not realize a gain subsequent to the balance sheet date but prior to the issuance of the financial statements that requires disclosure.

D. Claims related extra contractual obligation and bad faith losses stemming from lawsuits

The Company did not pay any claims related extra contractual obligations or bad faith claims stemming from lawsuits.

E. All Other Contingencies

The Company is not aware of any material loss contingency as of December 31, 2007.

15. Leases

The Company does not have any material lease obligations.

16. Information About Financial Instruments With Off-Balance Sheet Risk And Financial Instruments With Concentrations of Credit Risk

The Company has no investment in financial instruments with off-balance sheet risk or financial instruments with concentrations of credit risk.

17. Sale, Transfer and Servicing of Financial Assets and Extinguishments of Liabilities

A. Transfers of Receivables reported as Sales

No transfers as described by SSAP No. 42, Sale of Premium Receivables, have occurred during the year.

B. Transfer and Servicing of Financial Assets

The Company has entered into a securities lending agreement for the purpose of generating earnings with an agent bank whereby blocks of securities are loaned to third parties, primarily major brokerage firms. As of December 31, 2007, the estimated fair value of loaned securities was \$9,566,759. The agreement requires collateral with a minimum fair value of 102 percent of the fair value of the loaned securities, calculated on a daily basis. To further minimize the credit risks related to this program, the financial condition of the counterparties is monitored by the agent bank on a regular basis. Cash collateral received is not available for the general use of the Company but is invested by the agent bank for the benefit of the Company. Securities loaned are identified in Schedule D with the designation "LS".

C. Wash Sales

No reportable wash sales occurred during the year.

18. Gain or Loss to the Reporting Entity from Uninsured A&H Plans and the Uninsured Portion of Partially Insured Plans

The Company does not write accident and health insurance.

19. Direct Premium Written/Produced by Managing General Agents/Third Party Administrators

There was no direct premium written or produced by managing general agents or third party administrators.

20. Other Items

A. Extraordinary Items

For purposes of establishing reserves on annuity products, the New York State Insurance Department (NYID) has insisted the Company perform more conservative asset adequacy testing than the Company would perform independently. This additional conservatism resulted in \$5.5 million of reserves being posted at December 31, 2006, and an additional \$14.5 million at September 30, 2007, for a total of \$20.0 million. These reserves are reported in Exhibit 5. The Company did not agree with the NYID that these additional reserves were necessary or required by regulation, but complied with the directive of the NYID and posted the additional reserves. Subsequent analysis as of December 31, 2007 indicates these reserves are no longer necessary, even under the more stringent standards set by the NYID. Coincident with the filing of this statement, the Company has requested permission from the NYID to formally release these reserves.

## NOTES TO FINANCIAL STATEMENTS

**B. Troubled Debt Restructuring: Debtor**

The Company did not have a troubled debt restructuring during the year.

**C. Other Disclosures**

The Company does not have other unusual items that require disclosure.

**D. Uncollectible Balances**

The Company does not have balances that are reasonably possible to be uncollectible that require disclosure.

**E. Business Interruption Insurance Recoveries**

The Company does not have business interruption insurance recoveries that require disclosure.

**F. State Transferable Tax Credits**

The Company does not have transferable state tax credits.

**G. The Company does not have any protective tax deposits which are on deposit with the Internal Revenue Service under Section 6603 of the Internal Revenue Service Code**

**H. Hybrid Securities**

The Company does not have investments in hybrid securities.

**I. Subprime Mortgage Related Risk Exposure**

The Company defines exposure to subprime mortgage related risk as investments in securities collateralized by mortgage loans in which the borrower has a FICO score of 659 or lower. The unrealized losses generated by these subprime investments are due entirely to changes in asset values.

The Company mitigates risk exposure by placing limits on the aggregate amount of these investments as well as the amount of non-AAA subprime investments. The current holdings of subprime collateralized mortgage-backed securities are AAA-rated and in senior tranches, with collateral consisting of primarily fixed-rate and first-lien mortgages. Furthermore, the focus has been on the upper end of the subprime borrower scale with the average FICO score of the subprime collateral between 610 and 620.

The Company has no direct investment in mortgage loans. The following table represents the Company's direct exposure through other investments:

(thousands)	Actual Cost	Book Adjusted Carrying Value	Fair Value	Other-than-temporary Impairment Losses
Residential mortgage-backed securities	\$ 23,625	\$ 23,625	\$ 22,234	\$ -
Collateralized debt obligations	1,586	1,586	1,355	-
<b>Total</b>	<b>\$ 25,211</b>	<b>\$ 25,211</b>	<b>\$ 23,589</b>	<b>\$ -</b>

**21. Events Subsequent**

The Company is not aware of any events occurring subsequent to the balance sheet date which require disclosure to keep the financial statements from being misleading or that may have a material effect on the financial condition of the Company.

**22. Reinsurance**

**A. Ceded Reinsurance Report  
Section 1 - General Interrogatories**

- (1) None of the reinsurers listed in Schedule S as non-affiliated are owned in excess of 10% or controlled, either directly or indirectly, by the Company or by any representative, officer, trustee, or director of the Company.
- (2) None of the policies issued by the Company have been reinsured with a company chartered in a country other than the United States (excluding U.S. Branches of such Companies) which is owned in excess of 10% or controlled directly or indirectly by an insured, a beneficiary, a creditor or an insured or any other person not primarily engaged in the insurance business.

**Section 2 - Ceded Reinsurance Report - Part A**

- (1) The Company does not have reinsurance agreements in effect under which the reinsurer may unilaterally cancel reinsurance for reasons other than for nonpayment of premium or other similar credits.

## NOTES TO FINANCIAL STATEMENTS

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- (2) The Company does not have reinsurance agreements in effect such that the amount of losses paid or accrued through the statement date may result in a payment to the reinsurer of amounts that, in aggregate and allowing for offset of mutual credits from other reinsurance agreements with the same reinsurer, exceed the total direct premium collected under the reinsured policies.

### Section 3 - Ceded Reinsurance Report - Part B

- (1) The estimated amount of the aggregate reduction in surplus (for agreements other than those under which the reinsurer may unilaterally cancel for reasons other than for nonpayment of premium or other similar credits that are reflected in Section 2 above) from termination of all reinsurance agreements, by either party, as of the date of this statement, is \$0.
- (2) The Company has not executed new agreements or amended existing agreements, since January 1 of the year of this statement, to include policies or contracts that were in force or which had existing reserves established by the Company as of the effective date of the agreement.

### B. Uncollectible Reinsurance

The Company did not write off reinsurance balances due from reinsurers.

### C. Commutation of Ceded Reinsurance

The Company did not commute reinsurance during the period covered by this annual statement.

### 23. Retrospectively Rated Contracts & Contracts Subject to Redetermination

The Company is not a party to retrospectively rated contracts or contracts subject to redetermination.

### 24. Change in Incurred Losses and Loss Adjustment Expenses

The Company does not have incurred losses or loss adjustment expenses that require disclosure.

### 25. Intercompany Pooling Arrangements

The Company is not part of a group of affiliated insurers that utilizes a pooling arrangement.

### 26. Structured Settlements

The Company does not have structured settlements that require disclosure.

### 27. Health Care Receivables

The Company does not have health care receivables that require disclosure.

### 28. Participating Policies

The Company does not have participating policies that require disclosure.

### 29. Premium Deficiency Reserves

The Company does not have accident and health or property/casualty premium deficiency reserves.

### 30. Reserves for Life Contracts and Deposit-Type Contracts

- (1) The Company waives deduction of deferred fractional premiums upon death of the insured and returns premiums paid and due beyond the date of death. Surrender values are not promised in excess of the legally computed reserves.
- (2) For policies issued on substandard lives, an extra premium is charged in addition to the standard premium at the true issue age. Mean reserves are calculated as the regular mean reserve for the plan at the true issue age plus one-half (1/2) the extra premium charged.
- (3) As of December 31, 2007, the Company has \$45,283,280 of insurance in force for which the gross premiums are less than the net premiums according to the standard valuation set by the State of New York. Reserves to cover the above insurance totaled the gross amount of \$684,831 at year-end and are reported in Exhibit 5, Life Insurance and Annuities section.

## NOTES TO FINANCIAL STATEMENTS

- (4) The Tabular Interest (Page 7, Line 4) has been determined by formula as described in the instructions for Page 7. The Tabular Less Actual Reserve Released (Page 7, Line 5) has been determined by formula as described in the instructions for Page 7. The Tabular Cost (Page 7, Line 9) has been determined by formula as described in the instructions for Page 7.
- (5) The Company does not make a determination of tabular interest on funds not involving life contingencies.
- (6) The Company does not have other changes that require disclosure.

### 31. Analysis of Annuity Actuarial Reserves and Deposit Liabilities by Withdrawal Characteristics

	(1) <u>Amount</u>	(2) <u>% of Total</u>
A. Subject to discretionary withdrawal:		
(1) With fair value adjustment	\$ 57,569,470	2.0%
(2) At book value less current surrender charge of 5% or more	263,532,980	9.2%
(3) At fair value	<u>1,607,075,683</u>	<u>56.5%</u>
(4) Total with adjustment or at fair value (Total of 1 through 3)	1,928,178,133	67.7%
(5) At book value (minimal or no charge or adjustment):		
- Surrender charge < 1%	68,756,280	2.4%
- Surrender charge >=1% but < 2.5%	317,541,009	11.1%
- Surrender charge >=2.5% but < 5%	507,083,126	17.8%
B. Not subject to discretionary withdrawal	<u>27,556,122</u>	<u>1.0%</u>
C. Total (Gross: Direct + Assumed)	2,849,114,670	100.0%
D. Reinsurance ceded	<u>0</u>	
E. Total (net) (C) - (D)	<u>\$ 2,849,114,670</u>	
F. Reconciliation of total annuity actuarial reserves and deposit fund liabilities.		
Life & Accident & Health Annual Statement:		
(1) Exhibit 5, Annuities Section, Total (net)	\$ 1,226,331,800	
(2) Exhibit 5, Supplementary Contracts with Life Contingencies Section, Total (net)	0	
(3) Exhibit 7, Deposit-Type Contracts, Line 14, Column 1	<u>15,707,187</u>	
(4) Subtotal	<u>1,242,038,987</u>	
Separate Accounts Annual Statement:		
(5) Exhibit 3, Line 0299999, Column 2	1,606,809,013	
(6) Exhibit 3, Line 0399999, Column 2	0	
(7) Policyholder dividend and coupon accumulations	0	
(8) Policyholder premiums	0	
(9) Guaranteed interest contracts	0	
(10) Other contract deposit funds	<u>266,670</u>	
(11) Subtotal	<u>1,607,075,683</u>	
(12) Total annuity actuarial reserves and deposit fund liabilities	<u>\$ 2,849,114,670</u>	

### 32. Premium and Annuity Considerations Deferred and Uncollected

- A. Deferred and uncollected life insurance premiums and annuity considerations as of December 31, 2007 were as follows:

		(1) <u>Gross</u>	(2) <u>Net of Loading</u>
Type			
(1) Industrial		\$ 0	\$ 0
(2) Ordinary new business		(206,207)	(206,207)
(3) Ordinary renewal		138,209	(24,209)
(4) Credit Life		0	0
(5) Group Life		0	0
(6) Group Annuity		<u>0</u>	<u>0</u>
(7) Totals		<u>\$ (67,998)</u>	<u>\$ (230,416)</u>

## NOTES TO FINANCIAL STATEMENTS

### 33. Separate Accounts

#### A. General Nature and Characteristics of Separate Accounts Business:

The Company maintains Separate Accounts as funding vehicles for certain individual flexible premium variable annuity and variable life contracts issued by the Company. The assets of the Separate Accounts are carried at market value. The reserves for minimum guaranteed death benefits are held in Exhibit 5 of the Company's general account annual statement as miscellaneous reserves. This business has been included in column 4 of the following table. Information regarding the separate accounts of the Company follows:

	(1) <u>Indexed</u>	(2) Nonindexed Guarantee Less <u>than/equal to 4%</u>	(3) Nonindexed Guarantee <u>More than 4%</u>	(4) Nonguaranteed Separate <u>Accounts</u>	(5) <u>Total</u>
(1) Premiums, considerations or deposits for year ended 12/31/07				\$ 470,143,396	\$ 470,143,396
Reserves at 12/31/07					
(2) For accounts with assets at:					
(a) Fair value				1,607,612,751	1,607,612,751
(b) Amortized Cost				<u>0</u>	<u>0</u>
(c) Total Reserves*				<u>\$ 1,607,612,751</u>	<u>\$ 1,607,612,751</u>
(3) By withdrawal characteristics:					
(a) Subject to discretionary withdrawal				\$ 0	\$ 0
(b) With MV adjustment				0	0
(c) At book value without MV adjustment and with current surrender charge of 5% or more				0	0
(d) At fair value				1,607,612,751	1,607,612,751
(e) At book value without MV adjustment and with current surrender charge less than 5%				<u>0</u>	<u>0</u>
(f) Subtotal				<u>0</u>	<u>0</u>
(g) Not subject to discretionary withdrawal				<u>0</u>	<u>0</u>
(h) Total				<u>\$ 1,607,612,751</u>	<u>\$ 1,607,612,751</u>
* Line 2(c) should equal Line 3(h).					
(4) Reserves for Asset Default Risk in Lieu of AVR				\$ 0	\$ 0

#### B. Reconciliation of Net Transfers To or (From) Separate Accounts

(1) Transfers as reported in the Summary of Operations of the Separate Accounts Statement:	
(a) Transfers to Separate Accounts (Page 4, Line 1.4)	\$509,244,752
(b) Transfers from Separate Accounts (Page 4, Line 10)	<u>114,134,911</u>
(c) Net transfers to or (from) Separate Accounts (a) – (b)	395,109,841
(2) Reconciling Adjustments:	
(a) Benefit Fees (Guaranteed Minimum Income/Withdrawal)	(4,104,578)
(b) Term Certain	<u>171,023</u>
(3) Transfers as Reported in the Summary of Operations of the Life, Accident & Health Annual Statement	
(1c) + (2) = (Page 4, Line 26)	<u>\$ 391,176,286</u>

### 34. Loss/Claim Adjustment Expenses

The Company does not have loss/claim adjustment expenses that require disclosure.

**SUMMARY INVESTMENT SCHEDULE**

Investment Categories	Gross Investment Holdings		Admitted Assets as Reported in the Annual Statement	
	1 Amount	2 Percentage	3 Amount	4 Percentage
1. Bonds:				
1.1 U.S. treasury securities .....	507,123	0.038	507,123	0.038
1.2 U.S. government agency obligations (excluding mortgage-backed securities):				
1.21 Issued by U.S. government agencies .....	0	0.000	0	0.000
1.22 Issued by U.S. government sponsored agencies .....	0	0.000	0	0.000
1.3 Foreign government (including Canada, excluding mortgaged-backed securities) .....	0	0.000	0	0.000
1.4 Securities issued by states, territories, and possessions and political subdivisions in the U.S. :				
1.41 States, territories and possessions general obligations .....	0	0.000	0	0.000
1.42 Political subdivisions of states, territories and possessions and political subdivisions general obligations .....	0	0.000	0	0.000
1.43 Revenue and assessment obligations .....	0	0.000	0	0.000
1.44 Industrial development and similar obligations .....	0	0.000	0	0.000
1.5 Mortgage-backed securities (includes residential and commercial MBS):				
1.51 Pass-through securities:				
1.511 Issued or guaranteed by GNMA .....	2,065,299	0.154	2,065,299	0.154
1.512 Issued or guaranteed by FNMA and FHLMC .....	160,210	0.012	160,210	0.012
1.513 All other .....	0	0.000	0	0.000
1.52 CMOs and REMICs:				
1.521 Issued or guaranteed by GNMA, FNMA, FHLMC or VA .....	10,898,727	0.811	10,898,727	0.811
1.522 Issued by non-U.S. Government issuers and collateralized by mortgage-backed securities issued or guaranteed by agencies shown in Line 1.521 .....	0	0.000	0	0.000
1.523 All other .....	261,926,110	19.501	261,926,110	19.501
2. Other debt and other fixed income securities (excluding short-term):				
2.1 Unaffiliated domestic securities (includes credit tenant loans rated by the SVO) .....	794,817,945	59.175	794,817,945	59.175
2.2 Unaffiliated foreign securities .....	195,250,168	14.537	195,250,168	14.537
2.3 Affiliated securities .....	0	0.000	0	0.000
3. Equity interests:				
3.1 Investments in mutual funds .....	0	0.000	0	0.000
3.2 Preferred stocks:				
3.21 Affiliated .....	0	0.000	0	0.000
3.22 Unaffiliated .....	0	0.000	0	0.000
3.3 Publicly traded equity securities (excluding preferred stocks):				
3.31 Affiliated .....	0	0.000	0	0.000
3.32 Unaffiliated .....	404,078	0.030	404,078	0.030
3.4 Other equity securities:				
3.41 Affiliated .....	0	0.000	0	0.000
3.42 Unaffiliated .....	0	0.000	0	0.000
3.5 Other equity interests including tangible personal property under lease:				
3.51 Affiliated .....	0	0.000	0	0.000
3.52 Unaffiliated .....	0	0.000	0	0.000
4. Mortgage loans:				
4.1 Construction and land development .....	0	0.000	0	0.000
4.2 Agricultural .....	0	0.000	0	0.000
4.3 Single family residential properties .....	0	0.000	0	0.000
4.4 Multifamily residential properties .....	0	0.000	0	0.000
4.5 Commercial loans .....	0	0.000	0	0.000
4.6 Mezzanine real estate loans .....	0	0.000	0	0.000
5. Real estate investments:				
5.1 Property occupied by the company .....	0	0.000	0	0.000
5.2 Property held for the production of income (including \$ .....0 of property acquired in satisfaction of debt) .....	0	0.000	0	0.000
5.3 Property held for sale (including \$ .....0 property acquired in satisfaction of debt) .....	0	0.000	0	0.000
6. Contract loans .....	117,704	0.009	117,704	0.009
7. Receivables for securities .....	0	0.000	0	0.000
8. Cash, cash equivalents and short-term investments .....	77,016,425	5.734	77,016,425	5.734
9. Other invested assets .....	0	0.000	0	0.000
10. Total invested assets	1,343,163,789	100.000	1,343,163,789	100.000

# GENERAL INTERROGATORIES

## PART 1 - COMMON INTERROGATORIES

### GENERAL

- 1.1 Is the reporting entity a member of an Insurance Holding Company System consisting of two or more affiliated persons, one or more of which is an insurer? ..... Yes [  ] No [  ]
- 1.2 If yes, did the reporting entity register and file with its domiciliary State Insurance Commissioner, Director or Superintendent, or with such regulatory official of the state of domicile of the principal insurer in the Holding Company System, a registration statement providing disclosure substantially similar to the standards adopted by the National Association of Insurance Commissioners (NAIC) in its Model Insurance Holding Company System Regulatory Act and model regulations pertaining thereto, or is the reporting entity subject to standards and disclosure requirements substantially similar to those required by such Act and regulations? ..... Yes [  ] No [  ] N/A [  ]
- 1.3 State Regulating? ..... NEW YORK
- 2.1 Has any change been made during the year of this statement in the charter, by-laws, articles of incorporation, or deed of settlement of the reporting entity? ..... Yes [  ] No [  ]
- 2.2 If yes, date of change: .....
- 3.1 State as of what date the latest financial examination of the reporting entity was made or is being made. .... 12/31/2005
- 3.2 State the as of date that the latest financial examination report became available from either the state of domicile or the reporting entity. This date should be the date of the examined balance sheet and not the date the report was completed or released. .... 12/31/2005
- 3.3 State as of what date the latest financial examination report became available to other states or the public from either the state of domicile or the reporting entity. This is the release date or completion date of the examination report and not the date of the examination (balance sheet date). .... 11/08/2007
- 3.4 By what department or departments?  
NEW YORK DEPARTMENT OF INSURANCE
- 4.1 During the period covered by this statement, did any agent, broker, sales representative, non-affiliated sales/service organization or any combination thereof under common control (other than salaried employees of the reporting entity), receive credit or commissions for or control a substantial part (more than 20 percent of any major line of business measured on direct premiums) of:  
4.11 sales of new business? ..... Yes [  ] No [  ]  
4.12 renewals? ..... Yes [  ] No [  ]
- 4.2 During the period covered by this statement, did any sales/service organization owned in whole or in part by the reporting entity or an affiliate, receive credit or commissions for or control a substantial part (more than 20 percent of any major line of business measured on direct premiums) of:  
4.21 sales of new business? ..... Yes [  ] No [  ]  
4.22 renewals? ..... Yes [  ] No [  ]
- 5.1 Has the reporting entity been a party to a merger or consolidation during the period covered by this statement? ..... Yes [  ] No [  ]
- 5.2 If yes, provide name of entity, NAIC Company Code, and state of domicile (use two letter state abbreviation) for any entity that has ceased to exist as a result of the merger or consolidation.

1 Name of Entity	2 NAIC Company Code	3 State of Domicile

- 6.1 Has the reporting entity had any Certificates of Authority, licenses or registrations (including corporate registration, if applicable) suspended or revoked by any governmental entity during the reporting period? ..... Yes [  ] No [  ]
- 6.2 If yes, give full information:
- 7.1 Does any foreign (non-United States) person or entity directly or indirectly control 10% or more of the reporting entity? ..... Yes [  ] No [  ]
- 7.2 If yes,  
7.21 State the percentage of foreign control; ..... 100.0 %  
7.22 State the nationality(s) of the foreign person(s) or entity(s) or if the entity is a mutual or reciprocal, the nationality of its manager or attorney-in-fact; and identify the type of entity(s) (e.g., individual, corporation or government, manager or attorney in fact).

1 Nationality	2 Type of Entity
United Kingdom	CORPORATION



**ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK  
GENERAL INTERROGATORIES**

- 8.1 Is the company a subsidiary of a bank holding company regulated by the Federal Reserve Board? ..... Yes [ ] No [ X ]
- 8.2 If response to 8.1 is yes, please identify the name of the bank holding company.
- 8.3 Is the company affiliated with one or more banks, thrifts or securities firms? ..... Yes [ X ] No [ ]
- 8.4 If response to 8.3 is yes, please provide the names and locations (city and state of the main office) of any affiliates regulated by a federal financial regulatory services agency [i.e. the Federal Reserve Board (FRB), the Office of the Comptroller of the Currency (OCC), the Office of Thrift Supervision (OTS), the Federal Deposit Insurance Corporation (FDIC) and the Securities Exchange Commission (SEC) and identify the affiliate's primary federal regulator.

1 Affiliate Name	2 Location (City, State)	3 FRB	4 OCC	5 OTS	6 FDIC	7 SEC
JACKSON NATIONAL LIFE DISTRIBUTORS, LLC .....	DENVER, CO .....					YES
SII INVESTMENTS, INC .....	APPLETON, WI .....					YES
NATIONAL PLANNING CORPORATION .....	SANTA MONICA, CA .....					YES
INVESTMENT CENTERS OF AMERICA, INC .....	BISMARCK, ND .....					YES
INVEST FINANCIAL CORPORATION .....	TAMPA, FL .....					YES
CURTAN CLEARING, LLC .....	DENVER, CO .....					YES

9. What is the name and address of the independent certified public accountant or accounting firm retained to conduct the annual audit?  
KPMG LLP  
303 East WACKER DRIVE  
CHICAGO, IL 60601-5212
10. What is the name, address and affiliation (officer/employee of the reporting entity or actuary/consultant associated with an actuarial consulting firm) of the individual providing the statement of actuarial opinion/certification?  
RICHARD D. ASH  
1 CORPORATE WAY  
LANSING, MI 48951  
VICE-PRESIDENT/ACTUARY
- 11.1 Does the reporting entity own any securities of a real estate holding company or otherwise hold real estate indirectly? ..... Yes [ ] No [ X ]
- 11.11 Name of real estate holding company .....
- 11.12 Number of parcels involved ..... 0
- 11.13 Total book/adjusted carrying value ..... \$ ..... 0
- 11.2 If, yes provide explanation:  
.....
12. **FOR UNITED STATES BRANCHES OF ALIEN REPORTING ENTITIES ONLY:**
- 12.1 What changes have been made during the year in the United States manager or the United States trustees of the reporting entity?
- 12.2 Does this statement contain all business transacted for the reporting entity through its United States Branch on risks wherever located? ..... Yes [ ] No [ ]
- 12.3 Have there been any changes made to any of the trust indentures during the year? ..... Yes [ ] No [ ]
- 12.4 If answer to (12.3) is yes, has the domiciliary or entry state approved the changes? ..... Yes [ ] No [ ] N/A [ ]
- 13.1 Are the senior officers (principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions) of the reporting entity subject to a code of ethics, which includes the following standards? ..... Yes [ X ] No [ ]
- (a) Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- (b) Full, fair, accurate, timely and understandable disclosure in the periodic reports required to be filed by the reporting entity;
- (c) Compliance with applicable governmental laws, rules and regulations;
- (d) The prompt internal reporting of violations to an appropriate person or persons identified in the code; and
- (e) Accountability for adherence to the code.
- 13.11 If the response to 13.1 is No, please explain:  
.....
- 13.2 Has the code of ethics for senior managers been amended? ..... Yes [ ] No [ X ]
- 13.21 If the response to 13.2 is Yes, provide information related to amendment(s).  
.....
- 13.3 Have any provisions of the code of ethics been waived for any of the specified officers? ..... Yes [ ] No [ X ]
- 13.31 If the response to 13.3 is Yes, provide the nature of any waiver(s).  
.....

**BOARD OF DIRECTORS**

14. Is the purchase or sale of all investments of the reporting entity passed upon either by the board of directors or a subordinate committee thereof? ..... Yes [ X ] No [ ]
15. Does the reporting entity keep a complete permanent record of the proceedings of its board of directors and all subordinate committees thereof? ..... Yes [ X ] No [ ]
16. Has the reporting entity an established procedure for disclosure to its board of directors or trustees of any material interest or affiliation on the part of any of its officers, directors, trustees or responsible employees that is in conflict with the official duties of such person? ..... Yes [ X ] No [ ]

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK  
**GENERAL INTERROGATORIES**

**FINANCIAL**

17. Has this statement been prepared using a basis of accounting other than Statutory Accounting Principles (e.g., Generally Accepted Accounting Principles)? ..... Yes [ ] No [ X ]
- 18.1 Total amount loaned during the year (inclusive of Separate Accounts, exclusive of policy loans):
- 18.11 To directors or other officers.....\$ .....0
  - 18.12 To stockholders not officers.....\$ .....0
  - 18.13 Trustees, supreme or grand (Fraternal Only) .....\$ .....0
- 18.2 Total amount of loans outstanding at the end of year (inclusive of Separate Accounts, exclusive of policy loans):
- 18.21 To directors or other officers.....\$ .....0
  - 18.22 To stockholders not officers.....\$ .....0
  - 18.23 Trustees, supreme or grand (Fraternal Only) .....\$ .....0
- 19.1 Were any assets reported in this statement subject to a contractual obligation to transfer to another party without the liability for such obligation being reported in the statement? ..... Yes [ ] No [ X ]
- 19.2 If yes, state the amount thereof at December 31 of the current year:
- 19.21 Rented from others.....\$ .....0
  - 19.22 Borrowed from others.....\$ .....0
  - 19.23 Leased from others.....\$ .....0
  - 19.24 Other .....\$ .....0
- 20.1 Does this statement include payments for assessments as described in the Annual Statement Instructions other than guaranty fund or guaranty association assessments? ..... Yes [ ] No [ X ]
- 20.2 If answer is yes,
- 20.21 Amount paid as losses or risk adjustment \$ .....0
  - 20.22 Amount paid as expenses .....\$ .....0
  - 20.23 Other amounts paid .....\$ .....0
- 21.1 Does the reporting entity report any amounts due from parent, subsidiaries or affiliates on Page 2 of this statement? ..... Yes [ X ] No [ ]
- 21.2 If yes, indicate any amounts receivable from parent included in the Page 2 amount? .....\$ .....393,927

**INVESTMENT**

- 22.1 Were all the stocks, bonds and other securities owned December 31 of current year, over which the reporting entity has exclusive control, in the actual possession of the reporting entity on said date? ..... Yes [ ] No [ X ]
- 22.2 If no, give full and complete information relating thereto:  
 SECURITIES LOANED \$9,566,759
- 23.1 Were any of the stocks, bonds or other assets of the reporting entity owned at December 31 of the current year not exclusively under the control of the reporting entity, or has the reporting entity sold or transferred any assets subject to a put option contract that is currently in force? (Exclude securities subject to Interrogatory 19.1). ..... Yes [ ] No [ X ]
- 23.2 If yes, state the amount thereof at December 31 of the current year:
- 23.21 Loaned to others .....\$ .....0
  - 23.22 Subject to repurchase agreements .....\$ .....0
  - 23.23 Subject to reverse repurchase agreements .....\$ .....0
  - 23.24 Subject to dollar repurchase agreements .....\$ .....0
  - 23.25 Subject to reverse dollar repurchase agreements .....\$ .....0
  - 23.26 Pledged as collateral .....\$ .....0
  - 23.27 Placed under option agreements .....\$ .....0
  - 23.28 Letter stock or other securities restricted as to sale .....\$ .....0
  - 23.29 On deposit with state or other regulatory body .....\$ .....0
  - 23.291 Other .....\$ .....0

23.3 For category (23.28) provide the following:

1 Nature of Restriction	2 Description	3 Amount

- 24.1 Does the reporting entity have any hedging transactions reported on Schedule DB? ..... Yes [ ] No [ X ]
- 24.2 If yes, has a comprehensive description of the hedging program been made available to the domiciliary state? ..... Yes [ ] No [ ] N/A [ X ]  
 If no, attach a description with this statement.
- 25.1 Were any preferred stocks or bonds owned as of December 31 of the current year mandatorily convertible into equity, or, at the option of the issuer, convertible into equity? ..... Yes [ ] No [ X ]
- 25.2 If yes, state the amount thereof at December 31 of the current year. ....\$ .....0

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK  
**GENERAL INTERROGATORIES**

26. Excluding items in Schedule E, real estate, mortgage loans and investments held physically in the reporting entity's offices, vaults or safety deposit boxes, were all stocks, bonds and other securities, owned throughout the current year held pursuant to a custodial agreement with a qualified bank or trust company in accordance with Section 3, III Conducting Examinations, G - Custodial or Safekeeping Agreements of the NAIC Financial Condition Examiners Handbook? Yes [ X ] No [ ]

26.01 For agreements that comply with the requirements of the NAIC Financial Condition Examiners Handbook, complete the following:

1 Nature of Custodian(s)	2 Custodian's Address
THE BANK OF NEW YORK .....	ONE WALL STREET, 14TH FLOOR NEW YORK, NEW YORK 10286 .....

26.02 For all agreements that do not comply with the requirements of the NAIC Financial Condition Examiners Handbook, provide the name, location and a complete explanation:

1 Name(s)	2 Location(s)	3 Complete Explanation(s)
.....	.....	.....

26.03 Have there been any changes, including name changes, in the custodian(s) identified in 26.01 during the current year? Yes [ ] No [ X ]

26.04 If yes, give full and complete information relating thereto:

1 Old Custodian	2 New Custodian	3 Date of Change	4 Reason
.....	.....	.....	.....

26.05 Identify all investment advisors, brokers/dealers or individuals acting on behalf of brokers/dealers that have access to the investment accounts, handle securities and have authority to make investments on behalf of the reporting entity:

1 Central Registration Depository Number(s)	2 Name	3 Address
DEPOSITORY TRUST CORPORATION .....	PPM AMERICA, INC .....	225 W. WACKER, SUITE 100 CHICAGO, IL 60606 .....

27.1 Does the reporting entity have any diversified mutual funds reported in Schedule D, Part 2 (diversified according to the Securities and Exchange Commission (SEC) in the Investment Company Act of 1940 [Section 5(b)(1)])? Yes [ ] No [ X ]

27.2 If yes, complete the following schedule:

1 CUSIP #	2 Name of Mutual Fund	3 Book/Adjusted Carrying Value
.....	.....	.....
27.2999 - Total		0

27.3 For each mutual fund listed in the table above, complete the following schedule:

1 Name of Mutual Fund (from above table)	2 Name of Significant Holding of the Mutual Fund	3 Amount of Mutual Fund's Book/Adjusted Carrying Value Attributable to the Holding	4 Date of Valuation
.....	.....	.....	.....

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK  
**GENERAL INTERROGATORIES**

28. Provide the following information for all short-term and long-term bonds and all preferred stocks. Do not substitute amortized value or statement value for fair value.

	1 Statement (Admitted) Value	2 Fair Value	3 Excess of Statement over Fair Value (-), or Fair Value over Statement (+)
28.1 Bonds .....	1,345,765,974	1,336,942,130	(8,823,844)
28.2 Preferred stocks .....	.0	.0	.0
28.3 Totals	1,345,765,974	1,336,942,130	(8,823,844)

28.4 Describe the sources or methods utilized in determining the fair values:

FAIR VALUE SOURCES FOR PUBLICLY TRADED SECURITIES INCLUDE INDEPENDENT PRICING SERVICES, BROKER QUOTES AND OTHER INDEPENDENT SOURCES. FAIR VALUE FOR PRIVATE PLACEMENT SECURITIES AND FOR SECURITIES OTHERWISE NOT AVAILABLE FROM INDEPENDENT SOURCES ARE DERIVED USING A MATRIX PRICING MODEL DEVELOPED BY THE COMPANY'S INVESTMENT MANAGER WHICH CONSIDERS APPROPRIATE INTEREST RATES, SPREADS TO TREASURY SECURITIES, CREDIT QUALITY OF ISSUERS AND DURATION.

29.1 Have all the filing requirements of the Purposes and Procedures Manual of the NAIC Securities Valuation Office been followed? ..... Yes [ X ] No [ ]

29.2 If no, list exceptions:

**OTHER**

30.1 Amount of payments to trade associations, service organizations and statistical or rating bureaus, if any? .....\$ .....27,000

30.2 List the name of the organization and the amount paid if any such payment represented 25% or more of the total payments to trade associations, service organizations and statistical or rating bureaus during the period covered by this statement.

1 Name	2 Amount Paid
A.M. Best .....	12,000
Moody's .....	15,000

31.1 Amount of payments for legal expenses, if any? .....\$ .....0

31.2 List the name of the firm and the amount paid if any such payment represented 25% or more of the total payments for legal expenses during the period covered by this statement.

1 Name	2 Amount Paid
.....	
.....	

32.1 Amount of payments for expenditures in connection with matters before legislative bodies, officers or departments of government, if any? .....\$ .....0

32.2 List the name of the firm and the amount paid if any such payment represented 25% or more of the total payment expenditures in connection with matters before legislative bodies, officers or departments of government during the period covered by this statement.

1 Name	2 Amount Paid
.....	
.....	

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK  
**GENERAL INTERROGATORIES**

**PART 2 - LIFE INTERROGATORIES**

1.1 Does the reporting entity have any direct Medicare Supplement Insurance in force? ..... Yes [ ] No [ X ]

1.2 If yes, indicate premium earned on U.S. business only ..... \$ ..... 0

1.3 What portion of Item (1.2) is not reported on the Medicare Supplement Insurance Experience Exhibit? ..... \$ ..... 0  
 1.31 Reason for excluding:  
 .....

1.4 Indicate amount of earned premium attributable to Canadian and/or Other Alien not included in Item (1.2) above. .... \$ ..... 0

1.5 Indicate total incurred claims on all Medicare Supplement Insurance. .... \$ ..... 0

1.6 Individual policies:

	Most current three years:	
1.61 Total premium earned	\$	0
1.62 Total incurred claims	\$	0
1.63 Number of covered lives		0
	All years prior to most current three years	
1.64 Total premium earned	\$	0
1.65 Total incurred claims	\$	0
1.66 Number of covered lives		0

1.7 Group policies:

	Most current three years:	
1.71 Total premium earned	\$	0
1.72 Total incurred claims	\$	0
1.73 Number of covered lives		0
	All years prior to most current three years	
1.74 Total premium earned	\$	0
1.75 Total incurred claims	\$	0
1.76 Number of covered lives		0

2. Health Test:

	1 Current Year	2 Prior Year
2.1 Premium Numerator	0	0
2.2 Premium Denominator	555,926,838	449,908,012
2.3 Premium Ratio (2.1/2.2)	0.000	0.000
2.4 Reserve Numerator	0	0
2.5 Reserve Denominator	1,247,381,331	1,324,416,011
2.6 Reserve Ratio (2.4/2.5)	0.000	0.000

3.1 Does this reporting entity have Separate Accounts? ..... Yes [ X ] No [ ]

3.2 If yes, has a Separate Accounts Statement been filed with this Department? ..... Yes [ X ] No [ ] N/A [ ]

3.3 What portion of capital and surplus funds of the reporting entity covered by assets in the Separate Accounts statement, is not currently distributable from the Separate Accounts to the general account for use by the general account? ..... \$ ..... 70,992,907

3.4 State the authority under which Separate Accounts are maintained:  
 STATE OF NEW YORK INSURANCE CODE 4240 .....

3.5 Was any of the reporting entity's Separate Accounts business reinsured as of December 31? ..... Yes [ ] No [ X ]

3.6 Has the reporting entity assumed by reinsurance any Separate Accounts business as of December 31? ..... Yes [ ] No [ X ]

3.7 If the reporting entity has assumed Separate Accounts business, how much, if any, reinsurance assumed receivable for reinsurance of Separate Accounts reserve expense allowances is included as a negative amount in the liability for "Transfers to Separate Accounts due or accrued (net)?" ..... 0

4.1 Are personnel or facilities of this reporting entity used by another entity or entities or are personnel or facilities of another entity or entities used by this reporting entity (except for activities such as administration of jointly underwritten group contracts and joint mortality or morbidity studies)? ..... Yes [ X ] No [ ]

4.2 Net reimbursement of such expenses between reporting entities:

4.21 Paid	\$	6,931,228
4.22 Received	\$	0

5.1 Does the reporting entity write any guaranteed interest contracts? ..... Yes [ ] No [ X ]

5.2 If yes, what amount pertaining to these lines is included in:

5.21 Page 3, Line 1	\$	0
5.22 Page 4, Line 1	\$	0

6. FOR STOCK REPORTING ENTITIES ONLY:

6.1 Total amount paid in by stockholders as surplus funds since organization of the reporting entity: ..... \$ ..... 143,464,076

7. Total dividends paid stockholders since organization of the reporting entity:

7.11 Cash	\$	0
7.12 Stock	\$	0

**ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK**  
**GENERAL INTERROGATORIES**

8.1 Does the company reinsure any Workers' Compensation Carve-Out business defined as: ..... Yes [ ] No [ X ]  
 Reinsurance (including retrocessional reinsurance) assumed by life and health insurers of medical, wage loss and death benefits of the occupational illness and accident exposures, but not the employers liability exposures, of business originally written as workers' compensation insurance.

8.2 If yes, has the reporting entity completed the Workers' Compensation Carve-Out Supplement to the Annual Statement? ..... Yes [ ] No [ ]

8.3 If 8.1 is yes, the amounts of earned premiums and claims incurred in this statement are:

	1 Reinsurance Assumed	2 Reinsurance Ceded	3 Net Retained
8.31 Earned premium .....	.0	.0	.0
8.32 Paid claims .....	.0	.0	.0
8.33 Claim liability and reserve (beginning of year) .....	.0	.0	.0
8.34 Claim liability and reserve (end of year) .....	.0	.0	.0
8.35 Incurred claims .....	.0	.0	.0

8.4 If reinsurance assumed included amounts with attachment points below \$1,000,000, the distribution of the amounts reported in Lines 8.31 and 8.34 for Column (1) are:

	Attachment Point	1 Earned Premium	2 Claim Liability and Reserve
8.41	<\$25,000	.0	.0
8.42	\$25,000 - 99,999	.0	.0
8.43	\$100,000 - 249,999	.0	.0
8.44	\$250,000 - 999,999	.0	.0
8.45	\$1,000,000 or more	.0	.0

8.5 What portion of earned premium reported in 8.31, Column 1 was assumed from pools? .....\$ .....0

9.1 Does the company have variable annuities with guaranteed benefits? ..... Yes [ X ] No [ ]

9.2 If 9.1 is yes, complete the following table for each type of guaranteed benefit.

Type		3	4	5	6	7	8	9
1 Guaranteed Death Benefit	2 Guaranteed Living Benefit	Waiting Period Remaining	Account Value Related to Col. 3	Total Related Account Values	Gross Amount of Reserve	Location of Reserve	Portion Reinsured	Reinsurance Reserve Credit
.....Fund Value	.....NONE	N/A	249,236	249,236	.0	Exhibit 5	None	.0
Max Anniversary Value	.....GMIB - 5% Rollup/MAV 10 yr. wait	10 years	4,414,232	4,414,232	16,396	Exhibit 5	~ 90% of Living Benefit	.0
Max Anniversary Value	.....GMIB - 5% Rollup/MAV 10 yr. wait	9 years	10,341,705	10,341,705	100,948	Exhibit 5	~ 90% of Living Benefit	.0
Max Anniversary Value	.....GMIB - 5% Rollup/MAV 10 yr. wait	8 years	22,893,688	22,893,688	353,113	Exhibit 5	~ 90% of Living Benefit	.0
Max Anniversary Value	.....GMIB - 5% Rollup/MAV 10 yr. wait	7 years	35,009,105	35,009,105	719,594	Exhibit 5	~ 90% of Living Benefit	.0
Max Anniversary Value	.....GMIB - 6% Rollup/MAV 10 yr. wait	7 years	9,283,909	9,283,909	224,795	Exhibit 5	~ 90% of Living Benefit	.0
Max Anniversary Value	.....GMIB - 6% Rollup/MAV 10 yr. wait	6 years	1,507,937	1,507,937	26,443	Exhibit 5	~ 90% of Living Benefit	.0
Max Anniversary Value	.....GMIB - 6% Rollup/MAV 10 yr. wait	3 years	1,471,757	1,471,757	35,684	Exhibit 5	~ 90% of Living Benefit	.0
Max Anniversary Value	.....GMIB - 4-5%/yr. for life	N/A	142,529,677	142,529,677	1,019,904	Exhibit 5	None	.0
Max Anniversary Value	.....GMIB - 5-7%/yr. up to premium	N/A	236,175,469	236,175,469	2,431,148	Exhibit 5	None	.0
Max Anniversary Value	.....NONE	N/A	560,363,569	560,363,569	6,395,756	Exhibit 5	None	.0
.....Return of Premium	.....GMIB - 5% Rollup/MAV 10 yr. wait	10 years	5,141,621	5,141,621	18,202	Exhibit 5	~ 90% of Living Benefit	.0
.....Return of Premium	.....GMIB - 5% Rollup/MAV 10 yr. wait	9 years	7,426,545	7,426,545	64,288	Exhibit 5	~ 90% of Living Benefit	.0
.....Return of Premium	.....GMIB - 5% Rollup/MAV 10 yr. wait	8 years	32,870,452	32,870,452	450,388	Exhibit 5	~ 90% of Living Benefit	.0
.....Return of Premium	.....GMIB - 5% Rollup/MAV 10 yr. wait	7 years	28,618,830	28,618,830	503,387	Exhibit 5	~ 90% of Living Benefit	.0
.....Return of Premium	.....GMIB - 6% Rollup/MAV 10 yr. wait	7 years	3,454,817	3,454,817	52,178	Exhibit 5	~ 90% of Living Benefit	.0
.....Return of Premium	.....GMIB - 6% Rollup/MAV 10 yr. wait	6 years	1,808,567	1,808,567	29,264	Exhibit 5	~ 90% of Living Benefit	.0
.....Return of Premium	.....GMIB - 6% Rollup/MAV 10 yr. wait	3 years	263,447	263,447	2,969	Exhibit 5	~ 90% of Living Benefit	.0
.....Return of Premium	.....GMIB - 4-5%/yr. for life	N/A	227,632,310	227,632,310	1,634,745	Exhibit 5	None	.0
.....Return of Premium	.....GMIB - 5-7%/yr. up to premium	N/A	392,390,433	392,390,433	2,879,877	Exhibit 5	None	.0

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

Type		3	4	5	6	7	8	9
1 Guaranteed Death Benefit	2 Guaranteed Living Benefit	Waiting Period Remaining	Account Value Related to Col. 3	Total Related Account Values	Gross Amount of Reserve	Location of Reserve	Portion Reinsured	Reinsurance Reserve Credit
.....Return of Premium	.....NONE	.....N/A	.....316,757,433	.....316,757,433	.....115,558	.....Exhibit 5	.....None	.....0
.....N/A	.....GMWB - Asset Adequacy Testing	.....N/A	.....0	.....0	.....1,000,000	.....Exhibit 5	.....None	.....0

**FIVE-YEAR HISTORICAL DATA**

Show amounts in whole dollars only, no cents; show percentages to one decimal place, i.e. 17.6.

Show amounts of life insurance in this exhibit in thousands (omit \$000)

	1 2007	2 2006	3 2005	4 2004	5 2003
<b>Life Insurance in Force</b>					
(Exhibit of Life Insurance)					
1. Ordinary - whole life and endowment (Line 34, Col. 4) .....	68,648	70,938	61,620	51,271	48,601
2. Ordinary - term (Line 21, Col. 4, less Line 34, Col. 4) .....	380,317	390,764	369,007	368,065	364,665
3. Credit life (Line 21, Col. 6) .....	0	0	0	0	0
4. Group, excluding FEGLI/SGLI (Line 21, Col. 9 less Lines 43 & 44, Col. 4) .....	0	0	0	0	0
5. Industrial (Line 21, Col. 2) .....	0	0	0	0	0
6. FEGLI/SGLI (Lines 43 & 44, Col. 4) .....	0	0	0	0	0
7. Total (Line 21, Col. 10) .....	448,965	461,702	430,627	419,336	413,266
<b>New Business Issued</b>					
(Exhibit of Life Insurance)					
8. Ordinary - whole life and endowment (Line 34, Col. 2) .....	900	12,628	13,374	5,095	11,776
9. Ordinary - term (Line 2, Col. 4, less Line 34, Col. 2) .....	425	31,859	25,937	30,045	44,280
10. Credit life (Line 2, Col. 6) .....	0	0	0	0	0
11. Group (Line 2, Col. 9) .....	0	0	0	0	0
12. Industrial (Line 2, Col. 2) .....	0	0	0	0	0
13. Total (Line 2, Col. 10) .....	1,325	44,487	39,311	35,140	56,056
<b>Premium Income - Lines of Business</b>					
(Exhibit 1 - Part 1)					
14. Industrial life (Line 20.4, Col. 2) .....	0	0	0	0	0
15.1 Ordinary-life insurance (Line 20.4, Col. 3) .....	1,075,511	1,299,000	1,337,677	1,051,889	1,072,219
15.2 Ordinary-individual annuities (Line 20.4, Col. 4) .....	554,517,352	448,335,588	336,521,976	275,726,471	255,970,224
16. Credit life (group and individual) (Line 20.4, Col. 5) .....	0	0	0	0	0
17.1 Group life insurance (Line 20.4, Col. 6) .....	0	0	0	0	0
17.2 Group annuities (Line 20.4, Col. 7) .....	333,975	273,424	6,125,371	47,919,911	59,463,333
18.1 A & H-group (Line 20.4, Col. 8) .....	0	0	0	0	0
18.2 A & H-credit (group and individual) (Line 20.4, Col. 9) .....	0	0	0	0	0
18.3 A & H-other (Line 20.4, Col. 10) .....	0	0	0	0	0
19. Aggregate of all other lines of business (Line 20.4, Col. 11) .....	0	0	0	0	0
20. Total .....	555,926,838	449,908,012	343,985,024	324,698,271	316,505,776
<b>Balance Sheet (Pages 2 &amp; 3)</b>					
21. Total admitted assets excluding Separate Accounts business (Page 2, Line 24, Col. 3) .....	1,361,089,329	1,454,893,359	1,482,470,156	1,489,320,070	1,410,353,750
22. Total liabilities excluding Separate Accounts business (Page 3, Line 26) .....	1,229,003,226	1,321,335,966	1,350,020,958	1,367,261,512	1,300,466,925
23. Aggregate life reserves (Page 3, Line 1) .....	1,268,532,909	1,324,386,192	1,344,968,088	1,350,947,048	1,294,702,269
24. Aggregate A & H reserves (Page 3, Line 2) .....	0	0	0	0	0
25. Deposit-type contract funds (Page 3, Line 3) .....	15,707,187	15,007,879	15,424,173	13,489,630	0
26. Asset valuation reserve (Page 3, Line 24.1) .....	10,043,779	12,186,524	10,840,913	8,448,884	5,362,737
27. Capital (Page 3, Lines 29 and 30) .....	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
28. Surplus (Page 3, Line 37) .....	130,086,103	132,617,505	130,449,198	121,143,032	107,886,825
<b>Cash Flow (Page 5)</b>					
29. Net Cash from Operations (Line 11) .....	(83,004,254)	(21,763,716)	0	0	0
<b>Risk-Based Capital Analysis</b>					
30. Total adjusted capital .....	142,129,882	146,804,029	143,290,111	131,591,916	115,249,562
31. Authorized control level risk - based capital .....	11,718,552	15,490,700	14,013,771	14,251,341	15,244,216
<b>Percentage Distribution of Cash, Cash Equivalents and Invested Assets</b>					
(Page 2, Col. 3) (Line No. /Page 2, Line 10, Col. 3) x 100.0					
32. Bonds (Line 1) .....	94.2	100.0	99.7	98.4	98.9
33. Stocks (Lines 2.1 and 2.2) .....	0.1	0.0	0.0	0.0	0.0
34. Mortgage loans on real estate(Lines 3.1 and 3.2) .....	0.0	0.0	0.0	0.0	0.0
35. Real estate (Lines 4.1, 4.2 and 4.3) .....	0.0	0.0	0.0	0.0	0.0
36. Cash, cash equivalents and short-term investments (Line 5) .....	5.7	0.0	0.3	1.6	1.1
37. Contract loans (Line 6) .....	0.0	0.0	0.0	0.0	0.0
38. Other invested assets (Line 7) .....	0.0	0.0	0.0	0.0	0.0
39. Receivables for securities (Line 8) .....	0.0	0.0	0.0	0.0	0.0
40. Aggregate write-ins for invested assets (Line 9) .....	0.0	0.0	0.0	0.0	0.0
41. Cash, cash equivalents and invested assets (Line 10) .....	100.0	100.0	100.0	100.0	100.0



**FIVE-YEAR HISTORICAL DATA**

(Continued)

	1 2007	2 2006	3 2005	4 2004	5 2003
<b>Investments in Parent, Subsidiaries and Affiliates</b>					
42. Affiliated bonds (Schedule D Summary, Line 25, Col. 1) .....	0	0	0	0	0
43. Affiliated preferred stocks (Schedule D Summary, Line 39, Col. 1) .....	0	0	0	0	0
44. Affiliated common stocks (Schedule D Summary Line 53, Col. 1), .....	0	0	0	0	0
45. Affiliated short-term investments (subtotal included in Schedule DA Part 2 Col. 5, Line 7) .....	0	0	0	0	0
46. Affiliated mortgage loans on real estate .....	0	0	0	0	0
47. All other affiliated .....	0	0	0	0	0
48. Total of above Lines 42 to 47 .....	0	0	0	0	0
<b>Total Nonadmitted and Admitted Assets</b>					
49. Total nonadmitted assets (Page 2, Line 26, Col. 2) .....	21,174,196	13,918,965	9,817,163	8,674,810	8,587,679
50. Total admitted assets (Page 2, Line 26, Col. 3) .....	3,039,694,987	2,680,896,479	2,281,679,384	1,992,220,758	1,671,951,120
<b>Investment Data</b>					
51. Net investment income (Exhibit of Net Investment Income) .....	83,314,178	87,032,980	86,718,156	85,094,531	81,097,097
52. Realized capital gains (losses) .....	(2,532,219)	46,572	(236,435)	4,391,410	132,869
53. Unrealized capital gains (losses) .....	46,464	71,088	(9,036)	44,097	1,750,059
54. Total of above Lines 51, 52 and 53 .....	80,828,423	87,150,640	86,472,685	89,530,038	82,980,025
<b>Benefits and Reserve Increases (Page 6)</b>					
55. Total contract benefits - life (Lines 10, 11, 12, 13, 14 and 15 Col. 1, minus Lines 10, 11, 12, 13, 14 and 15 Cols. 9, 10 and 11) .....	284,897,321	233,146,834	161,646,272	111,987,652	99,059,779
56. Total contract benefits - A & H (Lines 13 & 14, Cols. 9, 10 & 11) .....	0	0	0	0	0
57. Increase in life reserves - other than group and annuities (Line 19, Cols. 2 and 3) .....	799,693	692,370	639,658	597,580	473,023
58. Increase in A & H reserves (Line 19, Cols. 9, 10 & 11) .....	0	0	0	0	0
59. Dividends to policyholders (Line 30, Col. 1) .....	0	0	0	0	0
<b>Operating Percentages</b>					
60. Insurance expense percent (Page 6, Col. 1, Lines 21, 22 & 23, less Line 6)/(Page 6, Col. 1, Line 1 plus Exhibit 7, Col. 2, Line 2) x 100.0 .....	8.3	8.4	9.0	8.6	8.0
61. Lapse percent (ordinary only) [(Exhibit of Life Insurance, Col. 4, Lines 14 & 15) / 1/2 (Exhibit of Life Insurance, Col. 4, Lines 1 & 21)] x 100.0 .....	3.0	4.6	6.8	6.9	6.8
62. A & H loss percent (Schedule H, Part 1, Lines 5 and 6, Col. 2) .....	0.0	0.0	0.0	0.0	0.0
63. A & H cost containment percent (Schedule H, Pt. 1, Line 4, Col. 2) .....	0.0	0.0	0.0	0.0	XXX
64. A & H expense percent excluding cost containment expenses (Schedule H, Pt. 1, Line 10, Col. 2) .....	0.0	0.0	0.0	0.0	0.0
<b>A &amp; H Claim Reserve Adequacy</b>					
65. Incurred losses on prior years' claims - group health (Schedule H, Part 3, Line 3.1 Col. 2) .....	0	0	0	0	0
66. Prior years' claim liability and reserve - group health (Schedule H, Part 3, Line 3.2 Col. 2) .....	0	0	0	0	0
67. Incurred losses on prior years' claims-health other than group (Schedule H, Part 3, Line 3.1 Col. 1 less Col. 2) .....	0	0	0	0	0
68. Prior years' claim liability and reserve-health other than Group (Schedule H, Part 3, Line 3.2 Col. 1 less Col. 2) .....	0	0	0	0	0
<b>Net Gains From Operations After Federal Income Taxes by Lines of Business (Page 6, Line 33)</b>					
69. Industrial life (Col. 2) .....	0	0	0	0	0
70. Ordinary - life (Col. 3) .....	(36,770)	146,425	201,089	52,728	161,873
71. Ordinary - individual annuities (Col. 4) .....	(9,465,457)	(3,591,367)	2,259,297	1,692,952	449,741
72. Ordinary-supplementary contracts (Col. 5) .....	0	0	0	0	0
73. Credit life (Col. 6) .....	0	0	0	0	0
74. Group life (Col. 7) .....	0	0	0	0	0
75. Group annuities (Col. 8) .....	7,138,295	6,722,094	9,384,888	11,748,624	14,240,961
76. A & H-group (Col. 9) .....	0	0	0	0	0
77. A & H-credit (Col. 10) .....	0	0	0	0	0
78. A & H-other (Col. 11) .....	0	0	0	0	0
79. Aggregate of all other lines of business (Col. 12) .....	0	0	0	0	0
80. Total (Col. 1) .....	(2,363,932)	3,277,152	11,845,274	13,494,304	14,852,575



ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

DIRECT BUSINESS IN THE STATE OF Grand Total

DURING THE YEAR 2007

NAIC Group Code 0918

**LIFE INSURANCE**

NAIC Company Code 60140

DIRECT PREMIUMS AND ANNUITY CONSIDERATIONS	1	2	3	4	5
	Ordinary	Credit Life (Group and Individual)	Group	Industrial	Total
1. Life insurance	1,666,248	0	0	0	1,666,248
2. Annuity considerations	555,298,054	0	333,975	0	555,632,029
3. Deposit-type contract funds	1,620,758	XXX	0	XXX	1,620,758
4. Other considerations	0	0	0	0	0
5. Totals (Sum of Lines 1 to 4)	558,585,060	0	333,975	0	558,919,035
<b>DIRECT DIVIDENDS TO POLICYHOLDERS</b>					
Life insurance:					
6.1 Paid in cash or left on deposit	0	0	0	0	0
6.2 Applied to pay renewal premiums	0	0	0	0	0
6.3 Applied to provide paid-up additions or shorten the endowment or premium-paying period	0	0	0	0	0
6.4 Other	0	0	0	0	0
6.5 Totals (Sum of Lines 6.1 to 6.4)	0	0	0	0	0
Annuities:					
7.1 Paid in cash or left on deposit	0	0	0	0	0
7.2 Applied to provide paid-up annuities	0	0	0	0	0
7.3 Other	0	0	0	0	0
7.4 Totals (Sum of Lines 7.1 to 7.3)	0	0	0	0	0
8. Grand Totals (Lines 6.5 plus 7.4)	0	0	0	0	0
<b>DIRECT CLAIMS AND BENEFITS PAID</b>					
9. Death benefits	766,075	0	0	0	766,075
10. Matured endowments	0	0	0	0	0
11. Annuity benefits	21,277,572	0	19,861,988	0	41,139,560
12. Surrender values and withdrawals for life contracts	167,321,063	0	76,016,104	0	243,337,167
13. Aggregate write-ins for miscellaneous direct claims and benefits paid	0	0	0	0	0
14. All other benefits, except accident and health	0	0	0	0	0
15. Totals	189,364,710	0	95,878,092	0	285,242,802
<b>DETAILS OF WRITE-INS</b>					
1301.					
1302.					
1303.					
1398. Summary of Line 13 from overflow page	0	0	0	0	0
1399. Totals (Lines 1301 thru 1303 plus 1398) (Line 13 above)	0	0	0	0	0

DIRECT DEATH BENEFITS AND MATURED ENDOWMENTS INCURRED	Ordinary		Credit Life (Group and Individual)		Group		Industrial		Total	
	1	2	3	4	5	6	7	8	9	10
	No.	Amount	No. of Ind.Pols. & Gr. Certifs.	Amount	No. of Certifs.	Amount	No.	Amount	No.	Amount
16. Unpaid December 31, prior year	0	0	0	0	0	0	0	0	0	0
17. Incurred during current year Settled during current year:	3	916,075	0	0	0	0	0	0	3	916,075
18.1 By payment in full	2	766,075	0	0	0	0	0	0	2	766,075
18.2 By payment on compromised claims	0	0	0	0	0	0	0	0	0	0
18.3 Totals paid	2	766,075	0	0	0	0	0	0	2	766,075
18.4 Reduction by compromise	0	0	0	0	0	0	0	0	0	0
18.5 Amount rejected	0	0	0	0	0	0	0	0	0	0
18.6 Total settlements	2	766,075	0	0	0	0	0	0	2	766,075
19. Unpaid Dec. 31, current year (16+17-18.6)	1	150,000	0	0	0	0	0	0	1	150,000
<b>POLICY EXHIBIT</b>						No. of Policies				
20. In force December 31, prior year	1,551	461,700,577	0 (a)	0	0	0	0	0	1,551	461,700,577
21. Issued during year	8	1,325,000	0	0	0	0	0	0	8	1,325,000
22. Other changes to in force (Net)	(44)	(14,062,000)	0	0	0	0	0	0	(44)	(14,062,000)
23. In force December 31 of current year	1,515	448,963,577	0 (a)	0	0	0	0	0	1,515	448,963,577

(a) Includes Individual Credit Life Insurance: prior year \$ 0 current year \$ 0  
Includes Group Credit Life Insurance: Loans less than or equal to 60 months at issue, prior year \$ 0 , current year \$ 0  
Loans greater than 60 months at issue BUT NOT GREATER THAN 120 MONTHS, prior year \$ 0 , current year \$ 0

**ACCIDENT AND HEALTH INSURANCE**

	1	2	3	4	5
	Direct Premiums	Direct Premiums Earned	Dividends Paid Or Credited On Direct Business	Direct Losses Paid	Direct Losses Incurred
24. Group Policies (b)	0	0	0	0	0
24.1 Federal Employees Health Benefits Program premium (b)	0	0	0	0	0
24.2 Credit (Group and Individual)	0	0	0	0	0
24.3 Collectively Renewable Policies (b)	0	0	0	0	0
24.4 Medicare Title XVIII exempt from state taxes or fees Other Individual Policies:	0	0	0	0	0
25.1 Non-cancelable (b)	0	0	0	0	0
25.2 Guaranteed renewable (b)	0	0	0	0	0
25.3 Non-renewable for stated reasons only (b)	0	0	0	0	0
25.4 Other accident only	0	0	0	0	0
25.5 All other (b)	0	0	0	0	0
25.6 Totals (Sum of Lines 25.1 to 25.5)	0	0	0	0	0
26. Totals (Lines 24 + 24.1 + 24.2 + 24.3 + 24.4 + 25.6)	0	0	0	0	0

(b) For health business on indicated lines report: Number of persons insured under PPO managed care products 0 and number of persons insured under indemnity only products 0

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**EXHIBIT OF LIFE INSURANCE**

	Industrial		Ordinary		Credit Life (Group and Individual)		Group			10 Total Amount of Insurance (a)
	1	2	3	4	5	6	Number of		9	
	Number of Policies	Amount of Insurance (a)	Number of Policies	Amount of Insurance (a)	Number of Individual Policies and Group Certificates	Amount of Insurance (a)	7 Policies	8 Certificates	Amount of Insurance (a)	
1. In force end of prior year	0	0	1,551	461,702	0	0	0	0	0	461,702
2. Issued during year	0	0	8	1,325	0	0	0	0	0	1,325
3. Reinsurance assumed	0	0	0	0	0	0	0	0	0	0
4. Revived during year	0	0	5	1,340	0	0	0	0	0	1,340
5. Increased during year (net)	0	0	0	926	0	0	0	0	0	926
6. Subtotals, Lines 2 to 5	0	0	13	3,591	0	0	0	0	0	3,591
7. Additions by dividends during year	XXX	0	XXX	0	XXX	0	XXX	XXX	0	0
8. Aggregate write-ins for increases	0	0	0	0	0	0	0	0	0	0
9. Totals (Lines 1 and 6 to 8)	0	0	1,564	465,293	0	0	0	0	0	465,293
Deductions during year:										
10. Death	0	0	2	650	0	0	XXX	0	0	650
11. Maturity	0	0	0	0	0	0	XXX	0	0	0
12. Disability	0	0	0	0	0	0	XXX	0	0	0
13. Expiry	0	0	0	0	0	0	0	0	0	0
14. Surrender	0	0	5	2,115	0	0	0	0	0	2,115
15. Lapse	0	0	40	11,537	0	0	0	0	0	11,537
16. Conversion	0	0	2	300	0	0	XXX	XXX	XXX	300
17. Decreased (net)	0	0	0	1,726	0	0	0	0	0	1,726
18. Reinsurance	0	0	0	0	0	0	0	0	0	0
19. Aggregate write-ins for decreases	0	0	0	0	0	0	0	0	0	0
20. Totals, (Lines 10 to 19)	0	0	49	16,328	0	0	0	0	0	16,328
21. In force end of year, (Line 9 minus Line 20)	0	0	1,515	448,965	0	0	0	0	0	448,965
22. Reinsurance ceded end of year	XXX	0	XXX	356,635	XXX	0	XXX	XXX	0	356,635
23. Line 21 minus Line 22	XXX	0	XXX	92,330	XXX	(b)	XXX	XXX	0	92,330
<b>DETAILS OF WRITE-INS</b>										
0801.										
0802.										
0803.										
0898. Summary of remaining write-ins for Line 8 from overflow page	0	0	0	0	0	0	0	0	0	0
0899. TOTALS (Lines 0801 thru 0803 plus 0898) (Line 8 above)	0	0	0	0	0	0	0	0	0	0
1901.										
1902.										
1903.										
1998. Summary of remaining write-ins for Line 19 from overflow page	0	0	0	0	0	0	0	0	0	0
1999. TOTALS (Lines 1901 thru 1903 plus 1998) (Line 19 above)	0	0	0	0	0	0	0	0	0	0

(a) Amounts of life insurance in this exhibit shall be shown in thousands (omit 000)

(b) Group \$ .....0 ; Individual \$ .....0

**EXHIBIT OF LIFE INSURANCE (Continued)**

**ADDITIONAL INFORMATION ON INSURANCE IN FORCE END OF YEAR**

	Industrial		Ordinary	
	1 Number of Policies	2 Amount of Insurance (a)	3 Number of Policies	4 Amount of Insurance (a)
24. Additions by dividends .....	XXX	0	XXX	0
25. Other paid-up insurance .....	0	0	0	0
26. Debit ordinary insurance .....	XXX	XXX	0	0

**ADDITIONAL INFORMATION ON ORDINARY INSURANCE**

Term Insurance Excluding Extended Term Insurance	Issued During Year (Included in Line 2)		In Force End of Year (Included in Line 21)	
	1 Number of Policies	2 Amount of Insurance (a)	3 Number of Policies	4 Amount of Insurance (a)
27. Term policies - decreasing .....	0	0	0	0
28. Term policies - other .....	2	325	1,188	365,941
29. Other term insurance - decreasing .....	XXX	0	XXX	0
30. Other term insurance .....	XXX	100	XXX	14,375
31. Totals, Lines 27 to 30 .....	2	425	1,188	380,316
Reconciliation to Lines 2 and 21:				
32. Term additions .....	XXX	0	XXX	0
33. Totals, extended term insurance .....	XXX	XXX	0	0
34. Totals, whole life and endowment .....	6	900	327	68,648
35. Totals (Lines 31 to 34) .....	8	1,325	1,515	448,964

**CLASSIFICATION OF AMOUNT OF INSURANCE (a) BY PARTICIPATING STATUS**

	Issued During Year (Included in Line 2)		In Force End of Year (Included in Line 21)	
	1	2	3	4
	Non-Participating	Participating	Non-Participating	Participating
36. Industrial .....	0	0	0	0
37. Ordinary .....	1,325	0	448,964	0
38. Credit Life (Group and Individual) .....	0	0	0	0
39. Group .....	0	0	0	0
40. Totals (Lines 36 to 39) .....	1,325	0	448,964	0

**ADDITIONAL INFORMATION ON CREDIT LIFE AND GROUP INSURANCE**

	Credit Life		Group	
	1 Number of Individual Policies and Group Certificates	2 Amount of Insurance (a)	3 Number of Certificates	4 Amount of Insurance (a)
41. Amount of insurance included in Line 2 ceded to other companies .....	XXX	0	XXX	0
42. Number in force end of year if the number under shared groups is counted on a pro-rata basis .....	0	XXX	0	XXX
43. Federal Employees' Group Life Insurance included in Line 21 .....	0	0	0	0
44. Servicemen's Group Life Insurance included in Line 21 .....	0	0	0	0
45. Group Permanent Insurance included in Line 21 .....	0	0	0	0

**ADDITIONAL ACCIDENTAL DEATH BENEFITS**

46. Amount of additional accidental death benefits in force end of year under ordinary policies (a)	4,830
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**BASIS OF CALCULATION OF ORDINARY TERM INSURANCE**

47. State basis of calculation of (47.1) decreasing term insurance contained in Family Income, Mortgage Protection, etc., policies and riders and of (47.2) term insurance on wife and children under Family, Parent and Children, etc., policies and riders included above.
47.1 CURRENT COMMUTED VALUES .....
47.2 WIFE - \$1000 PER UNIT, CHILD'S RIDER AND CHILDREN'S BENEFITS UNDER FAMILY RIDERS - \$2500 PER UNIT

**POLICIES WITH DISABILITY PROVISIONS**

Disability Provisions	Industrial		Ordinary		Credit		Group	
	1 Number of Policies	2 Amount of Insurance (a)	3 Number of Policies	4 Amount of Insurance (a)	5 Number of Policies	6 Amount of Insurance (a)	7 Number of Certificates	8 Amount of Insurance (a)
48. Waiver of Premium .....	0	0	337	92,335	0	0	0	0
49. Disability Income .....	0	0	0	0	0	0	0	0
50. Extended Benefits .....	0	0	XXX	XXX	0	0	0	0
51. Other .....	0	0	0	0	0	0	0	0
52. Total .....	0	(b) 0	337	(b) 92,335	0	(b) 0	0	(b) 0

(a) Amounts of life insurance in this exhibit shall be shown in thousands (omit 000)

(b) See Paragraph 9 of the Annual Audited Financial Reports in the General section of the annual statement instructions

**EXHIBIT OF NUMBER OF POLICIES, CONTRACTS, CERTIFICATES, INCOME PAYABLE AND ACCOUNT VALUES IN FORCE FOR SUPPLEMENTARY CONTRACTS, ANNUITIES, ACCIDENT & HEALTH AND OTHER POLICIES**

**SUPPLEMENTARY CONTRACTS**

	Ordinary		Group	
	1 Involving Life Contingencies	2 Not Involving Life Contingencies	3 Involving Life Contingencies	4 Not Involving Life Contingencies
1. In force end of prior year .....				
2. Issued during year .....				
3. Reinsurance assumed .....				
4. Increased during year (net) .....				
5. Total (Lines 1 to 4) .....				
Deductions during year:				
6. Decreased (net) .....				
7. Reinsurance ceded .....				
8. Totals (Lines 6 and 7) .....				
9. In force end of year .....				
10. Amount on deposit .....		(a)		(a)
11. Income now payable .....		(a)	(a)	(a)
12. Amount of income payable .....	(a)	(a)	(a)	(a)

**NONE**

**ANNUITIES**

	Ordinary		Group	
	1 Immediate	2 Deferred	3 Contracts	4 Certificates
1. In force end of prior year .....	371	20,569	2	17,417
2. Issued during year .....	27	5,239	0	8
3. Reinsurance assumed .....	0	0	0	0
4. Increased during year (net) .....	25	0	0	11
5. Totals (Lines 1 to 4) .....	423	25,808	2	17,436
Deductions during year:				
6. Decreased (net) .....	30	1,637	0	1,690
7. Reinsurance ceded .....	0	0	0	0
8. Totals (Lines 6 and 7) .....	30	1,637	0	1,690
9. In force end of year .....	393	24,171	2	15,746
Income now payable:				
10. Amount of income payable .....	(a) 4,179,876	XXX	XXX	(a) 810,865
Deferred fully paid:				
11. Account balance .....	XXX	(a) 150,449,475	XXX	(a) 691,162,994
Deferred not fully paid:				
12. Account balance .....	XXX	(a) 401,598,585	XXX	(a) 0

**ACCIDENT AND HEALTH INSURANCE**

	Group		Credit		Other	
	1 Certificates	2 Premiums in Force	3 Policies	4 Premiums in Force	5 Policies	6 Premiums in Force
1. In force end of prior year .....						
2. Issued during year .....						
3. Reinsurance assumed .....						
4. Increased during year (net) .....		XXX		XXX		XXX
5. Totals (Lines 1 to 4) .....		XXX		XXX		XXX
Deductions during year:						
6. Conversions .....		XXX	XXX	XXX	XXX	XXX
7. Decreased (net) .....		XXX		XXX		XXX
8. Reinsurance ceded .....		XXX		XXX		XXX
9. Totals (Lines 6 to 8) .....		XXX		XXX		XXX
10. In force end of year .....		(a)		(a)		(a)

**NONE**

**DEPOSIT FUNDS AND DIVIDEND ACCUMULATIONS**

	1	2
	Deposit Funds Contracts	Dividend Accumulations Contracts
1. In force end of prior year .....		
2. Issued during year .....		
3. Reinsurance assumed .....		
4. Increased during year (net) .....		
5. Totals (Lines 1 to 4) .....		
Deductions During Year:		
6. Decreased (net) .....		
7. Reinsurance ceded .....		
8. Totals (Lines 6 and 7) .....		
9. In force end of year .....		
10. Amount of account balance .....	(a)	(a)

**NONE**

(a) See Paragraph 9 of the Annual Audited Financial Reports in the General section of the annual statement instructions.

**ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK  
FORM FOR CALCULATING THE INTEREST MAINTENANCE RESERVE**

**INTEREST MAINTENANCE RESERVE**

	1 Amount
1. Reserve as of December 31, Prior Year .....	(403,850)
2. Current year's realized pre-tax capital gains/(losses) of \$ .....(628,728) transferred into the reserve net of taxes of \$ .....256,018	(884,747)
3. Adjustment for current year's liability gains/(losses) released from the reserve .....	(74,206)
4. Balance before reduction for amount transferred to Summary of Operations (Line 1 + Line 2 + Line 3) .....	(1,362,803)
5. Current year's amortization released to Summary of Operations (Amortization, Line 1, Column 4) .....	(363,176)
6. Reserve as of December 31, current year (Line 4 minus Line 5)	(999,627)

**AMORTIZATION**

Year of Amortization	1 Reserve as of December 31, Prior Year	2 Current Year's Realized Capital Gains/(Losses) Transferred into the Reserve Net of Taxes	3 Adjustment for Current Year's Liability Gains/(Losses) Released From the Reserve	4 Balance Before Reduction for Current Year's Amortization (Cols. 1 + 2 + 3)
1. 2007 .....	(400,806)	47,425	(9,795)	(363,176)
2. 2008 .....	(419,031)	313,476	(20,481)	(126,036)
3. 2009 .....	(299,084)	360,218	(18,774)	42,359
4. 2010 .....	(109,607)	131,958	(13,728)	8,623
5. 2011 .....	102,046	(102,280)	(8,534)	(8,767)
6. 2012 .....	190,833	(358,023)	(2,894)	(170,084)
7. 2013 .....	170,770	(442,493)	0	(271,724)
8. 2014 .....	112,760	(356,849)	0	(244,089)
9. 2015 .....	63,416	(260,500)	0	(197,084)
10. 2016 .....	29,195	(164,151)	0	(134,955)
11. 2017 .....	17,168	(53,527)	0	(36,359)
12. 2018 .....	18,027	0	0	18,027
13. 2019 .....	19,457	0	0	19,457
14. 2020 .....	20,602	0	0	20,602
15. 2021 .....	21,746	0	0	21,746
16. 2022 .....	20,316	0	0	20,316
17. 2023 .....	16,310	0	0	16,310
18. 2024 .....	12,018	0	0	12,018
19. 2025 .....	7,440	0	0	7,440
20. 2026 .....	2,575	0	0	2,575
21. 2027 .....	0	0	0	0
22. 2028 .....	0	0	0	0
23. 2029 .....	0	0	0	0
24. 2030 .....	0	0	0	0
25. 2031 .....	0	0	0	0
26. 2032 .....	0	0	0	0
27. 2033 .....	0	0	0	0
28. 2034 .....	0	0	0	0
29. 2035 .....	0	0	0	0
30. 2036 .....	0	0	0	0
31. 2037 and Later	0	0	0	0
32. Total (Lines 1 to 31)	(403,848)	(884,747)	(74,206)	(1,362,801)

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**ASSET VALUATION RESERVE**

	Default Component			Equity Component			7 Total Amount (Cols. 3 + 6)
	1 Other Than Mortgage Loans	2 Mortgage Loans	3 Total (Cols. 1 + 2)	4 Common Stock	5 Real Estate and Other Invested Assets	6 Total (Cols. 4 + 5)	
1. Reserve as of December 31, prior year .....	12,115,002	0	12,115,002	71,522	0	71,522	12,186,524
2. Realized capital gains/(losses) net of taxes - General Account .....	(1,775,526)	0	(1,775,526)	0	0	0	(1,775,526)
3. Realized capital gains/(losses) net of taxes - Separate Accounts .....	0	0	0	0	0	0	0
4. Unrealized capital gains/(losses) net of deferred taxes - General Account .....	0	0	0	46,464	0	46,464	46,464
5. Unrealized capital gains/(losses) net of deferred taxes - Separate Accounts .....	0	0	0	0	0	0	0
6. Capital gains credited/(losses charged) to contract benefits, payments or reserves .....	0	0	0	0	0	0	0
7. Basic contribution .....	2,118,569	0	2,118,569	0	0	0	2,118,569
8. Accumulated balances (Lines 1 through 5 - 6 + 7) .....	12,458,045	0	12,458,045	117,986	0	117,986	12,576,031
9. Maximum reserve .....	9,962,964	0	9,962,964	80,816	0	80,816	10,043,780
10. Reserve objective .....	6,815,481	0	6,815,481	80,816	0	80,816	6,896,297
11. 20% of (Line 10 - Line 8) .....	(1,128,513)	0	(1,128,513)	(7,434)	0	(7,434)	(1,135,947)
12. Balance before transfers (Lines 8 + 11) .....	11,329,532	0	11,329,532	110,552	0	110,552	11,440,084
13. Transfers .....	0	0	0	0	0	0	XXX
14. Voluntary contribution .....	0	0	0	0	0	0	0
15. Adjustment down to maximum/up to zero .....	(1,366,568)	0	(1,366,568)	(29,737)	0	(29,737)	(1,396,305)
16. Reserve as of December 31, current year (Lines 12 + 13 + 14 + 15)	9,962,964	0	9,962,964	80,815	0	80,815	10,043,779

**ASSET VALUATION RESERVE**  
**BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS**  
**DEFAULT COMPONENT**

Line Number	NAIC Designation	Description	1 Book/Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1 + 2 + 3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols.4 x 5)	7 Factor	8 Amount (Cols. 4 x 7)	9 Factor	10 Amount (Cols. 4 x 9)
LONG-TERM BONDS												
1.		Exempt Obligations .....	2,572,423	XXX	XXX	2,572,423	0.0000	0	0.0000	0	0.0000	0
2.	1	Highest Quality .....	673,583,355	XXX	XXX	673,583,355	0.0004	269,433	0.0023	1,549,242	0.0030	2,020,750
3.	2	High Quality .....	525,309,324	XXX	XXX	525,309,324	0.0019	998,088	0.0058	3,046,794	0.0090	4,727,784
4.	3	Medium Quality .....	48,623,490	XXX	XXX	48,623,490	0.0093	452,198	0.0230	1,118,340	0.0340	1,653,199
5.	4	Low Quality .....	13,899,771	XXX	XXX	13,899,771	0.0213	296,065	0.0530	736,688	0.0750	1,042,483
6.	5	Lower Quality .....	1,637,218	XXX	XXX	1,637,218	0.0432	70,728	0.1100	180,094	0.1700	278,327
7.	6	In or Near Default .....	0	XXX	XXX	0	0.0000	0	0.2000	0	0.2000	0
8.		Total Unrated Multi-class Securities Acquired by Conversion .....	0	XXX	XXX	0	XXX	0	XXX	0	XXX	0
9.		Total Bonds (Sum of Lines 1 through 8) (Page 2, Line 1, Net Admitted Asset)	1,265,625,581	XXX	XXX	1,265,625,581	XXX	2,086,512	XXX	6,631,158	XXX	9,722,543
PREFERRED STOCK												
10.	1	Highest Quality .....	0	XXX	XXX	0	0.0004	0	0.0023	0	0.0030	0
11.	2	High Quality .....	0	XXX	XXX	0	0.0019	0	0.0058	0	0.0090	0
12.	3	Medium Quality .....	0	XXX	XXX	0	0.0093	0	0.0230	0	0.0340	0
13.	4	Low Quality .....	0	XXX	XXX	0	0.0213	0	0.0530	0	0.0750	0
14.	5	Lower Quality .....	0	XXX	XXX	0	0.0432	0	0.1100	0	0.1700	0
15.	6	In or Near Default .....	0	XXX	XXX	0	0.0000	0	0.2000	0	0.2000	0
16.		Affiliated Life with AVR .....	0	XXX	XXX	0	0.0000	0	0.0000	0	0.0000	0
17.		Total Preferred Stocks (Sum of Lines 10 through 16) (Page 2, Line 2.1, Net Admitted Asset)	0	XXX	XXX	0	XXX	0	XXX	0	XXX	0
SHORT - TERM BONDS												
18.		Exempt Obligations .....	0	XXX	XXX	0	0.0000	0	0.0000	0	0.0000	0
19.	1	Highest Quality .....	80,140,393	XXX	XXX	80,140,393	0.0004	32,056	0.0023	184,323	0.0030	240,421
20.	2	High Quality .....	0	XXX	XXX	0	0.0019	0	0.0058	0	0.0090	0
21.	3	Medium Quality .....	0	XXX	XXX	0	0.0093	0	0.0230	0	0.0340	0
22.	4	Low Quality .....	0	XXX	XXX	0	0.0213	0	0.0530	0	0.0750	0
23.	5	Lower Quality .....	0	XXX	XXX	0	0.0432	0	0.1100	0	0.1700	0
24.	6	In or Near Default .....	0	XXX	XXX	0	0.0000	0	0.2000	0	0.2000	0
25.		Total Short - Term Bonds (Sum of lines 18 through 24)	80,140,393	XXX	XXX	80,140,393	XXX	32,056	XXX	184,323	XXX	240,421



**ASSET VALUATION RESERVE (Continued)**  
**BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS**  
**DEFAULT COMPONENT**

Line Number	NAIC Designation	Description	1 Book/Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1 + 2 + 3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols. 4 x 5)	7 Factor	8 Amount (Cols. 4 x 7)	9 Factor	10 Amount (Cols. 4 x 9)
<b>DERIVATIVE INSTRUMENTS</b>												
26.		Exchange Traded .....	0	XXX	XXX	0	0.0004	0	0.0023	0	0.0030	0
27.	1	Highest Quality .....	0	XXX	XXX	0	0.0004	0	0.0023	0	0.0030	0
28.	2	High Quality .....	0	XXX	XXX	0	0.0019	0	0.0058	0	0.0090	0
29.	3	Medium Quality .....	0	XXX	XXX	0	0.0093	0	0.0230	0	0.0340	0
30.	4	Low Quality .....	0	XXX	XXX	0	0.0213	0	0.0530	0	0.0750	0
31.	5	Lower Quality .....	0	XXX	XXX	0	0.0432	0	0.1100	0	0.1700	0
32.	6	In or Near Default .....	0	XXX	XXX	0	0.0000	0	0.2000	0	0.2000	0
33.		Total Derivative Instruments .....	0	XXX	XXX	0	XXX	0	XXX	0	XXX	0
34.		Total (Lines 9 + 17 + 25 + 33)	1,345,765,974	XXX	XXX	1,345,765,974	XXX	2,118,569	XXX	6,815,481	XXX	9,962,964
<b>MORTGAGE LOANS</b>												
In Good Standing:												
35.		Farm Mortgages .....	0	0	XXX	0	0.0063 (a)	0	0.0120 (a)	0	0.0190 (a)	0
36.		Residential Mortgages - Insured or Guaranteed .....	0	0	XXX	0	0.0003	0	0.0006	0	0.0010	0
37.		Residential Mortgages - All Other .....	0	0	XXX	0	0.0013	0	0.0030	0	0.0040	0
38.		Commercial Mortgages - Insured or Guaranteed .....	0	0	XXX	0	0.0003	0	0.0006	0	0.0010	0
39.		Commercial Mortgages - All Other .....	0	0	XXX	0	0.0063 (a)	0	0.0120 (a)	0	0.0190 (a)	0
40.		In Good Standing With Restructured Terms .....	0	0	XXX	0	0.2800 (b)	0	0.6200 (b)	0	1.0000 (b)	0
Overdue, Not in Process:												
41.		Farm Mortgages .....	0	0	XXX	0	0.0420	0	0.0760	0	0.1200	0
42.		Residential Mortgages - Insured or Guaranteed .....	0	0	XXX	0	0.0005	0	0.0012	0	0.0020	0
43.		Residential Mortgages - All Other .....	0	0	XXX	0	0.0025	0	0.0058	0	0.0090	0
44.		Commercial Mortgages - Insured or Guaranteed .....	0	0	XXX	0	0.0005	0	0.0012	0	0.0020	0
45.		Commercial Mortgages - All Other .....	0	0	XXX	0	0.0420	0	0.0760	0	0.1200	0
In Process of Foreclosure:												
46.		Farm Mortgages .....	0	0	XXX	0	0.0000	0	0.1700	0	0.1700	0
47.		Residential Mortgages - Insured or Guaranteed .....	0	0	XXX	0	0.0000	0	0.0040	0	0.0040	0
48.		Residential Mortgages - All Other .....	0	0	XXX	0	0.0000	0	0.0130	0	0.0130	0
49.		Commercial Mortgages - Insured or Guaranteed .....	0	0	XXX	0	0.0000	0	0.0040	0	0.0040	0
50.		Commercial Mortgages - All Other .....	0	0	XXX	0	0.0000	0	0.1700	0	0.1700	0
51.		Total Schedule B Mortgages (Sum of Lines 35 through 50) (Page 2, Line 3, Net Admitted Asset)	0	0	XXX	0	XXX	0	XXX	0	XXX	0
52.		Schedule DA Mortgages	0	0	XXX	0	0.0000 (c)	0	0.0000 (c)	0	0.0000 (c)	0
53.		Total Mortgage Loans on Real Estate (Line 51 + 52)	0	0	XXX	0	XXX	0	XXX	0	XXX	0

(a) Times the company's Experience Adjustment Factor (EAF).

(b) Column 9 is the greater of 6.4% without any EAF adjustments or a company's EAF adjusted In Good Standing (IGS) factor plus 150 basis points. Columns 5 and 7 are 28% and 62% respectively of Column 9.

(c) Determined using the same factors and breakdowns used for directly owned mortgage loans.

**ASSET VALUATION RESERVE**  
**BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS**  
**EQUITY AND OTHER INVESTED ASSET COMPONENT**

Line Number	NAIC Designation	Description	1 Book/Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1 + 2 + 3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols.4 x 5)	7 Factor	8 Amount (Cols. 4 x 7)	9 Factor	10 Amount (Cols. 4 x 9)
<b>COMMON STOCK</b>												
1.		Unaffiliated - Public	404,079	XXX	XXX	404,079	0.0000	0	0.2000 (d)	80,816	0.2000 (d)	80,816
2.		Unaffiliated - Private	0	XXX	XXX	0	0.0000	0	0.1600	0	0.1600	0
3.		Federal Home Loan Bank	0	XXX	XXX	0	0.0000	0	0.0050	0	0.0080	0
4.		Affiliated - Life with AVR	0	XXX	XXX	0	0.0000	0	0.0000	0	0.0000	0
Affiliated - Investment Subsidiary:												
5.		Fixed Income - Exempt Obligations	0	0	0	0	XXX	0	XXX	0	XXX	0
6.		Fixed Income - Highest Quality	0	0	0	0	XXX	0	XXX	0	XXX	0
7.		Fixed Income - High Quality	0	0	0	0	XXX	0	XXX	0	XXX	0
8.		Fixed Income - Medium Quality	0	0	0	0	XXX	0	XXX	0	XXX	0
9.		Fixed Income - Low Quality	0	0	0	0	XXX	0	XXX	0	XXX	0
10.		Fixed Income - Lower Quality	0	0	0	0	XXX	0	XXX	0	XXX	0
11.		Fixed Income - In/Near Default	0	0	0	0	XXX	0	XXX	0	XXX	0
12.		Unaffiliated Common Stock - Public	0	0	0	0	0.0000	0	0.1300 (d)	0	0.1300 (d)	0
13.		Unaffiliated Common Stock - Private	0	0	0	0	0.0000	0	0.1600	0	0.1600	0
14.		Mortgage Loans	0	0	0	0	0.0000 (c)	0	0.0000 (c)	0	0.0000 (c)	0
15.		Real Estate	0	0	0	0	0.0000 (e)	0	0.0000 (e)	0	0.0000 (e)	0
16.		Affiliated - Certain Other (See SVO Purposes and Procedures Manual)	0	XXX	XXX	0	0.0000	0	0.1300	0	0.1300	0
17.		Affiliated - All Other	0	XXX	XXX	0	0.0000	0	0.1600	0	0.1600	0
18.		Total Common Stock (Sum of Lines 1 through 17)(Page 2, Line 2.2, Net Admitted Asset)	404,079	0	0	404,079	XXX	0	XXX	80,816	XXX	80,816
<b>REAL ESTATE</b>												
19.		Home Office Property (General Account only)	0	0	0	0	0.0000	0	0.0750	0	0.0750	0
20.		Investment Properties	0	0	0	0	0.0000	0	0.0750	0	0.0750	0
21.		Properties Acquired in Satisfaction of Debt	0	0	0	0	0.0000	0	0.1100	0	0.1100	0
22.		Total Real Estate (Sum of Lines 19 through 21)	0	0	0	0	XXX	0	XXX	0	XXX	0
<b>OTHER INVESTED ASSETS</b>												
<b>INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF BONDS</b>												
23.		Exempt Obligations	0	XXX	XXX	0	0.0000	0	0.0000	0	0.0000	0
24.	1	Highest Quality	0	XXX	XXX	0	0.0004	0	0.0023	0	0.0030	0
25.	2	High Quality	0	XXX	XXX	0	0.0019	0	0.0058	0	0.0090	0
26.	3	Medium Quality	0	XXX	XXX	0	0.0093	0	0.0230	0	0.0340	0
27.	4	Low Quality	0	XXX	XXX	0	0.0213	0	0.0530	0	0.0750	0
28.	5	Lower Quality	0	XXX	XXX	0	0.0432	0	0.1100	0	0.1700	0
29.	6	In or Near Default	0	XXX	XXX	0	0.0000	0	0.2000	0	0.2000	0
30.		Total with Bond characteristics (Sum of Lines 23 through 29)	0	XXX	XXX	0	XXX	0	XXX	0	XXX	0

**ASSET VALUATION RESERVE (Continued)**  
**BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS**  
**EQUITY AND OTHER INVESTED ASSET COMPONENT**

Line Number	NAIC Designation	Description	1 Book/Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1 + 2 + 3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols.4 x 5)	7 Factor	8 Amount (Cols. 4 x 7)	9 Factor	10 Amount (Cols. 4 x 9)
INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF PREFERRED STOCKS												
31.	1	Highest Quality .....	0	XXX	XXX	0	0.0004	0	0.0023	0	0.0030	0
32.	2	High Quality .....	0	XXX	XXX	0	0.0019	0	0.0058	0	0.0090	0
33.	3	Medium Quality .....	0	XXX	XXX	0	0.0093	0	0.0230	0	0.0340	0
34.	4	Low Quality .....	0	XXX	XXX	0	0.0213	0	0.0530	0	0.0750	0
35.	5	Lower Quality .....	0	XXX	XXX	0	0.0432	0	0.1100	0	0.1700	0
36.	6	In or Near Default .....	0	XXX	XXX	0	0.0000	0	0.2000	0	0.2000	0
37.		Affiliated Life with AVR .....	0	XXX	XXX	0	0.0000	0	0.0000	0	0.0000	0
38.		Total with Preferred Stock characteristics(Sum of Lines 31 through 37)	0	XXX	XXX	0	XXX	0	XXX	0	XXX	0
INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF MORTGAGE LOANS												
In Good Standing:												
39.		Farm Mortgages .....	0	0	XXX	0	0.0063 (a)	0	0.0120 (a)	0	0.0190 (a)	0
40.		Residential Mortgages - Insured or Guaranteed .....	0	0	XXX	0	0.0003	0	0.0006	0	0.0010	0
41.		Residential Mortgages - All Other .....	0	XXX	XXX	0	0.0013	0	0.0030	0	0.0040	0
42.		Commercial Mortgages - Insured or Guaranteed .....	0	0	XXX	0	0.0003	0	0.0006	0	0.0010	0
43.		Commercial Mortgages - All Other .....	0	0	XXX	0	0.0063 (a)	0	0.0120 (a)	0	0.0190 (a)	0
44.		In Good Standing With Restructured Terms .....	0	0	XXX	0	0.2800 (b)	0	0.6200 (b)	0	1.0000 (b)	0
Overdue, Not in Process:												
45.		Farm Mortgages .....	0	0	XXX	0	0.0420	0	0.0760	0	0.1200	0
46.		Residential Mortgages - Insured or Guaranteed .....	0	0	XXX	0	0.0005	0	0.0012	0	0.0020	0
47.		Residential Mortgages - All Other .....	0	0	XXX	0	0.0025	0	0.0058	0	0.0090	0
48.		Commercial Mortgages - Insured or Guaranteed .....	0	0	XXX	0	0.0005	0	0.0012	0	0.0020	0
49.		Commercial Mortgages - All Other .....	0	0	XXX	0	0.0420	0	0.0760	0	0.1200	0
In Process of Foreclosure:												
50.		Farm Mortgages .....	0	0	XXX	0	0.0000	0	0.1700	0	0.1700	0
51.		Residential Mortgages - Insured or Guaranteed .....	0	0	XXX	0	0.0000	0	0.0040	0	0.0040	0
52.		Residential Mortgages - All Other .....	0	0	XXX	0	0.0000	0	0.0130	0	0.0130	0
53.		Commercial Mortgages - Insured or Guaranteed .....	0	0	XXX	0	0.0000	0	0.0040	0	0.0040	0
54.		Commercial Mortgages - All Other .....	0	0	XXX	0	0.0000	0	0.1700	0	0.1700	0
55.		Total with Mortgage Loan Characteristics (Sum of Lines 39 through 54)	0	0	XXX	0	XXX	0	XXX	0	XXX	0

**ASSET VALUATION RESERVE (Continued)**  
**BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS**  
**EQUITY AND OTHER INVESTED ASSET COMPONENT**

Line Number	NAIC Designation	Description	1 Book/Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1 + 2 + 3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols.4 x 5)	7 Factor	8 Amount (Cols. 4 x 7)	9 Factor	10 Amount (Cols. 4 x 9)
INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF COMMON STOCK												
56.		Unaffiliated Public .....	0	XXX	XXX	0	0.0000	0	0.1300 (d)	0	0.1300 (d)	0
57.		Unaffiliated Private .....	0	XXX	XXX	0	0.0000	0	0.1600	0	0.1600	0
58.		Affiliated Life with AVR .....	0	XXX	XXX	0	0.0000	0	0.0000	0	0.0000	0
59.		Affiliated Certain Other (See SVO Purposes & Procedures Manual) .....	0	XXX	XXX	0	0.0000	0	0.1300	0	0.1300	0
60.		Affiliated Other – All Other .....	0	XXX	XXX	0	0.0000	0	0.1600	0	0.1600	0
61.		Total with Common Stock characteristics (Sum of Lines 56 through 60)	0	XXX	XXX	0	XXX	0	XXX	0	XXX	0
INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF REAL ESTATE												
62.		Home Office Property (General Account only) .....	0	0	0	0	0.0000	0	0.0750	0	0.0750	0
63.		Investment Properties .....	0	0	0	0	0.0000	0	0.0750	0	0.0750	0
64.		Properties Acquired in Satisfaction of Debt .....	0	0	0	0	0.0000	0	0.1100	0	0.1100	0
65.		Total with Real Estate Characteristics (Lines 62 through 64)	0	0	0	0	XXX	0	XXX	0	XXX	0
LOW INCOME HOUSING TAX CREDIT INVESTMENTS												
66.		Guaranteed Federal Low Income Housing Tax Credit .....	0	0	0	0	0.0003	0	0.0006	0	0.0010	0
67.		Non-guaranteed Federal Low Income Housing Tax Credit .....	0	0	0	0	0.0063	0	0.0120	0	0.0190	0
68.		State Low Income Housing Tax Credit .....	0	0	0	0	0.0273	0	0.0600	0	0.0975	0
69.		All Other Low Income Housing Tax Credit .....	0	0	0	0	0.0273	0	0.0600	0	0.0975	0
70.		Total LIHTC	0	0	0	0	XXX	0	XXX	0	XXX	0
ALL OTHER INVESTMENTS												
71.		Other Invested Assets – Schedule BA .....	0	XXX	0	0	0.0000	0	0.1300	0	0.1300	0
72.		Other Short-Term Invested Assets - Schedule DA .....	0	XXX	0	0	0.0000	0	0.1300	0	0.1300	0
73.		Total All Other (Sum of Lines 71 + 72) .....	0	XXX	0	0	XXX	0	XXX	0	XXX	0
74.		Total Other Invested Assets - Schedules BA & DA (Sum of Lines 30, 38, 55, 61, 65, 70 and 73)	0	0	0	0	XXX	0	XXX	0	XXX	0

(a) Times the company's experience adjustment factor (EAF).

(b) Column 9 is the greater of 6.4% without any EAF adjustments or a company's EAF adjusted In Good Standing (IGS) factor plus 150 basis points. Columns 5 and 7 are 28% and 62% respectively of Column 9.

(c) Determined using the same factors and breakdowns used for directly owned mortgage loans.

(d) Times the company's weighted average portfolio beta (Minimum .10, Maximum .20).

(e) Determined using the same factors and breakdowns used for directly owned real estate.

Asset Valuation Reserve Replications (Synthetic) Assets

**N O N E**

Schedule A - Verification Between Years

**N O N E**

Schedule B - Verification Between Years

**N O N E**

Schedule BA - Verification Between Years

**N O N E**

**SCHEDULE D - SUMMARY BY COUNTRY**

Long-Term Bonds and Stocks OWNED December 31 of Current Year

Description	1 Book/Adjusted Carrying Value	2 Fair Value	3 Actual Cost	4 Par Value of Bonds
<b>BONDS</b>				
Governments (Including all obligations guaranteed by governments)	1. United States ..... 2,572,423	2,609,582	2,581,186	2,574,524
	2. Canada ..... 0	0	0	0
	3. Other Countries ..... 0	0	0	0
	4. Totals ..... 2,572,423	2,609,582	2,581,186	2,574,524
States, Territories and Possessions (Direct and guaranteed)	5. United States ..... 0	0	0	0
	6. Canada ..... 0	0	0	0
	7. Other Countries ..... 0	0	0	0
	8. Totals ..... 0	0	0	0
Political Subdivisions of States, Territories and Possessions (Direct and guaranteed)	9. United States ..... 0	0	0	0
	10. Canada ..... 0	0	0	0
	11. Other Countries ..... 0	0	0	0
	12. Totals ..... 0	0	0	0
Special revenue and special assessment obligations and all non- guaranteed obligations of agencies and authorities of governments and their political subdivisions	13. United States ..... 11,058,934	11,071,119	11,039,251	11,162,469
	14. Canada ..... 0	0	0	0
	15. Other Countries ..... 0	0	0	0
	16. Totals ..... 11,058,934	11,071,119	11,039,251	11,162,469
Public Utilities (unaffiliated)	17. United States ..... 81,965,810	84,966,770	82,477,427	81,344,800
	18. Canada ..... 0	0	0	0
	19. Other Countries ..... 6,999,506	6,864,310	6,999,470	7,000,000
	20. Totals ..... 88,965,316	91,831,080	89,476,897	88,344,800
Industrial and Miscellaneous and Credit Tenant Loans (unaffiliated)	21. United States ..... 967,481,094	956,085,854	973,660,732	970,384,366
	22. Canada ..... 67,932,473	69,264,389	68,240,356	69,489,557
	23. Other Countries ..... 127,615,342	124,762,431	127,638,927	127,551,473
	24. Totals ..... 1,163,028,909	1,150,112,674	1,169,540,015	1,167,425,396
Parent, Subsidiaries and Affiliates	25. Totals ..... 0	0	0	0
	26. Total Bonds ..... 1,265,625,582	1,255,624,455	1,272,637,349	1,269,507,189
<b>PREFERRED STOCKS</b>				
Public Utilities (unaffiliated)	27. United States ..... 0	0	0	0
	28. Canada ..... 0	0	0	0
	29. Other Countries ..... 0	0	0	0
	30. Totals ..... 0	0	0	0
Banks, Trust and Insurance Companies (unaffiliated)	31. United States ..... 0	0	0	0
	32. Canada ..... 0	0	0	0
	33. Other Countries ..... 0	0	0	0
	34. Totals ..... 0	0	0	0
Industrial and Miscellaneous (unaffiliated)	35. United States ..... 0	0	0	0
	36. Canada ..... 0	0	0	0
	37. Other Countries ..... 0	0	0	0
	38. Totals ..... 0	0	0	0
Parent, Subsidiaries and Affiliates	39. Totals ..... 0	0	0	0
	40. Total Preferred Stocks ..... 0	0	0	0
<b>COMMON STOCKS</b>				
Public Utilities (unaffiliated)	41. United States ..... 0	0	0	0
	42. Canada ..... 0	0	0	0
	43. Other Countries ..... 0	0	0	0
	44. Totals ..... 0	0	0	0
Banks, Trust and Insurance Companies (unaffiliated)	45. United States ..... 0	0	0	0
	46. Canada ..... 0	0	0	0
	47. Other Countries ..... 0	0	0	0
	48. Totals ..... 0	0	0	0
Industrial and Miscellaneous (unaffiliated)	49. United States ..... 375,612	375,612	240,442	
	50. Canada ..... 0	0	0	
	51. Other Countries ..... 28,467	28,467	20,656	
	52. Totals ..... 404,079	404,079	261,098	
Parent, Subsidiaries and Affiliates	53. Totals ..... 0	0	0	
	54. Total Common Stocks ..... 404,079	404,079	261,098	
	55. Total Stocks ..... 404,079	404,079	261,098	
	56. Total Bonds and Stocks ..... 1,266,029,661	1,256,028,534	1,272,898,447	

**SCHEDULE D - VERIFICATION BETWEEN YEARS**

## Bonds and Stocks

1. Book/adjusted carrying value of bonds and stocks, prior year ..... 1,433,809,454	7. Amortization of premium ..... 2,965,151
2. Cost of bonds and stocks acquired, Col. 7, Part 3 ..... 135,718,184	8. Foreign Exchange Adjustment:
3. Accrual of discount ..... 941,977	8.1 Col. 15, Part 1 ..... 0
4. Increase (decrease) by adjustment:	8.2 Col. 19, Part 2, Sec. 1 ..... 0
4.1 Col. 12 - 14, Part 1 ..... (1,883,057)	8.3 Col. 16, Part 2, Sec. 2 ..... 0
4.2 Col. 15 - 17, Part 2, Sec. 1 ..... 0	8.4 Col. 15, Part 4 ..... 0
4.3 Col. 15, Part 2, Sec. 2 ..... 46,464	9. Book/adjusted carrying value at end of current period ..... 1,266,029,660
4.4 Col. 11 - 13, Part 4 ..... 0	10. Total valuation allowance ..... 0
5. Total gain (loss), Col. 19, Part 4 ..... (649,162)	11. Subtotal (Lines 9 plus 10) ..... 1,266,029,660
6. Deduct consideration for bonds and stocks disposed of Column 7, Part 4 ..... 298,989,049	12. Total nonadmitted amounts ..... 0
	13. Statement value of bonds and stocks, current period ..... 1,266,029,660

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**SCHEDULE D - PART 1A - SECTION 1**

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

Quality Rating per the NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 Total Current Year	7 Col. 6 as a % of Line 10.7	8 Total from Col. 6 Prior Year	9 % From Col. 7 Prior Year	10 Total Publicly Traded	11 Total Privately Placed (a)
<b>1. U.S. Governments , Schedules D &amp; DA (Group 1)</b>											
1.1 Class 1	316,563	1,334,880	457,787	383,671	79,522	2,572,423	0.2	2,927,069	0.2	2,572,423	0
1.2 Class 2	0	0	0	0	0	0	0.0	0	0.0	0	0
1.3 Class 3	0	0	0	0	0	0	0.0	0	0.0	0	0
1.4 Class 4	0	0	0	0	0	0	0.0	0	0.0	0	0
1.5 Class 5	0	0	0	0	0	0	0.0	0	0.0	0	0
1.6 Class 6	0	0	0	0	0	0	0.0	0	0.0	0	0
1.7 Totals	316,563	1,334,880	457,787	383,671	79,522	2,572,423	0.2	2,927,069	0.2	2,572,423	0
<b>2. All Other Governments , Schedules D &amp; DA (Group 2)</b>											
2.1 Class 1	0	0	0	0	0	0	0.0	0	0.0	0	0
2.2 Class 2	0	0	0	0	0	0	0.0	0	0.0	0	0
2.3 Class 3	0	0	0	0	0	0	0.0	0	0.0	0	0
2.4 Class 4	0	0	0	0	0	0	0.0	0	0.0	0	0
2.5 Class 5	0	0	0	0	0	0	0.0	0	0.0	0	0
2.6 Class 6	0	0	0	0	0	0	0.0	0	0.0	0	0
2.7 Totals	0	0	0	0	0	0	0.0	0	0.0	0	0
<b>3. States, Territories and Possessions etc., Guaranteed, Schedules D &amp; DA (Group 3)</b>											
3.1 Class 1	0	0	0	0	0	0	0.0	0	0.0	0	0
3.2 Class 2	0	0	0	0	0	0	0.0	0	0.0	0	0
3.3 Class 3	0	0	0	0	0	0	0.0	0	0.0	0	0
3.4 Class 4	0	0	0	0	0	0	0.0	0	0.0	0	0
3.5 Class 5	0	0	0	0	0	0	0.0	0	0.0	0	0
3.6 Class 6	0	0	0	0	0	0	0.0	0	0.0	0	0
3.7 Totals	0	0	0	0	0	0	0.0	0	0.0	0	0
<b>4. Political Subdivisions of States, Territories and Possessions , Guaranteed, Schedules D &amp; DA (Group 4)</b>											
4.1 Class 1	0	0	0	0	0	0	0.0	0	0.0	0	0
4.2 Class 2	0	0	0	0	0	0	0.0	0	0.0	0	0
4.3 Class 3	0	0	0	0	0	0	0.0	0	0.0	0	0
4.4 Class 4	0	0	0	0	0	0	0.0	0	0.0	0	0
4.5 Class 5	0	0	0	0	0	0	0.0	0	0.0	0	0
4.6 Class 6	0	0	0	0	0	0	0.0	0	0.0	0	0
4.7 Totals	0	0	0	0	0	0	0.0	0	0.0	0	0
<b>5. Special Revenue &amp; Special Assessment Obligations etc., Non-Guaranteed, Schedules D &amp; DA (Group 5)</b>											
5.1 Class 1	40,711	559,235	7,532,468	2,926,520	0	11,058,934	0.8	11,108,658	0.8	11,058,934	0
5.2 Class 2	0	0	0	0	0	0	0.0	0	0.0	0	0
5.3 Class 3	0	0	0	0	0	0	0.0	0	0.0	0	0
5.4 Class 4	0	0	0	0	0	0	0.0	0	0.0	0	0
5.5 Class 5	0	0	0	0	0	0	0.0	0	0.0	0	0
5.6 Class 6	0	0	0	0	0	0	0.0	0	0.0	0	0
5.7 Totals	40,711	559,235	7,532,468	2,926,520	0	11,058,934	0.8	11,108,658	0.8	11,058,934	0

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**SCHEDULE D - PART 1A - SECTION 1 (continued)**

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

Quality Rating per the NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 Total Current Year	7 Col. 6 as a % of Line 10.7	8 Total from Col. 6 Prior Year	9 % From Col. 7 Prior Year	10 Total Publicly Traded	11 Total Privately Placed (a)
<b>6. Public Utilities (Unaffiliated), Schedules D &amp; DA (Group 6)</b>											
6.1 Class 1	0	16,226,886	8,003,903	0	0	24,230,789	1.8	18,274,695	1.3	22,230,969	1,999,820
6.2 Class 2	1,569,467	40,069,997	21,877,368	206,000	0	63,722,832	4.7	102,342,241	7.1	62,967,031	755,801
6.3 Class 3	0	1,011,696	0	0	0	1,011,696	0.1	3,884,525	0.3	1,011,696	0
6.4 Class 4	0	0	0	0	0	0	0.0	2,030,411	0.1	0	0
6.5 Class 5	0	0	0	0	0	0	0.0	0	0.0	0	0
6.6 Class 6	0	0	0	0	0	0	0.0	0	0.0	0	0
6.7 Totals	1,569,467	57,308,579	29,881,271	206,000	0	88,965,317	6.6	126,531,872	8.8	86,209,696	2,755,621
<b>7. Industrial &amp; Miscellaneous (Unaffiliated), Schedules D &amp; DA (Group 7)</b>											
7.1 Class 1	123,206,026	280,877,013	240,029,096	70,040,831	543,049	714,696,015	53.1	660,881,276	46.0	602,247,553	112,448,462
7.2 Class 2	27,466,348	229,478,753	197,416,120	6,585,338	639,933	461,586,492	34.3	539,130,614	37.5	301,041,657	160,544,835
7.3 Class 3	11,090,196	17,918,538	18,603,060	0	0	47,611,794	3.5	72,163,666	5.0	38,422,846	9,188,948
7.4 Class 4	0	11,050,291	2,849,480	0	0	13,899,771	1.0	19,120,765	1.3	11,825,662	2,074,109
7.5 Class 5	0	676,813	960,405	0	0	1,637,218	0.1	498,854	0.0	1,637,218	0
7.6 Class 6	0	0	0	0	0	0	0.0	0	0.0	0	0
7.7 Totals	161,762,570	540,001,408	459,858,161	76,626,169	1,182,982	1,239,431,290	92.1	1,291,795,175	89.9	955,174,936	284,256,354
<b>8. Credit Tenant Loans, Schedules D &amp; DA (Group 8)</b>											
8.1 Class 1	84,218	408,581	719,749	2,525,462	0	3,738,010	0.3	3,823,434	0.3	0	3,738,010
8.2 Class 2	0	0	0	0	0	0	0.0	0	0.0	0	0
8.3 Class 3	0	0	0	0	0	0	0.0	0	0.0	0	0
8.4 Class 4	0	0	0	0	0	0	0.0	0	0.0	0	0
8.5 Class 5	0	0	0	0	0	0	0.0	0	0.0	0	0
8.6 Class 6	0	0	0	0	0	0	0.0	0	0.0	0	0
8.7 Totals	84,218	408,581	719,749	2,525,462	0	3,738,010	0.3	3,823,434	0.3	0	3,738,010
<b>9. Parent, Subsidiaries and Affiliates, Schedules D &amp; DA (Group 9)</b>											
9.1 Class 1	0	0	0	0	0	0	0.0	0	0.0	0	0
9.2 Class 2	0	0	0	0	0	0	0.0	0	0.0	0	0
9.3 Class 3	0	0	0	0	0	0	0.0	0	0.0	0	0
9.4 Class 4	0	0	0	0	0	0	0.0	0	0.0	0	0
9.5 Class 5	0	0	0	0	0	0	0.0	0	0.0	0	0
9.6 Class 6	0	0	0	0	0	0	0.0	0	0.0	0	0
9.7 Totals	0	0	0	0	0	0	0.0	0	0.0	0	0



ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**SCHEDULE D - PART 1A - SECTION 1 (continued)**

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

Quality Rating per the NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 Total Current Year	7 Col. 6 as a % of Line 10.7	8 Total from Col. 6 Prior Year	9 % From Col. 7 Prior Year	10 Total Publicly Traded	11 Total Privately Placed (a)
<b>10. Total Bonds Current Year</b>											
10.1 Class 1	123,647,518	299,406,595	256,743,003	75,876,484	622,571	756,296,171	56.2	XXX	XXX	638,109,879	118,186,292
10.2 Class 2	29,035,815	269,548,750	219,293,488	6,791,338	639,933	525,309,324	39.0	XXX	XXX	364,008,688	161,300,636
10.3 Class 3	11,090,196	18,930,234	18,603,060	0	0	48,623,490	3.6	XXX	XXX	39,434,542	9,188,948
10.4 Class 4	0	11,050,291	2,849,480	0	0	13,899,771	1.0	XXX	XXX	11,825,662	2,074,109
10.5 Class 5	0	676,813	960,405	0	0	1,637,218	0.1	XXX	XXX	1,637,218	0
10.6 Class 6	0	0	0	0	0	0	0.0	XXX	XXX	0	0
10.7 Totals	163,773,529	599,612,683	498,449,436	82,667,822	1,262,504	1,345,765,974	100.0	XXX	XXX	1,055,015,989	290,749,985
10.8 Line 10.7 as a % of Col. 6	12.2	44.6	37.0	6.1	0.1	100.0	XXX	XXX	XXX	78.4	21.6
<b>11. Total Bonds Prior Year</b>											
11.1 Class 1	58,229,215	242,214,992	285,822,944	91,937,704	18,810,277	XXX	XXX	697,015,132	48.5	585,986,278	111,028,854
11.2 Class 2	41,232,875	244,062,530	339,366,240	16,811,210	0	XXX	XXX	641,472,855	44.7	465,229,441	176,243,414
11.3 Class 3	8,016,180	48,364,639	18,060,932	966,000	640,440	XXX	XXX	76,048,191	5.3	59,758,034	16,290,157
11.4 Class 4	373,187	14,415,185	6,362,804	0	0	XXX	XXX	21,151,176	1.5	17,746,787	3,404,389
11.5 Class 5	0	0	498,854	0	0	XXX	XXX	498,854	0.0	498,854	0
11.6 Class 6	0	0	0	0	0	XXX	XXX	0	0.0	0	0
11.7 Totals	107,851,457	549,057,346	650,111,774	109,714,914	19,450,717	XXX	XXX	1,436,186,208	100.0	1,129,219,394	306,966,814
11.8 Line 11.7 as a % of Col. 8	7.5	38.2	45.3	7.6	1.4	XXX	XXX	100.0	XXX	78.6	21.4
<b>12. Total Publicly Traded Bonds</b>											
12.1 Class 1	109,713,744	248,576,486	214,988,395	64,232,520	598,734	638,109,879	47.4	585,986,278	40.8	638,109,879	XXX
12.2 Class 2	15,679,113	217,285,099	127,330,536	3,074,007	639,933	364,008,688	27.0	465,229,441	32.4	364,008,688	XXX
12.3 Class 3	6,590,196	16,728,968	16,115,378	0	0	39,434,542	2.9	59,758,034	4.2	39,434,542	XXX
12.4 Class 4	0	10,040,598	1,785,064	0	0	11,825,662	0.9	17,746,787	1.2	11,825,662	XXX
12.5 Class 5	0	676,813	960,405	0	0	1,637,218	0.1	498,854	0.0	1,637,218	XXX
12.6 Class 6	0	0	0	0	0	0	0.0	0	0.0	0	XXX
12.7 Totals	131,983,053	493,307,964	361,179,778	67,306,527	1,238,667	1,055,015,989	78.4	1,129,219,394	78.6	1,055,015,989	XXX
12.8 Line 12.7 as a % of Col. 6	12.5	46.8	34.2	6.4	0.1	100.0	XXX	XXX	XXX	100.0	XXX
12.9 Line 12.7 as a % of Line 10.7, Col. 6, Section 10	9.8	36.7	26.8	5.0	0.1	78.4	XXX	XXX	XXX	78.4	XXX
<b>13. Total Privately Placed Bonds</b>											
13.1 Class 1	13,933,774	50,830,109	41,754,608	11,643,964	23,837	118,186,292	8.8	111,028,854	7.7	XXX	118,186,292
13.2 Class 2	13,356,702	52,263,651	91,962,952	3,717,331	0	161,300,636	12.0	176,243,414	12.3	XXX	161,300,636
13.3 Class 3	4,500,000	2,201,266	2,487,682	0	0	9,188,948	0.7	16,290,157	1.1	XXX	9,188,948
13.4 Class 4	0	1,009,693	1,064,416	0	0	2,074,109	0.2	3,404,389	0.2	XXX	2,074,109
13.5 Class 5	0	0	0	0	0	0	0.0	0	0.0	XXX	0
13.6 Class 6	0	0	0	0	0	0	0.0	0	0.0	XXX	0
13.7 Totals	31,790,476	106,304,719	137,269,658	15,361,295	23,837	290,749,985	21.6	306,966,814	21.4	XXX	290,749,985
13.8 Line 13.7 as a % of Col. 6	10.9	36.6	47.2	5.3	0.0	100.0	XXX	XXX	XXX	XXX	100.0
13.9 Line 13.7 as a % of Line 10.7, Col. 6, Section 10	2.4	7.9	10.2	1.1	0.0	21.6	XXX	XXX	XXX	XXX	21.6

(a) Includes \$ 129,738,334 freely tradable under SEC Rule 144 or qualified for resale under SEC Rule 144A.

(b) Includes \$ 0 current year, \$ 8,000,000 prior year of bonds with Z designations and \$ 0, current year \$ 0 prior year of bonds with Z\* designations. The letter "Z" means the NAIC designation was not assigned by the Securities Valuation Office (SVO) at the date of the statement. "Z\*" means the SVO could not evaluate the obligation because valuation procedures for the security class are under regulatory review.

(c) Includes \$ 0 current year, \$ 0 prior year of bonds with 5\* designations and \$ 0, current year \$ 0 prior year of bonds with 6\* designations. "5\*" means the NAIC designation was assigned by the (SVO) in reliance on the insurer's certification that the issuer is current in all principal and interest payments. "6\*" means the NAIC designation was assigned by the SVO due to inadequate certification of principal and interest payments.

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**SCHEDULE D - PART 1A - SECTION 2**

Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Type and Subtype of Issues

Distribution by Type	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 Total Current Year	7 Col. 6 as a % of Line 10.7	8 Total from Col. 6 Prior Year	9 % From Col. 7 Prior Year	10 Total Publicly Traded	11 Total Privately Placed
<b>1. U.S. Governments, Schedules D &amp; DA (Group 1)</b>											
1.1 Issuer Obligations	0	507,123	0	0	0	507,123	0.0	508,894	0.0	507,123	0
1.2 Single Class Mortgage-Backed /Asset Backed Securities	316,563	827,757	457,787	383,671	79,522	2,065,300	0.2	2,418,175	0.2	2,065,300	0
1.7 Totals	316,563	1,334,880	457,787	383,671	79,522	2,572,423	0.2	2,927,069	0.2	2,572,423	0
<b>2. All Other Governments, Schedules D &amp; DA (Group 2)</b>											
2.1 Issuer Obligations	0	0	0	0	0	0	0.0	0	0.0	0	0
2.2 Single Class Mortgage-Backed /Asset Backed Securities	0	0	0	0	0	0	0.0	0	0.0	0	0
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
2.3 Defined	0	0	0	0	0	0	0.0	0	0.0	0	0
2.4 Other	0	0	0	0	0	0	0.0	0	0.0	0	0
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET-BACKED SECURITIES:											
2.5 Defined	0	0	0	0	0	0	0.0	0	0.0	0	0
2.6 Other	0	0	0	0	0	0	0.0	0	0.0	0	0
2.7 Totals	0	0	0	0	0	0	0.0	0	0.0	0	0
<b>3. States, Territories and Possessions, Guaranteed, Schedules D &amp; DA (Group 3)</b>											
3.1 Issuer Obligations	0	0	0	0	0	0	0.0	0	0.0	0	0
3.2 Single Class Mortgage-Backed /Asset Backed Securities	0	0	0	0	0	0	0.0	0	0.0	0	0
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
3.3 Defined	0	0	0	0	0	0	0.0	0	0.0	0	0
3.4 Other	0	0	0	0	0	0	0.0	0	0.0	0	0
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET-BACKED SECURITIES:											
3.5 Defined	0	0	0	0	0	0	0.0	0	0.0	0	0
3.6 Other	0	0	0	0	0	0	0.0	0	0.0	0	0
3.7 Totals	0	0	0	0	0	0	0.0	0	0.0	0	0
<b>4. Political Subdivisions of States, Territories and Possessions, Guaranteed, Schedules D &amp; DA (Group 4)</b>											
4.1 Issuer Obligations	0	0	0	0	0	0	0.0	0	0.0	0	0
4.2 Single Class Mortgage-Backed /Asset Backed Securities	0	0	0	0	0	0	0.0	0	0.0	0	0
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
4.3 Defined	0	0	0	0	0	0	0.0	0	0.0	0	0
4.4 Other	0	0	0	0	0	0	0.0	0	0.0	0	0
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET-BACKED SECURITIES:											
4.5 Defined	0	0	0	0	0	0	0.0	0	0.0	0	0
4.6 Other	0	0	0	0	0	0	0.0	0	0.0	0	0
4.7 Totals	0	0	0	0	0	0	0.0	0	0.0	0	0
<b>5. Special Revenue &amp; Special Assessment Obligations etc., Non-Guaranteed, Schedules D &amp; DA (Group 5)</b>											
5.1 Issuer Obligations	0	0	0	0	0	0	0.0	0	0.0	0	0
5.2 Single Class Mortgage-Backed /Asset Backed Securities	40,711	103,381	16,118	0	0	160,210	0.0	216,983	0.0	160,210	0
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
5.3 Defined	0	455,854	7,516,350	2,926,520	0	10,898,724	0.8	10,891,675	0.8	10,898,724	0
5.4 Other	0	0	0	0	0	0	0.0	0	0.0	0	0
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET-BACKED SECURITIES:											
5.5 Defined	0	0	0	0	0	0	0.0	0	0.0	0	0
5.6 Other	0	0	0	0	0	0	0.0	0	0.0	0	0
5.7 Totals	40,711	559,235	7,532,468	2,926,520	0	11,058,934	0.8	11,108,658	0.8	11,058,934	0

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**SCHEDULE D - PART 1A - SECTION 2 (continued)**

Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Type and Subtype of Issues

Distribution by Type	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 Total Current Year	7 Col. 6 as a % of Line 10.7	8 Total from Col. 6 Prior Year	9 % From Col. 7 Prior Year	10 Total Publicly Traded	11 Total Privately Placed
<b>6. Public Utilities (Unaffiliated) Schedules D &amp; DA (Group 6)</b>											
6.1 Issuer Obligations	1,569,467	57,308,578	29,881,271	206,000	0	88,965,316	6.6	126,531,872	8.8	86,209,696	2,755,620
6.2 Single Class Mortgage-Backed /Asset Backed Securities	0	0	0	0	0	0	0.0	0	0.0	0	0
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
6.3 Defined	0	0	0	0	0	0	0.0	0	0.0	0	0
6.4 Other	0	0	0	0	0	0	0.0	0	0.0	0	0
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET- BACKED SECURITIES:											
6.5 Defined	0	0	0	0	0	0	0.0	0	0.0	0	0
6.6 Other	0	0	0	0	0	0	0.0	0	0.0	0	0
6.7 Totals	1,569,467	57,308,578	29,881,271	206,000	0	88,965,316	6.6	126,531,872	8.8	86,209,696	2,755,620
<b>7. Industrial and Miscellaneous (Unaffiliated), Schedules D &amp; DA (Group 7)</b>											
7.1 Issuer Obligations	117,861,610	428,087,449	302,606,831	25,333,985	639,933	874,529,808	65.0	978,811,848	68.2	664,604,445	209,925,363
7.2 Single Class Mortgage-Backed /Asset Backed Securities	0	0	0	0	0	0	0.0	0	0.0	0	0
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
7.3 Defined	11,075,487	24,738,855	52,178,706	42,004,004	0	129,997,052	9.7	130,049,371	9.1	122,792,058	7,204,994
7.4 Other	559,853	5,267,176	9,896,475	7,068,320	74,170	22,865,994	1.7	30,492,794	2.1	22,865,994	0
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET- BACKED SECURITIES:											
7.5 Defined	7,033,971	19,710,903	74,332,403	0	0	101,077,277	7.5	67,905,290	4.7	87,572,749	13,504,528
7.6 Other	25,231,649	62,197,025	20,843,747	2,219,860	468,879	110,961,160	8.2	84,535,872	5.9	57,339,690	53,621,470
7.7 Totals	161,762,570	540,001,408	459,858,162	76,626,169	1,182,982	1,239,431,291	92.1	1,291,795,175	89.9	955,174,936	284,256,355
<b>8. Credit Tenant Loans, Schedules D &amp; DA (Group 8)</b>											
8.1 Issuer Obligations	84,218	408,581	719,749	2,525,462	0	3,738,010	0.3	3,823,434	0.3	0	3,738,010
8.7 Totals	84,218	408,581	719,749	2,525,462	0	3,738,010	0.3	3,823,434	0.3	0	3,738,010
<b>9. Parent, Subsidiaries and Affiliates, Schedules D &amp; DA (Group 9)</b>											
9.1 Issuer Obligations	0	0	0	0	0	0	0.0	0	0.0	0	0
9.2 Single Class Mortgage-Backed /Asset Backed Securities	0	0	0	0	0	0	0.0	0	0.0	0	0
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
9.3 Defined	0	0	0	0	0	0	0.0	0	0.0	0	0
9.4 Other	0	0	0	0	0	0	0.0	0	0.0	0	0
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET- BACKED SECURITIES:											
9.5 Defined	0	0	0	0	0	0	0.0	0	0.0	0	0
9.6 Other	0	0	0	0	0	0	0.0	0	0.0	0	0
9.7 Totals	0	0	0	0	0	0	0.0	0	0.0	0	0

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**SCHEDULE D - PART 1A - SECTION 2 (continued)**

Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Type and Subtype of Issues

Distribution by Type	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 Total Current Year	7 Col. 6 as a % of Line 10.7	8 Total from Col. 6 Prior Year	9 % From Col. 7 Prior Year	10 Total Publicly Traded	11 Total Privately Placed
<b>10. Total Bonds Current Year</b>											
10.1 Issuer Obligations	119,515,295	486,311,731	333,207,851	28,065,447	639,933	967,740,257	71.9	XXX	XXX	751,321,264	216,418,993
10.2 Single Class Mortgage-Backed /Asset Backed Securities	357,274	931,138	473,905	383,671	79,522	2,225,510	0.2	XXX	XXX	2,225,510	0
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
10.3 Defined	11,075,487	25,194,709	59,695,056	44,930,524	0	140,895,776	10.5	XXX	XXX	133,690,782	7,204,994
10.4 Other	559,853	5,267,176	9,896,475	7,068,320	74,170	22,865,994	1.7	XXX	XXX	22,865,994	0
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET-BACKED SECURITIES:											
10.5 Defined	7,033,971	19,710,903	74,332,403	0	0	101,077,277	7.5	XXX	XXX	87,572,749	13,504,528
10.6 Other	25,231,649	62,197,025	20,843,747	2,219,860	468,879	110,961,160	8.2	XXX	XXX	57,339,690	53,621,470
10.7 Totals	163,773,529	599,612,682	498,449,437	82,667,822	1,262,504	1,345,765,974	100.0	XXX	XXX	1,055,015,989	290,749,985
10.8 Line 10.7 as a % of Col. 6	12.2	44.6	37.0	6.1	0.1	100.0	XXX	XXX	XXX	78.4	21.6
<b>11. Total Bonds Prior Year</b>											
11.1 Issuer Obligations	84,889,871	441,143,347	537,831,823	44,875,833	935,174	XXX	XXX	1,109,676,048	77.3	866,903,636	242,772,412
11.2 Single Class Mortgage-Backed /Asset Backed Securities	437,399	1,122,049	573,249	401,979	100,482	XXX	XXX	2,635,158	0.2	2,635,158	0
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
11.3 Defined	9,226,355	18,341,532	47,978,085	52,434,826	12,960,248	XXX	XXX	140,941,046	9.8	140,941,046	0
11.4 Other	417,987	3,749,966	13,302,724	11,608,739	1,413,378	XXX	XXX	30,492,794	2.1	30,492,794	0
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET-BACKED SECURITIES:											
11.5 Defined	3,699,218	35,808,194	24,454,740	0	3,943,138	XXX	XXX	67,905,290	4.7	54,333,279	13,572,011
11.6 Other	9,180,628	48,892,258	25,971,152	393,537	98,297	XXX	XXX	84,535,872	5.9	33,913,485	50,622,387
11.7 Totals	107,851,458	549,057,346	650,111,773	109,714,914	19,450,717	XXX	XXX	1,436,186,208	100.0	1,129,219,398	306,966,810
11.8 Line 11.7 as a % of Col. 8	7.5	38.2	45.3	7.6	1.4	XXX	XXX	100.0	XXX	78.6	21.4
<b>12. Total Publicly Traded Bonds</b>											
12.1 Issuer Obligations	106,423,761	405,470,672	225,707,953	13,078,946	639,933	751,321,265	55.8	866,903,636	60.4	751,321,265	XXX
12.2 Single Class Mortgage-Backed /Asset Backed Securities	357,274	931,138	473,905	383,671	79,522	2,225,510	0.2	2,635,158	0.2	2,225,510	XXX
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
12.3 Defined	11,075,487	24,556,765	53,128,005	44,930,524	0	133,690,781	9.9	140,941,046	9.8	133,690,781	XXX
12.4 Other	559,853	5,267,176	9,896,475	7,068,320	74,170	22,865,994	1.7	30,492,794	2.1	22,865,994	XXX
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET-BACKED SECURITIES:											
12.5 Defined	5,952,700	14,433,757	67,186,292	0	0	87,572,749	6.5	54,333,279	3.8	87,572,749	XXX
12.6 Other	7,613,978	42,648,455	4,787,149	1,845,066	445,041	57,339,689	4.3	33,913,485	2.4	57,339,689	XXX
12.7 Totals	131,983,053	493,307,963	361,179,779	67,306,527	1,238,666	1,055,015,988	78.4	1,129,219,398	78.6	1,055,015,988	XXX
12.8 Line 12.7 as a % of Col. 6	12.5	46.8	34.2	6.4	0.1	100.0	XXX	XXX	XXX	100.0	XXX
12.9 Line 12.7 as a % of Line 10.7, Col. 6, Section 10	9.8	36.7	26.8	5.0	0.1	78.4	XXX	XXX	XXX	78.4	XXX
<b>13. Total Privately Placed Bonds</b>											
13.1 Issuer Obligations	13,091,534	80,841,059	107,499,898	14,986,501	0	216,418,992	16.1	242,772,412	16.9	XXX	216,418,992
13.2 Single Class Mortgage-Backed /Asset Backed Securities	0	0	0	0	0	0	0.0	0	0.0	XXX	0
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
13.3 Defined	0	637,944	6,567,051	0	0	7,204,995	0.5	0	0.0	XXX	7,204,995
13.4 Other	0	0	0	0	0	0	0.0	0	0.0	XXX	0
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET-BACKED SECURITIES:											
13.5 Defined	1,081,271	5,277,146	7,146,111	0	0	13,504,528	1.0	13,572,011	0.9	XXX	13,504,528
13.6 Other	17,617,671	19,548,570	16,056,598	374,794	23,838	53,621,471	4.0	50,622,387	3.5	XXX	53,621,471
13.7 Totals	31,790,476	106,304,719	137,269,658	15,361,295	23,838	290,749,986	21.6	306,966,810	21.4	XXX	290,749,986
13.8 Line 13.7 as a % of Col. 6	10.9	36.6	47.2	5.3	0.0	100.0	XXX	XXX	XXX	XXX	100.0
13.9 Line 13.7 as a % of Line 10.7, Col. 6, Section 10	2.4	7.9	10.2	1.1	0.0	21.6	XXX	XXX	XXX	XXX	21.6

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**SCHEDULE DA - PART 2 - VERIFICATION BETWEEN YEARS**

Short-Term Investments

	1	2	3	4	5
	Total	Bonds	Mortgage Loans	Other Short-term Investment Assets (a)	Investments in Parent, Subsidiaries and Affiliates
1. Book/adjusted carrying value, December 31 of prior year .....	2,734,369	2,734,369	0	0	0
2. Cost of short-term investments acquired .....	535,771,694	535,771,694	0	0	0
3. Increase (decrease) by adjustment .....	0	0	0	0	0
4. Increase (decrease) by foreign exchange adjustment .....	0	0	0	0	0
5. Total profit (loss) on disposal of short-term investments .....	0	0	0	0	0
6. Consideration received on disposal of short-term investments .....	458,365,671	458,365,671	0	0	0
7. Book/adjusted carrying value, current year .....	80,140,392	80,140,392	0	0	0
8. Total valuation allowance .....	0	0	0	0	0
9. Subtotal (Lines 7 plus 8) .....	80,140,392	80,140,392	0	0	0
10. Total nonadmitted amounts .....	0	0	0	0	0
11. Statement value (Lines 9 minus 10) .....	80,140,392	80,140,392	0	0	0
12. Income collected during year .....	1,273,054	1,273,054	0	0	0
13. Income earned during year .....	1,537,102	1,537,102	0	0	0

(a) Indicate the category of such assets, for example, joint ventures, transportation equipment:

Schedule DB - Part A - VBY

**N O N E**

Schedule DB - Part B - VBY

**N O N E**

Schedule DB - Part C - VBY

**N O N E**

Schedule DB - Part D - VBY

**N O N E**

Schedule DB - Part E - VBY

**N O N E**

Schedule DB - Part F - Section 1

**N O N E**

Schedule DB - Part F - Section 2

**N O N E**

Schedule F - Claims

**N O N E**

Schedule H - Part 1

**N O N E**

Schedule H - Part 2 - Reserves and Liabilities

**N O N E**

Schedule H - Part 3 - Prior Year's Claim Reserves and Liabilities

**N O N E**

Schedule H - Part 4 - Reinsurance

**N O N E**

Schedule H - Part 5 - Health Claims

**N O N E**

Schedule S - Part 1 - Section 1

**N O N E**

Schedule S - Part 1 - Section 2

**N O N E**



ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**SCHEDULE S - PART 3 - SECTION 1**

Reinsurance Ceded Life Insurance, Annuities, Deposit Funds and Other Liabilities Without Life or Disability Contingencies, and Related Benefits Listed by Reinsuring Company as of December 31, Current Year

1 NAIC Company Code	2 Federal ID Number	3 Effective Date	4 Name of Company	5 Location	6 Type of Reinsurance Ceded	7 Amount in Force at End of Year	Reserve Credit Taken		10 Premiums	Outstanding Surplus Relief		13 Modified Coinsurance Reserve	14 Funds Withheld Under Coinsurance
							8 Current Year	9 Prior Year		11 Current Year	12 Prior Year		
.0000	AA-3194154	.01/01/2003	ACE TEMPEST LIFE REINSURANCE LTD.	HAMILTON, BERMUDA	CO/I	.0	.0	.0	780,702	.0	.0	.0	.0
60895	35-0145825	.05/01/1998	AUL INSURANCE COMPANY	INDIANAPOLIS, INDIANA	CO/I	78,977,378	218,397	191,559	99,157	.0	.0	.0	.0
60895	35-0145825	.05/01/1998	AUL INSURANCE COMPANY	INDIANAPOLIS, INDIANA	YRT/I	2,931,523	15,345	14,682	10,881	.0	.0	.0	.0
97071	13-3126819	.01/01/2005	GENERALI USA LIFE REASSURANCE CO	KANSAS CITY, MISSOURI	CO/I	16,280,111	277,047	302,244	46,879	.0	.0	.0	.0
97071	13-3126819	.01/01/2005	GENERALI USA LIFE REASSURANCE CO	KANSAS CITY, MISSOURI	YRT/I	1,009,555	4,355	1,272	704	.0	.0	.0	.0
97071	13-3126819	.01/01/2004	GENERALI USA LIFE REASSURANCE CO	KANSAS CITY, MISSOURI	ADB/I	.0	.0	.0	2,321	.0	.0	.0	.0
66346	58-0828824	.06/01/2001	MUNICH AMERICAN (Formerly CNA)	ATLANTA, GEORGIA	CO/I	64,433,516	189,088	165,498	85,373	.0	.0	.0	.0
66346	58-0828824	.06/01/2001	MUNICH AMERICAN (Formerly CNA)	ATLANTA, GEORGIA	YRT/I	1,752,636	5,325	4,971	2,487	.0	.0	.0	.0
92673	95-3549246	.03/01/1999	REVIOS REINSURANCE (Formerly GERLING)	LOS ANGELES, CALIFORNIA	YRT/I	851,424	1,321	4,305	3,324	.0	.0	.0	.0
93572	43-1235868	.01/01/2004	RGA REINSURANCE CO	ST LOUIS, MISSOURI	CO/I	17,097,421	189,145	275,411	49,404	.0	.0	.0	.0
93572	43-1235868	.05/01/1999	RGA REINSURANCE CO	ST LOUIS, MISSOURI	YRT/I	3,767,366	14,687	13,991	9,765	.0	.0	.0	.0
68713	84-0499703	.01/01/2004	SECURITY LIFE OF DENVER INS CO	DENVER, COLORADO	CO/I	2,975,175	56,544	55,941	5,934	.0	.0	.0	.0
68713	84-0499703	.05/01/1999	SECURITY LIFE OF DENVER INS CO	DENVER, COLORADO	YRT/I	2,911,926	15,791	15,254	9,901	.0	.0	.0	.0
82627	06-0839705	.05/01/1998	SWISS RE AMERICA (Formerly LIFE RE)	STAMFORD, CONNECTICUT	CO/I	62,533,516	292,826	163,422	83,910	.0	.0	.0	.0
82627	06-0839705	.05/01/1998	SWISS RE AMERICA (Formerly LIFE RE)	STAMFORD, CONNECTICUT	YRT/I	5,633,240	19,929	18,977	14,022	.0	.0	.0	.0
82627	06-0839705	.05/01/1998	SWISS RE AMERICA	STAMFORD, CONNECTICUT	CO/I	66,973,303	415,287	402,343	107,581	.0	.0	.0	.0
82627	06-0839705	.05/01/1998	SWISS RE AMERICA	STAMFORD, CONNECTICUT	YRT/I	1,720,358	5,631	5,266	2,376	.0	.0	.0	.0
70688	36-6071399	.01/01/2001	TRANSAMERICA FINANCIAL (Formerly AUSA)	PURCHASE, NEW YORK	CO/I	26,524,631	271,211	270,035	48,445	.0	.0	.0	.0
70688	36-6071399	.01/01/2001	TRANSAMERICA FINANCIAL (Formerly AUSA)	PURCHASE, NEW YORK	YRT/I	262,121	891	802	564	.0	.0	.0	.0
0299999. Authorized General Account, Non-Affiliates						356,635,200	1,992,820	1,905,973	1,363,730	0	0	0	0
0399999. Total Authorized General Account						356,635,200	1,992,820	1,905,973	1,363,730	0	0	0	0
0699999. Total Unauthorized General Account						0	0	0	0	0	0	0	0
0799999. Total Authorized and Unauthorized General Account						356,635,200	1,992,820	1,905,973	1,363,730	0	0	0	0
1099999. Total Authorized Separate Accounts						0	0	0	0	0	0	0	0
1399999. Total Unauthorized Separate Accounts						0	0	0	0	0	0	0	0
1499999. Total Authorized and Unauthorized Separate Accounts						0	0	0	0	0	0	0	0
1599999 - Totals						356,635,200	1,992,820	1,905,973	1,363,730	0	0	0	0



ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**SCHEDULE S - PART 3 - SECTION 2**

Reinsurance Ceded Accident and Health Insurance Listed by Reinsuring Company as of December 31, Current Year

1 NAIC Company Code	2 Federal ID Number	3 Effective Date	4 Name of Company	5 Location	6 Type	7 Premiums	8 Unearned Premiums (Estimated)	9 Reserve Credit Taken Other than for Unearned Premiums	Outstanding Surplus Relief		12 Modified Coinsurance Reserve	13 Funds Withheld Under Coinsurance
									10 Current Year	11 Prior Year		
<b>NONE</b>												
1599999 - Totals												

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**SCHEDULE S - PART 4**

Reinsurance Ceded to Unauthorized Companies

1 NAIC Company Code	2 Federal ID Number	3 Effective Date	4 Name of Reinsurer	5 Reserve Credit Taken	6 Paid and Unpaid Losses Recoverable (Debit)	7 Other Debits	8 Total Cols. (5 + 6 + 7)	9 Letters of Credit	10 Trust Agreements	11 Funds Deposited by and Withheld from Reinsurers	12 Other	13 Miscellaneous Balances (Credit)	14 Sum of Cols. 9+10+11+12+13 but not in Excess of Col. 8
			ACE TEMPEST LIFE REINSURANCE LTD.* *The New York Insurance Department has interpreted Section 127.2 (a) of Regulation 102 in such a way to result in zero reserve credit for this treaty. The Company disagrees with this interpretation, believing that a partial reserve credit is appropriate. However, pursuant to the Department's instructions, the entry has been prepared in accordance with their interpretation.	0	0	0	0	2,300,000	0	0	0	0	0
00000	AA-3194154	01/01/2003											
0299999. General Account Life and Annuity - Non-Affiliates				0	0	0	0	2,300,000	0	0	0	0	0
0399999. General Account Totals - Life and Annuity				0	0	0	0	2,300,000	0	0	0	0	0
0699999. General Account Totals - Accident and Health				0	0	0	0	0	0	0	0	0	0
0799999. Total - General Account				0	0	0	0	2,300,000	0	0	0	0	0
1099999. Total - Separate Accounts				0	0	0	0	0	0	0	0	0	0
1199999 - Total				0	0	0	0	2,300,000	0	0	0	0	0

**SCHEDULE S - PART 5**

Five Year Exhibit of Reinsurance Ceded Business (000 omitted)

	1 2007	2 2006	3 2005	4 2004	5 2003
<b>A. OPERATIONS ITEMS</b>					
1. Premiums and annuity considerations for life and accident and health contracts .....	1,364	1,303	1,012	649	458
2. Commissions and reinsurance expense allowances .....	87	170	120	116	124
3. Contract claims .....	593	0	225	194	0
4. Surrender benefits and withdrawals for life contracts .....	0	0	0	0	0
5. Dividends to policyholders .....	0	0	0	0	0
6. Reserve adjustments on reinsurance ceded .....	0	0	0	0	0
7. Increase in aggregate reserve for life and accident and health contracts .....	87	32	476	884	96
<b>B. BALANCE SHEET ITEMS</b>					
8. Premiums and annuity considerations for life and accident and health contracts deferred and uncollected .....	248	229	191	119	43
9. Aggregate reserves for life and accident and health contracts .....	1,993	1,906	1,874	1,399	515
10. Liability for deposit-type contracts .....	0	0	0	0	0
11. Contract claims unpaid .....	135	0	225	0	0
12. Amounts recoverable on reinsurance .....	0	0	0	0	0
13. Experience rating refunds due or unpaid .....	5	0	0	0	0
14. Policyholders' dividends (not included in Line 10) .....	0	0	0	0	0
15. Commissions and reinsurance expense allowances unpaid .....	6	10	10	8	10
16. Unauthorized reinsurance offset .....	0	0	0	0	90
<b>C. UNAUTHORIZED REINSURANCE (DEPOSITS BY AND FUNDS WITHHELD FROM)</b>					
17. Funds deposited by and withheld from (F) .....	0	0	0	0	0
18. Letters of credit (L) .....	2,300	1,500	750	200	0
19. Trust agreements (T) .....	0	0	0	0	0
20. Other (O) .....	0	0	0	0	0

**SCHEDULE S - PART 6**

## Restatement of Balance Sheet to Identify Net Credit for Ceded Reinsurance

	1 As Reported (net of ceded)	2 Restatement Adjustments	3 Restated (gross of ceded)
<b>ASSETS (Page 2, Col. 3)</b>			
1. Cash and invested assets (Line 10) .....	1,343,163,789	0	1,343,163,789
2. Reinsurance (Line 14) .....	4,559	(4,559)	0
3. Premiums and considerations (Line 13) .....	(230,416)	247,760	17,344
4. Net credit for ceded reinsurance .....	XXX	1,884,619	1,884,619
5. All other admitted assets (balance) .....	18,151,397	0	18,151,397
6. Total assets excluding Separate Accounts (Line 24) .....	1,361,089,329	2,127,820	1,363,217,149
7. Separate Account assets (Line 25) .....	1,678,605,658	0	1,678,605,658
8. Total assets (Line 26) .....	3,039,694,987	2,127,820	3,041,822,807
<b>LIABILITIES, CAPITAL AND SURPLUS (Page 3)</b>			
9. Contract reserves (Lines 1 and 2) .....	1,268,532,909	1,992,820	1,270,525,729
10. Liability for deposit-type contracts (Line 3) .....	15,707,187	0	15,707,187
11. Claim reserves (Line 4) .....	17,023,534	135,000	17,158,534
12. Policyholder dividends/reserves (Lines 5 through 7) .....	0	0	0
13. Premium & annuity considerations received in advance (Line 8) .....	8,104	0	8,104
14. Other contract liabilities (Line 9) .....	0	0	0
15. Reinsurance in unauthorized companies (Line 24.2) .....	0	0	0
16. Funds held under reinsurance treaties with unauthorized reinsurers (Line 24.3) .....	0	0	0
17. All other liabilities (balance) .....	(72,268,508)	0	(72,268,508)
18. Total liabilities excluding Separate Accounts (Line 26) .....	1,229,003,226	2,127,820	1,231,131,046
19. Separate Account liabilities (Line 27) .....	1,678,605,658	0	1,678,605,658
20. Total liabilities (Line 28) .....	2,907,608,884	2,127,820	2,909,736,704
21. Capital & surplus (Line 38) .....	132,086,103	XXX	132,086,103
22. Total liabilities, capital & surplus (Line 39) .....	3,039,694,987	2,127,820	3,041,822,807
<b>NET CREDIT FOR CEDED REINSURANCE</b>			
23. Contract reserves .....	1,992,820		
24. Claim reserves .....	135,000		
25. Policyholder dividends/reserves .....	0		
26. Premium & annuity considerations received in advance .....	0		
27. Liability for deposit-type contracts .....	0		
28. Other contract liabilities .....	0		
29. Reinsurance ceded assets .....	4,559		
30. Other ceded reinsurance recoverables .....	0		
31. Total ceded reinsurance recoverables .....	2,132,379		
32. Premiums and considerations .....	247,760		
33. Reinsurance in unauthorized companies .....	0		
34. Funds held under reinsurance treaties with unauthorized reinsurers .....	0		
35. Other ceded reinsurance payables/offsets .....	0		
36. Total ceded reinsurance payable/offsets .....	247,760		
37. Total net credit for ceded reinsurance .....	1,884,619		

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**SCHEDULE T - PREMIUMS AND ANNUITY CONSIDERATIONS**

Allocated by States and Territories

States, Etc.	1	Life Contracts		Direct Business Only			7
		2	3	4	5	6	
	Is Insurer Licensed? (Yes or No)	Life Insurance Premiums	Annuity Considerations	Accident and Health Insurance Premiums, Including Policy, Membership and Other Fees	Other Considerations	Total Columns 2 through 5	Deposit-Type Contracts
1. Alabama	AL	NO	3,000	0	0	3,000	0
2. Alaska	AK	NO	0	0	0	0	0
3. Arizona	AZ	NO	2,073	60,660	0	62,733	0
4. Arkansas	AR	NO	0	0	0	0	0
5. California	CA	NO	8,688	748,140	0	756,828	0
6. Colorado	CO	NO	0	1,200	0	1,200	0
7. Connecticut	CT	NO	3,134	1,446,908	0	1,450,042	0
8. Delaware	DE	YES	1,267	0	0	1,267	0
9. District of Columbia	DC	NO	0	183,428	0	183,428	0
10. Florida	FL	NO	35,938	2,149,811	0	2,185,749	0
11. Georgia	GA	NO	4,125	449,853	0	453,978	0
12. Hawaii	HI	NO	0	0	0	0	0
13. Idaho	ID	NO	0	0	0	0	0
14. Illinois	IL	NO	0	40,851	0	40,851	0
15. Indiana	IN	NO	0	0	0	0	0
16. Iowa	IA	NO	0	0	0	0	0
17. Kansas	KS	NO	0	0	0	0	0
18. Kentucky	KY	NO	44	0	0	44	0
19. Louisiana	LA	NO	0	950	0	950	0
20. Maine	ME	NO	0	0	0	0	0
21. Maryland	MD	NO	336	93,667	0	94,003	0
22. Massachusetts	MA	NO	2,124	33,687	0	35,811	0
23. Michigan	MI	YES	558	18,427	0	18,985	0
24. Minnesota	MN	NO	4,232	101,535	0	105,767	0
25. Mississippi	MS	NO	0	0	0	0	0
26. Missouri	MO	NO	0	0	0	0	0
27. Montana	MT	NO	957	0	0	957	0
28. Nebraska	NE	NO	1,144	0	0	1,144	0
29. Nevada	NV	NO	2,193	69,847	0	72,040	0
30. New Hampshire	NH	NO	644	0	0	644	0
31. New Jersey	NJ	NO	24,724	2,722,061	0	2,746,785	0
32. New Mexico	NM	NO	0	336,566	0	336,566	0
33. New York	NY	YES	1,542,859	544,780,202	0	546,323,061	1,620,758
34. North Carolina	NC	NO	4,258	722,979	0	727,237	0
35. North Dakota	ND	NO	0	0	0	0	0
36. Ohio	OH	NO	485	8,000	0	8,485	0
37. Oklahoma	OK	NO	0	0	0	0	0
38. Oregon	OR	NO	0	0	0	0	0
39. Pennsylvania	PA	NO	10,445	496,728	0	507,173	0
40. Rhode Island	RI	NO	984	0	0	984	0
41. South Carolina	SC	NO	4,945	50,000	0	54,945	0
42. South Dakota	SD	NO	2,875	0	0	2,875	0
43. Tennessee	TN	NO	0	129,205	0	129,205	0
44. Texas	TX	NO	385	110,000	0	110,385	0
45. Utah	UT	NO	610	0	0	610	0
46. Vermont	VT	NO	1,175	227,955	0	229,130	0
47. Virginia	VA	NO	2,046	65,673	0	67,719	0
48. Washington	WA	NO	0	583,696	0	583,696	0
49. West Virginia	WV	NO	0	0	0	0	0
50. Wisconsin	WI	NO	0	0	0	0	0
51. Wyoming	WY	NO	0	0	0	0	0
52. American Samoa	AS	NO	0	0	0	0	0
53. Guam	GU	NO	0	0	0	0	0
54. Puerto Rico	PR	NO	0	0	0	0	0
55. U.S. Virgin Islands	VI	NO	0	0	0	0	0
56. Northern Mariana Islands	MP	NO	0	0	0	0	0
57. Canada	CN	NO	0	0	0	0	0
58. Aggregate Other Aliens	OT	XXX	0	0	0	0	0
59. Subtotal	(a) 3	1,666,248	555,632,029	0	0	557,298,277	1,620,758
90. Reporting entity contributions for employee benefits plans	XXX	0	0	0	0	0	0
91. Dividends or refunds applied to purchase paid-up additions and annuities	XXX	0	0	0	0	0	0
92. Dividends or refunds applied to shorten endowment or premium paying period	XXX	0	0	0	0	0	0
93. Premium or annuity considerations waived under disability or other contract provisions	XXX	190	0	0	0	190	0
94. Aggregate or other amounts not allocable by State	XXX	0	0	0	0	0	0
95. Totals (Direct Business)	XXX	1,666,438	555,632,029	0	0	557,298,467	1,620,758
96. Plus reinsurance assumed	XXX	0	0	0	0	0	0
97. Totals (All Business)	XXX	1,666,438	555,632,029	0	0	557,298,467	1,620,758
98. Less reinsurance ceded	XXX	587,502	757,267	0	0	1,344,769	0
99. Totals (All Business) less Reinsurance Ceded	XXX	1,078,936	554,874,762	(b) 0	0	555,953,698	1,620,758
DETAILS OF WRITE-INS							
5801.	XXX						
5802.	XXX						
5803.	XXX						
5898. Summary of remaining write-ins for Line 58 from overflow page	XXX	0	0	0	0	0	0
5899. Totals (Lines 5801 through 5803 plus 5898)(Line 58 above)	XXX	0	0	0	0	0	0
9401.	XXX						
9402.	XXX						
9403.	XXX						
9498. Summary of remaining write-ins for Line 94 from overflow page	XXX	0	0	0	0	0	0
9499. Totals (Lines 9401 through 9403 plus 9498)(Line 94 above)	XXX	0	0	0	0	0	0

Explanation of basis of allocation by states, etc., of premiums and annuity considerations

Premiums and annuity considerations are allocated by state according to the residency of the policy or contract holder on the date the premium/consideration is received.

(a) Insert the number of yes responses except for Canada and Other Alien.

(b) Column 4 should balance with Exhibit 1, Lines 6.4, 10.4, and 16.4, Cols. 8, 9, 10, or with Schedule H, Part 1, Line 1, indicate which:

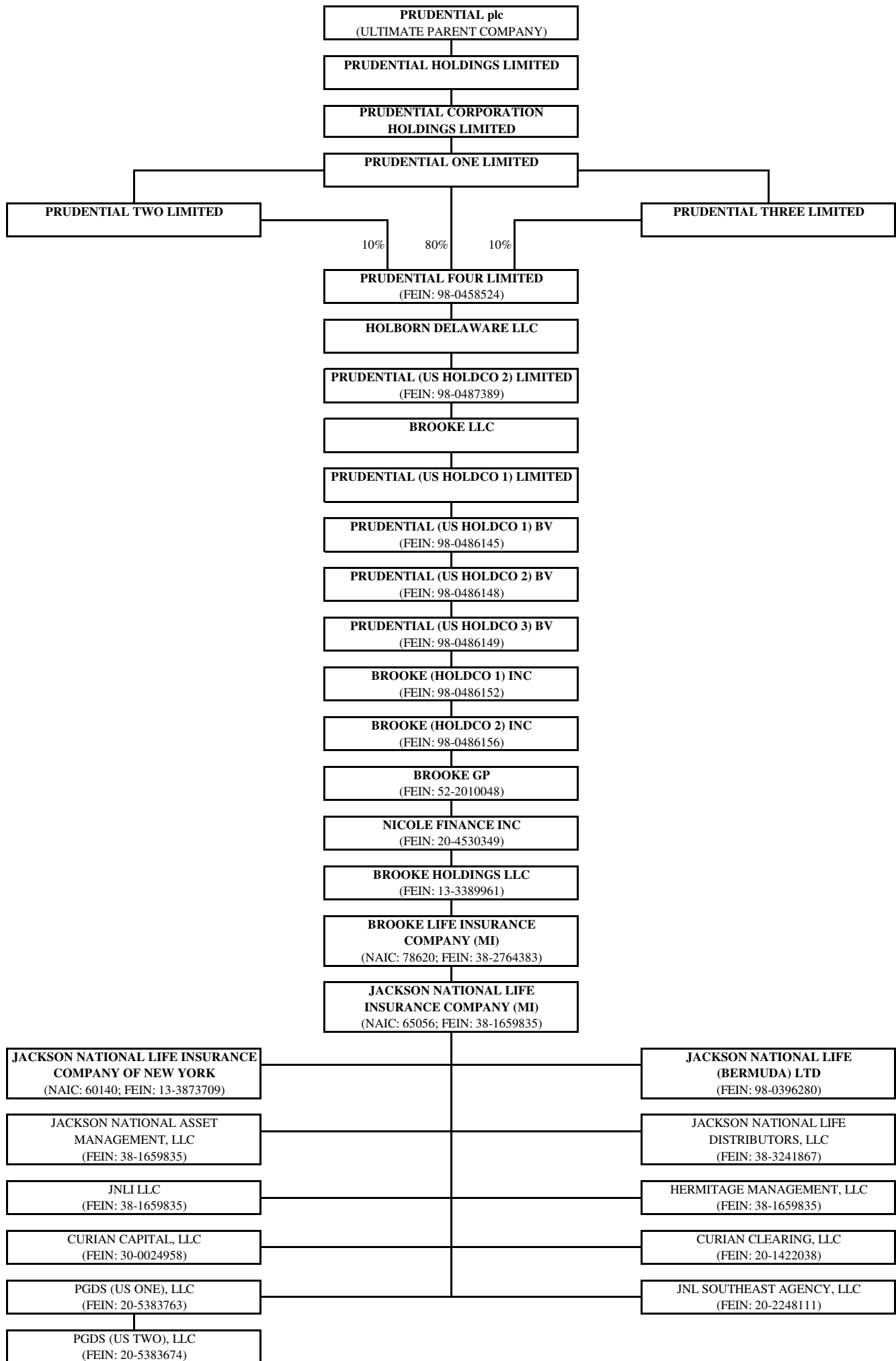
Exhibit 1, Lines 6.4, 10.4, and 16.4, Cols. 8, 9, 10

## SCHEDULE T - PART 2 INTERSTATE COMPACT - EXHIBIT OF PREMIUMS WRITTEN

Allocated by States and Territories

			Direct Business Only				6 Totals
			1 Life (Group and Individual)	2 Annuities (Group and Individual)	3 Disability Income (Group and Individual)	4 Long-Term Care (Group and Individual)	
States, Etc.							
1. Alabama	AL	3,000	.0	.0	.0	.0	3,000
2. Alaska	AK	0	.0	.0	.0	.0	0
3. Arizona	AZ	2,073	60,660	.0	.0	.0	62,733
4. Arkansas	AR	0	.0	.0	.0	.0	0
5. California	CA	8,688	748,140	.0	.0	.0	756,828
6. Colorado	CO	0	1,200	.0	.0	.0	1,200
7. Connecticut	CT	3,134	1,446,908	.0	.0	.0	1,450,042
8. Delaware	DE	1,267	.0	.0	.0	.0	1,267
9. District of Columbia	DC	0	183,428	.0	.0	.0	183,428
10. Florida	FL	35,938	2,149,811	.0	.0	.0	2,185,749
11. Georgia	GA	4,125	449,853	.0	.0	.0	453,978
12. Hawaii	HI	0	.0	.0	.0	.0	0
13. Idaho	ID	0	.0	.0	.0	.0	0
14. Illinois	IL	0	40,851	.0	.0	.0	40,851
15. Indiana	IN	0	.0	.0	.0	.0	0
16. Iowa	IA	0	.0	.0	.0	.0	0
17. Kansas	KS	0	.0	.0	.0	.0	0
18. Kentucky	KY	44	.0	.0	.0	.0	44
19. Louisiana	LA	0	950	.0	.0	.0	950
20. Maine	ME	0	.0	.0	.0	.0	0
21. Maryland	MD	336	93,667	.0	.0	.0	94,003
22. Massachusetts	MA	2,124	33,687	.0	.0	.0	35,811
23. Michigan	MI	558	18,427	.0	.0	.0	18,985
24. Minnesota	MN	4,232	101,535	.0	.0	.0	105,767
25. Mississippi	MS	0	.0	.0	.0	.0	0
26. Missouri	MO	0	.0	.0	.0	.0	0
27. Montana	MT	957	.0	.0	.0	.0	957
28. Nebraska	NE	1,144	.0	.0	.0	.0	1,144
29. Nevada	NV	2,193	69,847	.0	.0	.0	72,040
30. New Hampshire	NH	644	.0	.0	.0	.0	644
31. New Jersey	NJ	24,724	2,722,061	.0	.0	.0	2,746,785
32. New Mexico	NM	0	336,566	.0	.0	.0	336,566
33. New York	NY	1,542,859	544,780,202	.0	.0	1,620,758	547,943,819
34. North Carolina	NC	4,258	722,979	.0	.0	.0	727,237
35. North Dakota	ND	0	.0	.0	.0	.0	0
36. Ohio	OH	485	8,000	.0	.0	.0	8,485
37. Oklahoma	OK	0	.0	.0	.0	.0	0
38. Oregon	OR	0	.0	.0	.0	.0	0
39. Pennsylvania	PA	10,445	496,728	.0	.0	.0	507,173
40. Rhode Island	RI	984	.0	.0	.0	.0	984
41. South Carolina	SC	4,945	50,000	.0	.0	.0	54,945
42. South Dakota	SD	2,875	.0	.0	.0	.0	2,875
43. Tennessee	TN	0	129,205	.0	.0	.0	129,205
44. Texas	TX	385	110,000	.0	.0	.0	110,385
45. Utah	UT	610	.0	.0	.0	.0	610
46. Vermont	VT	1,175	227,955	.0	.0	.0	229,130
47. Virginia	VA	2,046	65,673	.0	.0	.0	67,719
48. Washington	WA	0	583,696	.0	.0	.0	583,696
49. West Virginia	WV	0	.0	.0	.0	.0	0
50. Wisconsin	WI	0	.0	.0	.0	.0	0
51. Wyoming	WY	0	.0	.0	.0	.0	0
52. American Samoa	AS	0	.0	.0	.0	.0	0
53. Guam	GU	0	.0	.0	.0	.0	0
54. Puerto Rico	PR	0	.0	.0	.0	.0	0
55. U.S. Virgin Islands	VI	0	.0	.0	.0	.0	0
56. Northern Mariana Islands	MP	0	.0	.0	.0	.0	0
57. Canada	CN	0	.0	.0	.0	.0	0
58. Aggregate Other Alien	OT	0	.0	.0	.0	.0	0
59. Total		1,666,248	555,632,029	0	0	1,620,758	558,919,035

**SCHEDULE Y - INFORMATION CONCERNING ACTIVITIES OF  
INSURER MEMBERS OF A HOLDING COMPANY GROUP  
PART 1 - ORGANIZATIONAL CHART**



ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**SCHEDULE Y**

**PART 2 - SUMMARY OF INSURER'S TRANSACTIONS WITH ANY AFFILIATES**

1	2	3	4	5	6	7	8	9	10	11	12	13
NAIC Company Code	Federal ID Number	Names of Insurers and Parent, Subsidiaries or Affiliates	Shareholder Dividends	Capital Contributions	Purchases, Sales or Exchanges of Loans, Securities, Real Estate, Mortgage Loans or Other Investments	Income/ (Disbursements) Incurred in Connection with Guarantees or Undertakings for the Benefit of any Affiliate(s)	Management Agreements and Service Contracts	Income/ (Disbursements) Incurred Under Reinsurance Agreements	*	Any Other Material Activity Not in the Ordinary Course of the Insurer's Business	Totals	Reinsurance Recoverable/ (Payable) on Losses and/or Reserve Credit Taken/(Liability)
78620	38-2764383	BROOKE LIFE INSURANCE COMPANY	45,000,000	0	0	0	0	0		0	45,000,000	(55,671,747)
	13-3389961	BROOKE HOLDINGS, LLC	201,000,000	0	0	0	0	0		0	201,000,000	0
	20-1422038	CURIAN CLEARING, LLC	0	10,000,000	0	0	0	0		0	10,000,000	0
65056	38-1659835	JACKSON NATIONAL LIFE INSURANCE COMPANY	(163,000,000)	(10,000,000)	0	0	0	0		0	(173,000,000)	291,394,777
	38-1659835	JACKSON NATIONAL ASSET MANAGEMENT, LLC	(83,000,000)	0	0	0	0	0		0	(83,000,000)	0
	58-0298930	PRUDENTIAL ATLANTIC REINSURANCE COMPANY, LTD	0	0	0	0	0	0		0	0	(235,723,030)
9999999 Control Totals			0	0	0	0	0	0	XXX	0	0	0



# SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

The following supplemental reports are required to be filed as part of your statement filing unless specifically waived by the domiciliary state. However, in the event that your domiciliary state waives the filing requirement, your response of WAIVED to the specific interrogatory will be accepted in lieu of filing a "NONE" report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

**MARCH FILING**

- |  | <u>Responses</u> |
|--|------------------|
| 1. Will the Supplemental Compensation Exhibit be filed with the state of domicile by March 1? .....                    | YES              |
| 2. Will the confidential Risk-based Capital Report be filed with the NAIC by March 1? .....                            | YES              |
| 3. Will the confidential Risk-based Capital Report be filed with the state of domicile, if required, by March 1? ..... | YES              |
| 4. Will an actuarial opinion be filed by March 1? .....  | YES              |

**APRIL FILING**

- |   |     |
|---|-----|
| 5. Will Management's Discussion and Analysis be filed by April 1? .....   | YES |
| 6. Will the Life, Health & Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit be filed with the state of domicile and the NAIC by April 1? ..... | YES |
| 7. Will the Adjustment Form (if required) be filed with the state of domicile and the NAIC by April 1? .....  | YES |
| 8. Will the Supplemental Investment Risks Interrogatories be filed by April 1? .....  | YES |

**JUNE FILING**

- |   |     |
|---|-----|
| 9. Will an audited financial report be filed by June 1? ..... | YES |
|---|-----|

The following supplemental reports are required to be filed as part of your annual statement filing. However, in the event that your company does not transact the type of business for which the special report must be filed, your response of NO to the specific interrogatory will be accepted in lieu of filing a "NONE" report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

**MARCH FILING**

- |   |     |
|---|-----|
| 10. Will Schedule SIS (Stockholder Information Supplement) be filed with the state of domicile by March 1? .....  | NO  |
| 11. Will the Medicare Supplement Insurance Experience Exhibit be filed with the state of domicile and the NAIC by March 1? .....                              | NO  |
| 12. Will the Trusteed Surplus Statement be filed with the state of domicile and the NAIC by March 1? .....  | NO  |
| 13. Will the actuarial opinion on participating and non-participating policies as required in Interrogatories 1 and 2 to Exhibit 5 be filed by March 1? ..... | NO  |
| 14. Will the actuarial opinion on non-guaranteed elements as required in interrogatory #3 to Exhibit 5 be filed by March 1? .....                             | YES |
| 15. Will the Worker's Compensation Carve-Out Supplement be filed by March 1? .....  | NO  |
| 16. Will Supplemental Schedule O be filed with the state of domicile and the NAIC by March 1? .....   | NO  |
| 17. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC by March 1? .....   | NO  |

**APRIL FILING**

- |   |     |
|---|-----|
| 18. Will the Long-Term Care Experience Reporting Forms be filed with the state of domicile and the NAIC by April 1? .....               | NO  |
| 19. Will the Interest-Sensitive Life Insurance Products Report Forms be filed with the state of domicile and the NAIC by April 1? ..... | YES |
| 20. Will the Credit Insurance Experience Exhibit be filed with the state of domicile and the NAIC by April 1? .....                     | NO  |
| 21. Will the Accident and Health Policy Experience Exhibit be filed by April 1? .....   | NO  |

Explanations:

- 10.
- 11.
- 12.
- 13.
- 15.
- 16.
- 17.
- 18.
- 20.
- 21.

Bar Codes:



SIS Stockholder Information Supplement [Document Identifier 420]



Medicare Supplement Insurance Experience Exhibit [Document Identifier 360]



Trusteed Surplus Statement [Document Identifier 490]



Participating Opinion for Exhibit 5 [Document Identifier 371]



Workers' Compensation Carve-Out Supplement [Document Identifier 495]



Supplemental Schedule O [Document Identifier 465]



Medicare Part D Coverage Supplement [Document Identifier 365]



Long-Term Care Experience Reporting Forms [Document Identifier 330]



Credit Insurance Experience Exhibit [Document Identifier 230]



Accident and Health Policy Experience Exhibit [Document Identifier 210]

Schedule A - Part 1

**NONE**

Schedule A - Part 2

**NONE**

Schedule A - Part 3

**NONE**

Schedule B - Part 1

**NONE**

Schedule B - Part 2

**NONE**

Schedule BA - Part 1

**NONE**

Schedule BA - Part 2

**NONE**





















ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**SCHEDULE D - PART 2 - SECTION 1**

Showing All PREFERRED STOCKS Owned December 31 of Current Year

1 CUSIP Identi- fication	2 Description	Codes		5 Number of Shares	6 Par Value Per Share	7 Rate Per Share	8 Book/ Adjusted Carrying Value	Fair Value		11 Actual Cost	Dividends			Change in Book/Adjusted Carrying Value				20 NAIC Desig- nation	21 Date Acquired	
		3 Code	4 For- eign					9 Rate Per Share Used to Obtain Fair Value	10 Fair Value		12 Declared but Unpaid	13 Amount Received During Year	14 Nonadmitted Declared But Unpaid	15 Unrealized Valuation Increase/ (Decrease)	16 Current Year's (Amor- tization) Accretion	17 Current Year's Other Than Temporary Impairment Recognized	18 Total Change in Book/Adjusted Carrying Value (15 + 16 - 17)			19 Total Foreign Exchange Change in Book/ Adjusted Carrying Value
<b>NONE</b>																				
6599999	Total Preferred Stocks							XXX											XXX	XXX

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**SCHEDULE D - PART 2 - SECTION 2**

Showing All COMMON STOCKS Owned December 31 of Current Year

1 CUSIP Identi- fication	2 Description	Codes		5 Number of Shares	6 Book/ Adjusted Carrying Value	Fair Value		9 Actual Cost	Dividends			Change in Book/Adjusted Carrying Value				17 NAIC Market Indicator (a)	18 Date Acquired
		3 Code	4 For- eign			7 Rate Per Share Used to Obtain Fair Value	8 Fair Value		10 Declared but Unpaid	11 Amount Received During Year	12 Nonadmitted Declared But Unpaid	13 Unrealized Valuation Increase/ (Decrease)	14 Current Year's Other Than Temporary Impairment Recognized	15 Total Change in Book/Adjusted Carrying Value (13 - 14)	16 Total Foreign Exchange Change in Book/Adjusted Carrying Value		
451663-10-8	IDEARC	LS		.421,000	7,393	17,560	7,393	11,157	0	577	0	(4,669)	0	(4,669)	0	L	11/17/2006
92343V-10-4	VERIZON COMMUNICATIONS			8,428,000	368,219	43,690	368,219	229,286	0	13,864	0	54,361	0	54,361	0	L	01/06/2006
63921A-17-5	GLOBAL CROSSING LTD	LS	F	1,291,000	28,467	22,050	28,467	20,656	0	0	0	(3,228)	0	(3,228)	0	L	02/05/2004
<b>6899999. Total - Common Stock - Industrial and Miscellaneous</b>					<b>404,079</b>	<b>XXX</b>	<b>404,079</b>	<b>261,099</b>	<b>0</b>	<b>14,441</b>	<b>0</b>	<b>46,464</b>	<b>0</b>	<b>46,464</b>	<b>0</b>	<b>XXX</b>	<b>XXX</b>
<b>7299999 - Total Common Stocks</b>					<b>404,079</b>	<b>XXX</b>	<b>404,079</b>	<b>261,099</b>	<b>0</b>	<b>14,441</b>	<b>0</b>	<b>46,464</b>	<b>0</b>	<b>46,464</b>	<b>0</b>	<b>XXX</b>	<b>XXX</b>
<b>7399999 - Total Preferred and Common Stocks</b>					<b>404,079</b>	<b>XXX</b>	<b>404,079</b>	<b>261,099</b>	<b>0</b>	<b>14,441</b>	<b>0</b>	<b>46,464</b>	<b>0</b>	<b>46,464</b>	<b>0</b>	<b>XXX</b>	<b>XXX</b>

(a) For all common stock bearing the NAIC market indicator "U" provide: the number of such issues .....0 , the total \$ value (included in Column 8) of all such issues \$ .....0

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**SCHEDULE D - PART 3**

Showing All Long-Term Bonds and Stocks ACQUIRED During Current Year

1	2	3	4	5	6	7	8	9
CUSIP Identification	Description	Foreign	Date Acquired	Name of Vendor	Number of Shares of Stock	Actual Cost	Par Value	Paid for Accrued Interest and Dividends
02582J-EF-3	AMXCA 2006-1 B 4.826 05/15/2011		08/22/2007	JP MORGAN		2,938,594	3,000,000	5,751
02582J-EL-0	AMXCA 2007-1 B 4.796 02/15/2012		08/23/2007	BANC OF AMERICA SECURITIES		3,224,375	3,350,000	6,921
05950W-AF-5	BACM 2006-4 A4 5.634 07/01/2016		10/30/2007	BEAR STEARNS		3,014,180	3,000,000	470
073902-PN-2	BEAR STEARNS 5.550 01/22/2017		08/08/2007	LEHMAN BROTHERS		1,802,480	2,000,000	6,475
101137-AG-2	BOSTON SCIENTIFIC 6.400 06/15/2016		01/19/2007	LEHMAN BROTHERS		1,018,480	1,000,000	6,933
120569-AA-6	BUNGE LTD FINANCE 5.900 04/01/2017		03/19/2007	JP MORGAN		1,997,720	2,000,000	0
12513Y-AF-7	CD 2007-CD4 A4 5.322 01/01/2017		08/03/2007	DEUTSCHE BANK AG		2,853,750	3,000,000	3,105
14040H-AR-6	CAPITAL ONE FINANCIAL 6.750 09/15/2017		08/28/2007	CITICORP		1,994,320	2,000,000	0
14042J-AE-9	COPAR 2007-2 B 5.680 05/15/2011		09/25/2007	BARCLAYS CAPITAL		3,499,940	3,500,000	0
140661-AE-9	CAPMARK FINANCIAL GROUP 5.875 05/10/2012		05/03/2007	CITICORP		1,999,140	2,000,000	0
14911X-AD-8	CFAT 2007-A B 6.180 09/25/2012		09/17/2007	MERRILL LYNCH		2,999,358	3,000,000	0
16162X-AQ-0	CHASE 2006-S3 M1 5.893 06/01/2017		04/13/2007	CHASE SECURITIES		3,512,133	3,570,574	9,939
17311Q-BK-5	CGCMT 2007-C6 A4 5.888 06/01/2017		07/25/2007	CITICORP		3,945,194	4,000,000	19,629
17311Q-BM-1	CGCMT 2007-C6 AM 5.888 06/01/2017		07/25/2007	CITICORP		1,964,643	2,000,000	9,815
17311Y-AE-3	CBASS 2007-CB3 A5 5.817 01/01/2037		03/23/2007	CITICORP		2,999,850	3,000,000	14,058
20047R-AE-3	COMM 2007-C9 A4 6.011 07/01/2017		08/06/2007	DEUTSCHE BANK AG		4,884,446	4,950,000	10,743
20173Q-AE-1	GCCFC 2007-GG9 A4 5.444 01/01/2017		07/30/2007	GOLDMAN SACHS		2,870,625	3,000,000	454
222862-AG-9	COVENTRY HEALTH CARE 5.950 03/15/2017		03/15/2007	CITICORP		797,040	800,000	0
26884A-AX-1	ERP OPERATING LP 5.750 06/15/2017		05/30/2007	DEUTSCHE BANK AG		2,976,330	3,000,000	0
35671D-AR-6	FREEMPORT-MCMORAN 8.250 04/01/2015		03/14/2007	JP MORGAN		500,000	500,000	0
35687M-AP-2	FREESCALE SEMICONDUCTOR 10.125 12/15/201		01/05/2007	LEHMAN BROTHERS		197,000	200,000	2,194
36246L-AE-1	GSMIS 2007-GG10 A4 5.993 05/01/2017		07/25/2007	GREENWICH CAPITAL		4,958,398	5,000,000	24,140
370425-SL-5	GMAC 6.750 12/01/2014		05/03/2007	CITICORP		988,750	1,000,000	29,438
373200-AQ-7	GEORGIA GULF 9.500 10/15/2014		03/21/2007	MERRILL LYNCH		591,700	610,000	27,848
40431F-AG-6	HFCMC 2007-1 A3F 5.730 01/01/2012		04/17/2007	HSBC SECURITIES (USA)		1,999,511	2,000,000	7,640
441060-AH-3	HOSPIRA 5.550 03/30/2012		03/20/2007	MORGAN STANLEY, DEAN WITTER		2,994,390	3,000,000	0
44108E-BA-5	HSTI MARRIOTT LP 6.750 06/01/2016		01/22/2007	DEUTSCHE BANK AG		1,002,500	1,000,000	10,125
46629Y-AC-3	JPMCC 2007-CB18 A4 5.440 01/01/2017		10/23/2007	JP MORGAN		1,983,203	2,000,000	7,556
46630J-AC-3	JPMCC 2007-LDPX A3 5.420 02/01/2017		10/29/2007	VARIOUS		5,820,234	6,000,000	5,872
46631B-AE-5	JPMCC 2007-LD11 A4 6.007 05/01/2017		10/19/2007	JP MORGAN		5,100,586	5,000,000	19,190
499040-AP-8	MICCLATCHY COMPANY 5.750 09/01/2017		05/08/2007	BANC OF AMERICA SECURITIES		442,500	500,000	5,590
501717-BF-8	LAI 2005-A A 4.560 10/15/2008		04/04/2007	JP MORGAN		4,438,750	4,508,069	14,146
50179A-AE-7	LBUBS 2007-C1 A4 5.424 01/11/2017		11/06/2007	LEHMAN BROTHERS		3,932,344	4,000,000	16,875
524908-R3-6	LEHMAN BROTHERS HOLDINGS 6.500 07/19/201		08/07/2007	LEHMAN BROTHERS		4,939,910	5,000,000	11,375
55262N-AM-8	MBNAM 2000-H B 5.286 08/15/2010		08/07/2007	BARCLAYS CAPITAL		5,026,563	5,000,000	20,556
55264T-DA-6	MBNAS 2005-B1 B1 4.976 06/15/2012		08/23/2007	WACHOVIA		3,486,234	3,600,000	7,672
55313K-AH-4	MILCFC 2007-7 AJ 5.750 06/01/2017		05/31/2007	MERRILL LYNCH		3,999,889	4,000,000	7,667
61754J-AF-5	MSC 2007-T27 A4 5.804 06/01/2017		07/19/2007	MORGAN STANLEY, DEAN WITTER		4,909,478	5,000,000	23,377
74112K-AC-9	PART 2007-1A A3 5.580 01/15/2012		07/25/2007	JP MORGAN		4,999,561	5,000,000	0
761713-AU-0	REYNOLDS AMERICA 6.750 06/15/2017		06/18/2007	CITICORP		999,080	1,000,000	0
857689-AT-0	STATION CASINOS 6.875 03/01/2016		03/05/2007	JP MORGAN		458,750	500,000	668
87264M-AA-7	TRW AUTOMOTIVE 7.000 03/15/2014		03/14/2007	LEHMAN BROTHERS		986,540	1,000,000	0
918866-AR-5	VALASSIS COMMUNICATION 8.250 03/01/2015		02/27/2007	BEAR STEARNS		666,000	666,000	0
947074-AF-7	WEATHERFORD INTL 6.350 06/15/2017		06/13/2007	MORGAN STANLEY, DEAN WITTER		1,998,400	2,000,000	0
707886-A8-6	PENN WEST PETROLEUM SENIOR UNSECURED 5.8		05/01/2007	CITICORP		4,000,000	4,000,000	0
52107Q-AE-5	LAZARD GROUP 6.850 06/15/2017	F	06/18/2007	GOLDMAN SACHS		997,020	1,000,000	0
69352M-AE-0	GHAWK 2007-1A A2B 5.663 10/18/2017		04/17/2007	CITICORP		3,035,765	3,060,000	3,851
74042Q-AC-1	PRETSL XXVI 5.470 09/22/2037	F	06/13/2007	FIRST TRUST NATIONAL		3,000,000	3,000,000	0
4599999	Bonds - Industrial and Miscellaneous					129,745,654	131,314,643	340,073
6099997	Total - Bonds - Part 3					129,745,654	131,314,643	340,073
6099998	Total - Bonds - Part 5					5,972,530	6,000,000	0
6099999	Total - Bonds					135,718,184	137,314,643	340,073
6599997	Total - Preferred Stocks - Part 3					0	XXX	0
6599998	Total - Preferred Stocks - Part 5					0	XXX	0
6599999	Total - Preferred Stocks					0	XXX	0
7299997	Total - Common Stocks - Part 3					0	XXX	0
7299998	Total - Common Stocks - Part 5					0	XXX	0
7299999	Total - Common Stocks					0	XXX	0
7399999	Total - Preferred and Common Stocks					0	XXX	0
7499999	Totals					135,718,184	XXX	340,073









ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**SCHEDULE D - PART 4**

Showing All Long-Term Bonds and Stocks SOLD, REDEEMED or Otherwise DISPOSED OF During Current Year

1	2	3	4	5	6	7	8	9	10	Change In Book/Adjusted Carrying Value					16	17	18	19	20	21
										11	12	13	14	15						
CUSIP Identification	Description	Foreign	Disposal Date	Name of Purchaser	Number of Shares of Stock	Consideration	Par Value	Actual Cost	Prior Year Book/ Adjusted Carrying Value	Unrealized Valuation Increase/ Decrease	Current Year's (Amortization)/ Accretion	Current Year's Other Than Temporary Impairment Recognized	Total Change in Book/ Adjusted Carrying Value (11+12-13)	Total Foreign Exchange Change in Book/ Adjusted Carrying Value	Book/ Adjusted Carrying Value at Disposal Date	Foreign Exchange Gain (Loss) on Disposal	Realized Gain (Loss) on Disposal	Total Gain (Loss) on Disposal	Bond Interest/ Stock Dividends Received During Year	Maturity Date
12495X-AC-8	CBCL 6A B	F	11/05/2007	MBS PAYDOWN		477,562	477,562	477,562	477,562	0	0	0	0	0	477,562	0	0	0	16,123	08/05/2008
12497P-AA-7	CBCL 10A A	F	12/07/2007	MBS PAYDOWN		535,834	535,834	535,834	535,834	0	0	0	0	0	535,834	0	0	0	17,432	12/07/2010
12638-AA-3	CSL US GTD SENIOR NOTE SERIES A	F	12/19/2007	SINKING FUND PYMT		342,857	342,857	342,857	342,857	0	0	0	0	0	342,857	0	0	0	13,629	12/19/2012
244882-AA-4	DEKANIA CDO LTD 2003-1A A1	F	10/10/2007	MBS PAYDOWN		19,091	19,091	19,091	19,091	0	0	0	0	0	19,091	0	0	0	1,037	10/10/2008
449848-AA-8	I-PRETSL	F	09/11/2007	SINKING FUND PYMT		2,013,597	2,013,597	2,013,597	2,013,597	0	0	0	0	0	2,013,597	0	0	0	130,302	12/11/2032
449840-AA-8	I-PRETSL II	F	02/22/2007	SINKING FUND PYMT		285,537	285,537	285,537	285,537	0	0	0	0	0	285,537	0	0	0	4,724	05/22/2033
705015-AA-3	PEARSON PLC	F	10/23/2007	VARIOUS		3,131,110	3,000,000	2,993,040	2,996,269	0	494	0	494	0	2,996,763	0	134,347	134,347	150,694	06/15/2011
706448-AP-2	PEMEX FINANCE 1999-A A2	F	02/15/2007	MATURITY		186,876	186,876	201,510	187,747	0	(872)	0	(872)	0	186,876	0	0	0	3,948	02/15/2007
74726M-AG-4	QANTAS AIRWAYS	F	06/27/2007	LEHMAN BROTHERS		2,885,940	3,000,000	2,988,120	2,988,858	0	457	0	457	0	2,989,315	0	(103,375)	(103,375)	129,571	04/15/2016
87927V-AS-7	TELECOM ITALIA CAPITAL	F	09/14/2007	LEHMAN BROTHERS		3,055,020	3,000,000	2,994,780	2,995,190	0	673	0	673	0	2,995,863	0	59,157	59,157	217,517	07/18/2011
894127-AC-3	TRAPEZA CDO 2002-1A A2	F	11/30/2007	MBS PAYDOWN		1,748,760	1,748,760	1,748,760	1,748,760	0	0	0	0	0	1,748,760	0	0	0	81,084	11/30/2011
91529M-AA-0	UNIMPROVIDENT FINANCE	F	09/27/2007	MORGAN STANLEY		1,007,430	1,000,000	1,000,400	1,000,400	0	0	0	0	0	1,000,400	0	7,030	7,030	60,318	11/15/2015
04916#-AE-4	INVESTCORP SERIES A SENIOR NOTE	F	07/31/2007	DEUTSCHE BANK AG		2,522,625	2,500,000	2,500,000	2,500,000	0	0	0	0	0	2,500,000	0	22,625	22,625	112,050	12/18/2010
01297#-AA-6	CSL FINANCE PTY LTD GTD SR NOTE SERIES A	F	12/19/2007	SINKING FUND PYMT		400,000	400,000	400,000	400,000	0	0	0	0	0	400,000	0	0	0	21,200	12/19/2012
07788#-AA-9	PUBL & BROADCASTING SENIOR NOTE SERIES A	F	02/22/2007	BANK OF NEW YORK		5,000,000	5,000,000	5,000,000	5,000,000	0	0	0	0	0	5,000,000	0	0	0	114,217	09/18/2009
4599999	Bonds - Industrial and Miscellaneous					254,373,835	253,916,667	258,166,402	254,467,942	0	(452,874)	0	(452,874)	0	255,726,009	0	(1,352,171)	(1,352,171)	12,560,652	XXX
87613#-AA-0	TARGET 1	F	12/15/2007	SINKING FUND PYMT		73,971	73,971	78,809	74,045	0	(74)	0	(74)	0	73,971	0	0	0	3,100	10/15/2027
4699999	Bonds - Credit Tenant Loans					73,971	73,971	78,809	74,045	0	(74)	0	(74)	0	73,971	0	0	0	3,100	XXX
6099997	Total - Bonds - Part 4					293,105,129	291,753,383	296,166,205	292,394,021	0	(439,569)	0	(439,569)	0	293,665,393	0	(560,261)	(560,261)	14,576,390	XXX
6099998	Total - Bonds - Part 5					5,883,920	6,000,000	5,972,530	0	0	291	0	291	0	5,972,821	0	(88,901)	(88,901)	46,079	XXX
6099999	Total - Bonds					298,989,049	297,753,383	302,138,735	292,394,021	0	(439,278)	0	(439,278)	0	299,638,214	0	(649,162)	(649,162)	14,622,469	XXX
6599997	Total - Preferred Stocks - Part 4					0	XXX	0	0	0	0	0	0	0	0	0	0	0	0	XXX
6599998	Total - Preferred Stocks - Part 5					0	XXX	0	0	0	0	0	0	0	0	0	0	0	0	XXX
6599999	Total - Preferred Stocks					0	XXX	0	0	0	0	0	0	0	0	0	0	0	0	XXX
7299997	Total - Common Stocks - Part 4					0	XXX	0	0	0	0	0	0	0	0	0	0	0	0	XXX
7299998	Total - Common Stocks - Part 5					0	XXX	0	0	0	0	0	0	0	0	0	0	0	0	XXX
7299999	Total - Common Stocks					0	XXX	0	0	0	0	0	0	0	0	0	0	0	0	XXX
7399999	Total - Preferred and Common Stocks					0	XXX	0	0	0	0	0	0	0	0	0	0	0	0	XXX
7499999	Totals					298,989,049	XXX	302,138,735	292,394,021	0	(439,278)	0	(439,278)	0	299,638,214	0	(649,162)	(649,162)	14,622,469	XXX

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ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**SCHEDULE D - PART 5**

Showing All Long-Term Bonds and Stocks ACQUIRED During Year and Fully DISPOSED OF During Current Year

1 CUSIP Identification	2 Description	3 Foreign	4 Date Acquired	5 Name of Vendor	6 Disposal Date	7 Name of Purchaser	8 Par Value (Bonds) or Number of Shares (Stock)	9 Actual Cost	10 Consid- eration	11 Book/ Adjusted Carrying Value at Disposal Date	Change in Book/Adjusted Carrying Value					17 Foreign Exchange Gain (Loss) on Disposal	18 Realized Gain (Loss) on Disposal	19 Total Gain (Loss) on Disposal	20 Interest and Dividends Received During Year	21 Paid for Accrued Interest and Dividends	
											12 Unrealized Valuation Increase/ (Decrease)	13 Current Year's (Amort- ization)/ Accretion	14 Current Year's Other Than Temporary Impairment Recognized	15 Total Change in Book/ Adjusted Carrying Value (12 + 13 - 14)	16 Total Foreign Exchange Change in Book/ Adjusted Carrying Value						
133131-AQ-5	CAMDEN PROPERTY TRUST		05/01/2007	JP MORGAN	06/02/2007	WACHOVIA	1,000,000	996,500	965,900	996,580	0	80	0	80	0	0	(30,680)	(30,680)	14,725	0	
75884R-AQ-6	REGENCY CENTERS		05/31/2007	WACHOVIA	08/02/2007	BANC OF AMERICA	3,000,000	2,985,810	2,919,060	2,986,015	0	205	0	205	0	0	(66,955)	(66,955)	30,354	0	
806605-AJ-0	SCHERING-PLOUGH		09/12/2007	GOLDMAN SACHS	09/17/2007	UBS SECURITIES	2,000,000	1,990,220	1,998,960	1,990,226	0	6	0	6	0	0	8,734	8,734	1,000	0	
4599999. Bonds - Industrial and Miscellaneous							6,000,000	5,972,530	5,883,920	5,972,821	0	291	0	291	0	0	(88,901)	(88,901)	46,079	0	
6099998. Total - Bonds							6,000,000	5,972,530	5,883,920	5,972,821	0	291	0	291	0	0	(88,901)	(88,901)	46,079	0	
6599998. Total - Preferred Stocks							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7299998. Total - Common Stocks							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7399999. Total - Preferred and Common Stocks							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7499999 - Totals							5,972,530	5,883,920	5,883,920	5,972,821	0	291	0	291	0	0	(88,901)	(88,901)	46,079	0	

Schedule D - Part 6 - Section 1

**N O N E**

Schedule D - Part 6 - Section 2

**N O N E**

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

**SCHEDULE DA - PART 1**

Showing All SHORT-TERM INVESTMENTS Owned December 31 of Current Year

1 Description	Codes		4 Date Acquired	5 Name of Vendor	6 Maturity Date	7 Book/ Adjusted Carrying Value	Change in Book/Adjusted Carrying Value				12 Par Value	13 Actual Cost	Interest					20 Paid for Accrued Interest
	2 Code	3 For- eign					8 Unrealized Valuation Increase/ (Decrease)	9 Current Year's (Amor- tization)/ Accretion	10 Current Year's Other Than Temporary Impairment Recognized	11 Total Foreign Exchange Change in Book/ Adjusted Carrying Value			14 Amount Due and Accrued Dec. 31 of Current Year on Bonds not in Default	15 Non-Admitted Due and Accrued	16 Rate of	17 Effective Rate of	18 How Paid	
0399999. Total - U.S. Government						0	0	0	0	0	0	0	0	XXX	XXX	XXX	0	0
1099999. Total - All Other Government Bonds						0	0	0	0	0	0	0	0	XXX	XXX	XXX	0	0
1799999. Total - States, Territories and Possessions						0	0	0	0	0	0	0	0	XXX	XXX	XXX	0	0
2499999. Total - Political Subdivisions						0	0	0	0	0	0	0	0	XXX	XXX	XXX	0	0
3199999. Total - Special Revenue						0	0	0	0	0	0	0	0	XXX	XXX	XXX	0	0
3899999. Total - Public Utilities						0	0	0	0	0	0	0	0	XXX	XXX	XXX	0	0
BLACKROCK LIQUIDITY FUNDS TEMPFUND			10/18/2007	VARIOUS	01/02/2008	80,140,393	0	0	0	0	80,140,393	80,140,393	293,385	0	4.780	4.780	MON	165,416
3999999. Industrial and Miscellaneous - Issuer Obligations						80,140,393	0	0	0	0	80,140,393	80,140,393	293,385	0	XXX	XXX	XXX	165,416
4599999. Total - Industrial and Miscellaneous						80,140,393	0	0	0	0	80,140,393	80,140,393	293,385	0	XXX	XXX	XXX	165,416
5399999. Total - Parent, Subsidiaries and Affiliates Bonds						0	0	0	0	0	0	0	0	XXX	XXX	XXX	0	0
5499999. Total - Issuer Obligations						80,140,393	0	0	0	0	80,140,393	80,140,393	293,385	0	XXX	XXX	XXX	165,416
5599999. Total - Single Class Mortgaged Backed/Asset Backed Securities						0	0	0	0	0	0	0	0	XXX	XXX	XXX	0	0
5699999. Total - Defined Multi-Class Residential Mortgage-Backed Securities						0	0	0	0	0	0	0	0	XXX	XXX	XXX	0	0
5799999. Total - Other Multi-Class Residential Mortgage-Backed Securities						0	0	0	0	0	0	0	0	XXX	XXX	XXX	0	0
5899999. Total - Defined Multi-Class Commercial Mortgage-Backed Securities						0	0	0	0	0	0	0	0	XXX	XXX	XXX	0	0
5999999. Total - Other Multi-Class Commercial Mortgage-Backed/Asset-Backed Securities						0	0	0	0	0	0	0	0	XXX	XXX	XXX	0	0
6099999. Total Bonds						80,140,393	0	0	0	0	80,140,393	80,140,393	293,385	0	XXX	XXX	XXX	165,416
7799999. Total - Parent, Subsidiaries and Affiliates						0	0	0	0	0	XXX	0	0	0	XXX	XXX	XXX	0
8299999 - Totals						80,140,393	0	0	0	0	XXX	80,140,393	293,385	0	XXX	XXX	XXX	165,416

Schedule DB - Part A - Section 1

**N O N E**

Schedule DB - Part A - Section 2

**N O N E**

Schedule DB - Part A - Section 3

**N O N E**

Schedule DB - Part B - Section 1

**N O N E**

Schedule DB - Part B - Section 2

**N O N E**

Schedule DB - Part B - Section 3

**N O N E**

Schedule DB - Part C - Section 1

**N O N E**

Schedule DB - Part C - Section 2

**N O N E**

Schedule DB - Part C - Section 3

**N O N E**

Schedule DB - Part D - Section 1

**N O N E**

Schedule DB - Part D - Section 2

**N O N E**

Schedule DB - Part D - Section 3

**N O N E**

Schedule DB - Part E - Section 1

**N O N E**



**SCHEDULE E - PART 2 - CASH EQUIVALENTS**

Show Investments owned December 31 of Current Year

1 Description	2 Code	3 Date Acquired	4 Rate of Interest	5 Maturity Date	6 Book/Adjusted Carrying Value	7 Amount of Interest Due and Accrued	8 Gross Investment Income
<b>NONE</b>							
0199999 - Total Cash Equivalents							



**SCHEDULE E - PART 3 - SPECIAL DEPOSITS**

States, Etc.	1 Type of Deposit	2 Purpose of Deposit	Deposits For the Benefit of All Policyholders		All Other Special Deposits	
			3 Book/Adjusted Carrying Value	4 Fair Value	5 Book/Adjusted Carrying Value	6 Fair Value
1. Alabama	AL		0	0	0	0
2. Alaska	AK		0	0	0	0
3. Arizona	AZ		0	0	0	0
4. Arkansas	AR		0	0	0	0
5. California	CA		0	0	0	0
6. Colorado	CO		0	0	0	0
7. Connecticut	CT		0	0	0	0
8. Delaware	DE		0	0	0	0
9. District of Columbia	DC		0	0	0	0
10. Florida	FL		0	0	0	0
11. Georgia	GA		0	0	0	0
12. Hawaii	HI		0	0	0	0
13. Idaho	ID		0	0	0	0
14. Illinois	IL		0	0	0	0
15. Indiana	IN		0	0	0	0
16. Iowa	IA		0	0	0	0
17. Kansas	KS		0	0	0	0
18. Kentucky	KY		0	0	0	0
19. Louisiana	LA		0	0	0	0
20. Maine	ME		0	0	0	0
21. Maryland	MD		0	0	0	0
22. Massachusetts	MA		0	0	0	0
23. Michigan	MI		0	0	0	0
24. Minnesota	MN		0	0	0	0
25. Mississippi	MS		0	0	0	0
26. Missouri	MO		0	0	0	0
27. Montana	MT		0	0	0	0
28. Nebraska	NE		0	0	0	0
29. Nevada	NV		0	0	0	0
30. New Hampshire	NH		0	0	0	0
31. New Jersey	NJ		0	0	0	0
32. New Mexico	NM		0	0	0	0
33. New York	NY	B. Life Insurance and Annuities	507,123	529,690	0	0
34. North Carolina	NC		0	0	0	0
35. North Dakota	ND		0	0	0	0
36. Ohio	OH		0	0	0	0
37. Oklahoma	OK		0	0	0	0
38. Oregon	OR		0	0	0	0
39. Pennsylvania	PA		0	0	0	0
40. Rhode Island	RI		0	0	0	0
41. South Carolina	SC		0	0	0	0
42. South Dakota	SD		0	0	0	0
43. Tennessee	TN		0	0	0	0
44. Texas	TX		0	0	0	0
45. Utah	UT		0	0	0	0
46. Vermont	VT		0	0	0	0
47. Virginia	VA		0	0	0	0
48. Washington	WA		0	0	0	0
49. West Virginia	WV		0	0	0	0
50. Wisconsin	WI		0	0	0	0
51. Wyoming	WY		0	0	0	0
52. American Samoa	AS		0	0	0	0
53. Guam	GU		0	0	0	0
54. Puerto Rico	PR		0	0	0	0
55. U.S. Virgin Islands	VI		0	0	0	0
56. Northern Mariana Islands	MP		0	0	0	0
57. Canada	CN		0	0	0	0
58. Aggregate Alien and Other	OT	XXX	0	0	0	0
59. Subtotal	XXX	XXX	507,123	529,690	0	0
DETAILS OF WRITE-INS						
5801.						
5802.						
5803.						
5898. Summary of remaining write-ins for Line 58 from overflow page	XXX	XXX	0	0	0	0
5899. Totals (Lines 5801 thru 5803 plus 5898)(Line 58 above)	XXX	XXX	0	0	0	0

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