

QUARTERLY STATEMENT

OF THE

JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

TO THE

Insurance Department

OF THE

STATE OF

New York

**FOR THE QUARTER ENDED
JUNE 30, 2008**

LIFE AND ACCIDENT AND HEALTH

2008



LIFE AND ACCIDENT AND HEALTH COMPANIES - ASSOCIATION EDITION

QUARTERLY STATEMENT

AS OF JUNE 30, 2008
OF THE CONDITION AND AFFAIRS OF THE

Jackson National Life Insurance Company of New York

NAIC Group Code 918 (Current) 918 (Prior) NAIC Company Code 60140 Employer's ID Number 13-3873709

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 (Street and Number) Purchase, NY 10577 (City or Town, State and Zip Code)

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

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

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

Internet Web site Address www.jnljny.com

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

OFFICERS

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

OTHER

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

DIRECTORS OR TRUSTEES

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

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.

Signature of Clark P. Manning, Jr.
Clark P. Manning, Jr.
President

Signature of Thomas J. Meyer
Thomas J. Meyer
Secretary

Signature of Robert A. Fritts
Robert A. Fritts
Controller

Subscribed and sworn to before me this 1st day of August 2008

Signature of Rhonda K. Phillips
Rhonda Phillips
Notary Public
November 10, 2011

- 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.....

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

STATEMENT AS OF JUNE 30, 2008 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

ASSETS

	Current Statement Date			4 December 31 Prior Year Net Admitted Assets
	1 Assets	2 Nonadmitted Assets	3 Net Admitted Assets (Cols. 1 - 2)	
1. Bonds	1,278,889,950	0	1,278,889,950	1,265,625,581
2. Stocks:				
2.1 Preferred stocks	9,725,000	0	9,725,000	0
2.2 Common stocks	323,647	0	323,647	404,079
3. Mortgage loans on real estate:				
3.1 First liens	0	0	0	0
3.2 Other than first liens	0	0	0	0
4. Real estate:				
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 (\$(3,560,939)), cash equivalents (\$0) and short-term investments (\$82,243,058)	78,682,119	0	78,682,119	77,016,425
6. Contract loans, (including \$0 premium notes)	126,942	0	126,942	117,704
7. Other invested assets	0	0	0	0
8. Receivables for securities	485,865	0	485,865	0
9. Aggregate write-ins for invested assets	0	0	0	0
10. Subtotals, cash and invested assets (Lines 1 to 9)	1,368,233,523	0	1,368,233,523	1,343,163,789
11. Title plants less \$0 charged off (for Title insurers only)	0	0	0	0
12. Investment income due and accrued	16,007,369	0	16,007,369	15,784,126
13. Premiums and considerations:				
13.1 Uncollected premiums and agents' balances in the course of collection	(252,317)	0	(252,317)	(246,601)
13.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$0 earned but unbilled premiums)	15,665	0	15,665	16,185
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	7,919	0	7,919	4,559
15. Amounts receivable relating to uninsured plans	0	0	0	0
16.1 Current federal and foreign income tax recoverable and interest thereon	667,986	0	667,986	0
16.2 Net deferred tax asset	14,912,049	12,955,049	1,957,000	1,970,500
17. Guaranty funds receivable or on deposit	0	0	0	0
18. Electronic data processing equipment and software	1,896	1,896	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	0	0	0	396,771
22. Health care (\$0) and other amounts receivable	0	0	0	0
23. Aggregate write-ins for other than invested assets	1,309,222	1,309,222	0	0
24. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 10 to 23)	1,400,903,312	14,266,167	1,386,637,145	1,361,089,329
25. From Separate Accounts, Segregated Accounts and Protected Cell Accounts	1,615,033,180	0	1,615,033,180	1,678,605,658
26. Total (Lines 24 and 25)	3,015,936,492	14,266,167	3,001,670,325	3,039,694,987
DETAILS OF WRITE-INS				
0901.				
0902.				
0903.				
0998. Summary of remaining write-ins for Line 9 from overflow page	0	0	0	0
0999. Totals (Lines 0901 through 0903 plus 0998)(Line 9 above)	0	0	0	0
2301. Amounts due from agents	68,362	68,362	0	0
2302. Disallowed interest maintenance reserve	1,240,860	1,240,860	0	0
2303.				
2398. Summary of remaining write-ins for Line 23 from overflow page	0	0	0	0
2399. Totals (Lines 2301 through 2303 plus 2398)(Line 23 above)	1,309,222	1,309,222	0	0

STATEMENT AS OF JUNE 30, 2008 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

LIABILITIES, SURPLUS AND OTHER FUNDS

	1 Current Statement Date	2 December 31 Prior Year
1. Aggregate reserve for life contracts \$1,254,609,808 less \$0 included in Line 6.3 (including \$0 Modco Reserve)	1,254,609,808	1,268,532,909
2. Aggregate reserve for accident and health contracts (including \$0 Modco Reserve)	0	0
3. Liability for deposit-type contracts (including \$0 Modco Reserve)	13,246,232	15,707,187
4. Contract claims:		
4.1 Life	14,205,655	17,023,534
4.2 Accident and health	0	0
5. Policyholders' dividends \$0 and coupons \$0 due and unpaid	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	9,859	8,104
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	0	0
10. Commissions to agents due or accrued-life and annuity contracts \$1,129,523 , accident and health \$0 and deposit-type contract funds \$0	1,129,523	1,336,820
11. Commissions and expense allowances payable on reinsurance assumed	0	0
12. General expenses due or accrued	645,413	599,576
13. Transfers to Separate Accounts due or accrued (net) (including \$(69,686,290) accrued for expense allowances recognized in reserves, net of reinsured allowances)	(68,087,602)	(87,528,257)
14. Taxes, licenses and fees due or accrued, excluding federal income taxes	52,178	27,274
15.1 Current federal and foreign income taxes, including \$0 on realized capital gains (losses)	0	1,111,449
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	165,193	183,677
18. Amounts held for agents' account, including \$0 agents' credit balances	0	0
19. Remittances and items not allocated	7,103,411	1,476,372
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	9,910,319	10,043,779
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	338,828	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	0
24.9 Capital notes \$0 and interest thereon \$0	0	0
25. Aggregate write-ins for liabilities	327,686	480,802
26. Total liabilities excluding Separate Accounts business (Lines 1 to 25)	1,233,656,503	1,229,003,226
27. From Separate Accounts Statement	1,615,033,179	1,678,605,658
28. Total liabilities (Lines 26 and 27)	2,848,689,682	2,907,608,884
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	143,464,076	143,464,076
34. Aggregate write-ins for special surplus funds	0	0
35. Unassigned funds (surplus)	7,516,567	(13,377,973)
36. Less treasury stock, at cost:		
36.10 shares common (value included in Line 29 \$0)	0	0
36.20 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)	150,980,643	130,086,103
38. Totals of Lines 29, 30 and 37	152,980,643	132,086,103
39. Totals of Lines 28 and 38	3,001,670,325	3,039,694,987
DETAILS OF WRITE-INS		
2501. Interest payable on contract claims	327,686	480,802
2502.		
2503.		
2598. Summary of remaining write-ins for Line 25 from overflow page	0	0
2599. Totals (Lines 2501 through 2503 plus 2598)(Line 25 above)	327,686	480,802
3101.		
3102.		
3103.		
3198. Summary of remaining write-ins for Line 31 from overflow page	0	0
3199. Totals (Lines 3101 through 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 through 3403 plus 3498)(Line 34 above)	0	0

SUMMARY OF OPERATIONS

	1 Current Year To Date	2 Prior Year To Date	3 Prior Year Ended December 31
1. Premiums and annuity considerations for life and accident and health contracts	238,448,758	263,093,627	555,926,838
2. Considerations for supplementary contracts with life contingencies	0	0	0
3. Net investment income	39,818,192	41,815,772	83,314,178
4. Amortization of Interest Maintenance Reserve (IMR)	(20,039)	(205,666)	(363,176)
5. Separate Accounts net gain from operations excluding unrealized gains or losses	0	0	134,981
6. Commissions and expense allowances on reinsurance ceded	44,386	47,710	86,604
7. Reserve adjustments on reinsurance ceded	0	0	0
8. Miscellaneous Income:			
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts	17,398,728	13,794,070	30,741,709
8.2 Charges and fees for deposit-type contracts	0	0	0
8.3 Aggregate write-ins for miscellaneous income	0	0	0
9. Totals (Lines 1 to 8.3)	295,690,025	318,545,513	669,841,134
10. Death benefits	10,000	307,837	322,837
11. Matured endowments (excluding guaranteed annual pure endowments)	0	0	0
12. Annuity benefits	20,398,318	21,907,276	41,237,126
13. Disability benefits and benefits under accident and health contracts	0	0	190
14. Coupons, guaranteed annual pure endowments and similar benefits	0	0	0
15. Surrender benefits and withdrawals for life contracts	142,646,745	114,726,240	243,337,168
16. Group conversions	0	0	0
17. Interest and adjustments on contract or deposit-type contract funds	567,674	639,653	1,224,471
18. Payments on supplementary contracts with life contingencies	0	0	0
19. Increase in aggregate reserves for life and accident and health contracts	(13,923,101)	(57,503,668)	(55,853,282)
20. Totals (Lines 10 to 19)	149,699,636	80,077,338	230,268,510
21. Commissions on premiums, annuity considerations, and deposit-type contract funds (direct business only)	16,305,314	18,287,613	37,546,412
22. Commissions and expense allowances on reinsurance assumed	0	0	0
23. General insurance expenses	3,495,425	5,401,399	8,775,451
24. Insurance taxes, licenses and fees, excluding federal income taxes	314,221	291,493	547,808
25. Increase in loading on deferred and uncollected premiums	(3,947)	(10,892)	144,571
26. Net transfers to or (from) Separate Accounts net of reinsurance	105,288,182	208,100,466	391,176,286
27. Aggregate write-ins for deductions	0	0	0
28. Totals (Lines 20 to 27)	275,098,831	312,147,417	668,459,038
29. Net gain from operations before dividends to policyholders and federal income taxes (Line 9 minus Line 28)	20,591,194	6,398,096	1,382,096
30. Dividends to policyholders	0	0	0
31. Net gain from operations after dividends to policyholders and before federal income taxes (Line 29 minus Line 30)	20,591,194	6,398,096	1,382,096
32. Federal and foreign income taxes incurred (excluding tax on capital gains)	(1,240,000)	2,352,000	3,746,027
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)	21,831,194	4,046,096	(2,363,931)
34. Net realized capital gains (losses) (excluding gains (losses) transferred to the IMR) less capital gains tax of \$ (552,366) (excluding taxes of \$ 138,438 transferred to the IMR)	(935,067)	(242,816)	(1,775,527)
35. Net income (Line 33 plus Line 34)	20,896,127	3,803,280	(4,139,458)
CAPITAL AND SURPLUS ACCOUNT			
36. Capital and surplus, December 31, prior year	132,086,103	134,617,505	134,617,505
37. Net income (Line 35)	20,896,127	3,803,280	(4,139,458)
38. Change in net unrealized capital gains (losses) less capital gains tax of \$ 0	(70,393)	28,614	46,464
39. Change in net unrealized foreign exchange capital gain (loss)	0	0	0
40. Change in net deferred income tax	(6,972,683)	308,508	6,734,189
41. Change in non-admitted assets	6,908,029	(728,599)	(7,255,231)
42. Change in liability for reinsurance in unauthorized companies	0	0	0
43. Change in reserve on account of change in valuation basis, (increase) or decrease	0	0	0
44. Change in asset valuation reserve	133,460	849,311	2,142,745
45. Change in treasury stock	0	0	0
46. Surplus (contributed to) withdrawn from Separate Accounts during period	0	0	1,134,981
47. Other changes in surplus in Separate Accounts Statement	0	32,516	(1,195,093)
48. Change in surplus notes	0	0	0
49. Cumulative effect of changes in accounting principles	0	0	0
50. Capital changes:			
50.1 Paid in	0	0	0
50.2 Transferred from surplus (Stock Dividend)	0	0	0
50.3 Transferred to surplus	0	0	0
51. Surplus adjustment:			
51.1 Paid in	0	0	0
51.2 Transferred to capital (Stock Dividend)	0	0	0
51.3 Transferred from capital	0	0	0
51.4 Change in surplus as a result of reinsurance	0	0	0
52. Dividends to stockholders	0	0	0
53. Aggregate write-ins for gains and losses in surplus	0	0	0
54. Net change in capital and surplus for the year (Lines 37 through 53)	20,894,540	4,293,630	(2,531,403)
55. Capital and surplus, as of statement date (Lines 36 + 54)	152,980,643	138,911,135	132,086,103
DETAILS OF WRITE-INS			
08.301.			
08.302.			
08.303.			
08.398. Summary of remaining write-ins for Line 8.3 from overflow page	0	0	0
08.399. Totals (Lines 08.301 through 08.303 plus 08.398) (Line 8.3 above)	0	0	0
2701.			
2702.			
2703.			
2798. Summary of remaining write-ins for Line 27 from overflow page	0	0	0
2799. Totals (Lines 2701 through 2703 plus 2798)(Line 27 above)	0	0	0
5301.			
5302.			
5303.			
5398. Summary of remaining write-ins for Line 53 from overflow page	0	0	0
5399. Totals (Lines 5301 through 5303 plus 5398)(Line 53 above)	0	0	0

CASH FLOW

	1 Current Year To Date	2 Prior Year Ended December 31
Cash from Operations		
1. Premiums collected net of reinsurance	238,460,698	555,953,878
2. Net investment income	40,203,085	88,208,767
3. Miscellaneous income	17,443,114	30,828,313
4. Total (Lines 1 to 3)	296,106,897	674,990,958
5. Benefit and loss related payments	167,294,563	282,804,087
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts	85,847,527	426,306,532
7. Commissions, expenses paid and aggregate write-ins for deductions	19,327,302	47,230,638
8. Dividends paid to policyholders	0	0
9. Federal and foreign income taxes paid (recovered) net of \$ 0 tax on capital gains (losses)	106,890	1,653,955
10. Total (Lines 5 through 9)	272,576,282	757,995,212
11. Net cash from operations (Line 4 minus Line 10)	23,530,615	(83,004,254)
Cash from Investments		
12. Proceeds from investments sold, matured or repaid:		
12.1 Bonds	143,476,544	298,989,049
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	0
12.8 Total investment proceeds (Lines 12.1 to 12.7)	143,476,544	298,989,049
13. Cost of investments acquired (long-term only):		
13.1 Bonds	168,639,704	135,718,184
13.2 Stocks	0	0
13.3 Mortgage loans	0	0
13.4 Real estate	0	0
13.5 Other invested assets	0	0
13.6 Miscellaneous applications	485,865	750,649
13.7 Total investments acquired (Lines 13.1 to 13.6)	169,125,569	136,468,833
14. Net increase (or decrease) in contract loans and premium notes	9,238	64,672
15. Net cash from investments (Line 12.8 minus Line 13.7 and Line 14)	(25,658,263)	162,455,544
Cash from Financing and Miscellaneous Sources		
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	(1,760,124)	(2,447,838)
16.5 Dividends to stockholders	0	0
16.6 Other cash provided (applied)	5,553,466	474,376
17. Net cash from financing and miscellaneous sources (Line 16.1 through Line 16.4 minus Line 16.5 plus Line 16.6)	3,793,342	(1,973,462)
RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS		
18. Net change in cash, cash equivalents and short-term investments (Line 11, plus Lines 15 and 17)	1,665,694	77,477,828
19. Cash, cash equivalents and short-term investments:		
19.1 Beginning of year	77,016,425	(461,403)
19.2 End of period (Line 18 plus Line 19.1)	78,682,119	77,016,425

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

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EXHIBIT 1**DIRECT PREMIUMS AND DEPOSIT-TYPE CONTRACTS**

	1 Current Year To Date	2 Prior Year To Date	3 Prior Year Ended December 31
1. Industrial life	0	0	0
2. Ordinary life insurance	564,261	572,731	1,658,538
3. Ordinary individual annuities	236,986,711	262,892,122	555,298,054
4. Credit life (group and individual)	0	0	0
5. Group life insurance	0	0	0
6. Group annuities	1,579,581	297,175	333,975
7. A & H - group	0	0	0
8. A & H - credit (group and individual)	0	0	0
9. A & H - other	0	0	0
10. Aggregate of all other lines of business	0	0	0
11. Subtotal	239,130,553	263,762,028	557,290,567
12. Deposit-type contracts	63,640	902,016	1,620,758
13. Total	239,194,193	264,664,044	558,911,325
DETAILS OF WRITE-INS			
1001.			
1002.			
1003.			
1098. Summary of remaining write-ins for Line 10 from overflow page	0	0	0
1099. Totals (Lines 1001 through 1003 plus 1098)(Line 10 above)	0	0	0

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>6/30/2008</u>	<u>12/31/2007</u>
Net income/(loss), New York state basis	\$ 20,896,127	\$ (4,139,458)
Adjustments:		
Continuous CARVM per New York state basis	(42,603,923)	416,697,913
Curtate CARVM per NAIC SAP	<u>(42,262,318)</u>	<u>413,949,438</u>
(Increase)/decrease in aggregate reserves to reflect curtate CARVM	(341,605)	2,748,475
Increase in federal income taxes	<u>(102,032)</u>	<u>(14,969)</u>
Net income/(loss), NAIC SAP	<u>\$ 20,452,490</u>	<u>\$ (1,405,952)</u>
Statutory Capital and Surplus, New York state basis	\$ 152,980,643	\$ 132,086,103
Adjustments:		
Continuous CARVM per New York state basis	2,643,761,074	2,686,364,997
Curtate CARVM per NAIC SAP	<u>2,626,429,144</u>	<u>2,668,691,462</u>
Decrease in aggregate reserves to reflect curtate CARVM	<u>17,331,930</u>	<u>17,673,535</u>
Tax effect of change in reserves to reflect curtate CARVM	<u>(220,145)</u>	<u>(118,113)</u>
Statutory Capital and Surplus, NAIC SAP	<u>\$ 170,092,428</u>	<u>\$ 149,641,525</u>

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 1, items B and C.

2. Accounting Changes and Corrections of Errors

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 2.

3. Business Combinations and Goodwill

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 3.

4. Discontinued Operations

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 4.

5. Investments

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 5.

6. Joint Ventures, Partnerships and Limited Liability Companies

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 6.

NOTES TO FINANCIAL STATEMENTS

7. Investment Income

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 7.

8. Derivative Instruments

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 8.

9. Income Taxes

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 9.

10. Information Concerning Parent, Subsidiaries and Affiliates

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 10.

11. Debt

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 11.

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

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 12.

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

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 13.

14. Contingencies

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 14.

15. Leases

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 15.

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

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 16.

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

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 17.

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

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 18.

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

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 19.

NOTES TO FINANCIAL STATEMENTS

20. Other 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. 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 indicated these reserves were no longer necessary, even under the more stringent standards set by the NYID. As such, the Company requested permission from the NYID to formally release these reserves. On April 1, 2008, the NYID approved the release of the \$20 million of additional reserves in the first quarter of 2008.

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

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 22.

23. Retrospectively Rated Contracts & Contracts Subject to Redetermination

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 23.

24. Change in Incurred Losses and Loss Adjustment Expenses

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 24.

25. Intercompany Pooling Arrangements

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 25.

26. Structured Settlements

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 26.

27. Health Care Receivables

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 27.

28. Participating Policies

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 28.

29. Premium Deficiency Reserves

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 29.

30. Reserves for Life Contracts and Deposit-Type Contracts

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 30.

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

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 31.

32. Premium and Annuity Considerations Deferred and Uncollected

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 32.

NOTES TO FINANCIAL STATEMENTS

33. Separate Accounts

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 33.

34. Loss/Claim Adjustment Expenses

Significant changes have not occurred since 12/31/2007 that warrant disclosure in Note 34.

GENERAL INTERROGATORIES

(Responses to these interrogatories should be based on changes that have occurred since the prior year end unless otherwise noted)

PART 1 - COMMON INTERROGATORIES GENERAL

- 1.1 Did the reporting entity experience any material transactions requiring the filing of Disclosure of Material Transactions with the State of Domicile, as required by the Model Act? Yes [] No [X]
- 1.2 If yes, has the report been filed with the domiciliary state? Yes [] No []
- 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 [X]
- 2.2 If yes, date of change:
3. Have there been any substantial changes in the organizational chart since the prior quarter end? Yes [] No [X]
If yes, complete the Schedule Y - Part 1 - organizational chart.
- 4.1 Has the reporting entity been a party to a merger or consolidation during the period covered by this statement? Yes [] No [X]
- 4.2 If yes, provide the name of the 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

5. If the reporting entity is subject to a management agreement, including third-party administrator(s), managing general agent(s), attorney-in-fact, or similar agreement, have there been any significant changes regarding the terms of the agreement or principals involved? Yes [] No [X] N/A []
If yes, attach an explanation.
- 6.1 State as of what date the latest financial examination of the reporting entity was made or is being made. 12/31/2005
- 6.2 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
- 6.3 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
- 6.4 By what department or departments?
New York Department of Insurance
- 6.5 Have all financial statement adjustments within the latest financial examination report been accounted for in a subsequent financial statement filed with Departments? Yes [X] No [] N/A []
- 6.6 Have all of the recommendations within the latest financial examination report been complied with? Yes [X] No [] N/A []
- 7.1 Has this 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 [X]
- 7.2 If yes, give full information:
- 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 below the names and location (city and state of the main office) of any affiliates regulated by a federal 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
Curian Clearing, LLC	Denver, CO					YES

STATEMENT AS OF JUNE 30, 2008 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK
GENERAL INTERROGATORIES

- 9.1 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.
- 9.11 If the response to 9.1 is No, please explain:
- 9.2 Has the code of ethics for senior managers been amended? Yes [] No [X]
- 9.21 If the response to 9.2 is Yes, provide information related to amendment(s).
- 9.3 Have any provisions of the code of ethics been waived for any of the specified officers? Yes [] No [X]
- 9.31 If the response to 9.3 is Yes, provide the nature of any waiver(s).

FINANCIAL

- 10.1 Does the reporting entity report any amounts due from parent, subsidiaries or affiliates on Page 2 of this statement? Yes [] No [X]
- 10.2 If yes, indicate any amounts receivable from parent included in the Page 2 amount: \$0

INVESTMENT

- 11.1 Were any of the stocks, bonds, or other assets of the reporting entity loaned, placed under option agreement, or otherwise made available for use by another person? (Exclude securities under securities lending agreements.) Yes [] No [X]
- 11.2 If yes, give full and complete information relating thereto:
12. Amount of real estate and mortgages held in other invested assets in Schedule BA: \$0
13. Amount of real estate and mortgages held in short-term investments: \$0
- 14.1 Does the reporting entity have any investments in parent, subsidiaries and affiliates? Yes [] No [X]
- 14.2 If yes, please complete the following:
- | | 1
Prior Year-End
Book/Adjusted
Carrying Value | 2
Current Quarter
Book/Adjusted
Carrying Value |
|---|--|---|
| 14.21 Bonds | \$0 | \$0 |
| 14.22 Preferred Stock | \$0 | \$0 |
| 14.23 Common Stock | \$0 | \$0 |
| 14.24 Short-Term Investments | \$0 | \$0 |
| 14.25 Mortgage Loans on Real Estate | \$0 | \$0 |
| 14.26 All Other | \$0 | \$0 |
| 14.27 Total Investment in Parent, Subsidiaries and Affiliates (Subtotal Lines 14.21 to 14.26) | \$0 | \$0 |
| 14.28 Total Investment in Parent included in Lines 14.21 to 14.26 above | \$0 | \$0 |
- 15.1 Has the reporting entity entered into any hedging transactions reported on Schedule DB? Yes [] No [X]
- 15.2 If yes, has a comprehensive description of the hedging program been made available to the domiciliary state? Yes [] No []
 If no, attach a description with this statement.

STATEMENT AS OF JUNE 30, 2008 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK
GENERAL INTERROGATORIES

16. 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 [] No []

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

1 Name of Custodian(s)	2 Custodian Address
The Bank of New York	One Wall Street, 14th Floor, New York, NY 10286

16.2 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)
.....
.....

16.3 Have there been any changes, including name changes, in the custodian(s) identified in 16.1 during the current quarter? Yes [] No []

16.4 If yes, give full information relating thereto:

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

16.5 Identify all investment advisors, brokers/dealers or individuals acting on behalf of broker/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	2 Name(s)	3 Address
Depository Trust Corporation	PPM America, Inc.	225 W. Wacker, Suite 100, Chicago, IL 60606

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

17.2 If no, list exceptions:

GENERAL INTERROGATORIES

PART 2 - LIFE & HEALTH

1.	Report the statement value of mortgage loans at the end of this reporting period for the following categories:	1 Amount
1.1	Long-Term Mortgages In Good Standing	
1.11	Farm Mortgages	\$ 0
1.12	Residential Mortgages	\$ 0
1.13	Commercial Mortgages	\$ 0
1.14	Total Mortgages in Good Standing	\$ 0
1.2	Long-Term Mortgages In Good Standing with Restructured Terms	
1.21	Total Mortgages in Good Standing with Restructured Terms	\$ 0
1.3	Long-Term Mortgage Loans Upon which Interest is Overdue more than Three Months	
1.31	Farm Mortgages	\$ 0
1.32	Residential Mortgages	\$ 0
1.33	Commercial Mortgages	\$ 0
1.34	Total Mortgages with Interest Overdue more than Three Months	\$ 0
1.4	Long-Term Mortgage Loans in Process of Foreclosure	
1.41	Farm Mortgages	\$ 0
1.42	Residential Mortgages	\$ 0
1.43	Commercial Mortgages	\$ 0
1.44	Total Mortgages in Process of Foreclosure	\$ 0
1.5	Total Mortgage Loans (Lines 1.14 + 1.21 + 1.34 + 1.44) (Page 2, Column 3, Lines 3.1 + 3.2)	\$ 0
1.6	Long-Term Mortgages Foreclosed, Properties Transferred to Real Estate in Current Quarter	
1.61	Farm Mortgages	\$ 0
1.62	Residential Mortgages	\$ 0
1.63	Commercial Mortgages	\$ 0
1.64	Total Mortgages Foreclosed and Transferred to Real Estate	\$ 0

SCHEDULE S - CEDED REINSURANCE

Showing All New Reinsurance Treaties - Current Year to Date

1 NAIC Company Code	2 Federal ID Number	3 Effective Date	4 Name of Reinsurer	5 Location	6 Type of Reinsurance Ceded	7 Is Insurer Authorized? (Yes or No)
NONE						

STATEMENT AS OF JUNE 30, 2008 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK
SCHEDULE T - PREMIUMS AND ANNUITY CONSIDERATIONS

Current Year To Date - Allocated by States and Territories

1	Direct Business Only						7	
	Life Contracts		4 Accident and Health Insurance Premiums, Including Policy, Membership and Other Fees	5 Other Considerations	6 Total Columns 2 Through 5	7 Deposit-Type Contracts		
States, Etc.	Active Status	2 Life Insurance Premiums					3 Annuity Considerations	
1. Alabama	AL	N	1,200	0	0	0	1,200	0
2. Alaska	AK	N	0	0	0	0	0	0
3. Arizona	AZ	N	1,094	6,000	0	0	7,094	0
4. Arkansas	AR	N	0	0	0	0	0	0
5. California	CA	N	3,372	571,859	0	0	575,231	0
6. Colorado	CO	N	0	4,600	0	0	4,600	0
7. Connecticut	CT	N	1,406	941,000	0	0	942,406	0
8. Delaware	DE	L	634	0	0	0	634	0
9. District of Columbia	DC	N	0	0	0	0	0	0
10. Florida	FL	N	11,730	1,685,793	0	0	1,697,523	0
11. Georgia	GA	N	2,475	0	0	0	2,475	0
12. Hawaii	HI	N	0	0	0	0	0	0
13. Idaho	ID	N	0	0	0	0	0	0
14. Illinois	IL	N	0	0	0	0	0	0
15. Indiana	IN	N	0	0	0	0	0	0
16. Iowa	IA	N	0	0	0	0	0	0
17. Kansas	KS	N	0	0	0	0	0	0
18. Kentucky	KY	N	0	0	0	0	0	0
19. Louisiana	LA	N	0	0	0	0	0	0
20. Maine	ME	N	0	0	0	0	0	0
21. Maryland	MD	N	587	0	0	0	587	0
22. Massachusetts	MA	N	972	584	0	0	1,556	0
23. Michigan	MI	L	112	0	0	0	112	0
24. Minnesota	MN	N	0	63,528	0	0	63,528	0
25. Mississippi	MS	N	0	0	0	0	0	0
26. Missouri	MO	N	0	0	0	0	0	0
27. Montana	MT	N	638	0	0	0	638	0
28. Nebraska	NE	N	572	0	0	0	572	0
29. Nevada	NV	N	996	0	0	0	996	0
30. New Hampshire	NH	N	322	0	0	0	322	0
31. New Jersey	NJ	N	9,396	380,577	0	0	389,973	0
32. New Mexico	NM	N	0	0	0	0	0	0
33. New York	NY	L	519,404	233,627,389	0	0	234,146,793	63,640
34. North Carolina	NC	N	1,896	366,013	0	0	367,909	0
35. North Dakota	ND	N	0	0	0	0	0	0
36. Ohio	OH	N	121	5,000	0	0	5,121	0
37. Oklahoma	OK	N	0	0	0	0	0	0
38. Oregon	OR	N	0	0	0	0	0	0
39. Pennsylvania	PA	N	4,187	455,300	0	0	459,487	0
40. Rhode Island	RI	N	492	0	0	0	492	0
41. South Carolina	SC	N	2,580	100,000	0	0	102,580	0
42. South Dakota	SD	N	2,875	0	0	0	2,875	0
43. Tennessee	TN	N	0	0	0	0	0	0
44. Texas	TX	N	210	10,000	0	0	10,210	0
45. Utah	UT	N	305	0	0	0	305	0
46. Vermont	VT	N	1,175	290,007	0	0	291,182	0
47. Virginia	VA	N	1,326	58,644	0	0	59,970	0
48. Washington	WA	N	0	0	0	0	0	0
49. West Virginia	WV	N	0	0	0	0	0	0
50. Wisconsin	WI	N	0	0	0	0	0	0
51. Wyoming	WY	N	0	0	0	0	0	0
52. American Samoa	AS	N	0	0	0	0	0	0
53. Guam	GU	N	0	0	0	0	0	0
54. Puerto Rico	PR	N	0	0	0	0	0	0
55. U.S. Virgin Islands	VI	N	0	0	0	0	0	0
56. Northern Mariana Islands	MP	N	0	0	0	0	0	0
57. Canada	CN	N	0	0	0	0	0	0
58. Aggregate Other Aliens	OT	XXX	0	0	0	0	0	0
59. Subtotal	(a) 3		570,077	238,566,294	0	0	239,136,371	63,640
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		0	0	0	0	0	0
94. Aggregate or other amounts not allocable by State	XXX		0	0	0	0	0	0
95. Totals (Direct Business)	XXX		570,077	238,566,294	0	0	239,136,371	63,640
96. Plus Reinsurance Assumed	XXX		0	0	0	0	0	0
97. Totals (All Business)	XXX		570,077	238,566,294	0	0	239,136,371	63,640
98. Less Reinsurance Ceded	XXX		268,924	406,749	0	0	675,673	0
99. Totals (All Business) less Reinsurance Ceded	XXX		301,153	238,159,545	0	0	238,460,698	63,640
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

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

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

NONE

STATEMENT AS OF JUNE 30, 2008 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES







The following supplemental reports are required to be filed as part of your 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.

	Response
1. Will the Trusteed Surplus Statement be filed with the state of domicile and the NAIC with this statement?	NO
2. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC with this statement?	NO
3. Will the Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC?	NO
4. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC?	YES
5. Will the Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI be filed with the state of domicile and electronically with the NAIC?	NO
6. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value) be filed with the state of domicile and electronically with the NAIC?	NO
7. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value) be filed with the state of domicile and electronically with the NAIC?	NO

Explanation:

- 1.
- 2.
3. It's included on the Reasonableness and Consistency of Assumptions Certification.
- 5.
- 6.
- 7.

Bar Code:

1. 
6 0 1 4 0 2 0 0 8 4 9 0 0 0 0 0 2
Trusteed Surplus Statement [Document Identifier 490]
2. 
6 0 1 4 0 2 0 0 8 3 6 5 0 0 0 0 2
Medicare Part D Coverage Supplement [Document Identifier 365]
3. 
6 0 1 4 0 2 0 0 8 4 4 5 0 0 0 0 2
Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV [Document Identifier 445]
5. 
6 0 1 4 0 2 0 0 8 4 4 7 0 0 0 0 2
Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI [Document Identifier 447]
6. 
6 0 1 4 0 2 0 0 8 4 4 8 0 0 0 0 2
Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI [Document Identifier 448]
7. 
6 0 1 4 0 2 0 0 8 4 4 9 0 0 0 0 2
Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value) [Document Identifier 449]

SCHEDULE A - VERIFICATION

Real Estate

	1 Year to Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year		
2. Cost of acquired:		
2.1 Actual cost at time of acquisitions		
2.2 Additional investment made after acquisitions		
3. Current year change in encumbrances		
4. Total gain (loss) on disposals		
5. Deduct amounts received on disposals		
6. Total foreign exchange change in book/adjusted carrying value		
7. Deduct current year's other than temporary impairment recognized		
8. Deduct current year's depreciation		
9. Book/adjusted carrying value at the end of current period (Lines 1+2+3+4-5+6-7-8)		
10. Deduct total nonadmitted amounts		
11. Statement value at end of current period (Line 9 minus Line 10)		

NONE

SCHEDULE B - VERIFICATION

Mortgage Loans

	1 Year to Date	2 Prior Year Ended December 31
1. Book value/recorded investment excluding accrued interest, December 31 of prior year		
2. Cost of acquired:		
2.1 Actual cost at time of acquisitions		
2.2 Additional investment made after acquisitions		
3. Capitalized deferred interest and other		
4. Accrual of discount		
5. Unrealized valuation increase (decrease)		
6. Total gain (loss) on disposals		
7. Deduct amounts received on disposals		
8. Deduct amortization of premium and mortgage interest points and commitment fees		
9. Total foreign exchange change in book value/recorded investment excluding accrued interest		
10. Deduct current year's other than temporary impairment recognized		
11. Book value/recorded investment excluding accrued interest at end of current period (Lines 1+2+3+4+5+6-7-8+9-10)		
12. Deduct total nonadmitted amounts		
13. Statement value at end of current period (Line 11 minus Line 12)		

NONE

SCHEDULE BA - VERIFICATION

Other Long-Term Invested Assets

	1 Year to Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year		
2. Cost of acquired:		
2.1 Actual cost at time of acquisitions		
2.2 Additional investment made after acquisitions		
3. Capitalized deferred interest and other		
4. Accrual of discount		
5. Unrealized valuation increase (decrease)		
6. Total gain (loss) on disposals		
7. Deduct amounts received on disposals		
8. Deduct amortization of premium and depreciation		
9. Total foreign exchange change in book/adjusted carrying value		
10. Deduct current year's other than temporary impairment recognized		
11. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5+6-7-8+9-10)		
12. Deduct total nonadmitted amounts		
13. Statement value at end of current period (Line 11 minus Line 12)		

NONE

SCHEDULE D - VERIFICATION

Bonds and Stocks

	1 Year to Date	2 Prior Year Ended December 31
1. Book/adjusted carrying value of bonds and stocks, December 31 of prior year	1,266,029,660	1,433,809,454
2. Cost of bonds and stocks acquired	168,639,704	135,718,184
3. Accrual of discount	485,410	941,977
4. Unrealized valuation increase (decrease)	(70,390)	46,464
5. Total gain (loss) on disposals	(406,663)	(649,162)
6. Deduct consideration for bonds and stocks disposed of	143,476,544	298,989,049
7. Deduct amortization of premium	1,093,546	2,965,151
8. Total foreign exchange change in book/adjusted carrying value	0	0
9. Deduct current year's other than temporary impairment recognized	1,169,032	1,883,057
10. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9)	1,288,938,599	1,266,029,660
11. Deduct total nonadmitted amounts	0	0
12. Statement value at end of current period (Line 10 minus Line 11)	1,288,938,599	1,266,029,660

STATEMENT AS OF JUNE 30, 2008 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

SCHEDULE D - PART 1B

Showing the Acquisitions, Dispositions and Non-Trading Activity
During the Current Quarter for all Bonds and Preferred Stock by Rating Class

	1 Book/Adjusted Carrying Value Beginning of Current Quarter	2 Acquisitions During Current Quarter	3 Dispositions During Current Quarter	4 Non-Trading Activity During Current Quarter	5 Book/Adjusted Carrying Value End of First Quarter	6 Book/Adjusted Carrying Value End of Second Quarter	7 Book/Adjusted Carrying Value End of Third Quarter	8 Book/Adjusted Carrying Value December 31 Prior Year
BONDS								
1. Class 1 (a)	748,827,982	145,762,112	108,286,127	(16,198,590)	748,827,982	770,105,377	0	756,296,171
2. Class 2 (a)	556,718,984	5,000,000	41,081,474	(4,065,325)	556,718,984	516,572,185	0	525,309,324
3. Class 3 (a)	45,178,208	0	7,991,274	16,506,471	45,178,208	53,693,405	0	48,623,490
4. Class 4 (a)	16,101,658	0	393,151	2,266,977	16,101,658	17,975,484	0	13,899,771
5. Class 5 (a)	3,379,734	0	593,943	766	3,379,734	2,786,557	0	1,637,218
6. Class 6 (a)	0	0	1,230,000	1,230,000	0	0	0	0
7. Total Bonds	1,370,206,566	150,762,112	159,575,969	(259,701)	1,370,206,566	1,361,133,008	0	1,345,765,974
PREFERRED STOCK								
8. Class 1	9,725,000	0	0	0	9,725,000	9,725,000	0	0
9. Class 2	0	0	0	0	0	0	0	0
10. Class 3	0	0	0	0	0	0	0	0
11. Class 4	0	0	0	0	0	0	0	0
12. Class 5	0	0	0	0	0	0	0	0
13. Class 6	0	0	0	0	0	0	0	0
14. Total Preferred Stock	9,725,000	0	0	0	9,725,000	9,725,000	0	0
15. Total Bonds and Preferred Stock	1,379,931,566	150,762,112	159,575,969	(259,701)	1,379,931,566	1,370,858,008	0	1,345,765,974

(a) Book/Adjusted Carrying Value column for the end of the current reporting period includes the following amount of non-rated short-term and cash equivalent bonds by NAIC designation: NAIC 1 \$0 ; NAIC 2 \$0 ; NAIC 3 \$0 ; NAIC 4 \$0 ; NAIC 5 \$0 ; NAIC 6 \$0

SCHEDULE DA - PART 1**Short-Term Investments Owned End of Current Quarter**

	1	2	3	4	5
	Book/Adjusted Carrying Value	Par Value	Actual Cost	Interest Collected Year-to-Date	Paid for Accrued Interest Year-to-Date
8299999 Totals	82,243,058	XXX	82,243,058	915,679	0

SCHEDULE DA - VERIFICATION**Short-Term Investments**

	1	2
	Year To Date	Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year	80,140,392	2,734,369
2. Cost of short-term investments acquired	206,937,651	535,771,694
3. Accrual of discount	0	0
4. Unrealized valuation increase (decrease)	0	0
5. Total gain (loss) on disposals	0	0
6. Deduct consideration received on disposals	204,834,985	458,365,671
7. Deduct amortization of premium	0	0
8. Total foreign exchange change in book/adjusted carrying value	0	0
9. Deduct current year's other than temporary impairment recognized	0	0
10. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9)	82,243,058	80,140,392
11. Deduct total nonadmitted amounts	0	0
12. Statement value at end of current period (Line 10 minus Line 11)	82,243,058	80,140,392

Schedule DB - Part F - Section 1 - Replicated (Synthetic) Assets Open

N O N E

Schedule DB - Part F - Section 2 - Reconciliation of Replicated (Synthetic) Assets Open

N O N E

SCHEDULE E - VERIFICATION**Cash Equivalents**

	1	2
	Year To Date	Prior Year Ended December 31
1. Book/adjusted carrying value, December 31 of prior year	0	835,000
2. Cost of cash equivalents acquired	74,379,538	117,626,770
3. Accrual of discount	0	0
4. Unrealized valuation increase (decrease)	0	0
5. Total gain (loss) on disposals	0	0
6. Deduct consideration received on disposals	74,379,538	118,461,770
7. Deduct amortization of premium	0	0
8. Total foreign exchange change in book/adjusted carrying value	0	0
9. Deduct current year's other than temporary impairment recognized	0	0
10. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9)	0	0
11. Deduct total nonadmitted amounts	0	0
12. Statement value at end of current period (Line 10 minus Line 11)	0	0

Schedule A - Part 2 - Real Estate Acquired and Additions Made

N O N E

Schedule A - Part 3 - Real Estate Disposed

N O N E

Schedule B - Part 2 - Mortgage Loans Acquired

N O N E

Schedule B - Part 3 - Mortgage Loans Disposed, Transferred or Repaid

N O N E

Schedule BA - Part 2 - Other Long-Term Invested Assets Acquired

N O N E

Schedule BA - Part 3 - Other Long-Term Invested Assets Disposed, Transferred or Repaid

N O N E

STATEMENT AS OF JUNE 30, 2008 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

SCHEDULE D - PART 3

Show All Long-Term Bonds and Stock Acquired During the Current Quarter

1 CUSIP Identification	2 Description	3 Foreign	4 Date Acquired	5 Name of Vendor	6 Number of Shares of Stock	7 Actual Cost	8 Par Value	9 Paid for Accrued Interest and Dividends	10 NAIC Desig- nation or Market Indicator (a)
01F052-66-4	FNCL 5.5 6/07		.06/09/2008	VARIOUS		7,951,094	8,000,000	13,444	1FE
31415B-DL-0	FN 981707		.06/12/2008	BARCLAYS CAPITAL		4,931,641	5,000,000	8,403	1FE
31415C-E7-8	FN 982658		.06/12/2008	GREENWICH CAPITAL		3,019,453	3,000,000	5,042	1FE
63615#-AG-6	NFL ENTERPRISES SERIES B NOTES		.04/15/2008	BANC OF AMERICA SECURITIES		7,000,000	7,000,000	0	1Z
82650W-AA-8	SIERRA RECEIVABLES 2008-1 A-1		.04/25/2008	GREENWICH CAPITAL		2,999,683	3,000,000	0	1FE
4599999. Bonds - Industrial and Miscellaneous						25,901,871	26,000,000	26,889	XXX
12667#-AA-5	CVS CAREMARK		.06/13/2008	DIRECT (ISSUER)		5,000,000	5,000,000	0	2Z
4699999. Bonds - Credit Tenant Loans						5,000,000	5,000,000	0	XXX
6099997. Total - Bonds - Part 3						30,901,871	31,000,000	26,889	XXX
6099998. Total - Bonds - Part 5						XXX	XXX	XXX	XXX
6099999. Total - Bonds						30,901,871	31,000,000	26,889	XXX
6599997. Total - Preferred Stocks - Part 3						0	XXX	0	XXX
6599998. Total - Preferred Stocks - Part 5						XXX	XXX	XXX	XXX
6599999. Total - Preferred Stocks						0	XXX	0	XXX
305560-10-4	FAIRPOINT COMMUNICATIONS		.04/01/2008	DIRECT (ISSUER)	159,000	115	XXX	0	L
6899999. Common Stocks - Industrial and Miscellaneous						115	XXX	0	XXX
7299997. Total - Common Stocks - Part 3						115	XXX	0	XXX
7299998. Total - Common Stocks - Part 5						XXX	XXX	XXX	XXX
7299999. Total - Common Stocks						115	XXX	0	XXX
7399999. Total - Preferred and Common Stocks						115	XXX	0	XXX
7499999 - Totals						30,901,986	XXX	26,889	XXX

(a) For all common stock bearing the NAIC market indicator "U" provide: the number of such issues0

STATEMENT AS OF JUNE 30, 2008 OF THE JACKSON NATIONAL LIFE INSURANCE CO. OF NEW YORK

SCHEDULE D - PART 4

Show All Long-Term Bonds and Stock Sold, Redeemed or Otherwise Disposed of During the Current Quarter

1	2	3	4	5	6	7	8	9	10	Change In Book/Adjusted Carrying Value					16	17	18	19	20	21	22		
										11	12	13	14	15									
CUSIP Identification	Description	For-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	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	NAIC Designation or Market Indicator (a)		
6599998. Total - Preferred Stocks - Part 5						XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
6599999. Total - Preferred Stocks						0	XXX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	XXX	XXX
92343V-10-4	VERIZON COMMUNICATIONS		04/01/2008	ADJUST BASIS DOWN	0.000	115	XXX	115	115	0	0	0	0	0	115	0	0	0	0	0	0	XXX	XXX
6899999. Common Stocks - Industrial and Miscellaneous						115	XXX	115	115	0	0	0	0	0	115	0	0	0	0	0	0	XXX	XXX
7299997. Total - Common Stocks - Part 4						115	XXX	115	115	0	0	0	0	0	115	0	0	0	0	0	0	XXX	XXX
7299998. Total - Common Stocks - Part 5						XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
7299999. Total - Common Stocks						115	XXX	115	115	0	0	0	0	0	115	0	0	0	0	0	0	XXX	XXX
7399999. Total - Preferred and Common Stocks						115	XXX	115	115	0	0	0	0	0	115	0	0	0	0	0	0	XXX	XXX
7499999 - Totals						108,964,619	XXX	110,405,740	95,843,492	0	(105,762)	0	(105,762)	0	108,931,060	0	33,560	33,560	33,560	3,456,208	XXX	XXX	

(a) For all common stock bearing the NAIC market indicator "U" provide: the number of such issues.....0

Schedule DB - Part A - Section 1 - Options, Caps, Floors and Insurance Futures Options Owned

N O N E

Schedule DB - Part B - Section 1 - Options, Caps, Floors and Insurance Futures Options Written and
In Force

N O N E

Schedule DB - Part C - Section 1 - Collar, Swap and Forwards Open

N O N E

Schedule DB - Part D - Section 1 - Futures Contracts and Insurance Futures Contracts Open

N O N E

SCHEDULE E - PART 2 - CASH EQUIVALENTS

Show Investments Owned End of Current Quarter

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 Amount Received During Year
NONE							
8799999 - Total Cash Equivalents							