

SECURITIES AND EXCHANGE COMMISSION

FORM 24F-2NT

Registration of securities by certain investment companies. Declaration of election Rule 24f-2 notice.

Filing Date: **1999-03-26** | Period of Report: **1998-12-31**
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FILER

**AMERICAN SKANDIA LIFE ASSURAN CORP VAR ACC B
CLASS 2 SUB ACC**

CIK: **916725** | Fiscal Year End: **1231**

Type: **24F-2NT** | Act: **33** | File No.: **333-08853** | Film No.: **99573747**

Mailing Address
*TOWER ONE CORPORATE
DR 10TH
P O BOX 883
SHELTON CT 06484*

Business Address
*ONE CORPORATE DRIVE
10TH FLOOR
SHELTON CT 06484
2039261888*

U.S. Securities and Exchange Commission
Washington, D.C. 20549

FORM 24F-2
Annual Notice of Securities Sold
Pursuant to Rule 24f-2

1. Name and address of issuer: American Skandia Life Assurance Corporation
One Corporate Drive, 10th Floor
Shelton, CT 06484

2. Name of each series or class of funds for which this notice is filed:

Variable Account B - Class 2

3. Investment Company Act File Number: 811-8248

Securities Act File Number: 333-08853

4(a). Last day of fiscal year for which this notice is filed: 12/31/98

4(b). Check box if this Form is being Filed late (i.e., more than 90 calendar days after the end of the issuer's fiscal year). (See Instruction A.2)

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Note: If the Form is being filed late, interest must be paid on the registration fee due.

4(c). Check box if this is the last time the issuer will be filing this Form.

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SEC 2393 (9-97)

5. Calculation of registration fee:

(i) Aggregate sale price of securities sold during the fiscal year pursuant to section 24f: \$63,316,106

(ii) Aggregate price of securities redeemed or repurchased during the fiscal year: \$34,247,267

(iii)	Aggregate price of securities redeemed or repurchased during any prior fiscal year ending no earlier than October 11, 1995 that were not previously used to reduce registration fees payable to the commission:	\$	0
(iv)	Total available redemption credits [add Items 5(ii) and 5(iii)]:		-\$34,247,267
(v)	Net sales - if Item 5(I) is greater than Item 5(iv) [subtract Item 5(iv) from Item 5(I)]:		\$29,068,839
(vi)	Redemption credits available for use in future years \$(<u> </u>) if Item 5(I) is less than Item 5(iv) [subtract Item 5(iv) from Item 5(I)]:		
(vii)	Multiplier for determining registration fee (See Instruction C.9):	x	.000278
(viii)	Registration fee due [multiply Item 5(v) by Item 5(vii)] (enter "0" if no fee is due):		= \$8,081.14 =====

6. Prepaid Shares

If the response to Item 5(i) was determined by deducting an amount of securities that were registered under the Securities Act of 1933 pursuant to rule 24e-2 as in effect before October 11, 1997, then report the amount of securities (number of shares or other units) deducted here: . If there is a number of shares or other units that were registered pursuant to rule 24e-2 remaining unsold at the end of the fiscal year for which this form is filed that are available for use by the issuer in future fiscal years, then state that number here: .

7. Interest due - if this Form is being filed more than 90 days after the end of the issuer's fiscal year (see Instruction D): + \$-----

8. Total of the amount of the registration fee due plus any interest due [line 5(viii) plus line 7]: = \$8,081.14

9. Date the registration fee and any interest payment was sent to the Commission's lockbox depository:

March 24, 1999

Method of Delivery:

[X]

Wire Transfer

SEC 2393 (9-97)

SIGNATURES

This report has been signed below by the following persons on behalf of the issuer and in the capacities and on the dates indicated.

/s/David R. Monroe

David R. Monroe
Senior Vice President,
Controller and Corporate Treasurer

March 24, 1999