

SECURITIES AND EXCHANGE COMMISSION

FORM 485BPOS

Post-effective amendments [Rule 485(b)]

Filing Date: 2011-04-28

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FILER

**SEPARATE ACCOUNT VA-K OF COMMONWEALTH
ANNUITY & LIFE INSURANCE CO**

CIK: **873802** | IRS No.: **046145677** | State of Incorporation: **MA** | Fiscal Year End: **1231**
Type: **485BPOS** | Act: **33** | File No.: **033-39702** | Film No.: **11789548**

Mailing Address

132 TURNPIKE ROAD, SUITE
210
SOUTHBOROUGH MA 01772

Business Address

132 TURNPIKE ROAD, SUITE
210
SOUTHBOROUGH MA 01772
(508) 460-2400

**SEPARATE ACCOUNT VA-K OF COMMONWEALTH
ANNUITY & LIFE INSURANCE CO**

CIK: **873802** | IRS No.: **046145677** | State of Incorporation: **MA** | Fiscal Year End: **1231**
Type: **485BPOS** | Act: **40** | File No.: **811-06293** | Film No.: **11789549**

Mailing Address

132 TURNPIKE ROAD, SUITE
210
SOUTHBOROUGH MA 01772

Business Address

132 TURNPIKE ROAD, SUITE
210
SOUTHBOROUGH MA 01772
(508) 460-2400

Expense Sharing Agreement

AGREEMENT made this 18th day of August, 2010 between The Goldman Sachs Group, Inc. ("Goldman"), a Delaware corporation and Epoch Securities, Inc., a Delaware corporation ("Epoch").

WHEREAS, Goldman is the ultimate parent company of Epoch;

WHEREAS, Epoch is registered as a broker-dealer with the Securities and Exchange Commission under the Securities Exchange Act of 1934 and is a member of the Financial Industry Regulatory Authority, Inc. ("FINRA");

WHEREAS, Epoch is responsible for the continued compliance by itself and its associated persons with FINRA rules and Federal and state securities laws and is required by FINRA rules to maintain fidelity bond coverage with respect to itself and its associated persons; and

WHEREAS, Goldman intends to assume all costs attributable to Epoch's coverage under a fidelity bond ("Epoch Fidelity Bond Coverage") and desires to do so in a manner consistent with regulatory guidance, including NASD Notice to Members 03-63;

NOW, THEREFORE, in consideration of the covenants and mutual promises of the parties made to each other, it is hereby covenanted and agreed as follows:

1. In the absence of any notification to the contrary from Goldman to Epoch, Goldman will bear the entire cost of the Epoch Fidelity Bond Coverage.
2. The expenses incurred by Goldman under this Agreement shall be the sole obligation of and shall be paid by Goldman. Goldman agrees that Epoch has no obligation, directly or indirectly, to compensate or reimburse Goldman for any costs and expenses incurred by Goldman in connection with this Agreement. Goldman represents and warrants to Epoch that as of the date hereof, Goldman has adequate resources to assume the obligations of Goldman as contemplated herein. Notwithstanding the foregoing, in the event that Goldman fails to pay for the costs attributable to the Epoch Fidelity Bond Coverage, Epoch will include such costs in its net capital computation by adjustments which reduce net capital and increase aggregate indebtedness by the amount of such unpaid expense.
3. Each party agrees with the other that, so long as either party has or may have any obligation under this Agreement, it will comply in all material respects with all applicable laws to which it may be subject if failure so to comply would materially impair its ability to perform its obligations under this Agreement.

4. The parties acknowledge that their respective rights and obligations constitute full consideration for this Agreement and agree that, except as expressly provided herein, no fees or other charges are payable to the other for the provision of services under this agreement.
5. This Agreement shall upon execution become effective as of the date first written above, and
 - (a) unless otherwise terminated, this Agreement shall continue in effect from year-to-year;

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- (b) this Agreement may be terminated by either party at any time upon giving 5 days' written notice (or a shorter period acceptable to the parties hereto) to the other party; and
 - (c) this Agreement may be terminated at any time by mutual consent of Goldman and Epoch.
6. Epoch takes full responsibility for notifying its local FINRA district office upon entering into a new expense sharing agreement, or materially amending this agreement.
7. This Agreement shall be governed by and construed in accordance with the laws of the State of New York.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day and year first above written.

THE GOLDMAN SACHS GROUP, INC.

By: /s/ Allan S. Levine

Name: Allan S. Levine

Title: Managing Director, Goldman, Sachs & Co.

Attorney-in-Fact. The Goldman Sachs Group, Inc.

EPOCH SECURITIES, INC.

By: /s/ Margot Wallin

Name: Margot Wallin

Title: Chief Compliance Officer

POWER OF ATTORNEY

We, the undersigned, hereby severally constitute and appoint Scott D. Silverman, Nicholas Helmuth von Moltke, Samuel Ramos and John Fowler, and each of them singly, our true and lawful attorneys, with full power to them and each of them, to sign for us, and in our names and in any and all capacities, amendments to Registration Statements, with respect to the Separate Accounts supporting variable life and variable annuity contracts issued by Commonwealth Annuity and Life Insurance Company under file numbers 33-57792 (VEL'93), 333-9965 (Scudder Gateway Elite), 333-81019 (Scudder Gateway Plus), 33-85916/811-8848 (Pioneer Vision), 33-39702 (Exec Annuity Plus/Allmerica Advantage), 33-47216 (Commonwealth Annuity Select Resource), 333-78245 (Commonwealth Annuity Select Reward), 333-141019/811-22024 (Preferred Plus), 333-141045/811-22024 (Advantage IV), 333-157121/811-20024 (Commonwealth Annuity Horizon Annuity), and to file the same with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, and with any other regulatory agency or state authority that may so require, granting unto said attorneys and each of them, acting alone, full power and authority to do and perform each and every act and thing requisite or necessary to be done in the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys or any of them may lawfully do or cause to be done by virtue hereof. Witness our hands on the date set forth below.

SIGNATURE	TITLE	DATE
-----	----	----
<S>	<C>	<C>
-----	Chairman of the Board	4/1/2011
Allan Levine		
/s/ Manda J. D'Agata	Director, Vice President and Treasurer	4/1/2011

Manda J. D'Agata	Director	4/1/2011

Donald R. Mullen	Director	4/1/2011

Kathleen M. Redgate	Director and Vice Chairman	4/1/2011

Michael S. Rotter	Director, President and Chief Executive Officer	4/1/2011

Nicholas Helmuth von Moltke		

POWER OF ATTORNEY

We, the undersigned, hereby severally constitute and appoint Scott D. Silverman, Nicholas Helmuth von Moltke, Samuel Ramos and John Fowler, and each of them singly, our true and lawful attorneys, with full power to them and each of them, to sign for us, and in our names and in any and all capacities, amendments to Registration Statements, with respect to the Separate Accounts supporting variable life and variable annuity contracts issued by Commonwealth Annuity and Life Insurance Company under file numbers 33-57792 (VEL'93), 333-9965 (Scudder Gateway Elite), 333-81019 (Scudder Gateway Plus), 33-85916/811-8848 (Pioneer Vision), 33-39702 (Exec Annuity Plus/Allmerica Advantage), 33-47216 (Commonwealth Annuity Select Resource), 333-78245 (Commonwealth Annuity Select Reward), 333-141019/811-22024 (Preferred Plus), 333-141045/811-22024 (Advantage IV), 333-157121/811-20024 (Commonwealth Annuity Horizon Annuity), and to file

the same with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, and with any other regulatory agency or state authority that may so require, granting unto said attorneys and each of them, acting alone, full power and authority to do and perform each and every act and thing requisite or necessary to be done in the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys or any of them may lawfully do or cause to be done by virtue hereof. Witness our hands on the date set forth below.

<Table>			
<Caption>			
SIGNATURE	TITLE		DATE
-----	-----		----
<S>	<C>		<C>
/s/ Allan Levine	Chairman of the Board		4/1/2011
----- Allan Levine			
	Director, Vice President and Treasurer		4/1/2011
----- Manda J. D'Agata			
/s/ Donald R. Mullen	Director		4/1/2011
----- Donald R. Mullen			
/s/ Kathleen M. Redgate	Director		4/1/2011
----- Kathleen M. Redgate			
/s/ Michael S. Rotter	Director and Vice Chairman		4/1/2011
----- Michael S. Rotter			
/s/ Nicholas Helmuth Von Moltke	Director, President and Chief Executive Officer		4/1/2011
----- Nicholas Helmuth von Moltke			
</Table>			

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CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the use in the Statement of Additional Information constituting part of this Post-Effective Amendment No. 32 to the Registration Statement of Separate Account VA-K of Commonwealth Annuity and Life Insurance Company on Form N-4 of our reports dated April 21, 2011, relating to the financial statements of Commonwealth Annuity and Life Insurance Company, and Separate Account VA-K of Commonwealth Annuity and Life Insurance Company, both of which appear in such Statement of Additional Information. We also consent to the reference to us under the headings "Independent Registered Public Accounting Firm" and "Experts" in such Statement of Additional Information.

/s/ PricewaterhouseCoopers LLP
Hartford, Connecticut
April 21, 2011

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DELAWARE

- Amendment to Fund Participation Agreement between Delaware VIP Trust dated December 31, 2007 (Fund/SERV)

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AMENDMENT TO FUND PARTICIPATION AGREEMENT
BETWEEN
DELAWARE VIP TRUST
DELAWARE DISTRIBUTORS, L.P.
COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
AND
FIRST ALLMERICA FINANCIAL LIFE INSURANCE COMPANY

This Amendment is made this 31st day of December 2007, by and between Delaware VIP Trust (the "Trust"), Delaware Distributors, L.P. (the "Distributor"), Commonwealth Annuity and Life Insurance Company ("Commonwealth Annuity") and First Allmerica Financial Life Insurance Company ("FAFLIC").

WITNESSETH:

WHEREAS, the Trust (formerly known as Delaware Group Premium Fund, Inc.), the Distributor (formerly known as Delaware Distributors, Inc.), Commonwealth Annuity (formerly known as SMA Life Assurance Company and as Allmerica Financial Life Insurance and Annuity Company) and FAFLIC (formerly known as State Mutual Life Assurance Company of America) entered into a Fund Participation Agreement dated December 23, 1991 (the "Agreement"); and

WHEREAS, the parties to the Agreement have determined to amend said Agreement to insert a new section to the Agreement relating to processing orders via the National Securities Clearing Corporation ("NSCC"); and;

WHEREAS, the parties desire to memorialize the amendment to the Agreement.

NOW, THEREFORE, in consideration of the mutual covenants hereinafter set forth, and intending to be legally bound, the Agreement shall be amended as follows:

1. A new Paragraph 1.10 shall be added to Article I as follows:

"1.10 The Trust, the Distributor, Commonwealth Annuity and FAFLIC intend that communications, processing and settlement of purchase and redemption transactions for Shares (collectively, "Share transactions") shall occur via the Fund/SERV and Networking systems of the National Securities Clearing Corporation (hereinafter, "NSCC"). Distributor represents and

warrants that it or one of its affiliates: (a) has entered into an agreement or agreements with NSCC to process transactions via Fund/SERV and Networking, (b) has met and will continue to meet all of the requirements to participate in Fund/SERV and Networking, and (c) intends to remain at all times in compliance with the then-current rules and procedures of NSCC, all to the extent necessary or appropriate to facilitate such communications, processing, and settlement of Share transactions. Commonwealth Annuity and FAFLIC represent that one or more of their affiliates or designee(s) (a) has entered into an agreement or agreements with NSCC to process transactions via Fund/SERV and Networking and (b) has met and will continue to meet all of the requirements to participate in Fund/SERV and

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Networking, and (c) intends to remain at all times in compliance with the then-current rules and procedures of NSCC, all to the extent necessary or appropriate to facilitate such communications, processing, and settlement of Share transactions. Distributor or Trust agrees to provide Commonwealth Annuity and FAFLIC or such other entity as Commonwealth Annuity and/o FAFLIC directs with account positions and activity data relating to Share transactions via Networking. Commonwealth Annuity and FAFLIC shall pay for Shares in the manner and within the time as required by the Fund/SERV and Networking rules.

For purposes of this Agreement, "Fund/SERV" shall mean NSCC's system for automated, centralized processing of mutual fund purchase and redemption orders, settlement, and account registration. "Networking" shall mean NSCC's (Level Zero) system that allows mutual funds and life insurance companies to exchange account level information electronically. In all cases, processing and settlement of Share transactions shall be done in a manner consistent with applicable law.

In the event that any party is prohibited or unable to communicate, process or settle Share transactions via Fund/SERV or Networking, such party shall provide prompt notice to the other parties. After all parties have been notified, the original provisions contained in the Agreement regarding process or settlement of Share transactions shall apply.

2. Article XII of the Agreement shall be deleted in its entirety and replaced with the following language:

ARTICLE XII: NOTICE.

Any notice or amendment required or permitted hereunder shall be in writing and shall be given by personal service, mail, or facsimile to the other parties at the address set forth below (or such other address as the parties may specify by written notice). Notice shall be effective upon receipt if by mail, on the date of personal delivery (by private messenger, courier service or otherwise), or upon receipt of facsimile, whichever occurs first at:

If to the Trust: Delaware VIP Trust
One Commerce Square
2005 Market Street
Philadelphia, PA 19102

If to the Distributor: Delaware Distributors, L.P.
One Commerce Square
2005 Market Street
Philadelphia, PA 19102
Attention: Douglas L. Anderson
Senior Vice President/Operations
Fax: 215-255-1012

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With a copy to: General Counsel
Delaware Investments
One Commerce Square
2005 Market Street
Philadelphia, PA 19102

If to Commonwealth Annuity
and Life Insurance Company:
Michael A. Reardon
President and CEO
Commonwealth Annuity and Life Insurance
Company
132 Turnpike Road, Suite 210
Southborough, MA 01772
Fax: 508-460-2401

With a copy to: Office of the General Counsel
First Allmerica Financial Life Insurance Company
440 Lincoln Street
Worcester, MA 01653
Fax: (508)-855-3523

3. Except as provided herein, the terms and conditions contained in the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed and delivered this Amendment as of the date set forth above.

COMMONWEALTH ANNUITY AND
LIFE INSURANCE COMPANY

DELAWARE VIP TRUST

By: /s/ Michael A. Reardon

By: /s/ Patrick P. Coyne

NAME: MICHAEL A. REARDON
TITLE: PRESIDENT AND CEO

FIRST ALLMERICA FINANCIAL
LIFE INSURANCE COMPANY
BY: COMMONWEALTH ANNUITY AND LIFE
INSURANCE COMPANY (POA)

By: /s/ Michael A. Reardon

NAME: MICHAEL A. REARDON
TITLE: PRESIDENT AND CEO

NAME: PATRICK P. COYNE
TITLE: PRESIDENT

DELAWARE DISTRIBUTORS, L.P.

By: /s/ Douglas L. Anderson

NAME: DOUGLAS L. ANDERSON
TITLE: SENIOR VICE PRESIDENT/OPERATIONS

AMENDMENT NO.2

AMENDED AND RESTATED PARTICIPATION AGREEMENT

The Amended and Restated Participation Agreement (the "Agreement"), dated as of July 31, 2007, by and among AIM Variable Insurance Funds, a Delaware trust ("AVIF"), A I M Distributors, Inc., a Delaware corporation ("AIM"), and Commonwealth Annuity and Life Insurance Company, a Massachusetts life insurance company (LIFE COMPANY) is hereby amended as follows:

WHEREAS, effective April 30, 2010, AIM Variable Insurance Funds will be renamed AIM Variable Insurance Funds (Invesco Variable Insurance Funds). All references to AIM Variable Insurance Funds will hereby be deleted and replaced with AIM Variable Insurance Funds (Invesco Variable Insurance Funds);

WHEREAS, on March 31, 2008, A I M Distributors, Inc. was renamed Invesco Aim Distributors, Inc. Effective April 30, 2010, Invesco Aim Distributors, Inc. will be renamed Invesco Distributors, Inc. All references to Invesco Aim Distributors, Inc. will hereby be deleted and replaced with Invesco Distributors, Inc.

Schedule A of the Agreement is hereby deleted in its entirety and replaced with the following:

SCHEDULE A

FUNDS AVAILABLE UNDER THE CONTRACTS

ALL SERIES I SHARES AND SERIES II SHARES OF AIM VARIABLE INSURANCE FUNDS (INVESCO VARIABLE INSURANCE FUNDS)

ACCOUNTS UTILIZING THE FUNDS

ALL ACCOUNTS UTILIZING THE FUNDS

CONTRACTS FUNDED BY THE ACCOUNTS

ALL CONTRACTS FUNDED BY THE ACCOUNTS

All other terms and provisions of the Agreement not amended herein shall remain in full force and effect. Unless otherwise specified, all defined terms shall have the same meaning given to them in the Agreement.

Effective Date: April 30, 2010.

AIM VARIABLE INSURANCE FUNDS
(INVESCO VARIABLE INSURANCE FUNDS)

Attest: /s/ Peter Davidson

Name: Peter Davidson
Title: Assistant Secretary

By: /s/ John M. Zerr

Name: John M. Zerr
Title: Senior Vice President

INVESCO DISTRIBUTORS, INC.

Attest: /s/ Peter Davidson

Name: Peter Davidson
Title: Assistant Secretary

By: /s/ John S. Cooper

Name: John S. Cooper
Title: President

COMMONWEALTH ANNUITY AND LIFE
INSURANCE COMPANY, ON BEHALF OF ITSELF
AND ITS SEPARATE ACCOUNTS

Attest: /s/ Angela Germain

Name: Angela Germain

Title: Senior Paralegal

By: /s/ Michael Reardon

Name: Michael Reardon

Title: President

<Page>

AMENDMENT NO.1

AMENDED AND RESTATED PARTICIPATION AGREEMENT

The Amended and Restated Participation Agreement (the "Agreement"), dated as of July 31, 2007, by and among AIM Variable Insurance Funds, a Delaware trust ("AVIF"), A I M Distributors, Inc., a Delaware corporation ("AIM"), and Commonwealth Annuity and Life Insurance Company, a Massachusetts life insurance company (LIFE COMPANY) is hereby amended as follows:

The following is added under: "SECTION 2 PROCESSING AND TRANSACTIONS" before SECTION 2.1(a):

"Notwithstanding the provisions of paragraph (b) of this Section 2.1, the Parties agree to communicate, process and settle purchase and redemption transactions for Shares (collectively, "Share transactions") via the Fund/SERV and Networking systems of the National Securities Clearing Corporation (hereinafter, "NSCC"). LIFE COMPANY and AVIF each represents and warrants that it: (a) has entered into an agreement with NSCC, (b) has

met and will continue to meet all of the requirements to participate in Fund/SERV and Networking, and (c) intends to remain at all times in compliance with the then current rules and procedures of NSCC, all to the extent necessary or appropriate to facilitate such communications, processing, and settlement of Share transactions. AVIF agrees to provide LIFE COMPANY with account positions and activity data relating to Share transactions via Networking. LIFE COMPANY shall place trades with NSCC using Defined Contribution Clearance & Settlement (hereinafter, "DCC&S") indicators, no later than 8:00 a.m. Central Time, and LIFE COMPANY shall pay for Shares by the scheduled close of federal funds transmissions on the same Business Day on which it places an order to purchase Shares in accordance with this section. Payment shall be in federal funds transmitted by wire from the designated NSCC Settling Bank (on behalf of LIFE COMPANY).

For purposes of this Agreement, "Fund/SERV" shall mean NSCC's system for automated, centralized processing of mutual fund purchase and redemption orders, settlement, and account registration; "Networking" shall mean NSCC's (Level Zero) system that allows mutual funds and life insurance companies to exchange account level information electronically; "DCC&S" shall refer to an NSCC program that facilitates the automated processing and reporting of defined contribution transactions among asset managers, plan trustees, and plan administrators, including third-party administrators; and "Settling Bank" shall mean the entity appointed by AVIF to perform such settlement services on behalf of AVIF, which agrees to abide by NSCC's then current rules and procedures insofar as they relate to same day funds settlement. In all cases, processing and settlement of Share transactions shall be done in a manner consistent with applicable law.

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In the event that any Party is prohibited from communicating, processing or settling Share transactions via Fund/SERV or Networking, such Party shall notify the other Parties by 9:00 a.m. Central Time. After all Parties have been notified, the provisions of paragraphs (b) and (c) of this Section 2.1 shall apply."

All other terms and provisions of the Agreement not amended herein shall remain in full force and effect. Unless otherwise specified, all defined terms shall have the same meaning given to them in the Agreement.

Effective Date: , 2008.

AIM VARIABLE INSURANCE FUNDS

Attest: /s/ Peter A. Davidson

By: /s/ Carolyn L. Gibbs

Name: Peter A. Davidson
Title: Assistant Secretary

Name: Carolyn L. Gibbs
Title: Assistant Vice President

AIM DISTRIBUTORS, INC.

Attest: /s/ P. Michelle Grace

Name: P. Michelle Grace
Title: Assistant Secretary

By: /s/ John S. Cooper

Name: John S. Cooper
Title: President

COMMONWEALTH ANNUITY AND LIFE
INSURANCE COMPANY, ON BEHALF OF ITSELF
AND ITS SEPARATE ACCOUNTS

Attest: /s/ Laura Bryant

Name: Laura Bryant

Title: VP & COO

By: /s/ Michael Reardon

Name: Michael Reardon

Title: President

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AMENDMENT 1 TO
AMENDED AND RESTATED PARTICIPATION AGREEMENT

Effective April 30, 2010, the Amended and Restated Participation Agreement (the "Agreement"), dated August 1, 2007, by and among AllianceBernstein L.P., AllianceBernstein Investments, Inc., and Commonwealth Annuity and Life Insurance company), is hereby amended as follows.

1. Schedule A of the Agreement is hereby deleted in its entirety and replaced with the attached Schedule A.

All other terms and provisions of the Agreement not amended herein shall remain in full force and effect.

ALLIANCEBERNSTEIN L.P.

By: /s/ David Lesser

Name: David Lesser

Title: Assistant Secretary

Date: 5/25/10

ALLIANCEBERNSTEIN INVESTMENTS, INC.

By: /s/ Andrew L. Gangolf

Name: Andrew L. Gangolf

Title: Assistant Secretary

Date: 5/25/10

COMMONWEALTH ANNUITY AND LIFE
INSURANCE COMPANY

By: /s/ Michael A. Reardon

Name: Michael A. Reardon

Title: President and CEO

Date: 7/20/10

<Page>

SCHEDULE A

<Table>
<Caption>

PRODUCT NAME	1933 ACT NUMBER	1940 ACT NUMBER	PORTFOLIOS
<S> Allmerica Value Generation ("Annuity Scout")	<C> 333-87099	<C> 811-6293	AllianceBernstein VPS Growth Portfolio
DirectedAdvisorySolutions ("Fund Quest")	333-90543	811-6293	AllianceBernstein VPS Growth Portfolio
Exec Annuity Plus	33-39702	811-6293	AllianceBernstein VPS Growth and Income Portfolio AllianceBernstein VPS Large Cap Growth Portfolio AllianceBernstein VPS Small/Mid-Cap Value Portfolio

			AllianceBernstein VPS Value Portfolio
Advantage	33-39702	811-6293	AllianceBernstein VPS Growth and Income Portfolio
			AllianceBernstein VPS Large Cap Growth Portfolio
			AllianceBernstein VPS Small/Mid-Cap Value Portfolio
			AllianceBernstein VPS Value Portfolio
Agency C-Shares	333-38274	811-6293	AllianceBernstein VPS Growth and Income Portfolio
			AllianceBernstein VPS Large Cap Growth Portfolio
			AllianceBernstein VPS Small/Mid Cap Value Portfolio
			AllianceBernstein VPS Value Portfolio
Select Reward	333-78245	811-6632	AllianceBernstein VPS Global Thematic Growth Portfolio
			AllianceBernstein VPS Growth and Income Portfolio
			AllianceBernstein VPS Large Cap Growth Portfolio
			AllianceBernstein VPS Small/Mid Cap Value Portfolio
			AllianceBernstein VPS Value Portfolio
Select Acclaim	333-92115	811-6632	AllianceBernstein VPS Growth and Income Portfolio
			AllianceBernstein VPS Large Cap Growth Portfolio
			AllianceBernstein VPS Small/Mid Cap Value Portfolio
			AllianceBernstein VPS Value Portfolio
<Page>			
Select Charter	333-63093	811-6632	AllianceBernstein VPS Global Thematic Growth Portfolio
			AllianceBernstein VPS Growth and Income Portfolio
			AllianceBernstein VPS Large Cap Growth Portfolio
			AllianceBernstein VPS Small/Mid Cap Value Portfolio
			AllianceBernstein VPS Value Portfolio
Select Resource	33-47216	811-6632	AllianceBernstein VPS Global Thematic Growth Portfolio
			AllianceBernstein VPS Growth and Income Portfolio
			AllianceBernstein VPS Large Cap Growth Portfolio
			AllianceBernstein VPS Small/Mid-Cap Value Portfolio
			AllianceBernstein VPS Value Portfolio
<Caption>			
PRODUCT NAME	1933 ACT NUMBER	1940 ACT NUMBER	PORTFOLIOS
<S>	<C>	<C>	<C>
Optim-L	33-86274	811-6632	AllianceBernstein VPS Growth and Income Portfolio
			AllianceBernstein VPS Large Cap Growth Portfolio
			AllianceBernstein VPS Small/Mid-Cap Value Portfolio
			AllianceBernstein VPS Value Portfolio
Delaware Medallion (I,	33-44830	811-6293	AllianceBernstein VPS Growth and Income Portfolio

II, III)

AllianceBernstein VPS Growth Portfolio
AllianceBernstein VPS
Global Thematic Growth Portfolio

AllianceBernstein VPS Large Cap Growth Portfolio

Delaware Golden Medallion 333-81281 811-6293 AllianceBernstein VPS Growth and Income Portfolio

AllianceBernstein VPS Growth Portfolio
AllianceBernstein VPS
Global Thematic Growth Portfolio

AllianceBernstein VPS Large Cap Growth Portfolio

Pioneer Vision (I, II) 33-85916 811-8848 AllianceBernstein VPS Large Cap Growth Portfolio

AllianceBernstein VPS Global Thematic Growth Portfolio

Pioneer C-Vision 333-64831 811-8848 AllianceBernstein VPS Large Cap Growth Portfolio

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AllianceBernstein VPS Global Thematic Growth Portfolio

Pioneer Xtra Vision 333-81017 811-8848 AllianceBernstein VPS Large Cap Growth Portfolio

AllianceBernstein VPS Global Thematic Growth Portfolio

Pioneer No-Load 333-90535 811-8848 AllianceBernstein VPS Large Cap Growth Portfolio

AllianceBernstein VPS Global Thematic Growth Portfolio

Immediate Advantage 333-81861 811-6293 AllianceBernstein VPS Large Cap Growth Portfolio

AllianceBernstein VPS Growth and Income Portfolio

AllianceBernstein VPS Small/Mid Cap Value Portfolio

AllianceBernstein VPS Value Portfolio

Commonwealth Advantage IV 333-141045 811-22024 AllianceBernstein VPS American Government Income Portfolio

AllianceBernstein VPS International Value Portfolio

AllianceBernstein VPS Small Cap Growth Portfolio

AllianceBernstein VPS Small/Mid Cap Value Portfolio

Commonwealth Preferred Plus 333-141019 811-22024 AllianceBernstein VPS American Government Income Portfolio

AllianceBernstein VPS International Value Portfolio

AllianceBernstein VPS Small Cap Growth Portfolio

AllianceBernstein VPS Small/Mid Cap Value Portfolio

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PRODUCT NAME 1933 ACT NUMBER 1940 ACT NUMBER PORTFOLIOS

<S> <C> <C> <C>
Horizon 333-157121 811-22024 AllianceBernstein VPS International Value Portfolio

AllianceBernstein VPS Intermediate Bond Portfolio

AllianceBernstein VPS Small Cap Growth Portfolio

AllianceBernstein VPS Small/Mid Cap Value Portfolio

VEL 87 33-14672 811-5183 AllianceBernstein VPS Large Cap Growth Portfolio

VEL 91	33-90320	811-5183	AllianceBernstein VPS Large Cap Growth Portfolio
VEL 93	33-57792	811-7466	AllianceBernstein VPS Large Cap Growth Portfolio
Variable Inheritance	33-70948	811-8120	AllianceBernstein VPS Large Cap Growth Portfolio
VUL 2001	333-84879	811-09529	AllianceBernstein VPS Global Thematic Growth Portfolio AllianceBernstein VPS Growth and Income Portfolio AllianceBernstein VPS Large Cap Growth Portfolio AllianceBernstein VPS Small/Mid Cap Value Portfolio AllianceBernstein VPS Value Portfolio
Select Life	33-83604	811-8746	AllianceBernstein VPS Large Cap Growth Portfolio AllianceBernstein VPS Growth and Income Portfolio
Select Inheritance	33-70948	811-8120	AllianceBernstein VPS Large Cap Growth Portfolio AllianceBernstein VPS Growth and Income Portfolio
Select Life Plus	333-84879	811-09529	AllianceBernstein VPS Growth and Income Portfolio AllianceBernstein VPS Large Cap Growth Portfolio AllianceBernstein VPS Small/Mid Cap Value Portfolio AllianceBernstein VPS Value Portfolio AllianceBernstein VPS Global Thematic Growth Portfolio
<Page>			
Select SPL	333-58551	811-8859	AllianceBernstein VPS Large Cap Growth Portfolio AllianceBernstein VPS Global Thematic Growth Portfolio
Select Life II	33-83604	811-8746	AllianceBernstein VPS Large Cap Growth Portfolio AllianceBernstein VPS Growth and Income Portfolio
Select SPL II	33-84306	811-8746	AllianceBernstein VPS Global Thematic Growth Portfolio AllianceBernstein VPS Growth and Income Portfolio AllianceBernstein VPS Large Cap Growth Portfolio AllianceBernstein VPS Small/Mid Cap Value Portfolio AllianceBernstein VPS Value Portfolio
<Caption>			
PRODUCT NAME	1933 ACT NUMBER	1940 ACT NUMBER	PORTFOLIOS
<S>	<C>	<C>	<C>
VEL III	333-58385	811-8857	AllianceBernstein VPS Large Cap Growth Portfolio
("Allmerica Estate Optimizer")			
VUL 2001 Survivorship	333-90995	811-09529	AllianceBernstein VPS Large Cap Growth Portfolio AllianceBernstein VPS Growth and Income Portfolio AllianceBernstein VPS Small/Mid Cap Value Portfolio AllianceBernstein VPS Value Portfolio AllianceBernstein VPS Global Thematic Growth Portfolio

reasonable attorney's fees that may arise from liquidation, exchange, or transfer of only unissued shares upon the Insurance Company's direction. Such indemnification applies only to transactions executed and settled as wire orders from information transmitted via NSCC Fund/SERV. The Insurance Company represents to the Fund, the Adviser, the Underwriter, and affiliates of the Adviser and the Underwriter that all such transactions will be authorized by its customers.

Such indemnification shall not apply to any losses (including attorney's fees) occasioned by a failure of the Adviser, the Distributor or their affiliates, or the Fund to comply with any of the Insurance Company's instructions governing the liquidation, exchange, or transfer of only unissued shares, or any negligent act or omission of the Adviser, the Underwriter, their affiliates, the Fund, their employees or agents. The Adviser, the Underwriter or their affiliates may only accept transactions placed from the Insurance Company's back office; transactions originating from any other location (including, without limitation of the foregoing, transactions placed through any broker/dealer branch office) may not be accepted. All transactions will be settled upon confirmation of the Insurance Company's NSCC transmission to the Adviser, the Underwriter or their affiliate, or the Fund.

3. Except as specifically amended hereby, all of the terms and conditions of the Agreement shall continue to be in full force and effect and shall be binding upon the parties in accordance with their respective terms.

4. Each of the parties hereby represents and warrants that the execution, delivery and performance of this Amendment are within the party's corporate power and have been or will be duly authorized by all necessary corporate action, and this Amendment constitutes the legal, valid and binding obligation of the party in accordance with its terms.

5. This Amendment may be executed in any number of counterparts and by the different parties hereto on separate counterparts, each of which when so executed and delivered shall be an original, but all of which shall together constitute one and the same instrument.

6. This Amendment shall be construed in accordance with and be governed by the laws of the State of New York (without reference to choice of law doctrine).

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IN WITNESS WHEREOF, the parties have caused this Amendment to be executed by their respective officers or authorized representatives as of May 1, 2008.

ALLIANCEBERNSTEIN L.P.

By: /s/ Marc O. Mayer

Name: Marc O. Mayer
Title: Executive Vice President

ALLIANCEBERNSTEIN INVESTMENTS, INC.

By: /s/ Daniel A. Nott

Name: Daniel A. Nott
Title: Assistant Secretary

COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY

By: /s/ Michael Reardon

Name: Michael Reardon
Title: President

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AMENDMENT TO PARTICIPATION AGREEMENT
Franklin Templeton Variable Insurance Products Trust
Franklin/Templeton Distributors, Inc.
Commonwealth Annuity and Life Insurance Company
Epoch Securities, Inc.

Franklin Templeton Variable Insurance Products Trust (the "Trust"), Franklin/Templeton Distributors, Inc. (the "Underwriter," and together with the Trust, "we" or "us"), Commonwealth Annuity and Life Insurance Company (the "Company" or "you"), and Epoch Securities, Inc., your distributor, on your behalf and on behalf of certain Accounts, have previously entered into a Participation Agreement dated September 25, 2006, as amended (the "Agreement"). The parties now desire to amend the Agreement by this amendment (the "Amendment"). Unless otherwise indicated, the terms defined in the Agreement shall have the same meaning in this Amendment.

AMENDMENT

For good and valuable consideration, the receipt of which is hereby acknowledged, the parties agree to amend the Agreement as follows:

1. Paragraphs of 6.1 through 6.7 of Section 6 are amended and restated in their entirety as set forth in Attachment A to this Amendment. The remaining paragraphs of Section 6 not amended herein shall be re-numbered.
2. All other terms and provisions of the Agreement not amended herein shall remain in full force and effect.

IN WITNESS WHEREOF, each of the parties has caused its duly authorized officers to execute this Amendment effective as of August 16, 2010.

The Trust:
ONLY ON BEHALF OF
EACH PORTFOLIO LISTED
ON SCHEDULE C OF
THE AGREEMENT.

FRANKLIN TEMPLETON VARIABLE INSURANCE
PRODUCTS TRUST

By: /s/ Karen L. Skidmore

Name: Karen L. Skidmore
Title: Vice President

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The Underwriter: FRANKLIN/TEMPLETON DISTRIBUTORS, INC.

By: /s/ Thomas M. Regner

Name: Thomas M. Regner
Title: Executive Vice President

The Company:

COMMONWEALTH ANNUITY AND LIFE INSURANCE
COMPANY

By: /s/ Michael Reardon

Name: Michael Reardon
Title: President

The Distributor:

EPOCH SECURITIES, INC.

By: /s/ Michael Reardon

Name: Michael Reardon
Title: President

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ATTACHMENT A

6. SALES MATERIAL, INFORMATION AND TRADEMARKS

6.1 For purposes of this Section 6, "Sales Literature/ Promotional Material" includes, but is not limited to, portions of the following that use any logo or other trademark related to the Trust, or Underwriter or its affiliates, or refer to the Trust: advertisements (such as material published or designed for use in a newspaper, magazine or other periodical, radio, television, telephone or tape recording, videotape display, signs or billboards, motion pictures, web-sites and other electronic communications or other public media), sales literature (I.E., any written communication distributed or made generally available to customers or the public, including brochures, circulars, research reports, market letters, form letters, seminar texts, reprints or excerpts or any other advertisement, sales literature or published article or electronic communication), educational or training materials or other communications distributed or made generally available to some or all agents or employees in any media, and disclosure documents, shareholder reports and proxy materials.

6.2 You may use the name of the Trust and trademarks and the logo of the Underwriter in Sales Literature/Promotional Material as reasonably necessary to carry out your performance and obligations under this Agreement provided that you comply with the provisions of this Agreement. You agree to abide by any reasonable use guidelines regarding use of such trademarks and logos that we may give from time to time. You shall, as we may request from time to time, promptly

furnish, or cause to be furnished to us or our designee, at least one complete copy of each registration statement, prospectus, statement of additional information, private placement memorandum, retirement plan disclosure information or other disclosure documents or similar information, as applicable (collectively "Disclosure Documents"), as well as any report, solicitation for voting instructions, Sales Literature/Promotional Material created and approved by you, and all amendments to any of the above that relate to the Contracts, the Accounts, the Trust, or Underwriter or its affiliates.

6.3 You and your agents shall not give any information or make any representations or statements on behalf of the Trust or concerning the Trust, the Underwriter or an Adviser, other than information or representations contained in and accurately derived from the registration statement or prospectus for the Trust shares (as such registration statement and prospectus may be amended or supplemented from time to time), annual and semi-annual reports of the Trust, Trust-sponsored proxy statements, or in Sales Literature/Promotional Material created by us for the Trust and provided by the Trust or its designee to you, except as required by legal process or regulatory authorities or with the written permission of the Trust or its designee.

6.4 You agree, represent and warrant that you are solely responsible for any Sales Literature/ Promotional Material prepared by you and that such material will: (a) conform to all requirements of any applicable laws or regulations of any government or authorized agency having jurisdiction over the offering or sale of shares of the Portfolios or Contracts; (b) be solely based upon and not contrary to or inconsistent with the information or materials provided to you by us or a Portfolio; and (c) be made available promptly to us upon our

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request. You agree to file any Sales Literature/Promotional Material prepared by you with FINRA, or other applicable legal or regulatory authority, within the timeframes that may be required from time to time by FINRA or such other legal or regulatory authority. Unless otherwise expressly agreed to in writing, it is understood that we will neither review nor approve for use any materials prepared by you and will not be materially involved in the preparation of, or have any responsibility for, any such materials prepared by you. You are not authorized to modify or translate any materials we have provided to you.

6.5 You shall promptly notify us of any written customer complaint or notice of any regulatory investigation or proceeding received by you relating to any Disclosure Documents or Sales Literature/Promotional Material.

6.6 We shall not give any information or make any representations or statements on behalf of you or concerning you, the Accounts or the Contracts other than information or representations, including naming you as a Trust shareholder, contained in and accurately derived from Disclosure Documents for the Contracts (as such Disclosure Documents may be amended or supplemented from

time to time), or in materials approved by you for distribution, including Sales Literature/ Promotional Material, except as required by legal process or regulatory authorities or with your written permission.

6.7 Except as provided in Section 6.2, you shall not use any designation comprised in whole or part of the names or marks "Franklin" or "Templeton" or any logo or other trademark relating to the Trust or the Underwriter without prior written consent, and upon termination of this Agreement for any reason, you shall cease all use of any such name or mark as soon as reasonably practicable.

6.8 You shall furnish to us ten (10) Business Days prior to its first submission to the SEC or its staff, any request or filing for no-action assurance or exemptive relief naming, pertaining to, or affecting, the Trust, the Underwriter or any of the Portfolios.

6.9 You agree that any posting of Designated Portfolio Documents on your website or use of Designated Portfolio Documents in any other electronic format will result in the Designated Portfolio Documents: (i) appearing identical to the hard copy printed version or .pdf format file provided to you by us (except that you may reformat .pdf format prospectus files in order to delete blank pages and to insert .pdf format prospectus supplement files provided by us to you); (ii) being clearly associated with the particular Contracts in which they are available and posted in close proximity to the applicable Contract prospectuses; (iii) having no less prominence than prospectuses of any other underlying funds available under the Contracts; (iv) in compliance with any statutory prospectus delivery requirements and (v) being used in an authorized manner. Notwithstanding the above, you understand and agree that you are responsible for ensuring that participation in the Portfolios, and any website posting, or other use, of the Designated Portfolio Documents is in compliance with this Agreement and applicable state and federal securities and insurance laws and regulations, including as they relate to paper or electronic delivery or use of fund prospectuses. We reserve the right to inspect and review your website if any Designated Portfolio Documents and/or other Trust documents are posted on your website and you shall, upon our reasonable

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request, provide us timely access to your website materials to perform such inspection and review.

In addition, you agree to be solely responsible for maintaining and updating the Designated Portfolio Documents' .pdf files and removing and/or replacing promptly any outdated prospectuses and other documents, as necessary, ensuring that any accompanying instructions by us, for using or stopping use, are followed. You agree to designate and make available to us a person to act as a single point of communication contact for these purposes. We are not responsible for any additional costs or additional liabilities that may be incurred as a result of your election to place the Designated Portfolio

Documents on your website. We reserve the right to revoke this authorization, at any time and for any reason, although we may instead make our authorization subject to new procedures.

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AMENDMENT TO PARTICIPATION AGREEMENT

The Participation Agreement, made and entered into as of the 1st day of May, 2002, by and among MFS Variable Insurance Trust, Commonwealth Annuity and Life Insurance Company (formerly known as Allmerica Financial Life Insurance and Annuity Company) and Massachusetts Financial Services Company, is hereby amended as follows, effective April 30, 2010:

1. Schedule A is deleted in its entirety and replaced with the Schedule A attached hereto.

IN WITNESS WHEREOF, each of the parties hereto has caused this Amendment to the Participation Agreement to be executed in its name and on its behalf by its duly authorized representative:

COMMONWEALTH ANNUITY AND LIFE
INSURANCE COMPANY
By its authorized officer and not individually,

By: /s/ Michael A. Reardon

Name: Michael A. Reardon
Title: President and CEO
Date:

MFS VARIABLE INSURANCE TRUST,
on behalf of the Portfolios
By its authorized officer and not individually,

By: /s/Susan S. Newton

Name: Susan Newton
Title: Assistant Secretary
Date: 8/20/2010

MASSACHUSETTS FINANCIAL SERVICES
COMPANY
By its authorized officer,

By: /s/ Robert J. Manning

Name: Robert J. Manning
Title: Director
Date: 7/27/2010

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SCHEDULE A
ACCOUNTS, POLICIES AND PORTFOLIOS
SUBJECT TO THE PARTICIPATION AGREEMENT
APRIL 30, 2010

<Table>
<Caption>

Separate Account	Policies Funded by Separate Account	Portfolios Applicable to Policies
<S> FRI Separate Account of Commonwealth Annuity and Life Insurance Company Exempt From Registration	<C> Variable Life	<C> MFS(R) Utilities Series (Initial Class)
FQI Separate Account of Commonwealth Annuity and Life Insurance and Company Exempt From Registration	Variable Life	MFS(R) Growth Series (Initial Class) MFS(R) Utilities Series (Initial Class)
Separate Account FUVUL of	Variable Life	MFS(R) Investors Trust Series (Initial Class)

Commonwealth Annuity and Life
Insurance and Annuity
Company
1933 Act #: 333-93031
1940 Act #: 811-09731

MFS(R) Utilities Series (Initial Class)

Separate Account IMO of
Commonwealth Annuity and Life
Insurance and Annuity
Company
1933 Act #: 333-84879,
333-90995
1940 Act #: 811-09529

Variable Life

MFS(R) Mid Cap Growth Series (Service Class)
MFS(R) New Discovery Series (Service Class)
MFS(R) Total Return Series (Service Class)
MFS(R) Utilities Series (Service Class)

Commonwealth Annuity Select Separate
Account III of
Commonwealth Annuity and Life
Insurance and Annuity
Company
1933 Act #: 333-84306
1940 Act #: 811-8859

Variable Life

MFS(R) Mid Cap Growth Series (Service Class)
MFS(R) New Discovery Series (Service Class)
MFS(R) Total Return Series (Service Class)
MFS(R) Utilities Series (Service Class)

Separate Account VA-K of
Commonwealth Annuity and Life
Insurance Company
1933 Act #'s: 33-39702, 333-81861,
333-38274, 333-87099,
333-90543
1940 Act#: 811-6293

Variable Annuity

MFS(R) Mid Cap Growth Series (Service Class)
MFS(R) New Discovery Series (Service Class)
MFS(R) Total Return Series (Service Class)
MFS(R) Utilities Series (Service Class)

Commonwealth Annuity Select Separate
Account of
Commonwealth Annuity and Life
Insurance Company
1933 Act #'s: 33-47216, 333-63093,
333-78245,333-92115,
333-90531, 333-86274
1940 Act #: 811-6632

Variable Annuity

MFS(R) Mid Cap Growth Series (Service Class)
MFS(R) New Discovery Series (Service Class)
MFS(R) Total Return Series (Service Class)
MFS(R) Utilities Series (Service Class)

Fulcrum Separate Account of
Commonwealth Annuity and Life
Insurance and Company
1933 Act #'s: 333-11377
1940 Act #: 811-07799

Variable Annuity

MFS(R) Growth Series (Initial Class)
MFS(R) Investors Trust Series (Initial Class)

Separate Account A of
Commonwealth Annuity and Life
Insurance Company
1933 Act # 141019, #141045 # 157121,
1940 Act # 22024

Variable Annuity

MFS(R) New Discovery Series (Service Class)
MFS(R) Utilities Series (Service Class)

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FUND/SERV AND NETWORKING SUPPLEMENT TO PARTICIPATION AGREEMENT

This Fund/SERV and NETWORKING Supplement (the "Supplement") is made and entered into this 14 day of April, 2008, by and among OPPENHEIMER VARIABLE ACCOUNT FUNDS ("Funds"), OPPENHEIMERFUNDS, INC. ("Adviser") on its own behalf and on behalf of its division OppenheimerFunds Services ("Fund Agent") and COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY ("Insurance Company"), on its own behalf and on behalf of each separate account of the Insurance Company (each an "Account") identified in the Participation Agreement (as defined below).

WHEREAS, Insurance Company, the Funds, and the Adviser have entered into an Amended and Restated Participation Agreement dated as of May 1, 2000, as amended from time to time ("Participation Agreement"), which provides that the Funds will make available shares for purchase, exchange and redemption by the Insurance Company, on behalf of the Accounts, in order to fund variable annuity contracts and variable life insurance policies contracts ("Contracts") purchased by its customers ("Contract Holders"); and

WHEREAS, Insurance Company and Fund Agent are members in good standing of the National Securities Clearing Corporation ("NSCC") or otherwise have access to the NSCC's Fund/SERV system, which permits the transmission of trade and registration data between Insurance Company and Fund Agent;

WHEREAS, the parties wish to supplement the Participation Agreement as necessary to permit the transmission of purchase, exchange and redemption orders of Fund shares using the NSCC Fund/SERV system; and

WHEREAS, it is intended that the parties will participate with each other in NSCC's Networking system ("Networking") to enable the transmission of shareholder data between Fund Agent and Insurance Company with respect to the Funds, pursuant to certain matrix levels as described in the Standard Networking Agreement ("Networking Agreement") on file with the NSCC and incorporated herein by reference;

NOW, THEREFORE, in consideration of the mutual covenants herein contained, which consideration is full and complete, Fund, Adviser and Insurance Company hereby agree to supplement the Participation Agreement as follows:

1. TRANSACTIONS SUBJECT TO FUND/SERV AND NETWORKING.

(a) On each business day that the New York Stock Exchange is open for business on which the Funds determine their per share net asset values ("Business Day"), Fund Agent shall accept, and effect changes in its records upon receipt of purchase, redemption, exchanges, and registration instructions from Insurance Company electronically through Fund/SERV ("Instructions"), without supporting documentation.

(b) Each party hereby agrees to participate in Networking with the other party pursuant to a mutually agreeable matrix or trust level established by the NSCC, in accordance with the terms and conditions of the Networking Agreement, as amended by this Supplement. In the event of

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any conflict between the terms of the Networking Agreement and the terms of this Supplement, the terms of the Networking Agreement shall govern.

(c) Fund Agent acknowledges that Insurance Company may engage one or more agents to fulfill some or all of Insurance Company's responsibilities hereunder and that said agent(s) shall be authorized to act on Insurance Company's behalf and shall be entitled to collect, receive and transmit information directly to and from Fund Agent on Insurance Company's behalf. As between the Fund Agent and Insurance Company, Insurance Company represents and warrants that such agents have appropriate agreements in place with Insurance Company and if required, with the NSCC, to assume such delegated responsibilities.

2. OPERATING PROCEDURES.

The Operating Procedures governing the responsibilities of the Fund Agent and the Company under the Participation Agreement and this Supplement with respect to the purchase and redemption of Fund shares and share price communications as set forth in Schedule A attached hereto are hereby incorporated into the Participation Agreement, as Schedule A thereto. In the event that the NSCC's Fund/SERV system is not available, the parties agree that orders will be processed in accordance with the Manual Procedures set forth in Schedule A.

3. AS OF TRANSACTIONS.

Processing errors which result from any delay or error caused by Insurance Company may be adjusted through Fund/SERV by Insurance Company by the necessary corrective transactions on an as-of basis ("As Of Trade"); provided, however, that prior authorization must be obtained from Fund Agent if the corrective transaction is backdated more than five days or to a previous calendar year. Insurance Company shall promptly pay Fund Agent for any loss incurred by a Fund as a result of the As of Trade that results from a delay or error caused by the Insurance Company. Fund Agent shall have complete and sole discretion as to whether or not to accept an As Of Trade. If an As Of Trade is allowed by Fund Agent to be processed as of a particular Trade Date, Insurance Company warrants that the trade relates only to Instructions received by Insurance Company by the Close of Trading on Trade Date. Fund Agent reserves the right to process any As of Trade outside of Fund/SERV.

4. TRADE CONFIRMATION.

Any confirmation provided by Fund Agent to Insurance Company electronically through Fund/SERV and pursuant to this Supplement, shall satisfy the

confirmation delivery obligations as outlined by SEC Rule 10b-10. Insurance Company hereby provides its informed consent to suppress the delivery of this information using paper-media. Insurance Company will promptly verify accuracy of confirmations of transactions and records received by Fund Agent through Fund/SERV.

5. OVERPAYMENTS

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(a). OVERPAYMENTS TO INSURANCE COMPANY. In the event of overpayment to Insurance Company upon a redemption, where such overpayment is caused by Fund Agent's error, Insurance Company agrees to use best efforts to collect such overpayment from the Contract Holder. If, after such efforts, Insurance Company is not able to recover all of such overpayment, Insurance Company will cooperate with the attempts of Fund Agent or the relevant Fund to recover any portion of the overpayment, including providing Fund Agent with information reasonably available to Insurance Company as to the identity of the Contract Holder(s) from whom such remainder has not been recovered. If the overpayment proceeds are still in the custody of Insurance Company or the Contract Holder's account with Insurance Company, or if the overpayment is caused by Insurance Company's error, Insurance Company shall promptly repay such overpayment to Fund Agent after Insurance Company receives notice of such overpayment.

(b) OVERPAYMENTS TO FUND AGENT. In the event any overpayment is made to Fund Agent by Insurance Company, Fund Agent shall promptly repay such overpayment to Insurance Company after Fund Agent receives notice of such overpayment.

6. NETWORKING

This section 6 shall apply only between parties using Networking with each other from time to time:

(a) Each party represents to the other that it or its affiliate has executed and filed with the NSCC, and has not terminated, the Networking Agreement, and that it or its affiliate is eligible to use the NSCC's Networking service. Each party agrees to participate in Networking with the other under the terms of the Networking Agreement and in accordance with the rules, standards and procedures of the NSCC as in effect from time-to-time.

(b) The terms of the Networking Agreement, as supplement by this Section 6, shall be incorporated by reference herein. The provisions of Article III of the NETWORKING Agreement as incorporated by reference herein shall survive termination of this Agreement with respect to acts or omissions occurring prior to such termination and actions, claims, suits, complaints, proceedings or investigations resulting from or arising out such acts or omissions.

(c) Insurance Company shall be responsible for obtaining and maintaining all documentation and information (together, "Information"), and any changes to such

Information, necessary to ensure that all Networking accounts are established and maintained in compliance with applicable laws and regulations, including, without limitation, tax laws and regulations. Insurance Company represents and warrants that (i) all such Information is, and shall remain, true and correct; (ii) each taxpayer identification number or certificate of foreign status provided by Insurance Company to the Fund Agent has been certified, under penalties of perjury, by the Shareholder on the appropriate Internal Revenue Service form or a legally acceptable substitute; and (iii) Insurance Company shall hold available for provision to, or inspection by, regulatory authority, all Information required by law or regulation to be so held.

7. REPRESENTATIONS AND WARRANTIES

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(a) Fund Agent and Insurance Company each represents, warrants, and covenants to the other that:

(i) it shall perform any and all duties, functions, procedures and responsibilities assigned to it under this Supplement and as otherwise established by the NSCC in a competent manner and in compliance with (a) all applicable laws, rules and regulations, including NSCC rules and procedures relating to Fund/SERV and Networking; and (b) the then current prospectuses and statements of additional information of the Fund;

(ii) it shall maintain facilities, equipment and skilled personnel sufficient to perform the foregoing activities and to otherwise comply with the terms of this Supplement;

(iii) all trades, confirmations and other information provided by one party to the other party through the NSCC and pursuant to this Supplement shall be accurate, complete and, in the format prescribed by the NSCC. Each party shall adopt, implement and maintain procedures reasonably designed to ensure the accuracy of all transmissions through Fund/SERV and Networking and to limit the access to, and the inputting of data into, Fund/SERV and Networking to persons specifically authorized by such party; and

(b) To the extent Insurance Company has engaged one or more third parties (including affiliates of Insurance Company) to act as subcontractor(s) or agent(s) ("Agents") to perform services that Insurance Company is responsible for performing under this Supplement, Insurance Company has determined that each such Agent is capable of performing such services and shall take measures as may be necessary to ensure that such Agents perform such services in accordance with the terms of this Supplement and applicable law. Insurance Company shall be responsible for, and assume all liability for (including any obligation for indemnification) the actions and inactions of such Agents as if such services had been provided by Insurance Company.

8. TERMINATION; AMENDMENT.

This Supplement shall continue in effect until terminated, but shall terminate automatically if the Participation Agreement is terminated. Any party may terminate this Supplement at any time by written notice to the other 30 days prior to the termination date, but such termination shall not affect the payment or repayment of fees on transactions, if any, prior to the termination date. This Supplement may be amended at any time by mutual written agreement of both parties.

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9. CONFLICTING AGREEMENTS.

Except for the Participation Agreement and the Networking Agreement, this Supplement sets forth the entire agreement and understanding of the parties relating to the subject matter hereof, and supersedes all prior agreements, arrangements and understandings, written or oral, among the parties. In the event there is any conflict between this Supplement and the Networking Agreement, the terms and conditions of the Networking Agreement shall control. In the event there is any conflict between this Supplement and the applicable Participation Agreement, the terms and conditions of the Participation Agreement shall control.

10. ASSIGNMENT.

No party may assign this Supplement without the prior written consent of the other Party, and any attempted assignment without such consent shall be null and void; provided, however, a change in control of either Party shall not constitute an assignment of this Supplement. Fund Agent acknowledges that Insurance Company may engage one or more agents to fulfill some or all of Insurance Company's responsibilities hereunder, which shall not constitute an assignment for the purposes of this Supplement.

11. GOVERNING LAW.

This Supplement shall be governed by, and construed and enforced in accordance with, the laws of the State of New York, without giving effect to conflicts of law principles thereof which might refer such interpretations to the laws of a different state or jurisdiction.

12. SEVERABILITY.

If any provision of this Supplement is held to be invalid, the remaining provisions of the Supplement shall continue to be valid and enforceable.

13. NOTICE.

Any notice or amendment required or permitted hereunder shall be in writing and shall be given by personal service, mail, or facsimile to the other parties at

the address set forth below (or such other address as the parties may specify by written notice). Notice shall be effective upon receipt if by mail, on the date of personal delivery (by private messenger, courier service or otherwise), or upon receipt of facsimile, whichever occurs first at:

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Funds:

OppenheimerFunds Distributor, Inc.
2 World Financial Center
225 Liberty Street
New York, NY 10281-1008
Attn: President

Adviser:

OppenheimerFunds Services
6803 South Tucson Way
Centennial, Colorado 80112
Attn: President

Insurance Company:

Michael A. Reardon
President and CEO
Commonwealth Annuity and Life Insurance Company
132 Turnpike Road. Suite 210
Southborough, MA 01772

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14. WAIVER.

The failure of a party to insist upon strict adherence to any provision of this Supplement on any occasion shall not be considered a waiver nor shall it deprive such Party of the right thereafter to insist upon strict adherence to that provision or any other provision of this Supplement.

IN WITNESS WHEREOF, the undersigned have caused this Supplement to be executed as of the date first above written.

OPPENHEIMER VARIABLE ACCOUNT FUNDS

By:/s/ Brian W. Wixted

Name: Brian W. Wixted
Title: Treasurer

OPPENHEIMERFUNDS, INC. on its own behalf

and on behalf of its division
OPPENHEIMERFUNDS SERVICES

By:/s/ Christina Nasta

Name: Christina Nasta
Title: VP

COMMONWEALTH ANNUITY AND LIFE
INSURANCE COMPANY

By:/s/ Michael A. Reardon

Name: Michael A. Reardon
Title: President and CEO

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SCHEDULE A

OPERATING PROCEDURES

Unless otherwise defined below, all capitalized terms have the meanings specified in the Amendment and the Participation Agreement, each of which this Exhibit is a part.

I. FUND/SERV AND NETWORKING PROCEDURES

A. TRANSMITTAL OF PORTFOLIO INFORMATION. With respect to each Portfolio, the Fund Agent will provide the Insurance Company or its agent, via the NSCC's Mutual Fund Profile System, with (i) the net asset value per share of the Portfolio (the "Share Price") on each Business Day, determined as of the time specified in the Portfolio's prospectus ("Close of Trading"); (ii) dividend and capital gains distribution information on ex-date; and (iii) in the case of fixed income and money market Portfolios which declare dividends daily, the daily accrual interest rate factor. The Fund Agent will use its best efforts to communicate such information to the Insurance Company or its designee via the NSCC's Mutual Fund Profile System by 7:00 p.m. Eastern Time each Business Day; provided, however, that the Fund Agent reserves the right to communicate the Share Price at a time later than 7:00 p.m. Eastern Time due to extraordinary or unforeseen circumstances. Fund Agent shall notify Insurance Company in the event that the Share Price information will be delayed and shall make available to Insurance Company, a contact person that is able to answer questions and provide information about the reason for the delay and when the information is expected to be provided.

B. TRANSMITTAL OF ORDERS. The Insurance Company agrees that, unless otherwise agreed to in writing with the Fund Agent, orders for the purchase, exchange or redemption of Fund shares ("Instructions") received by the Insurance

Company prior to the Close of Trading on any Business Day ("Day 1") will be transmitted to the Fund Agent via Fund/SERV and accepted by Fund/SERV prior to 6:00 a.m. Eastern Time on the following Business Day ("Day 2") (such orders are referred to as "Day 1 Trades"). Each transmission by the Insurance Company or its designee of a purchase, exchange or redemption order relating to a Business Day ("Order") will constitute a representation by the Insurance Company that such Order was based on Instructions that the Insurance Company received and accepted as being in good order prior to the Close of Trading on that Business Day, and that the Order included all purchase, exchange and redemption Instructions so received by the Insurance Company.

In the event that Orders for any Business Day are not transmitted to the Fund Agent via Fund/SERV and accepted by Fund/SERV prior to 6:00 a.m. Eastern Time on Day 2, the Insurance Company or its designee shall transmit such Orders to the Fund Agent in accordance with the Manual Procedures below. If such Orders are not transmitted to the Fund Agent in accordance with the Manual Procedures, the Fund Agent reserves the right, in its sole discretion, to reject, reverse or re-price the Orders (notwithstanding that the Insurance Company may have received Fund/Serv confirmation of the Orders) and the Insurance Company will be responsible for reimbursement of any loss sustained by the Fund that may arise out of the improper transmittal of such Orders.

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All Orders transmitted to the Fund Agent via Fund/SERV will be communicated in accordance with Fund/SERV rules, guidelines and procedures. The Insurance Company acknowledges that certain cash flows may be known on or before a trade date, and the Insurance Company agrees to use its reasonable efforts to notify the Fund Agent of such cash flows before such trade date.

C. FUND/SERV CONFIRMATION. The Fund Agent, has established one or more master accounts on its mutual fund shareholder account recordkeeping system (each, a "T/A Account") reflecting the aggregate ownership of shares of each Portfolio of the Fund and all transactions involving such shares by the Insurance Company on behalf of the Accounts. The Fund Agent will transmit a confirmation via Fund/SERV that will set forth the number of Portfolio shares purchased, exchanged and redeemed, the beginning and ending share balances, and the net asset value per share.

D. PRICING OF ORDERS. Day 1 Trades communicated to the Fund Agent as provided under Section C of these Fund/SERV Procedures will be effected at the Share Price for the applicable Portfolio on Day 1.

E. SETTLEMENT. Day 1 Trades confirmed by the Fund Agent via Fund/SERV will settle in U.S. dollars in accordance with the Fund's profile within Fund/SERV applicable to the Insurance Company.

F. DIVIDENDS AND OTHER DISTRIBUTIONS. The Fund Agent will furnish the Company or its designee notice of any dividends or other distributions payable

on the shares of each Portfolio via Networking. Dividends and distributions with respect to a Portfolio will be automatically reinvested in additional shares of the Portfolio held by the T/A Account(s) and the Fund Agent will notify the Company or its agent, via Networking, as to the number of shares so issued.

G. ACTIVITY REPORTING AND VERIFICATION. The Fund Agent will transmit or make available to the Insurance Company, via Networking (including DST Vision, Advisor Central, websites, or other electronic means), a report containing any transactions or other activity occurring in a T/A Account on a Business Day, including any Fund/SERV transactions, and the share balance for each T/A Account in accordance with Fund/SERV's Networking guidelines. The Insurance Company will promptly review and verify this information and immediately advise the Fund Agent in writing of any discrepancies between the Company's records and the balance in the T/A Account(s).

If the Insurance Company chooses not to utilize Networking, the Fund Agent will deliver to the Insurance Company a physical statement for the preceding calendar month reflecting the shares of each Portfolio held by the T/A Account(s) as of the end of such preceding month and all purchases, exchanges and redemptions by the Insurance Company of shares of a Portfolio during such preceding month. The Insurance Company will, immediately on receipt of any physical statement concerning an Account, verify the information contained therein against the information contained on the Insurance Company's record-keeping system and immediately advise the Fund Agent in writing of any discrepancies between such information.

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The Fund Agent and the Insurance Company will cooperate to resolve any such discrepancies as soon as reasonably practicable.

H. PROCESSING ADJUSTMENTS. In the event of any error or delay with respect to these Fund/SERV and Networking Procedures that is caused by the Fund Agent, the Fund Agent will make any adjustments on its accounting system necessary to correct such error or delay. The Insurance Company will make the corresponding adjustments on its record-keeping system. The Insurance Company and the Fund Agent will each provide the other with prompt notice of any errors or delays of the type referred to in these Fund/SERV and Networking Procedures.

I. FUND/SERV UNAVAILABILITY. If the Fund/SERV and Networking systems are unavailable for any reason, or if it is otherwise impracticable to operate in accordance with these Fund/SERV and Networking Procedures, transactions shall be processed in accordance with the Manual Procedures outlined below.

II. MANUAL PROCEDURES

A. TRANSMITTAL OF PORTFOLIO INFORMATION. With respect to each Portfolio, the Fund Agent will provide the Company with (i) the Share Price determined as of the Close of Trading on each Business Day; (ii) dividend and capital gains

distribution information on ex-date,; and (iii) in the case of fixed income and money market Portfolios which declare dividends daily, the daily accrual interest rate factor. The Fund Agent will use its best efforts to communicate, such information to the Company or its designee via facsimile or other method agreed upon by the parties by 7:00 p.m. Eastern Time each Business Day; however, the Fund Agent reserves the right to communicate the Share Price at a time later than 7:00 p.m. Eastern Time due to extraordinary or unforeseen circumstances. Fund Agent shall notify Insurance Company in the event that the Share Price information will be delayed and shall make available to Insurance Company, a contact person that is able to answer questions and provide information about the reason for the delay and when the information is expected to be provided.

B. TRANSMITTAL OF ORDERS. The Insurance Company agrees that, unless otherwise agreed to in writing with the Fund Agent, Instructions received by the Insurance Company prior to the Close of Trading on any Business Day ("Day 1") will be transmitted to the Fund Agent by facsimile no later than 9:00 a.m. Eastern Time on the following Business Day ("Day 2") (such Orders are referred to as "Day 1 Trades"). Each transmission by the Insurance Company or its designee of a purchase, exchange or redemption order relating to a Business Day ("Order") will constitute a representation by the Insurance Company that such Order was based on Instructions that the Insurance Company received and accepted as being in good order prior to the Close of Trading on that Business Day, and that the Order included all purchase, exchange and redemption Instructions so received by the Insurance Company.

All Orders transmitted to the Fund Agent will be communicated in U.S. dollars and will indicate the date of the transaction. On Business Days where there are no Orders, or where the net dollar amount for purchases and redemptions for an Account equals zero, the communication will so indicate. The Insurance Company acknowledges that certain cash flows may be known on

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or before a trade date, and the Insurance Company agrees to use its reasonable efforts to notify the Fund Agent of such cash flows before such trade date.

C. CONFIRMATION. All Orders transmitted in accordance with Section B of these Manual Procedures are subject to acceptance by the Fund Agent and shall become effective only upon confirmation by the Fund Agent, which confirmation shall be sent to the Company or its designee via mail.

D. PRICING OF ORDERS. Day 1 Trades communicated to the Fund Agent by 9:00 a.m. Eastern Time on Day 2 will be effected at the Share Price for the applicable Portfolio on Day 1.

E. SETTLEMENT.

1. PURCHASE ORDERS. In the case of Day 1 Trades that constitute a net purchase (including exchanges) Order, the Insurance Company or its designee will

arrange for a federal funds wire transfer of the net purchase amount to a custodial account designated by the Fund Agent by 3:00 p.m. Eastern Time on Day 2.

2. REDEMPTION ORDERS. In the case of Day 1 Trades that constitute a net redemption (including exchanges) Order, the Fund Agent will arrange for a federal funds wire transfer of the net redemption amount to a bank account designated by the Insurance Company on Day 2, in no instance later than the time provided for in the applicable Portfolio's Prospectus.

3. GENERALLY. Settlements will be in U.S. dollars. On any Business Day when the Federal Reserve Wire Transfer System is closed, all communication and processing rules will be suspended for the settlement of Orders. Orders will be settled on the next Business Day on which the Federal Reserve Wire Transfer System is open. Transactions that are the subject of such Orders will be processed at the Share Price for the applicable Portfolio on the Business Day to which the Orders originally relate.

F. DIVIDENDS AND OTHER DISTRIBUTIONS. The Fund Agent will furnish the Insurance Company or its designee written notice of any dividends or other distributions payable on the shares of each Portfolio, via facsimile or other method agreed upon by the parties. Dividends and distributions with respect to a Portfolio will be automatically reinvested in additional shares of the Portfolio held by the T/A Account(s) and the Fund Agent will notify the Insurance Company or its designee as to the number of shares so issued.

G. ACTIVITY REPORTING AND VERIFICATION. The Fund Agent will deliver to the Insurance Company or its designee in writing, via facsimile or other method agreed upon by the parties (e.g., DST Vision, Advisor Central, websites, or other electronic means) a statement for the preceding calendar month reflecting the shares of each Portfolio held by the T/A Account(s) as of the end of such preceding month and all purchases, exchanges and redemptions by the Insurance Company of shares of a Portfolio during such preceding month. The Insurance Company will, immediately upon receipt of any statement concerning a T/A Account, verify the information contained therein against the information contained on the Insurance Company's record-keeping system and immediately advise the Fund Agent, in writing, of any discrepancies between such information. The Fund Agent and the Insurance Company will cooperate to resolve any such discrepancies as soon as reasonably practicable.

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H. PROCESSING ADJUSTMENTS. In the event of any error or delay with respect to these Manual Procedures that is caused by the Fund Agent, the Fund Agent will make any adjustments on its (or its transfer agent's) recordkeeping system necessary to correct such error or delay. The Insurance Company will make the corresponding adjustments on its record-keeping system. The Insurance Company and the Fund Agent will each provide the other with prompt notice of any errors or delays of the type referred to in these Manual Procedures.

AMENDMENT NO. 3 TO
AMENDED AND RESTATED PARTICIPATION AGREEMENT

The Amended and Restated Participation Agreement ("Agreement") dated August 1, 2007 by and among GOLDMAN SACHS VARIABLE INSURANCE TRUST, a statutory trust formed under the laws of Delaware (the "Trust"), GOLDMAN, SACHS & CO., a New York limited partnership (the "Distributor"), and COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY, a Massachusetts life insurance company (the "Company"), is hereby amended effective February 11, 2011, as follows:

1. Schedule 1 of the Participation Agreement is hereby deleted in its entirety and replaced with the Schedule 1 attached hereto.

IN WITNESS WHEREOF, each of the parties hereto has caused this Amendment to the Agreement to be executed in its name and behalf by its duly authorized officer on date specified below.

GOLDMAN SACHS VARIABLE INSURANCE TRUST
(Trust)

Date: 1/26/11 By: /s/ James McNamara

Name: James McNamara
Title: Managing Director

GOLDMAN, SACHS & CO.
(Distributor)

Date: 1/26/11 By: /s/ James McNamara

Name: James McNamara
Title: Managing Director

COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
(Company)

Date: 1/14/11 By: /s/ Joel Volcy

Name: Joel Volcy
Title: Senior Vice President and Chief Operations Officer

SCHEDULE 1
SEPARATE ACCOUNTS AND VARIABLE PRODUCTS
VARIABLE ANNUITY PRODUCTS

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SEPARATE ACCOUNT	PRODUCT NAME	1933 ACT #	1940 ACT #
<S>	<C>	<C>	<C>
Separate Account VA-K	ExecAnnuity Plus/ Allmerica Advantage	33-39702	811-6293
Separate Account VA-K	Delaware Medallion I, II and III	33-44830	811-6293

Separate Account VA-K	Delaware Golden Medallion	333-81281	811-6293
Separate Account VA-K	Directed Advisory Solutions (Agency No-Load/ Fund Quest)	333-90543	811-6293
Separate Account VA-K	Value Generation (Annuity Scout)	333-87099	811-6293
Separate Account VA-K	Immediate Advantage	333-81861	811-6293
Separate Account VA-K	Agency C-Shares (Premier Choice)	333-38274	811-6293
Select Separate Account	Select Resource	33-47216	811-6632
Select Separate Account	Select Charter	333-63093	811-6632
Select Separate Account	Select Reward	333-78245	811-6632
Select Separate Account	Select Acclaim	333-92115	811-6632
Separate Account VA-A	VA Annuity	2-53206 (NQ) 2-53205 (Q)	811-01497
Separate Account VA-B	VA Annuity	2-53203	811-02559
Separate Account VA-C	VA Annuity	2-53204	811-02558
Separate Account VA-G	VA Annuity	2-86439	811-03842
Separate Account VA-H	VA Annuity	2-86440	811-03841
Commonwealth Annuity Separate Account A	Preferred Plus	333-141019	811-22024
Commonwealth Annuity Separate Account A	Advantage TV	333-141045	811-22024
Commonwealth Annuity Separate Account A	Horizon	333-157121	811-22024
Separate Account VA-P	Pioneer Vision	33-85916	811-8848
Separate Account VA-P	Pioneer C-Vision	333-64831	811-8848
Separate Account VA-P	Pioneer XtraVision	333-81017	811-8848

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AMENDMENT TO PARTICIPATION AGREEMENT

The Participation Agreement ("Agreement") dated January 2, 2006 by and among GOLDMAN SACHS VARIABLE INSURANCE TRUST, a statutory trust formed under the laws of Delaware (the "Trust"), GOLDMAN, SACHS & CO., a New York limited partnership (the "Distributor"), and FIRST ALLMERICA FINANCIAL LIFE INSURANCE COMPANY, a Massachusetts life insurance company (the "Company"), is hereby amended effective September 1, 2010, as follows:

1. Schedules 1 through 4 of the Participation Agreement are hereby deleted in their entirety and replaced with the Schedules 1 through 4 attached hereto.

IN WITNESS WHEREOF, each of the parties hereto has caused this Amendment to the Agreement to be executed in its name and behalf by its duly authorized officer on the date specified below.

GOLDMAN SACHS VARIABLE INSURANCE TRUST
(Trust)

Date: 8/12/10 By: /s/ James McNamara

Name: James McNamara
Title: Managing Director

GOLDMAN, SACHS & CO.

(Distributor)

Date: 8/12/10

By: /s/ James McNamara

Name: James McNamara

Title: Managing Director

FIRST ALLMERICA FINANCIAL LIFE INSURANCE COMPANY

(Company)

Date: 8/11/10

By: /s/ Michael A. Reardon

Name: Michael A. Reardon

Title: President and CEO

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SCHEDULE 1
REGISTERED SEPARATE ACCOUNTS AND VARIABLE PRODUCTS

LIFE

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PRODUCT	SEPARATE ACCOUNT	COMPANY	1933 ACT	1940 ACT
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<S>	<C>	<C>	<C>	<C>
VEL II ('93)	VEL II Account	FAFLIC	33-71056	811-8130
Group VEL (Standard)	Group VEL Account	FAFLIC	333-06383	811-7663
Inheiritage/Select Inheiritage	Inheiritage Account	FAFLIC	33-74184	811-8304
Allmerica Select Life II (Select VEL)	Allmerica Select Separate Account II	FAFLIC	333-62639	811-8987
SPVL (a/k/a VEL III and Agency SPVL)	Separate Account SPVL	FAFLIC	333-45914	811-10133
SPL II	Separate Account SPVL	FAFLIC	333-84310	811-10133

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ANNUITY

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PRODUCT	SEPARATE ACCOUNT	COMPANY	1933 ACT	1940 ACT
-----	-----	-----	-----	-----
<S>	<C>	<C>	<C>	<C>
Allmerica IRA	Separate Account I	FAFLIC	33-47858	811-6666-01
ExecAnnuity Plus/Allmerica Advantage	Separate Account VA-K	FAFLIC	33-71052	811-8114
Allmerica Select Resource	Allmerica Select Separate Account	FAFLIC	33-71058	811-08116
Allmerica Select Reward (Bonus)	Allmerica Select Separate Account	FAFLIC	333-54070	811-08116
Delaware Medallion I/II and III	Separate Account VA-K	FAFLIC	33-71054	811-8114
Delaware Golden Medallion	Separate Account VA-K	FAFLIC	333-54218	811-8114
DirectedAdvisorySolutions	Separate Account VA-K	FAFLIC	333-90545	811-8114

Allmerica Value Generation	Separate Account VA-K	FAFLIC	333-87105	811-8114
IVA/Agency IVA (Allmerica Immediate Advantage)	Separate Account VA-K	FAFLIC	333-81859	811-8114
Agency C-Shares	Separate Account VA-K	FAFLIC	333-38276	811-8114
Allmerica Select Charter	Allmerica Select Separate Account	FAFLIC	333-63087	811-08116
Fulcrum	Fulcrum Separate Account	FAFLIC	333-16929	811-7947

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SCHEDULE 2

SCHEDULE 2A

SEPARATE ACCOUNTS OF THE COMPANY EXCLUDED FROM THE DEFINITION OF AN INVESTMENT COMPANY AS PROVIDED FOR BY SECTION 3(c)(11) OF THE 1940 ACT

The following separate accounts of the Company are subject to the Agreement:

NAME OF ACCOUNT	DATE AUTHORIZED BY BOARD OF DIRECTORS OF THE COMPANY	GROUP OR INDIVIDUAL	TYPE OF PRODUCT SUPPORTED BY ACCOUNT
Separate Investment Account Y	August 20, 1991	Group	Tax-Qualified Pension Products
Separate Investment Account P	August 20, 1991	Group	Tax-Qualified Pension Products
Separate Investment Account J	August 20, 1991	Group	Tax-Qualified Pension Products

SCHEDULE 2B

VARIABLE ANNUITY CONTRACTS AND VARIABLE LIFE INSURANCE CONTRACTS NOT REGISTERED UNDER THE SECURITIES ACT OF 1933 IN RELIANCE UPON SECTION 3(a)(2) OF THE ACT

The following Contracts are subject to the Agreement:

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TYPE OF
PRODUCT

NAME OF CONTRACT	AVAILABLE FUNDS	GROUP OR INDIVIDUAL	SUPPORTED BY ACCOUNT
<S> RIO/RIFA	<C> GS VIT Capital Growth - Service GS VIT Core Fixed Income - Service GS VIT Growth Opportunities - Service GS VIT Mid Cap Value - Service GS VIT Strategic International Equity - Service	<C> Group	<C> Tax-Qualified Pension Products

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SCHEDULE 3

SCHEDULE 3A

SEPARATE ACCOUNTS OF THE COMPANY EXCLUDED FROM THE DEFINITION OF AN INVESTMENT COMPANY AS PROVIDED FOR BY SECTION 3(c)(1) OR 3(c)(7) OF THE 1940 ACT

The following separate accounts of the Company are subject to the Agreement:

Name of Account	Date Established by Board of Directors of the Company	Group or Individual	Type of Product Supported by Account
NONE			

SCHEDULE 3B

VARIABLE ANNUITY CONTRACTS AND VARIABLE LIFE INSURANCE CONTRACTS NOT REGISTERED UNDER THE SECURITIES ACT OF 1933 IN RELIANCE UPON SECTION 4(2) OF THE ACT AND REGULATION D THEREUNDER

The following Contracts are subject to the Agreement:

Name of Contract	Available Funds	Group or Individual	Type of Product Supported by Account
NONE			

SCHEDULE 4

NONE

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FUND/SERV AND NETWORKING SUPPLEMENT TO PARTICIPATION AGREEMENTS

This Fund/SERV and Networking Supplement (the "Supplement") is made and entered into this 12th day of August, 2008, by and between Goldman Sachs Variable Insurance Trust ("Fund"), Goldman, Sachs & Co. ("Fund Agent"), and Commonwealth Annuity and Life Insurance Company ("Insurance Company"), on its own behalf and on behalf of each separate account of the Insurance Company (each an "Account") identified in the Participation Agreement (as defined below).

WHEREAS, Insurance Company, the Fund, and Fund Agent have entered into an Amended and Restated Participation Agreement dated as of August 1, 2007 ("Participation Agreement"), which provides that the Fund will make available shares of certain Portfolios ("Fund Shares") for purchase, exchange and redemption by the Insurance Company, on behalf of the Accounts, in order to fund variable annuity contracts and variable life insurance policies contracts ("Contracts") purchased by its customers ("Contract Holders"); and

WHEREAS, Insurance Company and Fund Agent are members in good standing of the National Securities Clearing Corporation ("NSCC") or otherwise have access to the NSCC's Fund/SERV system, which permits the transmission of trade and registration data between Insurance Company and the Fund;

WHEREAS, the parties wish to supplement the Participation Agreement as necessary to permit the transmission of purchase, exchange and redemption orders of Fund Shares using the NSCC Fund/SERV system; and

WHEREAS, it is intended that the parties will participate with each other in NSCC's Networking system ("Networking") to enable the transmission of shareholder data between Fund Agent and Insurance Company with respect to the Fund, pursuant to certain matrix levels as described in the Standard NETWORKING Agreement on file with the NSCC and incorporated herein by reference:

NOW, THEREFORE, in consideration of the mutual covenants herein contained, which consideration is full and complete, Fund, Fund Agent and Insurance Company hereby agree to supplement the Participation Agreement as follows:

1. TRANSACTIONS SUBJECT TO FUND/SERV AND NETWORKING.

(a) On each business day that the New York Stock Exchange is open for business on which the Fund determines the per share net asset values of the Fund Shares ("Business Day"), Fund Agent shall accept, and effect changes in

its records upon receipt of purchase, redemption, exchanges, and registration instructions from Insurance Company electronically through Fund/SERV ("Instructions"), without supporting documentation.

(b) Each party hereby agrees to participate in NETWORKING with the other party pursuant to a mutually agreeable matrix or trust level established by the NSCC, in accordance with the terms and conditions of the Standard NETWORKING Agreement, as amended by this

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Supplement. In the event of any conflict between the terms of the Standard NETWORKING Agreement and the terms of this Supplement, the terms of this Supplement shall govern.

(c) Fund Agent acknowledges that Insurance Company may engage one or more agents to fulfill some or all of Insurance Company's responsibilities hereunder and that said agent(s) shall be authorized to act on Insurance Company's behalf and shall be entitled to collect, receive and transmit information directly to and from Fund Agent on Insurance Company's behalf. As between the Fund Agent and Insurance Company, Insurance Company represents and warrants that such agents have appropriate agreements in place with Insurance Company and if required, with the NSCC, to assume such delegated responsibilities.

2. OPERATING PROCEDURES.

The Operating Procedures governing the responsibilities of the Fund and the Insurance Company under the Participation Agreement and this Supplement with respect to the purchase and redemption of Fund Shares and share price communications are hereby incorporated into the Participation Agreement, as Schedule A thereto. In the event that the NSCC's Fund/SERV system is not available, the parties agree that orders will be processed in accordance with the Manual Procedures set forth in Schedule A.

3. AS OF TRANSACTIONS.

Processing errors which result from any delay or error caused by Insurance Company may be adjusted through Fund/SERV by Insurance Company by the necessary corrective transactions on an as-of basis ("As Of Trade"); provided, however, that prior authorization must be obtained from Fund Agent if the corrective transaction is backdated more than five days or to a previous calendar year. Insurance Company shall promptly pay each Fund for any loss incurred by the Fund as a result of the As of Trade that results from a delay or error caused by the Insurance Company. Fund Agent shall have complete and sole discretion as to whether or not to accept an As Of Trade. If an As Of Trade is allowed by Fund Agent to be processed as of a particular Trade Date, Insurance Company warrants that the trade relates only to Instructions received by Insurance Company by the Close of Trading on Trade Date. Fund Agent reserves the right to process any As Of Trade outside of Fund/SERV.

4. TRADE CONFIRMATION.

Any information provided by Fund Agent to Insurance Company electronically

through Fund/SERV and pursuant to this Supplement, shall satisfy the confirmation delivery obligations as outlined by Rule 10b-10 of the Securities Exchange Act of 1934. Insurance Company hereby provides its informed consent to suppress the delivery of this information using paper-media. Insurance Company will promptly verify accuracy of confirmations of transactions and records received by Fund Agent through Fund/SERV.

5. OVERPAYMENTS

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(a) OVERPAYMENTS TO INSURANCE COMPANY. In the event of overpayment to Insurance Company upon a redemption, where such overpayment is caused by Fund Agent's error, Insurance Company agrees to use commercially reasonable efforts to collect such overpayment from the Contract Holder. If, after such efforts, Insurance Company is not able to recover all of such overpayment, Insurance Company will cooperate with the attempts of Fund Agent or the relevant Fund to recover any portion of the overpayment, including providing Fund Agent or a Fund with information reasonably available to Insurance Company as to the identity of the Contract Holder(s) from whom such remainder has not been recovered. If the overpayment proceeds are still in the custody of Insurance Company or the Contract Holder's account with Insurance Company, or if the overpayment is caused by Insurance Company's error, Insurance Company shall promptly repay such overpayment to Fund Agent after Insurance Company receives notice of such overpayment.

(b) OVERPAYMENTS TO FUND AGENT. In the event any overpayment is made to Fund Agent by Insurance Company, Fund Agent shall promptly repay such overpayment to Insurance Company after Fund Agent receives notice of such overpayment.

6. NETWORKING

This section 6 shall apply only between parties using the NSCC's NETWORKING service (Networking) with each other from time to time:

(a) Each party represents to the other that it or its agent has executed and filed with the NSCC, and has not terminated, the standard NETWORKING Agreement (the "NETWORKING Agreement") and that it or its agent is eligible to use the NSCC's NETWORKING service. Each party agrees to participate in NETWORKING with the other under the terms of the NETWORKING Agreement and in accordance with the rules, standards and procedures of the NSCC as in effect from time-to-time.

(b) The terms of the NETWORKING Agreement, as supplement by this Section 6, shall be incorporated by reference herein. The term "Fund Agent" has the meaning assigned thereto in the NETWORKING Agreement; the term "Firm" as used therein shall be deemed to refer to the Insurance Company or its agent. The provisions of Article III of the NETWORKING Agreement as incorporated by reference herein shall survive termination of this Agreement with respect to

acts or omissions occurring prior to such termination and actions, claims, suits, complaints, proceedings or investigations resulting from or arising out such acts or omissions.

(c) Insurance Company shall be responsible for obtaining and maintaining all documentation and information (together, "Information"), and any changes to such Information, necessary to ensure that all Networking accounts are established and maintained in compliance with applicable laws and regulations, including, without limitation, tax laws and regulations. Insurance Company represents and warrants that (i) all such Information is, and shall remain, true and correct; (ii) each taxpayer identification number or certificate of foreign status provided by Insurance Company to the Funds or Fund Agent has been certified, under penalties of perjury, by the Shareholder on the appropriate Internal Revenue Service form or a legally acceptable substitute; and (iii) Insurance Company shall hold available for provision to, or inspection by, regulatory authority, all Information required by law or regulation to be so held.

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(d) Insurance Company shall provide cross-reference data between its internal customer account numbers and the Fund shareholder account numbers. Insurance Company shall be responsible for the accuracy of the cross-reference file as established, for providing updated information, and for the accuracy of any information or instructions given to Fund Agent regarding the cross-reference file. Fund Agent shall be responsible for maintaining the cross-reference file, once established, for processing such information as provided and for executing such instructions. Fund Agent shall not be responsible for any changes to the cross-reference file until a reasonable period of time after Fund Agent's receipt thereof.

7. REPRESENTATIONS AND WARRANTIES

(a) Fund Agent and Insurance Company each represents, warrants, and covenants to the other that:

(i) it shall perform any and all duties, functions, procedures and responsibilities assigned to it under this Supplement and as otherwise established by the NSCC in a competent manner and in compliance with (a) all applicable laws, rules and regulations, including NSCC rules and procedures relating to Fund/SERV and NETWORKING; and (b) the then current prospectuses and statements of additional information of the Fund;

(ii) it shall maintain facilities, equipment and skilled personnel sufficient to perform the foregoing activities and to otherwise comply with the terms of this Supplement;

(iii) all trades, confirmations and other information provided by one party to the other party through the NSCC and pursuant to this Supplement shall be accurate, complete and, in the format prescribed by the NSCC. Each party shall adopt, implement and maintain procedures

reasonably designed to ensure the accuracy of all transmissions through Fund/SERV and NETWORKING and to limit the access to, and the inputting of data into, Fund/SERV and NETWORKING to persons specifically authorized by such party; and

(iv) it has duly executed and delivered the NETWORKING Agreement, and has filed such Agreement with the NSCC.

(b) To the extent Insurance Company has engaged one or more third parties (including affiliates of Insurance Company) to act as subcontractor(s) or agent(s) ("Agents") to perform services that Insurance Company is responsible for performing under this Supplement, Insurance Company has determined that each such Agent is capable of performing such services and shall take measures as may be necessary to ensure that such Agents perform such services in accordance with the terms of this Supplement and applicable law. Insurance Company shall be responsible for, and assume all liability for (including any obligation for indemnification) the actions and inactions of such Agents as if such services had been provided by Insurance Company.

8. TERMINATION; AMENDMENT.

This Supplement shall continue in effect until terminated, but shall terminate automatically if the Participation Agreement is terminated. Fund Agent or Insurance Company may terminate

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this Supplement at any time by written notice to the other 30 days prior to the termination date, but such termination shall not affect the payment or repayment of fees on transactions, if any, prior to the termination date. This Supplement may be amended at any time by mutual written agreement of both parties.

9. CONFLICTING AGREEMENTS.

Except for the Participation Agreement and the Standard Networking Agreement, this Supplement sets forth the entire agreement and understanding of the parties relating to the subject matter hereof, and supersedes all prior agreements, arrangements and understandings, written or oral, among the parties. In the event there is any conflict between this Supplement and the Standard Networking Agreement, the terms and conditions of this Supplement shall control. In the event there is any conflict between this Supplement and the applicable Participation Agreement, the terms and conditions of the Participation Agreement shall control.

10. ASSIGNMENT.

Neither Fund Agent nor Insurance Company may assign this Supplement without the prior written consent of the other Party, and any attempted assignment without such consent shall be null and void; provided, however, a change in control of either Party shall not constitute an assignment of this Supplement. Fund Agent acknowledges that Insurance Company may engage one or more agents to fulfill some or all of Insurance Company's responsibilities hereunder, which shall not constitute an assignment for the purposes of this Supplement.

11. SEVERABILITY.

If any provision of this Supplement is held to be invalid, the remaining provisions of the Supplement shall continue to be valid and enforceable.

12. NOTICE.

Any notice or amendment required or permitted hereunder shall be in writing and shall be given by personal service, mail, or facsimile to the other parties at the address set forth below (or such other address as the parties may specify by written notice). Notice shall be effective upon receipt if by mail, on the date of personal delivery (by private messenger, courier service or otherwise), or upon receipt of facsimile, whichever occurs first at:

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Fund:

Peter Bonanno
Secretary
Goldman Sachs Variable Insurance Trust
One New York Plaza, 37th Floor
New York, NY 10004

Fund Agent:

Jesse Cole
Managing Director
Goldman, Sachs & Co.
71 S. Wacker - Suite 500
Chicago, IL 60606

Insurance Company:

Michael A. Reardon
President and CEO
Commonwealth Annuity and Life Insurance Company
132 Turnpike Road, Suite 210
Southborough, MA 01772

13. WAIVER.

The failure of a party to insist upon strict adherence to any provision of this Supplement on any occasion shall not be considered a waiver nor shall it deprive such Party of the right thereafter to insist upon strict adherence to that provision or any other provision of this Supplement.

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IN WITNESS WHEREOF, the undersigned have caused this Supplement to be executed as of the date first above written.

GOLDMAN SACHS VARIABLE INSURANCE TRUST
By: /s/ Peter V. Bonanno

Name: Peter V. Bonanno

Title: Secretary

GOLDMAN, SACHS & CO

By: /s/ Jesse Cole

Name: Jesse Cole

Title: Managing Director

COMMONWEALTH ANNUITY AND LIFE

INSURANCE COMPANY

By: /s/ Michael A. Reardon

Name: Michael A. Reardon

Title: President and CEO

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SCHEDULE A

OPERATING PROCEDURES

Unless otherwise defined below, all capitalized terms have the meanings specified in the Amendment and the Participation Agreement, each of which this Exhibit is a part.

I. FUND/SERV AND NETWORKING PROCEDURES

A. TRANSMITTAL OF PORTFOLIO INFORMATION. With respect to each Portfolio, the Fund will provide the Insurance Company or its agent, via the NSCC's Mutual Fund Profile System, with (i) the net asset value per share of the Portfolio (the "Share Price") on each Business Day, determined as of the time specified in the Portfolio's prospectus ("Close of Trading"); (ii) dividend and capital gains distribution information on ex-date; and (iii) in the case of fixed income and money market Portfolios which declare dividends daily, the daily accrual interest rate factor. The Fund will use its best efforts to communicate such information to the Insurance Company or its designee via the NSCC's Mutual Fund Profile System by 7:00 p.m. Eastern Time each Business Day; provided, however, that the Fund reserves the right to communicate the Share Price at a time later than 7:00 p.m. Eastern Time. Fund Agent shall notify Insurance Company in the event that the Share Price information will be delayed and shall make available to Insurance Company, a contact person that is able to answer questions and provide information about the reason for the delay and when the information is expected to be provided.

B. TRANSMITTAL OF ORDERS. The Insurance Company agrees that, unless otherwise agreed to in writing with the Fund, orders for the purchase, exchange or redemption of Fund shares ("Instructions") received by the Insurance Company prior to the Close of Trading on any Business Day ("Day 1") will be transmitted to the Fund's transfer agent via Fund/SERV and accepted by Fund/SERV prior to 6:00 a.m. Eastern Time on the following Business Day ("Day 2") (such orders are referred to as "Day 1 Trades"). Each transmission by the Insurance Company or its designee of a purchase, exchange or redemption order relating to a Business Day ("Order") will constitute a representation by the Insurance Company that such Order was based on

Instructions that the Insurance Company received and accepted as being in good order prior to the Close of Trading on that Business Day, and that the Order included all purchase, exchange and redemption Instructions so received by the Insurance Company.

In the event that Orders for any Business Day are not transmitted to the Fund via Fund/SERV and accepted by Fund/SERV prior to 6:00 a.m. Eastern Time on Day 2, the Insurance Company or its designee shall transmit such Orders to the Fund in accordance with the Manual Procedures below. If such Orders are not transmitted to the Fund in accordance with the Manual Procedures, the Fund reserves the right, in its sole discretion, to reject, reverse or reprice the Orders (notwithstanding that the Insurance Company may have received Fund/Serv confirmation of the Orders) and the Insurance Company will be responsible for reimbursement of any loss sustained by the Fund that may arise out of the improper transmittal of such Orders.

All Orders transmitted to the Fund via Fund/SERV will be communicated in accordance with Fund/SERV rules, guidelines and procedures. The Insurance Company acknowledges that

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certain cash flows may be known on or before a trade date, and the Insurance Company agrees to use its reasonable efforts to notify the Fund of such cash flows before such trade date.

C. FUND/SERV CONFIRMATION. The Fund, acting through the Fund's transfer agent, has established one or more master accounts on its mutual fund shareholder account recordkeeping system (each, a "T/A Account") reflecting the aggregate ownership of shares of each Portfolio of the Fund and all transactions involving such shares by the Insurance Company on behalf of the Accounts. The Fund's transfer agent will transmit a confirmation via Fund/SERV that will set forth the number of Portfolio shares purchased, exchanged and redeemed, the beginning and ending share balances, and the net asset value per share.

D. PRICING OF ORDERS. Day 1 Trades communicated to the Fund as provided under Section C of these Fund/SERV Procedures will be effected at the Share Price for the applicable Portfolio on Day 1.

E. SETTLEMENT. Day 1 Trades confirmed by the Fund via Fund/SERV will settle in U.S. dollars in accordance with the Fund's profile within Fund/SERV applicable to the Insurance Company.

F. DIVIDENDS AND OTHER DISTRIBUTIONS. The Fund or its transfer agent will furnish the Insurance Company or its designee notice of any dividends or other distributions payable on the shares of each Portfolio via Networking. Dividends and distributions with respect to a Portfolio will be automatically reinvested in additional shares of the Portfolio held by the T/A Account(s) and the Fund or its transfer agent will notify the Insurance Company or its agent, via Networking, as to the number of shares so issued.

G. ACTIVITY REPORTING AND VERIFICATION. The Fund or its transfer agent will transmit or make available to the Insurance Company, via Networking (including DST Vision, Advisor Central, websites, or other electronic means), a report containing any transactions or other activity occurring in a T/A Account on a Business Day, including any Fund/SERV transactions, and the share balance for each T/A Account in accordance with Fund/SERV's Networking

guidelines. The Insurance Company will promptly review and verify this information and immediately advise the Fund or its transfer agent in writing of any discrepancies between the Insurance Company's records and the balance in the T/A Account(s).

If the Insurance Company chooses not to utilize Networking, the Fund or its transfer agent will deliver to the Insurance Company a physical statement for the preceding calendar month reflecting the shares of each Portfolio held by the T/A Account(s) as of the end of such preceding month and all purchases, exchanges and redemptions by the Insurance Company of shares of a Portfolio during such preceding month. The Insurance Company will, immediately on receipt of any physical statement concerning an Account, verify the information contained therein against the information contained on the Insurance Company's record-keeping system and immediately advise the Fund in writing of any discrepancies between such information.

The Fund and the Insurance Company will cooperate to resolve any such discrepancies as soon as reasonably practicable.

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H. PROCESSING ADJUSTMENTS. In the event of any error or delay with respect to these Fund/SERV and Networking Procedures that is caused by the Fund or its transfer agent, the Fund will make any adjustments on its (or its transfer agent's) accounting system necessary to correct such error or delay. The Insurance Company will make the corresponding adjustments on its record-keeping system. The Insurance Company and the Fund will each provide the other with prompt notice of any errors or delays of the type referred to in these Fund/SERV and Networking Procedures.

I. FUND/SERV UNAVAILABILITY. If the Fund/SERV and Networking systems are unavailable for any reason, or if it is otherwise impracticable to operate in accordance with these Fund/SERV and Networking Procedures, transactions shall be processed in accordance with the Manual Procedures outlined below.

II. MANUAL PROCEDURES

A. TRANSMITTAL OF PORTFOLIO INFORMATION. With respect to each Portfolio, the Fund or its transfer agent will provide the Insurance Company with (i) the Share Price determined as of the Close of Trading on each Business Day; (ii) dividend and capital gains distribution information on ex-date,; and (iii) in the case of fixed income and money market Portfolios which declare dividends daily, the daily accrual interest rate factor. The Fund will use its best efforts to communicate, or have its transfer agent communicate, such information to the Insurance Company or its designee via facsimile or other method agreed upon by the parties by 7:00 p.m. Eastern Time each Business Day; however, the Fund reserves the right to communicate the Share Price at a time later than 7:00 p.m. Eastern Time. Fund Agent shall notify Insurance Company in the event that the Share Price information will be delayed and shall make available to Insurance Company, a contact person that is able to answer questions and provide information about the reason for the delay and when the information is expected to be provided.

B. TRANSMITTAL OF ORDERS. The Insurance Company agrees that, unless otherwise agreed to in writing with the Fund, Instructions received by the Insurance Company prior to the Close of Trading on any Business Day ("Day 1") will be transmitted to the Fund by facsimile no later than 9:00 a.m. Eastern

Time on the following Business Day ("Day 2") (such Orders are referred to as "Day 1 Trades"). Each transmission by the Insurance Company or its designee of a purchase, exchange or redemption order relating to a Business Day ("Order") will constitute a representation by the Insurance Company that such Order was based on Instructions that the Insurance Company received and accepted as being in good order prior to the Close of Trading on that Business Day, and that the Order included all purchase, exchange and redemption Instructions so received by the Insurance Company.

All Orders transmitted to the Fund will be communicated in U.S. dollars and will indicate the date of the transaction. On Business Days where there are no Orders, or where the net dollar amount for purchases and redemptions for an Account equals zero, the communication will so indicate. The Insurance Company acknowledges that certain cash flows may be known on or before a trade date, and the Insurance Company agrees to use its reasonable efforts to notify the Fund of such cash flows before such trade date.

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C. CONFIRMATION. All Orders transmitted in accordance with Section B of these Manual Procedures are subject to acceptance by the Fund and shall become effective only upon confirmation by the Fund, which confirmation shall be sent to the Insurance Company or its designee via mail.

D. PRICING OF ORDERS. Day 1 Trades communicated to the Fund by 9:00 a.m. Eastern Time on Day 2 will be effected at the Share Price for the applicable Portfolio on Day 1.

E. SETTLEMENT.

1. PURCHASE ORDERS. In the case of Day 1 Trades that constitute a net purchase (including exchanges) Order, the Insurance Company or its designee will arrange for a federal funds wire transfer of the net purchase amount to a custodial account designated by the Fund by 3:00 p.m. Eastern Time on Day 2.

2. REDEMPTION ORDERS. In the case of Day 1 Trades that constitute a net redemption (including exchanges) Order, the Fund or its transfer agent will arrange for a federal funds wire transfer of the net redemption amount to a bank account designated by the Insurance Company on Day 2, in no instance later than the time provided for in the applicable Portfolio's Prospectus.

3. GENERALLY. Settlements will be in U.S. dollars. On any Business Day when the Federal Reserve Wire Transfer System is closed, all communication and processing rules will be suspended for the settlement of Orders. Orders will be settled on the next Business Day on which the Federal Reserve Wire Transfer System is open. Transactions that are the subject of such Orders will be processed at the Share Price for the applicable Portfolio on the Business Day to which the Orders originally relate.

F. DIVIDENDS AND OTHER DISTRIBUTIONS. The Fund or its transfer agent will furnish the Insurance Company or its designee written notice of any dividends or other distributions payable on the shares of each Portfolio, via facsimile or other method agreed upon by the parties. Dividends and distributions with respect to a Portfolio will be automatically reinvested in additional shares of the Portfolio held by the T/A Account(s) and the Fund or its transfer agent will notify the Insurance Company or its designee as to the number of shares so issued.

G. ACTIVITY REPORTING AND VERIFICATION. The Fund or its transfer agent will deliver to the Insurance Company or its designee in writing, via facsimile or other method agreed upon by the parties (e.g., DST Vision, Advisor Central, websites, or other electronic means) a statement for the preceding calendar month reflecting the shares of each Portfolio held by the T/A Account(s) as of the end of such preceding month and all purchases, exchanges and redemptions by the Insurance Company of shares of a Portfolio during such preceding month. The Insurance Company will, immediately upon receipt of any statement concerning a T/A Account, verify the information contained therein against the information contained on the Insurance Company's record-keeping system and immediately advise the Fund or its transfer agent, in writing, of any discrepancies between such information. The Fund and the Insurance Company will cooperate to resolve any such discrepancies as soon as reasonably practicable.

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H. PROCESSING ADJUSTMENTS. In the event of any error or delay with respect to these Manual Procedures that is caused by the Fund or its transfer agent, the Fund will make any adjustments on its (or its transfer agent's) record-keeping system necessary to correct such error or delay. The Insurance Company will make the corresponding adjustments on its recordkeeping system. The Insurance Company and the Fund will each provide the other with prompt notice of any errors or delays of the type referred to in these Manual Procedures.

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AMENDMENT TO PARTICIPATION AGREEMENT

This AMENDMENT is made and entered into this ___ day of _____ 2011 by and between GOLDMAN SACHS VARIABLE INSURANCE TRUST, a statutory trust formed under the laws of Delaware (the "Trust"), GOLDMAN, SACHS & CO., a New York limited partnership (the "Distributor"), and _____, a _____ life insurance company (the "Company"), on its own behalf and on behalf of each separate account of the Company identified in the Participation Agreement (as defined below).

WHEREAS, the Company, pursuant to a Participation Agreement (as defined below), purchases shares of certain Funds of the Trust on behalf of its separate Accounts to fund certain variable life insurance and/or variable annuity contracts issued by the Company ("Contracts"); and

WHEREAS, the Distributor, the Trust, and the Company seek to enter into this Amendment to make changes to the Participation Agreement in order to update certain sections of the Participation Agreement and to permit the Parties to deliver the Trust's Summary Prospectuses (as defined below) pursuant to the requirements of Rule 498 ("Rule 498") under the Securities Act of 1933, as amended (the "1933 Act").

NOW, THEREFORE, in consideration of the mutual covenants herein contained, which consideration is full and complete, the Distributor, the Trust, and the Company hereby agree as follows:

ARTICLE I
ADDITIONAL DEFINITIONS

Unless otherwise noted, terms used in this Amendment shall have the same meaning as in the Participation Agreement. For purposes of this Amendment:

1.1 "Applicable Law" -- the "federal securities laws" as defined in Rule 38a-1(e)(1) under the Investment Company Act of 1940 (the "1940 Act"), any rules promulgated under the federal securities laws, FINRA regulations and any Applicable SEC Guidance (as defined below). The term "Applicable Law" also includes any state laws, rules and regulations that may apply to this Amendment.

1.2 "Applicable SEC Guidance" - Any applicable: (a) SEC release, opinion, or order, as well as any published no-action position, written interpretative guidance by the SEC staff; and (b) FINRA interpretive memoranda or notices to members, as well as any written interpretive guidance from the FINRA staff. "Applicable SEC Guidance" does not include oral statements, speeches or informal guidance by the SEC or its staff.

1.3 "FINRA" -- The Financial Industry Regulatory Authority, Inc. All references to the NASD in the Participation Agreement are replaced with references to FINRA.

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1.4 "Fund Documents" -- those documents prepared by the Fund that, pursuant to Rule 498(e)(1), must be publicly accessible, free of charge, at the Web site address specified on the cover page or at the beginning of the Summary Prospectus.

1.5 "Fund Documents Web Site" -- the Web site maintained by the Trust or its agent where Contract Owners and prospective Contract Owners may access the Fund Documents in compliance with Rule 498.

1.6 "Participation Agreement" -- the agreement entered into by and among the Trust, Distributor, and Company on _____ and any amendments thereto.

1.7 "Prospectus" -- with respect to shares of a Series (or Class) of the Trust or a class of Schedule 1 Contracts, each version of the Statutory Prospectus or Summary Prospectus, or supplement thereto filed with the SEC pursuant to Rule 497 under the 1933 Act. With respect to any provision of this Agreement requiring a party to take action in accordance with a Prospectus, such reference thereto shall be deemed to be to the version for the applicable Series, Class or Contracts last so filed prior to the taking of such action. For purposes of Article IX, the term "Prospectus" shall include any statement of additional information incorporated therein.

1.8 "Statutory Prospectus" -- a prospectus that satisfies the requirements of section 10(a) of the 1933 Act.

1.9 "Summary Prospectus" -- a prospectus described in paragraph (b) of Rule 498.

1.10 "Trust" -- as used in this Amendment includes any affiliated and unaffiliated parties that perform services on behalf of the Trust that are required by this Amendment.

ARTICLE II
SALE OF TRUST SHARES

2.1 Confirmations required by Section 2.3(a) of the Participation Agreement may be sent by electronic mail.

2.2 Section 2.3(d) of the Participation Agreement is replaced with the following language: Any purchase or redemption request for Trust shares held or to be held in the Company's general account, shall be effected at the net asset value per share next determined after the Trust's actual receipt of such request, provided that payment for Trust shares purchased is received by the Trust in federal funds prior to the Trust's close of business, as defined from time to time in the Prospectus for such Series or Class.

ARTICLE III REPRESENTATIONS AND WARRANTIES

3.1 COMPANY. In addition to the representations and warranties set forth in Section 3.1 of the Participation Agreement, the Company represents and warrants that: (a) it complies with the requirements of Rule 498 and Applicable SEC Guidance thereunder in connection with

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the delivery of the Summary Prospectuses for the Funds; and (b) it maintains reasonable policies and procedures to ensure that it can appropriately meet its obligations under this Amendment.

3.2 TRUST. In addition to the representations and warranties set forth in Section 3.2 of the Participation Agreement, the Trust represents and warrants that: (a) it complies with the requirements of Rule 498 and Applicable SEC Guidance regarding the Rule in connection with the offer and sale of Fund Shares as specified in this Amendment, (b) it maintains policies and procedures reasonably designed to ensure that the Fund Documents are available on the Fund Documents Web Site and in the manner required by Rule 498(e)(1), (e)(2), and (e)(3) and Applicable SEC Guidance related thereto, and (c) as provided by Rule 498(e)(4)(ii), it shall take prompt action to ensure that the Fund Documents become available in the manner required by Rule 498(e)(1), (e)(2), and (e)(3) and Applicable SEC Guidance as soon as practicable following the earlier of the time at which it knows or reasonably should have known that the Fund Documents are not available in the required manner.

3.3 DISTRIBUTOR. Section 3.3 of the Participation Agreement is replaced with the following: The Distributor represents and warrants that: (i) the Distributor is a limited partnership duly organized and in good standing under New York law; (ii) the Distributor is registered as a broker-dealer under federal and applicable state securities laws and is a member in good standing of FINRA; (iii) the Distributor is registered as an investment adviser under federal securities laws; and (iv) it complies with the requirements of Rule 498 and Applicable SEC Guidance in connection with the offer and sale of Fund Shares as specified in this Amendment.

3.4 Section 3.5 of the Participation Agreement is deleted.

ARTICLE IV REGULATORY REQUIREMENTS

4.1 DELIVERY OF THE PROSPECTUSES BY THE COMPANY. The following Sections 4.2A through 4.2H are hereby added to the Participation Agreement:

4.2A DELIVERY OF THE PROSPECTUSES BY THE COMPANY. The Company shall deliver (or arrange for delivery of) an appropriate Prospectus to each prospective Contract Owner describing in all material respects the terms and features of the Contract being offered. Except as provided below, the Company shall also deliver (or arrange for delivery of) a Summary Prospectus for each Fund that a prospective Contract Owner identifies on his or her application as an intended investment option under a Contract or to which a Contract Owner currently allocates premium payments or transfers Contract value. In addition, the Company reserves the right to deliver the Statutory Prospectus in place of the Summary Prospectus. The Company shall deliver (or arrange for delivery of) such Summary or Statutory Prospectuses at the times required by applicable provisions of the 1933 Act and 1940 Act, the rules or regulations thereunder, and any Applicable SEC Guidance.

4.2B SPECIFIC REQUIREMENTS FOR SUMMARY PROSPECTUSES. The Company may bind together the Summary Prospectuses or Statutory Prospectuses for the Funds with Summary

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Prospectuses and Statutory Prospectuses for shares of other investment companies available as investment options under the Contract and the Prospectus(es) describing the Contract(s) provided that such binding is done in compliance with Rule 498(c)(2) and any Applicable SEC Guidance. The Company shall deliver all Summary Prospectuses and all Statutory Prospectuses in compliance with the Greater Prominence requirements of Rule 498(f)(2) and any Applicable SEC Guidance.

4.2C WEB SITE POSTING. The Trust shall maintain the Fund Documents Web Site. The Company shall be permitted, but not required to post a copy of the Trust's Statutory Prospectuses and/or Summary Prospectuses on the Company's Web site. The Trust agrees to use commercially reasonable efforts to employ procedures consistent with industry practices designed to reduce exposure to viruses.

4.2D RESPONSE TO REQUESTS FOR ADDITIONAL FUND DOCUMENTS. Within three (3) Business Days of receiving a request for a paper copy of a Fund Document, the Trust shall promptly send the same to the person requesting it free of charge. Within three (3) Business Days of receiving a request for an electronic copy of a Fund Document, the Trust shall send, by e-mail to the requestor, either a PDF copy of, or an electronic link to, the same free of charge.

4.2E CESSATION OF USE OF SUMMARY PROSPECTUS. The Trust shall provide the Company with at least sixty (60) days advance written notice of its intent to cease using the Summary Prospectus delivery option so that the Company can arrange to deliver a Statutory Prospectus in place of a Summary Prospectus in compliance with Section 4.1 of this Amendment. In order to comply with Rule 498(e)(1), the Trust shall continue to maintain the Fund Documents Web Site in compliance with the requirements of this Amendment and Rule 498 for a minimum of 90 days after the termination of any notice period.

4.2F VOTING OF TRUST SHARES. In addition to the requirements set forth in Section 4.3 of the Participation Agreement, the Company shall vote Trust shares held in its general account in the same proportion as it votes the applicable Series or Class of Trust shares held by the Accounts for which it has received timely instructions.

4.2G INTERPRETATION OF LAW. The Trust, the Distributor and their affiliates are not responsible or liable for acts or omissions by the Company or the

Company's affiliates taken (or not taken) in reliance upon any statements or representations made by the Trust, the Distributor or any of their affiliates or their legal advisers to the Company or the Company's affiliates concerning the applicability of any federal or state laws, regulations or other authorities to the activities contemplated by this Agreement.

The Company and its affiliates are not responsible or liable for acts or omissions by the Trust, the Distributor and their affiliates taken (or not taken) in reliance upon any statements or representations made by the Company or its affiliates or their legal advisers to the Trust, the Distributor and their affiliates concerning the applicability of any federal or state laws, regulations or other authorities to the activities contemplated by this Agreement.

4.2H COPIES OF FILINGS AND REGULATORY RESPONSES. In connection with Sections 4.6 and 4.7 of the Participation Agreement, the Company shall provide the Trust with prompt notice

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of a filing by the Company of an application for an order pursuant to Section 26(c) of the 1940 Act involving a Fund and, upon request, shall provide the Trust with a copy of such an application for exemption.

ARTICLE V
SALE, ADMINISTRATION AND SERVICING OF THE CONTRACTS

5.1 SALE OF CONTRACTS. The following sentence is added to Section 5.1 of the Participation Agreement: The Company shall deliver the documents listed in this Section 5.1 and any Amendments thereto and as required by Applicable Law, including Applicable SEC Guidance.

5.2 TRUST ADVERTISING MATERIAL. With respect to any piece of marketing, advertising, sales literature or other promotional material required to be furnished to the Trust or the Distributor pursuant to Section 5.5 of the Participation Agreement, the Company shall furnish to the Trust or the Distributor each such piece of advertising, sales literature or other promotional material at least ten (10) days prior to its use.

ARTICLE VI
COMPLIANCE WITH CODE

There are no amendments to this Article.

ARTICLE VII
EXPENSES

7.1 TRUST EXPENSES. Provision and maintenance of the Fund Documents Web Site shall be added to the list of the Trust's Expenses as set forth in Section 7.2 of the Participation Agreement.

ARTICLE VIII
POTENTIAL CONFLICTS

There are no amendments to this Article.

ARTICLE IX
INDEMNIFICATION

9.1 INDEMNIFICATION BY THE COMPANY. The following items are added to Section 9.1 of the Participation Agreement:

(g) arise as a result of any material failure by the Company or persons under its control (or subject to its authorization) to provide services or furnish materials as required under the terms of this Amendment; or

(h) arise out of any material breach by the Company or persons under its control (or subject to its authorization) of this Amendment.

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9.2 INDEMNIFICATION BY THE TRUST. The following items are added to Section 9.2 of the Participation Agreement:

(f) arise as a result of any material failure by the Trust to provide services or furnish materials as required under the terms of the Amendment; or

(g) arise out of any material breach by the Trust or persons under its control (or subject to its authorization) of the Amendment.

9.3 INDEMNIFICATION BY THE DISTRIBUTOR. The following items are added to Section 9.3 of the Participation Agreement:

(f) arise as a result of any material failure by the Distributor to provide services or furnish materials as required under the terms of the Amendment; or

(g) arise out of any material breach by the Distributor or persons under its control (or subject to its authorization) of the Amendment.

ARTICLE X
RELATIONSHIP OF THE PARTIES; TERMINATION

10.1. RELATIONSHIP OF PARTIES. Section 10.1 of the Participation Agreement is replaced with the following: The Company is to be an independent contractor vis-a-vis the Trust, the Distributor, or any of their affiliates for all purposes hereunder and will have no authority to act for or represent any of them (except to the limited extent the Company acts as agent of the Trust pursuant to Section 2.3(a) of this Agreement). In addition, no officer or employee of the Company will be deemed to be an employee or agent of the Trust, Distributor, or any of their affiliates. The Company will not act as an "underwriter" or "distributor" of Trust shares, as those terms variously are used in the 1940 Act, the 1933 Act, and rules and regulations thereunder. Likewise, the Company will not be a "transfer agent" of the Trust as that term is used in the 1934 Act and rules thereunder. Consistent with the foregoing, the Company will not be a "transfer agent" or "administrator" to the Trust as those terms are referenced in Rule 38a-1 under the 1940 Act.

10.2 NON-EXCLUSIVITY AND NON-INTERFERENCE. Notices required to be provided by the Company to the Distributor pursuant to Section 10.2(d) of the Participation Agreement shall be given 90 days (rather than 60 days) in advance of effecting any such substitution.

10.3 NON-EXCLUSIVITY AND NON-INTERFERENCE. The following is added to Section 10.2 of the Participation Agreement:

(f) The Company will use its best efforts to provide the Distributor with

immediate notice if it becomes aware of any transactions in Account units that would result in the Company making a redemption request for more than \$25 million.

10.4 TERM AND TERMINATION. This Amendment shall become effective as of the date written above and shall remain in effect unless specifically terminated as provided in this Section 10.3. This Amendment may be terminated at any time, without the payment of any penalty, by

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mutual agreement of the parties in writing. This Amendment will terminate automatically upon the termination of the Participation Agreement.

10.5 CONFIDENTIALITY. Section 10.8 of the Participation Agreement is replaced with the following: All "Confidential Information" (as defined in this section) supplied by one party to another party in connection with the negotiation or carrying out of this Agreement shall remain the property of the party providing such information and shall be kept confidential by the receiving party or parties except: (a) as may be required by law, (b) as authorized in writing by the party providing the information, or (c) in the event that such information is otherwise made public. Each party agrees to take all reasonable precautions to prevent any unauthorized disclosure of Confidential Information. Confidential Information means (individually or collectively) proprietary information of the parties to this Agreement, including but not limited to, their inventions, "know-how", trade secrets, business affairs, prospect lists, product designs, product plans, business strategies, finances, fee structures, etc. Without limiting the generality of the foregoing, Confidential Information includes: (a) information that the disclosing party designates in writing is confidential or proprietary, (b) any non-public personal information or personally identifiable financial information about any Contract Owner or prospective Contract Owner, and (c) information that a reasonable business-person would assume to be confidential or proprietary.

ARTICLE XI
APPLICABILITY TO NEW ACCOUNTS AND NEW CONTRACTS

There are no amendments to this Article.

ARTICLE XII
NOTICE, REQUEST OR CONSENT

The contact information for the Trust and Distributor is replaced with the following:

If to the Trust:

James A. McNamara
President
Goldman Sachs Variable Insurance Trust
200 West Street
New York, New York 10282

If to the Distributor:

James A. McNamara
Managing Director
Goldman, Sachs & Co.
200 West Street
New York, New York 10282

ARTICLE XIII
MISCELLANEOUS

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13.1 RULES OF CONSTRUCTION. To the extent the terms of this Amendment conflict with the terms of the Participation Agreement, the terms of this Amendment shall control.

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IN WITNESS WHEREOF, each of the parties hereto has caused this Amendment to be executed in its name and behalf by its duly authorized officer on the date specified below.

GOLDMAN SACHS VARIABLE INSURANCE TRUST
(Trust)

Date: _____

By: _____

Name:
Title:

GOLDMAN, SACHS & CO.
(Distributor)

Date: _____

By: _____

Name:
Title:

_____ LIFE INSURANCE COMPANY
(Company)

Date: _____

By: _____

Name:
Title:

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File Nos. 33-39702
811-6293

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM N-4

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

Post-Effective Amendment No. 32

REGISTRATION STATEMENT UNDER THE INVESTMENT COMPANY ACT OF 1940

Amendment No. 85

SEPARATE ACCOUNT VA-K OF
COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
(Exact Name of Registrant)

COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
(Name of Depositor)
132 Turnpike Road, Suite 210
Southborough, Massachusetts 01772
Telephone: (508) 460-2400
(Address of Depositor's Principal Executive Office)

Scott D. Silverman, Senior Vice President, General Counsel and
Corporate Secretary
Commonwealth Annuity and Life Insurance Company
132 Turnpike Road, Suite 210
Southborough, Massachusetts 01772
Telephone: (508) 460-2408
(Name and Address of Agent for Service of Process)

It is proposed that this filing will become effective:

/ / immediately upon filing pursuant to paragraph (b) of Rule 485
/X/ on April 29, 2011 pursuant to paragraph (b) of Rule 485
/ / 60 days after filing pursuant to paragraph (a)(1) of Rule 485
/ / on (date) pursuant to paragraph (a)(1) of Rule 485

/ / this post-effective amendment designates a new effective date for a previously filed post-effective amendment

VARIABLE ANNUITY CONTRACTS

Pursuant to Reg. Section 270.24f- 2 of the Investment Company Act of 1940 ("the 1940 Act"), Registrant has registered an indefinite amount of its securities under the Securities Act of 1933 ("the 1933 Act"). The Rule 24f-2 Notice for the issuer's fiscal year ended December 31, 2010 and was filed on or before March 30, 2011.

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CROSS REFERENCE SHEET SHOWING LOCATION IN PROSPECTUSES OF ITEMS CALLED FOR BY FORM N-4

<Table>

<Caption>

FORM N-4 ITEM NO.

CAPTION IN PROSPECTUSES

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Cover Page

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Special Terms

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Prospectus A: Summary of Fees and Expenses; Summary of the Policy Features
Prospectus B: Summary of Fees and Expenses; Summary of the Contract Features

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Condensed Financial Information;

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Prospectus A: Description of the Companies, the Separate Account and the Underlying Investment Companies
Prospectus B: Description of the Companies, the Variable Accounts and the Underlying Investment Companies

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Charges and Deductions

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Prospectus A: The Variable Annuity Policies
Prospectus B: Description of the Contract

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Prospectus A: The Variable Annuity Policies
Prospectus B: Electing the Form of Annuity and the Annuity Date; Description of Variable Annuity Payout Options; Annuity Benefit Payments

9	Death Benefit
10	Prospectus A: Purchase Payments; Computation of Policy Values and Annuity Payments Prospectus B: Payments; Computation of Values; Distribution
11	Prospectus A: Surrender; Partial Redemption Prospectus B: Surrender; Withdrawals; Charge for Surrender and Withdrawal; Withdrawal Without Surrender Charge; Texas Optional Retirement Program
12	Federal Tax Considerations
13	Legal Matters
14	Statement of Additional Information - Table of Contents
<Caption> FORM N-4 ITEM NO. -----	CAPTION IN THE STATEMENTS OF ADDITIONAL INFORMATION -----
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COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
SOUTHBOROUGH, MASSACHUSETTS

This Prospectus provides important information about the ExecAnnuity Plus '93 variable annuity policy (Form A3021-93) and the ExecAnnuity Plus '91 variable

annuity policy (Form A3018-91) issued by Commonwealth Annuity and Life Insurance Company ("Commonwealth Annuity"). Information specific to ExecAnnuity Plus '91 (A3018-91) is set forth in Appendix C. As of the date of this Prospectus, the Company has effectively ceased issuing new contracts except in connection with certain preexisting contractual plans and programs.

PLEASE READ THIS PROSPECTUS CAREFULLY BEFORE INVESTING AND KEEP IT FOR FUTURE REFERENCE. ANNUITIES INVOLVE RISKS INCLUDING POSSIBLE LOSS OF PRINCIPAL.

A Statement of Additional Information ("SAI") dated April 30, 2011 containing more information about this annuity is on file with the Securities and Exchange Commission and is incorporated by reference into this Prospectus. A copy may be obtained free of charge by calling Annuity Client Services at 1-800-533-7881. The Table of Contents of the SAI is listed on page 3 of this Prospectus. This Prospectus and the SAI can also be obtained from the Securities and Exchange Commission's website (<http://www.sec.gov>).

The Separate Account, known as Separate Account VA-K, is subdivided into Sub-Accounts. Each Sub-Account offered as an investment option invests exclusively in shares of one of the following funds (certain funds may not be available) in all states:

GOLDMAN SACHS VARIABLE INSURANCE TRUST (SERVICE SHARES)
Goldman Sachs VIT Core Fixed Income Fund
Goldman Sachs VIT Equity Index Fund
Goldman Sachs VIT Government Income Fund
Goldman Sachs VIT Growth Opportunities Fund
Goldman Sachs VIT Mid Cap Value Fund
Goldman Sachs VIT Money Market Fund
Goldman Sachs VIT Strategic Growth Fund
Goldman Sachs VIT Strategic International Equity Fund
Goldman Sachs VIT Structured U.S. Equity Fund

AIM VARIABLE INSURANCE FUNDS (INVESCO VARIABLE INSURANCE FUNDS) (SERIES I SHARES)

Invesco V.I. Capital Appreciation Fund
Invesco V.I. Core Equity Fund
Invesco V.I. Global Health Care Fund
Invesco V.I. Van Kampen Capital Growth Fund

AIM VARIABLE INSURANCE FUNDS (INVESCO VARIABLE INSURANCE FUNDS) (SERIES II
SHARES)

Invesco V.I. Basic Value Fund
Invesco V.I. Capital Development Fund

ALLIANCEBERNSTEIN VARIABLE PRODUCTS SERIES FUND, INC. (CLASS B)
AllianceBernstein VPS Growth and Income Portfolio
AllianceBernstein VPS Large Cap Growth Portfolio
AllianceBernstein VPS Small/Mid-Cap Value Portfolio
AllianceBernstein VPS Value Portfolio

FRANKLIN TEMPLETON VARIABLE INSURANCE PRODUCTS TRUST (CLASS 2)
FT VIP Franklin Growth and Income Securities Fund
FT VIP Franklin Large Cap Growth Securities Fund
FT VIP Franklin Small-Mid Cap Growth Securities Fund
FT VIP Mutual Shares Securities Fund
FT VIP Templeton Foreign Securities Fund

DELAWARE VIP TRUST
Delaware VIP International Value Equity Series

DELAWARE VIP TRUST (SERVICE CLASS)
Delaware VIP Smid Cap Growth Series

DWS VARIABLE SERIES I (CLASS A)

DWS Capital Growth VIP

DWS VARIABLE SERIES II

DWS Large Cap Value VIP

THIS ANNUITY IS NOT A BANK DEPOSIT OR OBLIGATION; IS NOT FEDERALLY INSURED; AND IS NOT ENDORSED BY ANY BANK OR GOVERNMENTAL AGENCY.

THE SECURITIES AND EXCHANGE COMMISSION HAS NOT APPROVED OR DISAPPROVED THESE SECURITIES OR DETERMINED THAT THE INFORMATION IN THIS PROSPECTUS IS TRUTHFUL OR COMPLETE. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

The Company's General Account is also available as an investment option and offers a fixed interest rate guaranteed for one year from the time a payment is received.

DATED APRIL 30, 2011

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FIDELITY VARIABLE INSURANCE PRODUCTS FUNDS

Fidelity VIP Asset Manager-SM- Portfolio

Fidelity VIP Equity-Income Portfolio

Fidelity VIP Growth Portfolio

Fidelity VIP High Income Portfolio

Fidelity VIP Overseas Portfolio

FIDELITY VARIABLE INSURANCE PRODUCTS FUNDS (SERVICE CLASS 2)

Fidelity VIP Contrafund-Registered Trademark- Portfolio

Fidelity VIP Growth Opportunities Portfolio

Fidelity VIP Mid Cap Portfolio

Fidelity VIP Value Strategies Portfolio

JANUS ASPEN SERIES (SERVICE SHARES)

Janus Aspen Janus Portfolio

MFS-REGISTERED TRADEMARK- VARIABLE INSURANCE TRUST-SM- (SERVICE CLASS)

MFS-Registered Trademark- Mid Cap Growth Series

MFS-Registered Trademark- New Discovery Series

MFS-Registered Trademark- Total Return Series

MFS-Registered Trademark- Utilities Series

OPPENHEIMER VARIABLE ACCOUNT FUNDS (SERVICE SHARES)
Oppenheimer Balanced Fund/VA
Oppenheimer Capital Appreciation Fund/VA
Oppenheimer Global Securities Fund/VA
Oppenheimer High Income Fund/VA
Oppenheimer Main Street Fund-Registered Trademark-/VA

PIONEER VARIABLE CONTRACTS TRUST (CLASS II)
Pioneer Emerging Markets VCT Portfolio
Pioneer Real Estate Shares VCT Portfolio

T. ROWE PRICE INTERNATIONAL SERIES, INC.
T. Rowe Price International Stock Portfolio

As of November 15, 2010, no new payment allocations or transfers may be made to the Sub-Accounts that invest in the underlying funds listed below.

EATON VANCE VARIABLE TRUST

Eaton Vance VT Floating-Rate Income Fund

You may contact our Service Center at 1-800-533-7881 to request prospectuses for any of the underlying funds that are available as investment options under your Contract.

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SPECIAL TERMS

ACCUMULATED VALUE: the total value of all Accumulation Units in the Sub-Accounts plus the value of all accumulations in the General Account credited to the Policy on any date before the Annuity Date.

ACCUMULATION UNIT: a unit of measure used to calculate the value of a Sub-Account before annuity payments begin.

ANNUITANT: the person designated in the Policy to whom the Annuity is to be paid.

ANNUITY DATE: the date on which annuity payments begin. This date may not be later than the first day of the month before the Annuitant's 90th birthday.

ANNUITY UNIT: a unit of measure used to calculate the value of the periodic annuity payments under the Policy.

COMPANY: unless otherwise specified, any reference to the "Company" shall refer exclusively to Commonwealth Annuity and Life Insurance Company.

CUMULATIVE EARNINGS: the Accumulated Value reduced by total payments not previously withdrawn.

FIXED ANNUITY PAYOUT: an annuity payout option providing for payments which remain fixed in amount throughout the annuity payment period.

GENERAL ACCOUNT: all the assets of the Company other than those held in a Separate Account.

SEPARATE ACCOUNT: Separate Account VA-K of the Company. Separate Account VA-K consists of assets segregated from other assets of the Company. The investment performance of the assets of the Separate Account is determined separately from the other assets of the Company and are not chargeable with liabilities arising out of any other business which the Company may conduct.

SERVICE OFFICE: se(2a) (an affiliate of Security Benefit Life Insurance Company) and its affiliates (collectively, "se(2a)") provides administrative, accounting, and other services to the Company. The principal administrative offices of se(2a) are located at One Security Benefit Place Topeka, KS 66675, Telephone 1-800-533-7881.

SUB-ACCOUNT: a subdivision of the Separate Account investing exclusively in the shares of a corresponding Underlying Fund.

SURRENDER VALUE: the Accumulated Value of the Policy on full surrender after deducting any applicable Policy fee, rider charge and surrender charge.

VALUATION DATE: a day on which the net asset value of the shares of any of the Underlying Funds is determined and unit values of the Sub-Accounts are determined. Valuation dates currently occur on each day on which the New York Stock Exchange is open for trading, and on such other days (other than a day during which no payment, partial withdrawal, or surrender of a Policy was received) when there is a sufficient degree of trading in an Underlying Fund's portfolio securities such that the current unit value of the Sub-Accounts may be materially affected.

VALUATION PERIOD: The time span between the close of trading on the New York Stock Exchange from one Valuation Date to the next.

VARIABLE ANNUITY PAYOUT: an annuity payout option providing for payments varying in amount in accordance with the investment experience of the Goldman Sachs VIT Structured U.S. Equity Fund, Goldman Sachs VIT Money Market Fund, or Goldman Sachs VIT Equity Index Fund.

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SUMMARY OF FEES AND EXPENSES

There are certain fees and expenses that you will bear under the ExecAnnuity Plus Policies. The following tables describe the fees and expenses that you will pay when buying, owning and surrendering the policy. The purpose of the tables is to help you understand these various charges.

TABLE I
OWNER TRANSACTION EXPENSES

TABLE I DESCRIBES THE FEES AND EXPENSES THAT YOU WILL PAY AT THE TIME THAT YOU BUY OR SURRENDER THE POLICY AND WHEN YOU TRANSFER VALUES AMONG THE INVESTMENT OPTIONS. (NOTE: THE COMPANY DOES NOT CHARGE A TRANSACTION CHARGE WHEN YOU PURCHASE THE POLICY AND DOES NOT CURRENTLY CHARGE WHEN YOU TRANSFER AMONG INVESTMENT OPTIONS.) STATE PREMIUM TAXES ARE APPLICABLE IN SOME STATES AND ARE DEDUCTED AS DESCRIBED IN "PREMIUM TAXES" UNDER CHARGES AND DEDUCTIONS.

<Table>
<Caption>

	MAXIMUM CHARGE

<S> SURRENDER CHARGE(1): (as a percentage of payments withdrawn).....	<C> 8.0%
TRANSFER CHARGE(2):.....	\$0 on the first 12 transfers in a Policy year. Up to \$25 for subsequent transfers

</Table>

(1) During the accumulation phase, this charge may be assessed upon surrender, withdrawal or annuitization under any period certain option. The charge is a percentage of payments withdrawn (in excess of any amount that is free of surrender charge) within the indicated time period. For purposes of calculating the Surrender Charge on partial withdrawals and surrenders, we assume that amounts are withdrawn from Purchase Payments in the chronological order in which they were received.

COMPLETE YEARS FROM DATE OF PAYMENT -----	CHARGE -----
<S>	<C>
0-2.....	8%
3.....	7%
4.....	6%
5.....	5%
6.....	4%
7.....	3%
8.....	2%
9.....	1%
Thereafter.....	0%

(2) The Company currently makes no charge for processing transfers and guarantees that the first 12 transfers in a Policy year will not be subject to a transfer charge. For each subsequent transfer, the Company reserves the right to assess a charge, guaranteed never to exceed \$25, to reimburse the Company for the costs of processing the transfer.

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TABLE II
PERIODIC FEES AND EXPENSES OTHER THAN UNDERLYING FUND EXPENSES

THIS TABLE DESCRIBES THE FEES AND EXPENSES THAT YOU WILL PAY PERIODICALLY DURING

THE TIME THAT YOU OWN THE POLICY, NOT INCLUDING THE FEES AND EXPENSES OF EACH UNDERLYING FUND:

<Table>	
<S>	
ANNUAL POLICY FEE:(1).....	<C> \$ 30

ANNUAL VARIABLE SUB-ACCOUNT EXPENSES:	
(on an annual basis as percentage of average daily net assets)	
Mortality and Expense Risk Charge:.....	1.25%
Administrative Expense Charge:.....	0.20%

Total Annual Expenses:.....	1.45%

OPTIONAL RIDER CHARGES:	
The charge on an annual basis as a percentage of the Accumulated Value is:	
Optional Minimum Guaranteed Annuity Payout (M-GAP) Rider with a ten-year waiting period(2).....	0.25%
Optional Minimum Guaranteed Annuity Payout (M-GAP) Rider with a fifteen-year waiting period(2).....	0.15%

</Table>

- (1) During the accumulation phase, a Policy fee equal to the lesser of \$30 or 3% is deducted annually and upon surrender when Accumulated Value is \$50,000 or less. The fee is waived for Policies issued to and maintained by the trustee of a 401(k) plan.
- (2) If you elected one of the M-GAP riders prior to their discontinuance on 1/31/02, 1/12th of the annual charge is deducted pro-rata on a monthly basis at the end of each month and, if applicable, at termination. For more information about the M-GAP Rider, see "DISCONTINUATION OF THE MINIMUM GUARANTEED ANNUITY PAYOUT (M-GAP) RIDER" in the SAI.

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TABLE III SHOWS THE MINIMUM AND MAXIMUM TOTAL OPERATING EXPENSES CHARGED BY THE UNDERLYING FUNDS THAT YOU MAY PAY PERIODICALLY DURING THE TIME THAT YOU OWN THE POLICY. MORE DETAIL CONCERNING EACH UNDERLYING FUND'S FEES AND EXPENSES, INCLUDING INFORMATION ABOUT ANY EXPENSE CAPS OR REIMBURSEMENTS, IS CONTAINED IN THE PROSPECTUS FOR THE UNDERLYING FUNDS. THE PROSPECTUSES AND STATEMENTS OF ADDITIONAL INFORMATION OF THE UNDERLYING FUNDS ARE AVAILABLE FROM THE SERVICE OFFICE UPON REQUEST.

The table below shows the minimum and maximum expenses of the Funds during 2010. The levels of fees and expenses vary among the Underlying Funds, and may vary from year to year.

<Table> <Caption> TOTAL ANNUAL FUND OPERATING EXPENSES	MINIMUM	MAXIMUM
<S> Expenses that are deducted from Underlying Fund assets, including management fees, distribution and/or service (12b-1) fees and other expenses. </Table>	<C> Annual charge of 0.51% of average daily net assets	<C> Annual charge of 1.70% of average daily net assets

The advisers and/or other service providers of certain Funds have agreed to reduce their fees and/or reimburse the Funds' expenses in order to keep the Funds' expenses below specified limits. The expenses of certain Funds are reduced by contractual fee reduction and expense reimbursement arrangements. Other Funds may have voluntary fee reduction and/or expense reimbursement arrangements, which may be guaranteed for periods of up to a year or more or which may be terminated at any time. For the year ended December 31, 2010, the lowest and highest Total Annual Fund Operating Expenses for all Funds, after all fee reductions and expense reimbursements, are 0.28% (The expense reductions may be modified or terminated at any time at the option of the Investment Adviser

without shareholder approval.) and 1.70% (there is no expense reduction or waiver in place), respectively. Each fee reduction and/or expense reimbursement arrangement is described in the relevant Fund's prospectus.

The Underlying Fund information is based on information provided by the Underlying Funds and is not independently verified by the Company.

<Page>
EXAMPLES

THE FOLLOWING EXAMPLES ARE INTENDED TO HELP YOU COMPARE THE COST OF INVESTING IN THE POLICY WITH THE COST OF INVESTING IN OTHER VARIABLE ANNUITY CONTRACTS. THESE COSTS INCLUDE OWNER TRANSACTION EXPENSES, POLICY FEES, SEPARATE ACCOUNT ANNUAL EXPENSES, AND UNDERLYING FUND FEES AND EXPENSES. THE EXAMPLES SHOULD NOT BE CONSIDERED A REPRESENTATION OF PAST OR FUTURE EXPENSES AND ACTUAL EXPENSES MAY BE GREATER OR LESS THAN THOSE SHOWN.

MAXIMUM EXPENSE EXAMPLE

The following example assumes that you invest \$10,000 in the Policy for the time periods indicated and that your investment has a 5% return each year. The example also assumes the maximum fees and expenses of any of the Underlying Funds and assumes that these fees and expenses remain the same in each of the 1, 3, 5, and 10-year intervals. Finally, the example assumes that you have chosen the optional rider with the maximum possible charge, which would be the Minimum Guaranteed Annuity Payout (M-GAP) Rider with a ten-year waiting period at a charge of 0.25% annually. Although your actual costs may be higher or lower, based on these assumptions your costs would be:

(1) If, at the end of the applicable time period, you surrender your Policy or annuitize under any period certain option:

<Table>
<Caption>

	1 YEAR	3 YEARS	5 YEARS	10 YEARS
	-----	-----	-----	-----
<S>	<C>	<C>	<C>	<C>
Fund with the maximum total operating expenses.....	\$1,079	\$1,719	\$2,279	\$3,730

</Table>

(2) If you do NOT surrender your Policy or if you annuitize at the end of the applicable time period under a life option:

<Table>
<Caption>

	1 YEAR	3 YEARS	5 YEARS	10 YEARS
	-----	-----	-----	-----
<S>	<C>	<C>	<C>	<C>
Fund with the maximum total operating expenses.....	\$348	\$1,059	\$1,793	\$3,730

MINIMUM EXPENSE EXAMPLE

The following example assumes that you invest \$10,000 in the Policy for the time periods indicated and that your investment has a 5% return each year. The example also assumes the minimum fees and expenses of any of the Underlying Fund and assumes that these fees and expenses remain the same in each of the 1, 3, 5, and 10-year intervals. It also assumes that you have not chosen any optional riders. Although your actual costs may be higher or lower, based on these assumptions your costs would be:

(1) If, at the end of the applicable time period, you surrender your Policy or annuitize under any period certain option:

<Table>
<Caption>

	1 YEAR	3 YEARS	5 YEARS	10 YEARS
	-----	-----	-----	-----
<S>	<C>	<C>	<C>	<C>
Fund with the minimum total operating expenses.....	\$946	\$1,319	\$1,583	\$2,338

(2) If you do NOT surrender your Policy or if you annuitize at the end of the applicable time period under a life option:

<Table>
<Caption>

	1 YEAR	3 YEARS	5 YEARS	10 YEARS
	-----	-----	-----	-----
<S>	<C>	<C>	<C>	<C>
Fund with the minimum total operating expenses.....	\$204	\$630	\$1,083	\$2,338

</Table>

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SUMMARY OF THE POLICY FEATURES

This Summary does not contain all information that may be important. States may require variations to the Contract. If a state variation applies, it will appear in the Contract, an endorsement to the Contract, or a supplement to this Prospectus. Although there may be state variations to the Contract, this prospectus discloses all the material features and benefits under the Contract.

INVESTMENT OPTIONS

Purchase payments may be allocated among the variable Sub-Accounts available under the Policies (up to seventeen Sub-Accounts, in addition to the Sub-Account investing in the Goldman Sachs VIT Money Market Fund, may be utilized at any one time) and a fixed account ("General Account") of the Company (together "investment options"). The Sub-Accounts are subdivisions of Separate Account VA-K (the "Separate Account"), a separate account of the Company. The Separate Account is registered as a unit investment trust under the Investment Company Act of 1940, as amended, (the "1940 Act") but such registration does not involve the supervision or management of investment practices or policies by the Securities and Exchange Commission ("SEC"). For more information about the Separate Account and the Company, see DESCRIPTION OF THE COMPANY, THE SEPARATE ACCOUNT, AND THE UNDERLYING FUNDS. For more information about the General Account see APPENDIX A--MORE INFORMATION ABOUT THE GENERAL ACCOUNT.

INVESTMENT IN THE SUB-ACCOUNT

Each Sub-Account available under the Policies invests its assets without sales charge in a corresponding investment series. You may utilize up to seventeen variable Sub-Accounts at any one time, in addition to the Sub-Account investing in the Goldman Sachs VIT Money Market Fund. Each Underlying Fund operates pursuant to different investment objectives and this range of investment options

enables you to allocate your money among the Underlying Funds to meet your particular investment needs. For a more detailed description of the Underlying Funds, see INVESTMENT OBJECTIVES AND POLICIES.

There can be no assurance that the investment objectives of the Underlying Funds can be achieved or that the value of the Policy will equal or exceed the aggregate amount of the purchase payments made under the Policy. For more information about the investments of the Underlying Funds, see DESCRIPTION OF THE COMPANY, THE SEPARATE ACCOUNT AND THE UNDERLYING FUNDS. The accompanying prospectuses describe the investment objectives and risks of each of the Underlying Funds.

The value of each Sub-Account will vary daily depending on the performance of the investments made by the respective Underlying Funds. Dividends or capital gains distributions received from an Underlying Fund are reinvested in additional shares of that Underlying Fund, which are retained as assets of the Sub-Account.

TRANSFERS BETWEEN INVESTMENT OPTIONS

Prior to the Annuity Date, amounts may be transferred among the Sub-Accounts and between the Sub-Accounts and the General Account subject to certain limitations described under "TRANSFER PRIVILEGE" under THE VARIABLE ANNUITY POLICIES. Automatic Transfers (Dollar Cost Averaging), which gradually moves money to one or more of the Underlying Funds, is available at no additional charge. Automatic Account Rebalancing, which ensures that assets remain allocated according to the Owner's designated percentage allocation mix, is also available at no additional charge. Automatic Transfers (Dollar Cost Averaging) and Automatic Account Rebalancing may not be in effect at the same time.

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ANNUITY PAYMENTS

The owner of a Policy ("Owner") may select variable annuity benefit payments based on one or more of certain Sub-Accounts, fixed annuity payouts, or a combination of fixed and variable payments. Fixed annuity payouts are guaranteed by the Company.

CANCELLATION RIGHTS

The Owner may cancel the Policy at any time between the date of the application

and the date 10 days after receipt of the Policy. For more information about cancellation rights, see "RIGHT TO CANCEL INDIVIDUAL RETIREMENT ANNUITY" and "RIGHT TO CANCEL ALL OTHER POLICIES" under THE VARIABLE ANNUITY POLICIES.

PAYMENT MINIMUMS AND MAXIMUMS

Under the Policies, purchase payments are not limited as to frequency, but no payments may be submitted within one month of the Annuity Date. Generally, the initial purchase payment must be at least \$600 and subsequent payments must be at least \$50. Under a monthly automatic payment plan or a payroll deduction plan, each purchase payment must be at least \$50. However, in cases where the contribution on behalf of an employee under an employer-sponsored retirement plan is less than \$600 but more than \$300 annually, the Company may issue a Policy on the employee, if the plan's average annual contribution per eligible plan participant is at least \$600.

The Company reserves the right to set maximum limits on the aggregate purchase payments made under the Policy. In addition, the Internal Revenue Code (the "Code") imposes maximum limits on contributions under qualified annuity plans.

CHARGES AND DEDUCTIONS

For a complete discussion of charges, see CHARGES AND DEDUCTIONS.

SURRENDER CHARGE. No sales charge is deducted from purchase payments at the time the payments are made. However, a surrender charge may be assessed on withdrawals of payments that have not been invested for nine full years.

ANNUAL POLICY FEE. During the accumulation phase, a Policy Fee equal to the lesser of \$30 or 3% of Accumulated Value will be deducted on a Policy Anniversary or upon full surrender when the Accumulated Value on that date is \$50,000 or less. The Policy Fee is waived for policies issued to and maintained by the trustee of a 401(k) plan.

PREMIUM TAXES. A deduction for state and local premium taxes, if any, may be made as described under "Premium Taxes" under CHARGES AND DEDUCTIONS.

SEPARATE ACCOUNT ASSET CHARGES. The Company will deduct a daily charge, equivalent to 1.25% annually, of the average daily net assets of each Sub-Account at each Valuation Date. The charge is retained for the mortality and expense risks the Company assumes. In addition, to cover administrative expenses, the Company deducts a daily charge of 0.20% per annum of the value of

the average net assets in the Sub-Accounts.

TRANSFER CHARGE. The Company currently makes no charge for transfers. The Company guarantees that the first twelve transfers in a Policy year will be free of charge. For each subsequent transfer, the Company reserves the right to assess a charge, guaranteed never to exceed \$25, to reimburse the Company for the costs of processing the transfer. If the Owner has elected automatic transfers or automatic rebalancing, the first automatic transfer or rebalancing will count as one transfer for purposes of the twelve which are guaranteed to be free of a transfer charge in each Policy year. Each

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subsequent automatic transfer or rebalancing under that request in the same or a subsequent Policy year is without transfer charge and does not reduce the remaining number of transfers which may be made free of a transfer charge.

CHARGES OF THE UNDERLYING FUND. In addition to the charges described above, each Underlying Fund incurs certain management fees and expenses which are more fully described in the prospectuses of the Underlying Funds. These charges vary among the Underlying Funds and may change from year to year.

SURRENDER OR PARTIAL REDEMPTION

At any time before the Annuity Date, the Owner has the right either to surrender the Policy in full and receive its Surrender Value less any applicable tax withholding or to redeem a portion of the Policy's value subject to certain limits and any applicable surrender charge. There may be tax consequences for surrender or redemptions. For further information, see "SURRENDER" and "PARTIAL REDEMPTION" under THE VARIABLE ANNUITY POLICIES and "SURRENDER CHARGE" under CHARGES AND DEDUCTIONS, and FEDERAL TAX CONSIDERATIONS.

DEATH BENEFIT

If the Annuitant or Owner should die before the Annuity Date, a death benefit will be paid to the beneficiary. Upon death of the Annuitant, the death benefit is equal to the greatest of:

- (a) the Accumulated Value on the Valuation Date that the Company receives due proof of death;
- (b) the sum of the gross payment(s) made under the Policy reduced

proportionately to reflect the amount of all partial redemptions; or

- (c) the death benefit that would have been payable on the most recent fifth year Policy Anniversary, increased for subsequent purchase payments and reduced proportionately to reflect withdrawals after that date.

Upon death of the Owner, who is not also the Annuitant, the death benefit will equal the Accumulated Value of the Policy next determined following receipt of due proof of death at the Principal Office. See "DEATH BENEFIT" under THE VARIABLE ANNUITY POLICIES.

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PERFORMANCE INFORMATION

The Company first offered ExecAnnuity Plus '93 in 1993. The Company may advertise "total return" and "average annual total return" performance information based on (1) the periods that the Sub-Accounts have been in existence and (2) the periods that the Underlying Funds have been in existence. Performance tables are included in the SAI.

The total return of a Sub-Account refers to the total of the income generated by an investment in the Sub-Account and of the changes in the value of the principal (due to realized and unrealized capital gains or losses) for a specified period, reduced by Sub-Account charges, and expressed as a percentage.

The average annual total return represents the average annual percentage change in the value of an investment in the Sub-Account over a given period of time. It represents averaged figures as opposed to the actual performance of a Sub-Account, which will vary from year to year.

The yield of the Sub-Account investing in the Goldman Sachs VIT Money Market Fund refers to the income generated by an investment in the Sub-Account over a seven-day period (which period will be specified in the advertisement). This income is then "annualized" by assuming that the income generated in the specific week is generated over a 52-week period. This annualized yield is shown as a percentage of the investment. The "effective yield" calculation is similar but, when annualized, the income earned by an investment in the Sub-Account is assumed to be reinvested. Thus the effective yield will be slightly higher than the yield because of the compounding effect of this assumed reinvestment.

The yield of a Sub-Account investing in a Fund other than the Goldman Sachs VIT

Money Market Fund refers to the annualized income generated by an investment in the Sub-Account over a specified 30-day or one-month period. The yield is calculated by assuming that the income generated by the investment during that 30-day or one-month period is generated each period over a 12-month period and is shown as a percentage of the investment.

PERFORMANCE INFORMATION FOR ANY SUB-ACCOUNT REFLECTS THE PERFORMANCE OF A HYPOTHETICAL INVESTMENT IN THE SUB-ACCOUNT DURING THE TIME PERIOD ON WHICH THE CALCULATIONS ARE BASED AS WELL AS CONTRACT LEVEL CHARGES (IF ANY) AND WITHDRAWAL CHARGES (FOR MORE INFORMATION, SEE THE SAI). PERFORMANCE INFORMATION SHOULD BE CONSIDERED IN LIGHT OF THE INVESTMENT OBJECTIVES AND POLICIES AND RISK CHARACTERISTICS OF THE UNDERLYING FUND IN WHICH THE SUB-ACCOUNT INVESTS AND THE MARKET CONDITIONS DURING THE GIVEN TIME PERIOD, AND SHOULD NOT BE CONSIDERED AS A REPRESENTATION OF WHAT MAY BE ACHIEVED IN THE FUTURE.

Performance information for a Sub-Account may be compared in reports and promotional literature to:

- (1) the Standard & Poor's 500 Composite Stock Price Index (S&P 500), Dow Jones Industrial Average (DJIA), Shearson Lehman Aggregate Bond Index or other unmanaged indices, so that investors may compare the Sub-Account results with those of a group of unmanaged securities widely regarded by investors as representative of the securities markets in general; or
- (2) other groups of variable annuity separate accounts or other investment products tracked by Lipper Analytical Services, a widely used independent research firm which ranks mutual funds and other investment products by overall performance, investment objectives, and assets, or tracked by other services, companies, publications, or persons, who rank such investment products on overall performance or other criteria; or
- (3) the Consumer Price Index (a measure for inflation) to assess the real rate of return from an investment in the Sub-Account. Unmanaged indices may assume the reinvestment of dividends but generally do not reflect deductions for administrative and management costs and expenses. In addition, relevant broad-based indices and performance from independent sources may be used to illustrate the performance of certain Policy features.

("A.M. Best"), Moody's Investors Service ("Moody's"), Standard & Poor's Insurance Rating Services ("S&P") and Duff & Phelps. A.M. Best's and Moody's ratings reflect their current opinion of the Company's relative financial strength and operating performance in comparison to the norms of the life/health insurance industry. S&P's and Duff & Phelps' ratings measure the ability of an insurance company to meet its obligations under insurance policies it issues and do not measure the ability of such companies to meet other non-policy obligations. The ratings also do not relate to the performance of the Underlying Funds.

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DESCRIPTION OF THE COMPANY, THE SEPARATE ACCOUNT
AND THE UNDERLYING FUNDS

THE COMPANY. Effective September 1, 2006, Allmerica Financial Life Insurance and Annuity Company was renamed Commonwealth Annuity and Life Insurance Company and the principal office was relocated to 132 Turnpike Road, Suite 210, Southborough, MA 01772, Telephone 508-460-2400. Unless otherwise specified, any reference to the "Company" refers to Commonwealth Annuity and Life Insurance Company ("Commonwealth Annuity").

Commonwealth Annuity is a life insurance company organized under the laws of Delaware in July 1974. Prior to December 31, 2002, Commonwealth Annuity was a direct subsidiary of First Allmerica Financial Life Insurance Company ("First Allmerica"), which in turn was a direct subsidiary of The Hanover Insurance Group ("THG," formerly Allmerica Financial Corporation). Effective December 31, 2002, Commonwealth Annuity became a Massachusetts domiciled insurance company and a direct subsidiary of THG. On December 30, 2005, THG completed the closing of the sale of the Company to The Goldman Sachs Group, Inc. ("Goldman Sachs"), 200 West Street, New York, NY 10282.

The Company is subject to the laws of the Commonwealth of Massachusetts governing insurance companies and to regulation by the Commissioner of Insurance of Massachusetts. In addition, it is subject to the insurance laws and regulations of other states and jurisdictions in which it is licensed to operate. Its Principal Office is located at 132 Turnpike Road, Suite 210, Southborough, MA 01772, Telephone 508-460-2400.

At this time, the Company is relying on an exemption from the periodic reporting requirements of the Securities Exchange Act of 1934, as amended ("Securities Exchange Act"), as provided by Rule 12h-7 under the Securities Exchange Act, to

avoid any such periodic reporting obligation. We reserve the right to stop relying on this exemption at any time.

THE SEPARATE ACCOUNT. The Company maintains a separate account called Separate Account VA-K. Separate Account VA-K was authorized by vote of the Board of Directors of the Company on November 1, 1990. It is registered with the SEC as a unit investment trust under the 1940 Act. This registration does not involve the supervision or management of investment practices or policies of the Separate Account or the Company by the SEC.

Each Sub-Account invests in a corresponding investment portfolio. The assets used to fund the variable portions of the Policy are set aside in the Sub-Accounts of the Separate Account, and are kept separate and apart from the general assets of the Company. Each Sub-Account is administered and accounted for as part of the general business of the Company. The income, capital gains or capital losses of each Sub-Account, however, are allocated to each Sub-Account, without regard to any other income, capital gains or capital losses of the Company. Obligations under the Policy are obligations of the Company. Under Massachusetts law, the assets of the Separate Account may not be charged with any liabilities arising out of any other business of the Company. Subject to the provisions of the Policies, units of the Sub-Accounts are offered on a continuous basis.

The Company offers other variable annuity policies investing in the Separate Account which are not discussed in this Prospectus. The Variable Account also invests in other underlying funds which are not available to the Policy described in this Prospectus.

UNDERLYING FUNDS. Each Sub-Account invests in a corresponding investment portfolio ("Underlying Fund") of an open-end management investment company. The Underlying Funds available through this policy are NOT publicly traded. They are only available as variable investment options in variable life insurance policies or variable annuity contracts issued by life insurance companies or, in some cases, through participation in certain qualified pension or retirement plans.

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The investment advisers of the Underlying Funds may manage publicly traded mutual funds with similar names and objectives. However, the Underlying Funds are NOT directly related to any publicly traded mutual fund. Consequently, the investment performance of the Underlying Funds and any similarly named publicly

traded mutual fund may differ substantially.

A summary of investment objectives of each of the Underlying Funds is set forth below. Certain Underlying Funds have similar investment objectives and/or policies. Therefore, to choose the Sub-Accounts which best meet your needs and objectives, carefully read the prospectuses of the Underlying Funds, along with this Prospectus. There can be no assurance that the investment objectives of the Underlying Funds can be achieved. In some states, insurance regulations may restrict the availability of particular Funds.

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INVESTMENT OBJECTIVES AND POLICIES

A summary of investment objectives of each of the Underlying Funds is set forth below. MORE DETAILED INFORMATION REGARDING THE INVESTMENT OBJECTIVES, RESTRICTIONS AND RISKS, EXPENSES PAID BY THE UNDERLYING FUNDS AND OTHER RELEVANT INFORMATION REGARDING THE UNDERLYING FUNDS MAY BE FOUND IN THEIR RESPECTIVE PROSPECTUSES, WHICH SHOULD BE READ CAREFULLY BEFORE INVESTING. THE PROSPECTUSES AND STATEMENTS OF ADDITIONAL INFORMATION OF THE UNDERLYING FUNDS ARE AVAILABLE FROM THE SERVICE OFFICE UPON REQUEST.

There can be no assurance that the investment objectives of the Underlying Funds can be achieved or that the value of the Policy will equal or exceed the aggregate amount of the purchase payments made under the Policy. Sub-Account values will fluctuate; even a Sub-Account investing in a money market fund may have negative returns, particularly if fees and charges are deducted at the Sub-Account level.

GOLDMAN SACHS VARIABLE SACHS VARIABLE INSURANCE TRUST (SERVICE SHARES)

ADVISER: GOLDMAN SACHS ASSET MANAGEMENT, L.P.

GOLDMAN SACHS VIT CORE FIXED INCOME FUND--seeks a total return consisting of capital appreciation and income that exceeds the total return of the Barclays Capital U.S. Aggregate Bond Index (the "Index").

GOLDMAN SACHS VIT EQUITY INDEX FUND--seeks to achieve investment results that correspond to the aggregate price and yield performance of a benchmark index that measures the investment returns of large capitalization stocks. The sub-adviser is SSgA Funds Management, Inc.

GOLDMAN SACHS VIT GOVERNMENT INCOME FUND--seeks a high level of current income, consistent with safety of principal.

GOLDMAN SACHS VIT GROWTH OPPORTUNITIES FUND--seeks long-term growth of capital.

GOLDMAN SACHS VIT MID CAP VALUE FUND--seeks long-term capital appreciation.

GOLDMAN SACHS VIT MONEY MARKET FUND*--The Money Market Fund seeks to maximize current income to the extent consistent with the preservation of capital and the maintenance of liquidity by investing exclusively in high quality money market instruments.

GOLDMAN SACHS VIT STRATEGIC GROWTH FUND--seeks long-term growth of capital.

GOLDMAN SACHS VIT STRATEGIC INTERNATIONAL EQUITY FUND--seeks long-term growth of capital.

GOLDMAN SACHS VIT STRUCTURED U.S. EQUITY FUND--The Fund seeks long-term growth of capital and dividend income.

AIM VARIABLE INSURANCE FUNDS (INVESCO VARIABLE INSURANCE FUNDS) (SERIES I SHARES)

ADVISER: INVESCO ADVISORS, INC.

INVESCO V.I. CAPITAL APPRECIATION FUND--The Funds investment objective is long-term growth of capital. The Fund invests primarily in equity securities of issuers of all market capitalizations.

INVESCO V.I. CORE EQUITY FUND--The Fund's investment objective is long-term growth of capital. The Fund invests, under normal circumstances, at least 80% of

net assets (plus borrowings for investment purposes) in equity securities.

* PLEASE NOTE THAT THERE CAN BE NO ASSURANCE THAT ANY MONEY MARKET FUND WILL BE ABLE TO MAINTAIN A STABLE NET ASSET VALUE PER SHARE. DURING EXTENDED PERIODS OF LOW INTEREST RATES, AND DUE IN PART TO CONTRACT FEES AND EXPENSES, THE YIELDS OF ANY SUBACCOUNT INVESTING IN A MONEY MARKET FUND MAY ALSO BECOME EXTREMELY LOW AND POSSIBLY NEGATIVE. If, pursuant to SEC rules, the Goldman Sachs VIT Money Market Fund suspends payment of redemption proceeds in connection with a liquidation of the Fund, we will delay payment of any transfer, partial withdrawal, surrender, loan, or death benefit from the Goldman Sachs VIT Money Market Sub-Account until the Fund is liquidated.

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INVESCO V.I. GLOBAL HEALTH CARE FUND--The Fund's investment objective is growth of capital. The Fund invests under normal circumstances, at least 80% of net (plus borrowings for investment purposes) in securities issued by foreign companies and governments engaged primarily in the health care industry.

INVESCO V.I. VAN KAMPEN CAPITAL GROWTH FUND--The Fund's investment objective is to seek capital growth. Under normal market conditions, the Fund's investment adviser, Invesco Advisers, Inc. (the Adviser), seeks to achieve the Fund's investment objective by investing in a portfolio of companies that are considered by the Adviser to have strong earnings growth.

AIM VARIABLE INSURANCE FUNDS (INVESCO VARIABLE INSURANCE FUNDS) (SERIES II SHARES)

ADVISER: INVESCO ADVISORS, INC.

INVESCO V.I. BASIC VALUE FUND--The Fund's investment objective is long-term growth of capital. Under normal market conditions, the Fund's investment adviser, Invesco Advisers, Inc. (the Adviser), seeks to achieve the Fund's investments objective by investing primarily in a portfolio of common stocks and other equity securities of value companies across the capitalization spectrum.

INVESCO V.I. CAPITAL DEVELOPMENT FUND--The Fund's investment objective is long-term growth of capital. The Fund invests primarily in equity securities of mid-capitalization issuers.

ALLIANCEBERNSTEIN VARIABLE PRODUCTS SERIES FUND, INC. (CLASS B)

ADVISER: ALLIANCEBERNSTEIN L.P.

ALLIANCEBERNSTEIN VPS GROWTH AND INCOME PORTFOLIO--seeks long-term growth of capital.

ALLIANCEBERNSTEIN VPS LARGE CAP GROWTH PORTFOLIO--seeks long-term growth of capital.

ALLIANCEBERNSTEIN VPS SMALL/MID-CAP VALUE PORTFOLIO--seeks long-term growth of capital.

ALLIANCEBERNSTEIN VPS VALUE PORTFOLIO--seeks long-term growth of capital.

DELAWARE VIP TRUST

ADVISER: DELAWARE MANAGEMENT COMPANY

DELAWARE VIP INTERNATIONAL VALUE EQUITY SERIES--seeks long-term growth without undue risk to principal. The Series invests primarily in equity securities that provide the potential for capital appreciation. At least 65% of the Series' total assets will be invested in equity securities of issuers from foreign countries. The Series may invest more than 25% of its total assets in the securities of issuers located in the same country. The Series' investment manager places great emphasis on those securities it believes can offer the best long-term appreciation within a three to five year horizon. The investment manager constructs a portfolio of 45 to 55 holdings on a stock-by-stock basis, and the holdings are diversified across market capitalization, geography, and

economic sector.

DELAWARE VIP TRUST (SERVICE CLASS)

ADVISER: DELAWARE MANAGEMENT COMPANY

DELAWARE VIP SMID CAP GROWTH SERIES--seeks long-term capital appreciation. The Series invests primarily in common stocks of growth-oriented companies that the investment manager believes have long-term capital appreciation potential and expects to grow faster than the U.S. economy. The Series' investment manager particularly seeks small- to mid-sized companies. For purposes of the Series, the investment manager will generally consider companies that, at the time of purchase, have total market capitalizations within the range of market capitalizations of companies in the Russell 2500 Growth Index. As of the latest reconstitution on June 30, 2009, the average market capitalization of a company in the Russell 2500 Growth Index was approximately \$1.773 billion and the median market capitalization was approximately \$465 million. The Index had a total market capitalization range of approximately \$52 million to \$4.244 billion.

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DWS VARIABLE SERIES I

ADVISER: DEUTSCHE INVESTMENT MANAGEMENT AMERICAS INC.

DWS CAPITAL GROWTH VIP--The fund seeks to provide long-term growth of capital.

DWS VARIABLE SERIES II

ADVISER: DEUTSCHE INVESTMENT MANAGEMENT AMERICAS INC.

DWS LARGE CAP VALUE VIP--The fund seeks to achieve a high rate of total return. Under normal circumstances, the fund invests at least 80% of net assets, plus

the amount of any borrowings for investment purposes, in common stocks and other equity securities of large U.S. companies that are similar in size to the companies in the Russell 1000-Registered Trademark- Value Index and that portfolio management believes are undervalued. Deutsche Asset Management International GmbH ("DeAMi") is the subadvisor for the fund.

FIDELITY VARIABLE INSURANCE PRODUCTS FUNDS

ADVISER: FIDELITY MANAGEMENT & RESEARCH COMPANY ("FMR")

FIDELITY VIP ASSET MANAGER(SM) PORTFOLIO--The fund seeks to obtain high total return with reduced risk over the long term by allocating its assets among stocks, bonds and short-term instruments. Fidelity Investments Money Management, Inc., FMR Co., Inc. and other affiliates of FMR serve as sub-advisers for the fund.

FIDELITY VIP EQUITY-INCOME PORTFOLIO--The fund seeks reasonable income. The Fund will also consider the potential for capital appreciation. The fund's goal is to achieve a yield which exceeds the composite yield of securities comprising the Standard & Poor's 500(SM) Index (S&P 500-Registered Trademark-). FMR Co., Inc. and other affiliates of FMR serve as sub-advisers for the fund.

FIDELITY VIP GROWTH PORTFOLIO--The fund seeks to achieve capital appreciation. FMR Co., Inc. and other affiliates of FMR serve as sub-advisers for the fund.

FIDELITY VIP HIGH INCOME PORTFOLIO--The fund seeks high level of current income, while also considering growth of capital. FMR Co., Inc. and other affiliates of FMR serve as sub-advisers for the fund.

FIDELITY VIP OVERSEAS PORTFOLIO--The fund seeks long-term growth of capital.

FMR Co., Inc. and other affiliates of FMR serve as sub-advisers for the fund.

FIDELITY VARIABLE INSURANCE PRODUCTS FUNDS (SERVICE CLASS 2)

ADVISER: FIDELITY MANAGEMENT & RESEARCH COMPANY ("FMR")

FIDELITY VIP CONTRAFUND-REGISTERED TRADEMARK- PORTFOLIO--The fund seeks long-term capital appreciation. FMR Co., Inc. and other affiliates of FMR serve as sub-advisers for the fund.

FIDELITY VIP GROWTH OPPORTUNITIES PORTFOLIO--The fund seeks to provide capital growth. FMR Co., Inc. and other affiliates of FMR serve as sub-advisers for the fund.

FIDELITY VIP MID CAP PORTFOLIO--The fund seeks long-term growth of capital. FMR Co., Inc. and other affiliates of FMR serve as sub-advisers for the fund.

FIDELITY VIP VALUE STRATEGIES PORTFOLIO--The fund seeks capital appreciation. FMR Co., Inc. and other affiliates of FMR serve as sub-advisers for the fund.

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FRANKLIN TEMPLETON VARIABLE INSURANCE PRODUCTS TRUST (CLASS 2)

ADVISER: FRANKLIN ADVISERS, INC.--FT VIP FRANKLIN LARGE CAP GROWTH SECURITIES FUND,

FT VIP FRANKLIN GROWTH AND INCOME SECURITIES FUND, AND
FT VIP FRANKLIN SMALL-MID CAP GROWTH SECURITIES FUND

ADVISER: FRANKLIN MUTUAL ADVISERS, LLC--FT VIP MUTUAL SHARES SECURITIES FUND
ADVISER: TEMPLETON INVESTMENT COUNSEL, LLC--FT VIP TEMPLETON FOREIGN SECURITIES

FUND

FT VIP FRANKLIN GROWTH AND INCOME SECURITIES FUND--seeks capital appreciation with current income as a secondary goal. The Fund normally invests predominantly in equity securities, including securities convertible into common stock.

FT VIP FRANKLIN LARGE CAP GROWTH SECURITIES FUND--seeks capital appreciation. The Fund normally invests at least 80% of its net assets in investments of large capitalization companies.

FT VIP FRANKLIN SMALL-MID CAP GROWTH SECURITIES FUND--seeks long-term capital growth. The Fund normally invests at least 80% of its net assets in investments of small capitalization and mid capitalization companies.

FT VIP MUTUAL SHARES SECURITIES FUND--seeks capital appreciation, with income as a secondary goal. The Fund normally invests primarily in U.S. and foreign equity securities that the manager believes are undervalued. The Fund normally also invests to a lesser extent in risk arbitrage securities and distressed companies.

FT VIP TEMPLETON FOREIGN SECURITIES FUND--seeks long-term capital growth. The Fund normally invests at least 80% of its net assets in investments of issuers located outside the U.S., including those in emerging markets.

JANUS ASPEN SERIES (SERVICE SHARES)

ADVISER: JANUS CAPITAL MANAGEMENT LLC

JANUS ASPEN JANUS PORTFOLIO--seeks long-term growth of capital.

MFS-REGISTERED TRADEMARK- VARIABLE INSURANCE TRUST-SM- (SERVICE CLASS)

ADVISER: MASSACHUSETTS FINANCIAL SERVICES COMPANY

MFS-REGISTERED TRADEMARK- MID CAP GROWTH SERIES--seeks capital appreciation.

MFS-REGISTERED TRADEMARK- NEW DISCOVERY SERIES--seeks capital appreciation.

MFS-REGISTERED TRADEMARK- TOTAL RETURN SERIES--seeks total return.

MFS-REGISTERED TRADEMARK- UTILITIES SERIES--seeks total return.

OPPENHEIMER VARIABLE ACCOUNT FUNDS (SERVICE SHARES)

ADVISER: OPPENHEIMERFUNDS, INC.

OPPENHEIMER BALANCED FUND/VA--seeks a high total investment return, which includes current income and capital appreciation.

OPPENHEIMER CAPITAL APPRECIATION FUND/VA--seeks capital appreciation by investing in securities of well-known, established companies.

OPPENHEIMER GLOBAL SECURITIES FUND/VA--seeks long-term capital appreciation by investing a substantial portion of its assets in securities of foreign issuers, "growth-type" companies, cyclical industries and special situations that are considered to have appreciation possibilities

OPPENHEIMER HIGH INCOME FUND/VA--seeks a high level of current income from investment in high-yield, fixed-income debt securities.

OPPENHEIMER MAIN STREET FUND-REGISTERED TRADEMARK-/VA--seeks high total return.

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PIONEER VARIABLE CONTRACTS TRUST (CLASS II)

ADVISER: PIONEER INVESTMENT MANAGEMENT, INC.

PIONEER EMERGING MARKETS VCT PORTFOLIO--Long-term growth of capital.

PIONEER REAL ESTATE SHARES VCT PORTFOLIO--Long-term growth of capital. Current income is a secondary objective.

T. ROWE PRICE INTERNATIONAL SERIES, INC.

ADVISER: T. ROWE PRICE ASSOCIATES, INC.

T. ROWE PRICE INTERNATIONAL STOCK PORTFOLIO--seeks long-term growth of capital through investments primarily in common stocks of established, non-U.S. companies. Normally at least 80% of the fund's net assets will be invested in stocks. The fund is subject to the risks unique to international investing such as changes in currency values, and also geographic or, potentially, emerging markets risks. The sub-adviser is T. Rowe Price International Ltd.

CERTAIN UNDERLYING FUNDS HAVE INVESTMENT OBJECTIVES AND/OR POLICIES SIMILAR TO THOSE OF OTHER UNDERLYING FUNDS. THEREFORE, TO CHOOSE SUB-ACCOUNTS WHICH BEST MEET INDIVIDUAL NEEDS AND OBJECTIVES, CAREFULLY READ THE UNDERLYING FUND PROSPECTUSES.

If there is a material change in the investment policy of a Sub-Account or the Fund in which it invests, the Owner will be notified of the change. If the Owner has Accumulated Value allocated to that Fund, he or she may have the Accumulated Value reallocated without charge to another Fund or to the Fixed Account, where available, on written request received by the Company within sixty (60) days of the later of (1) the effective date of such change in the investment policy, or (2) the receipt of the notice of the Owner's right to transfer.

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WHAT IS AN ANNUITY?

In general, an annuity is a policy designed to provide retirement income in the form of periodic annuity payments for the lifetime of the purchaser or an individual chosen by the purchaser. The retirement income payments are called "annuity payments" and the individual receiving the payments is called the "Annuitant." Annuity payments may begin immediately after a lump sum purchase is made or may begin after an investment period during which the amount necessary to provide the desired amount of retirement income is accumulated.

Under an annuity policy, the insurance company assumes a mortality risk and an expense risk. The mortality risk arises from the insurance company's guarantee that annuity payments will continue for the life of the Annuitant, regardless of how long the Annuitant lives or how long all Annuitants as a group live. The expense risk arises from the insurance company's guarantee that charges will not be increased beyond the limits specified in the policy, regardless of actual costs of operations.

The Owner's purchase payments, less any applicable deductions, are invested by

the insurance company. After retirement, annuity payments are paid to the Annuitant for life or for such other period chosen by the Owner. In the case of a "fixed" payout annuity, the value of these annuity payments is guaranteed by the insurance company, which assumes the risk of making the investments to enable it to make the guaranteed payments. For more information about fixed payout annuities see APPENDIX A--MORE INFORMATION ABOUT THE GENERAL ACCOUNT. With a variable annuity payout, the value of the Policy and the annuity payments are not guaranteed but will vary depending on the investment performance of a portfolio of securities. Any investment gains or losses are reflected in the value of the Policy and in the annuity benefit payments. If the portfolio increases in value, the value of the Policy increases. If the portfolio decreases in value, the value of the Policy decreases.

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CHARGES AND DEDUCTIONS

Deductions under the Policy and charges against the assets of the Sub-Accounts are described below. Other deductions and expenses paid out of the assets of the Underlying Funds are described in the Prospectuses and Statements of Additional Information of the Underlying Funds.

SURRENDER CHARGE

No charge for sales expense is deducted from purchase payments at the time the payments are made. However, a surrender charge is deducted from the Accumulated Value of the Policy in the case of surrender and/or partial redemption of the Policy or at the time annuity payments begin, within certain time limits described below.

For purposes of determining the surrender charge, the Policy's Accumulated Value is divided into three categories:

- (1) New Payments--purchase payments received by the Company during the nine years preceding the date of the surrender;
- (2) Old Payments--purchase payments invested in the Policy for more than nine years; and
- (3) the amount available under the Free Withdrawal Provision.

See "Free Withdrawal Amounts" below. For purposes of determining the amount of

any surrender charge, surrenders will be deemed to be taken first from Free Withdrawal Amounts and then Old Payments, and finally from New Payments. Free Withdrawal Amounts and Old Payments may be withdrawn from the Policy at any time without the imposition of a surrender charge. If a withdrawal is attributable all or in part to New Payments, a surrender charge may apply.

Where permitted by law, no surrender charge is imposed, and no commissions are paid, on Policies issued after December 31, 1992, where the Owner and Annuitant as of the date of application were both within the following class of individuals:

All employees and directors of First Allmerica; all retired employees; all spouses and immediate family members of such employees, directors and retirees, who resided in the same household; and beneficiaries who receive a death benefit under a deceased employee's or retiree's progress sharing plan.

For purposes of the above class of individuals, "First Allmerica" includes its affiliates and subsidiaries; "immediate family members" means children, siblings, parents and grandparents; "retirement date" means an employee's early, normal or late retirement date, as defined in the First Allmerica's Companies Pension Plan or any successor plan; and "progress sharing plan" means the First Allmerica Financial Life Insurance Company Incentive and Profit Sharing Plan or any successor plan.

Any elimination of or reduction in the amount of duration of the surrender charge will not discriminate unfairly among purchasers. The Company will not make any changes to the charge where prohibited by law.

CHARGE FOR SURRENDER AND PARTIAL REDEMPTION. If a Policy is surrendered, or if New Payments are redeemed, while the Policy is in force and before the Annuity Date, a surrender charge may be imposed. The amount of the charge will depend upon the number of years that any New Payments to which the withdrawal is attributed have remained credited under the Policy. Amounts withdrawn are then deducted first from Old Payments. Thereafter, for the purpose of calculating surrender charges for New Payments, all amounts withdrawn are assumed to be deducted first from the oldest New Payment and then from the next oldest New Payment and so on, until all New Payments have been exhausted pursuant to the first-in-first-out ("FIFO") method of accounting. (See FEDERAL TAX CONSIDERATIONS for a discussion of how withdrawals are treated for income tax purposes.)

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The Surrender Charge is as follows:

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YEARS FROM DATE OF PAYMENT TO DATE OF WITHDRAWAL	CHARGE AS PERCENTAGE OF NEW PAYMENTS WITHDRAWN
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<S>	<C>
0-2.....	8%
3.....	7%
4.....	6%
5.....	5%
6.....	4%
7.....	3%
8.....	2%
9.....	1%
more than 9.....	0%

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The amount redeemed equals the amount requested by the Owner plus the charge, if any. The charge is applied as a percentage of the New Payments redeemed, but in no event will the total surrender charge exceed a maximum limit of 8% of total gross New Payments. Such total charge equals the aggregate of all applicable surrender charges for surrender, partial redemptions, and annuitization.

FREE WITHDRAWAL AMOUNTS. In each calendar year, the Company will waive the surrender charge, if any, on an amount ("Free Withdrawal Amount") equal to the greatest of (1), (2) or (3):

Where (1) is: 100% of Cumulative Earnings (calculated as the Accumulated Value as of the Valuation Date coincident with or next following the date of receipt of the request for withdrawal, reduced by total gross payments not previously redeemed);

Where (2) is: 10% of the Accumulated Value as of the Valuation Date coincident with or next following the date of receipt of the request for withdrawal, reduced by the total amount of any prior partial redemptions made in the same calendar year to which no surrender charge was applied;

Where (3) is: The amount calculated under the Company's life expectancy distribution (see "Life Expectancy Distributions," below), whether or not the withdrawal was part of such distribution (applies only if the Owner and Annuitant are the same individual).

For example, an 81-year-old Owner/Annuitant with an Accumulated Value of \$15,000, of which \$1,000 is Cumulative Earnings, would have a Free Withdrawal Amount of \$1,530, which is equal to the greatest of:

- (1) Cumulative Earnings (\$1,000);
- (2) 10% of Accumulated Value (\$1,500); or
- (3) LED of 10.2% of Accumulated Value (\$1,530).

The Free Withdrawal Amount will be deducted first from Cumulative Earnings. If the Free Withdrawal Amount exceeds Cumulative Earnings, the excess amount will be deemed withdrawn from payments not previously redeemed on a last-in-first-out ("LIFO") basis. This means that the last payments credited to the Policy will be withdrawn first. If more than one partial withdrawal is made during the year, on each subsequent withdrawal the Company will waive the surrender charge, if any, until the entire Free Withdrawal Amount has been redeemed.

LIFE EXPECTANCY DISTRIBUTIONS. Each calendar year prior to the Annuity Date, an Owner who also is the Annuitant may take without surrender charge a series of systematic withdrawals from the Policy according to the Company's life expectancy distribution ("LED") option. The Owner must return a properly signed LED request form to the Principal Office.

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The Owner may elect monthly, bi-monthly, quarterly, semi-annual, or annual LED distributions, and may terminate the LED option at any time.

If an Owner elects the Company's LED option, (based on the applicable IRS table), in each calendar year a fraction of the Accumulated Value is withdrawn without a surrender charge based on the Owner's then life expectancy (or the joint life expectancy of the Owner and a beneficiary.) The numerator of the fraction is 1 (one) and the denominator of the fraction is the remaining life expectancy of the Owner, as determined annually by the Company. The resulting fraction, expressed as a percentage, is applied to the Accumulated Value at the

beginning of the year to determine the amount to be distributed during the year. Under the Company's LED option, the amount withdrawn from the Policy changes each year, because life expectancy changes each year that a person lives. For example, actuarial tables indicate that a person age 70 has a life expectancy of 16 years, but a person who attains age 86 has a life expectancy of another 6.5 years. Where the Owner is a trust or other nonnatural person, the Owner may elect the LED option based on the Annuitant's life expectancy.

(Note: this option may not produce annual distributions that meet the definition of "substantially equal periodic payments" as defined under Code Section 72(t). As such, the withdrawals may be treated by the Internal Revenue Service (IRS) as premature distributions from the Policy and be subject to a 10% federal tax penalty. Owners seeking distributions over their life under this definition should consult their tax advisor. For more information, see FEDERAL TAX CONSIDERATIONS. In addition, if the amount necessary to meet the substantially equal periodic payment definition is greater than the amount of the Company's LED amount, a surrender charge may apply to the amount in excess of the LED amount.)

SURRENDERS. In the case of a complete surrender, the amount received by the Owner is equal to the Surrender Value less any applicable tax withholding. Subject to the same rules that are applicable to partial redemptions, the Company will not assess a surrender charge on a Free Withdrawal Amount. Because Old Payments count in the calculation of the Free Withdrawal Amount, if Old Payments equal or exceed the Free Withdrawal Amount, the Company may assess the full applicable surrender charge on New Payments.

Where an Owner who is trustee under a pension plan surrenders, in whole or in part, a Policy on a terminating employee, the trustee will be permitted to reallocate all or a part of the total Accumulated Value under the Policy to other policies issued by the Company and owned by the trustee, with no deduction for any otherwise applicable surrender charge. Any such reallocation will be at the unit values for the Sub-Accounts as of the valuation date on which a written, signed request is received at the Principal Office.

For further information on surrender and partial redemption, including minimum limits on amount redeemed and amount remaining under the Policy in the case of partial redemption, and important tax considerations, see "SURRENDER" and "PARTIAL REDEMPTION" under THE VARIABLE ANNUITY POLICIES, and see FEDERAL TAX CONSIDERATIONS.

CHARGE AT THE TIME ANNUITY BENEFIT PAYMENTS BEGIN. If the Owner chooses a

period certain option (Option V or the comparable fixed annuity option), a surrender charge will be deducted from the Accumulated Value of the Policy if the Annuity Date occurs at any time during the surrender charge period. Such charge is the same as that which would apply had the policy been surrendered on the Annuity Date.

No surrender charge is imposed at the time of annuitization in any policy year under an option involving a life contingency (Options I, II, III, IV-A, IV-B or the comparable fixed annuity options).

SALES EXPENSE. The Company paid sales commissions, not to exceed 6% of initial purchase payments, to entities which sold the Policies. Certain representatives may receive commissions of up to 6% of subsequent purchase payments. The Company intends to recoup the commissions and other sales

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expenses through a combination of anticipated surrender charges, described above, and the investment earnings on amounts allocated to accumulate on a fixed basis in excess of the interest credited on fixed accumulations by the Company which may include amounts derived from mortality and expense risk charges. There is no additional charge to Owners or to the Separate Account. Any surrender charges assessed on a Policy will be retained by the Company. Alternative commission schedules are available with lower initial commission amounts based on purchase payments, plus ongoing annual compensation of up to 1% of the Policy's Accumulated Value.

PREMIUM TAXES

Some states and municipalities impose a premium tax on variable annuity policies. State premium taxes currently range up to 3.5%.

The Company makes a charge for state and municipal premium taxes, when applicable, and deducts the amount paid as a premium tax charge. The current practice of the Company is to deduct the premium tax charge in one of two ways:

- (1) if the premium tax was paid by the Company when purchase payments were received, to the extent permitted in the Policy the premium tax charge may be deducted on a pro-rata basis when partial withdrawals are made, upon surrender of the Policy, or when annuity benefit payments begin (the Company reserves the right instead to deduct the premium tax charge for these Policies at the time the purchase payments are received); or

(2) the premium tax charge is deducted in total when annuity benefit payments begin.

If no amount for premium tax was deducted at the time the purchase payment was received, but subsequently tax is determined to be due prior to the Annuity Date, the Company reserves the right to deduct the premium tax from the Policy's Accumulated Value at the time such determination is made.

POLICY FEE

A \$30 Policy fee currently is deducted on the Policy anniversary date and upon full surrender of the Policy if the Accumulated Value on any of these dates is \$50,000 or less. The Policy fee is not deducted after annuitization. The Policy fee is waived for Policies issued to and maintained by a trustee of a 401(k) plan.

Where amounts have been allocated to more than one investment option (General Account and/or one or more of the Sub-Accounts), a percentage of the total Policy fee will be deducted from the value in each investment option. The portion of the charge deducted from each will be equal to the percentage which the value in that investment option bears to the total Accumulated Value under the Policy. The deduction of the Policy fee from a Sub-Account will result in cancellation of a number of Accumulation Units equal in value to the percentage of the charge deducted from that Sub-Account.

CHARGE FOR DISCONTINUED MINIMUM GUARANTEED ANNUITY PAYOUT (M-GAP) RIDER

If you elected one of the M-GAP Riders prior to their discontinuance on January 31, 2002, the following charges apply:

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Minimum Guaranteed Annuity Payout (M-GAP) Rider with a ten-year waiting period	0.25%
Minimum Guaranteed Annuity Payout (M-GAP) Rider with a fifteen-year waiting period	0.15%

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For a description of this Rider, see "DISCONTINUATION OF THE MINIMUM GUARANTEED ANNUITY PAYOUT (M-GAP) RIDER" in the SAI.

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ANNUAL CHARGES AGAINST SEPARATE ACCOUNT ASSETS

MORTALITY AND EXPENSE RISK CHARGE. The Company assesses a daily charge against the assets of each Sub-Account to compensate for certain mortality and expense risks which it has assumed. The charge is imposed during both the accumulation period and the annuity period. The mortality risk arises from the Company's guarantee that it will make annuity payments in accordance with annuity rate provisions established at the time the Policy is issued for the life of the Annuitant (or in accordance with the annuity option selected), no matter how long the Annuitant (or other payee) lives and no matter how long all Annuitants as a class live. Therefore, the mortality charge is deducted during the annuity phase on all Policies, including those that do not involve a life contingency, even though the Company does not bear direct mortality risk with respect to variable annuity settlement options that do not involve life contingencies. The expense risk arises from the Company's guarantee that the charges it makes will not exceed the limits described in the Policies and in this Prospectus.

If the charge for mortality and expense risks is not sufficient to cover actual mortality experience and expenses, the Company will absorb the losses. If expenses are less than the amounts provided to the Company by the charge, the difference will be a profit to the Company. To the extent this charge results in a profit to the Company, such profit will be available for use by the Company for, among other things, the payment of distribution, sales and other expenses.

The mortality and expense risk charge is assessed daily at an annual rate of 1.25% of each Sub-Account's assets. This charge may not be increased. Since mortality and expense risks involve future contingencies which are not subject to precise determination in advance, it is not feasible to identify specifically the portion of the charge which is applicable to each. The Company estimates that a reasonable allocation might be 0.80% for mortality risk and 0.45% for expense risk.

ADMINISTRATIVE EXPENSE CHARGE. The Company assesses each Sub-Account with a daily charge at an annual rate of 0.20% of the average daily net assets of the Sub-Account. This charge may not be increased. The charge is imposed during both the accumulation period and the annuity period. The daily Administrative Expense Charge is assessed to help defray administrative expenses actually incurred in

the administration of the Sub-Account, without profits. However, there is no direct relationship between the amount of administrative expenses imposed on a given policy and the amount of expenses actually attributable to that policy.

Deductions for the Policy and for the Administrative Expense Charge are designed to reimburse the Company for the cost of administration and related expenses and are not expected to be a source of profit. The administrative functions and expense assumed by the Company in connection with the Separate Account and the Policies include, but are not limited to, clerical, accounting, actuarial and legal services, rent, postage, telephone, office equipment and supplies, expenses of preparing and printing registration statements, expense of preparing and typesetting prospectuses and the cost of printing prospectuses not allocable to sales expense, filing and other fees.

TRANSFER CHARGE. The Company currently makes no charge for transfers. The Company guarantees that the first twelve transfers in a Policy Year will be free of a transfer charge. For each subsequent transfer, it reserves the right to assess a charge, guaranteed never to exceed \$25, to reimburse it for the costs of processing transfers. If the Owner has elected automatic transfers or automatic rebalancing, the first automatic transfer or rebalancing will count as one transfer for purposes of the twelve which are guaranteed to be free of a transfer charge in each Policy year. Each subsequent automatic transfer or rebalancing under that request in the same or a subsequent Policy year is without transfer charge and does not reduce the remaining number of transfers which may be made free of a transfer charge.

OTHER CHARGES. Because the Sub-Accounts purchase shares of the Underlying Funds, the value of the net assets of the Sub-Accounts will reflect the investment advisory fee and other expenses incurred by the Underlying Funds. Management fee waivers and/or reimbursements may be in effect for certain or all of the Underlying Funds. The prospectuses and SAIs of the Underlying Funds contain additional information concerning expenses of the Underlying Funds and should be read in conjunction with this Prospectus.

AS OF THE DATE OF THIS PROSPECTUS, THE COMPANY HAS EFFECTIVELY CEASED ISSUING NEW POLICIES EXCEPT IN CONNECTION WITH CERTAIN PRE-EXISTING CONTRACTUAL PLANS AND PROGRAMS. REFERENCES TO ISSUE REQUIREMENTS AND INITIAL PAYMENTS ARE INCLUDED AS INFORMATION REGARDING GENERAL COMPANY PROCEDURES. This Prospectus provides

only a very brief overview of the more significant aspects of the Policy and of the Company's administrative procedures for the benefit of the Company's current Owners.

DISRUPTIVE TRADING

This Policy is not designed for use by individuals, professional market timing organizations, or other entities that engage in short-term trading, frequent transfers, programmed transfers or transfers that are large in relation to the total assets of an Underlying Fund (collectively, "Disruptive Trading"). These activities may require the Underlying Fund to maintain undesirable large cash positions or frequently buy or sell portfolio securities. Such transfers may dilute the value of the Underlying Fund's shares, interfere with the efficient management of the Underlying Fund's portfolio, and increase brokerage and administrative costs of the Underlying Funds. As a result, Disruptive Trading may adversely affect an Underlying Fund's ability to invest effectively in accordance with its investment objectives and policies, and may harm other Policy Owners.

In order to protect our Policy Owners and the Underlying Funds from potentially harmful trading activity, we utilize certain policies and procedures that are designed to detect and prevent disruptive trading among the Underlying Funds (the "Disruptive Trading Procedures"). Our Disruptive Trading Procedures consider certain factors in order to identify Disruptive Trading activity, including the following:

- the number of transfers made over a period of time;
- the length of time between transfers;
- whether the transfers follow a pattern that appears to be designed to take advantage of short term market fluctuations, particularly within certain Underlying Funds;
- the dollar amount(s) requested for transfers; and
- whether the transfers are part of a group of transfers made by a third party on behalf of several individual Policy Owners; and
- the investment objectives and/or size of the Underlying Funds.

We may increase our monitoring of Policy Owners who engage in what we perceive

to be disruptive trading, including investigating the transfer patterns within multiple policies owned by the same Policy Owners. We may also investigate any patterns of disruptive trading identified by the Underlying Funds that may not have been captured by our Disruptive Trading Procedures.

Our Disruptive Trading Procedures may vary from Sub-Account to Sub-Account. The Disruptive Trading Procedures limit the number of transfers a Policy Owner may make during a given period, limit the number of times a Policy Owner may transfer into particular funds during a given period, and place restrictions as to the time or means of transfers (for example, transfer instructions are required by a certain daily time cutoff), among other things. Subject to the terms of the Policy, the Company reserves the right to impose, without prior notice, additional or alternate restrictions on allocations and transfers that it determines, in its sole discretion, will disadvantage or potentially hurt the rights or interests of other Policy Owners or other holders of the Underlying Funds.

Some of the Underlying Funds have reserved the right to temporarily or permanently refuse payments or transfer requests from the Company if, in the judgment of the Underlying Fund's investment adviser, the Underlying Fund would be unable to invest effectively in accordance with its investment objective

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or policies, or would otherwise potentially be adversely affected. If an Underlying Fund refuses a transfer request from the Company, the Company may not be able to effect certain allocations or transfers that a Policy Owner has requested. In the future, some Underlying Funds may impose redemption fees on short-term trading (i.e., redemptions of mutual fund shares within a certain number of business days after purchase). We reserve the right to administer and collect any such redemption fees on behalf of the Underlying Funds.

We will apply our Disruptive Trading Procedures consistently without special arrangement, waiver, or exception. However, the Company's ability to detect and deter Disruptive Trading and to consistently apply the Disruptive Trading Procedures may be limited by operational systems and technological limitations. Policy Owners seeking to engage in such transfer activities may employ a variety of strategies to avoid detection. Because identifying Disruptive Trading involves judgments that are inherently subjective, the Company cannot provide assurances that its Disruptive Trading Procedures will detect every Policy Owner who engages in disruptive trading. In addition, the terms of some policies previously issued by the Company, historical practices or actions, litigation,

or certain regulatory restrictions may limit the Company's ability to apply transfer or other restrictions.

If we are unable to detect Disruptive Trading or are unable to restrict Disruptive Trading because of contract provisions or other reasons, you may experience dilution in the value of your Underlying Fund shares. There may be increased brokerage and administrative costs within the Underlying Funds, which may result in lower long-term returns for your investments. Additionally, because other insurance companies and/or retirement plans may invest in the Underlying Funds, we cannot guarantee that the Underlying Funds will not suffer harm from disruptive trading within the variable policies issued by other insurance companies or among investment options available to retirement plan participants.

Under rules recently adopted by the Securities and Exchange Commission, effective April 16, 2007, we will be required to: (1) enter into a written agreement with each Underlying Fund or its principal underwriter that will obligate us to provide to the Underlying Fund promptly upon request certain information about the trading activity of individual Contract Owners, and (2) execute instructions from the Underlying Fund to restrict or prohibit further purchases or transfers by specific Contract Owners who violate the frequent trading policies established by the Underlying Fund.

PURCHASE PAYMENTS

Purchase payments are to be made payable to the Company. A net payment is equal to the payment received less the amount of any applicable premium tax. The initial payment is credited to the Policy as of the date that the properly completed application that accompanies the payment is received by the Company at its Service Office. If an application is not completed within five business days of the Company's receipt of the initial payment, or does not specify how payments are to be allocated among the investment options, the initial purchase payment will be returned within five business days. After a policy is issued, Accumulation Units will be credited to the Policy at the unit value computed as of the Valuation Date that a purchase payment is received at the Company's Service Office on the basis of accumulation unit value next determined after receipt.

Payments may be made to the Policy prior to the Annuity Date. Purchase payments are not limited as to frequency and number, but there are certain limitations as to amount. Generally, the initial payment must be at least \$600. Under a salary deduction or a monthly automatic payment plan, the minimum initial payment is

\$50. In all cases, each subsequent payment must be at least \$50. Where the contribution on behalf of an employee under an employer-sponsored retirement plan is less than \$600 but more than \$300 annually, the Company may issue a Policy on the employee, if the plan's average annual contribution per eligible plan participant is at least \$600. Total payments may not exceed the maximum limit specified in the Policy. If the payments are divided among two or more investment options, a net amount of at least \$10 of each payment must be allocated to each option.

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Generally, unless otherwise requested, all payments will be allocated among investment options in the same proportion that the initial net payment is allocated or, if subsequently changed, according to the most recent allocation instructions. Prior to the Annuity Date, you may utilize up to seventeen variable Sub-Accounts at any one time, in addition to the Goldman Sachs VIT Money Market Fund.

RIGHT TO CANCEL INDIVIDUAL RETIREMENT ANNUITY

An individual purchasing a Policy intended to qualify as an IRA may cancel the Policy at any time within ten days after receipt of the Policy and receive a refund. In order to cancel the Policy, the Owner must mail or deliver the Policy to the Service Office at Service Office, se2, an affiliate of Security Benefit Life Insurance Company, located at One Security Benefit Place, Topeka, KS 66675, Telephone 1-800-533-7881 or to an authorized representative. Mailing or delivery must occur within ten days after receipt of the Policy for cancellation to be effective.

Within seven days, the Company will provide a refund equal to gross payments received. In some states, however, the refund may equal the greater of (1) gross payments, or (2) the difference between the payment received and any amount allocated to the Separate Account plus the Accumulated Value of the Sub-Accounts plus any amounts deducted under the Policy or by the Underlying Funds for taxes, charges or fees. The "Right to Examine" provision on the cover of the Policy will specifically indicate whether the refund will be equal to gross payments or equal to the greater of (1) or (2) as set forth above.

The liability of the Separate Account under this provision is limited to the Owner's Accumulated Value in the Sub-Accounts on the date of cancellation. Any additional amounts refunded to the Owner will be paid by the Company.

RIGHT TO CANCEL ALL OTHER POLICIES

An Owner may cancel the Policy at any time within ten days after receipt of the Policy (or longer if required by state law) and receive a refund. In most states, the Company will pay the Owner an amount equal to the sum of (1) the difference between the payment received, including fees, and any amount allocated to the Separate Account, and (2) the Accumulated Value of amounts allocated to the Separate Account as of the date the request is received. If the Policy was purchased as an IRA or issued in a state that requires a full refund of the initial payment(s), the IRA cancellation right described above will be used. At the time the Policy is issued, the "Right to Examine" provision on the cover of the Policy will specifically indicate what the refund will be and the time period allowed to exercise the right to cancel.

TELEPHONE TRANSACTION PRIVILEGE

The Owner, or anyone authorized by the Owner, may change allocation instructions for new payments pursuant to a written or telephone request. The policy of the Company and its agents and affiliates is that they will not be responsible for losses resulting from acting upon telephone requests reasonably believed to be genuine. The Company will employ reasonable procedures to confirm that instructions communicated by telephone are genuine; otherwise, the Company may be liable for any losses due to unauthorized or fraudulent instructions. The procedures may include, among other things, requiring some form of personal identification prior to acting upon instructions received by telephone. All telephone instructions are tape-recorded.

The Company cannot guarantee that it can always be reached to complete a telephone transaction. Under these circumstances, the Owner should submit the request in writing or other form acceptable to the Company.

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TRANSFER PRIVILEGE

Subject to the Company's then current rules including the Disruptive Trading restrictions described above under THE VARIABLE ANNUITY POLICIES, prior to the Annuity Date, an Owner may have amounts transferred among the Sub-Accounts or from the Sub-Account to the General Account, where available. Currently, transfers may be made to and among all of the available Sub-Accounts as long as no more than seventeen Sub-Accounts, in addition to the Goldman Sachs VIT Money

Market Fund, are utilized at any one time. Transfer values will be based on the Accumulated Value next computed after receipt of the transfer order. Transfers to and from the Fixed Account may be subject to the restrictions set forth under APPENDIX A--MORE INFORMATION ABOUT THE FIXED ACCOUNT.

If an Owner requests a transfer of an amount from a Sub-Account that is higher than the amount in the Sub-Account on the Valuation Date (for example, if a request is made to transfer \$100 from a Sub-Account but the Accumulated Value in the Sub-Account on the Valuation Date is only \$98), the Company will transfer all of the Accumulated Value in the Sub-Account.

Currently, the Company makes no charge for transfers. The first 12 transfers in a Policy year are guaranteed to be free of any transfer charge. For each subsequent transfer in a Policy year, the Company reserves the right to assess a charge, guaranteed not to exceed \$25, to reimburse it for the expense of processing these additional transfers. If you authorize periodic transfers under an Automatic Transfer option (Dollar Cost Averaging) or an Automatic Account Rebalancing option, the first automatic transfer or rebalancing under a request counts as one transfer for purposes of the 12 transfers guaranteed to be free of a transfer charge in each Policy year. Each subsequent transfer or rebalancing under that request in the same or a subsequent Policy year is without charge and does not reduce the remaining number of transfers which may be made free of charge.

AUTOMATIC TRANSFERS AND AUTOMATIC ACCOUNT REBALANCING OPTIONS

AUTOMATIC TRANSFERS (DOLLAR COST AVERAGING) OPTION. The Owner may elect automatic transfers of a pre-determined dollar amount (sometimes called "Dollar Cost Averaging"), of not less than \$100, on a periodic basis (monthly, bi-monthly, quarterly, semi-annually or annually) from the Sub-Account investing in the Goldman Sachs VIT Money Market Fund or the Goldman Sachs VIT Government Income Fund ("source account") to one or more of the Sub-Accounts. Automatic transfers may not be made into the General Account or to a Sub-Account being used as the source account. If an automatic transfer would reduce the balance in the source account to less than \$100, the entire balance will be transferred proportionately to the chosen Sub-Accounts. Automatic transfers will continue until the amount in the source account on a transfer date is zero or the Owner's request to terminate the option is received by the Company. If additional amounts are allocated to the source account after its balance has fallen to

zero, this option will not restart automatically and the Owner must provide a new request to the Company.

The General Account may be used as the source account from which automatic transfers can be made provided that:

- (1) the amount of each monthly transfer cannot exceed 10% of the value in the General Account as of the date of the first transfer;
- (2) the amount of each bi-monthly transfer cannot exceed 20% of the value of the General Account as of the date of the first transfer; and
- (3) each quarterly transfer cannot exceed 25% of the value in the General Account as of the date of the first transfer.

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AUTOMATIC ACCOUNT REBALANCING OPTION. The Owner may request automatic rebalancing of Sub-Account allocations on a monthly, quarterly, semi-annual or annual basis in accordance with percentage allocations specified by the Owner. As frequently as requested by the Owner, the Company will review the percentage allocations in the Sub-Accounts and, if necessary, transfer amounts to ensure conformity with the designated percentage allocation mix. If the amount necessary to re-establish the mix on any scheduled date is less than \$100, no transfer will be made. Automatic Account Rebalancing will continue until the Owner's request to terminate or change the option is received by the Company. As such, subsequent payments allocated in a manner different from the percentage allocation mix in effect on the date the payment is received will be allocated in accordance with the existing mix on the next scheduled date unless the Owner's timely request to change the allocation mix is received by the Company.

LIMITATIONS. The Company reserves the right to limit the number of Sub-Accounts that may be used for automatic transfers and rebalancing, and to discontinue either option upon advance written notice. Currently, automatic transfers and automatic rebalancing may not be in effect simultaneously. Either option may be elected at no additional charge when the Policy is purchased or at a later date.

SURRENDER

At any time prior to the Annuity Date, a Owner may surrender the Policy and receive its Surrender Value.

The request for surrender must be made on Company forms. You may obtain Company forms by calling 1-800-533-7881.

The Owner must return the Policy and a signed, written request for surrender on a Company surrender form to the Company to the Service Office. The Surrender Value will be calculated based on the Accumulated Value of the Policy as of the Valuation Date on which the request and the Policy are received at the Service Office.

Before the Annuity Date, a surrender charge may be deducted when a Policy is surrendered if payments have been credited to the Policy during the last nine full Policy years. See CHARGES AND DEDUCTIONS. The Policy fee will be deducted upon surrender of the Policy.

After the Annuity Date, only Policies annuitized under a commutable period certain option (as specified in Annuity Option V) may be surrendered. The amount payable is the commuted value of any unpaid installments, computed on the basis of the assumed interest rate incorporated in such annuity benefit payments. No surrender charge is imposed after the Annuity Date.

Any amount surrendered is normally payable within seven days following the Company's receipt of the surrender request. The Company reserves the right to defer surrenders and partial redemptions of amounts in each Sub-Account during any period which (1) trading on the New York Stock Exchange is restricted as determined by the SEC or such Exchange is closed for other than weekends and holidays, (2) the SEC has by order permitted such suspension, or (3) an emergency, as determined by the SEC, exists such that disposal of portfolio securities or valuation of assets of each Separate Account is not reasonably practicable.

The Company reserves the right to defer surrenders and partial redemptions of amounts allocated to the Company's General Account for a period not to exceed six months.

The surrender rights of Owners who are participants under Section 403(b) plans or who are participants in the Texas Optional Retirement Program ("Texas ORP") are restricted. Pursuant to new tax regulations, we generally are required to confirm, with your 403(b) plan sponsor or otherwise, that withdrawals, transfers or surrenders you request from a 403(b) Contract comply with applicable tax requirements before we process your request.

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PARTIAL REDEMPTION

At any time prior to the Annuity Date, an Owner may redeem a portion of the Accumulated Value of his or her Policy, subject to the limits stated below. The request for withdrawal must be made on Company forms. You may obtain Company forms by calling 1-800-533-7881. You may also obtain a Company withdrawal form at our Company web site: [HTTPS://CWANNUNITY.SE2.COM](https://CWANNUNITY.SE2.COM).

The Owner must file a signed, written request for redemption on a Company withdrawal form at the Service Office. The written request must indicate the dollar amount the Owner wishes to receive and the account from which such amount is to be redeemed. The amount redeemed equals the amount requested by the Owner plus any applicable surrender charge, as described under CHARGES AND DEDUCTIONS.

Where allocations have been made to more than one investment option, a percentage of the partial redemption may be allocated to each. A partial redemption from a Sub-Account will result in cancellation of a number of units equivalent in value to the amount redeemed, computed as of the Valuation Date that the request is received at the Service Office. Each partial redemption must be a minimum of \$100.

Partial redemptions will be paid in accordance with the time limitations described above under "SURRENDER."

DEATH BENEFIT

If the Annuitant dies (or an Owner predeceases the Annuitant) prior to the Annuity Date while the Policy is in force, a death benefit will be paid to the beneficiary, except where the Policy continues as provided below in "THE SPOUSE OF THE OWNER AS BENEFICIARY." Upon death of the Annuitant (including an Owner who is also the Annuitant), the death benefit is equal to the greatest of:

- (1) the Accumulated Value on the Valuation Date that the Company receives both the death certificate and all necessary claim paperwork at the Service Office;
- (2) the total amount of gross payments made under the Policy reduced proportionately to reflect the amount of all prior partial withdrawals; or
- (3) the death benefit that would have been payable on the most recent fifth year Policy anniversary, increased for subsequent purchase payments and reduced

proportionally to reflect withdrawals after that date.

A partial withdrawal will reduce the gross payments available as a death benefit under (2) above in the same proportion that the Accumulated Value was reduced on the date of withdrawal. For each withdrawal, the reduction is calculated by multiplying the total amount of gross payments by a fraction, the numerator of which is the amount of the partial withdrawal and the denominator of which is the Accumulated Value immediately prior to the withdrawal. For example, if gross payments total \$8,000 and a \$3,000 withdrawal is made when the Accumulated Value is \$12,000, the proportional reduction of gross payments available as a death benefit is calculated as follows: The Accumulated Value is reduced by $\frac{1}{4}$ ($\frac{3,000}{12,000}$); therefore, the gross amount available as a death benefit under (2) also will be reduced by $\frac{1}{4}$ ($8,000 \times \frac{1}{4} = \$2,000$), so that the \$8,000 gross payments are reduced to \$6,000. Payments made after a withdrawal will increase the death benefit available under (2) by the amount of the payment.

A partial withdrawal after the most recent fifth year Policy anniversary will decrease the death benefit available under (3) in the same proportion that the Accumulated Value was reduced on the date of the withdrawal. For example, if the death benefit that would have been payable on the most recent fifth year Policy anniversary is \$12,000 and partial withdrawals totaling \$5,000 are made thereafter when the

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Accumulated Value is \$15,000, the proportional reduction of death benefit available under (3) is calculated as follows: The Accumulated Value is reduced by $\frac{1}{3}$ ($\frac{5,000}{15,000}$); therefore, the death benefit that would have been payable on the most recent fifth year Policy anniversary will also be reduced by $\frac{1}{3}$ ($12,000 \times \frac{1}{3} = \$4,000$), so that the death benefit available under (3) will be \$8,000 ($\$12,000 - \$4,000$). Payments made after the most recent fifth year Policy anniversary will increase the death benefit available under (3) by the amount of the payment. Upon death of an Owner who is not the Annuitant, the death benefit is equal to the Accumulated Value of the Policy next determined following receipt of due proof of death received at the Service Office.

Upon death of an Owner who is not the Annuitant, the death benefit is equal to the Accumulated Value on the Valuation Date that the Company receives due proof of death received at the Service Office.

The death benefit generally will be paid to the beneficiary in one sum. The beneficiary may, however, by written request, elect one of the following options:

- (1) The payment of the one sum may be delayed for a period not to exceed five years from the date of death.
- (2) The death benefit may be paid in installments. Payments must begin within one year from the date of death and are payable over a period certain not extended beyond the life expectancy of the beneficiary.

However, if the Owner has specified a death benefit annuity option, the death benefit will be paid out accordingly. Any death benefit annuity option specified by the Owner must comply with the requirements set forth in paragraph (2) above.

If there is more than one beneficiary, the death benefit will be paid to such beneficiaries in one sum unless the Company consents to pay an annuity option chosen by the beneficiaries.

With respect to any death benefit, the Accumulated Value under the Policy shall be based on the unit values next computed after due proof of death has been received at the Service Office. If the beneficiary elects to receive the death benefit in one sum, the death benefit will be paid within seven business days. If the beneficiary (other than a spousal beneficiary under an IRA) has not elected an annuity option within one year from the date notice of death is received by the Company, the Company will pay the death benefit in one sum. The death benefit will reflect any earnings or losses experienced during the period and any withdrawals.

If the Annuitant's death occurs on or after the Annuity Date but before the completion of all guaranteed monthly annuity benefit payments, any unpaid amounts or installments will be paid to the beneficiary. The Company must pay the remaining payments at least as rapidly as under the payment option in effect on the date of the Annuitant's death. If there is more than one beneficiary, the commuted value of the payments, computed on the basis of the assumed interest rate incorporated in the annuity option table on which such payments are based, shall be paid to the beneficiaries in one sum.

THE SPOUSE OF THE OWNER AS BENEFICIARY

The Owner's spouse, if named as sole beneficiary ("spousal beneficiary"), may by written request continue the Policy in force rather than receive the death

benefit. The spousal beneficiary will become the new Owner (and, if the deceased Owner was also the Annuitant, the new Annuitant). All other rights and benefits provided in the Policy will continue, except that any subsequent spouse of such new Owner will not be entitled to continue the Policy upon such new Owner's death.

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ASSIGNMENT

The Policy provides that it may be assigned by the Owner at any time prior to the Annuity Date and while the Annuitant is alive. Policies sold in connection with IRA plans and certain other qualified plans, however, are not assignable. For more information about these plans, see FEDERAL TAX CONSIDERATIONS.

The Company will not be deemed to have knowledge of an assignment unless it is made in writing and filed at the Service Office. The Company will not assume responsibility for determining the validity of any assignment. If an assignment of the Policy is in effect on the Annuity Date, the Company reserves the right to pay to the assignee, in one sum, that portion of the Surrender Value of the Policy to which the assignee appears to be entitled. The Company will pay the balance, if any, in one sum to the Owner in full settlement of all liability under the Policy. The interest of the Owner and of any beneficiary will be subject to any assignment.

ELECTING THE FORM OF ANNUITY AND THE ANNUITY DATE

Subject to certain restrictions described below, the Owner has the right (1) to select the annuity option under which annuity benefit payments are to be made, and (2) to determine whether payments are to be made on a fixed basis, a variable basis, or a combination fixed and variable basis. Certain annuity options may be commutable or noncommutable. A commutable option provides the Owner with the right to request a lump sum payment of any remaining balance after annuity payments have commenced. Under a noncommutable option, the Owner may not request a lump sum payment. Annuity benefit payments are determined according to the annuity tables in the Policy, by the annuity option selected, and by the investment performance of the investment options selected.

To the extent a fixed annuity is selected, Accumulated Value will be transferred to the General Account of the Company, and the annuity benefit payments will be fixed in amount. See APPENDIX A--MORE INFORMATION ABOUT THE GENERAL ACCOUNT.

Under a variable annuity, a payment equal to the value of the fixed number of Annuity Units in the Sub-Accounts is made each month. Since the value of an Annuity Unit in a Sub-Account will reflect the investment performance of the Sub-Account, the amount of each monthly payment will vary.

The annuity option selected must produce an initial payment of at least \$50. If a combination of fixed and variable payments is selected, the initial payment on each basis must be at least \$50. The Company reserves the right to increase these minimum amounts. If the annuity option selected does not produce initial payments which meet these minimums, the Company will pay the Accumulated Value in one sum. Once the Company begins making annuity payments, the Annuitant cannot make partial redemptions or surrender the annuity benefit, except in the case where a commutable period certain option (Option V or a comparable fixed option) has been chosen. Beneficiaries entitled to receive remaining payments for a "period certain" may elect to instead receive a lump sum settlement.

The Owner selects the Annuity Date. To the extent permitted by law, the Annuity Date may be the first day of any month (1) before the Annuitant's 85th birthday, if the Annuitant's age at the date of issue of the Policy is 75 or under, or (2) within ten years from the date of issue of the Policy and before the Annuitant's 90th birthday, if the Annuitant's age at the date of issue is between 76 and 90. The Owner may elect to change the Annuity Date by sending a request to the Service Office at least one month before the Annuity Date. The new Annuity Date must be the first day of any month occurring before the Annuitant's 90th birthday. The new Annuity Date must be within the life expectancy of the Annuitant. The Company shall determine such life expectancy at the time a change in Annuity Date is requested. In no event will the latest possible annuitization age exceed 90.

If the Annuity Date under a non-qualified Policy is deferred until the Owner reaches an age that is significantly beyond the Owner's life expectancy, it is possible that the Policy will not be considered an

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annuity for federal tax purposes. In addition, the Internal Revenue Code ("the Code") and the terms of qualified plans impose limitations on the age at which annuity benefit payments may commence and the type of annuity option selected. The Owner should carefully review the selection of the Annuity Date with his/her tax adviser. See FEDERAL TAX CONSIDERATIONS for further information.

If the Owner does not elect otherwise, annuity benefit payments will be made in

accordance with Option I, a variable life annuity with 120 monthly payments guaranteed. Changes in either the Annuity Date or annuity option can be made up to one month prior to the Annuity Date.

DESCRIPTION OF VARIABLE ANNUITY PAYOUT OPTIONS

The Company currently provides the variable annuity payout options described below. Currently, variable annuity payout options may be funded through the Sub-Accounts investing in the Goldman Sachs VIT Equity Index Fund, the Goldman Sachs VIT Structured U.S. Equity Fund, and the Goldman Sachs VIT Money Market Fund.

The Company also provides fixed annuity payout options which are comparable to the variable annuity options. Regardless of how payments were allocated during the accumulation period, any one of the variable annuity payout options or the fixed-payout options may be selected, or any one of the variable annuity options may be selected in combination with any one of the fixed-amount annuity options. Other annuity options may be offered by the Company.

OPTION I--VARIABLE LIFE ANNUITY WITH 120 MONTHLY PAYMENTS GUARANTEED. A variable annuity payable periodically during the lifetime of the Annuitant with the guarantee that if the Annuitant should die before 120 monthly payments have been paid, the monthly annuity benefit payments will continue to the beneficiary until a total of 120 monthly payments have been paid.

OPTION II--VARIABLE LIFE ANNUITY. A variable annuity payable only during the lifetime of the Annuitant. It would be possible under this option for the payee to receive only one annuity benefit payment if the Annuitant dies prior to the due date of the second annuity benefit payment, two annuity benefit payments if the Annuitant dies before the due date of the third annuity benefit payment, and so on. Payments will continue, however, during the Annuitant's lifetime, no matter how long he or she lives.

OPTION III--UNIT REFUND VARIABLE LIFE ANNUITY. A variable annuity payable periodically during the lifetime of the Annuitant with the guarantee that if (1) exceeds (2), then monthly variable annuity benefit payments will continue to the beneficiary until the number of such payments equals the number determined in (1).

Where: (1) is the dollar amount of the Accumulated Value divided by the dollar amount of the first monthly payment (which determines the greatest number of payments payable to the beneficiary), and

(2) is the number of monthly payments paid prior to the death of the Annuitant.

OPTION IV-A--JOINT AND SURVIVOR VARIABLE LIFE ANNUITY. A variable annuity payable jointly to the Annuitant and another individual during their joint lifetime, and then continuing during the lifetime of the survivor. The amount of each payment to the survivor is based on the same number of Annuity Units which applied during the joint lifetime of the two payees. One of the payees must be either the person designated as the Annuitant in the Policy or the beneficiary. There is no minimum number of payments under this option. See Option IV-B, below.

OPTION IV-B--JOINT AND TWO-THIRDS SURVIVOR VARIABLE LIFE ANNUITY. A variable annuity payable jointly to the Annuitant and another individual during their joint lifetime, and then continuing thereafter during the lifetime of the survivor. The amount of each periodic payment to the survivor, however, is

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based upon two-thirds of the number of Annuity Units which applied during the joint lifetime of the two payees. One of the payees must be the person designated as the Annuitant in the Policy or the beneficiary. There is no minimum number of payments under this option. See Option IV-A, above.

OPTION V--PERIOD CERTAIN VARIABLE ANNUITY (PAYMENTS GUARANTEED FOR A SPECIFIC NUMBER OF YEARS). A monthly variable annuity payable for a stipulated number of years ranging from one to 30 years. If the Annuitant dies before the end of the period, remaining payments will continue to be paid. A fixed period certain annuity may be either commutable or noncom-mutable. A variable period certain option is automatically commutable.

It should be noted that Option V does not involve a life contingency. In the computation of the payments under this option, the Company deducts a charge for annuity rate guarantees, which includes a factor for mortality risks. Although not contractually required to do so, the Company currently follows a practice of permitting persons receiving payments under Option V to elect to convert to a variable annuity involving a life contingency. The Company may discontinue or change this practice at any time, but not with respect to Owners who have elected Option V prior to the date of any change in this practice.

NORRIS DECISION

In the case of ARIZONA GOVERNING COMMITTEE V. NORRIS, the United States Supreme Court ruled that, in connection with retirement benefit options offered under certain employer-sponsored employee benefit plans, annuity options based on sex-distinct actuarial tables are not permissible under Title VII of the Civil Rights Act of 1964. The ruling requires that benefits derived from contributions paid into a plan after August 1, 1983 be calculated without regard to the sex of the employee. Annuity benefits attributable to payments received by the Company under a policy issued in connection with an employer-sponsored benefit plan affected by the NORRIS decision will be based on the greater of (1) the Company's unisex Non-Guaranteed Current Annuity Option Rates, or (2) the guaranteed male rates described in such Policy, regardless of whether the Annuitant is male or female.

Although the Company believes that the Supreme Court ruling does not affect Policies funding IRA plans that are not employer-sponsored, the Company will apply certain aspects of the ruling to annuity benefits under such Policies, except in those states in which it is prohibited. Such benefits will be based on (1) the greater of the guaranteed unisex annuity rates described in the Policies, or (2) the Company's sex-distinct Non-Guaranteed Current Annuity Option Rates.

COMPUTATION OF POLICY VALUES AND ANNUITY BENEFIT PAYMENTS

THE ACCUMULATION UNIT. Each net purchase payment is allocated to the investment options selected by the Owner. Allocations to the Sub-Accounts are credited to the Policy in the form of Accumulation Units. Accumulation Units are credited separately for each Sub-Account. The number of Accumulation Units of each Sub-Account credited to the Policy is equal to the portion of the net purchase payment allocated to the Sub-Account, divided by the dollar value of the applicable Accumulation Unit as of the Valuation Date the payment is received at the Service Office. The number of Accumulation Units resulting from each payment will remain fixed unless changed by a subsequent split of Accumulation Unit value, a transfer, a partial redemption, or surrender. The dollar value of an Accumulation Unit of each Sub-Account varies from Valuation Date to Valuation Date based on the investment experience of that Sub-Account and will reflect the investment performance, expenses and charges of its Underlying Fund. The value of an Accumulation Unit was set at \$1.00 on the first Valuation Date for each Sub-Account.

Allocations to the General Account are not converted into Accumulation Units, but are credited interest at a rate periodically set by the Company. See APPENDIX A--MORE INFORMATION ABOUT THE GENERAL ACCOUNT.

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The Accumulated Value under the Policy is determined by (1) multiplying the number of Accumulation Units in each Sub-Account by the value of an Accumulation Unit of that Sub-Account on the Valuation Date, (2) adding the products, and (3) adding the amount of the accumulations in the General Account, if any.

ADJUSTED GROSS INVESTMENT RATE. At each Valuation Date an adjusted gross investment rate for each Sub-Account for the Valuation Period then ended is determined from the investment performance of that Sub-Account. Such rate is (1) the investment income of that Sub-Account for the Valuation Period, plus capital gains and minus capital losses of that Sub-Account for the Valuation Period, whether realized or unrealized, adjusted for provisions made for taxes, if any, divided by (2) the amount of that Sub-Account's assets at the beginning of the Valuation Period. The adjusted gross investment rate may be either positive or negative.

NET INVESTMENT RATE AND NET INVESTMENT FACTOR. The net investment rate for a Sub-Account's variable accumulations for any Valuation Period is equal to the adjusted gross investment rate of the Sub-Account for such Valuation Period decreased by the equivalent for such period of a charge equal to 1.45% per annum. This charge cannot be increased.

The net investment factor is 1.000000 plus the applicable net investment rate. The dollar value of an Accumulation Unit as of a given Valuation Date is determined by multiplying the dollar value of the corresponding Accumulation Unit as of the immediately preceding Valuation Date by the appropriate net investment factor.

DETERMINATION OF THE FIRST VARIABLE ANNUITY BENEFIT PAYMENT. The amount of the first monthly payment depends upon the selected variable annuity option, the sex (however, see "NORRIS DECISION" above) and age of the Annuitant, and the value of the amount applied under the annuity option ("annuity value"). The Policy provides annuity rates that determine the dollar amount of the first periodic payment under each variable annuity option for each \$1,000 of applied value. From time to time, the Company may offer its Owners both fixed and variable annuity rates more favorable than those contained in the Policy. Any such rates will be applied uniformly to all Owners of the same class.

The dollar amount of the first periodic annuity benefit payment is calculated based upon the type of annuity option chosen, as follows:

- For life annuity options the dollar amount is determined by multiplying (1) the Accumulated Value applied under that option (less premium tax, if any) divided by \$1,000, by (2) the applicable amount of the first monthly payment per \$1,000 of value.
- For all period certain options the dollar amount is determined by multiplying (1) the Surrender Value less premium taxes, if any, applied under that option (less premium tax, if any) divided by \$1,000, by (2) the applicable amount of the first monthly payment per \$1,000 of value.
- For a death benefit annuity, the annuity value will be the amount of the death benefit.

The first periodic annuity benefit payment is based upon the Accumulated Value as of a date not more than four weeks preceding the date that the first annuity benefit payment is due. The Company transmits variable annuity benefit payments for receipt by the payee by the first of a month. Variable annuity benefit payments are currently based on unit values as of the 15th day of the preceding month.

THE ANNUITY UNIT. On and after the Annuity Date, the Annuity Unit is a measure of the value of the monthly annuity benefit payments under a variable annuity option. The value of an Annuity Unit in each Sub-Account initially was set at \$1.00. The value of an Annuity Unit under a Sub-Account on any Valuation Date thereafter is equal to the value of such unit on the immediately preceding Valuation Date, multiplied by the net investment factor of the Sub-Account for the current Valuation Period and

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divided by the assumed interest rate for the current Valuation Period The assumed interest rate, discussed below, is incorporated in the variable annuity options offered in the Policy.

DETERMINATION OF THE NUMBER OF ANNUITY UNITS. The dollar amount of the first variable annuity benefit payment is divided by the value of an Annuity Unit of the selected Sub-Account(s) to determine the number of Annuity Units represented by the first payment. This number of Annuity Units remains fixed under all

annuity options except the joint and two-thirds survivor annuity option.

DOLLAR AMOUNT OF SUBSEQUENT VARIABLE ANNUITY BENEFIT PAYMENTS. The dollar amount of each periodic variable annuity benefit payment after the first will vary with the value of the Annuity Units of the selected Sub-Account(s). The dollar amount of each subsequent variable annuity benefit payment is determined by multiplying the fixed number of Annuity Units (derived from the dollar amount of the first payment, as described above) with respect to a Sub-Account by the value of an annuity unit of that Sub-Account on the applicable Valuation Date.

The variable annuity options offered by the Company are based on a 3.5% assumed interest rate, which affects the amounts of the variable annuity benefit payments. Variable annuity benefit payments with respect to a Sub-Account will increase over periods when the actual net investment result of the Sub-Account exceeds the equivalent of the assumed interest rate. Variable annuity benefit payments will decrease over periods when the actual net investment results are less than the equivalent of the assumed interest rate.

For an illustration of a calculation of a variable annuity benefit payment using a hypothetical example, see "ANNUITY BENEFIT PAYMENTS AND ACCUMULATION UNIT CALCULATION" in the SAI.

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FEDERAL TAX CONSIDERATIONS

A. INTRODUCTION

This discussion is not exhaustive and is not intended as tax advice. A qualified tax adviser should always be consulted with regard to the application of the law to individual circumstances. This discussion is based on the Code, Treasury Department regulations, and interpretations existing on the date of this Prospectus. These authorities, however, are subject to change by Congress, the Treasury Department, and the courts.

This discussion does not address state or local tax consequences, nor federal estate or gift tax consequences, associated with buying a Contract. IN ADDITION, WE MAKE NO GUARANTEE REGARDING ANY TAX TREATMENT--FEDERAL, STATE, OR LOCAL--OF ANY CONTRACT OR OF ANY TRANSACTION INVOLVING A CONTRACT.

B. OUR TAX STATUS

We are taxed as a life insurance company and the operations of the Separate Account are treated as a part of our total operations. The Separate Account is not separately taxed as a "regulated investment company." Investment income and capital gains of the Separate Account are not taxed to the extent they are applied under a contract. We do not anticipate that we will incur federal income tax liability attributable to the income and gains of the Separate Account, and therefore we do not intend to provide for these taxes. If we are taxed on investment income or capital gains of the Separate Account, then we may charge the Separate Account to pay these taxes.

C. TAXATION OF ANNUITIES IN GENERAL

1. TAX DEFERRAL DURING ACCUMULATION PERIOD

Under the Code, except as described below, increases in the Contract Value of a Non-Qualified Contract are generally not taxable to the Owner or Annuitant until received as annuity payments or otherwise distributed. However, certain requirements must be satisfied for this general rule to apply, including:

- the Contract must be owned by an individual;
- Separate Account investments must be "adequately diversified";
- we, rather than you, must be considered the Owner of Separate Account assets for federal tax purposes; and
- annuity payments must appropriately amortize Purchase Payments and Contract earnings.

NON-NATURAL OWNER. As a general rule, deferred annuity contracts held by "non-natural persons", such as corporations, trusts or similar entities, are not annuity contracts for federal income tax purposes. The investment income on these contracts is taxed each year as ordinary income received or accrued by the non-natural Owner. There are exceptions to this general rule for non-natural Owners. Contracts are generally treated as held by a natural person if the nominal Owner is a trust or other entity holding the contract as an agent for a natural person. However, this special exception does not apply to an employer who is the nominal Owner of a contract under a non-qualified deferred compensation plan for its employees.

Additional exceptions to this rule include:

- certain Contracts acquired by a decedent's estate due to the death of the decedent;
- certain Qualified Contracts;
- certain Contracts used with structured settlement agreements; and

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- certain Contracts purchased with a single premium when the Annuity Date is no later than one year from Contract purchase and substantially equal periodic payments are made at least annually.

DIVERSIFICATION REQUIREMENTS. For a Contract to be treated as an annuity for federal income tax purposes, separate account investments must be "adequately diversified". The Treasury Secretary issued regulations prescribing standards for adequately diversifying separate account investments. If the Separate Account failed to comply with these diversification standards, the contract would not be treated as an annuity contract for federal income tax purposes and the Owner would generally be taxed on the difference between the contract value and the Purchase Payments.

Although we do not control Fund investments, we expect that each Fund will comply with these regulations so that each Subaccount of the Separate Account will be considered "adequately diversified."

OWNERSHIP TREATMENT. In some circumstances, owners of variable contracts who retain excessive control over the investment of the underlying separate account assets may be treated as the owners of those assets and may be subject to tax on income produced by those assets. Although published guidance in this area does not address certain aspects of the Contracts, we believe that the Owner of a Contract should generally not be treated as the owner of any assets in the Separate Account, see, however, the discussion below on Publicly Available Funds. We reserve the right to modify the Contracts to bring them into conformity with applicable standards should such modification be necessary to prevent Owners of the Contracts from being treated as the owners of the underlying Separate Account assets.

REQUIRED DISTRIBUTIONS. In order to be treated as an annuity contract for federal income tax purposes, Section 72(s) of the Code requires any Non-Qualified Contract to contain certain provisions specifying how your interest in the Contract will be distributed in the event of the death of an

Owner. Specifically, Section 72(s) requires that (a) if any Owner dies on or after the Annuity Date, but prior to the time the entire interest in the Contract has been distributed, the entire interest in the Contract will be distributed at least as rapidly as under the method of distribution being used as of the date of such Owner's death; and (b) if any Owner dies prior to the Annuity Date, the entire interest in the Contract will be distributed within five years after the date of such Owner's death. These requirements will be considered satisfied as to any portion of an Owner's interest which is payable to or for the benefit of a designated Beneficiary and which is distributed over the life of such designated Beneficiary or over a period not extending beyond the life expectancy of that Beneficiary, provided that such distributions begin within one year of the Owner's death. The designated Beneficiary refers to a natural person designated by the Owner as a Beneficiary and to whom ownership of the Contract passes by reason of death. However, if the designated Beneficiary is the surviving spouse of the deceased Owner, the Contract may be continued with the surviving spouse as the new Owner.

The Non-Qualified Contracts contain provisions that are intended to comply with these Code requirements, although no regulations interpreting these requirements have yet been issued. We intend to review such provisions and modify them if necessary to assure that they comply with the applicable requirements when such requirements are clarified by regulation or otherwise.

Other rules may apply to Qualified Contracts.

FEDERAL DEFENSE OF MARRIAGE ACT. The right of a spouse to continue the Contract, and all Contract provisions relating to spousal continuation are available only to a person who meets the definition of "spouse" under Federal law. The Federal Defense of Marriage Act currently does not recognize same-sex marriages or civil unions, even those which are permitted under individual state laws. Therefore the spousal continuation provisions of this Contract will not be available to such partners or same sex marriage spouses. Consult a tax advisor for more information on this subject.

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TRANSFERS, ASSIGNMENTS, OR EXCHANGES OF A CONTRACT. A transfer or assignment of ownership of a Contract, the designation of an Annuitant, the selection of certain Annuity Dates, or the exchange of a Contract may result in certain tax consequences to you that are not discussed herein. An Owner contemplating any such transfer, assignment, or exchange, should consult a tax advisor as to the tax consequences.

DELAYED ANNUITY DATES. If the Annuity Date occurs (or is scheduled to occur) when the Annuitant has reached an advanced age, the Contract might not be treated as an annuity for federal income tax purposes. In that event, the income and gains under the Contract would be currently includible in your income.

The following discussion assumes that the Contract is treated as an annuity contract for tax purposes and that we are treated as the Owner of Separate Account assets.

2. TAXATION OF PARTIAL AND FULL WITHDRAWALS

Partial withdrawals from a Non-Qualified Contract are includible in income to the extent the Contract Value exceeds the "investment in the contract". This amount is referred to as the "income on the contract". Full withdrawals are also includible in income to the extent they exceed the "investment in the contract." Investment in the contract equals the total of Purchase Payments minus any amounts previously received from the Contract that were not includible in your income. All amounts includible in income with respect to the Contract are taxed as ordinary income.

Any assignment or pledge (or agreement to assign or pledge) of Contract Value is treated as a withdrawal. Investment in the contract is increased by the amount includible in income with respect to such assignment or pledge. If you transfer a contract interest, without adequate consideration, to someone other than your spouse (or to a former spouse incident to divorce), you will be taxed on the income on the contract. In this case, the transferee's investment in the contract is increased to reflect the increase in your income.

There may be special income tax issues present in situations where the Owner and the Annuitant are not the same person and are not married to one another. A tax adviser should be consulted in those situations.

Other rules may apply to Qualified Contracts.

3. TAXATION OF ANNUITY PAYMENTS

Normally, the portion of each annuity payment taxable as ordinary income equals the payment minus the exclusion amount. The exclusion amount for annuity payments is the payment times the ratio of the investment in the contract allocated to the Annuity Option and adjusted for any period certain or refund feature, to the expected value of the annuity payments.

Once the total amount of the investment in the contract has been recovered, annuity payments will be fully taxable. If annuity payments stop because the Annuitant dies before the total amount of the investment in the contract is recovered, the unrecovered amount generally is allowed as a deduction to the Annuitant in the last taxable year.

4. TAXATION OF DEATH BENEFIT

Amounts may be distributed upon your or the Annuitant's death. A death benefit is includible in income and:

- if distributed in a lump sum is taxed like a full withdrawal, or
- if distributed under an Annuity Option is taxed like annuity payments.

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5. PENALTY TAX ON PREMATURE DISTRIBUTIONS

A 10% penalty tax applies to a taxable payment from a Non-Qualified Contract unless:

- received on or after you reach age 59 1/2;
- received due to your disability;
- made to a Beneficiary after your death or, for non-natural Owners, after the primary Annuitant's death;
- made as a series of substantially equal periodic payments (at least annually) for your life (or life expectancy) or for the joint lives (or joint life expectancies) of you and a designated Beneficiary (within the meaning of the tax law);
- made under a Contract purchased with a single premium when the Annuity Date is no later than one year from Contract purchase and substantially equal periodic payments are made at least annually;
- made with annuities used with certain structured settlement agreements.

Other exceptions may apply.

6. AGGREGATION OF CONTRACTS

The taxable amount of an annuity payment or withdrawal from a Non-Qualified Contract may be determined by combining some or all of the Non-Qualified Contracts you own. For example, if you purchase a Contract and also purchase an immediate annuity at approximately the same time, the IRS may treat the two contracts as one contract. Similarly, if a person transfers part of his interest in one annuity contract to purchase another annuity contract, the IRS might treat the two contracts as one contract. In addition, if you purchase two or more Non-Qualified deferred annuity contracts from the same company (or its affiliates) during any calendar year, these contracts are treated as one contract. The effects of this aggregation are not always clear. However, it could affect the taxable amount of an annuity payment or withdrawal and the amount which might be subject to the 10% penalty tax.

7. EXCHANGE OF ANNUITY CONTRACTS

We may issue the Contract in exchange for all or part of another annuity contract that you own. Such an exchange will be tax free if certain requirements are satisfied. If the exchange is tax free, your investment in the contract immediately after the exchange will generally be the same as that of the annuity contract exchanged, increased by any additional Purchase Payment made as part of the exchange. Your Contract Value immediately after the exchange may exceed your investment in the contract. That excess may be includible in income should amounts subsequently be withdrawn or distributed from the Contract (e.g., as a partial surrender, full surrender, annuity income payment, or death benefit). If you exchange part of an existing annuity contract for the Contract, the IRS might treat the two contracts as one annuity contract in certain circumstances. (See "Aggregation of Contracts") You should consult your tax adviser in connection with an exchange of all or part of an annuity contract for the Contract.

8. PARTIAL ANNUITIZATION

Under a new tax provision enacted in 2010, if part of an annuity contract's value is applied to an annuity option that provides payments for one or more lives or for a period of at least ten years, those payments may be taxed as annuity payments instead of withdrawals. None of the payment options under the

Contract is intended to qualify for this "partial annuitization" treatment and, if you apply

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only part of the value of the Contract to a payment option, we will treat those payments as withdrawals for tax purposes.

D. QUALIFIED PLANS

Currently, the Contracts are also available for use in connection with retirement plans which receive favorable treatment under Sections 401, 403, 408, 408A or 457 of the Code. Contracts offered for use in connection with retirement plans that receive favorable treatment under Sections 401, 403, 408, 408A or 457 of the Code ("Qualified Plans") are referred to as "Qualified Contracts." Numerous special tax rules apply to the participants in Qualified Plans and to Qualified Contracts. We make no attempt in this Prospectus to provide more than general information about use of the Contract with the various types of Qualified Plans. PERSONS INTENDING TO USE THE CONTRACT IN CONNECTION WITH QUALIFIED PLANS SHOULD CONSULT A TAX ADVISER.

Under the Code, qualified plans generally enjoy tax-deferred accumulation amounts invested in the plan. Therefore, in considering whether or not to purchase a Contract in a qualified plan, you should consider the Contract's features other than tax deferral, including the availability of lifetime annuity payments.

The tax rules applicable to Qualified Plans vary according to the type of plan and the terms and conditions of the plan. For example, for both withdrawals and annuity payments under certain Qualified Contracts, there may be no "investment in the contract" and the total amount received may be taxable. Both the amount of the contribution that may be made, and the tax deduction or exclusion that you may claim for such contribution, are limited under Qualified Plans. If the Contract is used with a Qualified Plan, you and the Annuitant must be the same individual. If a joint Annuitant is named, all distributions made while the Annuitant is alive must be made to the Annuitant. Also, if a joint Annuitant is named who is not the Annuitant's spouse, the Annuity Options which are available may be limited, depending on the difference in their ages. Furthermore, the length of any guarantee period may be limited in some circumstances to satisfy

certain minimum distribution requirements under the Code.

Qualified Contracts are subject to special rules specifying the time at which distributions must begin and the amount that must be distributed each year. In the case of Individual Retirement Annuities, distributions of minimum amounts must generally begin by April 1 of the calendar year following the calendar year in which the Owner attains age 70 1/2. The required beginning date for 401, 403 and 457 plans is the April 1 of the calendar year following the later of the year in which the Owner attains age 70 1/2 or retires. There are no required minimum distributions during the Owner's lifetime under Roth IRAs. An excise tax is imposed for the failure to comply with the minimum distribution requirements. This excise tax generally equals 50% of the amount by which a minimum required distribution exceeds the actual distribution. The death benefit or other optional benefits under your Contract may affect the amount of the minimum required distribution that must be taken from your Contract.

A 10% penalty tax may apply to the taxable amount of payments from Qualified Contracts. For Individual Retirement Annuities, the penalty tax does not apply, for example, to a payment:

- received after you reach age 59 1/2;
- received after your death or because of your disability; or
- made as a series of substantially equal periodic payments (at least annually) for your life (or life expectancy) or for the joint lives (or joint life expectancies) of you and your designated Beneficiary.

In addition, the penalty tax does not apply to certain distributions used for qualified first time home purchases, higher education expenses or qualified military reservist distributions. Special conditions

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must be met to qualify for these exceptions. If you wish to take a distribution for these purposes you should consult your tax adviser. Other exceptions may also be available.

Qualified Contracts are amended to conform to tax qualification requirements. However, you are cautioned that the rights of any person to any benefits under

Qualified Plans may be subject to the terms and conditions of the plans themselves, regardless of the terms and conditions of the Contract. In addition, we are not bound by terms and conditions of Qualified Plans if they are inconsistent with the Contract.

1. QUALIFIED PLAN TYPES

INDIVIDUAL RETIREMENT ANNUITIES. The Code permits eligible individuals to contribute to an individual retirement annuity known as an "IRA." IRAs limit the amounts contributed, the persons eligible and the time when distributions start. Also, subject to direct rollover and mandatory withholding requirements, distributions from other types of qualified plans generally may be "rolled over" on a tax-deferred basis into an IRA. The Contract may not fund a "Coverdell Education Savings Account" (formerly known as an "Education IRA").

SIMPLIFIED EMPLOYEE PENSIONS (SEP IRAS). The Code allows employers to establish simplified employee pension plans, using the employees' IRAs. Under these plans the employer may make limited deductible contributions on behalf of the employees to IRAs. Employers and employees intending to use the Contract in connection with these plans should consult a tax adviser.

SIMPLE IRAS. The Code permits certain small employers to establish "SIMPLE retirement accounts," including SIMPLE IRAs, for their employees. Under SIMPLE IRAs, certain deductible contributions are made by both employees and employers. SIMPLE IRAs are subject to various requirements, including limits on the amounts that may be contributed, the persons who may be eligible, and the time when distributions may commence. Employers and employees intending to use the Contract in connection with these plans should consult a tax adviser.

ROTH IRAS. The Code permits contributions to an IRA known as a "Roth IRA." Roth IRAs differ from other IRAs in certain respects, including:

- Roth IRA contributions are never deductible;
- "qualified distributions" from a Roth IRA are excludable from income;
- mandatory distribution rules do not apply before death;
- a rollover to a Roth IRA must be a "qualified rollover contribution," under the Code;
- special eligibility requirements apply; and

- contributions to a Roth IRA can be made after the Owner has reached age 70 1/2.

All or part of an IRA may be converted into a Roth IRA without taking an actual distribution. You may convert by notifying the IRA issuer or trustee. A conversion typically results in the inclusion of some or all of the IRA value in gross income, except that the 10% penalty tax does not apply on the conversion.

Any "qualified distribution", as defined in Code Section 408A, from a Roth IRA is excludible from gross income. A qualified distribution includes a distribution made after you reach age 59 1/2, after your death, because of your disability, or made to a first-time homebuyer. A qualified distribution can only be made after the first five tax years after the year for which you (or your spouse) made a contribution to any Roth IRA established for your benefit.

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CORPORATE AND SELF-EMPLOYED ("H.R. 10" AND "KEOGH") PENSION AND PROFIT-SHARING PLANS. The Code permits corporate employers to establish types of tax-favored retirement plans for employees. The Self-Employed Individuals Tax Retirement Act of 1962, as amended, commonly referred to as "H.R. 10" or "Keogh" permits self-employed individuals also to establish such tax-favored retirement plans for themselves and their employees. Such retirement plans may permit the purchase of the Contracts in order to provide benefits under the plans. Employers intending to use the Contract in connection with such plans should seek competent advice.

TAX-SHELTERED ANNUITIES. Code Section 403(b) permits public school employees and employees of certain types of charitable, educational and scientific organizations to have their employers purchase annuity contracts for them and, subject to certain limitations, to exclude the amount of Purchase Payments from taxable gross income. These annuity contracts are commonly referred to as "tax-sheltered annuities". If you purchase a Contract for such purposes, you should seek competent advice as to eligibility, limitations on permissible amounts of Purchase Payments and other tax consequences associated with the Contracts.

Tax-sheltered annuity contracts must contain restrictions on withdrawals of:

- contributions made pursuant to a salary reduction agreement in years beginning after December 31, 1988;
- earnings on those contributions; and
- earnings after December 31, 1988 on amounts attributable to salary reduction contributions held as of December 31, 1988.

These amounts can be paid only if you have reached age 59 1/2, severed employment, died, or becomes disabled (within the meaning of the tax law), or in the case of hardship (within the meaning of the tax law). Amounts permitted to be distributed in the event of hardship are limited to actual contributions; earnings thereon cannot be distributed on account of hardship. Amounts subject to the withdrawal restrictions applicable to Section 403(b)(7) custodial accounts may be subject to more stringent restrictions. (These limitations on withdrawals generally do not apply to the extent you direct us to transfer some or all of the Contract Value to the issuer of another tax-sheltered annuity or into a Section 403(b)(7) custodial account.)

For Contracts issued after December 31, 2008, amounts attributable to contributions other than salary reduction contributions generally may not be distributed before severance of employment or occurrence of an event specified in the employer's Section 403(b) plan.

Pursuant to new tax regulations, we generally are required to confirm, with your 403(b) plan sponsor or otherwise, that withdrawals, transfers, or surrenders you request from a 403(b) Contract comply with applicable tax requirements.

DEFERRED COMPENSATION PLANS OF STATE AND LOCAL GOVERNMENTS AND TAX-EXEMPT ORGANIZATIONS. The Code permits employees of state and local governments and tax-exempt organizations to defer a portion of their compensation without paying current taxes. The employees must be participants in an eligible deferred compensation plan. Generally, a Contract purchased by a state or local government or a tax-exempt organization will not be treated as an annuity contract for federal income tax purposes. Those who intend to use the Contracts in connection with such plans should seek competent advice.

2. DIRECT ROLLOVERS

If the Contract is used with a retirement plan that is qualified under

Sections 401(a), 403(a), or 403(b) of the Code or with an eligible government deferred compensation plan that is qualified under Section 457(b), any "eligible rollover distribution" from the Contract will be subject to "direct rollover"

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and mandatory withholding requirements. An eligible rollover distribution generally is any distribution from such a qualified retirement plan, excluding certain amounts such as:

- minimum distributions required under Section 401(a)(9) of the Code;
- certain distributions for life, life expectancy, or for ten years or more which are part of a "series of substantially equal periodic payments;" and
- hardship distributions.

Under these requirements, federal income tax equal to 20% of the taxable portion of the eligible rollover distribution will be withheld from the amount of the distribution. Unlike withholding on certain other amounts distributed from the Contract, discussed below, you cannot elect out of withholding with respect to an eligible rollover distribution. However, this 20% withholding will not apply if, instead of receiving the eligible rollover distribution, you (or your beneficiary) elect to have it directly transferred to certain types of qualified retirement plans. Prior to receiving an eligible rollover distribution, a notice will be provided explaining generally the direct rollover and mandatory withholding requirements and how to avoid the 20% withholding by electing a direct rollover.

E. FEDERAL INCOME TAX WITHHOLDING

We withhold and send to the U.S. Government a part of the taxable portion of each distribution unless you notify us before distribution of an available election not to have any amounts withheld. In certain circumstances, we may be required to withhold tax. The withholding rates for the taxable portion of periodic annuity payments are the same as the withholding rates for wage payments. In addition, the withholding rate for the taxable portion of non-periodic payments (including withdrawals prior to the maturity date and conversions of, or rollovers from, non-Roth IRAs to Roth IRAs) is 10%. The withholding rate for eligible rollover distributions is 20%.

F. OTHER TAX ISSUES

1. FEDERAL ESTATE TAXES

While no attempt is being made to discuss the federal estate tax implications of the Contract in detail, a purchaser should keep in mind that the value of an annuity contract owned by a decedent and payable to a beneficiary by virtue of surviving the decedent is included in the decedent's gross estate. Depending on the terms of the annuity contract, the value of the annuity included in the gross estate may be the value of the lump sum payment payable to the designated beneficiary or the actuarial value of the payments to be received by the beneficiary. Consult an estate planning advisor for more information.

2. GENERATION-SKIPPING TRANSFER TAX

Under certain circumstances, the Code may impose a "generation skipping transfer tax" when all or part of an annuity contract is transferred to, or a death benefit is paid to, an individual two or more generations younger than the Owner. Regulations issued under the Code may require us to deduct the tax from your Contract, or from any applicable payment, and pay it directly to the IRS.

3. THE TAX RELIEF, UNEMPLOYMENT INSURANCE REAUTHORIZATION, AND JOB CREATION ACT OF 2010

The estate, gift, and GST provisions of the 2010 Act are only effective until December 31, 2012, after which the provisions will sunset, and the federal estate, gift and GST taxes will return to their pre-2001 levels, resulting in significantly lower exemptions and significantly higher tax rates. Between now and the end of 2012, Congress may make these provisions of the 2010 Act permanent, or they may do

exemptions and/or applicable tax rates.

The uncertainty as to how the current law might be modified in coming years underscores the importance of seeking guidance from a qualified adviser to help ensure that your estate plan adequately addresses your needs and that of your beneficiaries under all possible scenarios.

4. MEDICARE TAX.

Beginning in 2013, distributions from non-qualified annuity contracts will be considered "investment income" for purposes of the newly enacted Medicare tax on investment income. Thus, in certain circumstances, a 3.8% tax may be applied to some or all of the taxable portion of distributions (e.g. earnings) to individuals whose income exceeds certain threshold amounts (\$200,000 for filing single, \$250,000 for married filing jointly and \$125,000 for married filing separately). Please consult a tax advisor for more information.

5. ANNUITY PURCHASES BY RESIDENTS OF PUERTO RICO

The Internal Revenue Service has ruled that income received by residents of Puerto Rico under life insurance or annuity contracts issued by a Puerto Rico branch of a United States life insurance company is U.S.-source income that is generally subject to United States federal income tax.

6. ANNUITY PURCHASES BY NONRESIDENT ALIENS AND FOREIGN CORPORATIONS

The discussion above provides general information regarding U.S. federal income tax consequences to annuity purchasers that are U.S. citizens or residents. Purchasers that are not U.S. citizens or residents will generally be subject to U.S. federal withholding tax on taxable distributions from annuity contracts at a 30% rate, unless a lower treaty rate applies. In addition, purchasers may be subject to state and/or municipal taxes and taxes that may be imposed by the purchaser's country of citizenship or residence. Prospective purchasers are advised to consult with a qualified tax adviser regarding U.S. state, and foreign taxation with respect to an annuity contract purchase.

7. FOREIGN TAX CREDITS

We may benefit from any foreign tax credits attributable to taxes paid by

certain Funds to foreign jurisdictions to the extent permitted under federal tax law.

8. POSSIBLE TAX LAW CHANGES

Although the likelihood of legislative changes is uncertain, there is always the possibility that the tax treatment of the Contract could change by legislation or otherwise. Consult a tax adviser with respect to legislative developments and their effect on the Contract. We have the right to modify the contract in response to legislative changes that could otherwise diminish the favorable tax treatment that annuity contract Owners currently receive. We make no guarantee regarding the tax status of any contract and do not intend the above discussion as tax advice.

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LOANS (QUALIFIED POLICIES ONLY)

Loans will be permitted only for TSAs and Policies issued to a plan qualified under Section 401(a) and 401(k) of the Code. You must use a Company form to request a loan. You may obtain Company forms by calling 1-800-533-7881. Loans are made from the Policy's value on a pro-rata basis from all investment options. The maximum loan amount is the amount determined under the Company's maximum loan formula for qualified plans. The minimum loan amount is \$1,000. Loans will be secured by a security interest in the Policy. Loans are subject to applicable retirement legislation and their taxation is determined under the federal income tax laws. The amount borrowed will be transferred to a fixed, minimum guarantee loan assets account in the Company's General Account, where it will accrue interest at a specified rate below the then current loan interest rate. Generally, loans must be repaid within five years and must be made at least quarterly in substantially equal amounts. When repayments are received, they will be allocated pro-rata in accordance with the Owner's most recent allocation instructions.

The amount of the death benefit, the amount payable on a full surrender and the amount applied to provide an annuity on the Annuity Date will be reduced to reflect any outstanding loan balance (plus accrued interest thereon). Partial withdrawals may be restricted by the maximum loan limitation.

While a loan is outstanding, you may continue to make purchase payments to the Contract through your TSA or qualified plan.

STATEMENTS AND REPORTS

An Owner is sent a report semi-annually which provides certain financial information about the Underlying Funds. At least annually, the Company will furnish a statement to the Owner containing information about his or her policy, including Accumulation Unit Values and other information as required by applicable law, rules and regulations. The Company will also send a confirmation statement to Owners each time a transaction is made affecting the Policy's Accumulated Value. (Certain transactions made under recurring payment plans such as Dollar Cost Averaging may in the future be confirmed quarterly rather than by immediate confirmations.) The Owner should review the information in all statements carefully. All errors or corrections must be reported to the Company immediately to assure proper crediting to the Policy. The Company will assume that all transactions are accurately reported on confirmation statements and other statements unless the Owner notifies the Service Office in writing within 30 days after receipt of the statement.

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ADDITION, DELETION OR SUBSTITUTION OF INVESTMENTS

The Company reserves the right, subject to applicable law, to close Sub-Accounts to new investments or transfers, and to make substitutions for the shares of the funds that are held in the Sub-Accounts or that the Sub-Accounts may purchase. If the shares of any Underlying Fund are no longer available for investment or if, in the Company's judgment further investment in any Underlying Fund should become inappropriate in view of the purposes of the Separate Account or the affected Sub-Account, the Company may redeem the shares of that Underlying Fund and substitute shares of another registered open-end management company. The Company will not substitute any shares attributable to a Policy interest in a Sub-Account without notice to the Owner and prior approval of the SEC and state insurance authorities, to the extent required by the 1940 Act or other applicable law. The Separate Account may, to the extent permitted by law, purchase other securities for other policies or permit a conversion between policies upon request by an Owner.

The Company also reserves the right to establish additional Sub-Accounts of the Separate Account, each of which would invest in shares corresponding to a new Underlying Fund or in shares of another investment company having a specified investment objective. Subject to applicable law and any required SEC approval, the Company may, in its sole discretion, establish new Sub-Accounts or eliminate one or more Sub-Accounts if marketing needs, tax considerations or investment

conditions warrant. Any new Sub-Accounts may be made available to existing Owners on a basis to be determined by the Company.

Shares of the Underlying Funds are sold to separate accounts of unaffiliated insurance companies ("shared funding") which issue variable annuity and variable life policies ("mixed funding"). It is conceivable that in the future such shared funding or mixed funding may be disadvantageous for variable life insurance owners or variable annuity owners. Although neither the Company nor any of the underlying investment companies currently foresees any such disadvantages to either variable life insurance owners or variable annuity owners, the Company and the respective trustees intend to monitor events in order to identify any material conflicts and to determine what action, if any, should be taken in response thereto.

The Company reserves the right, subject to compliance with applicable law, to:

- (1) transfer assets from the Separate Account or any of its Sub-Accounts to another of the Company's separate accounts or Sub-Accounts having assets of the same class;
- (2) to operate the Separate Account or any Sub-Account as a management investment company under the 1940 Act or in any other form permitted by law;
- (3) to deregister the Separate Account under the 1940 Act in accordance with the requirements of the 1940 Act;
- (4) to substitute the shares of any other registered investment company for the Underlying Fund shares held by a Sub-Account, in the event that Underlying Fund shares are unavailable for investment, or if the Company determines that further investment in such Underlying Fund shares is inappropriate in view of the purpose of the Sub-Account;
- (5) to change the methodology for determining the net investment factor;
- (6) to change the names of the Separate Account or of the Sub-Accounts; and
- (7) to combine with other Sub-Accounts or other separate accounts of the Company.

If any of these substitutions or changes are made, the Company may endorse the Policy to reflect the substitution or change, and will notify Owners of all such changes. In no event will the changes described above be made without notice to

Owners in accordance with the 1940 Act.

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VOTING RIGHTS

The Company will vote Underlying Fund shares held by each Sub-Account in accordance with instructions received from Owners and, after the Annuity Date, from the Annuitants. Each person having a voting interest in a Sub-Account will be provided with proxy materials of the Underlying Funds, together with a form with which to give voting instructions to the Company. Shares for which no timely instructions are received will be voted in proportion to the instructions which are received. The Company also will vote shares in a Sub-Account that it owns and which are not attributable to the Policies in the same proportion. If the 1940 Act or any rules thereunder should be amended, or if the present interpretation of the 1940 Act or such rules should change and, as a result the Company determines that it is permitted to vote shares in its own right, whether or not such shares are attributable to the Policies, the Company reserves the right to do so.

The number of votes which an Owner or Annuitant may cast will be determined by the Company as of the record date established by the Underlying Funds.

During the accumulation period, the number of Underlying Fund shares attributable to each Owner will be determined by dividing the dollar value of the Accumulation Units of the Sub-Account credited to the Policy by the net asset value of one Underlying Fund share.

During the annuity period, the number of Underlying Fund shares attributable to each Annuitant will be determined by dividing the reserve held in each Sub-Account for the Annuitant's variable annuity by the net asset value of one Underlying Fund share. Ordinarily, the Annuitant's voting interest in the Underlying Fund will decrease as the reserve for the variable annuity is depleted.

CHANGES TO COMPLY WITH LAW AND AMENDMENTS

The Company reserves the right, without the consent of Owners, to suspend sales of the Policies as presently offered and to make any change to provisions of the Policy to comply with, or give Owners the benefit of, any federal or state statute, rule or regulation, including but not limited to requirements for annuity contracts and retirement plans under the Code and pertinent regulations

or any state statute or regulation.

DISTRIBUTION

Effective January 22, 2008, Epoch Securities, Inc. ("Epoch" or "Principal Underwriter"), a Delaware company located at 132 Turnpike Road, Southborough, Massachusetts 01772, became principal underwriter for the Policies. Epoch is a wholly-owned subsidiary of The Goldman Sachs Group, Inc.

The Company paid commissions, not to exceed 6.0% of payments, to registered representatives who sold the contracts. Certain registered representatives may receive commissions of up to 6.0% of subsequent purchase payments. However, alternative commission schedules may be in effect that paid lower initial commission amounts but with ongoing annual compensation of up to 1% of Accumulated Value.

The Company intends to recoup commissions and other sales expenses through a combination of anticipated surrender charges and profits from the Company's General Account, which may include amounts derived from mortality and expense risk charges. Commissions paid on the Policy, including additional incentives or payments, do not result in any additional charge to Owners or to the Variable Account. Any surrender charges assessed on the Policy will be retained by the Company except for amounts it may pay to Epoch for services it performs and expenses it may incur as principal underwriter and general distributor.

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LEGAL MATTERS

There are no legal proceedings to which we, the Separate Account or the Principal Underwriter is a party, or to which the assets of the Separate Account are subject, that are likely to have a material adverse effect on:

- the Separate Account; or
- the ability of the principal underwriter to perform its contract with the Separate Account; or
- on our ability to meet our obligations under the variable annuity contracts funded through the Separate Account.

FURTHER INFORMATION

A Registration Statement under the Securities Act of 1933 relating to this offering has been filed with the SEC. Certain portions of the Registration Statement and amendments have been omitted from this Prospectus pursuant to the rules and regulations of the SEC. The omitted information may be obtained from the SEC's principal office in Washington, DC, upon payment of the SEC's prescribed fees.

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APPENDIX A

MORE INFORMATION ABOUT THE GENERAL ACCOUNT

Because of exemption and exclusionary provisions in the securities laws, interests in the General Account are not generally subject to regulation under the provisions of the 1933 Act or the 1940 Act. Disclosures regarding the fixed portion of the annuity policy and the General Account may be subject to the provisions of the 1933 Act concerning the accuracy and completeness of statements made in the Prospectus. The disclosures in this APPENDIX A have not been reviewed by the SEC.

The Fixed Account is part of the Company's General Account which is made up of all of the general assets of the Company other than those allocated to separate accounts. Allocations to the Fixed Account become part of the assets of the Company and are used to support insurance and annuity obligations. The General Account is not segregated or insulated from the claims of the insurance company's creditors. Any amounts allocated to the Fixed Account or amounts that we guarantee in excess of your Contract Value are subject to our financial strength and claim's paying ability, and are subject to the risk that the insurance company may not be able to cover, or may default on, its obligations under those guarantees. A portion or all of net purchase payments may be allocated to accumulate at a fixed rate of interest in the General Account. Such net amounts are guaranteed by the Company as to principal and a minimum rate of interest. Currently, the Company will credit amounts allocated to the General Account with interest at an effective annual rate of at least 3%, compounded daily. Additional "Excess Interest" may or may not be credited at the sole discretion of the Company.

If a Policy is surrendered, or if an Excess Amount is redeemed, while the Policy is in force and before the Annuity Date, a surrender charge is imposed if such event occurs before the payments attributable to the surrender or withdrawal

FUND (SERVICE SHARES)											
Unit Value:											
Beginning of Period.....	2.956	2.376	3.842	3.702	3.253	3.162	2.908	2.309	3.012	3.474	3.874
End of Period.....	3.348	2.956	2.376	3.842	3.702	3.253	3.162	2.908	2.309	3.012	3.474
Units Outstanding at End of Period (in thousands).....	22,191	25,377	29,956	37,356	48,997	66,358	86,857	112,918	97,085	126,463	135,764
GOLDMAN SACHS VIT GOVERNMENT INCOME FUND (SERVICE SHARES)											
Unit Value:											
Beginning of Period.....	2.097	1.999	1.966	1.859	1.813	1.811	1.800	1.796	1.668	1.573	1.451
End of Period.....	2.174	2.097	1.999	1.966	1.859	1.813	1.811	1.800	1.796	1.668	1.573
Units Outstanding at End of Period (in thousands).....	12,089	13,502	17,980	21,540	25,119	31,920	41,890	64,567	95,203	59,275	42,354
GOLDMAN SACHS VIT GROWTH OPPORTUNITIES FUND (SERVICE SHARES)											
Unit Value:											
Beginning of Period.....	3.731	2.387	4.093	3.479	3.339	2.954	2.527	1.835	2.375	2.438	2.316
End of Period.....	4.389	3.731	2.387	4.093	3.479	3.339	2.954	2.527	1.835	2.375	2.438
Units Outstanding at End of Period (in thousands).....	8,745	10,148	12,410	15,605	21,026	30,692	40,196	47,472	63,322	76,419	81,632
GOLDMAN SACHS VIT MID CAP VALUE FUND (SERVICE SHARES)											
Unit Value:											
Beginning of Period.....	3.527	2.695	4.356	4.284	3.767	3.566	3.032	2.223	2.695	2.427	1.889
End of Period.....	4.334	3.527	2.695	4.356	4.284	3.767	3.566	3.032	2.223	2.695	2.427
Units Outstanding at End of Period (in thousands).....	10,849	13,005	15,595	20,393	26,246	32,822	43,892	62,834	73,932	75,512	84,657
GOLDMAN SACHS VIT MONEY MARKET FUND (SERVICE SHARES)											
Unit Value:											
Beginning of Period.....	1.500	1.520	1.508	1.458	1.413	1.396	1.403	1.413	1.410	1.372	1.308
End of Period.....	1.478	1.500	1.520	1.508	1.458	1.413	1.396	1.403	1.413	1.410	1.372
Units Outstanding at End of Period (in thousands).....	21,625	22,501	31,904	33,323	38,290	48,947	61,685	99,148	184,907	168,048	137,255

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SUB-ACCOUNT	YEAR ENDED DECEMBER 31ST										
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
GOLDMAN SACHS VIT STRATEGIC GROWTH FUND (SERVICE SHARES)1											
Unit Value:											
Beginning of Period.....	1.982	1.363	2.383	2.198	2.044	1.931	1.824	1.466	2.054	2.768	3.417
End of Period.....	2.158	1.982	1.363	2.383	2.198	2.044	1.931	1.824	1.466	2.054	2.768
Units Outstanding at End of Period (in thousands).....	26,381	30,601	36,291	44,312	56,681	74,016	100,514	135,926	97,683	130,588	144,445
GOLDMAN SACHS VIT STRATEGIC INTERNATIONAL EQUITY FUND (SERVICE SHARES)											
Unit Value:											
Beginning of Period.....	1.546	1.222	2.300	2.164	1.807	1.632	1.446	1.149	1.445	1.869	2.084
End of Period.....	1.677	1.546	1.222	2.300	2.164	1.807	1.632	1.446	1.149	1.445	1.869
Units Outstanding at End of Period (in thousands).....	18,878	21,903	26,553	33,576	43,581	67,004	89,898	123,218	137,904	144,032	143,187
GOLDMAN SACHS VIT STRUCTURED U.S. EQUITY FUND (SERVICE SHARES)											
Unit Value:											
Beginning of Period.....	2.192	1.840	2.969	3.066	2.761	2.643	2.429	1.930	2.559	3.124	3.503
End of Period.....	2.432	2.192	1.840	2.969	3.066	2.761	2.643	2.429	1.930	2.559	3.124
Units Outstanding at End of Period (in thousands).....	19,032	21,814	25,317	31,767	40,398	49,770	66,133	89,100	112,605	146,472	166,719
ALLIANCEBERNSTEIN VPS GROWTH AND INCOME PORTFOLIO (CLASS B)											
Unit Value:											
Beginning of Period.....	0.968	0.816	1.396	1.351	1.172	1.137	1.037	0.796	1.039	1.053	1.000
End of Period.....	1.076	0.968	0.816	1.396	1.351	1.172	1.137	1.037	0.796	1.039	1.053
Units Outstanding at End of Period (in thousands).....	16,216	19,640	24,100	32,141	42,209	48,414	65,504	85,680	111,809	107,903	26,264
ALLIANCEBERNSTEIN VPS LARGE CAP GROWTH PORTFOLIO (CLASS B)											
Unit Value:											
Beginning of Period.....	0.578	0.428	0.721	0.644	0.658	0.581	0.544	0.448	0.657	0.807	1.000

End of Period.....	0.626	0.578	0.428	0.721	0.644	0.658	0.581	0.544	0.448	0.657	0.807
Units Outstanding at End of Period (in thousands).....	19,756	23,019	29,012	40,336	55,573	76,799	102,546	142,071	125,366	89,664	41,877
ALLIANCEBERNSTEIN VPS SMALL/MID-CAP VALUE PORTFOLIO (CLASS B)											
Unit Value:											
Beginning of Period.....	1.418	1.009	1.593	1.592	1.415	1.346	1.147	0.826	1.000	N/A	N/A
End of Period.....	1.769	1.418	1.009	1.593	1.592	1.415	1.346	1.147	0.826	N/A	N/A
Units Outstanding at End of Period (in thousands).....	3,514	4,131	4,626	5,674	6,563	6,354	7,193	7,124	8,092	N/A	N/A
ALLIANCEBERNSTEIN VPS VALUE PORTFOLIO (CLASS B)											
Unit Value:											
Beginning of Period.....	0.966	0.810	1.393	1.475	1.237	1.190	1.065	0.841	1.000	N/A	N/A
End of Period.....	1.061	0.966	0.810	1.393	1.475	1.237	1.190	1.065	0.841	N/A	N/A
Units Outstanding at End of Period (in thousands).....	1,334	1,597	1,867	2,492	3,145	4,468	4,632	5,041	5,960	N/A	N/A

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SUB-ACCOUNT	YEAR ENDED DECEMBER 31ST										
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
DELAWARE VIP INTERNATIONAL VALUE EQUITY SERIES											
Unit Value:											
Beginning of Period.....	2.672	2.013	3.547	3.420	2.808	2.524	2.103	1.488	1.685	1.962	1.000
End of Period.....	2.921	2.672	2.013	3.547	3.420	2.808	1.524	2.103	1.488	1.685	1.962
Units Outstanding at End of Period (in thousands).....	6,574	7,713	9,295	11,983	15,137	18,929	22,097	28,413	35,925	45,358	57,144
DELAWARE VIP SMID CAP GROWTH											

SERIES (SERVICE CLASS)2

Unit Value:

Beginning of Period.....	0.859	0.601	1.029	0.926	0.886	0.809	0.732	0.527	0.714	0.862	1.000
End of Period.....	1.152	0.859	0.601	1.029	0.926	0.886	0.809	0.732	0.527	0.714	0.862
Units Outstanding at End of Period (in thousands).....	2,809	3,101	3,411	4,013	5,306	7,033	9,689	13,379	18,371	26,111	20,348

DWS STRATEGIC VALUE VIP
(CLASS A)3

Unit Value:

Beginning of Period.....	1.103	0.820	1.541	1.593	1.412	1.433	1.299	1.028	1.141	1.216	1.000
End of Period.....	1.123	1.013	0.820	1.541	1.593	1.412	1.433	1.299	1.028	1.141	1.216
Units Outstanding at End of Period (in thousands).....	1.036	1,191	1,415	1,861	2,631	4,114	5,807	7,711	9,276	12,847	8,123

DWS TECHNOLOGY VIP (CLASS A)4

Unit Value:

Beginning of Period.....	0.427	0.270	0.510	0.453	0.456	0.446	0.444	0.307	0.484	0.726	1.000
End of Period.....	0.500	0.427	0.270	0.510	0.453	0.456	0.446	.0444	0.307	0.484	0.726
Units Outstanding at End of Period (in thousands).....	6,419	7,333	8,137	10,107	14,478	19,054	29,415	36,309	46,709	61,599	39,623

EATON VANCE VT FLOATING
RATE-INCOME FUND*

Unit Value:

Beginning of Period.....	1.110	0.780	1.087	1.085	1.044	1.020	1.006	0.992	1.003	1.000	N/A
End of Period.....	1.194	1.110	0.780	1.087	1.085	1.044	1.020	1.006	0.992	1.003	N/A
Units Outstanding at End of Period (in thousands).....	3,744	3,475	2,972	4,733	6,715	6,972	8,142	6,745	6,606	5,031	N/A

FIDELITY VIP ASSET MANAGER-SM-
PORTFOLIO

Unit Value:

Beginning of Period.....	2.017	1.585	2.257	1.982	1.874	1.828	1.759	1.513	1.682	1.779	1.000
End of Period.....	2.271	2.017	1.585	2.257	1.982	1.874	1.828	1.759	1.513	1.682	1.779
Units Outstanding at End of Period (in thousands).....	7,258	9,042	9,493	11,467	14,627	18,873	25,020	30,953	39,943	56,014	69,447

FIDELITY VIP EQUITY-INCOME
PORTFOLIO

Unit Value:

Beginning of Period.....	3.376	2.631	4.656	4.653	3.928	3.765	3.426	2.667	3.259	3.479	1.000
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End of Period.....	3.831	3.376	2.631	4.656	4.653	3.928	3.765	3.426	2.667	3.259	3.479
Units Outstanding at End of Period (in thousands).....	20,448	23,529	27,981	35,001	44,306	58,900	77,753	103,116	129,891	155,830	160,638

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SUB-ACCOUNT	YEAR ENDED DECEMBER 31ST										
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
FIDELITY VIP GROWTH PORTFOLIO											
Unit Value:											
Beginning of Period.....	2.873	2.272	4.365	3.488	3.313	3.177	3.119	2.382	3.458	4.261	1.000
End of Period.....	3.516	2.873	2.272	4.365	3.488	3.313	3.177	3.119	2.382	3.458	4.261
Units Outstanding at End of Period (in thousands).....	18,482	21,886	25,449	30,358	39,741	55,169	74,506	95,952	118,860	145,454	165,188
FIDELITY VIP HIGH INCOME PORTFOLIO											
Unit Value:											
Beginning of Period.....	2.470	1.741	2.355	2.325	2.121	2.096	1.940	1.547	1.518	1.745	1.000
End of Period.....	2.771	2.470	1.741	2.355	2.325	2.121	2.096	1.940	1.547	1.518	1.745
Units Outstanding at End of Period (in thousands).....	7,806	9,106	10,768	14,775	18,468	23,701	31,613	42,370	53,459	75,143	89,452
FIDELITY VIP OVERSEAS PORTFOLIO											
Unit Value:											
Beginning of Period.....	2.140	1.716	3.099	2.680	2.303	1.963	1.753	1.241	1.579	2.033	1.000
End of Period.....	2.386	2.140	1.716	3.099	2.680	2.303	1.963	1.753	1.241	1.579	2.033
Units Outstanding at End of Period (in thousands).....	8,148	9,536	11,299	13,297	16,512	20,504	27,367	35,468	47,396	63,236	72,650

FIDELITY VIP
CONTRAFUND-REGISTERED TRADEMARK-

PORTFOLIO (SERVICE CLASS 2)											
Unit Value:											
Beginning of Period.....	1.329	0.996	1.763	1.525	1.389	1.208	1.064	0.843	0.946	1.000	N/A
End of Period.....	1.532	1.329	0.996	1.763	1.525	1.389	1.208	1.064	0.843	0.946	N/A
Units Outstanding at End of Period (in thousands).....	12,554	14,305	17,306	20,729	26,940	29,669	28,056	25,489	23,143	6,027	N/A

FIDELITY VIP GROWTH OPPORTUNITIES PORTFOLIO (SERVICE CLASS 2)											
Unit Value:											
Beginning of Period.....	0.654	0.456	1.032	0.852	0.823	0.768	0.729	0.572	0.744	0.884	1.000
End of Period.....	0.796	0.654	0.456	1.032	0.852	0.823	0.768	0.729	0.572	0.744	0.884
Units Outstanding at End of Period (in thousands).....	2,600	2,494	2,743	2,892	3,464	4,224	6,851	8,315	8,451	8,713	4,701

FIDELITY VIP MID CAP PORTFOLIO PORTFOLIO (SERVICE CLASS 2)											
Unit Value:											
Beginning of Period.....	1.722	1.251	2.101	1.849	1.669	1.435	1.168	0.857	1.000	N/A	N/A
End of Period.....	2.182	1.722	1.251	2.101	1.849	1.669	1.435	1.168	0.857	N/A	N/A
Units Outstanding at End of Period (in thousands).....	3,972	4,597	6,243	7,819	12,512	14,845	11,728	9,987	8,762	N/A	N/A

FIDELITY VIP VALUE STRATEGIES PORTFOLIO (SERVICE CLASS 2)											
Unit Value:											
Beginning of Period.....	1.161	0.750	1.561	1.503	1.314	1.302	1.161	0.748	1.000	N/A	N/A
End of Period.....	1.445	1.161	0.750	1.561	1.503	1.314	1.302	1.161	0.748	N/A	N/A
Units Outstanding at End of Period (in thousands).....	1,469	2,056	1,887	2,502	2,937	4,078	5,714	6,841	2,668	N/A	N/A

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SUB-ACCOUNT -----	2010 -----	2009 -----	2008 -----	2007 -----	2006 -----	2005 -----	2004 -----	2003 -----	2002 -----	2001 -----	2000 -----
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
FT VIP FRANKLIN GROWTH AND INCOME SECURITIES FUND (CLASS 2)											
Unit Value:											
Beginning of Period.....	1.039	0.833	1.303	1.373	1.194	1.170	1.073	0.867	0.947	1.192	1.000
End of Period.....	1.195	1.039	0.833	1.303	1.373	1.194	1.170	1.073	0.867	0.947	1.192
Units Outstanding at End of Period (in thousands).....	1,402	1,480	1,881	3,026	3,394	4,736	6,197	6,133	6,131	5,654	1,498
FT VIP FRANKLIN LARGE CAP GROWTH SECURITIES FUND (CLASS 2)											
Unit Value:											
Beginning of Period.....	1.025	0.801	1.242	1.186	1.086	1.090	1.025	0.819	1.000	N/A	N/A
End of Period.....	1.127	1.025	0.801	1.242	1.186	1.086	1.090	1.025	0.819	N/A	N/A
Units Outstanding at End of Period (in thousands).....	609	743	1,024	1,381	1,663	2,261	2,580	2,074	1,207	N/A	N/A
FT VIP FRANKLIN SMALL-MID CAP GROWTH SECURITIES FUND (CLASS 2)											
Unit Value:											
Beginning of Period.....	0.724	0.512	0.903	0.824	0.769	0.745	0.678	0.501	0.713	0.854	1.000
End of Period.....	0.911	0.724	0.512	0.903	0.824	0.769	0.745	0.678	0.501	0.713	0.854
Units Outstanding at End of Period (in thousands).....	13,175	15,939	19,624	25,735	39,206	45,151	55,170	76,438	69,575	59,750	39,455
FT VIP MUTUAL SHARES SECURITIES FUND (CLASS 2)											
Unit Value:											
Beginning of Period.....	1.154	0.929	1.498	1.469	1.259	1.156	1.041	0.844	1.000	N/A	N/A
End of Period.....	1.264	1.154	0.929	1.498	1.469	1.259	1.156	1.041	0.844	N/A	N/A
Units Outstanding at End of Period (in thousands).....	3,177	4,138	4,067	4,789	5,495	5,103	5,702	5,848	4,311	N/A	N/A
FT VIP TEMPLETON FOREIGN SECURITIES FUND (CLASS 2)											
Unit Value:											

Period (in thousands).....	3,052	3,481	4,470	5,729	7,843	10,501	14,795	18,782	23,378	30,205	17,623
INVESCO V.I. LARGE CAP GROWTH FUND (SERIES I SHARES)8, 9											
Unit Value:											
Beginning of Period.....	0.742	0.598	0.983	0.862	0.811	0.795	0.771	0.625	0.859	1.000	N/A
End of Period.....	0.858	0.742	0.598	0.983	0.862	0.811	0.795	0.771	0.625	0.859	N/A
Units Outstanding at End of Period (in thousands).....	1,501	1,813	2,265	3,044	3,685	4,592	5,239	5,538	6,053	2,783	N/A
INVESCO V.I. BASIC VALUE FUND (SERIES II SHARES)10											
Unit Value:											
Beginning of Period.....	0.867	0.595	1.256	1.258	1.130	1.088	0.996	0.758	1.000	N/A	N/A
End of Period.....	0.914	0.867	0.595	1.256	1.258	1.130	1.088	0.996	0.758	N/A	N/A
Units Outstanding at End of Period (in thousands).....	6,505	7,807	8,827	11,894	16,946	43,925	58,754	83,127	57,284	N/A	N/A
INVESCO V.I. CAPITAL DEVELOPMENT FUND (SERIES II SHARES)11											
Unit Value:											
Beginning of Period.....	1.098	0.784	1.506	1.382	1.206	1.120	0.986	0.741	1.000	N/A	N/A
End of Period.....	1,282	1.098	0.784	1.506	1.382	1.206	1.120	0.986	0.741	N/A	N/A
Units Outstanding at End of Period (in thousands).....	337	423	517	625	756	930	1,348	1,884	3,831	N/A	N/A
JANUS ASPEN GROWTH AND INCOME PORTFOLIO (SERVICE SHARES)12											
Unit Value:											
Beginning of Period.....	0.786	0.575	0.993	0.929	0.875	0.792	0.719	0.591	0.767	0.900	1.000
End of Period.....	N/A	0.786	0.575	0.993	0.929	0.875	0.792	0.719	0.591	0.767	0.900
Units Outstanding at End of Period (in thousands).....	N/A	9,066	11,703	15,236	20,104	24,143	28,738	35,925	50,358	67,633	40,227
JANUS ASPEN JANUS PORTFOLIO (SERVICE SHARES)											
Unit Value:											
Beginning of Period.....	0.614	0.458	0.773	0.929	0.623	0.608	0.592	0.457	0.633	0.855	1.000
End of Period.....	0.691	0.614	0.458	0.772	0.929	0.623	0.608	0.592	0.457	0.633	0.855
Units Outstanding at End of Period (in thousands).....	9,340	10,596	13,232	16,567	20,104	29,575	41,458	55,756	86,729	110,027	45,951

MFS-REGISTERED TRADEMARK- MID
CAP GROWTH SERIES (SERVICE
CLASS)

Unit Value:

Beginning of Period.....	0.789	0.567	1.188	1.101	1.092	1.077	0.956	0.710	1.000	N/A	N/A
End of Period.....	1.004	0.789	0.567	1.188	1.101	1.092	1.077	0.956	0.710	N/A	N/A
Units Outstanding at End of Period (in thousands).....	740	732	968	1,315	1,938	3,638	5,322	6,591	3,341	N/A	N/A

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SUB-ACCOUNT	YEAR ENDED DECEMBER 31ST										
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>

MFS-REGISTERED TRADEMARK- NEW
DISCOVERY SERIES (SERVICE
CLASS)

Unit Value:

Beginning of Period.....	1.142	0.711	1.194	1.184	1.064	1.028	0.982	0.747	1.000	N/A	N/A
End of Period.....	1.530	1.142	0.711	1.194	1.184	1.064	1.028	0.982	0.747	N/A	N/A
Units Outstanding at End of Period (in thousands).....	2,085	1,848	1,703	1,453	1,689	1,933	2,682	3,162	4,210	N/A	N/A

MFS-REGISTERED TRADEMARK- TOTAL
RETURN SERIES (SERVICE CLASS)

Unit Value:

Beginning of Period.....	1.161	1.001	1.308	1.277	1.161	1.148	1.049	0.918	1.000	N/A	N/A
End of Period.....	1.255	1.161	1.001	1.308	1.277	1.161	1.148	1.049	0.918	N/A	N/A
Units Outstanding at End of Period (in thousands).....	4,639	5,060	4,968	6,496	8,343	12,045	13,135	13,765	9,555	N/A	N/A

MFS-REGISTERED TRADEMARK-

UTILITIES SERIES (SERVICE CLASS)

Unit Value:

Beginning of Period.....	2.140	1.634	2.666	2.121	1.643	1.430	1.118	0.837	1.000	N/A	N/A
End of Period.....	2.393	2.140	1.634	2.666	2.121	1.643	1.430	1.118	0.837	N/A	N/A
Units Outstanding at End of Period (in thousands).....	1,427	1,598	2,600	3,043	3,173	3,396	1,985	1,385	111	N/A	N/A

OPPENHEIMER BALANCED FUND/VA (SERVICE SHARES)

Unit Value:

Beginning of Period.....	0.904	0.754	1.357	1.331	1.218	1.192	1.102	0.897	1.000	N/A	N/A
End of Period.....	1.004	0.904	0.754	1.357	1.331	1.218	1.192	1.102	0.897	N/A	N/A
Units Outstanding at End of Period (in thousands).....	1.753	1,978	1,469	2,111	2,466	3,166	3,287	3,284	1,452	N/A	N/A

OPPENHEIMER CAPITAL APPRECIATION FUND/VA (SERVICE SHARES)

Unit Value:

Beginning of Period.....	0.994	0.700	1.307	1.165	1.098	1.062	1.011	0.785	1.000	N/A	N/A
End of Period.....	1.070	0.994	0.700	1.307	1.165	1.098	1.062	1.011	0.785	N/A	N/A
Units Outstanding at End of Period (in thousands).....	1,919	2,468	3,769	3,699	5,135	7,117	9,180	9,294	6,290	N/A	N/A

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YEAR ENDED DECEMBER 31ST

SUB-ACCOUNT 2009	2010	2009	2008	2007	2006	2005	2004	2003
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>

OPPENHEIMER GLOBAL SECURITIES FUND/VA (SERVICE SHARES)

Unit Value:

Beginning of Period.....	1.393	1.015	1.725	1.650	1.427	1.269	1.084	0.770
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End of Period.....	1.589	1.393	1.015	1.725	1.650	1.427	1.269	1.084
Units Outstanding at End of Period (in thousands).....	3,136	3,772	3,949	5,781	7,116	8,504	8,861	7,989
OPPENHEIMER HIGH INCOME FUND/VA (SERVICE SHARES)								
Unit Value:								
Beginning of Period.....	0.344	0.277	1.313	1.338	1.243	1.237	1.154	0.946
End of Period.....	0.388	0.344	0.277	1.313	1.338	1.243	1.237	1.154
Units Outstanding at End of Period (in thousands).....	4,601	4,740	4,093	4,343	5,449	8,482	10,324	12,863
OPPENHEIMER MAIN STREET FUND-REGISTERED TRADEMARK-/VA (SERVICE SHARES)								
Unit Value:								
Beginning of Period.....	0.995	0.789	1.305	1.271	1.124	1.078	1.003	0.805
End of Period.....	1.136	0.995	0.789	1.305	1.271	1.124	1.078	1.003
Units Outstanding at End of Period (in thousands).....	893	1,077	1,336	1,853	2,400	2,754	3,313	3,517
PIONEER EMERGING MARKETS VCT PORTFOLIO (CLASS II)								
Unit Value:								
Beginning of Period.....	2.193	1.279	3.112	2.216	1.660	1.224	1.047	0.673
End of Period.....	2.498	2.193	1.279	3.112	2.216	1.660	1.224	1.047
Units Outstanding at End of Period (in thousands).....	5,233	5,782	6,357	7,420	9,249	13,222	15,009	20,713
PIONEER REAL ESTATE SHARES VCT PORTFOLIO (CLASS II)								
Unit Value:								
Beginning of Period.....	1.818	1.402	2.308	2.895	2.153	1.902	1.425	1.076
End of Period.....	2.303	1.818	1.402	2.308	2.895	2.153	1.902	1.425
Units Outstanding at End of Period (in thousands).....	3,004	3,249	3,753	4,683	6,063	7,306	9,176	8,866

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	YEAR ENDED DECEMBER 31ST		
	2002	2001	2000
SUB-ACCOUNT 2009			

<S>	<C>	<C>	<C>
OPPENHEIMER GLOBAL SECURITIES FUND/VA (SERVICE SHARES)			
Unit Value:			
Beginning of Period.....	1.000	N/A	N/A
End of Period.....	0.770	N/A	N/A
Units Outstanding at End of Period (in thousands).....	7,708	N/A	N/A
OPPENHEIMER HIGH INCOME FUND/VA (SERVICE SHARES)			
Unit Value:			
Beginning of Period.....	1.000	N/A	N/A
End of Period.....	0.946	N/A	N/A
Units Outstanding at End of Period (in thousands).....	8,927	N/A	N/A
OPPENHEIMER MAIN STREET FUND-REGISTERED TRADEMARK-/VA (SERVICE SHARES)			
Unit Value:			
Beginning of Period.....	1.000	N/A	N/A
End of Period.....	0.805	N/A	N/A
Units Outstanding at End of Period (in thousands).....	3,512	N/A	N/A
PIONEER EMERGING MARKETS VCT PORTFOLIO (CLASS II)			
Unit Value:			
Beginning of Period.....	0.692	0.758	1.000
End of Period.....	0.673	0.692	0.758
Units Outstanding at End of Period (in thousands).....	10,104	8,741	6,325
PIONEER REAL ESTATE SHARES VCT PORTFOLIO (CLASS II)			
Unit Value:			
Beginning of Period.....	1.067	1.007	1.000
End of Period.....	1.076	1.067	1.007
Units Outstanding at End of Period (in thousands).....	11,154	6,162	1,505

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SUB-ACCOUNT 2009 -----	YEAR ENDED DECEMBER 31ST							
	2010	2009	2008	2007	2006	2005	2004	2003
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
T. ROWE PRICE INTERNATIONAL STOCK PORTFOLIO Unit Value:								
Beginning of Period.....	1.501	0.999	1.977	1.774	1.512	1.322	1.179	0.917
End of Period.....	1.693	1.501	0.999	1.977	1.774	1.512	1.322	1.179
Units Outstanding at End of Period (in thousands).....	11,311	13,214	15,387	18,966	25,058	26,725	36,671	49,874

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SUB-ACCOUNT 2009 -----	YEAR ENDED DECEMBER 31ST		
	2002	2001	2000
<S>	<C>	<C>	<C>
T. ROWE PRICE INTERNATIONAL STOCK PORTFOLIO Unit Value:			
Beginning of Period.....	1.138	1.485	1.000
End of Period.....	0.917	1.138	1.485
Units Outstanding at End of Period (in thousands).....	81,388	115,669	77,533

</Table>

* Effective November 15, 2010, new payment allocations or transfers cannot be made to this underlying fund.

Shares was renamed to Goldman Sachs VIT Strategic Growth Fund (Service Shares).

2 Effective March 22, 2010, Delaware VIP Growth Opportunities Series Service Class was renamed to Delaware VIP Smid Cap Growth Series (Service Class).

3 Effective May 1, 2011, DWS Strategic Value VIP will merge into DWS Large Cap Value VIP.

4 Effective May 1, 2011, DWS Technology VIP will merge into DWS Capital Growth VIP.

5 Effective April 30, 2010, AIM V.I. Capital Appreciation Fund (Series I Shares) was renamed to Invesco V.I. Capital Appreciation Fund (Series I Shares).

6 Effective April 30, 2010, AIM V.I. Core Equity Fund (Series I Shares) was renamed to Invesco V.I. Core Equity Fund (Series I Shares).

7 Effective April 30, 2010, AIM V.I. Global Health Care Fund (Series I Shares) was renamed to Invesco V.I. Global Health Care Fund (Series I Shares).

8 Effective April 30, 2010, AIM V.I. Large Cap Growth Fund (Series I Shares) was renamed to Invesco V.I. Large Cap Growth Fund (Series I Shares).

9 Effective May 1, 2011, Invesco V.I. Large Cap Value Fund will merge into

Invesco Van Kampen V.I. Capital Growth Fund.

- 10 Effective April 30, 2010, AIM V.I. Basic Value Fund (Series II Shares) was renamed to Invesco V.I. Basic Value Fund (Series II Shares).
- 11 Effective April 30, 2010, AIM V.I. Capital Development Fund (Series II Shares) was renamed to Invesco V.I. Capital Development Fund (Series II Shares).
- 12 Effective April 30, 2010, Janus Aspen Growth and Income Portfolio (Service Shares) was liquidated.

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APPENDIX C

POLICY NO. A3018-91 (AND STATE VARIATIONS THEREOF)
COMMONWEALTH ANNUITY LIFE INSURANCE COMPANY

If your Policy is issued on Form No. A3018-91, your Policy is substantially similar to the Policy described in this Prospectus (A3021-93), except as follows:

1. The minimum interest rate credited to amounts allocated to the General Account under Form A3021-93 is 3% compounded annually. For A3018-91, the minimum interest rate guarantees are 5% compounded annually for the first five Policy years, 4% for the next five Policy years and 3.5% thereafter.
2. The stepped-up death benefit under A3018-91 applies to the most recent fifth year Policy anniversary and gross payments are simply reduced by subsequent withdrawals by subtracting the amount of the withdrawal from the total gross payments. The stepped-up death benefit under A3021-93 applies to the most recent fifth year Policy anniversary; however the guaranteed death benefit is reduced proportionately to reflect partial withdrawals (in the same proportion that the Accumulated Value was reduced by the withdrawals).

3. Under A3018-91, the Free Withdrawal Amount is equal to the greater of (1) 10% of the Accumulated Value as of December 31 of the previous calendar year, or (2) the life expectancy distribution, if applicable. The Free Withdrawal Amount is deducted first from Old Payments, then from the earliest New Payments and so on until all New Payments have been exhausted pursuant to the first-in-first-out ("FIFO") method of accounting (LIFO or last-in-first-out method in New Jersey).

4. Because of the differences in the amount of the Free Withdrawal (see 3. above), the following expense examples apply to Owners of A3018-91 and should be referred to rather than example (1) under MAXIMUM EXPENSE EXAMPLE and under MINIMUM EXPENSE EXAMPLE on page 9 and 10 of the Prospectus. Example (2) is correct for all Policies.

MAXIMUM EXPENSE EXAMPLE

The following example assumes that you invest \$10,000 in the Policy for the time periods indicated and that your investment has a 5% return each year. The example also assumes the maximum fees and expenses of any of the Underlying Funds and assumes that these fees and expenses remain the same in each of the 1, 3, 5, and 10-year intervals. Finally, the example assumes that you have chosen the optional rider with the maximum possible charge, which would be the Minimum Guaranteed Annuity Payout (M-GAP) Rider with a ten-year waiting period at a charge of 0.25% annually. Although your actual costs may be higher or lower, based on these assumptions your costs would be:

- (1) If, at the end of the applicable time period, you surrender your Policy or annuitize under any period certain option:

<Table>

<Caption>

	1 YEAR -----	3 YEARS -----	5 YEARS -----	10 YEARS -----
<S>	<C>	<C>	<C>	<C>
Fund with the maximum total operating expenses.....	\$1,068	\$1,687	\$2,240	\$3,730

</Table>

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MINIMUM EXPENSE EXAMPLE

The following example assumes that you invest \$10,000 in the Policy for the time periods indicated and that your investment has a 5% return each year. The example also assumes the minimum fees and expenses of any of the Underlying Fund and assumes that these fees and expenses remain the same in each of the 1, 3, 5, and 10-year intervals. It also assumes that you have not chosen any optional riders. Although your actual costs may be higher or lower, based on these assumptions your costs would be:

(1) If, at the end of the applicable time period, you surrender your Policy or annuitize under any period certain option:

<Table>

<Caption>

	1 YEAR	3 YEARS	5 YEARS	10 YEARS
	-----	-----	-----	-----
<S>	<C>	<C>	<C>	<C>
Fund with the minimum total operating expenses.....	\$924	\$1,256	\$1,527	\$2,338

</Table>

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APPENDIX D

IRA, ROTH IRA AND SIMPLE IRA DISCLOSURE STATEMENT

This Disclosure Statement describes the statutory and regulatory provisions applicable to the operation of traditional Individual Retirement Annuities (IRAs), Roth Individual Retirement Annuities (Roth IRAs) and Simple Individual Retirement Annuities (SIMPLE IRAs). Internal Revenue Service regulations require that this be given to each person desiring to establish an IRA, Roth IRA or a SIMPLE IRA. Except where otherwise indicated, IRA discussion includes Simplified Employee Pension IRAs (SEP IRA). Further information can be obtained from Commonwealth Annuity and Life Insurance Company and from any district office of the Internal Revenue Service. Also, see IRS Publication 590, INDIVIDUAL

RETIREMENT ARRANGEMENTS (IRAS).

This Disclosure Statement is for your general information and is not intended to be exhaustive or conclusive, to apply to any particular person or situation, or to be used as a substitute for qualified legal or tax advice.

Please note that the information contained herein is based on current federal income tax law, income tax regulations, and other guidance provided by the IRS. Hence, this information is subject to change upon an amendment of the law or the issuance of further regulations or other guidance. Also, you should be aware that state tax laws may differ from federal tax laws governing such arrangements. You should consult your tax adviser about any state tax consequences of your IRA or Roth IRA, whichever is applicable.

A. REVOCATION

Within 7 days of the date you signed your enrollment application, you may revoke the Contract and receive back 100% of your money by submitting your request in writing to us at our Service Center. Notice of revocation will be deemed mailed on the date of the postmark (or if sent by certified or registered mail, the date of the certification or registration) if it is deposited in the mail in the United States in an envelope, or other appropriate wrapper, first class postage prepaid, properly addressed.

B. STATUTORY REQUIREMENTS

The Contract is intended to meet the requirements of Section 408(b) of the Code, Section 408A of the Code for use as a Roth IRA, or of Section 408(p) of the Code for use as a SIMPLE IRA, whichever is applicable. The Contract has not been approved as to form for use as an IRA, Roth IRA or a SIMPLE IRA by the Internal Revenue Service. Such approval by the Internal Revenue Service is a determination only as to form of the Contract, and does not represent a determination on the merits of the Contract.

1. The amount in your IRA, Roth IRA, and SIMPLE IRA, whichever is applicable, must be fully vested at all times and the entire interest of the Owner must be nonforfeitable.
2. The Contract must be nontransferable by the Owner.
3. The Contract must have flexible premiums.

4. For IRAs and SIMPLE IRAs, you must start receiving distributions on or before April 1 of the year following the year in which you reach age 70 1/2 (the required beginning date) (see "REQUIRED DISTRIBUTIONS"). However, Section 401(a)(9)(A) of the Code (relating to minimum distributions required to commence at age 70 1/2), and the incidental death benefit requirements of Section 401(a) of the Code, do not apply to Roth IRAs.

If you die on or after the date required minimum distributions under Section 401(a)(9) of the Code commence, unless otherwise permitted under applicable law, any remaining interest in the Contract

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must be distributed at least as rapidly as under the method of distribution being used as of the date of death. If you die before required minimum distributions commence, unless otherwise permitted under applicable law, any remaining interest in the Contract must be distributed to your Beneficiary by December 31 of the calendar year containing the fifth anniversary of your death; except that: (1) if the interest is payable to an individual who is your designated Beneficiary (within the meaning of Section 401(a)(9) of the Code), the designated Beneficiary may receive the entire interest over his or her life, or over a period certain not extending beyond his or her life expectancy, commencing on or before December 31 of the calendar year immediately following the calendar year in which you die; and (2) if the sole designated Beneficiary is your spouse, the Contract may be treated as his or her own IRA, or, where applicable, Roth IRA.

5. Except in the case of a rollover contribution or a direct transfer (see "ROLLOVERS AND DIRECT TRANSFERS"), or a contribution made in accordance with the terms of a Simplified Employee Pension (SEP), all contributions to an IRA, Roth and SIMPLE IRA must be cash contributions which do not exceed certain limits.

6. The Contract must be for the exclusive benefit of you and your Beneficiaries.

C. ROLLOVERS AND DIRECT TRANSFERS FOR IRAS AND SIMPLE IRAS

1. A rollover is a tax-free transfer from one retirement program to another that you cannot deduct on your tax return. There are two kinds of tax-free rollover payments to an IRA. In one, you transfer amounts from another IRA. With the other, you transfer amounts from a qualified plan under Section 401(a) of the Code, a qualified annuity under Section 403(a) of the Code, a tax-sheltered

annuity or custodial account under Section 403(b) of the Code, or a governmental plan under Section 457(b) of the Code (collectively referred to as "qualified employee benefit plans"). Tax-free rollovers can be made from a SIMPLE IRA to a SIMPLE Individual Retirement Account under Section 408(p) of the Code. An individual can make a tax-free rollover to an IRA from a SIMPLE IRA, or vice-versa, after a two-year period has expired since the individual first participated in a SIMPLE plan.

2. You must complete the rollover by the 60th day after the day you receive the distribution from your IRA or other qualified employee benefit plan or SIMPLE IRA. The failure to satisfy this 60-day requirement may be waived by the Internal Revenue Service in certain circumstances.

3. A rollover distribution may be made to you only once a year. The one-year period begins on the date you receive the rollover distribution, not on the date you roll it over (reinvest it).

4. A trustee-to-trustee transfer to an IRA of funds in an IRA from one trustee or insurance company to another is not a rollover. It is a transfer that is not affected by the one-year waiting period.

5. All or a part of the premium for the Contract used as an IRA may be paid from a rollover from an IRA or qualified employee benefit plan or from a trustee-to-trustee transfer from another IRA. All or part of the premium for the Contract used as a SIMPLE IRA may be paid from a rollover from a SIMPLE Individual Retirement Account or, to the extent permitted by law, from a direct transfer from a SIMPLE IRA.

6. A distribution that is eligible for rollover treatment from a qualified employee benefit plan will be subject to twenty percent (20%) withholding by the Internal Revenue Service even if you roll the distribution over within the 60-day rollover period. One way to avoid this withholding is to make the distribution as a direct transfer to the IRA trustee or insurance company.

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D. CONTRIBUTION LIMITS AND ALLOWANCE OF DEDUCTION FOR IRAS

1. In general, the amount you can contribute each year to an IRA is the lesser of (1) 100% of your compensation, or (2) the maximum annual contributions under Section 219(b) of the Code, including "catch-up" contributions for certain

individuals age 50 and older. The maximum annual contribution limit for IRA contributions is equal to \$5,000 for 2011. After 2011, the limit may be indexed annually in \$500 increments as determined by the Secretary of Treasury to reflect cost of living increases. An individual who has attained age 50 may make additional "catch-up" IRA contributions. The maximum annual contribution limit for the individual is increased by \$1,000 except as otherwise provided by law. If you have more than one IRA, the limit applies to the total contributions made to your own IRAs for the year. Generally, if you work the amount that you earn is compensation. Wages, salaries, tips, professional fees, bonuses and other amounts you receive for providing personal services are compensation. If you own and operate your own business as a sole proprietor, your net earnings reduced by your deductible contributions on your behalf to self-employed retirement plans are compensation. If you are an active partner in a partnership and provide services to the partnership, your share of partnership income reduced by deductible contributions made on your behalf to qualified retirement plans is compensation. All taxable alimony and separate maintenance payments received under a decree of divorce or separate maintenance is compensation.

2. In the case of a married couple filing a joint return, up to the maximum annual contribution can be contributed to each spouse's IRA, even if one spouse has little or no compensation. This means that the total combined contributions that can be made to both IRAs can be as much as \$12,000 for 2011 (\$5,000 annual contribution for each individual, plus \$1,000 for each individual who has attained age 50).

3. In the case of a married couple with unequal compensation who file a joint return, the limit on the deductible contributions to the IRA of the spouse with less compensation is the smaller of:

a. The maximum annual contribution, or

b. The total compensation of both spouses, reduced by any deduction allowed for contributions to IRAs of the spouse with more compensation.

The deduction for contributions to both spouses' IRAs may be further limited if either spouse is covered by an employer retirement plan.

4. If either you or your spouse is an active participants in an employer-sponsored plan and have a certain level of income, the amount of the

contribution to your IRA that is deductible is phased out, and in some cases eliminated. If you are an active participant in an employer-sponsored plan, the deductibility of your IRA contribution will be phased out, depending on your adjusted gross income, or combined adjusted gross income in the case of a joint tax return, as follows:

JOINT RETURNS: \$90,000 - \$110,000

SINGLE TAXPAYERS: \$56,000 - \$66,000

The phase-out range for married individuals filing separately is \$0-\$10,000. If you file a joint tax return and are not an active participant in an employer sponsored plan, but your spouse is, the amount of the deductible IRA contribution is phased out for adjusted gross income between \$169,000 and \$179,000. These amounts may be indexed for cost of living increases in future years.

To designate a contribution as nondeductible, you must file IRS Form 8606, NONDEDUCTIBLE IRAS. You may have to pay a penalty if you make nondeductible contributions to an IRA and you do not file Form 8606 with your tax return, or if you overstate the amount of nondeductible contributions on your Form 8606. If you do not report nondeductible contributions, all of the contributions to your traditional

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IRA will be treated as deductible, and all distributions from your IRA will be taxed, unless you can show, with satisfactory evidence, that nondeductible contributions were made.

5. Contributions to your IRA for a year can be made at any time up to April 15 of the following year. If you make the contribution between January 1 and April 15, however, you may elect to treat the contribution as made either in that year or in the preceding year. You may file a tax return claiming a deduction for your IRA contribution before the contribution is actually made. You must, however, make the contribution by the due date of your return not

including extensions.

6. You cannot make a contribution other than a rollover or transfer contribution to your IRA for the year in which you reach age 70 1/2 or thereafter.

7. A taxpayer may qualify for a tax credit for contributions to an IRA, or for a tax exemption for distributions donated to charity in 2010, depending on the taxpayer's adjusted gross income.

E. SEP IRAS

1. SEP IRA rules concerning eligibility and contributions are governed by Code Section 408(k). The maximum deductible contribution for a SEP IRA is the lesser of \$49,000 (may be indexed for cost-of-living increases in future years) or 100% of compensation.

2. A SEP must be established and maintained by an employer (corporation, partnership, sole proprietor).

F. SIMPLE IRAS

1. A SIMPLE IRA must be established with your employer using a qualified salary reduction agreement.

2. You may elect to have your employer contribute to your SIMPLE IRA, under a qualified salary reduction agreement, an amount (expressed as a percentage of your compensation) not to exceed \$11,500 for 2011. After 2011, the limit may be indexed annually, except as otherwise provided by law. In addition to these employee elective contributions, your employer is required to make each year either (1) a matching contribution equal to up to 3 percent, and not less than 1 percent, of your SIMPLE IRA contribution for the year, or (2) a non-elective contribution equal to 2 percent of your compensation for the year (up to \$245,000 of compensation in 2011, as may be adjusted for inflation in future years). No other contributions may be made to a SIMPLE IRA.

3. Employee elective contributions and employer contributions (I.E., matching contributions and non-elective contributions) to your SIMPLE IRA are excluded

from your gross income.

4. To the extent an individual with a SIMPLE IRA is no longer participating in a SIMPLE plan (E.G., the individual has terminated employment), and two years have passed since the individual first participated in the plan, the individual may treat the SIMPLE IRA as an IRA.

G. TAX STATUS OF THE CONTRACT AND DISTRIBUTIONS FOR IRAS AND SIMPLE IRAS

1. Earnings of your IRA annuity contract are not taxed until they are distributed to you.

2. In general, taxable distributions are included in your gross income in the year you receive them.

3. Distributions under your IRA are non-taxable to the extent they represent a return of non-deductible contributions (if any). The non-taxable percentage of a distribution is determined generally by dividing your total undistributed, non-deductible IRA contributions by the value of all your IRAs (including SEPs and rollovers).

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4. You cannot choose the special five-year or ten-year averaging that may apply to lump sum distributions from qualified employer plans.

H. REQUIRED DISTRIBUTIONS FOR IRAS AND SIMPLE IRAS

You must start receiving minimum distributions required under the Contract and Section 401(a)(9) of the Code from your IRA and SIMPLE IRA starting with the year you reach age 70 1/2 (your 70 1/2 year). Ordinarily, the required minimum distribution for a particular year must be received by December 31 of that year. However, you may delay the required minimum distribution for the year you reach age 70 1/2 until April 1 of the following year (I.E., the required beginning date).

Annuity payments which begin by April 1 of the year following your 70 1/2 year satisfy the minimum distribution requirement if they provide for non-increasing payments over your life or the lives of you and your designated Beneficiary (within the meaning of Section 401(a)(9) of the Code), provided that, if installments are guaranteed, the guaranty period does not exceed the applicable life or joint expectancy.

The applicable life expectancy is your remaining life expectancy or the remaining joint life and last survivor expectancy of you and your designated Beneficiary, determined as set forth in applicable federal income tax regulations.

If you have more than one IRA, you must determine the required minimum distribution separately for each IRA; however, you can take the actual distributions of these amounts from any one or more of your IRAs.

In addition, the after-death minimum distribution requirements described generally in section B. STATUTORY REQUIREMENTS apply to IRAs and SIMPLE IRAs.

If the actual distribution from your Contract is less than the minimum amount that should be distributed in accordance with the minimum distribution requirements mentioned above, the difference generally is an excess accumulation. There is a 50% excise tax on any excess accumulations. If the excess accumulation is due to reasonable error, and you have taken (or are taking) steps to remedy the insufficient distribution, you can request that this 50% excise tax be excused by filing with your tax return an IRS Form 5329, together with a letter of explanation and the excise tax payment.

I. ROTH IRAS

1. If your Contract is a special type of individual retirement plan known as a Roth IRA, it will be administered in accordance with the requirements of section 408A of the Code. Roth IRAs are treated the same as other IRAs, except as described here.

2. If your Contract is a Roth IRA, we will send you a Roth IRA endorsement to be attached to, and to amend, your Contract. The Company reserves the right to amend the Contract as necessary or advisable from time to time to comply with future changes in the Code, regulations or other requirements imposed by the IRS to obtain or maintain its approval of the annuity as a Roth IRA.

3. Earnings in your Roth IRA are not taxed until they are distributed to you, and will not be taxed if they are paid as a "qualified distribution," as described to you in section L, below.

4. The minimum distribution requirements that apply to IRAs do not apply to Roth IRAs while the Owner is alive. However, after the death of a Roth IRA Owner, the after-death minimum distribution rules that apply to IRAs also apply

to Roth IRAs as though the Roth IRA Owner died before his or her required beginning date. You may not use your Roth IRA to satisfy minimum distribution requirements for traditional IRAs. Nor may you use distributions from an IRA for required distributions from a Roth IRA.

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J. ELIGIBILITY AND CONTRIBUTIONS FOR ROTH IRAS

1. Generally, you are eligible to establish or make a contribution to your Roth IRA only if you meet certain income limits. No deduction is allowed for contributions to your Roth IRA. Contributions to your Roth IRA may be made even after you attain age 70 1/2.

2. The maximum aggregate amount of contributions for any taxable year to all IRAs, including all Roth IRAs, maintained for your benefit (the "contribution limit") generally is the lesser of (1) 100% of your compensation, or (2) the maximum annual contributions under Section 219(b) of the Code, including "catch-up" contributions for certain individuals age 50 and older (as discussed in section D, above).

The contribution limit for any taxable year is reduced (but not below zero) by the amount which bears the same ratio to such amount as:

(a) the excess of (i) your adjusted gross income for the taxable year, over (ii) the "applicable dollar amount," bears to

(b) \$15,000 (or \$10,000 if you are married).

For this purpose, "adjusted gross income" is determined under the Code and (1) excludes any amount included in gross income as a result of any rollover from, transfer from, or conversion of an IRA to a Roth IRA, and (2) is reduced by any deductible IRA contribution. In addition, the "applicable dollar amount" is equal to \$169,000 for a married individual filing a joint return, \$0 for a married individual filing a separate return, and \$107,000 for any other individual. These amounts may be indexed for cost of living increases in future years.

A "qualified rollover contribution" (discussed in section K, below), and a non-taxable transfer from another Roth IRA, are not taken into account for

purposes of determining the contribution limit.

K. ROLLOVERS, TRANSFERS AND CONVERSIONS TO ROTH IRAS

1. ROLLOVERS AND TRANSFERS--A rollover may be made to a Roth IRA only if it is a "qualified rollover contribution." A "qualified rollover contribution" is a rollover to a Roth IRA from another Roth IRA or from an IRA, but only if such rollover contribution also meets the rollover requirements for IRAs under Section 408(d)(3). In addition, a transfer may be made to a Roth IRA directly from another Roth IRA or from an IRA. Beginning in 2010, adjusted gross income and filing status limitations on Roth IRA conversions no longer apply.

You may not make a qualified rollover contribution or transfer in a taxable year from an IRA to a Roth IRA if (a) your adjusted gross income for the taxable year exceeds \$100,000 or (b) you are married and file a separate return.

The rollover requirements of Section 408(d)(3) are complex and should be carefully considered before you make a rollover. One of the requirements is that the amount received be paid into another IRA (or Roth IRA) within 60 days after receipt of the distribution. The failure to satisfy this 60-day requirement may be waived by the Internal Revenue Service in certain circumstances. In addition, a rollover contribution from a Roth IRA may be made by you only once a year. The one-year period begins on the date you receive the Roth IRA distribution, not on the date you roll it over (reinvest it) into another Roth IRA. If you withdraw assets from a Roth IRA, you may roll over part of the withdrawal tax free into another Roth IRA and keep the rest of it. A portion of the amount you keep may be included in your gross income.

2. TAXATION OF ROLLOVERS AND TRANSFERS TO ROTH IRAS--A qualified rollover contribution or transfer from a Roth IRA maintained for your benefit to another Roth IRA maintained for your benefit which meets the rollover requirements for IRAs under Section 408(d)(3) is tax-free.

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In the case of a qualified rollover contribution or a transfer from an IRA maintained for your benefit to a Roth IRA maintained for your benefit, any portion of the amount rolled over or transferred which would be includible in your gross income were it not part of a qualified rollover contribution or a nontaxable transfer will be includible in your gross income. However, Code Section 72(t) (relating to the 10 percent penalty tax on premature distributions) will not apply. Income from a conversion in 2010 can be

recognized one-half in 2011 and one-half in 2012, rather than all in 2010.

3. TRANSFERS OF EXCESS IRA CONTRIBUTIONS TO ROTH IRAS--If, before the due date of your federal income tax return for any taxable year (not including extensions), you transfer, from an IRA, contributions for such taxable year (and earnings thereon) to a Roth IRA, such amounts will not be includible in gross income to the extent that no deduction was allowed with respect to such amount.

4. TAXATION OF CONVERSIONS OF IRAS TO ROTH IRAS--All or part of amounts in an IRA maintained for your benefit may be converted into a Roth IRA maintained for your benefit. The conversion of an IRA to a Roth IRA is treated as special type of qualified rollover contribution. Hence, you must be eligible to make a qualified rollover contribution in order to convert an IRA to a Roth IRA. A conversion typically will result in the inclusion of some or all of your IRA's value in gross income, as described above.

A conversion of an IRA to a Roth IRA can be made without taking an actual distribution from your IRA. For example, an individual may make a conversion by notifying the IRA issuer or trustee, whichever is applicable.

UNDER SOME CIRCUMSTANCES, IT MIGHT NOT BE ADVISABLE TO ROLLOVER, TRANSFER, OR CONVERT ALL OR PART OF AN IRA TO A ROTH IRA. WHETHER YOU SHOULD DO SO WILL DEPEND ON YOUR PARTICULAR FACTS AND CIRCUMSTANCES, INCLUDING, BUT NOT LIMITED TO, SUCH FACTORS AS WHETHER YOU QUALIFY TO MAKE SUCH A ROLLOVER, TRANSFER, OR CONVERSION, YOUR FINANCIAL SITUATION, AGE, CURRENT AND FUTURE INCOME NEEDS, YEARS TO RETIREMENT, CURRENT AND FUTURE TAX RATES, YOUR ABILITY AND DESIRE TO PAY CURRENT INCOME TAXES WITH RESPECT TO AMOUNTS ROLLED OVER, TRANSFERRED, OR CONVERTED, AND WHETHER SUCH TAXES MIGHT NEED TO BE PAID WITH WITHDRAWALS FROM YOUR ROTH IRA (SEE DISCUSSION BELOW OF "NON-QUALIFIED DISTRIBUTIONS"). YOU SHOULD CONSULT A QUALIFIED TAX ADVISER BEFORE ROLLING OVER, TRANSFERRING, OR CONVERTING ALL OR PART OF AN IRA TO A ROTH IRA.

5. SEPARATE ROTH IRAS--Due to the complexity of, and proposed changes to, the tax law, it may be advantageous to maintain amounts rolled over, transferred, or converted from an IRA in separate Roth IRAs from those containing regular Roth IRA contributions. For the same reason, you should consider maintaining a separate Roth IRA for each amount rolled over, transferred, or converted from an IRA. These considerations should be balanced against the additional costs you may incur from maintaining multiple Roth IRAs. You should consult your tax adviser if you intend to contribute rollover, transfer, or conversion amounts to your Contract, or if you intend to roll over or transfer amounts from your Contract to another Roth IRA maintained for your benefit.

L. INCOME TAX CONSEQUENCES OF ROTH IRAS

1. QUALIFIED DISTRIBUTIONS--Any "qualified distribution" from a Roth IRA is excludible from gross income. A "qualified distribution" is a payment or distribution which satisfies two requirements. First, the payment or distribution must be (a) made after you attain 59 1/2, (b) made after your death, (c) attributable to your being disabled, or (d) a "qualified special purpose distribution" (I.E., a qualified first-time homebuyer distribution under the Code). Second, the payment or distribution must be made in a taxable year that is at least five years after (1) the first taxable year for which a contribution was made to any Roth IRA established for you, or (2) in the case of a rollover from, or a conversion of, an IRA to a Roth IRA, the taxable year in which the rollover or conversion was made if the payment or distribution is allocable (as determined in the manner set forth in guidance issued by the IRS) to the rollover contribution or conversion (or to income allocable thereto).

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2. NONQUALIFIED DISTRIBUTIONS--A distribution from a Roth IRA which is not a qualified distribution is taxed under Code Section 72 (relating to annuities), except that such distribution is treated as made first from contributions to the Roth IRA to the extent that such distribution, when added to all previous distributions from the Roth IRA, does not exceed the aggregate amount of contributions to the Roth IRA. For purposes of determining the amount taxed, (a) all Roth IRAs established for you will be treated as one contract, (b) all distributions during any taxable year from Roth IRAs established for you will be treated as one distribution, and (c) the value of the contract, income on the contract, and investment in the contract, if applicable, will be computed as of the close of the calendar year in which the taxable year begins.

An additional tax of 10% is imposed on nonqualified distributions (including amounts deemed distributed as the result of a prohibited loan or use of your Roth IRA as security for a loan) made before the benefited individual has attained age 59 1/2, unless one of the exceptions discussed in Section N applies.

M. TAX ON EXCESS CONTRIBUTIONS

1. You must pay a 6% excise tax each year on excess contributions that remain in your Contract. Generally, an excess contribution is the amount contributed to your Contract that is more than you can contribute. The excess is taxed for the

year of the excess contribution and for each year after that until you correct it. If contributions to your IRA for a year are more than the contribution limit, you can apply the excess contribution in one year to a later year if the contributions for that later year are less than the maximum allowed for that year.

2. You will not have to pay the 6% excise tax if you withdraw the excess amount by the date your tax return is due including extensions for the year of the contribution. You do not have to include in your gross income an excess contribution that you withdraw from your Contract before your tax return is due if the income earned on the excess was also withdrawn and no deduction was allowed for the excess contribution. You must include in your gross income the income earned on the excess contribution.

N. TAX ON PREMATURE DISTRIBUTIONS

There is an additional tax on premature distributions from your IRA, Roth IRA, or SIMPLE IRA, equal to 10% of the taxable amount. For premature distributions from a SIMPLE IRA made within the first 2 years you participate in a SIMPLE plan, the additional tax is equal to 25% of the amount of the premature distribution that must be included in gross income. Premature distributions are generally amounts you withdraw before you are age 59 1/2. However, the tax on premature distributions does not apply generally:

1. To amounts that are rolled over or transferred tax free;
2. To a distribution which is made on or after your death, or on account of you being disabled within the meaning of Code Section 72(m)(7);
3. To a distribution which is part of a series of substantially equal periodic payments (made at least annually) over your life or your life expectancy or the joint life or joint life expectancy of you and your Beneficiary;
4. To a distribution which is used for qualified first-time homebuyer expenses, qualified higher education expenses, certain medical expenses, or by an unemployed individual to pay health insurance premiums; or
5. To a distribution made during a specified time period to a reservist who is called or ordered to active duty for a period in excess of 170 days or for an indefinite period.

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O. EXCISE TAX REPORTING

Use Form 5329, Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts, to report the excise taxes on excess contributions, premature distributions, and excess accumulations. If you do not owe any IRA, SIMPLE IRA or Roth IRA excise taxes, you do not need Form 5329. Further information can be obtained from any district office of the Internal Revenue Service.

P. BORROWING

If you borrow money against your Contract or use it as security for a loan, the Contract will lose its classification as an IRA, Roth IRA, or SIMPLE IRA, whichever is applicable, and you must include in gross income the fair market value of the Contract as of the first day of your tax year. In addition, you may be subject to the tax on premature distributions described above. (Note: The Contract does not allow borrowings against it, nor may it be assigned or pledged as collateral for a loan.)

Q. REPORTING

We will provide you with any reports required by the Internal Revenue Service.

R. ESTATE TAX

Generally, the value of your IRA, including your Roth IRA, is included in your gross estate for federal estate tax purposes.

S. FINANCIAL DISCLOSURE

1. We deduct a daily charge from your Separate Account Contract Value equal to 1.45%, on an annual basis, of Separate Account Contract Value. May vary if optional riders are elected.
2. An annual Contract Fee of \$30.00 will be assessed against the Separate Account and Fixed Account Value each Contract Year.
3. Withdrawal charges will be assessed based on the Contribution Years elapsed as described in the prospectus under the heading "Withdrawal Charge."
4. The method used to compute and allocate the annual earnings is contained in

the prospectus under the heading "Accumulation Unit Value" for Separate Account Contract Value.

5. The growth in value of your Contract is neither guaranteed nor projected but is based on the investment experience of the Subaccounts or rates of interest as declared by Commonwealth Annuity.

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COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
SOUTHBOROUGH, MASSACHUSETTS

This Prospectus provides important information about the Commonwealth Annuity's Advantage variable annuity contracts issued by Commonwealth Annuity and Life Insurance Company ("Commonwealth Annuity") (in all jurisdictions except Hawaii and New York). The contract is a flexible payment tax-deferred combination variable and fixed annuity offered on both a group and individual basis.

As of the date of this Prospectus, the Company has ceased issuing new contracts except in connection with certain preexisting contractual plans and programs. PLEASE READ THIS PROSPECTUS CAREFULLY BEFORE INVESTING AND KEEP IT FOR FUTURE REFERENCE.

A Statement of Additional Information ("SAI") dated April 30, 2011 containing more information about this annuity is on file with the Securities and Exchange Commission and is incorporated by reference into this Prospectus. A copy may be obtained free of charge by calling Annuity Client Services at 1-800-533-7881. The Table of Contents of the SAI is listed on page 4 of this Prospectus. This Prospectus and the SAI can also be obtained from the Securities and Exchange Commission's website (<http://www.sec.gov>).

The Variable Account, known as Separate Account VA-K, is subdivided into Sub-Accounts. Each Sub-Account offered as an investment option invests exclusively in shares of the following funds (certain funds may not be available in all states):

GOLDMAN SACHS VARIABLE INSURANCE TRUST (SERVICE SHARES)
Goldman Sachs VIT Core Fixed Income Fund
Goldman Sachs VIT Equity Index Fund

Goldman Sachs VIT Government Income Fund
Goldman Sachs VIT Growth Opportunities Fund
Goldman Sachs VIT Mid Cap Value Fund
Goldman Sachs VIT Money Market Fund
Goldman Sachs VIT Strategic Growth Fund
Goldman Sachs VIT Strategic International Equity Fund
Goldman Sachs VIT Structured U.S. Equity Fund

AIM VARIABLE INSURANCE FUNDS (INVESCO VARIABLE INSURANCE FUNDS) (SERIES I
SHARES)

Invesco V.I. Capital Appreciation Fund
Invesco V.I. Core Equity Fund
Invesco V.I. Global Health Care Fund
Invesco V.I. Van Kampen Capital Growth Fund

AIM VARIABLE INSURANCE FUNDS (INVESCO VARIABLE INSURANCE FUNDS) (SERIES II
SHARES)

Invesco V.I. Basic Value Fund
Invesco V.I. Capital Development Fund

ALLIANCEBERNSTEIN VARIABLE PRODUCTS SERIES FUND, INC. (CLASS B)
AllianceBernstein VPS Growth and Income Portfolio
AllianceBernstein VPS Large Cap Growth Portfolio
AllianceBernstein VPS Small/Mid-Cap Value Portfolio
AllianceBernstein VPS Value Portfolio

FRANKLIN TEMPLETON VARIABLE INSURANCE PRODUCTS TRUST (CLASS 2)
FT VIP Franklin Growth and Income Securities Fund
FT VIP Franklin Large Cap Growth Securities Fund
FT VIP Franklin Small-Mid Cap Growth Securities Fund
FT VIP Mutual Shares Securities Fund
FT VIP Templeton Foreign Securities Fund

DELAWARE VIP TRUST
Delaware VIP International Value Equity Series

DELAWARE VIP TRUST (SERVICE CLASS)

Delaware VIP Smid Cap Growth Series

DWS VARIABLE SERIES I (CLASS A)

DWS Capital Growth VIP

DWS VARIABLE SERIES II

DWS Large Cap Value VIP

THIS ANNUITY IS NOT A BANK DEPOSIT OR OBLIGATION; IS NOT FEDERALLY INSURED; AND IS NOT ENDORSED BY ANY BANK OR GOVERNMENTAL AGENCY. ANNUITIES INVOLVE RISKS INCLUDING POSSIBLE LOSS OF PRINCIPAL.

THE SECURITIES AND EXCHANGE COMMISSION HAS NOT APPROVED OR DISAPPROVED THESE SECURITIES OR DETERMINED THAT THE INFORMATION IN THIS PROSPECTUS IS TRUTHFUL OR COMPLETE. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

In most jurisdictions, values may be allocated to the Fixed Account which is part of the Company's General Account. The Fixed Account is an investment option that pays an interest rate guaranteed for one year from the time a payment is received. Another investment option available in most jurisdictions, the Guarantee Period Accounts, offers fixed rates of interest for specified periods ranging from 2 to 10 years. A Market Value Adjustment is applied to payments removed from a Guarantee Period Account before the end of the specified period. The Market Value Adjustment may be positive or negative. Payments allocated to a Guarantee Period Account are held in the Company's Separate Account GPA (except in California where they are allocated to the General Account).

DATED APRIL 30, 2011

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FIDELITY VARIABLE INSURANCE PRODUCTS FUNDS

Fidelity VIP Asset Manager-SM- Portfolio

Fidelity VIP Equity-Income Portfolio

Fidelity VIP Growth Portfolio

Fidelity VIP High Income Portfolio

Fidelity VIP Overseas Portfolio
FIDELITY VARIABLE INSURANCE PRODUCTS FUNDS (SERVICE CLASS 2)
Fidelity VIP Contrafund-Registered Trademark- Portfolio
Fidelity VIP Growth Opportunities Portfolio
Fidelity VIP Mid Cap Portfolio
Fidelity VIP Value Strategies Portfolio

JANUS ASPEN SERIES (SERVICE SHARES)
Janus Aspen Janus Portfolio

MFS-REGISTERED TRADEMARK- VARIABLE INSURANCE TRUST-SM- (SERVICE CLASS)
MFS-Registered Trademark- Mid Cap Growth Series
MFS-Registered Trademark- New Discovery Series
MFS-Registered Trademark- Total Return Series
MFS-Registered Trademark- Utilities Series

OPPENHEIMER VARIABLE ACCOUNT FUNDS (SERVICE SHARES)
Oppenheimer Balanced Fund/VA
Oppenheimer Capital Appreciation Fund/VA
Oppenheimer Global Securities Fund/VA
Oppenheimer High Income Fund/VA
Oppenheimer Main Street Fund-Registered Trademark-/VA

PIONEER VARIABLE CONTRACTS TRUST (CLASS II)
Pioneer Emerging Markets VCT Portfolio
Pioneer Real Estate Shares VCT Portfolio

T. ROWE PRICE INTERNATIONAL SERIES, INC.
T. Rowe Price International Stock Portfolio

As of November 15, 2010, no new payment allocations or transfers may be made to the Sub-Accounts that invests in the underlying fund listed below.

EATON VANCE VARIABLE TRUST

Eaton Vance VT Floating-Rate Income Fund

You may contact our Service Center at 1-800-533-7881 to request prospectuses for any of the underlying funds that are available as investment options under your Contract.

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SPECIAL TERMS

ACCUMULATED VALUE: the total value of all Accumulation Units in the Sub-Accounts plus the value of all accumulations in the Fixed Account and Guarantee Period Accounts credited to the Contract on any date before the Annuity Date.

ACCUMULATION UNIT: a unit of measure used to calculate the value of a Sub-Account before annuity benefit payments begin.

ANNUITANT: the person designated in the Contract upon whose life annuity benefit payments are to be made.

ANNUITY DATE: the date on which annuity benefit payments begin. This date may not be later than the first day of the month before the Annuitant's 90th birthday.

ANNUITY UNIT: a unit of measure used to calculate the value of the periodic annuity benefit payments under the Contract.

COMPANY: unless otherwise specified, any reference to the "Company" shall refer exclusively to Commonwealth Annuity and Life Insurance Company.

CUMULATIVE EARNINGS: the Accumulated Value reduced by total payments not previously withdrawn.

FIXED ACCOUNT: an investment option under the Contract that guarantees principal and a fixed minimum interest rate and which is part of the Company's General Account.

FIXED ANNUITY PAYOUT: an annuity payout option providing for annuity benefit payments which remain fixed in amount throughout the annuity benefit payment period selected.

GENERAL ACCOUNT: all the assets of the Company other than those held in a separate account.

GUARANTEE PERIOD: the number of years that a Guaranteed Interest Rate is credited.

GUARANTEE PERIOD ACCOUNT: an account which corresponds to a Guaranteed Interest Rate for a specified Guarantee Period.

GUARANTEED INTEREST RATE: the annual effective rate of interest, after daily compounding, credited to a Guarantee Period Account.

MARKET VALUE ADJUSTMENT: a positive or negative adjustment assessed if any portion of a Guarantee Period Account is withdrawn or transferred prior to the end of its Guarantee Period.

OWNER (YOU): the person, persons or entity entitled to exercise the rights and privileges under this Contract. Joint Owners are permitted if one of the two is the Annuitant.

SERVICE OFFICE: se(2a) (an affiliate of Security Benefit Life Insurance Company) and its affiliates (collectively, "se(2a)") provides administrative, accounting, and other services to the Company. The principal administrative offices of se(2a) are located at One Security Benefit Place Topeka, KS 66675, Telephone 1-800-533-7881.

SUB-ACCOUNT: a subdivision of the Variable Account investing exclusively in the shares of a corresponding Underlying Fund.

SURRENDER VALUE: the Accumulated Value of the Contract on full surrender after application of any applicable Contract fee, surrender charge, rider charge and Market Value Adjustment.

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VALUATION DATE: a day on which the net asset value of the shares of any of the Underlying Funds is determined and unit values of the Sub-Accounts are determined. Valuation Dates currently occur on each day on which the New York Stock Exchange is open for trading, as well as each day otherwise required.

VALUATION PERIOD: The time span between the close of trading on the New York Stock Exchange from one Valuation Date to the next.

VARIABLE ACCOUNT: Separate Account VA-K, one of the Company's separate accounts, consisting of assets segregated from other assets of the Company. The investment performance of the assets of the Variable Account is determined separately from the other assets of the Company. Assets of the Variable Account are not chargeable with liabilities arising out of any other business which the Company may conduct.

VARIABLE ANNUITY PAYOUT: an annuity payout option providing for payments varying in amount in accordance with the investment experience of certain Funds.

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SUMMARY OF FEES AND EXPENSES

There are certain fees and expenses that you will incur directly or indirectly under the Commonwealth Annuity Advantage Contract. The following tables describe the fees and expenses that you will pay when buying, owning and surrendering the contract. The purpose of the tables is to help you understand these various charges.

TABLE I
OWNER TRANSACTION EXPENSES

TABLE I DESCRIBES THE FEES AND EXPENSES THAT YOU WILL PAY AT THE TIME THAT YOU BUY OR SURRENDER THE CONTRACT AND WHEN YOU TRANSFER VALUES AMONG THE INVESTMENT OPTIONS. (NOTE: THE COMPANY DOES NOT CHARGE A TRANSACTION CHARGE WHEN YOU PURCHASE THE CONTRACT AND DOES NOT CURRENTLY CHARGE WHEN YOU TRANSFER AMONG INVESTMENT OPTIONS.) STATE PREMIUM TAXES ARE APPLICABLE IN SOME STATES AND ARE DEDUCTED AS DESCRIBED IN "PREMIUM TAXES" UNDER CHARGES AND DEDUCTIONS.

<Table>
<Caption>

MAXIMUM
CHARGE

<C>

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SURRENDER CHARGE(1):
(as a percentage of payments withdrawn)..... 8.0%

TRANSFER CHARGE:..... None(2)
</Table>

(1) During the accumulation phase, this charge may be assessed upon surrender, withdrawal or annuitization under any commutable period certain option or a noncommutable fixed period certain option of less than ten years. The charge is a percentage ranging from 8.0% to 1.0% of payments withdrawn (in excess of any amount that is free of surrender charge) within the indicated time period. For purposes of calculating the Surrender Charge on partial withdrawals and surrenders, we assume that amounts are withdrawn from payments in the chronological order in which they were received.

<Table>
<Caption>
COMPLETE YEARS FROM
DATE OF PAYMENT

-----	CHARGE
<S>	<C>
Less than 2.....	8.0%
Less than 3.....	7.0%
Less than 4.....	6.0%
Less than 5.....	5.0%
Less than 6.....	4.0%
Less than 7.....	3.0%
Less than 8.....	2.0%
Less than 9.....	1.0%
Thereafter.....	0%

(2) The Company currently does not charge for processing transfers and guarantees that the first 12 transfers in a Contract year will not be subject to a transfer charge. For each subsequent transfer, the Company reserves the right to assess a charge, guaranteed never to exceed \$25, to reimburse the Company for the costs of processing the transfer.

TABLE II
 PERIODIC FEES AND EXPENSES OTHER THAN UNDERLYING FUND EXPENSES

THIS TABLE DESCRIBES THE FEES AND EXPENSES THAT YOU WILL PAY PERIODICALLY DURING THE TIME THAT YOU OWN THE CONTRACT, NOT INCLUDING THE FEES AND EXPENSES OF EACH UNDERLYING FUND.

<Table>	
<S>	
ANNUAL CONTRACT FEE:(1).....	<C> \$ 30
ANNUAL VARIABLE SUB-ACCOUNT EXPENSES (on an annual basis as percentage of average daily net assets)	
Mortality and Expense Risk Charge:.....	1.25%
Administrative Expense Charge:.....	0.20%

Total Annual Expenses:.....	1.45%
OPTIONAL RIDER CHARGES:	
The charge on an annual basis as a percentage of the Accumulated Value is:	
Enhanced Earnings Rider.....	0.25%
Optional Minimum Guaranteed Annuity Payout (M-GAP) Rider with a ten-year waiting period(2).....	0.25%
Optional Minimum Guaranteed Annuity Payout (M-GAP) Rider with a fifteen-year waiting period(2).....	0.15%
</Table>	

(1) During the accumulation phase, the fee is deducted annually and upon surrender when Accumulated Value is less than \$50,000. The fee is waived for Contracts issued to and maintained by the trustee of a 401(k) plan.

(2) If you elected one of the M-GAP riders prior to their discontinuance on 1/31/02, 1/12th of the annual charge is deducted pro-rata on a monthly basis at the end of each month and, if applicable, at termination. For more information about the M-GAP Rider, see "DISCONTINUATION OF THE MINIMUM GUARANTEED ANNUITY PAYOUT (M-GAP) RIDER" in the SAI.

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TABLE III
TOTAL ANNUAL OPERATING EXPENSES OF THE UNDERLYING FUNDS

TABLE III SHOWS THE MINIMUM AND MAXIMUM TOTAL OPERATING EXPENSES CHARGED BY THE UNDERLYING FUNDS THAT YOU MAY PAY PERIODICALLY DURING THE TIME THAT YOU OWN THE CONTRACT. MORE DETAIL CONCERNING EACH UNDERLYING FUNDS' FEES AND EXPENSES, INCLUDING INFORMATION ABOUT ANY EXPENSE CAPS OR REIMBURSEMENTS, IS CONTAINED IN THE PROSPECTUS FOR THE UNDERLYING FUNDS.

The table below shows the minimum and maximum expenses of the Funds during 2009. The levels of fees and expenses vary among the Underlying Funds, and may vary from year to year.

<Table>

<Caption>

TOTAL ANNUAL FUND OPERATING EXPENSES

MINIMUM

MAXIMUM

<S>

Expenses that are deducted from Underlying Fund assets, including management fees, distribution and/or service (12b-1) fees and other expenses.

</Table>

<C>

Annual charge of 0.51% of average daily net assets

<C>

Annual charge of 1.70% of average daily net assets

The advisers and/or other service providers of certain Funds have agreed to reduce their fees and/or reimburse the Funds' expenses in order to keep the Funds' expenses below specified limits. The expenses of certain Funds are reduced by contractual fee reduction and expense reimbursement arrangements. Other Funds may have voluntary fee reduction and/or expense reimbursement arrangements, which may be guaranteed for periods of up to a year or more or which may be terminated at any time. For the year ended December 31, 2010, the lowest and highest Total Annual Fund Operating Expenses for all Funds, after all fee reductions and expense reimbursements, are 0.28% (The expense reductions may be modified or terminated at any time at the option of the Investment Adviser without shareholder approval.) and 1.70% (there is no expense reduction or

waiver in place), respectively. Each fee reduction and/or expense reimbursement arrangement is described in the relevant Fund's prospectus.

The Underlying Fund information is based on information provided by the Underlying Funds and is not independently verified by the Company.

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EXAMPLES

THE FOLLOWING EXAMPLES ARE INTENDED TO HELP YOU COMPARE THE COST OF INVESTING IN THE CONTRACT WITH THE COST OF INVESTING IN OTHER VARIABLE ANNUITY CONTRACTS. THESE COSTS INCLUDE CONTRACT OWNER TRANSACTION EXPENSES, CONTRACT FEES, SEPARATE ACCOUNT ANNUAL EXPENSES, AND UNDERLYING FUND FEES AND EXPENSES. THE EXAMPLES SHOULD NOT BE CONSIDERED A REPRESENTATION OF PAST OR FUTURE EXPENSES AND ACTUAL EXPENSES MAY BE GREATER OR LESS THAN THOSE SHOWN.

MAXIMUM EXPENSE EXAMPLE

The following example assumes that you invest \$10,000 in the Contract for the time periods indicated and that your investment has a 5% return each year. The example also assumes the maximum fees and expenses of any of the Underlying Funds and assumes that these fees and expenses remain the same in each of the 1, 3, 5, and 10-year intervals. Finally, the example also assumes that you have chosen the combination of optional riders with the maximum possible charges, which are the Enhanced Earnings Rider with a charge of 0.25% annually and the Minimum Guaranteed Annuity Payout (M-GAP) Rider with a ten-year waiting period at a charge of 0.25% annually. Although your actual costs may be higher or lower, based on these assumptions your costs would be:

(1) If, at the end of the applicable time period, you surrender your Contract or annuitize under any commutable period certain option or a noncommutable fixed period certain option of less than ten years:

<Table>
<Caption>

	1 YEAR	3 YEARS	5 YEARS	10 YEARS
	-----	-----	-----	-----
<S>	<C>	<C>	<C>	<C>
Fund with the maximum total operating expenses.....	\$1,102	\$1,787	\$2,391	\$3,950

</Table>

(2) If you do NOT surrender your Contract or if you annuitize at the end of the applicable time period under a life option or a noncommutable fixed period certain option of ten years or longer:

<Table>
<Caption>

	1 YEAR	3 YEARS	5 YEARS	10 YEARS
	-----	-----	-----	-----
<S>	<C>	<C>	<C>	<C>
Fund with the maximum total operating expenses.....	\$372	\$1,132	\$1,911	\$3,950

MINIMUM EXPENSE EXAMPLE

The following example assumes that you invest \$10,000 in the Contract for the time periods indicated and that your investment has a 5% return each year. The example also assumes the minimum fees and expenses of any of the Underlying Funds and assumes that these fees and expenses remain the same in each of the 1, 3, 5, and 10-year intervals. It also assumes that you have not chosen any optional riders. Although your actual costs may be higher or lower, based on these assumptions your costs would be:

(1) If, at the end of the applicable time period, you surrender your Contract or annuitize under any commutable period certain option or a noncommutable fixed period certain option of less than ten years:

<Table>
<Caption>

	1 YEAR	3 YEARS	5 YEARS	10 YEARS
	-----	-----	-----	-----
<S>	<C>	<C>	<C>	<C>
Fund with the minimum total operating expenses.....	\$946	\$1,319	\$1,583	\$2,338

(2) If you do NOT surrender your Contract or if you annuitize at the end of the

applicable time period under a life option or a noncommutable fixed period certain option of ten years or longer:

<Table>
<Caption>

	1 YEAR	3 YEARS	5 YEARS	10 YEARS
	-----	-----	-----	-----
<S>	<C>	<C>	<C>	<C>
Fund with the minimum total operating expenses.....	\$204	\$630	\$1,083	\$2,338

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SUMMARY OF CONTRACT FEATURES

This Summary does not contain all information that may be important. States may require variations to the Contract. If a state variation applies, it will appear in the Contract, an endorsement to the Contract, or a supplement to this Prospectus. Although there may be state variations to the Contract, this prospectus discloses all the material features and benefits under the Contract.

WHAT IS THE COMMONWEALTH ANNUITY ADVANTAGE VARIABLE ANNUITY?

The Commonwealth Annuity Advantage variable annuity contract or certificate ("Contract") is an insurance contract designed to help you, the Owner, accumulate assets for your retirement or other important financial goals on a tax-deferred basis. The Contract combines the concept of professional money management with the attributes of an annuity contract. Features available through the Contract include:

- A customized investment portfolio;
- Experienced professional investment advisers;
- Tax deferral on earnings;
- Guarantees that can protect your beneficiaries during the accumulation phase; and
- Income payments that you can receive for life.

WHAT HAPPENS IN THE ACCUMULATION PHASE?

The Contract has two phases, an accumulation phase and, if you choose to annuitize, an annuity payout phase. During the accumulation phase, you may allocate payments among the combination of portfolios of securities ("Underlying Funds") (up to seventeen Sub-Accounts, in addition to the Goldman Sachs VIT Money Market Fund, may be utilized at any one time) and, in most jurisdictions, the Guarantee Period Accounts and the Fixed Account (collectively "the investment options.") You select the investment options most appropriate for your investment needs. As those needs change, you may also change your allocation without incurring any tax consequences. Your Contract's Accumulated Value is based on the investment performance of the Underlying Funds and any accumulations in the Guarantee Period and Fixed Accounts. You do not pay taxes on any earnings under the Contract until you withdraw money. In addition, during the accumulation phase, your beneficiaries receive certain protections in the event of the Annuitant's death. See discussion below WHAT HAPPENS UPON DEATH DURING THE ACCUMULATION PHASE?

WHAT HAPPENS IN THE ANNUITY PAYOUT PHASE?

During the annuity payout phase, the Annuitant can receive income based on several annuity payout options. You choose the annuity payout option and the date for annuity benefit payments to begin. You also decide whether you want variable annuity benefit payments based on the investment performance of certain Underlying Funds, fixed annuity benefit payments with payment amounts guaranteed by the Company, or a combination of fixed and variable annuity benefit payments. Among the payout options available during the annuity payout phase are:

- periodic payments for the Annuitant's lifetime;
- periodic payments for the Annuitant's life and the life of another person selected by you;
- periodic payments for the Annuitant's lifetime with any remaining guaranteed payments continuing to your beneficiary for ten years in the event that the Annuitant dies before the end of ten years;

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- periodic payments over a specified number of years (1 to 30)--under the fixed version of this option you may reserve the right to convert remaining

payments to a lump-sum payout by electing a "commutable" option. Variable period certain options are automatically commutable.

WHO ARE THE KEY PERSONS UNDER THE CONTRACT?

The Contract is between you, (the "Owner") and us, Commonwealth Annuity and Life Insurance Company. Each Contract has an Owner (or an Owner and a Joint Owner, in which case one of the two also must be the Annuitant), an Annuitant and one or more beneficiaries. As Owner, you make payments, choose investment allocations and select the Annuitant and beneficiary. The Annuitant is the individual who receives annuity benefit payments under the Contract. The beneficiary is the person who receives any payment on the death of the Owner or Annuitant.

HOW MUCH CAN I INVEST AND HOW OFTEN?

The number and frequency of your payments are flexible, subject only to a \$5000 minimum for your initial payment (\$2,000 for IRAs) and a \$50 minimum for any additional payments. (A lower initial payment amount may be permitted where monthly payments are being forwarded directly from a financial institution.) In addition, a minimum of \$1,000 is always required to establish a Guarantee Period Account.

WHAT ARE MY INVESTMENT CHOICES?

Prior to the Annuity Date, you may allocate payments among the Sub-Accounts investing in the Underlying Funds (up to a total of seventeen at any one time in addition to the Goldman Sachs VIT Money Market Fund), the Guarantee Period Accounts and the Fixed Account. Each Underlying Fund operates pursuant to different investment objectives and this range of investment options enables you to allocate your money among the Underlying Funds to meet your particular investment needs. For a more detailed description of the Underlying Funds, see INVESTMENT OBJECTIVES AND POLICIES.

Assets supporting the guarantees under the Guarantee Period Accounts are held in the Company's Separate Account GPA, a non-unitized insulated separate account, except in California where assets are held in the Company's General Account. Values and benefits calculated on the basis of Guarantee Period Account allocations, however, are obligations of the Company's General Account. Amounts allocated to a Guarantee Period Account earn a Guaranteed Interest Rate declared by the Company. The level of the Guaranteed Interest Rate depends on the number of years of the Guarantee Period selected. The Company may offer up to nine Guarantee Periods ranging from two to ten years in duration. Once declared, the

Guaranteed Interest Rate will not change during the duration of the Guarantee Period. If amounts allocated to a Guarantee Period Account are transferred, surrendered or applied to any annuity option at any time other than the day following the last day of the applicable Guarantee Period, a Market Value Adjustment will apply that may increase or decrease the Account's value; however, this adjustment will never be applied against your principal. In addition, earnings in the GPA after application of the Market Value Adjustment will not be less than an effective annual rate of 3%. For more information about the Guarantee Period Accounts and the Market Value Adjustment, see GUARANTEE PERIOD ACCOUNTS.

The Fixed Account is part of the General Account, which consists of all the Company's assets other than those allocated to the Variable Account and any other separate account. Allocations to the Fixed Account are guaranteed as to principal and a minimum rate of interest. Additional excess interest may be declared periodically at the Company's discretion. Furthermore, the initial rate in effect on the date an amount is allocated to the Fixed Account is guaranteed for one year from that date. For more information about the Fixed Account see APPENDIX A--MORE INFORMATION ABOUT THE FIXED ACCOUNT.

THE FIXED ACCOUNT AND/OR THE GUARANTEE PERIOD ACCOUNTS MAY NOT BE AVAILABLE IN ALL STATES.

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CAN I MAKE TRANSFERS AMONG THE INVESTMENT OPTIONS?

Yes. Prior to the Annuity Date, you may transfer among the Sub-Accounts investing in the Underlying Funds, the Guarantee Period Accounts, and the Fixed Account. You will incur no current taxes on transfers while your money remains in the Contract. The first 12 transfers in a Contract year are guaranteed to be free of a transfer charge. For each subsequent transfer in a Contract year, the Company does not currently charge but reserves the right to assess a processing charge guaranteed never to exceed \$25. Transfers may be made to and among all of the available Sub-Accounts as long as no more than seventeen Sub-Accounts, in addition to the Goldman Sachs VIT Money Market Fund, are utilized at any one time. See "TRANSFER PRIVILEGE" under DESCRIPTION OF THE CONTRACT.

You also may elect at no additional charge Automatic Transfers (Dollar Cost Averaging) to gradually move money to one or more of the Underlying Funds or Automatic Account Rebalancing to ensure assets remain allocated according to your designated percentage allocation mix.

WHAT IF I NEED MY MONEY BEFORE THE ANNUITY PAYOUT PHASE BEGINS?

You may surrender the Contract or make withdrawals any time before the annuity payout phase begins. Each calendar year you can take without a surrender charge the greatest of 100% of cumulative earnings, 10% of the Contract's Accumulated Value or, if you are both an Owner and the Annuitant, an amount based on your life expectancy. (Similarly, no surrender charge will apply if an amount is withdrawn based on the Annuitant's life expectancy and the Owner is a trust or other nonnatural person.) A 10% federal tax penalty may apply to amounts deemed to be income if you are under age 59 1/2. Additional amounts may be withdrawn at any time but payments that have not been invested in the Contract for more than nine years may be subject to a surrender charge. (A Market Value Adjustment may apply to any withdrawal made from a Guarantee Period Account prior to the expiration of the Guarantee Period.)

In addition, you may withdraw all or a portion of your money without a surrender charge if, after the Contract is issued and before age 65, you become disabled. Also, except in New Jersey (where not permitted by state law), you may withdraw money without surrender charge if, after the Contract is issued, you are admitted to a medical care facility or diagnosed with a fatal illness. For details and restrictions, see "Reduction or Elimination of Surrender Charge and Additional Amounts Credited" under "SURRENDER CHARGE" under DESCRIPTION OF THE CONTRACT.

WHAT HAPPENS UPON DEATH DURING THE ACCUMULATION PHASE?

If the Annuitant, Owner or Joint Owner should die before the Annuity Date, a death benefit will be paid to the beneficiary. Upon the death of the Annuitant (or an Owner who is also an Annuitant), the death benefit is equal to the GREATEST of:

- The Accumulated Value on the Valuation Date that the Company receives the death certificate and all necessary claim paperwork, increased by any positive Market Value Adjustment;
- Gross payments compounded daily at the effective annual yield of 5%, starting on the date each payment was applied, decreased proportionately to reflect withdrawals; or
- The death benefit that would have been payable on the most recent Contract anniversary, increased for subsequent payments and decreased

proportionately for subsequent withdrawals.

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This guaranteed death benefit works in the following way assuming no withdrawals are made. On the first anniversary, the death benefit will be equal to the greater of (a) the Accumulated Value (increased by any positive Market Value Adjustment) or (b) gross payments compounded daily at the effective annual yield of 5%.

The higher of (a) or (b) will then be locked in until the second anniversary, at which time the death benefit will be equal to the greatest of:

- (a) the Contract's then current Accumulated Value increased by any positive Market Value Adjustment;
- (b) gross payments compounded daily at the effective annual yield of 5%; or
- (c) the locked-in value of the death benefit at the first anniversary.

The greatest of (a), (b) or (c) will be locked in until the next Contract anniversary. This calculation will then be repeated on each anniversary while the Contract remains in force and prior to the Annuity Date. As noted above, the values of (b) and (c) will be decreased proportionately if withdrawals are taken.

At the death of an Owner who is not also the Annuitant during the accumulation phase, the death benefit will equal the Contract's Accumulated Value on the Valuation Date that the Company receives the death certificate and all necessary paperwork, increased by any positive Market Value Adjustment.

If the Annuitant dies after the Annuity Date but before all guaranteed annuity benefit payments have been made, the remaining payments will be paid to the beneficiary at least as rapidly as under the annuity option in effect. See "DEATH BENEFIT" under DESCRIPTION OF THE CONTRACT.

In addition, if you elected the optional Enhanced Earnings Rider at issue, additional amounts may be payable to your beneficiary if the Annuitant dies prior to the Annuity Date. For a detailed discussion of the benefits under the Enhanced Earnings Rider, see OPTIONAL ENHANCED EARNINGS RIDER" under DESCRIPTION OF THE CONTRACT.

WHAT CHARGES WILL I INCUR UNDER MY CONTRACT?

If the Accumulated Value on a Contract anniversary or at surrender is less than \$50,000, the Company will deduct a \$30 Contract fee from the Contract. The Contract fee is currently waived for a Contract issued to and maintained by a trustee of a 401(k) plan.

Should you decide to surrender the Contract, make withdrawals, or receive payments under certain annuity options, you may be subject to a surrender charge. If applicable, this charge will be between 1% and 8% of payments withdrawn, based on when the payments were originally made.

Depending upon the state in which you live, a deduction for state and/or local premium taxes may be made as described in "PREMIUM TAXES" under CHARGES AND DEDUCTIONS.

The Company will deduct, on a daily basis, an annual mortality and expense risk charge and administrative expense charge equal to 1.25% and 0.20%, respectively, of the average daily net assets invested in each. The Funds will incur certain management fees and expenses which are described in the prospectuses of the Underlying Funds, which accompany this Prospectus. These charges vary among the Underlying Funds and may change from year to year.

If you elected the optional Enhanced Earnings Rider at issue, a separate monthly charge is deducted from the Contract's Accumulated Value, see "OPTIONAL RIDER CHARGES" under CHARGES AND DEDUCTIONS.

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CAN I EXAMINE THE CONTRACT?

Yes. Your Contract will be delivered to you after your purchase. If you return the Contract to the Company within ten days of receipt, the Contract will be canceled. (There may be a longer period in certain states; see the "Right to Examine" provision on the cover of your Contract.) If you cancel the Contract, you will receive a refund of any amounts allocated to the Fixed and Guarantee Period Accounts and the Accumulated Value of any amounts allocated to the Sub-Accounts (plus any fees or charges that may have been deducted.) However, if state law requires or if the Contract was issued as an Individual Retirement Annuity ("IRA"), you will receive the greater of the amount described above or your entire payment. See "RIGHT TO CANCEL INDIVIDUAL RETIREMENT ANNUITY" and "RIGHT TO CANCEL ALL OTHER CONTRACTS" under DESCRIPTION OF THE CONTRACT.

CAN I MAKE FUTURE CHANGES UNDER MY CONTRACT?

You can make several changes after receiving your Contract:

- You may assign your ownership to someone else, except under certain qualified plans.
- You may change the beneficiary, unless you have designated a beneficiary irrevocably.
- You may change your allocation of payments.
- You may make transfers of accumulated value among your current investments without any tax consequences.
- You may cancel the Contract within ten days of delivery (or longer if required by state law).

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DESCRIPTION OF THE COMPANY, THE VARIABLE ACCOUNT AND THE UNDERLYING FUNDS

THE COMPANY. Effective September 1, 2006, Allmerica Financial Life Insurance and Annuity Company was renamed Commonwealth Annuity and Life Insurance Company and the principal office was relocated to 132 Turnpike Road, Suite 210, Southborough, MA 01772, Telephone 508-460-2400. Unless otherwise specified, any reference to the "Company" refers to Commonwealth Annuity and Life Insurance Company ("Commonwealth Annuity").

Commonwealth Annuity is a life insurance company organized under the laws of Delaware in July 1974. Prior to December 31, 2002, Commonwealth Annuity was a direct subsidiary of First Allmerica Financial Life Insurance Company ("First Allmerica"), which in turn was a direct subsidiary of The Hanover Insurance Group ("THG," formerly Allmerica Financial Corporation). Effective December 31, 2002, Commonwealth Annuity became a Massachusetts domiciled insurance company and a direct subsidiary of THG. On December 30, 2005, THG completed the closing of the sale of the Company to The Goldman Sachs Group, Inc. ("Goldman Sachs"), 200 West Street, New York, NY 10282.

Commonwealth Annuity are subject to the laws of the state of Massachusetts

governing insurance companies and to regulation by the Commissioner of Insurance of Massachusetts. In addition, it is subject to the insurance laws and regulations of other states and jurisdictions in which it is licensed to operate. Its Principal Office is 132 Turnpike Road, Suite 210, Southborough, MA 01772, Telephone 508-460-2400.

At this time, the Company is relying on an exemption from the periodic reporting requirements of the Securities Exchange Act of 1934, as amended ("Securities Exchange Act"), as provided by Rule 12h-7 under the Securities Exchange Act, to avoid any such periodic reporting obligation. We reserve the right to stop relying on this exemption at any time.

THE VARIABLE ACCOUNT. The Company maintains a separate account called Separate Account VA-K (the "Variable Account"). The Variable Account of Commonwealth Annuity was authorized by vote of the Board of Directors of the Company on November 1, 1990. Each Variable Account is registered with the SEC as a unit investment trust under the 1940 Act. This registration does not involve the supervision or management of investment practices or policies of the Variable Account or the Company by the SEC.

Separate Account VA-K is a separate investment account of the Company. The assets used to fund the variable portions of the Contracts are set aside in the Sub-Accounts of the Variable Account, and are kept separate and apart from the general assets of the Company. Each Sub-Account is administered and accounted for as part of the general business of the Company, but the income, capital gains, or capital losses of each Sub-Account are allocated to such Sub-Account, without regard to other income, capital gains, or capital losses of the Company. Obligations under the Contracts are obligations of the Company. Under Massachusetts law, the assets of the Variable Account may not be charged with any liabilities arising out of any other business of the Company. Subject to the provisions of the Contract, units of the Sub-Accounts are offered on a continuous basis.

The Company reserves the right, subject to compliance with applicable law, to change the names of the Variable Account and the Sub-Accounts. The Company also offers other variable annuity contracts investing in the Variable Account which are not discussed in this Prospectus. In addition the Variable Account may invest in other underlying funds which are not available to the Contracts described in this Prospectus.

UNDERLYING FUNDS. Each Sub-Account invests in a corresponding investment portfolio ("Underlying Fund") of an open-end management investment company. The

Underlying Funds available through this policy are NOT publicly traded. They are only available as variable investment options in variable life

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insurance policies or variable annuity contracts issued by life insurance companies or, in some cases, through participation in certain qualified pension or retirement plans.

The investment advisers of the Underlying Funds may manage publicly traded mutual funds with similar names and objectives. However, the Underlying Funds are NOT directly related to any publicly traded mutual fund. Consequently, the investment performance of the Underlying Funds and any similarly named publicly traded mutual fund may differ substantially.

A summary of investment objectives of each of the Underlying Funds is set forth below. Certain Underlying Funds have similar investment objectives and/or policies. Therefore, to choose the Sub-Accounts which best meet your needs and objectives, carefully read the Underlying Fund prospectuses along with this Prospectus. There can be no assurance that the investment objectives of the Underlying Funds can be achieved. In some states, insurance regulations may restrict the availability of particular Funds.

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INVESTMENT OBJECTIVES AND POLICIES

A summary of investment objectives of each of the Underlying Funds is set forth below. MORE DETAILED INFORMATION REGARDING THE INVESTMENT OBJECTIVES, RESTRICTIONS AND RISKS, EXPENSES PAID BY THE UNDERLYING FUNDS AND OTHER RELEVANT INFORMATION REGARDING THE FUNDS MAY BE FOUND IN THEIR RESPECTIVE PROSPECTUSES, WHICH SHOULD BE READ CAREFULLY BEFORE INVESTING. THE PROSPECTUSES AND STATEMENTS OF ADDITIONAL INFORMATION OF THE UNDERLYING FUNDS ARE AVAILABLE FROM THE SERVICE OFFICE UPON REQUEST.

There can be no assurance that the investment objectives of the Underlying Funds can be achieved or that the value of the Contract will equal or exceed the aggregate amount of the purchase payments made under the Contract. Sub-Account values will fluctuate; even a Sub-Account investing in a money market fund may have negative returns, particularly if fees and charges are deducted at the Sub-Account level.

GOLDMAN SACHS VARIABLE SACHS VARIABLE INSURANCE TRUST (SERVICE SHARES)

ADVISER: GOLDMAN SACHS ASSET MANAGEMENT, L.P.

GOLDMAN SACHS VIT CORE FIXED INCOME FUND--seeks a total return consisting of capital appreciation and income that exceeds the total return of the Barclays Capital U.S. Aggregate Bond Index (the "Index").

GOLDMAN SACHS VIT EQUITY INDEX FUND--seeks to achieve investment results that correspond to the aggregate price and yield performance of a benchmark index that measures the investment returns of large capitalization stocks. The sub-adviser is SSgA Funds Management, Inc.

GOLDMAN SACHS VIT GOVERNMENT INCOME FUND--seeks a high level of current income, consistent with safety of principal.

GOLDMAN SACHS VIT GROWTH OPPORTUNITIES FUND--seeks long-term growth of capital.

GOLDMAN SACHS VIT MID CAP VALUE FUND--seeks long-term capital appreciation.

GOLDMAN SACHS VIT MONEY MARKET FUND*--The Money Market Fund seeks to maximize current income to the extent consistent with the preservation of capital and the maintenance of liquidity by investing exclusively in high quality money market instruments.

GOLDMAN SACHS VIT STRATEGIC GROWTH FUND--seeks long-term growth of capital.

GOLDMAN SACHS VIT STRATEGIC INTERNATIONAL EQUITY FUND--seeks long-term growth of capital.

GOLDMAN SACHS VIT STRUCTURED U.S. EQUITY FUND--The Fund seeks long-term growth of capital and dividend income.

* PLEASE NOTE THAT THERE CAN BE NO ASSURANCE THAT ANY MONEY MARKET FUND WILL BE ABLE TO MAINTAIN A STABLE NET ASSET VALUE PER SHARE. DURING EXTENDED PERIODS OF LOW INTEREST RATES, AND DUE IN PART TO CONTRACT FEES AND EXPENSES, THE YIELDS OF ANY SUBACCOUNT INVESTING IN A MONEY MARKET FUND MAY ALSO BECOME EXTREMELY LOW AND POSSIBLY NEGATIVE. If, pursuant to SEC rules, the Goldman Sachs VIT Money Market Fund suspends payment of redemption proceeds in connection with a liquidation of the Fund, we will delay payment of any transfer, partial withdrawal, surrender, loan, or death benefit from the Goldman Sachs VIT Money Market Sub-Account until the Fund is liquidated.

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AIM VARIABLE INSURANCE FUNDS (INVESCO VARIABLE INSURANCE FUNDS) (SERIES I SHARES)

ADVISER: INVESCO ADVISORS, INC.

INVESCO V.I. CAPITAL APPRECIATION FUND--The Funds investment objective is long-term growth of capital. The Fund invests primarily in equity securities of issuers of all market capitalizations.

INVESCO V.I. CORE EQUITY FUND--The Fund's investment objective is long-term growth of capital. The Fund invests, under normal circumstances, at least 80% of net assets (plus borrowings for investment purposes) in equity securities.

INVESCO V.I. GLOBAL HEALTH CARE FUND--The Fund's investment objective is growth of capital. The Fund invests under normal circumstances, at least 80% of net (plus borrowings for investment purposes) in securities issued by foreign companies and governments engaged primarily in the health care industry.

INVESCO V.I. VAN KAMPEN CAPITAL GROWTH FUND--The Fund's investment objective is to seek capital growth. Under normal market conditions, the Fund's investment

adviser, Invesco Advisers, Inc. (the Adviser), seeks to achieve the Fund's investment objective by investing in a portfolio of companies that are considered by the Adviser to have strong earnings growth.

AIM VARIABLE INSURANCE FUNDS (INVESCO VARIABLE INSURANCE FUNDS) (SERIES II SHARES)

ADVISER: INVESCO ADVISORS, INC.

INVESCO V.I. BASIC VALUE FUND--The Fund's investment objective is long-term growth of capital. Under normal market conditions, the Fund's investment adviser, Invesco Advisers, Inc. (the Adviser), seeks to achieve the Fund's investments objective by investing primarily in a portfolio of common stocks and other equity securities of value companies across the capitalization spectrum.

INVESCO V.I. CAPITAL DEVELOPMENT FUND--The Fund's investment objective is long-term growth of capital. The Fund invests primarily in equity securities of mid-capitalization issuers.

ALLIANCEBERNSTEIN VARIABLE PRODUCTS SERIES FUND, INC. (CLASS B)

ADVISER: ALLIANCEBERNSTEIN L.P.

ALLIANCEBERNSTEIN VPS GROWTH AND INCOME PORTFOLIO--seeks long-term growth of capital.

ALLIANCEBERNSTEIN VPS LARGE CAP GROWTH PORTFOLIO--seeks long-term growth of capital.

ALLIANCEBERNSTEIN VPS SMALL/MID-CAP VALUE PORTFOLIO--seeks long-term growth of capital.

ALLIANCEBERNSTEIN VPS VALUE PORTFOLIO--seeks long-term growth of capital.

DELAWARE VIP TRUST

ADVISER: DELAWARE MANAGEMENT COMPANY

DELAWARE VIP INTERNATIONAL VALUE EQUITY SERIES--seeks long-term growth without undue risk to principal. The Series invests primarily in equity securities that provide the potential for capital appreciation. At least 65% of the Series' total assets will be invested in equity securities of issuers from foreign countries. The Series may invest more than 25% of its total assets in the securities of issuers located in the same country. The Series' investment manager places great emphasis on those securities it believes can offer the best long-term appreciation within a three to five year horizon. The investment manager constructs a portfolio of 45 to 55 holdings on a stock-by-stock basis, and the holdings are diversified across market capitalization, geogarphy, and economic sector.

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DELAWARE VIP TRUST (SERVICE CLASS)

ADVISER: DELAWARE MANAGEMENT COMPANY

DELAWARE VIP SMID CAP GROWTH SERIES--seeks long-term capital appreciation. The Series invests primarily in common stocks of growth-oriented companies that the investment manager believes have long-term capital appreciation potential and expects to grow faster than the U.S. economy. The Series' investment manager particularly seeks small- to mid-sized companies. For purposes of the Series, the investment manager will generally consider companies that, at the time of purchase, have total market capitalizations within the range of market capitalizations of companies in the Russell 2500 Growth Index. As of the latest reconstitution on June 30, 2009, the average market capitalization of a company in the Russell 2500 Growth Index was approximately \$1.773 billion and the median market capitalization was approximately \$465 million. The Index had a total market capitalization range of approximately \$52 million to \$4.244 billion.

DWS VARIABLE SERIES I

ADVISER: DEUTSCHE INVESTMENT MANAGEMENT AMERICAS INC.

DWS CAPITAL GROWTH VIP--The fund seeks to provide long-term growth of capital.

DWS VARIABLE SERIES II

ADVISER: DEUTSCHE INVESTMENT MANAGEMENT AMERICAS INC.

DWS LARGE CAP VALUE VIP--The fund seeks to achieve a high rate of total return. Under normal circumstances, the fund invests at least 80% of net assets, plus the amount of any borrowings for investment purposes, in common stocks and other equity securities of large U.S. companies that are similar in size to the companies in the Russell 1000-Registered Trademark- Value Index and that portfolio management believes are undervalued. Deutsche Asset Management International GmbH ("DeAMi") is the subadvisor for the fund.

FIDELITY VARIABLE INSURANCE PRODUCTS FUNDS

ADVISER: FIDELITY MANAGEMENT & RESEARCH COMPANY ("FMR")

FIDELITY VIP ASSET MANAGER-SM- PORTFOLIO--The fund seeks to obtain high total return with reduced risk over the long term by allocating its assets among stocks, bonds and short-term instruments. Fidelity Investments Money Management, Inc., FMR Co., Inc. and other affiliates of FMR serve as sub-advisers for the fund.

FIDELITY VIP EQUITY-INCOME PORTFOLIO--The fund seeks reasonable income. The Fund will also consider the potential for capital appreciation. The fund's goal is to achieve a yield which exceeds the composite yield of securities comprising the Standard & Poor's 500-SM- Index (S&P 500-Registered Trademark-). FMR Co., Inc. and other affiliates of FMR serve as sub-advisers for the fund.

FIDELITY VIP GROWTH PORTFOLIO--The fund seeks to achieve capital appreciation. FMR Co., Inc. and other affiliates of FMR serve as sub-advisers for the fund.

FIDELITY VIP HIGH INCOME PORTFOLIO--The fund seeks high level of current income, while also considering growth of capital. FMR Co., Inc. and other affiliates of FMR serve as sub-advisers for the fund.

FIDELITY VIP OVERSEAS PORTFOLIO--The fund seeks long-term growth of capital. FMR Co., Inc. and other affiliates of FMR serve as sub-advisers for the fund.

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FIDELITY VARIABLE INSURANCE PRODUCTS FUNDS (SERVICE CLASS 2)

ADVISER: FIDELITY MANAGEMENT & RESEARCH COMPANY ("FMR")

FIDELITY VIP CONTRAFUND-REGISTERED TRADEMARK- PORTFOLIO--The fund seeks long-term capital appreciation. FMR Co., Inc. and other affiliates of FMR serve as sub-advisers for the fund.

FIDELITY VIP GROWTH OPPORTUNITIES PORTFOLIO--The fund seeks to provide capital growth. FMR Co., Inc. and other affiliates of FMR serve as sub-advisers for the fund.

FIDELITY VIP MID CAP PORTFOLIO--The fund seeks long-term growth of capital. FMR Co., Inc. and other affiliates of FMR serve as sub-advisers for the fund.

FIDELITY VIP VALUE STRATEGIES PORTFOLIO--The fund seeks capital appreciation.
FMR Co., Inc. and other affiliates of FMR serve as sub-advisers for the fund.

FRANKLIN TEMPLETON VARIABLE INSURANCE PRODUCTS TRUST (CLASS 2)

ADVISER: FRANKLIN ADVISERS, INC.-- FT VIP FRANKLIN LARGE CAP GROWTH SECURITIES
FUND,

FT VIP FRANKLIN GROWTH AND INCOME SECURITIES

FUND, AND

FT VIP FRANKLIN SMALL-MID CAP GROWTH

SECURITIES FUND

ADVISER: FRANKLIN MUTUAL ADVISERS, LLC--FT VIP MUTUAL SHARES SECURITIES FUND

ADVISER: TEMPLETON INVESTMENT COUNSEL, LLC--FT VIP TEMPLETON FOREIGN SECURITIES
FUND

FT VIP FRANKLIN GROWTH AND INCOME SECURITIES FUND--seeks capital appreciation
with current income as a secondary goal. The Fund normally invests predominantly
in equity securities, including securities convertible into common stock.

FT VIP FRANKLIN LARGE CAP GROWTH SECURITIES FUND--seeks capital appreciation.
The Fund normally invests at least 80% of its net assets in investments of large
capitalization companies.

FT VIP FRANKLIN SMALL-MID CAP GROWTH SECURITIES FUND--seeks long-term capital
growth. The Fund normally invests at least 80% of its net assets in investments
of small capitalization and mid capitalization companies.

FT VIP MUTUAL SHARES SECURITIES FUND--seeks capital appreciation, with income as
a secondary goal. The Fund normally invests primarily in U.S. and foreign equity
securities that the manager believes are undervalued. The Fund normally also
invests to a lesser extent in risk arbitrage securities and distressed
companies.

FT VIP TEMPLETON FOREIGN SECURITIES FUND--seeks long-term capital growth. The
Fund normally invests at least 80% of its net assets in investments of issuers
located outside the U.S., including those in emerging markets.

JANUS ASPEN SERIES (SERVICE SHARES)

ADVISER: JANUS CAPITAL MANAGEMENT LLC

JANUS ASPEN JANUS PORTFOLIO--seeks long-term growth of capital.

MFS-REGISTERED TRADEMARK- VARIABLE INSURANCE TRUST-SM- (SERVICE CLASS)

ADVISER: MASSACHUSETTS FINANCIAL SERVICES COMPANY

MFS-REGISTERED TRADEMARK- MID CAP GROWTH SERIES--seeks capital appreciation.

MFS-REGISTERED TRADEMARK- NEW DISCOVERY SERIES--seeks capital appreciation.

MFS-REGISTERED TRADEMARK- TOTAL RETURN SERIES--seeks total return.

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MFS-REGISTERED TRADEMARK- UTILITIES SERIES--seeks total return.

OPPENHEIMER VARIABLE ACCOUNT FUNDS (SERVICE SHARES)

ADVISER: OPPENHEIMERFUNDS, INC.

OPPENHEIMER BALANCED FUND/VA--seeks a high total investment return, which includes current income and capital appreciation.

OPPENHEIMER CAPITAL APPRECIATION FUND/VA--seeks capital appreciation by investing in securities of well-known, established companies.

OPPENHEIMER GLOBAL SECURITIES FUND/VA--seeks long-term capital appreciation by investing a substantial portion of its assets in securities of foreign issuers, "growth-type" companies, cyclical industries and special situations that are considered to have appreciation possibilities

OPPENHEIMER HIGH INCOME FUND/VA--seeks a high level of current income from investment in high-yield, fixed-income debt securities.

OPPENHEIMER MAIN STREET FUND-REGISTERED TRADEMARK-/VA--seeks high total return.

PIONEER VARIABLE CONTRACTS TRUST (CLASS II)

ADVISER: PIONEER INVESTMENT MANAGEMENT, INC.

PIONEER EMERGING MARKETS VCT PORTFOLIO--Long-term growth of capital.

PIONEER REAL ESTATE SHARES VCT PORTFOLIO--Long-term growth of capital. Current income is a secondary objective.

T. ROWE PRICE INTERNATIONAL SERIES, INC.

ADVISER: T. ROWE PRICE ASSOCIATES, INC.

T. ROWE PRICE INTERNATIONAL STOCK PORTFOLIO--seeks long-term growth of capital through investments primarily in common stocks of established, non-U.S. companies. Normally at least 80% of the fund's net assets will be invested in stocks. The fund is subject to the risks unique to international investing such as changes in currency values, and also geographic or, potentially, emerging markets risks. The sub-adviser is T. Rowe Price International Ltd.

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CERTAIN UNDERLYING FUNDS HAVE INVESTMENT OBJECTIVES AND/OR POLICIES SIMILAR TO THOSE OF OTHER UNDERLYING FUNDS. THEREFORE, TO CHOOSE SUB-ACCOUNTS WHICH BEST MEET INDIVIDUAL NEEDS AND OBJECTIVES, CAREFULLY READ THE UNDERLYING FUND PROSPECTUSES.

If there is a material change in the investment policy of a Sub-Account or the Fund in which it invests, the Owner will be notified of the change. If the Owner has Accumulated Value allocated to that Fund, he or she may have the Accumulated Value reallocated without charge to another Fund or to the Fixed Account, where available, on written request received by the Company within sixty (60) days of the later of (1) the effective date of such change in the investment policy, or (2) the receipt of the notice of the Owner's right to transfer.

The Contract was first offered to the public by Commonwealth Annuity and Life Insurance Company in 1996. The Company, however, may advertise "total return" and "average annual total return" performance information based on (1) the periods that the Sub-Accounts have been in existence and (2) the periods that the Underlying Funds have been in existence. Both the total return and yield figures are based on historical earnings and are not intended to indicate future performance. Performance tables are included in the SAI.

The total return of a Sub-Account refers to the total of the income generated by an investment in the Sub-Account and of the changes in the value of the principal (due to realized and unrealized capital gains or losses) for a specified period, reduced by Variable Account charges, and expressed as a percentage.

The average annual total return represents the average annual percentage change in the value of an investment in the Sub-Account over a given period of time. It represents averaged figures as opposed to the actual performance of a Sub-Account, which will vary from year to year.

The yield of the Sub-Account investing in the Goldman Sachs VIT Money Market Fund refers to the income generated by an investment in the Sub-Account over a seven-day period (which period will be specified in the advertisement). This income is then "annualized" by assuming that the income generated in the specific week is generated over a 52-week period. This annualized yield is shown as a percentage of the investment. The "effective yield" calculation is similar but, when annualized, the income earned by an investment in the Sub-Account is assumed to be reinvested. Thus the effective yield will be slightly higher than the yield because of the compounding effect of this assumed reinvestment.

The yield of a Sub-Account investing in a Fund other than the Goldman Sachs VIT Money Market Fund refers to the annualized income generated by an investment in the Sub-Account over a specified 30-day or one-month period. The yield is calculated by assuming that the income generated by the investment during that 30-day or one-month period is generated each period over a 12-month period and is shown as a percentage of the investment.

PERFORMANCE INFORMATION FOR ANY SUB-ACCOUNT REFLECTS ONLY THE PERFORMANCE OF A HYPOTHETICAL INVESTMENT IN THE SUB-ACCOUNT DURING THE TIME PERIOD ON WHICH THE CALCULATIONS ARE BASED AS WELL AS CONTRACT LEVEL CHARGES (IF ANY) AND WITHDRAWAL CHARGES (FOR MORE INFORMATION, SEE THE SAI). PERFORMANCE INFORMATION SHOULD BE CONSIDERED IN LIGHT OF THE INVESTMENT OBJECTIVES AND POLICIES AND RISK

CHARACTERISTICS OF THE UNDERLYING FUND IN WHICH THE SUB-ACCOUNT INVESTS AND THE MARKET CONDITIONS DURING THE GIVEN TIME PERIOD, AND SHOULD NOT BE CONSIDERED AS A REPRESENTATION OF WHAT MAY BE ACHIEVED IN THE FUTURE.

Performance information for a Sub-Account may be compared in reports and promotional literature to:

- (1) the Standard & Poor's 500 Composite Stock Price Index (S&P 500), Dow Jones Industrial Average (DJIA), Shearson Lehman Aggregate Bond Index or other unmanaged indices, so that investors may compare the Sub-Account results with those of a group of unmanaged securities widely regarded by investors as representative of the securities markets in general; or
- (2) other groups of variable annuity separate accounts or other investment products tracked by Lipper Analytical Services, a widely used independent research firm which ranks mutual funds and other investment products by overall performance, investment objectives, and assets, or tracked by other services, companies, publications, or persons, who rank such investment products on overall performance or other criteria; or
- (3) the Consumer Price Index (a measure for inflation) to assess the real rate of return from an investment in the Sub-Account. Unmanaged indices may assume the reinvestment of dividends but

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generally do not reflect deductions for administrative and management costs and expenses. In addition, relevant broad-based indices and performance from independent sources may be used to illustrate the performance of certain Contract features.

At times, the Company may also advertise the ratings and other information assigned to it by independent rating organizations such as A.M. Best Company ("A.M. Best"), Moody's Investors Service ("Moody's"), Standard & Poor's Insurance Rating Services ("S&P") and Duff & Phelps. A.M. Best's and Moody's ratings reflect their current opinion of the Company's relative financial strength and operating performance in comparison to the norms of the life/health insurance industry. S&P's and Duff & Phelps' ratings measure the ability of an insurance company to meet its obligations under insurance policies it issues and do not measure the ability of such companies to meet other non-policy obligations. The ratings also do not relate to the performance of the Underlying Funds.

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DESCRIPTION OF THE CONTRACT

As of the date of this Prospectus, the Company has ceased issuing new Contracts except in connection with certain pre-existing contractual plans and programs. References to issue requirements and initial payments are included as information regarding general Company procedures. This Prospectus provides only a very brief overview of the more significant aspects of the Policy and of the Company's administrative procedures for the benefit of the Company's current Owners.

DISRUPTIVE TRADING

This Contract is not designed for use by individuals, professional market timing organizations, or other entities that engage in short-term trading, frequent transfers, programmed transfers or transfers that are large in relation to the total assets of an Underlying Fund (collectively, "Disruptive Trading"). These activities may require the Underlying Fund to maintain undesirable large cash positions or frequently buy or sell portfolio securities. Such transfers may dilute the value of the Underlying Fund's shares, interfere with the efficient management of the Underlying Fund's portfolio, and increase brokerage and administrative costs of the Underlying Funds. As a result, Disruptive Trading may adversely affect an Underlying Fund's ability to invest effectively in accordance with its investment objectives and policies, and may harm other Contract Owners.

In order to protect our Contract Owners and the Underlying Funds from potentially harmful trading activity, we utilize certain policies and procedures that are designed to detect and prevent disruptive trading among the Underlying Funds (the "Disruptive Trading Procedures"). Our Disruptive Trading Procedures consider certain factors in order to identify Disruptive Trading activity, including the following:

- the number of transfers made over a period of time;
- the length of time between transfers;
- whether the transfers follow a pattern that appears to be designed to take advantage of short term market fluctuations, particularly within certain Underlying Funds;

- the dollar amount(s) requested for transfers; and
- whether the transfers are part of a group of transfers made by a third party on behalf of several individual Contract Owners; and
- the investment objectives and/or size of the Underlying Funds.

We may increase our monitoring of Contract Owners who engage in what we perceive to be disruptive trading, including investigating the transfer patterns within multiple contracts owned by the same Contract Owners. We may also investigate any patterns of disruptive trading identified by the Underlying Funds that may not have been captured by our Disruptive Trading Procedures.

Our Disruptive Trading Procedures may vary from Sub-account to Sub-account. The Disruptive Trading Procedures limit the number of transfers a Contract Owner may make during a given period, limit the number of times a Contract Owner may transfer into particular funds during a given period, and place restrictions as to the time and means of transfers (for example, transfer instructions are required by a certain daily time cutoff), among other things. Subject to the terms of the Contract, the Company reserves the right to impose, without prior notice, additional or alternate restrictions on allocations and transfers that it determines, in its sole discretion, will disadvantage or potentially hurt the rights or interests of other Contract Owners or other holders of the Underlying Funds.

Some of the Underlying Funds have reserved the right to temporarily or permanently refuse payments or transfer requests from the Company if, in the judgment of the Underlying Fund's investment adviser, the Underlying Fund would be unable to invest effectively in accordance with its investment objective

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or policies, or would otherwise potentially be adversely affected. If an Underlying Fund refuses a transfer request from the Company, the Company may not be able to effect certain allocations or transfers that a Contract Owner has requested. In the future, some Underlying Funds may impose redemption fees on short-term trading (i.e., redemptions of mutual fund shares within a certain number of business days after purchase). We reserve the right to administer and collect any such redemption fees on behalf of the Underlying Funds.

We will apply our Disruptive Trading Procedures consistently without special

arrangement, waiver, or exception. However, the Company's ability to detect and deter Disruptive Trading and to consistently apply the Disruptive Trading Procedures may be limited by operational systems and technological limitations. Contract Owners seeking to engage in such transfer activities may employ a variety of strategies to avoid detection. Because identifying Disruptive Trading involves judgments that are inherently subjective, the Company cannot provide assurances that its Disruptive Trading Procedures will detect every Contract Owner who engages in disruptive trading. In addition, the terms of some contracts previously issued by the Company, historical practices or actions, litigation, or certain regulatory restrictions may limit the Company's ability to apply transfer or other restrictions.

If we are unable to detect Disruptive Trading or are unable to restrict Disruptive Trading because of contract provisions or other reasons, you may experience dilution in the value of your Underlying Fund shares. There may be increased brokerage and administrative costs within the Underlying Funds, which may result in lower long-term returns for your investments. Additionally, because other insurance companies and/or retirement plans may invest in the Underlying Funds, we cannot guarantee that the Underlying Funds will not suffer harm from disruptive trading within the variable contracts issued by other insurance companies or among investment options available to retirement plan participants.

Under rules recently adopted by the Securities and Exchange Commission, effective April 16, 2007, we will be required to: (1) enter into a written agreement with each Underlying Fund or its principal underwriter that will obligate us to provide to the Underlying Fund promptly upon request certain information about the trading activity of individual Contract Owners, and (2) execute instructions from the Underlying Fund to restrict or prohibit further purchases or transfers by specific Contract Owners who violate the frequent trading policies established by the Underlying Fund.

PAYMENTS

The Company issues a Contract when its underwriting requirements, which include receipt of the initial payment and allocation instructions by the Company at its Service Office, are met. These requirements also may include the proper completion of an application; however, where permitted, the Company may issue a Contract without completion of an application and/or signature for certain classes of annuity Contracts. If all issue requirements are not completed within five business days of the Company's receipt of the initial payment, the payment will be returned immediately unless the applicant authorizes the Company to

retain it pending completion of all issue requirements. The Company reserves the right to reject an application or request to issue a Contract. Any such rejection will not discriminate unfairly among purchasers.

Payments may be made to the Contract at any time prior to the Annuity Date or prior to payment of a death benefit, subject to certain minimums:

- Currently, the initial payment must be at least \$5000 (\$2,000 for IRAs). A lower minimum amount may be permitted if monthly automatic payments are being forwarded directly from a financial institution.
- Each subsequent payment must be at least \$50.

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- The minimum allocation to a Guarantee Period Account is \$1,000. If less than \$1,000 is allocated to a Guarantee Period Account, the Company reserves the right to apply that amount to the Goldman Sachs VIT Money Market Fund.

Payments are to be made payable to the Company. A net payment is equal to the payment received less the amount of any applicable premium tax. The initial net payment is credited to the Contract and allocated among the requested investment options as of the date that all issue requirements are met. To the extent permitted by law, however, if the Contract is issued as an IRA or is issued in certain states, any portion of the initial net payment and additional net payments received during the Contract's first 15 days measured from the issue date, allocated to any Sub-Account and/or any Guarantee Period Account, will be held in the Sub-Account investing in the Goldman Sachs VIT Money Market Fund until the end of the 15-day period. Thereafter, these amounts will be allocated as requested.

Generally, unless otherwise requested, all subsequent payments will be allocated among the investment options in the same proportion that the initial net payment is allocated or, if subsequently changed, according to the most recent allocation instructions. Subsequent payments will be credited as of the Valuation Date received at the Service Office on the basis of accumulation unit value next determined after receipt. Prior to the Annuity Date, you may utilize up to seventeen variable Sub-Accounts at any one time, in addition to the Sub-Account investing in the Goldman Sachs VIT Money Market Fund.

RIGHT TO CANCEL INDIVIDUAL RETIREMENT ANNUITY

An individual purchasing a Contract intended to qualify as an IRA may cancel the Contract at any time within ten days after receipt of the Contract and receive a refund. In order to cancel the Contract, the Owner must mail or deliver the Contract to the agent through whom the Contract was purchased, to the Service Office at Service Office, se2, an affiliate of Security Benefit Life Insurance Company, located at One Security Benefit Place, Topeka, KS 66675, Telephone 1-800-533-7881, or to an authorized representative. Mailing or delivery must occur within ten days after receipt of the Contract for cancellation to be effective.

Within seven days, the Company will provide a refund equal to the gross payment(s) received. In some states, however, the refund may equal the greater of (1) gross payments, or (2) gross payments allocated to the Fixed Account and the Guarantee Period Accounts plus the Accumulated Value of any amounts allocated to the Variable Account plus any amounts deducted under the Contract or by the Underlying Funds for taxes, charges or fees. At the time the Contract is issued, the "Right to Examine" provision on the cover of the Contract will specifically indicate whether the refund will be equal to gross payments or equal to the greater of (a) or (b) as set forth above.

The liability of the Variable Account under this provision is limited to the Owner's Accumulated Value in the Sub-Accounts on the date of cancellation. Any additional amounts refunded to the Owner will be paid by the Company.

RIGHT TO CANCEL ALL OTHER CONTRACTS

An Owner may cancel the Contract at any time within ten days after receipt of the Contract (or longer if required by state law) and receive a refund. In most states, the Company will pay the Owner an amount equal to the sum of (1) the difference between the payment received, including fees, and any amount allocated to the Variable Account, and (2) the Accumulated Value of amounts allocated to the Variable Account as of the date the request is received. If the Contract was purchased as an IRA or issued in a state that requires a full refund of the initial payment(s), the IRA cancellation right described above will be used. At the time the Contract is issued, the "Right to Examine" provision on the cover of the Contract will specifically indicate what the refund will be and the time period allowed to exercise the right to cancel.

Subject to state law, you, or anyone you authorize, may initiate transactions over the telephone, unless you notify the Company of your election not to have this privilege. The policy of the Company and its agents and affiliates is that it will not be responsible for losses resulting from acting upon telephone requests reasonably believed to be genuine. The Company will employ reasonable procedures to confirm that instructions communicated by telephone are genuine; otherwise, the Company may be liable for any losses due to unauthorized or fraudulent instructions. Such procedures may include, among other things, requiring some form of personal identification prior to acting upon instructions received by telephone. All telephone instructions are tape-recorded. The Company reserves the right to modify or discontinue this privilege at any time without prior notice.

The Company cannot guarantee that you, or any other person you authorize, will always be able to reach us to complete a telephone transaction. Under these circumstances, you should submit your request in writing or other form acceptable to us.

TRANSFER PRIVILEGE

At any time prior to the Annuity Date and subject to the Disruptive Trading limitations described above under DESCRIPTION OF THE CONTRACT, an Owner may transfer amounts among investment options upon written or, in most jurisdictions, telephone request to the Company. Transfers may be made to or among all of the available Sub-Accounts as long as no more than seventeen Sub-Accounts (in addition to the Sub-Account investing in the Goldman Sachs VIT Money Market Account) are utilized at any one time. Transfer values will be based on the Accumulated Value next computed after receipt of the transfer request.

Transfers to a Guarantee Period Account must be at least \$1,000. If the amount to be transferred to a Guarantee Period Account is less than \$1,000, the Company may transfer that amount to the Sub-Account investing in the Goldman Sachs VIT Money Market Fund. Transfers from a Guarantee Period Account prior to the expiration of the Guarantee Period will be subject to a Market Value Adjustment.

If the Owner requests a transfer of an amount from a Sub-Account that is higher than the amount in the Sub-Account on the Valuation Date (for example, if a request is made to transfer \$100 from a Sub-Account but the Accumulated Value in the Sub-Account on the Valuation Date is only \$98), the Company will transfer all of the Accumulated Value in the Sub-Account.

The first 12 transfers in a Contract year are guaranteed to be free of any transfer charge. The Company does not currently charge for additional transfers but reserves the right to assess a charge, guaranteed never to exceed \$25, to reimburse it for the expense of processing these additional transfers. If you authorize periodic transfers under an Automatic Transfer option (Dollar Cost Averaging) or Automatic Account Rebalancing option, the first automatic transfer or rebalancing under a request counts as one transfer for purposes of the 12 transfers guaranteed to be free of a transfer charge in each Contract year. Each subsequent transfer or rebalancing under that request in the same or a subsequent Contract year is without charge and does not reduce the remaining number of transfers which may be made free of charge.

To the extent permitted by law, the Company reserves the right, from time to time, to credit an enhanced interest rate to an initial and/or subsequent payment made to the Fixed Account when it is being used as the source account from which to process automatic transfers. For more information see ENHANCED AUTOMATIC TRANSFER (DOLLAR COST AVERAGING) PROGRAM in the SAI.

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AUTOMATIC TRANSFERS AND AUTOMATIC ACCOUNT REBALANCING OPTIONS.

AUTOMATIC TRANSFERS (DOLLAR COST AVERAGING) OPTION. The Owner may elect automatic transfers of a predetermined dollar amount, not less than \$100, on a periodic basis (monthly, bi-monthly, quarterly, semi-annually or annually) from either the Fixed Account, the Sub-Account investing in the Goldman Sachs VIT Money Market Fund or the Sub-Account investing in the Goldman Sachs VIT Government Income Fund (the "source accounts") to one or more available Sub-Accounts. Automatic transfers may not be made into the Fixed Account, the Guarantee Period Accounts or, if applicable, the Underlying Fund being used as the source account. If an automatic transfer would reduce the balance in the source account to less than \$100, the entire balance will be transferred proportionately to the chosen Sub-Accounts. Automatic transfers will continue until the amount in the source account on a transfer date is zero or the Owner's request to terminate the option is received by the Company. If additional amounts are allocated to the source account after its balance has fallen to zero, this option will not restart automatically, and the Owner must provide a new request to the Company.

AUTOMATIC ACCOUNT REBALANCING OPTION. The Owner may request automatic rebalancing of Sub-Account allocations on a monthly, quarterly, semi-annual or

annual basis in accordance with percentage allocations specified by the Owner. As frequently as specified by the Owner, the Company will review the percentage allocations in the Funds and, if necessary, transfer amounts to ensure conformity with the designated percentage allocation mix. If the amount necessary to re-establish the mix on any scheduled date is less than \$100, no transfer will be made. Automatic Account Rebalancing will continue until the Owner's request to terminate or change the option is received by the Company. As such, subsequent payments allocated in a manner different from the percentage allocation mix in effect on the date the payment is received will be allocated in accordance with the existing mix on the next scheduled date unless the Owner's timely request to change the allocation mix is received by the Company.

LIMITATIONS. The Company reserves the right to limit the number of Sub-Accounts that may be used for automatic transfers and rebalancing, and to discontinue either option upon advance written notice. Currently, Dollar Cost Averaging and Automatic Account Rebalancing may not be in effect simultaneously. Either option may be elected at no additional charge when the Contract is purchased or at a later date.

SURRENDER

At any time prior to the Annuity Date, the Owner may surrender the Contract and receive its Surrender Value, less any tax withholding. The request for surrender must be made on Company forms. You may obtain Company forms by calling 1-800-533-7881.

The Owner must return the Contract and a signed, written request for surrender on a Company surrender form to the Service Office. The Surrender Value will be calculated based on the Contract's Accumulated Value as of the Valuation Date on which the request and the Contract are received at the Service Office.

Before the Annuity Date, a surrender charge may be deducted when a Contract is surrendered if payments have been credited to the Contract during the last nine full Contract years. See CHARGES AND DEDUCTIONS. The Contract fee will be deducted upon surrender of the Contract.

After the Annuity Date, only Contracts annuitized under a commutable period certain option may be surrendered. The amount payable is the commuted value of any unpaid installments, computed on the basis of the assumed interest rate incorporated in such annuity benefit payments. No surrender charge is imposed after the Annuity Date.

Any amount surrendered is normally payable within seven days following the Company's receipt of the surrender request. The Company reserves the right to defer surrenders and withdrawals of amounts in

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each Sub-Account in any period during which (1) trading on the New York Stock Exchange is restricted as determined by the SEC or such Exchange is closed for other than weekends and holidays, (2) the SEC has, by order, permitted such suspension, or (3) an emergency, as determined by the SEC, exists such that disposal of portfolio securities or valuation of assets of a separate account is not reasonably practicable.

The Company reserves the right to defer surrenders and withdrawals of amounts allocated to the Company's Fixed Account and Guarantee Period Accounts for a period not to exceed six months.

The surrender rights of Owners who are participants under Section 403(b) plans or who are participants in the Texas Optional Retirement Program ("Texas ORP") are restricted. Pursuant to new tax regulations, we generally are required to confirm, with your 403(b) plan sponsor or otherwise, that withdrawals, transfers or surrenders you request from a 403(b) Contract comply with applicable tax requirements before we process your request.

For important tax consequences, generally which may result from surrender, see FEDERAL TAX CONSIDERATIONS.

WITHDRAWALS

At any time prior to the Annuity Date, the Owner may withdraw a portion of the Accumulated Value of his or her Contract, subject to the limits stated below. The request for withdrawal must be made on Company forms. You may obtain Company forms by calling 1-800-533-7881. You may also obtain a Company withdrawal form at our Company web site, [HTTPS://CWANNUITY.SE2.COM](https://CWANNUITY.SE2.COM).

The Owner must submit to the Service Office a signed, written request for withdrawal on a Company withdrawal form. The written request must indicate the dollar amount the Owner wishes to receive and the investment options from which such amount is to be withdrawn. Each withdrawal must be in a minimum amount of \$100.

The amount withdrawn equals the amount requested by the Owner plus any

applicable surrender charge, as described under CHARGES AND DEDUCTIONS. In addition, amounts withdrawn from a Guarantee Period Account prior to the end of the applicable Guarantee Period will be subject to a Market Value Adjustment, as described under GUARANTEE PERIOD ACCOUNTS.

Where allocations have been made to more than one investment option, a percentage of the withdrawal may be allocated to each such option. A withdrawal from a Sub-Account will result in cancellation of a number of units equivalent in value to the amount withdrawn, computed as of the Valuation Date that the request is received at the Service Office.

Withdrawals will be paid in accordance with the time limitations described under "SURRENDER" above.

For important tax consequences which may result from withdrawals, see FEDERAL TAX CONSIDERATIONS.

SYSTEMATIC WITHDRAWALS. The Owner may elect an automatic schedule of withdrawals (systematic withdrawals) from amounts in the Sub-Accounts and/or the Fixed Account on a monthly, bi-monthly, quarterly, semi-annual or annual basis. Systematic withdrawals from Guarantee Period Accounts are not available. The minimum amount of each automatic withdrawal is \$100, and will be subject to any applicable withdrawal charges.

If elected at the time of purchase, the Owner must designate in writing the specific dollar amount of each withdrawal and the percentage of this amount which should be taken from each designated Sub-Account and/or the Fixed Account. Systematic withdrawals then will begin on the date indicated on the application. If elected after the issue date, the Owner may specify in writing a specific dollar

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amount and the percentage of this amount to be taken from each designated Sub-Account and/or the Fixed Account, or the Owner may elect to withdraw a specific percentage of the Accumulated Value calculated as of the withdrawal dates, and may designate the percentage of this amount which should be taken from each account. The first withdrawal will take place on the date the written request is received at the Service Office or, if later, on a date specified by the Owner.

If a withdrawal would cause the remaining Accumulated Value to be less than

\$1,000, systematic withdrawals may be discontinued. Systematic withdrawals will cease automatically on the Annuity Date. The Owner may change or terminate systematic withdrawals only by written request to the Service Office.

LIFE EXPECTANCY DISTRIBUTIONS. Each calendar year prior to the Annuity Date, an Owner who also is the Annuitant may take without surrender charge a series of systematic withdrawals from the Contract according to the Company's life expectancy distribution ("LED") option. The Owner must return a properly signed LED request form to the Service Office.

The Owner may elect monthly, bi-monthly, quarterly, semi-annual, or annual LED distributions, and may terminate the LED option at any time.

If an Owner elects the Company's LED option, (based on the applicable IRS table), in each calendar year a fraction of the Accumulated Value is withdrawn without a surrender charge based on the Owner's then life expectancy (or the joint life expectancy of the Owner and a beneficiary.) The numerator of the fraction is 1 (one) and the denominator of the fraction is the remaining life expectancy of the Owner, as determined annually by the Company. The resulting fraction, expressed as a percentage, is applied to the Accumulated Value at the beginning of the year to determine the amount to be distributed during the year. Under the Company's LED option, the amount withdrawn from the Contract changes each year, because life expectancy changes each year that a person lives. For example, actuarial tables indicate that a person age 70 has a life expectancy of 16 years, but a person who attains age 86 has a life expectancy of another 6.5 years. Where the Owner is a trust or other nonnatural person, the Owner may elect the LED option based on the Annuitant's life expectancy.

(Note: this option may not produce annual distributions that meet the definition of "substantially equal periodic payments" as defined under Code Section 72(t). As such, the withdrawals may be treated by the Internal Revenue Service (IRS) as premature distributions from the Contract and may be subject to a 10% federal tax penalty. Owners seeking distributions over their life under this definition should consult their tax advisor. In addition, if the amount necessary to meet the substantially equal periodic payment definition is greater than the Company's LED amount, a surrender charge may apply to the amount in excess of the LED amount.)

The Company may discontinue or change the LED option at any time, but not with respect to election of the option made prior to the date of any change in the

LED option.

DEATH BENEFIT

In the event that the Annuitant, Owner or Joint Owner, if applicable, dies while the Contract is in force, the Company will pay the beneficiary a death benefit, except where the Contract is continued as provided below in "THE SPOUSE OF THE OWNER AS BENEFICIARY." The amount of the death benefit and the time requirements for receipt of payment may vary depending upon whether the Annuitant or an Owner dies first, and whether death occurs prior to or after the Annuity Date.

DEATH OF THE ANNUITANT PRIOR TO THE ANNUITY DATE. At the death of the Annuitant (including an Owner who is also the Annuitant), the death benefit is equal to the greatest of:

- (a) the Contract's Accumulated Value on the Valuation Date that the Company receives the death certificate and all necessary claim paperwork, increased by any positive Market Value Adjustment;

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- (b) gross payments compounded daily at the effective annual yield of 5% starting on the date each payment is applied, decreased proportionately to reflect withdrawals; or

- (c) the death benefit that would have been payable on the most recent contract anniversary, increased for subsequent payments and decreased proportionately for subsequent withdrawals.

For each withdrawal under (a) or (b) above, the proportionate reduction is calculated as the death benefit under this option immediately prior to the withdrawal multiplied by the withdrawal amount and divided by the Accumulated Value immediately prior to the withdrawal.

This guaranteed death benefit works in the following way assuming no withdrawals are made. On the first anniversary, the death benefit will be equal to the greater of:

- (a) the Accumulated Value on the Valuation Date that the Company receives the death certificate and all necessary claim paperwork (increased by any positive Market Value Adjustment); or

(b) gross payments compounded daily at the effective annual yield of 5%

The higher of (a) or (b) will then be locked in until the second anniversary, at which time the death benefit will be equal to the greatest of:

(a) the Contract's then current Accumulated Value increased by any positive Market Value Adjustment;

(b) gross payments compounded daily at the effective annual yield of 5%; or

(c) the locked-in value of the death benefit at the first anniversary.

The greatest of (a), (b) or (c) will be locked in until the next Contract anniversary. This calculation will then be repeated on each anniversary while the Contract remains in force and prior to the Annuity Date. As noted above, the values of (b) and (c) will be decreased proportionately if withdrawals are taken. See APPENDIX C--THE DEATH BENEFIT for specific examples of death benefit calculations.

DEATH OF AN OWNER WHO IS NOT ALSO THE ANNUITANT PRIOR TO THE ANNUITY DATE. If an Owner who is not also the Annuitant dies before the Annuity Date, the death benefit will be the Accumulated Value increased by any positive Market Value Adjustment. The death benefit never will be reduced by a negative Market Value Adjustment.

PAYMENT OF THE DEATH BENEFIT PRIOR TO THE ANNUITY DATE. The death benefit generally will be paid to the beneficiary in one sum within seven business days of the receipt of due proof of death at the Service Office. Instead of payment in one sum, the beneficiary may, by written request, elect to:

(1) defer distribution of the death benefit for a period no more than five years from the date of death; or

(2) receive distributions over the life of the beneficiary or for a period certain not extending beyond the beneficiary's life expectancy, with annuity benefit payments beginning one year from the date of death.

However, if the Owner has specified a death benefit annuity option, the death benefit will be paid out accordingly. Any death benefit annuity option specified by the Owner must comply with the requirements set forth in paragraph (2) above.

If distribution of the death benefit is deferred under (1) or (2), any value in

the Guarantee Period Accounts will be transferred to the Sub-Account investing in the Goldman Sachs VIT Money Market Fund. The excess, if any, of the death benefit over the Accumulated Value also will be added to the Goldman Sachs VIT Money Market Fund. The beneficiary may, by written request, effect transfers and withdrawals during the deferral period and prior to annuitization under (2), but may not make

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additional payments. The death benefit will reflect any earnings or losses experienced during the deferral period. If there are multiple beneficiaries, the consent of all is required.

With respect to the death benefit, the Accumulated Value under the Contract will be based on the unit values next computed after due proof of the death has been received.

DEATH OF THE ANNUITANT ON OR AFTER THE ANNUITY DATE. If the Annuitant's death occurs on or after the Annuity Date but before completion of all guaranteed annuity benefit payments, any unpaid amounts or installments will be paid to the beneficiary. The Company must pay out the remaining payments at least as rapidly as under the payment option in effect on the date of the Annuitant's death.

THE SPOUSE OF THE OWNER AS BENEFICIARY

The Owner's spouse, if named as the sole beneficiary, may by written request continue the Contract rather than receiving payment of the death benefit. Upon such election, the spouse will become the Owner and Annuitant subject to the following: (1) any value in the Guarantee Period Accounts will be transferred to the Sub-Account investing in the Goldman Sachs VIT Money Market Fund; (2) the excess, if any, of the death benefit over the Contract's Accumulated Value also will be added to the Sub-Account investing in the Goldman Sachs VIT Money Market Fund. The resulting value never will be subject to a surrender charge when withdrawn. The new Owner may also make additional payments; however, a surrender charge will apply to these amounts if they are withdrawn before they have been invested in the Contract for at least nine years. All other rights and benefits provided in the Contract will continue, except that any subsequent spouse of such new Owner will not be entitled to continue the Contract when the new Owner dies.

FEDERAL DEFENSE OF MARRIAGE ACT. The right of a spouse to continue the Contract and all Contract provisions relating to spousal continuation are available only

to a person who meets the definition of "spouse" under Federal law. The Federal Defense of Marriage Act currently does not recognize same-sex marriages or civil unions, even those which are permitted under individual state laws. Therefore the spousal continuation provisions of this Contract will not be available to such partners or same sex marriage spouses. Consult a tax advisor for more information on this subject.

OPTIONAL ENHANCED EARNINGS RIDER (EER)

The Enhanced Earnings Rider (EER) may have been elected at issue in most jurisdictions as long as the Annuitant had not yet attained age 76. The Rider provides for additional amounts to be paid to the beneficiary under certain circumstances in the event that the Annuitant dies prior to the Annuity Date.

The Company reserves the right to terminate the availability of the EER at any time; however, such a termination would not effect Riders issued prior to the termination date.

CONDITIONS FOR PAYMENT OF THE EER BENEFIT

For any benefit to be payable under the EER, certain conditions must be met, as follows:

1. The Annuitant's death must occur prior to the Annuity Date.
2. The difference between (a) and (b) must be greater than zero, where: (a) is the Accumulated Value, and (b) is gross payments not previously withdrawn.
IF (A) MINUS (B) IS ZERO OR LESS, NO BENEFIT WILL BE PAYABLE.

Under the EER, Accumulated Value is determined on the Valuation Date on which due proof of death and all necessary documentation have been received at the Service Office.

For purposes of the EER, withdrawals will be considered withdrawn from earnings first and then withdrawn from gross payments on a last-in, first-out basis. Therefore, the value of the EER largely

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depends on the amount of earnings that accumulate under the Contract. If you expect to withdraw the earnings from your Accumulated Value, electing the EER may not be appropriate. Your financial representative can help you determine if

the EER is appropriate in your circumstances.

AMOUNT OF EER BENEFIT

ANNUITANT'S AGE AT ISSUE--0 TO 70--If a benefit is payable under the EER and the Contract was issued prior to the Annuitant's 71st birthday, the benefit will be equal to the LESSER of:

- (a) 50% of gross payments not previously withdrawn. (For purposes of this calculation only, except for the Initial Payment, gross payments shall not include payments made under the Contract during the 12-month period immediately prior to the date of death.); or
- (b) 50% of the difference between the Accumulated Value and gross payments not previously withdrawn.

ANNUITANT'S AGE AT ISSUE--71 TO 75--If a benefit is payable under the EER and the Contract was issued on or after the Annuitant's 71st birthday and before his/her 76th birthday, the benefit will be equal to the LESSER of:

- (a) 25% of gross payments not previously withdrawn. (For purposes of this calculation only, except for the Initial Payment, gross payments shall not include payments made under the Contract during the 12-month period immediately prior to the date of death.); or
- (b) 25% of the difference between the Accumulated Value and gross payments not previously withdrawn.

The EER benefit shall be paid in the same manner that the death benefit is paid prior to the Annuity Date.

EXAMPLES

EXAMPLE 1. Assume that the Annuitant is 67 years old at the time the Contract is issued and the Enhanced Earnings Rider is selected. The Owner makes an initial payment of \$100,000 and does not make any subsequent payments or take any withdrawals. Further assume that the Annuitant dies five years later and on the date that due proof of death and all necessary documentation are received by the Company the Accumulated Value is equal to \$150,000.

The EER benefit on that date is equal to the LESSER of:

(a) 50% of the gross payments (not previously withdrawn) made to the Contract (excluding payments made in the 12 months prior to the date of death) = (50% X 100,000) = \$50,000; or

(b) 50% of the difference between the Accumulated Value and the gross payments (not previously withdrawn) made to the contract = (50% X (150,000 - 100,000)) = \$25,000

The EER benefit is equal to \$25,000 under (b), which is the lesser of \$50,000 (50% X 100,000) and \$25,000 (50% X (150,000 - 100,000)).

EXAMPLE 2. Assume that the Annuitant is 67 years old at the time the Contract is issued and the Enhanced Earnings Rider is selected. The Owner makes an initial payment of \$100,000 and does not make any subsequent payments or take any withdrawals. Further assume that the Annuitant dies ten years later and on the date that due proof of death and all necessary documentation are received by the Company the Accumulated Value is equal to \$250,000.

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The EER benefit on that date is equal to the LESSER of:

(a) 50% of the gross payments (not previously withdrawn) made to the Contract (excluding payments made in the 12 months prior to the date of death) = (50% X \$100,000) = \$50,000; or

(b) 50% of the difference between the Accumulated Value and the gross payments (not previously withdrawn) made to the Contract = (50% X (\$250,000 - \$100,000)) = \$75,000

The EER benefit is equal to \$50,000 under (a), which is the lesser of \$50,000 (50% X \$100,000) and \$75,000 (50% X (\$250,000 - \$100,000)).

EXAMPLE 3. Assume that the Annuitant is 67 years old at the time the Contract is issued and the Enhanced Earnings Rider is selected. The Owner makes an initial payment of \$100,000 and does not make any subsequent payments. Further assume that the Owner takes a \$15,000 withdrawal and that the Accumulated Value was equal to \$150,000 before the withdrawal was taken. Since there was \$50,000 of earnings in the Contract at the time of withdrawal, for purposes of the Enhanced Earnings Rider the withdrawal is considered to be a withdrawal of \$15,000 of earnings. Immediately after the withdrawal, the Accumulated Value is \$135,000 and the gross payments (not previously withdrawn) is \$100,000.

Immediately after the withdrawal, the EER benefit is equal to the LESSER of:

- (a) 50% of the gross payments (not previously withdrawn) made to the Contract (excluding payments made in the 12 months prior to the date of death) = $(50\% \times \$100,000) = \$50,000$; or
- (b) 50% of the difference between the Accumulated Value and the gross payments (not previously withdrawn) made to the contract = $(50\% \times (\$135,000 - \$100,000)) = \$17,500$

The EER benefit is equal to \$17,500 under (b), which is the lesser of \$50,000 $(50\% \times 100,000)$ and \$17,500 $(50\% \times (\$135,000 - \$100,000))$.

EXAMPLE 4. Assume that the Annuitant is 67 years old at the time the Contract is issued and the Enhanced Earnings Rider is selected. The Owner makes an initial payment of \$100,000 and does not make any subsequent payments. Further assume that the Owner takes a \$65,000 withdrawal and that the Accumulated Value was equal to \$150,000 before the withdrawal was taken. Since there was \$50,000 of earnings in the Contract at the time of the withdrawal, for purposes of the Enhanced Earnings Rider the withdrawal of \$65,000 is considered to be a withdrawal of \$50,000 earnings and \$15,000 of gross payments. Immediately after the withdrawal, the Accumulated Value is \$85,000 and the gross payments (not previously withdrawn) is \$85,000.

Immediately after the withdrawal, the EER benefit is equal to the LESSER of:

- (a) 50% of the gross payments (not previously withdrawn) made to the Contract (excluding payments made in the 12 months prior to the date of death) = $(50\% \times \$85,000) = \$42,500$; or
- (b) 50% of the difference between the Accumulated Value and the gross payments (not previously withdrawn) made to the contract = $(50\% \times (\$85,000 - \$85,000)) = \$0$

The EER benefit is equal to \$0 under (b), which is the lesser of \$42,500 $(50\% \times \$85,000)$ and \$0 $(50\% \times (\$85,000 - \$85,000))$.

TERMINATING THE EER

Once the EER is chosen, it cannot be discontinued unless the underlying Contract is surrendered, annuitized, or a death benefit is payable. The EER will

terminate on the earliest of the following:

1. the Annuity Date;
2. the date the Contract is surrendered;

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3. the date the Company determines a death benefit is payable; or
4. if the deceased Owner's spouse, who is the sole beneficiary, continues the Contract.

If the payment of the death benefit is deferred under the Contract or if the Contract is continued by the deceased Owner's spouse, the amount of the EER benefit, if any, will be applied to the Contract through an allocation to the Sub-Account investing in the Goldman Sachs VIT Money Market Fund and the Rider will terminate.

ASSIGNMENT

The Contract, other than one sold in connection with certain qualified plans, provide that it may be assigned by the Owner at any time prior to the Annuity Date and while the Annuitant is alive. The Company will not be deemed to have knowledge of an assignment unless it is made in writing and filed at the Service Office. The Company will not assume responsibility for determining the validity of any assignment. If an assignment of the Contract is in effect on the Annuity Date, the Company reserves the right to pay to the assignee, in one sum, that portion of the Surrender Value of the Contract to which the assignee appears to be entitled. The Company will pay the balance, if any, in one sum to the Owner in full settlement of all liability under the Contract. The interest of the Owner and of any beneficiary will be subject to any assignment.

For important tax liability which may result from assignments, see FEDERAL TAX CONSIDERATIONS.

ELECTING THE FORM OF ANNUITY AND THE ANNUITY DATE

The Owner selects the Annuity Date. To the extent permitted by law, the Annuity Date may be the first day of any month (1) before the Annuitant's 85th birthday, if the Annuitant's age on the issue date of the Contract is 75 or under, or (2) within ten years from the issue date of the Contract and before

the Annuitant's 90th birthday, if the Annuitant's age on the issue date is between 76 and 90.

The Owner may elect to change the Annuity Date by sending a request to the Service Office at least one month before the Annuity date. The new Annuity Date must be the first day of any month occurring before the Annuitant's 90th birthday, and must be within the life expectancy of the Annuitant. The Company shall determine such life expectancy at the time a change in Annuity Date is requested. In no event will the latest possible annuitization age exceed 90.

If the Annuity Date under a non-qualified Contract is deferred until the Owner reaches an age that is significantly beyond the Owner's life expectancy, it is possible that the Contract will not be considered an annuity for federal tax purposes. In addition, the Internal Revenue Code ("the Code") and the terms of qualified plans impose limitations on the age at which annuity benefit payments may commence and the type of annuity option selected. The Owner should carefully review the selection of the Annuity Date with his/her tax adviser. See FEDERAL TAX CONSIDERATIONS for further information.

Subject to certain restrictions described below, the Owner has the right (1) to select the annuity option under which annuity benefit payments are to be made, and (2) to determine whether payments are to be made on a fixed basis, a variable basis, or a combination fixed and variable basis. Certain annuity options may be commutable or noncommutable. A commutable option provides the payee with the right to request a lump sum payment of any remaining balance after annuity payments have commenced. Under a noncommutable option, the payee may not request a lump sum payment. Annuity benefit payments are determined according to the annuity tables in the Contract, by the annuity option selected, and by the investment performance of the Sub-Accounts selected. See "Annuity Benefit Payments" in the SAI.

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To the extent a fixed annuity payout is selected, Accumulated Value will be transferred to the Fixed Account of the Company, and the annuity benefit payments will be fixed in amount. See APPENDIX A--MORE INFORMATION ABOUT THE FIXED ACCOUNT.

Under a variable annuity payout option, a payment equal to the value of the fixed number of Annuity Units in the Sub-Accounts is made monthly, quarterly, semi-annually or annually. Since the value of an Annuity Unit in a Sub-Account

will reflect the investment performance of the Sub-Account, the amount of each annuity benefit payment will vary.

The annuity option selected must produce an initial payment of at least \$50 (a lower amount may be required in some states). The Company reserves the right to increase this minimum amount. If the annuity option selected does not produce an initial payment which meets this minimum, a single payment may be made. Once the Company begins making annuity benefit payments, the Annuitant cannot make withdrawals or surrender the annuity benefit, except where a commutable period certain option has been elected. Beneficiaries entitled to receive remaining payments under either a commutable or non-commutable "period certain" option may elect instead to receive a lump sum settlement. See "DESCRIPTION OF VARIABLE ANNUITY OPTIONS" below.

If the Owner does not elect an option, a variable life annuity with periodic payments guaranteed for ten years will be purchased. Changes in either the Annuity Date or annuity option can be made up to one month prior to the Annuity Date.

DESCRIPTION OF VARIABLE ANNUITY PAYOUT OPTIONS

The Company provides the variable annuity payout options described below. Currently, variable annuity payout options may be funded through the Sub-Accounts investing in the Goldman Sachs VIT Equity Index Fund, the Goldman Sachs VIT Structured U.S. Equity Fund and the Goldman Sachs VIT Money Market Fund.

The Company also provides these same options funded through the Fixed Account (fixed annuity payout). Regardless of how payments were allocated during the accumulation period, any of the variable payout options or the fixed payout options may be selected, or any of the variable payout options may be selected in combination with any of the fixed annuity payout options. The Company may offer other annuity options. IRS regulations may not permit certain of the available annuity options when used in connection with certain qualified Contracts.

VARIABLE LIFE ANNUITY WITH PAYMENTS GUARANTEED FOR TEN YEARS. This variable annuity is payable periodically during the lifetime of the Annuitant with the guarantee that if the Annuitant should die before all payments have been made, the remaining annuity benefit payments will continue to the beneficiary.

VARIABLE LIFE ANNUITY PAYABLE PERIODICALLY DURING LIFETIME OF THE ANNUITANT

ONLY. This variable annuity is payable during the payee's life. It would be possible under this option for the Annuitant to receive only one annuity benefit payment if the Annuitant dies prior to the due date of the second annuity benefit payment, two annuity benefit payments if the Annuitant dies before the due date of the third annuity benefit payment, and so on. Payments will continue, however, during the lifetime of the Annuitant, no matter how long he or she lives.

UNIT REFUND VARIABLE LIFE ANNUITY. This is an annuity payable periodically during the lifetime of the Annuitant with the guarantee that if (1) exceeds (2), then periodic variable annuity benefit payments

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will continue to the beneficiary until the number of such payments equals the number determined in (1).

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Where: (1)	is the dollar amount of the Accumulated Value at annuitization divided by the dollar amount of the first payment, and
(2)	is the number of payments paid prior to the death of the Annuitant.

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JOINT AND SURVIVOR VARIABLE LIFE ANNUITY. This variable annuity is payable jointly to the Annuitant and another individual during their joint lifetime, and then continues thereafter during the lifetime of the survivor. The amount of each payment to the survivor is based on the same number of Annuity Units which applied during the joint lifetime of the two payees. One of the payees must be either the person designated as the Annuitant in the Contract or the beneficiary. There is no minimum number of payments under this option.

JOINT AND TWO-THIRDS SURVIVOR VARIABLE LIFE ANNUITY. This variable annuity is payable jointly to the Annuitant and another individual during their joint lifetime, and then continues during the lifetime of the survivor. The amount of each periodic payment to the survivor, however, is based upon two-thirds of the number of Annuity Units which applied during the joint lifetime of the two payees. One of the payees must be the person designated as the Annuitant in the Contract or the beneficiary. There is no minimum number of payments under this

option.

PERIOD CERTAIN VARIABLE ANNUITY (PAYMENTS GUARANTEED FOR A SPECIFIC NUMBER OF YEARS). This variable annuity has periodic payments for a stipulated number of years ranging from one to thirty. If the Annuitant dies before the end of the period, remaining payments will continue to be made. A fixed period certain annuity may be either commutable or noncommutable. A variable period certain annuity is automatically commutable.

It should be noted that the period certain option does not involve a life contingency. In computing payments under this option, the Company deducts a charge for annuity rate guarantees, which includes a factor for mortality risks. Although not contractually required to do so, the Company currently follows a practice of permitting persons receiving payments under a period certain option to elect to convert to a variable annuity involving a life contingency. The Company may discontinue or change this practice at any time, but not with respect to election of the option made prior to the date of any change in this practice.

ANNUITY BENEFIT PAYMENTS

DETERMINATION OF THE FIRST VARIABLE ANNUITY BENEFIT PAYMENT. The amount of the first monthly payment depends upon the selected variable annuity option, the sex (however, see "NORRIS DECISION" below) and age of the Annuitant, and the value of the amount applied under the annuity option ("annuity value"). The Contract provides annuity rates that determine the dollar amount of the first periodic payment under each variable annuity option for each \$1,000 of applied value. From time to time, the Company may offer its Owners both fixed and variable annuity rates more favorable than those contained in the Contract. Any such rates will be applied uniformly to all Owners of the same class.

The dollar amount of the first periodic annuity benefit payment is calculated based upon the type of annuity option chosen, as follows:

- For LIFE ANNUITY OPTIONS AND NONCOMMUTABLE FIXED PERIOD CERTAIN OPTIONS OF TEN YEARS OR MORE, the dollar amount is determined by multiplying (1) the Accumulated Value applied under that option (after application of any Market Value Adjustment and less premium tax, if any) divided by \$1,000, by (2) the applicable amount of the first monthly payment per \$1,000 of value.

- For ALL COMMUTABLE FIXED PERIOD CERTAIN OPTIONS, ANY NONCOMMUTABLE FIXED PERIOD CERTAIN OPTION OF LESS THAN TEN YEARS AND ALL VARIABLE PERIOD CERTAIN OPTIONS, the dollar amount is determined by multiplying (1) the Surrender Value less premium taxes, if any, applied under that option (after application of any Market Value Adjustment and less premium tax, if any) divided by \$1,000, by (2) the applicable amount of the first monthly payment per \$1,000 of value.
- For a death benefit annuity, the annuity value will be the amount of the death benefit.

The first periodic annuity benefit payment is based upon the Accumulated Value as of a date not more than four weeks preceding the date that the first annuity benefit payment is due. The Company transmits variable annuity benefit payments for receipt by the payee by the first of a month. Variable annuity benefit payments are currently based on unit values as of the 15th day of the preceding month.

THE ANNUITY UNIT. On and after the Annuity Date, the Annuity Unit is a measure of the value of the monthly annuity benefit payments under a variable annuity option. The value of an Annuity Unit in each Sub-Account initially was set at \$1.00. The value of an Annuity Unit under a Sub-Account on any Valuation Date thereafter is equal to the value of such unit on the immediately preceding Valuation Date, multiplied by the net investment factor of the Sub-Account for the current Valuation Period and divided by the assumed interest rate for the current Valuation Period. The assumed interest rate, discussed below, is incorporated in the variable annuity options offered in the Contract.

DETERMINATION OF THE NUMBER OF ANNUITY UNITS. The dollar amount of the first variable annuity benefit payment is divided by the value of an Annuity Unit of the selected Sub-Account(s) to determine the number of Annuity Units represented by the first payment. This number of Annuity Units remains fixed under all annuity options except the joint and two-thirds survivor annuity option.

DOLLAR AMOUNT OF SUBSEQUENT VARIABLE ANNUITY BENEFIT PAYMENTS. The dollar amount of each periodic variable annuity benefit payment after the first will vary with the value of the Annuity Units of the selected Sub-Account(s). The dollar amount of each subsequent variable annuity benefit payment is determined by multiplying the fixed number of Annuity Units (derived from the dollar amount of the first payment, as described above) with respect to a Sub-Account by the value of an Annuity Unit of that Sub-Account on the applicable Valuation Date.

The variable annuity options offered by the Company are based on a 3.5% assumed interest rate, which affects the amounts of the variable annuity benefit payments. Variable annuity benefit payments with respect to a Sub-Account will increase over periods when the actual net investment result of the Sub-Account exceeds the equivalent of the assumed interest rate. Variable annuity benefit payments will decrease over periods when the actual net investment results are less than the equivalent of the assumed interest rate.

For an illustration of a calculation of a variable annuity benefit payment using a hypothetical example, see "Annuity Benefit Payments" in the SAI.

NORRIS DECISION

In the case of ARIZONA GOVERNING COMMITTEE V. NORRIS, the United States Supreme Court ruled that, in connection with retirement benefit options offered under certain employer-sponsored employee benefit plans, annuity options based on sex-distinct actuarial tables are not permissible under Title VII of the Civil Rights Act of 1964. The ruling requires that benefits derived from contributions paid into a plan after August 1, 1983 be calculated without regard to the sex of the employee. Annuity benefits attributable to payments received by the Company under a Contract issued in connection with an employer-sponsored benefit plan affected by the NORRIS decision will be based on the greater of (1) the Company's unisex non-guaranteed current annuity option rates, or (2) the guaranteed unisex rates described in such Contract, regardless of whether the Annuitant is male or female.

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COMPUTATION OF VALUES

THE ACCUMULATION UNIT. Each net payment is allocated to the investment options selected by the Owner. Allocations to the Sub-Accounts are credited to the Contract in the form of Accumulation Units. Accumulation Units are credited separately for each Sub-Account. The number of Accumulation Units of each Sub-Account credited to the Contract is equal to the portion of the net payment allocated to the Sub-Account, divided by the dollar value of the applicable Accumulation Unit as of the Valuation Date the payment is received at the Service Office. The number of Accumulation Units resulting from each payment will remain fixed unless changed by a subsequent split of Accumulation Unit value, a transfer, a withdrawal or surrender. The dollar value of an Accumulation Unit of each Sub-Account varies from Valuation Date to Valuation Date based on the investment experience of that Sub-Account, and will reflect

the investment performance, expenses and charges of its Underlying Funds. The value of an Accumulation Unit was set at \$1.00 on the first Valuation Date for each Sub-Account.

Allocations to the Guarantee Period Accounts and the Fixed Account are not converted into Accumulation Units, but are credited interest at a rate periodically set by the Company. See GUARANTEE PERIOD ACCOUNTS and APPENDIX A--MORE INFORMATION ABOUT THE FIXED ACCOUNT.

The Accumulated Value under the Contract is determined by (1) multiplying the number of Accumulation Units in each Sub-Account by the value of an Accumulation Unit of that Sub-Account on the Valuation Date, (2) adding the products, and (3) adding the amount of the accumulations in the Fixed Account and Guarantee Period Accounts, if any.

NET INVESTMENT FACTOR. The Net Investment Factor is an index that measures the investment performance of a Sub-Account from one Valuation Period to the next. This factor is equal to 1.000000 plus the result from dividing (1) by (2) and subtracting the sum of (3) and (4) where:

- (1) is the investment income of a Sub-Account for the Valuation Period, including realized or unrealized capital gains and losses during the Valuation Period, adjusted for provisions made for taxes, if any;
- (2) is the value of that Sub-Account's assets at the beginning of the Valuation Period;
- (3) is a charge for mortality and expense risks equal to 1.25% on an annual basis of the daily value of the Sub-Account's assets; and
- (4) is an administrative charge equal to 0.20% on an annual basis of the daily value of the Sub-Account's assets.

The dollar value of an Accumulation Unit as of a given Valuation Date is determined by multiplying the dollar value of the corresponding Accumulation Unit as of the immediately preceding Valuation Date by the appropriate net investment factor. For an illustration of an Accumulation Unit calculation using a hypothetical example, see the SAI.

Deductions under the Contract and charges against the assets of the Sub-Accounts are described below. Other deductions and expenses paid out of the assets of the Underlying Funds are described in the prospectuses and SAIs of the Underlying Funds.

VARIABLE ACCOUNT DEDUCTIONS

MORTALITY AND EXPENSE RISK CHARGE. The Company assesses a charge against the assets of each Sub-Account to compensate for certain mortality and expense risks it has assumed. The charge is imposed during both the accumulation phase and the annuity payout phase. The mortality risk arises from the Company's guarantee that it will make annuity benefit payments in accordance with annuity rate provisions established at the time the Contract is issued for the life of the Annuitant (or in accordance with the annuity payout option selected), no matter how long the Annuitant (or other payee) lives and no matter how long all Annuitants as a class live. Therefore, the mortality charge is deducted during the annuity payout phase on all Contracts, including those that do not involve a life contingency, even though the Company does not bear direct mortality risk with respect to variable annuity settlement options that do not involve life contingencies. The expense risk arises from the Company's guarantee that the charges it makes will not exceed the limits described in the Contract and in this Prospectus.

If the charge for mortality and expense risks is not sufficient to cover actual mortality experience and expenses, the Company will absorb the losses. If expenses are less than the amounts provided to the Company by the charge, the difference will be a profit to the Company. To the extent this charge results in a profit to the Company, such profit will be available for use by the Company for, among other things, the payment of distribution, sales and other expenses.

The mortality and expense risk charge is assessed daily at an annual rate of 1.25% of each Sub-Account's assets. This charge may not be increased. Since mortality and expense risks involve future contingencies which are not subject to precise determination in advance, it is not feasible to identify specifically the portion of the charge which is applicable to each. The Company estimates that a reasonable allocation might be 0.80% for mortality risk and 0.45% for expense risk.

ADMINISTRATIVE EXPENSE CHARGE. The Company assesses each Sub-Account with a daily charge equal to an annual rate of 0.20% of the average daily net assets of the Sub-Account. This charge may not be increased. The charge is imposed during

both the accumulation phase and the annuity payout phase. The daily administrative expense charge is assessed to help defray administrative expenses actually incurred in the administration of the Sub-Account, without profits. There is no direct relationship, however, between the amount of administrative expenses imposed on a given Contract and the amount of expenses actually attributable to that Contract.

Deductions for the Contract fee (described below under "CONTRACT FEE") and for the administrative expense charge are designed to reimburse the Company for the cost of administration and related expenses and are not expected to be a source of profit. The administrative functions and expense assumed by the Company in connection with the Variable Account and the Contract include, but are not limited to, clerical, accounting, actuarial and legal services, rent, postage, telephone, office equipment and supplies, expenses of preparing and printing registration statements, expense of preparing and typesetting prospectuses and the cost of printing prospectuses not allocable to sales expense, filing and other fees.

OTHER CHARGES. Because the Sub-Accounts purchase shares of the Underlying Funds, the value of the net assets of the Sub-Accounts will reflect the investment advisory fee and other expenses incurred by the Underlying Funds. Management fee waivers and/or reimbursements may be in effect for certain or all of the Underlying Funds. The prospectuses and SAI's of the Underlying Funds contain additional information concerning expenses of the Underlying Funds and should be read in conjunction with this Prospectus.

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CONTRACT FEE

A \$30 Contract fee currently is deducted on the Contract anniversary date and upon full surrender of the Contract if the Accumulated Value on any of these dates is less than \$50,000. The Contract fee is currently waived for Contracts issued to and maintained by the trustee of a 401(k) plan. The Company reserves the right to impose a Contract fee up to \$30 on Contracts issued to 401(k) plans but only with respect to Contracts issued after the date the waiver is no longer available. Where amounts have been allocated to more than one investment option, a percentage of the total Contract fee will be deducted from the value in each. The portion of the charge deducted from each investment option will be equal to the percentage which the value in that investment option bears to the Accumulated Value under the Contract. The deduction of the Contract fee from a Sub-Account will result in cancellation of a number of Accumulation Units equal

in value to the percentage of the charge deducted from that Sub-Account.

Where permitted by law, the Contract fee also may be waived for Contracts where, on the date of issue, either the Owner or the Annuitant is within the class of "eligible persons" as defined in "Reduction or Elimination of Surrender Charge and Additional Amounts Credited" under "SURRENDER CHARGE" below.

OPTIONAL RIDER CHARGES

Subject to state availability, the Company offers an optional Enhanced Earnings Rider that the Owner may elect at issue if the Annuitant has not yet attained age 76. A separate monthly charge is made for the Rider through a pro-rata reduction of the Accumulated Value of the Sub-Accounts, the Fixed Account and the Guarantee Period Accounts. The pro-rata reduction is based on the relative value that the Accumulation Units of the Sub-Accounts, the dollar amounts in the Fixed Account and the dollar amounts in the Guarantee Period Accounts bear to the total Accumulated Value.

The applicable monthly charge is equal to the Accumulated Value on the last day of each month within which the Rider has been in effect multiplied by 1/12th of 0.25%. For a description of the Rider, see "OPTIONAL ENHANCED EARNINGS RIDER" under DESCRIPTION OF THE CONTRACT.

For a description of the Rider, see "OPTIONAL ENHANCED EARNINGS RIDER" under DESCRIPTION OF THE CONTRACT .

If you elected one of the M-GAP Riders prior to their discontinuance on January 31, 2002, the applicable monthly charge is equal to the Accumulated Value on the last day of each month within which the Rider has been in effect multiplied by 1/12th of the following:

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1. Optional Minimum Guaranteed Annuity Payout Rider (M-GAP) with a ten-year waiting period:	0.25%
2. Optional Minimum Guaranteed Annuity Payout Rider (M-GAP) with a fifteen-year waiting period:	0.15%

</Table>

For more information about the M-GAP Rider, see "DISCONTINUATION OF THE MINIMUM GUARANTEED ANNUITY PAYOUT (M-GAP) RIDER" in the SAI.

PREMIUM TAXES

Some states and municipalities impose a premium tax on variable annuity contracts. State premium taxes currently range up to 3.5%.

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The Company makes a charge for state and municipal premium taxes, when applicable, and deducts the amount paid as a premium tax charge. The current practice of the Company is to deduct the premium tax charge in one of two ways:

1. if the premium tax was paid by the Company when payments were received, the premium tax charge may be deducted on a pro-rata basis when withdrawals are made, upon surrender of the Contract, or when annuity benefit payments begin (the Company reserves the right instead to deduct the premium tax charge for these Contracts at the time the payments are received); or
2. the premium tax charge is deducted in total when annuity benefit payments begin.

In no event will a deduction be taken before the Company has incurred a tax liability under applicable state law. If no amount for premium tax was deducted at the time the payment was received, but subsequently tax is determined to be due prior to the Annuity Date, the Company reserves the right to deduct the premium tax from the Contracts Accumulated Value at the time such determination is made.

SURRENDER CHARGE

No charge for sales expense is deducted from payments at the time the payments are made. A surrender charge, however, is deducted from the Accumulated Value in the case of surrender and/or a withdrawal or at the time annuity benefit payments begin, within certain time limits described below.

For purposes of determining the surrender charge, the Accumulated Value is divided into three categories:

- (1) New Payments--payments received by the Company during the nine years preceding the date of the surrender;
- (2) Old Payments--accumulated payments invested in the Contract for more than

nine years; and

(3) the amount available under the Withdrawal Without Surrender Charge provision.

See "Withdrawal Without Surrender Charge" below. For purposes of determining the amount of any surrender charge, surrenders will be deemed to be taken first from amounts available as a Withdrawal Without Surrender Charge, if any, then from Old Payments, and then from New Payments. Amounts available as a Withdrawal Without Surrender Charge, followed by Old Payments, may be withdrawn from the Contract at any time without the imposition of a surrender charge. If a withdrawal is attributable all or in part to New Payments, a surrender charge may apply.

CHARGES FOR SURRENDER AND WITHDRAWAL. If the Contract is surrendered, or if New Payments are withdrawn while the Contract is in force and before the Annuity Date, a surrender charge may be imposed. The amount of the charge will depend upon the number of years that any New Payments to which the withdrawal is attributed have remained credited under the Contract. For the purpose of calculating surrender charges for New Payments, all amounts withdrawn are assumed to be deducted first from the oldest New Payment and then from the next oldest New Payment and so on, until all New Payments have been exhausted pursuant to the first-in-first-out ("FIFO") method of accounting. (See FEDERAL TAX CONSIDERATIONS for a discussion of how withdrawals are treated for income tax purposes.)

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The surrender charge is as follows:

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COMPLETE YEARS FROM DATE OF PAYMENT	CHARGE AS PERCENTAGE OF NEW PAYMENTS WITHDRAWN
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Less than 2.....	8%
Less than 3.....	7%
Less than 4.....	6%
Less than 5.....	5%
Less than 6.....	4%
Less than 7.....	3%

Less than 8.....	2%
Less than 9.....	1%
Thereafter.....	0%

</Table>

The amount withdrawn equals the amount requested by the Owner plus the surrender charge, if any. The charge is applied as a percentage of the New Payments withdrawn, but in no event will the total surrender charge exceed a maximum limit of 8.0% of total gross New Payments. Such total charge equals the aggregate of all applicable surrender charges for surrender, withdrawals and annuitization.

WAIVER OF SURRENDER CHARGE(S) AND ADDITIONAL AMOUNTS CREDITED

PHYSICAL DISABILITY OR ADMISSION TO MEDICAL CARE FACILITY. Where permitted by law, the Company will waive the surrender charge in the event that the Owner (or the Annuitant, if the Owner is not an individual) becomes physically disabled after the issue date of the Contract and before attaining age 65. The Company may require proof of such disability and continuing disability, including written confirmation of receipt and approval of any claim for Social Security Disability Benefits and reserves the right to obtain an examination by a licensed physician of its choice and at its expense.

In addition, except in New Jersey (where not permitted by state law), the Company will waive the surrender charge in the event that an Owner (or the Annuitant, if the Owner is not an individual) is:

- (1) admitted to a medical care facility after the issue date and remains confined there until the later of one year after the issue date or 90 consecutive days; or
- (2) first diagnosed by a licensed physician as having a fatal illness after the issue date of the Contract.

For purposes of the above provision, "medical care facility" means any state-licensed facility or, in a state that does not require licensing, a facility that is operating pursuant to state law, providing medically necessary inpatient care, which is prescribed by a licensed "physician" in writing and based on physical limitations which prohibit daily living in a non-institutional setting; "fatal illness" means a condition diagnosed by a licensed physician which is expected to result in death within two years of the diagnosis; and "physician" means a person other than the Owner, Annuitant or a member of one of

their families who is state licensed to give medical care or treatment and is acting within the scope of that license.

WHERE SURRENDER CHARGES HAVE BEEN WAIVED UNDER ANY OF THE SITUATIONS DISCUSSED ABOVE, NO ADDITIONAL PAYMENTS UNDER THE CONTRACT WILL BE ACCEPTED UNLESS REQUIRED BY STATE LAW.

OTHER REDUCTIONS OR ELIMINATIONS OF SURRENDER CHARGES. From time to time the Company may allow a reduction in or elimination of the surrender charges, the period during which the charges apply, or both, and/or credit additional amounts on Contracts, when Contracts are sold to individuals or groups of individuals in a manner that reduces sales expenses. The Company will consider factors such as the following:

(1) the size and type of group or class, and the persistency expected from that group or class;

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(2) the total amount of payments to be received, and the manner in which payments are remitted;

(3) the purpose for which the Contracts are being purchased, and whether that purpose makes it likely that costs and expenses will be reduced;

(4) other transactions where sales expenses are likely to be reduced; or

(5) the level of commissions paid to registered representatives, selling broker-dealers or certain financial institutions with respect to Contracts within the same group or class (for example, broker-dealers who offer the Contract in connection with financial planning services offered on a fee-for-service basis).

The Company also may reduce or waive the surrender charge, and/or credit additional amounts on contracts, where either the Owner or the Annuitant on the date of issue is within the following classes of individuals ("eligible persons"):

(1) any employee and director of the Company;

(2) any retiree who elected to retire on his/her retirement date;

- (3) the immediate family members of those persons identified in (1) and (2) above residing in the same household; and
- (4) any beneficiary who receives a death benefit under a deceased employees or retiree's progress sharing plan.

For purposes of the above class of individuals, "the Company" includes affiliates and subsidiaries; "immediate family members" means children, siblings, parents and grandparents; "retirement date" means an employee's early, normal or late retirement date as defined in the Company's pension plan or any successor plan, and "progress sharing" means the First Allmerica Financial Life Insurance Company Employee's Matched Savings Plan or any successor plan.

Finally, if permitted under state law, surrender charges will be waived under a Section 403(b) Contract where the amount withdrawn is being contributed to a life insurance policy issued by the Company as part of the individual's Section 403(b) plan.

Any reduction or elimination in the amount or duration of the surrender charge will not discriminate unfairly among purchasers of the Contract. WITHDRAWAL WITHOUT SURRENDER CHARGE. In each calendar year, the Company will waive the surrender charge, if any, on an amount ("Withdrawal Without Surrender Charge Amount") equal to the greatest of (1), (2) or (3):

Where (1) is: 100% of Cumulative Earnings (calculated as the Accumulated Value as of the Valuation Date the Company receives the withdrawal request, or the following day, reduced by total gross payments not previously withdrawn);

Where (2) is: 10% of the Accumulated Value as of the Valuation Date the Company receives the withdrawal request, or the following day, reduced by the total amount of any prior withdrawals made in the same calendar year to which no surrender charge was applied; and

Where (3) is: The amount calculated under the Company's life expectancy distribution option (see "Life Expectancy Distributions" above) whether or not the withdrawal was part of such distribution (applies only if Annuitant is also an Owner).

For example, an 81-year-old Owner/Annuitant with an Accumulated Value of \$15,000, of which \$1,000 is Cumulative Earnings, would have a Withdrawal Without Surrender Charge Amount of \$1,530 which is equal to the greatest of:

(1) Cumulative Earnings (\$1,000);

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(2) 10% of Accumulated Value (\$1,500); or

(3) LED of 10.2% of Accumulated Value (\$1,530).

The Withdrawal Without Surrender Charge Amount first will be deducted from Cumulative Earnings. If the Withdrawal Without Surrender Charge Amount exceeds Cumulative Earnings, the excess amount will be deemed withdrawn from payments not previously withdrawn on a last-in first-out ("LIFO") basis. This means that the last payments credited to the Contract will be withdrawn first. If more than one withdrawal is made during the year, on each subsequent withdrawal the Company will waive the surrender charge, if any, until the entire Withdrawal Without Surrender Charge Amount has been withdrawn. Amounts withdrawn from a Guarantee Period Account prior to the end of the applicable Guarantee Period will be subject to a Market Value Adjustment.

SURRENDERS. In the case of a complete surrender, the amount received by the Owner is equal to the Surrender Value net of any applicable tax withholding. Subject to the same rules applicable to withdrawals, the Company will not assess a surrender charge on an amount equal to the Withdrawal Without Surrender Charge Amount described above.

Where an Owner who is trustee under a pension plan surrenders, in whole or in part, a Contract on a terminating employee, the trustee will be permitted to reallocate all or a part of the Accumulated Value under the Contract to other contracts issued by the Company and owned by the trustee, with no deduction for any otherwise applicable surrender charge. Any such reallocation will be at the unit values for the Sub-Accounts as of the Valuation Date on which a written, signed request is received at the Service Office.

For further information on surrender and withdrawal, including minimum limits on amount withdrawn and amount remaining under the Contract in the case of withdrawal, and important tax considerations, see "SURRENDER" and "WITHDRAWALS" under DESCRIPTION OF THE CONTRACT, and see FEDERAL TAX CONSIDERATIONS.

CHARGE AT THE TIME ANNUITY BENEFIT PAYMENTS BEGIN. If the Owner chooses any commutable period certain option or a noncommutable fixed period certain option for less than ten years, a surrender charge will be deducted from the

Accumulated Value of the Contract if the Annuity Date occurs at any time when a surrender charge would still apply had the Contract been surrendered on the Annuity Date.

No surrender charge is imposed at the time of annuitization in any Contract year under an option involving a life contingency or for any noncommutable fixed period certain option for ten years or more. A Market Value Adjustment, however, may apply. See GUARANTEE PERIOD ACCOUNTS. If the Owner of a fixed annuity contract issued by the Company wishes to elect a variable annuity option, the Company may permit such Owner to exchange, at the time of annuitization, the fixed contract for a Contract offered in this Prospectus. The proceeds of the fixed contract, minus any surrender charge applicable under the fixed contract if a period certain option is chosen, will be applied towards the variable annuity option desired by the Owner. The number of Annuity Units under the option will be calculated using the Annuity Unit values as of the 15th of the month preceding the Annuity Date.

TRANSFER CHARGE

The Company currently makes no charge for processing transfers. The Company guarantees that the first 12 transfers in a Contract year will be free of transfer charge, but reserves the right to assess a charge, guaranteed never to exceed \$25, for each subsequent transfer in a Contract year to reimburse it for the expense of processing transfers. For more information, see "TRANSFER PRIVILEGE" under DESCRIPTION OF THE CONTRACT.

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GUARANTEE PERIOD ACCOUNTS

Due to certain exemptive and exclusionary provisions in the securities laws, interests in the Guarantee Period Accounts and the Company's Fixed Account are not registered as an investment company under the provisions of the Securities Act of 1933 (the "1933 Act") or the 1940 Act. Accordingly, the staff of the SEC has not reviewed the disclosures in this Prospectus relating to the Guarantee Period Accounts or the Fixed Account. Nevertheless, disclosures regarding the Guarantee Period Accounts and the Fixed Account of the Contract or any fixed benefits offered under these accounts may be subject to the provisions of the 1933 Act relating to the accuracy and completeness of statements made in the Prospectus.

INVESTMENT OPTIONS. In most jurisdictions, Guarantee Periods ranging from two

through ten years may be available. Each Guarantee Period established for the Owner is accounted for separately in a non-unitized segregated account, except in California where it is accounted for in the Company's General Account. Each Guarantee Period Account provides for the accumulation of interest at a Guaranteed Interest Rate. The Guaranteed Interest Rate on amounts allocated or transferred to a Guarantee Period Account is determined from time to time by the Company in accordance with market conditions. Once an interest rate is in effect for a Guarantee Period Account, however, the Company may not change it during the duration of the Guarantee Period. In no event will the Guaranteed Interest Rate be less than 3%.

To the extent permitted by law, the Company reserves the right at any time to offer Guarantee Periods with durations that differ from those which were available when a Contract initially was issued and to stop accepting new allocations, transfers or renewals to a particular Guarantee Period.

Owners may allocate net payments or make transfers from any of the Sub-Accounts, the Fixed Account or an existing Guarantee Period Account to establish a new Guarantee Period Account at any time prior to the Annuity Date. Transfers from a Guarantee Period Account, on any date other than on the day following the expiration of that Guarantee Period, will be subject to a Market Value Adjustment. The Company establishes a separate investment account each time the Owner allocates or transfers amounts to a Guarantee Period except that amounts allocated to the same Guarantee Period on the same day will be treated as one Guarantee Period Account. The minimum that may be allocated to establish a Guarantee Period Account is \$1,000. If less than \$1,000 is allocated, the Company reserves the right to apply that amount to the Sub-Account investing in the Goldman Sachs VIT Money Market Fund. The Owner may allocate amounts to any of the Guarantee Periods available.

At least 45 days (but not more than 75 days) prior to the end of a Guarantee Period, the Company will notify the Owner in writing of the expiration of that Guarantee Period. At the end of a Guarantee Period the Owner may transfer amounts to the Sub-Accounts, the Fixed Account or establish a new Guarantee Period Account of any duration then offered by the Company without a Market Value Adjustment. If reallocation instructions are not received at the Service Office before the end of a Guarantee Period, the account value automatically will be applied to a new Guarantee Period Account with the same duration unless (1) less than \$1,000 would remain in the Guarantee Period Account on the expiration date, or (2) the Guarantee Period would extend beyond the Annuity Date or is no longer available. In such cases, the Guarantee Period Account value will be transferred to the Sub-Account investing in the Goldman Sachs VIT

Money Market Fund. Where amounts have been renewed automatically in a new Guarantee Period, the Company currently gives the Owner an additional 30 days to transfer out of the Guarantee Period Account without application of a Market Value Adjustment. This practice may be discontinued or changed with notice at the Company's discretion.

MARKET VALUE ADJUSTMENT. No Market Value Adjustment will be applied to transfers, withdrawals, or a surrender from a Guarantee Period Account on the expiration of its Guarantee Period. No Market Value Adjustment will apply to amounts deducted for Contract fees or rider charges. In addition, no

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negative Market Value Adjustment will be applied to a death benefit although a positive Market Value Adjustment, if any, will be applied to increase the value of the death benefit when based on the Contract's Accumulated Value. See "DEATH BENEFIT" under DESCRIPTION OF THE CONTRACT. All other transfers, withdrawals, or a surrender prior to the end of a Guarantee Period will be subject to a Market Value Adjustment, which may increase or decrease the account value. Amounts applied under an annuity option are treated as withdrawals when calculating the Market Value Adjustment. The Market Value Adjustment will be determined by multiplying the amount taken from each Guarantee Period Account before deduction of any Surrender Charge by the market value factor. The market value factor for each Guarantee Period Account is equal to:

$$[(1+i)/(1+j)]^{(n/365)}-1$$

where: i is the Guaranteed Interest Rate expressed as a decimal for (example: 3% = 0.03) being credited to the current Guarantee Period;

j is the new Guaranteed Interest Rate, expressed as a decimal, for a Guarantee Period with a duration equal to the number of years remaining in the current Guarantee Period, rounded to the next higher number of whole years. If that rate is not available, the Company will use a suitable rate or index allowed by the Department of Insurance; and

n is the number of days remaining from the Effective Valuation Date to the end of the current Guarantee Period.

Based on the application of this formula, if the then current market rates are lower than the rate being credited to the Guarantee Period Account, the value of

a Guarantee Period Account will INCREASE after the Market Value Adjustment is applied. If the then current market rates are higher than the rate being credited to the Guarantee Period Account, the value of a Guarantee Period Account will DECREASE after the Market Value Adjustment is applied.

The Market Value Adjustment is limited, however, so that even if the account value is decreased after application of a Market Value Adjustment, it will equal or exceed the Owner's principal plus 3% earnings per year less applicable Contract fees. Conversely, if the then current market rates are lower and the account value is increased after the Market Value Adjustment is applied, the increase in value is also affected by the minimum guaranteed rate of 3%. In this situation, the amount that will be added to the Guarantee Period Account is limited to the difference between the amount earned and the 3% minimum guaranteed earnings. For examples of how the Market Value Adjustment works, see APPENDIX B--SURRENDER CHARGES AND THE MARKET VALUE ADJUSTMENT.

PROGRAM TO PROTECT PRINCIPAL AND PROVIDE GROWTH POTENTIAL. Under this feature, the Owner elects a Guarantee Period and one or more Sub-Accounts. The Company will then compute the proportion of the initial payment that must be allocated to the Guarantee Period selected, assuming no transfers or withdrawals, in order to ensure that the value in the Guarantee Period Account on the last day of the Guarantee Period will equal the amount of the initial payment, LESS ANY CONTRACT FEES OR CHARGES THAT ARE APPLICABLE TO THE GUARANTEE PERIOD ACCOUNTS. The required amount then will be allocated to the pre-selected Guarantee Period Account and the remaining balance to the other investment options selected by the Owner in accordance with the procedures described in "PAYMENTS" under DESCRIPTION OF THE CONTRACT.

WITHDRAWALS. Prior to the Annuity Date, the Owner may make withdrawals of amounts held in the Guarantee Period Accounts. Withdrawals from these accounts will be made in the same manner and be subject to the same rules as set forth under "SURRENDER" and "WITHDRAWALS" under DESCRIPTION OF THE CONTRACT. In addition, the following provisions also apply to withdrawals from a Guarantee Period Account: (1) a Market Value Adjustment will apply to all withdrawals, including Withdrawals Without Surrender Charge, unless made at the end of the Guarantee Period;

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and (2) the Company reserves the right to defer payments of amounts withdrawn from a Guarantee Period Account for up to six months from the date it receives the withdrawal request. If deferred for 30 days or more, the Company will pay

interest on the amount deferred at a rate of at least 3%.

In the event that a Market Value Adjustment applies to a withdrawal of a portion of the value of a Guarantee Period Account, it will be calculated on the amount requested and deducted or added to the amount remaining in the Guarantee Period Account. If the entire amount in a Guarantee Period Account is requested, the adjustment will be made to the amount payable. If a surrender charge applies to the withdrawal, it will be calculated as set forth under "SURRENDER CHARGE" under CHARGES AND DEDUCTIONS after application of the Market Value Adjustment.

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FEDERAL TAX CONSIDERATIONS

A. INTRODUCTION

This discussion is not exhaustive and is not intended as tax advice. A qualified tax adviser should always be consulted with regard to the application of the law to individual circumstances. This discussion is based on the Code, Treasury Department regulations, and interpretations existing on the date of this Prospectus. These authorities, however, are subject to change by Congress, the Treasury Department, and the courts.

This discussion does not address state or local tax consequences, nor federal estate or gift tax consequences, associated with buying a Contract. IN ADDITION, WE MAKE NO GUARANTEE REGARDING ANY TAX TREATMENT--FEDERAL, STATE, OR LOCAL--OF ANY CONTRACT OR OF ANY TRANSACTION INVOLVING A CONTRACT.

B. OUR TAX STATUS

We are taxed as a life insurance company and the operations of the Separate Account are treated as a part of our total operations. The Separate Account is not separately taxed as a "regulated investment company." Investment income and capital gains of the Separate Account are not taxed to the extent they are applied under a contract. We do not anticipate that we will incur federal income tax liability attributable to the income and gains of the Separate Account, and therefore we do not intend to provide for these taxes. If we are taxed on investment income or capital gains of the Separate Account, then we may charge the Separate Account to pay these taxes.

C. TAXATION OF ANNUITIES IN GENERAL

1. TAX DEFERRAL DURING ACCUMULATION PERIOD

Under the Code, except as described below, increases in the Contract Value of a Non-Qualified Contract are generally not taxable to the Owner or Annuitant until received as annuity payments or otherwise distributed. However, certain requirements must be satisfied for this general rule to apply, including:

- the Contract must be owned by an individual;
- Separate Account investments must be "adequately diversified";
- we, rather than you, must be considered the Owner of Separate Account assets for federal tax purposes; and
- annuity payments must appropriately amortize Purchase Payments and Contract earnings.

NON-NATURAL OWNER. As a general rule, deferred annuity contracts held by "non-natural persons", such as corporations, trusts or similar entities, are not annuity contracts for federal income tax purposes. The investment income on these contracts is taxed each year as ordinary income received or accrued by the non-natural Owner. There are exceptions to this general rule for non-natural Owners. Contracts are generally treated as held by a natural person if the nominal Owner is a trust or other entity holding the contract as an agent for a natural person. However, this special exception does not apply to an employer who is the nominal Owner of a contract under a non-qualified deferred compensation plan for its employees.

Additional exceptions to this rule include:

- certain Contracts acquired by a decedent's estate due to the death of the decedent;
- certain Qualified Contracts;
- certain Contracts used with structured settlement agreements; and

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- certain Contracts purchased with a single premium when the Annuity Date is no later than one year from Contract purchase and substantially equal periodic payments are made at least annually.

DIVERSIFICATION REQUIREMENTS. For a Contract to be treated as an annuity for federal income tax purposes, separate account investments must be "adequately diversified". The Treasury Secretary issued regulations prescribing standards for adequately diversifying separate account investments. If the Separate Account failed to comply with these diversification standards, the contract would not be treated as an annuity contract for federal income tax purposes and the Owner would generally be taxed on the difference between the contract value and the Purchase Payments.

Although we do not control Fund investments, we expect that each Fund will comply with these regulations so that each Subaccount of the Separate Account will be considered "adequately diversified."

OWNERSHIP TREATMENT. In some circumstances, owners of variable contracts who retain excessive control over the investment of the underlying separate account assets may be treated as the owners of those assets and may be subject to tax on income produced by those assets. Although published guidance in this area does not address certain aspects of the Contracts, we believe that the Owner of a Contract should generally not be treated as the owner of any assets in the Separate Account, see, however, the discussion below on Publicly Available Funds. We reserve the right to modify the Contracts to bring them into conformity with applicable standards should such modification be necessary to prevent Owners of the Contracts from being treated as the owners of the underlying Separate Account assets.

REQUIRED DISTRIBUTIONS. In order to be treated as an annuity contract for federal income tax purposes, Section 72(s) of the Code requires any Non-Qualified Contract to contain certain provisions specifying how your interest in the Contract will be distributed in the event of the death of an Owner. Specifically, Section 72(s) requires that (a) if any Owner dies on or after the Annuity Date, but prior to the time the entire interest in the Contract has been distributed, the entire interest in the Contract will be distributed at least as rapidly as under the method of distribution being used as of the date of such Owner's death; and (b) if any Owner dies prior to the Annuity Date, the entire interest in the Contract will be distributed within five years after the date of such Owner's death. These requirements will be considered satisfied as to any portion of an Owner's interest which is payable to or for the benefit of a designated Beneficiary and which is distributed over the life of such designated Beneficiary or over a period not extending beyond the life expectancy of that Beneficiary, provided that such distributions begin within one year of the Owner's death. The designated Beneficiary refers to a

natural person designated by the Owner as a Beneficiary and to whom ownership of the Contract passes by reason of death. However, if the designated Beneficiary is the surviving spouse of the deceased Owner, the Contract may be continued with the surviving spouse as the new Owner.

The Non-Qualified Contracts contain provisions that are intended to comply with these Code requirements, although no regulations interpreting these requirements have yet been issued. We intend to review such provisions and modify them if necessary to assure that they comply with the applicable requirements when such requirements are clarified by regulation or otherwise.

Other rules may apply to Qualified Contracts.

FEDERAL DEFENSE OF MARRIAGE ACT. The right of a spouse to continue the Contract, and all Contract provisions relating to spousal continuation are available only to a person who meets the definition of "spouse" under Federal law. The Federal Defense of Marriage Act currently does not recognize same-sex marriages or civil unions, even those which are permitted under individual state laws. Therefore the spousal continuation provisions of this Contract will not be available to such partners or same sex marriage spouses. Consult a tax advisor for more information on this subject.

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TRANSFERS, ASSIGNMENTS, OR EXCHANGES OF A CONTRACT. A transfer or assignment of ownership of a Contract, the designation of an Annuitant, the selection of certain Annuity Dates, or the exchange of a Contract may result in certain tax consequences to you that are not discussed herein. An Owner contemplating any such transfer, assignment, or exchange, should consult a tax advisor as to the tax consequences.

DELAYED ANNUITY DATES. If the Annuity Date occurs (or is scheduled to occur) when the Annuitant has reached an advanced age, the Contract might not be treated as an annuity for federal income tax purposes. In that event, the income and gains under the Contract would be currently includible in your income.

The following discussion assumes that the Contract is treated as an annuity contract for tax purposes and that we are treated as the Owner of Separate Account assets.

2. TAXATION OF PARTIAL AND FULL WITHDRAWALS

Partial withdrawals from a Non-Qualified Contract are includible in income to the extent the Contract Value exceeds the "investment in the contract". This amount is referred to as the "income on the contract". Full withdrawals are also includible in income to the extent they exceed the "investment in the contract." Investment in the contract equals the total of Purchase Payments minus any amounts previously received from the Contract that were not includible in your income. All amounts includible in income with respect to the Contract are taxed as ordinary income.

Any assignment or pledge (or agreement to assign or pledge) of Contract Value is treated as a withdrawal. Investment in the contract is increased by the amount includible in income with respect to such assignment or pledge. If you transfer a contract interest, without adequate consideration, to someone other than your spouse (or to a former spouse incident to divorce), you will be taxed on the income on the contract. In this case, the transferee's investment in the contract is increased to reflect the increase in your income.

There may be special income tax issues present in situations where the Owner and the Annuitant are not the same person and are not married to one another. A tax adviser should be consulted in those situations.

Other rules may apply to Qualified Contracts.

3. TAXATION OF ANNUITY PAYMENTS

Normally, the portion of each annuity payment taxable as ordinary income equals the payment minus the exclusion amount. The exclusion amount for annuity payments is the payment times the ratio of the investment in the contract allocated to the Annuity Option and adjusted for any period certain or refund feature, to the expected value of the annuity payments.

Once the total amount of the investment in the contract has been recovered, annuity payments will be fully taxable. If annuity payments stop because the Annuitant dies before the total amount of the investment in the contract is recovered, the unrecovered amount generally is allowed as a deduction to the Annuitant in the last taxable year.

4. TAXATION OF DEATH BENEFIT

Amounts may be distributed upon your or the Annuitant's death. A death benefit is includible in income and:

- if distributed in a lump sum is taxed like a full withdrawal, or
- if distributed under an Annuity Option is taxed like annuity payments.

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5. PENALTY TAX ON PREMATURE DISTRIBUTIONS

A 10% penalty tax applies to a taxable payment from a Non-Qualified Contract unless:

- received on or after you reach age 59 1/2,
- received due to your disability,
- made to a Beneficiary after your death or, for non-natural Owners, after the primary Annuitant's death,
- made as a series of substantially equal periodic payments (at least annually) for your life (or life expectancy) or for the joint lives (or joint life expectancies) of you and a designated Beneficiary (within the meaning of the tax law),
- made under a Contract purchased with a single premium when the Annuity Date is no later than one year from Contract purchase and substantially equal periodic payments are made at least annually,
- made with annuities used with certain structured settlement agreements.

Other exceptions may apply.

6. AGGREGATION OF CONTRACTS

The taxable amount of an annuity payment or withdrawal from a Non-Qualified Contract may be determined by combining some or all of the Non-Qualified Contracts you own. For example, if you purchase a Contract and also purchase an immediate annuity at approximately the same time, the IRS may treat the two contracts as one contract. Similarly, if a person transfers part of his interest in one annuity contract to purchase another annuity contract, the IRS might treat the two contracts as one contract. In addition, if you purchase two or more Non-Qualified deferred annuity contracts from the same company (or its affiliates) during any calendar year, these contracts are treated as one

contract. The effects of this aggregation are not always clear. However, it could affect the taxable amount of an annuity payment or withdrawal and the amount which might be subject to the 10% penalty tax.

7. EXCHANGE OF ANNUITY CONTRACTS

We may issue the Contract in exchange for all or part of another annuity contract that you own. Such an exchange will be tax free if certain requirements are satisfied. If the exchange is tax free, your investment in the contract immediately after the exchange will generally be the same as that of the annuity contract exchanged, increased by any additional Purchase Payment made as part of the exchange. Your Contract Value immediately after the exchange may exceed your investment in the contract. That excess may be includible in income should amounts subsequently be withdrawn or distributed from the Contract (e.g., as a partial surrender, full surrender, annuity income payment, or death benefit). If you exchange part of an existing annuity contract for the Contract, the IRS might treat the two contracts as one annuity contract in certain circumstances. (See "Aggregation of Contracts") You should consult your tax adviser in connection with an exchange of all or part of an annuity contract for the Contract.

8. PARTIAL ANNUITIZATION

Under a new tax provision enacted in 2010, if part of an annuity contract's value is applied to an annuity option that provides payments for one or more lives or for a period of at least ten years, those payments may be taxed as annuity payments instead of withdrawals. None of the payment options under the Contract is intended to qualify for this "partial annuitization" treatment and, if you apply

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only part of the value of the Contract to a payment option, we will treat those payments as withdrawals for tax purposes.

D. QUALIFIED PLANS

Currently, the Contracts are also available for use in connection with retirement plans which receive favorable treatment under Sections 401, 403, 408, 408A or 457 of the Code. Contracts offered for use in connection with retirement plans that receive favorable treatment under Sections 401, 403, 408, 408A or 457 of the Code ("Qualified Plans") are referred to as "Qualified Contracts." Numerous special tax rules apply to the participants in Qualified Plans and to Qualified Contracts. We make no attempt in this Prospectus to provide more than general information about use of the Contract with the various types of Qualified Plans. PERSONS INTENDING TO USE THE CONTRACT IN CONNECTION WITH QUALIFIED PLANS SHOULD CONSULT A TAX ADVISER.

Under the Code, qualified plans generally enjoy tax-deferred accumulation amounts invested in the plan. Therefore, in considering whether or not to purchase a Contract in a qualified plan, you should consider the Contract's features other than tax deferral, including the availability of lifetime annuity payments.

The tax rules applicable to Qualified Plans vary according to the type of plan and the terms and conditions of the plan. For example, for both withdrawals and annuity payments under certain Qualified Contracts, there may be no "investment in the contract" and the total amount received may be taxable. Both the amount of the contribution that may be made, and the tax deduction or exclusion that you may claim for such contribution, are limited under Qualified Plans. If the Contract is used with a Qualified Plan, you and the Annuitant must be the same individual. If a joint Annuitant is named, all distributions made while the Annuitant is alive must be made to the Annuitant. Also, if a joint Annuitant is named who is not the Annuitant's spouse, the Annuity Options which are available may be limited, depending on the difference in their ages. Furthermore, the length of any guarantee period may be limited in some circumstances to satisfy certain minimum distribution requirements under the Code.

Qualified Contracts are subject to special rules specifying the time at which distributions must begin and the amount that must be distributed each year. In the case of Individual Retirement Annuities, distributions of minimum amounts must generally begin by April 1 of the calendar year following the calendar year in which the Owner attains age 70 1/2. The required beginning date for 401, 403 and 457 plans is the April 1 of the calendar year following the later of the year in which the Owner attains age 70 1/2 or retires. There are no required minimum distributions during the Owner's lifetime under Roth IRAs. An excise tax is imposed for the failure to comply with the minimum distribution requirements.

This excise tax generally equals 50% of the amount by which a minimum required distribution exceeds the actual distribution. The death benefit or other optional benefits under your Contract may affect the amount of the minimum required distribution that must be taken from your Contract.

A 10% penalty tax may apply to the taxable amount of payments from Qualified Contracts. For Individual Retirement Annuities, the penalty tax does not apply, for example, to a payment:

- received after you reach age 59 1/2,
- received after your death or because of your disability, or
- made as a series of substantially equal periodic payments (at least annually) for your life (or life expectancy) or for the joint lives (or joint life expectancies) of you and your designated Beneficiary.

In addition, the penalty tax does not apply to certain distributions used for qualified first time home purchases, higher education expenses or qualified military reservist distributions. Special conditions

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must be met to qualify for these exceptions. If you wish to take a distribution for these purposes you should consult your tax adviser. Other exceptions may also be available.

Qualified Contracts are amended to conform to tax qualification requirements. However, you are cautioned that the rights of any person to any benefits under Qualified Plans may be subject to the terms and conditions of the plans themselves, regardless of the terms and conditions of the Contract. In addition, we are not bound by terms and conditions of Qualified Plans if they are inconsistent with the Contract.

1. QUALIFIED PLAN TYPES

INDIVIDUAL RETIREMENT ANNUITIES. The Code permits eligible individuals to contribute to an individual retirement annuity known as an "IRA." IRAs limit the amounts contributed, the persons eligible and the time when distributions start. Also, subject to direct rollover and mandatory withholding requirements, distributions from other types of qualified plans generally may be "rolled over"

on a tax-deferred basis into an IRA. The Contract may not fund a "Coverdell Education Savings Account" (formerly known as an "Education IRA").

SIMPLIFIED EMPLOYEE PENSIONS (SEP IRAS). The Code allows employers to establish simplified employee pension plans, using the employees' IRAs. Under these plans the employer may make limited deductible contributions on behalf of the employees to IRAs. Employers and employees intending to use the Contract in connection with these plans should consult a tax adviser.

SIMPLE IRAS. The Code permits certain small employers to establish "SIMPLE retirement accounts," including SIMPLE IRAs, for their employees. Under SIMPLE IRAs, certain deductible contributions are made by both employees and employers. SIMPLE IRAs are subject to various requirements, including limits on the amounts that may be contributed, the persons who may be eligible, and the time when distributions may commence. Employers and employees intending to use the Contract in connection with these plans should consult a tax adviser.

ROTH IRAS. The Code permits contributions to an IRA known as a "Roth IRA." Roth IRAs differ from other IRAs in certain respects, including:

- Roth IRA contributions are never deductible,
- "qualified distributions" from a Roth IRA are excludable from income,
- mandatory distribution rules do not apply before death,
- a rollover to a Roth IRA must be a "qualified rollover contribution," under the Code,
- special eligibility requirements apply, and
- contributions to a Roth IRA can be made after the Owner has reached age 70 1/2.

All or part of an IRA may be converted into a Roth IRA without taking an actual distribution. You may convert by notifying the IRA issuer or trustee. A conversion typically results in the inclusion of some or all of the IRA value in gross income, except that the 10% penalty tax does not apply on the conversion.

Any "qualified distribution", as defined in Code Section 408A, from a Roth IRA

is excludible from gross income. A qualified distribution includes a distribution made after you reach age 59 1/2, after your death, because of your disability, or made to a first-time homebuyer. A qualified distribution can only be made after the first five tax years after the year for which you (or your spouse) made a contribution to any Roth IRA established for your benefit.

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CORPORATE AND SELF-EMPLOYED ("H.R. 10" AND "KEOGH") PENSION AND PROFIT-SHARING PLANS. The Code permits corporate employers to establish types of tax-favored retirement plans for employees. The Self-Employed Individuals Tax Retirement Act of 1962, as amended, commonly referred to as "H.R. 10" or "Keogh" permits self-employed individuals also to establish such tax-favored retirement plans for themselves and their employees. Such retirement plans may permit the purchase of the Contracts in order to provide benefits under the plans. Employers intending to use the Contract in connection with such plans should seek competent advice.

TAX-SHELTERED ANNUITIES. Code Section 403(b) permits public school employees and employees of certain types of charitable, educational and scientific organizations to have their employers purchase annuity contracts for them and, subject to certain limitations, to exclude the amount of Purchase Payments from taxable gross income. These annuity contracts are commonly referred to as "tax-sheltered annuities". If you purchase a Contract for such purposes, you should seek competent advice as to eligibility, limitations on permissible amounts of Purchase Payments and other tax consequences associated with the Contracts.

Tax-sheltered annuity contracts must contain restrictions on withdrawals of:

- contributions made pursuant to a salary reduction agreement in years beginning after December 31, 1988;
- earnings on those contributions; and
- earnings after December 31, 1988 on amounts attributable to salary reduction contributions held as of December 31, 1988.

These amounts can be paid only if you have reached age 59 1/2, severed employment, died, or becomes disabled (within the meaning of the tax law), or in the case of hardship (within the meaning of the tax law). Amounts permitted to be distributed in the event of hardship are limited to actual contributions;

earnings thereon cannot be distributed on account of hardship. Amounts subject to the withdrawal restrictions applicable to Section 403(b)(7) custodial accounts may be subject to more stringent restrictions. (These limitations on withdrawals generally do not apply to the extent you direct us to transfer some or all of the Contract Value to the issuer of another tax-sheltered annuity or into a Section 403(b)(7) custodial account.)

For Contracts issued after December 31, 2008, amounts attributable to contributions other than salary reduction contributions generally may not be distributed before severance of employment or occurrence of an event specified in the employer's Section 403(b) plan.

Pursuant to new tax regulations, we generally are required to confirm, with your 403(b) plan sponsor or otherwise, that withdrawals, transfers, or surrenders you request from a 403(b) Contract comply with applicable tax requirements and decline that are not.

DEFERRED COMPENSATION PLANS OF STATE AND LOCAL GOVERNMENTS AND TAX-EXEMPT ORGANIZATIONS. The Code permits employees of state and local governments and tax-exempt organizations to defer a portion of their compensation without paying current taxes. The employees must be participants in an eligible deferred compensation plan. Generally, a Contract purchased by a state or local government or a tax-exempt organization will not be treated as an annuity contract for federal income tax purposes. Those who intend to use the Contracts in connection with such plans should seek competent advice.

2. DIRECT ROLLOVERS

If the Contract is used with a retirement plan that is qualified under Sections 401(a), 403(a), or 403(b) of the Code or with an eligible government deferred compensation plan that is qualified under Section 457(b), any "eligible rollover distribution" from the Contract will be subject to "direct rollover"

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and mandatory withholding requirements. An eligible rollover distribution generally is any distribution from such a qualified retirement plan, excluding certain amounts such as:

- minimum distributions required under Section 401(a)(9) of the Code;

- certain distributions for life, life expectancy, or for ten years or more which are part of a "series of substantially equal periodic payments;" and
- hardship distributions.

Under these requirements, federal income tax equal to 20% of the taxable portion of the eligible rollover distribution will be withheld from the amount of the distribution. Unlike withholding on certain other amounts distributed from the Contract, discussed below, you cannot elect out of withholding with respect to an eligible rollover distribution. However, this 20% withholding will not apply if, instead of receiving the eligible rollover distribution, you (or your beneficiary) elect to have it directly transferred to certain types of qualified retirement plans. Prior to receiving an eligible rollover distribution, a notice will be provided explaining generally the direct rollover and mandatory withholding requirements and how to avoid the 20% withholding by electing a direct rollover.

E. FEDERAL INCOME TAX WITHHOLDING

We withhold and send to the U.S. Government a part of the taxable portion of each distribution unless you notify us before distribution of an available election not to have any amounts withheld. In certain circumstances, we may be required to withhold tax. The withholding rates for the taxable portion of periodic annuity payments are the same as the withholding rates for wage payments. In addition, the withholding rate for the taxable portion of non-periodic payments (including withdrawals prior to the maturity date and conversions of, or rollovers from, non-Roth IRAs to Roth IRAs) is 10%. The withholding rate for eligible rollover distributions is 20%.

F. OTHER TAX ISSUES

1. FEDERAL ESTATE TAXES

While no attempt is being made to discuss the federal estate tax implications of the Contract in detail, a purchaser should keep in mind that the value of an annuity contract owned by a decedent and payable to a beneficiary by virtue of surviving the decedent is included in the decedent's gross estate. Depending on the terms of the annuity contract, the value of the annuity included in the gross estate may be the value of the lump sum payment payable to the designated beneficiary or the actuarial value of the payments to be received by the

beneficiary. Consult an estate planning advisor for more information.

2. GENERATION-SKIPPING TRANSFER TAX

Under certain circumstances, the Code may impose a "generation skipping transfer tax" when all or part of an annuity contract is transferred to, or a death benefit is paid to, an individual two or more generations younger than the Owner. Regulations issued under the Code may require us to deduct the tax from your Contract, or from any applicable payment, and pay it directly to the IRS.

3. THE TAX RELIEF, UNEMPLOYMENT INSURANCE REAUTHORIZATION, AND JOB CREATION ACT OF 2010

The estate, gift, and GST provisions of the 2010 Act are only effective until December 31, 2012, after which the provisions will sunset, and the federal estate, gift and GST taxes will return to their pre-2001 levels, resulting in significantly lower exemptions and significantly higher tax rates. Between now and the end of 2012, Congress may make these provisions of the 2010 Act permanent, or they may do

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nothing and allow these 2010 Act provisions to sunset, or they may alter the exemptions and/or applicable tax rates.

The uncertainty as to how the current law might be modified in coming years underscores the importance of seeking guidance from a qualified adviser to help ensure that your estate plan adequately addresses your needs and that of your beneficiaries under all possible scenarios.

4. MEDICARE TAX.

Beginning in 2013, distributions from non-qualified annuity contracts will be considered "investment income" for purposes of the newly enacted Medicare tax on investment income. Thus, in certain circumstances, a 3.8% tax may be applied to some or all of the taxable portion of distributions (e.g. earnings) to individuals whose income exceeds certain threshold amounts (\$200,000 for filing single, \$250,000 for married filing jointly and \$125,000 for married filing separately). Please consult a tax advisor for more information.

5. ANNUITY PURCHASES BY RESIDENTS OF PUERTO RICO

The Internal Revenue Service has ruled that income received by residents of Puerto Rico under life insurance or annuity contracts issued by a Puerto Rico branch of a United States life insurance company is U.S.-source income that is generally subject to United States federal income tax.

6. ANNUITY PURCHASES BY NONRESIDENT ALIENS AND FOREIGN CORPORATIONS

The discussion above provides general information regarding U.S. federal income tax consequences to annuity purchasers that are U.S. citizens or residents. Purchasers that are not U.S. citizens or residents will generally be subject to U.S. federal withholding tax on taxable distributions from annuity contracts at a 30% rate, unless a lower treaty rate applies. In addition, purchasers may be subject to state and/or municipal taxes and taxes that may be imposed by the purchaser's country of citizenship or residence. Prospective purchasers are advised to consult with a qualified tax adviser regarding U.S. state, and foreign taxation with respect to an annuity contract purchase.

7. FOREIGN TAX CREDITS

We may benefit from any foreign tax credits attributable to taxes paid by certain Funds to foreign jurisdictions to the extent permitted under federal tax law.

8. POSSIBLE TAX LAW CHANGES

Although the likelihood of legislative changes is uncertain, there is always the possibility that the tax treatment of the Contract could change by legislation or otherwise. Consult a tax adviser with respect to legislative developments and their effect on the Contract. We have the right to modify the contract in

response to legislative changes that could otherwise diminish the favorable tax treatment that annuity contract Owners currently receive. We make no guarantee regarding the tax status of any contract and do not intend the above discussion as tax advice.

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STATEMENTS AND REPORTS

An Owner is sent a report semi-annually which provides certain financial information about the Underlying Funds. At least annually, the Company will furnish a statement to the Owner containing information about his or her Contract, including Accumulation Unit Values and other information as required by applicable law, rules and regulations. The Company will also send a confirmation statement to Owners each time a transaction is made affecting the Contract's Accumulated Value. (Certain transactions made under recurring payment plans such as Dollar Cost Averaging may in the future be confirmed quarterly rather than by immediate confirmations.) The Owner should review the information in all statements carefully. All errors or corrections must be reported to the Company immediately to assure proper crediting to the Contract. The Company will assume that all transactions are accurately reported on confirmation statements and other statements unless the Owner notifies the Service Office in writing within 30 days after receipt of the statement.

LOANS (QUALIFIED CONTRACTS ONLY)

Loans are available to Owners of TSA Contracts (i.e., contracts issued under Section 403(b) of the Code) and to Contracts issued to plans qualified under Sections 401(a) and 401(k) of the Code. You must use a Company form to request a loan. You may obtain Company forms by calling 1-800-533-7881. Loans are subject to provisions of the Code and to applicable qualified retirement plan rules. Tax advisors and plan fiduciaries should be consulted prior to exercising loan privileges.

Loaned amounts will be withdrawn first from Sub-Account and Fixed Account values on a pro-rata basis until exhausted. Thereafter, any additional amounts will be withdrawn from the Guarantee Period Accounts (pro rata by duration and LIFO within each duration), subject to any applicable Market Value Adjustments. The maximum loan amount will be determined under the Company's maximum loan formula. The minimum loan amount is \$1,000. Loans will be secured by a security interest in the Contract and the amount borrowed will be transferred to a loan asset account within the Company's General Account, where it will accrue interest at a

specified rate below the then-current loan rate. Generally, loans must be repaid within five years or less, and repayments must be made quarterly and in substantially equal amounts. Repayments will be allocated pro rata in accordance with the most recent payment allocation, except that any allocations to a Guarantee Period Account will be allocated instead to the Sub-Account investing in the Goldman Sachs VIT Money Market Fund.

While a loan is outstanding, you may continue to make purchase payments to the Contract through your 403(b) or qualified plan.

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ADDITION, DELETION OR SUBSTITUTION OF INVESTMENTS

The Company reserves the right, subject to applicable law, to close Sub-Accounts to new investments or transfers, and to make substitutions for the shares of the funds that are held in the Sub-Accounts or that the Sub-Accounts may purchase. If the shares of any Underlying Funds no longer are available for investment or if, in the Company's judgment, further investment in any Underlying Fund should become inappropriate in view of the purposes of the Variable Account or the affected Sub-Account, the Company may withdraw the shares of that Underlying Fund and substitute shares of another registered open-end management company. The Company will not substitute any shares attributable to the Contract interest in a Sub-Account without notice to the Owner and prior approval of the SEC and state insurance authorities, to the extent required by the 1940 Act or other applicable law. The Variable Account may, to the extent permitted by law, purchase other securities for other contracts or permit a conversion between contracts upon request by an Owner.

The Company also reserves the right to establish additional Sub-Accounts of the Variable Account, each of which would invest in shares corresponding to a new underlying fund or in shares of another investment company having a specified investment objective. Subject to applicable law and any required SEC approval, the Company may, in its sole discretion, establish new Sub-Accounts or eliminate one or more Sub-Accounts if marketing needs, tax considerations or investment conditions warrant. Any new Sub-Accounts may be made available to existing Owners on a basis to be determined by the Company.

Shares of the Underlying Funds also are issued to separate accounts of the Company and its affiliates which issue variable life contracts ("mixed funding"). Shares of the Funds also are issued to other unaffiliated insurance companies ("shared funding"). It is conceivable that in the future such mixed

funding or shared funding may be disadvantageous for variable life owners or variable annuity owners. Although neither the Company nor any of the underlying investment companies currently foresee any such disadvantages to either variable life owners or variable annuity owners, the Company and the respective trustees intend to monitor events in order to identify any material conflicts between such owners, and to determine what action, if any, should be taken in response thereto. If the trustees were to conclude that separate funds should be established for variable life and variable annuity separate accounts, the Company will bear the attendant expenses.

The Company reserves the right, subject to compliance with applicable law, to:

- (1) transfer assets from the Variable Account or any of its Sub-Accounts to another of the Company's separate accounts or Sub-Accounts having assets of the same class;
- (2) to operate the Variable Account or any Sub-Account as a management investment company under the 1940 Act or in any other form permitted by law;
- (3) to deregister the Variable Account under the 1940 Act in accordance with the requirements of the 1940 Act;
- (4) to substitute the shares of any other registered investment company for the Underlying Fund shares held by a Sub-Account, in the event that Underlying Fund shares are unavailable for investment, or if the Company determines that further investment in such Underlying Fund shares is inappropriate in view of the purpose of the Sub-Account;
- (5) to change the methodology for determining the net investment factor;
- (6) to change the names of the Variable Account or of the Sub-Accounts; and
- (7) to combine with other Sub-Accounts or other Separate Accounts of the Company.

If any of these substitutions or changes are made, the Company may endorse the Contract to reflect the substitution or change, and will notify Owners of all such changes. In no event will the changes described above be made without notice to Owners in accordance with the 1940 Act.

CHANGES TO COMPLY WITH LAW AND AMENDMENTS

The Company reserves the right, without the consent of Owners, to make any change to provisions of the Contract to comply with, or give Owners the benefit of, any federal or state statute, rule or regulation, including but not limited to requirements for annuity contracts and retirement plans under the Code and pertinent regulations or any state statute or regulation. Any such changes will apply uniformly to all Contracts that are affected. You will be given written notice of such changes.

VOTING RIGHTS

The Company will vote Underlying Fund shares held by each Sub-Account in accordance with instructions received from Owners and, after the Annuity Date, from the Annuitants. Each person having a voting interest in a Sub-Account will be provided with proxy materials of the Underlying Fund, together with a form with which to give voting instructions to the Company. Shares for which no timely instructions are received will be voted in proportion to the instructions which are received. The Company also will vote shares in a Sub-Account that it owns and which are not attributable to Contract in the same proportion. If the 1940 Act or any rules thereunder should be amended or if the present interpretation of the 1940 Act or such rules should change, and as a result the Company determines that it is permitted to vote shares in its own right, whether or not such shares are attributable to the Contract, the Company reserves the right to do so.

The number of votes which an Owner or Annuitant may cast will be determined by the Company as of the record date established by the Underlying Fund. During the accumulation period, the number of Underlying Fund shares attributable to each Owner will be determined by dividing the dollar value of the Accumulation Units of the Sub-Account credited to the Contract by the net asset value of one Underlying Fund share. During the annuity period, the number of Underlying Fund shares attributable to each Annuitant will be determined by dividing the reserve held in each Sub-Account for the Annuitant's Variable Annuity by the net asset value of one Underlying Fund share. Ordinarily, the Annuitant's voting interest in the Underlying Fund will decrease as the reserve for the Variable Annuity is depleted.

DISTRIBUTION

Effective January 22, 2008, Epoch Securities, Inc. ("Epoch" or "Principal Underwriter"), a Delaware company located at 132 Turnpike Road, Southborough,

Massachusetts 01772, became principal underwriter for the Policies. Epoch is a wholly-owned subsidiary of The Goldman Sachs Group, Inc.

The Company paid commissions not to exceed 6.0% of payments to registered representatives of VeraVest. Certain registered representatives may receive commissions not to exceed 6.0% on subsequent payments. Alternative commission schedules may be in effect that paid lower initial commission amounts based on payments, plus ongoing annual compensation of up to 1% of Accumulated Value. Certain managers were paid overriding commissions ranging up to no more than 2% of payments.

The Company intends to recoup commissions and other sales expenses through a combination of anticipated surrender charges and profits from the Company's General Account, which may include amounts derived from mortality and expense risk charges. Commissions paid on the Contract, including additional incentives or payments, do not result in any additional charge to Owners or to the Variable Account. Any surrender charges assessed on the Contract will be retained by the Company except for amounts it may pay to Epoch for services it performs and expenses it may incur as principal underwriter and general distributor.

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LEGAL MATTERS

There are no legal proceedings to which we, the Separate Account or the Principal Underwriter is a party, or to which the assets of the Separate Account are subject, that are likely to have a material adverse effect on:

- the Separate Account; or
- the ability of the principal underwriter to perform its contract with the Separate Account; or
- on our ability to meet our obligations under the variable annuity contracts funded through the Separate Account.

FURTHER INFORMATION

A Registration Statement under the 1933 Act relating to this offering has been filed with the SEC. Certain portions of the Registration Statement and amendments have been omitted in this Prospectus pursuant to the rules and regulations of the SEC. The omitted information may be obtained from the SEC's

principal office in Washington, D.C., upon payment of the SEC's prescribed fees.

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APPENDIX A
MORE INFORMATION ABOUT THE FIXED ACCOUNT

Because of exemption and exclusionary provisions in the securities laws, interests in the Fixed Account are not generally subject to regulation under the provisions of the Securities Act of 1933 or the Investment Company Act of 1940. Disclosures regarding the fixed portion of the annuity contract and the Fixed Account may be subject to the provisions of the Securities Act of 1933 concerning the accuracy and completeness of statements made in the Prospectus. The disclosures in this APPENDIX A have not been reviewed by the Securities and Exchange Commission.

The Fixed Account is part of the Company's General Account which is made up of all of the general assets of the Company other than those allocated to separate accounts. Allocations to the Fixed Account become part of the assets of the Company and are used to support insurance and annuity obligations. The General Account is not segregated or insulated from the claims of the insurance company's creditors. Any amounts allocated to the Fixed Account or amounts that we guarantee in excess of your Contract Value are subject to our financial strength and claim's paying ability, and are subject to the risk that the insurance company may not be able to cover, or may default on, its obligations under those guarantees. A portion or all of net payments may be allocated to accumulate at a fixed rate of interest in the Fixed Account. Such net amounts are guaranteed by the Company as to principal and a minimum rate of interest. Currently, the Company will credit amounts allocated to the Fixed Account with interest at an effective annual rate of at least 3%, compounded daily. Additional "Excess Interest" may or may not be credited at the sole discretion of the Company.

If a Contract is surrendered, or if an amount in excess of the Withdrawal Without Surrender Charge is withdrawn while the Contract is in force and before the Annuity Date, a surrender charge is imposed if such event occurs before the payments attributable to the surrender or withdrawal have been credited to the Contract for at least nine full Contract years.

TRANSFERS TO OR FROM THE FIXED ACCOUNT. Transfers to or from the Fixed Account are subject to the Company's then-current rules on Disruptive Trading, as may be

amended from time to time. In addition, the Company reserves the right to impose reasonable rules on transfers, including but not limited to the frequency, timing, and amount of transfers to or from the Fixed Account. The Company reserves the right to amend its Disruptive Trading and/or other transfer rules in its sole discretion. Certain states may also impose restrictions on payments and transfers to the Fixed Account.

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APPENDIX B
SURRENDER CHARGES AND THE MARKET VALUE ADJUSTMENT

PART 1: SURRENDER CHARGES

FULL SURRENDER--Assume a payment of \$50,000 is made on the issue date and no additional payments are made. Assume there are no withdrawals and that the Withdrawal Without Surrender Charge Amount is equal to the greater of 10% of the current Accumulated Value or the accumulated earnings in the Contract. The table below presents examples of the surrender charge resulting from a full surrender, based on Hypothetical Accumulated Values.

<Table>
<Caption>

CONTRACT YEAR	HYPOTHETICAL ACCUMULATED VALUE	WITHDRAWAL WITHOUT SURRENDER CHARGE AMOUNT	SURRENDER CHARGE PERCENTAGE	SURRENDER CHARGE
<S>	<C>	<C>	<C>	<C>
1.....	\$ 54,000.00	\$ 5,400.00	8%	\$3,888.00
2.....	58,320.00	8,320.00	8%	4,000.00
3.....	62,985.60	12,985.60	7%	3,500.00
4.....	68,024.45	18,024.45	6%	3,000.00
5.....	73,466.40	23,466.40	5%	2,500.00
6.....	79,343.72	29,343.72	4%	2,000.00
7.....	85,691.21	35,691.21	3%	1,500.00
8.....	92,546.51	42,546.51	2%	1,000.00
9.....	99,950.23	49,950.23	1%	500.00
10.....	107,946.25	57,946.25	0%	0.00

</Table>

WITHDRAWALS--Assume a payment of \$50,000 is made on the issue date and no additional payments are made. Assume that the Withdrawal Without Surrender Charge Amount is equal to the greater of 10% of the current Accumulated Value or the accumulated earnings in the Contract and there are withdrawals as detailed below. The table below presents examples of the surrender charge resulting from withdrawals, based on Hypothetical Accumulated Value.

<Table>
<Caption>

CONTRACT YEAR	HYPOTHETICAL ACCUMULATED VALUE	WITHDRAWALS	WITHDRAWAL WITHOUT SURRENDER CHARGE AMOUNT	SURRENDER CHARGE PERCENTAGE	SURRENDER CHARGE
-----	-----	-----	-----	-----	-----
<S>	<C>	<C>	<C>	<C>	<C>
1.....	\$54,000.00	\$ 0.00	\$ 5,400.00	8%	\$ 0.00
2.....	58,320.00	0.00	8,320.00	8%	0.00
3.....	62,985.60	0.00	12,985.60	7%	0.00
4.....	68,024.45	30,000.00	18,024.45	6%	718.53
5.....	41,066.40	10,000.00	4,106.68	5%	294.67
6.....	33,551.72	5,000.00	3,355.17	4%	65.79
7.....	30,835.85	10,000.00	3,083.59	3%	207.49
8.....	22,502.72	15,000.00	2,250.27	2%	254.99
9.....	8,102.94	0.00	810.29	1%	0.00
10.....	8,751.17	0.00	1,248.45	0%	0.00

</Table>

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PART 2: MARKET VALUE ADJUSTMENT

The market value factor is: $[(1+i)/(1+j)]^{(n/365)} - 1$

For purposes of the examples below:

i = the guaranteed interest rate being credited to the guarantee period.

j = the guaranteed interest rate on the date of surrender for the guarantee period with a duration equal to the number of years remaining in the current guarantee period, rounded to the next higher number of whole years.

n = the number of days from the date of surrender to the expiration date of the guarantee period.

The following examples assume:

1. The payment was allocated to a ten-year Guarantee Period Account with a Guaranteed Interest Rate of 8%.
2. The date of surrender is seven years (2,555 days) from the expiration date.
3. The value of the Guarantee Period Account is equal to \$62,985.60 at the end of three years.
4. No transfers or withdrawals affecting this Guarantee Period Account have been made.
5. Surrender charges, if any, are calculated in the same manner as shown in the examples in Part 1.

NEGATIVE MARKET VALUE ADJUSTMENT (CAPPED)*

Assume that on the date of surrender, the current rate (j) is 11.00% or 0.11

<Table>

<S> The market value factor	<C> =	<C> [[1+i)/(1+j)](n/365)- 1
	=	[(1+.08)/(1+.11)](2555/365)- 1
	=	(.97297)(7)- 1
	=	-.17452
The Market Value Adjustment	=	Maximum of the market value factor multiplied by the withdrawal or the negative of the excess interest earned over 3%
	=	Maximum (-.17452 X \$62,985.60 or -\$8,349.25)
	=	Maximum (-\$10,992.38 or -\$8,349.25) = -\$8,349.25

</Table>

* Capped takes into account the excess interest part of the Market Value Adjustment formula when the value produced is greater than the cap.

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NEGATIVE MARKET VALUE ADJUSTMENT (UNCAPPED)**

Assume that on the date of surrender, the current rate (j) is 10.00% or 0.10

<Table>

<S>	<C>	<C>
The market value factor	=	$[(1+i)/(1+j)]^{(n/365)} - 1$
	=	$[(1+.08)/(1+.10)]^{(2555/365)} - 1$
	=	$(.98182)^{(7)} - 1$
	=	$-.12054$
The Market Value Adjustment	=	the market value factor multiplied by the withdrawal
	=	$-.12054 \times \$62,985.60$
	=	$-\$7,592.11$

</Table>

** Uncapped is a straight application of the Market Value Adjustment formula when the value produced is less than the cap.

POSITIVE MARKET VALUE ADJUSTMENT (CAPPED)*

Assume that on the date of surrender, the current rate (j) is 5.00% or 0.05

<Table>

<S>	<C>	<C>
-----	-----	-----

The market value factor	=	$[(1+i)/(1+j)](n/365)- 1$
	=	$[(1+.08)/(1+.05)](2555/365)- 1$
	=	$(1.02857)(7)- 1$
	=	.21798
The Market Value Adjustment	=	Minimum of the market value factor multiplied by the withdrawal or the excess interest earned over 3%
	=	Minimum of (.21798 X \$62,985.60 or \$8,349.25)
	=	Minimum of (\$13,729.78 or \$8,349.25)
	=	\$8,349.25

</Table>

* Capped takes into account the excess interest part of the Market Value Adjustment formula when the value produced is greater than the cap.

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POSITIVE MARKET VALUE ADJUSTMENT (UNCAPPED)**

Assume that on the date of surrender, the current rate (j) is 7.00% or 0.07

<Table>

<S>	<C>	<C>
The market value factor	=	$[(1+i)/(1+j)](n/365)- 1$
	=	$[(1+.08)/(1+.07)](2555/365)- 1$
	=	$(1.00935)(7)- 1$
	=	.06728
The Market Value Adjustment	=	the market value factor multiplied by the withdrawal

$$= .06728 \times \$62,985.60$$

$$= \$4,237.90$$

</Table>

** Uncapped is a straight application of the Market Value Adjustment formula when the value produced is less than the cap.

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APPENDIX C
THE DEATH BENEFIT

PART 1: DEATH OF THE ANNUITANT

DEATH BENEFIT ASSUMING NO WITHDRAWALS

Assume a payment of \$50,000 is made on the issue date and no additional payments are made. Assume there are no withdrawals and that the Death Benefit Effective Annual Yield is equal to 5%. The table below presents examples of the Death Benefit based on the Hypothetical Accumulated Values.

<Table>
<Caption>

CONTRACT YEAR	HYPOTHETICAL ACCUMULATED VALUE	WITHDRAWAL MARKET VALUE ADJUSTMENT	DEATH BENEFIT (A)	DEATH BENEFIT (B)	DEATH BENEFIT (C)	HYPOTHETICAL DEATH BENEFIT
-----	-----	-----	-----	-----	-----	-----
<S>	<C>	<C>	<C>	<C>	<C>	<C>
1.....	\$53,000.00	\$ 0.00	\$53,000.00	\$52,500.00	\$50,000.00	\$53,000.00
2.....	53,530.00	500.00	54,030.00	55,125.00	53,000.00	55,125.00
3.....	58,883.00	0.00	58,883.00	57,881.25	55,125.00	58,883.00
4.....	52,994.70	500.00	53,494.70	60,775.31	58,883.00	60,775.31
5.....	58,294.17	0.00	58,294.17	63,814.08	60,775.31	63,814.08
6.....	64,123.59	500.00	64,623.59	67,004.78	63,814.08	67,004.78
7.....	70,535.95	0.00	70,535.95	70,355.02	67,004.78	70,535.95
8.....	77,589.54	500.00	78,089.54	73,872.77	70,535.95	78,089.54
9.....	85,348.49	0.00	85,348.49	77,566.41	78,089.54	85,348.49

10..... 93,883.34 0.00 93,883.34 81,444.73 85,348.49 93,883.34
 </Table>

Death Benefit (a) is the Accumulated Value increased by any positive Market Value Adjustment. Death Benefit (b) is the gross payments accumulated daily at the Death Benefit Effective Annual Yield reduced proportionately to reflect withdrawals. Death Benefit (c) is the death benefit that would have been payable on the most recent Contract anniversary, increased for subsequent payments, and decreased proportionately for subsequent withdrawals.

The Hypothetical Death Benefit is equal to the greatest of Death Benefits (a), (b), or (c).

DEATH BENEFIT ASSUMING WITHDRAWALS

Assume a payment of \$50,000 is made on the issue date and no additional payments are made. Assume there are withdrawals as detailed in the table below and that the Death Benefit Effective Annual Yield is equal to 5%. The table below presents examples of the Death Benefit based on the Hypothetical Accumulated Values.

<Table>
 <Caption>

YEAR	HYPOTHETICAL ACCUMULATED VALUE	WITHDRAWALS	WITHDRAWAL MARKET VALUE ADJUSTMENT	DEATH BENEFIT (A)	DEATH BENEFIT (B)	DEATH BENEFIT (C)	HYPOTHETICAL DEATH BENEFIT
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
1.....	\$53,000.00	\$ 0.00	\$ 0.00	\$53,000.00	\$52,500.00	\$50,000.00	\$53,000.00
2.....	53,530.00	0.00	500.00	54,030.00	55,125.00	53,000.00	55,125.00
3.....	3,883.00	50,000.00	0.00	3,883.00	4,171.13	3,972.50	4,171.13
4.....	3,494.70	0.00	500.00	3,994.70	4,379.68	4,171.13	4,379.68
5.....	3,844.17	0.00	0.00	3,844.17	4,598.67	4,379.68	4,598.67
6.....	4,228.59	0.00	500.00	4,728.59	4,828.60	4,598.67	4,828.60
7.....	4,651.45	0.00	0.00	4,651.45	5,070.03	4,828.60	5,070.03
8.....	5,116.59	0.00	500.00	5,616.59	5,323.53	5,070.03	5,616.59
9.....	5,628.25	0.00	0.00	5,628.25	5,589.71	5,616.59	5,628.25
10.....	691.07	5,000.00	0.00	691.07	712.70	683.44	712.70

</Table>

<Page>

Death Benefit (a) is the Accumulated Value increased by any positive Market Value Adjustment. Death Benefit (b) is the gross payments accumulated daily at the Death Benefit Effective Annual Yield reduced proportionately to reflect withdrawals. Death Benefit (c) is the death benefit that would have been payable on the most recent Contract anniversary, increased for subsequent payments, and decreased proportionately for subsequent withdrawals.

The Hypothetical Death Benefit is equal to the greatest of Death Benefits (a), (b), or (c).

PART 2: DEATH OF THE OWNER WHO IS NOT THE ANNUITANT

Assume a payment of \$50,000 is made on the issue date and no additional payments are made. Assume there are no withdrawals. The table below presents examples of the Death Benefit based on the Hypothetical Accumulated Values.

<Table>
<Caption>

YEAR	HYPOTHETICAL ACCUMULATED VALUE	HYPOTHETICAL MARKET VALUE ADJUSTMENT	HYPOTHETICAL DEATH BENEFIT
----	-----	-----	-----
<S>	<C>	<C>	<C>
1.....	\$53,000.00	\$ 0.00	\$53,000.00
2.....	53,530.00	500.00	54,030.00
3.....	58,883.00	0.00	58,883.00
4.....	52,994.70	500.00	53,494.70
5.....	58,294.17	0.00	58,294.17
6.....	64,123.59	500.00	64,623.59
7.....	70,535.95	0.00	70,535.95
8.....	77,589.54	500.00	78,089.54
9.....	85,348.49	0.00	85,348.49
10.....	93,883.34	0.00	93,883.34

</Table>

The Hypothetical Death Benefit is the Accumulated Value increased by any positive Market Value Adjustment.

<Page>

CONDENSED FINANCIAL INFORMATION
COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
SEPARATE ACCOUNT VA-K

THE FOLLOWING TABLES PROVIDE CONDENSED FINANCIAL INFORMATION FOR THE
SUB-ACCOUNTS OF THE COMPANY FOR THE 10-YEAR PERIOD ENDING DECEMBER 31, 2010.

<Table>
<Caption>

SUB-ACCOUNT	YEAR ENDED DECEMBER 31ST							
	2010	2009	2008	2007	2006	2005	2004	2003
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
GOLDMAN SACHS VIT CORE FIXED INCOME FUND (SERVICE SHARES)								
Unit Value:								
Beginning of Period.....	2.258	1.998	2.217	2.107	2.051	2.044	1.995	1.959
End of Period.....	2.385	2.258	1.998	2.217	2.107	2.051	2.044	1.995
Units Outstanding at End of Period (in thousands).....	18,836	21,410	25,230	35,535	43,089	53,146	69,962	96,291
GOLDMAN SACHS VIT EQUITY INDEX FUND (SERVICE SHARES)								
Unit Value:								
Beginning of Period.....	2.956	2.376	3.842	3.702	3.253	3.162	2.908	2.309
End of Period.....	3.348	2.956	2.376	3.842	3.702	3.253	3.162	2.908
Units Outstanding at End of Period (in thousands).....	22,191	25,377	29,956	37,356	48,997	66,358	86,857	112,918
GOLDMAN SACHS VIT GOVERNMENT INCOME FUND (SERVICE SHARES)								
Unit Value:								
Beginning of Period.....	2.097	1.999	1.966	1.859	1.813	1.811	1.800	1.796
End of Period.....	2.174	2.097	1.999	1.966	1.859	1.813	1.811	1.800
Units Outstanding at End of Period (in thousands).....	12,089	13,502	17,980	21,540	25,119	31,920	41,890	64,567
GOLDMAN SACHS VIT GROWTH OPPORTUNITIES FUND (SERVICE								

SHARES)								
Unit Value:								
Beginning of Period.....	3.731	2.387	4.093	3.479	3.339	2.954	2.527	1.835
End of Period.....	4.389	3.731	2.387	4.093	3.479	3.339	2.954	2.527
Units Outstanding at End of Period (in thousands).....	8,745	10,148	12,410	15,605	21,026	30,692	40,196	47,472

GOLDMAN SACHS VIT MID CAP VALUE
FUND (SERVICE SHARES)

Unit Value:								
Beginning of Period.....	3.527	2.695	4.356	4.284	3.767	3.566	3.032	2.223
End of Period.....	4.334	3.527	2.695	4.356	4.284	3.767	3.566	3.032
Units Outstanding at End of Period (in thousands).....	10,849	13,005	15,595	20,393	26,246	32,822	43,892	62,834

GOLDMAN SACHS VIT MONEY MARKET FUND
(SERVICE SHARES)

Unit Value:								
Beginning of Period.....	1.500	1.520	1.508	1.458	1.413	1.396	1.403	1.413
End of Period.....	1.478	1.500	1.520	1.508	1.458	1.413	1.396	1.403
Units Outstanding at End of Period (in thousands).....	21,625	22,501	31,904	33,323	38,290	48,947	61,685	99,148

<Caption>

YEAR ENDED DECEMBER 31ST

SUB-ACCOUNT	2002	2001	2000
-----	-----	-----	-----
<S>	<C>	<C>	<C>
GOLDMAN SACHS VIT CORE FIXED INCOME FUND (SERVICE SHARES)			
Unit Value:			
Beginning of Period.....	1.838	1.728	1.590
End of Period.....	1.959	1.838	1.728
Units Outstanding at End of Period (in thousands).....	102,999	108,332	91,834
GOLDMAN SACHS VIT EQUITY INDEX FUND (SERVICE SHARES)			
Unit Value:			
Beginning of Period.....	3.012	3.474	3.874
End of Period.....	2.309	3.012	3.474
Units Outstanding at End of			

<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
GOLDMAN SACHS VIT STRATEGIC GROWTH FUND (SERVICE SHARES)(1A)								
Unit Value:								
Beginning of Period.....	1.982	1.363	2.383	2.198	2.044	1.931	1.824	1.466
End of Period.....	2.158	1.982	1.363	2.383	2.198	2.044	1.931	1.824
Units Outstanding at End of Period (in thousands).....	26,381	30,601	36,291	44,312	56,681	74,016	100,514	135,926
GOLDMAN SACHS VIT STRATEGIC INTERNATIONAL EQUITY FUND (SERVICE SHARES)								
Unit Value:								
Beginning of Period.....	1.546	1.222	2.300	2.164	1.807	1.632	1.446	1.149
End of Period.....	1.677	1.546	1.222	2.300	2.164	1.807	1.632	1.446
Units Outstanding at End of Period (in thousands).....	18,878	21,903	26,553	33,576	43,581	67,004	89,898	123,218
GOLDMAN SACHS VIT STRUCTURED U.S. EQUITY FUND (SERVICE SHARES)								
Unit Value:								
Beginning of Period.....	2.192	1.840	2.969	3.066	2.761	2.643	2.429	1.930
End of Period.....	2.432	2.192	1.840	2.969	3.066	2.761	2.643	2.429
Units Outstanding at End of Period (in thousands).....	19,032	21,814	25,317	31,767	40,398	49,770	66,133	89,100
ALLIANCEBERNSTEIN VPS GROWTH AND INCOME PORTFOLIO (CLASS B)								
Unit Value:								
Beginning of Period.....	0.968	0.816	1.396	1.351	1.172	1.137	1.037	0.796
End of Period.....	1.076	0.968	0.816	1.396	1.351	1.172	1.137	1.037
Units Outstanding at End of Period (in thousands).....	16,216	19,640	24,100	32,141	42,209	48,414	65,504	85,680
ALLIANCEBERNSTEIN VPS LARGE CAP GROWTH PORTFOLIO (CLASS B)								
Unit Value:								
Beginning of Period.....	0.578	0.428	0.721	0.644	0.658	0.581	0.544	0.448
End of Period.....	0.626	0.578	0.428	0.721	0.644	0.658	0.581	0.544
Units Outstanding at End of Period (in thousands).....	19,756	23,019	29,012	40,336	55,573	76,799	102,546	142,071

ALLIANCEBERNSTEIN VPS SMALL/MID-CAP
VALUE PORTFOLIO (CLASS B)

Unit Value:

Beginning of Period.....	1.418	1.009	1.593	1.592	1.415	1.346	1.147	0.826
End of Period.....	1.769	1.418	1.009	1.593	1.592	1.415	1.346	1.147
Units Outstanding at End of Period (in thousands).....	3,514	4,131	4,626	5,674	6,563	6,354	7,193	7,124

<Caption>

YEAR ENDED DECEMBER 31ST

SUB-ACCOUNT

<S>

GOLDMAN SACHS VIT STRATEGIC GROWTH
FUND (SERVICE SHARES)(1A)

Unit Value:

	2002	2001	2000
Beginning of Period.....	2.054	2.768	3.417
End of Period.....	1.466	2.054	2.768
Units Outstanding at End of Period (in thousands).....	97,683	130,588	144,445

GOLDMAN SACHS VIT STRATEGIC
INTERNATIONAL EQUITY FUND
(SERVICE SHARES)

Unit Value:

Beginning of Period.....	1.445	1.869	2.084
End of Period.....	1.149	1.445	1.869
Units Outstanding at End of Period (in thousands).....	137,904	144,032	143,187

GOLDMAN SACHS VIT STRUCTURED U.S.
EQUITY FUND (SERVICE SHARES)

Unit Value:

Beginning of Period.....	2.559	3.124	3.503
End of Period.....	1.930	2.559	3.124
Units Outstanding at End of Period (in thousands).....	112,605	146,472	166,719

ALLIANCEBERNSTEIN VPS GROWTH AND
INCOME PORTFOLIO (CLASS B)

Unit Value:

Beginning of Period.....	1.039	1.053	1.000
End of Period.....	0.796	1.039	1.053
Units Outstanding at End of			

Period (in thousands).....	6,574	7,713	9,295	11,983	15,137	18,929	22,097	28,413
DELAWARE VIP SMID CAP GROWTH SERIES (SERVICE CLASS)(2A)								
Unit Value:								
Beginning of Period.....	0.859	0.601	1.029	0.926	0.886	0.809	0.732	0.527
End of Period.....	1.152	0.859	0.601	1.029	0.926	0.886	0.809	0.732
Units Outstanding at End of Period (in thousands).....	2,809	3,101	3,411	4,013	5,306	7,033	9,689	13,379
DWS STRATEGIC VALUE VIP (CLASS A)(3A)								
Unit Value:								
Beginning of Period.....	1.103	0.820	1.541	1.593	1.412	1.433	1.299	1.028
End of Period.....	1.123	1.013	0.820	1.541	1.593	1.412	1.433	1.299
Units Outstanding at End of Period (in thousands).....	1.036	1,191	1,415	1,861	2,631	4,114	5,807	7,711
DWS TECHNOLOGY VIP (CLASS A)(4A)								
Unit Value:								
Beginning of Period.....	0.427	0.270	0.510	0.453	0.456	0.446	0.444	0.307
End of Period.....	0.500	0.427	0.270	0.510	0.453	0.456	0.446	.0444
Units Outstanding at End of Period (in thousands).....	6,419	7,333	8,137	10,107	14,478	19,054	29,415	36,309
EATON VANCE VT FLOATING RATE-INCOME FUND*								
Unit Value:								
Beginning of Period.....	1.110	0.780	1.087	1.085	1.044	1.020	1.006	0.992
End of Period.....	1.194	1.110	0.780	1.087	1.085	1.044	1.020	1.006
Units Outstanding at End of Period (in thousands).....	3,744	3,475	2,972	4,733	6,715	6,972	8,142	6,745

<Caption>

SUB-ACCOUNT	YEAR ENDED DECEMBER 31ST		
	2002	2001	2000
<S>	<C>	<C>	<C>
ALLIANCEBERNSTEIN VPS VALUE PORTFOLIO (CLASS B)			
Unit Value:			

Beginning of Period.....	1.000	N/A	N/A
End of Period.....	0.841	N/A	N/A
Units Outstanding at End of Period (in thousands).....	5,960	N/A	N/A
DELAWARE VIP INTERNATIONAL VALUE EQUITY SERIES			
Unit Value:			
Beginning of Period.....	1.685	1.962	1.000
End of Period.....	1.488	1.685	1.962
Units Outstanding at End of Period (in thousands).....	35,925	45,358	57,144
DELAWARE VIP SMID CAP GROWTH SERIES (SERVICE CLASS)(2A)			
Unit Value:			
Beginning of Period.....	0.714	0.862	1.000
End of Period.....	0.527	0.714	0.862
Units Outstanding at End of Period (in thousands).....	18,371	26,111	20,348
DWS STRATEGIC VALUE VIP (CLASS A)(3A)			
Unit Value:			
Beginning of Period.....	1.141	1.216	1.000
End of Period.....	1.028	1.141	1.216
Units Outstanding at End of Period (in thousands).....	9,276	12,847	8,123
DWS TECHNOLOGY VIP (CLASS A)(4A)			
Unit Value:			
Beginning of Period.....	0.484	0.726	1.000
End of Period.....	0.307	0.484	0.726
Units Outstanding at End of Period (in thousands).....	46,709	61,599	39,623
EATON VANCE VT FLOATING RATE-INCOME FUND*			
Unit Value:			
Beginning of Period.....	1.003	1.000	N/A
End of Period.....	0.992	1.003	N/A
Units Outstanding at End of Period (in thousands).....	6,606	5,031	N/A

</Table>

<Page>

<Table>

<Caption>

	YEAR ENDED DECEMBER 31ST							
SUB-ACCOUNT	2010	2009	2008	2007	2006	2005	2004	2003
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
FIDELITY VIP ASSET MANAGER-SM- PORTFOLIO								
Unit Value:								
Beginning of Period.....	2.017	1.585	2.257	1.982	1.874	1.828	1.759	1.513
End of Period.....	2.271	2.017	1.585	2.257	1.982	1.874	1.828	1.759
Units Outstanding at End of Period (in thousands).....	7,258	9,042	9,493	11,467	14,627	18,873	25,020	30,953
FIDELITY VIP EQUITY-INCOME PORTFOLIO								
Unit Value:								
Beginning of Period.....	3.376	2.631	4.656	4.653	3.928	3.765	3.426	2.667
End of Period.....	3.831	3.376	2.631	4.656	4.653	3.928	3.765	3.426
Units Outstanding at End of Period (in thousands).....	20,448	23,529	27,981	35,001	44,306	58,900	77,753	103,116
FIDELITY VIP GROWTH PORTFOLIO								
Unit Value:								
Beginning of Period.....	2.873	2.272	4.365	3.488	3.313	3.177	3.119	2.382
End of Period.....	3.516	2.873	2.272	4.365	3.488	3.313	3.177	3.119
Units Outstanding at End of Period (in thousands).....	18,482	21,886	25,449	30,358	39,741	55,169	74,506	95,952
FIDELITY VIP HIGH INCOME PORTFOLIO								
Unit Value:								
Beginning of Period.....	2.470	1.741	2.355	2.325	2.121	2.096	1.940	1.547
End of Period.....	2.771	2.470	1.741	2.355	2.325	2.121	2.096	1.940
Units Outstanding at End of Period (in thousands).....	7,806	9,106	10,768	14,775	18,468	23,701	31,613	42,370
FIDELITY VIP OVERSEAS PORTFOLIO								
Unit Value:								
Beginning of Period.....	2.140	1.716	3.099	2.680	2.303	1.963	1.753	1.241

End of Period.....	2.386	2.140	1.716	3.099	2.680	2.303	1.963	1.753
Units Outstanding at End of Period (in thousands).....	8,148	9,536	11,299	13,297	16,512	20,504	27,367	35,468
FIDELITY VIP CONTRAFUND-REGISTERED TRADEMARK- PORTFOLIO (SERVICE CLASS 2)								
Unit Value:								
Beginning of Period.....	1.329	0.996	1.763	1.525	1.389	1.208	1.064	0.843
End of Period.....	1.532	1.329	0.996	1.763	1.525	1.389	1.208	1.064
Units Outstanding at End of Period (in thousands).....	12,554	14,305	17,306	20,729	26,940	29,669	28,056	25,489
FIDELITY VIP GROWTH OPPORTUNITIES PORTFOLIO (SERVICE CLASS 2)								
Unit Value:								
Beginning of Period.....	0.654	0.456	1.032	0.852	0.823	0.768	0.729	0.572
End of Period.....	0.796	0.654	0.456	1.032	0.852	0.823	0.768	0.729
Units Outstanding at End of Period (in thousands).....	2,600	2,494	2,743	2,892	3,464	4,224	6,851	8,315

<Caption>

YEAR ENDED DECEMBER 31ST

SUB-ACCOUNT	2002	2001	2000
<S>	<C>	<C>	<C>
FIDELITY VIP ASSET MANAGER-SM- PORTFOLIO			
Unit Value:			
Beginning of Period.....	1.682	1.779	1.000
End of Period.....	1.513	1.682	1.779
Units Outstanding at End of Period (in thousands).....	39,943	56,014	69,447
FIDELITY VIP EQUITY-INCOME PORTFOLIO			
Unit Value:			
Beginning of Period.....	3.259	3.479	1.000
End of Period.....	2.667	3.259	3.479
Units Outstanding at End of Period (in thousands).....	129,891	155,830	160,638
FIDELITY VIP GROWTH PORTFOLIO			

Unit Value:			
Beginning of Period.....	3.458	4.261	1.000
End of Period.....	2.382	3.458	4.261
Units Outstanding at End of Period (in thousands).....	118,860	145,454	165,188
FIDELITY VIP HIGH INCOME PORTFOLIO			
Unit Value:			
Beginning of Period.....	1.518	1.745	1.000
End of Period.....	1.547	1.518	1.745
Units Outstanding at End of Period (in thousands).....	53,459	75,143	89,452
FIDELITY VIP OVERSEAS PORTFOLIO			
Unit Value:			
Beginning of Period.....	1.579	2.033	1.000
End of Period.....	1.241	1.579	2.033
Units Outstanding at End of Period (in thousands).....	47,396	63,236	72,650
FIDELITY VIP CONTRAFUND-REGISTERED TRADEMARK- PORTFOLIO (SERVICE CLASS 2)			
Unit Value:			
Beginning of Period.....	0.946	1.000	N/A
End of Period.....	0.843	0.946	N/A
Units Outstanding at End of Period (in thousands).....	23,143	6,027	N/A
FIDELITY VIP GROWTH OPPORTUNITIES PORTFOLIO (SERVICE CLASS 2)			
Unit Value:			
Beginning of Period.....	0.744	0.884	1.000
End of Period.....	0.572	0.744	0.884
Units Outstanding at End of Period (in thousands).....	8,451	8,713	4,701

</Table>

D-4

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<Table>

<Caption>

YEAR ENDED DECEMBER 31ST

SUB-ACCOUNT -----	2010 -----	2009 -----	2008 -----	2007 -----	2006 -----	2005 -----	2004 -----	2003 -----
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
FIDELITY VIP MID CAP PORTFOLIO PORTFOLIO (SERVICE CLASS 2)								
Unit Value:								
Beginning of Period.....	1.722	1.251	2.101	1.849	1.669	1.435	1.168	0.857
End of Period.....	2.182	1.722	1.251	2.101	1.849	1.669	1.435	1.168
Units Outstanding at End of Period (in thousands).....	3,972	4,597	6,243	7,819	12,512	14,845	11,728	9,987
FIDELITY VIP VALUE STRATEGIES PORTFOLIO (SERVICE CLASS 2)								
Unit Value:								
Beginning of Period.....	1.161	0.750	1.561	1.503	1.314	1.302	1.161	0.748
End of Period.....	1.445	1.161	0.750	1.561	1.503	1.314	1.302	1.161
Units Outstanding at End of Period (in thousands).....	1,469	2,056	1,887	2,502	2,937	4,078	5,714	6,841
FT VIP FRANKLIN GROWTH AND INCOME SECURITIES FUND (CLASS 2)								
Unit Value:								
Beginning of Period.....	1.039	0.833	1.303	1.373	1.194	1.170	1.073	0.867
End of Period.....	1.195	1.039	0.833	1.303	1.373	1.194	1.170	1.073
Units Outstanding at End of Period (in thousands).....	1,402	1,480	1,881	3,026	3,394	4,736	6,197	6,133
FT VIP FRANKLIN LARGE CAP GROWTH SECURITIES FUND (CLASS 2)								
Unit Value:								
Beginning of Period.....	1.025	0.801	1.242	1.186	1.086	1.090	1.025	0.819
End of Period.....	1.127	1.025	0.801	1.242	1.186	1.086	1.090	1.025
Units Outstanding at End of Period (in thousands).....	609	743	1,024	1,381	1,663	2,261	2,580	2,074
FT VIP FRANKLIN SMALL-MID CAP GROWTH SECURITIES FUND (CLASS 2)								
Unit Value:								
Beginning of Period.....	0.724	0.512	0.903	0.824	0.769	0.745	0.678	0.501
End of Period.....	0.911	0.724	0.512	0.903	0.824	0.769	0.745	0.678
Units Outstanding at End of Period (in thousands).....	13,175	15,939	19,624	25,735	39,206	45,151	55,170	76,438

FT VIP MUTUAL SHARES SECURITIES
FUND (CLASS 2)

Unit Value:

Beginning of Period.....	1.154	0.929	1.498	1.469	1.259	1.156	1.041	0.844
End of Period.....	1.264	1.154	0.929	1.498	1.469	1.259	1.156	1.041
Units Outstanding at End of Period (in thousands).....	3,177	4,138	4,067	4,789	5,495	5,103	5,702	5,848

FT VIP TEMPLETON FOREIGN SECURITIES
FUND (CLASS 2)

Unit Value:

Beginning of Period.....	1.401	1.037	1.765	1.551	1.296	1.194	1.022	0.784
End of Period.....	1,496	1.401	1.037	1.765	1.551	1.296	1.194	1.022
Units Outstanding at End of Period (in thousands).....	4,393	5,181	6,468	8,590	11,597	13,063	17,180	24,466

<Caption>

YEAR ENDED DECEMBER 31ST

SUB-ACCOUNT

<S>

FIDELITY VIP MID CAP PORTFOLIO
PORTFOLIO (SERVICE CLASS 2)

Unit Value:

	2002	2001	2000
Beginning of Period.....	1.000	N/A	N/A
End of Period.....	0.857	N/A	N/A
Units Outstanding at End of Period (in thousands).....	8,762	N/A	N/A

FIDELITY VIP VALUE STRATEGIES
PORTFOLIO (SERVICE CLASS 2)

Unit Value:

Beginning of Period.....	1.000	N/A	N/A
End of Period.....	0.748	N/A	N/A
Units Outstanding at End of Period (in thousands).....	2,668	N/A	N/A

FT VIP FRANKLIN GROWTH AND INCOME
SECURITIES FUND (CLASS 2)

Unit Value:

Beginning of Period.....	0.947	1.192	1.000
End of Period.....	0.867	0.947	1.192

Units Outstanding at End of Period (in thousands).....	6,131	5,654	1,498
FT VIP FRANKLIN LARGE CAP GROWTH SECURITIES FUND (CLASS 2)			
Unit Value:			
Beginning of Period.....	1.000	N/A	N/A
End of Period.....	0.819	N/A	N/A
Units Outstanding at End of Period (in thousands).....	1,207	N/A	N/A
FT VIP FRANKLIN SMALL-MID CAP GROWTH SECURITIES FUND (CLASS 2)			
Unit Value:			
Beginning of Period.....	0.713	0.854	1.000
End of Period.....	0.501	0.713	0.854
Units Outstanding at End of Period (in thousands).....	69,575	59,750	39,455
FT VIP MUTUAL SHARES SECURITIES FUND (CLASS 2)			
Unit Value:			
Beginning of Period.....	1.000	N/A	N/A
End of Period.....	0.844	N/A	N/A
Units Outstanding at End of Period (in thousands).....	4,311	N/A	N/A
FT VIP TEMPLETON FOREIGN SECURITIES FUND (CLASS 2)			
Unit Value:			
Beginning of Period.....	1.000	N/A	N/A
End of Period.....	0.784	N/A	N/A
Units Outstanding at End of Period (in thousands).....	19,374	N/A	N/A

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	YEAR ENDED DECEMBER 31ST							
SUB-ACCOUNT	2010	2009	2008	2007	2006	2005	2004	2003

<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
INVESCO V.I. CAPITAL APPRECIATION FUND (SERIES I SHARES)(5A)								
Unit Value:								
Beginning of Period.....	0.582	0.488	0.861	0.780	0.724	0.695	0.631	0.505
End of Period.....	0.663	0.582	0.488	0.861	0.780	0.724	0.695	0.631
Units Outstanding at End of Period (in thousands).....	7,226	8,576	10,126	12,899	16,500	23,935	33,515	45,341
INVESCO V.I. CORE EQUITY FUND (SERIES I SHARES)(6A)								
Unit Value:								
Beginning of Period.....	0.737	0.583	0.847	0.795	0.700	0.672	0.645	0.523
End of Period.....	0.796	0.737	0.583	0.847	0.795	0.700	0.672	0.645
Units Outstanding at End of Period (in thousands).....	5,585	7,125	8,835	9,093	11,112	16,096	23,037	31,971
INVESCO V.I. GLOBAL HEALTH CARE FUND (SERIES I SHARES)(7A)								
Unit Value:								
Beginning of Period.....	1.028	0.817	1.161	1.054	1.016	0.953	0.899	0.714
End of Period.....	1.067	1.028	0.817	1.161	1.054	1.016	0.953	0.899
Units Outstanding at End of Period (in thousands).....	3,052	3,481	4,470	5,729	7,843	10,501	14,795	18,782
INVESCO V.I. LARGE CAP GROWTH FUND (SERIES I SHARES)(8, 9A)								
Unit Value:								
Beginning of Period.....	0.742	0.598	0.983	0.862	0.811	0.795	0.771	0.625
End of Period.....	0.858	0.742	0.598	0.983	0.862	0.811	0.795	0.771
Units Outstanding at End of Period (in thousands).....	1,501	1,813	2,265	3,044	3,685	4,592	5,239	5,538
INVESCO V.I. BASIC VALUE FUND (SERIES II SHARES)(10A)								
Unit Value:								
Beginning of Period.....	0.867	0.595	1.256	1.258	1.130	1.088	0.996	0.758
End of Period.....	0.914	0.867	0.595	1.256	1.258	1.130	1.088	0.996
Units Outstanding at End of Period (in thousands).....	6,505	7,807	8,827	11,894	16,946	43,925	58,754	83,127
INVESCO V.I. CAPITAL DEVELOPMENT								

FUND (SERIES II SHARES)(11A)

Unit Value:

Beginning of Period.....	1.098	0.784	1.506	1.382	1.206	1.120	0.986	0.741
End of Period.....	1,282	1.098	0.784	1.506	1.382	1.206	1.120	0.986
Units Outstanding at End of Period (in thousands).....	337	423	517	625	756	930	1,348	1,884

<Caption>

YEAR ENDED DECEMBER 31ST

SUB-ACCOUNT

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INVESCO V.I. CAPITAL APPRECIATION
FUND (SERIES I SHARES)(5A)

Unit Value:

	2002	2001	2000
Beginning of Period.....	0.663	0.910	1.000
End of Period.....	0.505	0.663	0.910
Units Outstanding at End of Period (in thousands).....	64,998	73,596	34,003

INVESCO V.I. CORE EQUITY FUND
(SERIES I SHARES)(6A)

Unit Value:

Beginning of Period.....	0.761	0.883	1.000
End of Period.....	0.523	0.761	0.883
Units Outstanding at End of Period (in thousands).....	44,244	54,115	35,152

INVESCO V.I. GLOBAL HEALTH CARE
FUND (SERIES I SHARES)(7A)

Unit Value:

Beginning of Period.....	0.959	1.113	1.000
End of Period.....	0.714	0.959	1.113
Units Outstanding at End of Period (in thousands).....	23,378	30,205	17,623

INVESCO V.I. LARGE CAP GROWTH FUND
(SERIES I SHARES)(8, 9A)

Unit Value:

Beginning of Period.....	0.859	1.000	N/A
End of Period.....	0.625	0.859	N/A
Units Outstanding at End of Period (in thousands).....	6,053	2,783	N/A

INVESCO V.I. BASIC VALUE FUND

Unit Value:								
Beginning of Period.....	0.789	0.567	1.188	1.101	1.092	1.077	0.956	0.710
End of Period.....	1.004	0.789	0.567	1.188	1.101	1.092	1.077	0.956
Units Outstanding at End of Period (in thousands).....	740	732	968	1,315	1,938	3,638	5,322	6,591
MFS-REGISTERED TRADEMARK- NEW DISCOVERY SERIES (SERVICE CLASS)								
Unit Value:								
Beginning of Period.....	1.142	0.711	1.194	1.184	1.064	1.028	0.982	0.747
End of Period.....	1.530	1.142	0.711	1.194	1.184	1.064	1.028	0.982
Units Outstanding at End of Period (in thousands).....	2,085	1,848	1,703	1,453	1,689	1,933	2,682	3,162
MFS-REGISTERED TRADEMARK- TOTAL RETURN SERIES (SERVICE CLASS)								
Unit Value:								
Beginning of Period.....	1.161	1.001	1.308	1.277	1.161	1.148	1.049	0.918
End of Period.....	1.255	1.161	1.001	1.308	1.277	1.161	1.148	1.049
Units Outstanding at End of Period (in thousands).....	4,639	5,060	4,968	6,496	8,343	12,045	13,135	13,765
MFS-REGISTERED TRADEMARK- UTILITIES SERIES (SERVICE CLASS)								
Unit Value:								
Beginning of Period.....	2.140	1.634	2.666	2.121	1.643	1.430	1.118	0.837
End of Period.....	2.393	2.140	1.634	2.666	2.121	1.643	1.430	1.118
Units Outstanding at End of Period (in thousands).....	1,427	1,598	2,600	3,043	3,173	3,396	1,985	1,385
OPPENHEIMER BALANCED FUND/VA (SERVICE SHARES)								
Unit Value:								
Beginning of Period.....	0.904	0.754	1.357	1.331	1.218	1.192	1.102	0.897
End of Period.....	1.004	0.904	0.754	1.357	1.331	1.218	1.192	1.102
Units Outstanding at End of Period (in thousands).....	1.753	1,978	1,469	2,111	2,466	3,166	3,287	3,284
OPPENHEIMER CAPITAL APPRECIATION FUND/VA (SERVICE SHARES)								
Unit Value:								
Beginning of Period.....	0.994	0.700	1.307	1.165	1.098	1.062	1.011	0.785
End of Period.....	1.070	0.994	0.700	1.307	1.165	1.098	1.062	1.011
Units Outstanding at End of Period (in thousands).....	1,919	2,468	3,769	3,699	5,135	7,117	9,180	9,294

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SUB-ACCOUNT	YEAR ENDED DECEMBER 31ST		
	2002	2001	2000
<S>	<C>	<C>	<C>
JANUS ASPEN GROWTH AND INCOME PORTFOLIO (SERVICE SHARES)(12A)			
Unit Value:			
Beginning of Period.....	0.767	0.900	1.000
End of Period.....	0.591	0.767	0.900
Units Outstanding at End of Period (in thousands).....	50,358	67,633	40,227
JANUS ASPEN JANUS PORTFOLIO (SERVICE SHARES)			
Unit Value:			
Beginning of Period.....	0.633	0.855	1.000
End of Period.....	0.457	0.633	0.855
Units Outstanding at End of Period (in thousands).....	86,729	110,027	45,951
MFS-REGISTERED TRADEMARK- MID CAP GROWTH SERIES (SERVICE CLASS)			
Unit Value:			
Beginning of Period.....	1.000	N/A	N/A
End of Period.....	0.710	N/A	N/A
Units Outstanding at End of Period (in thousands).....	3,341	N/A	N/A
MFS-REGISTERED TRADEMARK- NEW DISCOVERY SERIES (SERVICE CLASS)			
Unit Value:			
Beginning of Period.....	1.000	N/A	N/A
End of Period.....	0.747	N/A	N/A
Units Outstanding at End of Period (in thousands).....	4,210	N/A	N/A
MFS-REGISTERED TRADEMARK- TOTAL RETURN SERIES (SERVICE CLASS)			
Unit Value:			
Beginning of Period.....	1.000	N/A	N/A
End of Period.....	0.918	N/A	N/A
Units Outstanding at End of Period (in thousands).....	9,555	N/A	N/A
MFS-REGISTERED TRADEMARK- UTILITIES SERIES (SERVICE CLASS)			

Beginning of Period.....	0.344	0.277	1.313	1.338	1.243	1.237	1.154	0.946
End of Period.....	0.388	0.344	0.277	1.313	1.338	1.243	1.237	1.154
Units Outstanding at End of Period (in thousands).....	4,601	4,740	4,093	4,343	5,449	8,482	10,324	12,863
OPPENHEIMER MAIN STREET FUND-REGISTERED TRADEMARK-/VA (SERVICE SHARES)								
Unit Value:								
Beginning of Period.....	0.995	0.789	1.305	1.271	1.124	1.078	1.003	0.805
End of Period.....	1.136	0.995	0.789	1.305	1.271	1.124	1.078	1.003
Units Outstanding at End of Period (in thousands).....	893	1,077	1,336	1,853	2,400	2,754	3,313	3,517
PIONEER EMERGING MARKETS VCT PORTFOLIO (CLASS II)								
Unit Value:								
Beginning of Period.....	2.193	1.279	3.112	2.216	1.660	1.224	1.047	0.673
End of Period.....	2.498	2.193	1.279	3.112	2.216	1.660	1.224	1.047
Units Outstanding at End of Period (in thousands).....	5,233	5,782	6,357	7,420	9,249	13,222	15,009	20,713
PIONEER REAL ESTATE SHARES VCT PORTFOLIO (CLASS II)								
Unit Value:								
Beginning of Period.....	1.818	1.402	2.308	2.895	2.153	1.902	1.425	1.076
End of Period.....	2.303	1.818	1.402	2.308	2.895	2.153	1.902	1.425
Units Outstanding at End of Period (in thousands).....	3,004	3,249	3,753	4,683	6,063	7,306	9,176	8,866
T. ROWE PRICE INTERNATIONAL STOCK PORTFOLIO								
Unit Value:								
Beginning of Period.....	1.501	0.999	1.977	1.774	1.512	1.322	1.179	0.917
End of Period.....	1.693	1.501	0.999	1.977	1.774	1.512	1.322	1.179
Units Outstanding at End of Period (in thousands).....	11,311	13,214	15,387	18,966	25,058	26,725	36,671	49,874

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SUB-ACCOUNT 2009	YEAR ENDED DECEMBER 31ST		
	2002	2001	2000
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<S>	<C>	<C>	<C>
OPPENHEIMER GLOBAL SECURITIES FUND/VA (SERVICE SHARES)			

Unit Value:			
Beginning of Period.....	1.000	N/A	N/A
End of Period.....	0.770	N/A	N/A
Units Outstanding at End of Period (in thousands).....	7,708	N/A	N/A
OPPENHEIMER HIGH INCOME FUND/VA (SERVICE SHARES)			
Unit Value:			
Beginning of Period.....	1.000	N/A	N/A
End of Period.....	0.946	N/A	N/A
Units Outstanding at End of Period (in thousands).....	8,927	N/A	N/A
OPPENHEIMER MAIN STREET FUND-REGISTERED TRADEMARK-/VA (SERVICE SHARES)			
Unit Value:			
Beginning of Period.....	1.000	N/A	N/A
End of Period.....	0.805	N/A	N/A
Units Outstanding at End of Period (in thousands).....	3,512	N/A	N/A
PIONEER EMERGING MARKETS VCT PORTFOLIO (CLASS II)			
Unit Value:			
Beginning of Period.....	0.692	0.758	1.000
End of Period.....	0.673	0.692	0.758
Units Outstanding at End of Period (in thousands).....	10,104	8,741	6,325
PIONEER REAL ESTATE SHARES VCT PORTFOLIO (CLASS II)			
Unit Value:			
Beginning of Period.....	1.067	1.007	1.000
End of Period.....	1.076	1.067	1.007
Units Outstanding at End of Period (in thousands).....	11,154	6,162	1,505
T. ROWE PRICE INTERNATIONAL STOCK PORTFOLIO			
Unit Value:			
Beginning of Period.....	1.138	1.485	1.000
End of Period.....	0.917	1.138	1.485
Units Outstanding at End of Period (in thousands).....	81,388	115,669	77,533

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* Effective November 15, 2010, new payment allocations or transfers cannot be made to this underlying fund.

(1a) Effective April 30, 2011, Goldman Sachs VIT Capital Growth Fund Service Shares was renamed to Goldman Sachs VIT Strategic Growth Fund (Service Shares).

(2a) Effective March 22, 2010, Delaware VIP Growth Opportunities Series Service Class was renamed to Delaware VIP Smid Cap Growth Series (Service Class).

(3a) Effective May 1, 2011, DWS Strategic Value VIP will merge into DWS Large Cap Value VIP.

(4a) Effective May 1, 2011, DWS Technology VIP will merge into DWS Capital Growth VIP.

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(5a) Effective April 30, 2010, AIM V.I. Capital Appreciation Fund (Series I Shares) was renamed to Invesco V.I. Capital Appreciation Fund (Series I Shares).

(6a) Effective April 30, 2010, AIM V.I. Core Equity Fund (Series I Shares) was renamed to Invesco V.I. Core Equity Fund (Series I Shares).

(7a) Effective April 30, 2010, AIM V.I. Global Health Care Fund (Series I Shares) was renamed to Invesco V.I. Global Health Care Fund (Series I Shares).

(8a) Effective April 30, 2010, AIM V.I. Large Cap Growth Fund (Series I Shares) was renamed to Invesco V.I. Large Cap Growth Fund (Series I Shares).

(9a) Effective May 1, 2011, Invesco V.I. Large Cap Value Fund will merge into Invesco Van Kampen V.I. Capital Growth Fund.

(10a) Effective April 30, 2010, AIM V.I. Basic Value Fund (Series II Shares) was renamed to Invesco V.I. Basic Value Fund (Series II Shares).

(11a) Effective April 30, 2010, AIM V.I. Capital Development Fund (Series II Shares) was renamed to Invesco V.I. Capital Development Fund (Series II Shares).

(12a) Effective April 30, 2010, Janus Aspen Growth and Income Portfolio (Service Shares) was liquidated.

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APPENDIX E
IRA, ROTH IRA AND SIMPLE IRA DISCLOSURE STATEMENT

This Disclosure Statement describes the statutory and regulatory provisions applicable to the operation of traditional Individual Retirement Annuities (IRAs), Roth Individual Retirement Annuities (Roth IRAs) and Simple Individual

Retirement Annuities (SIMPLE IRAs). Internal Revenue Service regulations require that this be given to each person desiring to establish an IRA, Roth IRA or a SIMPLE IRA. Except where otherwise indicated, IRA discussion includes Simplified Employee Pension IRAs (SEP IRA). Further information can be obtained from Commonwealth Annuity and Life Insurance Company and from any district office of the Internal Revenue Service. Also, see IRS Publication 590, INDIVIDUAL RETIREMENT ARRANGEMENTS (IRAS).

This Disclosure Statement is for your general information and is not intended to be exhaustive or conclusive, to apply to any particular person or situation, or to be used as a substitute for qualified legal or tax advice.

Please note that the information contained herein is based on current federal income tax law, income tax regulations, and other guidance provided by the IRS. Hence, this information is subject to change upon an amendment of the law or the issuance of further regulations or other guidance. Also, you should be aware that state tax laws may differ from federal tax laws governing such arrangements. You should consult your tax adviser about any state tax consequences of your IRA or Roth IRA, whichever is applicable.

A. REVOCATION

Within 7 days of the date you signed your enrollment application, you may revoke the Contract and receive back 100% of your money by submitting your request in writing to us at our Service Center. Notice of revocation will be deemed mailed on the date of the postmark (or if sent by certified or registered mail, the date of the certification or registration) if it is deposited in the mail in the United States in an envelope, or other appropriate wrapper, first class postage prepaid, properly addressed.

B. STATUTORY REQUIREMENTS

The Contract is intended to meet the requirements of Section 408(b) of the Code, Section 408A of the Code for use as a Roth IRA, or of Section 408(p) of the Code for use as a SIMPLE IRA, whichever is applicable. The Contract has not been approved as to form for use as an IRA, Roth IRA or a SIMPLE IRA by the Internal Revenue Service. Such approval by the Internal Revenue Service is a determination only as to form of the Contract, and does not represent a determination on the merits of the Contract.

1. The amount in your IRA, Roth IRA, and SIMPLE IRA, whichever is applicable, must be fully vested at all times and the entire interest of the Owner must be

nonforfeitable.

2. The Contract must be nontransferable by the Owner.

3. The Contract must have flexible premiums.

4. For IRAs and SIMPLE IRAs, you must start receiving distributions on or before April 1 of the year following the year in which you reach age 70 1/2 (the required beginning date) (see "REQUIRED DISTRIBUTIONS"). However, Section 401(a)(9)(A) of the Code (relating to minimum distributions required to commence at age 70 1/2), and the incidental death benefit requirements of Section 401(a) of the Code, do not apply to Roth IRAs.

If you die on or after the date required minimum distributions under Section 401(a)(9) of the Code commence, unless otherwise permitted under applicable law, any remaining interest in the Contract

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must be distributed at least as rapidly as under the method of distribution being used as of the date of death. If you die before required minimum distributions commence, unless otherwise permitted under applicable law, any remaining interest in the Contract must be distributed to your Beneficiary by December 31 of the calendar year containing the fifth anniversary of your death; except that: (1) if the interest is payable to an individual who is your designated Beneficiary (within the meaning of Section 401(a)(9) of the Code), the designated Beneficiary may receive the entire interest over his or her life, or over a period certain not extending beyond his or her life expectancy, commencing on or before December 31 of the calendar year immediately following the calendar year in which you die; and (2) if the sole designated Beneficiary is your spouse, the Contract may be treated as his or her own IRA, or, where applicable, Roth IRA.

5. Except in the case of a rollover contribution or a direct transfer (see "ROLLOVERS AND DIRECT TRANSFERS"), or a contribution made in accordance with the terms of a Simplified Employee Pension (SEP), all contributions to an IRA, Roth and SIMPLE IRA must be cash contributions which do not exceed certain limits.

6. The Contract must be for the exclusive benefit of you and your Beneficiaries.

C. ROLLOVERS AND DIRECT TRANSFERS FOR IRAS AND SIMPLE IRAS

1. A rollover is a tax-free transfer from one retirement program to another that you cannot deduct on your tax return. There are two kinds of tax-free rollover payments to an IRA. In one, you transfer amounts from another IRA. With the other, you transfer amounts from a qualified plan under Section 401(a) of the Code, a qualified annuity under Section 403(a) of the Code, a tax-sheltered annuity or custodial account under Section 403(b) of the Code, or a governmental plan under Section 457(b) of the Code (collectively referred to as "qualified employee benefit plans"). Tax-free rollovers can be made from a SIMPLE IRA to a SIMPLE Individual Retirement Account under Section 408(p) of the Code. An individual can make a tax-free rollover to an IRA from a SIMPLE IRA, or vice-versa, after a two-year period has expired since the individual first participated in a SIMPLE plan.

2. You must complete the rollover by the 60th day after the day you receive the distribution from your IRA or other qualified employee benefit plan or SIMPLE IRA. The failure to satisfy this 60-day requirement may be waived by the Internal Revenue Service in certain circumstances.

3. A rollover distribution may be made to you only once a year. The one-year period begins on the date you receive the rollover distribution, not on the date you roll it over (reinvest it).

4. A trustee-to-trustee transfer to an IRA of funds in an IRA from one trustee or insurance company to another is not a rollover. It is a transfer that is not affected by the one-year waiting period.

5. All or a part of the premium for the Contract used as an IRA may be paid from a rollover from an IRA or qualified employee benefit plan or from a trustee-to-trustee transfer from another IRA. All or part of the premium for the Contract used as a SIMPLE IRA may be paid from a rollover from a SIMPLE Individual Retirement Account or, to the extent permitted by law, from a direct transfer from a SIMPLE IRA.

6. A distribution that is eligible for rollover treatment from a qualified employee benefit plan will be subject to twenty percent (20%) withholding by the Internal Revenue Service even if you roll the distribution over within the 60-day rollover period. One way to avoid this withholding is to make the distribution as a direct transfer to the IRA trustee or insurance company.

D. CONTRIBUTION LIMITS AND ALLOWANCE OF DEDUCTION FOR IRAS

1. In general, the amount you can contribute each year to an IRA is the lesser of (1) 100% of your compensation, or (2) the maximum annual contributions under Section 219(b) of the Code, including "catch-up" contributions for certain individuals age 50 and older. The maximum annual contribution limit for IRA contributions is equal to \$5,000 for 2011. After 2011, the limit may be indexed annually in \$500 increments as determined by the Secretary of Treasury to reflect cost of living increases. An individual who has attained age 50 may make additional "catch-up" IRA contributions. The maximum annual contribution limit for the individual is increased by \$1,000 except as otherwise provided by law. If you have more than one IRA, the limit applies to the total contributions made to your own IRAs for the year. Generally, if you work the amount that you earn is compensation. Wages, salaries, tips, professional fees, bonuses and other amounts you receive for providing personal services are compensation. If you own and operate your own business as a sole proprietor, your net earnings reduced by your deductible contributions on your behalf to self-employed retirement plans are compensation. If you are an active partner in a partnership and provide services to the partnership, your share of partnership income reduced by deductible contributions made on your behalf to qualified retirement plans is compensation. All taxable alimony and separate maintenance payments received under a decree of divorce or separate maintenance is compensation.

2. In the case of a married couple filing a joint return, up to the maximum annual contribution can be contributed to each spouse's IRA, even if one spouse has little or no compensation. This means that the total combined contributions that can be made to both IRAs can be as much as \$12,000 for 2011 (\$5,000 annual contribution for each individual, plus \$1,000 for each individual who has attained age 50).

3. In the case of a married couple with unequal compensation who file a joint return, the limit on the deductible contributions to the IRA of the spouse with less compensation is the smaller of:

a. The maximum annual contribution, or

b. The total compensation of both spouses, reduced by any deduction allowed for contributions to IRAs of the spouse with more compensation.

The deduction for contributions to both spouses' IRAs may be further limited if either spouse is covered by an employer retirement plan.

4. If either you or your spouse is an active participants in an employer-sponsored plan and have a certain level of income, the amount of the contribution to your IRA that is deductible is phased out, and in some cases eliminated. If you are an active participant in an employer-sponsored plan, the deductibility of your IRA contribution will be phased out, depending on your adjusted gross income, or combined adjusted gross income in the case of a joint tax return, as follows:

JOINT RETURNS: \$90,000 - \$110,000

SINGLE TAXPAYERS: \$56,000 - \$66,000

The phase-out range for married individuals filing separately is \$0-\$10,000. If you file a joint tax return and are not an active participant in an employer sponsored plan, but your spouse is, the amount of the deductible IRA contribution is phased out for adjusted gross income between \$169,000 and \$179,000. These amounts may be indexed for cost of living increases in future years.

To designate a contribution as nondeductible, you must file IRS Form 8606, NONDEDUCTIBLE IRAS. You may have to pay a penalty if you make nondeductible contributions to an IRA and you do not file Form 8606 with your tax return, or if you overstate the amount of nondeductible contributions on your Form 8606. If you do not report nondeductible contributions, all of the contributions to your traditional

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IRA will be treated as deductible, and all distributions from your IRA will be taxed, unless you can show, with satisfactory evidence, that nondeductible contributions were made.

5. Contributions to your IRA for a year can be made at any time up to April 15 of the following year. If you make the contribution between January 1 and April 15, however, you may elect to treat the contribution as made either in that year or in the preceding year. You may file a tax return claiming a deduction for your IRA contribution before the contribution is actually made. You must, however, make the contribution by the due date of your return not including extensions.

6. You cannot make a contribution other than a rollover or transfer contribution to your IRA for the year in which you reach age 70 1/2 or thereafter.

7. A taxpayer may qualify for a tax credit for contributions to an IRA, or for a tax exemption for distributions donated to charity in 2010, depending on the taxpayer's adjusted gross income.

E. SEP IRAS

1. SEP IRA rules concerning eligibility and contributions are governed by Code Section 408(k). The maximum deductible contribution for a SEP IRA is the lesser of \$49,000 (may be indexed for cost-of-living increases in future years) or 100% of compensation.

2. A SEP must be established and maintained by an employer (corporation, partnership, sole proprietor).

F. SIMPLE IRAS

1. A SIMPLE IRA must be established with your employer using a qualified salary reduction agreement.

2. You may elect to have your employer contribute to your SIMPLE IRA, under a qualified salary reduction agreement, an amount (expressed as a percentage of your compensation) not to exceed \$11,500 for 2011. After 2011, the limit may be indexed annually, except as otherwise provided by law. In addition to these employee elective contributions, your employer is required to make each year either (1) a matching contribution equal to up to 3 percent, and not less than 1 percent, of your SIMPLE IRA contribution for the year, or (2) a non-elective contribution equal to 2 percent of your compensation for the year (up to

\$245,000 of compensation in 2011, as may be adjusted for inflation in future years). No other contributions may be made to a SIMPLE IRA.

3. Employee elective contributions and employer contributions (I.E., matching contributions and non-elective contributions) to your SIMPLE IRA are excluded from your gross income.

4. To the extent an individual with a SIMPLE IRA is no longer participating in a SIMPLE plan (E.G., the individual has terminated employment), and two years have passed since the individual first participated in the plan, the individual may treat the SIMPLE IRA as an IRA.

G. TAX STATUS OF THE CONTRACT AND DISTRIBUTIONS FOR IRAS AND SIMPLE IRAS

1. Earnings of your IRA annuity contract are not taxed until they are distributed to you.

2. In general, taxable distributions are included in your gross income in the year you receive them.

3. Distributions under your IRA are non-taxable to the extent they represent a return of non-deductible contributions (if any). The non-taxable percentage of a distribution is determined generally by dividing your total undistributed, non-deductible IRA contributions by the value of all your IRAs (including SEPs and rollovers).

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4. You cannot choose the special five-year or ten-year averaging that may apply to lump sum distributions from qualified employer plans.

H. REQUIRED DISTRIBUTIONS FOR IRAS AND SIMPLE IRAS

You must start receiving minimum distributions required under the Contract and Section 401(a)(9) of the Code from your IRA and SIMPLE IRA starting with the year you reach age 70 1/2 (your 70 1/2 year). Ordinarily, the required minimum distribution for a particular year must be received by December 31 of that year. However, you may delay the required minimum distribution for the year you reach age 70 1/2 until April 1 of the following year (I.E., the required beginning date).

Annuity payments which begin by April 1 of the year following your 70 1/2 year satisfy the minimum distribution requirement if they provide for non-increasing payments over your life or the lives of you and your designated Beneficiary (within the meaning of Section 401(a)(9) of the Code), provided that, if installments are guaranteed, the guaranty period does not exceed the applicable life or joint expectancy.

The applicable life expectancy is your remaining life expectancy or the remaining joint life and last survivor expectancy of you and your designated Beneficiary, determined as set forth in applicable federal income tax regulations.

If you have more than one IRA, you must determine the required minimum distribution separately for each IRA; however, you can take the actual distributions of these amounts from any one or more of your IRAs.

In addition, the after-death minimum distribution requirements described generally in section B. STATUTORY REQUIREMENTS apply to IRAs and SIMPLE IRAs.

If the actual distribution from your Contract is less than the minimum amount that should be distributed in accordance with the minimum distribution requirements mentioned above, the difference generally is an excess accumulation. There is a 50% excise tax on any excess accumulations. If the excess accumulation is due to reasonable error, and you have taken (or are taking) steps to remedy the insufficient distribution, you can request that this 50% excise tax be excused by filing with your tax return an IRS Form 5329, together with a letter of explanation and the excise tax payment.

I. ROTH IRAS

1. If your Contract is a special type of individual retirement plan known as a Roth IRA, it will be administered in accordance with the requirements of section 408A of the Code. Roth IRAs are treated the same as other IRAs, except as described here.

2. If your Contract is a Roth IRA, we will send you a Roth IRA endorsement to be attached to, and to amend, your Contract. The Company reserves the right to amend the Contract as necessary or advisable from time to time to comply with future changes in the Code, regulations or other requirements imposed by the IRS to obtain or maintain its approval of the annuity as a Roth IRA.

3. Earnings in your Roth IRA are not taxed until they are distributed to you,

and will not be taxed if they are paid as a "qualified distribution," as described to you in section L, below.

4. The minimum distribution requirements that apply to IRAs do not apply to Roth IRAs while the Owner is alive. However, after the death of a Roth IRA Owner, the after-death minimum distribution rules that apply to IRAs also apply to Roth IRAs as though the Roth IRA Owner died before his or her required beginning date. You may not use your Roth IRA to satisfy minimum distribution requirements for traditional IRAs. Nor may you use distributions from an IRA for required distributions from a Roth IRA.

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J. ELIGIBILITY AND CONTRIBUTIONS FOR ROTH IRAS

1. Generally, you are eligible to establish or make a contribution to your Roth IRA only if you meet certain income limits. No deduction is allowed for contributions to your Roth IRA. Contributions to your Roth IRA may be made even after you attain age 70 1/2.

2. The maximum aggregate amount of contributions for any taxable year to all IRAs, including all Roth IRAs, maintained for your benefit (the "contribution limit") generally is the lesser of (1) 100% of your compensation, or (2) the maximum annual contributions under Section 219(b) of the Code, including "catch-up" contributions for certain individuals age 50 and older (as discussed in section D, above).

The contribution limit for any taxable year is reduced (but not below zero) by the amount which bears the same ratio to such amount as:

(a) the excess of (i) your adjusted gross income for the taxable year, over (ii) the "applicable dollar amount," bears to

(b) \$15,000 (or \$10,000 if you are married).

For this purpose, "adjusted gross income" is determined under the Code and (1) excludes any amount included in gross income as a result of any rollover from, transfer from, or conversion of an IRA to a Roth IRA, and (2) is reduced by any deductible IRA contribution. In addition, the "applicable dollar amount" is equal to \$169,000 for a married individual filing a joint return, \$0 for a married individual filing a separate return, and \$107,000 for any other

individual. These amounts may be indexed for cost of living increases in future years.

A "qualified rollover contribution" (discussed in section K, below), and a non-taxable transfer from another Roth IRA, are not taken into account for purposes of determining the contribution limit.

K. ROLLOVERS, TRANSFERS AND CONVERSIONS TO ROTH IRAS

1. ROLLOVERS AND TRANSFERS--A rollover may be made to a Roth IRA only if it is a "qualified rollover contribution." A "qualified rollover contribution" is a rollover to a Roth IRA from another Roth IRA or from an IRA, but only if such rollover contribution also meets the rollover requirements for IRAs under Section 408(d)(3). In addition, a transfer may be made to a Roth IRA directly from another Roth IRA or from an IRA. Beginning in 2010, adjusted gross income and filing status limitations on Roth IRA conversions no longer apply.

You may not make a qualified rollover contribution or transfer in a taxable year from an IRA to a Roth IRA if (a) your adjusted gross income for the taxable year exceeds \$100,000 or (b) you are married and file a separate return.

The rollover requirements of Section 408(d)(3) are complex and should be carefully considered before you make a rollover. One of the requirements is that the amount received be paid into another IRA (or Roth IRA) within 60 days after receipt of the distribution. The failure to satisfy this 60-day requirement may be waived by the Internal Revenue Service in certain circumstances. In addition, a rollover contribution from a Roth IRA may be made by you only once a year. The one-year period begins on the date you receive the Roth IRA distribution, not on the date you roll it over (reinvest it) into another Roth IRA. If you withdraw assets from a Roth IRA, you may roll over part of the withdrawal tax free into another Roth IRA and keep the rest of it. A portion of the amount you keep may be included in your gross income.

2. TAXATION OF ROLLOVERS AND TRANSFERS TO ROTH IRAS--A qualified rollover contribution or transfer from a Roth IRA maintained for your benefit to another Roth IRA maintained for your benefit which meets the rollover requirements for IRAs under Section 408(d)(3) is tax-free.

maintained for your benefit to a Roth IRA maintained for your benefit, any portion of the amount rolled over or transferred which would be includible in your gross income were it not part of a qualified rollover contribution or a nontaxable transfer will be includible in your gross income. However, Code Section 72(t) (relating to the 10 percent penalty tax on premature distributions) will not apply. Income from a conversion in 2010 can be recognized one-half in 2011 and one-half in 2012, rather than all in 2010.

3. TRANSFERS OF EXCESS IRA CONTRIBUTIONS TO ROTH IRAS--If, before the due date of your federal income tax return for any taxable year (not including extensions), you transfer, from an IRA, contributions for such taxable year (and earnings thereon) to a Roth IRA, such amounts will not be includible in gross income to the extent that no deduction was allowed with respect to such amount.

4. TAXATION OF CONVERSIONS OF IRAS TO ROTH IRAS--All or part of amounts in an IRA maintained for your benefit may be converted into a Roth IRA maintained for your benefit. The conversion of an IRA to a Roth IRA is treated as special type of qualified rollover contribution. Hence, you must be eligible to make a qualified rollover contribution in order to convert an IRA to a Roth IRA. A conversion typically will result in the inclusion of some or all of your IRA's value in gross income, as described above.

A conversion of an IRA to a Roth IRA can be made without taking an actual distribution from your IRA. For example, an individual may make a conversion by notifying the IRA issuer or trustee, whichever is applicable.

UNDER SOME CIRCUMSTANCES, IT MIGHT NOT BE ADVISABLE TO ROLLOVER, TRANSFER, OR CONVERT ALL OR PART OF AN IRA TO A ROTH IRA. WHETHER YOU SHOULD DO SO WILL DEPEND ON YOUR PARTICULAR FACTS AND CIRCUMSTANCES, INCLUDING, BUT NOT LIMITED TO, SUCH FACTORS AS WHETHER YOU QUALIFY TO MAKE SUCH A ROLLOVER, TRANSFER, OR CONVERSION, YOUR FINANCIAL SITUATION, AGE, CURRENT AND FUTURE INCOME NEEDS, YEARS TO RETIREMENT, CURRENT AND FUTURE TAX RATES, YOUR ABILITY AND DESIRE TO PAY CURRENT INCOME TAXES WITH RESPECT TO AMOUNTS ROLLED OVER, TRANSFERRED, OR CONVERTED, AND WHETHER SUCH TAXES MIGHT NEED TO BE PAID WITH WITHDRAWALS FROM YOUR ROTH IRA (SEE DISCUSSION BELOW OF "NON-QUALIFIED DISTRIBUTIONS"). YOU SHOULD CONSULT A QUALIFIED TAX ADVISER BEFORE ROLLING OVER, TRANSFERRING, OR CONVERTING ALL OR PART OF AN IRA TO A ROTH IRA.

5. SEPARATE ROTH IRAS--Due to the complexity of, and proposed changes to, the tax law, it may be advantageous to maintain amounts rolled over, transferred, or converted from an IRA in separate Roth IRAs from those containing regular Roth IRA contributions. For the same reason, you should consider maintaining a

separate Roth IRA for each amount rolled over, transferred, or converted from an IRA. These considerations should be balanced against the additional costs you may incur from maintaining multiple Roth IRAs. You should consult your tax adviser if you intend to contribute rollover, transfer, or conversion amounts to your Contract, or if you intend to roll over or transfer amounts from your Contract to another Roth IRA maintained for your benefit.

L. INCOME TAX CONSEQUENCES OF ROTH IRAS

1. QUALIFIED DISTRIBUTIONS--Any "qualified distribution" from a Roth IRA is excludible from gross income. A "qualified distribution" is a payment or distribution which satisfies two requirements. First, the payment or distribution must be (a) made after you attain 59 1/2, (b) made after your death, (c) attributable to your being disabled, or (d) a "qualified special purpose distribution" (I.E., a qualified first-time homebuyer distribution under the Code). Second, the payment or distribution must be made in a taxable year that is at least five years after (1) the first taxable year for which a contribution was made to any Roth IRA established for you, or (2) in the case of a rollover from, or a conversion of, an IRA to a Roth IRA, the taxable year in which the rollover or conversion was made if the payment or distribution is allocable (as determined in the manner set forth in guidance issued by the IRS) to the rollover contribution or conversion (or to income allocable thereto).

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2. NONQUALIFIED DISTRIBUTIONS--A distribution from a Roth IRA which is not a qualified distribution is taxed under Code Section 72 (relating to annuities), except that such distribution is treated as made first from contributions to the Roth IRA to the extent that such distribution, when added to all previous distributions from the Roth IRA, does not exceed the aggregate amount of contributions to the Roth IRA. For purposes of determining the amount taxed, (a) all Roth IRAs established for you will be treated as one contract, (b) all distributions during any taxable year from Roth IRAs established for you will be treated as one distribution, and (c) the value of the contract, income on the contract, and investment in the contract, if applicable, will be computed as of the close of the calendar year in which the taxable year begins.

An additional tax of 10% is imposed on nonqualified distributions (including amounts deemed distributed as the result of a prohibited loan or use of your Roth IRA as security for a loan) made before the benefited individual has attained age 59 1/2, unless one of the exceptions discussed in Section N applies.

M. TAX ON EXCESS CONTRIBUTIONS

1. You must pay a 6% excise tax each year on excess contributions that remain in your Contract. Generally, an excess contribution is the amount contributed to your Contract that is more than you can contribute. The excess is taxed for the year of the excess contribution and for each year after that until you correct it. If contributions to your IRA for a year are more than the contribution limit, you can apply the excess contribution in one year to a later year if the contributions for that later year are less than the maximum allowed for that year.

2. You will not have to pay the 6% excise tax if you withdraw the excess amount by the date your tax return is due including extensions for the year of the contribution. You do not have to include in your gross income an excess contribution that you withdraw from your Contract before your tax return is due if the income earned on the excess was also withdrawn and no deduction was allowed for the excess contribution. You must include in your gross income the income earned on the excess contribution.

N. TAX ON PREMATURE DISTRIBUTIONS

There is an additional tax on premature distributions from your IRA, Roth IRA, or SIMPLE IRA, equal to 10% of the taxable amount. For premature distributions from a SIMPLE IRA made within the first 2 years you participate in a SIMPLE plan, the additional tax is equal to 25% of the amount of the premature distribution that must be included in gross income. Premature distributions are generally amounts you withdraw before you are age 59 1/2. However, the tax on premature distributions does not apply generally:

1. To amounts that are rolled over or transferred tax free;

2. To a distribution which is made on or after your death, or on account of you being disabled within the meaning of Code Section 72(m)(7);

3. To a distribution which is part of a series of substantially equal periodic payments (made at least annually) over your life or your life expectancy or the joint life or joint life expectancy of you and your Beneficiary;

4. To a distribution which is used for qualified first-time homebuyer expenses, qualified higher education expenses, certain medical expenses, or by an unemployed individual to pay health insurance premiums; or

5. To a distribution mode during a specified time period to a reservist who is called or ordered to active duty for a period in excess of 170 days or for an indefinite period.

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O. EXCISE TAX REPORTING

Use Form 5329, Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts, to report the excise taxes on excess contributions, premature distributions, and excess accumulations. If you do not owe any IRA, SIMPLE IRA or Roth IRA excise taxes, you do not need Form 5329. Further information can be obtained from any district office of the Internal Revenue Service.

P. BORROWING

If you borrow money against your Contract or use it as security for a loan, the Contract will lose its classification as an IRA, Roth IRA, or SIMPLE IRA, whichever is applicable, and you must include in gross income the fair market value of the Contract as of the first day of your tax year. In addition, you may be subject to the tax on premature distributions described above. (Note: The Contract does not allow borrowings against it, nor may it be assigned or pledged as collateral for a loan.)

Q. REPORTING

We will provide you with any reports required by the Internal Revenue Service.

R. ESTATE TAX

Generally, the value of your IRA, including your Roth IRA, is included in your gross estate for federal estate tax purposes.

S. FINANCIAL DISCLOSURE

1. We deduct a daily charge from your Separate Account Contract Value equal to 1.45%, on an annual basis, of Separate Account Contract Value. May vary if optional riders are elected.

2. An annual Contract Fee of \$30.00 will be assessed against the Separate

Account and Fixed Account Value each Contract Year.

3. Withdrawal charges will be assessed based on the Contribution Years elapsed as described in the prospectus under the heading "Withdrawal Charge."

4. The method used to compute and allocate the annual earnings is contained in the prospectus under the heading "Accumulation Unit Value" for Separate Account Contract Value.

5. The growth in value of your Contract is neither guaranteed nor projected but is based on the investment experience of the Subaccounts or rates of interest as declared by Commonwealth Annuity.

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COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY

STATEMENT OF ADDITIONAL INFORMATION

FLEXIBLE PAYMENT DEFERRED VARIABLE AND
FIXED ANNUITY CONTRACTS
FUNDED THROUGH

SUB-ACCOUNTS OF
SEPARATE ACCOUNT VA-K

INVESTING IN SHARES OF THE UNDERLYING FUNDS

THIS STATEMENT OF ADDITIONAL INFORMATION IS NOT A PROSPECTUS. IT SHOULD BE READ IN CONJUNCTION WITH THE COMMONWEALTH ANNUITY ADVANTAGE AND EXECANNUITY PLUS PROSPECTUSES OF SEPARATE ACCOUNT VA-K DATED APRIL 30, 2011 ("THE PROSPECTUSES"). THE PROSPECTUSES MAY BE OBTAINED FROM ANNUITY CLIENT SERVICES, COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY, STREETADDRESSPO BOX 758554, TOPEKA, KS 66675, TELEPHONE 1-800-533-7881.

DATED APRIL 30, 2011

Commonwealth Annuity Advantage/ExecAnnuity Plus

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GENERAL INFORMATION AND HISTORY

Effective September 1, 2006, Allmerica Financial Life Insurance and Annuity Company was renamed Commonwealth Annuity and Life Insurance Company (the "Company"). The Company is a life insurance company organized under the laws of Delaware in July 1974. Prior to December 31, 2002, the Company was a wholly owned subsidiary of First Allmerica Financial Life Insurance Company ("First Allmerica"), which in turn was a direct subsidiary of Allmerica Financial Corporation ("AFC"). Effective December 31, 2002, the Company became a Massachusetts domiciled insurance company and a direct wholly-owned subsidiary of The Hanover Insurance Group ("THG," formerly Allmerica Financial Corporation). On December 30, 2005, THG completed the closing of the sale of the Company to The Goldman Sachs Group, Inc. ("Goldman Sachs"), 200 West Street, New York, NY 10282. The Company's principal office (the "Principal Office") was relocated to 132 Turnpike Road, Suite 210, Southborough, MA 01772, Telephone 508-460-2400.

The Company is subject to the laws of the Commonwealth of Massachusetts governing insurance companies and to regulation by the Commissioner of Insurance of Massachusetts. In addition, the Company is subject to the insurance laws and regulations of other states and jurisdictions in which it is licensed to operate. Goldman Sachs has provided certain written assurances to the Commissioner of the Massachusetts Division of Insurance (the "Commissioner") that it will make capital contributions to the Company, subject to a maximum of \$250 million, if necessary to ensure that the Company maintains a risk-based capital ratio of at least 100%, pursuant to Massachusetts Insurance Law. Such assurances have been provided solely to the Commissioner by Goldman Sachs. These assurances are not evidence of indebtedness or an obligation or liability of Goldman Sachs, and do not provide Contract Owners with any specific rights or recourse against Goldman Sachs.

Separate Account VA-K (the "Variable Account") is a separate investment account of Commonwealth Annuity and Life Insurance Company (the "Company") authorized by vote of its Board of Directors on November 1, 1990. Several Sub-Accounts of the Variable Account are available under the Commonwealth Annuity Advantage contract (the "Contract"). Each Sub-Account invests exclusively in shares of one of the

following funds:

GOLDMAN SACHS VARIABLE INSURANCE TRUST (SERVICE SHARES)

Goldman Sachs VIT Core Fixed Income Fund

Goldman Sachs VIT Equity Index Fund
Goldman Sachs VIT Government Income Fund
Goldman Sachs VIT Growth Opportunities Fund
Goldman Sachs VIT Mid Cap Value Fund
Goldman Sachs VIT Money Market Fund
Goldman Sachs VIT Strategic Growth Fund

Goldman Sachs VIT Strategic International Equity Fund
Goldman Sachs VIT Structured U.S. Equity Fund

AIM VARIABLE INSURANCE FUNDS (INVESCO VARIABLE INSURANCE FUNDS)
(SERIES I SHARES)

Invesco V.I. Capital Appreciation Fund
Invesco V.I. Core Equity Fund
Invesco V.I. Global Health Care Fund
Invesco V.I. Van Kampen Capital Growth Fund

AIM VARIABLE INSURANCE FUNDS (INVESCO VARIABLE INSURANCE FUNDS)
(SERIES II SHARES)

Invesco V.I. Basic Value Fund
Invesco V.I. Capital Development Fund

ALLIANCEBERNSTEIN VARIABLE PRODUCTS SERIES FUND, INC. (CLASS B)

AllianceBernstein VPS Growth and Income Portfolio
AllianceBernstein VPS Large Cap Growth Portfolio
AllianceBernstein VPS Small/Mid-Cap Value Portfolio

AllianceBernstein VPS Value Portfolio

DELAWARE VIP TRUST

Delaware VIP International Value Equity Series

DELAWARE VIP TRUST (SERVICE CLASS)

Delaware VIP Smid Cap Growth Series

DWS VARIABLE SERIES I (CLASS A)

DWS Capital Growth VIP

DWS VARIABLE SERIES II

DWS Large Cap Value VIP

FIDELITY VARIABLE INSURANCE PRODUCTS FUNDS

Fidelity VIP Asset ManagerSM Portfolio

Fidelity VIP Equity-Income Portfolio

Fidelity VIP Growth Portfolio

Fidelity VIP High Income Portfolio

Fidelity VIP Overseas Portfolio

FIDELITY VARIABLE INSURANCE PRODUCTS FUNDS (SERVICE CLASS 2)

Fidelity VIP Contrafund(R)Portfolio

Fidelity VIP Growth Opportunities Portfolio

Fidelity VIP Mid Cap Portfolio

Fidelity VIP Value Strategies Portfolio

FRANKLIN TEMPLETON VARIABLE INSURANCE PRODUCTS TRUST (CLASS 2)

FT VIP Franklin Growth and Income Securities Fund

FT VIP Franklin Large Cap Growth Securities Fund

FT VIP Franklin Small-Mid Cap Growth Securities Fund

FT VIP Mutual Shares Securities Fund

FT VIP Templeton Foreign Securities Fund

JANUS ASPEN SERIES (SERVICE SHARES)

Janus Aspen Janus Portfolio

MFS(R) VARIABLE INSURANCE TRUST(SM) (SERVICE CLASS)

MFS(R) Mid Cap Growth Series
MFS(R) New Discovery Series
MFS(R) Total Return Series
MFS(R) Utilities Series

OPPENHEIMER VARIABLE ACCOUNT FUNDS (SERVICE SHARES)

Oppenheimer Balanced Fund/VA
Oppenheimer Capital Appreciation Fund/VA
Oppenheimer Global Securities Fund/VA
Oppenheimer High Income Fund/VA
Oppenheimer Main Street Fund(R)/VA

PIONEER VARIABLE CONTRACTS TRUST (CLASS II)

Pioneer Emerging Markets VCT Portfolio
Pioneer Real Estate Shares VCT Portfolio

T. ROWE PRICE INTERNATIONAL SERIES, INC.

T. Rowe Price International

TAXATION OF THE CONTRACT, THE VARIABLE
ACCOUNT AND THE COMPANY

The Company currently imposes no charge for taxes payable in connection with the contracts, other than for state and local premium taxes and similar assessments when applicable. The Company reserves the right to impose a charge for any other taxes that may become payable in the future in connection with the contracts or the Variable Account.

The Variable Account is considered to be a part of and taxed with the operations of the Company. The Company is taxed as a life insurance company under subchapter L of the Internal Revenue Code (the "Code"), and files a consolidated tax return with its parent and affiliated companies.

The Company reserves the right to make a charge for any effect which the income, assets or existence of the Contract or the Variable Account may have upon its tax. Such charge for taxes, if any, will be assessed on a fair and equitable basis in order to preserve equity among classes of Contract Owners ("Owners"). The Variable Account presently is not subject to tax.

SERVICES

SERVICE PROVIDERS

CUSTODIAN OF SECURITIES. The Company serves as custodian of the assets of the Variable Account. Underlying Fund shares owned by the Sub-Accounts are held on an open account basis. A Sub-Account's ownership of Underlying Fund shares is reflected on the records of the Underlying Fund and is not represented by any transferable stock certificates.

INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM. PricewaterhouseCoopers LLP is the Company's Independent Registered Public Accounting Firm. PricewaterhouseCoopers LLP is located at 185 Asylum Street, Suite 2400, Hartford, CT 06103.

MAIL ROOM AND ADMINISTRATIVE SERVICES. Goldman Sachs and the Company have retained se2, an affiliate of Security Benefit Life Insurance Company, to provide systems, administrative, accounting, mailroom and lockbox services and other services to the Company. The principal administrative offices of se2 are located at One Security Benefit Place, Topeka, Kansas, 66636.

EXPERTS. The financial statements of the Company as of December 31, 2010 and 2009 and for each of the three years in the period ended December 31, 2010, and the financial statements of Separate Account VA-K of the Company as of December 31, 2010 and for the periods indicated, included in this Statement of Additional Information constituting part of this Registration Statement, have been so included in reliance on the reports of PricewaterhouseCoopers LLP, the Company's independent registered public accounting firm, given on the authority of said firm as experts in auditing and accounting.

The financial statements of the Company included herein should be considered only as bearing on the ability of the Company to meet its obligations under the Contract

OTHER SERVICE ARRANGEMENTS

CERTAIN PAYMENTS WE RECEIVE WITH REGARD TO THE FUNDS. We and our distributor, Epoch Securities, Inc., (the "Distributor") may receive payments from the Funds or their service providers (e.g., the investment adviser, administrator, distributor, and/or their affiliates). These payments may be used for a variety of purposes, including payment of expenses that we (and our affiliates) incur in promoting, marketing, and administering the Contract and, in our role as an intermediary, the Funds. We (and our affiliates) may profit from these payments.

The amount of payments we receive from the Funds' service providers is based on a percentage of the assets of the particular Fund attributable to the Contract as well as certain other variable insurance products that we and/or our affiliates may issue or administer. These percentages are negotiated and vary with each Fund. These payments may be derived, in whole or in part, from the investment advisory fee deducted from Fund assets. Contract Owners, through their indirect investment in the Funds, bear the costs of these investment advisory fees (see the Funds' prospectuses for more information). Some service providers may pay us significantly more than others and the amount we receive may be substantial. These percentages currently range from 0.03% to 0.22%, and as of the date of this prospectus, we are receiving payments from EACH Fund's service providers.

Additionally, certain of the Funds make payments to us or the Distributor under their distribution plans (12b-1 plans). The payment rates currently range from 0.15% to 0.25% based on the amount of assets invested in those Funds. Payments made out of the assets of the Funds will reduce the amount of assets that otherwise would be available for investment, and will reduce the return on your investment. The dollar amount of future asset based fees is not predictable because these fees are a percentage of the Fund's average net assets, which can fluctuate over time. If, however, the value of the Funds goes up, then so would the payment to us or to the Distributor. Conversely, if the value of the Fund goes down, payments to us or to the Distributor would decrease.

A Fund's service provider may provide us (or our affiliates) and/or broker dealers that sell the Contracts ("selling firms") with marketing support, may pay us (or our affiliates) and/or selling firms amounts to participate in national and regional sales conferences and meetings with the sales desks, and may occasionally provide us (or our affiliates) and/or selling firms with items of relatively small value, such as promotional gifts, meals, tickets, or other similar items in the normal course of business.

We and/or the Distributor also may directly or indirectly receive additional amounts or different percentages of assets under management from some of the Funds' service providers with regard to other variable insurance products we or our affiliates may issue or administer.

For details about the compensation payments we make in connection with the sale of the Contracts, see "DISTRIBUTION."

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UNDERWRITERS

Effective January 22, 2008, Epoch Securities, Inc., a Delaware company located at 132 Turnpike Road, Southborough, MA 01772 ("Epoch" or "Underwriter") became principal underwriter for the Contracts. Epoch is a corporation organized and existing under the laws of the state of Delaware, and is a wholly-owned subsidiary of The Goldman Sachs Group, Inc. Epoch is a registered broker-dealer with the SEC, and a member of the Financial Industry Regulatory Authority ("FINRA"). The Company has effectively ceased issuing new Contracts except in connection with certain pre-existing contractual plans and programs.

The Company paid commissions, not to exceed 6.0% of payments, to registered representatives who sold the contracts. Certain registered representatives may receive commissions of up to 6.0% of subsequent purchase payments. However, alternative commission schedules may be in effect that paid lower initial commission amounts but with ongoing annual compensation of up to 1.0% of Accumulated Value.

Commissions paid by the Company do not result in any charge to Owners or to the Variable Account in addition to the charges described under CHARGES AND DEDUCTIONS in the Prospectus. The Company intends to recoup the commission and other sales expense through a combination of anticipated surrender, withdrawal and/or annuitization charges, profits from the Company's general account, including the investment earnings on amounts allocated to accumulate on a fixed basis in excess of the interest credited on fixed accumulations by the Company, and the profit, if any, from the mortality and expense risk charge.

The aggregate amounts of commissions paid to Epoch for the years 2008, 2009 and

2010 were \$2,195,164.30, \$1,413,085.58 and \$1,154,189.41, respectively. No commissions were retained by Epoch for sales of all contracts funded by Separate Account VA-K (including contracts not described in the Prospectus) for the years 2008, 2009 and 2010.

ANNUITY BENEFIT PAYMENTS AND ACCUMULATION UNIT CALCULATION

The method by which the Accumulated Value under the Contract is determined is described in detail under "Computation of Values" in the Prospectus.

ILLUSTRATION OF ACCUMULATION UNIT CALCULATION USING HYPOTHETICAL EXAMPLE. The Accumulation Unit calculation for a daily Valuation Period may be illustrated by the following hypothetical example: Assume that the assets of a Sub-Account at the beginning of a one-day Valuation Period were \$5,000,000; that the value of an Accumulation Unit on the previous date was \$1.135000; and that during the Valuation Period, the investment income and net realized and unrealized capital gains exceed net realized and unrealized capital losses by \$1,675. The Accumulation Unit Value at the end of the current Valuation Period would be calculated as follows:

<u><S></u>	<u><C></u>
(1) Accumulation Unit Value -- Previous Valuation Period	\$1.135000
(2) Value of Assets -- Beginning of Valuation Period	\$5,000,000
(3) Excess of Investment Income and Net Gains Over Capital Losses	\$1,675
(4) Adjusted Gross Investment Rate for the Valuation Period (3) divided by (2)	0.000335
(5) Annual Charge (one-day equivalent of 1.45% per annum)	0.000040
(6) Net Investment Rate (4) - (5)	0.000295

<u><Page></u>	
(7) Net Investment Factor 1.000000 + (6)	1.000295
(8) Accumulation Unit Value -- Current Period (1) x (7)	\$1.135335
<u></Table></u>	

Conversely, if unrealized capital losses and charges for expenses and taxes exceeded investment income and net realized capital gains by \$1,675, the Accumulation Unit Value at the end of the Valuation Period would have been \$1.134574. The method for determining the amount of annuity benefit payments is described in detail under "Annuity Benefit Payments" in the Prospectus.

ILLUSTRATION OF VARIABLE ANNUITY BENEFIT PAYMENT CALCULATION USING HYPOTHETICAL EXAMPLE. The determination of the Annuity Unit value and the variable annuity benefit payment may be illustrated by the following hypothetical example: Assume an Annuitant has 40,000 Accumulation Units in a Variable Account, and that the value of an Accumulation Unit on the Valuation Date used to determine the amount of the first variable annuity benefit payment is \$1.120000. Therefore, the Accumulated Value of the Contract is \$44,800 (40,000 x \$1.120000). Assume also that the Owner elects an option for which the first monthly payment is \$6.57 per \$1,000 of Accumulated Value applied. Assuming no premium tax or surrender charge, the first monthly payment would be \$44.80 (\$44,800 divided by \$1,000) multiplied by \$6.57, or \$294.34.

Next, assume that the Annuity Unit value for the assumed interest rate of 3.5% per annum for the Valuation Date as of which the first payment was calculated was \$1.100000. Annuity Unit values will not be the same as Accumulation Unit Values because the former reflect the 3.5% assumed interest rate used in the annuity rate calculations. When the Annuity Unit value of \$1.100000 is divided into the first monthly payment the number of Annuity Units represented by that payment is determined to be 267.5818. The value of this same number of Annuity Units will be paid in each subsequent month under most options. Assume further that the net investment factor for the Valuation Period applicable to the next annuity benefit payment is 1.000190. Multiplying this factor by .999906 (the one-day adjustment factor for the assumed interest rate of 3.5% per annum) produces a factor of 1.000096. This then is multiplied by the Annuity Unit value on the immediately preceding Valuation Date (assumed here to be \$1.105000). The result is an Annuity Unit value of \$1.105106 for the current monthly payment. The current monthly payment then is determined by multiplying the number of Annuity Units by the current Annuity Unit value, or 267.5818 times \$1.105106, which produces a current monthly payment of \$295.71.

METHOD FOR DETERMINING COMMUTED VALUE ON VARIABLE ANNUITY PERIOD CERTAIN OPTIONS AND ILLUSTRATION USING HYPOTHETICAL EXAMPLE. The Contract offers both commutable and non-commutable fixed period certain annuity options and commutable variable period certain annuity options. A commutable option gives the Annuitant the right to exchange any remaining payments for a lump sum payment based on the

commuted value. The Commuted Value is the present value of remaining payments calculated at 3.5% interest. The determination of the Commuted Value may be illustrated by the following hypothetical example.

Assume a commutable period certain option is elected. The number of Annuity Units upon which each payment is based would be calculated using the Surrender Value less any premium tax rather than the Accumulated Value. Assume this results in 250.0000 Annuity Units. Assume the Commuted Value is requested with 60 monthly payments remaining and a current Annuity Unit Value of \$1.200000. Based on these assumptions, the dollar amount of remaining payments would be \$300 a month for 60 months. The present value at 3.5% of all remaining payments would be \$16,560.72.

ENHANCED AUTOMATIC TRANSFER (DOLLAR COST AVERAGING) PROGRAM

To the extent permitted by law, the Company reserves the right to offer an Enhanced Automatic Transfer (Dollar Cost Averaging) Program from time to time. If an Owner elects automatic transfers while the enhanced program is in effect, the Company will credit an enhanced interest rate to eligible payments made to the Enhanced Automatic Transfer Program. Eligible payments:

- must be new payments to the Contract, including the initial payment,
- must be allocated to the Fixed Account, which will be the source account,
- must be automatically transferred out of the Fixed Account to one or more Sub-Accounts over a specified time period and
- will receive the enhanced rate while they remain in the Fixed Account.

<Page>

Any new eligible payments made to an existing Enhanced Automatic Transfer program will start a new Enhanced Automatic Transfer program. In this case, the following rules apply:

- The money remaining in the Fixed Account from the original program will be combined with the new eligible payment to determine the new monthly transfer amount.

- The new monthly transfer amount will be transferred out of the Fixed Account in accordance with the allocation instructions specified for the new payment. If no allocation instructions are specified with the new eligible payment, the allocation instructions for the original eligible payment will be used. The new monthly transfer amount will be transferred out of the Fixed Account on a LIFO (last-in, first-out basis) to the selected Sub-Accounts on the date designated for the new eligible payment.

A new enhanced interest rate may be applied to the new eligible payment, while the money remaining in the Fixed Account from the original program will continue to receive the enhanced rate in effect at the time the older payment was received.

DISCONTINUATION OF THE MINIMUM GUARANTEED ANNUITY PAYOUT (M-GAP) RIDER

Effective January 31, 2002, the Company terminated the availability of the optional Minimum Guaranteed Annuity Payout (M-GAP) Rider. This termination does not affect M-GAP Riders issued prior to January 31, 2002 except that Owners who have previously elected the M-GAP Rider will not be able to purchase a new M-GAP Rider under the repurchase feature.

The M-GAP Rider provides a guaranteed minimum amount of fixed annuity lifetime income during the annuity payout phase, after a ten year or fifteen year waiting period, subject to the conditions described below. On each Contract anniversary a Minimum Guaranteed Annuity Payout Benefit Base (less any applicable premium taxes) is determined. The Minimum Guaranteed Annuity Payout Benefit Base is the value that will be annuitized should you exercise the Rider. In order to exercise the Rider, a fixed annuitization option involving a life contingency must be selected. Annuitization under this Rider will occur at the Company's guaranteed annuity option rates listed under the Annuity Option Tables in the Contract. The Minimum Guaranteed Annuity Payout Benefit Base is equal to the greatest of:

- (a) the Accumulated Value increased by any positive Market Value Adjustment, if applicable, on the Contract Anniversary that the M-GAP Benefit Base is being determined;
- (b) the Accumulated Value on the effective date of the Rider accumulated daily at an effective annual yield of 5% plus gross payments made thereafter accumulated daily at an effective annual yield of 5%, starting on the date each payment is applied, proportionately reduced

to reflect withdrawals; or

- (c) the highest Accumulated Value on any Contract anniversary since the Rider effective date, as determined after being increased for subsequent payments and any positive Market Value Adjustment, if applicable, and proportionately reduced for subsequent withdrawals.

For each withdrawal described in (b) and (c) above, the proportionate reduction is calculated by multiplying the (b) or (c) value, whichever is applicable, determined immediately prior to the withdrawal by the following fraction:

$$\frac{\text{Amount of the withdrawal}}{\text{Accumulated Value determined immediately prior to the withdrawal}}$$

EXERCISING THE M-GAP RIDER.

- The Owner may only exercise the M-GAP Rider within thirty days after any Contract anniversary following the expiration of a ten or fifteen-year waiting period from the effective date of the Rider.
- The Owner may only annuitize under a fixed annuity payout option involving a life contingency as provided under "DESCRIPTION OF ANNUITY PAYOUT OPTIONS" in the Prospectus.
- The Owner may only annuitize at the Company's guaranteed fixed annuity option rates listed under the Annuity Option Tables in the Contract.

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TERMINATING THE M-GAP RIDER.

The Owner may not terminate the M-GAP Rider prior to the seventh Contract anniversary after the effective date of the Rider. The Owner may terminate the Rider at any time after the seventh Contract anniversary following the effective date of the Rider. The Rider will terminate automatically upon surrender of the Contract or the date that a death benefit is payable if the Contract is not continued under "THE SPOUSE OF THE OWNER AS BENEFICIARY" under DESCRIPTION OF THE CONTRACT in the Prospectus.

From time to time the Company may illustrate minimum guaranteed income amounts under the M-GAP Rider for individuals based on a variety of assumptions, including varying rates of return on the value of the Contract during the accumulation phase, annuity payout periods, annuity payout options and M-GAP Rider waiting periods. Any assumed rates of return are for purposes of illustration only and are not intended as a representation of past or future investment rates of return.

For example, the illustration below assumes an initial payment of \$100,000 for an Annuitant age 60 (at issue) and exercise of an M-GAP Rider with a ten-year waiting period. The illustration assumes that no subsequent payments or withdrawals are made and that the annuity payout option is a Life Annuity With Payments Guaranteed for 10 Years. The values below have been computed based on a 5% net rate of return and are the guaranteed minimums that would be received under the M-GAP Rider. The minimum guaranteed benefit base amounts are the values that will be annuitized. Minimum guaranteed annual income values are based on a fixed annuity payout.

<Table>
<Caption>

CONTRACT ANNIVERSARY AT EXERCISE -----	MINIMUM GUARANTEED BENEFIT BASE -----	MINIMUM GUARANTEED ANNUAL INCOME(1) -----
<S>	<C>	<C>
10	\$162,889	\$12,153
15	\$207,892	\$17,695

(1) Other fixed annuity options involving a life contingency other than Life Annuity With Payments Guaranteed for 10 Years. See "DESCRIPTION OF ANNUITY PAYOUT OPTIONS" in the Prospectus.

The M-GAP Rider does not create Accumulated Value or guarantee performance of any investment option. Because this Rider is based on guaranteed actuarial factors, the level of lifetime income that it guarantees may often be less than the level that would be provided by applying the then current annuity factors. Therefore, the Rider should be regarded as providing a guarantee of a minimum amount of annuity income. As described above, withdrawals will reduce the benefit base.

PERFORMANCE INFORMATION

Performance information for a Sub-Account may be compared, in reports and promotional literature, to certain indices described in the Prospectus under PERFORMANCE INFORMATION. In addition, the Company may provide advertising, sales literature, periodic publications or other material information on various topics of interest to Owners and prospective Owners. These topics may include the relationship between sectors of the economy and the economy as a whole and its effect on various securities markets, investment strategies and techniques (such as value investing, market timing, dollar cost averaging, asset allocation, constant ratio transfer and account rebalancing), the advantages and disadvantages of investing in tax-deferred and taxable investments, customer profiles and hypothetical purchase and investment scenarios, financial management and tax and retirement planning, and investment alternatives to certificates of deposit and other financial instruments, including comparisons between the Contract and the characteristics of and market for such financial instruments. Total return data and supplemental total return information may be advertised based on the period of time that an Underlying Fund and/or an underlying Sub-Account have been in existence, even if longer than the period of time that the Contract has been offered. The results for any period prior to a Contract being offered will be calculated as if the Contract had been offered during that period of time, with all charges assumed to be those applicable to the Contract.

TOTAL RETURN

"Total Return" refers to the total of the income generated by an investment in a Sub-Account and of the changes of value of the principal invested (due to realized and unrealized capital gains or losses) for a specified period, reduced by the Sub-Account's asset charge and any applicable surrender charge which would be assessed upon complete withdrawal of the investment.

<Page>

Total Return figures are calculated by standardized methods prescribed by rules of the Securities and Exchange Commission (the "SEC"). The quotations are computed by finding the average annual compounded rates of return over the specified periods that would equate the initial amount invested to the ending redeemable values, according to the following formula:

$$P(1 + T)^n = ERV$$

Where: P = a hypothetical initial payment to the Variable Account of \$1,000
T = average annual total return
n = number of years
ERV = the ending redeemable value of the \$1,000 payment at the end of the specified period

The calculation of Total Return includes the annual charges against the assets of the Sub-Account. This charge is 1.45% on an annual basis. The calculation of ending redeemable value assumes (1) the Contract was issued at the beginning of the period, and (2) a complete surrender of the Contract at the end of the period. The deduction of the surrender charge, if any, applicable at the end of the period is included in the calculation, according to the following schedule:

<Table>
<Caption>
YEARS FROM DATE OF PAYMENT TO DATE OF WITHDRAWAL

YEARS FROM DATE OF PAYMENT TO DATE OF WITHDRAWAL	CHARGE AS PERCENTAGE OF NEW PURCHASE PAYMENTS WITHDRAWN*
<S>	<C>
0-2	8%
3	7%
4	6%
5	5%
6	4%
7	3%
8	2%
9	1%
Thereafter	0%

</Table>

* Subject to the maximum limit described in the Prospectus.

No surrender charge is deducted upon expiration of the periods specified above. In each calendar year, a certain amount (withdrawal without surrender charge amount, as described in the Prospectus) is not subject to the surrender charge. The calculations of Total Return include the deduction of the \$30 annual Contract fee.

SUPPLEMENTAL TOTAL RETURN INFORMATION

The Supplemental Total Return Information in this section refers to the total of the income generated by an investment in a Sub-Account and of the changes of value of the principal invested (due to realized and unrealized capital gains or losses) for a specified period reduced by the Sub-Account's asset charges. It is assumed, however, that the investment is NOT withdrawn at the end of each period.

The quotations of Supplemental Total Return are computed by finding the average annual compounded rates of return over the specified periods that would equate the initial amount invested to the ending values, according to the following formula:

$$P(1 + T)^n = EV$$

Where:

P	=	a hypothetical initial payment to the Variable Account of \$1,000
T	=	average annual total return
n	=	number of years
EV	=	the ending value of the \$1,000 payment at the end of the specified period

The calculation of Supplemental Total Return reflects the 1.45% annual charge against the assets of the Sub-Accounts. The ending value assumes that the Contract is NOT surrendered at the end of the specified period, and therefore there is no adjustment for the surrender charge that would be applicable if the Contract was surrendered at the end of the period. The calculation of supplemental total return does not include the deduction of the \$30 annual Contract fee.

PERFORMANCE TABLES. Quotations of average annual total return as shown in Table 1A are calculated in the manner prescribed by the SEC and show the percentage rate of return of a hypothetical initial investment of \$1,000 for the most

Sub-Account has been in existence, if less than the prescribed periods. The calculation is adjusted to reflect the deduction of the annual Sub-Account asset charge of 1.45%, the \$30 annual Contract fee the Underlying Fund charges and the surrender charge which would be assessed if the investment were completely withdrawn at the end of the specified period. Quotations of supplemental average total returns, as shown in Table 1B, are calculated in exactly the same manner and for the same periods of time except that they do not reflect the Contract fee and assume that the Contract is not surrendered at the end of the periods shown.

PERFORMANCE INFORMATION FOR ANY SUB-ACCOUNT REFLECTS ONLY THE PERFORMANCE OF A HYPOTHETICAL INVESTMENT IN THE SUB-ACCOUNT DURING THE TIME PERIOD ON WHICH THE CALCULATIONS ARE BASED. PERFORMANCE INFORMATION SHOULD BE CONSIDERED IN LIGHT OF THE INVESTMENT OBJECTIVES AND POLICIES AND RISK CHARACTERISTICS OF THE UNDERLYING FUND IN WHICH THE SUB-ACCOUNT INVESTS AND THE MARKET CONDITIONS DURING THE GIVEN TIME PERIOD, AND SHOULD NOT BE CONSIDERED AS A REPRESENTATION OF WHAT MAY BE ACHIEVED IN THE FUTURE.

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COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
COMMONWEALTH ANNUITY ADVANTAGE AND EXECANNUITY PLUS `93

TABLE 1A
AVERAGE ANNUAL TOTAL RETURNS OF SUB-ACCOUNT

FOR PERIODS ENDING DECEMBER 31, 2010

SINCE INCEPTION OF SUB-ACCOUNT
(ASSUMING COMPLETE WITHDRAWAL OF THE INVESTMENT)

<Table>
<Caption>

	SUB-ACCOUNT INCEPTION DATE	FOR YEAR ENDED 12/31/10	5 YEARS	10 YEARS OR SINCE INCEPTION OF SUB-ACCOUNT (IF LESS)
	-----	-----	-----	-----
<S> Goldman Sachs VIT Core Fixed Income Fund	<C> 01/09/06	<C> -2.10	<C> N/A	<C> 2.02

Goldman Sachs VIT Equity Index Fund	01/09/06	5.03	N/A	-1.25
Goldman Sachs VIT Government Income Fund	01/09/06	-3.85	N/A	2.72
Goldman Sachs VIT Growth Opportunities Fund	01/09/06	9.50	N/A	3.86
Goldman Sachs VIT Mid Cap Value Fund	01/09/06	14.72	N/A	1.21
Goldman Sachs VIT Money Market Fund	01/09/06	-8.60	N/A	-0.09
Goldman Sachs VIT Strategic Growth Fund	01/09/06	0.85	N/A	-0.91
Goldman Sachs VIT Strategic International Equity Fund	01/09/06	0.50	N/A	-3.55
Goldman Sachs VIT Structured U.S. Equity Fund	01/09/06	2.77	N/A	-4.32
AllianceBernstein VPS Growth and Income Portfolio	8/1/00	3.09	-2.68	0.14
AllianceBernstein VPS Large Cap Growth Portfolio	8/1/00	0.38	-1.98	-2.60
AllianceBernstein VPS Small/Mid Cap Value Portfolio	5/1/02	16.75	3.72	6.73
AllianceBernstein VPS Value Portfolio	5/1/02	1.90	-3.92	0.58
Delaware VIP International Value Equity Series	5/6/93	1.37	-0.21	3.99
Delaware VIP Smid Cap Growth Series	8/1/00	26.01	4.54	2.92
DWS Large Cap Value VIP	8/1/00	15.47	-7.58	0.12
DWS Capital Growth VIP	8/1/00	50.06	-1.79	-8.70
Fidelity VIP Asset Manager(SM) Portfolio	5/4/94	19.19	1.00	0.65
Fidelity VIP Equity-Income Portfolio	9/5/91	5.20	-1.70	0.70
Fidelity VIP Growth Portfolio	9/5/91	14.09	-0.03	-2.29
Fidelity VIP High Income Portfolio	9/24/91	4.07	4.57	4.64
Fidelity VIP Overseas Portfolio	9/5/91	3.37	-0.33	1.50
Fidelity VIP Contrafund(R) Portfolio	5/1/01	7.22	1.03	4.50
Fidelity VIP Growth Opportunities Portfolio	8/1/00	13.68	-1.57	-1.05
Fidelity VIP Mid Cap Portfolio	5/1/02	18.7	4.69	9.36
Fidelity VIP Value Strategies Portfolio	5/1/02	16.50	0.98	4.26
FT VIP Franklin Growth and Income Securities Fund	8/1/00	6.98	-0.91	0.01
FT VIP Franklin Large Cap Growth Securities Fund	5/1/02	2.05	-0.18	1.28
FT VIP Franklin Small-Mid Cap Growth Securities Fund	8/1/00	17.72	2.49	0.59
FT VIP Mutual Shares Securities Fund	5/1/02	1.69	-0.85	2.65
FT VIP Templeton Foreign Securities Fund	5/1/02	-0.87	2.00	4.67
Invesco V.I. Capital Appreciation Fund	08/01/00	5.76	-2.72	-3.19
Invesco V.I. Core Equity Fund	08/01/00	0.17	1.65	-1.08
Invesco V.I. Global Health Care Fund	08/01/00	-3.73	0.03	-0.46
Invesco V.I. Van Kampen Capital Growth Fund	05/01/01	7.55	0.19	-1.58
Invesco V.I. Basic Value Fund	05/01/02	-2.21	-5.06	-1.16
Invesco V.I. Capital Development Fund	05/01/02	8.75	0.29	2.81
Janus Aspen Janus Portfolio	8/1/00	4.55	1.09	-2.18
MFS(R)Mid Cap Growth Series	5/1/02	19.33	-2.56	-0.05
MFS(R)New Discovery Series	5/1/02	25.97	6.77	4.95
MFS(R)Total Return Series	5/1/02	0.26	0.64	2.55
MFS(R)Utilities Series	5/1/02	3.86	7.06	10.54
Oppenheimer Balanced Fund/VA	5/1/02	3.05	-4.68	-0.06

Oppenheimer Capital Appreciation Fund/VA	5/1/02	-0.19	-1.43	0.67
Oppenheimer Global Securities Fund/VA	5/1/02	6.02	1.23	5.41
Oppenheimer High Income Fund/VA	5/1/02	4.77	-21.52	-10.45

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Oppenheimer Main Street Fund(R)/VA	5/1/02	6.15	-0.70	1.38
Pioneer Emerging Markets VCT Portfolio	8/1/00	5.92	7.78	12.65
Pioneer Real Estate Shares VCT Portfolio	8/1/00	18.66	0.42	8.62
T. Rowe Price International Stock Portfolio	5/1/95	4.70	1.25	1.20

</Table>

TABLE 1B

SUPPLEMENTAL AVERAGE ANNUAL TOTAL RETURNS

FOR PERIODS ENDING DECEMBER 31, 2010

SINCE INCEPTION OF SUB-ACCOUNT

(ASSUMING NO WITHDRAWAL OF THE INVESTMENT AND NO CONTRACT FEE)

<Table>

<Caption>

	SUB-ACCOUNT INCEPTION DATE	FOR YEAR ENDED 12/31/10	5 YEARS	10 YEARS OR SINCE INCEPTION OF SUB-ACCOUNT (IF LESS)
	-----	-----	-----	-----
<S>	<C>	<C>	<C>	<C>
Goldman Sachs VIT Core Fixed Income Fund	01/09/06	5.62	N/A	3.05
Goldman Sachs VIT Equity Index Fund	01/09/06	13.26	N/A	-0.08
Goldman Sachs VIT Government Income Fund	01/09/06	3.67	N/A	3.67
Goldman Sachs VIT Growth Opportunities Fund	01/09/06	17.63	N/A	4.86
Goldman Sachs VIT Mid Cap Value Fund	01/09/06	22.89	N/A	2.32
Goldman Sachs VIT Money Market Fund	01/09/06	-1.45	N/A	0.90
Goldman Sachs VIT Strategic Growth Fund	01/09/06	8.90	N/A	0.25
Goldman Sachs VIT Strategic International Equity Fund	01/09/06	8.49	N/A	-2.44
Goldman Sachs VIT Structured U.S. Equity Fund	01/09/06	10.97	N/A	-3.17
AllianceBernstein VPS Growth and Income Portfolio	8/1/00	11.16	-1.70	0.21
AllianceBernstein VPS Large Cap Growth Portfolio	8/1/00	8.24	-1.00	-2.52

AllianceBernstein VPS Small/Mid Cap Value Portfolio	5/1/02	24.75	4.57	6.80
AllianceBernstein VPS Value Portfolio	5/1/02	9.80	-3.02	0.68
Delaware VIP International Value Equity Series	5/6/93	9.32	0.79	4.06
Delaware VIP Smid Cap Growth Series	8/1/00	34.02	5.38	2.94
DWS Large Cap Value VIP	8/1/00	10.89	-4.47	-0.80
DWS Capital Growth VIP	8/1/00	16.94	1.85	-3.67
Fidelity VIP Asset Manager(SM) Portfolio	5/4/94	12.61	3.92	2.47
Fidelity VIP Equity-Income Portfolio	9/5/91	13.48	-0.50	0.97
Fidelity VIP Growth Portfolio	9/5/91	22.37	1.20	-1.90
Fidelity VIP High Income Portfolio	9/24/91	12.17	5.49	4.74
Fidelity VIP Overseas Portfolio	9/5/91	11.48	0.70	1.61
Fidelity VIP Contrafund(R) Portfolio	5/1/01	15.23	1.98	4.51
Fidelity VIP Growth Opportunities Portfolio	8/1/00	21.68	-0.66	-1.05
Fidelity VIP Mid Cap Portfolio	5/1/02	26.71	5.51	9.42
Fidelity VIP Value Strategies Portfolio	5/1/02	24.51	1.92	4.34
FT VIP Franklin Growth and Income Securities Fund	8/1/00	14.99	0.02	0.02
FT VIP Franklin Large Cap Growth Securities Fund	5/1/02	9.97	0.75	1.39
FT VIP Franklin Small-Mid Cap Growth Securities Fund	8/1/00	25.77	3.44	0.65
FT VIP Mutual Shares Securities Fund	5/1/02	9.58	0.07	2.74
FT VIP Templeton Foreign Securities Fund	5/1/02	6.84	2.92	4.76
Invesco V.I. Capital Appreciation Fund	8/1/00	13.81	-1.76	-3.12
Invesco V.I. Core Equity Fund	8/1/00	7.97	2.61	-1.04
Invesco V.I. Global Health Care Fund	8/1/00	3.77	0.98	-0.43
Invesco V.I. Large Cap Growth Fund	5/1/01	15.56	1.13	-1.58
Invesco V.I. Basic Value Fund	5/1/02	5.39	-4.16	-1.03
Invesco V.I. Capital Development Fund	5/1/02	16.75	1.22	2.90
Janus Aspen Janus Portfolio	8/1/00	12.60	2.08	-2.11
MFS(R)Mid Cap Growth Series	5/1/02	27.33	-1.66	0.05
MFS(R)New Discovery Series	5/1/02	33.97	7.53	5.03
MFS(R)Total Return Series	5/1/02	8.04	1.57	2.65
MFS(R)Utilities Series	5/1/02	11.86	7.81	10.59
Oppenheimer Balanced Fund/VA	5/1/02	11.04	-3.80	0.04

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Oppenheimer Capital Appreciation Fund/VA	5/1/02	7.56	-0.52	0.78
Oppenheimer Global Securities Fund/VA	5/1/02	14.03	2.17	5.49
Oppenheimer High Income Fund/VA	5/1/02	12.78	-20.78	-10.35
Oppenheimer Main Street Fund(R)/VA	5/1/02	14.15	0.22	1.48
Pioneer Emerging Markets VCT Portfolio	8/1/00	13.93	8.52	12.66
Pioneer Real Estate Shares VCT Portfolio	8/1/00	26.68	1.36	8.62

T. Rowe Price International Stock Portfolio
</Table>

5/1/95

12.80

2.28

1.32

YIELD AND EFFECTIVE YIELD - THE GOLDMAN SACHS MONEY MARKET SUB-ACCOUNT

Set forth below is yield and effective yield information for the Goldman Sachs Money Market Sub-Account for the seven-day period ended December 31, 2010:

Yield	-1.45%
Effective Yield	-1.44%

The yield and effective yield figures are calculated by standardized methods prescribed by rules of the SEC. Under those methods, the yield quotation is computed by determining the net change (exclusive of capital changes) in the value of a hypothetical pre-existing account having a balance of one accumulation unit of the Sub-Account at the beginning of the period, dividing the difference by the value of the account at the beginning of the same period to obtain the base period return, and then multiplying the return for a seven-day base period by (365/7), with the resulting yield carried to the nearest hundredth of one percent.

The Goldman Sachs Money Market Sub-Account computes effective yield by compounding the unannualized base period return by using the formula:

$$\text{Effective Yield} = [(\text{base period return} + 1) \text{ TO THE POWER OF } (365/7)] - 1$$

The calculations of yield and effective yield reflect the \$30 annual Contract fee.

FINANCIAL STATEMENTS

Financial Statements are included for Commonwealth Annuity and Life Insurance Company and for its Separate Account VA-K.

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Shareholder of
Commonwealth Annuity and Life Insurance Company:

In our opinion, the accompanying consolidated balance sheets and the related consolidated statements of operations, shareholder's equity, comprehensive income and cash flows present fairly, in all material respects, the financial position of Commonwealth Annuity and Life Insurance Company and its subsidiaries at December 31, 2010 and December 31, 2009, and the results of their operations and their cash flows for each of the three years in the period ended December 31, 2010 in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits of these statements in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

/s/ PricewaterhouseCoopers LLP
Hartford, Connecticut
April 21, 2011

<Page>

COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
(A WHOLLY-OWNED SUBSIDIARY OF THE GOLDMAN SACHS GROUP, INC.)
CONSOLIDATED BALANCE SHEETS

<Table>

<Caption>

DECEMBER 31,

2010

2009

(IN MILLIONS, EXCEPT PER SHARE DATA)

<S>

<C>

<C>

ASSETS

Investments:

Available-for-sale fixed maturities at fair value (amortized cost of \$2,647.6 and \$2,797.8 in 2010 and 2009, respectively)

\$ 2,844.3

\$ 2,954.4

Trading fixed maturities at fair value (amortized cost of \$491.2 and \$397.2 in

2010 and 2009, respectively)	526.4	424.5
Equity securities at fair value (cost of \$0.1 in 2010 and 2009, respectively)	0.1	0.1
Policy loans	306.4	320.3
	-----	-----
Total investments	3,677.2	3,699.3
	-----	-----
Cash and cash equivalents	251.4	300.2
Accrued investment income	41.7	41.1
Premiums, accounts and notes receivable, net	2.0	2.7
Reinsurance receivable on paid and unpaid losses, benefits, unearned premiums and modified coinsurance	4,725.0	4,824.1
Value of business acquired	27.3	30.3
Deferred policy acquisition costs	207.1	243.3
Deferred federal income taxes	80.4	137.9
Derivative instruments receivable	115.0	149.3
Other assets	31.0	20.5
Separate account assets	4,023.6	4,186.5
	-----	-----
Total assets	\$13,181.7	\$13,635.2
	=====	=====
LIABILITIES		
Policy liabilities and accruals:		
Future policy benefits (includes liabilities with a fair value of \$585.3 and \$579.0 in 2010 and 2009, respectively)	\$ 5,476.9	\$ 5,870.2
Outstanding claims and losses (includes liabilities with a fair value of \$5.8 and \$6.5 in 2010 and 2009, respectively)	88.6	101.7
Contractholder deposit funds and other policy liabilities (includes liabilities with a fair value of \$97.2 and \$98.6 in 2010 and 2009, respectively)	234.7	282.5
	-----	-----
Total policy liabilities and accruals	5,800.2	6,254.4
	-----	-----
Derivative instruments payable	98.0	137.4
Collateral on derivative instruments	11.6	53.6
Securities sold under agreements to repurchase	89.6	--
Dividend payable to shareholder	250.0	--
Accrued expenses and other liabilities	69.5	83.5
Reinsurance payable	1,964.0	1,941.5
Separate account liabilities	4,023.6	4,186.5
	-----	-----
Total liabilities	\$12,306.5	\$12,657.0

Commitments and contingencies (Notes 18 and 19)

SHAREHOLDER'S EQUITY

Common stock, \$1,000 par value, 10,000 shares authorized, 2,526 shares issued and outstanding	\$ 2.5	\$ 2.5
Additional paid-in capital	716.9	716.9
Accumulated other comprehensive income	94.2	66.6
Retained earnings	61.6	192.2
	-----	-----
Total shareholder's equity	875.2	978.2
	-----	-----
Total liabilities and shareholder's equity	\$13,181.7	\$13,635.2
	=====	=====

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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE CONSOLIDATED FINANCIAL STATEMENTS.

<Page>

COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
(A WHOLLY-OWNED SUBSIDIARY OF THE GOLDMAN SACHS GROUP, INC.)
CONSOLIDATED STATEMENTS OF OPERATIONS

<Table>
<Caption>

FOR THE YEARS ENDED DECEMBER 31,

2010 2009 2008

(IN MILLIONS)

<S>	<C>	<C>	<C>
REVENUES			
Premiums	\$ 51.0	\$ 48.5	\$ --
Universal life and investment product policy fees	193.3	234.7	189.6
Net investment income	191.4	323.3	125.6
Net realized investment gains/(losses)			
Total other-than-temporary impairment ("OTTI") losses	--	(10.0)	(42.0)
OTTI losses recognized in other comprehensive income	--	(2.6)	--

Net OTTI losses recognized in earnings	--	(7.4)	(42.0)
Net realized capital gains/(losses), excluding net OTTI losses recognized in earnings	91.0	30.0	(7.6)
Total net realized investment gains/(losses)	91.0	22.6	(49.6)
Other income	33.6	7.1	21.6
Total revenues	560.3	636.2	287.2
BENEFITS, LOSSES AND EXPENSES			
Policy benefits, claims, losses and loss adjustment expenses	259.1	346.5	297.1
Policy acquisition expenses	64.5	96.8	106.9
(Gains)/losses on derivative instruments	(4.9)	27.5	(175.6)
Other operating expenses	79.7	67.6	59.5
Total benefits, losses and expenses	398.4	538.4	287.9
Income/(loss) before federal income taxes	161.9	97.8	(0.7)
FEDERAL INCOME TAX EXPENSE			
Total federal income tax expense	42.7	6.3	10.8
Net income/(loss)	\$119.2	\$ 91.5	\$(11.5)

</Table>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE CONSOLIDATED FINANCIAL STATEMENTS.

<Page>

COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
(A WHOLLY-OWNED SUBSIDIARY OF THE GOLDMAN SACHS GROUP, INC.)
CONSOLIDATED STATEMENTS OF SHAREHOLDER'S EQUITY

<Table>
<Caption>

(IN MILLIONS)	COMMON STOCK	ADDITIONAL PAID-IN CAPITAL	ACCUMULATED OTHER COMPREHENSIVE INCOME/(LOSS)	RETAINED EARNINGS	TOTAL SHAREHOLDER'S EQUITY
<S>	<C>	<C>	<C>	<C>	<C>
BALANCE AT JANUARY 1, 2008	\$2.5	\$416.9	\$ (3.2)	\$ 161.2	\$577.4
Net loss				(11.5)	(11.5)
Other comprehensive income - Net unrealized losses			(21.8)		(21.8)
Capital contribution		50.0			50.0
BALANCE AT DECEMBER 31, 2008	\$2.5	\$466.9	\$(25.0)	\$ 149.7	\$594.1
Net income				91.5	91.5
Cumulative effect of change in accounting principle, net of income tax			(7.9)	11.0	3.1
Other comprehensive income - Net unrealized gains			99.5		99.5
Capital contribution		250.0			250.0
Dividend to shareholder				(60.0)	(60.0)
BALANCE AT DECEMBER 31, 2009	\$2.5	\$716.9	\$ 66.6	\$ 192.2	\$978.2
Net income				119.2	119.2
Other comprehensive income - Net unrealized gains			27.6	0.2	27.8
Dividend to shareholder				(250.0)	(250.0)
BALANCE AT DECEMBER 31, 2010	\$2.5	\$716.9	\$ 94.2	\$ 61.6	\$875.2

</Table>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE CONSOLIDATED FINANCIAL STATEMENTS.

<Page>

COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
(A WHOLLY-OWNED SUBSIDIARY OF THE GOLDMAN SACHS GROUP, INC.)
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

<Table>

<Caption>

FOR THE YEARS ENDED DECEMBER 31,

2010

2009

2008

(IN MILLIONS)

<S>

Net income/(loss)

<C>

\$119.2

<C>

\$ 91.5

<C>

\$(11.5)

Other comprehensive income/(loss):

Available-for-sale securities, net of policyholder amounts:

Net appreciation/(depreciation) during the period

42.5

153.1

(33.5)

(Expense)/benefit for deferred federal income taxes

(14.9)

(53.6)

11.7

Total available-for-sales securities

27.6

99.5

(21.8)

Comprehensive income/(loss)

\$146.8

\$191.0

\$(33.3)

=====

</Table>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE CONSOLIDATED FINANCIAL
STATEMENTS.

<Page>

COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
(A WHOLLY-OWNED SUBSIDIARY OF THE GOLDMAN SACHS GROUP, INC.)
CONSOLIDATED STATEMENTS OF CASH FLOWS

<Table>

<Caption>

FOR THE YEARS ENDED DECEMBER 31,

(IN MILLIONS)

<S>

CASH FLOWS FROM OPERATING ACTIVITIES

Net income/(loss)

Adjustments to reconcile net income/(loss) to net cash (used in)/provided by operating activities:

Changes in fair value of trading fixed maturities

Net realized investment (gains)/losses

Non cash derivative activity

Net accretion and amortization on investments

Net amortization and depreciation

Interest credited to contractholder deposit funds and trust instruments supported by funding obligations

Deferred federal income taxes

Change in deferred policy acquisition costs

Change in premiums and notes receivable, net of reinsurance premiums payable

Change in accrued investment income

Change in policy liabilities and accruals, net

Change in reinsurance receivable and modified coinsurance

Change in accrued expenses and other liabilities

Other, net

Net cash (used in)/provided by operating activities

CASH FLOWS FROM INVESTING ACTIVITIES

Proceeds from disposals of available-for-sale fixed maturities

Proceeds from maturities of available-for-sale fixed maturities

Proceeds from disposals of trading fixed maturities

Proceeds from maturities of trading fixed maturities

Proceeds from other investments

Business acquisitions, net of cash acquired

Purchase of available-for-sale fixed maturities

Purchase of trading fixed maturities

Purchase of other investments

Net cash provided by/(used in) investing activities

2010

2009

2008

<C>

<C>

<C>

\$ 119.2

\$ 91.5

\$ (11.5)

(7.8)

(27.5)

--

(91.0)

(22.6)

49.6

29.8

27.4

(172.6)

(68.5)

(56.6)

(1.1)

64.8

100.7

107.5

0.9

0.8

--

42.7

6.3

10.8

--

(4.1)

13.8

23.2

7.7

4.1

(0.6)

(5.3)

(1.0)

(430.2)

(372.2)

622.5

99.1

109.6

(502.6)

(14.4)

(64.1)

(9.9)

(52.8)

57.6

11.5

(285.6)

(150.8)

121.1

1,776.9

1,509.7

1,511.5

45.4

519.6

39.3

108.8

68.0

--

4.8

49.1

--

364.2

349.8

271.9

--

7.2

--

(1,515.5)

(2,239.5)

(1,580.2)

(200.7)

(60.5)

--

(389.1)

(288.4)

(212.9)

194.8

(85.0)

29.6

CASH FLOWS FROM FINANCING ACTIVITIES

Settlement of repurchase agreements	(101.2)	--	--
Proceeds from issuance of repurchase agreements	190.6	--	--
(Withdrawals from)/deposits in contractholder deposit funds	(46.6)	69.5	19.3
Withdrawals from trust instruments supported by funding obligations	(0.8)	(0.9)	--
Capital contribution	--	250.0	50.0
Dividend to shareholder	--	(60.0)	--
	-----	-----	-----
Net cash provided by financing activities	42.0	258.6	69.3
	-----	-----	-----
Net change in cash and cash equivalents	(48.8)	22.8	220.0
Cash and cash equivalents, beginning of period	300.2	277.4	57.4
	-----	-----	-----
Cash and cash equivalents, end of period	\$ 251.4	\$ 300.2	\$ 277.4
	=====	=====	=====

</Table>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE CONSOLIDATED FINANCIAL STATEMENTS

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COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
 (A WHOLLY-OWNED SUBSIDIARY OF THE GOLDMAN SACHS GROUP, INC.)
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

1. ORGANIZATION

Commonwealth Annuity and Life Insurance Company ("the Company") is a stock life insurance company organized under the laws of Massachusetts, and is a wholly-owned subsidiary of The Goldman Sachs Group, Inc. ("Goldman Sachs"). The Company manages blocks of fixed and variable annuities, universal and variable universal life insurance, traditional life insurance and to a lesser extent group retirement products.

2. BASIS OF PRESENTATION

The accompanying audited consolidated financial statements have been prepared in accordance with generally accepted accounting principles in the United States

("U.S. GAAP"). The preparation of financial statements in conformity with US GAAP requires the Company to make estimates and assumptions that affect the amounts reported in the consolidated financial statements and accompanying notes. The most significant estimates are those used in determining the fair value of financial instruments, deferred policy acquisition costs ("DAC"), value of business acquired ("VOBA"), liabilities for future contract and policyholder benefits, other-than-temporary impairments of investments, and valuation allowance on deferred tax assets. Although these and other estimates and assumptions are based on the best available information, actual results could differ from those estimates.

On January 2, 2009, The Hanover Insurance Group, Inc. ("THG") sold all the outstanding shares of capital stock of First Allmerica Financial Life Insurance Company ("FAFLIC") to the Company pursuant to a Stock Purchase Agreement entered into on July 30, 2008. The Company paid a purchase price of \$105.8 million. Coincident with the sale transaction, FAFLIC and The Hanover Insurance Company ("HIC") entered into a reinsurance contract whereby HIC assumed FAFLIC's exited accident and health insurance business through a 100% coinsurance agreement totaling \$113.5 million in net liabilities. An equal amount of assets was also transferred as part of this agreement.

The FAFLIC transaction was accounted for using the purchase method of accounting under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 805, "Business Combinations" and purchase accounting adjustments were "pushed down" to FAFLIC's financial statements accordingly. Under the purchase method of accounting, assets acquired and liabilities assumed were recorded at fair value at the date of purchase. See Note 4 for further information about the purchase accounting balance sheet.

The consolidated financial statements include the accounts of the Company and its subsidiaries. As of December 31, 2010, the Company directly owned all of the outstanding shares of FAFLIC, which manages run-off blocks of traditional life insurance, universal and variable universal life insurance, group retirement products, a Guaranteed Investment Contract ("GIC"), variable annuities and an exited accident and health business.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. FINANCIAL INSTRUMENTS

In the normal course of business, the Company enters into transactions involving various types of financial instruments. The Company separates its financial

instruments into two categories: cash instruments and derivative contracts. The Company accounts for its financial instruments at fair value in accordance with ASC 820. The fair value of a financial instrument is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Notes 7-9 for further information about investments, investment income and gains and losses and fair value measurements respectively.

Cash instruments include U.S. government and federal agency obligations; asset backed, commercial and residential mortgage backed securities ("structured securities"); investment-grade corporate bonds; money market securities; state, municipal and provincial obligations; mutual funds held in separate accounts and other non-derivative financial instruments.

Derivatives are instruments that derive their value from underlying asset prices, indices, reference rates and other inputs or a combination of these factors. Derivatives may be privately negotiated contracts, which are usually referred to as over-the-counter ("OTC") derivatives, or they may be listed and traded on an exchange ("exchange-traded").

The Company has entered into certain OTC derivatives, primarily equity put options and interest rate swaptions, to manage certain equity market, credit and interest rate risk. These instruments do not qualify for hedge accounting and are carried at fair value or amounts that approximate fair value.

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COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
(A WHOLLY-OWNED SUBSIDIARY OF THE GOLDMAN SACHS GROUP, INC.)
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. FINANCIAL INSTRUMENTS (CONTINUED)

The Company trades equity futures contracts pursuant to an investment management agreement with Goldman Sachs Asset Management, L.P. ("GSAM"). Exchange-traded futures are effected through a regulated exchange and positions are marked to market through the Consolidated Statements of Operations. From time to time,

futures contracts are terminated. The clearinghouse guarantees the performance of both counterparties, which mitigates credit risk.

Depending on the nature of the derivative transaction, the Company maintains Credit Support Agreements ("CSA") with each counterparty. In general, the CSA sets a minimum threshold of exposure that must be collateralized although thresholds may vary by CSA.

B. VALUATION OF INVESTMENTS

The Company accounts for its investments at fair value. Fixed maturities and equity securities may be classified as either available-for-sale or trading. Available-for-sale securities are carried at fair value, with unrealized gains and losses, net of tax, reported in accumulated other comprehensive income, a separate component of shareholder's equity. Trading securities are carried at fair value, with unrealized gains and losses reported in net investment income. The amortized cost of fixed maturities is adjusted for amortization of premiums and accretion of discounts to maturity. Such amortization and accretion is included in net investment income.

Policy loans are carried principally at unpaid principal balances. Interest income on such loans is recorded as earned using the contractually agreed upon interest rate. Generally, interest is capitalized on the policy's anniversary date.

Realized investment gains and losses, other than those related to separate accounts for which the Company does not bear the investment risk and that meet the conditions for separate account reporting under ASC 944-80, "Accounting and Reporting by Insurance Enterprises for Certain Non Traditional Long Duration Contracts and for Separate Accounts," are reported as a component of revenues based upon specific identification of the investment assets sold.

Realized investment gains and losses related to separate accounts that meet the conditions for separate account reporting under ASC 944-80 accrue to and are borne by the contract holder.

The Company recognizes OTTI for securities classified as available-for-sale in accordance with FASB ASC Topic 320. At least quarterly, management reviews impaired securities for OTTI. The Company considers several factors when determining if a security is other-than-temporarily impaired, including but not limited to: its intent and ability to hold the impaired security until an anticipated recovery in value, the issuer's ability to meet current and future

principal and interest obligations for fixed maturity securities, the length and severity of the impairment, the financial condition and near term and long term prospects for the issuer. In making these evaluations, the Company exercises considerable judgment.

If the Company intends to sell or if it is more likely than not that, it will be required to sell, an impaired security prior to recovery of its cost basis the Company recognizes a charge to earnings for the full amount of the impairment (the difference between the amortized cost and fair value of the security). For fixed maturity securities that are considered other-than-temporarily impaired and that the Company does not intend to sell and will not be required to sell the Company separates the impairment into two components: credit loss and non-credit loss. Credit losses are charged to net realized investment losses and non-credit losses are charged to other comprehensive loss.

The credit loss component is the difference between the security's amortized cost and the present value of its expected future cash flows discounted at the current effective rate. The remaining difference between the security's fair value and the present value of its expected future cash flows is the non-credit loss. For corporate bonds both historical default (by rating) data is used as a proxy for the probability of default, and loss given default (by issuer) projections are applied to the par amount of the bond. Potential losses incurred on structured securities are based on expected loss models, not incurred loss models. Expected cash flows include assumptions about key systematic risks (e.g. unemployment rates, housing prices) and loan-specific information (e.g. delinquency rates, loan-to-volume ratios). Estimating future cash flows is a quantitative and qualitative process that incorporates information received from third parties, along with assumptions and judgments about the future performance of the underlying collateral.

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COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
(A WHOLLY-OWNED SUBSIDIARY OF THE GOLDMAN SACHS GROUP, INC.)
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. VALUATION OF INVESTMENTS (CONTINUED)

As a result of the Company's adoption of FASB ASC Topic 320 on April 1, 2009, a cumulative effect adjustment, net of tax, of \$7.9 million was recorded to increase accumulated other comprehensive loss with a corresponding decrease to accumulated deficit for the non-credit loss component of previously impaired securities that the Company neither intends to sell, nor is it more likely than not that the Company will be required to sell before recovery of amortized cost.

C. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, amounts due from banks, highly liquid overnight deposits, discount notes and commercial paper held in the ordinary course of business. The Company also invests cash in an overnight tri-party reverse repurchase agreement, in which the Company receives investment grade, highly liquid securities as collateral from counterparties. None of this is restricted or segregated for specific business reasons.

D. DAC AND DEFERRED SALES INDUCEMENTS ("DSI")

DAC consists of commissions, ceding commissions, and other costs, that are related directly to the successful acquisition of new or renewal insurance contracts. The Company defers sales inducements generated by variable annuities that offer enhanced crediting rates or bonus payments.

DAC and DSI amortization are reviewed periodically and adjusted retrospectively when the Company revises its estimate of current or future gross profits to be recognized from these products. Acquisition costs and sales inducements related to variable annuity products and universal and variable universal life insurance products are amortized in proportion to total estimated gross profits from investment yields, mortality, surrender charges and expense margins over the expected life of the contracts. Acquisition costs related to traditional life products are amortized in proportion to premium revenue recognized. See Note 15 for further information about deferred policy acquisition costs.

E. REINSURANCE

Reinsurance accounting is followed for ceded and assumed transactions when the risk transfer provisions of ASC 944-40, "Accounting and Reporting for Reinsurance of Short-Duration and Long-Duration Contracts," have been met. To meet risk transfer requirements, a long duration reinsurance contract must transfer mortality or morbidity risks, and subject the reinsurer to a reasonable possibility of a significant loss.

With respect to ceded reinsurance, the valuation of claims recoverable depends on whether the underlying claim is a reported claim, recognized in accordance with contract terms. For reported claims, the Company values reinsurance recoverable at the time the underlying claim is recognized, in accordance with contract terms. For future policy benefits, the Company estimates the amount of reinsurance recoverable based on the terms of the reinsurance contracts and historical reinsurance recovery information and applies that information to the future policy benefit estimates. The reinsurance recoverables are based on what the Company believes are reasonable estimates and the balance is disclosed separately in the financial statements. However, the ultimate amount of the reinsurance recoverable is not known until all claims are settled. Reinsurance contracts do not relieve the Company from its obligations to policyholders. Failure of reinsurers to honor their obligations could result in losses to the Company; consequently, allowances can be established for amounts deemed uncollectible. There were no valuation allowances deemed necessary at December 31, 2010 and 2009, respectively. See Note 14 for further information about reinsurance.

F. PROPERTY, EQUIPMENT AND CAPITALIZED SOFTWARE

Property, equipment, leasehold improvements and capitalized software are stated at cost, less accumulated depreciation and amortization. Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets. Certain costs of software developed or obtained for internal use are capitalized and amortized on a straight-line basis over the useful life of the software. Amortization of leasehold improvements is calculated using the straight-line method over the lesser of the term of the leases or the estimated useful life of the improvements.

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COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
(A WHOLLY-OWNED SUBSIDIARY OF THE GOLDMAN SACHS GROUP, INC.)
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. PROPERTY, EQUIPMENT AND CAPITALIZED SOFTWARE (CONTINUED)

The Company tests for the potential impairment of long-lived assets whenever events or changes in circumstances suggest that the carrying amounts may not be recoverable in accordance with ASC 360, "Accounting for the Impairment or Disposal of Long-Lived Assets." The Company recognizes impairment losses only when the carrying amounts of long-lived assets exceed the sum of the undiscounted cash flows expected to result from the use and eventual disposition of the assets. In such cases, the Company reduces the carrying value of the asset to fair value. Fair values are estimated using discounted cash flow analysis.

G. VOBA

VOBA reflects the estimated fair value of in-force contracts. VOBA represents the portion of the purchase price that is allocated to the value of the right to receive future cash flows from the business in-force at the acquisition date. VOBA is amortized over the life of the policies in relation to the emergence of estimated gross profits ("EGPs") from surrender charges, investment income, and mortality net of reinsurance ceded and expense margins and actual realized gain (loss) on investments. Contract lives for variable universal life policies are estimated to be 30 years.

VOBA is reviewed periodically to ensure that the unamortized portion does not exceed the expected recoverable amount.

For the January 2, 2009 purchase of FAFLIC, negative VOBA was recognized to reduce the carrying value of the insurance liability to fair value. Negative VOBA pertains to the business outside of the closed block participating policies. In order to reflect the fair value of the policyholder liabilities required under purchase accounting, we determined the fair value of the policyholder liabilities using market participants' assumptions to determine the present value of benefit payments and maintenance expenses plus a risk margin based on the cost of holding capital to back the business. The resulting fair value of the policyholder liabilities was greater than the amount calculated using GAAP assumptions and is recorded as negative VOBA on the opening balance sheet. Since the Company's contracts do not have any future premiums, negative VOBA is amortized in proportion to the change in the underlying reserves for those policies outside of the closed block participating policies.

The carrying amount of VOBA is adjusted for the effects of realized and unrealized gains and losses on debt securities classified as available-for-sale and certain derivatives. See Note 13 for further information about VOBA.

H. SEPARATE ACCOUNTS

Separate account assets and liabilities represent segregated funds administered and invested by the Company for the benefit of variable annuity and variable universal life insurance contractholders. Assets consist principally of mutual funds at fair value. The investment income and gains and losses of these accounts generally accrue to the contractholders and therefore, are not included in the Company's net income. However, the Company's net income reflects fees assessed and earned on fund values of these contracts. See Note 6 for further information about liabilities for minimum guarantees under ASC 944-80, "Accounting and Reporting by Insurance Enterprises for Certain Nontraditional Long-Duration Contracts and Separate Accounts."

Separate account assets representing contract holder funds are measured at fair value and reported as a summary total in the Consolidated Balance Sheet, with an equivalent summary total reported for related liabilities.

I. POLICY LIABILITIES AND ACCRUALS

Future policy benefits are liabilities for annuity, life, and health products. Such liabilities are established in amounts adequate to meet the estimated future obligations of policies in-force. Future policy benefits for individual life insurance and annuity policies are computed using interest rates ranging from 2.0 % to 11.25 % for annuities and 2.5 % to 6.0 % for life insurance. Mortality, morbidity and withdrawal assumptions for all policies are based on the Company's own experience and industry standards.

Liabilities for universal life, variable universal life and variable annuities include deposits received from customers and investment earnings on their fund balances, less administrative charges. Universal life fund balances are also assessed mortality and surrender charges. Liabilities for variable annuities include a reserve for guaranteed minimum death benefits ("GMDB") in excess of contract values. See Note 6 for further information about liabilities for minimum guarantees.

(A WHOLLY-OWNED SUBSIDIARY OF THE GOLDMAN SACHS GROUP, INC.)
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. POLICY LIABILITIES AND ACCRUALS (CONTINUED)

Liabilities for outstanding claims and claims adjustment expenses are estimates of payments to be made on life and health insurance contracts for reported losses and claims adjustment expenses and estimates of losses and claims adjustment expenses incurred but not reported. These liabilities are determined using case basis evaluations and statistical analyses and represent estimates of the ultimate cost of all claims incurred but not paid. These estimates are continually reviewed and adjusted as necessary; such adjustments are reflected in current operations. See Note 16 for further information about outstanding claims, losses and loss adjustment expenses.

Contractholder deposit funds and other policy liabilities include deposit administration funds and immediate participation guarantee funds and consist of deposits received from customers and investment earnings on their fund balances.

Policy liabilities and accruals are based on the various estimates discussed above. Although the adequacy of these amounts cannot be assured, the Company believes that policy liabilities and accruals will be sufficient to meet future obligations of policies in-force. The amount of liabilities and accruals, however, could be revised in the near-term if the estimates discussed above are revised.

J. PREMIUM, FEE REVENUE AND RELATED EXPENSES

Premiums for individual life insurance and individual and group annuity products, excluding universal life and investment-related products, are considered revenue when due. Benefits, losses and related expenses are matched with premiums, resulting in their recognition over the lives of the contracts. This matching is accomplished through the provision for future benefits, estimated and unpaid losses, amortization of value of business acquired and amortization of deferred policy acquisition costs. Revenues for investment-related products consist of net investment income and contract charges assessed against the fund values. Related benefit expenses include annuity benefit claims for guaranteed minimum death benefits in excess of contract values, and net investment income credited to the fund values after deduction for investment and risk charges.

Revenues for universal life and investment products consist of net investment income, with mortality, administration and surrender charges assessed against the fund values. Related benefit expenses include universal life benefit claims in excess of fund values and net investment income credited to universal life fund values. Certain policy charges such as enhanced crediting rates or bonus payments that represent compensation for services to be provided in future periods are classified as deferred sales inducements and amortized over the period benefited using the same assumptions used to amortize deferred acquisition costs. See Note 15 and Note 6 for further information regarding revaluation of DAC and deferred sales inducements.

K. CLOSED BLOCK

The Company's wholly-owned subsidiary, FAFLIC, established and began operating a closed block ("Closed Block") for the benefit of participating policies, consisting of certain individual life insurance participating policies, individual deferred annuity contracts and supplementary contracts not involving life contingencies which were in-force as of FAFLIC's demutualization on October 16, 1995.

The purpose of the Closed Block is to benefit certain classes of policies and contracts for which the Company has a dividend scale payable. Unless the Commonwealth of Massachusetts Commissioner of Insurance consents to an earlier termination, the Closed Block will continue to be in effect until none of the Closed Block policies are in-force. FAFLIC allocated to the Closed Block assets in an amount that is expected to produce cash flows which, together with future revenues from the Closed Block, are reasonably sufficient to support the Closed Block, including provision for payment of policy benefits, certain future expenses and taxes, and for continuation of policyholder dividend scales payable in 1994 so long as the experience underlying such dividend scales continues.

FAFLIC expects that the factors underlying such experience will fluctuate in the future and policyholder dividend scales for the Closed Block will be set accordingly.

Although the assets and cash flow generated by the Closed Block inure solely to the benefit of the holders of policies included in the Closed Block, the excess of Closed Block liabilities over Closed Block assets as measured on a GAAP basis represent the expected future after-tax income from the Closed Block which may be recognized in income over the period the policies and contracts in the Closed Block remain in-force.

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3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. CLOSED BLOCK (CONTINUED)

Profitability attributable to the Closed Block is ultimately paid to the policyholders via policy dividends. Dividend payable formulas are set before the outset of the calendar year, and adverse investment performance does not change the dividend liability to the policyholders. A trading fixed maturity portfolio was established to back the Closed Block policy liabilities to appropriately match fair value asset and liability movements. See Note 10 for further information about Closed Block.

L. NEW AND ADOPTED ACCOUNTING PRONOUNCEMENTS

ACCOUNTING FOR COSTS ASSOCIATED WITH ACQUIRING OR RENEWING INSURANCE CONTRACTS (ASC 944). In October 2010, the FASB issued amended accounting principles regarding accounting for deferred acquisition costs effective for the fiscal year beginning after December 15, 2011. These principles were codified as Accounting Standards Update ("ASU") No. 2010-26, "Accounting for Costs Associated with Acquiring or Renewing Insurance Contracts." These principles clarify the costs that should be deferred by insurance entities when issuing and renewing insurance contracts and also specify that only costs related directly to successful acquisition of new or renewal contracts can be capitalized. All other acquisition-related costs should be expensed as incurred. As the Company is already in compliance with the provisions of this guidance, adoption of ASU No. 2010-26 will not have an effect on the Company's financial condition, results of operations or cash flows.

HOW INVESTMENTS HELD THROUGH SEPARATE ACCOUNTS AFFECT AN INSURER'S CONSOLIDATION ANALYSIS OF THOSE INVESTMENTS (ASC 810 AND 944). In April 2010, the FASB issued amended accounting principles codified as ASU No. 2010-15, "How Investments Held through Separate Accounts Affect an Insurer's Consolidation Analysis of Those

Investments," which clarifies that an insurance entity should not generally consider any separate account interests held for the benefit of policy holders in an investment to be the insurer's interests and should not combine those interests with its general account interest in the same investment when assessing the investment for consolidation. In addition, the guidance clarifies that an insurer can retain the separate account's specialized industry accounting for consolidation, and would not have to consolidate an investment in which a separate account holds a controlling financial interest if the investment is not or would not be consolidated in the standalone financial statements of the separate account. ASU No. 2010-15 is effective for fiscal years beginning after December 15, 2010 and adoption will not have an effect on the Company's financial condition, results of operations or cash flows.

FAIR VALUE MEASUREMENTS AND DISCLOSURES (ASC 820). In January 2010, the FASB issued ASU No. 2010-06, "Fair Value Measurements and Disclosures (Topic 820) - Improving Disclosures about Fair Value Measurements." ASU No. 2010-06 provides amended disclosure requirements related to fair value measurements. Certain of these disclosures were effective for the Company in 2010, while others are effective for financial statements issued for reporting periods beginning after December 15, 2010. Since these amended principles require only additional disclosures concerning fair value measurements, adoption did not and will not have an impact on the Company's consolidated financial condition, results of operations or cash flows.

RECOGNITION AND PRESENTATION OF OTHER-THAN-TEMPORARY IMPAIRMENTS (ASC 320). In April 2009, the FASB issued amended accounting principles related to the recognition and presentation of other-than-temporary impairments (ASC 320). These amended principles prescribe that only the portion of an other-than-temporary impairment on a debt security related to credit loss is recognized in current period earnings, with the remainder recognized in other comprehensive income, if the holder does not intend to sell the security and it is more likely than not that the holder will not be required to sell the security prior to recovery. Previously, the entire other-than-temporary impairment was recognized in current period earnings. The Company adopted these amended accounting principles in the second quarter of 2009. Adoption of FASB ASC Topic 320 resulted in a cumulative effect adjustment, net of tax, of \$7.9 million to increase accumulated other comprehensive loss with a corresponding decrease to accumulated deficit for the non-credit loss component of previously impaired securities that the Company neither intends to sell, nor is it more likely than not that the Company will be required to sell, before recovery of amortized cost.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. NEW AND ADOPTED ACCOUNTING PRONOUNCEMENTS (CONTINUED)

DETERMINING FAIR VALUE WHEN THE VOLUME AND LEVEL OF ACTIVITY FOR THE ASSET OR LIABILITY HAVE SIGNIFICANTLY DECREASED AND IDENTIFYING TRANSACTIONS THAT ARE NOT ORDERLY (ASC 820). In April 2009, the FASB issued amended accounting principles related to determining fair value when the volume and level of activity for the asset or liability have significantly decreased and for identifying transactions that are not orderly (ASC 820). Specifically, these amended principles list factors which should be evaluated to determine whether a transaction is orderly; clarify that adjustments to transactions or quoted prices may be necessary when the volume and level of activity for an asset or liability have decreased significantly; and provide guidance for determining the concurrent weighting of the transaction price relative to fair value indications from other valuation techniques when estimating fair value. The Company adopted these amended accounting principles in the second quarter of 2009. Since the Company's fair value methodologies were consistent with these amended accounting principles, adoption did not affect the Company's financial condition, results of operations or cash flows.

TRANSFERS OF FINANCIAL ASSETS AND INTERESTS IN VARIABLE INTEREST ENTITIES ("VIE'S") (ASC 860 AND 810). In June 2009, the FASB issued amended accounting principles which change the accounting for securitizations and VIE's. These principles were codified as ASU No. 2009-16, "Transfers and Servicing (Topic 860) - Accounting for Transfers of Financial Assets" and ASU No. 2009-17, "Consolidations (Topic 810) - Improvements to Financial Reporting by Enterprises Involved with Variable Interest Entities" in December 2009. ASU No. 2009-16 eliminates the concept of Qualified Special Purpose Entity ("QSPE"), changes the requirements for derecognizing financial assets, and requires additional disclosures about transfers of financial assets, including securitization transactions and continuing involvement with transferred financial assets. ASU No. 2009-17 changes the determination of when a VIE should be consolidated.

Under ASU No. 2009-17, the determination of whether to consolidate a VIE is based on the power to direct the activities of the VIE that most significantly impact the VIE's economic performance together with either the obligation to absorb losses or the right to receive benefits that could be significant to the VIE, as well as the VIE's purpose and design. ASU No. 2009-16 and 2009-17 are effective for fiscal years beginning after November 15, 2009. In February 2010, the FASB finalized a standard, which defers the requirements of ASU No. 2009-17 for certain interests in investment funds and certain similar entities. Adoption of ASU Nos. 2009-16 and 2009-17 on January 1, 2010 did not have a material effect on the Company's financial condition, results of operations or cash flows.

M. RECLASSIFICATIONS

Certain reclassifications have been made to previously reported amounts to conform to the current presentation.

4. PURCHASE ACCOUNTING

In 2009, the acquisition of FAFLIC's assets and liabilities was recorded at fair value. Negative VOBA of \$41.7 million was recorded to reduce the carrying value of the insurance liability to fair value and is included within other liabilities at fair value reported below. No goodwill was recorded on acquisition. \$2.7 million was recorded as intangible assets for state licenses acquired and are included within other assets at fair value reported below.

The following table summarizes the estimated fair values of the assets acquired and liabilities assumed as of January 2, 2009 from the Company's purchase of FAFLIC.

FAIR VALUE (IN MILLIONS)	JANUARY 2, 2009

Assets:	
Total investments at fair value	\$1,029.3
Cash and cash equivalents	113.0
Other assets at fair value	410.2
Separate account assets	263.4

Total assets acquired	1,815.9
Liabilities:	
Policyholder account balances	1,325.8
Other liabilities at fair value	120.9

Separate account liabilities	263.4

Total liabilities assumed	1,710.1
Total purchase price	\$ 105.8
	=====

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COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
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5. SIGNIFICANT TRANSACTIONS

On December 31, 2009, the Company ceded via coinsurance and modified coinsurance, 100% of its variable annuity business to an affiliate, Arrow Capital Reinsurance Company, Limited ("Arrow"), a Bermuda domiciled Reinsurance Company. As part of this reinsurance agreement, the returns associated with the derivatives hedging program supporting the variable annuity products are passed to Arrow. In addition, in connection with this transaction, on December 31, 2009, with the approval of the Commonwealth of Massachusetts Commissioner of Insurance, the Company paid a dividend of \$60.0 million to Goldman Sachs. See Note 14 for further information on reinsurance.

On December 18, 2009, the Company entered into an Assumption Reinsurance Agreement with Metropolitan Life Insurance Company ("MetLife") where the Company will assumption reinsure certain individual disability income insurance policies to MetLife. These policies are currently 100% coinsured with MetLife. The Company paid \$5.0 million to MetLife in connection with the transaction.

On April 1, 2009, the Company assumed on a 100% coinsurance basis the life and fixed annuity blocks of the life insurance subsidiaries of Universal American Corporation ("UAC"). Subsequently, on October 29, 2010, December 8, 2010 and December 23, 2010, the Company assigned all of its rights, titles, interests and privileges and certain duties and obligations related to the block of fixed annuity contracts assumed from the subsidiaries of UAC to Athene Life Re, Ltd ("Athene"), a Bermuda domiciled reinsurance company. Upon closing of the transactions, the Company paid a total novation fee of \$1.2 million to UAC and

its life insurance subsidiary American Progressive Life and Health Insurance Company of New York ("American Progressive"). See Note 14 for further information on reinsurance.

On March 31, 2009, the Company entered into a coinsurance and modified coinsurance agreement with The Lincoln National Life Insurance Company ("Lincoln National"). Effective April 1, 2010, the agreement was amended to recognize the cession of all mortality risk to an affiliate of Lincoln National, thereby reducing mortality exposure for the Company. See Note 14 for further information on reinsurance.

On January 2, 2009, the Company acquired FAFLIC, a subsidiary of THG, comprising primarily traditional life insurance products, group retirement products and a Guaranteed Investment Contract. As a result of the transaction, FAFLIC became a wholly-owned subsidiary of the Company. As part of this transaction, the Company paid a purchase price of \$105.8 million and assumed general account reserves of \$1.3 billion. See Note 4 for further information on purchase accounting.

6. LIABILITIES FOR MINIMUM GUARANTEES UNDER ASC 944 - 80, ACCOUNTING AND REPORTING BY INSURANCE ENTERPRISES FOR CERTAIN NONTRADITIONAL LONG-DURATION CONTRACTS AND FOR SEPARATE ACCOUNTS

GUARANTEED MINIMUM DEATH BENEFITS

The Company has issued variable annuity contracts with a GMDB feature. The GMDB feature provides annuity contractholders with a guarantee that the benefit received at death will be no less than a prescribed minimum amount. This amount is based on either the net deposits paid into the contract, the net deposits accumulated at a specified rate, the highest historical account value on a contract anniversary, or more typically, the greatest of these values. If the GMDB is higher than the current account value at the time of death, the Company incurs a cost equal to the difference.

6. LIABILITIES FOR MINIMUM GUARANTEES UNDER ASC 944 - 80, ACCOUNTING AND REPORTING BY INSURANCE ENTERPRISES FOR CERTAIN NONTRADITIONAL LONG-DURATION CONTRACTS AND FOR SEPARATE ACCOUNTS (CONTINUED)

The following table summarizes the liability for GMDB contracts reflected in the general account. The GMDB exposure includes reinsurance assumed, however, modified coinsurance is excluded as it provides negligible GMDB reserves and significant account values:

FOR THE YEARS ENDED DECEMBER 31,	2010	2009

(IN MILLIONS)		
Beginning balance	\$239.4	\$ 315.0
Provision for GMDB:		
GMDB expense incurred	39.8	40.3
Volatility (1)	14.9	(19.0)
	-----	-----
	54.7	21.3
Claims, net of reinsurance:		
Claims from policyholders	(70.4)	(102.3)
Claims ceded to reinsurers	64.0	99.3
	-----	-----
	(6.4)	(3.0)
GMDB reinsurance premium	(71.0)	(93.9)
	-----	-----
Ending balance	\$216.7	\$ 239.4
	=====	=====

(1) Volatility reflects the difference between actual and expected investment performance, persistency, age distribution, mortality and other factors that are assumptions within the GMDB reserving model.

The reserve represents estimates, over a range of stochastic scenarios, of the present value of future GMDB net benefits expected to be paid less the present value of future GMDB net fees charged to the policyholders.

The following information relates to the reserving methodology and assumptions for GMDB at December 31, 2010 and 2009.

- The projection model uses 500 stochastically generated return scenarios with mean performance ranging from 5% to 10% depending on

the underlying fund type.

- Implied volatilities by duration are based on a combination of over the counter quotes (when available) and historical volatilities. For 2010, volatility assumptions range from 23% to 42%, varying by equity fund type and duration; 6% for bond funds; and 1% for money market funds. For 2009, volatility assumptions range from 26% to 69%, varying by equity fund type and duration; 7% to 13% for bond funds; and 0% to 2% for money market funds.
- The mortality assumptions are factors of the 1994 GMDB table based on company experience varying by age and gender. Mortality improvement of 1% per year for 10 years is assumed.
- The full surrender rate assumption varies from 1% to 35% depending on distribution channel, contract type, policy duration, and attained age. The aggregate projected full surrender rates for 2011 and 2012 are approximately 11% and 10%, respectively (full surrender rates include annuitizations, but they do not reflect partial withdrawals or deaths).
- The partial withdrawal rate assumption varies by distribution channel, tax qualified status, and attained age. Total projected partial withdrawals are from 6% - 7% for all years.

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6. LIABILITIES FOR MINIMUM GUARANTEES UNDER ASC 944 - 80, ACCOUNTING AND REPORTING BY INSURANCE ENTERPRISES FOR CERTAIN NONTRADITIONAL LONG DURATION CONTRACTS AND FOR SEPARATE ACCOUNTS (CONTINUED)

The following table presents the account value, net amount at risk and average attained age of underlying contractholders for guarantees in the event of death as of December 31, 2010 and 2009. The net amount at risk is the death benefit coverage in-force or the amount that the Company would have to pay if all

contractholders had died as of the specified date, and represents the excess of the guaranteed benefit over the account value.

DECEMBER 31, (IN MILLIONS, EXCEPT FOR CONTRACTHOLDER INFORMATION)	2010	2009
-----	-----	-----
Net deposits paid		
Account value	\$ 2,732	\$ 2,762
Net amount at risk	\$ 22	\$ 44
Average attained age of contractholders	63	62
Ratchet (highest historical account value at specified anniversary dates)		
Account value	\$ 756	\$ 807
Net amount at risk	\$ 90	\$ 162
Average attained age of contractholders	68	68
Roll-up (net deposits accumulated at a specified rate)		
Account value	\$ 45	\$ 49
Net amount at risk	\$ 24	\$ 29
Average attained age of contractholders	79	79
Higher of ratchet or roll-up		
Account value	\$ 2,706	\$ 2,821
Net amount at risk	\$ 1,326	\$ 1,638
Average attained age of contractholders	75	74
Total of guaranteed benefits categorized above		
Account value	\$ 6,239	\$ 6,439
Net amount at risk	\$ 1,462	\$ 1,873
Average attained age of contractholders (weighted by account value)	69	68
Number of contractholders	146,931	162,403

GUARANTEED MINIMUM INCOME BENEFIT

Additionally, the Company previously issued variable annuity contracts with a guaranteed minimum income benefit ("GMIB") feature. The GMIB liability as of December 31, 2010 was \$11.9 million with a benefit paid of approximately \$10.5 million for the year ended December 31, 2010. The GMIB liability at December 31, 2009 was \$21.3 million with a benefit paid of approximately \$1.0 million for the year ended December 31, 2009. Similar to the approach employed to value the GMDB reserve, the fair value reserve for the GMIB feature was computed using a risk neutral approach. The reserve was determined by estimating the present value of future GMIB benefits expected to be paid less the present value of future GMIB fees charged to the policyholders, over a range of stochastic scenarios.

SALES INDUCEMENTS

The Company's variable annuity product offerings included contracts that offered enhanced crediting rates or bonus payments. The following reflects the changes to the deferred sales inducement asset:

FOR THE YEARS ENDED DECEMBER 31,	2010	2009

(IN MILLIONS)		
Balance at beginning of year	\$ --	\$0.5
Acquisition expenses deferred	0.3	0.3
Reinsurance treaty impacts	(0.3)	(0.8)

Balance at end of year	\$ --	\$ --
=====		

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COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

6. LIABILITIES FOR MINIMUM GUARANTEES UNDER ASC 944 - 80, ACCOUNTING AND REPORTING BY INSURANCE ENTERPRISES FOR CERTAIN NONTRADITIONAL LONG DURATION CONTRACTS AND FOR SEPARATE ACCOUNTS (CONTINUED)

SEPARATE ACCOUNTS WITH CREDITED INTEREST GUARANTEES

The Company issued variable annuity and life contracts through its separate accounts for which net investment income and investment gains and losses accrue directly to, and investment risk is borne by, the contractholder. The Company also issued variable annuity and life contracts through separate accounts where the Company contractually guarantees to the contractholder the total deposits made to the contract less any partial withdrawals plus a minimum return.

The market value adjusted ("MVA") product attributable to Protective Life Insurance Company ("Protective") was assumed on a modified coinsurance basis. Therefore, the assets related to these liabilities are recorded as a modified

coinsurance receivable which is included within recoverable from reinsurers. See Note 14 for further information on reinsurance.

The Company had the following variable annuities with guaranteed minimum returns:

DECEMBER 31,	2010	2009

(IN MILLIONS)		
Account value	\$ 23.8	\$ 31.0
Range of guaranteed minimum return rates	2.8 - 5.7%	2.8 - 6.5%

Account balances of these contracts with guaranteed minimum returns were invested as follows:

DECEMBER 31,	2010	2009

(IN MILLIONS)		
Asset Type:		
Fixed maturities	\$28.7	\$28.8
Cash and cash equivalents	5.6	10.4

Total	\$34.3	\$39.2
=====		

7. INVESTMENTS

A. FIXED MATURITIES AND EQUITY SECURITIES

The amortized cost and fair value for fixed maturities and equity securities were as follows:

AVAILABLE-FOR-SALE FIXED MATURITIES AND EQUITY SECURITIES

<Table>
<Caption>

DECEMBER 31, 2010	AMORTIZED COST (1)	GROSS UNREALIZED GAINS	GROSS UNREALIZED LOSSES	FAIR VALUE

(IN MILLIONS)				
<S>	<C>	<C>	<C>	<C>

U.S. Treasury securities and U.S. government and agency securities	\$ 469.5	\$ 12.4	\$(15.7)	\$ 466.2
States and political subdivisions	293.5	5.9	(3.8)	295.6
Foreign governments	2.0	--	--	2.0
Corporate fixed maturities	976.2	110.4	(5.9)	1,080.7
Structured securities	906.4	99.7	(6.3)	999.8
	-----	-----	-----	-----
Total available-for-sale fixed maturities	\$2,647.6	\$228.4	\$(31.7)	\$2,844.3
	=====	=====	=====	=====
Equity securities	\$ 0.1	\$ --	\$ --	\$ 0.1
	=====	=====	=====	=====

</Table>

(1) Amortized cost for available-for-sale fixed maturities and cost for equity securities.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

7. INVESTMENTS (CONTINUED)

AVAILABLE-FOR-SALE FIXED MATURITIES AND EQUITY SECURITIES

<Table>
<Caption>

DECEMBER 31, 2009	AMORTIZED COST (1)	GROSS UNREALIZED GAINS	GROSS UNREALIZED LOSSES	OTTI LOSSES (2)	FAIR VALUE
(IN MILLIONS)					
<S>	<C>	<C>	<C>	<C>	<C>
U.S. Treasury securities and U.S. government and agency securities	\$ 729.7	\$ 5.6	\$(34.3)	\$ --	\$ 701.0
States and political subdivisions	162.2	4.5	(1.6)	--	165.1
Foreign governments	32.5	0.7	(0.2)	--	33.0
Corporate fixed maturities	1,192.3	99.5	(2.8)	--	1,289.0

Structured securities	681.1	97.1	(8.7)	(3.2)	766.3
Total available-for-sale fixed maturities	\$2,797.8	\$207.4	\$(47.6)	(3.2)	\$2,954.4
Equity securities	\$ 0.1	\$ --	\$ --	\$ --	\$ 0.1

</Table>

- (1) Amortized cost for available-for-sale fixed maturities and cost for equity securities.
- (2) Represents the before tax non-credit OTTI loss recorded as a component of accumulated other comprehensive income for assets still held at the reporting date.

At December 31, 2010 and 2009, the amortized cost and fair value of the assets on deposit with various state and governmental authorities were \$70.2 million and \$76.1 million, and \$97.3 million and \$79.4 million, respectively.

The Company entered into various derivative and other arrangements that required assets, such as cash and fixed maturities, to be pledged or received as collateral. At December 31, 2010 and 2009, cash and fixed maturities held as collateral were \$15.4 million and \$55.7 million, respectively.

The amortized cost and fair value by maturity periods for fixed maturities are shown below. Actual maturities may differ from contractual maturities, because borrowers may have the right to call or prepay obligations with or without call or prepayment penalties, or the Company may have the right to put or sell the obligations back to the issuers. Structured securities are included in the category representing their ultimate maturity.

The maturity distribution for available-for-sale fixed maturity securities is as follows:

	DECEMBER 31, 2010 AMORTIZED COST	DECEMBER 31, 2010 FAIR VALUE

(IN MILLIONS)		
Due in one year or less	\$ 32.7	\$ 33.4
Due after one year through five years	169.6	185.1
Due after five years through ten years	580.7	629.5

Due after ten years	1,864.6	1,996.3
	-----	-----
Total	\$2,647.6	\$2,844.3
	=====	=====

B. DERIVATIVE INSTRUMENTS

The Company manages its risk through the purchase of equity derivative put options and equity futures used to protect against increases in GMDB liability in the event that the market grows at a rate below LIBOR; trading in interest rate derivatives to manage certain guaranteed crediting rate risks; and trading in credit derivatives to manage counterparty risk on reinsurance transactions. In addition, the Company invests in exchange traded futures and options as part of its overall diversification and total return objectives.

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7. INVESTMENTS (CONTINUED)

B. DERIVATIVE INSTRUMENTS (CONTINUED)

The Company has reinsurance contracts that are accounted for on a modified coinsurance arrangement. Under a traditional modified coinsurance arrangement, the ceding company owns the assets backing the liabilities and transfers their book investment returns to the reinsurer. The reinsurance contract represents a hybrid instrument that is bifurcated into its host contract and embedded derivative components. An embedded derivative exists because the arrangement exposes the reinsurer to third-party credit risk.

The Company does not employ hedge accounting.

Management monitors the Company's derivative activities by reviewing portfolio activities and risk levels. Management also oversees all derivative transactions to ensure that the types of transactions entered into and the results obtained from those transactions are consistent with both the Company's risk management

strategy and Company policies and procedures.

The fair value of the derivative assets and liabilities were as follows:

AS OF DECEMBER 2010
(IN MILLIONS, EXCEPT NUMBER OF CONTRACTS)

<Table>
<Caption>

	DERIVATIVE ASSETS	DERIVATIVE LIABILITIES	NUMBER OF CONTRACTS
	-----	-----	-----
<S>	<C>	<C>	<C>
DERIVATIVE CONTRACTS			
Equity and non-hedging futures	\$ 30.5	\$ --	7,614
Foreign currency swap	1.6	--	1
GMDB product derivatives	23.9	--	331,192
Credit	--	1.1	3
Embedded derivatives under modified coinsurance contracts	59.0	96.9	2
	-----	-----	-----
Gross fair value of derivative contracts	\$115.0	\$98.0	338,812
	=====	=====	=====
Fair value included within total assets	\$115.0		
	=====		
Fair value included within total liabilities		\$98.0	
		=====	

</Table>

As of December 2009
(In millions, except number of contracts)

<Table>
<Caption>

	DERIVATIVE ASSETS	DERIVATIVE LIABILITIES	NUMBER OF CONTRACTS
	-----	-----	-----
<S>	<C>	<C>	<C>
DERIVATIVE CONTRACTS			
Equity and non-hedging futures	\$ 24.5	\$ --	5,920
Foreign currency swap	2.1	--	1

GMDB product derivatives	63.4	--	240,642
Credit	--	2.2	4
Embedded derivatives under modified coinsurance contracts	59.3	135.2	2
	-----	-----	-----
Gross fair value of derivative contracts	\$149.3	\$137.4	246,569
	=====	=====	=====
Fair value included within total assets	\$149.3		
	=====		
Fair value included within total liabilities		\$137.4	
		=====	

</Table>

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

7. INVESTMENTS (CONTINUED)

B. DERIVATIVE INSTRUMENTS (CONTINUED)

The derivative gains and losses for the year ended December 31, 2010 is reported as follows:

<Table>
<Caption>

DERIVATIVE CONTRACTS	LOCATION OF GAIN/(LOSS) RECOGNIZED IN INCOME ON DERIVATIVES	AMOUNT OF GAIN/(LOSS) RECOGNIZED IN INCOME ON DERIVATIVES
-----	-----	-----
<S>	<C>	<C>
General account derivatives	Net realized investment gains/(losses)	\$(4.4)
Foreign currency swap	(Gains)/losses on derivative instruments	(0.6)
GMDB product derivatives	(Gains)/losses on derivative instruments	(65.5)
Credit default swaps	(Gains)/losses on derivative instruments	(1.6)
Embedded derivatives under modified		

coinsurance contacts	(Gains)/losses on derivative instruments	72.6

TOTAL GAIN		\$ 0.5
		=====

</Table>

The derivative gains and losses for the year ended December 31, 2009 is reported as follows:

<Table>

<Caption>

DERIVATIVE CONTRACTS	LOCATION OF GAIN/(LOSS) RECOGNIZED IN INCOME ON DERIVATIVES	AMOUNT OF GAIN/(LOSS) RECOGNIZED IN INCOME ON DERIVATIVES
-----	-----	-----
<S>	<C>	<C>
General account derivatives	Net realized investment gains/(losses)	\$ 2.4
Foreign currency swap	Losses/(gains) on derivative instruments	2.0
GMDB product derivatives	Losses/(gains) on derivative instruments	(138.2)
Credit default swaps	Losses/(gains) on derivative instruments	(6.9)
Embedded derivatives under modified coinsurance contacts	Losses/(gains) on derivative instruments	115.6

Total loss		\$ (25.1)
		=====

</Table>

C. UNREALIZED GAINS AND LOSSES

Unrealized gains and losses on available-for-sale fixed maturities, equity securities and other securities included in accumulated other comprehensive income are summarized as follows:

<Table>

<Caption>

DECEMBER 31,	FIXED MATURITIES	EQUITY SECURITIES AND OTHER	TOTAL
-----	-----	-----	-----
(IN MILLIONS)			
<S>	<C>	<C>	<C>

2010			
Net appreciation, beginning of year	\$66.6	\$--	\$66.6
	-----	-----	-----
Net appreciation on available-for-sale securities	39.9	--	39.9
Net effect on value of business acquired, and on policy liabilities	2.6	--	2.6
Provision for deferred federal income taxes	(14.9)	--	(14.9)
	-----	-----	-----
	27.6	--	27.6
	-----	-----	-----
Net appreciation, end of year	\$94.2	\$--	\$94.2
	=====	=====	=====

</Table>

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COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
(A WHOLLY-OWNED SUBSIDIARY OF THE GOLDMAN SACHS GROUP, INC.)
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

7. INVESTMENTS (CONTINUED)

C. UNREALIZED GAINS AND LOSSES (CONTINUED)

<Table>

<Caption>

DECEMBER 31,	FIXED MATURITIES	EQUITY SECURITIES AND OTHER	TOTAL
-----	-----	-----	-----
(IN MILLIONS)			
<S>	<C>	<C>	<C>
2009			
Net depreciation, beginning of year	\$ (8.3)	\$(16.7)	\$(25.0)
	-----	-----	-----
Cumulative effect of change in accounting principle, net of income tax	(7.9)	--	(7.9)
	-----	-----	-----
Net appreciation on available-for-sale securities	199.2	25.4	224.6

Net effect on value of business acquired, and on policy liabilities	(71.5)	--	(71.5)
Provision for deferred federal income taxes	(44.9)	(8.7)	(53.6)
	-----	-----	-----
	82.8	16.7	99.5
	-----	-----	-----
Net appreciation, end of year	\$ 66.6	\$ --	\$ 66.6
	=====	=====	=====

</Table>

<Table>

<Caption>

DECEMBER 31,	FIXED MATURITIES	EQUITY SECURITIES AND OTHER	TOTAL
-----	-----	-----	-----
(IN MILLIONS)			
<S>	<C>	<C>	<C>
2008			
Net appreciation/(depreciation), beginning of year	\$ 0.4	\$ (3.6)	\$ (3.2)
	-----	-----	-----
Net depreciation on available-for-sale securities	(28.8)	(20.1)	(48.9)
Net effect on value of business acquired, and on policy liabilities	15.4	--	15.4
Benefit for deferred federal income taxes	4.7	7.0	11.7
	-----	-----	-----
	(8.7)	(13.1)	(21.8)
	-----	-----	-----
Net depreciation, end of year	\$ (8.3)	\$ (16.7)	\$ (25.0)
	=====	=====	=====

</Table>

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COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

7. INVESTMENTS (CONTINUED)

D. OTHER-THAN-TEMPORARY IMPAIRMENT

The table below presents a rollforward of the cumulative credit loss component of OTTI impairment losses recognized in earnings on fixed maturity securities still held by the Company at December 31, 2010 and 2009, respectively for which a portion of the OTTI losses were recognized in other comprehensive income:

<Table>
<Caption>

	2010	2009
	-----	-----
<S>	<C>	<C>
BALANCE AT BEGINNING OF YEAR	\$ 5.0	\$ --
Credit loss component of OTTI loss not reclassified to other comprehensive income in the cumulative effect transition adjustment	--	10.3
Additions:		
Initial impairments - credit loss OTTI recognized on securities not previously impaired	--	0.5
Additional impairments - credit loss OTTI recognized on securities previously impaired	--	0.2
Reductions:		
Due to sales (or maturities, pay downs or prepayments) during the period of securities previously credit loss OTTI impaired	(1.3)	(6.0)
BALANCE AT END OF YEAR	----- \$ 3.7	----- \$ 5.0
	=====	=====

</Table>

E. SECURITIES IN A CONTINUOUS UNREALIZED LOSS POSITION

The following table provides information about the Company's available-for-sale fixed maturities that have been continuously in an unrealized loss position.

<Table>
<Caption>

DECEMBER 31, 2010	GROSS UNREALIZED	FAIR	NUMBER OF SECURITIES WITH GROSS
-------------------	---------------------	------	------------------------------------

(IN MILLIONS)	LOSSES	VALUE	UNREALIZED LOSSES
<S>	<C>	<C>	<C>
Investment grade fixed maturities (1):			
0-12 months	\$16.5	\$413.0	69
Greater than 12 months	9.2	43.8	7
Total investment grade fixed maturities	\$25.7	\$456.8	76
Below investment grade fixed maturities:			
0-12 months	\$ 2.4	\$ 73.6	16
Greater than 12 months	3.6	17.5	10
Total below-investment-grade fixed maturities	6.0	91.1	26
Total fixed maturities	\$31.7	\$547.9	102

</Table>

(1) Includes gross unrealized losses for investment grade fixed maturity obligations of the U.S. Treasury, U.S. government and agency securities, states, and political subdivisions of \$19.5 million at December 31, 2010.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

7. INVESTMENTS (CONTINUED)

E. SECURITIES IN A CONTINUOUS UNREALIZED LOSS POSITION (CONTINUED)

<Table>

<Caption>

DECEMBER 31, 2009 (IN MILLIONS)	GROSS UNREALIZED LOSSES	FAIR VALUE	NUMBER OF SECURITIES WITH GROSS UNREALIZED LOSSES
------------------------------------	-------------------------------	---------------	---

<S>	<C>	<C>	<C>
Investment grade fixed maturities (1):			
0-12 months	\$41.9	\$754.4	78
Greater than 12 months	1.5	35.2	15
	-----	-----	-----
Total investment grade fixed maturities	\$43.4	\$789.6	93
	-----	-----	-----
Below investment grade fixed maturities:			
0-12 months	\$ 4.7	\$ 59.7	17
Greater than 12 months	2.7	12.4	3
	-----	-----	-----
Total below-investment-grade fixed maturities	7.4	72.1	20
	-----	-----	-----
Total fixed maturities	\$50.8	\$861.7	113
	=====	=====	=====

</Table>

(1) Includes gross unrealized losses for investment grade fixed maturity obligations of the U.S. Treasury, U.S. government and agency securities, states, and political subdivisions of \$35.9 million at December 31, 2009.

F. VARIABLE INTEREST ENTITY

During 2010, the Company, through its subsidiary FAFLIC, held a GIC through Allmerica Global Funding ("AGF"), a Cayman Islands based entity. AGF was formed as a special purpose vehicle solely for the purposes of issuing debt instruments to third party investors and used the proceeds to purchase investment contracts from the Company. There was one medium term note outstanding as of December 31, 2010 and December 31, 2009 for \$16.0 million and \$16.6 million respectively with a 6.0% fixed rate, issued in June 1999, and maturing in April 2011. AGF is a VIE and is consolidated within the Company as the Company is the primary beneficiary.

G. OTHER

As of December 31, 2010 and 2009, the Company's only investment at fair value that exceeded 10% of shareholder's equity was in U.S. Treasuries for \$369.7 million and \$497.0 million, respectively.

8. INVESTMENT INCOME AND GAINS AND LOSSES

A. NET INVESTMENT INCOME

The components of net investment income were as follows:

FOR THE YEARS ENDED DECEMBER 31,	2010	2009	2008

(IN MILLIONS)			
	<C>	<C>	<C>
Fixed maturities - interest and other income	\$ 227.6	\$206.5	\$ 53.4
Fixed maturities - change in fair value on trading securities	7.8	27.5	--
Equity securities	--	3.9	8.0
Policy loans	21.7	19.4	5.2
Modco interest income	70.3	68.7	62.7
Short-term investments and miscellaneous (loss) / income	(7.1)	2.7	(0.5)
	-----	-----	-----
Gross investment income	320.3	328.7	128.8
Less modco interest expense	(122.6)	--	--
Less investment expenses	(6.3)	(5.4)	(3.2)
	-----	-----	-----
Net investment income	\$ 191.4	\$323.3	\$125.6
	=====	=====	=====

</Table>

The Company had no fixed maturities on non-accrual status at December 31, 2010, 2009 or 2008. The Company had no fixed maturities which were non-income producing at December 31, 2010, 2009 or 2008.

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8. INVESTMENT INCOME AND GAINS AND LOSSES (CONTINUED)

B. NET REALIZED INVESTMENT GAINS AND LOSSES

Net realized gains and (losses) on investments were as follows:

FOR THE YEARS ENDED DECEMBER 31,	2010	2009	2008

(In millions)			
Available-for-sale fixed maturities	\$94.2	\$22.5	\$(38.0)
Trading fixed maturities	1.1	7.3	--
Equity securities	--	(9.7)	(14.5)
Other investments	(4.3)	2.5	2.9

Net realized investment gains/(losses)	\$91.0	\$22.6	\$(49.6)
=====			

The proceeds from voluntary sales of available-for-sale fixed maturities and the gross realized gains and gross realized losses on those sales were as follows:

FOR THE YEARS ENDED DECEMBER 31,	PROCEEDS FROM VOLUNTARY SALES	GROSS GAINS	GROSS LOSSES

(IN MILLIONS)			
2010			
Fixed maturities	\$1,683.3	\$105.6	\$12.8
2009			
Fixed maturities	\$1,354.8	\$ 57.3	\$38.5
2008			
Fixed maturities	\$1,550.8	\$ 12.6	\$50.6

The Company recognized other-than-temporary impairments on fixed maturities of \$0.0 million and \$7.4 million in 2010 and 2009, respectively. There were no other-than-temporary impairments on equity securities in 2010 and 2009, respectively. In 2008, the Company recognized other-than-temporary impairments on fixed maturities of \$27.5 million and other-than-temporary impairments on equity securities of \$14.5 million.

C. OTHER COMPREHENSIVE INCOME RECONCILIATION

The following table provides a reconciliation of gross unrealized gains/(losses) to the net balance shown in the Consolidated Statements of Comprehensive Income/(Loss):

<Table> <Caption> FOR THE YEARS ENDED DECEMBER 31,	2010	2009	2008
----- (IN MILLIONS)			
<S>	<C>	<C>	<C>
Unrealized appreciation/(depreciation) on available-for-sale securities:			
Unrealized holding gains/(losses) arising during period (net of income tax (expense)/benefit of \$(47.9), \$(58.2) and \$30.2 million in 2010, 2009 and 2008, respectively)	\$88.8	\$108.0	\$(56.1)
Less: reclassification adjustment for gains/(losses) included in net income (net of income tax expense/(benefit) of \$33.0, \$4.5 and \$(18.5) million in 2010, 2009 and 2008, respectively)	61.2	8.5	(34.3)
Total available-for-sale securities	27.6	99.5	(21.8)
Net unrealized appreciation/(depreciation) on available-for-sale securities	\$27.6	\$ 99.5	\$(21.8)
	=====	=====	=====

</Table>

<Page>

COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

9. FAIR VALUE DISCLOSURE OF FINANCIAL INSTRUMENTS

The fair value of a financial instrument is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price).

The best evidence of fair value is a quoted price in an active market. If listed prices or quotations are not available, fair value is determined by reference to prices of similar instruments and quoted prices or recent prices in less active markets.

U.S. GAAP has a three-level fair value hierarchy for disclosure of fair value measurements. The fair value hierarchy prioritizes inputs to the valuation techniques used to measure fair value, giving the highest priority to level 1 inputs and the lowest priority to level 3 inputs. A financial instrument's level in the fair value hierarchy is based on the lowest level of any input that is significant to fair value measurement. The three levels of the fair value hierarchy are described below:

BASIS OF FAIR VALUE MEASUREMENT

- Level 1 Inputs are unadjusted quoted prices in active markets to which the Company had access to at the measurement date for identical, unrestricted assets and liabilities.
- Level 2 Inputs to valuation techniques are observable either directly or indirectly.
- Level 3 One or more inputs to valuation techniques are significant and unobservable.

The following tables set forth by level within the fair value hierarchy financial assets and liabilities accounted for at fair value under ASC 820 as of December 31, 2010 and 2009. As required by ASC 820, assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

<Table>

<Caption>

DECEMBER 31, 2010 (IN MILLIONS)

	LEVEL 1	LEVEL 2	LEVEL 3	TOTAL
	<C>	<C>	<C>	<C>
Financial Assets				
Available-for-sale fixed maturities				
U.S. Treasury securities and U.S. Government and agency securities	\$ 367.4	\$ 98.8	\$ --	\$ 466.2
States and political subdivisions	--	295.6	--	295.6
Foreign governments	2.0	--	--	2.0
Corporate fixed maturities	--	1,080.4	0.3	1,080.7
Structured securities	--	999.8	--	999.8
	-----	-----	-----	-----
Total available-for-sale fixed maturities	369.4	2,474.6	0.3	2,844.3

Trading fixed maturities				
U.S. Treasury securities and U.S. Government and agency securities	2.3	2.7	--	5.0
States and political subdivisions	--	29.2	--	29.2
Corporate fixed maturities	--	302.4	--	302.4
Structured securities	--	189.8	--	189.8
Total trading fixed maturities	2.3	524.1	--	526.4
Equity securities	0.1	--	--	0.1
Derivative instruments receivable				
Interest rate contracts	--	11.5	--	11.5
Foreign currency contracts	--	1.6	--	1.6
Equity market contracts	30.5	11.2	1.2	42.9
Embedded derivative within asset host contract	--	--	59.0	59.0
Total derivative instruments receivable	30.5	24.3	60.2	115.0
Separate account assets	4,023.6	--	--	4,023.6
Total assets at fair value	\$4,425.9	\$3,023.0	\$60.5	\$7,509.4

</Table>

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9. FAIR VALUE DISCLOSURE OF FINANCIAL INSTRUMENTS (CONTINUED)

<Table>

<Caption>

DECEMBER 31, 2010 (IN MILLIONS)

	LEVEL 1	LEVEL 2	LEVEL 3	TOTAL
Financial Liabilities	<C>	<C>	<C>	<C>

Derivative instruments payable				
Credit contracts	\$--	\$0.6	\$ 0.5	\$ 1.1
Embedded derivative within liability host contract	--	--	96.9	96.9
Total derivative instruments payable	--	0.6	97.4	98.0
Closed Block policy liabilities	--	--	688.3	688.3
Total liabilities at fair value	\$--	\$0.6	\$785.7	\$786.3

</Table>

<Table>

<Caption>

DECEMBER 31, 2009 (IN MILLIONS)

	LEVEL 1	LEVEL 2	LEVEL 3	TOTAL
	<C>	<C>	<C>	<C>
Financial Assets				
Available-for-sale fixed maturities				
U.S. Treasury securities and U.S. Government and agency securities	\$ 483.9	\$ 217.1	\$ --	\$ 701.0
States and political subdivisions	--	165.1	--	165.1
Foreign governments	13.7	19.3	--	33.0
Corporate fixed maturities	--	1,288.7	0.3	1,289.0
Structured securities	--	723.7	42.6	766.3
Total available-for-sale fixed maturities	497.6	2,413.9	42.9	2,954.4
Trading fixed maturities				
U.S. Treasury securities and U.S. Government and agency securities	13.0	2.7	--	15.7
States and political subdivisions	--	27.9	--	27.9
Corporate fixed maturities	--	222.7	--	222.7
Structured securities	--	158.2	--	158.2
Total trading fixed maturities	13.0	411.5	--	424.5
Equity securities	0.1	--	--	0.1
Derivative instruments receivable	24.5	63.4	61.4	149.3
Separate account assets	4,186.5	--	--	4,186.5
Total assets at fair value	\$4,697.2	\$2,913.3	\$104.3	\$7,714.8

=====				
Financial Liabilities				
Derivative instruments payable	\$	--	\$ 2.2	\$ 135.2
Closed Block policy liabilities		--	--	\$ 137.4
				684.1
				684.1

Total liabilities at fair value	\$	--	\$ 2.2	\$819.3
				\$ 821.5
				=====

</Table>

CASH INSTRUMENTS

The Company's cash instruments are generally classified within level 1 or level 2.

LEVEL 1 CASH INSTRUMENTS:

Level 1 cash instruments include U.S. Treasury, agency and government guaranteed fixed maturity securities, foreign government securities and mutual funds held in separate accounts. Level 1 instruments are valued using quoted market prices for identical unrestricted instruments in active markets.

LEVEL 2 CASH INSTRUMENTS:

Level 2 cash instruments include fixed maturity securities and equity securities for which quoted market prices from active markets are not available. Level 2 cash instruments are priced using observable inputs, which can be verified to quoted prices, recent trading activity for identical or similar instruments, broker or dealer quotations or alternative pricing sources with reasonable levels of price transparency. Consideration is given to the nature of the quotations and the relationship of recent market activity to the prices provided from alternative pricing sources. The Company does not make valuation adjustments to level 2 instruments.

<Page>

9. FAIR VALUE DISCLOSURE OF FINANCIAL INSTRUMENTS (CONTINUED)

LEVEL 3 CASH INSTRUMENTS:

Level 3 cash instruments have one or more significant valuation inputs that are not observable. Absent evidence to the contrary, level 3 investments are initially valued at transaction price, which is considered to be the best initial estimate of fair value. Subsequently, the Company uses other methodologies to determine fair value, which vary based on the type of instrument.

Valuation inputs and assumptions are changed when corroborated by substantive observable evidence, including values realized on sales of level 3 assets.

STRUCTURED SECURITIES. In 2009, certain structured securities were valued using the market approach. Valuation was based primarily on matrix pricing or other similar techniques that utilized inputs that were unobservable. At December 31, 2010, these securities were valued using observable inputs and, accordingly, are included in level 2.

DERIVATIVE CONTRACTS

LEVEL 1 DERIVATIVE CONTRACTS:

Level 1 derivatives include exchange traded futures as they are actively traded and are valued at their quoted market price.

LEVEL 2 DERIVATIVE CONTRACTS:

Level 2 derivatives include most types of derivative instruments utilized by the Company and include derivatives for which all significant valuation inputs are corroborated by market evidence. These derivative contracts are principally valued using an income approach. The Company calculates the fair value of derivative assets by discounting future cash flows at a rate that incorporates counterparty credit spreads and the fair value of derivative liabilities by discounting future cash flows at a rate that incorporates the Company's own credit spreads.

When appropriate, valuations are adjusted for various factors such as liquidity, bid/offer spreads and credit considerations. Such adjustments are generally based on available market evidence.

INTEREST RATE DERIVATIVES. Valuations for non-option based derivatives are based on present value techniques, which utilize significant inputs that may include the swap yield curve, LIBOR basis curves, and repurchase rates. Valuations for option based derivatives are based on option pricing models, which utilize significant inputs that may include the swap yield curve, LIBOR basis curves, and interest rate volatility.

FOREIGN CURRENCY DERIVATIVES. Prices for currency derivatives based on the exchange rates of leading industrialized nations, including those with longer tenors, are generally transparent.

EQUITY MARKET DERIVATIVES. Exchange traded and OTC equity derivatives generally have observable market prices, except for contracts with long tenors or reference prices that differ significantly from current market prices.

CREDIT DERIVATIVES. Credit derivatives are valued using inputs that may include credit correlation, repurchase rates and the extrapolation beyond observable limits of the swap yield curve and credit curves.

LEVEL 3 DERIVATIVE CONTRACTS:

Level 3 derivatives include credit derivatives and equity market derivatives, which are valued as described in level 2 but have significant unobservable inputs and also includes embedded derivatives which are principally valued using an income approach as explained in detail below. For level 3 equity derivatives, significant level 3 inputs generally include equity volatility inputs for options that are very long-dated. Valuations are based on present value techniques, which may utilize the swap yield curve and the spot equity and bond index level with significant unobservable inputs.

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9. FAIR VALUE DISCLOSURE OF FINANCIAL INSTRUMENTS (CONTINUED)

FAIR VALUE OF OTHER ASSETS AND LIABILITIES

EMBEDDED DERIVATIVES RELATED TO GUARANTEED MINIMUM BENEFITS

These embedded derivatives are principally valued using an income approach. Valuations are based on option pricing techniques, which utilize significant inputs that may include swap yield curve and implied volatilities. These embedded derivatives result in Level 3 classification because one or more of the significant inputs are not observable in the market or cannot be derived principally from, or corroborated by, observable market data. Significant unobservable inputs generally include the extrapolation beyond observable limits of the swap yield curve and implied volatilities, actuarial assumptions for policyholder behavior and mortality and the potential variability in policyholder behavior and mortality, nonperformance risk, counterparty credit spreads and cost of capital for purposes of calculating the risk margin.

CLOSED BLOCK POLICY LIABILITIES

The fair value of the Closed Block policy liabilities is calculated as the sum of the fair value of Closed Block assets, an adjustment to the fair value of Closed Block assets for non-performance risk, fair value of the Closed Block maintenance expenses, and a risk margin based on the cost of holding capital to back the Closed Block.

The estimated fair value for the provision for maintenance expense is determined by calculating the annual cost associated with administering the applicable policies, including servicing costs as well as provisions for overhead, both adjusted for inflation. The annual cost is discounted at a fair value rate, approximating risk free, with a provision for non-performance risk.

The estimated fair value for the provision for cost of capital is determined by calculating an annual cost inherent in having to hold risk capital to back the business. This amount is generally determined by using standard regulatory metrics to determine how much capital should be held. The amount of capital held is reduced by the net investment income that would be earned from the assets backing the capital. The annual cost is discounted at a rate determined to approximate a market participant's hurdle rate.

As the liability cash flows in total are based on the asset cash flows, the basic value of the liabilities are equal to the fair value of the Closed Block assets. By utilizing market participant assumptions, the Closed Block policy liabilities contain unobservable inputs resulting in a fair value measurement of level 3.

TRANSFERS INTO OR OUT OF LEVEL 3:

Overall, transfers into and/or out of Level 3 are attributable to a change in the observability of inputs. Assets and liabilities are transferred into Level 3 when a significant input cannot be corroborated with market observable data. This occurs when market activity decreases significantly and underlying inputs cannot be observed, current prices are not available, and/or when there are significant variances in quoted prices, thereby affecting transparency. Assets and liabilities are transferred out of Level 3 when circumstances change such that a significant input can be corroborated with market observable data. This may be due to a significant increase in market activity, a specific event, or one or more significant input(s) becoming observable. Transfers into and/or out of any level are assumed to occur at the beginning of the period. Accordingly, the tables do not include gains or losses that were reported in level 3 in prior periods for financial instruments that were transferred out of level 3 prior to the end of the period.

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9. FAIR VALUE DISCLOSURE OF FINANCIAL INSTRUMENTS (CONTINUED)

The tables below sets forth a summary of changes in the fair value of the Company's level 3 financial assets and liabilities for the years ended December 31, 2010 and 2009. The tables reflects gains and losses for the full year for all financial assets and liabilities categorized as level 3 as at December 31, 2010 and December 31, 2009.

<Table>
<Caption>

	NET UNREALIZED GAINS/ (LOSSES) RELATING TO	NET	NET
--	--	-----	-----

YEAR ENDED DECEMBER 2010	BALANCE, BEGINNING OF YEAR	NET REALIZED GAINS/ (LOSSES)	INSTRUMENTS STILL HELD AT THE REPORTING DATE	PURCHASES, ISSUANCES AND SETTLEMENTS	TRANSFERS IN AND/OR OUT OF LEVEL 3	BALANCE, END OF YEAR
(IN MILLIONS)						
<S>	<C>	<C>	<C>	<C>	<C>	<C>
Financial Assets						
Available-for-sale fixed maturities						
Corporate fixed maturities	\$ 0.3	\$ --	\$ --	\$ --	\$ --	\$ 0.3
Structured securities	42.6	--	--	--	(42.6)	--
Derivative contracts						
Foreign currency	2.1	--	--	--	(2.1)	--
Equity market	--	(0.7)	--	1.9	--	1.2
Embedded derivative	59.3	--	(0.3)	--	--	59.0
Total derivative contracts	61.4	(0.7)	(0.3)	1.9	(2.1)	60.2
Total assets	\$104.3	\$ (0.7)	\$ (0.3)	\$ 1.9	\$ (44.7)	\$ 60.5
Financial Liabilities						
Closed Block policy liabilities	\$684.1	\$ --	\$ --	\$ 4.2(1)	\$ --	\$688.3
Derivative contracts						
Credit	--	--	--	--	0.5	0.5
Embedded derivative	135.2	(28.0)	(44.9)	34.6	--	96.9
Total derivative contracts	135.2	(28.0)	(44.9)	34.6	0.5	97.4
Total liabilities	\$819.3	\$ (28.0)	\$ (44.9)	\$38.8	\$ 0.5	\$785.7

</Table>

(1) Included in the change in the Closed Block policy liabilities of \$4.2 million is \$5.1 million of market appreciation on the closed Block investment portfolio offset by maintenance expenses of \$1.1 million and a decrease in cost of capital of \$0.2 million as of December 31, 2010.

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9. FAIR VALUE DISCLOSURE OF FINANCIAL INSTRUMENTS (CONTINUED)

<Table>
<Caption>

YEAR ENDED DECEMBER 2009	BALANCE, BEGINNING OF YEAR	PURCHASE ACCOUNTING ADJUSTMENTS	NET REALIZED GAINS/ (LOSSES)	NET UNREALIZED GAINS/ (LOSSES) RELATING TO INSTRUMENTS STILL HELD AT THE REPORTING DATE	NET PURCHASES, ISSUANCES AND SETTLEMENTS	NET TRANSFERS IN AND/OR OUT OF LEVEL 3	BALANCE, END OF YEAR
(IN MILLIONS)							
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
Financial Assets							
Available-for-sale fixed maturities							
Corporate fixed maturities	\$ 1.7	\$ 3.5	\$ --	\$ --	\$ (3.5)	\$ (1.4)	\$ 0.3
Mortgage-backed and asset-based securities	--	2.3	--	1.1	39.2	--	42.6
Derivative contracts	--	--	--	61.4	--	--	61.4
Total assets	\$ 1.7	\$ 5.8	\$ --	\$ 62.5	\$ 35.7	\$ (1.4)	\$104.3
Financial Liabilities							
Closed Block policy liabilities	\$ --	\$663.5	\$ --	\$ --	\$ 20.6(1)	\$ --	\$684.1
Derivative contracts	56.3	--	(0.1)	(56.2)	135.2	--	135.2
Total liabilities	\$56.3	\$663.5	\$(0.1)	\$(56.2)	\$155.8	\$ --	\$819.3

</Table>

(1) Included in the change in the Closed Block policy liabilities of \$20.6 million is \$24.7 million of market appreciation on the Closed Block investment portfolio offset by decreases in maintenance expenses of \$2.8

million and cost of capital of \$1.3 million as of December 31, 2009.

ASC 825, "Disclosures about Fair Value of Financial Instruments," as amended by ASC 820, requires disclosure of fair value information about certain financial instruments (insurance contracts, real estate, goodwill and taxes are excluded) for which it is practicable to estimate such values, whether or not these instruments are included in the balance sheet. The fair values presented for certain financial instruments are estimates which, in many cases, may differ significantly from the amounts which could be realized in an orderly transaction.

The following methods and assumptions are used to estimate the fair value of each class of financial instruments:

POLICY LOANS

For policy loans with fixed interest rates, estimated fair values are determined by using discounted cash flow models applied to groups of similar policy loans determined by the nature of the underlying insurance liabilities. Cash flow estimates are developed by applying a weighted-average interest rate to the outstanding principal balance of the respective group of policy loans and an estimated average maturity determined through experience studies of the past performance of policyholder repayment behavior for similar loans. These cash flows are discounted using current risk-free interest rates with no adjustment for borrower credit risk as these loans are fully collateralized by the cash surrender value of the underlying insurance policy. The estimated fair value for policy loans with variable interest rates approximates carrying value due to the absence of borrower credit risk and the short time period between interest rate resets, which presents minimal risk of a material change in estimated fair value due to changes in market interest rates.

SECURITIES SOLD UNDER AGREEMENTS TO REPURCHASE

During March of 2010, the Company entered into a series of third party repurchase agreements. The notional value as of December 31, 2010 was approximately \$89.6 million. The Company posted \$89.6 million in Treasury securities as collateral for these transactions. Fair value is estimated based on expected future cash flows and interest rates.

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COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

9. FAIR VALUE DISCLOSURE OF FINANCIAL INSTRUMENTS (CONTINUED)

INVESTMENT CONTRACTS (WITHOUT MORTALITY FEATURES)

Fair value of liabilities under supplementary contracts without life contingencies are estimated based on current fund balances and fair value of other individual contract funds represent the present value of future policy benefits.

TRUST INSTRUMENTS SUPPORTED BY FUNDING OBLIGATIONS

Fair values are estimated using discounted cash flow calculations using current interest rates for similar contracts with maturities consistent with those remaining for the contracts being valued.

The following presents carrying amounts and fair values of the Company's financial instruments not carried at fair value as of December 31, 2010 and 2009:

<Table>
<Caption>

	2010		2009	
DECEMBER 31,	CARRYING VALUE	FAIR VALUE	CARRYING VALUE	FAIR VALUE
(IN MILLIONS)				
<S>	<C>	<C>	<C>	<C>
Financial Assets				
Policy loans	\$306.4	\$369.3	\$320.3	\$368.1
	\$306.4	\$369.3	\$320.3	\$368.1
Financial Liabilities				
Securities sold under agreements to repurchase	\$ 89.6	\$ 89.6	\$ --	\$ --
Supplementary contracts without life				

contingencies	7.4	7.4	36.4	36.4
Trust instruments supported by funding obligations	16.0	17.6	16.6	18.7
Other individual contract deposit funds	106.1	106.1	115.2	115.2
	-----	-----	-----	-----
	\$219.1	\$220.7	\$168.2	\$170.3
	=====	=====	=====	=====

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10. CLOSED BLOCK

Summarized financial information of the Closed Block is as follows:

<Table>
<Caption>
BALANCE SHEETS
DECEMBER 31

	2010	2009
	-----	-----
(IN MILLIONS)		
<S>	<C>	<C>
ASSETS		
Investments:		
Trading fixed maturities at fair value (amortized cost of \$491.2 and \$397.2, respectively)	\$526.4	424.5
Policy loans	96.8	102.5
Cash and cash equivalents	3.4	92.5
Accrued investment income	9.6	9.0
Deferred federal income taxes	20.6	17.8
Other assets	1.5	1.9
	-----	-----
Total assets	\$658.3	\$648.2
	-----	-----
LIABILITIES		

Policy liabilities and accruals at fair value	\$596.9	\$592.0
Policyholder dividends obligation at fair value (1)	77.9	78.6
Policyholder dividends payable at fair value (1)	13.5	13.5
Other liabilities	7.8	3.8
	-----	-----
Total liabilities	\$696.1	\$687.9
	-----	-----
Excess of Closed Block liabilities over assets designated to the Closed Block and maximum future earnings to be recognized from Closed Block assets and liabilities	\$ 37.8	\$ 39.7
	=====	=====

</Table>

(1) Included within contractholder deposit funds and other policy liabilities in the accompanying Consolidated Balance Sheets.

STATEMENTS OF INCOME
FOR THE YEARS ENDED DECEMBER 31

(IN MILLIONS)

	2010	2009
REVENUES		
Premiums and other income	\$19.4	\$22.3
Net investment income	49.5	67.2
Net realized investment gains	1.1	7.3
	-----	-----
Total revenues	70.0	96.8
	-----	-----
BENEFITS AND EXPENSES		
Policy benefits	68.3	92.3
Policy acquisition and other expenses	0.4	0.4
	-----	-----
Total benefits and expenses	68.7	92.7
	-----	-----
Net contribution from the Closed Block	\$ 1.3	\$ 4.1
	-----	-----

Many expenses related to Closed Block operations are charged to operations outside the Closed Block; accordingly, the contribution from the Closed Block does not represent the actual profitability of the Closed Block operations.

Operating costs and expenses outside of the Closed Block are, therefore, disproportionate to the business outside the Closed Block.

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11. FEDERAL INCOME TAXES

PROVISION FOR INCOME TAXES

Income taxes are provided for using the asset and liability method under which deferred tax assets and liabilities are recognized for temporary differences between the financial reporting and tax bases of assets and liabilities. The Company reports interest expense related to income tax matters in Federal income tax expense/(benefit), and income tax penalties in other operating expenses in the Consolidated Statements of Income.

The Company is expected to file a consolidated tax return with FAFLIC for the period January 1, 2010 through December 31, 2010. The Company's tax return is eligible for consolidation into Goldman Sachs for calendar year end 2011. Any net operating loss carryforwards or foreign tax credits from prior to the acquisition date of December 30, 2005 can only be used against the income of the Company.

FAFLIC's tax return is ineligible for consolidation with Goldman Sachs until calendar year end 2015. Due to the purchase of FAFLIC, the capital loss carryforward acquired is subject to I.R.C Section 382, which provides an annual limit on utilization and can only be used against the income of FAFLIC.

The tables below present the components of the provision/(benefit) for taxes and a reconciliation of the U.S. federal statutory income tax rate to the Company's effective income tax rate.

FOR THE YEARS ENDED DECEMBER 31, 2010 2009

(IN MILLIONS)

Federal income tax expense		
Current	\$ --	\$ --
Deferred	42.7	6.3
	-----	-----
Total	\$42.7	\$6.3
	=====	=====

FOR THE YEARS ENDED DECEMBER 31,	2010	2009	2008
-----	-----	-----	-----
(IN MILLIONS)			
Expected federal income tax expense	\$56.7	\$ 34.2	\$(0.2)
Prior years' federal income tax adjustment	(2.9)	--	(0.6)
Dividend received deduction	(4.5)	(3.8)	(5.2)
Tax credits	(0.5)	--	(0.7)
Valuation allowance	(6.1)	(24.1)	17.2
Other, net	--	--	0.3
	-----	-----	-----
Federal income tax expense	\$42.7	\$ 6.3	\$10.8
	=====	=====	=====

DEFERRED INCOME TAXES

Deferred income taxes reflect the net tax effects of temporary differences between the financial reporting and tax bases of assets and liabilities. These temporary differences result in taxable or deductible amounts in future years and are measured using the tax rates and laws that will be in effect when such differences are expected to reverse. Valuation allowances are established to reduce deferred tax assets to the amount that more likely than not will be realized.

Following are the components of the Company's deferred tax assets and liabilities.

DECEMBER 31,	2010	2009

(IN MILLIONS)		
Deferred tax asset		
Insurance reserves	\$ 69.0	\$ 90.0
Sec. 848 capitalization	46.7	62.6
Tax credit carryforwards	11.0	9.5
Loss carryforwards	140.5	162.6
Ceding commission	13.4	17.9
Accrued policyholder dividends	4.7	4.7
Deferred compensation	0.1	0.2
Other, net	--	3.9
	-----	-----
Subtotal deferred tax asset	285.4	351.4
Valuation allowance	(6.1)	(12.2)
	-----	-----
Total deferred tax asset, net	\$ 279.3	\$ 339.2
	-----	-----
Deferred tax liability		
VOBA/DAC	\$(101.3)	\$(129.9)
Investments, net	(76.4)	(61.8)
Fair value adjustment - Closed Block	(12.3)	(9.6)
Other, net	(8.9)	--
	-----	-----
Total deferred tax liability	(198.9)	(201.3)
	-----	-----
Total deferred tax asset, net	\$ 80.4	\$ 137.9
	=====	=====

The Company has recorded a valuation allowance against tax benefits from tax credit carryforwards. The change in the valuation allowance was due to the removal of a partial valuation allowance of \$6.1 million against the capital loss carryforward as it is the Company's opinion that it is more likely than not that these deferred tax assets will be fully realized. In management's judgment, the remaining gross deferred tax asset will more likely than not be realized through reductions of future taxes, except as otherwise noted. This conclusion is based primarily on a review of expected taxable income and considers all available evidence, both positive and negative.

At December 31, 2010, the Company has foreign tax credit carryforwards of \$11.0 million which will expire beginning in 2013. At December 31, 2010, the Company has net operating loss carryforwards of \$136.3 million and capital loss carryforwards of \$4.2 million, which begin to expire in 2017 and 2013, respectively. All tax credits and net operating loss carryforwards generated prior to 2006 are subject to annual limitations on utilization. This includes \$6.1 million of foreign tax credits and \$35.8 million of net operating carryforwards.

UNRECOGNIZED TAX BENEFITS

The Company recognizes tax positions in the financials statements only when it is more likely than not that the position will be sustained on examination by the relevant taxing authority based on the technical merits of the position. A position that meets this standard is measured at the largest amount of benefit that will more likely than not be realized on settlement. A liability is established for differences between position taken in a tax return and amounts recognized in the financial statements. The Company believes that its income tax filing positions and deductions will be sustained on audit and does not anticipate any adjustments that will impact the Company's financial condition, results of operations, or cash flows. As of December 31, 2010 and December 31, 2009, the Company did not record a liability related to accounting for uncertainty in income taxes.

REGULATORY TAX EXAMINATIONS

The Company's federal income tax returns are routinely audited by the IRS, and when appropriate, provisions are made in the financial statements in anticipation of the results of these audits. THG has agreed to indemnify the Company and Goldman Sachs with respect to tax liabilities for periods before the acquisition as provided in the Transaction. However, the tax attributes carried over from THG are not guaranteed under the Transaction, and accordingly, such attributes may be adjusted in the future.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

12. DIVIDEND RESTRICTIONS

Massachusetts has enacted laws governing the payment of dividends to shareholders by insurers, which affect the dividend paying ability of the Company. The Company cannot pay any dividend without first obtaining written approval from the Massachusetts Commissioner of Insurance.

The Company must meet minimum capital and surplus requirements under a risk-based capital ("RBC") formula. RBC is the standard measurement of an insurance company's required capital on a statutory basis. It is based on a formula calculated by applying factors to various assets, premium and statutory reserve items. The formula takes into account the risk characteristics of the insurer, including asset risk, insurance risk, interest rate risk and business risk. Regulatory action is tied to the amount of a company's surplus deficit under the RBC formula. Goldman Sachs has agreed with the Commissioner to continue the previous THG commitment to maintain total adjusted capital levels at a minimum of 100% of the Company's Company Action Level as determined under the risk-based capital formula, which was \$75.0 million and \$68.5 million at December 31, 2010 and 2009, respectively. Total adjusted capital for life insurance companies is defined as statutory capital and surplus, plus asset valuation reserve, plus 50% of dividends apportioned for payment and was \$630.0 million and \$635.3 million at December 31, 2010 and 2009, respectively, for the Company.

The Company declared dividends payable to its stockholder of record, Goldman Sachs of \$250.0 million in 2010 which was paid in January 2011. The Company declared and paid dividends to Goldman Sachs of \$60.0 million in 2009.

13. VALUE OF BUSINESS ACQUIRED

The changes in VOBA for the years ended December 31 were as follows:

<Table>
<Caption>

(IN MILLIONS)

	2010	2009
	-----	-----
<S>	<C>	<C>
Balance at January 1	\$30.3	\$146.5
Amount recorded due to purchase accounting (1)	--	(45.6)

Cumulative effect of change in accounting principle, net of tax	--	(1.2)
Reinsurance treaty impacts	--	(76.5)
Amortized to expense during the year	(2.9)	23.8
Adjustment for unrealized investment losses during the year	(0.1)	(16.7)
	-----	-----
Balance at December 31	\$27.3	\$ 30.3
	=====	=====

</Table>

(1) Refer to Footnote 4 - Purchase Accounting for further discussion on purchase accounting adjustments.

Estimated future amortization of VOBA as of December 31, 2010 is as follows:

(IN MILLIONS)

2011	\$ 3.7
2012	3.1
2013	2.7
2014	2.4
2015	2.2
2016 and thereafter	13.2

Total	\$27.3
	=====

14. REINSURANCE

The Company seeks to diversify risk and limit its overall financial exposure by reinsuring certain levels of risk in various areas of exposure through acquisition and cessions with other insurance companies or reinsurers. In addition, consistent with the overall business strategy, the Company assumes certain policy risks written by other insurance companies on a coinsurance and modified coinsurance basis. Under a coinsurance arrangement, depending upon the terms of the contract, the reinsurer may share in the risk of loss due to mortality or morbidity, lapses, and the investment risk, if any, inherent in the underlying policy. Modified coinsurance differs from coinsurance in that the assets supporting the reserves are retained by the ceding company while the risk is transferred to the reinsurer.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

14. REINSURANCE (CONTINUED)

On December 31, 2009, the Company ceded via coinsurance and modified coinsurance, 100% of its variable annuity business to an affiliate, Arrow acting on behalf of and for the benefit of a segregated account established by Arrow. Upon execution of the treaty, the Company considered in its reinsurance costs \$76.5 million of VOBA and \$61.7 million of DAC associated with the variable annuity business; a net \$55.0 million was written off. The Company has evaluated the applicability of ASC 944-815-15 to its modified coinsurance agreement with Arrow. An embedded derivative requiring bifurcation exists and a liability of \$96.9 million and \$135.2 million is reflected on the Consolidated Balance Sheets as of December 31, 2010 and 2009, respectively. As of December 31, 2010 and December 31, 2009, the assumed reserves under this contract were \$2.1 billion respectively. In conjunction with this agreement, the Company and Arrow acting on behalf of and for the benefit of a segregated account established by Arrow entered into a trust agreement, whereby Arrow established a trust account for the sole use and benefit of the Company. The Company may withdraw funds from the trust account as reimbursements from Arrow for reinsured activity. As of December 31, 2010 and 2009, the trust account held \$99.6 million and \$70.0 million, respectively, of cash equivalents and fixed maturities.

On December 18, 2009, the Company entered into an Assumption Reinsurance Agreement with MetLife where the Company will assumption reinsure certain individual disability income insurance policies to MetLife. These policies are currently 100% coinsured with MetLife. The Company paid \$5.0 million to MetLife in connection with the transaction. Reinsurance recoverables related to this agreement were \$223.2 million and \$231.4 million at December 31, 2010 and 2009, respectively

On April 1, 2009, the Company assumed on a 100% coinsurance basis the life and fixed annuity blocks of of the life insurance subsidiaries of UAC. Under the coinsurance agreement, the Company assumed \$527.2 million of reserves and paid the collective cedants \$77.6 million in ceding commission. Subsequently, on October 29, 2010 and December 8, 2010, the Company assigned all its rights, titles, interests and privileges and certain duties and obligations related to a block of fixed annuity contracts assumed from the subsidiaries of UAC to Athene,

a Bermuda domiciled reinsurance company. Upon closing of the transaction, the Company paid a total novation fee of \$1.2 million to UAC and its subsidiary, American Progressive. As of December 31, 2010 and 2009, the assumed reserves under the existing contract were \$312.0 million and \$509.7 million, respectively.

On March 31, 2009, the Company entered into a coinsurance and modified coinsurance agreement with Lincoln National to reinsure an in-force block of universal life and variable universal life insurance policies. Effective April 1, 2010, the agreement was amended to recognize the cession of all mortality risk to an affiliate of Lincoln, thereby reducing mortality exposure for the Company. Under the coinsurance and modified coinsurance agreement, the Company assumed \$974.6 million in reserves and paid the cedant approximately \$204.5 million in ceding commission. As of December 31, 2010 and 2009, the assumed reserves under this contract were \$867.6 million and \$943.9 million, respectively.

On January 2, 2009, coincident with the purchase of the Company's subsidiary, FAFLIC, referenced in Note 5 - Significant Transactions, FAFLIC and The Hanover Insurance Company ("HIC") entered into a reinsurance contract whereby HIC reinsured FAFLIC's discontinued accident and health insurance business through a 100% coinsurance agreement. This agreement totaled \$119.5 million in net statutory liabilities. An equal amount of assets were also transferred as part of this agreement. Reinsurance recoverable related to this agreement were \$132.2 million and \$139.6 million at December 31, 2010 and 2009, respectively.

On January 1, 2008, the Company reinsured a book of business from FML on an assumption reinsurance basis comprising primarily whole, term and universal life insurance policies. FML was in rehabilitation under the governance of the Commonwealth of Pennsylvania, and the Company has no responsibility for the dissolution or future state of FML and any of its remaining legal entity obligations or liabilities. As part of this transaction, the Company paid a ceding commission of \$4.3 million and assumed general account reserves of \$700.0 million.

During the first quarter of 2008, the Company effectively ceded the entire FML block of business to its affiliate, Columbia Capital Life Reinsurance Company ("Columbia"). In consideration of Columbia's assumption of the business, the Company received a ceding commission of \$4.1 million. As of December 31, 2010 and 2009, the Company ceded reserves of \$553.6 million and \$587.1 million, respectively.

The Company assumed on a modified coinsurance basis 100% of the variable annuity business of Protective. As of December 31, 2010 and 2009, the assumed reserves under this contract were \$1.2 billion, respectively.

The Company entered into a coinsurance agreement to cede 100% of its deferred fixed annuity insurance business to its affiliate, Columbia. As of December 31, 2010 and 2009 the Company ceded reserves of \$35.5 million and \$37.6 million.

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14. REINSURANCE (CONTINUED)

On May 25, 2007 the Company entered into an agreement, retroactive to January 1, 2007, to assume 8% of the variable annuity products sold by Pacific Life in 2007. The base annuities were assumed on a modified coinsurance basis and the benefits provided via riders were assumed on a coinsurance basis. In February 2008, the Pacific Life contract was recaptured retroactive to January 1, 2008. Certain derivative options hedging the rider benefits of this treaty were disposed. The recapture of the Pacific Life block resulted in a reinsurance recapture fee of \$25.5 million with a subsequent reduction in policyholder liabilities and DAC. Due to the accounting treatment for acquiring this block of business, the recapture fee was bifurcated between the May 2007 and post May 2007 components, with the latter portion recognized through the Consolidated Statements of Income.

Historically, the Company maintained other reinsurance treaties including the cession of non core traditional life and health business, the largest being a universal life insurance treaty representing reinsurance recoverable of \$405.9 million and \$428.9 million at December 31, 2010 and 2009, respectively.

The Company determines the appropriate amount of reinsurance based on evaluation of the risks accepted and on market conditions (including the availability and pricing of reinsurance). The Company evaluates the financial condition of its reinsurers and monitors concentrations of credit risk. Based on its review of its reinsurers' financial statements and reputations in the reinsurance

marketplace, the Company believes that its counterparties are financially sound.

As of December 31, 2010 and 2009, the Company's only concentrations of credit risk greater than 10% of the Company's stockholder's equity were approximately \$589.1 million and \$624.8 million, respectively, related to the block of business reinsured with an affiliate, Columbia.

The effects of reinsurance were as follows:

FOR THE YEARS ENDED DECEMBER 31,	2010	2009	2008

(IN MILLIONS)			
Life and accident and health insurance premiums:			
Direct	\$ 34.3	\$ 42.1	\$ 16.9
Assumed - non affiliated	31.6	27.7	--
Ceded - non-affiliated	(14.9)	(21.3)	(16.9)
	-----	-----	-----
Net premiums	\$ 51.0	\$ 48.5	\$ --
	=====	=====	=====
Universal life and investment product policy fees:			
Direct	\$124.7	\$125.7	\$158.7
Assumed - affiliated	7.5	7.5	--
Assumed - non-affiliated	152.5	113.3	40.0
Ceded - affiliated	(91.4)	(12.5)	(9.1)
Ceded - non-affiliated	--	0.7	--
	-----	-----	-----
Net universal life and investment product policy fees	\$193.3	\$234.7	\$189.6
	=====	=====	=====
Life and accident and health insurance and other individual policy benefits, claims, losses and loss adjustment expenses:			
Direct	\$525.6	\$623.4	\$581.9
Assumed - affiliated	2.2	112.8	--
Assumed - non-affiliated	193.9	16.0	44.1
Ceded - affiliated	(163.3)	(101.7)	(36.7)
Ceded - non-affiliated	(299.3)	(304.0)	(292.2)

Net policy benefits, claims, losses and loss adjustment expenses	\$259.1	\$346.5	\$297.1
---	---------	---------	---------

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15. DEFERRED POLICY ACQUISITION COSTS

The following reflects the changes to the deferred policy acquisition asset:

FOR THE YEARS ENDED DECEMBER 31,	2010	2009

(IN MILLIONS)		
Balance at beginning of year	\$243.3	\$118.3
Block acquisition	--	303.1
Reinsurance treaty impacts	--	(61.7)
Acquisition expenses deferred	--	4.1
Amortized to expense during the year	(61.6)	(65.6)
Adjustment for unrealized investment losses during the year	2.7	(54.9)
Capitalization, other	22.7	--

Balance at end of year	\$207.1	\$243.3
	=====	

On December 31, 2009, the Company entered into a reinsurance treaty with Arrow ceding all the Company's variable annuity business. This reinsurance treaty resulted in a \$61.7 million reduction in the DAC asset.

On April 1, 2009, the Company entered into a coinsurance agreement with the life insurance subsidiaries of UAC, resulting in an initial DAC balance of \$75.8 million.

On March 31, 2009, the Company entered into a coinsurance and modified

coinsurance agreement with Lincoln National, resulting in an initial DAC balance of \$250.0 million.

16. LIABILITIES FOR OUTSTANDING CLAIMS, LOSSES AND LOSS ADJUSTMENT EXPENSES

The Company regularly updates its reserve estimates as new information becomes available and further events occur which may impact the resolution of unsettled claims. Reserve adjustments are reflected in results of operations within policy benefits, claims, losses and loss adjustment expenses. Often these adjustments are recognized in periods subsequent to the period in which the underlying policy was written and loss event occurred. These types of subsequent adjustments are described as "prior year reserve development." Such development can be either favorable or unfavorable to the Company's financial results and may vary by line of business.

The liability for future policy benefits and outstanding claims and claims adjustment expenses, excluding the effect of reinsurance, related to the Company's accident and health business was \$305.0 million and \$315.5 million at December 31, 2010 and 2009, respectively. This business consists of the Company's exited health businesses. Reinsurance recoverables related to this business were \$370.1 million and \$386.6 million at December 31, 2010 and 2009 respectively.

17. COMPOSITION OF OTHER ASSETS, LIABILITIES, INCOME AND EXPENSES

Other assets consist of the following:

DECEMBER 31,	2010	2009

(IN MILLIONS)		
State licenses (intangible asset)	\$ 5.3	\$ 5.3
Accounts receivable	8.0	1.0
Deferred modco interest expense	12.2	5.7
Miscellaneous assets	5.5	8.5

Total other assets	\$31.0	\$20.5
=====		

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17. COMPOSITION OF OTHER ASSETS, LIABILITIES, INCOME AND EXPENSES (CONTINUED)

Accrued expenses and other liabilities consist of the following:

DECEMBER 31,	2010	2009

(IN MILLIONS)		
Payables in process	\$31.0	\$42.1
Policyholder liabilities	20.7	20.4
Taxes payable	2.3	2.3
Accrued expenses	9.2	13.1
Miscellaneous liabilities	6.3	5.6

Total accrued expenses and other liabilities	\$69.5	\$83.5
=====		

Other income consists of the following:

DECEMBER 31,	2010	2009	2008

(IN MILLIONS)			
Asset management fees	\$ 1.6	\$ 8.3	\$12.6
Reinsurance administration fee	17.6	2.0	2.2
Miscellaneous income (loss)	14.4	(3.2)	6.8

Total other income	\$33.6	\$ 7.1	\$21.6
=====			

Other operating expenses consist of the following:

DECEMBER 31,	2010	2009	2008

(IN MILLIONS)			
Taxes, licenses and fees	\$ 6.2	\$ 6.0	\$ 0.3
Commission expense	13.4	4.4	12.5
Fees and operational services	34.2	36.7	28.9

Salaries and benefits	10.7	11.4	8.7
Legal and auditing	5.5	4.1	4.8
Miscellaneous operating expenses	9.7	5.0	4.3
	-----	-----	-----
Total other operating expenses	\$79.7	\$67.6	\$59.5
	=====	=====	=====

18. COMMITMENTS

The Company was allocated certain rental expenses by its parent, primarily for the building lease in Southborough, MA. Rental expenses for these operating leases amounted to \$0.5 million for 2010 and \$0.3 million for 2009, respectively. The Company does not have lease commitments for the Southborough, MA location. On April 19, 2007 the Company entered into a lease agreement for the Elgin, IL office. As of December 31, 2010, lease commitments relating to this lease were \$8.8 thousand for 2011 and 2012. The base rent is subject to adjustments for taxes, insurance premiums, water and utilities, heating and cooling and common area charges.

On March 31, 2009, the Company signed a Work Assignment with Dell Services ("Dell") whereby Dell, as third party administrator, will provide contract/policy administration over certain of the Company's fixed annuity and traditional life business for a period not less than ten years. Dell was formerly known as the Transaction Applications Group, Inc. ("TAG").

On June 19, 2008, the Company signed a professional services agreement with LOGIQ(3) Solutions Corp. ("LOGIQ(3)"). LOGIQ(3) will manage certain aspects of the Company's reinsurance portfolio for a period not less than five years.

On October 31, 2007, the Company signed a third party administrator agreement with Dell and an application service provider agreement with Exl Service Holdings, Inc. ("EXL"). Commencing January 1, 2008, Dell became the third party administrator for the Company's whole life insurance, term life insurance and universal life insurance, utilizing an EXL platform. EXL was formerly known as the Professional Data Management Again, Inc.

The Company entered into an operational servicing agreement with se2, whereby se2, as third party administrator, will provide contract/policy administration over certain of the Company's variable annuity and variable universal life business for a period of not less than ten years.

<Page>

COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
 (A WHOLLY-OWNED SUBSIDIARY OF THE GOLDMAN SACHS GROUP, INC.)
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

18. COMMITMENTS (CONTINUED)

As of December 31, 2010, the purchase commitments relating to agreements with Se2, Dell, EXL and LOGiQ(3) were as follows:

(IN MILLIONS)

2011	\$16.7
2012	16.2
2013	15.1
2014	13.6
2015	13.2
2016 and thereafter	10.4

Total	\$85.2
	=====

19. CONTINGENCIES

REGULATORY AND INDUSTRY DEVELOPMENTS

Unfavorable economic conditions may contribute to an increase in the number of insurance companies that are under regulatory supervision. This may result in an increase in mandatory assessments by state guaranty funds, or voluntary payments by solvent insurance companies to cover losses to policyholders of insolvent or rehabilitated companies. Mandatory assessments, which are subject to statutory limits, can be partially recovered through a reduction in future premium taxes in some states.

LITIGATION

The Company is involved from time to time in judicial, regulatory and arbitration proceedings concerning matters arising in connection with the conduct of its business. THG has agreed to indemnify the Company and Goldman Sachs with respect to certain of these matters as provided in the Stock Purchase

Agreement. Management believes, based on currently available information, that the results of such proceedings, in the aggregate, will not have a material adverse effect on the Company's financial condition. Given the inherent difficulty of predicting the outcome of the Company's litigation and regulatory matters, particularly in cases or proceedings in which substantial or indeterminate damages or fines are sought, the Company cannot estimate losses or ranges of losses for cases or proceedings where there is only a reasonable possibility that a loss may be incurred. However, the Company believes that at the present time there are no pending or threatened lawsuits that are reasonably likely to have a material adverse effect on the its consolidated financial position or results of operations.

20. RELATED PARTY TRANSACTIONS

Effective February 26, 2010, the Company entered into a shared services and expense agreement with an affiliate, Longmore Credit Services, LLC ("LCS"). Under this agreement, the Company provides services including but not limited to seconding Company employees, management services, administrative support and use of Company facilities. The Company charged LCS approximately \$0.2 million for the year ended December 31, 2010. This amount is shown in other operating expenses within the Consolidated Statements of Operations.

On December 31, 2009, the Company ceded via coinsurance and modified coinsurance, 100% of its variable annuity business to an affiliate, Arrow acting on behalf of, and for the benefit of a segregated account established by Arrow. Under this agreement, Arrow agreed to pay the Company certain fees for continued administration of the variable annuity business. The Company received fee income of \$15.7 million from this reinsurance transaction for the year ended December 31, 2010. This amount is shown in other income within the Consolidated Statements of Operations.

Effective March 5, 2009, the Company entered into a shared services and expense agreement with affiliates, Columbia and Charleston Capital Reinsurance, LLC ("Charleston"). Under this agreement, the Company provides services including but not limited to seconding Company employees, management services, administrative support and use of Company facilities. The Company charged Columbia and Charleston approximately \$1.5 million for the years ended December 31, 2010 and 2009, respectively. These amounts are shown in other operating expenses within the Consolidated Statements of Operations.

The Company has an agreement with its affiliate, Columbia, to provide continued administration for the FML and deferred fixed annuity block of business ceded to

Columbia. The Company received fee income of \$1.9 million, \$2.0 million and \$2.2 million for the year ended December 31, 2010, 2009 and 2008 respectively.

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COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY
(A WHOLLY-OWNED SUBSIDIARY OF THE GOLDMAN SACHS GROUP, INC.)
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

20. RELATED PARTY TRANSACTIONS (CONTINUED)

The Company signed a distribution and service agreement with its affiliate, Epoch Securities Inc. ("Epoch"), to serve as principal underwriter and distributor for variable annuity products issued by the Company and its separate accounts. This resulted in expense of \$0.3 million for the years ended December 31, 2010 and 2009, respectively, for these services. The Company performs certain administrative services on Epoch's behalf. No income was generated for the years ended December 31, 2010, 2009, or 2008 from this agreement.

The Company has a management services agreement with its affiliate, GSCO. Under this service agreement, GSCO provides support to the Company in administrative, legal, compliance, technology, operations, financial reporting, human resources, risk management and other areas, and the Company is allocated costs for services received. GSCO charged the Company approximately \$6.1 million, \$3.3 million and \$3.0 million for the years ended December 31, 2010, 2009 and 2008 respectively, for these services. These amounts are shown within other operating expenses in the accompanying Consolidated Statements of Income.

The Company has entered into several derivative transactions with its affiliate, Goldman Sachs International ("GSI"). These derivative positions resulted in expense of \$7.8 million and \$68.8 million, and income of \$118.2 million, for 2010, 2009 and 2008, respectively, due to mark to market of the positions.

The Company has entered into several derivative transactions with its affiliate, GSCO, which resulted in expense of \$9.2 million and income of \$13.2 million for 2009 and 2008, respectively. There were no derivative transactions with GSCO in 2010.

The Company entered into several derivative transactions with its affiliate,

Goldman Sachs Financial Markets L.L.C ("GSFM"), which resulted in income of \$2.6 million for 2008. There were no transactions with GSFM in 2010 or 2009.

The service agreement entered into with GSAM, an affiliate organization that provides investment management services, generated expense of \$3.7 million, \$3.2 million, and \$2.3 million for the years ended December 31, 2010, 2009 and 2008, respectively.

As part of the variable products in the separate account, the Company offers underlying Goldman Sachs Variable Investment Trust funds. Management fees are paid directly to GSAM and certain of these distribution and administration fees are passed to the Company resulting in revenue of \$4.3 million, \$2.6 million and \$6.9 million for the years ended December 31, 2010, 2009 and 2008, respectively.

The employees of the Company participate in The Goldman Sachs Amended and Restated Stock Incentive Plan (the "SIP"). Pursuant to the SIP, Goldman Sachs issued restricted stock units (RSUs) to certain employees of the Company as part of their overall compensation. Unvested RSUs require future service as a condition of delivery of the underlying shares of Goldman Sachs' common stock generally over a three year period. Delivery of the underlying shares of common stock is also conditioned on the grantee's satisfying certain other requirements as outlined in the award agreement. The Company incurred expenses of \$0.1 million, \$0.5 million and \$0.3 million relating to RSUs for the years ended December 31, 2010, 2009 and 2008, respectively.

21. STATUTORY FINANCIAL INFORMATION

The Company is required to file annual statements with state regulatory authorities prepared on an accounting basis prescribed or permitted by such authorities. Statutory surplus differs from shareholder's equity reported in accordance with generally accepted accounting principles primarily because fixed maturities are required to be carried at amortized cost, policy acquisition costs are expensed when incurred, asset valuation and interest maintenance reserves are required, life insurance reserves are based on different assumptions and the recognition of deferred tax assets is based on different recoverability assumptions.

Statutory net income (loss) and surplus are as follows:

(UNAUDITED)			
	2010	2009	2008

(IN MILLIONS)

Statutory net income (loss)	\$199.0	\$(129.8)	\$(247.1)
Statutory shareholders' surplus	\$568.5	\$ 561.7	\$ 390.6

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors of Commonwealth Annuity and Life Insurance Company and the Contract Owners of Separate Account VA-K of Commonwealth Annuity and Life Insurance Company:

In our opinion, the accompanying statements of assets and liabilities and the related statements of operations and of changes in net assets and the financial highlights present fairly, in all material respects, the financial position of each of the sub-accounts constituting Separate Account VA-K of Commonwealth Annuity and Life Insurance Company at December 31, 2010, the results of each of their operations for the year then ended and the changes in each of their net assets for each of the two years in the period then ended December 31, 2010, and the financial highlights for the periods presented, in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of Commonwealth Annuity and Life Insurance Company's management. Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits of these financial statements in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits, which included confirmation of securities at December 31, 2010 by correspondence with the mutual funds' advisors, provide a reasonable basis for our opinion.

/s/ PricewaterhouseCoopers LLP

Hartford, Connecticut
April 21, 2011

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SEPARATE ACCOUNT VA-K

STATEMENTS OF ASSETS AND LIABILITIES

DECEMBER 31, 2010

<Table>

<Caption>

	ALLIANCE- BERNSTEIN VPS GROWTH PORTFOLIO CLASS B	ALLIANCE- BERNSTEIN VPS GROWTH AND INCOME PORTFOLIO CLASS B	ALLIANCE- BERNSTEIN VPS LARGE CAP GROWTH PORTFOLIO CLASS B
	<C>	<C>	<C>
ASSETS:			
Investments in shares of the Underlying Funds, at fair value	\$ 7,533	\$17,804,027	\$12,559,567
Total assets	7,533	17,804,027	12,559,567
LIABILITIES:	--	--	--
Net assets	\$ 7,533	\$17,804,027	\$12,559,567
Net asset distribution by category:			
Commonwealth Annuity Advantage and ExecAnnuity Plus	\$ --	\$17,442,070	\$12,359,528
Commonwealth Annuity Immediate Advantage	--	208,639	136,358
Directed Advisory Solutions	7,533	--	--
Commonwealth Annuity Value Generation	--	--	--
Commonwealth Annuity Premier Choice	--	136,168	55,362
Commonwealth Annuity Premier Choice with Optional Rider	--	17,150	8,319
Annuity reserves	--	--	--
	\$ 7,533	\$17,804,027	\$12,559,567
Investments in shares of the Underlying Funds, at cost	\$ 6,228	\$22,903,731	\$12,112,995
Underlying Fund shares held	384	1,046,680	463,795
Units outstanding and net asset value per unit:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			

Units outstanding, December 31, 2010	--	16,215,799	19,756,215
Net asset value per unit, December 31, 2010	\$ --	\$ 1.075622	\$ 0.625602
Commonwealth Annuity Immediate Advantage:			
Units outstanding, December 31, 2010	--	217,773	167,527
Net asset value per unit, December 31, 2010	\$ --	\$ 0.958060	\$ 0.813945
Directed Advisory Solutions:			
Units outstanding, December 31, 2010	9,064	--	--
Net asset value per unit, December 31, 2010	\$0.831067	\$ --	\$ --
Commonwealth Annuity Value Generation:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Premier Choice:			
Units outstanding, December 31, 2010	--	119,461	51,240
Net asset value per unit, December 31, 2010	\$ --	\$ 1.139850	\$ 1.080431
Commonwealth Annuity Premier Choice with Optional Rider:			
Units outstanding, December 31, 2010	--	15,404	7,883
Net asset value per unit, December 31, 2010	\$ --	\$ 1.113352	\$ 1.055320

(a) Name changed. See Note 1.

The accompanying notes are an integral part of these financial statements.

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<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF ASSETS AND LIABILITIES (CONTINUED)

DECEMBER 31, 2010

<Table>

<Caption>

ALLIANCE- BERNSTEIN VPS SMALL/MID CAP VALUE PORTFOLIO CLASS B	ALLIANCE- BERNSTEIN VPS VALUE PORTFOLIO CLASS B	DELAWARE VIP INTERNATIONAL VALUE EQUITY SERIES STANDARD CLASS
--	---	--

<S>	<C>	<C>	<C>
ASSETS:			
Investments in shares of the Underlying Funds, at fair value	\$6,292,451	\$1,449,486	\$19,314,792
Total assets	6,292,451	1,449,486	19,314,792
LIABILITIES:	--	--	--
Net assets	\$6,292,451	\$1,449,486	\$19,314,792
Net asset distribution by category:			
Commonwealth Annuity Advantage and ExecAnnuity Plus	\$6,215,743	\$1,415,324	\$19,204,483
Commonwealth Annuity Immediate Advantage	57,826	21,613	92,920
Directed Advisory Solutions	--	--	--
Commonwealth Annuity Value Generation	--	--	--
Commonwealth Annuity Premier Choice	18,882	12,549	--
Commonwealth Annuity Premier Choice with Optional Rider	--	--	17,389
Annuity reserves	--	--	--
Investments in shares of the Underlying Funds, at cost	\$5,401,321	\$1,640,496	\$25,330,019
Underlying Fund shares held	372,996	148,665	1,820,433
Units outstanding and net asset value per unit:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Units outstanding, December 31, 2010	3,513,637	1,334,212	6,574,480
Net asset value per unit, December 31, 2010	\$ 1.769034	\$ 1.060794	\$ 2.921065
Commonwealth Annuity Immediate Advantage:			
Units outstanding, December 31, 2010	32,690	20,376	57,740
Net asset value per unit, December 31, 2010	\$ 1.768917	\$ 1.060729	\$ 1.609291
Directed Advisory Solutions:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Value Generation:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Premier Choice:			
Units outstanding, December 31, 2010	10,721	11,881	--
Net asset value per unit, December 31, 2010	\$ 1.761248	\$ 1.056163	\$ --
Commonwealth Annuity Premier Choice with Optional Rider:			
Units outstanding, December 31, 2010	--	--	9,513
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ 1.827861

</Table>

(a) Name changed. See Note 1.

The accompanying notes are an integral part of these financial statements.

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<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF ASSETS AND LIABILITIES (CONTINUED)

DECEMBER 31, 2010

<Table>

<Caption>

	DELAWARE VIP SMID CAP GROWTH SERIES SERVICE CLASS (a)	DWS EQUITY 500 INDEX VIP CLASS A	DWS GOVERNMENT & AGENCY SECURITIES VIP CLASS A
	----- <C>	----- <C>	----- <C>
<S> ASSETS:			
Investments in shares of the Underlying Funds, at fair value	\$3,283,494	\$ 43,374	\$ 48,461
	-----	-----	-----
Total assets	3,283,494	43,374	48,461
LIABILITIES:	--	--	--
	-----	-----	-----
Net assets	\$3,283,494	\$ 43,374	\$ 48,461
	=====	=====	=====
Net asset distribution by category:			
Commonwealth Annuity Advantage and ExecAnnuity Plus	\$3,235,712	\$ --	\$ --
Commonwealth Annuity Immediate Advantage	34,073	--	--
Directed Advisory Solutions	--	--	--
Commonwealth Annuity Value Generation	--	43,374	48,461
Commonwealth Annuity Premier Choice	13,709	--	--
Commonwealth Annuity Premier Choice with Optional Rider	--	--	--

Annuity reserves	--	--	--
	-----	-----	-----
	\$3,283,494	\$ 43,374	\$ 48,461
	=====	=====	=====
Investments in shares of the Underlying Funds, at cost	\$2,697,993	\$ 40,910	\$ 45,384
Underlying Fund shares held	151,663	3,293	3,733
Units outstanding and net asset value per unit:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Units outstanding, December 31, 2010	2,809,051	--	--
Net asset value per unit, December 31, 2010	\$ 1.151888	\$ --	\$ --
Commonwealth Annuity Immediate Advantage:			
Units outstanding, December 31, 2010	21,818	--	--
Net asset value per unit, December 31, 2010	\$ 1.561736	\$ --	\$ --
Directed Advisory Solutions:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Value Generation:			
Units outstanding, December 31, 2010	--	41,891	31,299
Net asset value per unit, December 31, 2010	\$ --	\$1.035414	\$1.548333
Commonwealth Annuity Premier Choice:			
Units outstanding, December 31, 2010	6,812	--	--
Net asset value per unit, December 31, 2010	\$ 2.012441	\$ --	\$ --
Commonwealth Annuity Premier Choice with Optional Rider:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --

</Table>

(a) Name changed. See Note 1.

The accompanying notes are an integral part of these financial statements.

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SEPARATE ACCOUNT VA-K

STATEMENTS OF ASSETS AND LIABILITIES (CONTINUED)

DECEMBER 31, 2010

<Table>
<Caption>

	DWS SMALL CAP INDEX VIP CLASS A	DWS STRATEGIC VALUE VIP CLASS A	DWS TECHNOLOGY VIP CLASS A
	----- <C>	----- <C>	----- <C>
<S> ASSETS:			
Investments in shares of the Underlying Funds, at fair value	\$ 32,890	\$1,187,311	\$3,257,341
	-----	-----	-----
Total assets	32,890	1,187,311	3,257,341
LIABILITIES:			
	-----	-----	-----
Net assets	\$ 32,890	\$1,187,311	\$3,257,341
	=====	=====	=====
Net asset distribution by category:			
Commonwealth Annuity Advantage and ExecAnnuity Plus	\$ 2	\$1,163,121	\$3,207,259
Commonwealth Annuity Immediate Advantage	--	23,198	48,712
Directed Advisory Solutions	11,171	--	--
Commonwealth Annuity Value Generation	21,717	--	--
Commonwealth Annuity Premier Choice	--	992	1,370
Commonwealth Annuity Premier Choice with Optional Rider	--	--	--
Annuity reserves	--	--	--
	-----	-----	-----
	\$ 32,890	\$1,187,311	\$3,257,341
	=====	=====	=====
Investments in shares of the Underlying Funds, at cost	\$ 28,913	\$1,803,042	\$3,342,247
Underlying Fund shares held	2,650	146,041	297,203
Units outstanding and net asset value per unit:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Units outstanding, December 31, 2010	--	1,035,702	6,419,267
Net asset value per unit, December 31, 2010	\$ --	\$ 1.123026	\$ 0.499630
Commonwealth Annuity Immediate Advantage:			
Units outstanding, December 31, 2010	--	23,780	59,988
Net asset value per unit, December 31, 2010	\$ --	\$ 0.975524	\$ 0.812032
Directed Advisory Solutions:			
Units outstanding, December 31, 2010	6,759	--	--
Net asset value per unit, December 31, 2010	\$1.652863	\$ --	\$ --
Commonwealth Annuity Value Generation:			
Units outstanding, December 31, 2010	13,340	--	--

Net asset value per unit, December 31, 2010	\$1.628073	\$	--	\$	--
Commonwealth Annuity Premier Choice:					
Units outstanding, December 31, 2010	--		964		1,025
Net asset value per unit, December 31, 2010	\$ --	\$	1.028992	\$	1.335715
Commonwealth Annuity Premier Choice with Optional Rider:					
Units outstanding, December 31, 2010	--		--		--
Net asset value per unit, December 31, 2010	\$ --	\$	--	\$	--

(a) Name changed. See Note 1.

The accompanying notes are an integral part of these financial statements.

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<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF ASSETS AND LIABILITIES (CONTINUED)

DECEMBER 31, 2010

<Table>
<Caption>

	EATON VANCE VT FLOATING-RATE INCOME FUND	FIDELITY VIP ASSET MANAGER (SM) PORTFOLIO INITIAL CLASS	FIDELITY VIP CONTRAFUND (R) PORTFOLIO SERVICE CLASS 2
	----- <C>	----- <C>	----- <C>
<S> ASSETS:			
Investments in shares of the Underlying Funds, at fair value	\$4,600,838	\$16,594,204	\$19,482,112
	-----	-----	-----
Total assets	4,600,838	16,594,204	19,482,112
LIABILITIES:	--	--	--
	-----	-----	-----
Net assets	\$4,600,838	\$16,594,204	\$19,482,112

Net asset distribution by category:	=====	=====	=====
Commonwealth Annuity Advantage and ExecAnnuity Plus	\$4,468,703	\$16,484,180	\$19,230,650
Commonwealth Annuity Immediate Advantage	104,316	98,488	214,095
Directed Advisory Solutions	--	--	--
Commonwealth Annuity Value Generation	--	--	--
Commonwealth Annuity Premier Choice	9,328	11,536	37,367
Commonwealth Annuity Premier Choice with Optional Rider	18,491	--	--
Annuity reserves	--	--	--
	-----	-----	-----
	\$4,600,838	\$16,594,204	\$19,482,112
	=====	=====	=====
Investments in shares of the Underlying Funds, at cost	\$4,492,338	\$16,790,022	\$19,508,544
Underlying Fund shares held	486,347	1,141,279	829,379
Units outstanding and net asset value per unit:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Units outstanding, December 31, 2010	3,744,031	7,257,517	12,554,151
Net asset value per unit, December 31, 2010	\$ 1.193554	\$ 2.271325	\$ 1.531816
Commonwealth Annuity Immediate Advantage:			
Units outstanding, December 31, 2010	87,401	79,123	139,765
Net asset value per unit, December 31, 2010	\$ 1.193524	\$ 1.244752	\$ 1.531823
Directed Advisory Solutions:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Value Generation:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Premier Choice:			
Units outstanding, December 31, 2010	7,887	7,949	21,649
Net asset value per unit, December 31, 2010	\$ 1.182712	\$ 1.451380	\$ 1.726047
Commonwealth Annuity Premier Choice with Optional Rider:			
Units outstanding, December 31, 2010	16,007	--	--
Net asset value per unit, December 31, 2010	\$ 1.155205	\$ --	\$ --

</Table>

(a) Name changed. See Note 1.

The accompanying notes are an integral part of these financial statements.

<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF ASSETS AND LIABILITIES (CONTINUED)

DECEMBER 31, 2010

<Table>

<Caption>

	FIDELITY VIP EQUITY- INCOME PORTFOLIO INITIAL CLASS	FIDELITY VIP GROWTH PORTFOLIO INITIAL CLASS	FIDELITY VIP GROWTH & INCOME PORTFOLIO SERVICE CLASS 2
	----- <C>	----- <C>	----- <C>
ASSETS:			
Investments in shares of the Underlying Funds, at fair value	\$78,964,484	\$65,547,633	\$ 115,117
Total assets	78,964,484	65,547,633	115,117
LIABILITIES:	--	--	--
Net assets	\$78,964,484	\$65,547,633	\$ 115,117
Net asset distribution by category:	=====	=====	=====
Commonwealth Annuity Advantage and ExecAnnuity Plus	\$78,346,551	\$64,978,757	\$ --
Commonwealth Annuity Immediate Advantage	484,131	539,755	--
Directed Advisory Solutions	--	--	115,117
Commonwealth Annuity Value Generation	--	--	--
Commonwealth Annuity Premier Choice	130,618	25,651	--
Commonwealth Annuity Premier Choice with Optional Rider	3,184	3,470	--
Annuity reserves	--	--	--
	-----	-----	-----
Investments in shares of the Underlying Funds, at cost	\$84,768,650	\$60,460,020	\$ 116,860
Underlying Fund shares held	4,151,655	1,767,259	9,261
Units outstanding and net asset value per unit:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			

Units outstanding, December 31, 2010	20,448,170	18,482,026	--
Net asset value per unit, December 31, 2010	\$ 3.831470	\$ 3.515781	\$ --
Commonwealth Annuity Immediate Advantage:			
Units outstanding, December 31, 2010	392,836	736,814	--
Net asset value per unit, December 31, 2010	\$ 1.232400	\$ 0.732552	\$ --
Directed Advisory Solutions:			
Units outstanding, December 31, 2010	--	--	107,462
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$1.071234
Commonwealth Annuity Value Generation:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Premier Choice:			
Units outstanding, December 31, 2010	101,878	21,702	--
Net asset value per unit, December 31, 2010	\$ 1.282108	\$ 1.181941	\$ --
Commonwealth Annuity Premier Choice with Optional Rider:			
Units outstanding, December 31, 2010	2,542	3,006	--
Net asset value per unit, December 31, 2010	\$ 1.252325	\$ 1.154481	\$ --

(a) Name changed. See Note 1.

The accompanying notes are an integral part of these financial statements.

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SEPARATE ACCOUNT VA-K

STATEMENTS OF ASSETS AND LIABILITIES (CONTINUED)

DECEMBER 31, 2010

<Table>

<Caption>

FIDELITY	FIDELITY	FIDELITY
VIP	VIP	VIP
GROWTH	HIGH	MID CAP
OPPORTUNITIES	INCOME	PORTFOLIO
PORTFOLIO	PORTFOLIO	PORTFOLIO
SERVICE	INITIAL	SERVICE

	CLASS 2	CLASS	CLASS 2
	-----	-----	-----
<S>	<C>	<C>	<C>
ASSETS:			
Investments in shares of the Underlying Funds, at fair value	\$2,072,064	\$21,891,251	\$8,826,748
	-----	-----	-----
Total assets	2,072,064	21,891,251	8,826,748
LIABILITIES:			
	--	--	--
	-----	-----	-----
Net assets	\$2,072,064	\$21,891,251	\$8,826,748
	=====	=====	=====
Net asset distribution by category:			
Commonwealth Annuity Advantage and ExecAnnuity Plus	\$2,070,017	\$21,631,511	\$8,667,736
Commonwealth Annuity Immediate Advantage	2,047	186,688	122,895
Directed Advisory Solutions	--	--	--
Commonwealth Annuity Value Generation	--	--	--
Commonwealth Annuity Premier Choice	--	32,237	36,117
Commonwealth Annuity Premier Choice with Optional Rider	--	40,815	--
Annuity reserves	--	--	--
	-----	-----	-----
	\$2,072,064	\$21,891,251	\$8,826,748
	=====	=====	=====
Investments in shares of the Underlying Funds, at cost	\$1,803,860	\$28,936,267	\$7,642,850
Underlying Fund shares held	116,539	3,930,207	274,720
Units outstanding and net asset value per unit:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Units outstanding, December 31, 2010	2,600,082	7,805,952	3,971,888
Net asset value per unit, December 31, 2010	\$ 0.796135	\$ 2.771156	\$ 2.182271
Commonwealth Annuity Immediate Advantage:			
Units outstanding, December 31, 2010	2,098	150,933	56,318
Net asset value per unit, December 31, 2010	\$ 0.975915	\$ 1.236890	\$ 2.182164
Directed Advisory Solutions:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Value Generation:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Premier Choice:			
Units outstanding, December 31, 2010	--	17,192	16,623
Net asset value per unit, December 31, 2010	\$ --	\$ 1.875093	\$ 2.172677
Commonwealth Annuity Premier Choice with Optional Rider:			
Units outstanding, December 31, 2010	--	22,284	--

Net asset value per unit, December 31, 2010 \$ -- 1.831616 \$ --

(a) Name changed. See Note 1.

The accompanying notes are an integral part of these financial statements.

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SEPARATE ACCOUNT VA-K

STATEMENTS OF ASSETS AND LIABILITIES (CONTINUED)

DECEMBER 31, 2010

<Table>

<Caption>

	FIDELITY VIP OVERSEAS PORTFOLIO INITIAL CLASS	FIDELITY VIP VALUE STRATEGIES PORTFOLIO SERVICE CLASS 2	FT VIP FRANKLIN GROWTH AND INCOME SECURITIES FUND CLASS 2
	----- <C>	----- <C>	----- <C>
ASSETS:			
Investments in shares of the Underlying Funds, at fair value	\$19,639,342	\$2,147,157	\$1,691,799
Total assets	19,639,342	2,147,157	1,691,799
LIABILITIES:	--	--	--
Net assets	\$19,639,342	\$2,147,157	\$1,691,799
Net asset distribution by category:			
Commonwealth Annuity Advantage and ExecAnnuity Plus	\$19,437,664	\$2,123,920	\$1,674,683
Commonwealth Annuity Immediate Advantage	196,894	2,661	17,116
Directed Advisory Solutions	--	--	--
Commonwealth Annuity Value Generation	--	--	--

Commonwealth Annuity Premier Choice	4,784	20,576	--
Commonwealth Annuity Premier Choice with Optional Rider	--	--	--
Annuity reserves	--	--	--
	-----	-----	-----
	\$19,639,342	\$2,147,157	\$1,691,799
	=====	=====	=====
Investments in shares of the Underlying Funds, at cost	\$21,743,468	\$1,989,381	\$1,930,367
Underlying Fund shares held	1,171,100	219,321	145,845
Units outstanding and net asset value per unit:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Units outstanding, December 31, 2010	8,148,181	1,469,499	1,401,771
Net asset value per unit, December 31, 2010	\$ 2.385522	\$ 1.445336	\$ 1.194691
Commonwealth Annuity Immediate Advantage:			
Units outstanding, December 31, 2010	199,037	1,842	17,349
Net asset value per unit, December 31, 2010	\$ 0.989232	\$ 1.445212	\$ 0.986586
Directed Advisory Solutions:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Value Generation:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Premier Choice:			
Units outstanding, December 31, 2010	2,893	14,299	--
Net asset value per unit, December 31, 2010	\$ 1.653977	\$ 1.438997	\$ --
Commonwealth Annuity Premier Choice with Optional Rider:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --

</Table>

(a) Name changed. See Note 1.

The accompanying notes are an integral part of these financial statements.

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SEPARATE ACCOUNT VA-K

STATEMENTS OF ASSETS AND LIABILITIES (CONTINUED)

DECEMBER 31, 2010

<Table>
<Caption>

	FT VIP FRANKLIN LARGE CAP GROWTH SECURITIES FUND CLASS 2	FT VIP FRANKLIN SMALL CAP VALUE SECURITIES FUND CLASS 2	FT VIP FRANKLIN SMALL-MID CAP GROWTH SECURITIES FUND CLASS 2
	----- <C>	----- <C>	----- <C>
<S> ASSETS:			
Investments in shares of the Underlying Funds, at fair value	\$ 685,782	\$ 35,623	\$12,165,868
Total assets	685,782	35,623	12,165,868
LIABILITIES:	--	--	--
Net assets	\$ 685,782	\$ 35,623	\$12,165,868
	=====	=====	=====
Net asset distribution by category:			
Commonwealth Annuity Advantage and ExecAnnuity Plus	\$ 685,706	\$ --	\$11,999,449
Commonwealth Annuity Immediate Advantage	--	15,236	130,439
Directed Advisory Solutions	--	--	--
Commonwealth Annuity Value Generation	--	--	--
Commonwealth Annuity Premier Choice	76	13,642	35,962
Commonwealth Annuity Premier Choice with Optional Rider	--	6,745	18
Annuity reserves	--	--	--
	-----	-----	-----
	\$ 685,782	\$ 35,623	\$12,165,868
	=====	=====	=====
Investments in shares of the Underlying Funds, at cost	\$ 630,643	\$ 31,447	\$11,114,667
Underlying Fund shares held	46,150	2,192	565,066
Units outstanding and net asset value per unit:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Units outstanding, December 31, 2010	608,580	--	13,175,262
Net asset value per unit, December 31, 2010	\$1.126731	\$ --	\$ 0.910756
Commonwealth Annuity Immediate Advantage:			
Units outstanding, December 31, 2010	--	9,579	110,063
Net asset value per unit, December 31, 2010	\$ --	\$1.590549	\$ 1.185136
Directed Advisory Solutions:			

Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Value Generation:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Premier Choice:			
Units outstanding, December 31, 2010	68	8,615	22,365
Net asset value per unit, December 31, 2010	\$1.121759	\$1.583611	\$ 1.607972
Commonwealth Annuity Premier Choice with Optional Rider:			
Units outstanding, December 31, 2010	--	4,354	11
Net asset value per unit, December 31, 2010	\$ --	\$1.549079	\$ 1.570909

(a) Name changed. See Note 1.

The accompanying notes are an integral part of these financial statements.

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SEPARATE ACCOUNT VA-K

STATEMENTS OF ASSETS AND LIABILITIES (CONTINUED)

DECEMBER 31, 2010

<Table>

<Caption>

	FT VIP MUTUAL SHARES SECURITIES FUND CLASS 2	FT VIP TEMPLETON FOREIGN SECURITIES FUND CLASS 2	GOLDMAN SACHS VIT CORE FIXED INCOME FUND SERVICE SHARES
	-----	-----	-----
<S>	<C>	<C>	<C>
ASSETS:			
Investments in shares of the Underlying Funds, at fair value	\$4,182,362	\$6,688,304	\$45,586,035
	-----	-----	-----

Total assets	4,182,362	6,688,304	45,586,035
LIABILITIES:	--	--	--
Net assets	\$4,182,362	\$6,688,304	\$45,586,035
Net asset distribution by category:			
Commonwealth Annuity Advantage and ExecAnnuity Plus	\$4,016,832	\$6,573,901	\$44,920,191
Commonwealth Annuity Immediate Advantage	1,478	85,468	581,276
Directed Advisory Solutions	144,444	--	--
Commonwealth Annuity Value Generation	--	--	--
Commonwealth Annuity Premier Choice	19,608	23,998	84,551
Commonwealth Annuity Premier Choice with Optional Rider	--	4,937	17
Annuity reserves	--	--	--
	\$4,182,362	\$6,688,304	\$45,586,035
Investments in shares of the Underlying Funds, at cost	\$4,207,169	\$5,767,470	46,478,040
Underlying Fund shares held	262,217	468,041	4,558,604
Units outstanding and net asset value per unit:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Units outstanding, December 31, 2010	3,177,383	4,392,871	18,836,389
Net asset value per unit, December 31, 2010	\$ 1.264195	\$ 1.496493	\$ 2.384756
Commonwealth Annuity Immediate Advantage:			
Units outstanding, December 31, 2010	1,169	57,114	386,576
Net asset value per unit, December 31, 2010	\$ 1.264294	\$ 1.496439	\$ 1.503652
Directed Advisory Solutions:			
Units outstanding, December 31, 2010	99,086	--	--
Net asset value per unit, December 31, 2010	\$ 1.457763	\$ --	\$ --
Commonwealth Annuity Value Generation:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Premier Choice:			
Units outstanding, December 31, 2010	15,579	16,107	65,853
Net asset value per unit, December 31, 2010	\$ 1.258634	\$ 1.489930	\$ 1.283936
Commonwealth Annuity Premier Choice with Optional Rider:			
Units outstanding, December 31, 2010	--	3,388	13
Net asset value per unit, December 31, 2010	\$ --	\$ 1.457460	\$ 1.254020

</Table>

(a) Name changed. See Note 1.

The accompanying notes are an integral part of these financial statements.

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SEPARATE ACCOUNT VA-K

STATEMENTS OF ASSETS AND LIABILITIES (CONTINUED)

DECEMBER 31, 2010

<Table>

<Caption>

	GOLDMAN SACHS VIT EQUITY INDEX FUND SERVICE SHARES	GOLDMAN SACHS VIT GOVERNMENT INCOME FUND SERVICE SHARES	GOLDMAN SACHS VIT GROWTH OPPORTUNITIES FUND SERVICE SHARES
	----- <C>	----- <C>	----- <C>
<S> ASSETS:			
Investments in shares of the Underlying Funds, at fair value	\$75,004,507	\$26,826,039	\$38,611,760
	-----	-----	-----
Total assets	75,004,507	26,826,039	38,611,760
LIABILITIES:			
	--	--	--
	-----	-----	-----
Net assets	\$75,004,507	\$26,826,039	\$38,611,760
	=====	=====	=====
Net asset distribution by category:			
Commonwealth Annuity Advantage and ExecAnnuity Plus	\$72,341,383	\$26,280,916	\$38,385,572
Commonwealth Annuity Immediate Advantage	506,335	317,331	196,727
Directed Advisory Solutions	--	--	--
Commonwealth Annuity Value Generation	--	--	--
Commonwealth Annuity Premier Choice	176,458	24,847	29,461
Commonwealth Annuity Premier Choice with Optional Rider	18,574	202,945	--
Annuity reserves	1,961,757	--	--
	-----	-----	-----
	\$75,004,507	\$26,826,039	\$38,611,760
	=====	=====	=====

Investments in shares of the Underlying Funds, at cost	71,152,869	26,055,377	41,416,515
Underlying Fund shares held	8,073,682	2,540,345	5,745,798
Units outstanding and net asset value per unit:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Units outstanding, December 31, 2010	22,190,905	12,089,461	8,745,356
Net asset value per unit, December 31, 2010	\$ 3.348360	\$ 2.173870	\$ 4.389252
Commonwealth Annuity Immediate Advantage:			
Units outstanding, December 31, 2010	561,490	210,874	100,493
Net asset value per unit, December 31, 2010	\$ 0.901770	\$ 1.504834	\$ 1.957619
Directed Advisory Solutions:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Value Generation:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Premier Choice:			
Units outstanding, December 31, 2010	144,376	19,278	13,003
Net asset value per unit, December 31, 2010	\$ 1.222214	\$ 1.288874	\$ 2.265771
Commonwealth Annuity Premier Choice with Optional Rider:			
Units outstanding, December 31, 2010	15,559	161,205	--
Net asset value per unit, December 31, 2010	\$ 1.193831	\$ 1.258928	\$ --

(a) Name changed. See Note 1.

The accompanying notes are an integral part of these financial statements.

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SEPARATE ACCOUNT VA-K

STATEMENTS OF ASSETS AND LIABILITIES (CONTINUED)

DECEMBER 31, 2010

<Table>

<Caption>

GOLDMAN	GOLDMAN	GOLDMAN
SACHS VIT	SACHS VIT	SACHS VIT

	MID CAP VALUE FUND SERVICE SHARES	MONEY MARKET FUND SERVICE SHARES	STRATEGIC GROWTH FUND SERVICE SHARES (a)
<S>	<C>	<C>	<C>
ASSETS:			
Investments in shares of the Underlying Funds, at fair value	\$47,459,768	\$32,617,833	\$57,407,083
Total assets	47,459,768	32,617,833	57,407,083
LIABILITIES:	--	--	--
Net assets	\$47,459,768	\$32,617,833	\$57,407,083
Net asset distribution by category:			
Commonwealth Annuity Advantage and ExecAnnuity Plus	\$47,016,352	\$30,059,934	\$56,925,472
Commonwealth Annuity Immediate Advantage	399,743	449,722	406,946
Directed Advisory Solutions	--	--	--
Commonwealth Annuity Value Generation	--	36,258	--
Commonwealth Annuity Premier Choice	33,769	103,007	71,099
Commonwealth Annuity Premier Choice with Optional Rider	9,904	63,277	3,566
Annuity reserves	--	1,905,635	--
	\$47,459,768	\$32,617,833	\$57,407,083
Investments in shares of the Underlying Funds, at cost	51,953,325	32,617,833	47,897,074
Underlying Fund shares held	3,361,173	32,617,833	4,783,924
Units outstanding and net asset value per unit:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Units outstanding, December 31, 2010	10,848,842	21,624,950	26,380,717
Net asset value per unit, December 31, 2010	\$ 4.333767	\$ 1.478180	\$ 2.157844
Commonwealth Annuity Immediate Advantage:			
Units outstanding, December 31, 2010	162,419	399,591	614,804
Net asset value per unit, December 31, 2010	\$ 2.461180	\$ 1.125455	\$ 0.661912
Directed Advisory Solutions:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Value Generation:			
Units outstanding, December 31, 2010	--	31,567	--
Net asset value per unit, December 31, 2010	\$ --	\$ 1.148587	\$ --
Commonwealth Annuity Premier Choice:			

Units outstanding, December 31, 2010	17,390	98,343	61,921
Net asset value per unit, December 31, 2010	\$ 1.941797	\$ 1.047430	\$ 1.148209
Commonwealth Annuity Premier Choice with Optional Rider:			
Units outstanding, December 31, 2010	5,222	61,859	3,179
Net asset value per unit, December 31, 2010	\$ 1.896675	\$ 1.022931	\$ 1.121566

(a) Name changed. See Note 1.

The accompanying notes are an integral part of these financial statements.

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SEPARATE ACCOUNT VA-K

STATEMENTS OF ASSETS AND LIABILITIES (CONTINUED)

DECEMBER 31, 2010

<Table>

<Caption>

	GOLDMAN SACHS VIT STRATEGIC INTERNATIONAL EQUITY FUND SERVICE SHARES	GOLDMAN SACHS VIT STRUCTURED U.S. EQUITY FUND SERVICE SHARES	INVESCO V.I. BASIC VALUE FUND SERIES II SHARES (a)
	----- <C>	----- <C>	----- <C>
<S> ASSETS:			
Investments in shares of the Underlying Funds, at fair value	\$32,019,399	\$46,822,941	\$6,084,316
	-----	-----	-----
Total assets	32,019,399	46,822,941	6,084,316
LIABILITIES:			
	--	--	--
	-----	-----	-----
Net assets	\$32,019,399	\$46,822,941	\$6,084,316
	=====	=====	=====

Net asset distribution by category:

Commonwealth Annuity Advantage and ExecAnnuity Plus	\$31,663,575	\$43,855,186	\$5,943,655
Commonwealth Annuity Immediate Advantage	225,021	516,147	93,244
Directed Advisory Solutions	--	--	--
Commonwealth Annuity Value Generation	--	--	--
Commonwealth Annuity Premier Choice	111,975	15,965	39,920
Commonwealth Annuity Premier Choice with Optional Rider	18,828	2,887	7,497
Annuity reserves	--	2,432,756	--
	-----	-----	-----
	\$32,019,399	\$46,822,941	\$6,084,316
	=====	=====	=====
Investments in shares of the Underlying Funds, at cost	38,740,081	67,309,750	\$7,732,724
Underlying Fund shares held	3,626,206	4,425,609	959,671
Units outstanding and net asset value per unit:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Units outstanding, December 31, 2010	18,878,009	19,031,892	6,504,556
Net asset value per unit, December 31, 2010	\$ 1.677273	\$ 2.432125	\$ 0.913768
Commonwealth Annuity Immediate Advantage:			
Units outstanding, December 31, 2010	263,770	718,171	102,050
Net asset value per unit, December 31, 2010	\$ 0.853094	\$ 0.718697	\$ 0.913710
Directed Advisory Solutions:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Value Generation:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Premier Choice:			
Units outstanding, December 31, 2010	89,524	15,571	43,879
Net asset value per unit, December 31, 2010	\$ 1.250784	\$ 1.025289	\$ 0.909769
Commonwealth Annuity Premier Choice with Optional Rider:			
Units outstanding, December 31, 2010	15,411	2,883	8,424
Net asset value per unit, December 31, 2010	\$ 1.221700	\$ 1.001452	\$ 0.889937

(a) Name changed. See Note 1.

The accompanying notes are an integral part of these financial statements.

SEPARATE ACCOUNT VA-K

STATEMENTS OF ASSETS AND LIABILITIES (CONTINUED)

DECEMBER 31, 2010

<Table>
<Caption>

	INVESCO V.I. CAPITAL APPRECIATION FUND SERIES I SHARES (a)	INVESCO V.I. CAPITAL DEVELOPMENT FUND SERIES II SHARES (a)	INVESCO V.I. CORE EQUITY FUND SERIES I SHARES (a)
	----- <C>	----- <C>	----- <C>
ASSETS:			
Investments in shares of the Underlying Funds, at fair value	\$4,928,022	\$ 431,790	\$4,640,471
	-----	-----	-----
Total assets	4,928,022	431,790	4,640,471
LIABILITIES:			
	--	--	--
	-----	-----	-----
Net assets	\$4,928,022	\$ 431,790	\$4,640,471
	=====	=====	=====
Net asset distribution by category:			
Commonwealth Annuity Advantage and ExecAnnuity Plus	\$4,788,904	\$ 431,790	\$4,446,095
Commonwealth Annuity Immediate Advantage	68,697	--	148,800
Directed Advisory Solutions	--	--	--
Commonwealth Annuity Value Generation	--	--	--
Commonwealth Annuity Premier Choice	70,343	--	10,200
Commonwealth Annuity Premier Choice with Optional Rider	78	--	35,376
Annuity reserves	--	--	--
	-----	-----	-----
	\$4,928,022	\$ 431,790	\$4,640,471
	=====	=====	=====
Investments in shares of the Underlying Funds, at cost	\$5,372,753	\$ 415,478	\$4,604,035
Underlying Fund shares held	211,503	33,164	171,679
Units outstanding and net asset value per unit:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Units outstanding, December 31, 2010	7,226,342	336,910	5,585,125
Net asset value per unit, December 31, 2010	\$ 0.662701	\$1.281619	\$ 0.796060
Commonwealth Annuity Immediate Advantage:			

Units outstanding, December 31, 2010	79,818	--	160,853
Net asset value per unit, December 31, 2010	\$ 0.860673	\$ --	\$ 0.925069
Directed Advisory Solutions:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Value Generation:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Premier Choice:			
Units outstanding, December 31, 2010	60,920	--	8,860
Net asset value per unit, December 31, 2010	\$ 1.154676	\$ --	\$ 1.151292
Commonwealth Annuity Premier Choice with Optional Rider:			
Units outstanding, December 31, 2010	69	--	31,459
Net asset value per unit, December 31, 2010	\$ 1.127798	\$ --	\$ 1.124515

(a) Name changed. See Note 1.

The accompanying notes are an integral part of these financial statements.

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SEPARATE ACCOUNT VA-K

STATEMENTS OF ASSETS AND LIABILITIES (CONTINUED)

DECEMBER 31, 2010

<Table>

<Caption>

<S>

ASSETS:

INVESCO V.I. GLOBAL HEALTH CARE FUND SERIES I SHARES (a)	INVESCO V.I. LARGE CAP GROWTH FUND SERIES I SHARES (a)	JANUS ASPEN FORTY PORTFOLIO SERVICE SHARES
-----	-----	-----
<C>	<C>	<C>

Investments in shares of the Underlying Funds, at fair value	\$3,331,735	\$1,308,799	\$ 20,718
	-----	-----	-----
Total assets	3,331,735	1,308,799	20,718
LIABILITIES:	--	--	--
	-----	-----	-----
Net assets	\$3,331,735	\$1,308,799	\$ 20,718
	=====	=====	=====
Net asset distribution by category:			
Commonwealth Annuity Advantage and ExecAnnuity Plus	\$3,255,466	\$1,287,212	\$ --
Commonwealth Annuity Immediate Advantage	68,177	19,256	--
Directed Advisory Solutions	--	--	2,521
Commonwealth Annuity Value Generation	--	--	18,197
Commonwealth Annuity Premier Choice	8,092	2,331	--
Commonwealth Annuity Premier Choice with Optional Rider	--	--	--
Annuity reserves	--	--	--
	-----	-----	-----
	\$3,331,735	\$1,308,799	\$ 20,718
	=====	=====	=====
Investments in shares of the Underlying Funds, at cost	\$3,340,821	\$1,071,211	13,399
Underlying Fund shares held	199,386	91,333	588
Units outstanding and net asset value per unit:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Units outstanding, December 31, 2010	3,051,769	1,501,032	--
Net asset value per unit, December 31, 2010	\$ 1.066747	\$ 0.857552	\$ --
Commonwealth Annuity Immediate Advantage:			
Units outstanding, December 31, 2010	60,264	22,459	--
Net asset value per unit, December 31, 2010	\$ 1.131306	\$ 0.857384	\$ --
Directed Advisory Solutions:			
Units outstanding, December 31, 2010	--	--	1,988
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$1.268425
Commonwealth Annuity Value Generation:			
Units outstanding, December 31, 2010	--	--	14,565
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$1.249372
Commonwealth Annuity Premier Choice:			
Units outstanding, December 31, 2010	6,979	2,092	--
Net asset value per unit, December 31, 2010	\$ 1.159555	\$ 1.114313	\$ --
Commonwealth Annuity Premier Choice with Optional Rider:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --

</Table>

(a) Name changed. See Note 1.

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SEPARATE ACCOUNT VA-K

STATEMENTS OF ASSETS AND LIABILITIES (CONTINUED)

DECEMBER 31, 2010

<Table>

<Caption>

	JANUS ASPEN JANUS PORTFOLIO SERVICE SHARES	JANUS ASPEN OVERSEAS PORTFOLIO SERVICE SHARES	MFS(R) MID CAP GROWTH SERIES SERVICE CLASS
	----- <C>	----- <C>	----- <C>
ASSETS:			
Investments in shares of the Underlying Funds, at fair value	\$6,540,815	\$ 23,843	\$ 769,345
	-----	-----	-----
Total assets	6,540,815	23,843	769,345
LIABILITIES:			
	-----	-----	-----
Net assets	\$6,540,815	\$ 23,843	\$ 769,345
	=====	=====	=====
Net asset distribution by category:			
Commonwealth Annuity Advantage and ExecAnnuity Plus	\$6,453,045	\$ --	\$ 743,161
Commonwealth Annuity Immediate Advantage	26,453	--	--
Directed Advisory Solutions	--	23,843	--
Commonwealth Annuity Value Generation	--	--	--
Commonwealth Annuity Premier Choice	61,317	--	5,968
Commonwealth Annuity Premier Choice with Optional Rider	--	--	20,216
Annuity reserves	--	--	--
	-----	-----	-----
	\$6,540,815	\$ 23,843	\$ 769,345

Investments in shares of the Underlying Funds, at cost	6,626,420	11,424	691,480
Underlying Fund shares held	272,194	425	131,737
Units outstanding and net asset value per unit:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Units outstanding, December 31, 2010	9,340,191	--	739,863
Net asset value per unit, December 31, 2010	\$ 0.690890	\$ --	\$1.004458
Commonwealth Annuity Immediate Advantage:			
Units outstanding, December 31, 2010	30,844	--	--
Net asset value per unit, December 31, 2010	\$ 0.857668	\$ --	\$ --
Directed Advisory Solutions:			
Units outstanding, December 31, 2010	--	10,655	--
Net asset value per unit, December 31, 2010	\$ --	2.237817	\$ --
Commonwealth Annuity Value Generation:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Premier Choice:			
Units outstanding, December 31, 2010	49,213	--	5,968
Net asset value per unit, December 31, 2010	\$ 1.245939	\$ --	\$1.000005
Commonwealth Annuity Premier Choice with Optional Rider:			
Units outstanding, December 31, 2010	--	--	20,666
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$0.978229

(a) Name changed. See Note 1.

The accompanying notes are an integral part of these financial statements.

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<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF ASSETS AND LIABILITIES (CONTINUED)

DECEMBER 31, 2010

<Table>

<Caption>

MFS (R)

MFS (R)

	NEW DISCOVERY SERIES SERVICE CLASS	TOTAL RETURN SERIES SERVICE CLASS	MFS(R) UTILITIES SERIES SERVICE CLASS
<S>	<C>	<C>	<C>
ASSETS:			
Investments in shares of the Underlying Funds, at fair value	\$3,194,109	\$6,012,538	\$3,420,535
Total assets	3,194,109	6,012,538	3,420,535
LIABILITIES:	--	--	--
Net assets	\$3,194,109	\$6,012,538	\$3,420,535
Net asset distribution by category:			
Commonwealth Annuity Advantage and ExecAnnuity Plus	\$3,189,893	\$5,821,067	\$3,415,226
Commonwealth Annuity Immediate Advantage	4,216	180,809	5,309
Directed Advisory Solutions	--	--	--
Commonwealth Annuity Value Generation	--	--	--
Commonwealth Annuity Premier Choice	--	10,662	--
Commonwealth Annuity Premier Choice with Optional Rider	--	--	--
Annuity reserves	--	--	--
	\$3,194,109	\$6,012,538	\$3,420,535
Investments in shares of the Underlying Funds, at cost	2,177,401	5,807,927	3,263,768
Underlying Fund shares held	180,051	325,354	137,096
Units outstanding and net asset value per unit:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Units outstanding, December 31, 2010	2,084,674	4,639,003	1,426,959
Net asset value per unit, December 31, 2010	\$ 1.530164	\$ 1.254810	\$ 2.393360
Commonwealth Annuity Immediate Advantage:			
Units outstanding, December 31, 2010	2,756	144,096	2,218
Net asset value per unit, December 31, 2010	\$ 1.530015	\$ 1.254786	\$ 2.393278
Directed Advisory Solutions:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Value Generation:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Premier Choice:			

Units outstanding, December 31, 2010		--	8,534		--
Net asset value per unit, December 31, 2010	\$	--	\$ 1.249304	\$	--
Commonwealth Annuity Premier Choice with Optional Rider:					
Units outstanding, December 31, 2010		--	--		--
Net asset value per unit, December 31, 2010	\$	--	\$ --	\$	--

(a) Name changed. See Note 1.

The accompanying notes are an integral part of these financial statements.

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<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF ASSETS AND LIABILITIES (CONTINUED)

DECEMBER 31, 2010

<Table>

<Caption>

	OPPENHEIMER BALANCED FUND/VA SERVICE SHARES	OPPENHEIMER CAPITAL APPRECIATION FUND/VA SERVICE SHARES	OPPENHEIMER GLOBAL SECURITIES FUND/VA SERVICE SHARES
	----- <C>	----- <C>	----- <C>
<S> ASSETS:			
Investments in shares of the Underlying Funds, at fair value	\$1,762,437	\$2,095,363	\$5,145,962
	-----	-----	-----
Total assets	1,762,437	2,095,363	5,145,962
LIABILITIES:			
	--	--	--
	-----	-----	-----
Net assets	\$1,762,437	\$2,095,363	\$5,145,962
	=====	=====	=====
Net asset distribution by category:			
Commonwealth Annuity Advantage and ExecAnnuity Plus	\$1,758,870	\$2,052,399	\$4,981,876

Commonwealth Annuity Immediate Advantage	3,567	19,661	151,745
Directed Advisory Solutions	--	--	--
Commonwealth Annuity Value Generation	--	--	--
Commonwealth Annuity Premier Choice	--	23,303	12,341
Commonwealth Annuity Premier Choice with Optional Rider	--	--	--
Annuity reserves	--	--	--
	-----	-----	-----
	\$1,762,437	\$2,095,363	\$5,145,962
	=====	=====	=====
Investments in shares of the Underlying Funds, at cost	1,885,839	1,642,953	4,240,043
Underlying Fund shares held	155,281	52,397	171,304
Units outstanding and net asset value per unit:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Units outstanding, December 31, 2010	1,752,568	1,918,941	3,135,667
Net asset value per unit, December 31, 2010	\$ 1.003596	\$ 1.069548	\$ 1.588777
Commonwealth Annuity Immediate Advantage:			
Units outstanding, December 31, 2010	3,554	18,384	95,524
Net asset value per unit, December 31, 2010	\$ 1.003667	\$ 1.069424	\$ 1.588558
Directed Advisory Solutions:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Value Generation:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Premier Choice:			
Units outstanding, December 31, 2010	--	21,884	7,802
Net asset value per unit, December 31, 2010	\$ --	\$ 1.064846	\$ 1.581769
Commonwealth Annuity Premier Choice with Optional Rider:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --

</Table>

(a) Name changed. See Note 1.

The accompanying notes are an integral part of these financial statements.

STATEMENTS OF ASSETS AND LIABILITIES (CONTINUED)

DECEMBER 31, 2010

<Table>
<Caption>

	OPPENHEIMER HIGH INCOME FUND/VA SERVICE SHARES	OPPENHEIMER MAIN STREET FUND(R)/VA SERVICE SHARES	PIONEER EMERGING MARKETS VCT PORTFOLIO CLASS II
	----- <C>	----- <C>	----- <C>
ASSETS:			
Investments in shares of the Underlying Funds, at fair value	\$1,798,711	\$1,027,412	\$13,252,590
	-----	-----	-----
Total assets	1,798,711	1,027,412	13,252,590
LIABILITIES:			
	--	--	--
	-----	-----	-----
Net assets	\$1,798,711	\$1,027,412	\$13,252,590
	=====	=====	=====
Net asset distribution by category:			
Commonwealth Annuity Advantage and ExecAnnuity Plus	\$1,785,315	\$1,014,998	\$13,073,926
Commonwealth Annuity Immediate Advantage	4,372	--	142,981
Directed Advisory Solutions	--	--	--
Commonwealth Annuity Value Generation	--	--	--
Commonwealth Annuity Premier Choice	9,024	12,414	35,683
Commonwealth Annuity Premier Choice with Optional Rider	--	--	--
Annuity reserves	--	--	--
	-----	-----	-----
	\$1,798,711	\$1,027,412	\$13,252,590
	=====	=====	=====
Investments in shares of the Underlying Funds, at cost	3,786,268	884,208	9,510,044
Underlying Fund shares held	840,519	49,609	426,952
Units outstanding and net asset value per unit:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Units outstanding, December 31, 2010	4,600,913	893,395	5,233,470
Net asset value per unit, December 31, 2010	\$ 0.388035	\$ 1.136113	\$ 2.498137
Commonwealth Annuity Immediate Advantage:			
Units outstanding, December 31, 2010	11,266	--	40,988

Net asset value per unit, December 31, 2010	\$ 0.388039	\$ --	\$ 3.488355
Directed Advisory Solutions:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Value Generation:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --
Commonwealth Annuity Premier Choice:			
Units outstanding, December 31, 2010	23,359	10,975	8,663
Net asset value per unit, December 31, 2010	\$ 0.386325	\$ 1.131150	\$ 4.119235
Commonwealth Annuity Premier Choice with Optional Rider:			
Units outstanding, December 31, 2010	--	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --	\$ --

(a) Name changed. See Note 1.

The accompanying notes are an integral part of these financial statements.

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<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF ASSETS AND LIABILITIES (CONTINUED)

DECEMBER 31, 2010

<Table>

<Caption>

	PIONEER REAL ESTATE SHARES VCT PORTFOLIO CLASS II ----- <C>	T. ROWE PRICE INTERNATIONAL STOCK PORTFOLIO ----- <C>
<S> ASSETS:		
Investments in shares of the Underlying Funds, at fair value	\$7,115,338	\$19,373,293

Total assets	7,115,338	19,373,293
LIABILITIES:	--	--
Net assets	\$7,115,338	\$19,373,293
Net asset distribution by category:		
Commonwealth Annuity Advantage and ExecAnnuity Plus	\$6,920,154	\$19,145,441
Commonwealth Annuity Immediate Advantage	195,184	131,601
Directed Advisory Solutions	--	--
Commonwealth Annuity Value Generation	--	--
Commonwealth Annuity Premier Choice	--	96,194
Commonwealth Annuity Premier Choice with Optional Rider	--	57
Annuity reserves	--	--
	\$7,115,338	\$19,373,293
Investments in shares of the Underlying Funds, at cost	6,981,374	18,990,295
Underlying Fund shares held	435,189	1,395,770
Units outstanding and net asset value per unit:		
Commonwealth Annuity Advantage and ExecAnnuity Plus:		
Units outstanding, December 31, 2010	3,004,438	11,310,947
Net asset value per unit, December 31, 2010	\$ 2.303311	\$ 1.692647
Commonwealth Annuity Immediate Advantage:		
Units outstanding, December 31, 2010	84,128	134,487
Net asset value per unit, December 31, 2010	\$ 2.320087	\$ 0.978542
Directed Advisory Solutions:		
Units outstanding, December 31, 2010	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --
Commonwealth Annuity Value Generation:		
Units outstanding, December 31, 2010	--	--
Net asset value per unit, December 31, 2010	\$ --	\$ --
Commonwealth Annuity Premier Choice:		
Units outstanding, December 31, 2010	--	59,216
Net asset value per unit, December 31, 2010	\$ --	\$ 1.624469
Commonwealth Annuity Premier Choice with Optional Rider:		
Units outstanding, December 31, 2010	--	36
Net asset value per unit, December 31, 2010	\$ --	\$ 1.586828

</Table>

(a) Name changed. See Note 1.

The accompanying notes are an integral part of these financial statements.

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SEPARATE ACCOUNT VA-K

STATEMENTS OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2010

<Table>

<Caption>

	ALLIANCE- BERNSTEIN VPS GROWTH PORTFOLIO CLASS B	ALLIANCE- BERNSTEIN VPS GROWTH AND INCOME PORTFOLIO CLASS B	ALLIANCE- BERNSTEIN VPS LARGE CAP GROWTH PORTFOLIO CLASS B
	----- <C>	----- <C>	----- <C>
<S> INVESTMENT INCOME:			
Dividends	\$ 3	\$ --	\$ 33,596
EXPENSES:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Mortality and expense risk fees	--	220,015	152,149
Administrative expense fees	--	35,203	24,343
Total expenses	----- --	----- 255,218	----- 176,492
Commonwealth Annuity Immediate Advantage:			
Mortality and expense risk fees	--	2,569	1,679
Administrative expense fees	--	411	268
Total expenses	----- --	----- 2,980	----- 1,947
Directed Advisory Solutions:			
Mortality and expense risk fees	34	--	--
Administrative expense fees	10	--	--
	-----	-----	-----

Total expenses	44	--	--
	----	-----	-----
Commonwealth Annuity Value Generation:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
	----	-----	-----
Total expenses	--	--	--
	----	-----	-----
Commonwealth Annuity Premier Choice:			
Mortality and expense risk fees	--	1,655	699
Administrative expense fees	--	255	107
	----	-----	-----
Total expenses	--	1,910	806
	----	-----	-----
Commonwealth Annuity Premier Choice with Optional Rider:			
Mortality and expense risk fees	--	245	118
Administrative expense fees	--	32	15
	----	-----	-----
Total expenses	--	277	133
	----	-----	-----
Total expenses	44	260,385	179,378
	----	-----	-----
Net investment income (loss)	(41)	(260,385)	(145,782)
	----	-----	-----
REALIZED AND UNREALIZED GAIN (LOSS) ON INVESTMENTS:			
Realized gain distributions from portfolio sponsor	--	--	--
Net realized gain (loss) from sales of investments	4	(1,584,141)	(151,274)
	----	-----	-----
Net realized gain (loss)	4	(1,584,141)	(151,274)
Change in unrealized gain (loss)	964	3,663,506	1,222,478
	----	-----	-----
Net realized and unrealized gain (loss)	968	2,079,365	1,071,204
	----	-----	-----
Net increase (decrease) in net assets from operations	\$927	\$ 1,818,980	\$ 925,422
	====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF OPERATIONS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2010

<Table>

<Caption>

	ALLIANCE- BERNSTEIN VPS SMALL/MID CAP VALUE PORTFOLIO CLASS B	ALLIANCE- BERNSTEIN VPS VALUE PORTFOLIO CLASS B	DELAWARE VIP INTERNATIONAL VALUE EQUITY SERIES STANDARD CLASS
	----- <C>	----- <C>	----- <C>
<S> INVESTMENT INCOME:			
Dividends	\$ 15,972	\$ 27,066	\$ 737,833
EXPENSES:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Mortality and expense risk fees	72,892	18,383	240,638
Administrative expense fees	11,663	2,942	38,502
Total expenses	----- 84,555	----- 21,325	----- 279,140
Commonwealth Annuity Immediate Advantage:			
Mortality and expense risk fees	571	171	1,243
Administrative expense fees	92	27	199
Total expenses	----- 663	----- 198	----- 1,442
Directed Advisory Solutions:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
Total expenses	----- --	----- --	----- --

Commonwealth Annuity Value Generation:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
Total expenses	--	--	--
Commonwealth Annuity Premier Choice:			
Mortality and expense risk fees	208	133	--
Administrative expense fees	32	21	--
Total expenses	240	154	--
Commonwealth Annuity Premier Choice with Optional Rider:			
Mortality and expense risk fees	--	17	285
Administrative expense fees	--	2	36
Total expenses	--	19	321
Total expenses	85,458	21,696	280,903
Net investment income (loss)	(69,486)	5,370	456,930
REALIZED AND UNREALIZED GAIN (LOSS) ON INVESTMENTS:			
Realized gain distributions from portfolio sponsor	--	--	--
Net realized gain (loss) from sales of investments	13,146	(74,813)	(1,673,235)
Net realized gain (loss)	13,146	(74,813)	(1,673,235)
Change in unrealized gain (loss)	1,372,570	201,357	2,841,815
Net realized and unrealized gain (loss)	1,385,716	126,544	1,168,580
Net increase (decrease) in net assets from operations	\$1,316,230	\$131,914	\$ 1,625,510

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF OPERATIONS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2010

<Table>

<Caption>

	DELAWARE VIP SMID CAP GROWTH SERIES SERVICE CLASS (a)	DWS EQUITY 500 INDEX VIP CLASS A	DWS GOVERNMENT & AGENCY SECURITIES VIP CLASS A
	----- <C>	----- <C>	----- <C>
<S> INVESTMENT INCOME:			
Dividends	\$ --	\$ 924	\$2,782
EXPENSES:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Mortality and expense risk fees	35,046	--	--
Administrative expense fees	5,607	--	--
	-----	-----	-----
Total expenses	40,653	--	--
	-----	-----	-----
Commonwealth Annuity Immediate Advantage:			
Mortality and expense risk fees	369	--	--
Administrative expense fees	60	--	--
	-----	-----	-----
Total expenses	429	--	--
	-----	-----	-----
Directed Advisory Solutions:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
	-----	-----	-----
Total expenses	--	--	--
	-----	-----	-----

Commonwealth Annuity Value Generation:			
Mortality and expense risk fees	--	292	358
Administrative expense fees	--	68	83
	-----	-----	-----
Total expenses	--	360	441
	-----	-----	-----
Commonwealth Annuity Premier Choice:			
Mortality and expense risk fees	151	--	--
Administrative expense fees	24	--	--
	-----	-----	-----
Total expenses	175	--	--
	-----	-----	-----
Commonwealth Annuity Premier Choice with Optional Rider:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
	-----	-----	-----
Total expenses	--	--	--
	-----	-----	-----
Total expenses	41,257	360	441
	-----	-----	-----
Net investment income (loss)	(41,257)	564	2,341
	-----	-----	-----
REALIZED AND UNREALIZED GAIN (LOSS) ON INVESTMENTS:			
Realized gain distributions from portfolio sponsor	--	--	--
Net realized gain (loss) from sales of investments	(3,749)	(1,147)	1,266
	-----	-----	-----
Net realized gain (loss)	(3,749)	(1,147)	1,266
Change in unrealized gain (loss)	891,420	5,909	(242)
	-----	-----	-----
Net realized and unrealized gain (loss)	887,671	4,762	1,024
	-----	-----	-----
Net increase (decrease) in net assets from operations	\$846,414	\$ 5,326	\$3,365
	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF OPERATIONS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2010

<Table>

<Caption>

	DWS SMALL CAP INDEX VIP CLASS A ----- <C>	DWS STRATEGIC VALUE VIP CLASS A ----- <C>	DWS TECHNOLOGY VIP CLASS A ----- <C>
<S> INVESTMENT INCOME:			
Dividends	\$ 297	\$ 23,035	\$ 1,256
EXPENSES:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Mortality and expense risk fees	--	14,317	37,574
Administrative expense fees	--	2,291	6,011
Total expenses	----- --	----- 16,608	----- 43,585
Commonwealth Annuity Immediate Advantage:			
Mortality and expense risk fees	--	277	538
Administrative expense fees	--	44	86
Total expenses	----- --	----- 321	----- 624
Directed Advisory Solutions:			
Mortality and expense risk fees	48	--	--
Administrative expense fees	14	--	--
Total expenses	----- 62	----- --	----- --
Commonwealth Annuity Value Generation:			
Mortality and expense risk fees	139	--	--

Administrative expense fees	32	--	--
	-----	-----	-----
Total expenses	171	--	--
	-----	-----	-----
Commonwealth Annuity Premier Choice:			
Mortality and expense risk fees	--	13	17
Administrative expense fees	--	2	2
	-----	-----	-----
Total expenses	--	15	19
	-----	-----	-----
Commonwealth Annuity Premier Choice with Optional Rider:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
	-----	-----	-----
Total expenses	--	--	--
	-----	-----	-----
Total expenses	233	16,944	44,228
	-----	-----	-----
Net investment income (loss)	64	6,091	(42,972)
	-----	-----	-----
REALIZED AND UNREALIZED GAIN (LOSS) ON INVESTMENTS:			
Realized gain distributions from portfolio sponsor	--	--	--
Net realized gain (loss) from sales of investments	(568)	(145,918)	(120,202)
	-----	-----	-----
Net realized gain (loss)	(568)	(145,918)	(120,202)
Change in unrealized gain (loss)	7,458	257,979	636,723
	-----	-----	-----
Net realized and unrealized gain (loss)	6,890	112,061	516,521
	-----	-----	-----
Net increase (decrease) in net assets from operations	\$6,954	\$ 118,152	\$ 473,549
	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

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SEPARATE ACCOUNT VA-K

STATEMENTS OF OPERATIONS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2010

<Table>

<Caption>

	EATON VANCE VT FLOATING-RATE INCOME FUND	FIDELITY VIP ASSET MANAGER (SM) PORTFOLIO INITIAL CLASS	FIDELITY VIP CONTRAFUND (R) PORTFOLIO SERVICE CLASS 2
	----- <C>	----- <C>	----- <C>
<S> INVESTMENT INCOME:			
Dividends	\$189,984	\$ 270,379	\$ 181,648
EXPENSES:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Mortality and expense risk fees	53,671	217,939	230,037
Administrative expense fees	8,587	34,870	36,806
Total expenses	----- 62,258	----- 252,809	----- 266,843
Commonwealth Annuity Immediate Advantage:			
Mortality and expense risk fees	1,317	1,225	2,269
Administrative expense fees	210	197	363
Total expenses	----- 1,527	----- 1,422	----- 2,632
Directed Advisory Solutions:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
Total expenses	----- --	----- --	----- --
Commonwealth Annuity Value Generation:			
Mortality and expense risk fees	--	--	--

Administrative expense fees	--	--	--
	-----	-----	-----
Total expenses	--	--	--
	-----	-----	-----
Commonwealth Annuity Premier Choice:			
Mortality and expense risk fees	117	139	426
Administrative expense fees	18	21	65
	-----	-----	-----
Total expenses	135	160	491
	-----	-----	-----
Commonwealth Annuity Premier Choice with Optional Rider:			
Mortality and expense risk fees	280	--	--
Administrative expense fees	36	--	--
	-----	-----	-----
Total expenses	316	--	--
	-----	-----	-----
Total expenses	64,236	254,391	269,966
	-----	-----	-----
Net investment income (loss)	125,748	15,988	(88,318)
	-----	-----	-----
REALIZED AND UNREALIZED GAIN (LOSS) ON INVESTMENTS:			
Realized gain distributions from portfolio sponsor	--	80,989	8,242
Net realized gain (loss) from sales of investments	6,470	(463,512)	(585,891)
	-----	-----	-----
Net realized gain (loss)	6,470	(382,523)	(577,649)
Change in unrealized gain (loss)	181,448	2,308,737	3,266,364
	-----	-----	-----
Net realized and unrealized gain (loss)	187,918	1,926,214	2,688,715
	-----	-----	-----
Net increase (decrease) in net assets from operations	\$313,666	\$1,942,202	\$2,600,397
	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF OPERATIONS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2010

<Table>

<Caption>

	FIDELITY VIP EQUITY- INCOME PORTFOLIO INITIAL CLASS	FIDELITY VIP GROWTH PORTFOLIO INITIAL CLASS	FIDELITY VIP GROWTH & INCOME PORTFOLIO SERVICE CLASS 2
	----- <C>	----- <C>	----- <C>
<S> INVESTMENT INCOME:			
Dividends	\$ 1,353,950	\$ 162,721	\$ 499
EXPENSES:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Mortality and expense risk fees	952,589	766,213	--
Administrative expense fees	152,415	122,594	--
	-----	-----	-----
Total expenses	1,105,004	888,807	--
	-----	-----	-----
Commonwealth Annuity Immediate Advantage:			
Mortality and expense risk fees	6,039	6,156	--
Administrative expense fees	966	984	--
	-----	-----	-----
Total expenses	7,005	7,140	--
	-----	-----	-----
Directed Advisory Solutions:			
Mortality and expense risk fees	--	--	517
Administrative expense fees	--	--	155
	-----	-----	-----
Total expenses	--	--	672
	-----	-----	-----
Commonwealth Annuity Value Generation:			
Mortality and expense risk fees	--	--	--

Administrative expense fees	--	--	--
	-----	-----	-----
Total expenses	--	--	--
	-----	-----	-----
Commonwealth Annuity Premier Choice:			
Mortality and expense risk fees	1,608	315	--
Administrative expense fees	247	49	--
	-----	-----	-----
Total expenses	1,855	364	--
	-----	-----	-----
Commonwealth Annuity Premier Choice with Optional Rider:			
Mortality and expense risk fees	45	47	--
Administrative expense fees	6	6	--
	-----	-----	-----
Total expenses	51	53	--
	-----	-----	-----
Total expenses	1,113,915	896,364	672
	-----	-----	-----
Net investment income (loss)	240,035	(733,643)	(173)
	-----	-----	-----
REALIZED AND UNREALIZED GAIN (LOSS) ON INVESTMENTS:			
Realized gain distributions from portfolio sponsor	--	202,280	--
Net realized gain (loss) from sales of investments	(2,290,394)	(869,736)	(91)
	-----	-----	-----
Net realized gain (loss)	(2,290,394)	(667,456)	(91)
Change in unrealized gain (loss)	11,708,690	13,898,742	14,227
	-----	-----	-----
Net realized and unrealized gain (loss)	9,418,296	13,231,286	14,136
	-----	-----	-----
Net increase (decrease) in net assets from operations	\$ 9,658,331	\$12,497,643	\$13,963
	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF OPERATIONS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2010

<Table>

<Caption>

	FIDELITY VIP GROWTH OPPORTUNITIES PORTFOLIO SERVICE CLASS 2	FIDELITY VIP HIGH INCOME PORTFOLIO INITIAL CLASS	FIDELITY VIP MID CAP PORTFOLIO SERVICE CLASS 2
	----- <C>	----- <C>	----- <C>
<S> INVESTMENT INCOME:			
Dividends	\$ --	\$ 1,634,590	\$ 9,617
EXPENSES:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Mortality and expense risk fees	20,648	273,710	102,985
Administrative expense fees	3,303	43,794	16,477
Total expenses	----- 23,951	----- 317,504	----- 119,462
Commonwealth Annuity Immediate Advantage:			
Mortality and expense risk fees	23	2,239	1,330
Administrative expense fees	4	358	212
Total expenses	----- 27	----- 2,597	----- 1,542
Directed Advisory Solutions:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
Total expenses	----- --	----- --	----- --
Commonwealth Annuity Value Generation:			
Mortality and expense risk fees	--	--	--

Administrative expense fees	--	--	--
	-----	-----	-----
Total expenses	--	--	--
	-----	-----	-----
Commonwealth Annuity Premier Choice:			
Mortality and expense risk fees	--	400	405
Administrative expense fees	--	62	62
	-----	-----	-----
Total expenses	--	462	467
	-----	-----	-----
Commonwealth Annuity Premier Choice with Optional Rider:			
Mortality and expense risk fees	--	606	65
Administrative expense fees	--	78	8
	-----	-----	-----
Total expenses	--	684	73
	-----	-----	-----
Total expenses	23,978	321,247	121,544
	-----	-----	-----
Net investment income (loss)	(23,978)	1,313,343	(111,927)
	-----	-----	-----
REALIZED AND UNREALIZED GAIN (LOSS) ON INVESTMENTS:			
Realized gain distributions from portfolio sponsor	--	--	27,427
Net realized gain (loss) from sales of investments	(23,975)	(1,519,749)	(23,886)
	-----	-----	-----
Net realized gain (loss)	(23,975)	(1,519,749)	3,541
Change in unrealized gain (loss)	434,190	2,714,519	2,070,468
	-----	-----	-----
Net realized and unrealized gain (loss)	410,215	1,194,770	2,074,009
	-----	-----	-----
Net increase (decrease) in net assets from operations	\$386,237	\$ 2,508,113	\$1,962,082
	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF OPERATIONS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2010

<Table>

<Caption>

	FIDELITY VIP OVERSEAS PORTFOLIO INITIAL CLASS	FIDELITY VIP VALUE STRATEGIES PORTFOLIO SERVICE CLASS 2	FT VIP FRANKLIN GROWTH AND INCOME SECURITIES FUND CLASS 2
<S>	<C>	<C>	<C>
INVESTMENT INCOME:			
Dividends	\$ 254,861	\$ 5,734	\$ 55,729
EXPENSES:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Mortality and expense risk fees	235,595	28,522	18,881
Administrative expense fees	37,696	4,564	3,021
Total expenses	273,291	33,086	21,902
Commonwealth Annuity Immediate Advantage:			
Mortality and expense risk fees	2,262	31	197
Administrative expense fees	362	5	31
Total expenses	2,624	36	228
Directed Advisory Solutions:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
Total expenses	--	--	--
Commonwealth Annuity Value Generation:			
Mortality and expense risk fees	--	--	--

Administrative expense fees	--	--	--
	-----	-----	-----
Total expenses	--	--	--
	-----	-----	-----
Commonwealth Annuity Premier Choice:			
Mortality and expense risk fees	55	217	--
Administrative expense fees	9	33	--
	-----	-----	-----
Total expenses	64	250	--
	-----	-----	-----
Commonwealth Annuity Premier Choice with Optional Rider:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
	-----	-----	-----
Total expenses	--	--	--
	-----	-----	-----
Total expenses	275,979	33,372	22,130
	-----	-----	-----
Net investment income (loss)	(21,118)	(27,638)	33,599
	-----	-----	-----
REALIZED AND UNREALIZED GAIN (LOSS) ON INVESTMENTS:			
Realized gain distributions from portfolio sponsor	34,754	--	--
Net realized gain (loss) from sales of investments	(838,136)	(96,469)	(112,664)
	-----	-----	-----
Net realized gain (loss)	(803,382)	(96,469)	(112,664)
Change in unrealized gain (loss)	2,786,328	575,665	291,220
	-----	-----	-----
Net realized and unrealized gain (loss)	1,982,946	479,196	178,556
	-----	-----	-----
Net increase (decrease) in net assets from operations	\$1,961,828	\$451,558	\$ 212,155
	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF OPERATIONS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2010

<Table>

<Caption>

	FT VIP FRANKLIN LARGE CAP GROWTH SECURITIES FUND CLASS 2	FT VIP FRANKLIN SMALL CAP VALUE SECURITIES FUND CLASS 2	FT VIP FRANKLIN SMALL-MID CAP GROWTH SECURITIES FUND CLASS 2
	----- <C>	----- <C>	----- <C>
<S> INVESTMENT INCOME:			
Dividends	\$ 6,079	\$ 233	\$ --
EXPENSES:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Mortality and expense risk fees	8,922	--	141,064
Administrative expense fees	1,427	--	22,570
	-----	-----	-----
Total expenses	10,349	--	163,634
	-----	-----	-----
Commonwealth Annuity Immediate Advantage:			
Mortality and expense risk fees	--	113	1,466
Administrative expense fees	--	18	235
	-----	-----	-----
Total expenses	--	131	1,701
	-----	-----	-----
Directed Advisory Solutions:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
	-----	-----	-----
Total expenses	--	--	--
	-----	-----	-----
Commonwealth Annuity Value Generation:			
Mortality and expense risk fees	--	--	--

Administrative expense fees	--	--	--
	-----	-----	-----
Total expenses	--	--	--
	-----	-----	-----
Commonwealth Annuity Premier Choice:			
Mortality and expense risk fees	1	154	429
Administrative expense fees	--	24	67
	-----	-----	-----
Total expenses	1	178	496
	-----	-----	-----
Commonwealth Annuity Premier Choice with Optional Rider:			
Mortality and expense risk fees	--	90	--
Administrative expense fees	--	12	--
	-----	-----	-----
Total expenses	--	102	--
	-----	-----	-----
Total expenses	10,350	411	165,831
	-----	-----	-----
Net investment income (loss)	(4,271)	(178)	(165,831)
	-----	-----	-----
REALIZED AND UNREALIZED GAIN (LOSS) ON INVESTMENTS:			
Realized gain distributions from portfolio sponsor	--	--	--
Net realized gain (loss) from sales of investments	(2,374)	(329)	(193,926)
	-----	-----	-----
Net realized gain (loss)	(2,374)	(329)	(193,926)
Change in unrealized gain (loss)	68,448	5,847	2,988,173
	-----	-----	-----
Net realized and unrealized gain (loss)	66,074	5,518	2,794,247
	-----	-----	-----
Net increase (decrease) in net assets from operations	\$61,803	\$5,340	\$2,628,416
	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF OPERATIONS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2010

<Table>

<Caption>

	FT VIP MUTUAL SHARES SECURITIES FUND CLASS 2	FT VIP TEMPLETON FOREIGN SECURITIES FUND CLASS 2	GOLDMAN SACHS VIT CORE FIXED INCOME FUND SERVICE SHARES
<S>	<C>	<C>	<C>
INVESTMENT INCOME:			
Dividends	\$ 71,279	\$131,278	\$1,437,218
EXPENSES:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Mortality and expense risk fees	57,117	83,394	590,300
Administrative expense fees	9,139	13,343	94,448
Total expenses	66,256	96,737	684,748
Commonwealth Annuity Immediate Advantage:			
Mortality and expense risk fees	18	1,016	8,024
Administrative expense fees	3	163	1,284
Total expenses	21	1,179	9,308
Directed Advisory Solutions:			
Mortality and expense risk fees	674	--	--
Administrative expense fees	202	--	--
Total expenses	876	--	--
Commonwealth Annuity Value Generation:			
Mortality and expense risk fees	--	--	--

Administrative expense fees	--	--	--
	-----	-----	-----
Total expenses	--	--	--
	-----	-----	-----
Commonwealth Annuity Premier Choice:			
Mortality and expense risk fees	214	284	1,147
Administrative expense fees	33	43	176
	-----	-----	-----
Total expenses	247	327	1,323
	-----	-----	-----
Commonwealth Annuity Premier Choice with Optional Rider:			
Mortality and expense risk fees	--	70	--
Administrative expense fees	--	10	--
	-----	-----	-----
Total expenses	--	80	--
	-----	-----	-----
Total expenses	67,400	98,323	695,379
	-----	-----	-----
Net investment income (loss)	3,879	32,955	741,839
	-----	-----	-----
REALIZED AND UNREALIZED GAIN (LOSS) ON INVESTMENTS:			
Realized gain distributions from portfolio sponsor	--	--	--
Net realized gain (loss) from sales of investments	(146,883)	81,159	(215,253)
	-----	-----	-----
Net realized gain (loss)	(146,883)	81,159	(215,253)
Change in unrealized gain (loss)	518,159	286,382	2,114,010
	-----	-----	-----
Net realized and unrealized gain (loss)	371,276	367,541	1,898,757
	-----	-----	-----
Net increase (decrease) in net assets from operations	\$ 375,155	\$400,496	\$2,640,596
	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF OPERATIONS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2010

<Table>

<Caption>

	GOLDMAN SACHS VIT EQUITY INDEX FUND SERVICE SHARES	GOLDMAN SACHS VIT GOVERNMENT INCOME FUND SERVICE SHARES	GOLDMAN SACHS VIT GROWTH OPPORTUNITIES FUND SERVICE SHARES
<S>	<C>	<C>	<C>
INVESTMENT INCOME:			
Dividends	\$1,155,984	\$ 493,238	\$ --
EXPENSES:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Mortality and expense risk fees	902,433	350,223	462,302
Administrative expense fees	144,389	56,036	73,968
Total expenses	1,046,822	406,259	536,270
Commonwealth Annuity Immediate Advantage:			
Mortality and expense risk fees	6,580	4,267	2,652
Administrative expense fees	1,053	683	425
Total expenses	7,633	4,950	3,077
Directed Advisory Solutions:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
Total expenses	--	--	--
Commonwealth Annuity Value Generation:			
Mortality and expense risk fees	--	--	--

Administrative expense fees	--	--	--
	-----	-----	-----
Total expenses	--	--	--
	-----	-----	-----
Commonwealth Annuity Premier Choice:			
Mortality and expense risk fees	2,111	328	332
Administrative expense fees	325	50	51
	-----	-----	-----
Total expenses	2,436	378	383
	-----	-----	-----
Commonwealth Annuity Premier Choice with Optional Rider:			
Mortality and expense risk fees	319	2,861	--
Administrative expense fees	41	369	--
	-----	-----	-----
Total expenses	360	3,230	--
	-----	-----	-----
Total expenses	1,057,251	414,817	539,730
	-----	-----	-----
Net investment income (loss)	98,733	78,421	(539,730)
	-----	-----	-----
REALIZED AND UNREALIZED GAIN (LOSS) ON INVESTMENTS:			
Realized gain distributions from portfolio sponsor	--	193,609	--
Net realized gain (loss) from sales of investments	(504,051)	185,714	(1,538,156)
	-----	-----	-----
Net realized gain (loss)	(504,051)	379,323	(1,538,156)
Change in unrealized gain (loss)	9,439,028	593,820	8,068,370
	-----	-----	-----
Net realized and unrealized gain (loss)	8,934,977	973,143	6,530,214
	-----	-----	-----
Net increase (decrease) in net assets from operations	\$9,033,710	\$1,051,564	\$ 5,990,484
	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF OPERATIONS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2010

<Table>

<Caption>

	GOLDMAN SACHS VIT MID CAP VALUE FUND SERVICE SHARES	GOLDMAN SACHS VIT MONEY MARKET FUND SERVICE SHARES	GOLDMAN SACHS VIT STRATEGIC GROWTH FUND SERVICE SHARES (a)
	----- <C>	----- <C>	----- <C>
<S> INVESTMENT INCOME:			
Dividends	\$ 193,808	\$ 2,802	\$ 105,635
EXPENSES:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Mortality and expense risk fees	565,779	420,268	709,207
Administrative expense fees	90,524	67,242	113,473
Total expenses	----- 656,303	----- 487,510	----- 822,680
Commonwealth Annuity Immediate Advantage:			
Mortality and expense risk fees	5,018	5,895	4,960
Administrative expense fees	803	944	794
Total expenses	----- 5,821	----- 6,839	----- 5,754
Directed Advisory Solutions:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
Total expenses	----- --	----- --	----- --
Commonwealth Annuity Value Generation:			
Mortality and expense risk fees	--	272	--

Administrative expense fees	--	63	--
	-----	-----	-----
Total expenses	--	335	--
	-----	-----	-----
Commonwealth Annuity Premier Choice:			
Mortality and expense risk fees	392	1,234	891
Administrative expense fees	60	189	137
	-----	-----	-----
Total expenses	452	1,423	1,028
	-----	-----	-----
Commonwealth Annuity Premier Choice with Optional Rider:			
Mortality and expense risk fees	135	1,263	51
Administrative expense fees	18	163	7
	-----	-----	-----
Total expenses	153	1,426	58
	-----	-----	-----
Total expenses	662,729	497,533	829,520
	-----	-----	-----
Net investment income (loss)	(468,921)	(494,731)	(723,885)
	-----	-----	-----
REALIZED AND UNREALIZED GAIN (LOSS) ON INVESTMENTS:			
Realized gain distributions from portfolio sponsor	--	--	--
Net realized gain (loss) from sales of investments	(2,339,140)	--	796,634
	-----	-----	-----
Net realized gain (loss)	(2,339,140)	--	796,634
Change in unrealized gain (loss)	12,234,915	--	4,607,820
	-----	-----	-----
Net realized and unrealized gain (loss)	9,895,775	--	5,404,454
	-----	-----	-----
Net increase (decrease) in net assets from operations	\$ 9,426,854	\$(494,731)	\$4,680,569
	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF OPERATIONS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2010

<Table>

<Caption>

	GOLDMAN SACHS VIT STRATEGIC INTERNATIONAL EQUITY FUND SERVICE SHARES	GOLDMAN SACHS VIT STRUCTURED U.S. EQUITY FUND SERVICE SHARES	INVESCO V.I. BASIC VALUE FUND SERIES II SHARES (a)
	----- <C>	----- <C>	----- <C>
<S> INVESTMENT INCOME:			
Dividends	\$ 389,443	\$ 562,250	\$ 21,398
EXPENSES:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Mortality and expense risk fees	392,396	572,269	76,228
Administrative expense fees	62,783	91,563	12,196
Total expenses	----- 455,179	----- 663,832	----- 88,424
Commonwealth Annuity Immediate Advantage:			
Mortality and expense risk fees	2,823	6,420	1,192
Administrative expense fees	452	1,027	191
Total expenses	----- 3,275	----- 7,447	----- 1,383
Directed Advisory Solutions:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
Total expenses	----- --	----- --	----- --
Commonwealth Annuity Value Generation:			
Mortality and expense risk fees	--	--	--

Administrative expense fees	--	--	--
	-----	-----	-----
Total expenses	--	--	--
	-----	-----	-----
Commonwealth Annuity Premier Choice:			
Mortality and expense risk fees	1,328	194	538
Administrative expense fees	204	30	83
	-----	-----	-----
Total expenses	1,532	224	621
	-----	-----	-----
Commonwealth Annuity Premier Choice with Optional Rider:			
Mortality and expense risk fees	269	41	110
Administrative expense fees	34	6	14
	-----	-----	-----
Total expenses	303	47	124
	-----	-----	-----
Total expenses	460,289	671,550	90,552
	-----	-----	-----
Net investment income (loss)	(70,846)	(109,300)	(69,154)
	-----	-----	-----
REALIZED AND UNREALIZED GAIN (LOSS) ON INVESTMENTS:			
Realized gain distributions from portfolio sponsor	--	--	--
Net realized gain (loss) from sales of investments	(1,696,220)	(4,205,181)	(538,044)
	-----	-----	-----
Net realized gain (loss)	(1,696,220)	(4,205,181)	(538,044)
Change in unrealized gain (loss)	4,250,111	9,105,711	906,095
	-----	-----	-----
Net realized and unrealized gain (loss)	2,553,891	4,900,530	368,051
	-----	-----	-----
Net increase (decrease) in net assets from operations	\$ 2,483,045	\$ 4,791,230	\$ 298,897
	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF OPERATIONS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2010

<Table>

<Caption>

	INVESCO V.I. CAPITAL APPRECIATION FUND SERIES I SHARES (a)	INVESCO V.I. CAPITAL DEVELOPMENT FUND SERIES II SHARES (a)	INVESCO V.I. CORE EQUITY FUND SERIES I SHARES (a)
	----- <C>	----- <C>	----- <C>
<S> INVESTMENT INCOME:			
Dividends	\$ 34,976	\$ --	\$ 44,839
EXPENSES:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Mortality and expense risk fees	58,663	5,545	60,473
Administrative expense fees	9,387	887	9,676
Total expenses	----- 68,050	----- 6,432	----- 70,149
Commonwealth Annuity Immediate Advantage:			
Mortality and expense risk fees	796	--	1,796
Administrative expense fees	128	--	287
Total expenses	----- 924	----- --	----- 2,083
Directed Advisory Solutions:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
Total expenses	----- --	----- --	----- --
Commonwealth Annuity Value Generation:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--

Total expenses	---	---	---
Commonwealth Annuity Premier Choice:			
Mortality and expense risk fees	836	--	129
Administrative expense fees	128	--	20
Total expenses	964	--	149
Commonwealth Annuity Premier Choice with Optional Rider:			
Mortality and expense risk fees	1	--	514
Administrative expense fees	--	--	66
Total expenses	1	--	580
Total expenses	69,939	6,432	72,961
Net investment income (loss)	(34,963)	(6,432)	(28,122)
REALIZED AND UNREALIZED GAIN (LOSS) ON INVESTMENTS:			
Realized gain distributions from portfolio sponsor	--	--	--
Net realized gain (loss) from sales of investments	(212,550)	(7,898)	(160,367)
Net realized gain (loss)	(212,550)	(7,898)	(160,367)
Change in unrealized gain (loss)	851,096	82,363	494,775
Net realized and unrealized gain (loss)	638,546	74,465	334,408
Net increase (decrease) in net assets from operations	\$ 603,583	\$68,033	\$ 306,286

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

SEPARATE ACCOUNT VA-K

STATEMENTS OF OPERATIONS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2010

<Table>
<Caption>

	INVESCO V.I. GLOBAL HEALTH CARE FUND SERIES I SHARES (a)	INVESCO V.I. LARGE CAP GROWTH FUND SERIES I SHARES (a)	JANUS ASPEN FORTY PORTFOLIO SERVICE SHARES
	-----	-----	-----
	<C>	<C>	<C>
<S>			
INVESTMENT INCOME:			
Dividends	\$ --	\$ 5,689	\$ 45
EXPENSES:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Mortality and expense risk fees	42,166	15,263	--
Administrative expense fees	6,746	2,442	--
	-----	-----	-----
Total expenses	48,912	17,705	--
	-----	-----	-----
Commonwealth Annuity Immediate Advantage:			
Mortality and expense risk fees	844	221	--
Administrative expense fees	134	36	--
	-----	-----	-----
Total expenses	978	257	--
	-----	-----	-----
Directed Advisory Solutions:			
Mortality and expense risk fees	--	--	12
Administrative expense fees	--	--	3
	-----	-----	-----
Total expenses	--	--	15
	-----	-----	-----
Commonwealth Annuity Value Generation:			
Mortality and expense risk fees	--	--	127
Administrative expense fees	--	--	30
	-----	-----	-----

Total expenses	--	--	157

Commonwealth Annuity Premier Choice:			
Mortality and expense risk fees	102	29	--
Administrative expense fees	16	4	--

Total expenses	118	33	--

Commonwealth Annuity Premier Choice with Optional Rider:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--

Total expenses	--	--	--

Total expenses	50,008	17,995	172

Net investment income (loss)	(50,008)	(12,306)	(127)

REALIZED AND UNREALIZED GAIN (LOSS) ON INVESTMENTS:			
Realized gain distributions from portfolio sponsor	--	--	--
Net realized gain (loss) from sales of investments	(32,799)	16,172	2,187

Net realized gain (loss)	(32,799)	16,172	2,187
Change in unrealized gain (loss)	201,410	171,759	(1,115)

Net realized and unrealized gain (loss)	168,611	187,931	1,072

Net increase (decrease) in net assets from operations	\$118,603	\$175,625	\$ 945
=====			

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

SEPARATE ACCOUNT VA-K

STATEMENTS OF OPERATIONS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2010

<Table>
<Caption>

	JANUS ASPEN GROWTH AND INCOME PORTFOLIO SERVICE SHARES (b)	JANUS ASPEN JANUS PORTFOLIO SERVICE SHARES	JANUS ASPEN OVERSEAS PORTFOLIO SERVICE SHARES
<S>	<C>	<C>	<C>
INVESTMENT INCOME:			
Dividends	\$ 48,740	\$ 22,222	\$ 114
EXPENSES:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Mortality and expense risk fees	28,702	76,497	--
Administrative expense fees	4,592	12,239	--
Total expenses	33,294	88,736	--
Commonwealth Annuity Immediate Advantage:			
Mortality and expense risk fees	260	318	--
Administrative expense fees	41	51	--
Total expenses	301	369	--
Directed Advisory Solutions:			
Mortality and expense risk fees	--	--	105
Administrative expense fees	--	--	31
Total expenses	--	--	136
Commonwealth Annuity Value Generation:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--

Total expenses	--	--	--
Commonwealth Annuity Premier Choice:			
Mortality and expense risk fees	92	737	--
Administrative expense fees	14	114	--
Total expenses	106	851	--
Commonwealth Annuity Premier Choice with Optional Rider:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
Total expenses	--	--	--
Total expenses	33,701	89,956	136
Net investment income (loss)	15,039	(67,734)	(22)
REALIZED AND UNREALIZED GAIN (LOSS) ON INVESTMENTS:			
Realized gain distributions from portfolio sponsor	--	--	--
Net realized gain (loss) from sales of investments	(165,177)	(190,657)	69
Net realized gain (loss)	(165,177)	(190,657)	69
Change in unrealized gain (loss)	535,731	1,016,481	4,601
Net realized and unrealized gain (loss)	370,554	825,824	4,670
Net increase (decrease) in net assets from operations	\$ 385,593	\$ 758,090	\$4,648

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

SEPARATE ACCOUNT VA-K

STATEMENTS OF OPERATIONS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2010

<Table>
<Caption>

	MFS (R) MID CAP GROWTH SERIES SERVICE CLASS	MFS (R) NEW DISCOVERY SERIES SERVICE CLASS	MFS (R) TOTAL RETURN SERIES SERVICE CLASS
<S>	<C>	<C>	<C>
INVESTMENT INCOME:			
Dividends	\$ --	\$ --	\$154,901
EXPENSES:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Mortality and expense risk fees	7,633	30,771	74,009
Administrative expense fees	1,221	4,923	11,841
Total expenses	8,854	35,694	85,850
Commonwealth Annuity Immediate Advantage:			
Mortality and expense risk fees	--	46	2,225
Administrative expense fees	--	7	356
Total expenses	--	53	2,581
Directed Advisory Solutions:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
Total expenses	--	--	--
Commonwealth Annuity Value Generation:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
Total expenses	--	--	--

Commonwealth Annuity Premier Choice:			
Mortality and expense risk fees	72	--	132
Administrative expense fees	11	--	20
Total expenses	83	--	152
Commonwealth Annuity Premier Choice with Optional Rider:			
Mortality and expense risk fees	259	--	--
Administrative expense fees	34	--	--
Total expenses	293	--	--
Total expenses	9,230	35,747	88,583
Net investment income (loss)	(9,230)	(35,747)	66,318
REALIZED AND UNREALIZED GAIN (LOSS) ON INVESTMENTS:			
Realized gain distributions from portfolio sponsor	--	--	--
Net realized gain (loss) from sales of investments	(5,326)	121,301	(25,592)
Net realized gain (loss)	(5,326)	121,301	(25,592)
Change in unrealized gain (loss)	172,070	693,015	421,877
Net realized and unrealized gain (loss)	166,744	814,316	396,285
Net increase (decrease) in net assets from operations	\$157,514	\$778,569	\$462,603
	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

STATEMENTS OF OPERATIONS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2010

<Table>
<Caption>

	MFS (R) UTILITIES SERIES SERVICE CLASS	OPPENHEIMER BALANCED FUND/VA SERVICE SHARES	OPPENHEIMER CAPITAL APPRECIATION FUND/VA SERVICE SHARES
	----- <C>	----- <C>	----- <C>
<S> INVESTMENT INCOME:			
Dividends	\$100,386	\$ 20,404	\$ --
EXPENSES:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Mortality and expense risk fees	42,014	22,110	26,585
Administrative expense fees	6,722	3,537	4,253
Total expenses	----- 48,736	----- 25,647	----- 30,838
Commonwealth Annuity Immediate Advantage:			
Mortality and expense risk fees	63	42	241
Administrative expense fees	11	7	39
Total expenses	----- 74	----- 49	----- 280
Directed Advisory Solutions:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
Total expenses	----- --	----- --	----- --
Commonwealth Annuity Value Generation:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
Total expenses	----- --	----- --	----- --

Commonwealth Annuity Premier Choice:			
Mortality and expense risk fees	--	--	264
Administrative expense fees	--	--	41
	-----	-----	-----
Total expenses	--	--	305
	-----	-----	-----
Commonwealth Annuity Premier Choice with Optional Rider:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
	-----	-----	-----
Total expenses	--	--	--
	-----	-----	-----
Total expenses	48,810	25,696	31,423
	-----	-----	-----
Net investment income (loss)	51,576	(5,292)	(31,423)
	-----	-----	-----
REALIZED AND UNREALIZED GAIN (LOSS) ON INVESTMENTS:			
Realized gain distributions from portfolio sponsor	--	--	--
Net realized gain (loss) from sales of investments	(72,035)	(55,636)	91,495
	-----	-----	-----
Net realized gain (loss)	(72,035)	(55,636)	91,495
Change in unrealized gain (loss)	385,770	242,490	76,480
	-----	-----	-----
Net realized and unrealized gain (loss)	313,735	186,854	167,975
	-----	-----	-----
Net increase (decrease) in net assets from operations	\$365,311	\$181,562	\$136,552
	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF OPERATIONS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2010

<Table>
<Caption>

	OPPENHEIMER GLOBAL SECURITIES FUND/VA SERVICE SHARES	OPPENHEIMER HIGH INCOME FUND/VA SERVICE SHARES	OPPENHEIMER MAIN STREET FUND(R)/VA SERVICE SHARES
<S>	<C>	<C>	<C>
INVESTMENT INCOME:			
Dividends	\$ 63,674	\$ 96,758	\$ 9,199
EXPENSES:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Mortality and expense risk fees	62,591	20,950	12,593
Administrative expense fees	10,015	3,352	2,015
Total expenses	72,606	24,302	14,608
Commonwealth Annuity Immediate Advantage:			
Mortality and expense risk fees	1,623	55	--
Administrative expense fees	259	9	--
Total expenses	1,882	64	--
Directed Advisory Solutions:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
Total expenses	--	--	--
Commonwealth Annuity Value Generation:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
Total expenses	--	--	--
Commonwealth Annuity Premier Choice:			

Mortality and expense risk fees	135	133	134
Administrative expense fees	21	21	21
	-----	-----	-----
Total expenses	156	154	155
	-----	-----	-----
Commonwealth Annuity Premier Choice with Optional Rider:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
	-----	-----	-----
Total expenses	--	--	--
	-----	-----	-----
Total expenses	74,644	24,520	14,763
	-----	-----	-----
Net investment income (loss)	(10,970)	72,238	(5,564)
	-----	-----	-----
REALIZED AND UNREALIZED GAIN (LOSS) ON INVESTMENTS:			
Realized gain distributions from portfolio sponsor	--	--	--
Net realized gain (loss) from sales of investments	98,236	(485,372)	7,746
	-----	-----	-----
Net realized gain (loss)	98,236	(485,372)	7,746
Change in unrealized gain (loss)	560,689	615,743	129,500
	-----	-----	-----
Net realized and unrealized gain (loss)	658,925	130,371	137,246
	-----	-----	-----
Net increase (decrease) in net assets from operations	\$647,955	\$ 202,609	\$131,682
	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

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<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF OPERATIONS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2010

<Table>
<Caption>

	PIONEER EMERGING MARKETS VCT PORTFOLIO CLASS II	PIONEER REAL ESTATE SHARES VCT PORTFOLIO CLASS II	T. ROWE PRICE INTERNATIONAL STOCK PORTFOLIO
	-----	-----	-----
<S>	<C>	<C>	<C>
INVESTMENT INCOME:			
Dividends	\$ 38,770	\$ 156,727	\$ 166,436
EXPENSES:			
Commonwealth Annuity Advantage and ExecAnnuity Plus:			
Mortality and expense risk fees	152,755	78,675	233,968
Administrative expense fees	24,441	12,587	37,435
	-----	-----	-----
Total expenses	177,196	91,262	271,403
	-----	-----	-----
Commonwealth Annuity Immediate Advantage:			
Mortality and expense risk fees	1,561	2,224	1,726
Administrative expense fees	250	355	276
	-----	-----	-----
Total expenses	1,811	2,579	2,002
	-----	-----	-----
Directed Advisory Solutions:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
	-----	-----	-----
Total expenses	--	--	--
	-----	-----	-----
Commonwealth Annuity Value Generation:			
Mortality and expense risk fees	--	--	--
Administrative expense fees	--	--	--
	-----	-----	-----
Total expenses	--	--	--
	-----	-----	-----
Commonwealth Annuity Premier Choice:			
Mortality and expense risk fees	438	--	1,137

Administrative expense fees	67	--	175
	-----	-----	-----
Total expenses	505	--	1,312
	-----	-----	-----
Commonwealth Annuity Premier Choice with Optional Rider:			
Mortality and expense risk fees	--	--	1
Administrative expense fees	--	--	--
	-----	-----	-----
Total expenses	--	--	1
	-----	-----	-----
Total expenses	179,512	93,841	274,718
	-----	-----	-----
Net investment income (loss)	(140,742)	62,886	(108,282)
	-----	-----	-----
REALIZED AND UNREALIZED GAIN (LOSS) ON INVESTMENTS:			
Realized gain distributions from portfolio sponsor	--	--	55,479
Net realized gain (loss) from sales of investments	441,232	(138,618)	(332,638)
	-----	-----	-----
Net realized gain (loss)	441,232	(138,618)	(277,159)
Change in unrealized gain (loss)	1,341,560	1,584,778	2,593,066
	-----	-----	-----
Net realized and unrealized gain (loss)	1,782,792	1,446,160	2,315,907
	-----	-----	-----
Net increase (decrease) in net assets from operations	\$1,642,050	\$1,509,046	\$ 2,207,625
	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

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<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF CHANGES IN NET ASSETS

FOR THE YEARS ENDED DECEMBER 31,

<Table>
<Caption>

	ALLIANCE- BERNSTEIN VPS GROWTH PORTFOLIO CLASS B		ALLIANCE- BERNSTEIN VPS GROWTH AND INCOME PORTFOLIO CLASS B		ALLIANCE- BERNSTEIN VPS LARGE CAP GROWTH PORTFOLIO CLASS B	
	2010	2009	2010	2009	2010	2009
	<C>	<C>	<C>	<C>	<C>	<C>
INCREASE (DECREASE) IN NET ASSETS: FROM OPERATIONS:						
Net investment income (loss)	\$ (41)	\$ (36)	\$ (260,385)	\$ 379,848	\$ (145,782)	\$ (180,004)
Net realized gain (loss)	4	(6)	(1,584,141)	(2,920,822)	(151,274)	(1,051,216)
Change in unrealized gain (loss)	964	1,644	3,663,506	5,634,342	1,222,478	4,909,727
Net increase (decrease) in net assets from operations	927	1,602	1,818,980	3,093,368	925,422	3,678,507
FROM CONTRACT TRANSACTIONS:						
Net purchase payments	--	--	18,749	24,617	9,601	9,550
Withdrawals	--	--	(2,319,158)	(2,423,781)	(1,406,110)	(1,333,115)
Contract benefits	--	--	(183,647)	(196,369)	(83,506)	(92,391)
Contract charges	(4)	(5)	(12,417)	(14,842)	(8,726)	(10,026)
Transfers between Sub-Accounts (including Separate Account GPA), net	--	--	(904,319)	(1,113,477)	(394,982)	(1,320,858)
Other transfers from (to) the General Account	--	--	23,802	5,206	5,191	3,456
Net increase (decrease) in net assets from contract transactions	(4)	(5)	(3,376,990)	(3,718,646)	(1,878,532)	(2,743,384)
Net increase (decrease) in net assets	923	1,597	(1,558,010)	(625,278)	(953,110)	935,123
NET ASSETS:						
Beginning of year	6,610	5,013	19,362,037	19,987,315	13,512,677	12,577,554
End of year	\$7,533	\$6,610	\$17,804,027	\$19,362,037	\$12,559,567	\$13,512,677

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

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<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF CHANGES IN NET ASSETS (CONTINUED)

FOR THE YEARS ENDED DECEMBER 31,

<Table>

<Caption>

	ALLIANCE- BERNSTEIN VPS SMALL/MID CAP VALUE PORTFOLIO CLASS B		ALLIANCE- BERNSTEIN VPS VALUE PORTFOLIO CLASS B		DELAWARE VIP INTERNATIONAL VALUE EQUITY SERIES STANDARD CLASS	
	2010	2009	2010	2009	2010	2009
	<C>	<C>	<C>	<C>	<C>	<C>
<S> INCREASE (DECREASE) IN NET ASSETS: FROM OPERATIONS:						
Net investment income (loss)	\$ (69,486)	\$ (31,992)	\$ 5,370	\$ 24,938	\$ 456,930	\$ 324,153
Net realized gain (loss)	13,146	(234,809)	(74,813)	(171,140)	(1,673,235)	(3,017,931)
Change in unrealized gain (loss)	1,372,570	2,053,408	201,357	393,799	2,841,815	8,025,200
	-----	-----	-----	-----	-----	-----
Net increase (decrease) in net assets from operations	1,316,230	1,786,607	131,914	247,597	1,625,510	5,331,422
	-----	-----	-----	-----	-----	-----
FROM CONTRACT TRANSACTIONS:						
Net purchase payments	18,299	35,160	2,900	6,419	35,079	31,413
Withdrawals	(602,409)	(530,523)	(201,981)	(130,324)	(2,290,251)	(2,410,479)
Contract benefits	(288,540)	(28,546)	(22,997)	(2,053)	(370,643)	(170,066)
Contract charges	(3,452)	(3,450)	(611)	(716)	(13,516)	(15,612)

Transfers between Sub-Accounts (including Separate Account GPA), net	(130,926)	(55,203)	(10,790)	(85,099)	(472,686)	(875,829)
Other transfers from (to) the General Account	83,029	212	(211)	142	77,304	9,513
Net increase (decrease) in net assets from contract transactions	(923,999)	(582,350)	(233,690)	(211,631)	(3,034,713)	(3,431,060)
Net increase (decrease) in net assets	392,231	1,204,257	(101,776)	35,966	(1,409,203)	1,900,362
NET ASSETS:						
Beginning of year	5,900,220	4,695,963	1,551,262	1,515,296	20,723,995	18,823,633
End of year	\$6,292,451	\$5,900,220	\$1,449,486	\$1,551,262	\$19,314,792	\$20,723,995

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

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<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF CHANGES IN NET ASSETS (CONTINUED)

FOR THE YEARS ENDED DECEMBER 31,

<Table>

<Caption>

DELAWARE VIP SMID CAP GROWTH SERIES SERVICE CLASS (a)		DWS EQUITY 500 INDEX VIP CLASS A		DWS GOVERNMENT & AGENCY SECURITIES VIP CLASS A	
2010	2009	2010	2009	2010	2009
-----	-----	-----	-----	-----	-----

<S>	<C>	<C>	<C>	<C>	<C>	<C>
INCREASE (DECREASE) IN NET ASSETS:						
FROM OPERATIONS:						
Net investment income (loss)	\$ (41,257)	\$ (34,222)	\$ 564	\$ 1,009	\$ 2,341	\$ 2,645
Net realized gain (loss)	(3,749)	(149,797)	(1,147)	(4,214)	1,266	791
Change in unrealized gain (loss)	891,420	1,037,607	5,909	15,070	(242)	1,549
	-----	-----	-----	-----	-----	-----
Net increase (decrease) in net assets from operations	846,414	853,588	5,326	11,865	3,365	4,985
	-----	-----	-----	-----	-----	-----
FROM CONTRACT TRANSACTIONS:						
Net purchase payments	6,887	6,161	--	--	--	--
Withdrawals	(331,947)	(197,717)	(17,070)	(15,956)	(21,154)	(24,774)
Contract benefits	(6,662)	(1,150)	--	--	--	--
Contract charges	(1,642)	(1,760)	--	--	--	(7)
Transfers between Sub-Accounts (including Separate Account GPA), net	66,780	(37,484)	--	--	--	--
Other transfers from (to) the General Account	610	2,524	--	--	--	--
	-----	-----	-----	-----	-----	-----
Net increase (decrease) in net assets from contract transactions	(265,974)	(229,426)	(17,070)	(15,956)	(21,154)	(24,781)
	-----	-----	-----	-----	-----	-----
Net increase (decrease) in net assets	580,440	624,162	(11,744)	(4,091)	(17,789)	(19,796)
NET ASSETS:						
Beginning of year	2,703,054	2,078,892	55,118	59,209	66,250	86,046
	-----	-----	-----	-----	-----	-----
End of year	\$3,283,494	\$2,703,054	\$ 43,374	\$ 55,118	\$ 48,461	\$ 66,250
	=====	=====	=====	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

SEPARATE ACCOUNT VA-K

STATEMENTS OF CHANGES IN NET ASSETS (CONTINUED)

FOR THE YEARS ENDED DECEMBER 31,

<Table>
<Caption>

	DWS SMALL CAP INDEX VIP CLASS A		DWS STRATEGIC VALUE VIP CLASS A		DWS TECHNOLOGY VIP CLASS A	
	2010	2009	2010	2009	2010	2009
<S>	<C>	<C>	<C>	<C>	<C>	<C>
INCREASE (DECREASE) IN NET ASSETS:						
FROM OPERATIONS:						
Net investment income (loss)	\$ 64	\$ 303	\$ 6,091	\$ 34,657	\$ (42,972)	\$ (37,063)
Net realized gain (loss)	(568)	(113)	(145,918)	(305,721)	(120,202)	(419,501)
Change in unrealized gain (loss)	7,458	6,998	257,979	509,388	636,723	1,610,044
Net increase (decrease) in net assets from operations	6,954	7,188	118,152	238,324	473,549	1,153,480
FROM CONTRACT TRANSACTIONS:						
Net purchase payments	--	--	2,339	2,571	10,119	8,777
Withdrawals	(8,004)	(7,173)	(127,387)	(160,036)	(259,904)	(255,342)
Contract benefits	--	--	(23,408)	(14,536)	(13,996)	(18,185)
Contract charges	(7)	(7)	(872)	(1,041)	(2,518)	(2,716)
Transfers between Sub-Accounts (including Separate Account GPA), net	--	--	(12,447)	(18,174)	(126,706)	59,867
Other transfers from (to) the General Account	--	--	711	250	1,005	742
Net increase (decrease) in net assets from contract transactions	(8,011)	(7,180)	(161,064)	(190,966)	(392,000)	(206,857)
Net increase (decrease) in net assets	(1,057)	8	(42,912)	47,358	81,549	946,623
NET ASSETS:						
Beginning of year	33,947	33,939	1,230,223	1,182,865	3,175,792	2,229,169
End of year	\$32,890	\$33,947	\$1,187,311	\$1,230,223	\$3,257,341	\$3,175,792

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

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<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF CHANGES IN NET ASSETS (CONTINUED)

FOR THE YEARS ENDED DECEMBER 31,

<Table>

<Caption>

	EATON VANCE VT FLOATING-RATE INCOME FUND		FIDELITY VIP ASSET MANAGER(SM) PORTFOLIO INITIAL CLASS		FIDELITY VIP CONTRAFUND(R) PORTFOLIO SERVICE CLASS 2	
	2010	2009	2010	2009	2010	2009
	<C>	<C>	<C>	<C>	<C>	<C>
INCREASE (DECREASE) IN NET ASSETS: FROM OPERATIONS:						
Net investment income (loss)	\$ 125,748	\$ 108,930	\$ 15,988	\$ 159,456	\$ (88,318)	\$ (56,394)
Net realized gain (loss)	6,470	(204,497)	(382,523)	(1,000,321)	(577,649)	(2,023,743)
Change in unrealized gain (loss)	181,448	1,130,812	2,308,737	4,716,878	3,266,364	7,079,731
Net increase (decrease) in net assets from operations	313,666	1,035,245	1,942,202	3,876,013	2,600,397	4,999,594
FROM CONTRACT TRANSACTIONS:						
Net purchase payments	3,677	2,890	28,551	35,502	17,236	28,774
Withdrawals	(528,110)	(393,668)	(1,887,493)	(1,712,908)	(2,407,919)	(1,838,360)

Contract benefits	(20,825)	(38,660)	(241,656)	(304,859)	(144,207)	(106,445)
Contract charges	(1,372)	(1,470)	(12,249)	(14,274)	(8,377)	(9,330)
Transfers between Sub-Accounts (including Separate Account GPA), net	837,909	963,299	(1,615,148)	1,286,603	210,590	(1,259,086)
Other transfers from (to) the General Account.	8,057	142	31,139	37,485	4,809	5,416
	-----	-----	-----	-----	-----	-----
Net increase (decrease) in net assets from contract transactions	299,336	532,533	(3,696,856)	(672,451)	(2,327,868)	(3,179,031)
	-----	-----	-----	-----	-----	-----
Net increase (decrease) in net assets	613,002	1,567,778	(1,754,654)	3,203,562	272,529	1,820,563
NET ASSETS:						
Beginning of year	3,987,836	2,420,058	18,348,858	15,145,296	19,209,583	17,389,020
	-----	-----	-----	-----	-----	-----
End of year	\$4,600,838	\$3,987,836	\$16,594,204	\$18,348,858	\$19,482,112	\$19,209,583
	=====	=====	=====	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

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<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF CHANGES IN NET ASSETS (CONTINUED)

FOR THE YEARS ENDED DECEMBER 31,

<Table>

<Caption>

FIDELITY VIP
EQUITY-INCOME
PORTFOLIO
INITIAL CLASS

FIDELITY VIP
GROWTH
PORTFOLIO
INITIAL CLASS

FIDELITY VIP
GROWTH & INCOME
PORTFOLIO
SERVICE CLASS 2

	2010	2009	2010	2009	2010	2009
<S>	<C>	<C>	<C>	<C>	<C>	<C>
INCREASE (DECREASE) IN NET ASSETS:						
FROM OPERATIONS:						
Net investment income (loss)	\$ 240,035	\$ 553,488	\$ (733,643)	\$ (586,099)	\$ (173)	\$ 210
Net realized gain (loss)	(2,290,394)	(6,929,166)	(667,456)	(3,750,656)	(91)	(217)
Change in unrealized gain (loss)	11,708,690	24,445,934	13,898,742	17,834,281	14,227	21,000
Net increase (decrease) in net assets from operations	9,658,331	18,070,256	12,497,643	13,497,526	13,963	20,993
FROM CONTRACT TRANSACTIONS:						
Net purchase payments	201,515	258,953	235,068	284,349	--	--
Withdrawals	(8,943,193)	(8,176,816)	(7,507,913)	(6,195,475)	--	--
Contract benefits	(893,955)	(1,012,856)	(510,826)	(750,895)	--	--
Contract charges	(71,179)	(78,500)	(70,086)	(77,103)	(16)	(30)
Transfers between Sub-Accounts (including Separate Account GPA), net	(1,170,488)	(3,286,580)	(2,538,853)	(1,705,036)	--	--
Other transfers from (to) the General Account.	86,452	106,723	44,278	55,021	--	--
Net increase (decrease) in net assets from contract transactions	(10,790,848)	(12,189,076)	(10,348,332)	(8,389,139)	(16)	(30)
Net increase (decrease) in net assets	(1,132,517)	5,881,180	2,149,311	5,108,387	13,947	20,963
NET ASSETS:						
Beginning of year	80,097,001	74,215,821	63,398,322	58,289,935	101,170	80,207
End of year	\$ 78,964,484	\$ 80,097,001	\$ 65,547,633	\$63,398,322	\$115,117	\$101,170

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF CHANGES IN NET ASSETS (CONTINUED)

FOR THE YEARS ENDED DECEMBER 31,

<Table>

<Caption>

	FIDELITY VIP GROWTH OPPORTUNITIES PORTFOLIO SERVICE CLASS 2		FIDELITY VIP HIGH INCOME PORTFOLIO INITIAL CLASS		FIDELITY VIP MID CAP PORTFOLIO SERVICE CLASS 2	
	2010	2009	2010	2009	2010	2009
<S>	<C>	<C>	<C>	<C>	<C>	<C>
INCREASE (DECREASE) IN NET ASSETS: FROM OPERATIONS:						
Net investment income (loss)	\$ (23,978)	\$ (16,306)	\$ 1,313,343	\$ 1,327,841	\$ (111,927)	\$ (77,601)
Net realized gain (loss)	(23,975)	(134,525)	(1,519,749)	(3,285,574)	3,541	(1,110,556)
Change in unrealized gain (loss)	434,190	638,101	2,714,519	9,116,723	2,070,468	3,530,486
Net increase (decrease) in net assets from operations	386,237	487,270	2,508,113	7,158,990	1,962,082	2,342,329
FROM CONTRACT TRANSACTIONS:						
Net purchase payments	4,459	6,914	53,166	55,869	13,118	15,858
Withdrawals	(278,430)	(184,152)	(2,973,101)	(2,754,823)	(1,152,492)	(895,297)
Contract benefits	(8,633)	(3,335)	(412,839)	(353,568)	(130,819)	(63,879)
Contract charges	(1,167)	(1,281)	(18,680)	(21,261)	(4,217)	(4,596)
Transfers between Sub-Accounts (including Separate Account GPA), net	335,871	75,139	(67,808)	(388,700)	8,297	(1,310,253)
Other transfers from (to) the General Account	(23)	(1)	75,557	97,045	94,261	463
Net increase (decrease) in net assets from contract transactions	52,077	(106,716)	(3,343,705)	(3,365,438)	(1,171,852)	(2,257,704)
Net increase (decrease) in net assets	438,314	380,554	(835,592)	3,793,552	790,230	84,625
NET ASSETS:						

Beginning of year	1,633,750	1,253,196	22,726,843	18,933,291	8,036,518	7,951,893
End of year	\$2,072,064	\$1,633,750	\$21,891,251	\$22,726,843	\$ 8,826,748	\$ 8,036,518

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

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<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF CHANGES IN NET ASSETS (CONTINUED)

FOR THE YEARS ENDED DECEMBER 31,

<Table>

<Caption>

	FIDELITY VIP OVERSEAS PORTFOLIO INITIAL CLASS		FIDELITY VIP VALUE STRATEGIES PORTFOLIO SERVICE CLASS 2		FT VIP FRANKLIN GROWTH AND INCOME SECURITIES FUND CLASS 2	
	2010	2009	2010	2009	2010	2009
<S>	<C>	<C>	<C>	<C>	<C>	<C>
INCREASE (DECREASE) IN NET ASSETS: FROM OPERATIONS:						
Net investment income (loss)	\$ (21,118)	\$ 115,961	\$ (27,638)	\$ (19,460)	\$ 33,599	\$ 49,603
Net realized gain (loss)	(803,382)	(1,825,779)	(96,469)	(455,451)	(112,664)	(263,116)
Change in unrealized gain (loss)	2,786,328	5,922,177	575,665	1,301,882	291,220	526,959
Net increase (decrease) in net assets from operations	1,961,828	4,212,359	451,558	826,971	212,155	313,446

FROM CONTRACT TRANSACTIONS:						
Net purchase payments	38,839	52,878	1,941	9,667	677	1,919
Withdrawals	(2,175,079)	(2,058,445)	(264,157)	(143,988)	(178,156)	(230,748)
Contract benefits	(152,966)	(183,395)	(15,866)	(11,974)	(39,038)	(15,756)
Contract charges	(19,509)	(22,110)	(989)	(1,009)	(1,239)	(1,407)
Transfers between Sub-Accounts (including Separate Account GPA), net	(624,148)	(1,019,630)	(429,767)	289,031	142,553	(95,250)
Other transfers from (to) the General Account	8,660	19,126	1,571	(472)	744	556
	-----	-----	-----	-----	-----	-----
Net increase (decrease) in net assets from contract transactions	(2,924,203)	(3,211,576)	(707,267)	141,255	(74,459)	(340,686)
	-----	-----	-----	-----	-----	-----
Net increase (decrease) in net assets	(962,375)	1,000,783	(255,709)	968,226	137,696	(27,240)
NET ASSETS:						
Beginning of year	20,601,717	19,600,934	2,402,866	1,434,640	1,554,103	1,581,343
	-----	-----	-----	-----	-----	-----
End of year	\$19,639,342	\$20,601,717	\$2,147,157	\$2,402,866	\$1,691,799	\$1,554,103
	=====	=====	=====	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

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<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF CHANGES IN NET ASSETS (CONTINUED)

FOR THE YEARS ENDED DECEMBER 31,

<Table>

<Caption>

FT VIP FRANKLIN

FT VIP FRANKLIN

FT VIP FRANKLIN
SMALL-MID CAP

	LARGE CAP GROWTH SECURITIES FUND CLASS 2		SMALL CAP VALUE SECURITIES FUND CLASS 2		GROWTH SECURITIES FUND CLASS 2	
	2010	2009	2010	2009	2010	2009
<S>	<C>	<C>	<C>	<C>	<C>	<C>
INCREASE (DECREASE) IN NET ASSETS: FROM OPERATIONS:						
Net investment income (loss)	\$ (4,271)	\$ (494)	\$ (178)	\$ 13	\$ (165,831)	\$ (152,210)
Net realized gain (loss)	(2,374)	(72,832)	(329)	719	(193,926)	(1,230,562)
Change in unrealized gain (loss)	68,448	253,821	5,847	3,703	2,988,173	5,000,308
Net increase (decrease) in net assets from operations	61,803	180,495	5,340	4,435	2,628,416	3,617,536
FROM CONTRACT TRANSACTIONS:						
Net purchase payments	4,765	30	--	--	14,297	25,783
Withdrawals	(90,181)	(162,413)	(4,796)	--	(1,217,113)	(1,323,824)
Contract benefits	(2,294)	--	(267)	--	(63,681)	(101,393)
Contract charges	(400)	(472)	(16)	(16)	(7,872)	(8,663)
Transfers between Sub-Accounts (including Separate Account GPA), net	(48,531)	(77,162)	14,592	--	(876,638)	(709,370)
Other transfers from (to) the General Account	(318)	161	3	--	3,747	3,349
Net increase (decrease) in net assets from contract transactions	(136,959)	(239,856)	9,516	(16)	(2,147,260)	(2,114,118)
Net increase (decrease) in net assets	(75,156)	(59,361)	14,856	4,419	481,156	1,503,418
NET ASSETS:						
Beginning of year	760,938	820,299	20,767	16,348	11,684,712	10,181,294
End of year	\$ 685,782	\$ 760,938	\$35,623	\$20,767	\$12,165,868	\$11,684,712

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF CHANGES IN NET ASSETS (CONTINUED)

FOR THE YEARS ENDED DECEMBER 31,

<Table>

<Caption>

	FT VIP MUTUAL SHARES SECURITIES FUND CLASS 2		FT VIP TEMPLETON FOREIGN SECURITIES FUND CLASS 2		GOLDMAN SACHS VIT CORE FIXED INCOME FUND SERVICE SHARES	
	2010	2009	2010	2009	2010	2009
<S>	<C>	<C>	<C>	<C>	<C>	<C>
INCREASE (DECREASE) IN NET ASSETS:						
FROM OPERATIONS:						
Net investment income (loss)	\$ 3,879	\$ 23,341	\$ 32,955	\$ 141,414	\$ 741,839	\$ 1,639,028
Net realized gain (loss)	(146,883)	(305,262)	81,159	(879)	(215,253)	(1,578,050)
Change in unrealized gain (loss)	518,159	1,249,380	286,382	1,805,821	2,114,010	5,823,128
Net increase (decrease) in net assets from operations	375,155	967,459	400,496	1,946,356	2,640,596	5,884,106
FROM CONTRACT TRANSACTIONS:						
Net purchase payments	1,437	7,985	9,361	8,327	59,421	64,312
Withdrawals	(594,299)	(351,078)	(632,109)	(836,301)	(6,902,426)	(7,154,789)
Contract benefits	(159,773)	(15,869)	(55,212)	(52,533)	(463,928)	(1,131,204)
Contract charges	(2,588)	(2,706)	(3,570)	(4,100)	(27,220)	(32,707)
Transfers between Sub-Accounts (including Separate Account GPA), net	(357,035)	426,878	(395,136)	(491,523)	914,857	243,755
Other transfers from (to) the General Account	(154)	(557)	614	1,788	282,336	30,347
Net increase (decrease) in net assets from						

contract transactions	(1,112,412)	64,653	(1,076,052)	(1,374,342)	(6,136,960)	(7,980,286)
Net increase (decrease) in net assets	(737,257)	1,032,112	(675,556)	572,014	(3,496,364)	(2,096,180)
NET ASSETS:						
Beginning of year	4,919,619	3,887,507	7,363,860	6,791,846	49,082,399	51,178,579
End of year	\$ 4,182,362	\$4,919,619	\$ 6,688,304	\$ 7,363,860	\$45,586,035	\$49,082,399

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

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<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF CHANGES IN NET ASSETS (CONTINUED)

FOR THE YEARS ENDED DECEMBER 31,

<Table>

<Caption>

	GOLDMAN SACHS VIT EQUITY INDEX FUND SERVICE SHARES		GOLDMAN SACHS VIT GOVERNMENT INCOME FUND SERVICE SHARES		GOLDMAN SACHS VIT GROWTH OPPORTUNITIES FUND SERVICE SHARES	
	2010	2009	2010	2009	2010	2009
	<C>	<C>	<C>	<C>	<C>	<C>
INCREASE (DECREASE) IN NET ASSETS:						
FROM OPERATIONS:						
Net investment income (loss)	\$ 98,733	\$ 359,361	\$ 78,421	\$ 656,448	\$ (539,730)	\$ (477,635)
Net realized gain (loss)	(504,051)	(4,083,418)	379,323	373,398	(1,538,156)	(5,196,481)
Change in unrealized gain (loss)	9,439,028	18,756,061	593,820	472,322	8,068,370	20,337,881

Net increase (decrease) in net assets from operations	9,033,710	15,032,004	1,051,564	1,502,168	5,990,484	14,663,765
FROM CONTRACT TRANSACTIONS:						
Net purchase payments	141,812	180,299	53,624	47,416	78,043	84,429
Withdrawals	(8,029,708)	(8,686,944)	(3,538,056)	(4,355,657)	(4,405,387)	(3,912,733)
Contract benefits	(1,211,270)	(1,295,039)	(207,835)	(517,757)	(338,633)	(260,504)
Contract charges	(71,129)	(79,995)	(14,681)	(17,904)	(30,539)	(33,727)
Transfers between Sub-Accounts (including Separate Account GPA), net	(706,517)	(1,378,748)	736,868	(4,415,971)	(847,967)	(2,242,154)
Other transfers from (to) the General Account	69,438	170,562	29,417	59,447	12,969	28,827
Net increase (decrease) in net assets from contract transactions	(9,807,374)	(11,089,865)	(2,940,663)	(9,200,426)	(5,531,514)	(6,335,862)
Net increase (decrease) in net assets	(773,664)	3,942,139	(1,889,099)	(7,698,258)	458,970	8,327,903
NET ASSETS:						
Beginning of year	75,778,171	71,836,032	28,715,138	36,413,396	38,152,790	29,824,887
End of year	\$75,004,507	\$ 75,778,171	\$26,826,039	\$28,715,138	\$38,611,760	\$38,152,790

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

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<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF CHANGES IN NET ASSETS (CONTINUED)

FOR THE YEARS ENDED DECEMBER 31,

<Table>
<Caption>

	GOLDMAN SACHS VIT MID CAP VALUE FUND SERVICE SHARES		GOLDMAN SACHS VIT MONEY MARKET FUND SERVICE SHARES		GOLDMAN SACHS VIT STRATEGIC GROWTH FUND SERVICE SHARES (a)	
	2010	2009	2010	2009	2010	2009
<S> INCREASE (DECREASE) IN NET ASSETS: FROM OPERATIONS:	<C>	<C>	<C>	<C>	<C>	<C>
Net investment income (loss)	\$ (468,921)	\$ 22,921	\$ (494,731)	\$ (524,337)	\$ (723,885)	\$ (674,319)
Net realized gain (loss)	(2,339,140)	(5,622,596)	--	--	796,634	(1,810,961)
Change in unrealized gain (loss)	12,234,915	16,879,792	--	--	4,607,820	22,615,909
Net increase (decrease) in net assets from operations	9,426,854	11,280,117	(494,731)	(524,337)	4,680,569	20,130,629
FROM CONTRACT TRANSACTIONS:						
Net purchase payments	80,110	79,158	106,253	122,185	186,029	240,720
Withdrawals	(5,710,656)	(4,833,838)	(8,044,860)	(14,547,208)	(6,414,591)	(5,897,095)
Contract benefits	(409,100)	(319,411)	(1,011,539)	(801,650)	(518,712)	(560,587)
Contract charges	(35,839)	(39,180)	(26,819)	(30,575)	(69,890)	(78,250)
Transfers between Sub-Accounts (including Separate Account GPA), net	(2,319,455)	(2,334,076)	5,370,900	(2,543,364)	(1,620,140)	(2,688,227)
Other transfers from (to) the General Account	84,347	49,021	2,119,056	3,683,121	35,992	139,223
Net increase (decrease) in net assets from contract transactions	(8,310,593)	(7,398,326)	(1,487,009)	(14,117,491)	(8,401,312)	(8,844,216)
Net increase (decrease) in net assets	1,116,261	3,881,791	(1,981,740)	(14,641,828)	(3,720,743)	11,286,413
NET ASSETS:						
Beginning of year	46,343,507	42,461,716	34,599,573	49,241,401	61,127,826	49,841,413
End of year	\$47,459,768	\$46,343,507	\$32,617,833	\$ 34,599,573	\$57,407,083	\$61,127,826

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

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SEPARATE ACCOUNT VA-K

STATEMENTS OF CHANGES IN NET ASSETS (CONTINUED)

FOR THE YEARS ENDED DECEMBER 31,

<Table>

<Caption>

	GOLDMAN SACHS VIT STRATEGIC INTERNATIONAL EQUITY FUND SERVICE SHARES		GOLDMAN SACHS VIT STRUCTURED U.S. EQUITY FUND SERVICE SHARES		INVESCO V.I. BASIC VALUE FUND SERIES II SHARES (a)	
	2010	2009	2010	2009	2010	2009
	<C>	<C>	<C>	<C>	<C>	<C>
<S> INCREASE (DECREASE) IN NET ASSETS: FROM OPERATIONS:						
Net investment income (loss)	\$ (70,846)	\$ 37,536	\$ (109,300)	\$ 162,322	\$ (69,154)	\$ (11,628)
Net realized gain (loss)	(1,696,220)	(4,020,620)	(4,205,181)	(7,330,909)	(538,044)	(1,574,408)
Change in unrealized gain (loss)	4,250,111	11,321,698	9,105,711	14,905,380	906,095	3,623,736
Net increase (decrease) in net assets from operations	2,483,045	7,338,614	4,791,230	7,736,793	298,897	2,037,700
FROM CONTRACT TRANSACTIONS:						
Net purchase payments	80,649	87,212	99,528	154,586	5,061	5,410
Withdrawals	(3,794,550)	(3,851,357)	(5,161,959)	(4,908,592)	(680,755)	(617,280)
Contract benefits	(298,149)	(330,478)	(695,067)	(825,168)	(109,513)	(39,449)
Contract charges	(28,296)	(32,779)	(45,629)	(51,001)	(2,889)	(3,235)
Transfers between Sub-Accounts (including Separate Account GPA), net	(662,855)	(1,851,565)	(558,475)	(881,387)	(354,506)	165,403
Other transfers from (to) the General						

FROM OPERATIONS:						
Net investment income (loss)	\$ (34,963)	\$ (39,920)	\$ (6,432)	\$ (5,935)	\$ (28,122)	\$ 15,548
Net realized gain (loss)	(212,550)	(453,153)	(7,898)	(57,372)	(160,367)	(419,803)
Change in unrealized gain (loss)	851,096	1,339,474	82,363	198,637	494,775	1,580,240
	-----	-----	-----	-----	-----	-----
Net increase (decrease) in net assets from operations	603,583	846,401	68,033	135,330	306,286	1,175,985
	-----	-----	-----	-----	-----	-----
FROM CONTRACT TRANSACTIONS:						
Net purchase payments	5,776	7,404	1,597	1,316	6,000	7,195
Withdrawals	(572,030)	(571,725)	(56,205)	(42,064)	(585,892)	(612,548)
Contract benefits	(31,117)	(25,877)	(21,822)	(3,122)	(44,983)	(102,361)
Contract charges	(3,835)	(4,379)	(220)	(274)	(3,475)	(4,131)
Transfers between Sub-Accounts (including Separate Account GPA), net	(197,846)	(180,252)	(24,192)	(32,327)	(483,085)	(333,670)
Other transfers from (to) the General Account	1,879	139	190	234	741	(95)
	-----	-----	-----	-----	-----	-----
Net increase (decrease) in net assets from contract transactions	(797,173)	(774,690)	(100,652)	(76,237)	(1,110,694)	(1,045,610)
	-----	-----	-----	-----	-----	-----
Net increase (decrease) in net assets	(193,590)	71,711	(32,619)	59,093	(804,408)	130,375
NET ASSETS:						
Beginning of year	5,121,612	5,049,901	464,409	405,316	5,444,879	5,314,504
	-----	-----	-----	-----	-----	-----
End of year	\$4,928,022	\$5,121,612	\$ 431,790	\$464,409	\$ 4,640,471	\$ 5,444,879
	=====	=====	=====	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

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<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF CHANGES IN NET ASSETS (CONTINUED)

FOR THE YEARS ENDED DECEMBER 31,

<Table>
<Caption>

	INVESCO V.I. GLOBAL HEALTH CARE FUND SERIES I SHARES (a)		INVESCO V.I. LARGE CAP GROWTH FUND SERIES I SHARES (a)		JANUS ASPEN FORTY PORTFOLIO SERVICE SHARES	
	2010	2009	2010	2009	2010	2009
<S>	<C>	<C>	<C>	<C>	<C>	<C>
INCREASE (DECREASE) IN NET ASSETS:						
FROM OPERATIONS:						
Net investment income (loss)	\$ (50,008)	\$ (39,747)	\$ (12,306)	\$ (14,094)	\$ (127)	\$ (189)
Net realized gain (loss)	(32,799)	(282,790)	16,172	(74,317)	2,187	506
Change in unrealized gain (loss)	201,410	1,123,101	171,759	363,306	(1,115)	8,754
	-----	-----	-----	-----	-----	-----
Net increase (decrease) in net assets from operations	118,603	800,564	175,625	274,895	945	9,071
	-----	-----	-----	-----	-----	-----
FROM CONTRACT TRANSACTIONS:						
Net purchase payments	10,987	14,151	3,686	4,208	--	--
Withdrawals	(338,841)	(518,901)	(159,818)	(263,193)	(7,518)	(6,570)
Contract benefits	(28,563)	(61,874)	(4,026)	(644)	--	--
Contract charges	(2,879)	(3,644)	(817)	(1,008)	(2)	(2)
Transfers between Sub-Accounts (including Separate Account GPA), net	(84,717)	(315,852)	(71,616)	(21,696)	--	--
Other transfers from (to) the General Account	2,921	25,474	(2)	(242)	--	--
	-----	-----	-----	-----	-----	-----
Net increase (decrease) in net assets from contract transactions	(441,092)	(860,646)	(232,593)	(282,575)	(7,520)	(6,572)
	-----	-----	-----	-----	-----	-----
Net increase (decrease) in net assets	(322,489)	(60,082)	(56,968)	(7,680)	(6,575)	2,499
NET ASSETS:						
Beginning of year	3,654,224	3,714,306	1,365,767	1,373,447	27,293	24,794
	-----	-----	-----	-----	-----	-----
End of year	\$3,331,735	\$3,654,224	\$1,308,799	\$1,365,767	\$20,718	\$27,293

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

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<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF CHANGES IN NET ASSETS (CONTINUED)

FOR THE YEARS ENDED DECEMBER 31,

<Table>

<Caption>

	JANUS ASPEN GROWTH AND INCOME PORTFOLIO SERVICE SHARES (b)		JANUS ASPEN JANUS PORTFOLIO SERVICE SHARES		JANUS ASPEN OVERSEAS PORTFOLIO SERVICE SHARES	
	2010	2009	2010	2009	2010	2009
	<C>	<C>	<C>	<C>	<C>	<C>
INCREASE (DECREASE) IN NET ASSETS: FROM OPERATIONS:						
Net investment income (loss)	\$ 15,039	\$ (56,279)	\$ (67,734)	\$ (65,159)	\$ (22)	\$ (37)
Net realized gain (loss)	(165,177)	(674,289)	(190,657)	(649,226)	69	455
Change in unrealized gain (loss)	535,731	2,824,358	1,016,481	2,482,257	4,601	7,994
Net increase (decrease) in net assets from operations	385,593	2,093,790	758,090	1,767,872	4,648	8,412
FROM CONTRACT TRANSACTIONS:						
Net purchase payments	5,762	15,902	9,424	15,574	--	--
Withdrawals	(313,981)	(847,124)	(850,848)	(745,163)	--	--

Contract benefits	(17,411)	(92,642)	(42,280)	(48,548)	--	--
Contract charges	(1,681)	(5,252)	(5,397)	(6,251)	(16)	(12)
Transfers between Sub-Accounts (including Separate Account GPA), net	(7,271,716)	(746,343)	83,913	(523,812)	--	--
Other transfers from (to) the General Account	424	5,415	5,417	2,893	--	--
	-----	-----	-----	-----	-----	-----
Net increase (decrease) in net assets from contract transactions	(7,598,603)	(1,670,044)	(799,771)	(1,305,307)	(16)	(12)
	-----	-----	-----	-----	-----	-----
Net increase (decrease) in net assets	(7,213,010)	423,746	(41,681)	462,565	4,632	8,400
NET ASSETS:						
Beginning of year	7,213,010	6,789,264	6,582,496	6,119,931	19,211	10,811
	-----	-----	-----	-----	-----	-----
End of year	\$ --	\$ 7,213,010	\$6,540,815	\$ 6,582,496	\$23,843	\$19,211
	=====	=====	=====	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

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<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF CHANGES IN NET ASSETS (CONTINUED)

FOR THE YEARS ENDED DECEMBER 31,

<Table>

<Caption>

MFS(R) MID CAP GROWTH SERIES SERVICE CLASS		MFS(R) NEW DISCOVERY SERIES SERVICE CLASS		MFS(R) TOTAL RETURN SERIES SERVICE CLASS	
2010	2009	2010	2009	2010	2009
-----	-----	-----	-----	-----	-----

<S>	<C>	<C>	<C>	<C>	<C>	<C>
INCREASE (DECREASE) IN NET ASSETS:						
FROM OPERATIONS:						
Net investment income (loss)	\$ (9,230)	\$ (7,707)	\$ (35,747)	\$ (22,061)	\$ 66,318	\$ 104,136
Net realized gain (loss)	(5,326)	(125,759)	121,301	(68,339)	(25,592)	(293,443)
Change in unrealized gain (loss)	172,070	302,816	693,015	804,764	421,877	964,163
Net increase (decrease) in net assets from operations	157,514	169,350	778,569	714,364	462,603	774,856
FROM CONTRACT TRANSACTIONS:						
Net purchase payments	1,651	1,240	996	938	1,793	2,400
Withdrawals	(28,328)	(149,988)	(262,738)	(202,401)	(748,117)	(621,926)
Contract benefits	(783)	(11,145)	(26,062)	(23,176)	(216,383)	(45,442)
Contract charges	(416)	(441)	(740)	(588)	(2,178)	(2,538)
Transfers between Sub-Accounts (including Separate Account GPA), net	55,583	21,632	589,904	413,995	276,454	811,201
Other transfers from (to) the General Account	1,118	28	(299)	(88)	171,527	67
Net increase (decrease) in net assets from contract transactions	28,825	(138,674)	301,061	188,680	(516,904)	143,762
Net increase (decrease) in net assets	186,339	30,676	1,079,630	903,044	(54,301)	918,618
NET ASSETS:						
Beginning of year	583,006	552,330	2,114,479	1,211,435	6,066,839	5,148,221
End of year	\$769,345	\$ 583,006	\$3,194,109	\$2,114,479	\$6,012,538	\$6,066,839

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

SEPARATE ACCOUNT VA-K

STATEMENTS OF CHANGES IN NET ASSETS (CONTINUED)

FOR THE YEARS ENDED DECEMBER 31,

<Table>
<Caption>

	MFS(R) UTILITIES SERIES SERVICE CLASS		OPPENHEIMER BALANCED FUND/VA SERVICE SHARES		OPPENHEIMER CAPITAL APPRECIATION FUND/VA SERVICE SHARES	
	2010	2009	2010	2009	2010	2009
<S>	<C>	<C>	<C>	<C>	<C>	<C>
INCREASE (DECREASE) IN NET ASSETS: FROM OPERATIONS:						
Net investment income (loss)	\$ 51,576	\$ 108,548	\$ (5,292)	\$ (18,572)	\$ (31,423)	\$ (35,212)
Net realized gain (loss)	(72,035)	(697,018)	(55,636)	(310,525)	91,495	(121,723)
Change in unrealized gain (loss)	385,770	1,424,559	242,490	536,235	76,480	977,211
Net increase (decrease) in net assets from operations	365,311	836,089	181,562	207,138	136,552	820,276
FROM CONTRACT TRANSACTIONS:						
Net purchase payments	34,333	1,854	2,989	1,448	1,646	5,290
Withdrawals	(475,314)	(365,822)	(119,652)	(156,664)	(341,743)	(382,951)
Contract benefits	(24,816)	(22,343)	(42,928)	(15,703)	(5,293)	(49,091)
Contract charges	(1,284)	(1,580)	(582)	(532)	(934)	(1,184)
Transfers between Sub-Accounts (including Separate Account GPA), net	89,444	(1,271,671)	(66,148)	644,442	(193,364)	(567,721)
Other transfers from (to) the General Account	8,687	(1)	16,070	--	2,608	4,797
Net increase (decrease) in net assets from contract transactions	(368,950)	(1,659,563)	(210,251)	472,991	(537,080)	(990,860)
Net increase (decrease) in net assets	(3,639)	(823,474)	(28,689)	680,129	(400,528)	(170,584)
NET ASSETS: Beginning of year	3,424,174	4,247,648	1,791,126	1,110,997	2,495,891	2,666,475

End of year	----- \$3,420,535 =====	----- \$ 3,424,174 =====	----- \$1,762,437 =====	----- \$1,791,126 =====	----- \$2,095,363 =====	----- \$2,495,891 =====
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</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

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SEPARATE ACCOUNT VA-K

STATEMENTS OF CHANGES IN NET ASSETS (CONTINUED)

FOR THE YEARS ENDED DECEMBER 31,

<Table>

<Caption>

	OPPENHEIMER GLOBAL SECURITIES FUND/VA SERVICE SHARES		OPPENHEIMER HIGH INCOME FUND/VA SERVICE SHARES		OPPENHEIMER MAIN STREET FUND(R)/VA SERVICE SHARES	
	2010	2009	2010	2009	2010	2009
	-----	-----	-----	-----	-----	-----
	<C>	<C>	<C>	<C>	<C>	<C>
INCREASE (DECREASE) IN NET ASSETS:						
FROM OPERATIONS:						
Net investment income (loss)	\$ (10,970)	\$ 17,674	\$ 72,238	\$ (20,135)	\$ (5,564)	\$ 2,532
Net realized gain (loss)	98,236	(144,541)	(485,372)	(697,439)	7,746	(104,604)
Change in unrealized gain (loss)	560,689	1,563,951	615,743	1,044,379	129,500	335,526
	-----	-----	-----	-----	-----	-----
Net increase (decrease) in net assets from operations	647,955	1,437,084	202,609	326,805	131,682	233,454
	-----	-----	-----	-----	-----	-----
FROM CONTRACT TRANSACTIONS:						

Net purchase payments	8,956	11,573	2,140	3,171	218	4,031
Withdrawals	(658,953)	(608,676)	(168,329)	(197,848)	(77,865)	(167,047)
Contract benefits	(70,014)	(30,649)	(11,638)	(7,092)	(31,249)	(8,101)
Contract charges	(2,022)	(2,364)	(889)	(879)	(738)	(830)
Transfers between Sub-Accounts (including Separate Account GPA), net	(159,909)	479,129	126,731	371,356	(75,044)	(38,815)
Other transfers from (to) the General Account	5,678	(230)	925	2,012	118	155
	-----	-----	-----	-----	-----	-----
Net increase (decrease) in net assets from contract transactions	(876,264)	(151,217)	(51,060)	170,720	(184,560)	(210,607)
	-----	-----	-----	-----	-----	-----
Net increase (decrease) in net assets	(228,309)	1,285,867	151,549	497,525	(52,878)	22,847
NET ASSETS:						
Beginning of year	5,374,271	4,088,404	1,647,162	1,149,637	1,080,290	1,057,443
	-----	-----	-----	-----	-----	-----
End of year	\$5,145,962	\$5,374,271	\$1,798,711	\$1,647,162	\$1,027,412	\$1,080,290
	=====	=====	=====	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

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<Page>

SEPARATE ACCOUNT VA-K

STATEMENTS OF CHANGES IN NET ASSETS (CONTINUED)

FOR THE YEARS ENDED DECEMBER 31,

<Table>

<Caption>

PIONEER EMERGING
MARKETS VCT
PORTFOLIO CLASS II

PIONEER REAL ESTATE
SHARES VCT
PORTFOLIO CLASS II

T. ROWE PRICE
INTERNATIONAL
STOCK PORTFOLIO

	2010	2009	2010	2009	2010	2009
<S>	<C>	<C>	<C>	<C>	<C>	<C>
INCREASE (DECREASE) IN NET ASSETS:						
FROM OPERATIONS:						
Net investment income (loss)	\$ (140,742)	\$ (60,707)	\$ 62,886	\$ 150,363	\$ (108,282)	\$ 199,069
Net realized gain (loss)	441,232	(175,937)	(138,618)	(1,688,505)	(277,159)	(1,522,448)
Change in unrealized gain (loss)	1,341,560	5,761,933	1,584,778	2,972,009	2,593,066	8,332,532
Net increase (decrease) in net assets from operations	1,642,050	5,525,289	1,509,046	1,433,867	2,207,625	7,009,153
FROM CONTRACT TRANSACTIONS:						
Net purchase payments	8,318	11,468	7,026	3,773	21,926	33,920
Withdrawals	(1,488,987)	(933,635)	(674,810)	(511,143)	(2,358,001)	(1,817,541)
Contract benefits	(126,988)	(103,588)	(86,509)	(65,720)	(137,184)	(115,508)
Contract charges	(6,360)	(6,791)	(3,834)	(3,886)	(13,901)	(15,330)
Transfers between Sub-Accounts (including Separate Account GPA), net	417,963	71,769	299,028	(238,653)	(421,407)	(589,031)
Other transfers from (to) the General Account	580	590	2,118	770	6,723	2,639
Net increase (decrease) in net assets from contract transactions	(1,195,474)	(960,187)	(456,981)	(814,859)	(2,901,844)	(2,500,851)
Net increase (decrease) in net assets	446,576	4,565,102	1,052,065	619,008	(694,219)	4,508,302
NET ASSETS:						
Beginning of year	12,806,014	8,240,912	6,063,273	5,444,265	20,067,512	15,559,210
End of year	\$13,252,590	\$12,806,014	\$7,115,338	\$ 6,063,273	\$19,373,293	\$ 20,067,512

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

The accompanying notes are an integral part of these financial statements.

<Page>

SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - ORGANIZATION

Separate Account VA-K (the "Separate Account"), which funds the Commonwealth Annuity Advantage, Directed Advisory Solutions, ExecAnnuity Plus, Commonwealth Annuity Immediate Advantage, Commonwealth Annuity Premier Choice, and Commonwealth Annuity Value Generation variable annuity contracts, in addition to the Delaware Golden Medallion and Delaware Medallion I, Delaware Medallion II, and Delaware Medallion III variable annuity contracts, is a separate investment account of Commonwealth Annuity and Life Insurance Company ("Commonwealth Annuity"), established on November 1, 1990 for the purpose of separating from the general assets of Commonwealth Annuity those assets used to fund the variable portion of certain variable annuity contracts (the "Contracts") issued by Commonwealth Annuity. Commonwealth Annuity is the Sponsor of the Separate Account.

Commonwealth Annuity is subject to the laws of the state of Massachusetts governing insurance companies and to regulation by the Commissioner of Insurance of Massachusetts. In addition, Commonwealth Annuity is subject to the insurance laws and regulations of other states and jurisdictions in which it is licensed to operate. Under applicable insurance law, the assets and liabilities of the Separate Account are clearly identified and distinguished from the other assets and liabilities of Commonwealth Annuity. The Separate Account cannot be charged with liabilities arising out of any other business of Commonwealth Annuity. Commonwealth Annuity's General Account is subject to the claims of creditors.

The Separate Account is registered with the Securities and Exchange Commission ("SEC") as a unit investment trust under the Investment Company Act of 1940, as amended (the "1940 Act"). Such registration does not involve the supervision or management of investment practices or policies of the Separate Account or Commonwealth Annuity by the SEC. Sixty-one Sub-Accounts are currently offered by the Separate Account, of which sixty-one had activity during the year. Two Sub-Accounts had no Contract Owner activity and a zero balance at December 31, 2010. The two Sub-Accounts are as follows:

SUB-ACCOUNTS

Janus Aspen Enterprise Portfolio Service Shares
Pioneer Fund VCT Portfolio Class II

Each Sub-Account invests exclusively in one of the Funds ("Underlying Funds") that are part of the following fund groups:

FUND GROUPS

AllianceBernstein Variable Products Series Fund, Inc.
Delaware VIP Trust
DWS Investments VIT Funds
DWS Variable Series II
Eaton Vance Variable Trust
Fidelity Variable Insurance Products Funds
Franklin Templeton Variable Insurance Products Trust
Goldman Sachs Variable Insurance Trust
Invesco Variable Insurance Funds
Janus Aspen Series
MFS(R) Variable Insurance Trust(SM)
Oppenheimer Variable Account Funds
Pioneer Variable Contracts Trust
T. Rowe Price International Series, Inc.

The fund groups listed above are open-end, diversified management investment companies registered under the 1940 Act.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1 - ORGANIZATION (CONTINUED)

The following Underlying Funds were renamed as indicated:

<Table>

<Caption>

DATE	OLD NAMES	NEW NAMES
----	-----	-----
<S>	<C>	<C>
3/22/2010	Delaware VIP Growth Opportunities Series Service Class	Delaware VIP Smid Cap Growth Series Service Class
4/30/2010	AIM V.I. Basic Value Fund Series II Shares	Invesco V.I. Basic Value Fund Series II Shares
4/30/2010	AIM V.I. Capital Appreciation Fund Series I Shares	Invesco V.I. Capital Appreciation Fund Series I Shares
4/30/2010	AIM V.I. Capital Development Fund Series II Shares	Invesco V.I. Capital Development Fund Series II Shares
4/30/2010	AIM V.I. Core Equity Fund Series I Shares	Invesco V.I. Core Equity Fund Series I Shares
4/30/2010	AIM V.I. Global Health Care Fund Series I Shares	Invesco V.I. Global Health Care Fund Series I Shares
4/30/2010	AIM V.I. Large Cap Growth Fund Series I Shares	Invesco V.I. Large Cap Growth Fund Series I Shares
4/30/2010	Goldman Sachs VIT Capital Growth Fund Service Shares	Goldman Sachs VIT Strategic Growth Fund Service Shares

The following Underlying Fund was liquidated as indicated:

DATE	LIQUIDATED FUND
----	-----
4/30/2010	Janus Aspen Growth and Income Portfolio Service Shares

From time to time Commonwealth Annuity reviews its product offerings, particularly with regard to the utilization of its Sub-Account offerings, and will determine if it is necessary to discontinue certain Sub-Accounts. The following Sub-Accounts are closed to new payment allocations and transfers:

CLOSED SUB-ACCOUNTS

Eaton Vance VT Floating-Rate Income Fund
FT VIP Franklin Small Cap Value Securities Fund Class 2

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

In July 2009, the Financial Accounting Standards Board ("FASB") launched the FASB Accounting Standards Codification ("ASC") as the single source of Generally Accepted Accounting Principles ("GAAP"). While the ASC did not change GAAP, it introduced a new structure to the accounting literature and changed references to accounting standards and other authoritative accounting guidance. The ASC was effective for the Separate Account for the third quarter of 2009 and did not have an effect on the Separate Account's financial condition, results of operations, and changes in net assets.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires

management to make estimates at the date of the financial statements. Actual results could differ from those estimates.

The following is a summary of significant accounting policies followed by the Separate Account in the preparation of its financial statements.

SUBSEQUENT EVENTS - In May 2009, Commonwealth Annuity adopted provisions of FASB ASC Topic 855, "Subsequent Events," which provides guidance regarding the disclosure of events occurring subsequent to the balance sheet date. These amended principles do not change the definition of a subsequent event (i.e. an event or transaction that occurs after the balance sheet date but before the financial statements are issued) but require disclosure of the date through which subsequent events were evaluated when determining whether adjustment to or disclosure in the financial statements is required.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INVESTMENTS - Investment transactions are recorded as of the trade date. Investments held by the Sub-Accounts are recorded at fair value based on the stated net asset value per share of the Underlying Funds. The change in the difference between cost and fair value is reflected in unrealized gain (loss) in the statements of operations. Realized investment gains and losses are determined using the average cost method. Dividend income and capital gain distributions are recorded on the ex-distribution date and are reinvested in additional shares of the Underlying Funds at net asset value. Investment income receivable represents dividends receivable by, but not yet reinvested in, the Underlying Funds.

RECEIVABLE FROM AND PAYABLE TO COMMONWEALTH ANNUITY - These represent transactions not settled with the general account.

ANNUITIZED CONTRACTS - Net assets allocated to contracts in the payout phase ("Annuity Reserves") involving life contingencies are computed according

to either the 1983A or Annuity 2000 mortality tables. Depending on the product the assumed investment return can be 3.0, 3.5, 5.0 or 7.0 percent. The mortality risk is fully borne by Commonwealth Annuity and may result in greater amounts being transferred into the Separate Account by Commonwealth Annuity to cover greater than expected longevity of annuitants. Conversely, if amounts allocated exceed amounts required, transfers may be made to Commonwealth Annuity.

FINANCIAL INSTRUMENTS - FASB ASC Topic 820 "Fair Value Measurements and Disclosures" clarifies that fair value is an exit price, representing the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. Under FASB ASC Topic 820, fair value measurements do not include transaction costs. FASB ASC Topic 820 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under FASB ASC Topic 820 are described below:

Basis of Fair Value Measurement

- Level 1 Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;
- Level 2 Quoted prices in markets that are not active or financial instruments for which all significant inputs are observable, either directly or indirectly;
- Level 3 Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The open-ended mutual funds in the Separate Account produce a daily NAV that is validated with a sufficient level of observable activity to support classification of the fair value measurement as level 1.

STATEMENTS OF CHANGES IN NET ASSETS - Contract Owners may allocate their Contract Values to variable investment options in the Separate Account, the

Fixed Account and the Guaranteed Period Account ("GPA"). The Fixed Account is a part of Commonwealth Annuity's General Account that guarantees principal and a fixed minimum interest rate. The GPA is included in Separate Account GPA, a non-registered separate account offered by Commonwealth Annuity, which offers fixed rates of interest for specified periods.

Net Purchase Payments represent payments under the Contracts (excluding amounts allocated to the Fixed and GPA) reduced by applicable deductions, charges, and state premium taxes. Contract Charges are deductions from Contract Values for optional rider benefits and annual contract fees. Contract benefits are payments made to Contract Owners and beneficiaries under the terms of the Contracts. Transfers between Sub-Accounts (including Separate Account GPA), net, are amounts that Contract Owners have directed to be moved among variable Sub-Accounts and the GPA. Other transfers from (to) the General Account include certain transfers from and to contracts in the annuitization phase, reserve adjustments, and withdrawal charges.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FEDERAL INCOME TAXES - The operations of the Separate Account are included in the federal income tax return of Commonwealth Annuity, which is taxed as a life insurance company under Subchapter L of the Internal Revenue Code ("IRC"). Under the current provisions of the IRC, Commonwealth Annuity does not expect to incur federal income taxes on the earnings or realized capital gains attributable to the Separate Account. Based on this, no Federal income tax provision is required. Commonwealth Annuity will review periodically the status of this policy in the event of changes in the tax law. A charge may be made in future years for any federal income taxes that would be attributable to the Contracts. The Separate Account did not record any changes in and had no recorded liabilities for uncertain tax benefits or related interest and penalties as of and for the year ended December 31, 2010.

Under the provisions of Section 817(h) of the IRC, a variable annuity

contract will not be treated as an annuity contract for federal income tax purposes for any period for which the investments of the segregated asset account on which the contract is based are not adequately diversified. The IRC provides that the "adequately diversified" requirement may be met if the underlying investments satisfy either a statutory safe harbor test or diversification requirements set forth in regulations issued by the Secretary of the Treasury. The Internal Revenue Service has issued regulations under Section 817(h) of the IRC. Commonwealth Annuity believes that the Separate Account satisfies the current requirements of the regulations, and it intends that it will continue to meet such requirements.

NOTE 3 - EXPENSES AND RELATED PARTY TRANSACTIONS

Commonwealth Annuity makes a daily charge against the net assets of each Sub-Account to compensate for certain mortality and expense risks it has assumed. If the charge for mortality and expense risks isn't sufficient to cover actual mortality experience and expenses, Commonwealth Annuity will absorb the losses. If costs are less than the amounts charged, the difference will be a profit to Commonwealth Annuity. Commonwealth Annuity also makes a daily administrative charge against the net assets of each Sub-Account. Both of these charges are imposed during the accumulation and annuity payout phase.

A Contract fee may be deducted from the contract value annually during the accumulation phase and upon full surrender of the Contract, if the accumulated value is below certain levels. This fee is currently waived for certain types of contracts, and, where permitted by law, for contracts whose owner or annuitant has certain affiliations with Commonwealth Annuity, or has certain family members with such an affiliation. When contract value has been allocated to more than one investment option, Contract Deductions are made from each on a pro-rata basis.

Subject to state availability, Commonwealth Annuity offers a number of optional riders. A separate monthly charge is made for each rider.

The annual rates of Mortality and Expense Risk Fees, Administrative Expense Fees, Optional Rider Fees, and the maximum dollar amount of the Contract Fee for the year ended are displayed in the table below.

<Table>
<Caption>

COMMONWEALTH
ANNUITY

	COMMONWEALTH ANNUITY ADVANTAGE EXECANNUITY PLUS	COMMONWEALTH ANNUITY IMMEDIATE ADVANTAGE	COMMONWEALTH ANNUITY PREMIER CHOICE	PREMIER CHOICE WITH OPTIONAL RIDER	COMMONWEALTH ANNUITY VALUE GENERATION	DIRECTED ADVISORY SOLUTIONS
<S>	<C>	<C>	<C>	<C>	<C>	<C>
Variable Account Deductions:						
Mortality and Expense Risk (Annual Rate)	1.25%	1.25%	1.30%	1.30%	0.65%	0.50%
Administrative Expense (Annual Rate)	0.20%	0.20%	0.20%	0.20%	0.15%	0.15%
Rider Fees (Annual Rate):	N/A	N/A	N/A	0.25%	N/A	N/A
Contract Deductions:						
Rider Fees (Annual Rate):	0.15%-0.25%	N/A	N/A	N/A	0.25%	0.15%-0.25%
Annual Contract Fee (Maximum)	\$30	\$0	\$35	\$35	\$35	\$35

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 3 - EXPENSES AND RELATED PARTY TRANSACTIONS (CONTINUED)

A surrender charge may be deducted from the accumulated value of the Contract in the case of surrender or partial redemption of the Contract, or at the time annuity payments begin. The amount charged is determined by the product, the length of time the Contract has been in force, the category of accumulated value surrendered or redeemed, the time elapsed since the amount surrendered or redeemed was credited to the Contract, and whether the Contract Owner or annuitant are included in certain classes exempt from these charges. The maximum charge will not exceed 8% of the amount surrendered or redeemed.

Some states and municipalities impose premium taxes, which currently range up to 3.5%, on variable annuity contracts.

The disclosures above include charges currently assessed to the Contract

Owner. There are certain other charges that may be assessed in future periods, at the discretion of Commonwealth Annuity, in accordance with Contract terms. Detailed descriptions of all fees and charges are available in the product prospectuses.

On January 22, 2008, Epoch Securities, Inc. ("Epoch") became the principal underwriter for the Separate Account. Epoch, an affiliate of Commonwealth Annuity, is a wholly-owned subsidiary of The Goldman Sachs Group, Inc. ("Goldman Sachs").

Goldman Sachs Asset Management, L.P. ("GSAM"), a subsidiary of Goldman Sachs, is investment advisor to the Goldman Sachs Variable Insurance Trust ("Goldman Sachs VIT"). During the year ended December 31, 2010 management fees of the Underlying Goldman Sachs VIT Funds were paid directly by the funds to GSAM in its capacity as investment manager and administrator of Goldman Sachs VIT funds. The Goldman Sachs VIT Funds' advisory agreement provided for fees ranging from 0.24% to 1.03% based on individual portfolios and average daily net assets. According to a Plan of Distribution and Service pursuant to Rule 12b-1 under the 1940 Act, each Goldman Sachs VIT fund paid a fee equal to an annual rate of 0.16% to 0.26% of the Fund's average daily net assets.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - CHANGES IN UNITS OUTSTANDING

The changes in units outstanding were as follows:

<Table>

<Caption>

COMMONWEALTH ANNUITY ADVANTAGE AND EXECANNUITY PLUS			
YEAR ENDED DECEMBER 31,			
2010		2009	
UNITS	AMOUNT	UNITS	AMOUNT
-----	-----	-----	-----

<S>	<C>	<C>	<C>	<C>
AllianceBernstein VPS Growth and Income Portfolio Class B				
Issuance of Units	696,457	\$ 677,929	1,403,807	\$ 1,144,690
Redemption of Units	(4,120,437)	(4,021,652)	(5,863,620)	(4,838,891)
	-----	-----	-----	-----
Net increase (decrease)	(3,423,980)	\$ (3,343,723)	(4,459,813)	\$ (3,694,201)
	=====	=====	=====	=====
AllianceBernstein VPS Large Cap Growth Portfolio Class B				
Issuance of Units	1,163,554	\$ 652,941	1,053,113	\$ 486,927
Redemption of Units	(4,426,660)	(2,508,976)	(7,045,490)	(3,215,110)
	-----	-----	-----	-----
Net increase (decrease)	(3,263,106)	\$ (1,856,035)	(5,992,377)	\$ (2,728,183)
	=====	=====	=====	=====
AllianceBernstein VPS Small/Mid Cap Value Portfolio Class B				
Issuance of Units	509,728	\$ 796,167	804,114	\$ 818,080
Redemption of Units	(1,126,973)	(1,742,127)	(1,299,575)	(1,402,029)
	-----	-----	-----	-----
Net increase (decrease)	(617,245)	\$ (945,960)	(495,461)	\$ (583,949)
	=====	=====	=====	=====
AllianceBernstein VPS Value Portfolio Class B				
Issuance of Units	55,262	\$ 55,101	132,862	\$ 100,191
Redemption of Units	(318,014)	(314,158)	(402,636)	(316,113)
	-----	-----	-----	-----
Net increase (decrease)	(262,752)	\$ (259,057)	(269,774)	\$ (215,922)
	=====	=====	=====	=====
Delaware VIP International Value Equity Series Standard Class				
Issuance of Units	471,503	\$ 1,240,374	498,747	\$ 1,013,154
Redemption of Units	(1,609,664)	(4,267,025)	(2,081,586)	(4,415,636)
	-----	-----	-----	-----
Net increase (decrease)	(1,138,161)	\$ (3,026,651)	(1,582,839)	\$ (3,402,482)
	=====	=====	=====	=====
Delaware VIP Smid Cap Growth Series Service Class (a)				
Issuance of Units	486,172	\$ 479,278	334,329	\$ 235,639
Redemption of Units	(777,727)	(742,438)	(644,291)	(461,734)
	-----	-----	-----	-----
Net increase (decrease)	(291,555)	\$ (263,160)	(309,962)	\$ (226,095)
	=====	=====	=====	=====
DWS Strategic Value VIP Class A				
Issuance of Units	50,667	\$ 51,858	142,535	\$ 112,235
Redemption of Units	(206,068)	(210,720)	(366,785)	(300,334)
	-----	-----	-----	-----
Net increase (decrease)	(155,401)	\$ (158,862)	(224,250)	\$ (188,099)

DWS Technology VIP Class A				
Issuance of Units	634,093	\$ 279,075	1,126,635	\$ 409,288
Redemption of Units	(1,547,995)	(671,344)	(1,930,577)	(612,060)
Net increase (decrease)	(913,902)	\$ (392,269)	(803,942)	\$ (202,772)
Eaton Vance VT Floating-Rate Income Fund				
Issuance of Units	1,285,142	\$ 1,477,851	1,684,533	\$ 1,657,274
Redemption of Units	(1,016,599)	(1,170,631)	(1,181,124)	(1,113,714)
Net increase (decrease)	268,543	\$ 307,220	503,409	\$ 543,560
Fidelity VIP Asset Manager(SM) Portfolio Initial Class				
Issuance of Units	661,645	\$ 1,370,974	1,548,634	\$ 2,715,416
Redemption of Units	(2,446,528)	(5,054,655)	(1,999,558)	(3,376,510)
Net increase (decrease)	(1,784,883)	\$ (3,683,681)	(450,924)	\$ (661,094)

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - CHANGES IN UNITS OUTSTANDING (CONTINUED)

<Table>

<Caption>

COMMONWEALTH ANNUITY ADVANTAGE AND EXECANNUITY PLUS (CONTINUED)
YEAR ENDED DECEMBER 31,

2010

2009

	UNITS	AMOUNT	UNITS	AMOUNT
<S>	-----	-----	-----	-----
<C>	<C>	<C>	<C>	<C>
Fidelity VIP Contrafund(R) Portfolio Service Class 2				
Issuance of Units	1,813,563	\$ 2,474,355	1,518,236	\$ 1,607,449
Redemption of Units	(3,564,405)	(4,826,541)	(4,519,327)	(4,774,554)
	-----	-----	-----	-----
Net increase (decrease)	(1,750,842)	\$ (2,352,186)	(3,001,091)	\$ (3,167,105)
	=====	=====	=====	=====
Fidelity VIP Equity-Income Portfolio Initial Class				
Issuance of Units	989,017	\$ 3,391,014	1,610,035	\$ 4,132,936
Redemption of Units	(4,069,741)	(14,068,708)	(6,062,539)	(16,241,615)
	-----	-----	-----	-----
Net increase (decrease)	(3,080,724)	\$(10,677,694)	(4,452,504)	\$(12,108,679)
	=====	=====	=====	=====
Fidelity VIP Growth Portfolio Initial Class				
Issuance of Units	558,206	\$ 1,660,572	1,180,509	\$ 2,750,910
Redemption of Units	(3,962,642)	(11,952,717)	(4,743,180)	(11,089,655)
	-----	-----	-----	-----
Net increase (decrease)	(3,404,436)	\$(10,292,145)	(3,562,671)	\$ (8,338,745)
	=====	=====	=====	=====
Fidelity VIP Growth Opportunities Portfolio Service Class 2				
Issuance of Units	841,724	\$ 550,438	336,470	\$ 184,959
Redemption of Units	(735,859)	(498,176)	(584,922)	(291,524)
	-----	-----	-----	-----
Net increase (decrease)	105,865	\$ 52,262	(248,452)	\$ (106,565)
	=====	=====	=====	=====
Fidelity VIP High Income Portfolio Initial Class				
Issuance of Units	697,834	\$ 1,837,783	1,313,093	\$ 2,649,964
Redemption of Units	(1,997,718)	(5,180,140)	(2,975,039)	(5,991,388)
	-----	-----	-----	-----
Net increase (decrease)	(1,299,884)	\$ (3,342,357)	(1,661,946)	\$ (3,341,424)
	=====	=====	=====	=====
Fidelity VIP Mid Cap Portfolio Service Class 2				
Issuance of Units	637,433	\$ 1,205,256	433,657	\$ 606,838
Redemption of Units	(1,262,950)	(2,386,745)	(2,079,567)	(2,812,844)
	-----	-----	-----	-----
Net increase (decrease)	(625,517)	\$ (1,181,489)	(1,645,910)	\$ (2,206,006)
	=====	=====	=====	=====
Fidelity VIP Overseas Portfolio Initial Class				
Issuance of Units	326,147	\$ 679,342	749,025	\$ 1,200,578
Redemption of Units	(1,714,214)	(3,590,328)	(2,512,205)	(4,365,392)

Net increase (decrease)	(1,388,067)	\$ (2,910,986)	(1,763,180)	\$ (3,164,814)
Fidelity VIP Value Strategies Portfolio Service Class 2				
Issuance of Units	269,648	\$ 341,913	1,015,364	\$ 911,750
Redemption of Units	(856,067)	(1,051,884)	(846,559)	(765,533)
Net increase (decrease)	(586,419)	\$ (709,971)	168,805	\$ 146,217
FT VIP Franklin Growth and Income Securities Fund Class 2				
Issuance of Units	274,060	\$ 298,232	106,158	\$ 90,000
Redemption of Units	(352,626)	(371,487)	(506,568)	(428,843)
Net increase (decrease)	(78,566)	\$ (73,255)	(400,410)	\$ (338,843)
FT VIP Franklin Large Cap Growth Securities Fund Class 2				
Issuance of Units	51,838	\$ 53,784	114,989	\$ 97,836
Redemption of Units	(185,879)	(190,740)	(395,893)	(337,689)
Net increase (decrease)	(134,041)	\$ (136,956)	(280,904)	\$ (239,853)

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - CHANGES IN UNITS OUTSTANDING (CONTINUED)

<Table>

<Caption>

COMMONWEALTH ANNUITY ADVANTAGE AND EXECANNUITY PLUS (CONTINUED)
YEAR ENDED DECEMBER 31,

	2010		2009	
	UNITS	AMOUNT	UNITS	AMOUNT
<S>	<C>	<C>	<C>	<C>
FT VIP Franklin Small-Mid Cap Growth Securities Fund Class 2				
Issuance of Units	487,360	\$ 390,562	1,080,820	\$ 631,917
Redemption of Units	(3,251,211)	(2,526,130)	(4,766,102)	(2,712,813)
Net increase (decrease)	(2,763,851)	\$ (2,135,568)	(3,685,282)	\$ (2,080,896)
FT VIP Mutual Shares Securities Fund Class 2				
Issuance of Units	506,641	\$ 600,184	1,115,791	\$ 1,070,393
Redemption of Units	(1,467,195)	(1,716,749)	(1,044,419)	(1,012,661)
Net increase (decrease)	(960,554)	\$ (1,116,565)	71,372	\$ 57,732
FT VIP Templeton Foreign Securities Fund Class 2				
Issuance of Units	539,508	\$ 723,682	567,476	\$ 662,609
Redemption of Units	(1,327,618)	(1,799,808)	(1,854,166)	(2,032,728)
Net increase (decrease)	(788,110)	\$ (1,076,126)	(1,286,690)	\$ (1,370,119)
Goldman Sachs VIT Core Fixed Income Fund Service Shares				
Issuance of Units	2,328,452	\$ 5,520,010	3,402,666	\$ 7,108,756
Redemption of Units	(4,902,115)	(11,539,388)	(7,222,431)	(14,963,177)
Net increase (decrease)	(2,573,663)	\$ (6,019,378)	(3,819,764)	\$ (7,854,421)
Goldman Sachs VIT Equity Index Fund Service Shares				
Issuance of Units	1,192,475	\$ 3,557,158	2,061,467	\$ 4,856,240
Redemption of Units	(4,378,199)	(13,228,535)	(6,641,109)	(15,886,749)
Net increase (decrease)	(3,185,724)	\$ (9,671,377)	(4,579,642)	\$ (11,030,509)
Goldman Sachs VIT Government Income Fund Service Shares				
Issuance of Units	1,632,496	\$ 3,522,170	2,330,082	\$ 4,732,131
Redemption of Units	(3,044,714)	(6,586,899)	(6,808,848)	(13,846,003)
Net increase (decrease)	(1,412,218)	\$ (3,064,729)	(4,478,766)	\$ (9,113,872)
Goldman Sachs VIT Growth Opportunities Fund Service Shares				

Issuance of Units	361,965	\$ 1,400,200	488,142	\$ 1,332,124
Redemption of Units	(1,764,875)	(6,836,373)	(2,750,211)	(7,652,304)
	-----	-----	-----	-----
Net increase (decrease)	(1,402,910)	\$ (5,436,173)	(2,262,069)	\$ (6,320,180)
	=====	=====	=====	=====
Goldman Sachs VIT Mid Cap Value Fund Service Shares				
Issuance of Units	263,238	\$ 984,228	560,343	\$ 1,506,370
Redemption of Units	(2,419,411)	(9,167,506)	(3,150,820)	(8,834,169)
	-----	-----	-----	-----
Net increase (decrease)	(2,156,173)	\$ (8,183,278)	(2,590,477)	\$ (7,327,799)
	=====	=====	=====	=====
Goldman Sachs VIT Money Market Fund Service Shares				
Issuance of Units	9,502,676	\$ 14,159,727	11,493,468	\$ 17,374,679
Redemption of Units	(10,378,919)	(15,457,943)	(20,896,531)	(31,598,126)
	-----	-----	-----	-----
Net increase (decrease)	(876,243)	\$ (1,298,216)	(9,403,063)	\$ (14,223,447)
	=====	=====	=====	=====
Goldman Sachs VIT Strategic Growth Fund Service Shares (a)				
Issuance of Units	566,889	\$ 1,121,213	1,522,647	\$ 2,445,340
Redemption of Units	(4,786,695)	(9,473,181)	(7,213,343)	(11,251,597)
	-----	-----	-----	-----
Net increase (decrease)	(4,219,806)	\$ (8,351,968)	(5,690,696)	\$ (8,806,257)
	=====	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

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<Page>

SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - CHANGES IN UNITS OUTSTANDING (CONTINUED)

<Table>

<Caption>

COMMONWEALTH ANNUITY ADVANTAGE AND EXECANNUITY PLUS (CONTINUED)
 YEAR ENDED DECEMBER 31,

	2010		2009	
	UNITS	AMOUNT	UNITS	AMOUNT
<S>	<C>	<C>	<C>	<C>
Goldman Sachs VIT Strategic International Equity Fund Service Shares				
Issuance of Units	1,046,756	\$ 1,563,650	1,285,387	\$ 1,592,439
Redemption of Units	(4,071,947)	(6,217,739)	(5,934,783)	(7,440,057)
Net increase (decrease)	(3,025,191)	\$ (4,654,089)	(4,649,395)	\$ (5,847,618)
Goldman Sachs VIT Structured U.S. Equity Fund Service Shares				
Issuance of Units	805,647	\$ 1,760,117	1,566,161	\$ 2,852,496
Redemption of Units	(3,587,333)	(8,018,770)	(5,069,742)	(9,262,162)
Net increase (decrease)	(2,781,686)	\$ (6,258,653)	(3,503,581)	\$ (6,409,666)
Invesco V.I. Basic Value Fund Series II Shares (a)				
Issuance of Units	404,349	\$ 343,652	1,814,024	\$ 1,276,499
Redemption of Units	(1,706,482)	(1,460,070)	(2,834,096)	(1,749,330)
Net increase (decrease)	(1,302,133)	\$ (1,116,418)	(1,020,072)	\$ (472,831)
Invesco V.I. Capital Appreciation Fund Series I Shares (a)				
Issuance of Units	204,574	\$ 119,833	573,235	\$ 281,372
Redemption of Units	(1,554,227)	(911,023)	(2,123,353)	(1,055,307)
Net increase (decrease)	(1,349,653)	\$ (791,190)	(1,550,118)	\$ (773,935)
Invesco V.I. Capital Development Fund Series II Shares (a)				
Issuance of Units	10,985	\$ 12,242	35,701	\$ 31,286
Redemption of Units	(97,150)	(112,893)	(129,315)	(107,523)
Net increase (decrease)	(86,165)	\$ (100,651)	(93,614)	\$ (76,237)
Invesco V.I. Core Equity Fund Series I Shares (a)				
Issuance of Units	756,707	\$ 554,126	726,932	\$ 438,514
Redemption of Units	(2,296,241)	(1,653,193)	(2,437,652)	(1,473,389)
Net increase (decrease)	(1,539,534)	\$ (1,099,067)	(1,710,720)	\$ (1,034,875)

Invesco V.I. Global Health Care Fund Series I Shares (a)	=====	=====	=====	=====
Issuance of Units	235,220	\$ 239,472	297,369	\$ 251,266
Redemption of Units	(664,186)	(678,308)	(1,286,548)	(1,109,522)
Net increase (decrease)	-----	-----	-----	-----
	(428,966)	\$ (438,836)	(989,179)	\$ (858,256)
	=====	=====	=====	=====
Invesco V.I. Large Cap Growth Fund Series I Shares (a)				
Issuance of Units	67,618	\$ 51,749	231,148	\$ 135,366
Redemption of Units	(379,263)	(282,494)	(683,138)	(414,153)
Net increase (decrease)	-----	-----	-----	-----
	(311,645)	\$ (230,745)	(451,990)	\$ (278,787)
	=====	=====	=====	=====
Janus Aspen Growth and Income Portfolio Service Shares (b)				
Issuance of Units	60,056	\$ 115,192	623,390	\$ 403,080
Redemption of Units	(9,125,676)	(7,624,526)	(3,261,159)	(2,072,798)
Net increase (decrease)	-----	-----	-----	-----
	(9,065,620)	\$ (7,509,334)	(2,637,769)	\$ (1,669,718)
	=====	=====	=====	=====
Janus Aspen Janus Portfolio Service Shares				
Issuance of Units	1,230,597	\$ 755,507	362,182	\$ 175,537
Redemption of Units	(2,486,330)	(1,551,931)	(2,998,511)	(1,478,106)
Net increase (decrease)	-----	-----	-----	-----
	(1,255,733)	\$ (796,424)	(2,636,329)	\$ (1,302,569)
	=====	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - CHANGES IN UNITS OUTSTANDING (CONTINUED)

<Table>
<Caption>

COMMONWEALTH ANNUITY ADVANTAGE AND EXECANNUITY PLUS (CONTINUED)
YEAR ENDED DECEMBER 31,

	2010		2009	
	UNITS	AMOUNT	UNITS	AMOUNT
<S>	<C>	<C>	<C>	<C>
MFS(R) Mid Cap Growth Series Service Class				
Issuance of Units	122,719	\$ 112,122	146,548	\$ 94,937
Redemption of Units	(115,350)	(98,961)	(381,596)	(233,231)
Net increase (decrease)	7,369	\$ 13,161	(235,048)	\$ (138,294)
MFS(R) New Discovery Series Service Class				
Issuance of Units	778,561	\$ 996,183	727,498	\$ 676,191
Redemption of Units	(542,191)	(694,820)	(582,174)	(489,973)
Net increase (decrease)	236,370	\$ 301,363	145,324	\$ 186,218
MFS(R) Total Return Series Service Class				
Issuance of Units	728,552	\$ 866,943	1,439,643	\$ 1,499,774
Redemption of Units	(1,149,795)	(1,370,749)	(1,347,255)	(1,344,121)
Net increase (decrease)	(421,243)	\$ (503,806)	92,388	\$ 155,653
MFS(R) Utilities Series Service Class				
Issuance of Units	382,239	\$ 822,442	214,564	\$ 393,062
Redemption of Units	(553,309)	(1,190,969)	(1,216,180)	(2,056,783)
Net increase (decrease)	(171,070)	\$ (368,527)	(1,001,616)	\$ (1,663,721)
Oppenheimer Balanced Fund/VA Service Shares				
Issuance of Units	152,745	\$ 143,078	1,138,191	\$ 960,155
Redemption of Units	(378,050)	(352,979)	(629,050)	(486,853)
Net increase (decrease)	(225,305)	\$ (209,901)	509,141	\$ 473,302
Oppenheimer Capital Appreciation Fund/VA Service Shares				
Issuance of Units	154,028	\$ 150,746	315,573	\$ 250,744
Redemption of Units	(702,703)	(685,556)	(1,616,987)	(1,243,794)

Net increase (decrease)	(548,675)	\$ (534,810)	(1,301,414)	\$ (993,050)
Oppenheimer Global Securities Fund/VA Service Shares				
Issuance of Units	372,213	\$ 524,493	996,098	\$ 1,138,464
Redemption of Units	(1,008,060)	(1,425,803)	(1,173,568)	(1,296,040)
Net increase (decrease)	(635,847)	\$ (901,310)	(177,470)	\$ (157,576)
Oppenheimer High Income Fund/VA Service Shares				
Issuance of Units	881,081	\$ 319,360	2,295,875	\$ 645,678
Redemption of Units	(1,020,058)	(365,721)	(1,649,191)	(473,364)
Net increase (decrease)	(138,977)	\$ (46,361)	646,685	\$ 172,314
Oppenheimer Main Street Fund(R)/VA Service Shares				
Issuance of Units	28,594	\$ 28,711	355,583	\$ 294,216
Redemption of Units	(212,019)	(215,635)	(614,565)	(508,967)
Net increase (decrease)	(183,425)	\$ (186,924)	(258,982)	\$ (214,751)
Pioneer Emerging Markets VCT Portfolio Class II				
Issuance of Units	741,992	\$ 1,649,561	1,208,771	\$ 2,003,510
Redemption of Units	(1,290,919)	(2,869,878)	(1,783,310)	(2,920,866)
Net increase (decrease)	(548,927)	\$ (1,220,317)	(574,539)	\$ (917,356)

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - CHANGES IN UNITS OUTSTANDING (CONTINUED)

<Table>
<Caption>

COMMONWEALTH ANNUITY ADVANTAGE AND EXECANNUITY PLUS (CONTINUED)				
YEAR ENDED DECEMBER 31,				
2010		2009		
UNITS	AMOUNT	UNITS	AMOUNT	
<C>	<C>	<C>	<C>	
Pioneer Real Estate Shares VCT Portfolio Class II				
Issuance of Units	501,020	\$ 1,068,189	1,732,473	\$ 2,084,027
Redemption of Units	(745,388)	(1,524,053)	(2,236,882)	(2,849,115)
Net increase (decrease)	(244,368)	\$ (455,864)	(504,409)	\$ (765,088)
=====				
T. Rowe Price International Stock Portfolio				
Issuance of Units	711,600	\$ 1,082,458	1,377,570	\$ 1,549,039
Redemption of Units	(2,614,992)	(3,947,818)	(3,550,034)	(4,016,089)
Net increase (decrease)	(1,903,392)	\$ (2,865,360)	(2,172,464)	\$ (2,467,050)
=====				

</Table>

<Table>
<Caption>

COMMONWEALTH ANNUITY IMMEDIATE ADVANTAGE				
YEAR ENDED DECEMBER 31,				
2010		2009		
UNITS	AMOUNT	UNITS	AMOUNT	
<C>	<C>	<C>	<C>	
AllianceBernstein VPS Growth and Income Portfolio Class B				
Issuance of Units	13,405	\$ 11,682	44,804	\$ 35,146
Redemption of Units	(44,151)	(38,260)	(73,905)	(57,373)
Net increase (decrease)	(30,746)	\$ (26,578)	(29,101)	\$ (22,227)
=====				
AllianceBernstein VPS Large Cap Growth Portfolio Class B				
Issuance of Units	5,219	\$ 3,720	36,631	\$ 24,229

Redemption of Units	(25,825)	(18,779)	(55,850)	(36,340)
Net increase (decrease)	(20,606)	\$ (15,059)	(19,219)	\$ (12,111)
AllianceBernstein VPS Small/Mid Cap Value Portfolio Class B				
Issuance of Units	17,378	\$ 28,218	648	\$ 872
Redemption of Units	(4,973)	(7,624)	(2,305)	(2,298)
Net increase (decrease)	12,405	\$ 20,594	(1,657)	\$ (1,426)
AllianceBernstein VPS Value Portfolio Class B				
Issuance of Units	249,050	\$ 238,251	--	\$ --
Redemption of Units	(228,674)	(216,834)	--	--
Net increase (decrease)	20,376	\$ 21,417	--	\$ --
Delaware VIP International Value Equity Series Standard Class				
Issuance of Units	3,238	\$ 4,588	2,975	\$ 4,041
Redemption of Units	(23,490)	(32,710)	(14,034)	(17,400)
Net increase (decrease)	(20,252)	\$ (28,122)	(11,059)	\$ (13,359)
Delaware VIP Smid Cap Growth Series Service Class (a)				
Issuance of Units	316	\$ 418	819	\$ 744
Redemption of Units	(2,149)	(2,821)	(2,966)	(2,844)
Net increase (decrease)	(1,833)	\$ (2,403)	(2,147)	\$ (2,100)
DWS Strategic Value VIP Class A				
Issuance of Units	935	\$ 830	465	\$ 343
Redemption of Units	(3,270)	(2,914)	(3,705)	(2,803)
Net increase (decrease)	(2,335)	\$ (2,084)	(3,240)	\$ (2,460)

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

<Page>

SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - CHANGES IN UNITS OUTSTANDING (CONTINUED)

<Table>

<Caption>

COMMONWEALTH ANNUITY IMMEDIATE ADVANTAGE (CONTINUED)
YEAR ENDED DECEMBER 31,

	2010		2009	
	UNITS	AMOUNT	UNITS	AMOUNT
<S>	<C>	<C>	<C>	<C>
DWS Technology VIP Class A				
Issuance of Units	6,649	\$ 4,805	4,124	\$ 2,413
Redemption of Units	(6,243)	(4,380)	(10,342)	(5,991)
Net increase (decrease)	406	\$ 425	(6,218)	\$ (3,578)
Eaton Vance VT Floating-Rate Income Fund				
Issuance of Units	8,223	\$ 9,583	1,722	\$ 1,759
Redemption of Units	(15,254)	(17,650)	(11,561)	(11,663)
Net increase (decrease)	(7,031)	\$ (8,067)	(9,839)	\$ (9,904)
Fidelity VIP Asset Manager(SM) Portfolio Initial Class				
Issuance of Units	2,490	\$ 2,891	18,503	\$ 18,706
Redemption of Units	(13,913)	(16,066)	(29,933)	(30,063)
Net increase (decrease)	(11,423)	\$ (13,175)	(11,430)	\$ (11,357)
Fidelity VIP Contrafund(R) Portfolio Service Class 2				
Issuance of Units	34,879	\$ 46,395	14,369	\$ 16,497
Redemption of Units	(18,066)	(24,409)	(28,084)	(30,861)
Net increase (decrease)	16,813	\$ 21,986	(13,715)	\$ (14,364)

Fidelity VIP Equity-Income Portfolio Initial Class				
Issuance of Units	17,699	\$ 20,018	138,533	\$ 133,800
Redemption of Units	(104,685)	(115,787)	(191,292)	(184,998)
	-----	-----	-----	-----
Net increase (decrease)	(86,986)	\$ (95,769)	(52,759)	\$ (51,198)
	=====	=====	=====	=====
Fidelity VIP Growth Portfolio Initial Class				
Issuance of Units	21,016	\$ 13,528	211,276	\$ 112,189
Redemption of Units	(108,224)	(68,007)	(314,445)	(164,685)
	-----	-----	-----	-----
Net increase (decrease)	(87,208)	\$ (54,479)	(103,169)	\$ (52,496)
	=====	=====	=====	=====
Fidelity VIP Growth Opportunities Portfolio Service Class 2				
Issuance of Units	22	\$ 20	20	\$ 14
Redemption of Units	(245)	(204)	(258)	(165)
	-----	-----	-----	-----
Net increase (decrease)	(223)	\$ (184)	(238)	\$ (151)
	=====	=====	=====	=====
Fidelity VIP High Income Portfolio Initial Class				
Issuance of Units	77,748	\$ 87,513	18,579	\$ 18,086
Redemption of Units	(76,775)	(87,707)	(32,105)	(31,112)
	-----	-----	-----	-----
Net increase (decrease)	973	\$ (194)	(13,526)	\$ (13,026)
	=====	=====	=====	=====
Fidelity VIP Mid Cap Portfolio Service Class 2				
Issuance of Units	51,089	\$ 91,664	4,633	\$ 6,624
Redemption of Units	(48,105)	(86,958)	(5,521)	(7,827)
	-----	-----	-----	-----
Net increase (decrease)	2,984	\$ 4,706	(888)	\$ (1,203)
	=====	=====	=====	=====
Fidelity VIP Overseas Portfolio Initial Class				
Issuance of Units	26,240	\$ 23,095	6,059	\$ 4,205
Redemption of Units	(41,624)	(36,310)	(27,058)	(20,130)
	-----	-----	-----	-----
Net increase (decrease)	(15,384)	\$ (13,215)	(20,999)	\$ (15,925)
	=====	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

<Page>

SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - CHANGES IN UNITS OUTSTANDING (CONTINUED)

<Table>

<Caption>

	COMMONWEALTH ANNUITY IMMEDIATE ADVANTAGE (CONTINUED)			
	2010		2009	
	UNITS	AMOUNT	UNITS	AMOUNT
<S>	<C>	<C>	<C>	<C>
Fidelity VIP Value Strategies Portfolio Service Class 2				
Issuance of Units	90	\$ 121	84	\$ 88
Redemption of Units	(277)	(335)	(294)	(332)
Net increase (decrease)	(187)	\$ (214)	(210)	\$ (244)
FT VIP Franklin Growth and Income Securities Fund Class 2				
Issuance of Units	193	\$ 178	180	\$ 144
Redemption of Units	(1,588)	(1,383)	(2,640)	(1,987)
Net increase (decrease)	(1,395)	\$ (1,205)	(2,460)	\$ (1,843)
FT VIP Franklin Small Cap Value Securities Fund Class 2				
Issuance of Units	11,825	\$ 17,448	--	\$ --
Redemption of Units	(2,246)	(3,121)	--	--
Net increase (decrease)	9,579	\$ 14,327	--	\$ --
FT VIP Franklin Small-Mid Cap Growth Securities Fund Class 2				
Issuance of Units	4,173	\$ 4,201	8,676	\$ 7,051
Redemption of Units	(13,820)	(14,048)	(21,396)	(17,047)

Net increase (decrease)	(9,647)	\$ (9,847)	(12,720)	\$ (9,996)
FT VIP Mutual Shares Securities Fund Class 2				
Issuance of Units	4	\$ 4	3	\$ 4
Redemption of Units	(88)	(103)	(92)	(90)
Net increase (decrease)	(84)	\$ (99)	(89)	\$ (86)
FT VIP Templeton Foreign Securities Fund Class 2				
Issuance of Units	5,918	\$ 7,799	11,077	\$ 14,066
Redemption of Units	(7,117)	(9,637)	(17,071)	(20,594)
Net increase (decrease)	(1,199)	\$ (1,838)	(5,994)	\$ (6,528)
Goldman Sachs VIT Core Fixed Income Fund Service Shares				
Issuance of Units	48,227	\$ 71,143	101,730	\$ 139,426
Redemption of Units	(115,719)	(172,855)	(166,648)	(226,875)
Net increase (decrease)	(67,492)	\$ (101,712)	(64,918)	\$ (87,449)
Goldman Sachs VIT Equity Index Fund Service Shares				
Issuance of Units	36,528	\$ 29,995	102,486	\$ 71,014
Redemption of Units	(224,378)	(184,052)	(204,893)	(140,686)
Net increase (decrease)	(187,850)	\$ (154,057)	(102,407)	\$ (69,672)
Goldman Sachs VIT Government Income Fund Service Shares				
Issuance of Units	10,812	\$ 16,141	63,965	\$ 91,327
Redemption of Units	(46,273)	(69,151)	(101,848)	(144,826)
Net increase (decrease)	(35,461)	\$ (53,010)	(37,883)	\$ (53,499)
Goldman Sachs VIT Growth Opportunities Fund Service Shares				
Issuance of Units	6,641	\$ 11,608	9,847	\$ 13,790
Redemption of Units	(64,135)	(108,786)	(24,726)	(33,726)
Net increase (decrease)	(57,494)	\$ (97,178)	(14,879)	\$ (19,936)

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - CHANGES IN UNITS OUTSTANDING (CONTINUED)

<Table>

<Caption>

COMMONWEALTH ANNUITY IMMEDIATE ADVANTAGE (CONTINUED)
YEAR ENDED DECEMBER 31,

	2010		2009	
	UNITS	AMOUNT	UNITS	AMOUNT
<S>	<C>	<C>	<C>	<C>
Goldman Sachs VIT Mid Cap Value Fund Service Shares				
Issuance of Units	6,810	\$ 14,743	36,914	\$ 65,685
Redemption of Units	(65,972)	(141,997)	(80,029)	(138,446)
Net increase (decrease)	(59,162)	\$ (127,254)	(43,115)	\$ (72,761)
Goldman Sachs VIT Money Market Fund Service Shares				
Issuance of Units	294,393	\$ 334,634	152,578	\$ 175,467
Redemption of Units	(293,435)	(333,326)	(199,038)	(228,904)
Net increase (decrease)	958	\$ 1,308	(46,460)	\$ (53,437)
Goldman Sachs VIT Strategic Growth Fund Service Shares (a)				
Issuance of Units	55,187	\$ 34,198	140,257	\$ 73,025
Redemption of Units	(111,719)	(68,834)	(208,644)	(108,015)
Net increase (decrease)	(56,532)	\$ (34,636)	(68,387)	\$ (34,990)
Goldman Sachs VIT Strategic International Equity Fund Service Shares				
Issuance of Units	10,928	\$ 8,270	71,959	\$ 51,885

Redemption of Units	(57,799)	(45,303)	(114,381)	(81,268)
Net increase (decrease)	(46,871)	\$ (37,033)	(42,422)	\$ (29,383)
Goldman Sachs VIT Structured U.S. Equity Fund Service Shares				
Issuance of Units	30,227	\$ 19,742	178,740	\$ 103,909
Redemption of Units	(140,006)	(92,676)	(294,515)	(170,649)
Net increase (decrease)	(109,779)	\$ (72,934)	(115,775)	\$ (66,740)
Invesco V.I. Basic Value Fund Series II Shares (a)				
Issuance of Units	3,389	\$ 2,834	84,518	\$ 65,833
Redemption of Units	(18,118)	(15,390)	(101,602)	(79,020)
Net increase (decrease)	(14,729)	\$ (12,556)	(17,084)	\$ (13,187)
Invesco V.I. Capital Appreciation Fund Series I Shares (a)				
Issuance of Units	893	\$ 710	2,279	\$ 1,560
Redemption of Units	(7,118)	(5,399)	(9,073)	(5,937)
Net increase (decrease)	(6,225)	\$ (4,689)	(6,794)	\$ (4,377)
Invesco V.I. Core Equity Fund Series I Shares (a)				
Issuance of Units	2,277	\$ 1,980	31,316	\$ 24,118
Redemption of Units	(15,099)	(12,921)	(45,015)	(33,513)
Net increase (decrease)	(12,822)	\$ (10,941)	(13,699)	\$ (9,395)
Invesco V.I. Global Health Care Fund Series I Shares (a)				
Issuance of Units	5,415	\$ 5,951	5,647	\$ 5,211
Redemption of Units	(7,471)	(8,042)	(7,265)	(7,045)
Net increase (decrease)	(2,056)	\$ (2,091)	(1,618)	\$ (1,834)
Invesco V.I. Large Cap Growth Fund Series I Shares (a)				
Issuance of Units	567	\$ 464	570	\$ 400
Redemption of Units	(2,713)	(2,042)	(4,902)	(3,290)
Net increase (decrease)	(2,146)	\$ (1,578)	(4,332)	\$ (2,890)

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - CHANGES IN UNITS OUTSTANDING (CONTINUED)

<Table>

<Caption>

COMMONWEALTH ANNUITY IMMEDIATE ADVANTAGE (CONTINUED)
YEAR ENDED DECEMBER 31,

	2010		2009	
	UNITS	AMOUNT	UNITS	AMOUNT
<S>				
<C>				
Janus Aspen Growth and Income Portfolio Service Shares (b)				
Issuance of Units	236	\$ 219	6,542	\$ 5,339
Redemption of Units	(70,350)	(67,137)	(12,509)	(9,617)
Net increase (decrease)	(70,114)	\$ (66,918)	(5,967)	\$ (4,278)
Janus Aspen Janus Portfolio Service Shares				
Issuance of Units	587	\$ 460	342	\$ 235
Redemption of Units	(3,862)	(2,957)	(3,875)	(2,501)
Net increase (decrease)	(3,275)	\$ (2,497)	(3,533)	\$ (2,266)
MFS(R) New Discovery Series Service Class				
Issuance of Units	43	\$ 54	3,292	\$ 2,770
Redemption of Units	(293)	(356)	(286)	(308)
Net increase (decrease)	(250)	\$ (302)	3,006	\$ 2,462

MFS(R) Total Return Series Service Class				
Issuance of Units	5,123	\$ 6,168	10,111	\$ 10,990
Redemption of Units	(16,052)	(19,266)	(21,567)	(22,881)
	-----	-----	-----	-----
Net increase (decrease)	(10,929)	\$ (13,098)	(11,456)	\$ (11,891)
	=====	=====	=====	=====
MFS(R) Utilities Series Service Class				
Issuance of Units	35	\$ 75	2,650	\$ 4,621
Redemption of Units	(236)	(498)	(230)	(463)
	-----	-----	-----	-----
Net increase (decrease)	(201)	\$ (423)	2,420	\$ 4,158
	=====	=====	=====	=====
Oppenheimer Balanced Fund/VA Service Shares				
Issuance of Units	61	\$ 57	52	\$ 43
Redemption of Units	(457)	(407)	(484)	(354)
	-----	-----	-----	-----
Net increase (decrease)	(396)	\$ (350)	(432)	\$ (311)
	=====	=====	=====	=====
Oppenheimer Capital Appreciation Fund/VA Service Shares				
Issuance of Units	7,581	\$ 7,333	498	\$ 449
Redemption of Units	(12,749)	(12,364)	(2,638)	(2,201)
	-----	-----	-----	-----
Net increase (decrease)	(5,168)	\$ (5,031)	(2,140)	\$ (1,752)
	=====	=====	=====	=====
Oppenheimer Global Securities Fund/VA Service Shares				
Issuance of Units	48,676	\$ 67,835	9,710	\$ 10,922
Redemption of Units	(32,658)	(45,078)	(7,524)	(8,293)
	-----	-----	-----	-----
Net increase (decrease)	16,018	\$ 22,757	2,186	\$ 2,629
	=====	=====	=====	=====
Oppenheimer High Income Fund/VA Service Shares				
Issuance of Units	263	\$ 95	43,236	\$ 13,518
Redemption of Units	(1,686)	(618)	(45,583)	(14,183)
	-----	-----	-----	-----
Net increase (decrease)	(1,423)	\$ (523)	(2,347)	\$ (665)
	=====	=====	=====	=====
Pioneer Emerging Markets VCT Portfolio Class II				
Issuance of Units	26,548	\$ 77,393	3,926	\$ 9,335
Redemption of Units	(16,015)	(49,395)	(14,149)	(34,937)
	-----	-----	-----	-----
Net increase (decrease)	10,533	\$ 27,998	(10,223)	\$ (25,602)

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

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<Page>

SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - CHANGES IN UNITS OUTSTANDING (CONTINUED)

<Table>

<Caption>

COMMONWEALTH ANNUITY IMMEDIATE ADVANTAGE (CONTINUED)
YEAR ENDED DECEMBER 31,

2010

2009

	2010		2009	
	UNITS	AMOUNT	UNITS	AMOUNT
<S>	<C>	<C>	<C>	<C>
Pioneer Real Estate Shares VCT Portfolio Class II				
Issuance of Units	24,641	\$ 51,429	20,162	\$ 29,298
Redemption of Units	(25,703)	(52,546)	(33,526)	(48,348)
Net increase (decrease)	(1,062)	\$ (1,117)	(13,364)	\$ (19,050)
T. Rowe Price International Stock Portfolio				
Issuance of Units	9,550	\$ 8,365	28,732	\$ 21,138
Redemption of Units	(50,204)	(44,134)	(57,957)	(42,204)
Net increase (decrease)	(40,654)	\$ (35,769)	(29,225)	\$ (21,066)

</Table>

<Table>

<Caption>

DIRECTED ADVISORY SOLUTIONS
YEAR ENDED DECEMBER 31,

	2010		2009	
	UNITS	AMOUNT	UNITS	AMOUNT
<S>	<C>	<C>	<C>	<C>
AllianceBernstein VPS Growth Portfolio Class B				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(6)	(4)	(10)	(5)
Net increase (decrease)	(6)	\$ (4)	(10)	\$ (5)
DWS Government & Agency Securities VIP Class A				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	--	--	(2,073)	(2,870)
Net increase (decrease)	--	\$ --	(2,073)	\$ (2,870)
DWS Small Cap Index VIP Class A				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(5)	(7)	(8)	(7)
Net increase (decrease)	(5)	\$ (7)	(8)	\$ (7)
Fidelity VIP Growth & Income Portfolio Service Class 2				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(16)	(16)	(45)	(30)
Net increase (decrease)	(16)	\$ (16)	(45)	\$ (30)
Fidelity VIP Mid Cap Portfolio Service Class 2				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	--	--	(4,513)	(5,998)
Net increase (decrease)	--	\$ --	(4,513)	\$ (5,998)
FT VIP Mutual Shares Securities Fund Class 2				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(18)	(26)	(47)	(46)

Net increase (decrease)	(18)	\$ (26)	(47)	\$ (46)
Janus Aspen Forty Portfolio Service Shares				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(1)	(2)	(2)	(2)
Net increase (decrease)	(1)	\$ (2)	(2)	\$ (2)

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - CHANGES IN UNITS OUTSTANDING (CONTINUED)

<Table>

<Caption>

	DIRECTED ADVISORY SOLUTIONS (CONTINUED)			
	YEAR ENDED DECEMBER 31,			
	2010		2009	
	UNITS	AMOUNT	UNITS	AMOUNT
<S>	<C>	<C>	<C>	<C>
Janus Aspen Overseas Portfolio Service Shares				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(8)	(16)	(12)	(12)
Net increase (decrease)	(8)	\$ (16)	(12)	\$ (12)
Pioneer Fund VCT Portfolio Class II				
Issuance of Units	--	\$ --	--	\$ --

Redemption of Units	--	--	(7,866)	(5,636)
	-----	-----	-----	-----
Net increase (decrease)	--	\$ --	(7,866)	\$ (5,636)
	=====	=====	=====	=====

</Table>

<Table>
<Caption>

COMMONWEALTH ANNUITY VALUE GENERATION
YEAR ENDED DECEMBER 31,

	2010		2009	
	UNITS	AMOUNT	UNITS	AMOUNT
	-----	-----	-----	-----
<S>	<C>	<C>	<C>	<C>
DWS Equity 500 Index VIP Class A				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(18,677)	(17,070)	(20,966)	(15,956)
	-----	-----	-----	-----
Net increase (decrease)	(18,677)	\$ (17,070)	(20,966)	\$ (15,956)
	=====	=====	=====	=====
DWS Government & Agency Securities VIP Class A				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(13,955)	(21,154)	(15,664)	(21,911)
	-----	-----	-----	-----
Net increase (decrease)	(13,955)	\$ (21,154)	(15,664)	\$ (21,911)
	=====	=====	=====	=====
DWS Small Cap Index VIP Class A				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(5,948)	(8,004)	(6,676)	(7,173)
	-----	-----	-----	-----
Net increase (decrease)	(5,948)	\$ (8,004)	(6,676)	\$ (7,173)
	=====	=====	=====	=====
Goldman Sachs VIT Money Market Fund Service Shares				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(14,074)	(16,251)	(15,799)	(18,391)
	-----	-----	-----	-----
Net increase (decrease)	(14,074)	\$ (16,251)	(15,799)	\$ (18,391)
	=====	=====	=====	=====
Janus Aspen Forty Portfolio Service Shares				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(6,494)	(7,519)	(7,289)	(6,570)

Net increase (decrease)

(6,494)	\$ (7,519)	(7,289)	\$ (6,570)
---------	------------	---------	------------

</Table>

<Table>
<Caption>

COMMONWEALTH ANNUITY PREMIER CHOICE
YEAR ENDED DECEMBER 31,

2010 2009

<S>
AllianceBernstein VPS Growth and Income Portfolio Class B
Issuance of Units
Redemption of Units
Net increase (decrease)

2010		2009	
UNITS	AMOUNT	UNITS	AMOUNT
1,295	\$ 1,342	5,848	\$ 5,597
(7,530)	(8,016)	(8,454)	(7,488)
(6,235)	\$ (6,674)	(2,606)	\$ (1,891)

</Table>

- (a) Name changed. See Note 1.
- (b) Fund liquidated. See Note 1.

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<Page>

SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - CHANGES IN UNITS OUTSTANDING (CONTINUED)

<Table>
<Caption>

COMMONWEALTH ANNUITY PREMIER CHOICE (CONTINUED)
YEAR ENDED DECEMBER 31,
2010 2009

	UNITS	AMOUNT	UNITS	AMOUNT
<S>	<C>	<C>	<C>	<C>
AllianceBernstein VPS Large Cap Growth Portfolio Class B				
Issuance of Units	1,213	\$ 1,229	98	\$ 76
Redemption of Units	(8,784)	(8,660)	(3,583)	(2,867)
Net increase (decrease)	(7,571)	\$ (7,431)	(3,485)	\$ (2,791)
AllianceBernstein VPS Small/Mid Cap Value Portfolio Class B				
Issuance of Units	1,750	\$ 2,679	3,078	\$ 4,105
Redemption of Units	(826)	(1,312)	(876)	(1,080)
Net increase (decrease)	924	\$ 1,367	2,202	\$ 3,025
AllianceBernstein VPS Value Portfolio Class B				
Issuance of Units	3,072	\$ 3,000	4,617	\$ 4,291
Redemption of Units	--	--	--	--
Net increase (decrease)	3,072	\$ 3,000	4,617	\$ 4,291
Delaware VIP Smid Cap Growth Series Service Class (a)				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(263)	(411)	(859)	(1,231)
Net increase (decrease)	(263)	\$ (411)	(859)	\$ (1,231)
DWS Strategic Value VIP Class A				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(135)	(119)	(446)	(407)
Net increase (decrease)	(135)	\$ (119)	(446)	\$ (407)
DWS Technology VIP Class A				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(144)	(157)	(474)	(507)
Net increase (decrease)	(144)	\$ (157)	(474)	\$ (507)
Eaton Vance VT Floating-Rate Income Fund				
Issuance of Units	344	\$ 394	479	\$ 488

Redemption of Units	(178)	(201)	(1,953)	(1,602)
Net increase (decrease)	166	\$ 193	(1,474)	\$ (1,114)
Fidelity VIP Contrafund(R) Portfolio Service Class 2				
Issuance of Units	1,910	\$ 2,892	3,089	\$ 4,357
Redemption of Units	(334)	(560)	(1,569)	(1,919)
Net increase (decrease)	1,576	\$ 2,332	1,520	\$ 2,438
Fidelity VIP Equity-Income Portfolio Initial Class				
Issuance of Units	983	\$ 1,101	4,238	\$ 3,781
Redemption of Units	(15,689)	(18,483)	(11,700)	(10,802)
Net increase (decrease)	(14,706)	\$ (17,382)	(7,462)	\$ (7,021)
Fidelity VIP Growth Portfolio Initial Class				
Issuance of Units	2,482	\$ 2,479	4,860	\$ 4,476
Redemption of Units	(3,926)	(4,184)	(2,812)	(2,371)
Net increase (decrease)	(1,444)	\$ (1,705)	2,048	\$ 2,105

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

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<Page>

SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - CHANGES IN UNITS OUTSTANDING (CONTINUED)

<Table>

<Caption>

COMMONWEALTH ANNUITY PREMIER CHOICE (CONTINUED)

	YEAR ENDED DECEMBER 31,			
	2010		2009	
	UNITS	AMOUNT	UNITS	AMOUNT
<S>	<C>	<C>	<C>	<C>
Fidelity VIP High Income Portfolio Initial Class				
Issuance of Units	334	\$ 616	348	\$ 535
Redemption of Units	(775)	(1,357)	(8,380)	(11,518)
Net increase (decrease)	(441)	\$ (741)	(8,032)	\$ (10,983)
Fidelity VIP Mid Cap Portfolio Service Class 2				
Issuance of Units	1,610	\$ 2,966	3,772	\$ 6,370
Redemption of Units	(496)	(974)	(208)	(265)
Net increase (decrease)	1,114	\$ 1,992	3,564	\$ 6,105
Fidelity VIP Overseas Portfolio Initial Class				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(2)	(2)	(2)	(2)
Net increase (decrease)	(2)	\$ (2)	(2)	\$ (2)
Fidelity VIP Value Strategies Portfolio Service Class 2				
Issuance of Units	2,910	\$ 3,659	5,636	\$ 6,333
Redemption of Units	(612)	(740)	(2,584)	(2,193)
Net increase (decrease)	2,298	\$ 2,919	3,052	\$ 4,140
FT VIP Franklin Large Cap Growth Securities Fund Class 2				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(3)	(3)	(4)	(3)
Net increase (decrease)	(3)	\$ (3)	(4)	\$ (3)
FT VIP Franklin Small Cap Value Securities Fund Class 2				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(3,676)	(4,808)	(11)	(13)
Net increase (decrease)	(3,676)	\$ (4,808)	(11)	\$ (13)

FT VIP Franklin Small-Mid Cap Growth Securities Fund Class 2				
Issuance of Units	2,390	\$ 3,219	5,496	\$ 6,737
Redemption of Units	(3,529)	(5,062)	(2,011)	(1,936)
	-----	-----	-----	-----
Net increase (decrease)	(1,139)	\$ (1,843)	3,485	\$ 4,801
	=====	=====	=====	=====
FT VIP Mutual Shares Securities Fund Class 2				
Issuance of Units	3,736	\$ 4,392	6,342	\$ 7,053
Redemption of Units	(101)	(115)	--	--
	-----	-----	-----	-----
Net increase (decrease)	3,635	\$ 4,277	6,342	\$ 7,053
	=====	=====	=====	=====
FT VIP Templeton Foreign Securities Fund Class 2				
Issuance of Units	2,725	\$ 3,495	2,910	\$ 3,960
Redemption of Units	(1,177)	(1,579)	(1,311)	(1,365)
	-----	-----	-----	-----
Net increase (decrease)	1,548	\$ 1,916	1,599	\$ 2,595
	=====	=====	=====	=====
Goldman Sachs VIT Core Fixed Income Fund Service Shares				
Issuance of Units	2,342	\$ 2,990	3,172	\$ 3,645
Redemption of Units	(15,035)	(18,860)	(37,303)	(41,613)
	-----	-----	-----	-----
Net increase (decrease)	(12,693)	\$ (15,870)	(34,131)	\$ (37,968)
	=====	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

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<Page>

SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - CHANGES IN UNITS OUTSTANDING (CONTINUED)

<Table>

<Caption>

COMMONWEALTH ANNUITY PREMIER CHOICE (CONTINUED)
YEAR ENDED DECEMBER 31,

	2010		2009	
	UNITS	AMOUNT	UNITS	AMOUNT
<S>	<C>	<C>	<C>	<C>
Goldman Sachs VIT Equity Index Fund Service Shares				
Issuance of Units	91	\$ 94	1,158	\$ 1,249
Redemption of Units	(2,242)	(2,471)	(4,117)	(4,076)
Net increase (decrease)	(2,151)	\$ (2,377)	(2,959)	\$ (2,827)
Goldman Sachs VIT Government Income Fund Service Shares				
Issuance of Units	309	\$ 396	396	\$ 480
Redemption of Units	(613)	(790)	(10,548)	(12,987)
Net increase (decrease)	(304)	\$ (394)	(10,152)	\$ (12,507)
Goldman Sachs VIT Growth Opportunities Fund Service Shares				
Issuance of Units	1,815	\$ 3,600	3,429	\$ 6,356
Redemption of Units	(876)	(1,764)	(1,427)	(2,102)
Net increase (decrease)	939	\$ 1,836	2,002	\$ 4,254
Goldman Sachs VIT Mid Cap Value Fund Service Shares				
Issuance of Units	1,414	\$ 2,383	2,826	\$ 4,300
Redemption of Units	(1,433)	(2,436)	(1,470)	(1,781)
Net increase (decrease)	(19)	\$ (53)	1,356	\$ 2,519
Goldman Sachs VIT Money Market Fund Service Shares				
Issuance of Units	24,836	\$ 26,260	2,940	\$ 3,142
Redemption of Units	(287)	(303)	(1,379)	(1,486)
Net increase (decrease)	24,549	\$ 25,957	1,561	\$ 1,656
Goldman Sachs VIT Strategic Growth Fund Service Shares (a)				
Issuance of Units	473	\$ 524	--	\$ --
Redemption of Units	(14,015)	(15,230)	(2,952)	(2,967)

Net increase (decrease)	(13,542)	\$ (14,706)	(2,952)	\$ (2,967)
	=====	=====	=====	=====
Goldman Sachs VIT Strategic International Equity Fund Service Shares				
Issuance of Units	5,270	\$ 5,929	7,240	\$ 8,050
Redemption of Units	(2,882)	(3,270)	(1,702)	(1,537)
	-----	-----	-----	-----
Net increase (decrease)	2,388	\$ 2,659	5,538	\$ 6,513
	=====	=====	=====	=====
Goldman Sachs VIT Structured U.S. Equity Fund Service Shares				
Issuance of Units	1,095	\$ 932	1,179	\$ 895
Redemption of Units	(988)	(929)	(1,824)	(1,357)
	-----	-----	-----	-----
Net increase (decrease)	107	\$ 3	(645)	\$ (462)
	=====	=====	=====	=====
Invesco V.I. Basic Value Fund Series II Shares (a)				
Issuance of Units	--	\$ --	1,154	\$ 680
Redemption of Units	(13,951)	(12,310)	(1,898)	(1,183)
	-----	-----	-----	-----
Net increase (decrease)	(13,951)	\$ (12,310)	(744)	\$ (503)
	=====	=====	=====	=====
Invesco V.I. Capital Appreciation Fund Series I Shares (a)				
Issuance of Units	--	\$ --	3,876	\$ 3,896
Redemption of Units	(1,138)	(1,291)	(277)	(271)
	-----	-----	-----	-----
Net increase (decrease)	(1,138)	\$ (1,291)	3,599	\$ 3,625
	=====	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

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<Page>

SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - CHANGES IN UNITS OUTSTANDING (CONTINUED)

<Table>
<Caption>

COMMONWEALTH ANNUITY PREMIER CHOICE (CONTINUED)
YEAR ENDED DECEMBER 31,

	2010		2009	
	UNITS	AMOUNT	UNITS	AMOUNT
<S>	<C>	<C>	<C>	<C>
Invesco V.I. Core Equity Fund Series I Shares (a)				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(635)	(661)	(1,277)	(1,316)
Net increase (decrease)	(635)	\$ (661)	(1,277)	\$ (1,316)
Invesco V.I. Global Health Care Fund Series I Shares (a)				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(158)	(165)	(514)	(556)
Net increase (decrease)	(158)	\$ (165)	(514)	\$ (556)
Invesco V.I. Large Cap Growth Fund Series I Shares (a)				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(294)	(270)	(968)	(898)
Net increase (decrease)	(294)	\$ (270)	(968)	\$ (898)
Janus Aspen Growth and Income Portfolio Service Shares (b)				
Issuance of Units	41	\$ 46	3,732	\$ 4,084
Redemption of Units	(18,951)	(22,398)	(169)	(132)
Net increase (decrease)	(18,910)	\$ (22,352)	3,563	\$ 3,952
Janus Aspen Janus Portfolio Service Shares				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(686)	(850)	(433)	(472)
Net increase (decrease)	(686)	\$ (850)	(433)	\$ (472)
MFS(R) Mid Cap Growth Series Service Class				
Issuance of Units	55	\$ 44	--	\$ --

Redemption of Units	(682)	(645)	(555)	(380)
Net increase (decrease)	(627)	\$ (601)	(555)	\$ (380)
Oppenheimer Capital Appreciation Fund/VA Service Shares				
Issuance of Units	3,007	\$ 2,853	4,198	\$ 4,029
Redemption of Units	(92)	(93)	(131)	(87)
Net increase (decrease)	2,915	\$ 2,760	4,067	\$ 3,942
Oppenheimer Global Securities Fund/VA Service Shares				
Issuance of Units	1,940	\$ 2,644	2,800	\$ 3,860
Redemption of Units	(256)	(356)	(108)	(130)
Net increase (decrease)	1,684	\$ 2,288	2,692	\$ 3,730
Oppenheimer High Income Fund/VA Service Shares				
Issuance of Units	--	\$ --	7,551	\$ 2,492
Redemption of Units	(11,710)	(4,176)	(11,594)	(3,320)
Net increase (decrease)	(11,710)	\$ (4,176)	(4,043)	\$ (828)
Oppenheimer Main Street Fund(R)/VA Service Shares				
Issuance of Units	2,445	\$ 2,433	4,254	\$ 4,144
Redemption of Units	(71)	(69)	--	--
Net increase (decrease)	2,374	\$ 2,364	4,254	\$ 4,144

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

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<Page>

SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - CHANGES IN UNITS OUTSTANDING (CONTINUED)

<Table>
<Caption>

COMMONWEALTH ANNUITY PREMIER CHOICE (CONTINUED)			
YEAR ENDED DECEMBER 31,			
2010		2009	
UNITS	AMOUNT	UNITS	AMOUNT
-----	-----	-----	-----
<C>	<C>	<C>	<C>
Pioneer Emerging Markets VCT Portfolio Class II			
Issuance of Units	898	\$ 3,058	2,268
Redemption of Units	(1,680)	(6,214)	(1,767)
Net increase (decrease)	(782)	\$ (3,156)	501
=====	=====	=====	=====
Pioneer Real Estate Shares VCT Portfolio Class II			
Issuance of Units	--	\$ --	--
Redemption of Units	--	--	(3,750)
Net increase (decrease)	--	\$ --	(3,750)
=====	=====	=====	=====
T. Rowe Price International Stock Portfolio			
Issuance of Units	45	\$ 66	146
Redemption of Units	(490)	(777)	(9,456)
Net increase (decrease)	(445)	\$ (711)	(9,310)
=====	=====	=====	=====

</Table>

<Table>
<Caption>

COMMONWEALTH ANNUITY PREMIER CHOICE WITH OPTIONAL RIDER			
YEAR ENDED DECEMBER 31,			
2010		2009	
UNITS	AMOUNT	UNITS	AMOUNT
-----	-----	-----	-----
<C>	<C>	<C>	<C>
AllianceBernstein VPS Growth and Income Portfolio Class B			

Issuance of Units	--	\$ --	196	\$ 163
Redemption of Units	(15)	(16)	(603)	(490)
Net increase (decrease)	(15)	\$ (16)	(407)	\$ (327)
AllianceBernstein VPS Large Cap Growth Portfolio Class B				
Issuance of Units	--	\$ --	228	\$ 160
Redemption of Units	(7)	(6)	(663)	(459)
Net increase (decrease)	(7)	\$ (6)	(435)	\$ (299)
AllianceBernstein VPS Value Portfolio Class B				
Issuance of Units	17,217	\$ 16,675	--	\$ --
Redemption of Units	(17,217)	(15,725)	--	--
Net increase (decrease)	--	\$ 950	--	\$ --
Delaware VIP International Value Equity Series Standard Class				
Issuance of Units	36,210	\$ 61,911	--	\$ --
Redemption of Units	(26,697)	(41,851)	(13,732)	(15,219)
Net increase (decrease)	9,513	\$ 20,060	(13,732)	\$ (15,219)
Eaton Vance VT Floating-Rate Income Fund				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(9)	(9)	(11)	(9)
Net increase (decrease)	(9)	\$ (9)	(11)	\$ (9)
Fidelity VIP Equity-Income Portfolio Initial Class				
Issuance of Units	--	\$ --	184	\$ 146
Redemption of Units	(2)	(2)	(33,545)	(22,324)
Net increase (decrease)	(2)	\$ (2)	(33,361)	\$ (22,178)

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

<Page>

SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - CHANGES IN UNITS OUTSTANDING (CONTINUED)

<Table>

<Caption>

COMMONWEALTH ANNUITY PREMIER CHOICE WITH OPTIONAL RIDER
(CONTINUED)

YEAR ENDED DECEMBER 31,

2010

2009

	2010		2009	
	UNITS	AMOUNT	UNITS	AMOUNT
<S>	<C>	<C>	<C>	<C>
Fidelity VIP Growth Portfolio Initial Class				
Issuance of Units	--	\$ --	4	\$ 3
Redemption of Units	(3)	(2)	(7)	(6)
Net increase (decrease)	(3)	\$ (2)	(3)	\$ (3)
Fidelity VIP High Income Portfolio Initial Class				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	(227)	(413)	(4)	(5)
Net increase (decrease)	(227)	\$ (413)	(4)	\$ (5)
Fidelity VIP Mid Cap Portfolio Service Class 2				
Issuance of Units	36,443	\$ 62,320	--	\$ --
Redemption of Units	(36,443)	(59,381)	(45,165)	(50,602)
Net increase (decrease)	--	\$ 2,939	(45,165)	\$ (50,602)
Fidelity VIP Overseas Portfolio Initial Class				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	--	--	(32,787)	(30,835)

Net increase (decrease)	--	\$ --	(32,787)	\$ (30,835)
=====				
Fidelity VIP Value Strategies Portfolio Service Class 2				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	--	--	(16,042)	(8,858)
	-----	-----	-----	-----
Net increase (decrease)	--	\$ --	(16,042)	\$ (8,858)
=====				
FT VIP Franklin Small Cap Value Securities Fund Class 2				
Issuance of Units	--	\$ --	5	\$ 6
Redemption of Units	(3)	(3)	(8)	(9)
	-----	-----	-----	-----
Net increase (decrease)	(3)	\$ (3)	(3)	\$ (3)
=====				
FT VIP Franklin Small-Mid Cap Growth Securities Fund Class 2				
Issuance of Units	--	\$ --	163	\$ 142
Redemption of Units	(1)	(1)	(35,982)	(28,169)
	-----	-----	-----	-----
Net increase (decrease)	(1)	\$ (1)	(35,819)	\$ (28,027)
=====				
FT VIP Templeton Foreign Securities Fund Class 2				
Issuance of Units	--	\$ --	162	\$ 156
Redemption of Units	(3)	(3)	(476)	(446)
	-----	-----	-----	-----
Net increase (decrease)	(3)	\$ (3)	(314)	\$ (290)
=====				
Goldman Sachs VIT Core Fixed Income Fund Service Shares				
Issuance of Units	--	\$ --	215	\$ 230
Redemption of Units	(1)	(1)	(636)	(678)
	-----	-----	-----	-----
Net increase (decrease)	(1)	\$ (1)	(421)	\$ (448)
=====				
Goldman Sachs VIT Equity Index Fund Service Shares				
Issuance of Units	75,170	\$ 80,967	184,099	\$ 157,774
Redemption of Units	(59,612)	(60,530)	(184,099)	(144,631)
	-----	-----	-----	-----
Net increase (decrease)	15,558	\$ 20,437	--	\$ 13,143
=====				

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

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<Page>

SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - CHANGES IN UNITS OUTSTANDING (CONTINUED)

<Table>

<Caption>

	COMMONWEALTH ANNUITY PREMIER CHOICE WITH OPTIONAL RIDER (CONTINUED) YEAR ENDED DECEMBER 31,			
	2010		2009	
	UNITS	AMOUNT	UNITS	AMOUNT
<S>	<C>	<C>	<C>	<C>
Goldman Sachs VIT Government Income Fund Service Shares				
Issuance of Units	143,759	\$ 177,488	215	\$ 253
Redemption of Units	(14)	(18)	(18,083)	(20,801)
Net increase (decrease)	143,745	\$ 177,470	(17,868)	\$ (20,548)
Goldman Sachs VIT Mid Cap Value Fund Service Shares				
Issuance of Units	--	\$ --	134	\$ 155
Redemption of Units	(4)	(7)	(391)	(440)
Net increase (decrease)	(4)	\$ (7)	(257)	\$ (285)
Goldman Sachs VIT Money Market Fund Service Shares				
Issuance of Units	--	\$ --	188,038	\$ 198,890
Redemption of Units	(192,198)	(199,805)	(21,513)	(22,762)
Net increase (decrease)	(192,198)	\$ (199,805)	166,525	\$ 176,128
Goldman Sachs VIT Strategic Growth Fund Service Shares (a)				

Issuance of Units	--	\$	--	4	\$	4
Redemption of Units	(3)		(3)	(7)		(6)
	-----		-----	-----		-----
Net increase (decrease)	(3)	\$	(3)	(3)	\$	(2)
	=====		=====	=====		=====
Goldman Sachs VIT Strategic International Equity Fund Service Shares						
Issuance of Units	--	\$	--	183	\$	157
Redemption of Units	(10)		(10)	(516)		(427)
	-----		-----	-----		-----
Net increase (decrease)	(10)	\$	(10)	(333)	\$	(270)
	=====		=====	=====		=====
Goldman Sachs VIT Structured U.S. Equity Fund Service Shares						
Issuance of Units	--	\$	--	221	\$	160
Redemption of Units	(3)		(2)	(653)		(458)
	-----		-----	-----		-----
Net increase (decrease)	(3)	\$	(2)	(432)	\$	(298)
	=====		=====	=====		=====
Invesco V.I. Basic Value Fund Series II Shares (a)						
Issuance of Units	--	\$	--	11	\$	8
Redemption of Units	(7)		(6)	(18)		(14)
	-----		-----	-----		-----
Net increase (decrease)	(7)	\$	(6)	(7)	\$	(6)
	=====		=====	=====		=====
Invesco V.I. Capital Appreciation Fund Series I Shares (a)						
Issuance of Units	--	\$	--	--	\$	--
Redemption of Units	(3)		(3)	(3)		(3)
	-----		-----	-----		-----
Net increase (decrease)	(3)	\$	(3)	(3)	\$	(3)
	=====		=====	=====		=====
Invesco V.I. Core Equity Fund Series I Shares (a)						
Issuance of Units	--	\$	--	--	\$	--
Redemption of Units	(24)		(25)	(31)		(24)
	-----		-----	-----		-----
Net increase (decrease)	(24)	\$	(25)	(31)	\$	(24)
	=====		=====	=====		=====
MFS(R) Mid Cap Growth Series Service Class						
Issuance of Units	20,666	\$	16,265	--	\$	--
Redemption of Units	--		--	--		--
	-----		-----	-----		-----
Net increase (decrease)	20,666	\$	16,265	--	\$	--
	=====		=====	=====		=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 - CHANGES IN UNITS OUTSTANDING (CONTINUED)

<Table>

<Caption>

COMMONWEALTH ANNUITY PREMIER CHOICE WITH OPTIONAL RIDER
(CONTINUED)
YEAR ENDED DECEMBER 31,

	2010		2009	
	UNITS	AMOUNT	UNITS	AMOUNT
<S>	<C>	<C>	<C>	<C>
Oppenheimer High Income Fund/VA Service Shares				
Issuance of Units	--	\$ --	193	\$ 54
Redemption of Units	--	--	(567)	(155)
Net increase (decrease)	--	\$ --	(374)	\$ (101)
=====				
Pioneer Emerging Markets VCT Portfolio Class II				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	--	--	(10,593)	(19,912)
Net increase (decrease)	--	\$ --	(10,593)	\$ (19,912)
=====				
Pioneer Real Estate Shares VCT Portfolio Class II				
Issuance of Units	--	\$ --	--	\$ --
Redemption of Units	--	--	(27,391)	(24,978)

Net increase (decrease)	--	\$ --	(27,391)	\$ (24,978)
	=====	=====	=====	=====
T. Rowe Price International Stock Portfolio				
Issuance of Units	--	\$ --	144	\$ 127
Redemption of Units	(2)	(3)	(429)	(368)
	-----	-----	-----	-----
Net increase (decrease)	(2)	\$ (3)	(285)	\$ (241)
	=====	=====	=====	=====

</Table>

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

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<Page>

SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 5 - PURCHASES AND SALES OF INVESTMENTS

The cost of purchases and proceeds from sales of shares of the Underlying Funds of the Separate Account during the year ended December 31, 2010 were as follows:

<Table>
<Caption>

INVESTMENT PORTFOLIO	PURCHASES	SALES
-----	-----	-----
<S>	<C>	<C>
AllianceBernstein VPS Growth Portfolio Class B	\$ 3	\$ 49
AllianceBernstein VPS Growth and Income Portfolio Class B	64,687	3,702,061
AllianceBernstein VPS Large Cap Growth Portfolio Class B	186,047	2,210,362
AllianceBernstein VPS Small/Mid Cap Value Portfolio Class B	504,519	1,498,004
AllianceBernstein VPS Value Portfolio Class B	106,060	334,380
Delaware VIP International Value Equity Series Standard Class	1,196,570	3,774,353
Delaware VIP Smid Cap Growth Series Service Class (a)	334,834	642,065
DWS Equity 500 Index VIP Class A	924	17,430

DWS Government & Agency Securities VIP Class A	2,782	21,596
DWS Small Cap Index VIP Class A	297	8,245
DWS Strategic Value VIP Class A	58,164	213,138
DWS Technology VIP Class A	183,264	618,238
Eaton Vance VT Floating-Rate Income Fund	1,510,690	1,085,606
Fidelity VIP Asset Manager(SM) Portfolio Initial Class	1,051,346	4,651,226
Fidelity VIP Contrafund(R) Portfolio Service Class 2	1,751,494	4,159,438
Fidelity VIP Equity-Income Portfolio Initial Class	2,077,474	12,628,287
Fidelity VIP Growth Portfolio Initial Class	545,448	11,425,143
Fidelity VIP Growth & Income Portfolio Service Class 2	499	688
Fidelity VIP Growth Opportunities Portfolio Service Class 2	512,421	484,323
Fidelity VIP High Income Portfolio Initial Class	2,266,908	4,297,270
Fidelity VIP Mid Cap Portfolio Service Class 2	962,596	2,218,950
Fidelity VIP Overseas Portfolio Initial Class	411,634	3,322,200
Fidelity VIP Value Strategies Portfolio Service Class 2	266,165	1,001,069
FT VIP Franklin Growth and Income Securities Fund Class 2	318,171	359,031
FT VIP Franklin Large Cap Growth Securities Fund Class 2	53,109	194,339
FT VIP Franklin Small Cap Value Securities Fund Class 2	16,062	6,725
FT VIP Franklin Small-Mid Cap Growth Securities Fund Class 2	95,150	2,408,240
FT VIP Mutual Shares Securities Fund Class 2	531,805	1,640,337
FT VIP Templeton Foreign Securities Fund Class 2	567,637	1,610,733
Goldman Sachs VIT Core Fixed Income Fund Service Shares	3,877,315	9,272,436
Goldman Sachs VIT Equity Index Fund Service Shares	2,315,331	12,023,972
Goldman Sachs VIT Government Income Fund Service Shares	2,650,860	5,319,493
Goldman Sachs VIT Growth Opportunities Fund Service Shares	697,776	6,769,021
Goldman Sachs VIT Mid Cap Value Fund Service Shares	322,651	9,102,165
Goldman Sachs VIT Money Market Fund Service Shares	10,459,366	12,441,106
Goldman Sachs VIT Strategic Growth Fund Service Shares (a)	150,026	9,275,223
Goldman Sachs VIT Strategic International Equity Fund Service Shares	550,358	5,309,678
Goldman Sachs VIT Structured U.S. Equity Fund Service Shares	1,040,531	7,481,420
Invesco V.I. Basic Value Fund Series II Shares (a)	235,494	1,445,938
Invesco V.I. Capital Appreciation Fund Series I Shares (a)	68,642	900,777
Invesco V.I. Capital Development Fund Series II Shares (a)	8,345	115,430
Invesco V.I. Core Equity Fund Series I Shares (a)	424,785	1,563,601
Invesco V.I. Global Health Care Fund Series I Shares (a)	102,556	593,656
Invesco V.I. Large Cap Growth Fund Series I Shares (a)	45,289	290,187

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

<Page>

SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 5 - PURCHASES AND SALES OF INVESTMENTS (CONTINUED)

<Table>

<Caption>

INVESTMENT PORTFOLIO -----	PURCHASES -----	SALES -----
<S>	<C>	<C>
Janus Aspen Forty Portfolio Service Shares	\$ 45	\$ 7,693
Janus Aspen Growth and Income Portfolio Service Shares (b)	66,465	7,650,029
Janus Aspen Janus Portfolio Service Shares	535,610	1,403,115
Janus Aspen Overseas Portfolio Service Shares	114	151
MFS(R) Mid Cap Growth Series Service Class	121,076	101,481
MFS(R) New Discovery Series Service Class	834,194	568,879
MFS(R) Total Return Series Service Class	818,910	1,269,496
MFS(R) Utilities Series Service Class	783,309	1,100,683
Oppenheimer Balanced Fund/VA Service Shares	133,189	348,733
Oppenheimer Capital Appreciation Fund/VA Service Shares	98,618	667,122
Oppenheimer Global Securities Fund/VA Service Shares	462,319	1,349,553
Oppenheimer High Income Fund/VA Service Shares	367,191	346,013
Oppenheimer Main Street Fund(R)/VA Service Shares	29,952	220,075
Pioneer Emerging Markets VCT Portfolio Class II	941,818	2,278,035
Pioneer Real Estate Shares VCT Portfolio Class II	910,339	1,304,434
T. Rowe Price International Stock Portfolio	519,350	3,473,997

(a) Name changed. See Note 1.

(b) Fund liquidated. See Note 1.

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2010	3,557	1.761248	1.769034	6,292	0.27	1.45	1.50	24.69	24.75	
2009	4,161	1.412482	1.418007	5,900	0.82	1.45	1.50	40.52	40.59	
2008	4,656	1.005198	1.008615	4,696	0.46	1.45	1.50	-36.71	-36.68	
2007	5,712	1.588285	1.592869	9,098	0.69	1.45	1.50	0.01	0.06	
2006	6,606	1.588199	1.591979	10,517	0.23	1.45	1.50	12.49	12.54	
ALLIANCEBERNSTEIN VPS VALUE PORTFOLIO CLASS B										
2010	1,366	1.056163	1.060729	1,449	1.82	1.45	1.50	9.75	9.80	
2009	1,606	0.962338	0.966073	1,551	3.21	1.45	1.50	19.22	19.28	
2008	1,871	0.807196	0.809921	1,515	2.24	1.45	1.50	-41.90	-41.87	
2007	2,499	1.389337	1.393327	3,482	1.32	1.45	1.50	-5.60	-5.56	
2006	3,156	1.471795	1.475279	4,657	0.90	1.45	1.50	19.21	19.28	

(a) Name changed. See Note 1.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 6 - FINANCIAL HIGHLIGHTS (CONTINUED)

<Table>

<Caption>

	AT DECEMBER 31			FOR THE YEAR ENDED DECEMBER 31					
	UNITS (000S)	UNIT VALUES LOWEST (\$)(4)	UNIT VALUES HIGHEST (\$)(4)	NET ASSETS (\$000S)	INVESTMENT INCOME RATIOS (%)(1)	EXPENSE RATIOS LOWEST (%)(2)	EXPENSE RATIOS HIGHEST (%)(2)	TOTAL RETURNS LOWEST (%)(3)(4)	TOTAL RETURNS HIGHEST (%)(3)(4)
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	
DELAWARE VIP INTERNATIONAL VALUE EQUITY SERIES STANDARD CLASS									
2010	6,642	1.827861	2.921065	19,315	3.84	1.45	1.75	8.98	9.32
2009	7,791	1.472144	2.672130	20,724	3.20	1.45	1.45	32.77	32.77
2008	9,398	1.267047	2.012537	18,824	2.44	1.45	1.75	-43.43	-43.26
2007	12,129	2.239838	3.546835	42,802	2.22	1.45	1.75	3.39	3.71

2006	15,275	2.166315	3.419973	52,039	2.92	1.45	1.75	21.43	21.80
DELAWARE VIP SMID CAP GROWTH SERIES SERVICE CLASS (a)									
2010	2,838	2.012441	1.561736	3,283	N/A	1.45	1.50	33.96	34.02
2009	3,131	1.502324	1.165287	2,703	N/A	1.45	1.50	42.95	43.02
2008	3,444	1.050955	0.814779	2,079	N/A	1.45	1.50	-41.61	-41.58
2007	4,048	1.799763	1.394590	4,179	N/A	1.45	1.50	11.02	11.08
2006	5,349	1.621062	1.255489	4,971	N/A	1.45	1.50	4.44	4.49
DWS EQUITY 500 INDEX VIP CLASS A									
2010	42	1.035414	1.035414	43	2.06	0.80	0.80	13.78	13.78
2009	61	0.910020	0.910020	55	2.82	0.80	0.80	25.31	25.31
2008	82	0.726188	0.726188	59	2.36	0.80	0.80	-37.66	-37.66
2007	92	1.164840	1.164840	107	1.50	0.80	0.80	4.46	4.46
2006	102	1.115149	1.115149	113	1.18	0.80	0.80	14.60	14.60
DWS GOVERNMENT & AGENCY SECURITIES VIP CLASS A									
2010	31	1.548333	1.548333	48	5.08	0.80	0.80	5.76	5.76
2009	45	1.463990	1.463990	66	4.61	0.80	0.80	7.21	7.21
2008	63	1.365481	1.381633	86	4.45	0.65	0.80	4.10	4.25
2007	72	1.311748	1.325347	94	4.91	0.65	0.80	5.10	5.26
2006	80	1.248051	1.259162	100	3.90	0.65	0.80	3.33	3.48
DWS SMALL CAP INDEX VIP CLASS A									
2010	20	1.628073	1.652863	33	0.96	0.65	0.80	25.38	25.57
2009	26	1.298483	1.316281	34	1.78	0.65	0.80	25.56	25.75
2008	33	1.034158	1.046742	34	1.57	0.65	0.80	-34.65	-34.55
2007	36	1.582526	1.599348	57	0.87	0.65	0.80	-2.68	-2.54
2006	39	1.626164	1.640974	64	0.65	0.65	0.80	16.55	16.73

(a) Name changed. See Note 1.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 6 - FINANCIAL HIGHLIGHTS (CONTINUED)

<Table>

<Caption>

	AT DECEMBER 31				FOR THE YEAR ENDED DECEMBER 31				
	UNIT	UNIT	NET	INVESTMENT	EXPENSE	EXPENSE	TOTAL	TOTAL	
	VALUES	VALUES	ASSETS	INCOME	RATIOS	RATIOS	RETURNS	RETURNS	
	LOWEST	HIGHEST	(000s)	RATIOS	LOWEST	HIGHEST	LOWEST	HIGHEST	
	(\$)	(\$)		(%)	(%)	(%)	(%)	(%)	
	(4)	(4)		(1)	(2)	(2)	(3)(4)	(3)(4)	
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	
DWS STRATEGIC VALUE VIP CLASS A									
2010	1,060	1.028992	1.123026	1,187	1.99	1.45	1.50	10.84	10.89
2009	1,218	0.928370	1.012699	1,230	4.52	1.45	1.50	23.42	23.48
2008	1,446	0.752234	0.820141	1,183	3.23	1.45	1.50	-46.79	-46.76
2007	1,913	1.413739	1.540581	2,939	1.56	1.45	1.50	-3.34	-3.29
2006	2,690	1.462517	1.592932	4,274	3.87	1.45	1.50	12.79	12.85
DWS TECHNOLOGY VIP CLASS A									
2010	6,480	1.335715	0.812032	3,257	0.04	1.45	1.50	16.88	16.94
2009	7,394	1.142782	0.694396	3,176	N/A	1.45	1.50	58.01	58.09
2008	8,205	0.723225	0.439240	2,229	N/A	1.45	1.50	-47.03	-47.00
2007	10,177	1.365289	0.828771	5,212	N/A	1.45	1.50	12.59	12.64
2006	14,565	1.196574	0.735748	6,624	N/A	1.45	1.75	-1.01	-0.71
EATON VANCE VT FLOATING-RATE INCOME FUND									
2010	3,855	1.155205	1.193554	4,601	4.32	1.45	1.75	7.21	7.54
2009	3,594	1.077475	1.109853	3,988	4.79	1.45	1.75	41.79	42.22
2008	3,102	0.759925	0.780393	2,420	5.69	1.45	1.75	-28.41	-28.19
2007	4,885	1.061488	1.086756	5,308	6.28	1.45	1.75	-0.15	0.15
2006	6,864	1.063131	1.085135	7,448	5.75	1.45	1.75	3.65	3.97
FIDELITY VIP ASSET MANAGER(SM) PORTFOLIO INITIAL CLASS									
2010	7,345	1.451380	2.271325	16,594	1.55	1.45	1.50	12.55	12.61
2009	9,141	1.289518	2.017000	18,349	2.46	1.45	1.50	27.18	27.24
2008	9,603	1.013957	1.585182	15,145	2.49	1.45	1.50	-29.79	-29.75
2007	11,624	1.444160	2.256592	26,072	6.09	1.45	1.50	13.77	13.83
2006	14,848	1.269350	1.982424	29,246	2.92	1.45	1.50	5.71	5.76
FIDELITY VIP CONTRAFUND(R) PORTFOLIO SERVICE CLASS 2									
2010	12,716	1.726047	1.531823	19,482	0.98	1.45	1.50	15.17	15.23
2009	14,448	1.498640	1.329338	19,210	1.13	1.45	1.50	33.44	33.50
2008	17,461	1.123111	0.995734	17,389	0.75	1.45	1.50	-43.55	-43.52
2007	20,876	1.958324	1.763084	36,813	0.68	1.45	1.75	15.25	15.60
2006	27,152	1.699199	1.525139	41,427	0.96	1.45	1.75	9.48	9.82

</Table>

(a) Name changed. See Note 1.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 6 - FINANCIAL HIGHLIGHTS (CONTINUED)

<Table>

<Caption>

	AT DECEMBER 31				FOR THE YEAR ENDED DECEMBER 31				
	UNITS (000S)	UNIT VALUES LOWEST (\$) (4)	UNIT VALUES HIGHEST (\$) (4)	NET ASSETS (\$000s)	INVESTMENT INCOME RATIOS (%) (1)	EXPENSE RATIOS LOWEST (%) (2)	EXPENSE RATIOS HIGHEST (%) (2)	TOTAL RETURNS LOWEST (%) (3)(4)	TOTAL RETURNS HIGHEST (%) (3)(4)
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
FIDELITY VIP EQUITY-INCOME PORTFOLIO INITIAL CLASS									
2010	20,945	1.252325	3.831470	78,964	1.78	1.45	1.75	13.14	13.48
2009	24,128	1.106915	3.376330	80,097	2.23	1.45	1.75	27.93	28.32
2008	28,674	0.865261	2.631201	74,216	2.29	1.45	1.75	-43.66	-43.49
2007	35,860	1.535782	4.655943	164,263	1.65	1.45	1.75	-0.25	0.06
2006	45,336	1.539571	4.653236	207,726	3.32	1.45	1.75	18.09	18.45
FIDELITY VIP GROWTH PORTFOLIO INITIAL CLASS									
2010	19,244	1.154481	3.515781	65,548	0.27	1.45	1.75	22.00	22.37
2009	22,737	0.946291	2.873001	63,398	0.44	1.45	1.75	26.04	26.43
2008	26,400	0.750791	2.272475	58,290	0.77	1.45	1.75	-48.09	-47.93
2007	31,430	1.446442	4.364682	133,493	0.86	1.45	1.75	24.74	25.12
2006	40,974	1.159526	3.488275	139,549	0.42	1.45	1.75	4.98	5.30
FIDELITY VIP GROWTH & INCOME PORTFOLIO SERVICE CLASS 2									
2010	107	1.071234	1.071234	115	0.48	0.65	0.65	13.80	13.80
2009	107	0.941305	0.941305	101	0.90	0.65	0.65	26.19	26.19
2008	108	0.745943	0.745943	80	1.00	0.65	0.65	-42.28	-42.28

2007	108	1.292273	1.292273	139	1.39	0.65	0.65	11.13	11.13
2006	108	1.162849	1.162849	125	0.69	0.65	0.65	12.12	12.12
FIDELITY VIP GROWTH OPPORTUNITIES PORTFOLIO SERVICE CLASS 2									
2010	2,602	0.796135	0.975915	2,072	N/A	1.45	1.45	21.68	21.68
2009	2,497	0.654269	0.802029	1,634	0.24	1.45	1.45	43.35	43.36
2008	2,745	0.456404	0.559471	1,253	0.13	1.45	1.45	-55.79	-55.78
2007	2,918	1.519147	1.265324	3,024	N/A	1.45	1.75	20.76	21.12
2006	3,494	1.258032	1.044670	2,989	0.48	1.45	1.75	3.28	3.60
FIDELITY VIP HIGH INCOME PORTFOLIO INITIAL CLASS									
2010	7,996	1.831616	2.771156	21,891	7.43	1.45	1.75	11.83	12.17
2009	9,296	1.637825	2.470408	22,727	7.86	1.45	1.75	41.44	41.87
2008	10,979	1.157953	1.741295	18,933	7.52	1.45	1.75	-26.30	-26.07
2007	15,043	1.571140	2.355445	35,132	7.53	1.45	1.75	0.99	1.30
2006	18,860	1.555778	2.325317	43,452	7.07	1.45	1.75	9.29	9.62

(a) Name changed. See Note 1.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 6 - FINANCIAL HIGHLIGHTS (CONTINUED)

<Table>

<Caption>

	AT DECEMBER 31			FOR THE YEAR ENDED DECEMBER 31					
	UNITS (000s)	UNIT VALUES LOWEST (\$) (4)	UNIT VALUES HIGHEST (\$) (4)	NET ASSETS (\$000s)	INVESTMENT INCOME RATIOS (%) (1)	EXPENSE RATIOS LOWEST (%) (2)	EXPENSE RATIOS HIGHEST (%) (2)	TOTAL RETURNS LOWEST (%) (3)(4)	TOTAL RETURNS HIGHEST (%) (3)(4)
<S> FIDELITY VIP MID CAP PORTFOLIO SERVICE CLASS 2 2010	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
	4,045	2.172677	2.182271	8,827	0.12	1.45	1.50	26.64	26.71

2009	4,666	1.715579	1.722289	8,037	0.43	1.45	1.50	37.65	37.73
2008	6,359	1.225336	1.434068	7,952	0.25	0.65	1.75	-40.67	-40.00
2007	7,970	2.065128	2.389941	16,745	0.54	0.65	1.75	13.32	14.59
2006	12,676	1.822383	2.085716	23,431	0.21	0.65	1.75	10.44	11.68
FIDELITY VIP OVERSEAS PORTFOLIO INITIAL CLASS									
2010	8,350	1.653977	2.385522	19,639	1.35	1.45	1.50	11.42	11.48
2009	9,754	1.484477	2.139955	20,602	2.08	1.45	1.50	24.63	24.69
2008	11,571	1.169334	1.716158	19,601	2.52	1.45	1.75	-44.79	-44.62
2007	13,619	2.117969	3.098921	41,675	3.30	1.45	1.75	15.26	15.61
2006	16,865	1.837564	2.680465	44,711	0.92	1.45	1.75	16.01	16.37
FIDELITY VIP VALUE STRATEGIES PORTFOLIO SERVICE CLASS 2									
2010	1,486	1.438997	1.445336	2,147	0.25	1.45	1.50	24.44	24.51
2009	2,070	1.156343	1.160861	2,403	0.39	1.45	1.50	54.80	54.87
2008	1,914	0.734453	0.749555	1,435	0.48	1.45	1.75	-52.14	-51.99
2007	2,530	1.534594	1.561350	3,950	0.59	1.45	1.75	3.60	3.91
2006	2,970	1.481331	1.502571	4,462	0.40	1.45	1.75	13.98	14.33
FT VIP FRANKLIN GROWTH AND INCOME SECURITIES FUND CLASS 2									
2010	1,419	0.986586	1.194691	1,692	3.68	1.45	1.45	14.99	14.99
2009	1,499	0.857976	1.038967	1,554	4.87	1.45	1.45	24.72	24.72
2008	1,902	0.687929	0.833050	1,581	3.06	1.45	1.45	-36.09	-36.09
2007	3,053	1.575821	1.303394	3,976	2.21	1.45	1.50	-5.15	-5.10
2006	3,425	1.661434	1.373500	4,701	2.40	1.45	1.50	15.00	15.06
FT VIP FRANKLIN LARGE CAP GROWTH SECURITIES FUND CLASS 2									
2010	609	1.121759	1.126731	686	0.86	1.45	1.50	9.91	9.97
2009	743	1.020668	1.024569	761	1.40	1.45	1.50	27.79	27.85
2008	1,024	0.798681	0.801387	820	1.27	1.45	1.50	-35.51	-35.48
2007	1,399	1.238513	1.242047	1,737	0.71	1.45	1.50	4.64	4.69
2006	1,681	1.183630	1.186409	1,994	0.75	1.45	1.75	9.23	9.29

(a) Name changed. See Note 1.

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<Page>

SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 6 - FINANCIAL HIGHLIGHTS (CONTINUED)

<Table>
<Caption>

	AT DECEMBER 31				FOR THE YEAR ENDED DECEMBER 31						
	UNITS (000s)	UNIT VALUES		NET ASSETS (\$000s)	INVESTMENT INCOME RATIOS (%) (1)	EXPENSE RATIOS		TOTAL RETURNS		TOTAL RETURNS	
		LOWEST (\$)	HIGHEST (\$)			LOWEST (%)	HIGHEST (%)	LOWEST (%)	HIGHEST (%)	LOWEST (%)	HIGHEST (%)
<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	
FT VIP FRANKLIN SMALL CAP VALUE SECURITIES FUND CLASS 2											
2010	23	1.549079	1.590549	36	0.88	1.45	1.75	25.98	26.36		
2009	17	1.229609	1.253842	21	1.65	1.50	1.75	26.90	27.22		
2008	17	0.968992	0.985573	16	1.26	1.50	1.75	-34.19	-34.02		
2007	21	1.472433	1.493808	31	N/A	1.50	1.75	-4.09	-3.85		
2006	25	1.535219	1.553542	39	0.57	1.50	1.75	14.93	15.23		
FT VIP FRANKLIN SMALL-MID CAP GROWTH SECURITIES FUND CLASS 2											
2010	13,308	1.570909	1.185136	12,166	N/A	1.45	1.75	25.41	25.77		
2009	16,082	1.252762	0.942279	11,685	N/A	1.45	1.75	41.08	41.49		
2008	19,813	0.887976	0.665954	10,181	N/A	1.45	1.75	-43.50	-43.33		
2007	25,973	1.571739	1.175155	23,552	N/A	1.45	1.75	9.29	9.63		
2006	39,478	1.438073	1.071941	32,624	N/A	1.45	1.75	6.79	7.12		
FT VIP MUTUAL SHARES SECURITIES FUND CLASS 2											
2010	3,293	1.258634	1.457763	4,182	1.52	0.65	1.50	9.53	10.47		
2009	4,250	1.149139	1.319568	4,920	1.99	0.65	1.50	24.16	25.23		
2008	4,173	0.925553	1.053722	3,888	3.00	0.65	1.50	-38.05	-37.52		
2007	4,899	1.494114	1.686427	7,360	1.46	0.65	1.50	1.93	2.81		
2006	5,604	1.465873	1.640395	8,251	1.30	0.65	1.50	16.60	17.61		
FT VIP TEMPLETON FOREIGN SECURITIES FUND CLASS 2											
2010	4,469	1.457460	1.496493	6,688	1.95	1.45	1.75	6.51	6.84		
2009	5,257	1.368370	1.400744	7,364	3.59	1.45	1.75	34.64	35.06		
2008	6,549	1.016282	1.037157	6,792	2.37	1.45	1.75	-41.42	-41.24		
2007	8,681	1.734958	1.765187	15,323	2.01	1.45	1.75	13.44	13.78		
2006	11,701	1.529445	1.551357	18,152	1.23	1.45	1.75	19.32	19.69		
GOLDMAN SACHS VIT CORE FIXED INCOME FUND SERVICE SHARES											

2010	19,289	1.254020	2.384756	45,586	3.02	1.45	1.75	5.29	5.62
2009	21,943	1.191067	2.257838	49,082	4.83	1.45	1.75	12.68	13.02
2008	25,862	1.057037	1.997758	51,179	4.97	1.45	1.75	-10.18	-9.91
2007	36,508	1.176861	2.217464	80,105	4.49	1.45	1.75	4.95	5.27
2006	44,140	1.121397	2.106531	92,094	4.40	1.45	1.75	2.38	2.69

</Table>

(a) Name changed. See Note 1.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 6 - FINANCIAL HIGHLIGHTS (CONTINUED)

<Table>

<Caption>

	AT DECEMBER 31				FOR THE YEAR ENDED DECEMBER 31				
	UNIT	UNIT	NET	INVESTMENT	EXPENSE	EXPENSE	TOTAL	TOTAL	
	VALUES	VALUES	ASSETS	INCOME	RATIOS	RATIOS	RETURNS	RETURNS	
	LOWEST	HIGHEST	(000s)	RATIOS	LOWEST	HIGHEST	LOWEST	HIGHEST	
	(\$)	(\$)		(%)	(%)	(%)	(%)	(%)	
	(4)	(4)		(1)	(2)	(2)	(3)(4)	(3)(4)	
	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	
GOLDMAN SACHS VIT EQUITY INDEX FUND SERVICE									
SHARES									
2010	22,912	1.193831	3.348360	75,005	1.60	1.45	1.75	12.91	13.26
2009	26,272	1.079681	2.956395	75,778	1.98	1.45	1.50	24.39	24.45
2008	30,958	0.867979	2.375508	71,836	1.63	1.45	1.50	-38.21	-38.17
2007	38,685	1.382538	3.842336	144,987	1.60	1.45	1.75	3.48	3.79
2006	50,534	1.336059	3.701863	183,002	1.49	1.45	1.75	13.46	13.80
GOLDMAN SACHS VIT GOVERNMENT INCOME FUND SERVICE									
SHARES									
2010	12,481	1.258928	2.173870	26,826	1.74	1.45	1.75	3.35	3.67
2009	13,785	1.218074	2.096920	28,715	3.51	1.45	1.75	4.58	4.90
2008	18,330	1.164765	1.999042	36,413	4.40	1.45	1.75	1.35	1.66

2007	21,930	1.149262	1.966446	42,864	3.96	1.45	1.75	5.46	5.78
2006	25,461	1.089738	1.858917	47,117	4.04	1.45	1.75	2.23	2.54
GOLDMAN SACHS VIT GROWTH OPPORTUNITIES FUND SERVICE SHARES									
2010	8,859	2.265771	4.389252	38,612	N/A	1.45	1.50	17.57	17.63
2009	10,318	1.927121	3.731339	38,153	N/A	1.45	1.50	56.21	56.29
2008	12,593	1.233643	2.387398	29,825	N/A	1.45	1.50	-41.70	-41.67
2007	15,878	2.082560	4.092665	64,382	N/A	1.45	1.75	17.29	17.64
2006	21,358	1.775634	3.478878	73,688	N/A	1.45	1.75	3.88	4.20
GOLDMAN SACHS VIT MID CAP VALUE FUND SERVICE SHARES									
2010	11,034	1.896675	4.333767	47,460	0.43	1.45	1.75	22.51	22.89
2009	13,249	1.548150	3.526648	46,344	1.52	1.45	1.75	30.46	30.86
2008	15,882	1.186700	2.695053	42,462	0.70	1.45	1.75	-38.31	-38.12
2007	20,800	1.923722	4.355554	89,806	0.59	1.45	1.75	1.35	1.66
2006	26,762	1.898037	4.284335	113,639	1.20	1.45	1.75	13.39	13.73
GOLDMAN SACHS VIT MONEY MARKET FUND SERVICE SHARES									
2010	22,216	1.022931	1.148587	32,618	0.01	0.80	1.75	-1.75	-0.79
2009	23,273	1.041113	1.157718	34,600	0.17	0.80	1.75	-1.61	-0.66
2008	32,571	1.058124	1.165357	49,241	2.24	0.80	1.75	0.46	1.43
2007	34,028	1.053258	1.148894	51,057	4.87	0.80	1.75	3.15	4.14
2006	39,232	1.021121	1.103184	56,842	4.55	0.80	1.75	2.84	3.83

(a) Name changed. See Note 1.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 6 - FINANCIAL HIGHLIGHTS (CONTINUED)

<Table>

<Caption>

AT DECEMBER 31

FOR THE YEAR ENDED DECEMBER 31

	UNITS (000s)	UNIT VALUES LOWEST (\$)	UNIT VALUES HIGHEST (\$)	NET ASSETS (\$000s)	INVESTMENT INCOME RATIOS (%)	EXPENSE RATIOS LOWEST (%)	EXPENSE RATIOS HIGHEST (%)	TOTAL RETURNS LOWEST (%)	TOTAL RETURNS HIGHEST (%)
	(4)	(4)	(4)	(1)	(2)	(2)	(4)	(4)	
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	
GOLDMAN SACHS VIT STRATEGIC GROWTH FUND SERVICE SHARES (a)									
2010	27,061	1.121566	2.157844	57,407	0.19	1.45	1.75	8.56	8.90
2009	31,351	1.033082	1.981563	61,128	0.21	1.45	1.75	44.92	45.36
2008	37,113	0.712877	1.363219	49,841	N/A	1.45	1.75	-42.97	-42.79
2007	45,228	1.249929	2.382921	106,319	0.07	1.45	1.75	8.09	8.42
2006	57,701	1.156418	2.197935	125,331	0.02	1.45	1.75	7.22	7.55
GOLDMAN SACHS VIT STRATEGIC INTERNATIONAL EQUITY FUND SERVICE SHARES									
2010	19,247	1.221700	1.677273	32,019	1.24	1.45	1.75	8.16	8.49
2009	22,316	1.129534	1.546013	34,225	1.58	1.45	1.75	26.12	26.51
2008	27,003	0.895581	1.222064	32,757	2.48	1.45	1.75	-47.04	-46.87
2007	34,126	1.690906	2.300280	77,947	1.19	1.45	1.75	5.97	6.29
2006	44,202	1.595662	2.164110	95,081	2.55	1.45	1.75	19.37	19.74
GOLDMAN SACHS VIT STRUCTURED U.S. EQUITY FUND SERVICE SHARES									
2010	19,769	1.001452	2.432125	46,823	1.22	1.45	1.75	10.63	10.97
2009	22,660	0.905233	2.191761	48,363	1.83	1.45	1.75	18.78	19.14
2008	26,280	0.762139	1.839685	47,104	1.27	1.45	1.75	-38.23	-38.04
2007	32,870	1.233873	2.969292	95,303	0.88	1.45	1.75	-3.44	-3.14
2006	41,476	1.277793	3.065617	124,833	1.16	1.45	1.75	10.68	11.02
INVESCO V.I. BASIC VALUE FUND SERIES II SHARES (a)									
2010	6,659	0.889937	0.913768	6,084	0.35	1.45	1.75	5.07	5.39
2009	7,990	0.846959	0.866998	6,927	1.25	1.45	1.75	45.16	45.60
2008	9,028	0.583486	0.595478	5,376	0.45	1.45	1.75	-52.75	-52.60
2007	12,132	1.234817	1.256353	15,241	0.29	1.45	1.75	-0.41	-0.11
2006	17,245	1.239900	1.257680	21,688	0.10	1.45	1.75	10.96	11.30
INVESCO V.I. CAPITAL APPRECIATION FUND SERIES I SHARES (a)									
2010	7,367	1.127798	0.860673	4,928	0.73	1.45	1.75	13.47	13.81
2009	8,724	0.994007	0.756205	5,122	0.62	1.45	1.75	18.97	19.32
2008	10,277	0.835572	0.633745	5,050	N/A	1.45	1.75	-43.50	-43.33
2007	13,065	1.478848	1.118269	11,319	N/A	1.45	1.75	10.05	10.39
2006	16,711	1.343740	1.013022	13,119	0.05	1.45	1.75	7.36	7.69

</Table>

(a) Name changed. See Note 1.

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<Page>

SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 6 - FINANCIAL HIGHLIGHTS (CONTINUED)

<Table>

<Caption>

	AT DECEMBER 31				FOR THE YEAR ENDED DECEMBER 31				
	UNITS (000s)	UNIT VALUES LOWEST (\$)	UNIT VALUES HIGHEST (\$)	NET ASSETS (\$000s)	INVESTMENT INCOME RATIOS (%)	EXPENSE RATIOS LOWEST (%)	EXPENSE RATIOS HIGHEST (%)	TOTAL RETURNS LOWEST (%)	TOTAL RETURNS HIGHEST (%)
	(4)	(4)		(1)	(2)	(2)	(3)	(4)	
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	
INVESCO V.I. CAPITAL DEVELOPMENT FUND SERIES II SHARES (a)									
2010	337	1.281619	1.281619	432	N/A	1.45	1.45	16.75	16.75
2009	423	1.097701	1.097701	464	N/A	1.45	1.45	39.93	39.93
2008	517	0.784449	0.784449	405	N/A	1.45	1.45	-47.90	-47.90
2007	625	1.505561	1.505561	941	N/A	1.45	1.45	8.94	8.94
2006	756	1.381951	1.381951	1,045	N/A	1.45	1.45	14.57	14.57
INVESCO V.I. CORE EQUITY FUND SERIES I SHARES (a)									
2010	5,786	1.124515	0.925069	4,640	0.90	1.45	1.75	7.64	7.97
2009	7,339	1.044702	0.856803	5,445	1.77	1.45	1.75	26.05	26.44
2008	9,065	0.828795	0.677654	5,315	2.36	1.45	1.75	-31.37	-31.16
2007	9,335	1.207559	0.984334	7,951	1.03	1.45	1.75	6.23	6.55
2006	11,403	1.136793	0.923829	9,118	1.59	1.45	1.75	13.23	13.57
INVESCO V.I. GLOBAL HEALTH CARE FUND SERIES I SHARES (a)									
2010	3,119	1.159555	1.131306	3,332	N/A	1.45	1.50	3.71	3.77
2009	3,550	1.118034	1.090241	3,654	0.33	1.45	1.50	25.76	25.82
2008	4,542	0.889018	0.866482	3,714	N/A	1.45	1.50	-29.69	-29.65

2007	5,801	1.264457	1.231760	6,744	N/A	1.45	1.50	10.18	10.23
2006	7,946	1.132468	1.117413	8,380	N/A	1.45	1.75	3.39	3.71
INVESCO V.I. LARGE CAP GROWTH FUND SERIES I SHARES (a)									
2010	1,526	1.114313	0.857552	1,309	0.46	1.45	1.50	15.50	15.56
2009	1,840	0.964810	0.742112	1,366	0.36	1.45	1.50	24.10	24.17
2008	2,297	0.777430	0.597681	1,373	0.01	1.45	1.50	-39.21	-39.18
2007	3,077	1.278962	0.982756	3,025	0.03	1.45	1.50	13.91	13.97
2006	3,722	1.122808	0.862330	3,211	0.41	1.45	1.50	6.29	6.35
JANUS ASPEN FORTY PORTFOLIO SERVICE SHARES									
2010	17	1.249372	1.268425	21	0.21	0.65	0.80	5.63	5.79
2009	23	1.182814	1.199044	27	0.01	0.65	0.80	44.85	45.07
2008	30	0.816570	0.826511	25	0.01	0.65	0.80	-44.76	-44.67
2007	34	1.478214	1.493889	50	0.18	0.65	0.80	35.56	35.76
2006	37	1.090459	1.100399	41	0.15	0.65	0.80	8.25	8.41

(a) Name changed. See Note 1.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 6 - FINANCIAL HIGHLIGHTS (CONTINUED)

<Table>

<Caption>

	AT DECEMBER 31			FOR THE YEAR ENDED DECEMBER 31					
	UNITS (000s)	UNIT VALUES LOWEST (\$) (4)	UNIT VALUES HIGHEST (\$) (4)	NET ASSETS (\$000s)	INVESTMENT INCOME RATIOS (%) (1)	EXPENSE RATIOS LOWEST (%) (2)	EXPENSE RATIOS HIGHEST (%) (2)	TOTAL RETURNS LOWEST (%) (3)(4)	TOTAL RETURNS HIGHEST (%) (3)(4)
<S> JANUS ASPEN JANUS PORTFOLIO SERVICE SHARES 2010	<C> 9,420	<C> 1.245939	<C> 0.857668	<C> 6,541	<C> 0.36	<C> 1.45	<C> 1.50	<C> 12.54	<C> 12.60

2009	10,680	1.107060	0.761676	6,582	0.38	1.45	1.50	33.97	34.04
2008	13,320	0.826324	0.568246	6,120	0.58	1.45	1.50	-40.77	-40.74
2007	16,690	1.373152	0.958923	12,951	0.55	1.45	1.75	12.79	13.13
2006	21,358	1.217456	0.847614	14,654	0.26	1.45	1.75	9.19	9.52
JANUS ASPEN OVERSEAS PORTFOLIO SERVICE SHARES									
2010	11	2.237817	2.237817	24	0.54	0.65	0.65	24.20	24.20
2009	11	1.801803	1.801803	19	0.41	0.65	0.65	77.91	77.91
2008	11	1.012766	1.012766	11	1.11	0.65	0.65	-52.54	-52.54
2007	11	2.133849	2.133849	23	0.45	0.65	0.65	27.20	27.20
2006	11	1.677598	1.677598	18	1.88	0.65	0.65	45.69	45.69
MFS(R) MID CAP GROWTH SERIES SERVICE CLASS									
2010	766	0.978229	1.004458	769	N/A	1.45	1.75	26.94	27.33
2009	739	0.785752	0.788845	583	N/A	1.45	1.50	39.13	39.20
2008	975	0.564754	0.566686	552	N/A	1.45	1.50	-52.32	-52.30
2007	1,320	1.184512	1.187952	1,568	N/A	1.45	1.50	7.87	7.92
2006	1,945	1.098130	1.100756	2,141	N/A	1.45	1.50	0.76	0.81
MFS(R) NEW DISCOVERY SERIES SERVICE CLASS									
2010	2,087	1.530015	1.530164	3,194	N/A	1.45	1.45	33.97	33.97
2009	1,851	1.142099	1.142153	2,114	N/A	1.45	1.45	60.56	60.56
2008	1,703	0.711362	0.711362	1,211	N/A	1.45	1.45	-40.40	-40.40
2007	1,456	1.190075	1.193518	1,738	N/A	1.45	1.50	0.72	0.77
2006	1,692	1.181614	1.184428	2,005	N/A	1.45	1.50	11.24	11.29
MFS(R) TOTAL RETURN SERIES SERVICE CLASS									
2010	4,792	1.249304	1.254810	6,013	2.55	1.45	1.50	7.99	8.04
2009	5,224	1.156878	1.161391	6,067	3.42	1.45	1.50	15.96	16.02
2008	5,143	0.997667	1.001046	5,148	2.97	1.45	1.50	-23.49	-23.45
2007	6,662	1.303917	1.307669	8,712	2.47	1.45	1.50	2.38	2.43
2006	8,528	1.273655	1.276673	10,887	2.21	1.45	1.50	9.95	10.00

</Table>

(a) Name changed. See Note 1.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 6 - FINANCIAL HIGHLIGHTS (CONTINUED)

<Table>
<Caption>

	AT DECEMBER 31			FOR THE YEAR ENDED DECEMBER 31					
	UNITS (000s)	UNIT VALUES LOWEST (\$) (4)	UNIT VALUES HIGHEST (\$) (4)	NET ASSETS (\$000s)	INVESTMENT INCOME RATIOS (%) (1)	EXPENSE RATIOS LOWEST (%) (2)	EXPENSE RATIOS HIGHEST (%) (2)	TOTAL RETURNS LOWEST (%) (3)(4)	TOTAL RETURNS HIGHEST (%) (3)(4)
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	
MFS(R) UTILITIES SERIES SERVICE CLASS									
2010	1,429	2.393278	2.393360	3,421	3.00	1.45	1.45	11.87	11.86
2009	1,600	2.139378	2.139509	3,424	4.79	1.45	1.45	30.94	30.94
2008	2,600	1.633934	1.633934	4,248	1.23	1.45	1.45	-38.71	-38.71
2007	3,043	2.665994	2.665994	8,113	0.80	1.45	1.45	25.71	25.71
2006	3,173	2.120785	2.120785	6,729	1.98	1.45	1.45	29.06	29.06
OPPENHEIMER BALANCED FUND/VA SERVICE SHARES									
2010	1,756	1.003596	1.003667	1,762	1.16	1.45	1.45	11.04	11.05
2009	1,982	0.903777	0.903835	1,791	N/A	1.45	1.45	19.84	19.83
2008	1,473	0.754182	0.754246	1,111	2.70	1.45	1.45	-44.43	-44.43
2007	2,116	1.357275	1.357386	2,872	2.42	1.45	1.45	1.98	1.98
2006	2,472	1.330859	1.330941	3,290	2.04	1.45	1.45	9.25	9.25
OPPENHEIMER CAPITAL APPRECIATION FUND/VA SERVICE SHARES									
2010	1,959	1.064846	1.069548	2,095	N/A	1.45	1.50	7.51	7.56
2009	2,510	0.990479	0.994355	2,496	0.01	1.45	1.50	41.99	42.06
2008	3,810	0.697572	0.699941	2,666	N/A	1.45	1.50	-46.48	-46.45
2007	3,741	1.303340	1.307101	4,890	0.01	1.45	1.50	12.15	12.21
2006	5,187	1.162132	1.164893	6,043	0.21	1.45	1.50	6.07	6.12
OPPENHEIMER GLOBAL SECURITIES FUND/VA SERVICE SHARES									
2010	3,239	1.581769	1.588777	5,146	1.25	1.45	1.50	13.97	14.03
2009	3,857	1.387900	1.393344	5,374	1.86	1.45	1.50	37.26	37.33
2008	4,030	1.011112	1.014566	4,088	1.42	1.45	1.50	-41.23	-41.20
2007	5,870	1.695817	1.725381	10,127	1.27	1.45	1.75	4.22	4.54
2006	7,221	1.627078	1.650407	11,918	0.88	1.45	1.75	15.31	15.66
OPPENHEIMER HIGH INCOME FUND/VA SERVICE SHARES									
2010	4,636	0.386325	0.388039	1,799	5.76	1.45	1.50	12.72	12.79
2009	4,788	0.342715	0.344054	1,647	N/A	1.45	1.50	24.06	24.13
2008	4,148	0.271594	0.277182	1,150	7.77	1.45	1.75	-78.95	-78.88
2007	4,436	1.290215	1.312719	5,823	7.38	1.45	1.75	-2.21	-1.91

2006 5,584 1.319385 1.338324 7,472 7.79 1.45 1.75 7.31 7.64
 </Table>

(a) Name changed. See Note 1.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 6 - FINANCIAL HIGHLIGHTS (CONTINUED)

<Table>

<Caption>

	AT DECEMBER 31			FOR THE YEAR ENDED DECEMBER 31					
	UNITS (000s)	UNIT VALUES LOWEST (\$)(4)	UNIT VALUES HIGHEST (\$)(4)	NET ASSETS (\$000s)	INVESTMENT INCOME RATIOS (%)(1)	EXPENSE RATIOS LOWEST (%)(2)	EXPENSE RATIOS HIGHEST (%)(2)	TOTAL RETURNS LOWEST (%)(3)(4)	TOTAL RETURNS HIGHEST (%)(3)(4)
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	
OPPENHEIMER MAIN STREET FUND(R)/VA SERVICE SHARES									
2010	904	1.131150	1.136113	1,027	0.91	1.45	1.50	14.09	14.15
2009	1,085	0.991447	0.995303	1,080	1.71	1.45	1.50	26.07	26.14
2008	1,340	0.786401	0.789058	1,057	1.40	1.45	1.50	-39.55	-39.52
2007	1,863	1.300846	1.304582	2,430	0.90	1.45	1.50	2.59	2.64
2006	2,418	1.268019	1.271014	3,073	0.99	1.45	1.50	13.04	13.09
PIONEER EMERGING MARKETS VCT PORTFOLIO CLASS II									
2010	5,283	4.119235	3.488355	13,253	0.32	1.45	1.50	13.88	13.93
2009	5,822	3.617293	3.061742	12,806	0.88	1.45	1.50	71.41	71.50
2008	6,417	2.071759	1.785281	8,241	0.09	1.45	1.75	-59.04	-58.91
2007	7,566	5.057437	4.344779	23,749	0.35	1.45	1.75	39.96	40.39
2006	9,352	3.613452	3.094823	20,830	0.33	1.45	1.75	33.13	33.54
PIONEER REAL ESTATE SHARES VCT PORTFOLIO CLASS II									
2010	3,089	2.303311	2.320087	7,115	2.43	1.45	1.45	26.68	26.68
2009	3,334	1.818282	1.831513	6,063	4.45	1.45	1.45	29.65	29.65
2008	3,883	1.322799	1.412682	5,444	3.90	1.45	1.75	-39.43	-39.25

2007	4,819	2.183965	2.325222	11,121	2.51	1.45	1.75	-20.51	-20.27
2006	6,195	2.747624	2.916423	17,934	2.30	1.45	1.75	34.10	34.51
T. ROWE PRICE INTERNATIONAL STOCK PORTFOLIO									
2010	11,505	1.586828	1.692647	19,373	0.89	1.45	1.75	12.46	12.80
2009	13,449	1.411120	1.500609	20,068	2.62	1.45	1.75	49.73	50.18
2008	15,660	0.942460	0.999210	15,559	1.82	1.45	1.75	-49.60	-49.45
2007	19,355	1.869997	1.976571	38,000	1.30	1.45	1.75	11.05	11.39
2006	25,435	1.683862	1.774411	44,922	1.08	1.45	1.75	17.01	17.37

(a) Name changed. See Note 1.

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SEPARATE ACCOUNT VA-K

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 6 - FINANCIAL HIGHLIGHTS (CONTINUED)

- (1) These amounts represent the dividends, excluding distributions of capital gains, received by the Sub-Account from the Underlying Fund, net of management fees assessed by the fund manager, divided by the average net assets. These ratios exclude those expenses, such as mortality and expense charges, that result in direct reductions in the unit values. The recognition of investment income by the Sub-Account is affected by the timing of the declaration of dividends by the Underlying Fund in which the Sub-Accounts invest.
- (2) These ratios represent the annualized contract expenses of the Separate Account, consisting primarily of mortality and expense charges, for each period indicated. The ratios include only those expenses that result in a direct reduction to unit values. Charges made directly to contract owner accounts through the redemption of units and expenses of the Underlying Fund are excluded.
- (3) These amounts represent the total return for the periods indicated, including changes in the value of the Underlying Fund, and reflect deductions for all items included in the expense ratio. The total return

does not include any expenses assessed through the redemption of units; inclusion of these expenses in the calculation would result in a reduction in the total return presented. Investment options with a date notation indicate the effective date of that investment option in the variable account. The total return is calculated for the period indicated or from the effective date through the end of the reporting period.

- (4) The highest unit value and total return correspond with the product with the lowest expense ratio. The lowest unit value and total return correspond with the product with the highest expense ratio.

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PART C. OTHER INFORMATION

ITEM 24. FINANCIAL STATEMENTS AND EXHIBITS

(a) FINANCIAL STATEMENTS

Financial Statements Included in Part A
None

Financial Statements for Commonwealth Annuity and Life Insurance Company (the "Company" and "Depositor") and Financial Statements for Separate Account VA-K of Commonwealth Annuity and Life Insurance Company

Financial Statements Included in Part C
None

(b) EXHIBITS

EXHIBIT 1 Vote of Board of Directors Authorizing Establishment of Registrant dated November 1, 1990 was previously filed on April 24, 1998 in Post-Effective Amendment No. 14, and is incorporated by reference herein.

EXHIBIT 2 Not Applicable. Pursuant to Rule 26a-2, the Company may hold the assets of the Registrant NOT pursuant to a trust indenture or other such instrument.

EXHIBIT 3

- (a) Consolidated Underwriting and Administrative Service Agreement dated April 30, 2010 between and among Commonwealth Annuity and Life Insurance Company and Epoch Securities, Inc was previously filed on April 30, 2010 in Registrant's Post-Effective Amendment No. 31 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein.
- (b) Service Agreement by and between the Epoch Securities, Inc., Commonwealth Annuity and Life Insurance Company, First Allmerica Financial Life Insurance Company and the "Broker-Dealer" was previously filed on April 25, 2008 in Registrant's Post- Effective Amendment No. 29 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein.
- (c) Expense Sharing Agreement dated August 18, 2010 between The Goldman Sachs Group, Inc. and Epoch Securities, Inc. is filed herewith. Shared Services Agreement dated January 22, 2008 between Commonwealth Annuity and Life Insurance Company and Epoch Securities, Inc. was previously filed on April 25, 2008 in Registrant's Post -Effective Amendment No. 29 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein.

EXHIBIT 4

- (a) Specimen Application Form A was previously filed on April 24, 1998 in Post-Effective Amendment No. 14, and is incorporated by reference herein. Specimen Application Form B was previously filed on April 30, 1996 in Post-Effective Amendment No. 11, and is incorporated by reference herein. Minimum Guaranteed Annuity Payout Rider was filed on December 29, 1998 in Post-Effective Amendment No. 15, and is incorporated by reference herein. Policy Form A was previously filed on April 24, 1998 in Post-Effective Amendment No. 14, and is incorporated by reference herein. Specimen Policy Form B was previously filed on April 30, 1996 in Post-Effective Amendment No. 11, and is incorporated by reference herein. EER Rider (Form 3240-01) and EDB Rider (Form 3241 -01)

were previously filed on August 3, 2001 in Post-Effective Amendment No. 6 of Registrant's Registration Statement (File Nos. 333-78245, 811-6632), and are incorporated by reference herein. TSA Endorsement 4012-07 (Rev. 12-08) was previously filed on April 30, 2010 in Registrant's Post-Effective Amendment No. 31 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein.

EXHIBIT 5 Specimen Application Form A was previously filed on April 24, 1998 in Post-Effective Amendment No. 14, and is incorporated by reference herein. Specimen Application Form B was previously filed on April 30, 1996 in Post-Effective Amendment No. 11, and is incorporated by reference herein.

EXHIBIT 6 Articles of Organization and Bylaws, as amended of the Company, effective as of September 1, 2006 were previously filed on February 28, 2007 in Post-Effective Amendment No. 32 (File Nos. 33-47216, 811-6632) and are incorporated by reference herein.

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EXHIBIT 7 (a) Variable Annuity GMDB Reinsurance Agreement between Allmerica Financial Life Insurance and Annuity Company and Ace Tempest Life Reinsurance LTD dated December 1, 2002 was previously filed on February 12, 2003 in Post-Effective Amendment No. 10 (File Nos. 333-78245, 811-6632) and is incorporated by reference herein.

(b) Variable Annuity GMDB Reinsurance Agreement between Allmerica Financial Life Insurance and Annuity Company and Ace Tempest Life Reinsurance LTD dated December 1, 2002 was previously filed on February 12, 2003 in Post-Effective Amendment No. 10 (File Nos. 333-78245, 811-6632) and is incorporated by reference herein.

(b) Variable Annuity GMDB Reinsurance Agreement between

Allmerica Financial Life Insurance and Annuity Company and RGA Reinsurance Company dated December 1, 2002 was previously filed on February 12, 2003 in Post-Effective Amendment No. 10 (File Nos. 333-78245, 811-6632) and is incorporated by reference herein.

- (c) Variable Annuity GMDB Reinsurance Agreement between Allmerica Financial Life Insurance and Annuity Company and RGA Reinsurance Company dated December 1, 2002 was previously filed on February 12, 2003 in Post-Effective Amendment No. 10 (File Nos. 333-78245, 811-6632) and is incorporated by reference herein.
- (d) Reinsurance Agreement between Columbia Capital Life Reinsurance Company ("Columbia Capital") and Commonwealth Annuity was previously filed on April 27, 2007 in Registrant's Post-Effective Amendment No. 28 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein.
- (e) Amendment No. 1 and Reinsurance Agreement between Columbia Capital Life Reinsurance Company and Commonwealth Annuity and Life Insurance Company effective January 1, 2008 was previously filed on April 25, 2008 in Registrant's Post-Effective Amendment No. 29 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein.

EXHIBIT 8

- (a) Third Party Agreement (TPA) between Security Benefit Life Insurance Co, Security Distributors, Inc and The Goldman Sachs Group, Inc. was previously filed on February 10, 2006 in Registrant's Post-Effective Amendment No. 26 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein.

- (b) Work Assignment between Security Benefit Life Insurance Co, Security Distributors, Inc and the Company was previously filed on February 10, 2006 in Registrant's Post- Effective Amendment No. 26 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein.
- (c) Restructuring Agreement dated as of December 30, 2005 between The Hanover Insurance Group, Inc. , Allmerica Financial Life Insurance and Annuity Company and First Allmerica Financial Life Insurance Company was previously filed on April 27, 2007 in Registrant's Post-Effective Amendment No. 28 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein.

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- (d) Goldman Sachs Variable Insurance Trust (the "Trust") Service Agreement was previously filed on April 27, 2007 in Registrant's Post-Effective Amendment No. 28 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein.
- (e) Directors' Powers of Attorney are filed herewith.

EXHIBIT 9 Opinion of Counsel was previously filed on April 25, 2008 in Registrant's Post- Effective Amendment No. 29 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein.

EXHIBIT 10 Consent of Independent Registered Public Accounting Firm is filed herewith.

EXHIBIT 11 None.

EXHIBIT 12 None.

EXHIBIT 13 (a) Amendment to the Delaware VIP Trust Participation Agreement dated December 31, 2007 is filed herewith. Amendment dated May 1, 2001 to the Delaware Group

Premium Fund Participation Agreement was previously filed on April 19, 2002 in Registrant's Post-Effective Amendment No. 22 (Registration Statement No. 33-39702/811- 6293, and is incorporated by reference herein. Participation Agreement with Delaware Group Premium Fund and Amendment was previously filed on April 24, 1998 in Post-Effective Amendment No. 14, and is incorporated by reference herein.

(b) Amendment to Schedule A dated October 1, 2000 of the Participation Agreement with T. Rowe Price International Series, Inc. was previously filed on April 19, 2001 in Registrant's Post-Effective Amendment No. 19 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein. Participation Agreement with T. Rowe Price International Series, Inc. was previously filed on April 24, 1998 in Post-Effective Amendment No. 14, and is incorporated by reference herein.

(c) Amendment No. 2 dated April 30, 2010 and Amendment No. 1 dated February 21, 2008 to the Amended and Restated Participation Agreement by and among AIM Variable Insurance Funds, Inc., A I M Distributors, Inc. and Commonwealth Annuity And Life Insurance Company dated July 31, 2007 are filed herewith. Amended and Restated Participation Agreement by and among AIM Variable Insurance Funds, Inc., A I M Distributors, Inc. and Commonwealth Annuity And Life Insurance Company dated July 31, 2007 was previously filed on April 25, 2008 in Registrant's Post-Effective Amendment No. 29 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein.

Amendment No. 9 dated April 30, 2010 to the AIM Participation Agreement dated July 27, 1998 was previously filed on April 30, 2010 in Registrant's Post-Effective Amendment No. 31 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein. Amendment dated

January 3, 2003 to the AIM Participation Agreement was previously filed on April 28, 2003 in Registrant's Post-Effective Amendment No. 23 (Registration Statement No. 33-39702/811-6293, and is incorporated by reference herein. Participation Agreement with AIM Variable Insurance Funds was previously filed on August 27, 1998 in Post-Effective Amendment No. 3 in Registration Statement No. 333-11377/811- 7799, and is incorporated by reference herein.

- (d) Amendment No. 1 dated April 30, 2010 and Amendment to Participation Agreement dated May 1, 2008 to Amended and Restated Participation Agreement among Commonwealth Annuity and Life Insurance Company, AllianceBernstein L.P. and AllianceBernstein Investments, Inc. dated as of August 1, 2007 is filed herewith. Amended and Restated Participation Agreement among Commonwealth Annuity and Life Insurance Company, AllianceBernstein L.P. and AllianceBernstein Investments, Inc. dated as of August 1, 2007 was previously filed on April 25, 2008 in Registrant's Post-Effective Amendment No. 29 (Registration

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Statement No. 33-39702/811-6293), and is incorporated by reference herein.

- (e) Amendment dated August 16, 2010 to Amended and Restated Participation Agreement between Franklin Templeton Variable Insurance Products Trust, Franklin/Templeton Distributors, Inc., and Commonwealth Annuity and Life Insurance Company is filed herewith. Amendment No. 2 dated May 1, 2009 to Amended and Restated Participation Agreement between Franklin Templeton Variable Insurance Products Trust, Franklin/Templeton Distributors, Inc., and Commonwealth Annuity and Life Insurance Company was previously filed on June 12, 2009 in Registrant's Pre-Effective Amendment No. 1

(Registration Statement No. 33-157121/811-22024), and is incorporated by reference herein. Amendment No. 1 dated June 5, 2007 to Amended and Restated Participation Agreement between Franklin Templeton Variable Insurance Products Trust, Franklin/Templeton Distributors, Inc., and Commonwealth Annuity and Life Insurance Company was previously filed on April 25, 2008 in Registrant's Post-Effective Amendment No. 29 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein. Form of Amended and Restated Participation Agreement dated September 25, 2006 with Franklin Templeton Variable Insurance Products Trust, Franklin/Templeton Distributors, Inc., and Commonwealth Annuity and Life Insurance Company was previously filed on April 27, 2007 in Registrant's Post-Effective Amendment No. 27 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein.

(f) Amendment dated October 31, 2001 to the Participation Agreement with INVESCO was previously filed on April 19, 2002 in Registrant's Post-Effective Amendment No. 22 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein. Amendment dated May 1, 2001 to the Participation Agreement with INVESCO was previously filed on April 19, 2001 in Registrant's Post-Effective Amendment No. 19 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein. Participation Agreement with INVESCO was previously filed on April 21, 2000 in Post-Effective Amendment No. 1 of Registration Statement No. 333-87099/811-6293 and is incorporated by reference herein.

(g) Amendment dated August 1, 2007 to the Participation Agreement with Janus Aspen Series was previously filed on July 18, 2007 in Pre-Effective Amendment No. 1 to Registration Statement (File Nos. 333-141019/811-22024), and is incorporated by reference herein. Amendment dated February 25, 2000

to the Participation Agreement with Janus was previously filed on April 19, 2002 in Registrant's Post-Effective Amendment No. 22 (Registration Statement No. 33- 39702/811-6293), and is incorporated by reference herein. Participation Agreement with Janus was previously filed on April 21, 2000 in Post-Effective Amendment No. 1 of Registration Statement No. 333-87099/811-6293 and is incorporated by reference herein.

(h) Amendment dated May 1, 2002 to the Participation Agreement with Scudder Investments Inc. and Scudder Distributors was previously filed on April 28, 2003 in Registrant's Post-Effective Amendment No. 23 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein. Participation Agreement dated October 1, 2000 with Scudder Investments Inc. and Scudder Distributors was previously filed on April 19, 2001 in Registrant's Post-Effective Amendment No. 19 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein.

(i) Amendment 1 dated April 30, 2010 to the Participation Agreement dated September 18, 2007 among Pioneer Variable Contracts Trust, Commonwealth Annuity And Life Insurance Company Pioneer Investment Management, Inc. and Pioneer Funds Distributor, Inc. was filed on April 29, 2010 in Registrant's Post-Effective Amendment No. 4 (Registration Statement No. 33-141019/811-22024), and is incorporated by reference herein. Participation Agreement dated September 19, 2007 among Pioneer Variable Contracts Trust, Commonwealth Annuity and Life Insurance Company Pioneer Investment Management, Inc. and

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Pioneer Funds Distributor, Inc. was previously filed on April 25, 2008 in Post-Effective Amendment No. 1 to Registration Statement (File Nos.

333-141045/811-22024), and is incorporated by reference herein. Amendment dated May 1, 2001 to the Pioneer Participation Amendment was previously filed on April 19, 2002 in Registrant's Post-Effective Amendment No. 22 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein. Amendment dated October 24, 2000 to the Pioneer Participation was previously filed on April 19, 2001 in Registrant's Post-Effective Amendment No. 19 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein.

- (j) Eaton Vance Participation Agreement dated February 15, 2001 was previously filed on April 19, 2002 in Registrant's Post-Effective Amendment No. 22 (Registration Statement No. 33- 39702/811-6293), and is incorporated by reference herein.
- (k) Amendment dated April 30, 2010 to Participation Agreement with MFS Variable Insurance Trust dated May 1, 2002 is filed herewith. Amendment dated June 1, 2009 to the Participation Agreement with MFS Variable Insurance Trust dated May 1, 2002 was previously filed on June 12, 2009 in Registrant's Pre- Effective Amendment No. 1 (Registration Statement No. 33-157121/811-22024), and is incorporated by reference herein. Amendment dated May 1, 2002 to the Participation Agreement with MFS Variable Insurance Trust was previously filed on April 28, 2003 in Registrant's Post-Effective Amendment No. 23 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein.
- (l) Oppenheimer Fund/SERV and Networking Supplement dated April 14, 2008 to Amended and Restated Participation Agreement dated as of May 1, 2000 by and among Oppenheimer Variable Account Funds, Oppenheimerfunds, Inc. and Commonwealth Annuity and Life Insurance Company dated May 1, 2000 is filed herewith. Amendment dated August 28, 2007 to the Amended and Restated

Participation Agreement dated as of May 1, 2000 by and among Oppenheimer Variable Account Funds, Oppenheimerfunds, Inc. and Commonwealth Annuity and Life Insurance Company was previously filed on June 12, 2009 in Registrant's Pre-Effective Amendment No. 1 (Registration Statement No. 33-157121/811-22024), and is incorporated by reference herein. Amendment dated May 1, 2002 to the Participation Agreement with Oppenheimer Variable Account Funds was previously filed on April 28, 2003 in Registrant's Post-Effective Amendment No. 23 (Registration Statement No. 33-39702/811- 6293), and is incorporated by reference herein. Participation Agreement with Oppenheimer Variable Account Funds was previously filed on August 27, 1998 in Post-Effective Amendment No. 3, and is incorporated by reference herein.

- (m) Form of Amendment dated May 1, 2011 to Participation Agreement, Amendment No. 3 dated February 11, 2011, Amendment dated September 1, 2010 and Fund/SERV and Networking Supplement dated August 12, 2008 to the Amended and Restated Participation Agreement dated August 1, 2007 by and between Goldman Sachs Variable Insurance Trust, Goldman, Sachs & Co., and Commonwealth Annuity and Life Insurance Company are filed herewith. Amendment No. 1 to the Amended and Restated Participation Agreement dated August 1, 2007 by and between Goldman Sachs Variable Insurance Trust, Goldman, Sachs & Co., and Commonwealth Annuity and Life Insurance Company was previously filed on June 12, 2009 in Registrant's Pre-Effective Amendment No. 1 (Registration Statement No. 33-157121/811-22024), and is incorporated by reference herein. Amended and Restated Participation Agreement dated August 1, 2007 by and between Goldman Sachs Variable Insurance Trust, Goldman, Sachs & Co., and Commonwealth Annuity and Life Insurance Company was previously filed on April 25, 2008 in Registrant's Post-Effective Amendment No. 29 (Registration Statement No. 33-39702/811-6293), and is incorporated by reference herein. Participation

Agreement dated January 2, 2006 between Goldman Sachs Variable Insurance Trust, Goldman, Sachs & Co, and Allmerica Financial Life Insurance and Annuity Company was previously filed on April 28, 2007 in Registrant's Post-Effective Amendment No. 27 (Registration Statement No. 33- 39702/811-6293), and is incorporated by reference herein.

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(n) First Amendment dated April 30, 2010 to the Amended and Restated Participation Agreement with Variable Insurance Products Funds dated April 30, 2010 and Amended and Restated Participation Agreement dated April 30, 2010 were previously filed on April 30, 2010 in Registrant's Post-Effective Amendment No. 31 (Registration Statement No. 33-39702/811-6293), and are incorporated by reference herein.

ITEM 25. DIRECTORS AND OFFICERS OF THE DEPOSITOR

The principal business address of most the following Directors and Officers* is:
200 West St
New York, NY 10282-2198

The principal business address of the other following Directors and Officers is:
132 Turnpike Road, Suite 210
Southborough, MA 01772.

DIRECTORS AND PRINCIPAL OFFICERS OF THE COMPANY

<Table>

<Caption>

NAME	POSITION WITH COMPANY
----	-----
<C>	<C>
Allan S. Levine*	Chairman of the Board
Manda J. D'Agata*	Director, Vice President and Treasurer
Nicholas Helmuth von Moltke	Director, President, and Chief Executive Officer
Donald Mullen*	Director
Kathleen M. Redgate	Director
Michael S. Rotter*	Director and Vice Chairman

John J. Fowler	Senior Vice President and Chief Financial Officer
Jane S. Grosso	Vice President and Controller
Jonathan Hecht*	Vice President and Actuary
Stephen J. Lanczycki	Vice President and Chief Actuary
Kevin F. Leavey	Vice President and Product Actuary
H. Kim Lee*	Vice President and Chief Risk Officer
Justin D. MacNeil	Vice President -- Tax
Minadeep Kaur O'Hearn	Vice President
Samuel Ramos*	Vice President and Assistant Corporate Secretary
Jason M. Roach	Vice President
Scott D. Silverman	Senior Vice President, General Counsel and Corporate Secretary
Joel Volcy	Senior Vice President and Chief Operating Officer
Margot K. Wallin	Vice President, Special Investigative Unit Officer and Chief Compliance Officer
Robert E. Winawer	Vice President

</Table>

ITEM 26. PERSONS UNDER COMMON CONTROL WITH REGISTRANT

THE GOLDMAN SACHS GROUP, INC.

These entities are directly or indirectly controlled by or under common control with the Company.

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<Table>

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ROW ID	DEPTH	LEGAL ENTITY NAME	NAICS CODES/ DESCRIPTION	CITY	STATE/ PROVINCE	COUNTRY
<S> 1	<C> 1	<C> THE GOLDMAN SACHS GROUP, INC.	<C> 523110 - Investment Banking and Securities Dealing	<C> New York	<C> NY	<C> UNITED STATES
2	2	77 WATER STREET MANAGEMENT CO. LLC	561110 - Office administration services	Wilmington	DE	UNITED STATES
3	2	986 E 181ST ST LIHTC LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
4	2	ARCHON GEN-PAR, INC.	525990 - Other	New York	NY	UNITED STATES

5	3	ARCHON GROUP, L.P.	Financial Vehicles 541611 - Administrative Management and General Management Consulting Services	Irving	TX	UNITED STATES
6	4	AGCH GEN-PAR, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
7	5	ARCHON GROUP CANADA HOLDINGS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
8	6	GS CANADA SPECIALTY LENDING COMPANY	525990 - Other Financial Vehicles	Charlotte	NC	UNITED STATES
9	4	AQUAMARINE (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
10	4	ARCHON ACQUISITION, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
11	4	ARCHON ADMINISTRATIVE SERVICES, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
12	4	ARCHON CAPITAL (NON-POOLING), L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
13	5	ARCAP JPMC2000FL1, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
14	4	ARCHON CAPITAL HOLDING, L.P. II	522292 - Real Estate Credit	Irving	TX	UNITED STATES
15	4	ARCHON GROUP CANADA HOLDINGS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
16	4	ARCHON INTERNATIONAL HOLDINGS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
17	5	GRUPO ARCHON SOCIEDAD DE RESPONSIBILIDAD LIMITADA	525990 - Other Financial Vehicles	Mexico City		MEXICO
18	4	ARCHON KOREA YUHAN HOESA	525990 - Other Financial Vehicles	Seoul		KOREA, SOUTH
19	4	ARCHON RESIDENTIAL MANAGEMENT GEN-PAR, INC.	525990 - Other Financial Vehicles	Irving	TX	UNITED STATES
20	5	ARCHON RESIDENTIAL MANAGEMENT, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
21	4	ARCHON RESIDENTIAL MANAGEMENT, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
22	4	ARCHON THAILAND, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
23	4	ARCHON/PPM, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES

24	4	AVELO MORTGAGE, L.L.C.	522292 - Real Estate Credit	Wilmington	DE	UNITED STATES
25	4	AWH ARCHON GEN-PAR, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
26	5	ARCHON CORE PLUS REAL ESTATE FUND 2005, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
27	4	BANGKOK CAPITAL ALLIANCE HOLDINGS LLC	522390 - Other Activities Related to Credit Intermediation	Irving	TX	UNITED STATES
28	4	GOLDMAN SACHS SPECIALTY LENDING GROUP, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
29	4	GRUPO ARCHON SOCIEDAD DE RESPONSABILIDAD LIMITADA	525990 - Other Financial Vehicles	Mexico City		MEXICO
30	4	GSSLG GEN-PAR, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
31	5	GOLDMAN SACHS SPECIALTY LENDING GROUP, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
32	4	PILLAR HOTELS AND RESORTS GEN-PAR, L.L.C.	531390 - Other activities related to real estate	Wilmington	DE	UNITED STATES
33	5	PILLAR HOTELS AND RESORTS, L.P.	531390 - Other activities related to real estate	Wilmington	DE	UNITED STATES
34	6	AH ORLANDO GEN-PAR, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
35	7	AH ORLANDO, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
36	6	AH ORLANDO, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
37	4	PILLAR HOTELS AND RESORTS, L.P.	531390 - Other activities related to real estate	Wilmington	DE	UNITED STATES
38	4	TNL INTERESTS, INC.	525990 - Other Financial Vehicles	Dallas	TX	UNITED STATES
39	5	TITLE NETWORK, LTD.	525990 - Other Financial Vehicles	Dallas	TX	UNITED STATES
40	5	TNL NETWORK, LTD.	525990 - Other Financial Vehicles	Dallas	TX	UNITED STATES
41	6	TITLE NETWORK, LTD.	525990 - Other Financial Vehicles	Dallas	TX	UNITED STATES

42	4	TNL NETWORK, LTD.	525990 - Other Financial Vehicles	Dallas	TX	UNITED STATES
43	2	ARCHON GROUP, L.P.	541611 - Administrative Management and General Management Consulting Services	Irving	TX	UNITED STATES
44	2	ARCHON INTERNATIONAL, INC.	551112 - Offices of Other Holding Companies	Irving	TX	UNITED STATES
45	3	ARCHON CAPITAL BANK DEUTSCHLAND GMBH	522110 - Commercial Banking	Hof		GERMANY
46	3	ARCHON GROUP DEUTSCHLAND GMBH	525990 - Other Financial Vehicles	Frankfurt am Main		GERMANY
47	4	GSW IMMOBILIEN AG	531390 - Other activities related to real estate	Berlin		GERMANY
48	3	ARCHON GROUP ITALIA, S.R.L.	523999 - Miscellaneous Financial Investment Activities	Milan		ITALY (OTHER)
49	4	SGC S.R.L. SOCIETA GESTIONE CREDITI	525990 - Other Financial Vehicles	Milan		ITALY (OTHER)
50	5	SOCIETA' ACQUISIZIONE E RIFINANZIAMENTO CREDITI SRL	52399 - All Other Financial Investment Activities	Milan		ITALY (OTHER)
51	2	ARCHON KOREA YUHAN HOESA	525990 - Other Financial Vehicles	Seoul		KOREA, SOUTH
52	2	ARROW CAPITAL REINSURANCE COMPANY, LIMITED	524130 - Reinsurance Carriers	Hamilton		BERMUDA
53	2	ARROW CORPORATE MEMBER HOLDINGS LLC	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
54	3	GOLDMAN SACHS PROPERTY AND CASUALTY	524298 - All Other Insurance Related Activities	London		UNITED KINGDOM (OTHER)
55	4	ARROW CORPORATE MEMBER LIMITED	524210 - Insurance Agencies and Brokerages	London		UNITED KINGDOM (OTHER)
56	2	ARROW REINSURANCE COMPANY, LIMITED	524130 - Reinsurance Carriers	Hamilton		BERMUDA
57	2	AUGUSTA ADVISORS, L.L.C.	525990 - Other	Wilmington	DE	UNITED STATES

58	3	AUGUSTA, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
59	2	BIRCHFIELD ESTATES LTD	Financial Vehicles 531120 - Lessors of nonresidential buildings (except mini warehouses)	London		UNITED KINGDOM (OTHER)
60	2	BLACKSTONE HLT PRINCIPAL TRANSACTION PARTNERS, L.P.	531390 - Other activities related to real estate	New York	NY	UNITED STATES
61	2	BRIDGE STREET ASIA FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
62	2	BRIDGE STREET FUND 1996, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
63	2	BRIDGE STREET FUND 1999, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
64	3	STONE STREET FUND 1999, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
65	3	STONE STREET FUND 2000, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
66	4	EACCESS HOLDINGS L.L.C.	551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES
67	2	BRIDGE STREET FUND 2000, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
68	2	BRIDGE STREET REAL ESTATE FUND 1996, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
69	2	BRIDGE STREET REAL ESTATE FUND 1998, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
70	2	BRIDGE STREET REAL ESTATE FUND 1999, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
71	2	BRIDGE STREET REAL ESTATE FUND 2000, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
72	3	STONE STREET REAL ESTATE FUND 2000, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
73	4	WH13/TWENTY-FOUR B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
74	2	BRIDGE STREET SPECIAL OPPORTUNITIES 2000, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
75	3	BRIDGE STREET SPECIAL OPPORTUNITIES FUND 2000, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
76	4	EACCESS HOLDINGS L.L.C.	551112 - Offices of	Wilmington	DE	UNITED STATES

			Other Holding Companies			
77	2	BRIDGE STREET SPECIAL OPPORTUNITIES FUND 2000, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
78	2	BRIDGEWATER ODC, LLC	531390 - Other activities related to real estate	Wilmington	DE	UNITED STATES
79	2	CHX Holdings, Inc.	551112 - Offices of Other Holding Companies	Chicago	IL	UNITED STATES
80	3	CHICAGO STOCK EXCHANGE, INC.	523210 - Securities and Commodity Exchanges	Chicago	IL	UNITED STATES
81	2	COLUMBIA CAPITAL LIFE REINSURANCE COMPANY	524130 - Reinsurance Carriers	Washington	DC	UNITED STATES
82	3	CHARLESTON CAPITAL REINSURANCE, LLC	524130 - Reinsurance Carriers	Washington	DC	UNITED STATES
83	2	COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY	524113 - Direct Life Insurance Carriers	New York	NY	UNITED STATES
84	3	FIRST ALLMERICA FINANCIAL LIFE INSURANCE COMPANY	524113 - Direct Life Insurance Carriers	Southborough	MA	UNITED STATES
85	3	GOLDMAN SACHS VARIABLE INSURANCE TRUST - GOLDMAN SACHS CORE FIXED INCOME FUND	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
86	3	GOLDMAN SACHS VARIABLE INSURANCE TRUST - GOLDMAN SACHS EQUITY INDEX FUND	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
87	3	GOLDMAN SACHS VARIABLE INSURANCE TRUST - GOLDMAN SACHS GOVERNMENT INCOME FUND	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
88	3	GOLDMAN SACHS VARIABLE INSURANCE TRUST - GOLDMAN SACHS GROWTH OPPORTUNITIES FUND	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
89	3	GOLDMAN SACHS VARIABLE INSURANCE TRUST - GOLDMAN SACHS MID CAP VALUE FUND	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
90	3	GOLDMAN SACHS VARIABLE INSURANCE TRUST - GOLDMAN SACHS MONEY MARKET FUND	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
91	3	GOLDMAN SACHS VARIABLE INSURANCE TRUST - GOLDMAN SACHS STRATEGIC GROWTH FUND	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
92	3	GOLDMAN SACHS VARIABLE INSURANCE TRUST - GOLDMAN SACHS STRATEGIC INTERNATIONAL EQUITY FUND	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
93	3	GOLDMAN SACHS VARIABLE INSURANCE TRUST - GOLDMAN SACHS STRUCTURED U.S. EQUITY FUND	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
94	2	CREDIT AND ASSET REPACKAGING VEHICLE CORPORATION	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES

95	2	DIRECT EDGE HOLDINGS LLC	551112 - Offices of Other Holding Companies	Jersey City	NJ	UNITED STATES
96	3	DIRECT EDGE ECN LLC	523120 - Securities Brokerage	Jersey City	NJ	UNITED STATES
97	3	DIRECT EDGE, INC.	523210 - Securities and Commodity Exchanges	Jersey City	NJ	UNITED STATES
98	4	EDGA EXCHANGE, INC.	523210 - Securities and Commodity Exchanges	Jersey City	NJ	UNITED STATES
99	4	EDGX EXCHANGE, INC.	523210 - Securities and Commodity Exchanges	Jersey City	NJ	UNITED STATES
100	2	DISTRESSED OPPORTUNITIES INTERNATIONAL, INC.	523999 - Miscellaneous Financial Investment Activities	Wilmington	DE	UNITED STATES
101	2	EASTPORT CAPITAL CORP.	524298 - All Other Insurance Related Activities	NEW YORK	NY	UNITED STATES
102	3	EPF FINANCIAL, LLC	524298 - All Other Insurance Related Activities	NEW YORK	NY	UNITED STATES
103	2	ELQ HOLDINGS (DEL) LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
104	3	ELQ HOLDINGS (UK) LTD	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
105	4	ELQ INVESTORS II LTD	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
106	4	ELQ INVESTORS III LTD	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
107	2	EPOCH SECURITIES, INC.	523110 - Investment Banking and Securities Dealing	Southborough	MA	UNITED STATES
108	2	EQUILEND HOLDINGS LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
109	3	EQUILEND CANADA CORP.	523120 - Securities Brokerage	Ontario	ON	CANADA
110	3	EQUILEND EUROPE LIMITED	523120 - Securities Brokerage	London		UNITED KINGDOM (OTHER)

111	3	EQUILEND LLC	523120 - Securities Brokerage	New York	NY	UNITED STATES
112	2	ESSENT GROUP LTD.	551112 - Offices of Other Holding Companies	Hamilton		BERMUDA
113	2	FEDERAL BOULEVARD, L.L.C.	531390 - Other activities related to real estate	Wilmington	DE	UNITED STATES
114	2	FRANKLIN HOLDINGS (BERMUDA), LTD.	525990 - Other Financial Vehicles	Hamilton		BERMUDA
115	2	FREEDOMPAY, INC.	525990 - Other Financial Vehicles	Newtown Square	PA	UNITED STATES
116	2	GCN CE HOLDINGS CORPORATION	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
117	2	GOLDMAN SACHS & PARTNERS AUSTRALIA GROUP HOLDINGS PTY LTD	551112 - Offices of Other Holding Companies	Melbourne		AUSTRALIA
118	3	501 INVESTMENT COMPANY PTY LTD	551112 - Offices of Other Holding Companies	Melbourne		AUSTRALIA
119	4	501-2 INVESTMENT PARTNERSHIP	551112 - Offices of Other Holding Companies	Melbourne		AUSTRALIA
120	3	502 INVESTMENT COMPANY PTY LTD	551112 - Offices of Other Holding Companies	Melbourne		AUSTRALIA
121	4	501-2 INVESTMENT PARTNERSHIP	551112 - Offices of Other Holding Companies	Melbourne		AUSTRALIA
122	3	AXM Pty Ltd	551112 - Offices of Other Holding Companies	Melbourne		AUSTRALIA
123	3	CATUMNAL HOLDINGS PTY LTD	522190 - Other Depository Credit Intermediation	Melbourne		AUSTRALIA

<Caption>

ROW ID	DEPTH	LEGAL ENTITY NAME	TOTAL VOTING PERCENTAGE HELD	TOTAL NON-VOTING PERCENTAGE HELD	COMMENTS

<S>	<C>	<C>	<C>	<C>	<C>
1	1	THE GOLDMAN SACHS GROUP, INC.	N/A	N/A	Top Entity
2	2	77 WATER STREET MANAGEMENT CO. LLC	N/A	N/A	The direct holder is a Managing Member.
3	2	986 E 181ST ST LIHTC LLC	N/A	N/A	The direct holder is a Managing Member.
4	2	ARCHON GEN-PAR, INC.	100	N/A	
5	3	ARCHON GROUP, L.P.	N/A	N/A	The direct holder is a General Partner.
6	4	AGCH GEN-PAR, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
7	5	ARCHON GROUP CANADA HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
8	6	GS CANADA SPECIALTY LENDING COMPANY	100	N/A	
9	4	AQUAMARINE (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
10	4	ARCHON ACQUISITION, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
11	4	ARCHON ADMINISTRATIVE SERVICES, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
12	4	ARCHON CAPITAL (NON-POOLING), L.P.	N/A	N/A	The direct holder is a Limited Partner.
13	5	ARCAP JPMC2000FL1, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
14	4	ARCHON CAPITAL HOLDING, L.P. II	N/A	N/A	The direct holder is a Limited Partner.
15	4	ARCHON GROUP CANADA HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
16	4	ARCHON INTERNATIONAL HOLDINGS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
17	5	GRUPO ARCHON SOCIEDAD DE RESPONSABILIDAD LIMITADA	N/A	N/A	The direct holder is a Managing Member.
18	4	ARCHON KOREA YUHAN HOESA	N/A	N/A	The direct holder is a Non-Managing Member.

19	4	ARCHON RESIDENTIAL MANAGEMENT GEN-PAR, INC.	100	N/A	
20	5	ARCHON RESIDENTIAL MANAGEMENT, L.P.	N/A	N/A	The direct holder is a General Partner.
21	4	ARCHON RESIDENTIAL MANAGEMENT, L.P.	N/A	N/A	The direct holder is a Limited Partner.
22	4	ARCHON THAILAND, LLC	N/A	N/A	The direct holder is a Managing Member.
23	4	ARCHON/PPM, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
24	4	AVELO MORTGAGE, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
25	4	AWH ARCHON GEN-PAR, L.L.C.	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
26	5	ARCHON CORE PLUS REAL ESTATE FUND 2005, L.P.	N/A	N/A	The direct holder is a General Partner.
27	4	BANGKOK CAPITAL ALLIANCE HOLDINGS LLC	N/A	N/A	The direct holder is a Non-Managing Member.
28	4	GOLDMAN SACHS SPECIALTY LENDING GROUP, L.P.	N/A	N/A	The direct holder is a Limited Partner.
29	4	GRUPO ARCHON SOCIEDAD DE RESPONSABILIDAD LIMITADA	N/A	N/A	The direct holder is a Managing Member.
30	4	GSSLG GEN-PAR, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
31	5	GOLDMAN SACHS SPECIALTY LENDING GROUP, L.P.	N/A	N/A	The direct holder is a General Partner.
32	4	PILLAR HOTELS AND RESORTS GEN-PAR, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
33	5	PILLAR HOTELS AND RESORTS, L.P.	N/A	N/A	The direct holder is a General Partner.
34	6	AH ORLANDO GEN-PAR, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
35	7	AH ORLANDO, L.P.	N/A	N/A	The direct holder is a General Partner.
36	6	AH ORLANDO, L.P.	N/A	N/A	The direct holder is a Limited Partner.
37	4	PILLAR HOTELS AND RESORTS, L.P.	N/A	N/A	The direct holder is a

					Limited Partner.
38	4	TNL INTERESTS, INC.	100	N/A	
39	5	TITLE NETWORK, LTD.	N/A	N/A	The direct holder is a General Partner.
40	5	TNL NETWORK, LTD.	N/A	N/A	The direct holder is a General Partner.
41	6	TITLE NETWORK, LTD.	N/A	N/A	The direct holder is a Limited Partner.
42	4	TNL NETWORK, LTD.	N/A	N/A	The direct holder is a Limited Partner.
43	2	ARCHON GROUP, L.P.	N/A	N/A	The direct holder is a Limited Partner.
44	2	ARCHON INTERNATIONAL, INC.	100	N/A	
45	3	ARCHON CAPITAL BANK DEUTSCHLAND GMBH	100	N/A	
46	3	ARCHON GROUP DEUTSCHLAND GMBH	100	N/A	
47	4	GSW IMMOBILIEN AG	50	N/A	
48	3	ARCHON GROUP ITALIA, S.R.L.	100	N/A	
49	4	SGC S.R.L. SOCIETA GESTIONE CREDITI	100	N/A	
50	5	SOCIETA' ACQUISIZIONE E RIFINANZIAMENTO CREDITI SRL	100	N/A	
51	2	ARCHON KOREA YUHAN HOESA	N/A	N/A	The direct holder is a Non-Managing Member.
52	2	ARROW CAPITAL REINSURANCE COMPANY, LIMITED	100	N/A	
53	2	ARROW CORPORATE MEMBER HOLDINGS LLC	N/A	N/A	The direct holder is a Non-Managing Member.

54	3	GOLDMAN SACHS PROPERTY AND CASUALTY	100	N/A	
55	4	ARROW CORPORATE MEMBER LIMITED	100	N/A	This holding represents ownership in Redeemable shares.
56	2	ARROW REINSURANCE COMPANY, LIMITED	100	N/A	
57	2	AUGUSTA ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
58	3	AUGUSTA, L.P.	N/A	N/A	The direct holder is a General Partner.
59	2	BIRCHFIELD ESTATES LTD	100	N/A	
60	2	BLACKSTONE HLT PRINCIPAL TRANSACTION PARTNERS, L.P.	N/A	32	
61	2	BRIDGE STREET ASIA FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
62	2	BRIDGE STREET FUND 1996, L.P.	N/A	N/A	The direct holder is a Limited Partner.
63	2	BRIDGE STREET FUND 1999, L.P.	N/A	N/A	The direct holder is a Limited Partner.
64	3	STONE STREET FUND 1999, L.P.	N/A	N/A	The direct holder is a Limited Partner.
65	3	STONE STREET FUND 2000, L.P.	N/A	N/A	The direct holder is a Limited Partner.
66	4	EACCESS HOLDINGS L.L.C.	N/A	N/A	The direct holder is a Managing Member.
67	2	BRIDGE STREET FUND 2000, L.P.	N/A	N/A	The direct holder is a Limited Partner.
68	2	BRIDGE STREET REAL ESTATE FUND 1996, L.P.	N/A	N/A	The direct holder is a Limited Partner.
69	2	BRIDGE STREET REAL ESTATE FUND 1998, L.P.	N/A	N/A	The direct holder is a Limited Partner.
70	2	BRIDGE STREET REAL ESTATE FUND 1999, L.P.	N/A	N/A	The direct holder is a Limited Partner.
71	2	BRIDGE STREET REAL ESTATE FUND 2000, L.P.	N/A	N/A	The direct holder is a

72	3	STONE STREET REAL ESTATE FUND 2000, L.P.	N/A	N/A	Limited Partner. The direct holder is a Limited Partner.
73	4	WH13/TWENTY-FOUR B.V.	100	N/A	
74	2	BRIDGE STREET SPECIAL OPPORTUNITIES 2000, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
75	3	BRIDGE STREET SPECIAL OPPORTUNITIES FUND 2000, L.P.	N/A	N/A	The direct holder is a General Partner.
76	4	EACCESS HOLDINGS L.L.C.	N/A	N/A	The direct holder is a Managing Member.
77	2	BRIDGE STREET SPECIAL OPPORTUNITIES FUND 2000, L.P.	N/A	N/A	The direct holder is a Limited Partner.
78	2	BRIDGEWATER ODC, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
79	2	CHX Holdings, Inc.	26	N/A	
80	3	CHICAGO STOCK EXCHANGE, INC.	100	N/A	
81	2	COLUMBIA CAPITAL LIFE REINSURANCE COMPANY	100	N/A	
82	3	CHARLESTON CAPITAL REINSURANCE, LLC	N/A	N/A	The direct holder is a Managing Member.
83	2	COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY	100	N/A	
84	3	FIRST ALLMERICA FINANCIAL LIFE INSURANCE COMPANY	100	N/A	
85	3	GOLDMAN SACHS VARIABLE INSURANCE TRUST - GOLDMAN SACHS CORE FIXED INCOME FUND	100	N/A	
86	3	GOLDMAN SACHS VARIABLE INSURANCE TRUST - GOLDMAN SACHS EQUITY INDEX FUND	100	N/A	
87	3	GOLDMAN SACHS VARIABLE INSURANCE TRUST - GOLDMAN SACHS GOVERNMENT INCOME FUND	100	N/A	
88	3	GOLDMAN SACHS VARIABLE INSURANCE TRUST - GOLDMAN SACHS GROWTH OPPORTUNITIES FUND	100	N/A	
89	3	GOLDMAN SACHS VARIABLE INSURANCE TRUST - GOLDMAN SACHS MID CAP VALUE FUND	13	N/A	
90	3	GOLDMAN SACHS VARIABLE INSURANCE TRUST -	100	N/A	

		GOLDMAN SACHS MONEY MARKET FUND			
91	3	GOLDMAN SACHS VARIABLE INSURANCE TRUST - GOLDMAN SACHS STRATEGIC GROWTH FUND	61	N/A	
92	3	GOLDMAN SACHS VARIABLE INSURANCE TRUST - GOLDMAN SACHS STRATEGIC INTERNATIONAL EQUITY FUND	46	N/A	
93	3	GOLDMAN SACHS VARIABLE INSURANCE TRUST - GOLDMAN SACHS STRUCTURED U.S. EQUITY FUND	24	N/A	
94	2	CREDIT AND ASSET REPACKAGING VEHICLE CORPORATION	100	N/A	
95	2	DIRECT EDGE HOLDINGS LLC	N/A	N/A	The direct holder is a Non-Managing Member.
96	3	DIRECT EDGE ECN LLC	N/A	N/A	The direct holder is a Managing Member.
97	3	DIRECT EDGE, INC.	100	N/A	
98	4	EDGA EXCHANGE, INC.	100	N/A	
99	4	EDGX EXCHANGE, INC.	100	N/A	
100	2	DISTRESSED OPPORTUNITIES INTERNATIONAL, INC.	90	N/A	
101	2	EASTPORT CAPITAL CORP.	100	N/A	
102	3	EPF FINANCIAL, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
103	2	ELQ HOLDINGS (DEL) LLC	N/A	N/A	The direct holder is a Non-Managing Member.
104	3	ELQ HOLDINGS (UK) LTD	100	100	
105	4	ELQ INVESTORS II LTD	100	N/A	
106	4	ELQ INVESTORS III LTD	100	N/A	

107	2	EPOCH SECURITIES, INC.	100	N/A	
108	2	EQUILEND HOLDINGS LLC	N/A	N/A	The direct holder is a Non-Managing Member.
109	3	EQUILEND CANADA CORP.	100	N/A	
110	3	EQUILEND EUROPE LIMITED	100	N/A	
111	3	EQUILEND LLC	N/A	N/A	The direct holder is a Managing Member.
112	2	ESSENT GROUP LTD.	28	N/A	
113	2	FEDERAL BOULEVARD, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
114	2	FRANKLIN HOLDINGS (BERMUDA), LTD.	20	N/A	
115	2	FREEDOMPAY, INC.	32	N/A	
116	2	GCN CE HOLDINGS CORPORATION	100	N/A	
117	2	GOLDMAN SACHS & PARTNERS AUSTRALIA GROUP HOLDINGS PTY LTD	100	N/A	
118	3	501 INVESTMENT COMPANY PTY LTD	100	N/A	
119	4	501-2 INVESTMENT PARTNERSHIP	N/A	N/A	The direct holder is a General Partner.
120	3	502 INVESTMENT COMPANY PTY LTD	100	N/A	
121	4	501-2 INVESTMENT PARTNERSHIP	N/A	N/A	The direct holder is a General Partner.
122	3	AXM Pty Ltd	100	N/A	

123	3	CATUMNAL HOLDINGS PTY LTD	100	N/A		
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<S>	<C>	<C>	<C>	<C>	<C>	<C>
124	3	CATUMNAL NOMINEES PTY LTD	523991 - Trust, Fiduciary, and Custody Activities	Melbourne		AUSTRALIA
125	3	Chartres Trading Pty Ltd	551112 - Offices of Other Holding Companies	Melbourne		AUSTRALIA
126	3	GOLDMAN SACHS & PARTNERS AUSTRALIA HOLDINGS PTY LTD	551112 - Offices of Other Holding Companies	Melbourne		AUSTRALIA
127	4	GOLDMAN SACHS AUSTRALIA PTY LIMITED	551112 - Offices of Other Holding Companies	Melbourne		AUSTRALIA
128	5	GOLDMAN SACHS & PARTNERS AUSTRALIA NOMINEES PTY LTD	523991 - Trust, Fiduciary, and Custody Activities	Melbourne		AUSTRALIA
129	3	GOLDMAN SACHS & PARTNERS AUSTRALIA INC.	523120 - Securities Brokerage	New York	NY	UNITED STATES
130	3	GOLDMAN SACHS & PARTNERS AUSTRALIA INTERNATIONAL PTY LTD	551112 - Offices of Other Holding Companies	Melbourne		AUSTRALIA
131	4	GOLDMAN SACHS & PARTNERS NEW ZEALAND HOLDINGS LIMITED	551112 - Offices of Other Holding Companies	Auckland		NEW ZEALAND (OTHER)
132	5	GOLDMAN SACHS & PARTNERS NEW ZEALAND MANAGEMENT LIMITED	551112 - Offices of Other Holding Companies	Auckland		NEW ZEALAND (OTHER)
133	6	DEVELOPMENT SECURITIES LIMITED	523110 - Investment Banking and Securities Dealing	Auckland		NEW ZEALAND (OTHER)
134	6	GOLDMAN SACHS & PARTNERS NEW ZEALAND EQUITY FINANCE LIMITED	523999 - Miscellaneous Financial Investment Activities	Auckland		NEW ZEALAND (OTHER)
135	6	GOLDMAN SACHS & PARTNERS NEW ZEALAND LIMITED	523120 - Securities Brokerage	Auckland		NEW ZEALAND (OTHER)

136	7	EQUITY NOMINEES LIMITED	523991 - Trust, Fiduciary, and Custody Activities	Auckland	NEW ZEALAND (OTHER)
137	6	GOLDMAN SACHS & PARTNERS NEW ZEALAND MEZZANINE LIMITED	523920 - Portfolio Management	Auckland	NEW ZEALAND (OTHER)
138	6	GOLDMAN SACHS & PARTNERS NEW ZEALAND PRIVATE EQUITY LIMITED	523920 - Portfolio Management	Auckland	NEW ZEALAND (OTHER)
139	7	GOLDMAN SACHS & PARTNERS NEW ZEALAND TRANS-TASMAN PRIVATE EQUITY FUND 07 LIMITED	525990 - Other Financial Vehicles	Auckland	NEW ZEALAND (OTHER)
140	6	GOLDMAN SACHS & PARTNERS NEW ZEALAND SECURITIES LIMITED	523120 - Securities Brokerage	Auckland	NEW ZEALAND (OTHER)
141	7	WARSAND NOMINEES LIMITED	523991 - Trust, Fiduciary, and Custody Activities	Auckland	NEW ZEALAND (OTHER)
142	6	PORTFOLIO CUSTODIAN LIMITED	523991 - Trust, Fiduciary, and Custody Activities	Auckland	NEW ZEALAND (OTHER)
143	5	VALCRON INVESTMENTS LIMITED	551112 - Offices of Other Holding Companies	Auckland	NEW ZEALAND (OTHER)
144	6	GOLDMAN SACHS & PARTNERS NEW ZEALAND MANAGEMENT LIMITED	551112 - Offices of Other Holding Companies	Auckland	NEW ZEALAND (OTHER)
145	4	KIWIWARRH (NZ) LIMITED	525990 - Other Financial Vehicles	Auckland	NEW ZEALAND (OTHER)
146	4	Rothmill Investment Company Limited	523999 - Miscellaneous Financial Investment Activities	George Town	CAYMAN ISLANDS
147	3	GOLDMAN SACHS & PARTNERS AUSTRALIA PIA (MANAGEMENT) PTY LTD	523920 - Portfolio Management	Melbourne	AUSTRALIA
148	3	GOLDMAN SACHS & PARTNERS AUSTRALIA PRIVATE EQUITY (CARRIED INTEREST) PTY LTD	523991 - Trust, Fiduciary, and Custody Activities	Melbourne	AUSTRALIA
149	3	GOLDMAN SACHS & PARTNERS AUSTRALIA PTY LTD	523120 - Securities Brokerage	Melbourne	AUSTRALIA
150	4	AMBYNE NOMINEES PTY LTD	523991 - Trust, Fiduciary, and Custody Activities	Melbourne	AUSTRALIA
151	5	201 INVESTMENT COMPANY PTY LTD	551112 - Offices of Other Holding	Melbourne	AUSTRALIA

152	6	201-2 INVESTMENT PARTNERSHIP	Companies 551112 - Offices of Other Holding	Melbourne	AUSTRALIA
153	5	202 INVESTMENT COMPANY PTY LTD	Companies 551112 - Offices of Other Holding	Melbourne	AUSTRALIA
154	6	201-2 INVESTMENT PARTNERSHIP	Companies 551112 - Offices of Other Holding	Melbourne	AUSTRALIA
155	4	Darling Nominees Pty Ltd	Companies 523991 - Trust, Fiduciary, and Custody Activities	Sydney	AUSTRALIA
156	4	FREMANTLE NOMINEES PTY LTD	523991 - Trust, Fiduciary, and Custody Activities	Perth	AUSTRALIA
157	4	GOLDMAN SACHS & PARTNERS AUSTRALIA FUTURES PTY LTD	523210 - Securities and Commodity Exchanges	Melbourne	AUSTRALIA
158	4	GOLDMAN SACHS & PARTNERS AUSTRALIA NOMINEE HOLDINGS PTY LTD	523999 - Miscellaneous Financial Investment Activities	Melbourne	AUSTRALIA
159	4	Hedonwick Nominees Pty Ltd	523991 - Trust, Fiduciary, and Custody Activities	Melbourne	AUSTRALIA
160	4	JBW Melbourne Nominees Pty Ltd	523991 - Trust, Fiduciary, and Custody Activities	Melbourne	AUSTRALIA
161	4	JBW SYDNEY NOMINEES PTY. LIMITED	523991 - Trust, Fiduciary, and Custody Activities	Sydney	AUSTRALIA
162	4	Medonola Nominees Pty Ltd	523991 - Trust, Fiduciary, and Custody Activities	Melbourne	AUSTRALIA
163	4	Melton Nominees Pty Ltd	523991 - Trust, Fiduciary, and Custody Activities	Melbourne	AUSTRALIA
164	4	Moreton Nominees Pty Ltd	523991 - Trust, Fiduciary, and Custody Activities	Brisbane	AUSTRALIA
165	4	PERRODON NOMINEES PTY LTD	523991 - Trust,	Melbourne	AUSTRALIA

166	4	TORRENS NOMINEES PTY LTD	Fiduciary, and Custody Activities 523991 - Trust,	Adelaide	AUSTRALIA
167	4	WEREFUND PROPRIETARY LIMITED	Fiduciary, and Custody Activities 523991 - Trust,	Melbourne	AUSTRALIA
168	5	GOLDMAN SACHS & PARTNERS AUSTRALIA SERVICES PTY LTD	Fiduciary, and Custody Activities 551114 - Corporate, Subsidiary, and Regional Managing Offices	Melbourne	AUSTRALIA
169	6	GOLDMAN SACHS & PARTNERS AUSTRALIA (UK) LIMITED	523930 - Investment Advice	London	UNITED KINGDOM (OTHER)
170	4	WERESYD PTY LTD	523991 - Trust, Fiduciary, and Custody Activities	Sydney	AUSTRALIA
171	4	WINSTONOLA NOMINEES PTY LTD	551114 - Corporate, Subsidiary, and Regional Managing Offices	Melbourne	AUSTRALIA
172	3	GOLDMAN SACHS & PARTNERS AUSTRALIA SERVICES PTY LTD	551114 - Corporate, Subsidiary, and Regional Managing Offices	Melbourne	AUSTRALIA
173	3	GOLDMAN SACHS AUSTRALASIAN MEZZANINE FUND 2	525910 - Open-End Investment Funds	Sydney	AUSTRALIA
174	3	GOLDMAN SACHS AUSTRALASIAN MEZZANINE FUND 2 - ACCESS FUND	525910 - Open-End Investment Funds	Sydney	AUSTRALIA
175	4	GOLDMAN SACHS AUSTRALASIAN MEZZANINE FUND 2	525910 - Open-End Investment Funds	Sydney	AUSTRALIA
176	3	Grancill Pty Ltd	551112 - Offices of Other Holding Companies	Melbourne	AUSTRALIA
177	3	High Income Investments Pty Ltd	551112 - Offices of Other Holding Companies	Melbourne	AUSTRALIA
178	3	INVIA ENTERPRISES PTY LTD	551112 - Offices of Other Holding Companies	Melbourne	AUSTRALIA
179	4	CATUMNAL HOLDINGS PTY LTD	522190 - Other Depository Credit	Melbourne	AUSTRALIA

180	4	GOLDMAN SACHS & PARTNERS AUSTRALIA SERVICES PTY LTD	Intermediation 551114 - Corporate, Subsidiary, and Regional Managing Offices	Melbourne	AUSTRALIA
181	3	IRREWARRA INVESTMENTS PTY LTD	523110 - Investment Banking and Securities Dealing	Melbourne	AUSTRALIA
182	3	Leveraged Income Pty Ltd	551112 - Offices of Other Holding Companies	Melbourne	AUSTRALIA
183	3	REGISTERED TRADERS PTY LTD	551112 - Offices of Other Holding Companies	Melbourne	AUSTRALIA
184	3	TAROMO PTY LTD	551112 - Offices of Other Holding Companies	Melbourne	AUSTRALIA
185	4	AUSTRALIAN MEDIA INVESTMENTS PTY LTD	551112 - Offices of Other Holding Companies	Melbourne	AUSTRALIA
186	4	GOLDMAN SACHS & PARTNERS AUSTRALIA PRIVATE EQUITY (A UNITS) PTY LTD	523991 - Trust, Fiduciary, and Custody Activities	Melbourne	AUSTRALIA
187	4	GOLDMAN SACHS & PARTNERS AUSTRALIA PRIVATE EQUITY (B UNITS) PTY LTD	523991 - Trust, Fiduciary, and Custody Activities	Melbourne	AUSTRALIA
188	4	GOLDMAN SACHS & PARTNERS AUSTRALIA PRIVATE EQUITY (GENERAL PARTNER) PTY LTD	523991 - Trust, Fiduciary, and Custody Activities	Melbourne	AUSTRALIA
189	4	TATARA PTY LTD	522190 - Other Depository Credit Intermediation	Melbourne	AUSTRALIA
190	3	WERENOM PROPRIETARY LIMITED	551112 - Offices of Other Holding Companies	Melbourne	AUSTRALIA
191	4	GOLDMAN SACHS & PARTNERS AUSTRALIA CAPITAL MARKETS LIMITED	523110 - Investment Banking and Securities Dealing	Melbourne	AUSTRALIA
192	5	EQUITY FINANCE NOMINEES PTY LTD	523991 - Trust, Fiduciary, and Custody Activities	Canberra	AUSTRALIA
193	5	GOLDMAN SACHS & PARTNERS AUSTRALIA	523920 - Portfolio	Melbourne	AUSTRALIA

194	6	MANAGED FUNDS LIMITED ASIAN EQUITIES KEYSTONE FUND	Management 525990 - Other Financial Vehicles	Melbourne	AUSTRALIA
195	6	BRIC EQUITIES KEYSTONE FUND	525990 - Other Financial Vehicles	Melbourne	AUSTRALIA
196	6	BRIC II KEYSTONE FUND	525990 - Other Financial Vehicles	Melbourne	AUSTRALIA
197	6	COMMODITY HINDSIGHT KEYSTONE FUND	525990 - Other Financial Vehicles	Melbourne	AUSTRALIA
198	6	EUROPEAN EQUITIES KEYSTONE FUND	525990 - Other Financial Vehicles	Melbourne	AUSTRALIA
199	6	FOOD, FEED, FUEL II KEYSTONE FUND	525990 - Other Financial Vehicles	Melbourne	AUSTRALIA
200	6	FOOD, FEED, FUEL KEYSTONE FUND	525990 - Other Financial Vehicles	Melbourne	AUSTRALIA
201	6	GLOBAL ALPHA FUND	525910 - Open-End Investment Funds	Melbourne	AUSTRALIA
202	6	GLOBAL ALPHA FUND IDPS	525910 - Open-End Investment Funds	Melbourne	AUSTRALIA
203	6	GLOBAL EQUITY HINDSIGHT KEYSTONE FUND	525990 - Other Financial Vehicles	Melbourne	AUSTRALIA
204	6	GOLDMAN SACHS A\$ CASH RESERVES FUND	525990 - Other Financial Vehicles	Melbourne	AUSTRALIA
205	6	GOLDMAN SACHS AUSTRALIA QUANTITATIVE EQUITY FUND	525910 - Open-End Investment Funds	Melbourne	AUSTRALIA
206	6	GOLDMAN SACHS AUSTRALIAN EQUITIES FUND	525910 - Open-End Investment Funds	Melbourne	AUSTRALIA
207	6	GOLDMAN SACHS AUSTRALIAN EQUITIES POOLED FUND	525910 - Open-End Investment Funds	Melbourne	AUSTRALIA
208	6	GOLDMAN SACHS AUSTRALIAN EQUITIES WHOLESALE FUND	525910 - Open-End Investment Funds	Melbourne	AUSTRALIA
209	6	GOLDMAN SACHS AUSTRALIAN INFRASTRUCTURE WHOLESALE FUND	525910 - Open-End Investment Funds	Melbourne	AUSTRALIA
210	6	GOLDMAN SACHS CASH TRUST	525910 - Open-End Investment Funds	Melbourne	AUSTRALIA
211	6	GOLDMAN SACHS COLLATERAL MEZZANINE FUND 05	525990 - Other Financial Vehicles	Melbourne	AUSTRALIA
212	6	GOLDMAN SACHS CORE PLUS AUSTRALIAN FIXED INCOME FUND	525910 - Open-End Investment Funds	Melbourne	AUSTRALIA
213	6	GOLDMAN SACHS DIVERSIFIED GROWTH FUND	525910 - Open-End Investment Funds	Melbourne	AUSTRALIA
214	6	GOLDMAN SACHS DIVERSIFIED GROWTH	525910 - Open-End	Melbourne	AUSTRALIA

215	6	POOLED FUND GOLDMAN SACHS DIVERSIFIED GROWTH WHOLESALE FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA
216	6	GOLDMAN SACHS EMERGING LEADERS FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA
217	6	GOLDMAN SACHS EMERGING LEADERS POOLED FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA
218	6	GOLDMAN SACHS EMERGING LEADERS WHOLESALE FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA
219	6	GOLDMAN SACHS ENHANCED INCOME FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA
220	6	GOLDMAN SACHS ENHANCED INCOME POOLED FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA
221	6	GOLDMAN SACHS ENHANCED INCOME WHOLESALE FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA
222	6	GOLDMAN SACHS GLOBAL FLEX FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA
223	6	GOLDMAN SACHS GLOBAL FLEX POOLED FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA
224	6	GOLDMAN SACHS GLOBAL HIGH YIELD POOLED FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA
225	6	GOLDMAN SACHS GLOBAL SMALL COMPANIES FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA
226	6	GOLDMAN SACHS GLOBAL SMALL COMPANIES POOLED FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA
227	6	GOLDMAN SACHS GLOBAL SMALL COMPANIES WHOLESALE FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA
228	6	GOLDMAN SACHS HEDGED GLOBAL FLEX FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA
229	6	GOLDMAN SACHS INCOME PLUS POOLED FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA
230	6	GOLDMAN SACHS INCOME PLUS WHOLESALE FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA
231	6	GOLDMAN SACHS INTERNATIONAL FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA
232	6	GOLDMAN SACHS INTERNATIONAL POOLED FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA
233	6	GOLDMAN SACHS INTERNATIONAL WHOLESALE FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA
234	6	GOLDMAN SACHS INVESTMENT FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA
235	6	GOLDMAN SACHS LEADERS FUND	Investment Funds 525910 - Open-End	Melbourne	AUSTRALIA

236	6	GOLDMAN SACHS PREMIER AUSTRALIAN EQUITIES FUND	Investment Funds 525910 - Open-End	Melbourne		AUSTRALIA
237	6	GOLDMAN SACHS PREMIER AUSTRALIAN EQUITIES POOLED FUND	Investment Funds 525910 - Open-End	Melbourne		AUSTRALIA
238	6	GOLDMAN SACHS RESOURCES FUND	Investment Funds 525910 - Open-End	Melbourne		AUSTRALIA
239	6	GOLDMAN SACHS RESOURCES POOLED FUND	Investment Funds 525910 - Open-End	Melbourne		AUSTRALIA
240	6	MULTI-STRATEGY FUND	Investment Funds 525910 - Open-End	Melbourne		AUSTRALIA
241	6	PRIVATE EQUITY FUND 2000	Investment Funds 525990 - Other	Melbourne		AUSTRALIA
242	6	SUSTAINABILITY KEYSTONE FUND	Financial Vehicles 525990 - Other	Melbourne		AUSTRALIA
243	5	GOLDMAN SACHS ASSET MANAGEMENT & PARTNERS AUSTRALIA PTY LTD	Financial Vehicles 523920 - Portfolio Management	Melbourne		AUSTRALIA
244	5	I C Nominees Pty Ltd	523991 - Trust, Fiduciary, and Custody Activities	Melbourne		AUSTRALIA
245	5	INVIA CUSTODIAN PTY LIMITED	523991 - Trust, Fiduciary, and Custody Activities	Melbourne		AUSTRALIA
246	6	Harbour Nominees Pty Ltd	523991 - Trust, Fiduciary, and Custody Activities	Sydney		AUSTRALIA
247	6	I C Nominees Pty Ltd	523991 - Trust, Fiduciary, and Custody Activities	Melbourne		AUSTRALIA
248	5	INVIA FINANCIAL SERVICES PTY LTD	522190 - Other Depository Credit Intermediation	Melbourne		AUSTRALIA
249	5	WERECAP NOMINEES PTY LTD	523991 - Trust, Fiduciary, and Custody Activities	Melbourne		AUSTRALIA
250	2	GOLDMAN SACHS (AO) L.L.C.	523110 - Investment Banking and Securities Dealing	New York	NY	UNITED STATES
251	2	GOLDMAN SACHS (ASIA) CORPORATE HOLDINGS L.P.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES

<Caption>	<S>	<C>	<C>	<C>	<C>	<C>
	124	3	CATUMNAL NOMINEES PTY LTD	100	N/A	
	125	3	Chartres Trading Pty Ltd	100	N/A	
	126	3	GOLDMAN SACHS & PARTNERS AUSTRALIA HOLDINGS PTY LTD	100	N/A	
	127	4	GOLDMAN SACHS AUSTRALIA PTY LIMITED	100	N/A	
	128	5	GOLDMAN SACHS & PARTNERS AUSTRALIA NOMINEES PTY LTD	100	N/A	
	129	3	GOLDMAN SACHS & PARTNERS AUSTRALIA INC.	100	N/A	
	130	3	GOLDMAN SACHS & PARTNERS AUSTRALIA INTERNATIONAL PTY LTD	100	N/A	
	131	4	GOLDMAN SACHS & PARTNERS NEW ZEALAND HOLDINGS LIMITED	100	N/A	
	132	5	GOLDMAN SACHS & PARTNERS NEW ZEALAND MANAGEMENT LIMITED	100	N/A	This holding represents ownership in Class A shares.
	133	6	DEVELOPMENT SECURITIES LIMITED	100	N/A	
	134	6	GOLDMAN SACHS & PARTNERS NEW ZEALAND EQUITY FINANCE LIMITED	100	N/A	
	135	6	GOLDMAN SACHS & PARTNERS NEW ZEALAND LIMITED	100	N/A	
	136	7	EQUITY NOMINEES LIMITED	100	N/A	
	137	6	GOLDMAN SACHS & PARTNERS NEW ZEALAND MEZZANINE LIMITED	100	N/A	

138	6	GOLDMAN SACHS & PARTNERS NEW ZEALAND PRIVATE EQUITY LIMITED	100	N/A	
139	7	GOLDMAN SACHS & PARTNERS NEW ZEALAND TRANS-TASMAN PRIVATE EQUITY FUND 07 LIMITED	100	N/A	
140	6	GOLDMAN SACHS & PARTNERS NEW ZEALAND SECURITIES LIMITED	100	N/A	
141	7	WARSAND NOMINEES LIMITED	100	N/A	
142	6	PORTFOLIO CUSTODIAN LIMITED	100	N/A	
143	5	VALCRON INVESTMENTS LIMITED	100	N/A	
144	6	GOLDMAN SACHS & PARTNERS NEW ZEALAND MANAGEMENT LIMITED	100	N/A	This holding represents ownership in Class B shares.
145	4	KIWIWARRH (NZ) LIMITED	100	N/A	
146	4	Rothmill Investment Company Limited	100	N/A	
147	3	GOLDMAN SACHS & PARTNERS AUSTRALIA PIA (MANAGEMENT) PTY LTD	100	N/A	
148	3	GOLDMAN SACHS & PARTNERS AUSTRALIA PRIVATE EQUITY (CARRIED INTEREST) PTY LTD	100	N/A	
149	3	GOLDMAN SACHS & PARTNERS AUSTRALIA PTY LTD	100	N/A	
150	4	AMBYNE NOMINEES PTY LTD	100	N/A	
151	5	201 INVESTMENT COMPANY PTY LTD	100	N/A	
152	6	201-2 INVESTMENT PARTNERSHIP	N/A	N/A	The direct holder is a General Partner.
153	5	202 INVESTMENT COMPANY PTY LTD	100	N/A	

154	6	201-2 INVESTMENT PARTNERSHIP	N/A	N/A	The direct holder is a General Partner.
155	4	Darling Nominees Pty Ltd	100	N/A	
156	4	FREMANTLE NOMINEES PTY LTD	100	N/A	
157	4	GOLDMAN SACHS & PARTNERS AUSTRALIA FUTURES PTY LTD	100	N/A	
158	4	GOLDMAN SACHS & PARTNERS AUSTRALIA NOMINEE HOLDINGS PTY LTD	100	N/A	
159	4	Hedonwick Nominees Pty Ltd	100	N/A	
160	4	JBW Melbourne Nominees Pty Ltd	100	N/A	
161	4	JBW SYDNEY NOMINEES PTY. LIMITED	100	N/A	
162	4	Medonola Nominees Pty Ltd	100	N/A	
163	4	Melton Nominees Pty Ltd	100	N/A	
164	4	Moreton Nominees Pty Ltd	100	N/A	
165	4	PERRODON NOMINEES PTY LTD	100	N/A	
166	4	TORRENS NOMINEES PTY LTD	100	N/A	

167	4	WEREFUND PROPRIETARY LIMITED	100	N/A	
168	5	GOLDMAN SACHS & PARTNERS AUSTRALIA SERVICES PTY LTD	100	N/A	This holding represents ownership in Class C shares.
169	6	GOLDMAN SACHS & PARTNERS AUSTRALIA (UK) LIMITED	100	N/A	
170	4	WERESYD PTY LTD	100	N/A	
171	4	WINSTONOLA NOMINEES PTY LTD	100	N/A	
172	3	GOLDMAN SACHS & PARTNERS AUSTRALIA SERVICES PTY LTD	100	N/A	This holding represents ownership in Ordinary shares.
173	3	GOLDMAN SACHS AUSTRALASIAN MEZZANINE FUND 2	67	N/A	
174	3	GOLDMAN SACHS AUSTRALASIAN MEZZANINE FUND 2 - ACCESS FUND	3	N/A	
175	4	GOLDMAN SACHS AUSTRALASIAN MEZZANINE FUND 2	67	N/A	
176	3	Grancill Pty Ltd	100	N/A	
177	3	High Income Investments Pty Ltd	100	N/A	
178	3	INVIA ENTERPRISES PTY LTD	100	N/A	
179	4	CATUMNAL HOLDINGS PTY LTD	100	N/A	
180	4	GOLDMAN SACHS & PARTNERS AUSTRALIA SERVICES PTY LTD	100	N/A	This holding represents ownership in Class B shares.

181	3	IRREWARRA INVESTMENTS PTY LTD	50	N/A	
182	3	Leveraged Income Pty Ltd	100	N/A	
183	3	REGISTERED TRADERS PTY LTD	100	N/A	
184	3	TAROMO PTY LTD	100	N/A	
185	4	AUSTRALIAN MEDIA INVESTMENTS PTY LTD	100	N/A	
186	4	GOLDMAN SACHS & PARTNERS AUSTRALIA PRIVATE EQUITY (A UNITS) PTY LTD	100	N/A	
187	4	GOLDMAN SACHS & PARTNERS AUSTRALIA PRIVATE EQUITY (B UNITS) PTY LTD	100	N/A	
188	4	GOLDMAN SACHS & PARTNERS AUSTRALIA PRIVATE EQUITY (GENERAL PARTNER) PTY LTD	100	N/A	
189	4	TATARA PTY LTD	100	N/A	
190	3	WERENOM PROPRIETARY LIMITED	100	N/A	
191	4	GOLDMAN SACHS & PARTNERS AUSTRALIA CAPITAL MARKETS LIMITED	100	N/A	
192	5	EQUITY FINANCE NOMINEES PTY LTD	100	N/A	
193	5	GOLDMAN SACHS & PARTNERS AUSTRALIA MANAGED FUNDS LIMITED	100	N/A	
194	6	ASIAN EQUITIES KEYSTONE FUND	N/A	N/A	The direct holder is a Trustee.
195	6	BRIC EQUITIES KEYSTONE FUND	N/A	N/A	The direct holder is a Trustee.

196	6	BRIC II KEYSTONE FUND	N/A	N/A	The direct holder is a Trustee.
197	6	COMMODITY HINDSIGHT KEYSTONE FUND	N/A	N/A	The direct holder is a Trustee.
198	6	EUROPEAN EQUITIES KEYSTONE FUND	N/A	N/A	The direct holder is a Trustee.
199	6	FOOD, FEED, FUEL II KEYSTONE FUND	N/A	N/A	The direct holder is a Trustee.
200	6	FOOD, FEED, FUEL KEYSTONE FUND	N/A	N/A	The direct holder is a Trustee.
201	6	GLOBAL ALPHA FUND	N/A	N/A	The direct holder is a Trustee.
202	6	GLOBAL ALPHA FUND IDPS	N/A	N/A	The direct holder is a Trustee.
203	6	GLOBAL EQUITY HINDSIGHT KEYSTONE FUND	N/A	N/A	The direct holder is a Trustee.
204	6	GOLDMAN SACHS A\$ CASH RESERVES FUND	N/A	N/A	The direct holder is a Trustee.
205	6	GOLDMAN SACHS AUSTRALIA QUANTITATIVE EQUITY FUND	N/A	N/A	The direct holder is a Trustee.
206	6	GOLDMAN SACHS AUSTRALIAN EQUITIES FUND	N/A	N/A	The direct holder is a Trustee.
207	6	GOLDMAN SACHS AUSTRALIAN EQUITIES POOLED FUND	N/A	N/A	The direct holder is a Trustee.
208	6	GOLDMAN SACHS AUSTRALIAN EQUITIES WHOLESALE FUND	N/A	N/A	The direct holder is a Trustee.
209	6	GOLDMAN SACHS AUSTRALIAN INFRASTRUCTURE WHOLESALE FUND	N/A	N/A	The direct holder is a Trustee.
210	6	GOLDMAN SACHS CASH TRUST	N/A	N/A	The direct holder is a Trustee.
211	6	GOLDMAN SACHS COLLATERAL MEZZANINE FUND 05	N/A	N/A	The direct holder is a Trustee.
212	6	GOLDMAN SACHS CORE PLUS AUSTRALIAN FIXED INCOME FUND	N/A	N/A	The direct holder is a Trustee.
213	6	GOLDMAN SACHS DIVERSIFIED GROWTH FUND	N/A	N/A	The direct holder is a Trustee.
214	6	GOLDMAN SACHS DIVERSIFIED GROWTH POOLED FUND	N/A	N/A	The direct holder is a Trustee.
215	6	GOLDMAN SACHS DIVERSIFIED GROWTH WHOLESALE FUND	N/A	N/A	The direct holder is a Trustee.
216	6	GOLDMAN SACHS EMERGING LEADERS FUND	N/A	N/A	The direct holder is a Trustee.

217	6	GOLDMAN SACHS EMERGING LEADERS POOLED FUND	N/A	N/A	The direct holder is a Trustee.
218	6	GOLDMAN SACHS EMERGING LEADERS WHOLESALE FUND	N/A	N/A	The direct holder is a Trustee.
219	6	GOLDMAN SACHS ENHANCED INCOME FUND	N/A	N/A	The direct holder is a Trustee.
220	6	GOLDMAN SACHS ENHANCED INCOME POOLED FUND	N/A	N/A	The direct holder is a Trustee.
221	6	GOLDMAN SACHS ENHANCED INCOME WHOLESALE FUND	N/A	N/A	The direct holder is a Trustee.
222	6	GOLDMAN SACHS GLOBAL FLEX FUND	N/A	N/A	The direct holder is a Trustee.
223	6	GOLDMAN SACHS GLOBAL FLEX POOLED FUND	N/A	N/A	The direct holder is a Trustee.
224	6	GOLDMAN SACHS GLOBAL HIGH YIELD POOLED FUND	N/A	N/A	The direct holder is a Trustee.
225	6	GOLDMAN SACHS GLOBAL SMALL COMPANIES FUND	N/A	N/A	The direct holder is a Trustee.
226	6	GOLDMAN SACHS GLOBAL SMALL COMPANIES POOLED FUND	N/A	N/A	The direct holder is a Trustee.
227	6	GOLDMAN SACHS GLOBAL SMALL COMPANIES WHOLESALE FUND	N/A	N/A	The direct holder is a Trustee.
228	6	GOLDMAN SACHS HEDGED GLOBAL FLEX FUND	N/A	N/A	The direct holder is a Trustee.
229	6	GOLDMAN SACHS INCOME PLUS POOLED FUND	N/A	N/A	The direct holder is a Trustee.
230	6	GOLDMAN SACHS INCOME PLUS WHOLESALE FUND	N/A	N/A	The direct holder is a Trustee.
231	6	GOLDMAN SACHS INTERNATIONAL FUND	N/A	N/A	The direct holder is a Trustee.
232	6	GOLDMAN SACHS INTERNATIONAL POOLED FUND	N/A	N/A	The direct holder is a Trustee.
233	6	GOLDMAN SACHS INTERNATIONAL WHOLESALE FUND	N/A	N/A	The direct holder is a Trustee.
234	6	GOLDMAN SACHS INVESTMENT FUND	N/A	N/A	The direct holder is a Trustee.
235	6	GOLDMAN SACHS LEADERS FUND	N/A	N/A	The direct holder is a Trustee.
236	6	GOLDMAN SACHS PREMIER AUSTRALIAN EQUITIES FUND	N/A	N/A	The direct holder is a Trustee.
237	6	GOLDMAN SACHS PREMIER AUSTRALIAN EQUITIES POOLED FUND	N/A	N/A	The direct holder is a Trustee.

238	6	GOLDMAN SACHS RESOURCES FUND	N/A	N/A	The direct holder is a Trustee.
239	6	GOLDMAN SACHS RESOURCES POOLED FUND	N/A	N/A	The direct holder is a Trustee.
240	6	MULTI-STRATEGY FUND	N/A	N/A	The direct holder is a Trustee.
241	6	PRIVATE EQUITY FUND 2000	N/A	N/A	The direct holder is a Trustee.
242	6	SUSTAINABILITY KEYSTONE FUND	N/A	N/A	The direct holder is a Trustee.
243	5	GOLDMAN SACHS ASSET MANAGEMENT & PARTNERS AUSTRALIA PTY LTD	100	N/A	
244	5	I C Nominees Pty Ltd	100	N/A	
245	5	INVIA CUSTODIAN PTY LIMITED	100	N/A	
246	6	Harbour Nominees Pty Ltd	100	N/A	
247	6	I C Nominees Pty Ltd	100	N/A	
248	5	INVIA FINANCIAL SERVICES PTY LTD	100	N/A	
249	5	WERECAP NOMINEES PTY LTD	100	N/A	
250	2	GOLDMAN SACHS (AO) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
251	2	GOLDMAN SACHS (ASIA) CORPORATE HOLDINGS L.P.	N/A	N/A	The direct holder is a Limited Partner.

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<S>	<C>	<C>	<C>	<C>	<C>	<C>
252	3	GOLDMAN SACHS HOLDINGS (HONG KONG) LIMITED	551112 - Offices of	Central		HONG KONG

253	4	GOLDMAN SACHS (ASIA) FINANCE	Other Holding Companies 523110 - Investment Banking and Securities Dealing	Ebene		MAURITIUS
254	5	BLUE RIDGE REALTY FINANCE (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
255	5	GOLDMAN SACHS (INDIA) SECURITIES PRIVATE LIMITED	523110 - Investment Banking and Securities Dealing	Mumbai		INDIA (OTHER)
256	5	GOLDMAN SACHS STRUCTURED PRODUCTS (ASIA) LIMITED	523110 - Investment Banking and Securities Dealing	George Town		CAYMAN ISLANDS
257	4	GOLDMAN SACHS (ASIA) L.L.C.	523110 - Investment Banking and Securities Dealing	Central		HONG KONG
258	5	GOLDMAN SACHS GAO HUA SECURITIES COMPANY LIMITED	523110 - Investment Banking and Securities Dealing	Beijing		CHINA, PEOPLES REPUBLIC OF
259	4	GOLDMAN SACHS (ASIA) SECURITIES LIMITED	523120 - Securities Brokerage	Hong Kong		HONG KONG
260	4	GOLDMAN SACHS (HONG KONG) COMPANY LIMITED	525990 - Other Financial Vehicles	Hong Kong		HONG KONG
261	5	KPL FUNDING LIMITED	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
262	4	GOLDMAN SACHS (LABUAN) INVESTMENT BANK LIMITED	523110 - Investment Banking and Securities Dealing	Federal Territory of Labuan		MALAYSIA (OTHER)
263	4	GOLDMAN SACHS FOREIGN EXCHANGE (SINGAPORE) PTE.	551112 - Offices of Other Holding Companies	Singapore		SINGAPORE
264	5	GOLDMAN SACHS (SINGAPORE) PTE	523110 - Investment Banking and Securities Dealing	Singapore		SINGAPORE
265	5	GOLDMAN SACHS FUTURES PTE LTD	523999 - Miscellaneous Financial Investment Activities	Singapore		SINGAPORE
266	5	GOLDMAN SACHS REALTY ASIA PACIFIC PTE. LTD.	551114 - Corporate, Subsidiary, and Regional Managing Offices	Singapore		SINGAPORE

267	5	J. ARON & COMPANY (SINGAPORE) PTE.	523130 - Commodity Contracts Dealing	Singapore		SINGAPORE
268	4	GOLDMAN SACHS FUTURES (ASIA) LIMITED	523140 - Commodity Contracts Brokerage	Central		HONG KONG
269	4	Goldman Sachs (Malaysia) Sdn. Bhd.	523110 - Investment Banking and Securities Dealing	Kuala Lumpur		MALAYSIA (OTHER)
270	2	GOLDMAN SACHS (CAYMAN) HOLDING COMPANY	551112 - Offices of Other Holding Companies	George Town		CAYMAN ISLANDS
271	3	ELBE FUNDING LIMITED	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
272	4	RHYS TRUST	523991 - Trust, Fiduciary, and Custody Activities	Saint Helier		JERSEY
273	5	SAPIEN LIMITED	525990 - Other Financial Vehicles	Saint Helier		JERSEY
274	6	SARGASSO LIMITED	525990 - Other Financial Vehicles	Saint Helier		JERSEY
275	3	GOLDMAN SACHS (ASIA PACIFIC) L.L.C.	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
276	4	BEESTON INVESTMENTS LIMITED	523110 - Investment Banking and Securities Dealing	George Town		CAYMAN ISLANDS
277	3	GOLDMAN SACHS (ASIA) CORPORATE HOLDINGS L.P.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
278	3	GOLDMAN SACHS (CAYMAN) TRUST, LIMITED	525990 - Other Financial Vehicles	Camana Bay		CAYMAN ISLANDS
279	3	GOLDMAN SACHS GLOBAL SERVICES II LIMITED	541990 - All Other Professional, Scientific, and Technical Services	George Town		CAYMAN ISLANDS
280	4	GOLDMAN SACHS SERVICES (B.V.I.) LIMITED	54121 - Accounting, Tax Preparation, Bookkeeping and Payroll Services	Tortola		BRITISH VIRGIN ISLANDS
281	3	GOLDMAN, SACHS & CO. OHG	522110 - Commercial Banking	Frankfurt am Main		GERMANY
282	4	GOLDMAN, SACHS & CO. VERWALTUNGS GMBH	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)

283	5	EACCESS HOLDINGS L.L.C.	551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES
284	5	GS CAPITAL PARTNERS 2000 GMBH & CO. BETEILIGUNGS KG	525990 - Other Financial Vehicles	Berlin		GERMANY
285	6	FS INVEST SARL	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
286	7	FS INVEST II SARL	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
287	8	ISS HOLDING A/S	525990 - Other Financial Vehicles	Copenhagen		DENMARK (OTHER)
288	9	ISS A/S	525990 - Other Financial Vehicles	Copenhagen		DENMARK (OTHER)
289	6	GS 2000-I, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
290	7	GOLDMAN SACHS 1, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
291	7	GOLDMAN SACHS 5, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
292	6	GSCP 2000 GMBH CCH HOLDING I	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
293	7	GSCP 2000 GERMANY CEBRIDGE HOLDINGS CORP.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
294	7	GSCP 2000 GMBH CCH HOLDING, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
295	8	CEQUEL COMMUNICATIONS HOLDINGS, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
296	6	GSCP 2000 GMBH CCH HOLDING II	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
297	7	GSCP 2000 GMBH CCH HOLDING, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
298	6	GSCP GMBH CEBRIDGE HOLDING CORP. II	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
299	6	SUNGARD CAPITAL CORP.	51821 - Data Processing, Hosting and Related Services	New York	NY	UNITED STATES
300	7	SUNGARD CAPITAL CORP. II	51821 - Data Processing, Hosting and Related Services	New York	NY	UNITED STATES
301	4	GS CAPITAL PARTNERS 2000 GMBH & CO. BETEILIGUNGS KG	525990 - Other Financial Vehicles	Berlin		GERMANY
302	4	GS CAPITAL PARTNERS II (GERMANY) CIVIL	525990 - Other	Berlin		GERMANY

303	3	LAW PARTNERSHIP HILLTOP INVESTMENTS LIMITED	Financial Vehicles 523110 - Investment Banking and Securities Dealing	George Town		CAYMAN ISLANDS
304	3	LORRAINE FUNDING LIMITED	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
305	4	CHILTERN TRUST	523991 - Trust, Fiduciary, and Custody Activities	Saint Helier		JERSEY
306	2	GOLDMAN SACHS (CHINA) L.L.C.	551114 - Corporate, Subsidiary, and Regional Managing Offices	New York	NY	UNITED STATES
307	2	GOLDMAN SACHS (NETHERLANDS) B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
308	3	GOLDMAN SACHS GESTION S.G.I.I.C. S.A.	523930 - Investment Advice	Madrid		SPAIN
309	2	GOLDMAN SACHS (UK) L.L.C.	551112 - Offices of Other Holding Companies	London		UNITED KINGDOM (OTHER)
310	3	GOLDMAN SACHS BANK (EUROPE) PLC	522110 - Commercial Banking	Dublin		IRELAND
311	3	GOLDMAN SACHS GROUP HOLDINGS (U.K.)	551112 - Offices of Other Holding Companies	London		UNITED KINGDOM (OTHER)
312	4	AMAGANSETT FINANCING LIMITED	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
313	4	FLEET TRADE & TRANSPORT LIMITED	523130 - Commodity Contracts Dealing	London		UNITED KINGDOM (OTHER)
314	4	GOLDMAN SACHS (MONACO) S.A.M.	523930 - Investment Advice	Monaco		MONACO
315	4	GOLDMAN SACHS (RUSSIA)	523110 - Investment Banking and Securities Dealing	London		UNITED KINGDOM (OTHER)
316	4	GOLDMAN SACHS ASSET MANAGEMENT INTERNATIONAL	523920 - Portfolio Management	London		UNITED KINGDOM (OTHER)
317	5	GOLDMAN SACHS ASIA PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg		LUXEMBOURG
318	5	GOLDMAN SACHS BANK (EUROPE) PLC	522110 - Commercial	Dublin		IRELAND

319	5	GOLDMAN SACHS BLENDED CURRENCY FUND (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	Banking 525910 - Open-End Investment Funds	Dublin	IRELAND
320	6	GOLDMAN SACHS FUNDAMENTAL CURRENCY FUND PLC	525910 - Open-End Investment Funds	Dublin	IRELAND
321	5	GOLDMAN SACHS BRICS EQUITY PASSIVE FUND (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	525910 - Open-End Investment Funds	Dublin	IRELAND
322	5	GOLDMAN SACHS BRICS PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
323	5	GOLDMAN SACHS CHINA OPPORTUNITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
324	5	GOLDMAN SACHS COMMODITIES ENHANCED INDEX PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
325	5	GOLDMAN SACHS CORPORATE CREDIT INVESTMENT FUND (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS II PLC)	525910 - Open-End Investment Funds	Dublin	IRELAND
326	6	CCIF LOANS LIMITED	525990 - Other Financial Vehicles	Dublin	IRELAND
327	5	GOLDMAN SACHS DEDICATED INVESTMENT FUND (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	525910 - Open-End Investment Funds	Dublin	IRELAND
328	5	GOLDMAN SACHS EMERGING MARKET BOND PLUS SUB-TRUST	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
329	5	GOLDMAN SACHS EMERGING MARKETS CORE EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
330	5	GOLDMAN SACHS EMERGING MARKETS DEBT	525910 - Open-End	Dublin	IRELAND

		LOCAL FEEDER (A SUBFUND OF GOLDMAN SACHS GLOBAL FUNDS)	Investment Funds		
331	5	GOLDMAN SACHS EURO FIXED INCOME PLUS PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
332	5	GOLDMAN SACHS EURO GOVERNMENT LIQUID RESERVES FUND (A SUB-FUND OF THE GOLDMAN SACHS FUNDS, PLC)	525910 - Open-End Investment Funds	Dublin	IRELAND
333	5	GOLDMAN SACHS EURO LIQUID RESERVES FUND, A SUB-FUND OF THE GOLDMANS SACHS FUNDS, PLC	525910 - Open-End Investment Funds	Dublin	IRELAND
334	5	GOLDMAN SACHS EURO MONEY MARKET FUND (A SUB-FUND OF GOLDMAN SACHS MONEY MARKET FUNDS)	525910 - Open-End Investment Funds	Dublin	IRELAND
335	5	GOLDMAN SACHS EUROPE CONCENTRATED EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
336	5	GOLDMAN SACHS EUROPE CORE EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
337	5	GOLDMAN SACHS EUROPE CORE FLEX PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
338	5	GOLDMAN SACHS EUROPE PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
339	5	GOLDMAN SACHS FCP - US ENHANCED CORE EQUITY PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
340	5	GOLDMAN SACHS FUNDAMENTAL CURRENCY FUND PLC	525910 - Open-End Investment Funds	Dublin	IRELAND

341	5	GOLDMAN SACHS FUNDS - GS EURO AGGREGATE BOND PORTFOLIO (HEDGED)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
342	5	GOLDMAN SACHS GBP LIBOR TRACKER - 3 MONTHS FUND (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	525910 - Open-End Investment Funds	Dublin	IRELAND
343	5	GOLDMAN SACHS GLOBAL CORE EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
344	5	GOLDMAN SACHS GLOBAL CORPORATE FUND 1 (IN JAPAN FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY)	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
345	5	GOLDMAN SACHS GLOBAL CORPORATE FUND 2 (IN JAPAN FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY)	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
346	5	GOLDMAN SACHS GLOBAL CORPORATE MARKET CYCLE FUND (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	525910 - Open-End Investment Funds	Dublin	IRELAND
347	5	GOLDMAN SACHS GLOBAL CORPORATE PORTFOLIO (HEDGED) (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
348	5	GOLDMAN SACHS GLOBAL CREDIT PORTFOLIO (HEDGED) (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
349	5	GOLDMAN SACHS GLOBAL CURRENCY FUND	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
350	5	GOLDMAN SACHS GLOBAL CURRENCY FUND - DOLLAR PLUS	525910 - Open-End Investment Funds	Dublin	IRELAND
351	5	GOLDMAN SACHS GLOBAL CURRENCY FUND -	525910 - Open-End	Dublin	IRELAND

		EURO PLUS	Investment Funds		
352	5	GOLDMAN SACHS GLOBAL CURRENCY PLUS PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
353	5	GOLDMAN SACHS GLOBAL EMERGING MARKETS CONCENTRATED EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
354	5	GOLDMAN SACHS GLOBAL EMERGING MARKETS DEBT LOCAL PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
355	5	GOLDMAN SACHS GLOBAL EMERGING MARKETS DEBT PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
356	5	GOLDMAN SACHS GLOBAL EMERGING MARKETS EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
357	5	GOLDMAN SACHS GLOBAL EQUITY PARTNERS PORTFOLIO (PREVIOUSLY GLOBAL PCP EQUITY PORTFOLIO) (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
358	5	GOLDMAN SACHS GLOBAL EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
359	5	GOLDMAN SACHS GLOBAL FIXED INCOME PLUS PORTFOLIO (HEDGED) (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
360	5	GOLDMAN SACHS GLOBAL FIXED INCOME PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
361	5	GOLDMAN SACHS GLOBAL FIXED INCOME PORTFOLIO (HEDGED) (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG

362	5	GOLDMAN SACHS GLOBAL HIGH YIELD PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
363	5	GOLDMAN SACHS GLOBAL HIGH YIELD PORTFOLIO II (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	525910 - Open-End Investment Funds	Dublin	IRELAND
364	5	GOLDMAN SACHS GLOBAL LIBOR PLUS I PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
365	5	GOLDMAN SACHS GLOBAL LIBOR PLUS II PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
366	5	GOLDMAN SACHS GLOBAL SMALL CAP CORE EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
367	5	GOLDMAN SACHS GLOBAL TACTICAL ASSET ALLOCATION FUNDS-GOLDMAN SACHS GTAA EQUITY STRATEGY FUND	525910 - Open-End Investment Funds	Dublin	IRELAND
368	5	GOLDMAN SACHS GMS ALPHA+ EQUITY ADVISORS 1 (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	525910 - Open-End Investment Funds	Dublin	IRELAND
369	5	GOLDMAN SACHS GMS ALPHA+ WORLD EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
370	5	GOLDMAN SACHS GMS ALPHA+ WORLD EQUITY PORTFOLIO II (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
371	5	GOLDMAN SACHS GMS ASIA (EX-JAPAN) EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS II)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
372	5	GOLDMAN SACHS GMS EUROPE EQUITY	525910 - Open-End	Luxembourg	LUXEMBOURG

		PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS II)	Investment Funds		
373	5	GOLDMAN SACHS GMS GLOBAL EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS II)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
374	5	GOLDMAN SACHS GMS JAPAN EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS II)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
375	5	GOLDMAN SACHS GMS US EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS II)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
376	5	GOLDMAN SACHS INDIA EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
377	5	GOLDMAN SACHS JAPAN CORE EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
378	5	GOLDMAN SACHS JAPAN CORE FLEX PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
379	5	GOLDMAN SACHS JAPAN PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
<Caption>					
<S>	<C>	<C>	<C>	<C>	<C>
252	3	GOLDMAN SACHS HOLDINGS (HONG KONG) LIMITED	100	N/A	
253	4	GOLDMAN SACHS (ASIA) FINANCE	100	N/A	
254	5	BLUE RIDGE REALTY FINANCE (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
255	5	GOLDMAN SACHS (INDIA) SECURITIES PRIVATE LIMITED	100	N/A	

256	5	GOLDMAN SACHS STRUCTURED PRODUCTS (ASIA) LIMITED	100	N/A	
257	4	GOLDMAN SACHS (ASIA) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
258	5	GOLDMAN SACHS GAO HUA SECURITIES COMPANY LIMITED	N/A	N/A	The direct holder is a Non-Managing Member.
259	4	GOLDMAN SACHS (ASIA) SECURITIES LIMITED	100	N/A	
260	4	GOLDMAN SACHS (HONG KONG) COMPANY LIMITED	100	N/A	
261	5	KPL FUNDING LIMITED	100	N/A	
262	4	GOLDMAN SACHS (LABUAN) INVESTMENT BANK LIMITED	100	N/A	
263	4	GOLDMAN SACHS FOREIGN EXCHANGE (SINGAPORE) PTE.	100	N/A	
264	5	GOLDMAN SACHS (SINGAPORE) PTE	79	N/A	
265	5	GOLDMAN SACHS FUTURES PTE LTD	100	N/A	
266	5	GOLDMAN SACHS REALTY ASIA PACIFIC PTE. LTD.	100	N/A	
267	5	J. ARON & COMPANY (SINGAPORE) PTE.	100	N/A	
268	4	GOLDMAN SACHS FUTURES (ASIA) LIMITED	100	N/A	
269	4	Goldman Sachs (Malaysia) Sdn. Bhd.	100	N/A	
270	2	GOLDMAN SACHS (CAYMAN) HOLDING COMPANY	100	N/A	

271	3	ELBE FUNDING LIMITED	100	N/A	
272	4	RHYS TRUST	N/A	N/A	The direct holder is a Trustee.
273	5	SAPIEN LIMITED	100	N/A	
274	6	SARGASSO LIMITED	100	N/A	
275	3	GOLDMAN SACHS (ASIA PACIFIC) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
276	4	BEESTON INVESTMENTS LIMITED	100	N/A	
277	3	GOLDMAN SACHS (ASIA) CORPORATE HOLDINGS L.P.	N/A	N/A	The direct holder is a Limited Partner.
278	3	GOLDMAN SACHS (CAYMAN) TRUST, LIMITED	100	N/A	
279	3	GOLDMAN SACHS GLOBAL SERVICES II LIMITED	100	N/A	
280	4	GOLDMAN SACHS SERVICES (B.V.I.) LIMITED	100	N/A	
281	3	GOLDMAN, SACHS & CO. OHG	N/A	N/A	The direct holder is a General Partner.
282	4	GOLDMAN, SACHS & CO. VERWALTUNGS GMBH	100	N/A	
283	5	EACCESS HOLDINGS L.L.C.	N/A	N/A	The direct holder is a Managing Member.
284	5	GS CAPITAL PARTNERS 2000 GMBH & CO. BETEILIGUNGS KG	N/A	N/A	The direct holder is a Limited Partner.
285	6	FS INVEST SARL	44	N/A	
286	7	FS INVEST II SARL	100	N/A	

287	8	ISS HOLDING A/S	100	N/A	
288	9	ISS A/S	100	N/A	
289	6	GS 2000-I, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
290	7	GOLDMAN SACHS 1, L.P.	N/A	N/A	The direct holder is a Limited Partner.
291	7	GOLDMAN SACHS 5, L.P.	N/A	N/A	The direct holder is a Limited Partner.
292	6	GSCP 2000 GMBH CCH HOLDING I	100	N/A	
293	7	GSCP 2000 GERMANY CEBRIDGE HOLDINGS CORP.	100	N/A	
294	7	GSCP 2000 GMBH CCH HOLDING, L.P.	N/A	N/A	The direct holder is a General Partner.
295	8	CEQUEL COMMUNICATIONS HOLDINGS, LLC	36	N/A	
296	6	GSCP 2000 GMBH CCH HOLDING II	100	N/A	
297	7	GSCP 2000 GMBH CCH HOLDING, L.P.	N/A	N/A	The direct holder is a Limited Partner.
298	6	GSCP GMBH CEBRIDGE HOLDING CORP. II	100	N/A	
299	6	SUNGARD CAPITAL CORP.	99	N/A	
300	7	SUNGARD CAPITAL CORP. II	100	N/A	
301	4	GS CAPITAL PARTNERS 2000 GMBH & CO. BETEILIGUNGS KG	N/A	N/A	The direct holder is a Limited Partner.
302	4	GS CAPITAL PARTNERS II (GERMANY) CIVIL LAW PARTNERSHIP	N/A	N/A	The direct holder is a Managing Member.
303	3	HILLTOP INVESTMENTS LIMITED	100	N/A	
304	3	LORRAINE FUNDING LIMITED	100	N/A	
305	4	CHILTERN TRUST	N/A	N/A	The direct holder is a Trustee.

306	2	GOLDMAN SACHS (CHINA) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
307	2	GOLDMAN SACHS (NETHERLANDS) B.V.	100	N/A	
308	3	GOLDMAN SACHS GESTION S.G.I.I.C. S.A.	100	N/A	
309	2	GOLDMAN SACHS (UK) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
310	3	GOLDMAN SACHS BANK (EUROPE) PLC	100	N/A	
311	3	GOLDMAN SACHS GROUP HOLDINGS (U.K.)	100	N/A	This holding represents ownership in Preferred shares.
312	4	AMAGANSETT FINANCING LIMITED	100	N/A	
313	4	FLEET TRADE & TRANSPORT LIMITED	100	N/A	
314	4	GOLDMAN SACHS (MONACO) S.A.M.	99	N/A	
315	4	GOLDMAN SACHS (RUSSIA)	99	N/A	
316	4	GOLDMAN SACHS ASSET MANAGEMENT INTERNATIONAL	100	N/A	This holding represents ownership in Ordinary B shares.
317	5	GOLDMAN SACHS ASIA PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
318	5	GOLDMAN SACHS BANK (EUROPE) PLC	100	N/A	
319	5	GOLDMAN SACHS BLENDED CURRENCY FUND (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
320	6	GOLDMAN SACHS FUNDAMENTAL CURRENCY FUND PLC	10	N/A	
321	5	GOLDMAN SACHS BRICS EQUITY PASSIVE FUND (A SUBFUND OF GOLDMAN SACHS	N/A	N/A	The direct holder has Control through a

		INSTITUTIONAL FUNDS PLC)			Management Agreement or other arrangements.
322	5	GOLDMAN SACHS BRICS PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
323	5	GOLDMAN SACHS CHINA OPPORTUNITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
324	5	GOLDMAN SACHS COMMODITIES ENHANCED INDEX PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
325	5	GOLDMAN SACHS CORPORATE CREDIT INVESTMENT FUND (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS II PLC)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
326	6	CCIF LOANS LIMITED	100	N/A	
327	5	GOLDMAN SACHS DEDICATED INVESTMENT FUND (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
328	5	GOLDMAN SACHS EMERGING MARKET BOND PLUS SUB-TRUST	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
329	5	GOLDMAN SACHS EMERGING MARKETS CORE EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
330	5	GOLDMAN SACHS EMERGING MARKETS DEBT LOCAL FEEDER (A SUBFUND OF GOLDMAN SACHS GLOBAL FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
331	5	GOLDMAN SACHS EURO FIXED INCOME PLUS PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
332	5	GOLDMAN SACHS EURO GOVERNMENT LIQUID RESERVES FUND (A SUB-FUND OF THE	N/A	N/A	The direct holder has Control through a

GOLDMAN SACHS FUNDS, PLC)					Management Agreement or other arrangements.
333	5	GOLDMAN SACHS EURO LIQUID RESERVES FUND, A SUB-FUND OF THE GOLDMANS SACHS FUNDS, PLC	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
334	5	GOLDMAN SACHS EURO MONEY MARKET FUND (A SUB-FUND OF GOLDMAN SACHS MONEY MARKET FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
335	5	GOLDMAN SACHS EUROPE CONCENTRATED EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
336	5	GOLDMAN SACHS EUROPE CORE EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
337	5	GOLDMAN SACHS EUROPE CORE FLEX PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
338	5	GOLDMAN SACHS EUROPE PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
339	5	GOLDMAN SACHS FCP - US ENHANCED CORE EQUITY PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
340	5	GOLDMAN SACHS FUNDAMENTAL CURRENCY FUND PLC	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
341	5	GOLDMAN SACHS FUNDS - GS EURO AGGREGATE BOND PORTFOLIO (HEDGED)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
342	5	GOLDMAN SACHS GBP LIBOR TRACKER - 3 MONTHS FUND (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.

343	5	GOLDMAN SACHS GLOBAL CORE EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
344	5	GOLDMAN SACHS GLOBAL CORPORATE FUND 1 (IN JAPAN FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
345	5	GOLDMAN SACHS GLOBAL CORPORATE FUND 2 (IN JAPAN FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
346	5	GOLDMAN SACHS GLOBAL CORPORATE MARKET CYCLE FUND (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
347	5	GOLDMAN SACHS GLOBAL CORPORATE PORTFOLIO (HEDGED) (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
348	5	GOLDMAN SACHS GLOBAL CREDIT PORTFOLIO (HEDGED) (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
349	5	GOLDMAN SACHS GLOBAL CURRENCY FUND	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
350	5	GOLDMAN SACHS GLOBAL CURRENCY FUND - DOLLAR PLUS	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
351	5	GOLDMAN SACHS GLOBAL CURRENCY FUND - EURO PLUS	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
352	5	GOLDMAN SACHS GLOBAL CURRENCY PLUS PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
353	5	GOLDMAN SACHS GLOBAL EMERGING MARKETS CONCENTRATED EQUITY PORTFOLIO (A	N/A	N/A	The direct holder has Control through a

		SUBFUND OF GOLDMAN SACHS FUNDS)			Management Agreement or other arrangements.
354	5	GOLDMAN SACHS GLOBAL EMERGING MARKETS DEBT LOCAL PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
355	5	GOLDMAN SACHS GLOBAL EMERGING MARKETS DEBT PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
356	5	GOLDMAN SACHS GLOBAL EMERGING MARKETS EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
357	5	GOLDMAN SACHS GLOBAL EQUITY PARTNERS PORTFOLIO (PREVIOUSLY GLOBAL PCP EQUITY PORTFOLIO) (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
358	5	GOLDMAN SACHS GLOBAL EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
359	5	GOLDMAN SACHS GLOBAL FIXED INCOME PLUS PORTFOLIO (HEDGED) (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
360	5	GOLDMAN SACHS GLOBAL FIXED INCOME PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
361	5	GOLDMAN SACHS GLOBAL FIXED INCOME PORTFOLIO (HEDGED) (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
362	5	GOLDMAN SACHS GLOBAL HIGH YIELD PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
363	5	GOLDMAN SACHS GLOBAL HIGH YIELD PORTFOLIO II (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.

364	5	GOLDMAN SACHS GLOBAL LIBOR PLUS I PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
365	5	GOLDMAN SACHS GLOBAL LIBOR PLUS II PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
366	5	GOLDMAN SACHS GLOBAL SMALL CAP CORE EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
367	5	GOLDMAN SACHS GLOBAL TACTICAL ASSET ALLOCATION FUNDS-GOLDMAN SACHS GTAA EQUITY STRATEGY FUND	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
368	5	GOLDMAN SACHS GMS ALPHA+ EQUITY ADVISORS 1 (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
369	5	GOLDMAN SACHS GMS ALPHA+ WORLD EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
370	5	GOLDMAN SACHS GMS ALPHA+ WORLD EQUITY PORTFOLIO II (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
371	5	GOLDMAN SACHS GMS ASIA (EX-JAPAN) EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS II)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
372	5	GOLDMAN SACHS GMS EUROPE EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS II)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
373	5	GOLDMAN SACHS GMS GLOBAL EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS II)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
374	5	GOLDMAN SACHS GMS JAPAN EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN	N/A	N/A	The direct holder has Control through a

		SACHS FUNDS II)			Management Agreement or other arrangements.
375	5	GOLDMAN SACHS GMS US EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS II)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
376	5	GOLDMAN SACHS INDIA EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
377	5	GOLDMAN SACHS JAPAN CORE EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
378	5	GOLDMAN SACHS JAPAN CORE FLEX PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
379	5	GOLDMAN SACHS JAPAN PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.

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380	5	GOLDMAN SACHS JAPAN SMALL CAP PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg		LUXEMBOURG
381	5	GOLDMAN SACHS KOREA EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg		LUXEMBOURG
382	5	GOLDMAN SACHS QUANTITATIVE TOTAL CURRENCY MASTER FUND (A SUB FUND OF GOLDMAN SACHS TOTAL CURRENCY FUNDS PLC)	525910 - Open-End Investment Funds	Dublin		IRELAND
383	5	GOLDMAN SACHS SPECIALISED FIXED INCOME PORTFOLIO (A SUBFUND OF GOLDMAN SACHS	525910 - Open-End Investment Funds	Luxembourg		LUXEMBOURG

FUNDS)						
384	5	GOLDMAN SACHS STERLING BROAD FIXED INCOME PLUS PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg		LUXEMBOURG
385	5	GOLDMAN SACHS STERLING BROAD FIXED INCOME PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg		LUXEMBOURG
386	5	GOLDMAN SACHS STERLING CREDIT PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg		LUXEMBOURG
387	5	GOLDMAN SACHS STERLING GOVERNMENT LIQUID RESERVES FUND (A SUB-FUND OF THE GOLDMANS SACHS FUNDS, PLC)	525910 - Open-End Investment Funds	Dublin		IRELAND
388	5	GOLDMAN SACHS STERLING LIQUID RESERVES FUND (A SUB-FUND OF THE GOLDMANS SACHS FUNDS, PLC)	525910 - Open-End Investment Funds	Dublin		IRELAND
389	5	GOLDMAN SACHS SUSTAIN PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg		LUXEMBOURG
390	5	GOLDMAN SACHS US CORE EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg		LUXEMBOURG
391	5	GOLDMAN SACHS US EQUITY ABSOLUTE RETURN PORTFOLIO (A Subfund of Goldman Sachs Funds)	525910 - Open-End Investment Funds	Luxembourg		LUXEMBOURG
392	5	GOLDMAN SACHS US EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg		LUXEMBOURG
393	5	GOLDMAN SACHS US FIXED INCOME FEEDER PORTFOLIO (A SUBFUND OF GOLDMAN SACHS GLOBAL FUNDS)	525910 - Open-End Investment Funds	Dublin		IRELAND

394	5	GOLDMAN SACHS US FIXED INCOME PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
395	5	GOLDMAN SACHS US GROWTH EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
396	5	GOLDMAN SACHS US MORTGAGE BACKED SECURITIES PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
397	5	GOLDMAN SACHS US SMALL CAP CORE EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
398	5	GOLDMAN SACHS US VALUE EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
399	5	GOLDMAN SACHS US\$ LIBOR TRACKER 3 MONTHS FUND (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	525910 - Open-End Investment Funds	Dublin	IRELAND
400	5	GOLDMAN SACHS US\$ LIQUID RESERVES FUND, A SUB-FUND OF THE GOLDMAN SACHS FUNDS, PLC	525910 - Open-End Investment Funds	Dublin	IRELAND
401	5	GOLDMAN SACHS US\$ MONEY MARKET FUND (A SUBFUND OF GOLDMAN SACHS MONEY MARKET FUNDS)	525910 - Open-End Investment Funds	Dublin	IRELAND
402	5	GOLDMAN SACHS US\$ TREASURY LIQUID RESERVES FUND (A SUB-FUND OF THE GOLDMAN SACHS FUNDS, PLC)	525910 - Open-End Investment Funds	Dublin	IRELAND
403	5	GOLDMAN SACHS YEN LIQUID RESERVES FUND, (A SUB-FUND OF THE GOLDMANS SACHS FUNDS, PLC)	525910 - Open-End Investment Funds	Dublin	IRELAND
404	5	GS GLOBAL SUBORDINATED DEBT SECURITIES FX SUB-TRUST	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS

405	5	GSAMI China Equity Portfolio (a sub-fund of GSAMI China Funds, Public Limited Company)	525910 - Open-End Investment Funds	Dublin		IRELAND
406	5	Goldman Sachs Brazil Equity Portfolio (A Subfund of Goldman Sachs Funds)	525910 - Open-End Investment Funds	Luxembourg		LUXEMBOURG
407	4	GOLDMAN SACHS BANK (EUROPE) PLC	522110 - Commercial Banking	Dublin		IRELAND
408	4	GOLDMAN SACHS HOLDINGS (U.K.)	551112 - Offices of Other Holding Companies	London		UNITED KINGDOM (OTHER)
409	5	DUNVEGAN INVESTMENTS, LTD.	523110 - Investment Banking and Securities Dealing	George Town		CAYMAN ISLANDS
410	5	FORRES LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
411	6	FORRES INVESTMENTS LIMITED	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
412	7	KILLINGHOLME GENERATION LIMITED	551112 - Offices of Other Holding Companies	London		UNITED KINGDOM (OTHER)
413	8	GS KILLINGHOLME CAYMAN INVESTMENTS LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
414	9	GS KILLINGHOLME CAYMAN INVESTMENTS II LTD	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
415	10	GS KILLINGHOLME CAYMAN INVESTMENTS III	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
416	9	GS KILLINGHOLME CAYMAN INVESTMENTS III	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
417	8	KPL ACQUISITIONS LIMITED	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
418	9	KPL HOLDINGS LIMITED	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
419	8	KPL FINANCE LIMITED	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
420	5	GOLDMAN SACHS ASSET MANAGEMENT (INDIA) PRIVATE LIMITED	523920 - Portfolio Management	Mumbai		INDIA (OTHER)
421	5	GOLDMAN SACHS ASSET MANAGEMENT	523920 - Portfolio	London		UNITED KINGDOM

		INTERNATIONAL	Management	(OTHER)
422	5	GOLDMAN SACHS BANK (EUROPE) PLC	522110 - Commercial Banking	Dublin IRELAND
423	5	GOLDMAN SACHS INTERNATIONAL	523110 - Investment Banking and Securities Dealing	London UNITED KINGDOM (OTHER)
424	6	ARES FINANCE S.r.l.	525990 - Other Financial Vehicles	Milan ITALY (OTHER)
425	6	AVK Rohr Limited	525990 - Other Financial Vehicles	George Town CAYMAN ISLANDS
426	6	DUNVEGAN INVESTMENTS, LTD.	523110 - Investment Banking and Securities Dealing	George Town CAYMAN ISLANDS
427	6	FG CM HF I LIMITED	525990 - Other Financial Vehicles	George Town CAYMAN ISLANDS
428	6	GGICO MIDDLE EAST EQUITY FUND LIMITED	525990 - Other Financial Vehicles	George Town CAYMAN ISLANDS
429	6	GOLDMAN SACHS (JERSEY) LIMITED	523999 - Miscellaneous Financial Investment Activities	Saint Helier CHANNEL ISLANDS
430	6	GOLDMAN SACHS BANK (EUROPE) PLC	522110 - Commercial Banking	Dublin IRELAND
431	6	GOLDMAN SACHS EUROPE LIMITED	523930 - Investment Advice	Saint Helier GUERNSEY
432	6	GOLDMAN SACHS FINANCIAL PRODUCTS I LIMITED	525990 - Other Financial Vehicles	George Town CAYMAN ISLANDS
433	7	MA ALTERNATIVE BETA TREND UCITS LIMITED	525990 - Other Financial Vehicles	George Town CAYMAN ISLANDS
434	7	MA GOLDMAN SACHS ALTERNATIVE BETA CONVERTIBLE ARBITRAGE LIMITED	525990 - Other Financial Vehicles	George Town CAYMAN ISLANDS
435	7	MA GOLDMAN SACHS ALTERNATIVE BETA EQUITY HEDGE LIMITED	525990 - Other Financial Vehicles	George Town CAYMAN ISLANDS

436	7	MA GOLDMAN SACHS ALTERNATIVE BETA MACRO LIMITED	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
437	7	SIGNUM AC CAPITAL LIMITED	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
438	6	GOLDMAN SACHS SECURITIES (NOMINEES) LIMITED	523910 - Miscellaneous Intermediation	London	UNITED KINGDOM (OTHER)
439	6	GOLDMAN SACHS SPECIALIZED INVESTMENTS - DYNAMO-J11 V12 PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
440	6	GOLDMAN SACHS SPECIALIZED INVESTMENTS - GLOBAL TRACKER PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
441	6	GOLDMAN SACHS SPECIALIZED INVESTMENTS - GOLDMAN SACHS SYSTEMATIC ABSOLUTE RETURN TRACKER JPY STRATEGY PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
442	6	GOLDMAN SACHS SPECIALIZED INVESTMENTS - S&P GSCI ENHANCED STRATEGY PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
443	6	GOLDMAN SACHS SPECIALIZED INVESTMENTS - S&P GSCI LIGHT ENERGY PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
444	6	GOLDMAN SACHS SPECIALIZED INVESTMENTS-DYNAMO-J11 V5 PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
445	6	GOLDMAN SACHS SPECIALIZED INVESTMENTS-GLOBAL TRACKER PORTFOLIO II	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
446	6	GOLDMAN SACHS STRATEGIC INVESTMENTS PLC-GOLDMAN SACHS DIVIDEND-LINKED EQUITY INCOME PORTFOLIO	525910 - Open-End Investment Funds	Dublin	IRELAND
447	6	GOLDMAN SACHS STRUCTURED INVESTMENTS	525910 - Open-End	Luxembourg	LUXEMBOURG

		II SICAV - GOLDMAN SACHS ABSOLUTE RETURN TRACKER INDEX ETF PORTFOLIO	Investment Funds		
448	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - 10 YR MATURITY FLOATING RATE EURO PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
449	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - 15 YR MATURITY FLOATING RATE EURO PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
450	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - 20 YR MATURITY FLOATING RATE EURO PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
451	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - BRICS NIFTY 50 DEVELOPED MARKETS PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
452	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - BRICS NIFTY 50 EMERGING MARKETS PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
453	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - DIVERSIFIED STRATEGIES PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
454	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - DYNAMO-CHF PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
455	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - GOLDMAN SACHS ABSOLUTE RETURN TRACKER INDEX PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
456	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - GOLDMAN SACHS ALTERNATIVE BETA TREND UCITS PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
457	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - GOLDMAN SACHS COMMODITY ALPHA PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG

458	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - GOLDMAN SACHS COMMODITY ALPHA-BETA PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
459	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - GOLDMAN SACHS DIVIDEND LINKED PORTFOLIO ON THE DOW JONES EURO STOXX 50 (R) INDEX	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
460	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - GOLDMAN SACHS DOW JONES - UBS ENHANCED STRATEGY PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
461	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - GOLDMAN SACHS FLOATING RATE EURO PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
462	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV-ALTERNATIVE ALPHA TACTICAL TRADING INDEX PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
463	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV-MACRO HARVESTER PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
464	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV-REDUCED VOLATILITY VELOCITY AND CARRY STRATEGY PORTFOLIO	525910 - Open-End Investment Funds	Luxembourg	LUXEMBOURG
465	6	HANA FINANCIAL GROUP INC.	523110 - Investment Banking and Securities Dealing	Seoul	KOREA, SOUTH
466	6	MA WCM FF Limited	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
467	6	SIGNUM AC CAPITAL LIMITED	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
468	6	SPHERE FUNDO DE INVESTIMENTO MULTIMERCADO - INVESTIMENTO NO	525910 - Open-End Investment Funds	Rio de Janeiro	BRAZIL

469	7	EXTERIOR CREDITO PRIVADO SPHERE FUND	525910 - Open-End Investment Funds	Sao Paulo	BRAZIL
470	6	Signum AVK Limited	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
471	6	ULTEGRA FINANCE LIMITED	525990 - Other Financial Vehicles	Dublin	IRELAND
472	5	GOLDMAN SACHS SAUDI ARABIA	525990 - Other Financial Vehicles	Riyadh	SAUDI ARABIA
473	5	GOLDMAN SACHS TRUSTEE COMPANY (INDIA) PRIVATE LIMITED	523991 - Trust, Fiduciary, and Custody Activities	Mumbai	INDIA (OTHER)
474	5	GSSM HOLDING (U.K.)	525990 - Other Financial Vehicles	London	UNITED KINGDOM (OTHER)
475	5	MONTAGUE PLACE CUSTODY SERVICES	523991 - Trust, Fiduciary, and Custody Activities	London	UNITED KINGDOM (OTHER)
476	4	GOLDMAN SACHS INTERNATIONAL	523110 - Investment Banking and Securities Dealing	London	UNITED KINGDOM (OTHER)
477	4	GOLDMAN SACHS INTERNATIONAL BANK	522110 - Commercial Banking	London	UNITED KINGDOM (OTHER)
478	4	GOLDMAN SACHS SAUDI ARABIA	525990 - Other Financial Vehicles	Riyadh	SAUDI ARABIA
479	4	GS LEASING HOLDINGS LIMITED	551112 - Offices of Other Holding Companies	London	UNITED KINGDOM (OTHER)
480	5	BEHEER- EN BELEGGINGSMAATSCHAPPIJ BEFRACO B.V.	525990 - Other Financial Vehicles	London	UNITED KINGDOM (OTHER)
481	4	GS LEASING MANAGEMENT LIMITED	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
482	4	GS LIQUID TRADING PLATFORM I PCC	525990 - Other Financial Vehicles	Saint Helier	CHANNEL ISLANDS
483	4	GS LIQUID TRADING PLATFORM II LIMITED	525990 - Other Financial Vehicles	Saint Helier	CHANNEL ISLANDS
484	4	KILLINGHOLME POWER GROUP LIMITED	551112 - Offices of Other Holding Companies	London	UNITED KINGDOM (OTHER)

485	5	KILLINGHOLME HOLDINGS LIMITED	551112 - Offices of Other Holding Companies	London	UNITED KINGDOM (OTHER)
486	6	KILLINGHOLME GENERATION LIMITED	551112 - Offices of Other Holding Companies	London	UNITED KINGDOM (OTHER)
487	4	MONEY PARTNERS HOLDINGS LIMITED	551112 - Offices of Other Holding Companies	Uxbridge	UNITED KINGDOM (OTHER)
488	5	MONEY PARTNERS LIMITED	522310 - Mortgage and Nonmortgage Loan Brokers	Uxbridge	UNITED KINGDOM (OTHER)
489	6	MONEY PARTNERS FINANCE LIMITED	522390 - Other Activities Related to Credit Intermediation	Uxbridge	UNITED KINGDOM (OTHER)
490	4	MONTAGUE PLACE CUSTODY SERVICES	523991 - Trust, Fiduciary, and Custody Activities	London	UNITED KINGDOM (OTHER)
491	4	NUFCOR INTERNATIONAL LIMITED	523130 - Commodity Contracts Dealing	London	UNITED KINGDOM (OTHER)
492	5	NUFCOR CAPITAL LIMITED	523930 - Investment Advice	London	UNITED KINGDOM (OTHER)
493	4	SCADBURY UK LIMITED	525990 - Other Financial Vehicles	London	UNITED KINGDOM (OTHER)
494	5	GS EQUIPMENT FINANCE I LIMITED	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
495	5	GS EQUIPMENT FINANCE II LIMITED	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
496	5	GS LEASING NO. 1 LIMITED	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
497	6	GS LEASING	525990 - Other Financial Vehicles	London	UNITED KINGDOM (OTHER)
498	5	GS LEASING NO. 3 LIMITED	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
499	6	GS LEASING	525990 - Other Financial Vehicles	London	UNITED KINGDOM (OTHER)
500	5	KILLINGHOLME GENERATION LIMITED	551112 - Offices of Other Holding Companies	London	UNITED KINGDOM (OTHER)
501	5	SCADBURY ASSETS	525990 - Other Financial Vehicles	London	UNITED KINGDOM (OTHER)
502	5	SCADBURY FUNDING LIMITED	525990 - Other	George Town	CAYMAN ISLANDS

503	6	SCADBURY ASSETS	Financial Vehicles 525990 - Other	London	UNITED KINGDOM (OTHER)
504	6	SCADBURY II ASSETS LIMITED	Financial Vehicles 551112 - Offices of Other Holding Companies	George Town	CAYMAN ISLANDS
505	7	KILLINGHOLME GENERATION LIMITED	551112 - Offices of Other Holding Companies	London	UNITED KINGDOM (OTHER)
506	4	SHIRE UK LIMITED	551112 - Offices of Other Holding Companies	London	UNITED KINGDOM (OTHER)
507	5	GS FUNDING INVESTMENTS LIMITED	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS

<Caption>

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		<C>	<C>	<C>	<C>
380	5	GOLDMAN SACHS JAPAN SMALL CAP PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
381	5	GOLDMAN SACHS KOREA EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
382	5	GOLDMAN SACHS QUANTITATIVE TOTAL CURRENCY MASTER FUND (A SUB FUND OF GOLDMAN SACHS TOTAL CURRENCY FUNDS PLC)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
383	5	GOLDMAN SACHS SPECIALISED FIXED INCOME PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
384	5	GOLDMAN SACHS STERLING BROAD FIXED INCOME PLUS PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
385	5	GOLDMAN SACHS STERLING BROAD FIXED INCOME PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
386	5	GOLDMAN SACHS STERLING CREDIT PORTFOLIO	N/A	N/A	The direct holder has

		(A SUBFUND OF GOLDMAN SACHS FUNDS)			
387	5	GOLDMAN SACHS STERLING GOVERNMENT LIQUID RESERVES FUND (A SUB-FUND OF THE GOLDMANS SACHS FUNDS, PLC)	N/A	N/A	Control through a Management Agreement or other arrangements. The direct holder has Control through a Management Agreement or other arrangements.
388	5	GOLDMAN SACHS STERLING LIQUID RESERVES FUND (A SUB-FUND OF THE GOLDMANS SACHS FUNDS, PLC)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
389	5	GOLDMAN SACHS SUSTAIN PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
390	5	GOLDMAN SACHS US CORE EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
391	5	GOLDMAN SACHS US EQUITY ABSOLUTE RETURN PORTFOLIO (A Subfund of Goldman Sachs Funds)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
392	5	GOLDMAN SACHS US EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
393	5	GOLDMAN SACHS US FIXED INCOME FEEDER PORTFOLIO (A SUBFUND OF GOLDMAN SACHS GLOBAL FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
394	5	GOLDMAN SACHS US FIXED INCOME PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
395	5	GOLDMAN SACHS US GROWTH EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
396	5	GOLDMAN SACHS US MORTGAGE BACKED SECURITIES PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or

397	5	GOLDMAN SACHS US SMALL CAP CORE EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	other arrangements. The direct holder has Control through a Management Agreement or other arrangements.
398	5	GOLDMAN SACHS US VALUE EQUITY PORTFOLIO (A SUBFUND OF GOLDMAN SACHS FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
399	5	GOLDMAN SACHS US\$ LIBOR TRACKER 3 MONTHS FUND (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
400	5	GOLDMAN SACHS US\$ LIQUID RESERVES FUND, A SUB-FUND OF THE GOLDMAN SACHS FUNDS, PLC	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
401	5	GOLDMAN SACHS US\$ MONEY MARKET FUND (A SUBFUND OF GOLDMAN SACHS MONEY MARKET FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
402	5	GOLDMAN SACHS US\$ TREASURY LIQUID RESERVES FUND (A SUB-FUND OF THE GOLDMAN SACHS FUNDS, PLC)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
403	5	GOLDMAN SACHS YEN LIQUID RESERVES FUND, (A SUB-FUND OF THE GOLDMANS SACHS FUNDS, PLC)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
404	5	GS GLOBAL SUBORDINATED DEBT SECURITIES FX SUB-TRUST	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
405	5	GSAMI China Equity Portfolio (a sub-fund of GSAMI China Funds, Public Limited Company)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
406	5	Goldman Sachs Brazil Equity Portfolio (A Subfund of Goldman Sachs Funds)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
407	4	GOLDMAN SACHS BANK (EUROPE) PLC	100	N/A	

408	4	GOLDMAN SACHS HOLDINGS (U.K.)	100	N/A	
409	5	DUNVEGAN INVESTMENTS, LTD.	100	N/A	This holding represents ownership in Ordinary B shares.
410	5	FORRES LLC	N/A	N/A	The direct holder is a Non-Managing Member.
411	6	FORRES INVESTMENTS LIMITED	100	N/A	
412	7	KILLINGHOLME GENERATION LIMITED	100	N/A	This holding represents ownership in Redeemable shares.
413	8	GS KILLINGHOLME CAYMAN INVESTMENTS LTD.	100	N/A	
414	9	GS KILLINGHOLME CAYMAN INVESTMENTS II LTD	100	N/A	
415	10	GS KILLINGHOLME CAYMAN INVESTMENTS III	N/A	N/A	The direct holder is a General Partner.
416	9	GS KILLINGHOLME CAYMAN INVESTMENTS III	N/A	N/A	The direct holder is a General Partner.
417	8	KPL ACQUISITIONS LIMITED	100	N/A	
418	9	KPL HOLDINGS LIMITED	100	N/A	
419	8	KPL FINANCE LIMITED	100	N/A	
420	5	GOLDMAN SACHS ASSET MANAGEMENT (INDIA) PRIVATE LIMITED	100	N/A	
421	5	GOLDMAN SACHS ASSET MANAGEMENT INTERNATIONAL	99	N/A	This holding represents ownership in Ordinary shares.
422	5	GOLDMAN SACHS BANK (EUROPE) PLC	100	N/A	
423	5	GOLDMAN SACHS INTERNATIONAL	100	N/A	This holding represents ownership in Ordinary shares.
424	6	ARES FINANCE S.r.l.	100	N/A	
425	6	AVK Rohr Limited	N/A	N/A	Entity is not controlled for FRY-10 purposes but is

426	6	DUNVEGAN INVESTMENTS, LTD.	100	N/A	controlled for FRY-11 purposes. This holding represents ownership in Preferred A shares.
427	6	FG CM HF I LIMITED	N/A	N/A	Entity is not controlled for FRY-10 purposes but is controlled for FRY-11 purposes.
428	6	GGICO MIDDLE EAST EQUITY FUND LIMITED	N/A	N/A	Entity is not controlled for FRY-10 purposes but is controlled for FRY-11 purposes.
429	6	GOLDMAN SACHS (JERSEY) LIMITED	100	N/A	
430	6	GOLDMAN SACHS BANK (EUROPE) PLC	100	N/A	
431	6	GOLDMAN SACHS EUROPE LIMITED	91	N/A	
432	6	GOLDMAN SACHS FINANCIAL PRODUCTS I LIMITED	N/A	N/A	Entity is not controlled for FRY-10 purposes but is controlled for FRY-11 purposes.
433	7	MA ALTERNATIVE BETA TREND UCITS LIMITED	N/A	100	
434	7	MA GOLDMAN SACHS ALTERNATIVE BETA CONVERTIBLE ARBITRAGE LIMITED	N/A	100	
435	7	MA GOLDMAN SACHS ALTERNATIVE BETA EQUITY HEDGE LIMITED	N/A	100	
436	7	MA GOLDMAN SACHS ALTERNATIVE BETA MACRO LIMITED	N/A	100	
437	7	SIGNUM AC CAPITAL LIMITED	N/A	N/A	Entity is not controlled for FRY-10 purposes but is controlled for FRY-11 purposes.
438	6	GOLDMAN SACHS SECURITIES (NOMINEES) LIMITED	100	N/A	
439	6	GOLDMAN SACHS SPECIALIZED INVESTMENTS - DYNAMO-J11 V12 PORTFOLIO	N/A	N/A	The direct holder has Control through a

440	6	GOLDMAN SACHS SPECIALIZED INVESTMENTS - GLOBAL TRACKER PORTFOLIO	N/A	N/A	Management Agreement or other arrangements. The direct holder has Control through a Management Agreement or other arrangements.
441	6	GOLDMAN SACHS SPECIALIZED INVESTMENTS - GOLDMAN SACHS SYSTEMATIC ABSOLUTE RETURN TRACKER JPY STRATEGY PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
442	6	GOLDMAN SACHS SPECIALIZED INVESTMENTS - S&P GSCI ENHANCED STRATEGY PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
443	6	GOLDMAN SACHS SPECIALIZED INVESTMENTS - S&P GSCI LIGHT ENERGY PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
444	6	GOLDMAN SACHS SPECIALIZED INVESTMENTS-DYNAMO-J11 V5 PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
445	6	GOLDMAN SACHS SPECIALIZED INVESTMENTS-GLOBAL TRACKER PORTFOLIO II	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
446	6	GOLDMAN SACHS STRATEGIC INVESTMENTS PLC-GOLDMAN SACHS DIVIDEND-LINKED EQUITY INCOME PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
447	6	GOLDMAN SACHS STRUCTURED INVESTMENTS II SICAV - GOLDMAN SACHS ABSOLUTE RETURN TRACKER INDEX ETF PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
448	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - 10 YR MATURITY FLOATING RATE EURO PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
449	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - 15 YR MATURITY FLOATING RATE EURO PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.

450	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - 20 YR MATURITY FLOATING RATE EURO PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
451	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - BRICS NIFTY 50 DEVELOPED MARKETS PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
452	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - BRICS NIFTY 50 EMERGING MARKETS PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
453	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - DIVERSIFIED STRATEGIES PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
454	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - DYNAMO-CHF PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
455	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - GOLDMAN SACHS ABSOLUTE RETURN TRACKER INDEX PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
456	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - GOLDMAN SACHS ALTERNATIVE BETA TREND UCITS PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
457	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - GOLDMAN SACHS COMMODITY ALPHA PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
458	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - GOLDMAN SACHS COMMODITY ALPHA-BETA PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
459	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - GOLDMAN SACHS DIVIDEND LINKED PORTFOLIO ON THE DOW JONES EURO STOXX 50 (R) INDEX	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
460	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - GOLDMAN SACHS DOW JONES - UBS	N/A	N/A	The direct holder has Control through a

		ENHANCED STRATEGY PORTFOLIO			
461	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV - GOLDMAN SACHS FLOATING RATE EURO PORTFOLIO	N/A	N/A	Management Agreement or other arrangements. The direct holder has Control through a Management Agreement or other arrangements.
462	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV-ALTERNATIVE ALPHA TACTICAL TRADING INDEX PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
463	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV-MACRO HARVESTER PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
464	6	GOLDMAN SACHS STRUCTURED INVESTMENTS SICAV-REDUCED VOLATILITY VELOCITY AND CARRY STRATEGY PORTFOLIO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
465	6	HANA FINANCIAL GROUP INC.	10	N/A	
466	6	MA WCM FF Limited	N/A	N/A	Entity is not controlled for FRY-10 purposes but is controlled for FRY-11 purposes.
467	6	SIGNUM AC CAPITAL LIMITED	N/A	N/A	Entity is not controlled for FRY-10 purposes but is controlled for FRY-11 purposes.
468	6	SPHERE FUNDO DE INVESTIMENTO MULTIMERCADO - INVESTIMENTO NO EXTERIOR CREDITO PRIVADO	100	N/A	
469	7	SPHERE FUND	100	N/A	
470	6	Signum AVK Limited	N/A	N/A	Entity is not controlled for FRY-10 purposes but is controlled for FRY-11 purposes.
471	6	ULTEGRA FINANCE LIMITED	N/A	N/A	Entity is not controlled for FRY-10 purposes but is controlled for FRY-11 purposes.

472	5	GOLDMAN SACHS SAUDI ARABIA	100	N/A	
473	5	GOLDMAN SACHS TRUSTEE COMPANY (INDIA) PRIVATE LIMITED	100	N/A	
474	5	GSSM HOLDING (U.K.)	99	N/A	
475	5	MONTAGUE PLACE CUSTODY SERVICES	100	N/A	
476	4	GOLDMAN SACHS INTERNATIONAL	100	N/A	This holding represents ownership in Preferred B shares.
477	4	GOLDMAN SACHS INTERNATIONAL BANK	100	N/A	
478	4	GOLDMAN SACHS SAUDI ARABIA	100	N/A	
479	4	GS LEASING HOLDINGS LIMITED	100	N/A	
480	5	BEHEER- EN BELEGGINGSMAATSCHAPPIJ BEFRACO B.V.	100	N/A	
481	4	GS LEASING MANAGEMENT LIMITED	100	N/A	
482	4	GS LIQUID TRADING PLATFORM I PCC	100	N/A	
483	4	GS LIQUID TRADING PLATFORM II LIMITED	100	N/A	
484	4	KILLINGHOLME POWER GROUP LIMITED	100	N/A	
485	5	KILLINGHOLME HOLDINGS LIMITED	100	N/A	
486	6	KILLINGHOLME GENERATION LIMITED	99	N/A	This holding represents ownership in Ordinary shares.
487	4	MONEY PARTNERS HOLDINGS LIMITED	100	N/A	
488	5	MONEY PARTNERS LIMITED	100	N/A	

489	6	MONEY PARTNERS FINANCE LIMITED	100	N/A	
490	4	MONTAGUE PLACE CUSTODY SERVICES	100	N/A	
491	4	NUFCOR INTERNATIONAL LIMITED	100	N/A	
492	5	NUFCOR CAPITAL LIMITED	100	N/A	
493	4	SCADBURY UK LIMITED	100	N/A	
494	5	GS EQUIPMENT FINANCE I LIMITED	100	N/A	
495	5	GS EQUIPMENT FINANCE II LIMITED	100	N/A	
496	5	GS LEASING NO. 1 LIMITED	100	N/A	
497	6	GS LEASING	N/A	N/A	The direct holder is a General Partner.
498	5	GS LEASING NO. 3 LIMITED	100	N/A	
499	6	GS LEASING	N/A	N/A	The direct holder is a General Partner.
500	5	KILLINGHOLME GENERATION LIMITED	99	N/A	This holding represents ownership in Ordinary shares.
501	5	SCADBURY ASSETS	100	N/A	
502	5	SCADBURY FUNDING LIMITED	100	N/A	
503	6	SCADBURY ASSETS	100	N/A	
504	6	SCADBURY II ASSETS LIMITED	100	N/A	
505	7	KILLINGHOLME GENERATION LIMITED	99	N/A	This holding represents ownership in Ordinary shares.
506	4	SHIRE UK LIMITED	100	N/A	

507 5 GS FUNDING INVESTMENTS LIMITED 100 N/A
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<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
508	5	GS FUNDING MANAGEMENT LIMITED	525990 - Other Financial Vehicles	George Town			CAYMAN ISLANDS
509	5	HECHSHIRE	523110 - Investment Banking and Securities Dealing	London			UNITED KINGDOM (OTHER)
510	5	SHIRE ASSETS	525990 - Other Financial Vehicles	London			UNITED KINGDOM (OTHER)
511	5	SHIRE FUNDING LIMITED	525990 - Other Financial Vehicles	George Town			CAYMAN ISLANDS
512	6	KILLINGHOLME GENERATION LIMITED	551112 - Offices of Other Holding Companies	London			UNITED KINGDOM (OTHER)
513	6	SHIRE ASSETS	525990 - Other Financial Vehicles	London			UNITED KINGDOM (OTHER)
514	5	SHIRE II ASSETS LIMITED	525990 - Other Financial Vehicles	George Town			CAYMAN ISLANDS
515	3	GOLDMAN SACHS PROPERTY MANAGEMENT	53131 - Nonresidential property managers	London			UNITED KINGDOM (OTHER)
516	2	GOLDMAN SACHS 1, L.P.	525990 - Other Financial Vehicles	George Town			CAYMAN ISLANDS
517	2	GOLDMAN SACHS 2, L.P.	525990 - Other Financial Vehicles	George Town			CAYMAN ISLANDS
518	2	GOLDMAN SACHS 2002 EXCHANGE FUND ADVISORS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE		UNITED STATES
519	3	GOLDMAN SACHS 2002 EXCHANGE PLACE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY		UNITED STATES
520	4	GOLDMAN SACHS EXCHANGE PLACE MASTER FUND, L.P.	525990 - Other Financial Vehicles	Dover	DE		UNITED STATES
521	2	GOLDMAN SACHS 2004 EXCHANGE FUND ADVISORS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE		UNITED STATES
522	3	GOLDMAN SACHS 2004 EXCHANGE PLACE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY		UNITED STATES
523	4	GOLDMAN SACHS EXCHANGE PLACE MASTER FUND,	525990 - Other	Dover	DE		UNITED STATES

524	4	L.P. GSEP 2004 REALTY CORP.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
525	2	GOLDMAN SACHS 2005 EXCHANGE FUND ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
526	3	GOLDMAN SACHS 2005 EXCHANGE PLACE FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
527	4	GOLDMAN SACHS EXCHANGE PLACE MASTER FUND, L.P.	Financial Vehicles 525990 - Other	Dover	DE	UNITED STATES
528	4	GSEP 2005 REALTY CORP.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
529	2	GOLDMAN SACHS 230 PARK INVESTORS, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
530	3	W2007 230 PARK, LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
531	2	GOLDMAN SACHS 3, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
532	2	GOLDMAN SACHS 4, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
533	2	GOLDMAN SACHS 49 FUND, LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
534	2	GOLDMAN SACHS 5, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
535	2	GOLDMAN SACHS ARGENTINA L.L.C.	Financial Vehicles 523110 - Investment Banking and	New York	NY	UNITED STATES
536	2	GOLDMAN SACHS ASSET BACKED SECURITIES CORP.	Securities Dealing 522320 - Financial Transactions Processing, Reserve, and Clearinghouse Activities	Wilmington	DE	UNITED STATES
537	2	GOLDMAN SACHS ASSET MANAGEMENT CO., LTD.	523920 - Portfolio Management	Tokyo		JAPAN
538	3	GS JAPAN FIXED INCOME PLUS FUND	525910 - Open-End Investment Funds	Tokyo		JAPAN
539	2	GOLDMAN SACHS ASSET MANAGEMENT, L.P.	523920 - Portfolio Management	New York	NY	UNITED STATES
540	3	ACADIAN: NON-US EQUITY [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
541	3	ALTRINSIC: NON-US EQUITY LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES

542	4	ALTRINSIC: NON-US EQUITY OFFSHORE MASTER L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
543	3	ARTISAN: DYNAMIC EQUITY (NON-US EQUITY) [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
544	3	DONALD SMITH: SMALL CAP VALUE [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
545	3	DYNAMIC EQUITY (GLOBAL EQUITY) MANAGERS: PORTFOLIO 3 [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
546	4	GMS DISCOVERY FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
547	3	DYNAMIC EQUITY (GLOBAL EQUITY) MANAGERS: PORTFOLIO 5 [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
548	3	DYNAMIC EQUITY MANAGERS: PORTFOLIO 1 [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
549	3	DYNAMIC EQUITY MANAGERS: PORTFOLIO 2 [SERIES], SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
550	4	GMS DISCOVERY FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
551	3	DYNAMIC EQUITY MANAGERS: PORTFOLIO 4 [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
552	3	DYNAMIC EQUITY MANAGERS: PORTFOLIO 6 LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
553	4	DYNAMIC EQUITY MANAGERS: PORTFOLIO 6 OFFSHORE MASTER L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
554	3	DYNAMIC EQUITY MANAGERS: PORTFOLIO 7 LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
555	4	DYNAMIC EQUITY MANAGERS: PORTFOLIO 7 OFFSHORE MASTER L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
556	3	EMERGING MARKETS EQUITY MANAGERS: PORTFOLIO 1	525910 - Open-End	New York	NY	UNITED STATES

557	4	LLC EMERGING MARKETS EQUITY MANAGERS: PORTFOLIO 1 OFFSHORE MASTER L.P.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
558	3	FAIRHOLME: DYNAMIC EQUITY [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
559	3	GMS DISCOVERY FUND, LLC	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
560	3	GOLDMAN SACHS 130/30 FUNDAMENTAL EQUITY STRATEGY FUND SEED ACCOUNT, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
561	3	GOLDMAN SACHS 2007 LIQUIDITY ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
562	4	GOLDMAN SACHS LIQUIDITY PARTNERS 2007 OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
563	4	GOLDMAN SACHS LIQUIDITY PARTNERS 2007, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
564	4	GS CREDIT OPPORTUNITIES 2007, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
565	5	GS MEZZANINE PARTNERS V, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
566	6	GS MEZZANINE PARTNERS V ONSHORE FUND, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
567	7	GS MEZZANINE PARTNERS V ONSHORE FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
568	8	GSMP V ONSHORE INTERNATIONAL, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
569	8	GSMP V ONSHORE INVESTMENT FUND, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
570	8	GSMP V ONSHORE S.a. r.l.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
571	8	GSMP V ONSHORE SENIOR S.A R.L.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
572	8	GSMP V ONSHORE US, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
573	9	MONEYGRAM INTERNATIONAL, INC.	522320 - Financial Transactions Processing, Reserve, and Clearinghouse Activities	Minneapolis	MN	UNITED STATES
574	6	GS MEZZANINE PARTNERS V ONSHORE FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
575	3	GOLDMAN SACHS 49 FUND, LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES

Financial Vehicles

576	3	GOLDMAN SACHS ASSET MANAGEMENT BRASIL LTDA.	523920 - Portfolio Management	Sao Paulo	BRAZIL
577	4	GOLDMAN SACHS IBOVESPA PLUS FUNDO DE INVESTIMENTO EM COTAS DE FUNDOS DE INVESTIMENTO EM ACOES	525910 - Open-End Investment Funds	Sao Paulo	BRAZIL
578	5	GOLDMAN SACHS MASTER IBOVESPA ATIVO - FUNDO DE INVESTIMENTO EM ACOES	525910 - Open-End Investment Funds	Rio de Janeiro	BRAZIL
579	4	GOLDMAN SACHS KISTA - FUNDO EXCLUSIVO DE INVESTIMENTO EM COTAS DE FUNDOS DE INVESTIMENTO EM ACOES	525910 - Open-End Investment Funds	Rio de Janeiro	BRAZIL
580	5	GOLDMAN SACHS MASTER IBX ATIVO - FUNDO DE INVESTIMENTO EM ACOES	525910 - Open-End Investment Funds	Rio de Janeiro	BRAZIL
581	4	GOLDMAN SACHS MULTISTRATEGIA FUNDO DE INVESTIMENTO EM COTAS DE FUNDOS DE INVESTIMENTO MULTIMERCADO	525910 - Open-End Investment Funds	Sao Paulo	BRAZIL
582	5	GOLDMAN SACHS MASTER HEDGE FUNDO DE INVESTIMENTO MULTIMERCADO	525910 - Open-End Investment Funds	Rio de Janeiro	BRAZIL
583	4	GOLDMAN SACHS RENDA FIXA IMAB ATIVO FUNDO DE INVESTIMENTO EM COTAS DE FUNDOS DE INVESTIMENTO	525910 - Open-End Investment Funds	Rio de Janeiro	BRAZIL
584	5	GOLDMAN SACHS MASTER IMA-B ATIVO FUNDO DE INVESTIMENTO RENDA FIXA	525910 - Open-End Investment Funds	Rio de Janeiro	BRAZIL
585	4	GOLDMAN SACHS RENDA FIXA PLUS FUNDO DE INVESTIMENTO EM COTAS DE FUNDOS DE INVESTIMENTO	525910 - Open-End Investment Funds	Sao Paulo	BRAZIL
586	5	GOLDMAN SACHS MASTER RENDA FIXA FUNDO DE INVESTIMENTO	525910 - Open-End Investment Funds	Rio de Janeiro	BRAZIL
587	3	GOLDMAN SACHS ASSET MANAGEMENT CO., LTD.	523920 - Portfolio Management	Tokyo	JAPAN
588	3	GOLDMAN SACHS ASSET MANAGEMENT KOREA CO., LTD.	523920 - Portfolio Management	Chong Ro-Gu	KOREA, SOUTH
589	4	CREDIT HOLEINONE PP FI	525910 - Open-End Investment Funds	Chong Ro-Gu	KOREA, SOUTH

590	4	HANA FINANCIAL GROUP INC.	523110 - Investment Banking and Securities Dealing	Seoul		KOREA, SOUTH
591	4	HOLEINONE PP DERIV. 3	525910 - Open-End Investment Funds	Chong Ro-Gu		KOREA, SOUTH
592	3	GOLDMAN SACHS BANK LOAN SUB-TRUST (IN JAPAN FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY)	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
593	4	GOLDMAN SACHS BANK LOAN PORTFOLIO (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS II PLC)	525910 - Open-End Investment Funds	Dublin		IRELAND
594	5	ABS Loans 2007 Limited	525910 - Open-End Investment Funds	Dublin		IRELAND
595	3	GOLDMAN SACHS CANADIAN LONG DURATION PLUS FIXED INCOME FUND	525910 - Open-End Investment Funds	Toronto	ON	CANADA
596	3	GOLDMAN SACHS CATASTROPHE RISK PREMIUM OPPORTUNITIES ADVISORS III, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
597	3	GOLDMAN SACHS COMMODITIES FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
598	3	GOLDMAN SACHS COMMODITY OPPORTUNITIES FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
599	3	GOLDMAN SACHS CONCENTRATED MEZZANINE AND DISTRESSED FUND, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
600	4	GS MEZZANINE PARTNERS 2006, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
601	5	GS MEZZANINE PARTNERS 2006 ONSHORE FUND, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
602	6	GS MEZZANINE PARTNERS 2006 ONSHORE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
603	7	GSMP 2006 ONSHORE INVESTMENT FUND, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
604	8	GSMP 2006 ONSHORE INTERNATIONAL, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
605	9	GSMP 2006 ONSHORE HOLDINGS INTERNATIONAL, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
606	10	GSMP 2006 ONSHORE HOLDINGS	525990 - Other	George Town		CAYMAN ISLANDS

		INTERNATIONAL (BRENNTAG), LTD.	Financial Vehicles			
607	10	GSMP 2006 Onshore Holdings S.a r.l.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
608	9	SEVRES II S.A.R.L.	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
609	10	MEDIANNUAIRE HOLDING	525990 - Other Financial Vehicles	Paris		FRANCE (OTHER)
610	11	MEDIANNUAIRE	525990 - Other Financial Vehicles	Paris		FRANCE (OTHER)
611	12	PAGESJAUNES GROUPE	525990 - Other Financial Vehicles	Paris		FRANCE (OTHER)
612	8	GSMP 2006 ONSHORE US, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
613	9	GSMP 2006 ONSHORE HOLDINGS US, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
614	7	GSMP 2006 ONSHORE S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
615	5	GS MEZZANINE PARTNERS 2006 ONSHORE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
616	3	GOLDMAN SACHS CONVERTIBLE OPPORTUNITIES GP, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
617	4	GOLDMAN SACHS CONVERTIBLE OPPORTUNITIES MASTER FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
618	3	GOLDMAN SACHS CORPORATE CREDIT INVESTMENT FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
619	3	GOLDMAN SACHS CREDIT OPPORTUNITIES 2008 GP, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
620	4	GOLDMAN SACHS CREDIT OPPORTUNITIES 2008 FUND OFFSHORE, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
621	5	GOLDMAN SACHS CREDIT OPPORTUNITIES 2008 MASTER FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
622	4	GOLDMAN SACHS CREDIT OPPORTUNITIES 2008 FUND, L.P.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
623	5	GOLDMAN SACHS CREDIT OPPORTUNITIES 2008 MASTER FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
624	4	GOLDMAN SACHS CREDIT OPPORTUNITIES 2008 MASTER FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
625	3	GOLDMAN SACHS CREDIT OPPORTUNITIES INSTITUTIONAL 2008 ADVISORS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
626	4	GOLDMAN SACHS CREDIT OPPORTUNITIES INSTITUTIONAL 2008 FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS

627	3	GOLDMAN SACHS DIRECT STRATEGIES EMPLOYEE FUND, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
628	3	GOLDMAN SACHS DIRECT STRATEGIES QEP EMPLOYEE FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
629	3	GOLDMAN SACHS EMERGING MARKET BOND LOCAL SUB-TRUST	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
630	3	GOLDMAN SACHS EMERGING MARKET BOND PLUS SUB-TRUST	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
631	3	GOLDMAN SACHS EMERGING MARKET BOND SUB-TRUST (IN JAPAN FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY)	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
632	3	GOLDMAN SACHS EMERGING MARKETS GP, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
633	4	GOLDMAN SACHS QUANTITATIVE STRATEGIES EMERGING MARKETS MASTER FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
634	3	GOLDMAN SACHS EMERGING MARKETS INVESTMENT GRADE BOND SUB-TRUST	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
635	3	GOLDMAN SACHS EMERGING MARKETS OPPORTUNITIES FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES

<Caption>

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508	5	GS FUNDING MANAGEMENT LIMITED	100	N/A	
509	5	HECHSHIRE	100	100	
510	5	SHIRE ASSETS	100	N/A	
511	5	SHIRE FUNDING LIMITED	100	N/A	
512	6	KILLINGHOLME GENERATION LIMITED	99	N/A	This holding represents ownership in Ordinary shares.
513	6	SHIRE ASSETS	100	N/A	

514	5	SHIRE II ASSETS LIMITED	100	N/A	
515	3	GOLDMAN SACHS PROPERTY MANAGEMENT	100	N/A	
516	2	GOLDMAN SACHS 1, L.P.	N/A	N/A	The direct holder is a General Partner.
517	2	GOLDMAN SACHS 2, L.P.	N/A	N/A	The direct holder is a General Partner.
518	2	GOLDMAN SACHS 2002 EXCHANGE FUND ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
519	3	GOLDMAN SACHS 2002 EXCHANGE PLACE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
520	4	GOLDMAN SACHS EXCHANGE PLACE MASTER FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
521	2	GOLDMAN SACHS 2004 EXCHANGE FUND ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
522	3	GOLDMAN SACHS 2004 EXCHANGE PLACE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
523	4	GOLDMAN SACHS EXCHANGE PLACE MASTER FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
524	4	GSEP 2004 REALTY CORP.	100	N/A	
525	2	GOLDMAN SACHS 2005 EXCHANGE FUND ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
526	3	GOLDMAN SACHS 2005 EXCHANGE PLACE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
527	4	GOLDMAN SACHS EXCHANGE PLACE MASTER FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
528	4	GSEP 2005 REALTY CORP.	100	N/A	
529	2	GOLDMAN SACHS 230 PARK INVESTORS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
530	3	W2007 230 PARK, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
531	2	GOLDMAN SACHS 3, L.P.	N/A	N/A	The direct holder is a General Partner.
532	2	GOLDMAN SACHS 4, L.P.	N/A	N/A	The direct holder is a General Partner.
533	2	GOLDMAN SACHS 49 FUND, LLC	N/A	N/A	The direct holder is a Non-Managing Member.

534	2	GOLDMAN SACHS 5, L.P.	N/A	N/A	The direct holder is a General Partner.
535	2	GOLDMAN SACHS ARGENTINA L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
536	2	GOLDMAN SACHS ASSET BACKED SECURITIES CORP.	100	N/A	
537	2	GOLDMAN SACHS ASSET MANAGEMENT CO., LTD.	100	N/A	
538	3	GS JAPAN FIXED INCOME PLUS FUND	100	N/A	
539	2	GOLDMAN SACHS ASSET MANAGEMENT, L.P.	N/A	N/A	The direct holder is a General Partner.
540	3	ACADIAN: NON-US EQUITY [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
541	3	ALTRINSIC: NON-US EQUITY LLC	N/A	N/A	The direct holder is a Managing Member.
542	4	ALTRINSIC: NON-US EQUITY OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a Limited Partner.
543	3	ARTISAN: DYNAMIC EQUITY (NON-US EQUITY) [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
544	3	DONALD SMITH: SMALL CAP VALUE [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
545	3	DYNAMIC EQUITY (GLOBAL EQUITY) MANAGERS: PORTFOLIO 3 [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
546	4	GMS DISCOVERY FUND, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
547	3	DYNAMIC EQUITY (GLOBAL EQUITY) MANAGERS: PORTFOLIO 5 [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
548	3	DYNAMIC EQUITY MANAGERS: PORTFOLIO 1 [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL	N/A	N/A	The direct holder is a Managing Member.

		MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.			
549	3	DYNAMIC EQUITY MANAGERS: PORTFOLIO 2 [SERIES], SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
550	4	GMS DISCOVERY FUND, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
551	3	DYNAMIC EQUITY MANAGERS: PORTFOLIO 4 [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
552	3	DYNAMIC EQUITY MANAGERS: PORTFOLIO 6 LLC	N/A	N/A	The direct holder is a Managing Member.
553	4	DYNAMIC EQUITY MANAGERS: PORTFOLIO 6 OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a Limited Partner.
554	3	DYNAMIC EQUITY MANAGERS: PORTFOLIO 7 LLC	N/A	N/A	The direct holder is a Managing Member.
555	4	DYNAMIC EQUITY MANAGERS: PORTFOLIO 7 OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a Limited Partner.
556	3	EMERGING MARKETS EQUITY MANAGERS: PORTFOLIO 1 LLC	N/A	N/A	The direct holder is a Managing Member.
557	4	EMERGING MARKETS EQUITY MANAGERS: PORTFOLIO 1 OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a Limited Partner.
558	3	FAIRHOLME: DYNAMIC EQUITY [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
559	3	GMS DISCOVERY FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
560	3	GOLDMAN SACHS 130/30 FUNDAMENTAL EQUITY STRATEGY FUND SEED ACCOUNT, LLC	N/A	N/A	The direct holder is a Managing Member.
561	3	GOLDMAN SACHS 2007 LIQUIDITY ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
562	4	GOLDMAN SACHS LIQUIDITY PARTNERS 2007 OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
563	4	GOLDMAN SACHS LIQUIDITY PARTNERS 2007, L.P.	N/A	N/A	The direct holder is a General Partner.
564	4	GS CREDIT OPPORTUNITIES 2007, L.P.	N/A	N/A	The direct holder is a General Partner.
565	5	GS MEZZANINE PARTNERS V, L.P.	N/A	N/A	The direct holder is a Limited Partner.
566	6	GS MEZZANINE PARTNERS V ONSHORE FUND,	N/A	N/A	The direct holder is a

567	7	L.L.C. GS MEZZANINE PARTNERS V ONSHORE FUND, L.P.	N/A	N/A	Non-Managing Member. The direct holder is a General Partner.
568	8	GSMP V ONSHORE INTERNATIONAL, LTD.	100	N/A	
569	8	GSMP V ONSHORE INVESTMENT FUND, LTD.	100	N/A	
570	8	GSMP V ONSHORE S.a. r.l.	100	N/A	
571	8	GSMP V ONSHORE SENIOR S.A R.L.	100	N/A	
572	8	GSMP V ONSHORE US, LTD.	100	N/A	
573	9	MONEYGRAM INTERNATIONAL, INC.	100	N/A	
574	6	GS MEZZANINE PARTNERS V ONSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
575	3	GOLDMAN SACHS 49 FUND, LLC	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
576	3	GOLDMAN SACHS ASSET MANAGEMENT BRASIL LTDA.	100	N/A	
577	4	GOLDMAN SACHS IBOVESPA PLUS FUNDO DE INVESTIMENTO EM COTAS DE FUNDOS DE INVESTIMENTO EM ACOES	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
578	5	GOLDMAN SACHS MASTER IBOVESPA ATIVO - FUNDO DE INVESTIMENTO EM ACOES	100	N/A	
579	4	GOLDMAN SACHS KISTA - FUNDO EXCLUSIVO DE INVESTIMENTO EM COTAS DE FUNDOS DE INVESTIMENTO EM ACOES	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
580	5	GOLDMAN SACHS MASTER IBX ATIVO - FUNDO DE INVESTIMENTO EM ACOES	100	N/A	
581	4	GOLDMAN SACHS MULTISTRATEGIA FUNDO DE INVESTIMENTO EM COTAS DE FUNDOS DE INVESTIMENTO MULTIMERCADO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.

582	5	GOLDMAN SACHS MASTER HEDGE FUNDO DE INVESTIMENTO MULTIMERCADO	100	N/A	
583	4	GOLDMAN SACHS RENDA FIXA IMAB ATIVO FUNDO DE INVESTIMENTO EM COTAS DE FUNDOS DE INVESTIMENTO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
584	5	GOLDMAN SACHS MASTER IMA-B ATIVO FUNDO DE INVESTIMENTO RENDA FIXA	100	N/A	
585	4	GOLDMAN SACHS RENDA FIXA PLUS FUNDO DE INVESTIMENTO EM COTAS DE FUNDOS DE INVESTIMENTO	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
586	5	GOLDMAN SACHS MASTER RENDA FIXA FUNDO DE INVESTIMENTO	100	N/A	
587	3	GOLDMAN SACHS ASSET MANAGEMENT CO., LTD.	100	N/A	
588	3	GOLDMAN SACHS ASSET MANAGEMENT KOREA CO., LTD.	100	N/A	
589	4	CREDIT HOLEINONE PP FI	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
590	4	HANA FINANCIAL GROUP INC.	10	N/A	
591	4	HOLEINONE PP DERIV. 3	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
592	3	GOLDMAN SACHS BANK LOAN SUB-TRUST (IN JAPAN FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
593	4	GOLDMAN SACHS BANK LOAN PORTFOLIO (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS II PLC)	75	N/A	
594	5	ABS Loans 2007 Limited	100	N/A	
595	3	GOLDMAN SACHS CANADIAN LONG DURATION PLUS FIXED INCOME FUND	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.

596	3	GOLDMAN SACHS CATASTROPHE RISK PREMIUM OPPORTUNITIES ADVISORS III, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
597	3	GOLDMAN SACHS COMMODITIES FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
598	3	GOLDMAN SACHS COMMODITY OPPORTUNITIES FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
599	3	GOLDMAN SACHS CONCENTRATED MEZZANINE AND DISTRESSED FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
600	4	GS MEZZANINE PARTNERS 2006, L.P.	N/A	N/A	The direct holder is a Limited Partner.
601	5	GS MEZZANINE PARTNERS 2006 ONSHORE FUND, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
602	6	GS MEZZANINE PARTNERS 2006 ONSHORE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
603	7	GSMP 2006 ONSHORE INVESTMENT FUND, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
604	8	GSMP 2006 ONSHORE INTERNATIONAL, LTD.	100	N/A	
605	9	GSMP 2006 ONSHORE HOLDINGS INTERNATIONAL, LTD.	100	N/A	
606	10	GSMP 2006 ONSHORE HOLDINGS INTERNATIONAL (BRENNTAG), LTD.	100	N/A	
607	10	GSMP 2006 Onshore Holdings S.a r.l.	100	N/A	
608	9	SEVRES II S.A.R.L.	73	73	
609	10	MEDIANNUAIRE HOLDING	29	N/A	
610	11	MEDIANNUAIRE	100	N/A	
611	12	PAGESJAUNES GROUPE	54	N/A	
612	8	GSMP 2006 ONSHORE US, LTD.	100	N/A	
613	9	GSMP 2006 ONSHORE HOLDINGS US, LTD.	100	N/A	
614	7	GSMP 2006 ONSHORE S.A.R.L.	100	N/A	
615	5	GS MEZZANINE PARTNERS 2006 ONSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
616	3	GOLDMAN SACHS CONVERTIBLE OPPORTUNITIES GP,	N/A	N/A	The direct holder is a

		LLC			Managing Member.
617	4	GOLDMAN SACHS CONVERTIBLE OPPORTUNITIES MASTER FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
618	3	GOLDMAN SACHS CORPORATE CREDIT INVESTMENT FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
619	3	GOLDMAN SACHS CREDIT OPPORTUNITIES 2008 GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
620	4	GOLDMAN SACHS CREDIT OPPORTUNITIES 2008 FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
621	5	GOLDMAN SACHS CREDIT OPPORTUNITIES 2008 MASTER FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
622	4	GOLDMAN SACHS CREDIT OPPORTUNITIES 2008 FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
623	5	GOLDMAN SACHS CREDIT OPPORTUNITIES 2008 MASTER FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
624	4	GOLDMAN SACHS CREDIT OPPORTUNITIES 2008 MASTER FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
625	3	GOLDMAN SACHS CREDIT OPPORTUNITIES INSTITUTIONAL 2008 ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
626	4	GOLDMAN SACHS CREDIT OPPORTUNITIES INSTITUTIONAL 2008 FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
627	3	GOLDMAN SACHS DIRECT STRATEGIES EMPLOYEE FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
628	3	GOLDMAN SACHS DIRECT STRATEGIES QEP EMPLOYEE FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
629	3	GOLDMAN SACHS EMERGING MARKET BOND LOCAL SUB-TRUST	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
630	3	GOLDMAN SACHS EMERGING MARKET BOND PLUS SUB-TRUST	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
631	3	GOLDMAN SACHS EMERGING MARKET BOND SUB-TRUST (IN JAPAN FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
632	3	GOLDMAN SACHS EMERGING MARKETS GP, LLC	N/A	N/A	The direct holder is a Managing Member.
633	4	GOLDMAN SACHS QUANTITATIVE STRATEGIES EMERGING MARKETS MASTER FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
634	3	GOLDMAN SACHS EMERGING MARKETS INVESTMENT	N/A	N/A	The direct holder has

GRADE BOND SUB-TRUST

635 3 GOLDMAN SACHS EMERGING MARKETS OPPORTUNITIES FUND, LLC N/A N/A

Control through a Management Agreement or other arrangements. The direct holder is a Managing Member.

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636	3	GOLDMAN SACHS EMERGING MARKETS QUANTITATIVE FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
637	4	GOLDMAN SACHS QUANTITATIVE STRATEGIES EMERGING MARKETS MASTER FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
638	3	GOLDMAN SACHS ENHANCED COMMODITY SUB-TRUST (IN JAPAN FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY)	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
639	3	GOLDMAN SACHS EXOTIC BALANCE FUND (IN JAPAN FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY)	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
640	3	GOLDMAN SACHS GLOBAL ALPHA DYNAMIC RISK FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
641	4	GOLDMAN SACHS DYNAMIC RISK MASTER FUND OFFSHORE, LTD	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
642	3	GOLDMAN SACHS GLOBAL ALPHA EMPLOYEE FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
643	3	GOLDMAN SACHS GLOBAL EQUITY OPPORTUNITIES FUND PLC	525910 - Open-End Investment Funds	Dublin		IRELAND
644	3	GOLDMAN SACHS GLOBAL EQUITY OPPORTUNITIES FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
645	3	GOLDMAN SACHS GLOBAL EQUITY PARTNERS I, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
646	3	GOLDMAN SACHS GLOBAL FUNDAMENTAL EQUITY LONG/SHORT FUND, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
647	3	GOLDMAN SACHS GLOBAL HIGH YIELD BOND	525910 - Open-End	George Town		CAYMAN ISLANDS

SUB-TRUST (IN JAPAN FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY)			Investment Funds			
648	3	GOLDMAN SACHS GLOBAL OPPORTUNITIES FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
649	4	GOLDMAN SACHS CONVERTIBLE OPPORTUNITIES MASTER FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
650	3	GOLDMAN SACHS GLOBAL VOLATILITY GP, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
651	4	GOLDMAN SACHS GLOBAL VOLATILITY MASTER FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
652	3	GOLDMAN SACHS HEDGE FUND STRATEGIES LLC	523930 - Investment Advice	New York	NY	UNITED STATES
653	4	GOLDMAN SACHS ACCESS FUND GSIP/LH GP, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
654	5	Goldman Sachs Access - Goldman Sachs Investment Partners/Liberty Harbor, L.P.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
655	4	GOLDMAN SACHS ACCESS FUNDS GP, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
656	5	GOLDMAN SACHS DIVERSIFIED STRATEGIES FUND, L.P.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
657	4	GOLDMAN SACHS BH FUND ONSHORE, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
658	4	GOLDMAN SACHS CLASSIC OFFSHORE HOLDINGS, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
659	5	GOLDMAN SACHS CLASSIC HOLDINGS, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
660	4	GOLDMAN SACHS DEWORDE ONSHORE, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
661	4	GOLDMAN SACHS DIRECT STRATEGIES PLC	525910 - Open-End Investment Funds	Dublin		IRELAND
662	4	GOLDMAN SACHS DIVERSIFIED MULTI-SECTOR PORTFOLIO YEN FUND (FOR QUALIFIED INSTITUTIONAL INVESTORS)	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
663	5	TE JENKINS INVESTORS, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS

664	4	GOLDMAN SACHS EOR FUND (FOR QUALIFIED INSTITUTIONAL INVESTORS)	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
665	4	GOLDMAN SACHS EP PARTNERS SPC	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
666	4	GOLDMAN SACHS EP PARTNERS, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
667	4	GOLDMAN SACHS FUNDS II SICAV - GOLDMAN SACHS DYNAMIC ALTERNATIVE STRATEGIES PORTFOLIO	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
668	4	GOLDMAN SACHS GLOBAL EQUITY LONG/SHORT II PLC	525910 - Open-End Investment Funds	Dublin		IRELAND
669	5	TE HAYGROUND COVE INVESTORS, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
670	4	GOLDMAN SACHS GLOBAL EQUITY LONG/SHORT II, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
671	5	TE HAYGROUND COVE PORTFOLIO, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
672	4	GOLDMAN SACHS GLOBAL EQUITY LONG/SHORT PLC	525910 - Open-End Investment Funds	Dublin		IRELAND
673	5	TE HAYGROUND COVE INVESTORS, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
674	4	GOLDMAN SACHS GLOBAL EQUITY LONG/SHORT, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
675	5	TE HAYGROUND COVE PORTFOLIO, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
676	4	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES (IRELAND)	525910 - Open-End Investment Funds	Dublin		IRELAND
677	4	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES II (IRELAND)	525910 - Open-End Investment Funds	Dublin		IRELAND
678	4	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES II, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
679	4	GOLDMAN SACHS GLOBAL FUNDAMENTAL	525910 - Open-End	New York	NY	UNITED STATES

680	4	STRATEGIES, LLC GOLDMAN SACHS GLOBAL RELATIVE VALUE II, LLC	Investment Funds 525910 - Open-End Investment Funds	New York	NY	UNITED STATES
681	4	GOLDMAN SACHS GLOBAL RELATIVE VALUE PLC	525910 - Open-End Investment Funds	Dublin		IRELAND
682	4	GOLDMAN SACHS GLOBAL RELATIVE VALUE, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
683	4	GOLDMAN SACHS GLOBAL STRATEGIC COMMODITIES FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
684	4	GOLDMAN SACHS GLOBAL TACTICAL TRADING II PLC	525910 - Open-End Investment Funds	Dublin		IRELAND
685	4	GOLDMAN SACHS GLOBAL TACTICAL TRADING II, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
686	4	GOLDMAN SACHS GLOBAL TACTICAL TRADING III, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
687	4	GOLDMAN SACHS GLOBAL TACTICAL TRADING INSTITUTIONAL PLC	525910 - Open-End Investment Funds	Dublin		IRELAND
688	4	GOLDMAN SACHS GLOBAL TACTICAL TRADING PLC	525910 - Open-End Investment Funds	Dublin		IRELAND
689	5	TE JENKINS INVESTORS, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
690	4	GOLDMAN SACHS GLOBAL TACTICAL TRADING, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
691	5	GOLDMAN SACHS SHERWOOD FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
692	4	GOLDMAN SACHS GLOBAL TRADING ADVISORS LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
693	4	GOLDMAN SACHS GREEN ORCHARD FUND (FOR QUALIFIED INSTITUTIONAL INVESTORS)	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
694	4	GOLDMAN SACHS GTT INSTITUTIONAL YEN FUND, A SUB-FUND OF GOLDMAN SACHS MULTI MANAGER FUNDS	525910 - Open-End Investment Funds	Dublin		IRELAND

695	5	GOLDMAN SACHS GLOBAL TACTICAL TRADING INSTITUTIONAL PLC	525910 - Open-End Investment Funds	Dublin		IRELAND
696	4	GOLDMAN SACHS GTT INSTITUTIONAL YEN UNIT TRUST (FOR QUALIFIED INSTITUTIONAL INVESTORS)	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
697	4	GOLDMAN SACHS GTT YEN (PA) FUND, A SUB-FUND OF GOLDMAN SACHS MULTI MANAGER FUNDS	525910 - Open-End Investment Funds	Dublin		IRELAND
698	5	GOLDMAN SACHS GLOBAL TACTICAL TRADING PLC	525910 - Open-End Investment Funds	Dublin		IRELAND
699	4	GOLDMAN SACHS GTT YEN FUND, A SUB-FUND OF GOLDMAN SACHS MULTI MANAGER FUNDS	525910 - Open-End Investment Funds	Dublin		IRELAND
700	5	GOLDMAN SACHS GLOBAL TACTICAL TRADING PLC	525910 - Open-End Investment Funds	Dublin		IRELAND
701	4	GOLDMAN SACHS HEDGE FUND OPPORTUNITIES (2007), LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
702	5	GOLDMAN SACHS SHERWOOD FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
703	4	GOLDMAN SACHS HEDGE FUND OPPORTUNITIES (2008), LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
704	5	GOLDMAN SACHS SHERWOOD FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
705	4	GOLDMAN SACHS HEDGE FUND OPPORTUNITIES, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
706	4	GOLDMAN SACHS HEDGE FUND PARTNERS II, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
707	4	GOLDMAN SACHS HEDGE FUND PARTNERS III, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
708	4	GOLDMAN SACHS HEDGE FUND PARTNERS PLUS, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
709	4	GOLDMAN SACHS HEDGE FUND PARTNERS, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
710	4	GOLDMAN SACHS HEDGE FUND PORTFOLIO II PLC	525910 - Open-End Investment Funds	Dublin		IRELAND
711	5	GOLDMAN SACHS GLOBAL EQUITY LONG/SHORT	525910 - Open-End	Dublin		IRELAND

712	5	PLC GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES (IRELAND)	Investment Funds 525910 - Open-End	Dublin	IRELAND
713	5	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES SPV LIMITED	Investment Funds 525910 - Open-End	Dublin	IRELAND
714	5	GOLDMAN SACHS GLOBAL RELATIVE VALUE II PLC	Investment Funds 525910 - Open-End	Dublin	IRELAND
715	5	GOLDMAN SACHS GLOBAL RELATIVE VALUE PLC	Investment Funds 525910 - Open-End	Dublin	IRELAND
716	5	GOLDMAN SACHS GLOBAL TACTICAL TRADING II PLC	Investment Funds 525910 - Open-End	Dublin	IRELAND
717	5	GOLDMAN SACHS GLOBAL TACTICAL TRADING PLC	Investment Funds 525910 - Open-End	Dublin	IRELAND
718	5	GOLDMAN SACHS HFP OPPORTUNISTIC FUND, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
719	4	GOLDMAN SACHS HEDGE FUND PORTFOLIO III PLC	Investment Funds 525910 - Open-End	Dublin	IRELAND
720	5	GOLDMAN SACHS GLOBAL EQUITY LONG/SHORT II PLC	Investment Funds 525910 - Open-End	Dublin	IRELAND
721	5	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES II (IRELAND)	Investment Funds 525910 - Open-End	Dublin	IRELAND
722	5	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES II SPV LIMITED	Investment Funds 525910 - Open-End	Dublin	IRELAND
723	5	GOLDMAN SACHS GLOBAL RELATIVE VALUE II PLC	Investment Funds 525910 - Open-End	Dublin	IRELAND
724	5	GOLDMAN SACHS GLOBAL RELATIVE VALUE PLC	Investment Funds 525910 - Open-End	Dublin	IRELAND
725	5	GOLDMAN SACHS GLOBAL TACTICAL TRADING III PLC	Investment Funds 525910 - Open-End	Dublin	IRELAND
726	5	GOLDMAN SACHS GLOBAL TACTICAL TRADING PLC	Investment Funds 525910 - Open-End	Dublin	IRELAND
727	5	GOLDMAN SACHS HFP OPPORTUNISTIC FUND, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
728	4	GOLDMAN SACHS HEDGE FUND PORTFOLIO INSTITUTIONAL PLC	Investment Funds 525910 - Open-End	Dublin	IRELAND
729	5	TE JENKINS INVESTORS, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
730	4	GOLDMAN SACHS HEDGE FUND PORTFOLIO PLC	Investment Funds 525910 - Open-End	Dublin	IRELAND

Investment Funds

731	5	GOLDMAN SACHS GLOBAL EQUITY LONG/SHORT PLC	525910 - Open-End Investment Funds	Dublin		IRELAND
732	5	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES (IRELAND)	525910 - Open-End Investment Funds	Dublin		IRELAND
733	5	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES SPV LIMITED	525910 - Open-End Investment Funds	Dublin		IRELAND
734	5	GOLDMAN SACHS GLOBAL RELATIVE VALUE PLC	525910 - Open-End Investment Funds	Dublin		IRELAND
735	5	GOLDMAN SACHS GLOBAL TACTICAL TRADING PLC	525910 - Open-End Investment Funds	Dublin		IRELAND
736	5	GOLDMAN SACHS HFP OPPORTUNISTIC FUND, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
737	4	GOLDMAN SACHS HFP OPPORTUNISTIC FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
738	4	GOLDMAN SACHS MARKET INDEPENDENT FUND (2007), LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
739	4	GOLDMAN SACHS MARKET INDEPENDENT FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
740	4	GOLDMAN SACHS MULTI-STRATEGY DILLON TRUST PORTFOLIO, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
741	4	GOLDMAN SACHS MULTI-STRATEGY G-FAMILY FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
742	5	GOLDMAN SACHS SHERWOOD FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
743	4	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO (NJ), LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
744	5	GOLDMAN SACHS SHERWOOD FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
745	5	TE HAYGROUND COVE PORTFOLIO, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
746	4	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO FDEG FAMILY, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
747	4	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO II-A (BROADSCOPE) HOLDINGS, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
748	4	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO III, L.P.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
749	4	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO MAGUIRE, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
750	4	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO	525910 - Open-End	New York	NY	UNITED STATES

751	5	SMG FAMILY FUND, LLC GOLDMAN SACHS SHERWOOD FUND, LLC	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
752	4	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO WST, LLC	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
753	4	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO XI, LLC	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
754	4	GOLDMAN SACHS PRINCETON FUND, LLC	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
755	5	GOLDMAN SACHS SHERWOOD FUND, LLC	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
756	4	GOLDMAN SACHS PROPRIETARY ACCESS FUND, LLC	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
757	4	GOLDMAN SACHS RP PARTNERS SPC	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
758	4	GOLDMAN SACHS RP PARTNERS, LLC	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
759	4	GOLDMAN SACHS SELECT ACCESS FUND, L.P.	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
760	4	GOLDMAN SACHS SHERWOOD FUND, LLC	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
761	4	GOLDMAN SACHS STRATEGIC ASIA PARTNERS EMPLOYEE FUND, LLC	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
762	4	GOLDMAN SACHS STRATEGIC ASIA PARTNERS, LLC	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
763	4	GOLDMAN SACHS STRATEGIC EUROPE PARTNERS, L.P.	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES

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<S>	<C>	<C>	<C>	<C>	<C>
636	3	GOLDMAN SACHS EMERGING MARKETS QUANTITATIVE FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
637	4	GOLDMAN SACHS QUANTITATIVE STRATEGIES EMERGING MARKETS MASTER FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
638	3	GOLDMAN SACHS ENHANCED COMMODITY SUB-TRUST (IN JAPAN FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
639	3	GOLDMAN SACHS EXOTIC BALANCE FUND (IN JAPAN FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.

640	3	GOLDMAN SACHS GLOBAL ALPHA DYNAMIC RISK FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
641	4	GOLDMAN SACHS DYNAMIC RISK MASTER FUND OFFSHORE, LTD	N/A	N/A	The direct holder is a Managing Member.
642	3	GOLDMAN SACHS GLOBAL ALPHA EMPLOYEE FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
643	3	GOLDMAN SACHS GLOBAL EQUITY OPPORTUNITIES FUND PLC	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
644	3	GOLDMAN SACHS GLOBAL EQUITY OPPORTUNITIES FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
645	3	GOLDMAN SACHS GLOBAL EQUITY PARTNERS I, LLC	N/A	N/A	The direct holder is a Managing Member.
646	3	GOLDMAN SACHS GLOBAL FUNDAMENTAL EQUITY LONG/SHORT FUND, LLC	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
647	3	GOLDMAN SACHS GLOBAL HIGH YIELD BOND SUB-TRUST (IN JAPAN FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
648	3	GOLDMAN SACHS GLOBAL OPPORTUNITIES FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
649	4	GOLDMAN SACHS CONVERTIBLE OPPORTUNITIES MASTER FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
650	3	GOLDMAN SACHS GLOBAL VOLATILITY GP, LLC	N/A	N/A	The direct holder is a Managing Member.
651	4	GOLDMAN SACHS GLOBAL VOLATILITY MASTER FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
652	3	GOLDMAN SACHS HEDGE FUND STRATEGIES LLC	N/A	N/A	The direct holder is a Non-Managing Member.
653	4	GOLDMAN SACHS ACCESS FUND GSIP/LH GP, LLC	N/A	N/A	The direct holder is a Managing Member.
654	5	Goldman Sachs Access - Goldman Sachs Investment Partners/Liberty Harbor, L.P.	N/A	N/A	The direct holder is a General Partner.
655	4	GOLDMAN SACHS ACCESS FUNDS GP, LLC	N/A	N/A	The direct holder is a Managing Member.
656	5	GOLDMAN SACHS DIVERSIFIED STRATEGIES FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
657	4	GOLDMAN SACHS BH FUND ONSHORE, LLC	N/A	N/A	The direct holder is a

658	4	GOLDMAN SACHS CLASSIC OFFSHORE HOLDINGS, LTD.	N/A	N/A	Managing Member. The direct holder has Control through a Management Agreement or other arrangements.
659	5	GOLDMAN SACHS CLASSIC HOLDINGS, LLC	N/A	N/A	The direct holder is a Managing Member.
660	4	GOLDMAN SACHS DEWORDE ONSHORE, LLC	N/A	N/A	The direct holder is a Managing Member.
661	4	GOLDMAN SACHS DIRECT STRATEGIES PLC	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
662	4	GOLDMAN SACHS DIVERSIFIED MULTI-SECTOR PORTFOLIO YEN FUND (FOR QUALIFIED INSTITUTIONAL INVESTORS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
663	5	TE JENKINS INVESTORS, LTD.	N/A	N/A	The direct holder is a Managing Member.
664	4	GOLDMAN SACHS EOR FUND (FOR QUALIFIED INSTITUTIONAL INVESTORS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
665	4	GOLDMAN SACHS EP PARTNERS SPC	100	N/A	
666	4	GOLDMAN SACHS EP PARTNERS, LLC	N/A	N/A	The direct holder is a Managing Member.
667	4	GOLDMAN SACHS FUNDS II SICAV - GOLDMAN SACHS DYNAMIC ALTERNATIVE STRATEGIES PORTFOLIO	N/A	N/A	The direct holder is a Managing Member.
668	4	GOLDMAN SACHS GLOBAL EQUITY LONG/SHORT II PLC	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
669	5	TE HAYGROUND COVE INVESTORS, LTD.	N/A	N/A	The direct holder is a Managing Member.
670	4	GOLDMAN SACHS GLOBAL EQUITY LONG/SHORT II, LLC	N/A	N/A	The direct holder is a Managing Member.
671	5	TE HAYGROUND COVE PORTFOLIO, LTD.	N/A	N/A	The direct holder is a Managing Member.
672	4	GOLDMAN SACHS GLOBAL EQUITY LONG/SHORT PLC	N/A	N/A	The direct holder has Control through a

673	5	TE HAYGROUND COVE INVESTORS, LTD.	N/A	N/A	Management Agreement or other arrangements. The direct holder is a Managing Member.
674	4	GOLDMAN SACHS GLOBAL EQUITY LONG/SHORT, LLC	N/A	N/A	The direct holder is a Managing Member.
675	5	TE HAYGROUND COVE PORTFOLIO, LTD.	N/A	N/A	The direct holder is a Managing Member.
676	4	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES (IRELAND)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
677	4	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES II (IRELAND)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
678	4	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES II, LLC	N/A	N/A	The direct holder is a Managing Member.
679	4	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES, LLC	N/A	N/A	The direct holder is a Managing Member.
680	4	GOLDMAN SACHS GLOBAL RELATIVE VALUE II, LLC	N/A	N/A	The direct holder is a Managing Member.
681	4	GOLDMAN SACHS GLOBAL RELATIVE VALUE PLC	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
682	4	GOLDMAN SACHS GLOBAL RELATIVE VALUE, LLC	N/A	N/A	The direct holder is a Managing Member.
683	4	GOLDMAN SACHS GLOBAL STRATEGIC COMMODITIES FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
684	4	GOLDMAN SACHS GLOBAL TACTICAL TRADING II PLC	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
685	4	GOLDMAN SACHS GLOBAL TACTICAL TRADING II, LLC	N/A	N/A	The direct holder is a Managing Member.
686	4	GOLDMAN SACHS GLOBAL TACTICAL TRADING III, LLC	N/A	N/A	The direct holder is a Managing Member.
687	4	GOLDMAN SACHS GLOBAL TACTICAL TRADING INSTITUTIONAL PLC	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.

688	4	GOLDMAN SACHS GLOBAL TACTICAL TRADING PLC	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
689	5	TE JENKINS INVESTORS, LTD.	N/A	N/A	The direct holder is a Managing Member.
690	4	GOLDMAN SACHS GLOBAL TACTICAL TRADING, LLC	N/A	N/A	The direct holder is a Managing Member.
691	5	GOLDMAN SACHS SHERWOOD FUND, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
692	4	GOLDMAN SACHS GLOBAL TRADING ADVISORS LLC	N/A	N/A	The direct holder is a Managing Member.
693	4	GOLDMAN SACHS GREEN ORCHARD FUND (FOR QUALIFIED INSTITUTIONAL INVESTORS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
694	4	GOLDMAN SACHS GTT INSTITUTIONAL YEN FUND, A SUB-FUND OF GOLDMAN SACHS MULTI MANAGER FUNDS	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
695	5	GOLDMAN SACHS GLOBAL TACTICAL TRADING INSTITUTIONAL PLC	100	N/A	
696	4	GOLDMAN SACHS GTT INSTITUTIONAL YEN UNIT TRUST (FOR QUALIFIED INSTITUTIONAL INVESTORS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
697	4	GOLDMAN SACHS GTT YEN (PA) FUND, A SUB-FUND OF GOLDMAN SACHS MULTI MANAGER FUNDS	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
698	5	GOLDMAN SACHS GLOBAL TACTICAL TRADING PLC	57	N/A	
699	4	GOLDMAN SACHS GTT YEN FUND, A SUB-FUND OF GOLDMAN SACHS MULTI MANAGER FUNDS	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
700	5	GOLDMAN SACHS GLOBAL TACTICAL TRADING PLC	57	N/A	
701	4	GOLDMAN SACHS HEDGE FUND OPPORTUNITIES (2007), LLC	N/A	N/A	The direct holder is a Managing Member.
702	5	GOLDMAN SACHS SHERWOOD FUND, LLC	N/A	N/A	The direct holder is a Non-Managing Member.

703	4	GOLDMAN SACHS HEDGE FUND OPPORTUNITIES (2008), LLC	N/A	N/A	The direct holder is a Managing Member.
704	5	GOLDMAN SACHS SHERWOOD FUND, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
705	4	GOLDMAN SACHS HEDGE FUND OPPORTUNITIES, LLC	N/A	N/A	The direct holder is a Managing Member.
706	4	GOLDMAN SACHS HEDGE FUND PARTNERS II, LLC	N/A	N/A	The direct holder is a Managing Member.
707	4	GOLDMAN SACHS HEDGE FUND PARTNERS III, LLC	N/A	N/A	The direct holder is a Managing Member.
708	4	GOLDMAN SACHS HEDGE FUND PARTNERS PLUS, LLC	N/A	N/A	The direct holder is a Managing Member.
709	4	GOLDMAN SACHS HEDGE FUND PARTNERS, LLC	N/A	N/A	The direct holder is a Managing Member.
710	4	GOLDMAN SACHS HEDGE FUND PORTFOLIO II PLC	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
711	5	GOLDMAN SACHS GLOBAL EQUITY LONG/SHORT PLC	57	N/A	
712	5	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES (IRELAND)	34	N/A	
713	5	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES SPV LIMITED	59	N/A	
714	5	GOLDMAN SACHS GLOBAL RELATIVE VALUE II PLC	83	N/A	
715	5	GOLDMAN SACHS GLOBAL RELATIVE VALUE PLC	36	N/A	
716	5	GOLDMAN SACHS GLOBAL TACTICAL TRADING II PLC	23	N/A	
717	5	GOLDMAN SACHS GLOBAL TACTICAL TRADING PLC	57	N/A	
718	5	GOLDMAN SACHS HFP OPPORTUNISTIC FUND, LTD.	N/A	N/A	The direct holder is a Managing Member.
719	4	GOLDMAN SACHS HEDGE FUND PORTFOLIO III PLC	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
720	5	GOLDMAN SACHS GLOBAL EQUITY LONG/SHORT II PLC	57	N/A	
721	5	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES II (IRELAND)	35	N/A	

722	5	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES II SPV LIMITED	32	N/A	
723	5	GOLDMAN SACHS GLOBAL RELATIVE VALUE II PLC	83	N/A	
724	5	GOLDMAN SACHS GLOBAL RELATIVE VALUE PLC	36	N/A	
725	5	GOLDMAN SACHS GLOBAL TACTICAL TRADING III PLC	85	N/A	
726	5	GOLDMAN SACHS GLOBAL TACTICAL TRADING PLC	57	N/A	
727	5	GOLDMAN SACHS HFP OPPORTUNISTIC FUND, LTD.	N/A	N/A	The direct holder is a Managing Member.
728	4	GOLDMAN SACHS HEDGE FUND PORTFOLIO INSTITUTIONAL PLC	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
729	5	TE JENKINS INVESTORS, LTD.	N/A	N/A	The direct holder is a Managing Member.
730	4	GOLDMAN SACHS HEDGE FUND PORTFOLIO PLC	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
731	5	GOLDMAN SACHS GLOBAL EQUITY LONG/SHORT PLC	57	N/A	
732	5	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES (IRELAND)	34	N/A	
733	5	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES SPV LIMITED	59	N/A	
734	5	GOLDMAN SACHS GLOBAL RELATIVE VALUE PLC	36	N/A	
735	5	GOLDMAN SACHS GLOBAL TACTICAL TRADING PLC	57	N/A	
736	5	GOLDMAN SACHS HFP OPPORTUNISTIC FUND, LTD.	N/A	N/A	The direct holder is a Managing Member.
737	4	GOLDMAN SACHS HFP OPPORTUNISTIC FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
738	4	GOLDMAN SACHS MARKET INDEPENDENT FUND (2007), LLC	N/A	N/A	The direct holder is a Managing Member.
739	4	GOLDMAN SACHS MARKET INDEPENDENT FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
740	4	GOLDMAN SACHS MULTI-STRATEGY DILLON TRUST PORTFOLIO, LLC	N/A	N/A	The direct holder is a Managing Member.

741	4	GOLDMAN SACHS MULTI-STRATEGY G-FAMILY FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
742	5	GOLDMAN SACHS SHERWOOD FUND, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
743	4	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO (NJ), LLC	N/A	N/A	The direct holder is a Managing Member.
744	5	GOLDMAN SACHS SHERWOOD FUND, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
745	5	TE HAYGROUND COVE PORTFOLIO, LTD.	N/A	N/A	The direct holder is a Managing Member.
746	4	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO FDEG FAMILY, LLC	N/A	N/A	The direct holder is a Managing Member.
747	4	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO II-A (BROADSCOPE) HOLDINGS, LLC	N/A	N/A	The direct holder is a Managing Member.
748	4	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO III, L.P.	N/A	N/A	The direct holder is a General Partner.
749	4	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO MAGUIRE, LLC	N/A	N/A	The direct holder is a Managing Member.
750	4	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO SMG FAMILY FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
751	5	GOLDMAN SACHS SHERWOOD FUND, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
752	4	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO WST, LLC	N/A	N/A	The direct holder is a Managing Member.
753	4	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO XI, LLC	N/A	N/A	The direct holder is a Managing Member.
754	4	GOLDMAN SACHS PRINCETON FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
755	5	GOLDMAN SACHS SHERWOOD FUND, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
756	4	GOLDMAN SACHS PROPRIETARY ACCESS FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
757	4	GOLDMAN SACHS RP PARTNERS SPC	100	N/A	
758	4	GOLDMAN SACHS RP PARTNERS, LLC	N/A	N/A	The direct holder is a Managing Member.
759	4	GOLDMAN SACHS SELECT ACCESS FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
760	4	GOLDMAN SACHS SHERWOOD FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
761	4	GOLDMAN SACHS STRATEGIC ASIA PARTNERS EMPLOYEE FUND, LLC	N/A	N/A	The direct holder is a Managing Member.

762	4	GOLDMAN SACHS STRATEGIC ASIA PARTNERS, LLC	N/A	N/A	The direct holder is a Managing Member.
763	4	GOLDMAN SACHS STRATEGIC EUROPE PARTNERS, L.P.	N/A	N/A	The direct holder is a General Partner.

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<S>	<C>	<C>	<C>	<C>	<C>	<C>
764	4	GOLDMAN SACHS STRATEGIC U.S. LONG/SHORT PARTNERS, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
765	5	TE HAYGROUND COVE PORTFOLIO, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
766	4	GOLDMAN SACHS SYM FUND (FOR QUALIFIED INSTITUTIONAL INVESTORS)	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
767	4	GOLDMAN SACHS WEST STREET PARTNERS EMPLOYEE FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
768	5	GOLDMAN SACHS WEST STREET PARTNERS MASTER FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
769	4	GOLDMAN SACHS WEST STREET PARTNERS II EMPLOYEE FUND 2006, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
770	4	GOLDMAN SACHS WEST STREET PARTNERS MASTER FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
771	4	GOLDMAN SACHS WEST STREET PARTNERS, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
772	5	GOLDMAN SACHS WEST STREET PARTNERS MASTER FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
773	4	GOLDMAN SACHS WEST STREET PORTFOLIOS PMD FUND 2007, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
774	4	GOLDMAN SACHS WEST STREET PORTFOLIOS, LLC 2006 SEGREGATED PORTFOLIO	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
775	4	GOLDMAN SACHS WEST STREET PORTFOLIOS, LLC 2007 SEGREGATED PORTFOLIO	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
776	4	GOLDMAN SACHS WEST STREET PORTFOLIOS, SPC 2006 SEGREGATED PORTFOLIO	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
777	4	GS EH HOLDINGS, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
778	4	Goldman Sachs Multi-Strategy Portfolio RT, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES

779	5	GOLDMAN SACHS SHERWOOD FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
780	4	HIGHBRIDGE MANAGED PORTFOLIO FEEDER, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
781	4	HIGHBRIDGE MANAGED PORTFOLIO MASTER, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
782	4	MULTI-STRATEGY PORTFOLIO UNION BLUE FUND	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
783	4	SELECT FUNDAMENTAL STRATEGIES, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
784	4	SELECT TRADING STRATEGIES, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
785	4	TE CALEL INVESTORS, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
786	4	TE CALEL PORTFOLIO, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
787	4	TE HAYGROUND COVE INVESTORS, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
788	4	TE HAYGROUND COVE PORTFOLIO, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
789	4	TE JENKINS INVESTORS, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
790	4	TE JENKINS PORTFOLIO, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
791	4	THEOREMA MANAGED PORTFOLIO FEEDER, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
792	4	THEOREMA MANAGED PORTFOLIO MASTER, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
793	3	GOLDMAN SACHS INDIA FUND LIMITED	525910 - Open-End Investment Funds	Ebene		MAURITIUS
794	3	GOLDMAN SACHS KOKUSAI EQUITY MASTER FUND (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	525910 - Open-End Investment Funds	Dublin		IRELAND
795	3	GOLDMAN SACHS KOKUSAI FIXED INCOME PASSIVE SUB-TRUST (IN JAPAN FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY)	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS

796	3	GOLDMAN SACHS LIP CREDIT OPPORTUNITIES 2008 ADVISORS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
797	4	GOLDMAN SACHS LIP CREDIT OPPORTUNITIES 2008 FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
798	3	GOLDMAN SACHS LIQUIDITY PARTNERS 2007 PMD FUND, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
799	3	GOLDMAN SACHS MORTGAGE CREDIT OPPORTUNITIES ADVISORS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
800	4	GOLDMAN SACHS MORTGAGE CREDIT OPPORTUNITIES FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
801	4	GOLDMAN SACHS MORTGAGE CREDIT OPPORTUNITIES OFFSHORE FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
802	3	GOLDMAN SACHS SMC CREDIT OPPORTUNITIES 2008 ADVISORS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
803	3	GOLDMAN SACHS SUPERCONCENTRATED GROWTH FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
804	4	GOLDMAN SACHS SUPERCONCENTRATED GROWTH MASTER FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
805	3	GOLDMAN SACHS SUPERCONCENTRATED GROWTH GP, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
806	4	GOLDMAN SACHS SUPERCONCENTRATED GROWTH FUND OFFSHORE, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
807	5	GOLDMAN SACHS SUPERCONCENTRATED GROWTH MASTER FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
808	4	GOLDMAN SACHS SUPERCONCENTRATED GROWTH MASTER FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
809	3	GOLDMAN SACHS U.S. EQUITY ABSOLUTE RETURN FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
810	3	GOLDMAN SACHS US EQUITY MARKET NEUTRAL FUND (UNIT TRUST) (IN JAPAN CLASS B FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY) (A SUBFUND OF GOLDMAN SACHS SELECT INVESTMENT FUNDS)	525910 - Open-End Investment Funds	Dublin		IRELAND
811	3	GOLDMAN SACHS YEN LIBOR PLUS FUND #1 (IN JAPAN FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY)	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
812	3	GS CREDIT BALANCE FUND	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
813	3	GS GLOBAL SUBORDINATED DEBT SECURITIES FX	525910 - Open-End	George Town		CAYMAN ISLANDS

SUB-TRUST		Investment Funds				
814	3	GS TACS ACTIVE CONTINUOUS (INTERNATIONAL), LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
815	3	GS TACS ACTIVE CONTINUOUS (U.S. LARGE CAP), LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
816	3	GS TACS ENHANCED DIVIDEND (U.S. LARGE CAP), LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
817	3	GS TACS MARKET CONTINUOUS (INTERNATIONAL), LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
818	3	GS TACS MARKET CONTINUOUS (U.S. LARGE CAP), LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
819	3	GS TC ADVISORS, L.L.C.	525990 - Other Financial Vehicles	George Town		Cayman Islands
820	4	GOLDMAN SACHS TC MASTER PARTNERSHIP, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
821	3	GSAM (GMS Cayman GP) Ltd.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
822	4	ACADIAN: NON-US EQUITY OFFSHORE L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
823	4	ALTRINSIC: NON-US EQUITY OFFSHORE MASTER L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
824	4	ARTISAN: DYNAMIC EQUITY (NON-US EQUITY) OFFSHORE L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
825	4	DONALD SMITH: SMALL CAP VALUE OFFSHORE L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
826	4	DYNAMIC EQUITY (GLOBAL EQUITY) MANAGERS: PORTFOLIO 3 OFFSHORE L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
827	4	DYNAMIC EQUITY (GLOBAL EQUITY) MANAGERS: PORTFOLIO 5 OFFSHORE L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
828	4	DYNAMIC EQUITY MANAGERS: PORTFOLIO 1 OFFSHORE L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
829	4	DYNAMIC EQUITY MANAGERS: PORTFOLIO 2 OFFSHORE L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
830	4	DYNAMIC EQUITY MANAGERS: PORTFOLIO 4 OFFSHORE L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
831	4	DYNAMIC EQUITY MANAGERS: PORTFOLIO 6 OFFSHORE MASTER L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
832	4	DYNAMIC EQUITY MANAGERS: PORTFOLIO 7 OFFSHORE MASTER L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
833	4	EMERGING MARKETS EQUITY MANAGERS:	525910 - Open-End	George Town		CAYMAN ISLANDS

834	5	PORTFOLIO 1 OFFSHORE L.P. EMERGING MARKETS EQUITY MANAGERS: PORTFOLIO 1 OFFSHORE MASTER L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
835	4	EMERGING MARKETS EQUITY MANAGERS: PORTFOLIO 1 OFFSHORE MASTER L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
836	4	FAIRHOLME: DYNAMIC EQUITY OFFSHORE L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
837	4	LARGE CAP GROWTH MANAGERS: PORTFOLIO 1 OFFSHORE L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
838	4	LARGE CAP VALUE MANAGERS: PORTFOLIO 1 OFFSHORE L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
839	4	LATEEF: DYNAMIC EQUITY OFFSHORE L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
840	4	LATEEF: DYNAMIC EQUITY OFFSHORE MASTER L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
841	4	LSV: NON-US EQUITY OFFSHORE L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
842	4	NON-US EQUITY MANAGERS: PORTFOLIO 1 OFFSHORE L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
843	4	NON-US EQUITY MANAGERS: PORTFOLIO 2 OFFSHORE L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
844	4	NON-US EQUITY MANAGERS: PORTFOLIO 3 OFFSHORE MASTER L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
845	4	NON-US EQUITY MANAGERS: PORTFOLIO 4 OFFSHORE L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
846	5	NON-US EQUITY MANAGERS: PORTFOLIO 4 OFFSHORE MASTER L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
847	4	NON-US EQUITY MANAGERS: PORTFOLIO 4 OFFSHORE MASTER L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
848	4	NON-US EQUITY MANAGERS: PORTFOLIO 5 OFFSHORE L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
849	5	NON-US EQUITY MANAGERS: PORTFOLIO 5 OFFSHORE MASTER L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
850	4	NON-US EQUITY MANAGERS: PORTFOLIO 5 OFFSHORE MASTER L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
851	4	PICTET: NON-US EQUITY OFFSHORE L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
852	5	PICTET: NON-US EQUITY OFFSHORE MASTER L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
853	4	PICTET: NON-US EQUITY OFFSHORE MASTER L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
854	4	SMALL CAP MANAGERS: PORTFOLIO 1 OFFSHORE	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS

855	4	L.P. SPRUCEGROVE: NON-US EQUITY OFFSHORE L.P.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
856	4	TAXABLE FIXED INCOME MANAGERS: PORTFOLIO 1 OFFSHORE L.P.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
857	4	TRILOGY: NON-US EQUITY OFFSHORE L.P.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
858	4	VONTOBEL: NON-US EQUITY OFFSHORE L.P.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
859	5	VONTOBEL: NON-US EQUITY OFFSHORE MASTER L.P.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
860	4	VONTOBEL: NON-US EQUITY OFFSHORE MASTER L.P.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
861	4	WILLIAM BLAIR: NON-US EQUITY OFFSHORE L.P.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
862	3	GSAM INDIA HOLDINGS LIMITED	Investment Funds 551112 - Offices of Other Holding Companies	Ebene		MAURITIUS
863	4	GOLDMAN SACHS ASSET MANAGEMENT (INDIA) PRIVATE LIMITED	523920 - Portfolio Management	Mumbai		INDIA (OTHER)
864	4	GOLDMAN SACHS TRUSTEE COMPANY (INDIA) PRIVATE LIMITED	523991 - Trust, Fiduciary, and Custody Activities	Mumbai		INDIA (OTHER)
865	3	LARGE CAP GROWTH MANAGERS: PORTFOLIO 1 [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
866	3	LARGE CAP VALUE MANAGERS: PORTFOLIO 1 [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
867	3	LATEEF: DYNAMIC EQUITY LLC	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
868	3	LIBERTY HARBOR I AGGREGATING FUND, LLC	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
869	4	LIBERTY HARBOR MASTER FUND I, L.P.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
870	5	GOLDMAN SACHS CONVERTIBLE OPPORTUNITIES MASTER FUND, L.P.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
871	5	LH (MAURITIUS) II LIMITED	Investment Funds 525910 - Open-End	Ebene		MAURITIUS
872	5	LH (MAURITIUS) LIMITED	Investment Funds 525910 - Open-End	Ebene		MAURITIUS

873	3	LIBERTY HARBOR I GP, LLC	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
874	4	LIBERTY HARBOR MASTER FUND I, L.P.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
875	4	LIBERTY HARBOR OFFSHORE I AGGREGATING FUND, L.P.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
876	5	LIBERTY HARBOR MASTER FUND I, L.P.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
877	3	LIBERTY HARBOR I QP FUND, LLC	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
878	4	LIBERTY HARBOR I AGGREGATING FUND, LLC	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
879	3	LIBERTY HARBOR I, LLC	Investment Funds 525990 - Other	New York	NY	UNITED STATES
880	4	LIBERTY HARBOR I AGGREGATING FUND, LLC	Financial Vehicles 525910 - Open-End	New York	NY	UNITED STATES
881	3	LIBERTY HARBOR SPECIAL INVESTMENTS, LLC	Investment Funds 525910 - Open-End	Wilmington	DE	UNITED STATES
882	3	LSV: NON-US EQUITY LLC	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
883	3	Liberty Harbor Distressed Credit Opportunities Advisors, LLC	Investment Funds 525990 - Other	New York	NY	UNITED STATES
884	4	LIBERTY HARBOR DISTRESSED CREDIT AGGREGATOR I, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
885	4	LIBERTY HARBOR DISTRESSED CREDIT OPPORTUNITIES FUND OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
886	5	LIBERTY HARBOR DISTRESSED CREDIT OPPORTUNITIES OFFSHORE HOLDINGS, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
887	6	LIBERTY HARBOR DISTRESSED CREDIT AGGREGATOR I, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
888	4	Liberty Harbor Distressed Credit Opportunities Fund, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
889	5	LIBERTY HARBOR DISTRESSED CREDIT AGGREGATOR I, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
890	3	NON-US EQUITY MANAGERS: PORTFOLIO 1 [ERISA]	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
891	3	NON-US EQUITY MANAGERS: PORTFOLIO 1 [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS,	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES

L.L.C.

<Caption>	<S>	<C>	<C>	<C>	<C>	
	764	4	GOLDMAN SACHS STRATEGIC U.S. LONG/SHORT PARTNERS, LLC	N/A	N/A	The direct holder is a Managing Member.
	765	5	TE HAYGROUND COVE PORTFOLIO, LTD.	N/A	N/A	The direct holder is a Managing Member.
	766	4	GOLDMAN SACHS SYM FUND (FOR QUALIFIED INSTITUTIONAL INVESTORS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
	767	4	GOLDMAN SACHS WEST STREET PARTNERS EMPLOYEE FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
	768	5	GOLDMAN SACHS WEST STREET PARTNERS MASTER FUND, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
	769	4	GOLDMAN SACHS WEST STREET PARTNERS II EMPLOYEE FUND 2006, LLC	N/A	N/A	The direct holder is a Managing Member.
	770	4	GOLDMAN SACHS WEST STREET PARTNERS MASTER FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
	771	4	GOLDMAN SACHS WEST STREET PARTNERS, LLC	N/A	N/A	The direct holder is a Managing Member.
	772	5	GOLDMAN SACHS WEST STREET PARTNERS MASTER FUND, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
	773	4	GOLDMAN SACHS WEST STREET PORTFOLIOS PMD FUND 2007, LLC	N/A	N/A	The direct holder is a Managing Member.
	774	4	GOLDMAN SACHS WEST STREET PORTFOLIOS, LLC 2006 SEGREGATED PORTFOLIO	N/A	N/A	The direct holder is a Managing Member.
	775	4	GOLDMAN SACHS WEST STREET PORTFOLIOS, LLC 2007 SEGREGATED PORTFOLIO	N/A	N/A	The direct holder is a Managing Member.
	776	4	GOLDMAN SACHS WEST STREET PORTFOLIOS, SPC 2006 SEGREGATED PORTFOLIO	N/A	N/A	The direct holder is a Managing Member.
	777	4	GS EH HOLDINGS, LLC	N/A	N/A	The direct holder is a Managing Member.
	778	4	Goldman Sachs Multi-Strategy Portfolio RT, LLC	N/A	N/A	The direct holder is a Managing Member.
	779	5	GOLDMAN SACHS SHERWOOD FUND, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
	780	4	HIGHBRIDGE MANAGED PORTFOLIO FEEDER, LTD.	100	N/A	
	781	4	HIGHBRIDGE MANAGED PORTFOLIO MASTER, LTD.	100	N/A	

782	4	MULTI-STRATEGY PORTFOLIO UNION BLUE FUND	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
783	4	SELECT FUNDAMENTAL STRATEGIES, LLC	N/A	N/A	The direct holder is a Managing Member.
784	4	SELECT TRADING STRATEGIES, LLC	N/A	N/A	The direct holder is a Managing Member.
785	4	TE CALEL INVESTORS, LTD.	100	N/A	
786	4	TE CALEL PORTFOLIO, LTD.	100	N/A	
787	4	TE HAYGROUND COVE INVESTORS, LTD.	100	N/A	
788	4	TE HAYGROUND COVE PORTFOLIO, LTD.	100	N/A	
789	4	TE JENKINS INVESTORS, LTD.	100	N/A	
790	4	TE JENKINS PORTFOLIO, LTD.	N/A	N/A	The direct holder is a Managing Member.
791	4	THEOREMA MANAGED PORTFOLIO FEEDER, LTD.	100	N/A	
792	4	THEOREMA MANAGED PORTFOLIO MASTER, LTD.	100	N/A	
793	3	GOLDMAN SACHS INDIA FUND LIMITED	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
794	3	GOLDMAN SACHS KOKUSAI EQUITY MASTER FUND (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
795	3	GOLDMAN SACHS KOKUSAI FIXED INCOME PASSIVE SUB-TRUST (IN JAPAN FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
796	3	GOLDMAN SACHS LIP CREDIT OPPORTUNITIES 2008 ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
797	4	GOLDMAN SACHS LIP CREDIT OPPORTUNITIES 2008 FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
798	3	GOLDMAN SACHS LIQUIDITY PARTNERS 2007 PMD FUND, LLC	N/A	N/A	The direct holder is a Managing Member.

799	3	GOLDMAN SACHS MORTGAGE CREDIT OPPORTUNITIES ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
800	4	GOLDMAN SACHS MORTGAGE CREDIT OPPORTUNITIES FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
801	4	GOLDMAN SACHS MORTGAGE CREDIT OPPORTUNITIES OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
802	3	GOLDMAN SACHS SMC CREDIT OPPORTUNITIES 2008 ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
803	3	GOLDMAN SACHS SUPERCONCENTRATED GROWTH FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
804	4	GOLDMAN SACHS SUPERCONCENTRATED GROWTH MASTER FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
805	3	GOLDMAN SACHS SUPERCONCENTRATED GROWTH GP, LLC	N/A	N/A	The direct holder is a Managing Member.
806	4	GOLDMAN SACHS SUPERCONCENTRATED GROWTH FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
807	5	GOLDMAN SACHS SUPERCONCENTRATED GROWTH MASTER FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
808	4	GOLDMAN SACHS SUPERCONCENTRATED GROWTH MASTER FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
809	3	GOLDMAN SACHS U.S. EQUITY ABSOLUTE RETURN FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
810	3	GOLDMAN SACHS US EQUITY MARKET NEUTRAL FUND (UNIT TRUST) (IN JAPAN CLASS B FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY) (A SUBFUND OF GOLDMAN SACHS SELECT INVESTMENT FUNDS)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
811	3	GOLDMAN SACHS YEN LIBOR PLUS FUND #1 (IN JAPAN FOR QUALIFIED INSTITUTIONAL INVESTORS ONLY)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
812	3	GS CREDIT BALANCE FUND	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
813	3	GS GLOBAL SUBORDINATED DEBT SECURITIES FX SUB-TRUST	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
814	3	GS TACS ACTIVE CONTINUOUS (INTERNATIONAL), LLC	N/A	N/A	The direct holder is a Managing Member.
815	3	GS TACS ACTIVE CONTINUOUS (U.S. LARGE CAP),	N/A	N/A	The direct holder is a

		LLC			Managing Member.
816	3	GS TACS ENHANCED DIVIDEND (U.S. LARGE CAP), LLC	N/A	N/A	The direct holder is a Managing Member.
817	3	GS TACS MARKET CONTINUOUS (INTERNATIONAL), LLC	N/A	N/A	The direct holder is a Managing Member.
818	3	GS TACS MARKET CONTINUOUS (U.S. LARGE CAP), LLC	N/A	N/A	The direct holder is a Managing Member.
819	3	GS TC ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
820	4	GOLDMAN SACHS TC MASTER PARTNERSHIP, L.P.	N/A	N/A	The direct holder is a General Partner.
821	3	GSAM (GMS Cayman GP) Ltd.	100	N/A	
822	4	ACADIAN: NON-US EQUITY OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
823	4	ALTRINSIC: NON-US EQUITY OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a General Partner.
824	4	ARTISAN: DYNAMIC EQUITY (NON-US EQUITY) OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
825	4	DONALD SMITH: SMALL CAP VALUE OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
826	4	DYNAMIC EQUITY (GLOBAL EQUITY) MANAGERS: PORTFOLIO 3 OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
827	4	DYNAMIC EQUITY (GLOBAL EQUITY) MANAGERS: PORTFOLIO 5 OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
828	4	DYNAMIC EQUITY MANAGERS: PORTFOLIO 1 OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
829	4	DYNAMIC EQUITY MANAGERS: PORTFOLIO 2 OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
830	4	DYNAMIC EQUITY MANAGERS: PORTFOLIO 4 OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
831	4	DYNAMIC EQUITY MANAGERS: PORTFOLIO 6 OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a General Partner.
832	4	DYNAMIC EQUITY MANAGERS: PORTFOLIO 7 OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a General Partner.
833	4	EMERGING MARKETS EQUITY MANAGERS: PORTFOLIO 1 OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
834	5	EMERGING MARKETS EQUITY MANAGERS: PORTFOLIO 1 OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a Limited Partner.
835	4	EMERGING MARKETS EQUITY MANAGERS: PORTFOLIO 1 OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a General Partner.
836	4	FAIRHOLME: DYNAMIC EQUITY OFFSHORE L.P.	N/A	N/A	The direct holder is a

837	4	LARGE CAP GROWTH MANAGERS: PORTFOLIO 1 OFFSHORE L.P.	N/A	N/A	General Partner. The direct holder is a General Partner.
838	4	LARGE CAP VALUE MANAGERS: PORTFOLIO 1 OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
839	4	LATEEF: DYNAMIC EQUITY OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
840	4	LATEEF: DYNAMIC EQUITY OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a General Partner.
841	4	LSV: NON-US EQUITY OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
842	4	NON-US EQUITY MANAGERS: PORTFOLIO 1 OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
843	4	NON-US EQUITY MANAGERS: PORTFOLIO 2 OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
844	4	NON-US EQUITY MANAGERS: PORTFOLIO 3 OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a General Partner.
845	4	NON-US EQUITY MANAGERS: PORTFOLIO 4 OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
846	5	NON-US EQUITY MANAGERS: PORTFOLIO 4 OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a Limited Partner.
847	4	NON-US EQUITY MANAGERS: PORTFOLIO 4 OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a General Partner.
848	4	NON-US EQUITY MANAGERS: PORTFOLIO 5 OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
849	5	NON-US EQUITY MANAGERS: PORTFOLIO 5 OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a Limited Partner.
850	4	NON-US EQUITY MANAGERS: PORTFOLIO 5 OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a General Partner.
851	4	PICTET: NON-US EQUITY OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
852	5	PICTET: NON-US EQUITY OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a Limited Partner.
853	4	PICTET: NON-US EQUITY OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a General Partner.
854	4	SMALL CAP MANAGERS: PORTFOLIO 1 OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
855	4	SPRUCEGROVE: NON-US EQUITY OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
856	4	TAXABLE FIXED INCOME MANAGERS: PORTFOLIO 1 OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
857	4	TRILOGY: NON-US EQUITY OFFSHORE L.P.	N/A	N/A	The direct holder is a

858	4	VONTOBEL: NON-US EQUITY OFFSHORE L.P.	N/A	N/A	General Partner. The direct holder is a General Partner.
859	5	VONTOBEL: NON-US EQUITY OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a Limited Partner.
860	4	VONTOBEL: NON-US EQUITY OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a General Partner.
861	4	WILLIAM BLAIR: NON-US EQUITY OFFSHORE L.P.	N/A	N/A	The direct holder is a General Partner.
862	3	GSAM INDIA HOLDINGS LIMITED	100	N/A	
863	4	GOLDMAN SACHS ASSET MANAGEMENT (INDIA) PRIVATE LIMITED	100	N/A	
864	4	GOLDMAN SACHS TRUSTEE COMPANY (INDIA) PRIVATE LIMITED	100	N/A	
865	3	LARGE CAP GROWTH MANAGERS: PORTFOLIO 1 [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
866	3	LARGE CAP VALUE MANAGERS: PORTFOLIO 1 [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
867	3	LATEEF: DYNAMIC EQUITY LLC	N/A	N/A	The direct holder is a Managing Member.
868	3	LIBERTY HARBOR I AGGREGATING FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
869	4	LIBERTY HARBOR MASTER FUND I, L.P.	N/A	N/A	The direct holder is a Limited Partner.
870	5	GOLDMAN SACHS CONVERTIBLE OPPORTUNITIES MASTER FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
871	5	LH (MAURITIUS) II LIMITED	100	N/A	
872	5	LH (MAURITIUS) LIMITED	100	N/A	
873	3	LIBERTY HARBOR I GP, LLC	N/A	N/A	The direct holder is a Managing Member.
874	4	LIBERTY HARBOR MASTER FUND I, L.P.	N/A	N/A	The direct holder is a General Partner.
875	4	LIBERTY HARBOR OFFSHORE I AGGREGATING	N/A	N/A	The direct holder is a

876	5	FUND, L.P. LIBERTY HARBOR MASTER FUND I, L.P.	N/A	N/A	General Partner. The direct holder is a Limited Partner.
877	3	LIBERTY HARBOR I QP FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
878	4	LIBERTY HARBOR I AGGREGATING FUND, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
879	3	LIBERTY HARBOR I, LLC	N/A	N/A	The direct holder is a Managing Member.
880	4	LIBERTY HARBOR I AGGREGATING FUND, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
881	3	LIBERTY HARBOR SPECIAL INVESTMENTS, LLC	N/A	N/A	The direct holder is a Managing Member.
882	3	LSV: NON-US EQUITY LLC	N/A	N/A	The direct holder is a Managing Member.
883	3	Liberty Harbor Distressed Credit Opportunities Advisors, LLC	N/A	N/A	The direct holder is a Managing Member.
884	4	LIBERTY HARBOR DISTRESSED CREDIT AGGREGATOR I, L.P.	N/A	N/A	The direct holder is a General Partner.
885	4	LIBERTY HARBOR DISTRESSED CREDIT OPPORTUNITIES FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
886	5	LIBERTY HARBOR DISTRESSED CREDIT OPPORTUNITIES OFFSHORE HOLDINGS, LTD.	100	N/A	
887	6	LIBERTY HARBOR DISTRESSED CREDIT AGGREGATOR I, L.P.	N/A	N/A	The direct holder is a Limited Partner.
888	4	Liberty Harbor Distressed Credit Opportunities Fund, L.P.	N/A	N/A	The direct holder is a General Partner.
889	5	LIBERTY HARBOR DISTRESSED CREDIT AGGREGATOR I, L.P.	N/A	N/A	The direct holder is a Limited Partner.
890	3	NON-US EQUITY MANAGERS: PORTFOLIO 1 [ERISA]	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
891	3	NON-US EQUITY MANAGERS: PORTFOLIO 1 [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.

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892	3	NON-US EQUITY MANAGERS: PORTFOLIO 2 [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
893	3	NON-US EQUITY MANAGERS: PORTFOLIO 3 LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
894	4	NON-US EQUITY MANAGERS: PORTFOLIO 3 OFFSHORE MASTER L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
895	3	NON-US EQUITY MANAGERS: PORTFOLIO 4 LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
896	4	NON-US EQUITY MANAGERS: PORTFOLIO 4 OFFSHORE MASTER L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
897	3	NON-US EQUITY MANAGERS: PORTFOLIO 5 LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
898	4	NON-US EQUITY MANAGERS: PORTFOLIO 5 OFFSHORE MASTER L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
899	3	PICTET: NON-US EQUITY LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
900	4	PICTET: NON-US EQUITY OFFSHORE MASTER L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
901	3	RA Program (A) Unit Trust (for Qualified Institutional Investors only)	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
902	4	RA PROGRAM (B) UNIT TRUST	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
903	5	GS RA Program I Trading, Inc.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
904	6	GS RA PROGRAM I, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
905	7	GOLDMAN SACHS PRIVATE EQUITY HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
906	8	GSPEH RAVEN MANAGER STAKE LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
907	8	GSVF-IV OFFSHORE RAVEN MANAGER STAKE LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
908	3	SMALL CAP MANAGERS: PORTFOLIO 1 [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
909	3	SPRUCEGROVE: NON-US EQUITY LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES

910	3	TAXABLE FIXED INCOME MANAGERS: PORTFOLIO 1 [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
911	3	TRILOGY: NON-US EQUITY [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
912	3	VONTOBEL: NON-US EQUITY LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
913	4	VONTOBEL: NON-US EQUITY OFFSHORE MASTER L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
914	3	WILLIAM BLAIR: NON-US EQUITY LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
915	2	GOLDMAN SACHS BANK AG	522110 - Commercial Banking	Zurich		SWITZERLAND (OTHER)
916	2	GOLDMAN SACHS BANK USA	522110 - Commercial Banking	New York	NY	UNITED STATES
917	3	GOLDMAN SACHS COMMERCIAL MORTGAGE CAPITAL, L.P.	522292 - Real Estate Credit	Irving	TX	UNITED STATES
918	3	GOLDMAN SACHS COMMERCIAL MORTGAGE CAPITAL, LLC	551112 - Offices of Other Holding Companies	Irving	TX	UNITED STATES
919	4	GOLDMAN SACHS COMMERCIAL MORTGAGE CAPITAL, L.P.	522292 - Real Estate Credit	Irving	TX	UNITED STATES
920	3	GOLDMAN SACHS HOLDINGS (NETHERLANDS) B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
921	4	GOLDMAN SACHS MITSUI MARINE DERIVATIVE PRODUCTS, L.P.	523110 - Investment Banking and Securities Dealing	New York	NY	UNITED STATES
922	3	GOLDMAN SACHS MORTGAGE COMPANY	522294 - Secondary Market Financing	New York	NY	UNITED STATES
923	4	A/C GP (NON-POOLING), L.L.C.	551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES
924	5	ARCHON CAPITAL (NON-POOLING), L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
925	4	ARCHON CAPITAL (NON-POOLING), L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
926	4	ARCHON CAPITAL HOLDING, L.P. II	522292 - Real Estate Credit	Irving	TX	UNITED STATES
927	4	GS MEZZCO GP, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES

928	4	GS MEZZCO GP, L.L.C. II	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
929	5	ARCHON CAPITAL HOLDING, L.P. II	522292 - Real Estate Credit	Irving	TX	UNITED STATES
930	4	GSMC SPECIALTY LLC	523110 - Investment Banking and Securities Dealing	New York	NY	UNITED STATES
931	3	GOLDMAN SACHS REAL ESTATE FUNDING CORP.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
932	4	GOLDMAN SACHS MORTGAGE COMPANY	522294 - Secondary Market Financing	New York	NY	UNITED STATES
933	3	GSCP (DEL) INC.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
934	4	GOLDMAN SACHS CREDIT PARTNERS L.P.	522294 - Secondary Market Financing	New York	NY	UNITED STATES
935	5	GS LOAN PARTNERS HOLDINGS LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
936	6	GS LOAN PARTNERS LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
937	5	GSFS INVESTMENTS IV, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
938	4	GSCP (DEL) LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
939	5	GOLDMAN SACHS CREDIT PARTNERS L.P.	522294 - Secondary Market Financing	New York	NY	UNITED STATES
940	3	GSMMDPGP, INC.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
941	4	GOLDMAN SACHS MITSUI MARINE DERIVATIVE PRODUCTS, L.P.	523110 - Investment Banking and Securities Dealing	New York	NY	UNITED STATES
942	3	LITTON CONSUMER AND CORPORATE SERVICING, LLC	551112 - Offices of Other Holding Companies	Salt Lake City	UT	UNITED STATES
943	4	LITTON LOAN SERVICING LP	522390 - Other Activities Related to Credit Intermediation	Houston	TX	UNITED STATES
944	5	LLS COMMERCIAL SERVICING INC.	522390 - Other	Houston	TX	UNITED STATES

945	5	PROPERTY VIII LLC	Activities Related to Credit Intermediation 531210 - Offices of Real Estate Agents and Brokers	Houston	TX	UNITED STATES
946	3	LITTON MORTGAGE SERVICING, LLC	551112 - Offices of Other Holding Companies	Salt Lake City	UT	UNITED STATES
947	4	LITTON LOAN SERVICING LP	522390 - Other Activities Related to Credit Intermediation	Houston	TX	UNITED STATES
948	3	WILLIAM STREET COMMITMENT CORPORATION	522298 - All Other Nondepository Credit Intermediation	New York	NY	UNITED STATES
949	3	WILLIAM STREET CREDIT CORPORATION	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
950	3	WILLIAM STREET EQUITY LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
951	4	WILLIAM STREET FUNDING CORPORATION	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
952	3	WILLIAM STREET LLC	522298 - All Other Nondepository Credit Intermediation	New York	NY	UNITED STATES
953	2	GOLDMAN SACHS BMET INVESTORS OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
954	3	LVB ACQUISITION HOLDING, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
955	4	LVB ACQUISITION, INC.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
956	5	BIOMET, INC.	525990 - Other Financial Vehicles	Warsaw	IN	UNITED STATES
957	2	GOLDMAN SACHS BMET INVESTORS, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
958	3	LVB ACQUISITION HOLDING, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
959	2	GOLDMAN SACHS CANADA CREDIT PARTNERS CO.	523999 - Miscellaneous Financial Investment Activities	Halifax	NS	CANADA
960	2	GOLDMAN SACHS CANADA FINANCE CO.	525990 - Other Financial Vehicles	Halifax	NS	CANADA

961	2	GOLDMAN SACHS CANADA FINANCE INC.	551112 - Offices of Other Holding Companies	Calgary	AB	CANADA
962	3	GOLDMAN SACHS CANADA FINANCE CO.	525990 - Other Financial Vehicles	Halifax	NS	CANADA
963	2	GOLDMAN SACHS CANADA INC.	523110 - Investment Banking and Securities Dealing	Toronto	ON	CANADA
964	3	GS GLOBAL FUNDING II, CO.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
965	4	GS GLOBAL FUNDING III, CO.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
966	5	GS GLOBAL FUNDING IV, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
967	2	GOLDMAN SACHS CAPITAL I	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
968	2	GOLDMAN SACHS CAPITAL II	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
969	2	GOLDMAN SACHS CAPITAL III	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
970	2	GOLDMAN SACHS CAPITAL PARTNERS V-I GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
971	3	GOLDMAN SACHS CAPITAL PARTNERS V-I, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
972	3	GOLDMAN SACHS CAPITAL PARTNERS V-I, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
973	3	GOLDMAN SACHS CAPITAL PARTNERS V-IA, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
974	4	GOLDMAN SACHS 3, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
975	4	GOLDMAN SACHS 4, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
976	4	GOLDMAN SACHS 5, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
977	3	GOLDMAN SACHS CAPITAL PARTNERS V-II FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
978	4	GOLDMAN SACHS 1, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
979	4	GOLDMAN SACHS 2, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
980	4	GOLDMAN SACHS 3, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS

981	4	GOLDMAN SACHS 4, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
982	4	GOLDMAN SACHS 5, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
983	2	GOLDMAN SACHS CAPITAL PARTNERS V-II FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
984	2	GOLDMAN SACHS CAPITAL PARTNERS V-II GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
985	2	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE COMPANY	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
986	3	Goldman Sachs Developing Markets Real Estate Cooperatief U.A.	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
987	4	DMREF ADMIN CAYMAN	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
988	4	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (US) B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
989	2	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE COMPANY VOTECO, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
990	2	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE FUND GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
991	3	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS PMD ESC FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
992	4	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS PMD QP FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
993	5	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (US), L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
994	6	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (US) COOPERATIEF U.A.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
995	7	DMREF ADMIN CAYMAN	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
996	7	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (US) B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
997	3	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS PMD QP FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
998	3	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PMD ESC FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
999	3	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PMD QP FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1000	2	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (GERMANY) COOPERATIEF U.A.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
1001	3	DMREF ADMIN CAYMAN	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS

1002	2	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (GERMANY) GP, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1003	3	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (GERMANY), L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1004	4	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (GERMANY) COOPERATIEF U.A.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
1005	2	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (US) COOPERATIEF U.A.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
1006	2	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (US) GP, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1007	3	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (US), L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1008	2	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE SCA	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
1009	3	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE SCA COOPERATIEF U.A.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
1010	4	DMREF ADMIN CAYMAN	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1011	2	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE SCA COOPERATIEF U.A.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
1012	2	GOLDMAN SACHS DEVELOPING MARKETS S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
1013	3	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE SCA	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
1014	2	GOLDMAN SACHS DGC INVESTORS OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1015	3	BUCK HOLDINGS L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1016	3	BUCK HOLDINGS, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1017	4	BUCK HOLDINGS L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1018	2	GOLDMAN SACHS DGC INVESTORS, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1019	3	BUCK HOLDINGS L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

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892 3

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NON-US EQUITY MANAGERS: PORTFOLIO 2
[SERIES], A SERIES OF GOLDMAN SACHS GLOBAL

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N/A

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N/A

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The direct holder is a
Managing Member.

		MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.			
893	3	NON-US EQUITY MANAGERS: PORTFOLIO 3 LLC	N/A	N/A	The direct holder is a Managing Member.
894	4	NON-US EQUITY MANAGERS: PORTFOLIO 3 OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a Limited Partner.
895	3	NON-US EQUITY MANAGERS: PORTFOLIO 4 LLC	N/A	N/A	The direct holder is a Managing Member.
896	4	NON-US EQUITY MANAGERS: PORTFOLIO 4 OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a Limited Partner.
897	3	NON-US EQUITY MANAGERS: PORTFOLIO 5 LLC	N/A	N/A	The direct holder is a Managing Member.
898	4	NON-US EQUITY MANAGERS: PORTFOLIO 5 OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a Limited Partner.
899	3	PICTET: NON-US EQUITY LLC	N/A	N/A	The direct holder is a Managing Member.
900	4	PICTET: NON-US EQUITY OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a Limited Partner.
901	3	RA Program (A) Unit Trust (for Qualified Institutional Investors only)	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
902	4	RA PROGRAM (B) UNIT TRUST	100	N/A	
903	5	GS RA Program I Trading, Inc.	100	N/A	
904	6	GS RA PROGRAM I, L.P.	N/A	N/A	The direct holder is a Limited Partner.
905	7	GOLDMAN SACHS PRIVATE EQUITY HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
906	8	GSPEH RAVEN MANAGER STAKE LLC	N/A	N/A	The direct holder is a Managing Member.
907	8	GSVF-IV OFFSHORE RAVEN MANAGER STAKE LLC	N/A	N/A	The direct holder is a Managing Member.
908	3	SMALL CAP MANAGERS: PORTFOLIO 1 [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
909	3	SPRUCEGROVE: NON-US EQUITY LLC	N/A	N/A	The direct holder is a Managing Member.
910	3	TAXABLE FIXED INCOME MANAGERS: PORTFOLIO 1 [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS,	N/A	N/A	The direct holder is a Managing Member.

911	3	L.L.C. TRILOGY: NON-US EQUITY [SERIES], A SERIES OF GOLDMAN SACHS GLOBAL MANAGER STRATEGIES MANAGED PORTFOLIOS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
912	3	VONTOBEL: NON-US EQUITY LLC	N/A	N/A	The direct holder is a Managing Member.
913	4	VONTOBEL: NON-US EQUITY OFFSHORE MASTER L.P.	N/A	N/A	The direct holder is a Limited Partner.
914	3	WILLIAM BLAIR: NON-US EQUITY LLC	N/A	N/A	The direct holder is a Managing Member.
915	2	GOLDMAN SACHS BANK AG	100	N/A	
916	2	GOLDMAN SACHS BANK USA	100	N/A	
917	3	GOLDMAN SACHS COMMERCIAL MORTGAGE CAPITAL, L.P.	N/A	N/A	The direct holder is a Limited Partner.
918	3	GOLDMAN SACHS COMMERCIAL MORTGAGE CAPITAL, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
919	4	GOLDMAN SACHS COMMERCIAL MORTGAGE CAPITAL, L.P.	N/A	N/A	The direct holder is a General Partner.
920	3	GOLDMAN SACHS HOLDINGS (NETHERLANDS) B.V.	100	N/A	
921	4	GOLDMAN SACHS MITSUI MARINE DERIVATIVE PRODUCTS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
922	3	GOLDMAN SACHS MORTGAGE COMPANY	N/A	N/A	The direct holder is a Limited Partner.
923	4	A/C GP (NON-POOLING), L.L.C.	N/A	N/A	The direct holder is a Managing Member.
924	5	ARCHON CAPITAL (NON-POOLING), L.P.	N/A	N/A	The direct holder is a General Partner.
925	4	ARCHON CAPITAL (NON-POOLING), L.P.	N/A	N/A	The direct holder is a Limited Partner.
926	4	ARCHON CAPITAL HOLDING, L.P. II	N/A	N/A	The direct holder is a Limited Partner.
927	4	GS MEZZCO GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
928	4	GS MEZZCO GP, L.L.C. II	N/A	N/A	The direct holder is a Managing Member.
929	5	ARCHON CAPITAL HOLDING, L.P. II	N/A	N/A	The direct holder is a

930	4	GSMC SPECIALTY LLC	N/A	N/A	General Partner. The direct holder is a Managing Member.
931	3	GOLDMAN SACHS REAL ESTATE FUNDING CORP.	100	N/A	
932	4	GOLDMAN SACHS MORTGAGE COMPANY	N/A	N/A	The direct holder is a General Partner.
933	3	GSCP (DEL) INC.	100	N/A	
934	4	GOLDMAN SACHS CREDIT PARTNERS L.P.	N/A	N/A	The direct holder is a General Partner.
935	5	GS LOAN PARTNERS HOLDINGS LLC	N/A	N/A	The direct holder is a Managing Member.
936	6	GS LOAN PARTNERS LLC	N/A	N/A	The direct holder is a Managing Member.
937	5	GSFS INVESTMENTS IV, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
938	4	GSCP (DEL) LLC	N/A	N/A	The direct holder is a Non-Managing Member.
939	5	GOLDMAN SACHS CREDIT PARTNERS L.P.	N/A	N/A	The direct holder is a Limited Partner.
940	3	GSMMDPGP, INC.	100	N/A	
941	4	GOLDMAN SACHS MITSUI MARINE DERIVATIVE PRODUCTS, L.P.	N/A	N/A	The direct holder is a General Partner.
942	3	LITTON CONSUMER AND CORPORATE SERVICING, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
943	4	LITTON LOAN SERVICING LP	N/A	N/A	The direct holder is a General Partner.
944	5	LLS COMMERCIAL SERVICING INC.	100	N/A	
945	5	PROPERTY VIII LLC	N/A	N/A	The direct holder is a

					Managing Member.
946	3	LITTON MORTGAGE SERVICING, LLC	N/A	N/A	The direct holder is a Managing Member.
947	4	LITTON LOAN SERVICING LP	N/A	N/A	The direct holder is a Limited Partner.
948	3	WILLIAM STREET COMMITMENT CORPORATION	100	N/A	
949	3	WILLIAM STREET CREDIT CORPORATION	100	N/A	
950	3	WILLIAM STREET EQUITY LLC	N/A	N/A	The direct holder is a Non-Managing Member.
951	4	WILLIAM STREET FUNDING CORPORATION	100	N/A	
952	3	WILLIAM STREET LLC	N/A	N/A	The direct holder is a Managing Member.
953	2	GOLDMAN SACHS BMET INVESTORS OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
954	3	LVB ACQUISITION HOLDING, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
955	4	LVB ACQUISITION, INC.	97	N/A	
956	5	BIOMET, INC.	100	N/A	
957	2	GOLDMAN SACHS BMET INVESTORS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
958	3	LVB ACQUISITION HOLDING, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
959	2	GOLDMAN SACHS CANADA CREDIT PARTNERS CO.	100	N/A	
960	2	GOLDMAN SACHS CANADA FINANCE CO.	100	N/A	
961	2	GOLDMAN SACHS CANADA FINANCE INC.	100	N/A	

962	3	GOLDMAN SACHS CANADA FINANCE CO.	100	N/A	
963	2	GOLDMAN SACHS CANADA INC.	100	N/A	
964	3	GS GLOBAL FUNDING II, CO.	100	N/A	
965	4	GS GLOBAL FUNDING III, CO.	100	N/A	
966	5	GS GLOBAL FUNDING IV, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
967	2	GOLDMAN SACHS CAPITAL I	100	N/A	
968	2	GOLDMAN SACHS CAPITAL II	100	N/A	
969	2	GOLDMAN SACHS CAPITAL III	100	N/A	
970	2	GOLDMAN SACHS CAPITAL PARTNERS V-I GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
971	3	GOLDMAN SACHS CAPITAL PARTNERS V-I, L.P.	N/A	N/A	The direct holder is a General Partner.
972	3	GOLDMAN SACHS CAPITAL PARTNERS V-I, LTD.	100	N/A	
973	3	GOLDMAN SACHS CAPITAL PARTNERS V-IA, L.P.	N/A	N/A	The direct holder is a General Partner.
974	4	GOLDMAN SACHS 3, L.P.	N/A	N/A	The direct holder is a Limited Partner.
975	4	GOLDMAN SACHS 4, L.P.	N/A	N/A	The direct holder is a Limited Partner.
976	4	GOLDMAN SACHS 5, L.P.	N/A	N/A	The direct holder is a Limited Partner.
977	3	GOLDMAN SACHS CAPITAL PARTNERS V-II FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
978	4	GOLDMAN SACHS 1, L.P.	N/A	N/A	The direct holder is a Limited Partner.
979	4	GOLDMAN SACHS 2, L.P.	N/A	N/A	The direct holder is a Limited Partner.
980	4	GOLDMAN SACHS 3, L.P.	N/A	N/A	The direct holder is a Limited Partner.
981	4	GOLDMAN SACHS 4, L.P.	N/A	N/A	The direct holder is a Limited Partner.
982	4	GOLDMAN SACHS 5, L.P.	N/A	N/A	The direct holder is a

983	2	GOLDMAN SACHS CAPITAL PARTNERS V-II FUND, L.P.	N/A	N/A	Limited Partner. The direct holder is a Limited Partner.
984	2	GOLDMAN SACHS CAPITAL PARTNERS V-II GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
985	2	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE COMPANY	100	N/A	
986	3	Goldman Sachs Developing Markets Real Estate Cooperatief U.A.	N/A	N/A	The direct holder is a Non-Managing Member.
987	4	DMREF ADMIN CAYMAN	99	N/A	
988	4	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (US) B.V.	75	N/A	
989	2	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE COMPANY VOTECO, LLC	N/A	N/A	The direct holder is a Managing Member.
990	2	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE FUND GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
991	3	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS PMD ESC FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
992	4	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS PMD QP FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
993	5	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (US), L.P.	N/A	N/A	The direct holder is a Limited Partner.
994	6	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (US) COOPERATIEF U.A.	100	N/A	
995	7	DMREF ADMIN CAYMAN	99	N/A	
996	7	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (US) B.V.	75	N/A	
997	3	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS PMD QP FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
998	3	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PMD ESC FUND OFFSHORE, LTD.	100	N/A	
999	3	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PMD QP FUND OFFSHORE, LTD.	100	N/A	
1000	2	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (GERMANY) COOPERATIEF U.A.	99	N/A	
1001	3	DMREF ADMIN CAYMAN	99	N/A	
1002	2	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (GERMANY) GP, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1003	3	GOLDMAN SACHS DEVELOPING MARKETS REAL	N/A	N/A	The direct holder is a

1004	4	ESTATE PARTNERS (GERMANY), L.P. GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (GERMANY) COOPERATIEF U.A.	99	N/A	General Partner.
1005	2	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (US) COOPERATIEF U.A.	100	N/A	
1006	2	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (US) GP, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1007	3	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE PARTNERS (US), L.P.	N/A	N/A	The direct holder is a General Partner.
1008	2	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE SCA	100	N/A	This holding represents ownership in A-2 shares.
1009	3	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE SCA COOPERATIEF U.A.	N/A	N/A	The direct holder is a Non-Managing Member.
1010	4	DMREF ADMIN CAYMAN	99	N/A	
1011	2	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE SCA COOPERATIEF U.A.	N/A	N/A	The direct holder is a Non-Managing Member.
1012	2	GOLDMAN SACHS DEVELOPING MARKETS S.A.R.L.	100	N/A	
1013	3	GOLDMAN SACHS DEVELOPING MARKETS REAL ESTATE SCA	100	N/A	This holding represents ownership in A-1 shares.
1014	2	GOLDMAN SACHS DGC INVESTORS OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1015	3	BUCK HOLDINGS L.P.	100	12	
1016	3	BUCK HOLDINGS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1017	4	BUCK HOLDINGS L.P.	100	12	
1018	2	GOLDMAN SACHS DGC INVESTORS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1019	3	BUCK HOLDINGS L.P.	100	12	

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1020	3	BUCK HOLDINGS, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1021	2	GOLDMAN SACHS DIRECT INVESTMENT FUND 2000,	525990 - Other	New York	NY	UNITED STATES

1022	3	L.P. CEQUEL COMMUNICATIONS HOLDINGS, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1023	3	FREEDOMPAY, INC.	Financial Vehicles 525990 - Other	Newtown Square	PA	UNITED STATES
1024	3	FS INVEST SARL	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
1025	3	GS 2000-I, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1026	3	SUNGARD CAPITAL CORP.	Financial Vehicles 51821 - Data Processing, Hosting and Related Services	New York	NY	UNITED STATES
1027	3	UES OCNS HOLDINGS	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
1028	4	OCNS CAYMAN GP	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
1029	5	OCNS CAYMAN, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
1030	2	GOLDMAN SACHS DIRECT STRATEGIES FUND II OFFSHORE, LTD.	Financial Vehicles 525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1031	2	GOLDMAN SACHS DISTRESSED OPPORTUNITIES II EMPLOYEE FUNDS GP, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1032	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES II EMPLOYEE FUND OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
1033	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES II EMPLOYEE FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1034	2	GOLDMAN SACHS DISTRESSED OPPORTUNITIES III EMPLOYEE FUND GP, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1035	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES III EMPLOYEE FUND OFFSHORE, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
1036	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES III EMPLOYEE FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1037	2	GOLDMAN SACHS DYNAMIC OPPORTUNITIES LIMITED	Financial Vehicles 525910 - Open-End Investment Funds	St. Peter Port		GUERNSEY
1038	2	GOLDMAN SACHS EARLY SECONDARIES FUND OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
1039	3	GS ESF QEP OFFSHORE HOLDINGS CORP.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1040	2	GOLDMAN SACHS EARLY SECONDARIES FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1041	2	GOLDMAN SACHS EDMC INVESTORS, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES

1042	3	EDUCATION MANAGEMENT CORPORATION	525990 - Other Financial Vehicles	Pittsburgh	PA	UNITED STATES
1043	2	GOLDMAN SACHS EUR EURIBOR TRACKER - 6 MONTHS FUND (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	525910 - Open-End Investment Funds	Dublin		IRELAND
1044	2	GOLDMAN SACHS EURO EURIBOR TRACKER 3 MONTHS FUND (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	525910 - Open-End Investment Funds	Dublin		IRELAND
1045	2	GOLDMAN SACHS EUSA OFFSHORE ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1046	3	GOLDMAN SACHS EUSA INVESTORS OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1047	3	GOLDMAN SACHS EUSA INVESTORS OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1048	2	GOLDMAN SACHS FINANCIAL MARKETS L.L.C.	551114 - Corporate, Subsidiary, and Regional Managing Offices	New York	NY	UNITED STATES
1049	3	GOLDMAN SACHS FINANCIAL MARKETS, L.P.	523110 - Investment Banking and Securities Dealing	New York	NY	UNITED STATES
1050	2	GOLDMAN SACHS FINANCIAL MARKETS, L.P.	523110 - Investment Banking and Securities Dealing	New York	NY	UNITED STATES
1051	2	GOLDMAN SACHS FINANCIAL PRODUCTS I LIMITED	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1052	2	GOLDMAN SACHS FINANZPRODUKTE GMBH	525990 - Other Financial Vehicles	Eschborn		GERMANY
1053	2	GOLDMAN SACHS GBP LIBOR TRACKER - 6 MONTHS FUND (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	525910 - Open-End Investment Funds	Dublin		IRELAND
1054	2	GOLDMAN SACHS GLOBAL COMMODITIES (CANADA) HOLDINGS, LP	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1055	3	GOLDMAN SACHS GLOBAL COMMODITIES (CANADA) CORPORATION	523130 - Commodity Contracts Dealing	Halifax	NS	CANADA
1056	2	GOLDMAN SACHS GLOBAL FUNDAMENTAL EQUITY LONG/SHORT FUND, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES

1057	2	GOLDMAN SACHS GLOBAL HOLDINGS L.L.C.	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
1058	3	ARROW CORPORATE MEMBER HOLDINGS LLC	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
1059	3	CER HOLDINGS GP	551112 - Offices of Other Holding Companies	George Town		CAYMAN ISLANDS
1060	4	CER HOLDINGS LP	551112 - Offices of Other Holding Companies	George Town		CAYMAN ISLANDS
1061	5	CER INVESTMENTS 1	523999 - Miscellaneous Financial Investment Activities	George Town		CAYMAN ISLANDS
1062	3	GOLDMAN SACHS (AO) L.L.C.	523110 - Investment Banking and Securities Dealing	New York	NY	UNITED STATES
1063	3	GOLDMAN SACHS (ASIA PACIFIC) L.L.C.	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
1064	3	GOLDMAN SACHS (ASIA) FINANCE HOLDINGS L.L.C.	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
1065	4	BEIJING DE SHANG VENTURE CAPITAL COMPANY LIMITED	551112 - Offices of Other Holding Companies	Beijing		CHINA, PEOPLES REPUBLIC OF
1066	5	BEIJING GAO HUA SECURITIES COMPANY LIMITED	523120 - Securities Brokerage	Beijing		CHINA, PEOPLES REPUBLIC OF
1067	6	GOLDMAN SACHS GAO HUA SECURITIES COMPANY LIMITED	523110 - Investment Banking and Securities Dealing	Beijing		CHINA, PEOPLES REPUBLIC OF
1068	4	BEIJING GAO WANG VENTURE CAPITAL COMPANY LIMITED	551112 - Offices of Other Holding Companies	Beijing		CHINA, PEOPLES REPUBLIC OF
1069	5	BEIJING GAO HUA SECURITIES COMPANY LIMITED	523120 - Securities Brokerage	Beijing		CHINA, PEOPLES REPUBLIC OF
1070	4	BEIJING HOU FENG VENTURE CAPITAL COMPANY LIMITED	551112 - Offices of Other Holding Companies	Beijing		CHINA, PEOPLES REPUBLIC OF

Companies

1071	5	BEIJING GAO HUA SECURITIES COMPANY LIMITED	523120 - Securities Brokerage	Beijing		CHINA, PEOPLES REPUBLIC OF
1072	4	CORNWALL INVESTMENTS LIMITED	523110 - Investment Banking and Securities Dealing	George Town		CAYMAN ISLANDS
1073	4	GOLDMAN SACHS (ASIA) CORPORATE HOLDINGS L.P.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1074	4	GOLDMAN SACHS HOLDINGS (MAURITIUS) LIMITED	551112 - Offices of Other Holding Companies	Ebene		MAURITIUS
1075	5	AKIMOTOKO (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1076	5	AQUAMARINE (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1077	5	EXPRESS INVESTMENTS II PRIVATE LTD.	525990 - Other Financial Vehicles	Federal Territory of Labuan		MALAYSIA (OTHER)
1078	5	EXPRESS INVESTMENTS III PRIVATE LTD.	525990 - Other Financial Vehicles	Federal Territory of Labuan		MALAYSIA (OTHER)
1079	5	KAGAWA (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1080	5	KATSUO (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1081	5	KIRORO (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1082	5	MATSU (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1083	5	MERCER INVESTMENTS IV PRIVATE LTD.	525990 - Other Financial Vehicles	Federal Territory of Labuan		MALAYSIA (OTHER)
1084	6	RONG SHENG ASSET MANAGEMENT CO. LTD.	525990 - Other Financial Vehicles	Hong Kong		HONG KONG
1085	5	MERCER INVESTMENTS V PRIVATE LTD.	551114 - Corporate, Subsidiary, and Regional Managing Offices	Federal Territory of Labuan		MALAYSIA (OTHER)
1086	6	BEIJING GOLDMAN SACHS CONSULTING CO., LTD.	525990 - Other Financial Vehicles	Beijing		CHINA, PEOPLES REPUBLIC OF

1087	5	SAGAMIKO (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1088	5	SHIKOTSUKO (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1089	5	TOWADAKO (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1090	4	GS ASIAN VENTURE (DELAWARE) L.L.C.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1091	5	DHONI CAYMAN GP LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1092	6	DHONI CAYMAN LIMITED PARTNERSHIP	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1093	5	DHONI CAYMAN HOLDINGS LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1094	6	DHONI CAYMAN LIMITED PARTNERSHIP	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1095	5	GOLDMAN SACHS CHINA INVESTMENTS (MAURITIUS) LIMITED	525990 - Other Financial Vehicles	Ebene		MAURITIUS
1096	5	GOLDMAN SACHS RE INVESTMENTS HOLDINGS LIMITED	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1097	5	GS COMMODITY ASSET HOLDINGS (CAYMAN) LTD.	523999 - Miscellaneous Financial Investment Activities	George Town		CAYMAN ISLANDS
1098	5	GS HONY HOLDINGS I LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1099	5	GS HONY HOLDINGS II LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1100	5	GSPS ASIA LIMITED	525990 - Other Financial Vehicles	Ebene		MAURITIUS
1101	6	GREEN LOTUS LIMITED	525990 - Other Financial Vehicles	Ebene		MAURITIUS
1102	6	GSPS DAI VIET LTD.	525990 - Other Financial Vehicles	Ebene		MAURITIUS
1103	6	NAM VIET LTD.	525990 - Other Financial Vehicles	Ebene		MAURITIUS
1104	5	TIGER STRATEGIC INVESTMENTS LTD	551112 - Offices of Other Holding Companies	Ebene		MAURITIUS
1105	6	JADE DRAGON (MAURITIUS) LIMITED	525990 - Other Financial Vehicles	Ebene		MAURITIUS

1106	7	GOLDMAN SACHS CHINA STRATEGIC INVESTMENTS LIMITED	525990 - Other Financial Vehicles	Ebene	MAURITIUS
1107	7	GOLDMAN SACHS CHINA VENTURE I (MAURITIUS) LIMITED	551112 - Offices of Other Holding Companies	Ebene	MAURITIUS
1108	8	JADE DRAGON VENTURE INVESTMENT LIMITED	525990 - Other Financial Vehicles	Beijing	CHINA, PEOPLES REPUBLIC OF
1109	7	GOLDMAN SACHS CHINA VENTURE II (MAURITIUS) LIMITED	551112 - Offices of Other Holding Companies	Ebene	MAURITIUS
1110	8	JADE DRAGON VENTURE INVESTMENT LIMITED	525990 - Other Financial Vehicles	Beijing	CHINA, PEOPLES REPUBLIC OF
1111	7	ZAHEER HOLDINGS (MAURITIUS)	551112 - Offices of Other Holding Companies	Ebene	MAURITIUS
1112	8	ZAHEER MAURITIUS	525990 - Other Financial Vehicles	Ebene	MAURITIUS
1113	6	PANDA INVESTMENTS LTD	551112 - Offices of Other Holding Companies	Ebene	MAURITIUS
1114	7	GOLDMAN SACHS STRATEGIC HOLDINGS LIMITED	525990 - Other Financial Vehicles	Ebene	MAURITIUS
1115	7	GOLDMAN SACHS STRATEGIC INVESTMENTS II LIMITED	525990 - Other Financial Vehicles	Ebene	MAURITIUS
1116	7	GS STRATEGIC INVESTMENTS LIMITED	525990 - Other Financial Vehicles	Ebene	MAURITIUS
1117	8	M. PALLONJI ENTERPRISES PRIVATE LIMITED	525990 - Other Financial Vehicles	Mumbai	INDIA (OTHER)
1118	5	TRIUMPH II INVESTMENTS (IRELAND) LIMITED	525990 - Other Financial Vehicles	Dublin	IRELAND
1119	5	VANTAGE QUEST (MAURITIUS) LIMITED	525990 - Other Financial Vehicles	Ebene	MAURITIUS
1120	5	VANTAGE STRIDE (MAURITIUS) LIMITED	525990 - Other Financial Vehicles	Ebene	MAURITIUS
1121	6	WWD RUBY LIMITED	525990 - Other Financial Vehicles	Ebene	MAURITIUS
1122	4	GSAF HOLDINGS NOMINEE I LIMITED	525990 - Other Financial Vehicles	Tortola	BRITISH VIRGIN ISLANDS
1123	4	GSAF HOLDINGS NOMINEE II LIMITED	525990 - Other Financial Vehicles	Tortola	BRITISH VIRGIN ISLANDS
1124	4	KIRI (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington DE	UNITED STATES

1125	4	SHIGA (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1126	3	GOLDMAN SACHS (CAYMAN) HOLDING COMPANY	551112 - Offices of Other Holding Companies	George Town		CAYMAN ISLANDS
1127	3	GOLDMAN SACHS (CAYMAN) TRUST, LIMITED	525990 - Other Financial Vehicles	Camana Bay		CAYMAN ISLANDS
1128	3	GOLDMAN SACHS (CHINA) L.L.C.	551114 - Corporate, Subsidiary, and Regional Managing Offices	New York	NY	UNITED STATES
1129	3	GOLDMAN SACHS (DELAWARE) HOLDING CORPORATION	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1130	4	GOLDMAN SACHS (ASIA) CORPORATE HOLDINGS L.P.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1131	3	GOLDMAN SACHS ADMINISTRATION SERVICES (CANADA) HOLDINGS LP	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
1132	4	GOLDMAN SACHS ADMINISTRATION SERVICES (CANADA) CO.	523999 - Miscellaneous Financial Investment Activities	Halifax	NS	CANADA
1133	3	GOLDMAN SACHS ARGENTINA L.L.C.	523110 - Investment Banking and Securities Dealing	New York	NY	UNITED STATES
1134	3	GOLDMAN SACHS ASSET MANAGEMENT BRASIL LTDA.	523920 - Portfolio Management	Sao Paulo		BRAZIL
1135	3	GOLDMAN SACHS ASSET MANAGEMENT, L.P.	523920 - Portfolio Management	New York	NY	UNITED STATES
1136	3	GOLDMAN SACHS GLOBAL COMMODITIES (CANADA) HOLDINGS, LP	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1137	3	GOLDMAN SACHS GLOBAL SERVICES II LIMITED	541990 - All Other Professional, Scientific, and Technical Services	George Town		CAYMAN ISLANDS
1138	3	GOLDMAN SACHS GROUP Y COMPANIA, S. DE R.L. DE C.V.	551114 - Corporate, Subsidiary, and Regional Managing Offices	Col Lomas de Chapultepec		MEXICO

1139	4	GS SERVICIOS FINANCIEROS DE MEXICO, SOCIEDAD ANONIMA DE CAPITAL VARIABLE, SOCIEDAD FINANCIERA DE OBJETO MULTIPLE, ENTIDAD NO REGULADA	523120 - Securities Brokerage	Mexico City		MEXICO
1140	4	GSCP MEXICO, S.A. de C.V., SOFOM, E.N.R.	522298 - All Other Nondepository Credit Intermediation	Mexico City		MEXICO
1141	3	GOLDMAN SACHS HOLDINGS (MAURITIUS) LIMITED	551112 - Offices of Other Holding Companies	Ebene		MAURITIUS
1142	3	GOLDMAN SACHS INTERNATIONAL HOLDINGS LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1143	4	GOLDMAN SACHS (RUSSIA)	523110 - Investment Banking and Securities Dealing	London		UNITED KINGDOM (OTHER)
1144	4	GOLDMAN SACHS STRATEGIC INVESTMENTS (U.K.) LIMITED	523999 - Miscellaneous Financial Investment Activities	London		UNITED KINGDOM (OTHER)
1145	5	CMC Markets PLC	551112 - Offices of Other Holding Companies	London		UNITED KINGDOM (OTHER)
1146	6	CMC MARKETS UK HOLDINGS LIMITED	551112 - Offices of Other Holding Companies	London		UNITED KINGDOM (OTHER)
1147	7	CMC Group Limited	523910 - Miscellaneous Intermediation	London		UNITED KINGDOM (OTHER)

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<S>	<C>	<C>	<C>	<C>	<C>
1020	3	BUCK HOLDINGS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1021	2	GOLDMAN SACHS DIRECT INVESTMENT FUND 2000, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1022	3	CEQUEL COMMUNICATIONS HOLDINGS, LLC	36	N/A	
1023	3	FREEDOMPAY, INC.	32	N/A	
1024	3	FS INVEST SARL	44	N/A	

1025	3	GS 2000-I, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1026	3	SUNGARD CAPITAL CORP.	99	N/A	
1027	3	UES OCNS HOLDINGS	99	N/A	
1028	4	OCNS CAYMAN GP	70	N/A	
1029	5	OCNS CAYMAN, L.P.	N/A	N/A	The direct holder is a General Partner.
1030	2	GOLDMAN SACHS DIRECT STRATEGIES FUND II OFFSHORE, LTD.	100	N/A	
1031	2	GOLDMAN SACHS DISTRESSED OPPORTUNITIES II EMPLOYEE FUNDS GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1032	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES II EMPLOYEE FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
1033	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES II EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1034	2	GOLDMAN SACHS DISTRESSED OPPORTUNITIES III EMPLOYEE FUND GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1035	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES III EMPLOYEE FUND OFFSHORE, LTD.	100	N/A	
1036	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES III EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1037	2	GOLDMAN SACHS DYNAMIC OPPORTUNITIES LIMITED	100	N/A	
1038	2	GOLDMAN SACHS EARLY SECONDARIES FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1039	3	GS ESF QEP OFFSHORE HOLDINGS CORP.	100	N/A	
1040	2	GOLDMAN SACHS EARLY SECONDARIES FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1041	2	GOLDMAN SACHS EDMC INVESTORS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1042	3	EDUCATION MANAGEMENT CORPORATION	42	N/A	
1043	2	GOLDMAN SACHS EUR EURIBOR TRACKER - 6 MONTHS FUND (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	100	N/A	
1044	2	GOLDMAN SACHS EURO EURIBOR TRACKER 3 MONTHS FUND (A SUBFUND OF GOLDMAN SACHS	100	N/A	

1045	2	INSTITUTIONAL FUNDS PLC) GOLDMAN SACHS EUSA OFFSHORE ADVISORS, INC.	100	N/A	
1046	3	GOLDMAN SACHS EUSA INVESTORS OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
1047	3	GOLDMAN SACHS EUSA INVESTORS OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
1048	2	GOLDMAN SACHS FINANCIAL MARKETS L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1049	3	GOLDMAN SACHS FINANCIAL MARKETS, L.P.	N/A	N/A	The direct holder is a General Partner.
1050	2	GOLDMAN SACHS FINANCIAL MARKETS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1051	2	GOLDMAN SACHS FINANCIAL PRODUCTS I LIMITED	N/A	N/A	Entity is not controlled for FRY-10 purposes but is controlled for FRY-11 purposes.
1052	2	GOLDMAN SACHS FINANZPRODUKTE GMBH	N/A	N/A	Entity is not controlled for FRY-10 purposes but is controlled for FRY-11 purposes.
1053	2	GOLDMAN SACHS GBP LIBOR TRACKER - 6 MONTHS FUND (A SUBFUND OF GOLDMAN SACHS INSTITUTIONAL FUNDS PLC)	28	N/A	
1054	2	GOLDMAN SACHS GLOBAL COMMODITIES (CANADA) HOLDINGS, LP	N/A	N/A	The direct holder is a Limited Partner.
1055	3	GOLDMAN SACHS GLOBAL COMMODITIES (CANADA) CORPORATION	100	N/A	
1056	2	GOLDMAN SACHS GLOBAL FUNDAMENTAL EQUITY LONG/SHORT FUND, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1057	2	GOLDMAN SACHS GLOBAL HOLDINGS L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1058	3	ARROW CORPORATE MEMBER HOLDINGS LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1059	3	CER HOLDINGS GP	100	N/A	

1060	4	CER HOLDINGS LP	N/A	N/A	The direct holder is a General Partner.
1061	5	CER INVESTMENTS 1	100	N/A	
1062	3	GOLDMAN SACHS (AO) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1063	3	GOLDMAN SACHS (ASIA PACIFIC) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1064	3	GOLDMAN SACHS (ASIA) FINANCE HOLDINGS L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1065	4	BEIJING DE SHANG VENTURE CAPITAL COMPANY LIMITED	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
1066	5	BEIJING GAO HUA SECURITIES COMPANY LIMITED	75	N/A	
1067	6	GOLDMAN SACHS GAO HUA SECURITIES COMPANY LIMITED	N/A	N/A	The direct holder is a Non-Managing Member.
1068	4	BEIJING GAO WANG VENTURE CAPITAL COMPANY LIMITED	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
1069	5	BEIJING GAO HUA SECURITIES COMPANY LIMITED	75	N/A	
1070	4	BEIJING HOU FENG VENTURE CAPITAL COMPANY LIMITED	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
1071	5	BEIJING GAO HUA SECURITIES COMPANY LIMITED	75	N/A	
1072	4	CORNWALL INVESTMENTS LIMITED	100	N/A	

1073	4	GOLDMAN SACHS (ASIA) CORPORATE HOLDINGS L.P.	N/A	N/A	The direct holder is a Limited Partner.
1074	4	GOLDMAN SACHS HOLDINGS (MAURITIUS) LIMITED	100	N/A	
1075	5	AKIMOTOKO (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1076	5	AQUAMARINE (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1077	5	EXPRESS INVESTMENTS II PRIVATE LTD.	100	N/A	
1078	5	EXPRESS INVESTMENTS III PRIVATE LTD.	100	N/A	
1079	5	KAGAWA (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1080	5	KATSUO (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1081	5	KIRORO (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1082	5	MATSU (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1083	5	MERCER INVESTMENTS IV PRIVATE LTD.	100	N/A	This holding represents ownership in Ordinary shares.
1084	6	RONG SHENG ASSET MANAGEMENT CO. LTD.	N/A	N/A	The direct holder is a Non-Managing Member.
1085	5	MERCER INVESTMENTS V PRIVATE LTD.	100	N/A	
1086	6	BEIJING GOLDMAN SACHS CONSULTING CO., LTD.	N/A	N/A	The direct holder is a Non-Managing Member.
1087	5	SAGAMIKO (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1088	5	SHIKOTSUKO (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1089	5	TOWADAKO (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1090	4	GS ASIAN VENTURE (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a

					Non-Managing Member.
1091	5	DHONI CAYMAN GP LTD.	100	N/A	
1092	6	DHONI CAYMAN LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a General Partner.
1093	5	DHONI CAYMAN HOLDINGS LTD.	100	N/A	
1094	6	DHONI CAYMAN LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a Limited Partner.
1095	5	GOLDMAN SACHS CHINA INVESTMENTS (MAURITIUS) LIMITED	100	N/A	
1096	5	GOLDMAN SACHS RE INVESTMENTS HOLDINGS LIMITED	100	N/A	
1097	5	GS COMMODITY ASSET HOLDINGS (CAYMAN) LTD.	100	N/A	
1098	5	GS HONY HOLDINGS I LTD.	100	N/A	
1099	5	GS HONY HOLDINGS II LTD.	100	N/A	
1100	5	GSPS ASIA LIMITED	100	N/A	
1101	6	GREEN LOTUS LIMITED	100	N/A	
1102	6	GSPS DAI VIET LTD.	100	N/A	
1103	6	NAM VIET LTD.	100	N/A	
1104	5	TIGER STRATEGIC INVESTMENTS LTD	100	N/A	
1105	6	JADE DRAGON (MAURITIUS) LIMITED	100	N/A	
1106	7	GOLDMAN SACHS CHINA STRATEGIC INVESTMENTS LIMITED	100	N/A	
1107	7	GOLDMAN SACHS CHINA VENTURE I (MAURITIUS) LIMITED	100	N/A	
1108	8	JADE DRAGON VENTURE INVESTMENT LIMITED	100	N/A	

1109	7	GOLDMAN SACHS CHINA VENTURE II (MAURITIUS) LIMITED	100	N/A
1110	8	JADE DRAGON VENTURE INVESTMENT LIMITED	100	N/A
1111	7	ZAHEER HOLDINGS (MAURITIUS)	98	N/A
1112	8	ZAHEER MAURITIUS	100	N/A
1113	6	PANDA INVESTMENTS LTD	100	N/A
1114	7	GOLDMAN SACHS STRATEGIC HOLDINGS LIMITED	100	N/A
1115	7	GOLDMAN SACHS STRATEGIC INVESTMENTS II LIMITED	100	N/A
1116	7	GS STRATEGIC INVESTMENTS LIMITED	100	N/A
1117	8	M. PALLONJI ENTERPRISES PRIVATE LIMITED	39	N/A
1118	5	TRIUMPH II INVESTMENTS (IRELAND) LIMITED	100	N/A
1119	5	VANTAGE QUEST (MAURITIUS) LIMITED	100	N/A
1120	5	VANTAGE STRIDE (MAURITIUS) LIMITED	100	N/A
1121	6	WWD RUBY LIMITED	100	N/A
1122	4	GSAF HOLDINGS NOMINEE I LIMITED	100	N/A
1123	4	GSAF HOLDINGS NOMINEE II LIMITED	100	N/A
1124	4	KIRI (DELAWARE) L.L.C.	N/A	N/A
1125	4	SHIGA (DELAWARE) L.L.C.	N/A	N/A
1126	3	GOLDMAN SACHS (CAYMAN) HOLDING COMPANY	100	N/A
1127	3	GOLDMAN SACHS (CAYMAN) TRUST, LIMITED	100	N/A

The direct holder is a
Managing Member.
The direct holder is a
Managing Member.

1128	3	GOLDMAN SACHS (CHINA) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1129	3	GOLDMAN SACHS (DELAWARE) HOLDING CORPORATION	100	N/A	
1130	4	GOLDMAN SACHS (ASIA) CORPORATE HOLDINGS L.P.	N/A	N/A	The direct holder is a Limited Partner.
1131	3	GOLDMAN SACHS ADMINISTRATION SERVICES (CANADA) HOLDINGS LP	N/A	N/A	The direct holder is a Limited Partner.
1132	4	GOLDMAN SACHS ADMINISTRATION SERVICES (CANADA) CO.	100	N/A	
1133	3	GOLDMAN SACHS ARGENTINA L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1134	3	GOLDMAN SACHS ASSET MANAGEMENT BRASIL LTDA.	100	N/A	
1135	3	GOLDMAN SACHS ASSET MANAGEMENT, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1136	3	GOLDMAN SACHS GLOBAL COMMODITIES (CANADA) HOLDINGS, LP	N/A	N/A	The direct holder is a Limited Partner.
1137	3	GOLDMAN SACHS GLOBAL SERVICES II LIMITED	100	N/A	
1138	3	GOLDMAN SACHS GROUP Y COMPANIA, S. DE R.L. DE C.V.	N/A	N/A	The direct holder is a Limited Partner.
1139	4	GS SERVICIOS FINANCIEROS DE MEXICO, SOCIEDAD ANONIMA DE CAPITAL VARIABLE, SOCIEDAD FINANCIERA DE OBJETO MULTIPLE, ENTIDAD NO REGULADA	100	N/A	
1140	4	GSCP MEXICO, S.A. de C.V., SOFOM, E.N.R.	100	100	

1141	3	GOLDMAN SACHS HOLDINGS (MAURITIUS) LIMITED	100	N/A			
1142	3	GOLDMAN SACHS INTERNATIONAL HOLDINGS LLC	N/A	N/A	The direct holder is a Managing Member.		
1143	4	GOLDMAN SACHS (RUSSIA)	99	N/A			
1144	4	GOLDMAN SACHS STRATEGIC INVESTMENTS (U.K.) LIMITED	100	N/A			
1145	5	CMC Markets PLC	9	N/A			
1146	6	CMC MARKETS UK HOLDINGS LIMITED	100	N/A			
1147	7	CMC Group Limited	100	N/A			
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<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
1148	7	CMC MARKETS UK PLC	523910 - Miscellaneous Intermediation		London		UNITED KINGDOM (OTHER)
1149	8	CMC Markets US LLC	523910 - Miscellaneous Intermediation		New York	NY	UNITED STATES
1150	7	CMC Spreadbet Plc	523910 - Miscellaneous Intermediation		London		UNITED KINGDOM (OTHER)
1151	7	CMC Trustees Limited	523910 - Miscellaneous Intermediation		London		UNITED KINGDOM (OTHER)
1152	7	Information Internet Limited	541511 - Computer program or software development		London		UNITED KINGDOM (OTHER)
1153	6	CMC Markets (Finance) Limited	523910 -		London		UNITED KINGDOM

			Miscellaneous Intermediation		(OTHER)
1154	6	CMC Markets Overseas Holdings Limited	551112 - Offices of Other Holding Companies	London	UNITED KINGDOM (OTHER)
1155	7	CMC Markets Asia Limited	523910 - Miscellaneous Intermediation	Wan Chai	HONG KONG
1156	7	CMC Markets Canada Inc	523910 - Miscellaneous Intermediation	Toronto ON	CANADA
1157	7	CMC Markets Development (pty) Limited	523910 - Miscellaneous Intermediation	Sunninghill	SOUTH AFRICA
1158	7	CMC Markets Digital Options GmbH	541511 - Computer program or software development	Vienna	AUSTRIA
1159	7	CMC Markets Group Australia Pty Ltd.	551112 - Offices of Other Holding Companies	Sydney	AUSTRALIA
1160	8	CMC MARKETS ASIA PACIFIC PTY LIMITED	541990 - All Other Professional, Scientific, and Technical Services	Sydney	AUSTRALIA
1161	9	CMC Markets Pty Ltd	523910 - Miscellaneous Intermediation	Sydney	AUSTRALIA
1162	10	CMC International Financial Consulting (Beijing) Co., Ltd	541990 - All Other Professional, Scientific, and Technical Services	Dong Cheng District	CHINA, PEOPLES REPUBLIC OF
1163	8	CMC Markets Stockbroking Limited	523120 - Securities Brokerage	Sydney	AUSTRALIA
1164	8	CMC Markets Stockbroking Limited Nominees (No.2 Account) Pty Limited	522320 - Financial Transactions Processing, Reserve, and Clearinghouse Activities	Sydney	AUSTRALIA
1165	8	CMC Markets Stockbroking Limited Nominees Pty Limited	522320 - Financial Transactions Processing, Reserve, and Clearinghouse	Sydney	AUSTRALIA

1166	7	CMC Markets Japan KK	Activities 523910 - Miscellaneous Intermediation	Tokyo		JAPAN
1167	7	CMC Markets NZ Limited	523910 - Miscellaneous Intermediation	Auckland		NEW ZEALAND (OTHER)
1168	7	CMC Markets Singapore Pte. Ltd	541990 - All Other Professional, Scientific, and Technical Services	Singapore		SINGAPORE
1169	7	CMC Markets South Africa (pty) Limited	523910 - Miscellaneous Intermediation	Sunninghill		SOUTH AFRICA
1170	4	TEX FUNDING	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1171	3	GOLDMAN SACHS IRELAND LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1172	4	GOLDMAN SACHS IRELAND GROUP LIMITED	551112 - Offices of Other Holding Companies	Dublin		IRELAND
1173	5	GOLDMAN SACHS IRELAND HOLDINGS LIMITED	551112 - Offices of Other Holding Companies	Dublin		IRELAND
1174	6	GOLDMAN SACHS BANK (EUROPE) PLC	522110 - Commercial Banking	Dublin		IRELAND
1175	3	GOLDMAN SACHS MANAGEMENT (IRELAND) LIMITED	525990 - Other Financial Vehicles	Dublin		IRELAND
1176	4	GOLDMAN SACHS STRATEGIC EUROPE PARTNERS EURO FUND, A SUB-FUND OF GOLDMAN SACHS GLOBAL MULTI MANAGER FUNDS	525910 - Open-End Investment Funds	Dublin		IRELAND
1177	3	GOLDMAN SACHS PARIS INC. ET CIE	522110 - Commercial Banking	Paris		FRANCE (OTHER)
1178	3	GOLDMAN SACHS SAUDI ARABIA	525990 - Other Financial Vehicles	Riyadh		SAUDI ARABIA
1179	3	GOLDMAN SACHS do BRASIL BANCO MULTIPLO S/A	522110 - Commercial Banking	Sao Paulo		BRAZIL
1180	4	GARDA FUNDO DE INVESTIMENTO EM DIREITOS CREDITORIOS NAO-PADRONIZADOS MULTICARTEIRA	525910 - Open-End Investment Funds	Osasco		BRAZIL

1181	4	GOLDMAN SACHS DO BRASIL CORRETORA DE TITULOS E VALORES MOBILIARIOS S/A	523120 - Securities Brokerage	Sao Paulo		BRAZIL
1182	3	GS (ASIA) L.P.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1183	4	GOLDMAN SACHS (JAPAN) LTD.	551112 - Offices of Other Holding Companies	Tortola		BRITISH VIRGIN ISLANDS
1184	5	GOLDMAN SACHS JAPAN CO., LTD.	523110 - Investment Banking and Securities Dealing	Tokyo		JAPAN
1185	6	GOLDMAN SACHS DIVERSIFIED MULTI-SECTOR PORTFOLIO YEN FUND (FOR QUALIFIED INSTITUTIONAL INVESTORS)	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1186	5	GOLDMAN SACHS JAPAN HOLDINGS, LTD.	541990 - All Other Professional, Scientific, and Technical Services	Tokyo		JAPAN
1187	5	MLT INVESTMENTS LTD.	551112 - Offices of Other Holding Companies	Ebene		MAURITIUS
1188	6	ELEVATECH LIMITED	525990 - Other Financial Vehicles	Hong Kong		HONG KONG
1189	6	GLOBAL TECHNOLOGIES INTERNATIONAL LIMITED	525990 - Other Financial Vehicles	Tortola		BRITISH VIRGIN ISLANDS
1190	6	GOLDMAN SACHS STRATEGIC INVESTMENTS (ASIA) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1191	7	AGALIA CAPITAL LTD.	525990 - Other Financial Vehicles	Tortola		BRITISH VIRGIN ISLANDS
1192	3	GS ASIAN VENTURE (DELAWARE) L.L.C.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1193	3	GS FINANCIAL SERVICES L.P. (DEL)	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1194	4	BEST II INVESTMENTS (DELAWARE) L.L.C.	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
1195	5	TRIUMPH III INVESTMENTS (IRELAND) LIMITED	525990 - Other Financial Vehicles	Dublin		IRELAND
1196	5	TRIUMPH INVESTMENTS (IRELAND) LIMITED	525990 - Other	Dublin		IRELAND

1197	4	BEST INVESTMENTS (DELAWARE) L.L.C.	Financial Vehicles 525990 - Other	NEW YORK	NY	UNITED STATES
1198	4	CAPITAL INVESTMENTS (U.S.) III, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1199	4	FRANKFURTER MOBILIEN LIMITED	Financial Vehicles 525990 - Other	Saint Helier		JERSEY
1200	4	GOLDMAN SACHS ADMINISTRATION SERVICES (CANADA) HOLDINGS LLC	Financial Vehicles 551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
1201	5	GOLDMAN SACHS ADMINISTRATION SERVICES (CANADA) HOLDINGS LP	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
1202	4	GOLDMAN SACHS ADMINISTRATION SERVICES (CANADA) HOLDINGS LP	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
1203	4	GOLDMAN SACHS CAPITAL INVESTMENTS LIMITED	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
1204	5	GOLDMAN SACHS CAPITAL INVESTMENTS II LIMITED	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
1205	4	GOLDMAN SACHS GLOBAL COMMODITIES (CANADA) HOLDINGS LLC	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
1206	5	GOLDMAN SACHS GLOBAL COMMODITIES (CANADA) HOLDINGS, LP	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1207	4	GOLDMAN SACHS STRATEGIC INVESTMENTS (ASIA) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1208	4	GS ASIAN VENTURE (DELAWARE) L.L.C.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1209	4	GS CAPITAL FUNDING, INC.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1210	5	GS CAPITAL FUNDING (UK) II LIMITED	551112 - Offices of Other Holding Companies	London		UNITED KINGDOM (OTHER)
1211	6	GS CAPITAL FUNDING (CAYMAN) LIMITED	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1212	4	GS DIVERSIFIED FINANCE III, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1213	5	GS DIVERSIFIED HOLDINGS II LLC	551112 - Offices of Other Holding	New York	NY	UNITED STATES

1214	4	GS DIVERSIFIED FINANCE V, LLC	Companies 551112 - Offices of Other Holding	New York	NY	UNITED STATES
1215	4	GS DIVERSIFIED HOLDINGS II LLC	Companies 551112 - Offices of Other Holding	New York	NY	UNITED STATES
1216	4	GS GLOBAL FUNDING II, CO.	Companies 525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1217	4	GS LONGPORT INVESTMENT CORPORATION	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1218	4	GS Wind Power I, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1219	4	GSFS (CAYMAN) 2002 A LIMITED	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1220	4	JLQ LLC	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1221	5	GK SPICA	525990 - Other Financial Vehicles	Tokyo		JAPAN
1222	5	JUPITER INVESTMENT CO., LTD.	525990 - Other Financial Vehicles	Tokyo		JAPAN
1223	6	GK BLUE SQUARE	525990 - Other Financial Vehicles	Tokyo		JAPAN
1224	6	I PET CO., LTD	524128 - Other Direct Insurance (except life, health, and medical) Carriers	Tokyo		JAPAN
1225	7	I PET CLUB KENKO SOKUSHIN KYOSAI JIGYO	524128 - Other Direct Insurance (except life, health, and medical) Carriers	Tokyo		JAPAN
1226	4	JTGLQ COMPANY	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1227	5	GS STRATEGIC INVESTMENTS JAPAN LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1228	4	KEYAKIZAKA FINANCE CO., LTD.	525990 - Other Financial Vehicles	Tokyo		JAPAN
1229	4	LANDPRO INVESTMENTS (DELAWARE) L.L.C.	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
1230	5	BAEKDU INVESTMENTS LIMITED	551112 - Offices of Other Holding	George Town		CAYMAN ISLANDS

1231	4	LANSDALE INVESTMENTS LIMITED	Companies 523110 - Investment Banking and Securities Dealing	George Town		CAYMAN ISLANDS
1232	4	MHLQ, S. DE R.L. DE C.V.	525990 - Other Financial Vehicles	Guadalajara		MEXICO
1233	4	MLQ2 (DELAWARE) LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1234	5	MBD Holdings GK	551112 - Offices of Other Holding Companies	Tokyo		JAPAN
1235	6	GK IZUMO CAPITAL	525990 - Other Financial Vehicles	Tokyo		JAPAN
1236	6	GK JUPITER INVESTMENT II	525990 - Other Financial Vehicles	Tokyo		JAPAN
1237	6	GK JUPITER INVESTMENT III	525990 - Other Financial Vehicles	Tokyo		JAPAN
1238	6	GK MISHIMA CAPITAL	525990 - Other Financial Vehicles	Tokyo		JAPAN
1239	6	GK OUKA	525990 - Other Financial Vehicles	Tokyo		JAPAN
1240	6	GK SHIROKAWA	525990 - Other Financial Vehicles	Tokyo		JAPAN
1241	6	GK TERAMACHI CAPITAL	525990 - Other Financial Vehicles	Tokyo		JAPAN
1242	6	SH OUKA HOLDINGS	525990 - Other Financial Vehicles	Tokyo		JAPAN
1243	7	GK OUKA	525990 - Other Financial Vehicles	Tokyo		JAPAN
1244	6	YK HOLDINGS CO., LTD.	525990 - Other Financial Vehicles	Tokyo		JAPAN
1245	4	NAEBA (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1246	4	NJLQ (IRELAND) LIMITED	525990 - Other Financial Vehicles	Dublin		IRELAND
1247	4	RESTAMOVE IRELAND LIMITED	523110 - Investment Banking and Securities Dealing	Dublin		IRELAND
1248	4	SENNA INVESTMENTS (IRELAND) LIMITED	525990 - Other Financial Vehicles	Dublin		IRELAND
1249	4	SHIMANE (DELAWARE) LLC	531390 - Other	Wilmington	DE	UNITED STATES

1250	4	SHIZUOKA (DELAWARE) L.L.C.	activities related to real estate 525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1251	4	SINGEL COOL ONE B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
1252	5	ARCHON GROUP (FRANCE)	525990 - Other Financial Vehicles	Paris		FRANCE (OTHER)
1253	6	Archon Group Gestion	525990 - Other Financial Vehicles	Paris		FRANCE (OTHER)
1254	6	GESTION IMMOBILIERE HAUSSMANN	525990 - Other Financial Vehicles	Paris		FRANCE (OTHER)
1255	4	SINGEL COOL TWO B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
1256	5	ARCHON GROUP (FRANCE)	525990 - Other Financial Vehicles	Paris		FRANCE (OTHER)
1257	4	STRATEGIC INVESTMENT JV LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1258	4	UNI OCNS HOLDINGS	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1259	3	GS INDIA HOLDINGS L.P.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1260	4	GOLDMAN SACHS (MAURITIUS) NBFC L.L.C.	551112 - Offices of Other Holding Companies	Ebene		MAURITIUS
1261	5	GOLDMAN SACHS SERVICES PRIVATE LIMITED	541990 - All Other Professional, Scientific, and Technical Services	Bangalore		INDIA (OTHER)
1262	6	Goldman Sachs (India) Finance Private Limited	522294 - Secondary Market Financing	Mumbai		INDIA (OTHER)
1263	5	Goldman Sachs (India) Finance Private Limited	522294 - Secondary Market Financing	Mumbai		INDIA (OTHER)
1264	4	GOLDMAN SACHS INVESTMENTS (MAURITIUS) I LIMITED	523110 - Investment Banking and Securities Dealing	Ebene		MAURITIUS
1265	5	GOLDMAN SACHS (MAURITIUS) L.L.C.	551112 - Offices of Other Holding Companies	Ebene		MAURITIUS
1266	6	GOLDMAN SACHS (INDIA) SECURITIES PRIVATE LIMITED	523110 - Investment Banking and	Mumbai		INDIA (OTHER)

1267	6	GOLDMAN SACHS SERVICES PRIVATE LIMITED	Securities Dealing 541990 - All Other Professional, Scientific, and Technical Services	Bangalore		INDIA (OTHER)
1268	6	TALBOT INVESTMENTS LIMITED	523110 - Investment Banking and Securities Dealing	George Town		CAYMAN ISLANDS
1269	4	VANTAGE GROUND (MAURITIUS) LIMITED	551112 - Offices of Other Holding Companies	Ebene		MAURITIUS
1270	3	GSEM (DEL) HOLDINGS, L.P.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1271	4	CER HOLDINGS LP	551112 - Offices of Other Holding Companies	George Town		CAYMAN ISLANDS
1272	4	GOLDMAN SACHS FINANCIAL MARKETS PTY LTD	523130 - Commodity Contracts Dealing	Sydney		AUSTRALIA
1273	4	GOLDMAN SACHS INVESTMENT PARTNERS HOLDCO CAYMAN LTD.	551112 - Offices of Other Holding Companies	George Town		CAYMAN ISLANDS
1274	5	GOLDMAN SACHS INVESTMENT PARTNERS OFFSHORE AGGREGATING FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1275	6	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND HOLDINGS OFFSHORE, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
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1148	7	CMC MARKETS UK PLC	100	N/A		
1149	8	CMC Markets US LLC	N/A	N/A		The direct holder is a Managing Member.
1150	7	CMC Spreadbet Plc	100	N/A		
1151	7	CMC Trustees Limited	100	N/A		

1152	7	Information Internet Limited	100	N/A	
1153	6	CMC Markets (Finance) Limited	100	N/A	
1154	6	CMC Markets Overseas Holdings Limited	100	N/A	
1155	7	CMC Markets Asia Limited	100	N/A	
1156	7	CMC Markets Canada Inc	100	N/A	
1157	7	CMC Markets Development (pty) Limited	100	N/A	
1158	7	CMC Markets Digital Options GmbH	N/A	N/A	The direct holder is a Managing Member.
1159	7	CMC Markets Group Australia Pty Ltd.	100	N/A	
1160	8	CMC MARKETS ASIA PACIFIC PTY LIMITED	100	N/A	
1161	9	CMC Markets Pty Ltd	100	N/A	
1162	10	CMC International Financial Consulting (Beijing) Co., Ltd	N/A	N/A	The direct holder is a Managing Member.
1163	8	CMC Markets Stockbroking Limited	100	N/A	
1164	8	CMC Markets Stockbroking Limited Nominees (No.2 Account) Pty Limited	100	N/A	

1165	8	CMC Markets Stockbroking Limited Nominees Pty Limited	100	N/A	
1166	7	CMC Markets Japan KK	100	N/A	
1167	7	CMC Markets NZ Limited	100	N/A	
1168	7	CMC Markets Singapore Pte. Ltd	100	N/A	
1169	7	CMC Markets South Africa (pty) Limited	100	N/A	
1170	4	TEX FUNDING	100	N/A	
1171	3	GOLDMAN SACHS IRELAND LLC	N/A	N/A	The direct holder is a Managing Member.
1172	4	GOLDMAN SACHS IRELAND GROUP LIMITED	100	N/A	
1173	5	GOLDMAN SACHS IRELAND HOLDINGS LIMITED	100	N/A	
1174	6	GOLDMAN SACHS BANK (EUROPE) PLC	100	N/A	
1175	3	GOLDMAN SACHS MANAGEMENT (IRELAND) LIMITED	100	N/A	
1176	4	GOLDMAN SACHS STRATEGIC EUROPE PARTNERS EURO FUND, A SUB-FUND OF GOLDMAN SACHS GLOBAL MULTI MANAGER FUNDS	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
1177	3	GOLDMAN SACHS PARIS INC. ET CIE	N/A	N/A	The direct holder is a General Partner.
1178	3	GOLDMAN SACHS SAUDI ARABIA	100	N/A	
1179	3	GOLDMAN SACHS do BRASIL BANCO MULTIPLO S/A	100	N/A	

1180	4	GARDA FUNDO DE INVESTIMENTO EM DIREITOS CREDITARIOS NAO-PADRONIZADOS MULTICARTEIRA	100	N/A	
1181	4	GOLDMAN SACHS DO BRASIL CORRETORA DE TITULOS E VALORES MOBILIARIOS S/A	100	N/A	
1182	3	GS (ASIA) L.P.	N/A	N/A	The direct holder is a General Partner.
1183	4	GOLDMAN SACHS (JAPAN) LTD.	100	N/A	
1184	5	GOLDMAN SACHS JAPAN CO., LTD.	100	N/A	
1185	6	GOLDMAN SACHS DIVERSIFIED MULTI-SECTOR PORTFOLIO YEN FUND (FOR QUALIFIED INSTITUTIONAL INVESTORS)	100	N/A	
1186	5	GOLDMAN SACHS JAPAN HOLDINGS, LTD.	100	N/A	
1187	5	MLT INVESTMENTS LTD.	100	N/A	
1188	6	ELEVATECH LIMITED	100	N/A	
1189	6	GLOBAL TECHNOLOGIES INTERNATIONAL LIMITED	100	N/A	
1190	6	GOLDMAN SACHS STRATEGIC INVESTMENTS (ASIA) L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1191	7	AGALIA CAPITAL LTD.	75	N/A	
1192	3	GS ASIAN VENTURE (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1193	3	GS FINANCIAL SERVICES L.P. (DEL)	N/A	N/A	The direct holder is a General Partner.
1194	4	BEST II INVESTMENTS (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Managing Member.

1195	5	TRIUMPH III INVESTMENTS (IRELAND) LIMITED	100	N/A	
1196	5	TRIUMPH INVESTMENTS (IRELAND) LIMITED	100	N/A	
1197	4	BEST INVESTMENTS (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1198	4	CAPITAL INVESTMENTS (U.S.) III, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1199	4	FRANKFURTER MOBILIEN LIMITED	99	N/A	
1200	4	GOLDMAN SACHS ADMINISTRATION SERVICES (CANADA) HOLDINGS LLC	N/A	N/A	The direct holder is a Managing Member.
1201	5	GOLDMAN SACHS ADMINISTRATION SERVICES (CANADA) HOLDINGS LP	N/A	N/A	The direct holder is a General Partner.
1202	4	GOLDMAN SACHS ADMINISTRATION SERVICES (CANADA) HOLDINGS LP	N/A	N/A	The direct holder is a Limited Partner.
1203	4	GOLDMAN SACHS CAPITAL INVESTMENTS LIMITED	100	N/A	
1204	5	GOLDMAN SACHS CAPITAL INVESTMENTS II LIMITED	100	N/A	
1205	4	GOLDMAN SACHS GLOBAL COMMODITIES (CANADA) HOLDINGS LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1206	5	GOLDMAN SACHS GLOBAL COMMODITIES (CANADA) HOLDINGS, LP	N/A	N/A	The direct holder is a General Partner.
1207	4	GOLDMAN SACHS STRATEGIC INVESTMENTS (ASIA) L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1208	4	GS ASIAN VENTURE (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1209	4	GS CAPITAL FUNDING, INC.	100	N/A	
1210	5	GS CAPITAL FUNDING (UK) II LIMITED	100	N/A	
1211	6	GS CAPITAL FUNDING (CAYMAN) LIMITED	100	N/A	

1212	4	GS DIVERSIFIED FINANCE III, LLC	N/A	N/A	The direct holder is a Managing Member.
1213	5	GS DIVERSIFIED HOLDINGS II LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1214	4	GS DIVERSIFIED FINANCE V, LLC	N/A	N/A	The direct holder is a Managing Member.
1215	4	GS DIVERSIFIED HOLDINGS II LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1216	4	GS GLOBAL FUNDING II, CO.	100	N/A	
1217	4	GS LONGPORT INVESTMENT CORPORATION	100	N/A	
1218	4	GS Wind Power I, LLC	N/A	N/A	The direct holder is a Managing Member.
1219	4	GSFS (CAYMAN) 2002 A LIMITED	100	N/A	
1220	4	JLQ LLC	100	N/A	
1221	5	GK SPICA	N/A	N/A	The direct holder is a Managing Member.
1222	5	JUPITER INVESTMENT CO., LTD.	N/A	N/A	The direct holder is a Non-Managing Member.
1223	6	GK BLUE SQUARE	N/A	N/A	The direct holder is a Managing Member.
1224	6	I PET CO., LTD	83	N/A	
1225	7	I PET CLUB KENKO SOKUSHIN KYOSAI JIGYO	N/A	N/A	The direct holder is a General Partner.
1226	4	JTGLQ COMPANY	100	N/A	
1227	5	GS STRATEGIC INVESTMENTS JAPAN LLC	N/A	N/A	The direct holder is a Managing Member.
1228	4	KEYAKIZAKA FINANCE CO., LTD.	100	N/A	
1229	4	LANDPRO INVESTMENTS (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a

					Managing Member.
1230	5	BAEKDU INVESTMENTS LIMITED	100	N/A	
1231	4	LANSDALE INVESTMENTS LIMITED	100	N/A	
1232	4	MHLQ, S. DE R.L. DE C.V.	N/A	N/A	The direct holder is a Non-Managing Member.
1233	4	MLQ2 (DELAWARE) LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1234	5	MBD Holdings GK	N/A	N/A	The direct holder is a Managing Member.
1235	6	GK IZUMO CAPITAL	N/A	N/A	The direct holder is a Managing Member.
1236	6	GK JUPITER INVESTMENT II	N/A	N/A	The direct holder is a Managing Member.
1237	6	GK JUPITER INVESTMENT III	N/A	N/A	The direct holder is a Managing Member.
1238	6	GK MISHIMA CAPITAL	N/A	N/A	The direct holder is a Managing Member.
1239	6	GK OUKA	N/A	N/A	The direct holder is a Non-Managing Member.
1240	6	GK SHIROKAWA	N/A	N/A	The direct holder is a Managing Member.
1241	6	GK TERAMACHI CAPITAL	N/A	N/A	The direct holder is a Non-Managing Member.
1242	6	SH OUKA HOLDINGS	N/A	N/A	The direct holder is a Non-Managing Member.
1243	7	GK OUKA	N/A	N/A	The direct holder is a Managing Member.
1244	6	YK HOLDINGS CO., LTD.	100	N/A	
1245	4	NAEBA (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1246	4	NJLQ (IRELAND) LIMITED	100	N/A	
1247	4	RESTAMOVE IRELAND LIMITED	100	N/A	

1248	4	SENNA INVESTMENTS (IRELAND) LIMITED	100	N/A	
1249	4	SHIMANE (DELAWARE) LLC	N/A	N/A	The direct holder is a Managing Member.
1250	4	SHIZUOKA (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1251	4	SINGEL COOL ONE B.V.	100	N/A	
1252	5	ARCHON GROUP (FRANCE)	100	N/A	
1253	6	Archon Group Gestion	100	N/A	
1254	6	GESTION IMMOBILIERE HAUSSMANN	100	N/A	
1255	4	SINGEL COOL TWO B.V.	100	N/A	
1256	5	ARCHON GROUP (FRANCE)	100	N/A	
1257	4	STRATEGIC INVESTMENT JV LLC	N/A	N/A	The direct holder is a Managing Member.
1258	4	UNI OCNS HOLDINGS	100	N/A	
1259	3	GS INDIA HOLDINGS L.P.	N/A	N/A	The direct holder is a Limited Partner.
1260	4	GOLDMAN SACHS (MAURITIUS) NBFC L.L.C.	100	N/A	
1261	5	GOLDMAN SACHS SERVICES PRIVATE LIMITED	100	99	
1262	6	Goldman Sachs (India) Finance Private Limited	100	N/A	
1263	5	Goldman Sachs (India) Finance Private Limited	100	100	
1264	4	GOLDMAN SACHS INVESTMENTS (MAURITIUS) I LIMITED	100	N/A	
1265	5	GOLDMAN SACHS (MAURITIUS) L.L.C.	100	N/A	

1266	6	GOLDMAN SACHS (INDIA) SECURITIES PRIVATE LIMITED	100	N/A	
1267	6	GOLDMAN SACHS SERVICES PRIVATE LIMITED	100	99	
1268	6	TALBOT INVESTMENTS LIMITED	100	N/A	
1269	4	VANTAGE GROUND (MAURITIUS) LIMITED	100	N/A	
1270	3	GSEM (DEL) HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
1271	4	CER HOLDINGS LP	N/A	N/A	The direct holder is a Limited Partner.
1272	4	GOLDMAN SACHS FINANCIAL MARKETS PTY LTD	100	N/A	
1273	4	GOLDMAN SACHS INVESTMENT PARTNERS HOLDCO CAYMAN LTD.	100	N/A	
1274	5	GOLDMAN SACHS INVESTMENT PARTNERS OFFSHORE AGGREGATING FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1275	6	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND HOLDINGS OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.

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<S>	<C>	<C>	<C>	<C>	<C>	<C>
1276	7	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND HOLDINGS (DEL.) I, LLC	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
1277	7	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND HOLDINGS (DEL.)	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES

1278	7	II, LLC GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND HOLDINGS (DEL.)	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
1279	7	III, LLC GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND HOLDINGS (DEL.)	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
1280	7	IV, LLC GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND HOLDINGS (DEL.)	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
1281	6	V, LLC GOLDMAN SACHS INVESTMENT PARTNERS MASTER FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1282	7	GOLDMAN SACHS GSIP FUND (IRELAND)	525910 - Open-End Investment Funds	Dublin		IRELAND
1283	8	GOLDMAN SACHS GSIP MASTER COMPANY (IRELAND) LIMITED	525910 - Open-End Investment Funds	Dublin		IRELAND
1284	7	GOLDMAN SACHS INVESTMENT PARTNERS HOLDINGS (LUX) OFFSHORE S.A.R.L	525910 - Open-End Investment Funds	Luxembourg		LUXEMBOURG
1285	7	GS INVESTMENT PARTNERS (MAURITIUS) I LIMITED	525910 - Open-End Investment Funds	Ebene		MAURITIUS
1286	8	GS INVESTMENT PARTNERS (MAURITIUS) II LIMITED	525910 - Open-End Investment Funds	Ebene		MAURITIUS
1287	8	Goldman Sachs TDN Investors Offshore, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1288	9	GS INVESTMENT PARTNERS (MAURITIUS) IV LIMITED	525990 - Other Financial Vehicles	Ebene		MAURITIUS
1289	4	GOLDMAN SACHS MIDDLE EAST (CAYMAN) LIMITED	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1290	5	GOLDMAN SACHS SAUDI ARABIA	525990 - Other Financial Vehicles	Riyadh		SAUDI ARABIA
1291	4	GOLDMAN SACHS SAUDI ARABIA	525990 - Other Financial Vehicles	Riyadh		SAUDI ARABIA
1292	4	GS INVESTMENTS (CAYMAN) LTD.	523999 - Miscellaneous Financial Investment Activities	George Town		CAYMAN ISLANDS
1293	5	SOURCE HOLDINGS LIMITED	551112 - Offices of Other Holding Companies	George Town		CAYMAN ISLANDS
1294	6	Source Investment Management Limited	523920 - Portfolio Management	George Town		CAYMAN ISLANDS
1295	6	Source UK Services Limited	522294 - Secondary	London		UNITED KINGDOM

1296	4	GSEM BERMUDA HOLDINGS, L.P.	Market Financing 551112 - Offices of Other Holding Companies	Hamilton		(OTHER) BERMUDA
1297	5	GS EQUITY MARKETS, L.P.	525990 - Other Financial Vehicles	Hamilton		BERMUDA
1298	3	GSEM BERMUDA HOLDINGS, L.P.	551112 - Offices of Other Holding Companies	Hamilton		BERMUDA
1299	3	GSPS (DEL) L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1300	4	GSPS BERMUDA CORPORATION LIMITED	525990 - Other Financial Vehicles	Hamilton		BERMUDA
1301	3	J. ARON (CHINA) HOLDINGS L.L.C.	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
1302	4	J. ARON (CHINA) COMMODITIES TRADING COMPANY LIMITED	523130 - Commodity Contracts Dealing	Shanghai		CHINA, PEOPLES REPUBLIC OF
1303	3	LS UNIT TRUST 2009-I	525910 - Open-End Investment Funds	Dublin		IRELAND
1304	3	MEP GS INVESTOR (GP) LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1305	4	MEP GS INVESTOR L.P.	525990 - Other Financial Vehicles	LONDON		UNITED KINGDOM (OTHER)
1306	5	MERCHANT EQUITY PARTNERS, L.P.	525990 - Other Financial Vehicles	St. Peter Port		GUERNSEY
1307	3	MLQ, L.L.C.	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
1308	4	CMLQ INVESTORS COMPANY	525990 - Other Financial Vehicles	Halifax	NS	CANADA
1309	4	ELQ HOLDINGS (DEL) LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1310	4	MEP GS INVESTOR (CAYCO) LIMITED	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1311	5	MEP GS INVESTOR L.P.	525990 - Other Financial Vehicles	LONDON		UNITED KINGDOM (OTHER)
1312	4	MLQ INVESTORS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1313	5	AR HOLDINGS (DELAWARE) L.L.C.	551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES

1314	6	AR HOLDINGS GK	551114 - Corporate, Subsidiary, and Regional Managing Offices	Tokyo	JAPAN
1315	7	GK GOLDMAN SACHS SSG I	525990 - Other Financial Vehicles	Tokyo	JAPAN
1316	7	GK KAGURAZAKA HOLDINGS	551112 - Offices of Other Holding Companies	Tokyo	JAPAN
1317	8	GK ARISUGAWA FINANCE	525990 - Other Financial Vehicles	Tokyo	JAPAN
1318	8	GK SAKURAZAKA CAPITAL	525990 - Other Financial Vehicles	Tokyo	JAPAN
1319	7	GK NISHI-AZABU SHINYO HOSHOU	525990 - Other Financial Vehicles	Tokyo	JAPAN
1320	7	GS PSI HOLDINGS GK	551112 - Offices of Other Holding Companies	Tokyo	JAPAN
1321	8	GOLDMAN SACHS PSI JAPAN GK	525990 - Other Financial Vehicles	Tokyo	JAPAN
1322	7	JUPITER INVESTMENT CO., LTD.	525990 - Other Financial Vehicles	Tokyo	JAPAN
1323	7	SH ERF HOLDINGS	525990 - Other Financial Vehicles	Tokyo	JAPAN
1324	6	GK YAMAMOTO KAIUN HOLDINGS	525990 - Other Financial Vehicles	Tokyo	JAPAN
1325	7	YAMAMOTO KAIUN CO., LTD.	525990 - Other Financial Vehicles	Kure-shi	JAPAN
1326	5	BLUE SKY FUND CAYMAN LTD.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1327	5	CITRINE CAYMAN CO., LTD.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1328	5	DOTONBORI KAIHATSU CAYMAN CO., LTD.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1329	5	ENDEAVOR CAYMAN LTD.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1330	5	FOREST GREEN LTD.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1331	5	GK CRYSTAL INVESTMENT	525990 - Other Financial Vehicles	Tokyo	JAPAN
1332	5	GK KAGURAZAKA HOLDINGS	551112 - Offices of Other Holding	Tokyo	JAPAN

1333	5	GK YAMAMOTO KAIUN HOLDINGS	Companies 525990 - Other Financial Vehicles	Tokyo	JAPAN
1334	5	GOLDMAN SACHS REALTY JAPAN LTD.	551112 - Offices of Other Holding Companies	Tokyo	JAPAN
1335	6	BLUE DAISY CO., LTD.	525990 - Other Financial Vehicles	Tokyo	JAPAN
1336	6	DANDELION INVESTMENTS CO., LTD.	525990 - Other Financial Vehicles	Tokyo	JAPAN
1337	6	GAC PERSONAL CO., LTD.	52399 - All Other Financial Investment Activities	Tokyo	JAPAN
1338	7	HYOGO WIDE SERVICE CO., LTD.	525990 - Other Financial Vehicles	Tokyo	JAPAN
1339	7	MIDORI DATA CO., LTD.	525990 - Other Financial Vehicles	Tokyo	JAPAN
1340	7	WAKABA HOKEN DAIKO CO., LTD.	524210 - Insurance Agencies and Brokerages	Tokyo	JAPAN
1341	6	GK ARISUGAWA FINANCE	525990 - Other Financial Vehicles	Tokyo	JAPAN
1342	6	GK CRYSTAL INVESTMENT	525990 - Other Financial Vehicles	Tokyo	JAPAN
1343	6	GLOBE INVESTMENT CO., LTD.	525990 - Other Financial Vehicles	Tokyo	JAPAN
1344	6	GOLDMAN SACHS CREDIT PARTNERS (JAPAN), LTD.	523910 - Miscellaneous Intermediation	Tokyo	JAPAN
1345	7	ROPPONGI DOMAIN LLC	551114 - Corporate, Subsidiary, and Regional Managing Offices	George Town	CAYMAN ISLANDS
1346	6	JUPITER INVESTMENT CO., LTD.	525990 - Other Financial Vehicles	Tokyo	JAPAN
1347	6	MERCHANT CAPITAL CO., LTD.	522298 - All Other Nondepository Credit Intermediation	Tokyo	JAPAN
1348	6	MERCHANT SUPPORT CO., LTD.	522298 - All Other Nondepository Credit Intermediation	Tokyo	JAPAN
1349	6	PALMWOOD CO., LTD.	525990 - Other	Tokyo	JAPAN

1350	6	REAL ESTATE CREATION FUND CO., LTD.	Financial Vehicles 525990 - Other	Tokyo		JAPAN
1351	6	REC INVESTMENTS CO., LTD.	Financial Vehicles 525990 - Other	Tokyo		JAPAN
1352	6	S.H. MINATO HOLDINGS	Financial Vehicles 525990 - Other	Tokyo		JAPAN
1353	7	GREEN MOUNTAIN ONE CO., LTD	525990 - Other	Tokyo		JAPAN
1354	6	SAKURAZAKA KAIHATSU CO., LTD.	Financial Vehicles 525990 - Other	Tokyo		JAPAN
1355	6	SH WHITE FLOWER	Financial Vehicles 525990 - Other	Tokyo		JAPAN
1356	7	GK FRANGIPANI	525990 - Other	Tokyo		JAPAN
1357	6	WHITE OCEAN CO., LTD.	Financial Vehicles 525990 - Other	Tokyo		JAPAN
1358	5	GS GFKL INVESTOR LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1359	5	GS PIA HOLDINGS GK	Financial Vehicles 525990 - Other	Tokyo		JAPAN
1360	6	CRANE HOLDINGS LTD.	Financial Vehicles 525990 - Other	Tokyo		JAPAN
1361	7	SG INVESTMENTS KK	Financial Vehicles 525990 - Other	Tokyo		JAPAN
1362	6	GS TK HOLDINGS I GK	Financial Vehicles 525990 - Other	Tokyo		JAPAN
1363	7	EACCESS LTD.	Financial Vehicles 517110 - Telecommunications carriers, WIRED	Tokyo		JAPAN
1364	6	GS TK HOLDINGS III GK	Financial Vehicles 525990 - Other	Tokyo		JAPAN
1365	7	EACCESS LTD.	Financial Vehicles 517110 - Telecommunications carriers, WIRED	Tokyo		JAPAN
1366	6	GS TK HOLDINGS V GK	Financial Vehicles 525990 - Other	Tokyo		JAPAN
1367	7	EACCESS LTD.	Financial Vehicles 517110 -	Tokyo		JAPAN

1368	6	OCEANS HOLDINGS CO., LTD.	Telecommunications carriers, WIRED 525990 - Other Financial Vehicles	Tokyo	JAPAN
1369	5	HEAVENLY LTD.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1370	6	UNIVERSAL REALTY CO., LTD.	525990 - Other Financial Vehicles	Tokyo	JAPAN
1371	5	Impact Holding Cayman Co., Ltd.	551112 - Offices of Other Holding Companies	George Town	CAYMAN ISLANDS
1372	5	JUPITER INVESTMENT CO., LTD.	525990 - Other Financial Vehicles	Tokyo	JAPAN
1373	5	K.K. MINATO SAIKEN KAISHU	551114 - Corporate, Subsidiary, and Regional Managing Offices	Tokyo	JAPAN
1374	5	KAIHIN CAYMAN CO., LTD.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1375	5	KANAGAWA HOLDING CAYMAN CO., LTD.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1376	5	KEISEN KAIHATSU CAYMAN CO., LTD.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1377	5	KINMIRAI CAYMAN CO., LTD	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1378	5	KITANOMARU CAYMAN CO., LTD.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1379	5	KUROBE CAYMAN CO., LTD.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1380	5	LINDEN WOOD IIS LTD.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1381	6	CMA CO., LTD.	525990 - Other Financial Vehicles	Tokyo	JAPAN
1382	5	LINDEN WOOD, LTD.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1383	5	LUIGI CAYMAN CO., LTD.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1384	5	MDL SEVEN (CAYMAN) HOLDINGS LLC	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1385	6	MDL SEVEN (CAYMAN) LLC	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1386	5	MDL SIX (CAYMAN) HOLDINGS LLC	525990 - Other	George Town	CAYMAN ISLANDS

1387	6	MDL SIX (CAYMAN) LLC	Financial Vehicles 525990 - Other	George Town	CAYMAN ISLANDS
1388	5	MUSASHI CAYMAN CO., LTD.	Financial Vehicles 525990 - Other	George Town	CAYMAN ISLANDS
1389	5	MUSASHINO CAYMAN CO., LTD.	Financial Vehicles 525990 - Other	George Town	CAYMAN ISLANDS
1390	5	PIA HOLDINGS CAYMAN	Financial Vehicles 525990 - Other	George Town	CAYMAN ISLANDS
1391	6	GS PIA HOLDINGS GK	Financial Vehicles 525990 - Other	Tokyo	JAPAN
1392	5	RUBY REALTY CAYMAN LTD.	Financial Vehicles 525990 - Other	George Town	CAYMAN ISLANDS
1393	5	SAYAMA CAYMAN CO., LTD.	Financial Vehicles 525990 - Other	George Town	CAYMAN ISLANDS
1394	5	SHINING PARTNERS LTD.	Financial Vehicles 525990 - Other	George Town	CAYMAN ISLANDS
1395	5	SHIOHAMA CAYMAN CO., LTD.	Financial Vehicles 525990 - Other	George Town	CAYMAN ISLANDS
1396	5	SOLAR WIND II LTD.	Financial Vehicles 525990 - Other	George Town	CAYMAN ISLANDS
1397	5	SOLAR WIND LTD.	Financial Vehicles 525990 - Other	Tokyo	JAPAN
1398	5	SOUTH WIND REALTY FINANCE (CAYMAN) COMPANY	Financial Vehicles 525990 - Other	George Town	CAYMAN ISLANDS
1399	6	ISEZAKI KAIHATSU CO., LTD.	Financial Vehicles 525990 - Other	Tokyo	JAPAN
1400	6	SPORTS SHINKO FINANCE CO., LTD.	Financial Vehicles 522298 - All Other Nondepository Credit Intermediation	Tokyo	JAPAN
1401	5	SP CAYMAN 2 LTD.	Financial Vehicles 525990 - Other	George Town	CAYMAN ISLANDS
1402	5	TAIYO KAIHATSU CAYMAN CO., LTD.	Financial Vehicles 525990 - Other	George Town	CAYMAN ISLANDS
1403	5	TAKAHAMA KAIHATSU CAYMAN CO., LTD.	Financial Vehicles 525990 - Other	George Town	CAYMAN ISLANDS

<Caption>

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GOLDMAN SACHS INVESTMENT PARTNERS
AGGREGATING FUND HOLDINGS (DEL.)
I, LLC

<C> <C>
N/A N/A

<C>
The direct holder is a
Non-Managing Member.

1277	7	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND HOLDINGS (DEL.) II, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1278	7	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND HOLDINGS (DEL.) III, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1279	7	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND HOLDINGS (DEL.) IV, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1280	7	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND HOLDINGS (DEL.) V, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1281	6	GOLDMAN SACHS INVESTMENT PARTNERS MASTER FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1282	7	GOLDMAN SACHS GSIP FUND (IRELAND)	100	N/A	
1283	8	GOLDMAN SACHS GSIP MASTER COMPANY (IRELAND) LIMITED	100	N/A	
1284	7	GOLDMAN SACHS INVESTMENT PARTNERS HOLDINGS (LUX) OFFSHORE S.A.R.L	100	N/A	
1285	7	GS INVESTMENT PARTNERS (MAURITIUS) I LIMITED	100	N/A	
1286	8	GS INVESTMENT PARTNERS (MAURITIUS) II LIMITED	100	N/A	
1287	8	Goldman Sachs TDN Investors Offshore, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1288	9	GS INVESTMENT PARTNERS (MAURITIUS) IV LIMITED	100	N/A	
1289	4	GOLDMAN SACHS MIDDLE EAST (CAYMAN) LIMITED	100	N/A	
1290	5	GOLDMAN SACHS SAUDI ARABIA	100	N/A	
1291	4	GOLDMAN SACHS SAUDI ARABIA	100	N/A	
1292	4	GS INVESTMENTS (CAYMAN) LTD.	100	N/A	
1293	5	SOURCE HOLDINGS LIMITED	40	N/A	
1294	6	Source Investment Management Limited	N/A	N/A	The direct holder is a

1295	6	Source UK Services Limited	100	N/A	Non-Managing Member.
1296	4	GSEM BERMUDA HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1297	5	GS EQUITY MARKETS, L.P.	N/A	N/A	The direct holder is a General Partner.
1298	3	GSEM BERMUDA HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
1299	3	GSPS (DEL) L.P.	N/A	N/A	The direct holder is a General Partner.
1300	4	GSPS BERMUDA CORPORATION LIMITED	100	N/A	
1301	3	J. ARON (CHINA) HOLDINGS L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1302	4	J. ARON (CHINA) COMMODITIES TRADING COMPANY LIMITED	100	N/A	
1303	3	LS UNIT TRUST 2009-I	N/A	N/A	The direct holder is a Trustee.
1304	3	MEP GS INVESTOR (GP) LLC	N/A	N/A	The direct holder is a Managing Member.
1305	4	MEP GS INVESTOR L.P.	N/A	N/A	The direct holder is a General Partner.
1306	5	MERCHANT EQUITY PARTNERS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1307	3	MLQ, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1308	4	CMLQ INVESTORS COMPANY	100	N/A	
1309	4	ELQ HOLDINGS (DEL) LLC	N/A	N/A	The direct holder is a Managing Member.
1310	4	MEP GS INVESTOR (CAYCO) LIMITED	100	N/A	
1311	5	MEP GS INVESTOR L.P.	N/A	N/A	The direct holder is a Limited Partner.
1312	4	MLQ INVESTORS, L.P.	N/A	N/A	The direct holder is a General Partner.
1313	5	AR HOLDINGS (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a

					Managing Member.
1314	6	AR HOLDINGS GK	N/A	N/A	The direct holder is a Managing Member.
1315	7	GK GOLDMAN SACHS SSG I	N/A	N/A	The direct holder is a Managing Member.
1316	7	GK KAGURAZAKA HOLDINGS	N/A	N/A	The direct holder is a Managing Member.
1317	8	GK ARISUGAWA FINANCE	N/A	N/A	The direct holder is a Managing Member.
1318	8	GK SAKURAZAKA CAPITAL	N/A	N/A	The direct holder is a Managing Member.
1319	7	GK NISHI-AZABU SHINYO HOSHOU	N/A	N/A	The direct holder is a Managing Member.
1320	7	GS PSI HOLDINGS GK	N/A	N/A	The direct holder is a Managing Member.
1321	8	GOLDMAN SACHS PSI JAPAN GK	N/A	N/A	The direct holder is a Managing Member.
1322	7	JUPITER INVESTMENT CO., LTD.	N/A	N/A	The direct holder is a Non-Managing Member.
1323	7	SH ERF HOLDINGS	N/A	N/A	The direct holder is a Non-Managing Member.
1324	6	GK YAMAMOTO KAIUN HOLDINGS	N/A	N/A	The direct holder is a Managing Member.
1325	7	YAMAMOTO KAIUN CO., LTD.	100	N/A	
1326	5	BLUE SKY FUND CAYMAN LTD.	N/A	N/A	The direct holder has Other Management Control
1327	5	CITRINE CAYMAN CO., LTD.	100	N/A	
1328	5	DOTONBORI KAIHATSU CAYMAN CO., LTD.	N/A	N/A	The direct holder has Other Management Control
1329	5	ENDEAVOR CAYMAN LTD.	N/A	N/A	The direct holder has Other Management Control
1330	5	FOREST GREEN LTD.	N/A	N/A	The direct holder has Other Management Control
1331	5	GK CRYSTAL INVESTMENT	N/A	N/A	The direct holder is a Non-Managing Member.

1332	5	GK KAGURAZAKA HOLDINGS	N/A	N/A	The direct holder is a Non-Managing Member.
1333	5	GK YAMAMOTO KAIUN HOLDINGS	N/A	N/A	The direct holder is a Non-Managing Member.
1334	5	GOLDMAN SACHS REALTY JAPAN LTD.	100	N/A	
1335	6	BLUE DAISY CO., LTD.	100	N/A	
1336	6	DANDELION INVESTMENTS CO., LTD.	100	N/A	
1337	6	GAC PERSONAL CO., LTD.	100	N/A	
1338	7	HYOGO WIDE SERVICE CO., LTD.	100	N/A	
1339	7	MIDORI DATA CO., LTD.	100	N/A	
1340	7	WAKABA HOKEN DAIKO CO., LTD.	100	N/A	
1341	6	GK ARISUGAWA FINANCE	N/A	N/A	The direct holder is a Non-Managing Member.
1342	6	GK CRYSTAL INVESTMENT	N/A	N/A	The direct holder is a Managing Member.
1343	6	GLOBE INVESTMENT CO., LTD.	100	N/A	
1344	6	GOLDMAN SACHS CREDIT PARTNERS (JAPAN), LTD.	100	N/A	
1345	7	ROPPONGI DOMAIN LLC	100	N/A	
1346	6	JUPITER INVESTMENT CO., LTD.	N/A	N/A	The direct holder is a Managing Member.
1347	6	MERCHANT CAPITAL CO., LTD.	100	N/A	
1348	6	MERCHANT SUPPORT CO., LTD.	100	N/A	

1349	6	PALMWOOD CO., LTD.	100	N/A	
1350	6	REAL ESTATE CREATION FUND CO., LTD.	100	N/A	
1351	6	REC INVESTMENTS CO., LTD.	100	N/A	
1352	6	S.H. MINATO HOLDINGS	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
1353	7	GREEN MOUNTAIN ONE CO., LTD	100	N/A	
1354	6	SAKURAZAKA KAIHATSU CO., LTD.	100	N/A	
1355	6	SH WHITE FLOWER	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
1356	7	GK FRANGIPANI	N/A	N/A	The direct holder is a Managing Member.
1357	6	WHITE OCEAN CO., LTD.	100	N/A	
1358	5	GS GFKL INVESTOR LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1359	5	GS PIA HOLDINGS GK	N/A	N/A	The direct holder is a Non-Managing Member.
1360	6	CRANE HOLDINGS LTD.	100	N/A	
1361	7	SG INVESTMENTS KK	61	N/A	
1362	6	GS TK HOLDINGS I GK	N/A	N/A	The direct holder is a Managing Member.
1363	7	EACCESS LTD.	30	N/A	
1364	6	GS TK HOLDINGS III GK	N/A	N/A	The direct holder is a Managing Member.
1365	7	EACCESS LTD.	30	N/A	
1366	6	GS TK HOLDINGS V GK	N/A	N/A	The direct holder is a

1367	7	EACCESS LTD.	30	N/A	Managing Member.
1368	6	OCEANS HOLDINGS CO., LTD.	100	N/A	
1369	5	HEAVENLY LTD.	N/A	N/A	The direct holder has Other Management Control
1370	6	UNIVERSAL REALTY CO., LTD.	100	N/A	
1371	5	Impact Holding Cayman Co., Ltd.	100	N/A	
1372	5	JUPITER INVESTMENT CO., LTD.	N/A	N/A	The direct holder is a Non-Managing Member.
1373	5	K.K. MINATO SAIKEN KAISHU	100	N/A	
1374	5	KAIHIN CAYMAN CO., LTD.	N/A	N/A	The direct holder has Other Management Control
1375	5	KANAGAWA HOLDING CAYMAN CO., LTD.	N/A	N/A	The direct holder has Other Management Control
1376	5	KEISEN KAIHATSU CAYMAN CO., LTD.	N/A	N/A	The direct holder has Other Management Control
1377	5	KINMIRAI CAYMAN CO., LTD	N/A	N/A	The direct holder has Other Management Control
1378	5	KITANOMARU CAYMAN CO., LTD.	N/A	N/A	The direct holder has Other Management Control
1379	5	KUROBE CAYMAN CO., LTD.	N/A	N/A	The direct holder has Other Management Control
1380	5	LINDEN WOOD IIS LTD.	100	N/A	
1381	6	CMA CO., LTD.	100	N/A	
1382	5	LINDEN WOOD, LTD.	100	N/A	
1383	5	LUIGI CAYMAN CO., LTD.	N/A	N/A	The direct holder has Other Management Control
1384	5	MDL SEVEN (CAYMAN) HOLDINGS LLC	100	N/A	
1385	6	MDL SEVEN (CAYMAN) LLC	100	N/A	

1386	5	MDL SIX (CAYMAN) HOLDINGS LLC	100	N/A	
1387	6	MDL SIX (CAYMAN) LLC	100	N/A	
1388	5	MUSASHI CAYMAN CO., LTD.	100	N/A	
1389	5	MUSASHINO CAYMAN CO., LTD.	N/A	N/A	The direct holder has Other Management Control
1390	5	PIA HOLDINGS CAYMAN	100	N/A	
1391	6	GS PIA HOLDINGS GK	N/A	N/A	The direct holder is a Managing Member.
1392	5	RUBY REALTY CAYMAN LTD.	N/A	N/A	The direct holder has Other Management Control
1393	5	SAYAMA CAYMAN CO., LTD.	N/A	N/A	The direct holder has Other Management Control
1394	5	SHINING PARTNERS LTD.	100	N/A	
1395	5	SHIOHAMA CAYMAN CO., LTD.	N/A	N/A	The direct holder has Other Management Control
1396	5	SOLAR WIND II LTD.	100	N/A	
1397	5	SOLAR WIND LTD.	100	N/A	
1398	5	SOUTH WIND REALTY FINANCE (CAYMAN) COMPANY	100	N/A	
1399	6	ISEZAKI KAIHATSU CO., LTD.	100	N/A	
1400	6	SPORTS SHINKO FINANCE CO., LTD.	100	N/A	
1401	5	SP CAYMAN 2 LTD.	N/A	N/A	The direct holder has Other Management Control
1402	5	TAIYO KAIHATSU CAYMAN CO., LTD.	N/A	N/A	The direct holder has Other Management Control
1403	5	TAKAHAMA KAIHATSU CAYMAN CO., LTD.	N/A	N/A	The direct holder has Other Management Control

</Table>

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<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
1404	5		UMEDA KAIHATSU CAYMAN	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1405	4		MTGLQ INVESTORS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1406	5		AMARANTH HOLDING, LLC	522292 - Real Estate Credit	New York	NY	UNITED STATES
1407	6		AMARANTH LAND, LLC	522292 - Real Estate Credit	New York	NY	UNITED STATES
1408	5		ASSET MANAGEMENT COMPANY OF AMERICA, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1409	5		CDMC HOLDING COMPANY GEN-PAR, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1410	6		CDMC, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1411	7		DEMAC FINANCIAL SERVICES, s.r.o.	525990 - Other Financial Vehicles	Praha		CZECH REPUBLIC
1412	5		CDMC, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1413	5		CDV-1 HOLDING COMPANY GEN-PAR, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1414	6		CDV-1 HOLDING COMPANY, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1415	7		CDV-1, LTD.	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
1416	8		CRE-1 a.s.	525990 - Other Financial Vehicles	Praha		CZECH REPUBLIC
1417	5		CDV-1 HOLDING COMPANY, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1418	5		CENTERLINE HOUSING PARTNERSHIP XI LP	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1419	5		CMLQ INVESTORS COMPANY	525990 - Other Financial Vehicles	Halifax	NS	CANADA
1420	5		DADELAND RETAIL LLC	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
1421	5		DECO PROPERTY, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1422	5		ELQ INVESTORS, LTD	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
1423	6		CDV-2, LTD.	525990 - Other	London		UNITED KINGDOM

1424	7	QAF ASSETS s.r.o.	Financial Vehicles 525990 - Other	Praha	(OTHER) CZECH REPUBLIC
1425	6	CONRAD P4 LTD.	Financial Vehicles 525990 - Other	London	UNITED KINGDOM (OTHER)
1426	6	G.S.Q SPV (1) LIMITED	Financial Vehicles 525990 - Other	Lagos	NIGERIA
1427	6	GOLDMAN SACHS CREDIT PARTNERS (EUROPE) LTD	Financial Vehicles 523999 - Miscellaneous Financial Investment Activities	London	UNITED KINGDOM (OTHER)
1428	6	GS EUROPEAN OPPORTUNITIES FUND B.V.	525990 - Other Financial Vehicles	Amsterdam	NETHERLANDS
1429	7	BLOSSOM HOLDING III BV	525990 - Other Financial Vehicles	Amsterdam	NETHERLANDS
1430	7	GS EUROPEAN STRATEGIC INVESTMENT GROUP (2009) LTD	525990 - Other Financial Vehicles	London	UNITED KINGDOM (OTHER)
1431	7	GS EUROPEAN STRATEGIC INVESTMENT GROUP B.V.	525990 - Other Financial Vehicles	Amsterdam	NETHERLANDS
1432	7	MATTERHORN ACQUISITIONS LTD.	525990 - Other Financial Vehicles	London	UNITED KINGDOM (OTHER)
1433	7	PMF-2, LTD	525990 - Other Financial Vehicles	London	UNITED KINGDOM (OTHER)
1434	7	YELLOW ACQUISITIONS LTD	525990 - Other Financial Vehicles	London	UNITED KINGDOM (OTHER)
1435	6	GS EUROPEAN OPPORTUNITIES FUND II GP LTD	525990 - Other Financial Vehicles	London	UNITED KINGDOM (OTHER)
1436	7	GS EUROPEAN OPPORTUNITIES FUND II L.P.	525990 - Other Financial Vehicles	London	UNITED KINGDOM (OTHER)
1437	8	GS EUROPEAN INVESTMENT GROUP II LTD	525990 - Other Financial Vehicles	London	UNITED KINGDOM (OTHER)
1438	8	POSEIDON ACQUISITIONS LTD	525990 - Other Financial Vehicles	London	UNITED KINGDOM (OTHER)
1439	7	KRETA ACQUISITIONS LTD	525990 - Other Financial Vehicles	London	UNITED KINGDOM (OTHER)
1440	7	KYPRIS ACQUISITIONS LTD.	525990 - Other Financial Vehicles	London	UNITED KINGDOM (OTHER)
1441	7	SANA ACQUISITIONS LTD	525990 - Other Financial Vehicles	London	UNITED KINGDOM (OTHER)
1442	6	GS EUROPEAN OPPORTUNITIES FUND II L.P.	525990 - Other Financial Vehicles	London	UNITED KINGDOM (OTHER)
1443	6	KILLINGHOLME POWER	525990 - Other	London	UNITED KINGDOM

1444	6	MB ACQUISITIONS B.V.	Financial Vehicles 525990 - Other	Baarn		(OTHER) NETHERLANDS
1445	7	MB CAPITAL GMBH	Financial Vehicles 525990 - Other	Frankfurt am Main		GERMANY
1446	6	MONT BLANC ACQUISITIONS LTD	Financial Vehicles 525990 - Other	London		UNITED KINGDOM (OTHER)
1447	7	KILLINGHOLME POWER	Financial Vehicles 525990 - Other	London		UNITED KINGDOM (OTHER)
1448	6	NEG (TPL) LIMITED	Financial Vehicles 525990 - Other	London		UNITED KINGDOM (OTHER)
1449	6	PMF-1, LTD	Financial Vehicles 525990 - Other	London		UNITED KINGDOM (OTHER)
1450	6	QMH LIMITED	Financial Vehicles 525990 - Other	Essex		UNITED KINGDOM (OTHER)
1451	6	SCC SEQUOIA CREDIT CONSOLIDATION LIMITED	Financial Vehicles 525990 - Other	Limassol		CYPRUS
1452	7	CROMAN INVESTMENTS LIMITED	Financial Vehicles 525990 - Other	Limassol		CYPRUS
1453	7	RINANI INVESTMENTS LIMITED	Financial Vehicles 525990 - Other	Limassol		CYPRUS
1454	7	SCC ASSETS MANAGEMENT	Financial Vehicles 525990 - Other	Moscow		RUSSIA
1455	6	SOUTH WALES TPL INVESTMENTS LIMITED	Financial Vehicles 525990 - Other	London		UNITED KINGDOM (OTHER)
1456	6	TELE SPV LIMITED	Financial Vehicles 525990 - Other	Lagos		NIGERIA
1457	6	THO B.V.	Financial Vehicles 525990 - Other	Amsterdam		NETHERLANDS
1458	6	WESTERN POWER INVESTMENTS LIMITED	Financial Vehicles 525990 - Other	London		UNITED KINGDOM (OTHER)
1459	6	YORAM LIMITED	Financial Vehicles 525990 - Other	Lagos		NIGERIA
1460	6	YPSILON PORTFOLIO LTD	Financial Vehicles 525990 - Other	LONDON		UNITED KINGDOM (OTHER)
1461	7	YPSILON PORTFOLIO BETEILIGUNGS GMBH	Financial Vehicles 525990 - Other	Hof		GERMANY
1462	5	EMBARGO, LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1463	5	FAIRWAY RESOURCES GP, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1464	6	FAIRWAY RESOURCES PARTNERS, LP	Financial Vehicles 525990 - Other	Southlake	TX	UNITED STATES

1465	7	FAIRWAY RESOURCES OPERATING, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1466	5	FAIRWAY RESOURCES PARTNERS, LP	Financial Vehicles 525990 - Other	Southlake	TX	UNITED STATES
1467	5	GCN HOLDING LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1468	6	GCN HOLDING (CANADA) ULC	Financial Vehicles 525990 - Other	Halifax	NS	CANADA
1469	5	GOLDMAN SACHS LENDING PARTNERS LLC	Financial Vehicles 522294 - Secondary	New York	NY	UNITED STATES
1470	6	DAC HOLDINGS I, L.L.C.	Market Financing 525990 - Other	Wilmington	DE	UNITED STATES
1471	7	DAC HOLDINGS VII, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1472	8	FARRAGUT INVESTMENTS UK 1 LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1473	9	FARRAGUT INVESTMENTS UK 2 LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1474	9	POWER BIRD LIMITED PARTNERSHIP	Financial Vehicles 525990 - Other	London		UNITED KINGDOM (OTHER)
1475	7	DAC HOLDINGS VIII, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1476	8	POWER BIRD LIMITED PARTNERSHIP	Financial Vehicles 525990 - Other	London		UNITED KINGDOM (OTHER)
1477	6	NCS I LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1478	7	NCS Holding Company, Inc.	Financial Vehicles 525990 - Other	Dallas	TX	UNITED STATES
1479	8	ACFI Funding Corp.	Financial Vehicles 525990 - Other	Boise	ID	UNITED STATES
1480	8	ACLC Funding Corp.	Financial Vehicles 525990 - Other	Boise	ID	UNITED STATES
1481	8	Amresco Commercial Finance, LLC	Financial Vehicles 525990 - Other	Boise	ID	UNITED STATES
1482	8	Amresco SBA Holdings, Inc.	Financial Vehicles 525990 - Other	Dallas	TX	UNITED STATES
1483	9	40 Maplecrest Road, LLC	Financial Vehicles 525990 - Other	Dallas	TX	UNITED STATES
1484	9	Independence Funding Holding Company, LLC	Financial Vehicles 525990 - Other	Dallas	TX	UNITED STATES
1485	8	CLC Funding Corp.	Financial Vehicles 525990 - Other	Boise	ID	UNITED STATES

1486	8	NCS Securities Holding Corp.	Financial Vehicles 525990 - Other	Boise	ID	UNITED STATES
1487	6	PNW, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1488	6	REP PEB REALTY, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1489	5	GS EUROPEAN OPPORTUNITIES FUND B.V.	Financial Vehicles 525990 - Other	Amsterdam		NETHERLANDS
1490	5	GS EUROPEAN OPPORTUNITIES FUND GP, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1491	6	GS EUROPEAN OPPORTUNITIES FUND L.P.	Financial Vehicles 525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1492	5	GS EUROPEAN OPPORTUNITIES FUND L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1493	5	GS GUERNSEY INVESTMENTS LIMITED	525990 - Other	St. Peter Port		GUERNSEY
1494	5	GS MACRO INVESTMENTS LLC	Financial Vehicles 551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
1495	6	GS MACRO INVESTMENTS II, LLC	525990 - Other	Wilmington	DE	UNITED STATES
1496	6	GS MACRO INVESTMENTS III, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1497	6	GS MACRO INVESTMENTS IV, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1498	6	GS MACRO INVESTMENTS V, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1499	5	GSEMI HOLDINGS CORPORATION	Financial Vehicles 551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1500	6	GS Euro Investments	525990 - Other	George Town		CAYMAN ISLANDS
1501	6	GS Euro Management	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
1502	5	HILTON GLOBAL HOLDINGS LLC	Financial Vehicles 551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1503	5	LIQUIDITY ASSETS LIMITED	525990 - Other	George Town		CAYMAN ISLANDS
1504	5	MLQ-BEL HOLDCO, L.L.C.	Financial Vehicles 551112 - Offices of Other Holding	Irving	TX	UNITED STATES

1505	5	MLQ-ELD HOLDCO, L.L.C.	Companies 551112 - Offices of Other Holding Companies	Irving	TX	UNITED STATES
1506	5	MLQ-MLL, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1507	5	MTGRP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1508	5	POWER RECEIVABLE FINANCE, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1509	5	PRESIDIO, LLC	525990 - Other Financial Vehicles	Los Angeles	CA	UNITED STATES
1510	5	REMARK CAPITAL GROUP, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1511	5	REP MCR REALTY, L.L.C.	531390 - Other activities related to real estate	Wilmington	DE	UNITED STATES
1512	5	SCLQ, S. DE R.L. DE C.V.	525990 - Other Financial Vehicles	Guadalajara		MEXICO
1513	5	SOCIETA' ACQUISIZIONE E RIFINANZIAMENTO CREDITI SRL	52399 - All Other Financial Investment Activities	Milan		ITALY (OTHER)
1514	5	SPARTA INSURANCE HOLDINGS, INC.	551112 - Offices of Other Holding Companies	Hartford	CT	UNITED STATES
1515	6	SPARTA Insurance Company	524126 - Direct Property and Casualty Insurance Carriers	Hartford	CT	UNITED STATES
1516	7	SPARTA AMERICAN INSURANCE COMPANY	524126 - Direct Property and Casualty Insurance Carriers	Hartford	CT	UNITED STATES
1517	7	SPARTA SPECIALTY INSURANCE COMPANY	524126 - Direct Property and Casualty Insurance Carriers	Hartford	CT	UNITED STATES
1518	5	SPF ONE IL, LLC	525990 - Other Financial Vehicles	NEW YORK	NY	UNITED STATES
1519	3	MLQ2 (DELAWARE) LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1520	3	NATURAL RESOURCES INVESTMENTS S.L.	551112 - Offices of Other Holding Companies	Madrid		SPAIN

1521	3	ROTHESAY LIFE, L.L.C.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1522	4	ROTHESAY LIFE (CAYMAN) LIMITED	551112 - Offices of Other Holding Companies	George Town		CAYMAN ISLANDS
1523	5	ROTHESAY LIFE LIMITED	524210 - Insurance Agencies and Brokerages	London		UNITED KINGDOM (OTHER)
1524	3	SPA UNIT TRUST 2009-I	525910 - Open-End Investment Funds	Dublin		IRELAND
1525	3	SPA UNIT TRUST 2009-II	525910 - Open-End Investment Funds	Dublin		IRELAND
1526	2	GOLDMAN SACHS GLOBAL SERVICES I LIMITED	541990 - All Other Professional, Scientific, and Technical Services	George Town		CAYMAN ISLANDS
1527	2	GOLDMAN SACHS GROUP HOLDINGS (U.K.)	551112 - Offices of Other Holding Companies	London		UNITED KINGDOM (OTHER)
1528	2	GOLDMAN SACHS GROUP Y COMPANIA, S. DE R.L. DE C.V.	551114 - Corporate, Subsidiary, and Regional Managing Offices	Col Lomas de Chapultepec		MEXICO
1529	2	GOLDMAN SACHS HEADQUARTERS LLC	531390 - Other activities related to real estate	New York	NY	UNITED STATES
1530	2	GOLDMAN SACHS HEDGE FUND STRATEGIES LLC	523930 - Investment Advice	New York	NY	UNITED STATES
1531	2	GOLDMAN SACHS HEDGE INSTITUCIONAL FUNDO DE INVESTIMENTO EM COTAS DE FUNDO DE INVESTIMENTO MULTIMERCADO	525910 - Open-End Investment Funds	Rio de Janeiro		BRAZIL

<Caption>

<S>	<C>	<C>	<C>	<C>	<C>
1404	5	UMEDA KAIHATSU CAYMAN	N/A	N/A	The direct holder has Other Management Control
1405	4	MTGLQ INVESTORS, L.P.	N/A	N/A	The direct holder is a General Partner.
1406	5	AMARANTH HOLDING, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1407	6	AMARANTH LAND, LLC	N/A	N/A	The direct holder is a

1408	5	ASSET MANAGEMENT COMPANY OF AMERICA, L.L.C.	N/A	N/A	Managing Member. The direct holder is a Non-Managing Member.
1409	5	CDMC HOLDING COMPANY GEN-PAR, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1410	6	CDMC, L.P.	N/A	N/A	The direct holder is a General Partner.
1411	7	DEMAC FINANCIAL SERVICES, s.r.o.	N/A	N/A	The direct holder is a Managing Member.
1412	5	CDMC, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1413	5	CDV-1 HOLDING COMPANY GEN-PAR, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1414	6	CDV-1 HOLDING COMPANY, L.P.	N/A	N/A	The direct holder is a General Partner.
1415	7	CDV-1, LTD.	100	100	
1416	8	CRE-1 a.s.	100	N/A	
1417	5	CDV-1 HOLDING COMPANY, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1418	5	CENTERLINE HOUSING PARTNERSHIP XI LP	N/A	N/A	The direct holder is a Limited Partner.
1419	5	CMLQ INVESTORS COMPANY	100	N/A	
1420	5	DADELAND RETAIL LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1421	5	DECO PROPERTY, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1422	5	ELQ INVESTORS, LTD	100	100	
1423	6	CDV-2, LTD.	100	N/A	
1424	7	QAF ASSETS s.r.o.	N/A	N/A	The direct holder is a Managing Member.
1425	6	CONRAD P4 LTD.	100	N/A	
1426	6	G.S.Q SPV (1) LIMITED	100	N/A	
1427	6	GOLDMAN SACHS CREDIT PARTNERS (EUROPE) LTD	100	N/A	

1428	6	GS EUROPEAN OPPORTUNITIES FUND B.V.	100	N/A	
1429	7	BLOSSOM HOLDING III BV	100	N/A	
1430	7	GS EUROPEAN STRATEGIC INVESTMENT GROUP (2009) LTD	100	N/A	
1431	7	GS EUROPEAN STRATEGIC INVESTMENT GROUP B.V.	100	N/A	
1432	7	MATTERHORN ACQUISITIONS LTD.	100	N/A	
1433	7	PMF-2, LTD	100	N/A	
1434	7	YELLOW ACQUISITIONS LTD	100	N/A	
1435	6	GS EUROPEAN OPPORTUNITIES FUND II GP LTD	100	N/A	
1436	7	GS EUROPEAN OPPORTUNITIES FUND II L.P.	N/A	N/A	The direct holder is a General Partner.
1437	8	GS EUROPEAN INVESTMENT GROUP II LTD	100	N/A	
1438	8	POSEIDON ACQUISITIONS LTD	100	N/A	
1439	7	KRETA ACQUISITIONS LTD	100	N/A	
1440	7	KYPRIS ACQUISITIONS LTD.	100	N/A	
1441	7	SANA ACQUISITIONS LTD	100	N/A	
1442	6	GS EUROPEAN OPPORTUNITIES FUND II L.P.	N/A	N/A	The direct holder is a Limited Partner.
1443	6	KILLINGHOLME POWER	99	100	
1444	6	MB ACQUISITIONS B.V.	100	N/A	
1445	7	MB CAPITAL GMBH	N/A	N/A	The direct holder is a Managing Member.
1446	6	MONT BLANC ACQUISITIONS LTD	100	N/A	
1447	7	KILLINGHOLME POWER	99	N/A	

1448	6	NEG (TPL) LIMITED	100	N/A	
1449	6	PMF-1, LTD	100	N/A	
1450	6	QMH LIMITED	90	N/A	
1451	6	SCC SEQUOIA CREDIT CONSOLIDATION LIMITED	45	N/A	
1452	7	CROMAN INVESTMENTS LIMITED	100	N/A	
1453	7	RINANI INVESTMENTS LIMITED	100	N/A	
1454	7	SCC ASSETS MANAGEMENT	100	N/A	
1455	6	SOUTH WALES TPL INVESTMENTS LIMITED	100	N/A	
1456	6	TELE SPV LIMITED	100	N/A	
1457	6	THO B.V.	100	N/A	
1458	6	WESTERN POWER INVESTMENTS LIMITED	100	N/A	
1459	6	YORAM LIMITED	100	N/A	
1460	6	YPSILON PORTFOLIO LTD	100	100	
1461	7	YPSILON PORTFOLIO BETEILIGUNGS GMBH	N/A	N/A	The direct holder is a Managing Member.
1462	5	EMBARGO, LLC	N/A	N/A	The direct holder is a Managing Member.
1463	5	FAIRWAY RESOURCES GP, LLC	N/A	N/A	The direct holder is a Managing Member.
1464	6	FAIRWAY RESOURCES PARTNERS, LP	N/A	N/A	The direct holder is a General Partner.
1465	7	FAIRWAY RESOURCES OPERATING, LLC	N/A	N/A	The direct holder is a Managing Member.
1466	5	FAIRWAY RESOURCES PARTNERS, LP	N/A	N/A	The direct holder is a Limited Partner.
1467	5	GCN HOLDING LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1468	6	GCN HOLDING (CANADA) ULC	100	N/A	

1469	5	GOLDMAN SACHS LENDING PARTNERS LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1470	6	DAC HOLDINGS I, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1471	7	DAC HOLDINGS VII, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1472	8	FARRAGUT INVESTMENTS UK 1 LLC	N/A	N/A	The direct holder is a Managing Member.
1473	9	FARRAGUT INVESTMENTS UK 2 LLC	N/A	N/A	The direct holder is a Managing Member.
1474	9	POWER BIRD LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a General Partner.
1475	7	DAC HOLDINGS VIII, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1476	8	POWER BIRD LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a Limited Partner.
1477	6	NCS I LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1478	7	NCS Holding Company, Inc.	100	N/A	
1479	8	ACFI Funding Corp.	100	N/A	
1480	8	ACLC Funding Corp.	100	N/A	
1481	8	Amresco Commercial Finance, LLC	N/A	N/A	The direct holder is a Managing Member.
1482	8	Amresco SBA Holdings, Inc.	100	N/A	
1483	9	40 Maplecrest Road, LLC	N/A	N/A	The direct holder is a Managing Member.
1484	9	Independence Funding Holding Company, LLC	N/A	N/A	The direct holder is a Managing Member.
1485	8	CLC Funding Corp.	100	N/A	
1486	8	NCS Securities Holding Corp.	100	N/A	
1487	6	PNW, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1488	6	REP PEB REALTY, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1489	5	GS EUROPEAN OPPORTUNITIES FUND B.V.	100	N/A	

1490	5	GS EUROPEAN OPPORTUNITIES FUND GP, LLC	N/A	N/A	The direct holder is a Managing Member.
1491	6	GS EUROPEAN OPPORTUNITIES FUND L.P.	N/A	N/A	The direct holder is a General Partner.
1492	5	GS EUROPEAN OPPORTUNITIES FUND L.P.	N/A	N/A	The direct holder is a Limited Partner.
1493	5	GS GUERNSEY INVESTMENTS LIMITED	99	N/A	
1494	5	GS MACRO INVESTMENTS LLC	N/A	N/A	The direct holder is a Managing Member.
1495	6	GS MACRO INVESTMENTS II, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1496	6	GS MACRO INVESTMENTS III, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1497	6	GS MACRO INVESTMENTS IV, LLC	N/A	N/A	The direct holder is a Managing Member.
1498	6	GS MACRO INVESTMENTS V, LLC	N/A	N/A	The direct holder is a Managing Member.
1499	5	GSEMI HOLDINGS CORPORATION	100	N/A	
1500	6	GS Euro Investments	100	N/A	
1501	6	GS Euro Management	100	N/A	
1502	5	HILTON GLOBAL HOLDINGS LLC	26	N/A	
1503	5	LIQUIDITY ASSETS LIMITED	100	N/A	
1504	5	MLQ-BEL HOLDCO, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1505	5	MLQ-ELD HOLDCO, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1506	5	MLQ-MLL, LLC	N/A	N/A	The direct holder is a Managing Member.
1507	5	MTGRP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1508	5	POWER RECEIVABLE FINANCE, LLC	N/A	N/A	The direct holder is a

1509	5	PRESIDIO, LLC	N/A	N/A	Managing Member. The direct holder is a Non-Managing Member.
1510	5	REMARK CAPITAL GROUP, LLC	N/A	N/A	The direct holder is a Managing Member.
1511	5	REP MCR REALTY, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1512	5	SCLQ, S. DE R.L. DE C.V.	100	N/A	
1513	5	SOCIETA' ACQUISIZIONE E RIFINANZIAMENTO CREDITI SRL	100	N/A	
1514	5	SPARTA INSURANCE HOLDINGS, INC.	25	N/A	
1515	6	SPARTA Insurance Company	100	N/A	
1516	7	SPARTA AMERICAN INSURANCE COMPANY	100	N/A	
1517	7	SPARTA SPECIALTY INSURANCE COMPANY	100	N/A	
1518	5	SPF ONE IL, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1519	3	MLQ2 (DELAWARE) LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1520	3	NATURAL RESOURCES INVESTMENTS S.L.	100	N/A	
1521	3	ROTHESAY LIFE, L.L.C.	100	N/A	
1522	4	ROTHESAY LIFE (CAYMAN) LIMITED	100	N/A	
1523	5	ROTHESAY LIFE LIMITED	100	N/A	

1524	3	SPA UNIT TRUST 2009-I	N/A	N/A	The direct holder is a Trustee.
1525	3	SPA UNIT TRUST 2009-II	N/A	N/A	The direct holder is a Trustee.
1526	2	GOLDMAN SACHS GLOBAL SERVICES I LIMITED	100	N/A	
1527	2	GOLDMAN SACHS GROUP HOLDINGS (U.K.)	100	N/A	This holding represents ownership in Ordinary shares.
1528	2	GOLDMAN SACHS GROUP Y COMPANIA, S. DE R.L. DE C.V.	N/A	N/A	The direct holder is a Limited Partner.
1529	2	GOLDMAN SACHS HEADQUARTERS LLC	N/A	N/A	The direct holder is a Managing Member.
1530	2	GOLDMAN SACHS HEDGE FUND STRATEGIES LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1531	2	GOLDMAN SACHS HEDGE INSTITUCIONAL FUNDO DE INVESTIMENTO EM COTAS DE FUNDO DE INVESTIMENTO MULTIMERCADO	100	N/A	

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<S>	<C>	<C>	<C>	<C>	<C>	<C>
1532	3	GOLDMAN SACHS MASTER HEDGE INSTITUCIONAL FUNDO DE INVESTIMENTO MULTIMERCADO	525910 - Open-End Investment Funds	Rio de Janeiro		BRAZIL
1533	2	GOLDMAN SACHS HEDGE QUALIFICADO FUNDO DE INVESTIMENTO EM COTAS DE FUNDO DE INVESTIMENTO MULTIMERCADO	525910 - Open-End Investment Funds	Rio de Janeiro		BRAZIL
1534	3	GOLDMAN SACHS MASTER HEDGE FUNDO DE INVESTIMENTO MULTIMERCADO	525910 - Open-End Investment Funds	Rio de Janeiro		BRAZIL
1535	2	GOLDMAN SACHS HOUSING AND HEALTH CARE CAPITAL CORPORATION	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1536	3	GOLDMAN SACHS HOUSING AND HEALTH CARE FUNDING COMPANY	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1537	2	GOLDMAN SACHS HOUSING AND HEALTH CARE FUNDING	525990 - Other	New York	NY	UNITED STATES

1538	2	COMPANY GOLDMAN SACHS IBOVESPA ATIVO - FUNDO DE INVESTIMENTO EM COTAS DE FUNDOS DE INVESTIMENTO EM ACOES	Financial Vehicles 525910 - Open-End Investment Funds	Rio de Janeiro		BRAZIL
1539	3	GOLDMAN SACHS MASTER IBOVESPA ATIVO - FUNDO DE INVESTIMENTO EM ACOES	525910 - Open-End Investment Funds	Rio de Janeiro		BRAZIL
1540	2	GOLDMAN SACHS IBX ATIVO - FUNDO DE INVESTIMENTO EM COTAS DE FUNDOS DE INVESTIMENTO EM ACOES	525910 - Open-End Investment Funds	Rio de Janeiro		BRAZIL
1541	3	GOLDMAN SACHS MASTER IBX ATIVO - FUNDO DE INVESTIMENTO EM ACOES	525910 - Open-End Investment Funds	Rio de Janeiro		BRAZIL
1542	2	GOLDMAN SACHS INCOME STRATEGIES PORTFOLIO	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
1543	2	GOLDMAN SACHS INVESTMENT PARTNERS PRIVATE OPPORTUNITIES ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1544	3	GOLDMAN SACHS INVESTMENT PARTNERS PRIVATE OPPORTUNITIES FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1545	2	GOLDMAN SACHS INVESTMENT PARTNERS PRIVATE OPPORTUNITIES OFFSHORE ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1546	3	GOLDMAN SACHS INVESTMENT PARTNERS PRIVATE OPPORTUNITIES FUND OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1547	4	GOLDMAN SACHS INVESTMENT PARTNERS PRIVATE OPPORTUNITIES HOLDINGS I CORP.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1548	2	GOLDMAN SACHS INVESTMENTS LTD.	525990 - Other Financial Vehicles	Hamilton		BERMUDA
1549	3	SHIGAKOGEN (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1550	2	GOLDMAN SACHS IRELAND GROUP HOLDINGS LLC	525990 - Other Financial Vehicles	NEW YORK	NY	UNITED STATES
1551	3	GOLDMAN SACHS IRELAND LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1552	2	GOLDMAN SACHS ISRAEL LLC	523110 - Investment Banking and Securities Dealing	New York	NY	UNITED STATES
1553	2	GOLDMAN SACHS IUT MANAGEMENT LIMITED	523920 - Portfolio Management	Dublin		IRELAND
1554	3	LS UNIT TRUST 2009-I	525910 - Open-End Investment Funds	Dublin		IRELAND
1555	3	SPA UNIT TRUST 2009-I	525910 - Open-End	Dublin		IRELAND

Investment Funds

1556	3	SPA UNIT TRUST 2009-II	525910 - Open-End Investment Funds	Dublin		IRELAND
1557	2	GOLDMAN SACHS KMI INVESTORS, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1558	3	Kinder Morgan Holdco LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1559	2	GOLDMAN SACHS KOREA EQUITY FEEDER INVESTMENT TRUST NO.1	525910 - Open-End Investment Funds	Chong Ro-Gu		KOREA, SOUTH
1560	2	GOLDMAN SACHS LONDON PROPERTY LIMITED	531120 - Lessors of nonresidential buildings (except mini warehouses)	London		UNITED KINGDOM (OTHER)
1561	2	GOLDMAN SACHS MANAGEMENT (IRELAND) LIMITED	525990 - Other Financial Vehicles	Dublin		IRELAND
1562	2	GOLDMAN SACHS MANAGEMENT, INC.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1563	3	GOLDMAN SACHS 2006 EXCHANGE FUND ADVISORS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1564	4	GOLDMAN SACHS 2006 EXCHANGE PLACE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1565	5	GOLDMAN SACHS EXCHANGE PLACE MASTER FUND, L.P.	525990 - Other Financial Vehicles	Dover	DE	UNITED STATES
1566	5	GSEP 2006 REALTY CORP.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1567	3	GOLDMAN SACHS ABSOLUTE RETURN FUND OFFSHORE, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1568	3	GOLDMAN SACHS ALPHA LIMITED PARTNERS STRATEGIES, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1569	4	TE HAYGROUND COVE INVESTORS, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1570	3	GOLDMAN SACHS ALPHA-BETA CONTINUUM FUND SPV, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1571	3	GOLDMAN SACHS BH FUND OFFSHORE, SPC	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1572	3	GOLDMAN SACHS COMMODITIES FUND OFFSHORE, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1573	4	GOLDMAN SACHS QUANTITATIVE COMMODITIES	525910 - Open-End	George Town		CAYMAN ISLANDS

1574	3	MASTER FUND INSTITUTIONAL, LTD. GOLDMAN SACHS COMMODITY OPPORTUNITIES FUND OFFSHORE, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1575	3	GOLDMAN SACHS DIRECT STRATEGIES - QUANTITATIVE AND ACTIVE FUND OFFSHORE (L HOLDINGS), LTD.	Investment Funds 525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1576	3	GOLDMAN SACHS DIRECT STRATEGIES 2006 FUND OFFSHORE (L HOLDINGS), LTD.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1577	3	GOLDMAN SACHS DIRECT STRATEGIES 2006 FUND OFFSHORE, LTD	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
1578	3	GOLDMAN SACHS DIRECT STRATEGIES OFFSHORE EMPLOYEE FUND, LTD.	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
1579	3	GOLDMAN SACHS DIRECT STRATEGIES QUANTITATIVE FUND OFFSHORE (L HOLDINGS), LTD.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1580	3	GOLDMAN SACHS DIRECT STRATEGIES QUANTITATIVE FUND OFFSHORE, LTD.	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
1581	3	GOLDMAN SACHS DYNAMIC RISK MASTER FUND OFFSHORE, LTD	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
1582	3	GOLDMAN SACHS EMERGING MARKETS OPPORTUNITIES FUND OFFSHORE SPV, LTD.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
1583	3	GOLDMAN SACHS EMERGING MARKETS OPPORTUNITIES FUND OFFSHORE, LTD.	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
1584	3	GOLDMAN SACHS EMERGING MARKETS QUANTITATIVE FUND OFFSHORE, LTD.	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
1585	4	GOLDMAN SACHS QUANTITATIVE STRATEGIES EMERGING MARKETS MASTER FUND, L.P.	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
1586	3	GOLDMAN SACHS GLOBAL ALPHA DYNAMIC RISK FUND OFFSHORE, LTD.	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
1587	4	GOLDMAN SACHS DYNAMIC RISK MASTER FUND OFFSHORE, LTD	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
1588	3	GOLDMAN SACHS GLOBAL ALPHA DYNAMIC RISK YEN FUND, LTD.	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
1589	4	GOLDMAN SACHS DYNAMIC RISK MASTER FUND OFFSHORE, LTD	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
1590	3	GOLDMAN SACHS GLOBAL EQUITY LONG/SHORT INSTITUTIONAL, LTD.	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
1591	3	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES INSTITUTIONAL, LTD.	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
1592	3	GOLDMAN SACHS GLOBAL OPPORTUNITIES FUND OFFSHORE, LTD.	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
1593	3	GOLDMAN SACHS GLOBAL RELATIVE VALUE	525910 - Open-End	George Town	CAYMAN ISLANDS

1594	3	INSTITUTIONAL, LTD. GOLDMAN SACHS GLOBAL STRATEGIC COMMODITIES FUND, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1595	4	TE JENKINS INVESTORS, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1596	3	GOLDMAN SACHS GLOBAL TACTICAL TRADING INSTITUTIONAL, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1597	3	GOLDMAN SACHS GLOBAL TRADING ADVISORS, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1598	4	TE JENKINS INVESTORS, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1599	3	GOLDMAN SACHS GLOBAL VOLATILITY FUND OFFSHORE, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1600	4	GOLDMAN SACHS GLOBAL VOLATILITY MASTER FUND, L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1601	3	GOLDMAN SACHS HEDGE FUND DYNAMIC STRATEGIES, LTD.	Investment Funds 525990 - Other	George Town	CAYMAN ISLANDS
1602	3	GOLDMAN SACHS HEDGE FUND OPPORTUNITIES FUND, LTD.	Financial Vehicles 525910 - Open-End	George Town	CAYMAN ISLANDS
1603	3	GOLDMAN SACHS HEDGE FUND OPPORTUNITIES INSTITUTIONAL, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1604	3	GOLDMAN SACHS HEDGE FUND OPPORTUNITIES, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1605	3	GOLDMAN SACHS HEDGE FUND PARTNERS INSTITUTIONAL, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1606	3	GOLDMAN SACHS HEDGE FUND PARTNERS PLUS, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1607	4	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES SPV LIMITED	Investment Funds 525910 - Open-End	Dublin	IRELAND
1608	3	GOLDMAN SACHS HFP OPPORTUNISTIC FUND, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1609	3	GOLDMAN SACHS HFS STRATEGIC EMERGING MARKETS FUND, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1610	3	GOLDMAN SACHS INVESTMENT PARTNERS ERISA FUND, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1611	4	GOLDMAN SACHS INVESTMENT PARTNERS ERISA FUND, L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1612	5	GSIP ERISA FUND (IRELAND)	Investment Funds 525910 - Open-End	Dublin	IRELAND
1613	6	GSIP ERISA MASTER COMPANY (IRELAND) LIMITED	Investment Funds 525910 - Open-End	Dublin	IRELAND
1614	3	GOLDMAN SACHS INVESTMENT PARTNERS JAPAN	Investment Funds 525910 - Open-End	Camana Bay	CAYMAN ISLANDS

1615	3	MANAGER OFFSHORE EMPLOYEE FUND, LTD. GOLDMAN SACHS INVESTMENT PARTNERS OFFSHORE EMPLOYEE FUND, LTD.	Investment Funds 525910 - Open-End	Camana Bay		CAYMAN ISLANDS
1616	4	GOLDMAN SACHS INVESTMENT PARTNERS OFFSHORE AGGREGATING FUND, L.P.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
1617	3	GOLDMAN SACHS MANAGEMENT PARTNERS, L.P.	Investment Funds 525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1618	4	GOLDMAN SACHS 1998 EXCHANGE PLACE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1619	4	GOLDMAN SACHS 1999 EXCHANGE PLACE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1620	4	GOLDMAN SACHS 2000 EXCHANGE PLACE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1621	5	GOLDMAN SACHS EXCHANGE PLACE MASTER FUND, L.P.	525990 - Other Financial Vehicles	Dover	DE	UNITED STATES
1622	4	GOLDMAN SACHS 2001 EXCHANGE PLACE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1623	5	GOLDMAN SACHS EXCHANGE PLACE MASTER FUND, L.P.	525990 - Other Financial Vehicles	Dover	DE	UNITED STATES
1624	4	GOLDMAN SACHS EXCHANGE PLACE MASTER FUND, L.P.	525990 - Other Financial Vehicles	Dover	DE	UNITED STATES
1625	4	GOLDMAN SACHS GLOBAL ALPHA FUND, L.P.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
1626	4	MANAGING DIRECTOR INVESTMENT FUND I, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1627	3	GOLDMAN SACHS MARKET INDEPENDENT FUND (2007) LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1628	3	GOLDMAN SACHS MARKET INDEPENDENT FUND, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1629	3	GOLDMAN SACHS MULTI-STRATEGY OPPORTUNISTIC FUND, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1630	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO COIS, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1631	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO II, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1632	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO II-A (BROADSCOPE), LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1633	4	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO II-A (BROADSCOPE) HOLDINGS A, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1634	5	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO II-A (BROADSCOPE) HOLDINGS, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
1635	4	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO	525910 - Open-End	George Town		CAYMAN ISLANDS

1636	5	II-A (BROADSCOPE) HOLDINGS B, LTD. GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO	Investment Funds 525910 - Open-End	New York	NY	UNITED STATES
1637	3	II-A (BROADSCOPE) HOLDINGS, LLC GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO IV, LTD.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
1638	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO NG, LTD.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
1639	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO SAF FUND, LTD.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
1640	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO V, LTD.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
1641	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO VI, LTD.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
1642	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO VII, LTD.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
1643	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO VIII, LTD.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
1644	4	TE HAYGROUND COVE INVESTORS, LTD.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
1645	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO X, LTD.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
1646	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO, LTD.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
1647	3	GOLDMAN SACHS MULTI-U PORTFOLIO LTD.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
1648	4	TE HAYGROUND COVE INVESTORS, LTD.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
1649	3	GOLDMAN SACHS PMD SPECIAL OPPORTUNITY OFFSHORE FUND, LTD.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
1650	3	GOLDMAN SACHS PRINCETON FUND, LTD.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
1651	4	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES SPV LIMITED	Investment Funds 525910 - Open-End	Dublin		IRELAND
1652	3	GOLDMAN SACHS QUANTITATIVE COMMODITIES ALPHA FUND OFFSHORE, LTD.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
1653	4	GOLDMAN SACHS QUANTITATIVE COMMODITIES MASTER FUND INSTITUTIONAL, LTD.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
1654	3	GOLDMAN SACHS QUANTITATIVE COMMODITIES FUND INSTITUTIONAL, LTD.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
1655	4	GOLDMAN SACHS QUANTITATIVE COMMODITIES MASTER FUND INSTITUTIONAL, LTD.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
1656	3	GOLDMAN SACHS QUANTITATIVE COMMODITIES	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS

1657	3	MASTER FUND INSTITUTIONAL, LTD. GOLDMAN SACHS QUANTITATIVE COMMODITIES MASTER FUND OFFSHORE, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1658	3	GOLDMAN SACHS SELECT FUND II, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1659	3	GOLDMAN SACHS SELECT FUND, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS

<Caption>

<S>	<C>	<C>	<C>	<C>	<C>
1532	3	GOLDMAN SACHS MASTER HEDGE INSTITUCIONAL FUNDO DE INVESTIMENTO MULTIMERCADO	100	N/A	
1533	2	GOLDMAN SACHS HEDGE QUALIFICADO FUNDO DE INVESTIMENTO EM COTAS DE FUNDO DE INVESTIMENTO MULTIMERCADO	100	N/A	
1534	3	GOLDMAN SACHS MASTER HEDGE FUNDO DE INVESTIMENTO MULTIMERCADO	100	N/A	
1535	2	GOLDMAN SACHS HOUSING AND HEALTH CARE CAPITAL CORPORATION	100	N/A	
1536	3	GOLDMAN SACHS HOUSING AND HEALTH CARE FUNDING COMPANY	N/A	N/A	The direct holder is a General Partner.
1537	2	GOLDMAN SACHS HOUSING AND HEALTH CARE FUNDING COMPANY	N/A	N/A	The direct holder is a Limited Partner.
1538	2	GOLDMAN SACHS IBOVESPA ATIVO - FUNDO DE INVESTIMENTO EM COTAS DE FUNDOS DE INVESTIMENTO EM ACOES	100	N/A	
1539	3	GOLDMAN SACHS MASTER IBOVESPA ATIVO - FUNDO DE INVESTIMENTO EM ACOES	100	N/A	
1540	2	GOLDMAN SACHS IBX ATIVO - FUNDO DE INVESTIMENTO EM COTAS DE FUNDOS DE INVESTIMENTO EM ACOES	100	N/A	
1541	3	GOLDMAN SACHS MASTER IBX ATIVO - FUNDO DE INVESTIMENTO EM ACOES	100	N/A	
1542	2	GOLDMAN SACHS INCOME STRATEGIES PORTFOLIO	38	N/A	
1543	2	GOLDMAN SACHS INVESTMENT PARTNERS PRIVATE OPPORTUNITIES ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1544	3	GOLDMAN SACHS INVESTMENT PARTNERS PRIVATE OPPORTUNITIES FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1545	2	GOLDMAN SACHS INVESTMENT PARTNERS PRIVATE OPPORTUNITIES OFFSHORE ADVISORS, INC.	100	N/A	

1546	3	GOLDMAN SACHS INVESTMENT PARTNERS PRIVATE OPPORTUNITIES FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
1547	4	GOLDMAN SACHS INVESTMENT PARTNERS PRIVATE OPPORTUNITIES HOLDINGS I CORP.	100	N/A	
1548	2	GOLDMAN SACHS INVESTMENTS LTD.	100	N/A	
1549	3	SHIGAKOGEN (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1550	2	GOLDMAN SACHS IRELAND GROUP HOLDINGS LLC	N/A	N/A	The direct holder is a Managing Member.
1551	3	GOLDMAN SACHS IRELAND LLC	N/A	N/A	The direct holder is a Managing Member.
1552	2	GOLDMAN SACHS ISRAEL LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1553	2	GOLDMAN SACHS IUT MANAGEMENT LIMITED	100	N/A	
1554	3	LS UNIT TRUST 2009-I	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
1555	3	SPA UNIT TRUST 2009-I	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
1556	3	SPA UNIT TRUST 2009-II	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
1557	2	GOLDMAN SACHS KMI INVESTORS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1558	3	Kinder Morgan Holdco LLC	25	N/A	
1559	2	GOLDMAN SACHS KOREA EQUITY FEEDER INVESTMENT TRUST NO.1	90	N/A	
1560	2	GOLDMAN SACHS LONDON PROPERTY LIMITED	100	N/A	
1561	2	GOLDMAN SACHS MANAGEMENT (IRELAND) LIMITED	100	N/A	

1562	2	GOLDMAN SACHS MANAGEMENT, INC.	100	N/A	
1563	3	GOLDMAN SACHS 2006 EXCHANGE FUND ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1564	4	GOLDMAN SACHS 2006 EXCHANGE PLACE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1565	5	GOLDMAN SACHS EXCHANGE PLACE MASTER FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1566	5	GSEP 2006 REALTY CORP.	100	N/A	
1567	3	GOLDMAN SACHS ABSOLUTE RETURN FUND OFFSHORE, LTD.	100	N/A	
1568	3	GOLDMAN SACHS ALPHA LIMITED PARTNERS STRATEGIES, LTD.	100	N/A	
1569	4	TE HAYGROUND COVE INVESTORS, LTD.	N/A	N/A	The direct holder is a Managing Member.
1570	3	GOLDMAN SACHS ALPHA-BETA CONTINUUM FUND SPV, LTD.	100	N/A	
1571	3	GOLDMAN SACHS BH FUND OFFSHORE, SPC	100	N/A	
1572	3	GOLDMAN SACHS COMMODITIES FUND OFFSHORE, LTD.	100	N/A	
1573	4	GOLDMAN SACHS QUANTITATIVE COMMODITIES MASTER FUND INSTITUTIONAL, LTD.	N/A	N/A	The direct holder is a Non-Managing Member.
1574	3	GOLDMAN SACHS COMMODITY OPPORTUNITIES FUND OFFSHORE, LTD.	100	N/A	
1575	3	GOLDMAN SACHS DIRECT STRATEGIES - QUANTITATIVE AND ACTIVE FUND OFFSHORE (L HOLDINGS), LTD.	100	N/A	
1576	3	GOLDMAN SACHS DIRECT STRATEGIES 2006 FUND OFFSHORE (L HOLDINGS), LTD.	100	N/A	
1577	3	GOLDMAN SACHS DIRECT STRATEGIES 2006 FUND OFFSHORE, LTD	100	N/A	
1578	3	GOLDMAN SACHS DIRECT STRATEGIES OFFSHORE EMPLOYEE FUND, LTD.	100	N/A	
1579	3	GOLDMAN SACHS DIRECT STRATEGIES QUANTITATIVE FUND OFFSHORE (L HOLDINGS), LTD.	100	N/A	
1580	3	GOLDMAN SACHS DIRECT STRATEGIES QUANTITATIVE FUND OFFSHORE, LTD.	100	N/A	
1581	3	GOLDMAN SACHS DYNAMIC RISK MASTER FUND OFFSHORE, LTD	100	N/A	

1582	3	GOLDMAN SACHS EMERGING MARKETS OPPORTUNITIES FUND OFFSHORE SPV, LTD.	100	N/A	
1583	3	GOLDMAN SACHS EMERGING MARKETS OPPORTUNITIES FUND OFFSHORE, LTD.	100	N/A	
1584	3	GOLDMAN SACHS EMERGING MARKETS QUANTITATIVE FUND OFFSHORE, LTD.	100	N/A	
1585	4	GOLDMAN SACHS QUANTITATIVE STRATEGIES EMERGING MARKETS MASTER FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1586	3	GOLDMAN SACHS GLOBAL ALPHA DYNAMIC RISK FUND OFFSHORE, LTD.	100	N/A	
1587	4	GOLDMAN SACHS DYNAMIC RISK MASTER FUND OFFSHORE, LTD	N/A	N/A	The direct holder is a Managing Member.
1588	3	GOLDMAN SACHS GLOBAL ALPHA DYNAMIC RISK YEN FUND, LTD.	100	N/A	
1589	4	GOLDMAN SACHS DYNAMIC RISK MASTER FUND OFFSHORE, LTD	N/A	N/A	The direct holder is a Managing Member.
1590	3	GOLDMAN SACHS GLOBAL EQUITY LONG/SHORT INSTITUTIONAL, LTD.	100	N/A	
1591	3	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES INSTITUTIONAL, LTD.	100	N/A	
1592	3	GOLDMAN SACHS GLOBAL OPPORTUNITIES FUND OFFSHORE, LTD.	100	N/A	
1593	3	GOLDMAN SACHS GLOBAL RELATIVE VALUE INSTITUTIONAL, LTD.	100	N/A	
1594	3	GOLDMAN SACHS GLOBAL STRATEGIC COMMODITIES FUND, LTD.	100	N/A	
1595	4	TE JENKINS INVESTORS, LTD.	N/A	N/A	The direct holder is a Managing Member.
1596	3	GOLDMAN SACHS GLOBAL TACTICAL TRADING INSTITUTIONAL, LTD.	100	N/A	
1597	3	GOLDMAN SACHS GLOBAL TRADING ADVISORS, LTD.	100	N/A	
1598	4	TE JENKINS INVESTORS, LTD.	N/A	N/A	The direct holder is a Managing Member.
1599	3	GOLDMAN SACHS GLOBAL VOLATILITY FUND OFFSHORE, LTD.	100	N/A	
1600	4	GOLDMAN SACHS GLOBAL VOLATILITY MASTER FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1601	3	GOLDMAN SACHS HEDGE FUND DYNAMIC STRATEGIES, LTD.	100	N/A	
1602	3	GOLDMAN SACHS HEDGE FUND OPPORTUNITIES FUND, LTD.	100	N/A	

1603	3	GOLDMAN SACHS HEDGE FUND OPPORTUNITIES INSTITUTIONAL, LTD.	100	N/A	
1604	3	GOLDMAN SACHS HEDGE FUND OPPORTUNITIES, LTD.	100	N/A	
1605	3	GOLDMAN SACHS HEDGE FUND PARTNERS INSTITUTIONAL, LTD.	100	N/A	
1606	3	GOLDMAN SACHS HEDGE FUND PARTNERS PLUS, LTD.	100	N/A	
1607	4	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES SPV LIMITED	59	N/A	
1608	3	GOLDMAN SACHS HFP OPPORTUNISTIC FUND, LTD.	100	N/A	
1609	3	GOLDMAN SACHS HFS STRATEGIC EMERGING MARKETS FUND, LTD.	100	N/A	
1610	3	GOLDMAN SACHS INVESTMENT PARTNERS ERISA FUND, LTD.	100	N/A	
1611	4	GOLDMAN SACHS INVESTMENT PARTNERS ERISA FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1612	5	GSIP ERISA FUND (IRELAND)	100	N/A	
1613	6	GSIP ERISA MASTER COMPANY (IRELAND) LIMITED	100	N/A	
1614	3	GOLDMAN SACHS INVESTMENT PARTNERS JAPAN MANAGER OFFSHORE EMPLOYEE FUND, LTD.	100	N/A	
1615	3	GOLDMAN SACHS INVESTMENT PARTNERS OFFSHORE EMPLOYEE FUND, LTD.	100	N/A	
1616	4	GOLDMAN SACHS INVESTMENT PARTNERS OFFSHORE AGGREGATING FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1617	3	GOLDMAN SACHS MANAGEMENT PARTNERS, L.P.	N/A	N/A	The direct holder is a General Partner.
1618	4	GOLDMAN SACHS 1998 EXCHANGE PLACE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1619	4	GOLDMAN SACHS 1999 EXCHANGE PLACE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1620	4	GOLDMAN SACHS 2000 EXCHANGE PLACE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1621	5	GOLDMAN SACHS EXCHANGE PLACE MASTER FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1622	4	GOLDMAN SACHS 2001 EXCHANGE PLACE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1623	5	GOLDMAN SACHS EXCHANGE PLACE MASTER FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.

1624	4	GOLDMAN SACHS EXCHANGE PLACE MASTER FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1625	4	GOLDMAN SACHS GLOBAL ALPHA FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1626	4	MANAGING DIRECTOR INVESTMENT FUND I, L.P.	N/A	N/A	The direct holder is a General Partner.
1627	3	GOLDMAN SACHS MARKET INDEPENDENT FUND (2007) LTD.	100	N/A	
1628	3	GOLDMAN SACHS MARKET INDEPENDENT FUND, LTD.	100	N/A	
1629	3	GOLDMAN SACHS MULTI-STRATEGY OPPORTUNISTIC FUND, LTD.	100	N/A	
1630	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO COIS, LTD.	100	N/A	
1631	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO II, LTD.	100	N/A	
1632	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO II-A (BROADSCOPE), LTD.	100	N/A	
1633	4	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO II-A (BROADSCOPE) HOLDINGS A, LTD.	100	N/A	
1634	5	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO II-A (BROADSCOPE) HOLDINGS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1635	4	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO II-A (BROADSCOPE) HOLDINGS B, LTD.	100	N/A	
1636	5	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO II-A (BROADSCOPE) HOLDINGS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1637	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO IV, LTD.	100	N/A	
1638	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO NG, LTD.	100	N/A	
1639	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO SAF FUND, LTD.	100	N/A	
1640	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO V, LTD.	100	N/A	
1641	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO VI, LTD.	100	N/A	
1642	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO VII, LTD.	100	N/A	
1643	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO VIII, LTD.	100	N/A	
1644	4	TE HAYGROUND COVE INVESTORS, LTD.	N/A	N/A	The direct holder is a Managing Member.

1645	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO X, LTD.	100	N/A	
1646	3	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO, LTD.	100	N/A	
1647	3	GOLDMAN SACHS MULTI-U PORTFOLIO LTD.	100	N/A	
1648	4	TE HAYGROUND COVE INVESTORS, LTD.	N/A	N/A	The direct holder is a Managing Member.
1649	3	GOLDMAN SACHS PMD SPECIAL OPPORTUNITY OFFSHORE FUND, LTD.	100	N/A	
1650	3	GOLDMAN SACHS PRINCETON FUND, LTD.	100	N/A	
1651	4	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES SPV LIMITED	59	N/A	
1652	3	GOLDMAN SACHS QUANTITATIVE COMMODITIES ALPHA FUND OFFSHORE, LTD.	100	N/A	
1653	4	GOLDMAN SACHS QUANTITATIVE COMMODITIES MASTER FUND INSTITUTIONAL, LTD.	N/A	N/A	The direct holder is a Non-Managing Member.
1654	3	GOLDMAN SACHS QUANTITATIVE COMMODITIES FUND INSTITUTIONAL, LTD.	100	N/A	
1655	4	GOLDMAN SACHS QUANTITATIVE COMMODITIES MASTER FUND INSTITUTIONAL, LTD.	N/A	N/A	The direct holder is a Non-Managing Member.
1656	3	GOLDMAN SACHS QUANTITATIVE COMMODITIES MASTER FUND INSTITUTIONAL, LTD.	100	N/A	
1657	3	GOLDMAN SACHS QUANTITATIVE COMMODITIES MASTER FUND OFFSHORE, LTD.	100	N/A	
1658	3	GOLDMAN SACHS SELECT FUND II, LTD.	100	N/A	
1659	3	GOLDMAN SACHS SELECT FUND, LTD.	100	N/A	

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1660	3	GOLDMAN SACHS STRATEGIC ALTERNATIVES FUND OFFSHORE, LTD.	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
1661	3	GOLDMAN SACHS STRATEGIC ASIA PARTNERS EMPLOYEE FUND, LTD.	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
1662	3	GOLDMAN SACHS STRATEGIC ASIA PARTNERS, LTD.	525910 - Open-End Investment Funds	George Town	CAYMAN ISLANDS
1663	3	GOLDMAN SACHS STRATEGIC EUROPE PARTNERS,	525910 - Open-End	George Town	CAYMAN ISLANDS

1664	3	LTD. GOLDMAN SACHS STRATEGIC U.S. LONG/SHORT PARTNERS, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1665	4	TE HAYGROUND COVE INVESTORS, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1666	3	GOLDMAN SACHS TC FUND OFFSHORE, LTD.	Investment Funds 525990 - Other	George Town	CAYMAN ISLANDS
1667	4	GOLDMAN SACHS TC MASTER PARTNERSHIP, L.P.	Financial Vehicles 525990 - Other	George Town	CAYMAN ISLANDS
1668	3	GOLDMAN SACHS U.S. EQUITY ABSOLUTE RETURN FUND OFFSHORE, LTD.	Financial Vehicles 525910 - Open-End	George Town	CAYMAN ISLANDS
1669	3	GOLDMAN SACHS WEST STREET PARTNERS EMPLOYEE FUND, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1670	4	GOLDMAN SACHS WEST STREET PARTNERS MASTER FUND, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1671	3	GOLDMAN SACHS WEST STREET PARTNERS II EMPLOYEE FUND 2006, LTD	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1672	3	GOLDMAN SACHS WEST STREET PARTNERS MASTER FUND, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1673	3	GOLDMAN SACHS WEST STREET PARTNERS, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1674	4	GOLDMAN SACHS WEST STREET PARTNERS MASTER FUND, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1675	3	GOLDMAN SACHS WEST STREET PORTFOLIOS PMD FUND 2007, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1676	3	GOLDMAN SACHS WEST STREET PORTFOLIOS, SPC 2007 SEGREGATED PORTFOLIO	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1677	3	GS DEWORDE PORTFOLIO SPC LLC	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1678	3	GS DIRECT STRATEGIES FUND II OFFSHORE (L HOLDINGS), LTD.	Investment Funds 525990 - Other	George Town	CAYMAN ISLANDS
1679	3	Goldman Sachs Sherwood Fund, Ltd.	Financial Vehicles 525910 - Open-End	George Town	CAYMAN ISLANDS
1680	3	LIBERTY HARBOR I OFFSHORE PMD FUND, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1681	4	LIBERTY HARBOR OFFSHORE I AGGREGATING FUND, L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1682	3	LIBERTY HARBOR OFFSHORE I, LTD.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1683	4	LIBERTY HARBOR OFFSHORE I AGGREGATING FUND, L.P.	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS
1684	2	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO IX,	Investment Funds 525910 - Open-End	George Town	CAYMAN ISLANDS

1685	2	LTD. GOLDMAN SACHS NEW JERSEY L.L.C.	Investment Funds 541990 - All Other Professional, Scientific, and Technical Services	Jersey City	NJ	UNITED STATES
1686	2	GOLDMAN SACHS PEG COMBO KE FUND GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1687	3	GOLDMAN SACHS PEG COMBO KE FUND, L.P.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
1688	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1689	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS X, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1690	5	YES NETWORK HOLDING COMPANY, LLC	525990 - Other Financial Vehicles	Dover	DE	UNITED STATES
1691	6	YANKEES ENTERTAINMENT AND SPORTS NETWORK, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1692	4	GOLDMAN SACHS VINTAGE FUND V, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1693	5	GOLDMAN SACHS PRIVATE EQUITY HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1694	2	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED EMPLOYEE FUND GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1695	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED EMPLOYEE FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1696	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1697	2	GOLDMAN SACHS PRIVATE EQUITY GROUP EMPLOYEE FUND IV, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1698	2	GOLDMAN SACHS PRIVATE EQUITY GROUP MASTER FUND I, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1699	3	GS DISTRESSED OPPORTUNITIES FUND OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1700	3	GS PRIVATE EQUITY PARTNERS III OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1701	4	GS CAPITAL PARTNERS III OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1702	5	EACCESS HOLDINGS L.L.C.	551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES
1703	3	GS VINTAGE FUND II OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS

1704	3	GS VINTAGE FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1705	3	NBK/GS PRIVATE EQUITY PARTNERS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1706	2	GOLDMAN SACHS PRIVATE EQUITY GROUP MASTER FUND II, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1707	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND II OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1708	3	GOLDMAN SACHS PEP 2004 US-FOCUSED (KP) OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1709	3	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND (AP) OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1710	4	MULTI-STRATEGY HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1711	5	EDUCATION MANAGEMENT CORPORATION	525990 - Other Financial Vehicles	Pittsburgh	PA	UNITED STATES
1712	3	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1713	4	MULTI-STRATEGY HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1714	3	GS U.S. MIDDLE MARKET BUYOUT FUND OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1715	2	GOLDMAN SACHS PRIVATE EQUITY GROUP MASTER FUND III, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1716	3	GOLDMAN SACHS COLUMBUS CO-INVESTMENT FUND OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1717	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED OPPORTUNITIES FUND OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1718	3	GOLDMAN SACHS VINTAGE FUND III OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1719	4	VF III HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1720	2	GOLDMAN SACHS PRIVATE EQUITY GROUP MASTER FUND IV, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1721	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY FUND OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1722	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED HEALTHCARE FUND OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1723	2	GOLDMAN SACHS PRIVATE EQUITY GROUP MASTER FUND V, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1724	2	GOLDMAN SACHS PRIVATE EQUITY GROUP MASTER FUND VII, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES

1725	2	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2005 EMPLOYEE FUND GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1726	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2005 EMPLOYEE FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1727	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2005 EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1728	2	GOLDMAN SACHS PRIVATE EQUITY PARTNERS ASIA EMPLOYEE FUND GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1729	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS ASIA EMPLOYEE FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1730	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS ASIA EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1731	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS ASIA PMD QP FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1732	3	Goldman Sachs Private Equity Partners Asia PMD QP Fund Offshore, Ltd.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1733	2	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX EMPLOYEE FUND GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1734	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1735	4	YES NETWORK HOLDING COMPANY, LLC	525990 - Other Financial Vehicles	Dover	DE	UNITED STATES
1736	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX PMD QP FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1737	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX PMD QP FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1738	2	GOLDMAN SACHS PROPERTY MANAGEMENT	53131 - Nonresidential property managers	London		UNITED KINGDOM (OTHER)
1739	2	GOLDMAN SACHS PROPRIETARY ACCESS FUND OFFSHORE, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1740	3	GOLDMAN SACHS GLOBAL ALPHA FUND PLC	525910 - Open-End Investment Funds	Dublin		IRELAND
1741	2	GOLDMAN SACHS REAL ESTATE ADVISORS GERMANY GMBH	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
1742	3	LHI Goldman Sachs Real Estate Parallel Fund GmbH & Co. KG	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
1743	2	GOLDMAN SACHS REAL ESTATE ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1744	3	GOLDMAN SACHS REAL ESTATE PARTNERS INSTITUTIONAL, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1745	4	GOLDMAN SACHS REAL ESTATE OPERATOR	525990 - Other	Wilmington	DE	UNITED STATES

1746	3	INTEREST HOLDINGS, L.L.C. GOLDMAN SACHS REAL ESTATE PARTNERS, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1747	3	LHI Goldman Sachs Real Estate Parallel Fund GmbH & Co. KG	Financial Vehicles 525990 - Other	London		UNITED KINGDOM (OTHER)
1748	2	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS (CAYMAN) LIMITED PARTNERSHIP	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
1749	3	GS REAL ESTATE MEZZANINE PARTNERS OFFSHORE FUND, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
1750	4	GSREMP DB ATP POOL 1 GP-B, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1751	5	GSREMP DB ATP POOL 1-B, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1752	4	GSREMP DB ATP POOL 1-B, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1753	3	GS REAL ESTATE MEZZANINE PARTNERS OFFSHORE GP, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1754	4	GS REAL ESTATE MEZZANINE PARTNERS OFFSHORE FUND, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
1755	3	GSREMP ASSET HOLDING OFFSHORE GP, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1756	4	GSREMP ASSET HOLDING OFFSHORE, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1757	5	GSREMP ACQUISITION JOINT HOLDING GP, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1758	6	GSREMP ACQUISITION JOINT HOLDING, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1759	5	GSREMP ACQUISITION JOINT HOLDING, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1760	3	GSREMP ASSET HOLDING OFFSHORE, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1761	3	GSREMP FINANCE OFFSHORE GP, LLC	Financial Vehicles 525990 - Other	Irving	TX	UNITED STATES
1762	4	GSREMP FINANCE OFFSHORE, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1763	5	GSREMP BWY POOL 1 GP, L.L.C.	Financial Vehicles 525990 - Other	Irving	TX	UNITED STATES
1764	6	GSREMP BWY POOL 1, LP	Financial Vehicles 525990 - Other	Irving	TX	UNITED STATES
1765	5	GSREMP BWY POOL 1, LP	Financial Vehicles 525990 - Other	Irving	TX	UNITED STATES
1766	3	GSREMP FINANCE OFFSHORE, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES

1767	2	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS (TREATY) LIMITED PARTNERSHIP	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1768	3	GS REAL ESTATE MEZZANINE PARTNERS TREATY FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1769	4	GS REAL ESTATE MEZZANINE PARTNERS TREATY ORIGINATION GP, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1770	5	GS Real Estate Mezzanine Partners Treaty Origination, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1771	4	GS Real Estate Mezzanine Partners Treaty Origination, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1772	4	GSREMP DB ATP POOL 1 GP-C, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1773	5	GSREMP DB ATP POOL 1-C, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1774	4	GSREMP DB ATP POOL 1-C, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1775	3	GS REAL ESTATE MEZZANINE PARTNERS TREATY GP, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1776	4	GS REAL ESTATE MEZZANINE PARTNERS TREATY FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1777	3	GSREMP ASSET HOLDING TREATY GP, LLC	Financial Vehicles 551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES
1778	4	GSREMP ASSET HOLDING TREATY, L.P.	551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES
1779	5	GSREMP ACQUISITION JOINT HOLDING GP, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1780	5	GSREMP ACQUISITION JOINT HOLDING, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1781	5	GSREMP ASSET HOLDING FUNDING TREATY, L.P.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1782	6	GSREMP ORIGINATION JOINT HOLDING GP, L.L.C.	551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES
1783	7	GSREMP ORIGINATION JOINT HOLDING, L.P.	522292 - Real Estate Credit	Wilmington	DE	UNITED STATES
1784	6	GSREMP ORIGINATION JOINT HOLDING, L.P.	522292 - Real Estate Credit	Wilmington	DE	UNITED STATES
1785	5	GSREMP Asset Holding Funding Treaty GP,	551112 - Offices of	Wilmington	DE	UNITED STATES

1786	6	LLC	GSREMP ASSET HOLDING FUNDING TREATY, L.P.	Other Holding Companies 551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1787	5		GSREMP MONTAGE JOINT HOLDING GP, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES

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<S>	<C>	<C>		<C>	<C>	<C>
1660	3		GOLDMAN SACHS STRATEGIC ALTERNATIVES FUND OFFSHORE, LTD.	100	N/A	
1661	3		GOLDMAN SACHS STRATEGIC ASIA PARTNERS EMPLOYEE FUND, LTD.	100	N/A	
1662	3		GOLDMAN SACHS STRATEGIC ASIA PARTNERS, LTD.	100	N/A	
1663	3		GOLDMAN SACHS STRATEGIC EUROPE PARTNERS, LTD.	100	N/A	
1664	3		GOLDMAN SACHS STRATEGIC U.S. LONG/SHORT PARTNERS, LTD.	100	N/A	
1665	4		TE HAYGROUND COVE INVESTORS, LTD.	N/A	N/A	The direct holder is a Managing Member.
1666	3		GOLDMAN SACHS TC FUND OFFSHORE, LTD.	100	N/A	
1667	4		GOLDMAN SACHS TC MASTER PARTNERSHIP, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1668	3		GOLDMAN SACHS U.S. EQUITY ABSOLUTE RETURN FUND OFFSHORE, LTD.	100	N/A	
1669	3		GOLDMAN SACHS WEST STREET PARTNERS EMPLOYEE FUND, LTD.	100	N/A	
1670	4		GOLDMAN SACHS WEST STREET PARTNERS MASTER FUND, LTD.	N/A	N/A	The direct holder is a Managing Member.
1671	3		GOLDMAN SACHS WEST STREET PARTNERS II EMPLOYEE FUND 2006, LTD	100	N/A	
1672	3		GOLDMAN SACHS WEST STREET PARTNERS MASTER FUND, LTD.	N/A	N/A	The direct holder is a Managing Member.
1673	3		GOLDMAN SACHS WEST STREET PARTNERS, LTD.	100	N/A	
1674	4		GOLDMAN SACHS WEST STREET PARTNERS MASTER FUND, LTD.	N/A	N/A	The direct holder is a Managing Member.
1675	3		GOLDMAN SACHS WEST STREET PORTFOLIOS PMD FUND 2007, LTD.	100	N/A	

1676	3	GOLDMAN SACHS WEST STREET PORTFOLIOS, SPC 2007 SEGREGATED PORTFOLIO	100	N/A	
1677	3	GS DEWORDE PORTFOLIO SPC LLC	100	N/A	
1678	3	GS DIRECT STRATEGIES FUND II OFFSHORE (L HOLDINGS), LTD.	100	N/A	
1679	3	Goldman Sachs Sherwood Fund, Ltd.	100	N/A	
1680	3	LIBERTY HARBOR I OFFSHORE PMD FUND, LTD.	100	N/A	
1681	4	LIBERTY HARBOR OFFSHORE I AGGREGATING FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1682	3	LIBERTY HARBOR OFFSHORE I, LTD.	100	N/A	
1683	4	LIBERTY HARBOR OFFSHORE I AGGREGATING FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1684	2	GOLDMAN SACHS MULTI-STRATEGY PORTFOLIO IX, LTD.	100	N/A	
1685	2	GOLDMAN SACHS NEW JERSEY L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1686	2	GOLDMAN SACHS PEG COMBO KE FUND GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1687	3	GOLDMAN SACHS PEG COMBO KE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1688	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1689	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS X, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1690	5	YES NETWORK HOLDING COMPANY, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1691	6	YANKEES ENTERTAINMENT AND SPORTS NETWORK, LLC	100	N/A	
1692	4	GOLDMAN SACHS VINTAGE FUND V, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1693	5	GOLDMAN SACHS PRIVATE EQUITY HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1694	2	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED EMPLOYEE FUND GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1695	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED EMPLOYEE FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.

1696	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1697	2	GOLDMAN SACHS PRIVATE EQUITY GROUP EMPLOYEE FUND IV, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1698	2	GOLDMAN SACHS PRIVATE EQUITY GROUP MASTER FUND I, LLC	N/A	N/A	The direct holder is a Managing Member.
1699	3	GS DISTRESSED OPPORTUNITIES FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1700	3	GS PRIVATE EQUITY PARTNERS III OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1701	4	GS CAPITAL PARTNERS III OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1702	5	EACCESS HOLDINGS L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1703	3	GS VINTAGE FUND II OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1704	3	GS VINTAGE FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1705	3	NBK/GS PRIVATE EQUITY PARTNERS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1706	2	GOLDMAN SACHS PRIVATE EQUITY GROUP MASTER FUND II, LLC	N/A	N/A	The direct holder is a Managing Member.
1707	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND II OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1708	3	GOLDMAN SACHS PEP 2004 US-FOCUSED (KP) OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1709	3	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND (AP) OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1710	4	MULTI-STRATEGY HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1711	5	EDUCATION MANAGEMENT CORPORATION	42	N/A	
1712	3	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1713	4	MULTI-STRATEGY HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1714	3	GS U.S. MIDDLE MARKET BUYOUT FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1715	2	GOLDMAN SACHS PRIVATE EQUITY GROUP MASTER FUND III, LLC	N/A	N/A	The direct holder is a Managing Member.
1716	3	GOLDMAN SACHS COLUMBUS CO-INVESTMENT FUND	N/A	N/A	The direct holder is a

1717	3	OFFSHORE HOLDINGS, L.P. GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED OPPORTUNITIES FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	Limited Partner. The direct holder is a Limited Partner.
1718	3	GOLDMAN SACHS VINTAGE FUND III OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1719	4	VF III HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1720	2	GOLDMAN SACHS PRIVATE EQUITY GROUP MASTER FUND IV, LLC	N/A	N/A	The direct holder is a Managing Member.
1721	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1722	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED HEALTHCARE FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1723	2	GOLDMAN SACHS PRIVATE EQUITY GROUP MASTER FUND V, LLC	N/A	N/A	The direct holder is a Managing Member.
1724	2	GOLDMAN SACHS PRIVATE EQUITY GROUP MASTER FUND VII, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1725	2	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2005 EMPLOYEE FUND GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1726	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2005 EMPLOYEE FUND OFFSHORE, LTD.	100	N/A	
1727	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2005 EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1728	2	GOLDMAN SACHS PRIVATE EQUITY PARTNERS ASIA EMPLOYEE FUND GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1729	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS ASIA EMPLOYEE FUND OFFSHORE, LTD.	100	N/A	
1730	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS ASIA EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1731	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS ASIA PMD QP FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1732	3	Goldman Sachs Private Equity Partners Asia PMD QP Fund Offshore, Ltd.	100	N/A	
1733	2	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX EMPLOYEE FUND GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1734	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1735	4	YES NETWORK HOLDING COMPANY, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1736	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX PMD QP FUND OFFSHORE, LTD.	100	N/A	
1737	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX	N/A	N/A	The direct holder is a

1738	2	PMD QP FUND, L.P. GOLDMAN SACHS PROPERTY MANAGEMENT	100	N/A	General Partner.
1739	2	GOLDMAN SACHS PROPRIETARY ACCESS FUND OFFSHORE, LTD.	100	N/A	
1740	3	GOLDMAN SACHS GLOBAL ALPHA FUND PLC	1	N/A	
1741	2	GOLDMAN SACHS REAL ESTATE ADVISORS GERMANY GMBH	N/A	N/A	The direct holder is a Non-Managing Member.
1742	3	LHI Goldman Sachs Real Estate Parallel Fund GmbH & Co. KG	N/A	N/A	The direct holder is a General Partner.
1743	2	GOLDMAN SACHS REAL ESTATE ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1744	3	GOLDMAN SACHS REAL ESTATE PARTNERS INSTITUTIONAL, L.P.	N/A	N/A	The direct holder is a General Partner.
1745	4	GOLDMAN SACHS REAL ESTATE OPERATOR INTEREST HOLDINGS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1746	3	GOLDMAN SACHS REAL ESTATE PARTNERS, L.P.	N/A	N/A	The direct holder is a General Partner.
1747	3	LHI Goldman Sachs Real Estate Parallel Fund GmbH & Co. KG	N/A	N/A	The direct holder is a General Partner.
1748	2	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS (CAYMAN) LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a Limited Partner.
1749	3	GS REAL ESTATE MEZZANINE PARTNERS OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1750	4	GSREMP DB ATP POOL 1 GP-B, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1751	5	GSREMP DB ATP POOL 1-B, L.P.	N/A	N/A	The direct holder is a General Partner.
1752	4	GSREMP DB ATP POOL 1-B, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1753	3	GS REAL ESTATE MEZZANINE PARTNERS OFFSHORE GP, LLC	N/A	N/A	The direct holder is a Managing Member.
1754	4	GS REAL ESTATE MEZZANINE PARTNERS OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1755	3	GSREMP ASSET HOLDING OFFSHORE GP, LLC	N/A	N/A	The direct holder is a Managing Member.
1756	4	GSREMP ASSET HOLDING OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
1757	5	GSREMP ACQUISITION JOINT HOLDING GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.

1758	6	GSREMP ACQUISITION JOINT HOLDING, L.P.	N/A	N/A	The direct holder is a General Partner.
1759	5	GSREMP ACQUISITION JOINT HOLDING, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1760	3	GSREMP ASSET HOLDING OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1761	3	GSREMP FINANCE OFFSHORE GP, LLC	N/A	N/A	The direct holder is a Managing Member.
1762	4	GSREMP FINANCE OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
1763	5	GSREMP BWY POOL 1 GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1764	6	GSREMP BWY POOL 1, LP	N/A	N/A	The direct holder is a General Partner.
1765	5	GSREMP BWY POOL 1, LP	N/A	N/A	The direct holder is a Limited Partner.
1766	3	GSREMP FINANCE OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1767	2	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS (TREATY) LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a Limited Partner.
1768	3	GS REAL ESTATE MEZZANINE PARTNERS TREATY FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1769	4	GS REAL ESTATE MEZZANINE PARTNERS TREATY ORIGINATION GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1770	5	GS Real Estate Mezzanine Partners Treaty Origination, L.P.	N/A	N/A	The direct holder is a General Partner.
1771	4	GS Real Estate Mezzanine Partners Treaty Origination, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1772	4	GSREMP DB ATP POOL 1 GP-C, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1773	5	GSREMP DB ATP POOL 1-C, L.P.	N/A	N/A	The direct holder is a General Partner.
1774	4	GSREMP DB ATP POOL 1-C, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1775	3	GS REAL ESTATE MEZZANINE PARTNERS TREATY GP, LLC	N/A	N/A	The direct holder is a Managing Member.
1776	4	GS REAL ESTATE MEZZANINE PARTNERS TREATY FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1777	3	GSREMP ASSET HOLDING TREATY GP, LLC	N/A	N/A	The direct holder is a Managing Member.
1778	4	GSREMP ASSET HOLDING TREATY, L.P.	N/A	N/A	The direct holder is a

					General Partner.
1779	5	GSREMP ACQUISITION JOINT HOLDING GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1780	5	GSREMP ACQUISITION JOINT HOLDING, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1781	5	GSREMP ASSET HOLDING FUNDING TREATY, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1782	6	GSREMP ORIGINATION JOINT HOLDING GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1783	7	GSREMP ORIGINATION JOINT HOLDING, L.P.	N/A	N/A	The direct holder is a General Partner.
1784	6	GSREMP ORIGINATION JOINT HOLDING, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1785	5	GSREMP Asset Holding Funding Treaty GP, LLC	N/A	N/A	The direct holder is a Managing Member.
1786	6	GSREMP ASSET HOLDING FUNDING TREATY, L.P.	N/A	N/A	The direct holder is a General Partner.
1787	5	GSREMP MONTAGE JOINT HOLDING GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.

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1788	6	GSREMP MONTAGE JOINT HOLDING, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1789	5	GSREMP MONTAGE JOINT HOLDING, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1790	3	GSREMP ASSET HOLDING TREATY, L.P.	551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES
1791	3	GSREMP FINANCE TREATY GP, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1792	4	GSREMP FINANCE TREATY, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1793	5	GSREMP BWY POOL 1 GP, L.L.C.	525990 - Other	Irving	TX	UNITED STATES

1794	5	GSREMP BWY POOL 1, LP	Financial Vehicles 525990 - Other	Irving	TX	UNITED STATES
1795	3	GSREMP FINANCE TREATY, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1796	2	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS (U.S.) LIMITED PARTNERSHIP	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1797	3	GS REAL ESTATE MEZZANINE PARTNERS ONSHORE FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1798	4	GS REAL ESTATE MEZZANINE PARTNERS ONSHORE ORIGINATION GP, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1799	5	GS REAL ESTATE MEZZANINE PARTNERS ONSHORE ORIGINATION, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1800	4	GS REAL ESTATE MEZZANINE PARTNERS ONSHORE ORIGINATION, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1801	4	GSREMP DB ATP POOL 1 GP-A, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1802	5	GSREMP DB ATP POOL 1-A, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1803	4	GSREMP DB ATP POOL 1-A, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1804	3	GS REAL ESTATE MEZZANINE PARTNERS ONSHORE GP, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1805	4	GS REAL ESTATE MEZZANINE PARTNERS ONSHORE FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1806	3	GSREMP ASSET HOLDING ONSHORE GP, LLC	Financial Vehicles 551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES
1807	4	GSREMP ASSET HOLDING ONSHORE, L.P.	551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES
1808	5	GSREMP ACQUISITION JOINT HOLDING GP, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1809	5	GSREMP ACQUISITION JOINT HOLDING, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1810	5	GSREMP ASSET HOLDING FUNDING ONSHORE GP, LLC	551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES
1811	6	GSREMP ASSET HOLDING FUNDING ONSHORE, L.P.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1812	7	GSREMP ORIGINATION JOINT HOLDING	551112 - Offices of	Wilmington	DE	UNITED STATES

		GP, L.L.C.	Other Holding Companies			
1813	7	GSREMP ORIGINATION JOINT HOLDING, L.P.	522292 - Real Estate Credit	Wilmington	DE	UNITED STATES
1814	5	GSREMP MONTAGE JOINT HOLDING GP, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1815	5	GSREMP MONTAGE JOINT HOLDING, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1816	3	GSREMP ASSET HOLDING ONSHORE, L.P.	551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES
1817	3	GSREMP FINANCE ONSHORE GP, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1818	4	GSREMP FINANCE ONSHORE, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1819	5	GSREMP BWY POOL 1 GP, L.L.C.	525990 - Other Financial Vehicles	Irving	TX	UNITED STATES
1820	5	GSREMP BWY POOL 1, LP	525990 - Other Financial Vehicles	Irving	TX	UNITED STATES
1821	3	GSREMP FINANCE ONSHORE, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1822	2	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS PMD FUNDS G.P., L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1823	3	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS PMD QP FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1824	4	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS (U.S.) LIMITED PARTNERSHIP	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1825	3	Goldman Sachs Real Estate Mezzanine Partners Employee Holdings, LP	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1826	4	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS (CAYMAN) LIMITED PARTNERSHIP	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1827	3	Goldman Sachs Real Estate Mezzanine Partners Override Fund 2008, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1828	3	Goldman Sachs Real Estate Mezzanine Partners Override Offshore Fund 2008, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1829	2	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS PMD QP FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1830	2	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS PMD QP FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1831	2	GOLDMAN SACHS REAL ESTATE PARTNERS EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1832	3	GOLDMAN SACHS REAL ESTATE PARTNERS, L.P.	525990 - Other	New York	NY	UNITED STATES

1833	2	GOLDMAN SACHS REAL ESTATE PARTNERS EMPLOYEE FUNDS GP, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1834	3	GOLDMAN SACHS REAL ESTATE PARTNERS EMPLOYEE FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1835	2	GOLDMAN SACHS REAL ESTATE PARTNERS INSTITUTIONAL, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1836	2	GOLDMAN SACHS REAL ESTATE PARTNERS, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1837	2	GOLDMAN SACHS RENDA FIXA FUNDO DE INVESTIMENTO EM COTAS DE FUNDO DE INVESTIMENTO	Financial Vehicles 525910 - Open-End Investment Funds	Rio de Janeiro		BRAZIL
1838	3	GOLDMAN SACHS MASTER RENDA FIXA FUNDO DE INVESTIMENTO	525910 - Open-End Investment Funds	Rio de Janeiro		BRAZIL
1839	2	GOLDMAN SACHS REPRESENTACOES LTDA.	523110 - Investment Banking and Securities Dealing	Sao Paulo		BRAZIL
1840	2	GOLDMAN SACHS RETIREMENT STRATEGY 2010 PORTFOLIO	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
1841	2	GOLDMAN SACHS RETIREMENT STRATEGY 2015 PORTFOLIO	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
1842	2	GOLDMAN SACHS RETIREMENT STRATEGY 2020 PORTFOLIO	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
1843	2	GOLDMAN SACHS RETIREMENT STRATEGY 2030 PORTFOLIO	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
1844	2	GOLDMAN SACHS RETIREMENT STRATEGY 2040 PORTFOLIO	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
1845	2	GOLDMAN SACHS RETIREMENT STRATEGY 2050 PORTFOLIO	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
1846	2	GOLDMAN SACHS RISK ADVISORS, L.P.	524298 - All Other Insurance Related Activities	NEW YORK	NY	UNITED STATES
1847	3	ARROW CAPITAL INVESTMENT SERVICES, LTD.	524298 - All Other Insurance Related Activities	Hamilton		BERMUDA
1848	3	ARROW CAPITAL RISK SERVICES LIMITED	524298 - All Other Insurance Related Activities	Hamilton		BERMUDA
1849	2	GOLDMAN SACHS RISK BROKERS, INC.	524210 - Insurance Agencies and Brokerages	New York	NY	UNITED STATES
1850	2	GOLDMAN SACHS RISK SERVICES L.L.C.	524210 - Insurance	NEW YORK	NY	UNITED STATES

1851	2	GOLDMAN SACHS SPECIALTY LENDING HOLDINGS, INC.	Agencies and Brokerages 525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1852	2	GOLDMAN SACHS SPECIALTY LENDING HOLDINGS, INC. II	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1853	3	GOLDMAN SACHS SPECIALTY LENDING CLO-I, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1854	2	GOLDMAN SACHS TRUST - GOLDMAN SACHS U.S. EQUITY FUND	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
1855	2	GOLDMAN SACHS TXU INVESTORS OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1856	3	TEXAS ENERGY FUTURE CAPITAL HOLDINGS LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1857	4	TEXAS ENERGY FUTURE HOLDINGS LIMITED PARTNERSHIP	525990 - Other Financial Vehicles	Fort Worth	TX	UNITED STATES
1858	3	TEXAS ENERGY FUTURE HOLDINGS LIMITED PARTNERSHIP	525990 - Other Financial Vehicles	Fort Worth	TX	UNITED STATES
1859	2	GOLDMAN SACHS TXU INVESTORS, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1860	3	TEXAS ENERGY FUTURE CAPITAL HOLDINGS LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1861	3	TEXAS ENERGY FUTURE HOLDINGS LIMITED PARTNERSHIP	525990 - Other Financial Vehicles	Fort Worth	TX	UNITED STATES
1862	2	GOLDMAN SACHS U.S. LARGE CAP EQUITY ALPHA TRANSPORT FUND, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1863	3	GOLDMAN SACHS MASTER ALPHA TRANSPORT FUND, LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
1864	2	GOLDMAN SACHS US DOLLAR LIBOR TRACKER 6 MONTHS FUND	525910 - Open-End Investment Funds	Dublin		IRELAND
1865	2	GOLDMAN SACHS VINTAGE III EMPLOYEE FUNDS GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1866	3	GOLDMAN SACHS VINTAGE III EMPLOYEE FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1867	3	GOLDMAN SACHS VINTAGE III EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1868	4	VF III HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1869	2	GOLDMAN SACHS VOL-HOLDINGS, LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1870	3	VOLBROKER.COM LIMITED	525990 - Other	London		UNITED KINGDOM

1871	4	TFS-ICAP Limited	Financial Vehicles 525990 - Other	London		(OTHER) UNITED KINGDOM
1872	4	TFS-ICAP, LLC	Financial Vehicles 525990 - Other	New York	NY	(OTHER) UNITED STATES
1873	2	GOLDMAN SACHS YES INVESTORS ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1874	3	GOLDMAN SACHS YES INVESTORS, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1875	4	YES NETWORK HOLDING COMPANY, LLC	Financial Vehicles 525990 - Other	Dover	DE	UNITED STATES
1876	2	GOLDMAN SACHS YES INVESTORS, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
1877	2	GOLDMAN SACHS do BRASIL BANCO MULTIPLO S/A	Financial Vehicles 522110 - Commercial Banking	Sao Paulo		BRAZIL
1878	2	GOLDMAN, SACHS & CO.	523110 - Investment Banking and Securities Dealing	New York	NY	UNITED STATES
1879	3	APX, INC.	551112 - Offices of Other Holding Companies	Santa Clara	CA	UNITED STATES
1880	3	ATLANTIC CAPITAL BANCSHARES, INC.	522110 - Commercial Banking	Atlanta	GA	UNITED STATES
1881	3	AUGUSTA ADVISORS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1882	3	AVENUE FINANCIAL HOLDINGS, INC.	522110 - Commercial Banking	Nashville	TN	UNITED STATES
1883	3	BAMM HOLLOW, LLC	531390 - Other activities related to real estate	West Trenton	NJ	UNITED STATES
1884	3	BLUEPAY PROCESSING, LLC	525990 - Other Financial Vehicles	Oak Brook	IL	UNITED STATES
1885	3	BluePay, Inc.	525990 - Other Financial Vehicles	Oak Brook	IL	UNITED STATES
1886	3	CHILTERN TRUST	523991 - Trust, Fiduciary, and Custody Activities	Saint Helier		JERSEY
1887	3	DERIVIX CORP.	541990 - All Other Professional, Scientific, and	New York	NY	UNITED STATES

1888	3	FLURET TRUST	Technical Services 523991 - Trust, Fiduciary, and Custody Activities	Saint Helier		JERSEY
1889	3	GOLDMAN SACHS (ASIA) FINANCE HOLDINGS L.L.C.	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
1890	3	GOLDMAN SACHS (DELAWARE) HOLDING CORPORATION	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
1891	3	GOLDMAN SACHS HOPU I PMD FUND GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1892	4	GOLDMAN SACHS HOPU I PMD QP FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1893	3	GOLDMAN SACHS PARENTIS LIMITED	551114 - Corporate, Subsidiary, and Regional Managing Offices	George Town		CAYMAN ISLANDS
1894	4	GOLDMAN SACHS SERVICES LIMITED	54121 - Accounting, Tax Preparation, Bookkeeping and Payroll Services	Tortola		BRITISH VIRGIN ISLANDS
1895	3	GOLDMAN SACHS PARIS INC. ET CIE	522110 - Commercial Banking	Paris		FRANCE (OTHER)
1896	3	GOLDMAN SACHS PEG COMBO KE FUND GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1897	3	GOLDMAN SACHS PMD SPECIAL OPPORTUNITY FUND, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
1898	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX EMPLOYEE FUND GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1899	3	GOLDMAN SACHS REPRESENTACOES LTDA.	523110 - Investment Banking and Securities Dealing	Sao Paulo		BRAZIL
1900	3	GS CAPITAL PARTNERS V EMPLOYEE FUNDS GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1901	4	GS CAPITAL PARTNERS V EMPLOYEE FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS

1902	5	GS CAPITAL PARTNERS V EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1903	6	GS CAPITAL PARTNERS V FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1904	7	ALCHEMY HOLDING S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
1905	8	Nybrojarl New1 AB	525990 - Other Financial Vehicles	Stockholm		SWEDEN
1906	9	AHLSELL AB (PUBL)	525990 - Other Financial Vehicles	Mumbai		INDIA (OTHER)
1907	10	Nybrojarl New3 AB	525990 - Other Financial Vehicles	Stockholm		SWEDEN
1908	11	NYBROJARL HOLDING AB	525990 - Other Financial Vehicles	Stockholm		SWEDEN
1909	12	NYBROJARL INVEST AB	525990 - Other Financial Vehicles	Stockholm		SWEDEN
1910	13	Ahlsell Group AB	525990 - Other Financial Vehicles	Stockholm		SWEDEN
1911	7	ARAMARK HOLDINGS CORPORATION	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1912	7	ATHENA PIKCO LUX S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
1913	8	PRYSMIAN (LUX) S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
1914	7	EDAM HOLDING S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
1915	8	EDAM ACQUISITION HOLDING I COOPERATIEF U.A.	525990 - Other Financial Vehicles	Hilversum		NETHERLANDS

<Caption>

<S>	<C>	<C>	<C>	<C>	<C>
1788	6	GSREMP MONTAGE JOINT HOLDING, L.P.	N/A	N/A	The direct holder is a General Partner.
1789	5	GSREMP MONTAGE JOINT HOLDING, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1790	3	GSREMP ASSET HOLDING TREATY, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1791	3	GSREMP FINANCE TREATY GP, LLC	N/A	N/A	The direct holder is a Managing Member.
1792	4	GSREMP FINANCE TREATY, L.P.	N/A	N/A	The direct holder is a General Partner.

1793	5	GSREMP BWY POOL 1 GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1794	5	GSREMP BWY POOL 1, LP	N/A	N/A	The direct holder is a Limited Partner.
1795	3	GSREMP FINANCE TREATY, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1796	2	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS (U.S.) LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a Limited Partner.
1797	3	GS REAL ESTATE MEZZANINE PARTNERS ONSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1798	4	GS REAL ESTATE MEZZANINE PARTNERS ONSHORE ORIGINATION GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1799	5	GS REAL ESTATE MEZZANINE PARTNERS ONSHORE ORIGINATION, L.P.	N/A	N/A	The direct holder is a General Partner.
1800	4	GS REAL ESTATE MEZZANINE PARTNERS ONSHORE ORIGINATION, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1801	4	GSREMP DB ATP POOL 1 GP-A, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1802	5	GSREMP DB ATP POOL 1-A, L.P.	N/A	N/A	The direct holder is a General Partner.
1803	4	GSREMP DB ATP POOL 1-A, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1804	3	GS REAL ESTATE MEZZANINE PARTNERS ONSHORE GP, LLC	N/A	N/A	The direct holder is a Managing Member.
1805	4	GS REAL ESTATE MEZZANINE PARTNERS ONSHORE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1806	3	GSREMP ASSET HOLDING ONSHORE GP, LLC	N/A	N/A	The direct holder is a Managing Member.
1807	4	GSREMP ASSET HOLDING ONSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
1808	5	GSREMP ACQUISITION JOINT HOLDING GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1809	5	GSREMP ACQUISITION JOINT HOLDING, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1810	5	GSREMP ASSET HOLDING FUNDING ONSHORE GP, LLC	N/A	N/A	The direct holder is a Managing Member.
1811	6	GSREMP ASSET HOLDING FUNDING ONSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.

1812	7	GSREMP ORIGINATION JOINT HOLDING GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1813	7	GSREMP ORIGINATION JOINT HOLDING, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1814	5	GSREMP MONTAGE JOINT HOLDING GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1815	5	GSREMP MONTAGE JOINT HOLDING, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1816	3	GSREMP ASSET HOLDING ONSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1817	3	GSREMP FINANCE ONSHORE GP, LLC	N/A	N/A	The direct holder is a Managing Member.
1818	4	GSREMP FINANCE ONSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
1819	5	GSREMP BWY POOL 1 GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1820	5	GSREMP BWY POOL 1, LP	N/A	N/A	The direct holder is a Limited Partner.
1821	3	GSREMP FINANCE ONSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1822	2	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS PMD FUNDS G.P., L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1823	3	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS PMD QP FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1824	4	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS (U.S.) LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a Limited Partner.
1825	3	Goldman Sachs Real Estate Mezzanine Partners Employee Holdings, LP	N/A	N/A	The direct holder is a General Partner.
1826	4	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS (CAYMAN) LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a Limited Partner.
1827	3	Goldman Sachs Real Estate Mezzanine Partners Override Fund 2008, L.P.	N/A	N/A	The direct holder is a General Partner.
1828	3	Goldman Sachs Real Estate Mezzanine Partners Override Offshore Fund 2008, LTD.	100	N/A	
1829	2	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS PMD QP FUND OFFSHORE, LTD.	100	N/A	
1830	2	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS PMD QP FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1831	2	GOLDMAN SACHS REAL ESTATE PARTNERS EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.

1832	3	GOLDMAN SACHS REAL ESTATE PARTNERS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1833	2	GOLDMAN SACHS REAL ESTATE PARTNERS EMPLOYEE FUNDS GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1834	3	GOLDMAN SACHS REAL ESTATE PARTNERS EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1835	2	GOLDMAN SACHS REAL ESTATE PARTNERS INSTITUTIONAL, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1836	2	GOLDMAN SACHS REAL ESTATE PARTNERS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1837	2	GOLDMAN SACHS RENDA FIXA FUNDO DE INVESTIMENTO EM COTAS DE FUNDO DE INVESTIMENTO	100	N/A	
1838	3	GOLDMAN SACHS MASTER RENDA FIXA FUNDO DE INVESTIMENTO	100	N/A	
1839	2	GOLDMAN SACHS REPRESENTACOES LTDA.	N/A	N/A	The direct holder is a Limited Partner.
1840	2	GOLDMAN SACHS RETIREMENT STRATEGY 2010 PORTFOLIO	61	N/A	
1841	2	GOLDMAN SACHS RETIREMENT STRATEGY 2015 PORTFOLIO	60	N/A	
1842	2	GOLDMAN SACHS RETIREMENT STRATEGY 2020 PORTFOLIO	50	N/A	
1843	2	GOLDMAN SACHS RETIREMENT STRATEGY 2030 PORTFOLIO	33	N/A	
1844	2	GOLDMAN SACHS RETIREMENT STRATEGY 2040 PORTFOLIO	51	N/A	
1845	2	GOLDMAN SACHS RETIREMENT STRATEGY 2050 PORTFOLIO	74	N/A	
1846	2	GOLDMAN SACHS RISK ADVISORS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1847	3	ARROW CAPITAL INVESTMENT SERVICES, LTD.	100	N/A	
1848	3	ARROW CAPITAL RISK SERVICES LIMITED	100	N/A	
1849	2	GOLDMAN SACHS RISK BROKERS, INC.	100	N/A	

1850	2	GOLDMAN SACHS RISK SERVICES L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1851	2	GOLDMAN SACHS SPECIALTY LENDING HOLDINGS, INC.	100	N/A	
1852	2	GOLDMAN SACHS SPECIALTY LENDING HOLDINGS, INC. II	100	N/A	
1853	3	GOLDMAN SACHS SPECIALTY LENDING CLO-I, LTD.	100	N/A	
1854	2	GOLDMAN SACHS TRUST - GOLDMAN SACHS U.S. EQUITY FUND	100	N/A	
1855	2	GOLDMAN SACHS TXU INVESTORS OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1856	3	TEXAS ENERGY FUTURE CAPITAL HOLDINGS LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1857	4	TEXAS ENERGY FUTURE HOLDINGS LIMITED PARTNERSHIP	100	11	
1858	3	TEXAS ENERGY FUTURE HOLDINGS LIMITED PARTNERSHIP	100	11	
1859	2	GOLDMAN SACHS TXU INVESTORS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1860	3	TEXAS ENERGY FUTURE CAPITAL HOLDINGS LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1861	3	TEXAS ENERGY FUTURE HOLDINGS LIMITED PARTNERSHIP	100	11	
1862	2	GOLDMAN SACHS U.S. LARGE CAP EQUITY ALPHA TRANSPORT FUND, LTD.	100	N/A	
1863	3	GOLDMAN SACHS MASTER ALPHA TRANSPORT FUND, LTD.	100	N/A	
1864	2	GOLDMAN SACHS US DOLLAR LIBOR TRACKER 6 MONTHS FUND	100	N/A	
1865	2	GOLDMAN SACHS VINTAGE III EMPLOYEE FUNDS GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1866	3	GOLDMAN SACHS VINTAGE III EMPLOYEE FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
1867	3	GOLDMAN SACHS VINTAGE III EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1868	4	VF III HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1869	2	GOLDMAN SACHS VOL-HOLDINGS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.

1870	3	VOLBROKER.COM LIMITED	21	N/A	
1871	4	TFS-ICAP Limited	100	N/A	
1872	4	TFS-ICAP, LLC	N/A	N/A	The direct holder is a Managing Member.
1873	2	GOLDMAN SACHS YES INVESTORS ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1874	3	GOLDMAN SACHS YES INVESTORS, L.P.	N/A	N/A	The direct holder is a General Partner.
1875	4	YES NETWORK HOLDING COMPANY, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1876	2	GOLDMAN SACHS YES INVESTORS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1877	2	GOLDMAN SACHS do BRASIL BANCO MULTIPLO S/A	100	N/A	
1878	2	GOLDMAN, SACHS & CO.	N/A	N/A	The direct holder is a Limited Partner.
1879	3	APX, INC.	60	N/A	
1880	3	ATLANTIC CAPITAL BANCSHARES, INC.	9	N/A	
1881	3	AUGUSTA ADVISORS, L.L.C.	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
1882	3	AVENUE FINANCIAL HOLDINGS, INC.	9	N/A	
1883	3	BAMM HOLLOW, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1884	3	BLUEPAY PROCESSING, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
1885	3	BluePay, Inc.	100	N/A	
1886	3	CHILTERN TRUST	N/A	N/A	The direct holder is a Trustee.
1887	3	DERIVIX CORP.	42	N/A	

1888	3	FLURET TRUST	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
1889	3	GOLDMAN SACHS (ASIA) FINANCE HOLDINGS L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1890	3	GOLDMAN SACHS (DELAWARE) HOLDING CORPORATION	100	N/A	
1891	3	GOLDMAN SACHS HOPU I PMD FUND GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1892	4	GOLDMAN SACHS HOPU I PMD QP FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1893	3	GOLDMAN SACHS PARENTIS LIMITED	100	N/A	
1894	4	GOLDMAN SACHS SERVICES LIMITED	100	N/A	
1895	3	GOLDMAN SACHS PARIS INC. ET CIE	N/A	N/A	The direct holder is a Limited Partner.
1896	3	GOLDMAN SACHS PEG COMBO KE FUND GP, L.L.C.	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
1897	3	GOLDMAN SACHS PMD SPECIAL OPPORTUNITY FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
1898	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX EMPLOYEE FUND GP, L.L.C.	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
1899	3	GOLDMAN SACHS REPRESENTACOES LTDA.	N/A	N/A	The direct holder is a Non-Managing Member.
1900	3	GS CAPITAL PARTNERS V EMPLOYEE FUNDS GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
1901	4	GS CAPITAL PARTNERS V EMPLOYEE FUND	100	N/A	

1902	5	OFFSHORE, LTD. GS CAPITAL PARTNERS V EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1903	6	GS CAPITAL PARTNERS V FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1904	7	ALCHEMY HOLDING S.A.R.L.	99	N/A	
1905	8	Nybrojarl New1 AB	100	N/A	
1906	9	AHLSSELL AB (PUBL)	100	N/A	
1907	10	Nybrojarl New3 AB	100	N/A	
1908	11	NYBROJARL HOLDING AB	100	N/A	
1909	12	NYBROJARL INVEST AB	100	N/A	
1910	13	Ahlsell Group AB	100	N/A	
1911	7	ARAMARK HOLDINGS CORPORATION	20	N/A	
1912	7	ATHENA PIKCO LUX S.A R.L.	100	N/A	
1913	8	PRYSMIAN (LUX) S.A R.L.	100	N/A	
1914	7	EDAM HOLDING S.A R.L.	100	N/A	
1915	8	EDAM ACQUISITION HOLDING I COOPERATIEF U.A.	N/A	N/A	The direct holder is a Non-Managing Member.

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1916	9	EDAM ACQUISITION HOLDING II B.V.	525990 - Other Financial Vehicles	Hilversum	NETHERLANDS
1917	10	EDAM ACQUISITION HOLDING III B.V.	525990 - Other Financial Vehicles	Hilversum	NETHERLANDS
1918	11	EDAM ACQUISITION HOLDING IV B.V.	525990 - Other Financial Vehicles	Hilversum	NETHERLANDS
1919	12	ENDEMOL B.V.	525990 - Other	Hilversum	NETHERLANDS

1920	10	EDAM MFA I B.V.	Financial Vehicles 525990 - Other	Amsterdam		NETHERLANDS
1921	10	EDAM MFA II B.V.	Financial Vehicles 525990 - Other	Amsterdam		NETHERLANDS
1922	10	EDAM MFA III B.V.	Financial Vehicles 525990 - Other	Amsterdam		NETHERLANDS
1923	10	EDAM MFA IV B.V.	Financial Vehicles 525990 - Other	Amsterdam		NETHERLANDS
1924	10	EDAM MFA VI B.V.	Financial Vehicles 525990 - Other	Amsterdam		NETHERLANDS
1925	10	EDAM MFA VII B.V.	Financial Vehicles 525990 - Other	Amsterdam		NETHERLANDS
1926	7	EDUCATION MANAGEMENT CORPORATION	Financial Vehicles 525990 - Other	Pittsburgh	PA	UNITED STATES
1927	7	FS INVEST SARL	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
1928	7	GOLDMAN SACHS CAPITAL PARTNERS V-II FUND, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
1929	7	GRE OCNS HOLDINGS	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
1930	8	OCNS CAYMAN GP	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
1931	7	GS DEJAKOO II, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1932	8	GS DEJAKOO, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1933	9	HANA FINANCIAL GROUP INC.	Financial Vehicles 523110 - Investment Banking and Securities Dealing	Seoul		KOREA, SOUTH
1934	7	GS PRYSMIAN CO-INVEST LP	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
1935	8	ATHENA PIKCO LUX S.A R.L.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
1936	7	GSCP V CEBRIDGE HOLDINGS CORP.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1937	8	GSCP V CEBRIDGE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1938	9	CEQUEL COMMUNICATIONS HOLDINGS, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
1939	7	GSCP V CEBRIDGE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES

1940	7	GSCP V EDMC GP, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1941	8	GSCP V EDMC HOLDINGS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1942	9	EDUCATION MANAGEMENT CORPORATION	525990 - Other Financial Vehicles	Pittsburgh	PA	UNITED STATES
1943	7	GSCP V EDMC HOLDINGS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1944	7	HAR JPN CAYMAN HOLDINGS	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1945	8	OCNS CAYMAN GP	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1946	7	Kinder Morgan Holdco LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1947	7	OCNS CAYMAN, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1948	7	PVF HOLDINGS LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1949	7	UES OCNS HOLDINGS	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1950	6	GSCP V ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1951	7	GS CAPITAL PARTNERS V FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1952	7	GS PRYSMIAN CO-INVEST GP LIMITED	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1953	8	GS PRYSMIAN CO-INVEST LP	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1954	6	SEVRES II S.A.R.L.	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
1955	6	SUNGARD CAPITAL CORP.	51821 - Data Processing, Hosting and Related Services	New York	NY	UNITED STATES
1956	6	SUPERLIFT HOLDING S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
1957	7	KION HOLDING 1 GMBH	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
1958	8	KION HOLDING 2 GMBH	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
1959	9	KION Group GmbH	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)

1960	7	SUPERLIFT FUNDING S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
1961	4	GS CAPITAL PARTNERS V EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1962	4	GS CAPITAL PARTNERS V EMPLOYEE JAPAN FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1963	5	GS CAPITAL PARTNERS V EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1964	4	GS CAPITAL PARTNERS V PCP FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1965	5	GS CAPITAL PARTNERS V PCP FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1966	6	GS CAPITAL PARTNERS V EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1967	6	GS CAPITAL PARTNERS V GMBH & CO. KG	525990 - Other Financial Vehicles	Frankfurt am Main		GERMANY
1968	7	ALCHEMY HOLDING S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
1969	7	ARAMARK HOLDINGS CORPORATION	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1970	7	ATHENA PIKCO LUX S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
1971	7	DEJAKOO CAYMAN I CORP.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1972	8	GS DEJAKOO, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1973	7	EDUCATION MANAGEMENT CORPORATION	525990 - Other Financial Vehicles	Pittsburgh	PA	UNITED STATES
1974	7	FS INVEST SARL	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
1975	7	GOLDMAN SACHS CAPITAL PARTNERS V-II FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1976	7	GRE OCNS HOLDINGS	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1977	7	GSCP V EDMC GP, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1978	7	GSCP V EDMC HOLDINGS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1979	7	GSCP V GERMANY CEBRIDGE HOLDINGS CORP.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1980	8	GSCP V GERMANY CEBRIDGE HOLDINGS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES

1981	9	CEQUEL COMMUNICATIONS HOLDINGS, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1982	7	GSCP V GERMANY KNIGHT HOLDINGS CORP.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1983	8	GSCP V GERMANY KNIGHT HOLDINGS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1984	9	Kinder Morgan Holdco LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1985	7	GSCP V GMBH KNIGHT HOLDINGS	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1986	8	GSCP V GERMANY KNIGHT HOLDINGS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
1987	7	PVF HOLDINGS LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1988	7	SEVRES II S.A.R.L.	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
1989	7	SUNGARD CAPITAL CORP.	51821 - Data Processing, Hosting and Related Services	New York	NY	UNITED STATES
1990	7	SUPERLIFT HOLDING S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
1991	7	UES OCNS HOLDINGS	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1992	6	GS CAPITAL PARTNERS V INSTITUTIONAL, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1993	7	ALCHEMY HOLDING S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
1994	7	ARAMARK HOLDINGS CORPORATION	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
1995	7	ATHENA PIKCO LUX S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
1996	7	DEJAKOO CAYMAN CORP.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
1997	8	HANA FINANCIAL GROUP INC.	523110 - Investment Banking and Securities Dealing	Seoul		KOREA, SOUTH
1998	7	EDUCATION MANAGEMENT CORPORATION	525990 - Other Financial Vehicles	Pittsburgh	PA	UNITED STATES
1999	7	FS INVEST SARL	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2000	7	GOLDMAN SACHS CAPITAL PARTNERS V-II	525990 - Other	George Town		CAYMAN ISLANDS

2001	7	FUND, L.P. GRE OCNS HOLDINGS	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2002	7	GS DEJAKOO I, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2003	8	DEJAKOO CAYMAN CORP.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2004	8	GS DEJAKOO, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2005	7	GS DEJAKOO, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2006	7	GSCP V EDMC GP, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2007	7	GSCP V EDMC HOLDINGS, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2008	7	GSCP V INSTITUTIONAL CEBRIDGE HOLDINGS CORP.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2009	8	GSCP V INSTITUTIONAL CEBRIDGE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2010	9	CEQUEL COMMUNICATIONS HOLDINGS, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2011	7	GSCP V INSTITUTIONAL CEBRIDGE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2012	7	HAR JPN CAYMAN HOLDINGS	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2013	7	Kinder Morgan Holdco LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2014	7	PVF HOLDINGS LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2015	7	SUNGARD CAPITAL CORP.	Financial Vehicles 51821 - Data Processing, Hosting and Related Services	New York	NY	UNITED STATES
2016	6	GS CAPITAL PARTNERS V OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2017	7	GS CAPITAL PARTNERS V OFFSHORE FUND, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2018	8	ALCHEMY HOLDING S.A.R.L.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
2019	8	ARAMARK HOLDINGS CORPORATION	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2020	8	ATHENA PIKCO LUX S.A R.L.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG

2021	8	EDUCATION MANAGEMENT CORPORATION	525990 - Other Financial Vehicles	Pittsburgh	PA	UNITED STATES
2022	8	FS INVEST SARL	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2023	8	GOLDMAN SACHS CAPITAL PARTNERS V-II FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2024	8	GRE OCNS HOLDINGS	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2025	8	GS DEJAKOO II, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2026	8	GSCP V EDMC GP, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2027	8	GSCP V EDMC HOLDINGS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2028	8	GSCP V OFFSHORE CEBRIDGE HOLDINGS CORP.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2029	9	GSCP V OFFSHORE CEBRIDGE HOLDINGS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2030	10	CEQUEL COMMUNICATIONS HOLDINGS, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2031	8	GSCP V OFFSHORE CEBRIDGE HOLDINGS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2032	8	GSCP V OFFSHORE KNIGHT HOLDINGS CORP.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2033	9	GSCP V OFFSHORE KNIGHT HOLDINGS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2034	10	Kinder Morgan Holdco LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2035	8	GSCP V OFFSHORE KNIGHT HOLDINGS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2036	8	HAR JPN CAYMAN HOLDINGS	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2037	8	PVF HOLDINGS LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2038	8	UES OCNS HOLDINGS	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2039	7	GSCP V OFFSHORE ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2040	8	GS CAPITAL PARTNERS V OFFSHORE FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2041	8	GS PRYSMIAN CO-INVEST GP LIMITED	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS

2042	7		SEVRES II S.A.R.L.	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
2043	7		SUNGARD CAPITAL CORP.	51821 - Data Processing, Hosting and Related Services	New York	NY	UNITED STATES

<Caption>

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1916 9

EDAM ACQUISITION HOLDING II B.V.

<C>

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100

N/A

1917 10

EDAM ACQUISITION HOLDING III
B.V.

100

N/A

1918 11

EDAM ACQUISITION HOLDING IV
B.V.

100

N/A

1919 12

ENDEMOL B.V.

100

N/A

1920 10

EDAM MFA I B.V.

100

N/A

1921 10

EDAM MFA II B.V.

100

N/A

1922 10

EDAM MFA III B.V.

100

N/A

1923 10

EDAM MFA IV B.V.

100

N/A

1924 10

EDAM MFA VI B.V.

100

N/A

1925 10

EDAM MFA VII B.V.

100

N/A

1926 7

EDUCATION MANAGEMENT CORPORATION

42

N/A

1927 7

FS INVEST SARL

44

N/A

1928 7

GOLDMAN SACHS CAPITAL PARTNERS V-II
FUND, L.P.

N/A

N/A

The direct holder is a
Limited Partner.

1929 7

GRE OCNS HOLDINGS

100

N/A

1930 8

OCNS CAYMAN GP

70

N/A

1931 7

GS DEJAKOO II, LLC

N/A

N/A

The direct holder is a
Managing Member.

1932 8

GS DEJAKOO, L.L.C.

N/A

N/A

The direct holder is a
Managing Member.

1933	9	HANA FINANCIAL GROUP INC.	10	N/A	
1934	7	GS PRYSMIAN CO-INVEST LP	N/A	N/A	The direct holder is a Limited Partner.
1935	8	ATHENA PIKCO LUX S.A R.L.	100	N/A	
1936	7	GSCP V CEBRIDGE HOLDINGS CORP.	100	N/A	
1937	8	GSCP V CEBRIDGE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1938	9	CEQUEL COMMUNICATIONS HOLDINGS, LLC	36	N/A	
1939	7	GSCP V CEBRIDGE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
1940	7	GSCP V EDMC GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1941	8	GSCP V EDMC HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
1942	9	EDUCATION MANAGEMENT CORPORATION	42	N/A	
1943	7	GSCP V EDMC HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1944	7	HAR JPN CAYMAN HOLDINGS	100	N/A	
1945	8	OCNS CAYMAN GP	70	N/A	
1946	7	Kinder Morgan Holdco LLC	25	N/A	
1947	7	OCNS CAYMAN, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1948	7	PVF HOLDINGS LLC	63	N/A	
1949	7	UES OCNS HOLDINGS	99	N/A	
1950	6	GSCP V ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1951	7	GS CAPITAL PARTNERS V FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1952	7	GS PRYSMIAN CO-INVEST GP LIMITED	100	N/A	
1953	8	GS PRYSMIAN CO-INVEST LP	N/A	N/A	The direct holder is a

1954	6	SEVRES II S.A.R.L.	73	73	General Partner.
1955	6	SUNGARD CAPITAL CORP.	99	N/A	
1956	6	SUPERLIFT HOLDING S.A R.L.	44	N/A	This holding represents ownership in Preferred A shares.
1957	7	KION HOLDING 1 GMBH	100	N/A	
1958	8	KION HOLDING 2 GMBH	100	N/A	
1959	9	KION Group GmbH	100	N/A	
1960	7	SUPERLIFT FUNDING S.A R.L.	100	N/A	
1961	4	GS CAPITAL PARTNERS V EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1962	4	GS CAPITAL PARTNERS V EMPLOYEE JAPAN FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
1963	5	GS CAPITAL PARTNERS V EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1964	4	GS CAPITAL PARTNERS V PCP FUND OFFSHORE, LTD.	100	N/A	
1965	5	GS CAPITAL PARTNERS V PCP FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1966	6	GS CAPITAL PARTNERS V EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1967	6	GS CAPITAL PARTNERS V GMBH & CO. KG	N/A	N/A	The direct holder is a Limited Partner.
1968	7	ALCHEMY HOLDING S.A.R.L.	99	N/A	
1969	7	ARAMARK HOLDINGS CORPORATION	20	N/A	
1970	7	ATHENA PIKCO LUX S.A R.L.	100	N/A	
1971	7	DEJAKOO CAYMAN I CORP.	100	N/A	
1972	8	GS DEJAKOO, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1973	7	EDUCATION MANAGEMENT CORPORATION	42	N/A	

1974	7	FS INVEST SARL	44	N/A	
1975	7	GOLDMAN SACHS CAPITAL PARTNERS V-II FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1976	7	GRE OCNS HOLDINGS	100	N/A	
1977	7	GSCP V EDMC GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
1978	7	GSCP V EDMC HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1979	7	GSCP V GERMANY CEBRIDGE HOLDINGS CORP.	100	N/A	
1980	8	GSCP V GERMANY CEBRIDGE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
1981	9	CEQUEL COMMUNICATIONS HOLDINGS, LLC	36	N/A	
1982	7	GSCP V GERMANY KNIGHT HOLDINGS CORP.	100	N/A	
1983	8	GSCP V GERMANY KNIGHT HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1984	9	Kinder Morgan Holdco LLC	25	N/A	
1985	7	GSCP V GMBH KNIGHT HOLDINGS	100	N/A	
1986	8	GSCP V GERMANY KNIGHT HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
1987	7	PVF HOLDINGS LLC	63	N/A	
1988	7	SEVRES II S.A.R.L.	73	73	
1989	7	SUNGARD CAPITAL CORP.	99	N/A	
1990	7	SUPERLIFT HOLDING S.A R.L.	44	N/A	This holding represents ownership in Preferred B shares.
1991	7	UES OCNS HOLDINGS	99	N/A	
1992	6	GS CAPITAL PARTNERS V INSTITUTIONAL, L.P.	N/A	N/A	The direct holder is a Limited Partner.
1993	7	ALCHEMY HOLDING S.A.R.L.	99	N/A	

1994	7	ARAMARK HOLDINGS CORPORATION	20	N/A	
1995	7	ATHENA PIKCO LUX S.A R.L.	100	N/A	
1996	7	DEJAKOO CAYMAN CORP.	100	N/A	
1997	8	HANA FINANCIAL GROUP INC.	10	N/A	
1998	7	EDUCATION MANAGEMENT CORPORATION	42	N/A	
1999	7	FS INVEST SARL	44	N/A	
2000	7	GOLDMAN SACHS CAPITAL PARTNERS V-II FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2001	7	GRE OCNS HOLDINGS	100	N/A	
2002	7	GS DEJAKOO I, LLC	N/A	N/A	The direct holder is a Managing Member.
2003	8	DEJAKOO CAYMAN CORP.	100	N/A	
2004	8	GS DEJAKOO, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2005	7	GS DEJAKOO, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2006	7	GSCP V EDMC GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2007	7	GSCP V EDMC HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2008	7	GSCP V INSTITUTIONAL CEBRIDGE HOLDINGS CORP.	100	N/A	
2009	8	GSCP V INSTITUTIONAL CEBRIDGE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2010	9	CEQUEL COMMUNICATIONS HOLDINGS, LLC	36	N/A	
2011	7	GSCP V INSTITUTIONAL CEBRIDGE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
2012	7	HAR JPN CAYMAN HOLDINGS	100	N/A	
2013	7	Kinder Morgan Holdco LLC	25	N/A	

2014	7	PVF HOLDINGS LLC	63	N/A	
2015	7	SUNGARD CAPITAL CORP.	99	N/A	
2016	6	GS CAPITAL PARTNERS V OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2017	7	GS CAPITAL PARTNERS V OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2018	8	ALCHEMY HOLDING S.A.R.L.	99	N/A	
2019	8	ARAMARK HOLDINGS CORPORATION	20	N/A	
2020	8	ATHENA PIKCO LUX S.A R.L.	100	N/A	
2021	8	EDUCATION MANAGEMENT CORPORATION	42	N/A	
2022	8	FS INVEST SARL	44	N/A	
2023	8	GOLDMAN SACHS CAPITAL PARTNERS V-II FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2024	8	GRE OCNS HOLDINGS	100	N/A	
2025	8	GS DEJAKOO II, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2026	8	GSCP V EDMC GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2027	8	GSCP V EDMC HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2028	8	GSCP V OFFSHORE CEBRIDGE HOLDINGS CORP.	100	N/A	
2029	9	GSCP V OFFSHORE CEBRIDGE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2030	10	CEQUEL COMMUNICATIONS HOLDINGS, LLC	36	N/A	
2031	8	GSCP V OFFSHORE CEBRIDGE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
2032	8	GSCP V OFFSHORE KNIGHT HOLDINGS CORP.	100	N/A	
2033	9	GSCP V OFFSHORE KNIGHT HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2034	10	Kinder Morgan Holdco LLC	25	N/A	

2035	8	GSCP V OFFSHORE KNIGHT HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
2036	8	HAR JPN CAYMAN HOLDINGS	100	N/A	
2037	8	PVF HOLDINGS LLC	63	N/A	
2038	8	UES OCNS HOLDINGS	99	N/A	
2039	7	GSCP V OFFSHORE ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2040	8	GS CAPITAL PARTNERS V OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2041	8	GS PRYSMIAN CO-INVEST GP LIMITED	100	N/A	
2042	7	SEVRES II S.A.R.L.	73	73	
2043	7	SUNGARD CAPITAL CORP.	99	N/A	

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<Table>

<S>	<C>	<C>	<C>	<C>	<C>	<C>
2044	7	SUPERLIFT HOLDING S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2045	6	GS CAPITAL PARTNERS V, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2046	7	GS CAPITAL PARTNERS V FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2047	7	GSCP V ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2048	7	SUNGARD CAPITAL CORP.	51821 - Data Processing, Hosting and Related Services	New York	NY	UNITED STATES
2049	6	GSCP V AIV, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2050	7	SEVRES II S.A.R.L.	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
2051	7	SUPERLIFT HOLDING S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG

2052	6	GSCP V INSTITUTIONAL AIV, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2053	7	SEVRES II S.A.R.L.	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
2054	7	SUPERLIFT HOLDING S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2055	4	GS CAPITAL PARTNERS V PCP FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2056	4	GS CAPITAL PARTNERS V PIA FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2057	5	GS CAPITAL PARTNERS V PIA FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2058	6	GS CAPITAL PARTNERS V EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2059	6	GS CAPITAL PARTNERS V GMBH & CO. KG	525990 - Other Financial Vehicles	Frankfurt am Main		GERMANY
2060	6	GS CAPITAL PARTNERS V INSTITUTIONAL, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2061	6	GS CAPITAL PARTNERS V OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2062	6	GS CAPITAL PARTNERS V, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2063	6	GSCP V AIV, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2064	6	GSCP V INSTITUTIONAL AIV, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2065	4	GSCP V OVERRIDE OFFSHORE, LTD	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2066	4	GSCP V OVERRIDE, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2067	3	GS CAPITAL PARTNERS VI EMPLOYEE FUNDS GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2068	4	GS CAPITAL PARTNERS V PCP JAPAN FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2069	5	GS CAPITAL PARTNERS V PCP FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2070	4	GS CAPITAL PARTNERS V PIA FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2071	4	GS CAPITAL PARTNERS VI EMPLOYEE FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS

2072	4	GS CAPITAL PARTNERS VI EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2073	5	GS CAPITAL PARTNERS VI EMPLOYEE MASTER FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2074	6	GS CAPITAL PARTNERS VI FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2075	7	BUCK HOLDINGS L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2076	7	BUCK HOLDINGS, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2077	7	COMPASS DELAWARE HOLDINGS I CORP.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2078	7	COMPASS INVESTORS INC.	525990 - Other Financial Vehicles	Briarcliff Manor	NY	UNITED STATES
2079	8	COMPASS ACQUISITION HOLDINGS CORP.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2080	9	USI HOLDINGS CORPORATION	524210 - Insurance Agencies and Brokerages	Briarcliff Manor	NY	UNITED STATES
2081	10	USI Insurance Services LLC	524210 - Insurance Agencies and Brokerages	Briarcliff Manor	NY	UNITED STATES
2082	11	AMERICAN INSURANCE ADMINISTRATORS, INC.	525990 - Other Financial Vehicles	Columbus	OH	UNITED STATES
2083	11	ANCO CORPORATION	525990 - Other Financial Vehicles	Briarcliff Manor	NY	UNITED STATES
2084	12	ANCO INSURANCE SERVICES OF HOUSTON, INC.	525990 - Other Financial Vehicles	Briarcliff Manor	NY	UNITED STATES
2085	12	INTER/NATIONAL RENTAL INSURANCE SERVICES, INC.	525990 - Other Financial Vehicles	Briarcliff Manor	NY	UNITED STATES
2086	12	MD PREMIUM FINANCE CORPORATION	525990 - Other Financial Vehicles	Houston	TX	UNITED STATES
2087	12	REGIONAL INSURANCE MANAGEMENT SERVICES, INC.	525990 - Other Financial Vehicles	Houston	TX	UNITED STATES
2088	11	BMI INSURANCE SERVICES, INC	524210 - Insurance Agencies and Brokerages	Briarcliff Manor	NY	UNITED STATES
2089	11	CAMPBELL, GALT & NEULANDS, INC.	525990 - Other Financial Vehicles	Portland	OR	UNITED STATES
2090	11	COLONIAL PREMIUM FINANCE COMPANY	525990 - Other Financial Vehicles	Norfolk	VA	UNITED STATES
2091	11	CUSTOM BENEFIT PROGRAMS,	525990 - Other	Hammonton	NJ	UNITED STATES

2092	12	INC. TURNER P. WILLIAMS & ASSOCIATES, LLC	Financial Vehicles 525990 - Other	Hammonton	NJ	UNITED STATES
2093	11	EMERSON REID LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2094	12	MY BENEFIT ADVISOR, LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2095	11	KIBBLE & PRENTICE HOLDING COMPANY	Financial Vehicles 524210 - Insurance Agencies and Brokerages	Seattle	WA	UNITED STATES
2096	11	SIGNATURE PREMIUM FINANCE, INC.	525990 - Other Financial Vehicles	Philadelphia	PA	UNITED STATES
2097	11	SUMMIT GLOBAL PARTNERS, INC.	525990 - Other Financial Vehicles	Dallas	TX	UNITED STATES
2098	12	MERIDIAN CREDIT SERVICES, INC.	525990 - Other Financial Vehicles	Dallas	TX	UNITED STATES
2099	12	SGP BENEFITS OF TEXAS, INC.	525990 - Other Financial Vehicles	Dallas	TX	UNITED STATES
2100	12	SUMMIT GLOBAL PARTNERS OF TEXAS, INC.	525990 - Other Financial Vehicles	Dallas	TX	UNITED STATES
2101	12	USI SOUTHWEST, INC.	525990 - Other Financial Vehicles	Albuquerque	NM	UNITED STATES
2102	12	USI of Tennessee, Inc.	525990 - Other Financial Vehicles	Memphis	TN	UNITED STATES
2103	12	VISTA INSURANCE PARTNERS OF ILLINOIS, INC.	525990 - Other Financial Vehicles	Chicago	IL	UNITED STATES
2104	12	VISTA INSURANCE PARTNERS, INC.	525990 - Other Financial Vehicles	San Antonio	TX	UNITED STATES
2105	13	SUMMIT GLOBAL PARTNERS OF OKLAHOMA, INC.	525990 - Other Financial Vehicles	Dallas	TX	UNITED STATES
2106	11	U.S.I. INSURANCE SERVICES OF MASSACHUSETTS, INC.	525990 - Other Financial Vehicles	Woburn	MA	UNITED STATES
2107	12	NETCARE SERVICES, INC.	525990 - Other Financial Vehicles	Woburn	MA	UNITED STATES
2108	11	USI CONSULTING GROUP, INC.	525990 - Other Financial Vehicles	Glastonbury	CT	UNITED STATES
2109	12	BENEFIT STRATEGIES OF MAINE, INC.	525990 - Other Financial Vehicles	Manchester	NH	UNITED STATES
2110	12	USI ADVISORS, INC.	525990 - Other Financial Vehicles	Glastonbury	CT	UNITED STATES
2111	12	USI CONSULTING GROUP OF NEW YORK, INC.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

2112	12	USI SECURITIES, INC.	525990 - Other Financial Vehicles	Glastonbury	CT	UNITED STATES
2113	11	USI INSURANCE SERVICES CORPORATION OF ILLINOIS, INC.	525990 - Other Financial Vehicles	Briarcliff Manor	NY	UNITED STATES
2114	11	USI INSURANCE SERVICES OF NEW ENGLAND, INC.	525990 - Other Financial Vehicles	Bedford	NH	UNITED STATES
2115	12	INEX ALTERNATIVE PROGRAMS, INC.	525990 - Other Financial Vehicles	Manchester	NH	UNITED STATES
2116	12	USI INSURANCE SERVICES OF RHODE ISLAND, INC.	525990 - Other Financial Vehicles	Briarcliff Manor	NY	UNITED STATES
2117	11	USI INSURANCE SERVICES OF NORTHERN CALIFORNIA, INC.	525990 - Other Financial Vehicles	Briarcliff Manor	NY	UNITED STATES
2118	11	USI Insurance Services of Connecticut, Inc.	525990 - Other Financial Vehicles	Meriden	CT	UNITED STATES
2119	11	USI MIDATLANTIC, INC.	525990 - Other Financial Vehicles	Plymouth Meeting	PA	UNITED STATES
2120	11	USI MIDWEST, INC.	525990 - Other Financial Vehicles	Cincinnati	OH	UNITED STATES
2121	11	USI OF SOUTHERN CALIFORNIA INSURANCE SERVICES, INC.	525990 - Other Financial Vehicles	Woodland Hills	CA	UNITED STATES
2122	11	USI of San Diego Insurance Services, Inc.	525990 - Other Financial Vehicles	Woodland Hills	CA	UNITED STATES
2123	7	CUCINA HOLDINGS SARL	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2124	7	GS EDAM DEBT HOLDINGS	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2125	7	GS LUX DEBT HOLDINGS II S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2126	7	GS LUX DEBT HOLDINGS S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2127	7	GS MACE HOLDINGS LIMITED	551112 - Offices of Other Holding Companies	Ebene		MAURITIUS
2128	7	GS SUNRAY HOLDINGS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2129	8	GS SUNRAY HOLDINGS SUBCO I, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2130	9	Hyatt Hotels Corporation	531390 - Other activities related to real estate	Chicago	IL	UNITED STATES
2131	8	GS SUNRAY HOLDINGS SUBCO II,	525990 - Other	Wilmington	DE	UNITED STATES

2132	9	L.L.C. Hyatt Hotels Corporation	Financial Vehicles 531390 - Other activities related to real estate	Chicago	IL	UNITED STATES
2133	7	GS TELE CAYMAN	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2134	7	GS TREASURE S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2135	7	GSCP VI AA ONE HOLDING SARL	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2136	8	CW INVESTMENTS CO.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2137	9	4414624 Canada Inc.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2138	10	CW MEDIA HOLDINGS INC.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2139	7	GSCP VI NORTH HOLDINGS S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2140	8	GSCP VI NORTH HOLDINGS CORP.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2141	9	RED SKY ACQUISITION CORP.	525990 - Other Financial Vehicles	Calgary	AB	CANADA
2142	10	RED SKY HOLDINGS L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2143	9	RED SKY HOLDINGS L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2144	7	GSCPVI BHC CAYMAN LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2145	7	HAWKER BEEHCRAFT, INC	525990 - Other Financial Vehicles	Wichita	KS	UNITED STATES
2146	7	HWBCC LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2147	8	HWBCC LP	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2148	7	HWBCC LP	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2149	7	INVESTMENT HOLDING ENTITY GP, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2150	8	STEEL HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2151	7	KAR HOLDINGS II, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

2152	7	Kinder Morgan Holdco LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2153	7	LUX GSCP 6 / GSOP DEBT S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2154	7	LVB ACQUISITION HOLDING, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2155	7	MONEYGRAM INTERNATIONAL, INC.	522320 - Financial Transactions Processing, Reserve, and Clearinghouse Activities	Minneapolis	MN	UNITED STATES
2156	7	NORTH HOLDINGS CAYMAN CORP.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2157	7	OCEANS14 HOLDINGS, L.L.C.	523910 - Miscellaneous Intermediation	Wilmington	DE	UNITED STATES
2158	7	PAPERCO INVESTMENTS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2159	7	PROSIGHT INVESTMENT LLC	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
2160	8	PROSIGHT GLOBAL, INC.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
2161	9	ProSight Specialty Insurance Holdings, Inc.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
2162	10	PROSIGHT SPECIALTY INSURANCE GROUP, INC.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
2163	11	GOTHAM INSURANCE COMPANY	524150 - Insurance/Reinsurance Carriers	New York	NY	UNITED STATES
2164	11	MUTUAL MARINE OFFICE OF THE MIDWEST, INC.	524210 - Insurance Agencies and Brokerages	New York	NY	UNITED STATES
2165	11	NEW YORK MARINE AND GENERAL INSURANCE COMPANY	524150 - Insurance/Reinsurance Carriers	New York	NY	UNITED STATES
2166	12	GOTHAM INSURANCE COMPANY	524150 - Insurance/Reinsurance Carriers	New York	NY	UNITED STATES

2167	12		SOUTHWEST MARINE AND GENERAL INSURANCE COMPANY	524150 - Insurance/Reinsurance Carriers	New York	NY	UNITED STATES
2168	11		PACIFIC MUTUAL MARINE OFFICE, INC.	524210 - Insurance Agencies and Brokerages	New York	NY	UNITED STATES
2169	11		PROSIGHT SPECIALTY MANAGEMENT COMPANY, INC.	524210 - Insurance Agencies and Brokerages	New York	NY	UNITED STATES
2170	7		PVF HOLDINGS LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2171	7		PaperCo Holdings II, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES

<Caption>

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2044	7	<C>	SUPERLIFT HOLDING S.A R.L.	<C> 44	<C> N/A	<C> This holding represents ownership in Ordinary shares.
2045	6		GS CAPITAL PARTNERS V, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2046	7		GS CAPITAL PARTNERS V FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2047	7		GSCP V ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2048	7		SUNGARD CAPITAL CORP.	99	N/A	
2049	6		GSCP V AIV, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2050	7		SEVRES II S.A.R.L.	73	73	
2051	7		SUPERLIFT HOLDING S.A R.L.	44	N/A	This holding represents ownership in Preferred A shares.
2052	6		GSCP V INSTITUTIONAL AIV, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2053	7		SEVRES II S.A.R.L.	73	73	
2054	7		SUPERLIFT HOLDING S.A R.L.	44	N/A	This holding represents ownership in Ordinary shares.

2055	4	GS CAPITAL PARTNERS V PCP FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2056	4	GS CAPITAL PARTNERS V PIA FUND OFFSHORE, LTD.	100	N/A	
2057	5	GS CAPITAL PARTNERS V PIA FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2058	6	GS CAPITAL PARTNERS V EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2059	6	GS CAPITAL PARTNERS V GMBH & CO. KG	N/A	N/A	The direct holder is a Limited Partner.
2060	6	GS CAPITAL PARTNERS V INSTITUTIONAL, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2061	6	GS CAPITAL PARTNERS V OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2062	6	GS CAPITAL PARTNERS V, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2063	6	GSCP V AIV, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2064	6	GSCP V INSTITUTIONAL AIV, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2065	4	GSCP V OVERRIDE OFFSHORE, LTD	100	N/A	
2066	4	GSCP V OVERRIDE, L.P.	N/A	N/A	The direct holder is a General Partner.
2067	3	GS CAPITAL PARTNERS VI EMPLOYEE FUNDS GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2068	4	GS CAPITAL PARTNERS V PCP JAPAN FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2069	5	GS CAPITAL PARTNERS V PCP FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2070	4	GS CAPITAL PARTNERS V PIA FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2071	4	GS CAPITAL PARTNERS VI EMPLOYEE FUND OFFSHORE, LTD.	100	N/A	
2072	4	GS CAPITAL PARTNERS VI EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2073	5	GS CAPITAL PARTNERS VI EMPLOYEE MASTER FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2074	6	GS CAPITAL PARTNERS VI FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2075	7	BUCK HOLDINGS L.P.	100	12	

2076	7	BUCK HOLDINGS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2077	7	COMPASS DELAWARE HOLDINGS I CORP.	100	N/A	
2078	7	COMPASS INVESTORS INC.	85	N/A	
2079	8	COMPASS ACQUISITION HOLDINGS CORP.	100	N/A	
2080	9	USI HOLDINGS CORPORATION	87	N/A	
2081	10	USI Insurance Services LLC	N/A	N/A	The direct holder is a Managing Member.
2082	11	AMERICAN INSURANCE ADMINISTRATORS, INC.	100	N/A	
2083	11	ANCO CORPORATION	100	N/A	
2084	12	ANCO INSURANCE SERVICES OF HOUSTON, INC.	100	N/A	
2085	12	INTER/NATIONAL RENTAL INSURANCE SERVICES, INC.	100	N/A	
2086	12	MD PREMIUM FINANCE CORPORATION	100	N/A	
2087	12	REGIONAL INSURANCE MANAGEMENT SERVICES, INC.	100	N/A	
2088	11	BMI INSURANCE SERVICES, INC	100	N/A	
2089	11	CAMPBELL, GALT & NEWLANDS, INC.	100	N/A	
2090	11	COLONIAL PREMIUM FINANCE COMPANY	100	N/A	
2091	11	CUSTOM BENEFIT PROGRAMS, INC.	100	N/A	
2092	12	TURNER P. WILLIAMS & ASSOCIATES, LLC	100	N/A	
2093	11	EMERSON REID LLC	N/A	N/A	The direct holder is a Managing Member.
2094	12	MY BENEFIT ADVISOR, LLC	N/A	N/A	The direct holder is a Managing Member.
2095	11	KIBBLE & PRENTICE HOLDING	100	N/A	

COMPANY

2096	11	SIGNATURE PREMIUM FINANCE, INC.	100	N/A
2097	11	SUMMIT GLOBAL PARTNERS, INC.	100	N/A
2098	12	MERIDIAN CREDIT SERVICES, INC.	100	N/A
2099	12	SGP BENEFITS OF TEXAS, INC.	100	N/A
2100	12	SUMMIT GLOBAL PARTNERS OF TEXAS, INC.	100	N/A
2101	12	USI SOUTHWEST, INC.	100	N/A
2102	12	USI of Tennessee, Inc.	100	N/A
2103	12	VISTA INSURANCE PARTNERS OF ILLINOIS, INC.	100	N/A
2104	12	VISTA INSURANCE PARTNERS, INC.	100	N/A
2105	13	SUMMIT GLOBAL PARTNERS OF OKLAHOMA, INC.	100	N/A
2106	11	U.S.I. INSURANCE SERVICES OF MASSACHUSETTS, INC.	100	N/A
2107	12	NETCARE SERVICES, INC.	100	N/A
2108	11	USI CONSULTING GROUP, INC.	100	N/A
2109	12	BENEFIT STRATEGIES OF MAINE, INC.	100	N/A
2110	12	USI ADVISORS, INC.	100	N/A
2111	12	USI CONSULTING GROUP OF NEW YORK, INC.	100	N/A
2112	12	USI SECURITIES, INC.	100	N/A
2113	11	USI INSURANCE SERVICES CORPORATION OF ILLINOIS, INC.	100	N/A
2114	11	USI INSURANCE SERVICES OF NEW ENGLAND, INC.	100	N/A
2115	12	INEX ALTERNATIVE	100	N/A

2116	12	PROGRAMS, INC. USI INSURANCE SERVICES OF RHODE ISLAND, INC.	100	N/A	
2117	11	USI INSURANCE SERVICES OF NORTHERN CALIFORNIA, INC.	100	N/A	
2118	11	USI Insurance Services of Connecticut, Inc.	100	N/A	
2119	11	USI MIDATLANTIC, INC.	100	N/A	
2120	11	USI MIDWEST, INC.	100	N/A	
2121	11	USI OF SOUTHERN CALIFORNIA INSURANCE SERVICES, INC.	100	N/A	
2122	11	USI of San Diego Insurance Services, Inc.	100	N/A	
2123	7	CUCINA HOLDINGS SARL	100	N/A	
2124	7	GS EDAM DEBT HOLDINGS	99	N/A	
2125	7	GS LUX DEBT HOLDINGS II S.A.R.L.	100	N/A	
2126	7	GS LUX DEBT HOLDINGS S.A.R.L.	100	N/A	
2127	7	GS MACE HOLDINGS LIMITED	100	N/A	
2128	7	GS SUNRAY HOLDINGS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2129	8	GS SUNRAY HOLDINGS SUBCO I, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2130	9	Hyatt Hotels Corporation	7	N/A	
2131	8	GS SUNRAY HOLDINGS SUBCO II, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2132	9	Hyatt Hotels Corporation	7	N/A	
2133	7	GS TELE CAYMAN	100	N/A	
2134	7	GS TREASURE S.A R.L.	100	N/A	

2135	7	GSCP VI AA ONE HOLDING SARL	100	N/A	
2136	8	CW INVESTMENTS CO.	33	100	
2137	9	4414624 Canada Inc.	100	N/A	
2138	10	CW MEDIA HOLDINGS INC.	100	N/A	
2139	7	GSCP VI NORTH HOLDINGS S.A R.L.	100	N/A	
2140	8	GSCP VI NORTH HOLDINGS CORP.	100	N/A	
2141	9	RED SKY ACQUISITION CORP.	15	N/A	
2142	10	RED SKY HOLDINGS L.P.	100	11	
2143	9	RED SKY HOLDINGS L.P.	100	11	
2144	7	GSCPVI BHC CAYMAN LTD.	100	N/A	
2145	7	HAWKER BEEHCRAFT, INC	46	N/A	
2146	7	HWBCC LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2147	8	HWBCC LP	N/A	N/A	The direct holder is a General Partner.
2148	7	HWBCC LP	N/A	N/A	The direct holder is a Limited Partner.
2149	7	INVESTMENT HOLDING ENTITY GP, LTD.	100	N/A	
2150	8	STEEL HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
2151	7	KAR HOLDINGS II, LLC	34	N/A	
2152	7	Kinder Morgan Holdco LLC	25	N/A	
2153	7	LUX GSCP 6 / GSOP DEBT S.A R.L.	100	N/A	
2154	7	LVB ACQUISITION HOLDING, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2155	7	MONEYGRAM INTERNATIONAL, INC.	100	N/A	

2156	7	NORTH HOLDINGS CAYMAN CORP.	100	N/A	
2157	7	OCEANS14 HOLDINGS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2158	7	PAPERCO INVESTMENTS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2159	7	PROSIGHT INVESTMENT LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2160	8	PROSIGHT GLOBAL, INC.	51	N/A	
2161	9	ProSight Specialty Insurance Holdings, Inc.	100	N/A	
2162	10	PROSIGHT SPECIALTY INSURANCE GROUP, INC.	100	N/A	
2163	11	GOTHAM INSURANCE COMPANY	100	N/A	
2164	11	MUTUAL MARINE OFFICE OF THE MIDWEST, INC.	100	N/A	
2165	11	NEW YORK MARINE AND GENERAL INSURANCE COMPANY	100	N/A	
2166	12	GOTHAM INSURANCE COMPANY	100	N/A	
2167	12	SOUTHWEST MARINE AND GENERAL INSURANCE COMPANY	100	N/A	
2168	11	PACIFIC MUTUAL MARINE OFFICE, INC.	100	N/A	
2169	11	PROSIGHT SPECIALTY MANAGEMENT COMPANY, INC.	100	N/A	

2170	7		PVF HOLDINGS LLC	63	N/A			
2171	7		PaperCo Holdings II, L.L.C.	N/A	N/A	The direct holder is a Managing Member.		
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<S>	<C>	<C>		<C>		<C>	<C>	<C>
2172	7		STEAK HOLDINGS, L.L.C.	525990 - Other Financial Vehicles		Wilmington	DE	UNITED STATES
2173	8		PAPERCO INVESTMENTS, L.P.	525990 - Other Financial Vehicles		George Town		CAYMAN ISLANDS
2174	7		STEEL HOLDINGS, L.P.	525990 - Other Financial Vehicles		George Town		CAYMAN ISLANDS
2175	7		TEXAS ENERGY FUTURE CAPITAL HOLDINGS LLC	525990 - Other Financial Vehicles		Wilmington	DE	UNITED STATES
2176	7		TEXAS ENERGY FUTURE HOLDINGS LIMITED PARTNERSHIP	525990 - Other Financial Vehicles		Fort Worth	TX	UNITED STATES
2177	7		WHITELABEL I S.A R.L.	525990 - Other Financial Vehicles		Luxembourg		LUXEMBOURG
2178	8		WHITELABEL II S.A R.L.	525990 - Other Financial Vehicles		Luxembourg		LUXEMBOURG
2179	9		WHITELABEL II-A S.A R.L.	525990 - Other Financial Vehicles		Luxembourg		LUXEMBOURG
2180	10		WHITELABEL III S.A.	525990 - Other Financial Vehicles		Luxembourg		LUXEMBOURG
2181	11		WHITELABEL IV S.A.	525990 - Other Financial Vehicles		Luxembourg		LUXEMBOURG
2182	12		ONV TOPCO N.V.	551112 - Offices of Other Holding Companies		Zelee		BELGIUM
2183	7		Xella International Holdings S.a.r.l.	525990 - Other Financial Vehicles		Luxembourg		LUXEMBOURG
2184	8		Xella International S.a r.l.	525990 - Other Financial Vehicles		Luxembourg		LUXEMBOURG
2185	6		UMBRELLASTREAM GENERAL PARTNER LIMITED	525990 - Other Financial Vehicles		St. Peter Port		GUERNSEY
2186	7		UMBRELLASTREAM LIMITED PARTNERSHIP INCORPORATED	525990 - Other Financial Vehicles		St. Peter Port		GUERNSEY

2187	6	UMBRELLASTREAM LIMITED PARTNERSHIP INCORPORATED	525990 - Other Financial Vehicles	St. Peter Port		GUERNSEY
2188	4	GS CAPITAL PARTNERS VI EMPLOYEE MASTER FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2189	4	GS CAPITAL PARTNERS VI PIA FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2190	4	GS CAPITAL PARTNERS VI PIA FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2191	5	GS CAPITAL PARTNERS VI GMBH & CO. KG	525990 - Other Financial Vehicles	Frankfurt am Main		GERMANY
2192	6	BUCK HOLDINGS L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2193	6	BUCK HOLDINGS, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2194	6	COMPASS INVESTORS INC.	525990 - Other Financial Vehicles	Briarcliff Manor	NY	UNITED STATES
2195	6	CUCINA HOLDINGS SARL	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2196	6	EDAM ACQUISITION HOLDING I COOPERATIEF U.A.	525990 - Other Financial Vehicles	Hilversum		NETHERLANDS
2197	6	GS EDAM DEBT HOLDINGS	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2198	6	GS LUX DEBT HOLDINGS II S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2199	6	GS LUX DEBT HOLDINGS S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2200	6	GS MACE HOLDINGS LIMITED	551112 - Offices of Other Holding Companies	Ebene		MAURITIUS
2201	6	GS SUNRAY GERMAN FUND I, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2202	7	GS SUNRAY GERMAN FUND, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2203	8	GS SUNRAY HOLDINGS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2204	6	GS SUNRAY GERMAN FUND II, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2205	7	GS SUNRAY GERMAN FUND, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2206	6	GS TELE CAYMAN	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2207	6	GS TREASURE S.A R.L.	525990 - Other	Luxembourg		LUXEMBOURG

2208	6	GSCP VI AA ONE HOLDING SARL	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
2209	6	GSCP VI GERMANY KNIGHT HOLDINGS CORP.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2210	7	GSCP VI GERMANY KNIGHT HOLDINGS, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2211	8	Kinder Morgan Holdco LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2212	6	GSCP VI GERMANY TXU HOLDINGS CAYMAN, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2213	7	GSCP VI GERMANY TXU HOLDINGS, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2214	8	TEXAS ENERGY FUTURE CAPITAL HOLDINGS LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2215	8	TEXAS ENERGY FUTURE HOLDINGS LIMITED PARTNERSHIP	Financial Vehicles 525990 - Other	Fort Worth	TX	UNITED STATES
2216	6	GSCP VI GERMANY TXU HOLDINGS, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2217	7	GSCP VI GERMANY TXU HOLDINGS, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2218	6	GSCP VI GMBH COMPASS CAYMAN GP CORP.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2219	7	GSCP VI GMBH COMPASS HOLDINGS L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2220	8	COMPASS CAYMAN HOLDINGS L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2221	6	GSCP VI GMBH COMPASS CAYMAN LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2222	7	GSCP VI GMBH COMPASS HOLDINGS L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2223	6	GSCP VI GMBH KNIGHT HOLDINGS	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2224	7	GSCP VI GERMANY KNIGHT HOLDINGS, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2225	6	GSCP VI GMBH PAPERCO INVESTMENTS, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2226	7	PAPERCO INVESTMENTS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2227	6	GSCP VI GMBH STEEL HOLDINGS, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2228	6	GSCP VI GmbH Investment Holdings	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS

2229	7	(Cayman) Ltd. GSCP VI GMBH PAPERCO HOLDINGS, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2230	8	PaperCo Holdings II, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2231	7	PaperCo Holdings II, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2232	6	GSCP VI NORTH HOLDINGS S.A R.L.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
2233	6	GSCPVI BHC CAYMAN LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2234	6	HAR JPN CAYMAN HOLDINGS	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2235	6	HAWKER BEECHCRAFT, INC	Financial Vehicles 525990 - Other	Wichita	KS	UNITED STATES
2236	6	HWBCC LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2237	6	HWBCC LP	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2238	6	KAR HOLDINGS II, LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2239	6	LUX GSCP 6 / GSOP DEBT S.A R.L.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
2240	6	LVB ACQUISITION HOLDING, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2241	6	MFI HOLDING CORPORATION	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2242	6	MONEYGRAM INTERNATIONAL, INC.	Financial Vehicles 522320 - Financial Transactions Processing, Reserve, and Clearinghouse Activities	Minneapolis	MN	UNITED STATES
2243	6	NORTH HOLDINGS CAYMAN CORP.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2244	6	OCEANS14 GMBH, L.L.C.	Financial Vehicles 551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES
2245	7	OCEANS14 HOLDINGS IV, L.L.C.	523910 - Miscellaneous Intermediation	Wilmington	DE	UNITED STATES
2246	6	OCEANS14 GMBH, LTD.	551112 - Offices of Other Holding	George Town		CAYMAN ISLANDS

2247	7	OCEANS14 HOLDINGS IV, L.L.C.	Companies 523910 - Miscellaneous Intermediation	Wilmington	DE	UNITED STATES
2248	6	PROSIGHT INVESTMENT LLC	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
2249	6	PVF HOLDINGS LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2250	6	STEAK HOLDINGS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2251	6	STEEL HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2252	6	UMBRELLASTREAM GENERAL PARTNER LIMITED	525990 - Other Financial Vehicles	St. Peter Port		GUERNSEY
2253	6	UMBRELLASTREAM LIMITED PARTNERSHIP INCORPORATED	525990 - Other Financial Vehicles	St. Peter Port		GUERNSEY
2254	6	WHITELABEL I S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2255	6	Xella International Holdings S.a.r.l.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2256	5	GS CAPITAL PARTNERS VI OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2257	6	GS CAPITAL PARTNERS VI OFFSHORE FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2258	7	BUCK HOLDINGS L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2259	7	BUCK HOLDINGS, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2260	7	COMPASS INVESTORS INC.	525990 - Other Financial Vehicles	Briarcliff Manor	NY	UNITED STATES
2261	7	CUCINA HOLDINGS SARL	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2262	7	GS EDAM DEBT HOLDINGS	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2263	7	GS LUX DEBT HOLDINGS II S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2264	7	GS LUX DEBT HOLDINGS S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2265	7	GS MACE HOLDINGS LIMITED	551112 - Offices of Other Holding Companies	Ebene		MAURITIUS

2266	7	GS SUNRAY OFFSHORE FUND, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2267	8	GS SUNRAY HOLDINGS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2268	7	GS SUNRAY OFFSHORE FUND, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2269	8	GS SUNRAY OFFSHORE FUND, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2270	7	GS TELE CAYMAN	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2271	7	GSCP VI AA ONE HOLDING SARL	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2272	7	GSCP VI NORTH HOLDINGS S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2273	7	GSCP VI OFFSHORE COMPASS CAYMAN GP CORP.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2274	8	GSCP VI OFFSHORE COMPASS HOLDINGS L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2275	9	COMPASS CAYMAN HOLDINGS L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2276	7	GSCP VI OFFSHORE COMPASS HOLDINGS L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2277	7	GSCP VI OFFSHORE KNIGHT HOLDINGS CORP.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2278	8	GSCP VI OFFSHORE KNIGHT HOLDINGS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2279	9	Kinder Morgan Holdco LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2280	7	GSCP VI OFFSHORE KNIGHT HOLDINGS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2281	7	GSCP VI OFFSHORE PAPERCO HOLDINGS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2282	8	PaperCo Holdings II, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2283	7	GSCP VI OFFSHORE PAPERCO INVESTMENTS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2284	8	PAPERCO INVESTMENTS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2285	7	GSCP VI OFFSHORE STEEL HOLDINGS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2286	7	GSCPVI BHC CAYMAN LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS

2287	7	HAWKER BEEHCRAFT, INC	525990 - Other Financial Vehicles	Wichita	KS	UNITED STATES
2288	7	HWBCC LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2289	7	HWBCC LP	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2290	7	KAR HOLDINGS II, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2291	7	LUX GSCP 6 / GSOP DEBT S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2292	7	LVB ACQUISITION HOLDING, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2293	7	MONEYGRAM INTERNATIONAL, INC.	522320 - Financial Transactions Processing, Reserve, and Clearinghouse Activities	Minneapolis	MN	UNITED STATES
2294	7	NORTH HOLDINGS CAYMAN CORP.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2295	7	OCEANS14 HOLDINGS II, L.L.C.	523910 - Miscellaneous Intermediation	Wilmington	DE	UNITED STATES
2296	7	OCEANS14 OFFSHORE, L.L.C.	551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES
2297	8	OCEANS14 HOLDINGS II, L.L.C.	523910 - Miscellaneous Intermediation	Wilmington	DE	UNITED STATES
2298	7	PROSIGHT INVESTMENT LLC	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
2299	7	PVF HOLDINGS LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

<Caption>

<S> <C> <C>

2172	7	STEAK HOLDINGS, L.L.C.	<C> N/A	<C> N/A	<C>	The direct holder is a Managing Member.
2173	8	PAPERCO INVESTMENTS, L.P.	N/A	N/A		The direct holder is a General Partner.
2174	7	STEEL HOLDINGS, L.P.	N/A	N/A		The direct holder is a Limited Partner.

2175	7	TEXAS ENERGY FUTURE CAPITAL HOLDINGS LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2176	7	TEXAS ENERGY FUTURE HOLDINGS LIMITED PARTNERSHIP	100	11	
2177	7	WHITELABEL I S.A R.L.	50	N/A	
2178	8	WHITELABEL II S.A R.L.	100	N/A	
2179	9	WHITELABEL II-A S.A R.L.	100	N/A	
2180	10	WHITELABEL III S.A.	100	N/A	
2181	11	WHITELABEL IV S.A.	100	N/A	
2182	12	ONV TOPCO N.V.	100	N/A	
2183	7	Xella International Holdings S.a.r.l.	50	N/A	
2184	8	Xella International S.a r.l.	100	N/A	
2185	6	UMBRELLASTREAM GENERAL PARTNER LIMITED	50	N/A	
2186	7	UMBRELLASTREAM LIMITED PARTNERSHIP INCORPORATED	100	16	
2187	6	UMBRELLASTREAM LIMITED PARTNERSHIP INCORPORATED	100	16	
2188	4	GS CAPITAL PARTNERS VI EMPLOYEE MASTER FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2189	4	GS CAPITAL PARTNERS VI PIA FUND OFFSHORE, LTD.	100	N/A	
2190	4	GS CAPITAL PARTNERS VI PIA FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2191	5	GS CAPITAL PARTNERS VI GMBH & CO. KG	N/A	N/A	The direct holder is a Limited Partner.
2192	6	BUCK HOLDINGS L.P.	100	12	
2193	6	BUCK HOLDINGS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2194	6	COMPASS INVESTORS INC.	85	N/A	
2195	6	CUCINA HOLDINGS SARL	100	N/A	

2196	6	EDAM ACQUISITION HOLDING I COOPERATIEF U.A.	N/A	N/A	The direct holder is a Non-Managing Member.
2197	6	GS EDAM DEBT HOLDINGS	99	N/A	
2198	6	GS LUX DEBT HOLDINGS II S.A.R.L.	100	N/A	
2199	6	GS LUX DEBT HOLDINGS S.A.R.L.	100	N/A	
2200	6	GS MACE HOLDINGS LIMITED	100	N/A	
2201	6	GS SUNRAY GERMAN FUND I, LTD.	100	N/A	
2202	7	GS SUNRAY GERMAN FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2203	8	GS SUNRAY HOLDINGS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2204	6	GS SUNRAY GERMAN FUND II, LTD.	100	N/A	
2205	7	GS SUNRAY GERMAN FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2206	6	GS TELE CAYMAN	100	N/A	
2207	6	GS TREASURE S.A R.L.	100	N/A	
2208	6	GSCP VI AA ONE HOLDING SARL	100	N/A	
2209	6	GSCP VI GERMANY KNIGHT HOLDINGS CORP.	100	N/A	
2210	7	GSCP VI GERMANY KNIGHT HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2211	8	Kinder Morgan Holdco LLC	25	N/A	
2212	6	GSCP VI GERMANY TXU HOLDINGS CAYMAN, LTD.	100	N/A	
2213	7	GSCP VI GERMANY TXU HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2214	8	TEXAS ENERGY FUTURE CAPITAL HOLDINGS LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2215	8	TEXAS ENERGY FUTURE HOLDINGS LIMITED PARTNERSHIP	100	11	

2216	6	GSCP VI GERMANY TXU HOLDINGS, LTD.	100	N/A	
2217	7	GSCP VI GERMANY TXU HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
2218	6	GSCP VI GMBH COMPASS CAYMAN GP CORP.	100	N/A	
2219	7	GSCP VI GMBH COMPASS HOLDINGS L.P.	N/A	N/A	The direct holder is a General Partner.
2220	8	COMPASS CAYMAN HOLDINGS L.P.	N/A	N/A	The direct holder is a Limited Partner.
2221	6	GSCP VI GMBH COMPASS CAYMAN LTD.	100	N/A	
2222	7	GSCP VI GMBH COMPASS HOLDINGS L.P.	N/A	N/A	The direct holder is a Limited Partner.
2223	6	GSCP VI GMBH KNIGHT HOLDINGS	100	N/A	
2224	7	GSCP VI GERMANY KNIGHT HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
2225	6	GSCP VI GMBH PAPERCO INVESTMENTS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2226	7	PAPERCO INVESTMENTS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2227	6	GSCP VI GMBH STEEL HOLDINGS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2228	6	GSCP VI GmbH Investment Holdings (Cayman) Ltd.	100	N/A	
2229	7	GSCP VI GMBH PAPERCO HOLDINGS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2230	8	PaperCo Holdings II, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2231	7	PaperCo Holdings II, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2232	6	GSCP VI NORTH HOLDINGS S.A R.L.	100	N/A	
2233	6	GSCPVI BHC CAYMAN LTD.	100	N/A	
2234	6	HAR JPN CAYMAN HOLDINGS	100	N/A	
2235	6	HAWKER BEECHCRAFT, INC	46	N/A	
2236	6	HWBCC LLC	N/A	N/A	The direct holder is a Non-Managing Member.

2237	6	HWBCC LP	N/A	N/A	The direct holder is a Limited Partner.
2238	6	KAR HOLDINGS II, LLC	34	N/A	
2239	6	LUX GSCP 6 / GSOP DEBT S.A R.L.	100	N/A	
2240	6	LVB ACQUISITION HOLDING, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2241	6	MFI HOLDING CORPORATION	72	N/A	
2242	6	MONEYGRAM INTERNATIONAL, INC.	100	N/A	
2243	6	NORTH HOLDINGS CAYMAN CORP.	100	N/A	
2244	6	OCEANS14 GMBH, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2245	7	OCEANS14 HOLDINGS IV, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2246	6	OCEANS14 GMBH, LTD.	100	N/A	
2247	7	OCEANS14 HOLDINGS IV, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2248	6	PROSIGHT INVESTMENT LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2249	6	PVF HOLDINGS LLC	63	N/A	
2250	6	STEAK HOLDINGS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2251	6	STEEL HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2252	6	UMBRELLASTREAM GENERAL PARTNER LIMITED	50	N/A	
2253	6	UMBRELLASTREAM LIMITED PARTNERSHIP INCORPORATED	100	16	

2254	6	WHITELABEL I S.A R.L.	50	N/A	
2255	6	Xella International Holdings S.a.r.l.	50	N/A	
2256	5	GS CAPITAL PARTNERS VI OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2257	6	GS CAPITAL PARTNERS VI OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2258	7	BUCK HOLDINGS L.P.	100	12	
2259	7	BUCK HOLDINGS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2260	7	COMPASS INVESTORS INC.	85	N/A	
2261	7	CUCINA HOLDINGS SARL	100	N/A	
2262	7	GS EDAM DEBT HOLDINGS	99	N/A	
2263	7	GS LUX DEBT HOLDINGS II S.A.R.L.	100	N/A	
2264	7	GS LUX DEBT HOLDINGS S.A.R.L.	100	N/A	
2265	7	GS MACE HOLDINGS LIMITED	100	N/A	
2266	7	GS SUNRAY OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2267	8	GS SUNRAY HOLDINGS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2268	7	GS SUNRAY OFFSHORE FUND, LTD.	100	N/A	
2269	8	GS SUNRAY OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2270	7	GS TELE CAYMAN	100	N/A	
2271	7	GSCP VI AA ONE HOLDING SARL	100	N/A	
2272	7	GSCP VI NORTH HOLDINGS S.A R.L.	100	N/A	
2273	7	GSCP VI OFFSHORE COMPASS CAYMAN GP CORP.	100	N/A	
2274	8	GSCP VI OFFSHORE COMPASS HOLDINGS	N/A	N/A	The direct holder is a

2275	9	L.P. COMPASS CAYMAN HOLDINGS L.P.	N/A	N/A	General Partner. The direct holder is a General Partner.
2276	7	GSCP VI OFFSHORE COMPASS HOLDINGS L.P.	N/A	N/A	The direct holder is a Limited Partner.
2277	7	GSCP VI OFFSHORE KNIGHT HOLDINGS CORP.	100	N/A	
2278	8	GSCP VI OFFSHORE KNIGHT HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2279	9	Kinder Morgan Holdco LLC	25	N/A	
2280	7	GSCP VI OFFSHORE KNIGHT HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
2281	7	GSCP VI OFFSHORE PAPERCO HOLDINGS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2282	8	PaperCo Holdings II, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2283	7	GSCP VI OFFSHORE PAPERCO INVESTMENTS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2284	8	PAPERCO INVESTMENTS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2285	7	GSCP VI OFFSHORE STEEL HOLDINGS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2286	7	GSCPVI BHC CAYMAN LTD.	100	N/A	
2287	7	HAWKER BEECHCRAFT, INC	46	N/A	
2288	7	HWBCC LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2289	7	HWBCC LP	N/A	N/A	The direct holder is a Limited Partner.
2290	7	KAR HOLDINGS II, LLC	34	N/A	
2291	7	LUX GSCP 6 / GSOP DEBT S.A R.L.	100	N/A	
2292	7	LVB ACQUISITION HOLDING, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2293	7	MONEYGRAM INTERNATIONAL, INC.	100	N/A	

2294	7		NORTH HOLDINGS CAYMAN CORP.	100	N/A			
2295	7		OCEANS14 HOLDINGS II, L.L.C.	N/A	N/A			The direct holder is a Non-Managing Member.
2296	7		OCEANS14 OFFSHORE, L.L.C.	N/A	N/A			The direct holder is a Managing Member.
2297	8		OCEANS14 HOLDINGS II, L.L.C.	N/A	N/A			The direct holder is a Non-Managing Member.
2298	7		PROSIGHT INVESTMENT LLC	N/A	N/A			The direct holder is a Non-Managing Member.
2299	7		PVF HOLDINGS LLC	63	N/A			
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2300	7		PaperCo Holdings II, L.L.C.	525990 - Other Financial Vehicles		Wilmington	DE	UNITED STATES
2301	7		STEAK HOLDINGS, L.L.C.	525990 - Other Financial Vehicles		Wilmington	DE	UNITED STATES
2302	7		STEEL HOLDINGS, L.P.	525990 - Other Financial Vehicles		George Town		CAYMAN ISLANDS
2303	7		WHITELABEL I S.A R.L.	525990 - Other Financial Vehicles		Luxembourg		LUXEMBOURG
2304	7		Xella International Holdings S.a.r.l.	525990 - Other Financial Vehicles		Luxembourg		LUXEMBOURG
2305	6		GS TREASURE S.A R.L.	525990 - Other Financial Vehicles		Luxembourg		LUXEMBOURG
2306	6		GSCP VI OFFSHORE ADVISORS, L.L.C.	525990 - Other Financial Vehicles		New York	NY	UNITED STATES
2307	7		GS CAPITAL PARTNERS VI OFFSHORE FUND, L.P.	525990 - Other Financial Vehicles		George Town		CAYMAN ISLANDS
2308	6		GSCP VI OFFSHORE TXU HOLDINGS CAYMAN GP, LLC	525990 - Other Financial Vehicles		Wilmington	DE	UNITED STATES
2309	7		GSCP VI OFFSHORE TXU HOLDINGS CAYMAN, L.P.	525990 - Other Financial Vehicles		George Town		CAYMAN ISLANDS
2310	8		GSCP VI OFFSHORE TXU HOLDINGS,	525990 - Other		Wilmington	DE	UNITED STATES

2311	9	L.P. TEXAS ENERGY FUTURE CAPITAL HOLDINGS LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2312	9	TEXAS ENERGY FUTURE HOLDINGS LIMITED PARTNERSHIP	Financial Vehicles 525990 - Other	Fort Worth	TX	UNITED STATES
2313	6	GSCP VI OFFSHORE TXU HOLDINGS CAYMAN, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2314	6	GSCP VI OFFSHORE TXU HOLDINGS, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2315	6	MFI HOLDING CORPORATION	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2316	6	UMBRELLASTREAM GENERAL PARTNER LIMITED	Financial Vehicles 525990 - Other	St. Peter Port		GUERNSEY
2317	6	UMBRELLASTREAM LIMITED PARTNERSHIP INCORPORATED	Financial Vehicles 525990 - Other	St. Peter Port		GUERNSEY
2318	5	GS CAPITAL PARTNERS VI PARALLEL, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2319	6	BUCK HOLDINGS L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2320	6	BUCK HOLDINGS, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2321	6	COMPASS DELAWARE HOLDINGS II CORP.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2322	6	COMPASS INVESTORS INC.	Financial Vehicles 525990 - Other	Briarcliff Manor	NY	UNITED STATES
2323	6	CUCINA HOLDINGS SARL	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
2324	6	EDAM ACQUISITION HOLDING I COOPERATIEF U.A.	Financial Vehicles 525990 - Other	Hilversum		NETHERLANDS
2325	6	GS EDAM DEBT HOLDINGS	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2326	6	GS LUX DEBT HOLDINGS II S.A.R.L.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
2327	6	GS LUX DEBT HOLDINGS S.A.R.L.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
2328	6	GS MACE HOLDINGS LIMITED	Financial Vehicles 551112 - Offices of Other Holding Companies	Ebene		MAURITIUS
2329	6	GS SUNRAY HOLDINGS PARALLEL, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2330	7	GS SUNRAY HOLDINGS PARALLEL SUBCO, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES

2331	8	Hyatt Hotels Corporation	531390 - Other activities related to real estate	Chicago	IL	UNITED STATES
2332	6	GS TELE CAYMAN	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2333	6	GS TREASURE S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2334	6	GSCP VI AA ONE PARALLEL HOLDING SARL	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2335	7	CW INVESTMENTS CO.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2336	6	GSCP VI PARALLEL NORTH HOLDINGS S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2337	7	GSCP VI PARALLEL NORTH HOLDING CORP.	525990 - Other Financial Vehicles	Halifax	NS	CANADA
2338	8	RED SKY ACQUISITION CORP.	525990 - Other Financial Vehicles	Calgary	AB	CANADA
2339	8	RED SKY HOLDINGS L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2340	6	GSCP VI PARALLEL WHITELABEL B LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2341	7	GSCP VI PARALLEL WHITELABEL S LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2342	8	WHITELABEL I S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2343	6	GSCP VI PARALLEL WHITELABEL S LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2344	6	GSCPVI BHC CAYMAN LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2345	6	HAWKER BEECHCRAFT, INC	525990 - Other Financial Vehicles	Wichita	KS	UNITED STATES
2346	6	HWBCC LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2347	6	HWBCC LP	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2348	6	KAR HOLDINGS II, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2349	6	Kinder Morgan Holdco LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2350	6	LUX GSCP 6 / GSOP DEBT S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2351	6	LVB ACQUISITION HOLDING, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES

2352	6	MFI HOLDING CORPORATION	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2353	6	MONEYGRAM INTERNATIONAL, INC.	Financial Vehicles 522320 - Financial Transactions Processing, Reserve, and Clearinghouse Activities	Minneapolis	MN	UNITED STATES
2354	6	NORTH HOLDINGS CAYMAN CORP.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2355	6	OCEANS14 HOLDINGS III, L.L.C.	523910 - Miscellaneous Intermediation	Wilmington	DE	UNITED STATES
2356	6	PAPERCO INVESTMENTS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2357	6	PVF HOLDINGS LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2358	6	PaperCo Holdings II, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2359	6	ProSight Parallel Investment LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
2360	7	PROSIGHT GLOBAL, INC.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
2361	6	STEAK HOLDINGS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2362	6	STEEL HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2363	6	TEXAS ENERGY FUTURE CAPITAL HOLDINGS LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2364	6	TEXAS ENERGY FUTURE HOLDINGS LIMITED PARTNERSHIP	525990 - Other Financial Vehicles	Fort Worth	TX	UNITED STATES
2365	6	Xella International Holdings S.a.r.l.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2366	5	GS CAPITAL PARTNERS VI, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2367	6	GS CAPITAL PARTNERS TWO HOLDINGS LIMITED	551112 - Offices of Other Holding Companies	Ebene		MAURITIUS
2368	7	XENOK LIMITED	525990 - Other Financial Vehicles	Nicosia		CYPRUS

2369	6	GS CAPITAL PARTNERS VI FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2370	6	MFI HOLDING CORPORATION	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2371	4	GS CAPITAL PARTNERS VI PIA PMD QP FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2372	4	GS CAPITAL PARTNERS VI PIA PMD QP FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2373	4	GS CAPITAL PARTNERS VI PMD ESC FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2374	4	GS CAPITAL PARTNERS VI PMD ESC FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2375	4	GS CAPITAL PARTNERS VI PMD JAPAN ESC FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2376	4	GS CAPITAL PARTNERS VI PMD QP FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2377	4	GS CAPITAL PARTNERS VI PMD QP FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2378	5	GS CAPITAL PARTNERS VI EMPLOYEE MASTER FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2379	5	GS CAPITAL PARTNERS VI GMBH & CO. KG	525990 - Other Financial Vehicles	Frankfurt am Main		GERMANY
2380	5	GS CAPITAL PARTNERS VI OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2381	5	GS CAPITAL PARTNERS VI PARALLEL, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2382	5	GS CAPITAL PARTNERS VI, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2383	3	GS DIRECT, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2384	4	GS CHROMA HOLDINGS LIMITED	525990 - Other Financial Vehicles	Ebene		MAURITIUS
2385	4	GS DIRECT GD LIMITED	525990 - Other Financial Vehicles	Ebene		MAURITIUS
2386	4	GS DIRECT PHARMA LIMITED	525990 - Other Financial Vehicles	Ebene		MAURITIUS
2387	4	GS LOGISTICS HOLDINGS LTD	525990 - Other Financial Vehicles	Ebene		MAURITIUS
2388	4	GS PHERECLUS HOLDINGS LIMITED	525990 - Other Financial Vehicles	Ebene		MAURITIUS

2389	4	VGG HOLDING LLC	525990 - Other Financial Vehicles	Dover	DE	UNITED STATES
2390	5	AEROFLEX HOLDING CORP.	525990 - Other Financial Vehicles	Dover	DE	UNITED STATES
2391	6	AEROFLEX INCORPORATED	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2392	4	YES NETWORK HOLDING COMPANY, LLC	525990 - Other Financial Vehicles	Dover	DE	UNITED STATES
2393	3	GS LOAN PARTNERS I EMPLOYEE FUNDS GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2394	4	GS LOAN PARTNERS I EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2395	5	GS LOAN PARTNERS I EMPLOYEE MASTER FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2396	6	GS LOAN PARTNERS I ONSHORE, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2397	7	GSLP I ONSHORE INVESTMENT FUND, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2398	8	GSLP I ONSHORE HOLDINGS FUND, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2399	8	GSLP I ONSHORE S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2400	9	GSLP I ONSHORE (BRENNTAG) S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2401	4	GS LOAN PARTNERS I EMPLOYEE MASTER FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2402	3	GS MEZZANINE PARTNERS 2006 EMPLOYEE FUNDS GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2403	4	GS MEZZANINE PARTNERS 2006 EMPLOYEE FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2404	5	GS MEZZANINE PARTNERS 2006 OFFSHORE FUND, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2405	6	GS MEZZANINE PARTNERS 2006 OFFSHORE FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2406	7	GSMP 2006 OFFSHORE INTERNATIONAL, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2407	8	GSMP 2006 OFFSHORE HOLDINGS INTERNATIONAL, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2408	9	GSMP 2006 OFFSHORE HOLDINGS S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2409	8	SEVRES II S.A.R.L.	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)

2410	7	GSMP 2006 OFFSHORE INVESTMENT FUND, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2411	7	GSMP 2006 OFFSHORE S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2412	7	GSMP 2006 OFFSHORE US, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2413	8	GSMP 2006 OFFSHORE HARRAH'S HOLDINGS, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2414	8	GSMP 2006 OFFSHORE HOLDINGS US, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2415	8	GSMP 2006 OFFSHORE SBI HOLDINGS, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2416	5	GS MEZZANINE PARTNERS 2006 OFFSHORE FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2417	4	GS MEZZANINE PARTNERS 2006 EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2418	5	GS MEZZANINE PARTNERS 2006 ONSHORE FUND, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2419	5	GS MEZZANINE PARTNERS 2006 ONSHORE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2420	4	GS MEZZANINE PARTNERS 2006 PCP FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2421	5	GS MEZZANINE PARTNERS 2006 INSTITUTIONAL, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2422	6	GS MEZZANINE PARTNERS 2006 INSTITUTIONAL FUND, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2423	7	GS MEZZANINE PARTNERS 2006 INSTITUTIONAL FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2424	8	GSMP 2006 INSTITUTIONAL INVESTMENT FUND, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2425	9	GSMP 2006 INSTITUTIONAL INTERNATIONAL, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2426	10	GSMP 2006 INSTITUTIONAL HOLDINGS INTERNATIONAL, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2427	11	GSMP 2006 OFFSHORE HOLDINGS S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG

<Caption>

<S> <C> <C>

2300 7 PaperCo Holdings II, L.L.C.

<C> <C>
N/A N/A

<C>
The direct holder is a Non-Managing Member.

2301 7 STEAK HOLDINGS, L.L.C.

N/A N/A

The direct holder is a

2302	7	STEEL HOLDINGS, L.P.	N/A	N/A	Non-Managing Member. The direct holder is a Limited Partner.
2303	7	WHITELABEL I S.A R.L.	50	N/A	
2304	7	Xella International Holdings S.a.r.l.	50	N/A	
2305	6	GS TREASURE S.A R.L.	100	N/A	
2306	6	GSCP VI OFFSHORE ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2307	7	GS CAPITAL PARTNERS VI OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2308	6	GSCP VI OFFSHORE TXU HOLDINGS CAYMAN GP, LLC	N/A	N/A	The direct holder is a Managing Member.
2309	7	GSCP VI OFFSHORE TXU HOLDINGS CAYMAN, L.P.	N/A	N/A	The direct holder is a General Partner.
2310	8	GSCP VI OFFSHORE TXU HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2311	9	TEXAS ENERGY FUTURE CAPITAL HOLDINGS LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2312	9	TEXAS ENERGY FUTURE HOLDINGS LIMITED PARTNERSHIP	100	11	
2313	6	GSCP VI OFFSHORE TXU HOLDINGS CAYMAN, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2314	6	GSCP VI OFFSHORE TXU HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
2315	6	MFI HOLDING CORPORATION	72	N/A	
2316	6	UMBRELLASTREAM GENERAL PARTNER LIMITED	50	N/A	
2317	6	UMBRELLASTREAM LIMITED PARTNERSHIP INCORPORATED	100	16	
2318	5	GS CAPITAL PARTNERS VI PARALLEL, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2319	6	BUCK HOLDINGS L.P.	100	12	
2320	6	BUCK HOLDINGS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2321	6	COMPASS DELAWARE HOLDINGS II CORP.	100	N/A	
2322	6	COMPASS INVESTORS INC.	85	N/A	

2323	6	CUCINA HOLDINGS SARL	100	N/A	
2324	6	EDAM ACQUISITION HOLDING I COOPERATIEF U.A.	N/A	N/A	The direct holder is a Non-Managing Member.
2325	6	GS EDAM DEBT HOLDINGS	99	N/A	
2326	6	GS LUX DEBT HOLDINGS II S.A.R.L.	100	N/A	
2327	6	GS LUX DEBT HOLDINGS S.A.R.L.	100	N/A	
2328	6	GS MACE HOLDINGS LIMITED	100	N/A	
2329	6	GS SUNRAY HOLDINGS PARALLEL, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2330	7	GS SUNRAY HOLDINGS PARALLEL SUBCO, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2331	8	Hyatt Hotels Corporation	7	N/A	
2332	6	GS TELE CAYMAN	100	N/A	
2333	6	GS TREASURE S.A R.L.	100	N/A	
2334	6	GSCP VI AA ONE PARALLEL HOLDING SARL	100	N/A	
2335	7	CW INVESTMENTS CO.	33	100	
2336	6	GSCP VI PARALLEL NORTH HOLDINGS S.A.R.L.	100	N/A	
2337	7	GSCP VI PARALLEL NORTH HOLDING CORP.	100	N/A	
2338	8	RED SKY ACQUISITION CORP.	15	N/A	
2339	8	RED SKY HOLDINGS L.P.	100	11	
2340	6	GSCP VI PARALLEL WHITELABEL B LLC	N/A	N/A	The direct holder is a Managing Member.
2341	7	GSCP VI PARALLEL WHITELABEL S LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2342	8	WHITELABEL I S.A R.L.	50	N/A	

2343	6	GSCP VI PARALLEL WHITELABEL S LLC	N/A	N/A	The direct holder is a Managing Member.
2344	6	GSCPVI BHC CAYMAN LTD.	100	N/A	
2345	6	HAWKER BEECHCRAFT, INC	46	N/A	
2346	6	HWBCC LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2347	6	HWBCC LP	N/A	N/A	The direct holder is a Limited Partner.
2348	6	KAR HOLDINGS II, LLC	34	N/A	
2349	6	Kinder Morgan Holdco LLC	25	N/A	
2350	6	LUX GSCP 6 / GSOP DEBT S.A R.L.	100	N/A	
2351	6	LVB ACQUISITION HOLDING, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2352	6	MFI HOLDING CORPORATION	72	N/A	
2353	6	MONEYGRAM INTERNATIONAL, INC.	100	N/A	
2354	6	NORTH HOLDINGS CAYMAN CORP.	100	N/A	
2355	6	OCEANS14 HOLDINGS III, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2356	6	PAPERCO INVESTMENTS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2357	6	PVF HOLDINGS LLC	63	N/A	
2358	6	PaperCo Holdings II, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2359	6	ProSight Parallel Investment LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2360	7	PROSIGHT GLOBAL, INC.	51	N/A	

2361	6	STEAK HOLDINGS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2362	6	STEEL HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2363	6	TEXAS ENERGY FUTURE CAPITAL HOLDINGS LLC	N/A	N/A	The direct holder is a Managing Member.
2364	6	TEXAS ENERGY FUTURE HOLDINGS LIMITED PARTNERSHIP	100	11	
2365	6	Xella International Holdings S.a.r.l.	50	N/A	
2366	5	GS CAPITAL PARTNERS VI, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2367	6	GS CAPITAL PARTNERS TWO HOLDINGS LIMITED	100	N/A	
2368	7	XENOK LIMITED	100	N/A	
2369	6	GS CAPITAL PARTNERS VI FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2370	6	MFI HOLDING CORPORATION	72	N/A	
2371	4	GS CAPITAL PARTNERS VI PIA PMD QP FUND OFFSHORE, LTD.	100	N/A	
2372	4	GS CAPITAL PARTNERS VI PIA PMD QP FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2373	4	GS CAPITAL PARTNERS VI PMD ESC FUND OFFSHORE, LTD.	100	N/A	
2374	4	GS CAPITAL PARTNERS VI PMD ESC FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2375	4	GS CAPITAL PARTNERS VI PMD JAPAN ESC FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
2376	4	GS CAPITAL PARTNERS VI PMD QP FUND OFFSHORE, LTD.	100	N/A	
2377	4	GS CAPITAL PARTNERS VI PMD QP FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2378	5	GS CAPITAL PARTNERS VI EMPLOYEE MASTER FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2379	5	GS CAPITAL PARTNERS VI GMBH & CO. KG	N/A	N/A	The direct holder is a Limited Partner.
2380	5	GS CAPITAL PARTNERS VI OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.

2381	5	GS CAPITAL PARTNERS VI PARALLEL, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2382	5	GS CAPITAL PARTNERS VI, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2383	3	GS DIRECT, L.L.C.	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
2384	4	GS CHROMA HOLDINGS LIMITED	100	N/A	
2385	4	GS DIRECT GD LIMITED	100	N/A	
2386	4	GS DIRECT PHARMA LIMITED	100	N/A	
2387	4	GS LOGISTICS HOLDINGS LTD	100	N/A	
2388	4	GS PHERECLUS HOLDINGS LIMITED	100	N/A	
2389	4	VGG HOLDING LLC	N/A	N/A	The direct holder is a Managing Member.
2390	5	AEROFLEX HOLDING CORP.	79	N/A	
2391	6	AEROFLEX INCORPORATED	100	N/A	
2392	4	YES NETWORK HOLDING COMPANY, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2393	3	GS LOAN PARTNERS I EMPLOYEE FUNDS GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2394	4	GS LOAN PARTNERS I EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2395	5	GS LOAN PARTNERS I EMPLOYEE MASTER FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2396	6	GS LOAN PARTNERS I ONSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2397	7	GSLP I ONSHORE INVESTMENT FUND, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2398	8	GSLP I ONSHORE HOLDINGS FUND, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2399	8	GSLP I ONSHORE S.A R.L.	100	N/A	
2400	9	GSLP I ONSHORE (BRENNTAG) S.A R.L.	100	N/A	

2401	4	GS LOAN PARTNERS I EMPLOYEE MASTER FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2402	3	GS MEZZANINE PARTNERS 2006 EMPLOYEE FUNDS GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2403	4	GS MEZZANINE PARTNERS 2006 EMPLOYEE FUND OFFSHORE, LTD.	100	N/A	
2404	5	GS MEZZANINE PARTNERS 2006 OFFSHORE FUND, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2405	6	GS MEZZANINE PARTNERS 2006 OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2406	7	GSMP 2006 OFFSHORE INTERNATIONAL, LTD.	100	N/A	
2407	8	GSMP 2006 OFFSHORE HOLDINGS INTERNATIONAL, LTD.	100	N/A	
2408	9	GSMP 2006 OFFSHORE HOLDINGS S.A.R.L.	100	N/A	
2409	8	SEVRES II S.A.R.L.	73	73	
2410	7	GSMP 2006 OFFSHORE INVESTMENT FUND, LTD.	100	N/A	
2411	7	GSMP 2006 OFFSHORE S.A.R.L.	100	N/A	
2412	7	GSMP 2006 OFFSHORE US, LTD.	100	N/A	
2413	8	GSMP 2006 OFFSHORE HARRAH'S HOLDINGS, LTD.	100	N/A	
2414	8	GSMP 2006 OFFSHORE HOLDINGS US, LTD.	100	N/A	
2415	8	GSMP 2006 OFFSHORE SBI HOLDINGS, LTD.	100	N/A	
2416	5	GS MEZZANINE PARTNERS 2006 OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2417	4	GS MEZZANINE PARTNERS 2006 EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2418	5	GS MEZZANINE PARTNERS 2006 ONSHORE FUND, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2419	5	GS MEZZANINE PARTNERS 2006 ONSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2420	4	GS MEZZANINE PARTNERS 2006 PCP FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
2421	5	GS MEZZANINE PARTNERS 2006 INSTITUTIONAL, L.P.	N/A	N/A	The direct holder is a Limited Partner.

2422	6	GS MEZZANINE PARTNERS 2006 INSTITUTIONAL FUND, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2423	7	GS MEZZANINE PARTNERS 2006 INSTITUTIONAL FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2424	8	GSMP 2006 INSTITUTIONAL INVESTMENT FUND, LTD.	100	N/A	
2425	9	GSMP 2006 INSTITUTIONAL INTERNATIONAL, LTD.	100	N/A	
2426	10	GSMP 2006 INSTITUTIONAL HOLDINGS INTERNATIONAL, LTD.	100	N/A	
2427	11	GSMP 2006 OFFSHORE HOLDINGS S.A R.L.	100	N/A	

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2428	10	SEVRES II S.A.R.L.	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
2429	9	GSMP 2006 INSTITUTIONAL US, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2430	10	GSMP 2006 INSTITUTIONAL HARRAH'S HOLDINGS, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2431	10	GSMP 2006 INSTITUTIONAL HOLDINGS US, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2432	8	GSMP 2006 INSTITUTIONAL S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2433	6	GS MEZZANINE PARTNERS 2006 INSTITUTIONAL FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2434	5	GS MEZZANINE PARTNERS 2006 OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2435	6	GS MEZZANINE PARTNERS 2006 OFFSHORE FUND, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2436	6	GS MEZZANINE PARTNERS 2006 OFFSHORE FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2437	4	GS MEZZANINE PARTNERS 2006 PCP FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2438	4	GS MEZZANINE PARTNERS 2006 PCP FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2439	5	GS MEZZANINE PARTNERS 2006 EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

2440	5	GS MEZZANINE PARTNERS 2006, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2441	4	GS MEZZANINE PARTNERS 2006 PIA FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2442	5	GS MEZZANINE PARTNERS 2006 INSTITUTIONAL, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2443	5	GS MEZZANINE PARTNERS 2006 OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2444	4	GS MEZZANINE PARTNERS 2006 PIA FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2445	5	GS MEZZANINE PARTNERS 2006 EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2446	5	GS MEZZANINE PARTNERS 2006, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2447	3	GS MEZZANINE PARTNERS V EMPLOYEE FUNDS GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2448	4	GS MEZZANINE PARTNERS V EMPLOYEE FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2449	5	GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2450	6	GS MEZZANINE PARTNERS V OFFSHORE FUND, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2451	7	GS MEZZANINE PARTNERS V OFFSHORE FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2452	8	GSMP V OFFSHORE INTERNATIONAL, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2453	8	GSMP V OFFSHORE INVESTMENT FUND, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2454	8	GSMP V OFFSHORE S.a r.l.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2455	8	GSMP V OFFSHORE US, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2456	9	MONEYGRAM INTERNATIONAL, INC.	522320 - Financial Transactions Processing, Reserve, and Clearinghouse Activities	Minneapolis	MN	UNITED STATES
2457	6	GS MEZZANINE PARTNERS V OFFSHORE FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2458	4	GS MEZZANINE PARTNERS V EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2459	5	GS MEZZANINE PARTNERS V EMPLOYEE MASTER	525990 - Other	New York	NY	UNITED STATES

2460	6	FUND ONSHORE, L.P. GS MEZZANINE PARTNERS V ONSHORE FUND, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2461	6	GS MEZZANINE PARTNERS V ONSHORE FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2462	4	GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND OFFSHORE II, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2463	5	GS MEZZANINE PARTNERS V OFFSHORE FUND, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2464	5	GS MEZZANINE PARTNERS V OFFSHORE FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2465	4	GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2466	4	GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND ONSHORE II, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2467	5	GS MEZZANINE PARTNERS V ONSHORE FUND, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2468	5	GS MEZZANINE PARTNERS V ONSHORE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2469	4	GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND ONSHORE, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2470	4	GS MEZZANINE PARTNERS V PIA FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2471	5	GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND ONSHORE, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2472	5	GS MEZZANINE PARTNERS V, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2473	4	GS MEZZANINE PARTNERS V PIA PMD QP FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2474	5	GS MEZZANINE PARTNERS V PMD QP FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2475	6	GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND ONSHORE, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2476	6	GS MEZZANINE PARTNERS V, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2477	4	GS MEZZANINE PARTNERS V PMD ESC FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2478	5	GS MEZZANINE PARTNERS V PMD QP FUND,	525990 - Other	New York	NY	UNITED STATES

2479	4	L.P. GS MEZZANINE PARTNERS V PMD FUND OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2480	5	GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2481	5	GS MEZZANINE PARTNERS V INSTITUTIONAL, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2482	6	GS MEZZANINE PARTNERS V INSTITUTIONAL FUND, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2483	7	GS MEZZANINE PARTNERS V INSTITUTIONAL FUND, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2484	8	GSMP V INSTITUTIONAL INTERNATIONAL, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2485	8	GSMP V INSTITUTIONAL INVESTMENT FUND, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2486	8	GSMP V INSTITUTIONAL S.A R.L.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
2487	8	GSMP V INSTITUTIONAL US, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2488	9	MONEYGRAM INTERNATIONAL, INC.	Financial Vehicles 522320 - Financial Transactions Processing, Reserve, and Clearinghouse Activities	Minneapolis	MN	UNITED STATES
2489	6	GS MEZZANINE PARTNERS V INSTITUTIONAL FUND, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2490	5	GS MEZZANINE PARTNERS V OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2491	6	GS MEZZANINE PARTNERS V OFFSHORE FUND, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2492	6	GS MEZZANINE PARTNERS V OFFSHORE FUND, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2493	4	GS MEZZANINE PARTNERS V PMD FUND OFFSHORE, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2494	5	GS MEZZANINE PARTNERS V PMD FUND OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2495	4	GS MEZZANINE PARTNERS V PMD QP FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2496	3	GS MEZZANINE PARTNERS V OFFSHORE FUND, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2497	3	GS MUNICIPAL PRODUCTS L.L.C.	Financial Vehicles 523991 - Trust, Fiduciary, and	New York	NY	UNITED STATES

2498	3	GS PEG EMPLOYEE FUNDS I ADVISORS, LLC	Custody Activities 525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2499	4	GOLDMAN SACHS PRIVATE EQUITY GROUP EMPLOYEE FUND I, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2500	5	GOLDMAN SACHS PRIVATE EQUITY GROUP MASTER FUND I, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2501	4	GOLDMAN SACHS PRIVATE EQUITY GROUP OVERRIDE FUND I, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2502	3	GS PEG EMPLOYEE FUNDS II ADVISORS, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2503	4	GOLDMAN SACHS PRIVATE EQUITY GROUP EMPLOYEE FUND II, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2504	4	GOLDMAN SACHS PRIVATE EQUITY GROUP OVERRIDE FUND II, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2505	3	GS PEG EMPLOYEE FUNDS IV ADVISORS, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2506	3	GS PEG EMPLOYEE FUNDS VII ADVISORS, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
2507	4	GOLDMAN SACHS PRIVATE EQUITY GROUP EMPLOYEE FUND VII, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2508	5	GOLDMAN SACHS PRIVATE EQUITY GROUP MASTER FUND VII, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
2509	4	GOLDMAN SACHS PRIVATE EQUITY GROUP MASTER FUND VII, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
2510	3	GS TRUST, SERIES 2006-101G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2511	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2006-101G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2512	3	GS TRUST, SERIES 2006-49G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2513	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2006-49G	525920 - Trusts, Estates, and Agency	New York	NY	UNITED STATES

2514	3	GS TRUST, SERIES 2006-50G	Accounts 525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2515	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2006-50G	Accounts 525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2516	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2006-51G	Accounts 525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2517	3	GS TRUST, SERIES 2006-51G	Accounts 525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2518	3	GS TRUST, SERIES 2007-103G	Accounts 525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2519	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2007-103G	Accounts 525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2520	3	GS TRUST, SERIES 2007-122G	Accounts 525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2521	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2007-122G	Accounts 525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2522	3	GS TRUST, SERIES 2007-123G	Accounts 525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2523	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2007-123G	Accounts 525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2524	3	GS TRUST, SERIES 2007-29G	Accounts 525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2525	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2007-29G	Accounts 525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2526	3	GS TRUST, SERIES 2007-53G	Accounts 525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2527	3	GS TRUST, SERIES 2007-57G	Accounts 525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES

2528	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2007-57G	Accounts 525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2529	3	GS TRUST, SERIES 2007-74G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2530	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2007-74G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2531	3	GS TRUST, SERIES 2007-75G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2532	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2007-75G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2533	3	GS TRUST, SERIES 2007-82G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2534	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2007-82G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2535	3	GS TRUST, SERIES 2007-92G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2536	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2007-92G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2537	3	GS TRUST, SERIES 2008-14G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2538	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2008-14G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2539	3	GS TRUST, SERIES 2008-23G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2540	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2008-23G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2541	3	GS TRUST, SERIES 2008-25G	525920 - Trusts, Estates, and Agency	New York	NY	UNITED STATES

2542	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2008-25G	Accounts 525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2543	3	GS TRUST, SERIES 2008-26GZ	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2544	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2008-26GZ	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2545	3	GS TRUST, SERIES 2008-2G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2546	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2008-2G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2547	3	GS TRUST, SERIES 2008-34G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2548	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2008-34G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2549	3	GS TRUST, SERIES 2008-35G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2550	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2008-35G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2551	3	GS TRUST, SERIES 2008-36G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2552	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2008-36G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2553	3	GS TRUST, SERIES 2010-1G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2554	4	GS Municipal Grantor Trust, Series 2010-1G	525920 - Trusts, Estates, and Agency Accounts	New York	NY	UNITED STATES
2555	3	Green Exchange Holdings LLC	551112 - Offices of Other Holding	New York	NY	UNITED STATES

			Companies			
<Caption>	<S>	<C>	<C>	<C>	<C>	
2428	10		SEVRES II S.A.R.L.	73	73	
2429	9		GSMP 2006 INSTITUTIONAL US, LTD.	100	N/A	
2430	10		GSMP 2006 INSTITUTIONAL HARRAH'S HOLDINGS, LTD.	100	N/A	
2431	10		GSMP 2006 INSTITUTIONAL HOLDINGS US, LTD.	100	N/A	
2432	8		GSMP 2006 INSTITUTIONAL S.A.R.L.	100	N/A	
2433	6		GS MEZZANINE PARTNERS 2006 INSTITUTIONAL FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2434	5		GS MEZZANINE PARTNERS 2006 OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2435	6		GS MEZZANINE PARTNERS 2006 OFFSHORE FUND, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2436	6		GS MEZZANINE PARTNERS 2006 OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2437	4		GS MEZZANINE PARTNERS 2006 PCP FUND OFFSHORE, LTD.	100	N/A	
2438	4		GS MEZZANINE PARTNERS 2006 PCP FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2439	5		GS MEZZANINE PARTNERS 2006 EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2440	5		GS MEZZANINE PARTNERS 2006, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2441	4		GS MEZZANINE PARTNERS 2006 PIA FUND OFFSHORE, LTD.	100	N/A	
2442	5		GS MEZZANINE PARTNERS 2006 INSTITUTIONAL, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2443	5		GS MEZZANINE PARTNERS 2006 OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2444	4		GS MEZZANINE PARTNERS 2006 PIA FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2445	5		GS MEZZANINE PARTNERS 2006 EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2446	5		GS MEZZANINE PARTNERS 2006, L.P.	N/A	N/A	The direct holder is a Limited Partner.

2447	3	GS MEZZANINE PARTNERS V EMPLOYEE FUNDS GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2448	4	GS MEZZANINE PARTNERS V EMPLOYEE FUND OFFSHORE, LTD.	100	N/A	
2449	5	GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2450	6	GS MEZZANINE PARTNERS V OFFSHORE FUND, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2451	7	GS MEZZANINE PARTNERS V OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2452	8	GSMP V OFFSHORE INTERNATIONAL, LTD.	100	N/A	
2453	8	GSMP V OFFSHORE INVESTMENT FUND, LTD.	100	N/A	
2454	8	GSMP V OFFSHORE S.a r.l.	100	N/A	
2455	8	GSMP V OFFSHORE US, LTD.	100	N/A	
2456	9	MONEYGRAM INTERNATIONAL, INC.	100	N/A	
2457	6	GS MEZZANINE PARTNERS V OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2458	4	GS MEZZANINE PARTNERS V EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2459	5	GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND ONSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2460	6	GS MEZZANINE PARTNERS V ONSHORE FUND, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2461	6	GS MEZZANINE PARTNERS V ONSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2462	4	GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND OFFSHORE II, L.L.C.	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
2463	5	GS MEZZANINE PARTNERS V OFFSHORE FUND, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2464	5	GS MEZZANINE PARTNERS V OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2465	4	GS MEZZANINE PARTNERS V EMPLOYEE MASTER	N/A	N/A	The direct holder is a

2466	4	FUND OFFSHORE, L.P. GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND ONSHORE II, L.L.C.	N/A	N/A	General Partner. The direct holder has Control through a Management Agreement or other arrangements.
2467	5	GS MEZZANINE PARTNERS V ONSHORE FUND, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2468	5	GS MEZZANINE PARTNERS V ONSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2469	4	GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND ONSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
2470	4	GS MEZZANINE PARTNERS V PIA FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2471	5	GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND ONSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2472	5	GS MEZZANINE PARTNERS V, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2473	4	GS MEZZANINE PARTNERS V PIA PMD QP FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2474	5	GS MEZZANINE PARTNERS V PMD QP FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2475	6	GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND ONSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2476	6	GS MEZZANINE PARTNERS V, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2477	4	GS MEZZANINE PARTNERS V PMD ESC FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2478	5	GS MEZZANINE PARTNERS V PMD QP FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2479	4	GS MEZZANINE PARTNERS V PMD FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
2480	5	GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2481	5	GS MEZZANINE PARTNERS V INSTITUTIONAL, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2482	6	GS MEZZANINE PARTNERS V INSTITUTIONAL FUND, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2483	7	GS MEZZANINE PARTNERS V INSTITUTIONAL FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2484	8	GSMP V INSTITUTIONAL INTERNATIONAL, LTD.	100	N/A	
2485	8	GSMP V INSTITUTIONAL INVESTMENT	100	N/A	

2486	8	FUND, LTD. GSMP V INSTITUTIONAL S.A R.L.	100	N/A	
2487	8	GSMP V INSTITUTIONAL US, LTD.	100	N/A	
2488	9	MONEYGRAM INTERNATIONAL, INC.	100	N/A	
2489	6	GS MEZZANINE PARTNERS V INSTITUTIONAL FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2490	5	GS MEZZANINE PARTNERS V OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2491	6	GS MEZZANINE PARTNERS V OFFSHORE FUND, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2492	6	GS MEZZANINE PARTNERS V OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2493	4	GS MEZZANINE PARTNERS V PMD FUND OFFSHORE, LTD.	100	N/A	
2494	5	GS MEZZANINE PARTNERS V PMD FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2495	4	GS MEZZANINE PARTNERS V PMD QP FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2496	3	GS MEZZANINE PARTNERS V OFFSHORE FUND, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2497	3	GS MUNICIPAL PRODUCTS L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2498	3	GS PEG EMPLOYEE FUNDS I ADVISORS, LLC	N/A	N/A	The direct holder is a Managing Member.
2499	4	GOLDMAN SACHS PRIVATE EQUITY GROUP EMPLOYEE FUND I, LLC	N/A	N/A	The direct holder is a Managing Member.
2500	5	GOLDMAN SACHS PRIVATE EQUITY GROUP MASTER FUND I, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2501	4	GOLDMAN SACHS PRIVATE EQUITY GROUP OVERRIDE FUND I, LLC	N/A	N/A	The direct holder is a Managing Member.
2502	3	GS PEG EMPLOYEE FUNDS II ADVISORS, LLC	N/A	N/A	The direct holder is a Managing Member.
2503	4	GOLDMAN SACHS PRIVATE EQUITY GROUP EMPLOYEE FUND II, LLC	N/A	N/A	The direct holder is a Managing Member.
2504	4	GOLDMAN SACHS PRIVATE EQUITY GROUP	N/A	N/A	The direct holder is a

2505	3	<p> OVERRIDE FUND II, LLC</p> <p>GS PEG EMPLOYEE FUNDS IV ADVISORS, LLC</p>	N/A	N/A	<p>Managing Member.</p> <p>The direct holder has Control through a Management Agreement or other arrangements.</p>
2506	3	<p>GS PEG EMPLOYEE FUNDS VII ADVISORS, LLC</p>	N/A	N/A	<p>The direct holder has Control through a Management Agreement or other arrangements.</p>
2507	4	<p>GOLDMAN SACHS PRIVATE EQUITY GROUP</p> <p>EMPLOYEE FUND VII, LLC</p>	N/A	N/A	<p>The direct holder is a Managing Member.</p>
2508	5	<p>GOLDMAN SACHS PRIVATE EQUITY GROUP</p> <p>MASTER FUND VII, LLC</p>	N/A	N/A	<p>The direct holder is a Non-Managing Member.</p>
2509	4	<p>GOLDMAN SACHS PRIVATE EQUITY GROUP MASTER</p> <p>FUND VII, LLC</p>	N/A	N/A	<p>The direct holder has Control through a Management Agreement or other arrangements.</p>
2510	3	<p>GS TRUST, SERIES 2006-101G</p>	N/A	N/A	<p>The direct holder is a Trustee.</p>
2511	4	<p>GS MUNICIPAL GRANTOR TRUST, SERIES</p> <p>2006-101G</p>	N/A	N/A	<p>The direct holder is a Trustee.</p>
2512	3	<p>GS TRUST, SERIES 2006-49G</p>	N/A	N/A	<p>The direct holder is a Trustee.</p>
2513	4	<p>GS MUNICIPAL GRANTOR TRUST, SERIES</p> <p>2006-49G</p>	N/A	N/A	<p>The direct holder is a Trustee.</p>
2514	3	<p>GS TRUST, SERIES 2006-50G</p>	N/A	N/A	<p>The direct holder is a Trustee.</p>
2515	4	<p>GS MUNICIPAL GRANTOR TRUST, SERIES</p> <p>2006-50G</p>	N/A	N/A	<p>The direct holder is a Trustee.</p>
2516	4	<p>GS MUNICIPAL GRANTOR TRUST, SERIES</p> <p>2006-51G</p>	N/A	N/A	<p>The direct holder is a Trustee.</p>
2517	3	<p>GS TRUST, SERIES 2006-51G</p>	N/A	N/A	<p>The direct holder is a Trustee.</p>
2518	3	<p>GS TRUST, SERIES 2007-103G</p>	N/A	N/A	<p>The direct holder is a</p>

					Trustee.
2519	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2007-103G	N/A	N/A	The direct holder is a Trustee.
2520	3	GS TRUST, SERIES 2007-122G	N/A	N/A	The direct holder is a Trustee.
2521	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2007-122G	N/A	N/A	The direct holder is a Trustee.
2522	3	GS TRUST, SERIES 2007-123G	N/A	N/A	The direct holder is a Trustee.
2523	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2007-123G	N/A	N/A	The direct holder is a Trustee.
2524	3	GS TRUST, SERIES 2007-29G	N/A	N/A	The direct holder is a Trustee.
2525	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2007-29G	N/A	N/A	The direct holder is a Trustee.
2526	3	GS TRUST, SERIES 2007-53G	N/A	N/A	The direct holder is a Trustee.
2527	3	GS TRUST, SERIES 2007-57G	N/A	N/A	The direct holder is a Trustee.
2528	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2007-57G	N/A	N/A	The direct holder is a Trustee.
2529	3	GS TRUST, SERIES 2007-74G	N/A	N/A	The direct holder is a Trustee.
2530	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2007-74G	N/A	N/A	The direct holder is a Trustee.
2531	3	GS TRUST, SERIES 2007-75G	N/A	N/A	The direct holder is a Trustee.
2532	4	GS MUNICIPAL GRANTOR TRUST, SERIES	N/A	N/A	The direct holder is a

		2007-75G			Trustee.
2533	3	GS TRUST, SERIES 2007-82G	N/A	N/A	The direct holder is a Trustee.
2534	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2007-82G	N/A	N/A	The direct holder is a Trustee.
2535	3	GS TRUST, SERIES 2007-92G	N/A	N/A	The direct holder is a Trustee.
2536	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2007-92G	N/A	N/A	The direct holder is a Trustee.
2537	3	GS TRUST, SERIES 2008-14G	N/A	N/A	The direct holder is a Trustee.
2538	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2008-14G	N/A	N/A	The direct holder is a Trustee.
2539	3	GS TRUST, SERIES 2008-23G	N/A	N/A	The direct holder is a Trustee.
2540	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2008-23G	N/A	N/A	The direct holder is a Trustee.
2541	3	GS TRUST, SERIES 2008-25G	N/A	N/A	The direct holder is a Trustee.
2542	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2008-25G	N/A	N/A	The direct holder is a Trustee.
2543	3	GS TRUST, SERIES 2008-26GZ	N/A	N/A	The direct holder is a Trustee.
2544	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2008-26GZ	N/A	N/A	The direct holder is a Trustee.
2545	3	GS TRUST, SERIES 2008-2G	N/A	N/A	The direct holder is a Trustee.
2546	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2008-2G	N/A	N/A	The direct holder is a

					Trustee.
2547	3	GS TRUST, SERIES 2008-34G	N/A	N/A	The direct holder is a Trustee.
2548	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2008-34G	N/A	N/A	The direct holder is a Trustee.
2549	3	GS TRUST, SERIES 2008-35G	N/A	N/A	The direct holder is a Trustee.
2550	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2008-35G	N/A	N/A	The direct holder is a Trustee.
2551	3	GS TRUST, SERIES 2008-36G	N/A	N/A	The direct holder is a Trustee.
2552	4	GS MUNICIPAL GRANTOR TRUST, SERIES 2008-36G	N/A	N/A	The direct holder is a Trustee.
2553	3	GS TRUST, SERIES 2010-1G	N/A	N/A	The direct holder is a Trustee.
2554	4	GS Municipal Grantor Trust, Series 2010-1G	N/A	N/A	The direct holder is a Trustee.
2555	3	Green Exchange Holdings LLC	N/A	N/A	The direct holder is a Non-Managing Member.

</Table>

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<S>	<C>	<C>	<C>	<C>	<C>	<C>
2556	4	GREEN EXCHANGE LLC	523210 - Securities and Commodity Exchanges	New York	NY	UNITED STATES
2557	5	GREEN EXCHANGE INTERNATIONAL, INC.	523210 - Securities and Commodity Exchanges	New York	NY	UNITED STATES
2558	3	JEREZ FUNDO DE INVESTIMENTO EM DIREITOS CREDITORIOS NAO-PADRONIZADOS MULTICARTEIRA	525910 - Open-End Investment Funds	Osasco		BRAZIL

2559	3	LIFELOCK, INC.	525990 - Other Financial Vehicles	Tempe	AZ	UNITED STATES
2560	4	IDENTITY ASSURANCE AND MANAGEMENT COMPANY	525990 - Other Financial Vehicles	Missoula	MT	UNITED STATES
2561	3	M-CCP PARENT, INC.	525990 - Other Financial Vehicles	Charlotte	NC	UNITED STATES
2562	4	M-CCP HOLDINGS, INC.	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
2563	5	MERGENT, INC.	518210 - Data Processing, Hosting, and Related Services	Charlotte	NC	UNITED STATES
2564	3	PATENT SKY LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2565	3	PIVOTAL HOLDINGS LTD.	525990 - Other Financial Vehicles	Montreal	QC	CANADA
2566	4	PIVOTAL PAYMENTS INC.	525990 - Other Financial Vehicles	Melville	NY	UNITED STATES
2567	4	Pivotal Payments Corporation	525990 - Other Financial Vehicles	Montreal	QC	CANADA
2568	3	ProSight Equity Management Inc.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
2569	4	PROSIGHT INVESTMENT LLC	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
2570	4	ProSight Parallel Investment LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
2571	3	READY CAPITAL GROUP LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2572	3	REDLINE TRADING SOLUTIONS, INC.	511210 - Applications software, computer, packaged	Woburn	MA	UNITED STATES
2573	3	STONE STREET PEP TECHNOLOGY 2000, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2574	4	BRIDGE STREET PEP TECHNOLOGY FUND 2000, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2575	4	STONE STREET PEP TECHNOLOGY FUND 2000, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

2576	3	THE PORTAL ALLIANCE LLC	523210 - Securities and Commodity Exchanges	New York	NY	UNITED STATES	
2577	3	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2008	525990 - Other Financial Vehicles	New York	NY	UNITED STATES	
2578	4	W2008 INTERNATIONAL FINANCE SUB LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS	
2579	5	W2007 BEAR L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES	
2580	5	W2008 JUPITER INVESTMENT CAYMAN LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS	
2581	5	W2008 OUKA (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES	
2582	5	W2008 RAINBOW 1 (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES	
2583	5	W2008 RAINBOW 2 (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES	
2584	5	W2008 RAINBOW 3 (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES	
2585	5	WHITEHALL EUROPEAN RE 7 S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG	
2586	6	WHITEHALL EUROPEAN RE 7A S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG	S.
2587	7	RESTIO B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS	
2588	8	SATUREA B.V.	531390 - Other activities related to real estate	Amsterdam		NETHERLANDS	
2589	9	LANCASTER GMBH & CO. KG	525990 - Other Financial Vehicles	Dusseldorf		GERMANY	
2590	9	LANCASTER HOLDING GmbH	525990 - Other Financial Vehicles	Frankfurt am Main		GERMANY	
2591	10	LANCASTER GMBH & CO. KG	525990 - Other Financial Vehicles	Dusseldorf		GERMANY	
2592	5	WHITEHALL EUROPEAN RE 8 S. A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG	
2593	6	WHITEHALL EUROPEAN RE 8A S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG	S.
2594	7	RESTIO B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS	
2595	5	WHITEHALL EUROPEAN RE 9 S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG	

2596	6	Whitehall European RE 9A S.a r.l.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2597	7	RESTIO B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
2598	2	GOLDMAN, SACHS & CO. BETEILIGUNGS GMBH	551112 - Offices of Other Holding Companies	Frankfurt am Main		GERMANY
2599	3	Goldman Sachs Gives gemeinnutzige GmbH	523991 - Trust, Fiduciary, and Custody Activities	Frankfurt am Main		GERMANY
2600	2	GOLDMAN, SACHS & CO. FINANZ GMBH	551112 - Offices of Other Holding Companies	Frankfurt am Main		GERMANY
2601	3	GOLDMAN, SACHS & CO. OHG	522110 - Commercial Banking	Frankfurt am Main		GERMANY
2602	2	GOLDMAN, SACHS & CO. WERTPAPIER GMBH	523110 - Investment Banking and Securities Dealing	Frankfurt am Main		GERMANY
2603	2	GOLDMAN, SACHS MANAGEMENT GP GMBH	525990 - Other Financial Vehicles	Frankfurt am Main		GERMANY
2604	3	GS CAPITAL PARTNERS 2000 GMBH & CO. BETEILIGUNGS KG	525990 - Other Financial Vehicles	Berlin		GERMANY
2605	3	GS CAPITAL PARTNERS V GMBH & CO. KG	525990 - Other Financial Vehicles	Frankfurt am Main		GERMANY
2606	2	GS (ASIA) L.P.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
2607	2	GS - MPIM I, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2608	2	GS 2280 FDB MEMBER LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2609	2	GS 230 PARK ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2610	3	GOLDMAN SACHS 230 PARK INVESTORS, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2611	2	GS 5555 HOLLYWOOD MEMBER LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2612	2	GS ACA, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2613	2	GS ADMINISTRATIVE SERVICES, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2614	2	GS ADVISORS 2000, L.L.C.	525990 - Other	New York	NY	UNITED STATES

2615	3	GS CAPITAL PARTNERS 2000 OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2616	4	FS INVEST SARL	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
2617	4	GS 2000-I, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2618	4	GSCP 2000 OFFSHORE CCH HOLDING	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2619	5	GSCP 2000 OFFSHORE CCH HOLDING, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2620	6	CEQUEL COMMUNICATIONS HOLDINGS, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2621	5	GSCP 2000 OFFSHORE CEBRIDGE HOLDINGS CORP.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2622	4	GSCP 2000 OFFSHORE CCH HOLDING, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2623	4	SUNGARD CAPITAL CORP.	Financial Vehicles 51821 - Data Processing, Hosting and Related Services	New York	NY	UNITED STATES
2624	3	GS CAPITAL PARTNERS 2000, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2625	4	FS INVEST SARL	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
2626	4	GS 2000-I, L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2627	4	GSCP 2000 CEBRIDGE HOLDINGS CORP.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2628	5	CEQUEL COMMUNICATIONS HOLDINGS, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2629	4	SUNGARD CAPITAL CORP.	Financial Vehicles 51821 - Data Processing, Hosting and Related Services	New York	NY	UNITED STATES
2630	2	GS ADVISORS II, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2631	2	GS ADVISORS III, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2632	3	GS CAPITAL PARTNERS III (GERMANY) CIVIL LAW PARTNERSHIP	Financial Vehicles 525990 - Other	Berlin		GERMANY
2633	3	GS CAPITAL PARTNERS III OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2634	3	GS CAPITAL PARTNERS III, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES

2635	4	EACCESS HOLDINGS L.L.C.	Financial Vehicles 551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES
2636	2	GS ADVISORS V AIV, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2637	3	GSCP V AIV, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2638	3	GSCP V INSTITUTIONAL AIV, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2639	2	GS ADVISORS V, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2640	3	GS CAPITAL PARTNERS V GMBH & CO. KG	525990 - Other Financial Vehicles	Frankfurt am Main		GERMANY
2641	3	GS CAPITAL PARTNERS V INSTITUTIONAL, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2642	3	GS CAPITAL PARTNERS V OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2643	3	GS CAPITAL PARTNERS V, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2644	3	GS PRYSMIAN CO-INVEST GP LIMITED	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2645	2	GS ADVISORS VI AIV, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2646	3	GSCP VI AIV, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2647	4	UMBRELLASTREAM GENERAL PARTNER LIMITED	525990 - Other Financial Vehicles	St. Peter Port		GUERNSEY
2648	4	UMBRELLASTREAM LIMITED PARTNERSHIP INCORPORATED	525990 - Other Financial Vehicles	St. Peter Port		GUERNSEY
2649	3	GSCP VI PARALLEL AIV, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2650	4	GS LUX DEBT HOLDINGS S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2651	4	UMBRELLASTREAM GENERAL PARTNER LIMITED	525990 - Other Financial Vehicles	St. Peter Port		GUERNSEY
2652	4	UMBRELLASTREAM LIMITED PARTNERSHIP INCORPORATED	525990 - Other Financial Vehicles	St. Peter Port		GUERNSEY
2653	2	GS ADVISORS VI, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2654	3	GS CAPITAL PARTNERS VI GMBH & CO. KG	525990 - Other Financial Vehicles	Frankfurt am Main		GERMANY

2655	3	GS CAPITAL PARTNERS VI OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2656	3	GS CAPITAL PARTNERS VI PARALLEL, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2657	3	GS CAPITAL PARTNERS VI, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2658	2	GS ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2659	2	GS AT ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2660	2	GS AYCO HOLDING LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
2661	3	MERCER ALLIED COMPANY, L.P.	523120 - Securities Brokerage	Saratoga Springs	NY	UNITED STATES
2662	3	SARATOGA SPRINGS LLC	551112 - Offices of Other Holding Companies	Saratoga Springs	NY	UNITED STATES
2663	4	THE AYCO COMPANY, L.P.	523930 - Investment Advice	Saratoga Springs	NY	UNITED STATES
2664	5	MERCER ALLIED COMPANY, L.P.	523120 - Securities Brokerage	Saratoga Springs	NY	UNITED STATES
2665	5	THE AYCO SERVICES AGENCY, L.P.	524210 - Insurance Agencies and Brokerages	Saratoga Springs	NY	UNITED STATES
2666	6	MERCAY CORPORATION	551112 - Offices of Other Holding Companies	Saratoga Springs	NY	UNITED STATES
2667	7	THE AYCO SERVICES INSURANCE AGENCY, INC.	524210 - Insurance Agencies and Brokerages	Saratoga Springs	NY	UNITED STATES
2668	3	THE AYCO COMPANY, L.P.	523930 - Investment Advice	Saratoga Springs	NY	UNITED STATES
2669	3	THE AYCO SERVICES AGENCY, L.P.	524210 - Insurance Agencies and Brokerages	Saratoga Springs	NY	UNITED STATES
2670	2	GS BMET ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2671	3	GOLDMAN SACHS BMET INVESTORS, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2672	2	GS BMET OFFSHORE ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS

2673	3	GOLDMAN SACHS BMET INVESTORS OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2674	3	GOLDMAN SACHS BMET INVESTORS OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2675	4	GOLDMAN SACHS BMET INVESTORS OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2676	2	GS BPC Parking Garage, LLC	531390 - Other activities related to real estate	Wilmington	DE	UNITED STATES
2677	2	GS CABLE ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2678	3	GOLDMAN SACHS CABLE INVESTORS, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2679	4	CEQUEL COMMUNICATIONS HOLDINGS, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2680	2	GS CABLE INVESTORS SLP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2681	3	GOLDMAN SACHS CABLE INVESTORS, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2682	2	GS CAPITAL OPPORTUNITIES LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2683	3	GS FINANCING OPPORTUNITIES LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES

<Caption>

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<S>	<C>	<C>	<C>	<C>	<C>
2556	4	GREEN EXCHANGE LLC	N/A	N/A	The direct holder is a Managing Member.
2557	5	GREEN EXCHANGE INTERNATIONAL, INC.	100	N/A	
2558	3	JEREZ FUNDO DE INVESTIMENTO EM DIREITOS CREDITORIOS NAO-PADRONIZADOS MULTICARTEIRA	100	N/A	
2559	3	LIFELOCK, INC.	70	N/A	
2560	4	IDENTITY ASSURANCE AND MANAGEMENT COMPANY	100	N/A	
2561	3	M-CCP PARENT, INC.	100	N/A	
2562	4	M-CCP HOLDINGS, INC.	100	N/A	

2563	5	MERGENT, INC.	100	N/A	
2564	3	PATENT SKY LLC	N/A	N/A	The direct holder is a Managing Member.
2565	3	PIVOTAL HOLDINGS LTD.	1	N/A	
2566	4	PIVOTAL PAYMENTS INC.	100	N/A	
2567	4	Pivotal Payments Corporation	100	N/A	
2568	3	ProSight Equity Management Inc.	100	N/A	
2569	4	PROSIGHT INVESTMENT LLC	N/A	N/A	The direct holder is a Managing Member.
2570	4	ProSight Parallel Investment LLC	N/A	N/A	The direct holder is a Managing Member.
2571	3	READY CAPITAL GROUP LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2572	3	REDLINE TRADING SOLUTIONS, INC.	100	N/A	
2573	3	STONE STREET PEP TECHNOLOGY 2000, L.L.C.	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
2574	4	BRIDGE STREET PEP TECHNOLOGY FUND 2000, L.P.	N/A	N/A	The direct holder is a General Partner.
2575	4	STONE STREET PEP TECHNOLOGY FUND 2000, L.P.	N/A	N/A	The direct holder is a General Partner.
2576	3	THE PORTAL ALLIANCE LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2577	3	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2008	N/A	N/A	The direct holder is a Limited Partner.
2578	4	W2008 INTERNATIONAL FINANCE SUB LTD.	100	N/A	
2579	5	W2007 BEAR L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.

2580	5	W2008 JUPITER INVESTMENT CAYMAN LTD.	100	N/A	
2581	5	W2008 OUKA (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2582	5	W2008 RAINBOW 1 (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2583	5	W2008 RAINBOW 2 (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2584	5	W2008 RAINBOW 3 (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2585	5	WHITEHALL EUROPEAN RE 7 S.A R.L.	22	N/A	This holding represents ownership in Class C shares.
2586	6	WHITEHALL EUROPEAN RE 7A S.A R.L.	100	N/A	
2587	7	RESTIO B.V.	100	N/A	
2588	8	SATUREA B.V.	100	N/A	
2589	9	LANCASTER GMBH & CO. KG	100	100	
2590	9	LANCASTER HOLDING GmbH	100	N/A	
2591	10	LANCASTER GMBH & CO. KG	100	100	
2592	5	WHITEHALL EUROPEAN RE 8 S. A R.L.	22	N/A	This holding represents ownership in Class C shares.
2593	6	WHITEHALL EUROPEAN RE 8A S.A R.L.	100	N/A	
2594	7	RESTIO B.V.	100	N/A	
2595	5	WHITEHALL EUROPEAN RE 9 S.A R.L.	100	N/A	
2596	6	Whitehall European RE 9A S.a r.l.	100	N/A	
2597	7	RESTIO B.V.	100	N/A	
2598	2	GOLDMAN, SACHS & CO. BETEILIGUNGS GMBH	100	N/A	
2599	3	Goldman Sachs Gives gemeinnutzige GmbH	100	N/A	

2600	2	GOLDMAN, SACHS & CO. FINANZ GMBH	100	N/A	
2601	3	GOLDMAN, SACHS & CO. OHG	N/A	N/A	The direct holder is a General Partner.
2602	2	GOLDMAN, SACHS & CO. WERTPAPIER GMBH	100	N/A	
2603	2	GOLDMAN, SACHS MANAGEMENT GP GMBH	100	N/A	
2604	3	GS CAPITAL PARTNERS 2000 GMBH & CO. BETEILIGUNGS KG	N/A	N/A	The direct holder is a General Partner.
2605	3	GS CAPITAL PARTNERS V GMBH & CO. KG	N/A	N/A	The direct holder is a General Partner.
2606	2	GS (ASIA) L.P.	N/A	N/A	The direct holder is a Limited Partner.
2607	2	GS - MPIM I, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2608	2	GS 2280 FDB MEMBER LLC	N/A	N/A	The direct holder is a Managing Member.
2609	2	GS 230 PARK ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2610	3	GOLDMAN SACHS 230 PARK INVESTORS, L.P.	N/A	N/A	The direct holder is a General Partner.
2611	2	GS 5555 HOLLYWOOD MEMBER LLC	N/A	N/A	The direct holder is a Managing Member.
2612	2	GS ACA, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2613	2	GS ADMINISTRATIVE SERVICES, LLC	N/A	N/A	The direct holder is a Managing Member.
2614	2	GS ADVISORS 2000, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2615	3	GS CAPITAL PARTNERS 2000 OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
2616	4	FS INVEST SARL	44	N/A	
2617	4	GS 2000-I, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2618	4	GSCP 2000 OFFSHORE CCH HOLDING	100	N/A	

2619	5	GSCP 2000 OFFSHORE CCH HOLDING, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2620	6	CEQUEL COMMUNICATIONS HOLDINGS, LLC	36	N/A	
2621	5	GSCP 2000 OFFSHORE CEBRIDGE HOLDINGS CORP.	100	N/A	
2622	4	GSCP 2000 OFFSHORE CCH HOLDING, L.P.	N/A	N/A	The direct holder is a General Partner.
2623	4	SUNGARD CAPITAL CORP.	99	N/A	
2624	3	GS CAPITAL PARTNERS 2000, L.P.	N/A	N/A	The direct holder is a General Partner.
2625	4	FS INVEST SARL	44	N/A	
2626	4	GS 2000-I, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2627	4	GSCP 2000 CEBRIDGE HOLDINGS CORP.	100	N/A	
2628	5	CEQUEL COMMUNICATIONS HOLDINGS, LLC	36	N/A	
2629	4	SUNGARD CAPITAL CORP.	99	N/A	
2630	2	GS ADVISORS II, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2631	2	GS ADVISORS III, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2632	3	GS CAPITAL PARTNERS III (GERMANY) CIVIL LAW PARTNERSHIP	N/A	N/A	The direct holder is a General Partner.
2633	3	GS CAPITAL PARTNERS III OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
2634	3	GS CAPITAL PARTNERS III, L.P.	N/A	N/A	The direct holder is a General Partner.
2635	4	EACCESS HOLDINGS L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2636	2	GS ADVISORS V AIV, LTD.	100	N/A	
2637	3	GSCP V AIV, L.P.	N/A	N/A	The direct holder is a General Partner.
2638	3	GSCP V INSTITUTIONAL AIV, L.P.	N/A	N/A	The direct holder is a

2639	2	GS ADVISORS V, L.L.C.	N/A	N/A	General Partner. The direct holder is a Non-Managing Member.
2640	3	GS CAPITAL PARTNERS V GMBH & CO. KG	N/A	N/A	The direct holder is a Managing Member.
2641	3	GS CAPITAL PARTNERS V INSTITUTIONAL, L.P.	N/A	N/A	The direct holder is a General Partner.
2642	3	GS CAPITAL PARTNERS V OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
2643	3	GS CAPITAL PARTNERS V, L.P.	N/A	N/A	The direct holder is a General Partner.
2644	3	GS PRYSMIAN CO-INVEST GP LIMITED	100	N/A	
2645	2	GS ADVISORS VI AIV, LTD.	100	N/A	
2646	3	GSCP VI AIV, L.P.	N/A	N/A	The direct holder is a General Partner.
2647	4	UMBRELLASTREAM GENERAL PARTNER LIMITED	50	N/A	
2648	4	UMBRELLASTREAM LIMITED PARTNERSHIP INCORPORATED	100	16	
2649	3	GSCP VI PARALLEL AIV, L.P.	N/A	N/A	The direct holder is a General Partner.
2650	4	GS LUX DEBT HOLDINGS S.A.R.L.	100	N/A	
2651	4	UMBRELLASTREAM GENERAL PARTNER LIMITED	50	N/A	
2652	4	UMBRELLASTREAM LIMITED PARTNERSHIP INCORPORATED	100	16	
2653	2	GS ADVISORS VI, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2654	3	GS CAPITAL PARTNERS VI GMBH & CO. KG	N/A	N/A	The direct holder is a General Partner.
2655	3	GS CAPITAL PARTNERS VI OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
2656	3	GS CAPITAL PARTNERS VI PARALLEL, L.P.	N/A	N/A	The direct holder is a General Partner.
2657	3	GS CAPITAL PARTNERS VI, L.P.	N/A	N/A	The direct holder is a General Partner.
2658	2	GS ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2659	2	GS AT ADVISORS, L.L.C.	N/A	N/A	The direct holder is a

2660	2	GS AYCO HOLDING LLC	N/A	N/A	Managing Member. The direct holder is a Managing Member.
2661	3	MERCER ALLIED COMPANY, L.P.	N/A	N/A	The direct holder is a General Partner.
2662	3	SARATOGA SPRINGS LLC	N/A	N/A	The direct holder is a Managing Member.
2663	4	THE AYCO COMPANY, L.P.	N/A	N/A	The direct holder is a General Partner.
2664	5	MERCER ALLIED COMPANY, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2665	5	THE AYCO SERVICES AGENCY, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2666	6	MERCAY CORPORATION	100	N/A	
2667	7	THE AYCO SERVICES INSURANCE AGENCY, INC.	100	N/A	
2668	3	THE AYCO COMPANY, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2669	3	THE AYCO SERVICES AGENCY, L.P.	N/A	N/A	The direct holder is a General Partner.
2670	2	GS BMET ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2671	3	GOLDMAN SACHS BMET INVESTORS, L.P.	N/A	N/A	The direct holder is a General Partner.
2672	2	GS BMET OFFSHORE ADVISORS, INC.	100	N/A	
2673	3	GOLDMAN SACHS BMET INVESTORS OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
2674	3	GOLDMAN SACHS BMET INVESTORS OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
2675	4	GOLDMAN SACHS BMET INVESTORS OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2676	2	GS BPC Parking Garage, LLC	N/A	N/A	The direct holder is a Non-Managing Member.

2677	2	GS CABLE ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2678	3	GOLDMAN SACHS CABLE INVESTORS, L.P.	N/A	N/A	The direct holder is a General Partner.
2679	4	CEQUEL COMMUNICATIONS HOLDINGS, LLC	36	N/A	
2680	2	GS CABLE INVESTORS SLP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2681	3	GOLDMAN SACHS CABLE INVESTORS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2682	2	GS CAPITAL OPPORTUNITIES LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2683	3	GS FINANCING OPPORTUNITIES LLC	N/A	N/A	The direct holder is a Managing Member.

</Table>

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<Table>

<S>	<C>	<C>	<C>	<C>	<C>	<C>
2684	2	GS CAPITAL PARTNERS 2000 EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2685	3	CEQUEL COMMUNICATIONS HOLDINGS, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2686	3	FS INVEST SARL	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2687	3	GS 2000-I, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2688	3	GS CAPITAL PARTNERS 2000 GMBH & CO. BETEILIGUNGS KG	525990 - Other Financial Vehicles	Berlin		GERMANY
2689	3	GS CAPITAL PARTNERS 2000 OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2690	3	GS CAPITAL PARTNERS 2000, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2691	3	SUNGARD CAPITAL CORP.	51821 - Data Processing, Hosting and Related Services	New York	NY	UNITED STATES
2692	2	GS CAPITAL PARTNERS 2000 GMBH & CO. BETEILIGUNGS KG	525990 - Other Financial Vehicles	Berlin		GERMANY
2693	2	GS CAPITAL PARTNERS 2000 OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2694	2	GS CAPITAL PARTNERS 2000, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

2695	2	GS CAPITAL PARTNERS II (GERMANY) CIVIL LAW PARTNERSHIP	Financial Vehicles 525990 - Other	Berlin		GERMANY
2696	2	GS CAPITAL PARTNERS III (GERMANY) CIVIL LAW PARTNERSHIP	Financial Vehicles 525990 - Other	Berlin		GERMANY
2697	2	GS CAPITAL PARTNERS III OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2698	2	GS CAPITAL PARTNERS III, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2699	2	GS CAPITAL PARTNERS V EMPLOYEE FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2700	2	GS CAPITAL PARTNERS V GMBH & CO. KG	Financial Vehicles 525990 - Other	Frankfurt am Main		GERMANY
2701	2	GS CAPITAL PARTNERS V INSTITUTIONAL, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2702	2	GS CAPITAL PARTNERS V OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2703	2	GS CAPITAL PARTNERS V PCP FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2704	2	GS CAPITAL PARTNERS V PIA FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2705	2	GS CAPITAL PARTNERS V, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2706	2	GS CAPITAL PARTNERS VI EMPLOYEE FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2707	2	GS CAPITAL PARTNERS VI EMPLOYEE MASTER FUND, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2708	2	GS CAPITAL PARTNERS VI GMBH & CO. KG	Financial Vehicles 525990 - Other	Frankfurt am Main		GERMANY
2709	2	GS CAPITAL PARTNERS VI OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2710	2	GS CAPITAL PARTNERS VI PARALLEL, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2711	2	GS CAPITAL PARTNERS VI PIA FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2712	2	GS CAPITAL PARTNERS VI PIA PMD QP FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2713	2	GS CAPITAL PARTNERS VI PMD ESC FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2714	2	GS CAPITAL PARTNERS VI PMD JAPAN ESC FUND OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2715	2	GS CAPITAL PARTNERS VI PMD QP FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES

2716	2	GS CAPITAL PARTNERS VI, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2717	2	GS CLEAN TECHNOLOGY & RENEWABLES, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2718	2	GS CORE INNOVATIONS INVESTOR LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2719	2	GS CORE PLUS REAL ESTATE INCOME FUND 2002, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2720	2	GS DGC ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2721	3	GOLDMAN SACHS DGC INVESTORS, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2722	2	GS DGC OFFSHORE ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2723	3	GOLDMAN SACHS DGC INVESTORS OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2724	3	GOLDMAN SACHS DGC INVESTORS OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2725	4	GOLDMAN SACHS DGC INVESTORS OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2726	2	GS DIRECT, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2727	2	GS DISTRESSED OPPORTUNITIES EMPLOYEE FUNDS GP, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2728	3	GS DISTRESSED OPPORTUNITIES EMPLOYEE FUND OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2729	3	GS DISTRESSED OPPORTUNITIES EMPLOYEE FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2730	2	GS DIVERSIFIED FUNDING LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2731	3	GS DIVERSIFIED HOLDINGS LIMITED	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2732	3	GS DIVERSIFIED INVESTMENTS LIMITED	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2733	4	GS CAPITAL FUNDING (UK) 1 LIMITED	Financial Vehicles 525990 - Other	London		UNITED KINGDOM (OTHER)
2734	2	GS EDMC ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2735	3	GOLDMAN SACHS EDMC INVESTORS, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2736	2	GS EDMC INVESTORS SLP, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES

2737	2	GS EMPLOYEE FUND 2000 OFFSHORE (CORPORATE), L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2738	3	GS EMPLOYEE FUND 2000 OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2739	4	GOLDMAN SACHS DIRECT INVESTMENT FUND 2000, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2740	4	GS CAPITAL PARTNERS 2000 EMPLOYEE FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2741	2	GS EMPLOYEE FUND 2000 OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2742	2	GS EMPLOYEE FUNDS 2000 GP, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2743	3	GOLDMAN SACHS DIRECT INVESTMENT FUND 2000, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2744	3	GS CAPITAL PARTNERS 2000 EMPLOYEE FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2745	3	GS PIA 2000 EMPLOYEE FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2746	4	GOLDMAN SACHS DIRECT INVESTMENT FUND 2000, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2747	4	GS CAPITAL PARTNERS 2000 EMPLOYEE FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2748	3	GS PIA 2000 EMPLOYEE OFFSHORE FUND, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2749	4	GS EMPLOYEE FUND 2000 OFFSHORE (CORPORATE), L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2750	2	GS EMPLOYEE FUNDS 2000 OFFSHORE GP, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2751	3	GS EMPLOYEE FUND 2000 OFFSHORE (CORPORATE), L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2752	3	GS EMPLOYEE FUND 2000 OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2753	2	GS FINANCE CORP.	Financial Vehicles 525990 - Other	NEW YORK	NY	UNITED STATES
2754	2	GS FINANCIAL SERVICES II, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2755	3	AMAGANSETT ASSETS	Financial Vehicles 525990 - Other	London		UNITED KINGDOM (OTHER)
2756	3	ASSET FUNDING COMPANY IV LIMITED	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2757	3	GS FUNDING EUROPE	Financial Vehicles 525990 - Other	London		UNITED KINGDOM

2758	4	AMAGANSETT FUNDING LIMITED	Financial Vehicles 525990 - Other	George Town		(OTHER) CAYMAN ISLANDS
2759	4	AMAGANSETT II ASSETS LIMITED	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2760	4	GS FUNDING EUROPE I LTD.	Financial Vehicles 551112 - Offices of Other Holding Companies	George Town		CAYMAN ISLANDS
2761	5	GS FUNDING EUROPE II LTD.	551112 - Offices of Other Holding Companies	George Town		CAYMAN ISLANDS
2762	4	GS FUNDING EUROPE II LTD.	551112 - Offices of Other Holding Companies	George Town		CAYMAN ISLANDS
2763	2	GS FINANCIAL SERVICES L.P. (DEL)	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
2764	2	GS FUNDING OPPORTUNITIES II LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2765	3	GS FUNDING OPPORTUNITIES LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2766	2	GS GLOBAL INFRASTRUCTURE PARTNERS I EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2767	3	GS GLOBAL INFRASTRUCTURE PARTNERS I-A EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2768	4	GS GLOBAL INFRASTRUCTURE PARTNERS I, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2769	5	GS GLOBAL INFRASTRUCTURE PARTNERS I COOPERATIEVE U.A.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
2770	6	MATADOR INFRA B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
2771	7	RED DE CARRETERAS DE OCCIDENTE, S. DE R.L. DE C.V.	525910 - Open-End Investment Funds	Mexico City		MEXICO
2772	5	GS GLOBAL INFRASTRUCTURE PARTNERS I FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2773	5	GSIP GLOBAL ADVISORS 2006, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2774	6	GS GLOBAL INFRASTRUCTURE PARTNERS I FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2775	5	GSIP I Mezzanine Global and International S.a r.l.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2776	5	GSPX CARRIX LLC	525990 - Other	Wilmington	DE	UNITED STATES

2777	6	GSPX, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2778	5	GSPX, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2779	5	Kinder Morgan Holdco LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2780	5	TEXAS ENERGY FUTURE CAPITAL HOLDINGS LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2781	5	TEXAS ENERGY FUTURE HOLDINGS LIMITED PARTNERSHIP	Financial Vehicles 525990 - Other	Fort Worth	TX	UNITED STATES
2782	2	GS GLOBAL INFRASTRUCTURE PARTNERS I, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
2783	2	GS GLOBAL INVESTMENTS, CO.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2784	3	GS GLOBAL INVESTMENTS UK, INC.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
2785	4	COUNTY UK LIMITED	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
2786	5	COUNTY FUNDING	551112 - Offices of Other Holding Companies	London		UNITED KINGDOM (OTHER)
2787	6	COUNTY ASSETS LIMITED	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2788	2	GS GLOBAL MARKETS, INC.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2789	2	GS HULL HOLDING, INC.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
2790	3	THE HULL GROUP, L.L.C.	551112 - Offices of Other Holding Companies	Chicago	IL	UNITED STATES
2791	4	SLK-HULL DERIVATIVES LLC	525990 - Other Financial Vehicles	NEW YORK	NY	UNITED STATES
2792	2	GS INDIA HOLDINGS (DELAWARE) L.L.C.	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
2793	3	GOLDMAN SACHS (ASIA) CORPORATE HOLDINGS L.P.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
2794	3	GS INDIA HOLDINGS L.P.	551112 - Offices of Other Holding	New York	NY	UNITED STATES

2795	2	GS INDIA HOLDINGS L.P.	Companies 551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
2796	2	GS INFRASTRUCTURE ADVISORS 2006, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2797	3	GS GLOBAL INFRASTRUCTURE PARTNERS I, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2798	3	GS INSTITUTIONAL INFRASTRUCTURE PARTNERS I, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2799	4	ADMIRAL INSTITUTIONAL S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2800	4	GS INSTITUTIONAL INFRASTRUCTURE MATADOR C.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
2801	5	MATADOR INFRA B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
2802	4	GSPX, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2803	4	Kinder Morgan Holdco LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2804	4	MATADOR GEN PAR B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
2805	5	GS INSTITUTIONAL INFRASTRUCTURE MATADOR C.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
2806	4	TEXAS ENERGY FUTURE CAPITAL HOLDINGS LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2807	4	TEXAS ENERGY FUTURE HOLDINGS LIMITED PARTNERSHIP	525990 - Other Financial Vehicles	Fort Worth	TX	UNITED STATES
2808	3	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2809	4	GS CARRIX CAYMAN HOLDINGS ADVISORS 2007, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2810	5	GS INFRASTRUCTURE CARRIX CAYMAN HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2811	6	GS INFRASTRUCTURE CARRIX HOLDINGS,	525990 - Other	Wilmington	DE	UNITED STATES

<Caption>

<S> <C>

2684	2	<C> GS CAPITAL PARTNERS 2000 EMPLOYEE FUND, L.P.	<C> N/A	<C> N/A	<C> The direct holder is a Limited Partner.
2685	3	CEQUEL COMMUNICATIONS HOLDINGS, LLC	36	N/A	

2686	3	FS INVEST SARL	44	N/A	
2687	3	GS 2000-I, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2688	3	GS CAPITAL PARTNERS 2000 GMBH & CO. BETEILIGUNGS KG	N/A	N/A	The direct holder is a Limited Partner.
2689	3	GS CAPITAL PARTNERS 2000 OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2690	3	GS CAPITAL PARTNERS 2000, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2691	3	SUNGARD CAPITAL CORP.	99	N/A	
2692	2	GS CAPITAL PARTNERS 2000 GMBH & CO. BETEILIGUNGS KG	N/A	N/A	The direct holder is a Limited Partner.
2693	2	GS CAPITAL PARTNERS 2000 OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2694	2	GS CAPITAL PARTNERS 2000, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2695	2	GS CAPITAL PARTNERS II (GERMANY) CIVIL LAW PARTNERSHIP	N/A	N/A	The direct holder is a Limited Partner.
2696	2	GS CAPITAL PARTNERS III (GERMANY) CIVIL LAW PARTNERSHIP	N/A	N/A	The direct holder is a Limited Partner.
2697	2	GS CAPITAL PARTNERS III OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2698	2	GS CAPITAL PARTNERS III, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2699	2	GS CAPITAL PARTNERS V EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2700	2	GS CAPITAL PARTNERS V GMBH & CO. KG	N/A	N/A	The direct holder is a Limited Partner.
2701	2	GS CAPITAL PARTNERS V INSTITUTIONAL, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2702	2	GS CAPITAL PARTNERS V OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2703	2	GS CAPITAL PARTNERS V PCP FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2704	2	GS CAPITAL PARTNERS V PIA FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2705	2	GS CAPITAL PARTNERS V, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2706	2	GS CAPITAL PARTNERS VI EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.

2707	2	GS CAPITAL PARTNERS VI EMPLOYEE MASTER FUND, L.P.	N/A	N/A	Limited Partner. The direct holder is a Limited Partner.
2708	2	GS CAPITAL PARTNERS VI GMBH & CO. KG	N/A	N/A	The direct holder is a Limited Partner.
2709	2	GS CAPITAL PARTNERS VI OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2710	2	GS CAPITAL PARTNERS VI PARALLEL, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2711	2	GS CAPITAL PARTNERS VI PIA FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2712	2	GS CAPITAL PARTNERS VI PIA PMD QP FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2713	2	GS CAPITAL PARTNERS VI PMD ESC FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2714	2	GS CAPITAL PARTNERS VI PMD JAPAN ESC FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2715	2	GS CAPITAL PARTNERS VI PMD QP FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2716	2	GS CAPITAL PARTNERS VI, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2717	2	GS CLEAN TECHNOLOGY & RENEWABLES, LLC	N/A	N/A	The direct holder is a Managing Member.
2718	2	GS CORE INNOVATIONS INVESTOR LLC	N/A	N/A	The direct holder is a Managing Member.
2719	2	GS CORE PLUS REAL ESTATE INCOME FUND 2002, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2720	2	GS DGC ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2721	3	GOLDMAN SACHS DGC INVESTORS, L.P.	N/A	N/A	The direct holder is a General Partner.
2722	2	GS DGC OFFSHORE ADVISORS, INC.	100	N/A	
2723	3	GOLDMAN SACHS DGC INVESTORS OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
2724	3	GOLDMAN SACHS DGC INVESTORS OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
2725	4	GOLDMAN SACHS DGC INVESTORS OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2726	2	GS DIRECT, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2727	2	GS DISTRESSED OPPORTUNITIES EMPLOYEE FUNDS	N/A	N/A	The direct holder is a

2728	3	GP, L.L.C. GS DISTRESSED OPPORTUNITIES EMPLOYEE FUND OFFSHORE, L.P.	N/A	N/A	Non-Managing Member. The direct holder is a General Partner.
2729	3	GS DISTRESSED OPPORTUNITIES EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2730	2	GS DIVERSIFIED FUNDING LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2731	3	GS DIVERSIFIED HOLDINGS LIMITED	100	N/A	
2732	3	GS DIVERSIFIED INVESTMENTS LIMITED	100	N/A	
2733	4	GS CAPITAL FUNDING (UK) 1 LIMITED	100	N/A	
2734	2	GS EDMC ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2735	3	GOLDMAN SACHS EDMC INVESTORS, L.P.	N/A	N/A	The direct holder is a General Partner.
2736	2	GS EDMC INVESTORS SLP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2737	2	GS EMPLOYEE FUND 2000 OFFSHORE (CORPORATE), L.P.	N/A	N/A	The direct holder is a Limited Partner.
2738	3	GS EMPLOYEE FUND 2000 OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2739	4	GOLDMAN SACHS DIRECT INVESTMENT FUND 2000, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2740	4	GS CAPITAL PARTNERS 2000 EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2741	2	GS EMPLOYEE FUND 2000 OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2742	2	GS EMPLOYEE FUNDS 2000 GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2743	3	GOLDMAN SACHS DIRECT INVESTMENT FUND 2000, L.P.	N/A	N/A	The direct holder is a General Partner.
2744	3	GS CAPITAL PARTNERS 2000 EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2745	3	GS PIA 2000 EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2746	4	GOLDMAN SACHS DIRECT INVESTMENT FUND 2000, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2747	4	GS CAPITAL PARTNERS 2000 EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2748	3	GS PIA 2000 EMPLOYEE OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a

2749	4	GS EMPLOYEE FUND 2000 OFFSHORE (CORPORATE), L.P.	N/A	N/A	General Partner. The direct holder is a Limited Partner.
2750	2	GS EMPLOYEE FUNDS 2000 OFFSHORE GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2751	3	GS EMPLOYEE FUND 2000 OFFSHORE (CORPORATE), L.P.	N/A	N/A	The direct holder is a General Partner.
2752	3	GS EMPLOYEE FUND 2000 OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
2753	2	GS FINANCE CORP.	100	N/A	
2754	2	GS FINANCIAL SERVICES II, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2755	3	AMAGANSETT ASSETS	100	N/A	
2756	3	ASSET FUNDING COMPANY IV LIMITED	100	N/A	
2757	3	GS FUNDING EUROPE	100	N/A	
2758	4	AMAGANSETT FUNDING LIMITED	100	N/A	
2759	4	AMAGANSETT II ASSETS LIMITED	100	N/A	
2760	4	GS FUNDING EUROPE I LTD.	100	N/A	
2761	5	GS FUNDING EUROPE II LTD.	100	N/A	This holding represents ownership in Ordinary shares.
2762	4	GS FUNDING EUROPE II LTD.	100	N/A	This holding represents ownership in Redeemable shares.
2763	2	GS FINANCIAL SERVICES L.P. (DEL)	N/A	N/A	The direct holder is a Limited Partner.
2764	2	GS FUNDING OPPORTUNITIES II LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2765	3	GS FUNDING OPPORTUNITIES LLC	N/A	N/A	The direct holder is a Managing Member.
2766	2	GS GLOBAL INFRASTRUCTURE PARTNERS I EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2767	3	GS GLOBAL INFRASTRUCTURE PARTNERS I-A	N/A	N/A	The direct holder is a

2768	4	EMPLOYEE FUND, L.P. GS GLOBAL INFRASTRUCTURE PARTNERS I, L.P.	N/A	N/A	Limited Partner. The direct holder is a Limited Partner.
2769	5	GS GLOBAL INFRASTRUCTURE PARTNERS I COOPERATIEVE U.A.	N/A	N/A	The direct holder is a Non-Managing Member.
2770	6	MATADOR INFRA B.V.	100	N/A	
2771	7	RED DE CARRETERAS DE OCCIDENTE, S. DE R.L. DE C.V.	79	N/A	
2772	5	GS GLOBAL INFRASTRUCTURE PARTNERS I FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2773	5	GSIP GLOBAL ADVISORS 2006, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2774	6	GS GLOBAL INFRASTRUCTURE PARTNERS I FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2775	5	GSIP I Mezzanine Global and International S.a r.l.	100	N/A	
2776	5	GSPX CARRIX LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2777	6	GSPX, L.P.	N/A	N/A	The direct holder is a General Partner.
2778	5	GSPX, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2779	5	Kinder Morgan Holdco LLC	25	N/A	
2780	5	TEXAS ENERGY FUTURE CAPITAL HOLDINGS LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2781	5	TEXAS ENERGY FUTURE HOLDINGS LIMITED PARTNERSHIP	100	11	
2782	2	GS GLOBAL INFRASTRUCTURE PARTNERS I, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2783	2	GS GLOBAL INVESTMENTS, CO.	100	N/A	
2784	3	GS GLOBAL INVESTMENTS UK, INC.	100	N/A	
2785	4	COUNTY UK LIMITED	100	100	
2786	5	COUNTY FUNDING	100	N/A	
2787	6	COUNTY ASSETS LIMITED	100	N/A	

2788	2	GS GLOBAL MARKETS, INC.	100	N/A	
2789	2	GS HULL HOLDING, INC.	100	N/A	
2790	3	THE HULL GROUP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2791	4	SLK-HULL DERIVATIVES LLC	N/A	N/A	The direct holder is a Managing Member.
2792	2	GS INDIA HOLDINGS (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2793	3	GOLDMAN SACHS (ASIA) CORPORATE HOLDINGS L.P.	N/A	N/A	The direct holder is a General Partner.
2794	3	GS INDIA HOLDINGS L.P.	N/A	N/A	The direct holder is a General Partner.
2795	2	GS INDIA HOLDINGS L.P.	N/A	N/A	The direct holder is a Limited Partner.
2796	2	GS INFRASTRUCTURE ADVISORS 2006, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2797	3	GS GLOBAL INFRASTRUCTURE PARTNERS I, L.P.	N/A	N/A	The direct holder is a General Partner.
2798	3	GS INSTITUTIONAL INFRASTRUCTURE PARTNERS I, L.P.	N/A	N/A	The direct holder is a General Partner.
2799	4	ADMIRAL INSTITUTIONAL S.A.R.L.	100	N/A	
2800	4	GS INSTITUTIONAL INFRASTRUCTURE MATADOR C.V.	N/A	N/A	The direct holder is a Limited Partner.
2801	5	MATADOR INFRA B.V.	100	N/A	
2802	4	GSPX, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2803	4	Kinder Morgan Holdco LLC	25	N/A	
2804	4	MATADOR GEN PAR B.V.	100	N/A	
2805	5	GS INSTITUTIONAL INFRASTRUCTURE MATADOR C.V.	N/A	N/A	The direct holder is a General Partner.

2806	4	TEXAS ENERGY FUTURE CAPITAL HOLDINGS LLC	N/A	N/A	The direct holder is a Managing Member.
2807	4	TEXAS ENERGY FUTURE HOLDINGS LIMITED PARTNERSHIP	100	11	
2808	3	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I, L.P.	N/A	N/A	The direct holder is a General Partner.
2809	4	GS CARRIX CAYMAN HOLDINGS ADVISORS 2007, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2810	5	GS INFRASTRUCTURE CARRIX CAYMAN HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
2811	6	GS INFRASTRUCTURE CARRIX HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.

</Table>

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<S>	<C>	<C>	<C>	<C>	<C>	<C>
2812	7	GSPX, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2813	4	GS GLOBAL INFRASTRUCTURE PARTNERS I COOPERATIEVE U.A.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
2814	4	GS INFRASTRUCTURE CARRIX CAYMAN HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2815	4	GS INFRASTRUCTURE CARRIX HOLDINGS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2816	4	GS INFRASTRUCTURE KNIGHT HOLDINGS CORP.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2817	5	GS INFRASTRUCTURE KNIGHT HOLDINGS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2818	6	Kinder Morgan Holdco LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2819	4	GS INFRASTRUCTURE KNIGHT HOLDINGS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2820	4	GS INFRASTRUCTURE OFFSHORE TXU HOLDINGS CAYMAN GP, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2821	5	GS INFRASTRUCTURE OFFSHORE TXU HOLDINGS CAYMAN, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2822	6	GS INFRASTRUCTURE OFFSHORE TXU HOLDINGS DELAWARE, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2823	7	GS INFRASTRUCTURE OFFSHORE TXU HOLDINGS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES

2824	8	TEXAS ENERGY FUTURE CAPITAL HOLDINGS LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2825	8	TEXAS ENERGY FUTURE HOLDINGS LIMITED PARTNERSHIP	525990 - Other Financial Vehicles	Fort Worth	TX	UNITED STATES
2826	6	GS INFRASTRUCTURE OFFSHORE TXU HOLDINGS GP, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2827	7	GS INFRASTRUCTURE OFFSHORE TXU HOLDINGS DELAWARE, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2828	4	GS INFRASTRUCTURE OFFSHORE TXU HOLDINGS CAYMAN, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2829	4	GS INFRASTRUCTURE OFFSHORE TXU HOLDINGS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2830	4	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2831	4	GSIP I Mezzanine Global and International S.a r.l.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2832	4	GSIP INTERNATIONAL ADVISORS 2006, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2833	5	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2834	2	GS INFRASTRUCTURE ADVISORS 2008, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2835	3	GS GLOBAL INFRASTRUCTURE PARTNERS II, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2836	3	GS INFRASTRUCTURE PARTNERS II LUX, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2837	3	GS INSTITUTIONAL INFRASTRUCTURE PARTNERS II, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2838	2	GS INFRASTRUCTURE PARTNERS I EMPLOYEE FUNDS GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2839	3	GS GLOBAL INFRASTRUCTURE PARTNERS I EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2840	3	GS GLOBAL INFRASTRUCTURE PARTNERS I-A EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2841	3	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2842	4	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I-A EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2843	5	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2844	3	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I EMPLOYEE FUND, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS

2845	4	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2846	3	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I-A EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2847	2	GS INSTITUTIONAL INFRASTRUCTURE PARTNERS I, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2848	2	GS INTERNATIONAL INFRASTRUCTURE ADVISORS 2008, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2849	3	GS INTERNATIONAL INFRASTRUCTURE PARTNERS II, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2850	2	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2851	2	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2852	2	GS INTERNATIONAL INFRASTRUCTURE PARTNERS II LIQUIDATOR, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2853	2	GS INVESTMENT STRATEGIES CANADA INC.	523930 - Investment Advice	Toronto	ON	CANADA
2854	2	GS INVESTMENT STRATEGIES, LLC	523920 - Portfolio Management	New York	NY	UNITED STATES
2855	3	GOLDMAN SACHS INVESTMENT PARTNERS GP, LLC	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
2856	4	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND HOLDINGS OFFSHORE, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
2857	4	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND HOLDINGS, L.P.	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
2858	4	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND, L.P.	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
2859	5	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND HOLDINGS, L.P.	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
2860	5	GOLDMAN SACHS INVESTMENT PARTNERS MASTER FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
2861	4	GOLDMAN SACHS INVESTMENT PARTNERS ERISA FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
2862	4	GOLDMAN SACHS INVESTMENT PARTNERS ESC FUND, L.P.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
2863	5	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND, L.P.	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
2864	4	GOLDMAN SACHS INVESTMENT PARTNERS MANAGER EMPLOYEE FUND, L.P.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
2865	4	GOLDMAN SACHS INVESTMENT PARTNERS MANAGER OFFSHORE EMPLOYEE FUND, L.P.	525910 - Open-End Investment Funds	Camana Bay		CAYMAN ISLANDS

2866	4	GOLDMAN SACHS INVESTMENT PARTNERS MASTER FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
2867	4	GOLDMAN SACHS INVESTMENT PARTNERS OFFSHORE AGGREGATING FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
2868	4	GOLDMAN SACHS INVESTMENT PARTNERS OFFSHORE, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
2869	5	GOLDMAN SACHS INVESTMENT PARTNERS OFFSHORE AGGREGATING FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
2870	4	GOLDMAN SACHS INVESTMENT PARTNERS QP FUND, L.P.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
2871	5	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND, L.P.	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
2872	4	GOLDMAN SACHS INVESTMENT PARTNERS, L.P.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
2873	5	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND, L.P.	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
2874	3	GOLDMAN SACHS INVESTMENT PARTNERS SUB-TRUST	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
2875	4	GOLDMAN SACHS INVESTMENT PARTNERS INTERMEDIATE SUB-TRUST	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
2876	5	GOLDMAN SACHS INVESTMENT PARTNERS OFFSHORE AGGREGATING FUND, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
2877	3	GS TDN Advisors, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2878	4	Goldman Sachs TDN Investors Offshore, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2879	2	GS ISS ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2880	3	GOLDMAN SACHS ISS INVESTORS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2881	4	FS INVEST SARL	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2882	2	GS JRVR OFFSHORE ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2883	3	GOLDMAN SACHS JRVR INVESTORS OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2884	2	GS KMI ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

2885	3	GOLDMAN SACHS KMI INVESTORS, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2886	2	GS KMI INVESTORS SLP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2887	2	GS LEG INVESTORS (EURO) COMPANY	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2888	3	LANCASTER COINVESTORS A S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2889	4	RESTIO B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
2890	3	LANCASTER COINVESTORS S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2891	4	RESTIO B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
2892	2	GS LEG INVESTORS COMPANY	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2893	3	LANCASTER COINVESTORS A S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2894	3	LANCASTER COINVESTORS S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2895	2	GS LOAN PARTNERS I ADVISORS, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2896	3	GS LOAN PARTNERS I, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2897	4	GSLP I OFFSHORE INVESTMENT FUND A, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2898	5	GSLP I OFFSHORE A S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2899	6	GSLP I OFFSHORE A (BRENNTAG) S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2900	5	GSLP I OFFSHORE HOLDINGS FUND A, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2901	3	GSLP I OFFSHORE HOLDINGS FUND A, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2902	3	GSLP I OFFSHORE INVESTMENT FUND A, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2903	2	GS LOAN PARTNERS I EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2904	2	GS LOAN PARTNERS I OFFSHORE ADVISORS B, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2905	3	GS LOAN PARTNERS I OFFSHORE B, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS

2906	4	GSLP I OFFSHORE INVESTMENT FUND B, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2907	5	GSLP I OFFSHORE B S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2908	6	GSLP I Offshore B (Brenntag) S.a r.l.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2909	5	GSLP I OFFSHORE HOLDINGS FUND B, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2910	3	GSLP I OFFSHORE HOLDINGS FUND B, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2911	3	GSLP I OFFSHORE INVESTMENT FUND B, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2912	2	GS LOAN PARTNERS I OFFSHORE ADVISORS C, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2913	3	GS LOAN PARTNERS I OFFSHORE C, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2914	4	GSLP I OFFSHORE INVESTMENT FUND C, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2915	5	GSLP I OFFSHORE C S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2916	6	GSLP I Offshore C (Brenntag) S.a r.l.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2917	5	GSLP I OFFSHORE HOLDINGS FUND C, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2918	3	GSLP I OFFSHORE HOLDINGS FUND C, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2919	3	GSLP I OFFSHORE INVESTMENT FUND C, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2920	2	GS LOAN PARTNERS I OFFSHORE B, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2921	2	GS LOAN PARTNERS I OFFSHORE C, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2922	2	GS LOAN PARTNERS I ONSHORE ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2923	3	GS LOAN PARTNERS I ONSHORE, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2924	2	GS LOAN PARTNERS I ONSHORE, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2925	2	GS LOAN PARTNERS I, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2926	2	GS LVB ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

2927	3	GS LVB CO-INVEST, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2928	2	GS MACRO INVESTMENTS LLC	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
2929	2	GS MBA INVESTOR LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2930	2	GS MBEYE ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2931	3	GOLDMAN SACHS MBEYE INVESTORS, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2932	2	GS MEHETIA CORP.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2933	3	GS MEHETIA PARTNERSHIP LP	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2934	4	MEHETIA HOLDINGS INC.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2935	3	MEHETIA HOLDINGS INC.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2936	2	GS MEHETIA LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2937	3	GS MEHETIA PARTNERSHIP LP	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2938	3	MEHETIA HOLDINGS INC.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
2939	2	GS MEZZANINE ADVISORS 2006, L.L.C.	525990 - Other	New York	NY	UNITED STATES

<Caption>

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2812	7	GSPX, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2813	4	GS GLOBAL INFRASTRUCTURE PARTNERS I COOPERATIEVE U.A.	N/A	N/A	The direct holder is a Non-Managing Member.
2814	4	GS INFRASTRUCTURE CARRIX CAYMAN HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2815	4	GS INFRASTRUCTURE CARRIX HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
2816	4	GS INFRASTRUCTURE KNIGHT HOLDINGS CORP.	100	N/A	
2817	5	GS INFRASTRUCTURE KNIGHT HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2818	6	Kinder Morgan Holdco LLC	25	N/A	

2819	4	GS INFRASTRUCTURE KNIGHT HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
2820	4	GS INFRASTRUCTURE OFFSHORE TXU HOLDINGS CAYMAN GP, LLC	N/A	N/A	The direct holder is a Managing Member.
2821	5	GS INFRASTRUCTURE OFFSHORE TXU HOLDINGS CAYMAN, L.P.	N/A	N/A	The direct holder is a General Partner.
2822	6	GS INFRASTRUCTURE OFFSHORE TXU HOLDINGS DELAWARE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2823	7	GS INFRASTRUCTURE OFFSHORE TXU HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2824	8	TEXAS ENERGY FUTURE CAPITAL HOLDINGS LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2825	8	TEXAS ENERGY FUTURE HOLDINGS LIMITED PARTNERSHIP	100	11	
2826	6	GS INFRASTRUCTURE OFFSHORE TXU HOLDINGS GP, LLC	N/A	N/A	The direct holder is a Managing Member.
2827	7	GS INFRASTRUCTURE OFFSHORE TXU HOLDINGS DELAWARE, L.P.	N/A	N/A	The direct holder is a General Partner.
2828	4	GS INFRASTRUCTURE OFFSHORE TXU HOLDINGS CAYMAN, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2829	4	GS INFRASTRUCTURE OFFSHORE TXU HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
2830	4	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2831	4	GSIP I Mezzanine Global and International S.a r.l.	100	N/A	
2832	4	GSIP INTERNATIONAL ADVISORS 2006, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2833	5	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2834	2	GS INFRASTRUCTURE ADVISORS 2008, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2835	3	GS GLOBAL INFRASTRUCTURE PARTNERS II, L.P.	N/A	N/A	The direct holder is a General Partner.
2836	3	GS INFRASTRUCTURE PARTNERS II LUX, L.P.	N/A	N/A	The direct holder is a General Partner.
2837	3	GS INSTITUTIONAL INFRASTRUCTURE PARTNERS II, L.P.	N/A	N/A	The direct holder is a General Partner.
2838	2	GS INFRASTRUCTURE PARTNERS I EMPLOYEE FUNDS GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2839	3	GS GLOBAL INFRASTRUCTURE PARTNERS I	N/A	N/A	The direct holder is a

		EMPLOYEE FUND, L.P.			General Partner.
2840	3	GS GLOBAL INFRASTRUCTURE PARTNERS I-A EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2841	3	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2842	4	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I-A EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2843	5	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2844	3	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I EMPLOYEE FUND, LTD.	100	N/A	
2845	4	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2846	3	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I-A EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2847	2	GS INSTITUTIONAL INFRASTRUCTURE PARTNERS I, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2848	2	GS INTERNATIONAL INFRASTRUCTURE ADVISORS 2008, LTD.	100	N/A	
2849	3	GS INTERNATIONAL INFRASTRUCTURE PARTNERS II, L.P.	N/A	N/A	The direct holder is a General Partner.
2850	2	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2851	2	GS INTERNATIONAL INFRASTRUCTURE PARTNERS I, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2852	2	GS INTERNATIONAL INFRASTRUCTURE PARTNERS II LIQUIDATOR, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2853	2	GS INVESTMENT STRATEGIES CANADA INC.	100	N/A	
2854	2	GS INVESTMENT STRATEGIES, LLC	N/A	N/A	The direct holder is a Managing Member.
2855	3	GOLDMAN SACHS INVESTMENT PARTNERS GP, LLC	N/A	N/A	The direct holder is a Managing Member.
2856	4	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND HOLDINGS OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
2857	4	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
2858	4	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2859	5	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2860	5	GOLDMAN SACHS INVESTMENT PARTNERS	N/A	N/A	The direct holder is a

		MASTER FUND, L.P.			Limited Partner.
2861	4	GOLDMAN SACHS INVESTMENT PARTNERS ERISA FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2862	4	GOLDMAN SACHS INVESTMENT PARTNERS ESC FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2863	5	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2864	4	GOLDMAN SACHS INVESTMENT PARTNERS MANAGER EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2865	4	GOLDMAN SACHS INVESTMENT PARTNERS MANAGER OFFSHORE EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2866	4	GOLDMAN SACHS INVESTMENT PARTNERS MASTER FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2867	4	GOLDMAN SACHS INVESTMENT PARTNERS OFFSHORE AGGREGATING FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2868	4	GOLDMAN SACHS INVESTMENT PARTNERS OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
2869	5	GOLDMAN SACHS INVESTMENT PARTNERS OFFSHORE AGGREGATING FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2870	4	GOLDMAN SACHS INVESTMENT PARTNERS QP FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2871	5	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2872	4	GOLDMAN SACHS INVESTMENT PARTNERS, L.P.	N/A	N/A	The direct holder is a General Partner.
2873	5	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2874	3	GOLDMAN SACHS INVESTMENT PARTNERS SUB-TRUST	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
2875	4	GOLDMAN SACHS INVESTMENT PARTNERS INTERMEDIATE SUB-TRUST	100	N/A	
2876	5	GOLDMAN SACHS INVESTMENT PARTNERS OFFSHORE AGGREGATING FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2877	3	GS TDN Advisors, L.L.C.	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
2878	4	Goldman Sachs TDN Investors Offshore, L.P.	N/A	N/A	The direct holder is a General Partner.
2879	2	GS ISS ADVISORS, L.L.C.	N/A	N/A	The direct holder is a

2880	3	GOLDMAN SACHS ISS INVESTORS, L.P.	N/A	N/A	Non-Managing Member. The direct holder is a General Partner.
2881	4	FS INVEST SARL	44	N/A	
2882	2	GS JRVR OFFSHORE ADVISORS, INC.	100	N/A	
2883	3	GOLDMAN SACHS JRVR INVESTORS OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
2884	2	GS KMI ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2885	3	GOLDMAN SACHS KMI INVESTORS, L.P.	N/A	N/A	The direct holder is a General Partner.
2886	2	GS KMI INVESTORS SLP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2887	2	GS LEG INVESTORS (EURO) COMPANY	100	N/A	
2888	3	LANCASTER COINVESTORS A S.A R.L.	100	N/A	
2889	4	RESTIO B.V.	100	N/A	
2890	3	LANCASTER COINVESTORS S.A R.L.	N/A	N/A	The direct holder is a Non-Managing Member.
2891	4	RESTIO B.V.	100	N/A	
2892	2	GS LEG INVESTORS COMPANY	100	N/A	
2893	3	LANCASTER COINVESTORS A S.A R.L.	100	N/A	
2894	3	LANCASTER COINVESTORS S.A R.L.	N/A	N/A	The direct holder is a Non-Managing Member.
2895	2	GS LOAN PARTNERS I ADVISORS, LTD.	100	N/A	
2896	3	GS LOAN PARTNERS I, L.P.	N/A	N/A	The direct holder is a General Partner.
2897	4	GSLP I OFFSHORE INVESTMENT FUND A, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2898	5	GSLP I OFFSHORE A S.A.R.L.	100	N/A	
2899	6	GSLP I OFFSHORE A (BRENNTAG) S.A R.L.	100	N/A	
2900	5	GSLP I OFFSHORE HOLDINGS FUND A, L.P.	N/A	N/A	The direct holder is a

2901	3	GSLP I OFFSHORE HOLDINGS FUND A, L.P.	N/A	N/A	Limited Partner. The direct holder is a General Partner.
2902	3	GSLP I OFFSHORE INVESTMENT FUND A, L.P.	N/A	N/A	The direct holder is a General Partner.
2903	2	GS LOAN PARTNERS I EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2904	2	GS LOAN PARTNERS I OFFSHORE ADVISORS B, LTD.	100	N/A	
2905	3	GS LOAN PARTNERS I OFFSHORE B, L.P.	N/A	N/A	The direct holder is a General Partner.
2906	4	GSLP I OFFSHORE INVESTMENT FUND B, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2907	5	GSLP I OFFSHORE B S.A.R.L.	100	N/A	
2908	6	GSLP I Offshore B (Brenntag) S.a r.l.	100	N/A	
2909	5	GSLP I OFFSHORE HOLDINGS FUND B, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2910	3	GSLP I OFFSHORE HOLDINGS FUND B, L.P.	N/A	N/A	The direct holder is a General Partner.
2911	3	GSLP I OFFSHORE INVESTMENT FUND B, L.P.	N/A	N/A	The direct holder is a General Partner.
2912	2	GS LOAN PARTNERS I OFFSHORE ADVISORS C, LTD.	100	N/A	
2913	3	GS LOAN PARTNERS I OFFSHORE C, L.P.	N/A	N/A	The direct holder is a General Partner.
2914	4	GSLP I OFFSHORE INVESTMENT FUND C, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2915	5	GSLP I OFFSHORE C S.A R.L.	100	N/A	
2916	6	GSLP I Offshore C (Brenntag) S.a r.l.	100	N/A	
2917	5	GSLP I OFFSHORE HOLDINGS FUND C, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2918	3	GSLP I OFFSHORE HOLDINGS FUND C, L.P.	N/A	N/A	The direct holder is a General Partner.
2919	3	GSLP I OFFSHORE INVESTMENT FUND C, L.P.	N/A	N/A	The direct holder is a General Partner.
2920	2	GS LOAN PARTNERS I OFFSHORE B, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2921	2	GS LOAN PARTNERS I OFFSHORE C, L.P.	N/A	N/A	The direct holder is a

2922	2	GS LOAN PARTNERS I ONSHORE ADVISORS, L.L.C.	N/A	N/A	Limited Partner. The direct holder is a Non-Managing Member.
2923	3	GS LOAN PARTNERS I ONSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
2924	2	GS LOAN PARTNERS I ONSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2925	2	GS LOAN PARTNERS I, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2926	2	GS LVB ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2927	3	GS LVB CO-INVEST, L.P.	N/A	N/A	The direct holder is a General Partner.
2928	2	GS MACRO INVESTMENTS LLC	N/A	N/A	The direct holder is a Non-Managing Member.
2929	2	GS MBA INVESTOR LLC	N/A	N/A	The direct holder is a Managing Member.
2930	2	GS MBEYE ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2931	3	GOLDMAN SACHS MBEYE INVESTORS, L.P.	N/A	N/A	The direct holder is a General Partner.
2932	2	GS MEHETIA CORP.	100	N/A	
2933	3	GS MEHETIA PARTNERSHIP LP	N/A	N/A	The direct holder is a Limited Partner.
2934	4	MEHETIA HOLDINGS INC.	100	N/A	
2935	3	MEHETIA HOLDINGS INC.	100	N/A	
2936	2	GS MEHETIA LLC	N/A	N/A	The direct holder is a Managing Member.
2937	3	GS MEHETIA PARTNERSHIP LP	N/A	N/A	The direct holder is a General Partner.
2938	3	MEHETIA HOLDINGS INC.	100	N/A	
2939	2	GS MEZZANINE ADVISORS 2006, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.

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2940	3	GS MEZZANINE PARTNERS 2006 INSTITUTIONAL, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2941	3	GS MEZZANINE PARTNERS 2006 OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2942	3	GS MEZZANINE PARTNERS 2006, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2943	2	GS MEZZANINE ADVISORS II, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2944	3	GS MEZZANINE PARTNERS II OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2945	3	GS MEZZANINE PARTNERS II, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2946	2	GS MEZZANINE ADVISORS III, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2947	3	GS MEZZANINE PARTNERS III OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2948	4	GS MEZZANINE PARTNERS III OFFSHORE FUND, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2949	5	GS MEZZANINE PARTNERS III OFFSHORE FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2950	6	ALCHEMY HOLDING S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2951	6	GSMP 3 S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2952	4	GS MEZZANINE PARTNERS III OFFSHORE FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2953	3	GS MEZZANINE PARTNERS III, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2954	4	GS MEZZANINE PARTNERS III ONSHORE FUND, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2955	5	GS MEZZANINE PARTNERS III ONSHORE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2956	6	ALCHEMY HOLDING S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2957	6	GSMP 3 ONSHORE S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
2958	4	GS MEZZANINE PARTNERS III ONSHORE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2959	2	GS MEZZANINE ADVISORS V, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

2960	3	GS MEZZANINE PARTNERS V INSTITUTIONAL, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2961	3	GS MEZZANINE PARTNERS V OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2962	3	GS MEZZANINE PARTNERS V, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2963	2	GS MEZZANINE PARTNERS 2006 EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2964	2	GS MEZZANINE PARTNERS 2006 INSTITUTIONAL, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2965	2	GS MEZZANINE PARTNERS 2006 OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2966	2	GS MEZZANINE PARTNERS 2006 PCP FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2967	2	GS MEZZANINE PARTNERS 2006 PIA FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2968	2	GS MEZZANINE PARTNERS 2006, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2969	2	GS MEZZANINE PARTNERS II OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2970	2	GS MEZZANINE PARTNERS III EMPLOYEE FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2971	2	GS MEZZANINE PARTNERS III EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2972	3	GS MEZZANINE PARTNERS III ONSHORE FUND, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2973	3	GS MEZZANINE PARTNERS III ONSHORE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2974	3	GS MEZZANINE PARTNERS III, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2975	2	GS MEZZANINE PARTNERS III EMPLOYEE FUNDS GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2976	3	GS MEZZANINE PARTNERS III EMPLOYEE FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2977	3	GS MEZZANINE PARTNERS III EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2978	3	GS MEZZANINE PARTNERS III PIA FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2979	4	GS MEZZANINE PARTNERS III PIA FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2980	3	GS MEZZANINE PARTNERS III PIA FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

2981	2	GS MEZZANINE PARTNERS III OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2982	2	GS MEZZANINE PARTNERS III PIA FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2983	2	GS MEZZANINE PARTNERS III PIA FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2984	2	GS MEZZANINE PARTNERS III, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2985	2	GS MEZZANINE PARTNERS V EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2986	2	GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND OFFSHORE II, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2987	2	GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND ONSHORE II, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2988	2	GS MEZZANINE PARTNERS V INSTITUTIONAL, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2989	2	GS MEZZANINE PARTNERS V OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2990	2	GS MEZZANINE PARTNERS V PIA FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2991	3	GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2992	3	GS MEZZANINE PARTNERS V INSTITUTIONAL, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2993	3	GS MEZZANINE PARTNERS V OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2994	2	GS MEZZANINE PARTNERS V PIA FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2995	2	GS MEZZANINE PARTNERS V PIA PMD QP FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2996	3	GS MEZZANINE PARTNERS V PMD FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
2997	2	GS MEZZANINE PARTNERS V PIA PMD QP FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2998	2	GS MEZZANINE PARTNERS V PMD QP FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
2999	2	GS MEZZANINE PARTNERS V, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3000	2	GS MORTGAGE DERIVATIVES, INC.	523110 - Investment Banking and Securities Dealing	New York	NY	UNITED STATES
3001	2	GS MORTGAGE SECURITIES CORP.	522320 - Financial	New York	NY	UNITED STATES

3002	2	GS MORTGAGE SECURITIES CORPORATION II	Transactions Processing, Reserve, and Clearinghouse Activities 522320 - Financial Transactions	New York	NY	UNITED STATES
3003	2	GS MUNICIPAL PRODUCTS L.L.C.	Processing, Reserve, and Clearinghouse Activities 523991 - Trust, Fiduciary, and Custody Activities	New York	NY	UNITED STATES
3004	2	GS NEW MARKETS FUND PNR, INC.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3005	3	GS NEW MARKETS FUND, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3006	2	GS NEW MARKETS FUND, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3007	2	GS OPPORTUNITY ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3008	3	GS OPPORTUNITY PARTNERS OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3009	4	GSOP OFFSHORE PAPERCO HOLDINGS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3010	5	PaperCo Holdings II, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3011	4	GSOP OFFSHORE PAPERCO INVESTMENTS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3012	5	PAPERCO INVESTMENTS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3013	4	GSOP OFFSHORE STEEL HOLDINGS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3014	4	LUX GSCP 6 / GSOP DEBT S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
3015	4	PaperCo Holdings II, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3016	4	STEEL HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3017	3	GS OPPORTUNITY PARTNERS, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3018	4	LUX GSCP 6 / GSOP DEBT S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG

3019	4	PAPERCO INVESTMENTS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3020	4	PaperCo Holdings II, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3021	4	STEEL HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3022	2	GS Opportunity Advisors, Ltd.	551112 - Offices of Other Holding Companies	George Town		CAYMAN ISLANDS
3023	3	GS OPPORTUNITY PARTNERS OFFSHORE - C, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
3024	4	LUX GSCP 6 / GSOP DEBT S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
3025	4	PAPERCO INVESTMENTS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3026	4	PaperCo Holdings II, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3027	4	STEEL HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3028	3	GS Opportunity Partners Offshore - B, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3029	4	LUX GSCP 6 / GSOP DEBT S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
3030	4	PAPERCO INVESTMENTS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3031	4	PaperCo Holdings II, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3032	4	STEEL HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3033	2	GS PCP CORE PLUS 2002 GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3034	3	GS PCP CORE PLUS REAL ESTATE INCOME FUND 2002, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3035	4	GS CORE PLUS REAL ESTATE INCOME FUND 2002, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3036	2	GS PE CSEC OFFSHORE HOLDINGS, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
3037	2	GS PEG EMPLOYEE FUNDS III ADVISORS, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3038	3	GOLDMAN SACHS PRIVATE EQUITY GROUP EMPLOYEE FUND III, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3039	2	GS PEG EMPLOYEE FUNDS IV ADVISORS, LLC	525990 - Other	New York	NY	UNITED STATES

3040	2	GS PEG EMPLOYEE FUNDS V ADVISORS, LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3041	3	GOLDMAN SACHS PRIVATE EQUITY GROUP EMPLOYEE FUND V, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3042	2	GS PEG EMPLOYEE FUNDS VI ADVISORS, LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3043	3	GOLDMAN SACHS PRIVATE EQUITY GROUP EMPLOYEE FUND VI, LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3044	4	Goldman Sachs Private Equity Group Master Fund VI, LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3045	5	GOLDMAN SACHS PRIVATE EQUITY PARTNERS X OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3046	6	GS PEP SAFWAY HOLDINGS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3047	5	GOLDMAN SACHS VINTAGE FUND V EUROPE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	Edinburgh		UNITED KINGDOM (OTHER)
3048	6	GOLDMAN SACHS PRIVATE EQUITY HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3049	2	GS PEG EMPLOYEE FUNDS VII ADVISORS, LLC	Financial Vehicles 525910 - Open-End Investment Funds	New York	NY	UNITED STATES
3050	2	GS PIA 2000 EMPLOYEE FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3051	2	GS PIA 2000 EMPLOYEE OFFSHORE FUND, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3052	2	GS PIA ADVISORS I, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3053	3	GS PIA PARTNERS I, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3054	2	GS PIA PARTNERS I, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3055	2	GS POWER HOLDINGS LLC	Financial Vehicles 523999 - Miscellaneous Financial Investment Activities	NEW YORK	NY	UNITED STATES
3056	3	COGENTRIX ENERGY, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3057	4	CALYPSO ENERGY HOLDINGS LLC	551114 - Corporate, Subsidiary, and Regional Managing Offices	Charlotte	NC	UNITED STATES

3058	5	BEALE GENERATING COMPANY LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3059	6	JMC SELKIRK HOLDINGS, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3060	7	JMC SELKIRK LLC	551114 - Corporate, Subsidiary, and Regional Managing Offices	Charlotte	NC	UNITED STATES
3061	8	PENTAGEN INVESTORS, L.P.	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3062	9	SELKIRK COGEN PARTNERS, L.P.	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3063	10	SELKIRK COGEN FUNDING CORPORATION	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3064	8	SELKIRK COGEN PARTNERS, L.P.	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3065	5	COGENTRIX MID-AMERICA, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3066	6	COGENTRIX COTTAGE GROVE, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3067	7	LSP-COTTAGE GROVE, L.P.	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES

<Caption>

<S>	<C>	<C>	<C>	<C>	<C>
2940	3	GS MEZZANINE PARTNERS 2006 INSTITUTIONAL, L.P.	N/A	N/A	The direct holder is a General Partner.
2941	3	GS MEZZANINE PARTNERS 2006 OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
2942	3	GS MEZZANINE PARTNERS 2006, L.P.	N/A	N/A	The direct holder is a General Partner.
2943	2	GS MEZZANINE ADVISORS II, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2944	3	GS MEZZANINE PARTNERS II OFFSHORE, L.P.	N/A	N/A	The direct holder is a

2945	3	GS MEZZANINE PARTNERS II, L.P.	N/A	N/A	General Partner. The direct holder is a General Partner.
2946	2	GS MEZZANINE ADVISORS III, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2947	3	GS MEZZANINE PARTNERS III OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
2948	4	GS MEZZANINE PARTNERS III OFFSHORE FUND, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2949	5	GS MEZZANINE PARTNERS III OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2950	6	ALCHEMY HOLDING S.A.R.L.	99	N/A	
2951	6	GSMP 3 S.A.R.L.	100	N/A	
2952	4	GS MEZZANINE PARTNERS III OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2953	3	GS MEZZANINE PARTNERS III, L.P.	N/A	N/A	The direct holder is a General Partner.
2954	4	GS MEZZANINE PARTNERS III ONSHORE FUND, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2955	5	GS MEZZANINE PARTNERS III ONSHORE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2956	6	ALCHEMY HOLDING S.A.R.L.	99	N/A	
2957	6	GSMP 3 ONSHORE S.A.R.L.	100	N/A	
2958	4	GS MEZZANINE PARTNERS III ONSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2959	2	GS MEZZANINE ADVISORS V, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2960	3	GS MEZZANINE PARTNERS V INSTITUTIONAL, L.P.	N/A	N/A	The direct holder is a General Partner.
2961	3	GS MEZZANINE PARTNERS V OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
2962	3	GS MEZZANINE PARTNERS V, L.P.	N/A	N/A	The direct holder is a General Partner.
2963	2	GS MEZZANINE PARTNERS 2006 EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2964	2	GS MEZZANINE PARTNERS 2006 INSTITUTIONAL, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2965	2	GS MEZZANINE PARTNERS 2006 OFFSHORE, L.P.	N/A	N/A	The direct holder is a

2966	2	GS MEZZANINE PARTNERS 2006 PCP FUND, L.P.	N/A	N/A	Limited Partner. The direct holder is a Limited Partner.
2967	2	GS MEZZANINE PARTNERS 2006 PIA FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2968	2	GS MEZZANINE PARTNERS 2006, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2969	2	GS MEZZANINE PARTNERS II OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2970	2	GS MEZZANINE PARTNERS III EMPLOYEE FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2971	2	GS MEZZANINE PARTNERS III EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2972	3	GS MEZZANINE PARTNERS III ONSHORE FUND, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
2973	3	GS MEZZANINE PARTNERS III ONSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2974	3	GS MEZZANINE PARTNERS III, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2975	2	GS MEZZANINE PARTNERS III EMPLOYEE FUNDS GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
2976	3	GS MEZZANINE PARTNERS III EMPLOYEE FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
2977	3	GS MEZZANINE PARTNERS III EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2978	3	GS MEZZANINE PARTNERS III PIA FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
2979	4	GS MEZZANINE PARTNERS III PIA FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2980	3	GS MEZZANINE PARTNERS III PIA FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
2981	2	GS MEZZANINE PARTNERS III OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2982	2	GS MEZZANINE PARTNERS III PIA FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2983	2	GS MEZZANINE PARTNERS III PIA FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2984	2	GS MEZZANINE PARTNERS III, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2985	2	GS MEZZANINE PARTNERS V EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2986	2	GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND	N/A	N/A	The direct holder is a

2987	2	OFFSHORE II, L.L.C. GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND	N/A	N/A	Non-Managing Member. The direct holder is a Non-Managing Member.
2988	2	ONSHORE II, L.L.C. GS MEZZANINE PARTNERS V INSTITUTIONAL, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2989	2	GS MEZZANINE PARTNERS V OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2990	2	GS MEZZANINE PARTNERS V PIA FUND OFFSHORE, LTD.	100	N/A	
2991	3	GS MEZZANINE PARTNERS V EMPLOYEE MASTER FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2992	3	GS MEZZANINE PARTNERS V INSTITUTIONAL, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2993	3	GS MEZZANINE PARTNERS V OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2994	2	GS MEZZANINE PARTNERS V PIA FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2995	2	GS MEZZANINE PARTNERS V PIA PMD QP FUND OFFSHORE, LTD.	44	N/A	
2996	3	GS MEZZANINE PARTNERS V PMD FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2997	2	GS MEZZANINE PARTNERS V PIA PMD QP FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2998	2	GS MEZZANINE PARTNERS V PMD QP FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
2999	2	GS MEZZANINE PARTNERS V, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3000	2	GS MORTGAGE DERIVATIVES, INC.	100	N/A	
3001	2	GS MORTGAGE SECURITIES CORP.	100	N/A	
3002	2	GS MORTGAGE SECURITIES CORPORATION II	100	N/A	
3003	2	GS MUNICIPAL PRODUCTS L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.

3004	2	GS NEW MARKETS FUND PNR, INC.	100	N/A	
3005	3	GS NEW MARKETS FUND, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3006	2	GS NEW MARKETS FUND, LLC	N/A	N/A	The direct holder is a Managing Member.
3007	2	GS OPPORTUNITY ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3008	3	GS OPPORTUNITY PARTNERS OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3009	4	GSOP OFFSHORE PAPERCO HOLDINGS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3010	5	PaperCo Holdings II, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3011	4	GSOP OFFSHORE PAPERCO INVESTMENTS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3012	5	PAPERCO INVESTMENTS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3013	4	GSOP OFFSHORE STEEL HOLDINGS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3014	4	LUX GSCP 6 / GSOP DEBT S.A R.L.	100	N/A	
3015	4	PaperCo Holdings II, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3016	4	STEEL HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3017	3	GS OPPORTUNITY PARTNERS, L.P.	N/A	N/A	The direct holder is a General Partner.
3018	4	LUX GSCP 6 / GSOP DEBT S.A R.L.	100	N/A	
3019	4	PAPERCO INVESTMENTS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3020	4	PaperCo Holdings II, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3021	4	STEEL HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3022	2	GS Opportunity Advisors, Ltd.	100	N/A	
3023	3	GS OPPORTUNITY PARTNERS OFFSHORE - C, L.P.	N/A	N/A	The direct holder is a General Partner.

3024	4	LUX GSCP 6 / GSOP DEBT S.A R.L.	100	N/A	
3025	4	PAPERCO INVESTMENTS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3026	4	PaperCo Holdings II, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3027	4	STEEL HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3028	3	GS Opportunity Partners Offshore - B, L.P.	N/A	N/A	The direct holder is a General Partner.
3029	4	LUX GSCP 6 / GSOP DEBT S.A R.L.	100	N/A	
3030	4	PAPERCO INVESTMENTS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3031	4	PaperCo Holdings II, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3032	4	STEEL HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3033	2	GS PCP CORE PLUS 2002 GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3034	3	GS PCP CORE PLUS REAL ESTATE INCOME FUND 2002, L.P.	N/A	N/A	The direct holder is a General Partner.
3035	4	GS CORE PLUS REAL ESTATE INCOME FUND 2002, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3036	2	GS PE CSEC OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3037	2	GS PEG EMPLOYEE FUNDS III ADVISORS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3038	3	GOLDMAN SACHS PRIVATE EQUITY GROUP EMPLOYEE FUND III, LLC	N/A	N/A	The direct holder is a Managing Member.
3039	2	GS PEG EMPLOYEE FUNDS IV ADVISORS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3040	2	GS PEG EMPLOYEE FUNDS V ADVISORS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3041	3	GOLDMAN SACHS PRIVATE EQUITY GROUP EMPLOYEE FUND V, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3042	2	GS PEG EMPLOYEE FUNDS VI ADVISORS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3043	3	GOLDMAN SACHS PRIVATE EQUITY GROUP EMPLOYEE FUND VI, LLC	N/A	N/A	The direct holder is a Managing Member.
3044	4	Goldman Sachs Private Equity Group Master Fund VI, LLC	N/A	N/A	The direct holder is a Non-Managing Member.

3045	5	GOLDMAN SACHS PRIVATE EQUITY PARTNERS X OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3046	6	GS PEP SAFWAY HOLDINGS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3047	5	GOLDMAN SACHS VINTAGE FUND V EUROPE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3048	6	GOLDMAN SACHS PRIVATE EQUITY HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3049	2	GS PEG EMPLOYEE FUNDS VII ADVISORS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3050	2	GS PIA 2000 EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3051	2	GS PIA 2000 EMPLOYEE OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3052	2	GS PIA ADVISORS I, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3053	3	GS PIA PARTNERS I, L.P.	N/A	N/A	The direct holder is a General Partner.
3054	2	GS PIA PARTNERS I, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3055	2	GS POWER HOLDINGS LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3056	3	COGENTRIX ENERGY, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3057	4	CALYPSO ENERGY HOLDINGS LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3058	5	BEALE GENERATING COMPANY LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3059	6	JMC SELKIRK HOLDINGS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3060	7	JMC SELKIRK LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3061	8	PENTAGEN INVESTORS, L.P.	N/A	N/A	The direct holder is a

					General Partner.
3062	9	SELKIRK COGEN PARTNERS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3063	10	SELKIRK COGEN FUNDING CORPORATION	100	N/A	
3064	8	SELKIRK COGEN PARTNERS, L.P.	N/A	N/A	The direct holder is a General Partner.
3065	5	COGENTRIX MID-AMERICA, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3066	6	COGENTRIX COTTAGE GROVE, LLC	N/A	N/A	The direct holder is a Managing Member.
3067	7	LSP-COTTAGE GROVE, L.P.	N/A	N/A	The direct holder is a Limited Partner.

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<S>	<C>	<C>	<C>	<C>	<C>	<C>
3068	8	LS POWER FUNDING CORPORATION	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3069	7	LSP-COTTAGE GROVE, LLC	551114 - Corporate, Subsidiary, and Regional Managing Offices	Charlotte	NC	UNITED STATES
3070	8	LSP-COTTAGE GROVE, L.P.	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3071	6	COGENTRIX WHITEWATER, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3072	7	LSP-WHITEWATER I LLC	551114 - Corporate, Subsidiary, and Regional Managing Offices	Charlotte	NC	UNITED STATES
3073	8	LSP-WHITEWATER LIMITED PARTNERSHIP	221112 - Fossil Fuel Electric Power	Charlotte	NC	UNITED STATES

3074	9	LS POWER FUNDING CORPORATION	Generation 525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3075	7	LSP-WHITEWATER LIMITED PARTNERSHIP	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3076	5	COGENTRIX OF RATHDRUM, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3077	6	RATHDRUM POWER, LLC	525990 - Other Financial Vehicles	Charlotte	NC	UNITED STATES
3078	5	COGENTRIX OF RICHMOND, INC.	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3079	6	SPRUANCE OPERATING SERVICES, LLC	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3080	5	COGENTRIX OF ROCKY MOUNT, INC.	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3081	6	EDGECOMBE OPERATING SERVICES, LLC	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3082	5	COGENTRIX/CARNEYS POINT, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3083	6	CHAMBERS COGENERATION LIMITED PARTNERSHIP	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3084	5	COGENTRIX/LOGAN, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3085	6	GRANITE GENERATING COMPANY, L.P.	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3086	7	GRANITE WATER SUPPLY COMPANY, INC.	221310 - Water supply systems	Charlotte	NC	UNITED STATES
3087	7	KEYSTONE URBAN RENEWAL LIMITED PARTNERSHIP	22111 - Electric Power Generation	Charlotte	NC	UNITED STATES
3088	6	KEYSTONE COGENERATION COMPANY, L.P.	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES

3089	7	KEYSTONE URBAN RENEWAL LIMITED PARTNERSHIP	22111 - Electric Power Generation	Charlotte	NC	UNITED STATES
3090	6	LOGAN GENERATING COMPANY, L.P.	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3091	5	COGENTRIX/NORTHAMPTON, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3092	6	NORTHAMPTON GENERATING COMPANY, L.P.	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3093	7	NORTHAMPTON FUEL SUPPLY COMPANY, INC.	213113 - Culm Bank Recovery, Coal, on a contract basis	Charlotte	NC	UNITED STATES
3094	7	NORTHAMPTON WATER SUPPLY, INC.	221310 - Water supply systems	Charlotte	NC	UNITED STATES
3095	5	COGENTRIX/PLAINS END HOLDINGS, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3096	5	COGENTRIX/SCRUBGRASS, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3097	6	SCRUBGRASS GENERATING COMPANY, L.P.	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3098	7	CLEARFIELD PROPERTIES, INC.	213113 - Culm Bank Recovery, Coal, on a contract basis	Charlotte	NC	UNITED STATES
3099	7	LEECHBURG PROPERTIES, INC.	213113 - Culm Bank Recovery, Coal, on a contract basis	Charlotte	NC	UNITED STATES
3100	5	COTTAGE GROVE OPERATING SERVICES, LLC	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3101	5	EAGLE POWER II LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3102	6	GRANITE GENERATING COMPANY, L.P.	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3103	6	KEYSTONE COGENERATION COMPANY, L.P.	551112 - Offices of Other Holding	Charlotte	NC	UNITED STATES

3104	6	LOGAN POWER LP	Companies 551112 - Offices of Other Holding	Charlotte	NC	UNITED STATES
3105	7	LOGAN GENERATING COMPANY, L.P.	Companies 221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3106	5	FALCON POWER LLC	551112 - Offices of Other Holding	Charlotte	NC	UNITED STATES
3107	6	SCRUBGRASS GENERATING COMPANY, L.P.	Companies 221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3108	6	SCRUBGRASS POWER LLC	551112 - Offices of Other Holding	Charlotte	NC	UNITED STATES
3109	7	SCRUBGRASS GENERATING COMPANY, L.P.	Companies 221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3110	5	GARNET POWER, LLC	551112 - Offices of Other Holding	Charlotte	NC	UNITED STATES
3111	6	CARNEYS POINT GENERATING COMPANY	Companies 221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3112	5	HICKORY POWER LLC	551112 - Offices of Other Holding	Charlotte	NC	UNITED STATES
3113	5	JAEGER II LLC	Companies 551112 - Offices of Other Holding	Charlotte	NC	UNITED STATES
3114	6	NORTHAMPTON GENERATING COMPANY, L.P.	Companies 221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3115	5	JMCS I MANAGEMENT, LLC	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3116	5	LOGAN POWER LP	551112 - Offices of Other Holding	Charlotte	NC	UNITED STATES
3117	5	PALM POWER LLC	Companies 551112 - Offices of Other Holding	Charlotte	NC	UNITED STATES

3118	6	INDIANTOWN COGENERATION, L.P.	Companies 221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3119	7	INDIANTOWN COGENERATION FUNDING CORPORATION	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3120	6	THALEIA, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3121	7	INDIANTOWN COGENERATION, L.P.	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3122	7	INDIANTOWN PROJECT INVESTMENT PARTNERSHIP, L.P.	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3123	8	INDIANTOWN COGENERATION, L.P.	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3124	5	PEREGRINE POWER LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3125	6	CHAMBERS COGENERATION LIMITED PARTNERSHIP	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3126	5	PLAINS END FINANCING HOLDING COMPANY, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3127	6	PLAINS END FINANCING, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3128	7	PLAINS END II, LLC	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3129	7	PLAINS END, LLC	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3130	5	PLAINS END OPERATING SERVICES, LLC	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3131	5	POWER SERVICE COMPANY, LLC	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES

3132	5	RATHDRUM OPERATING SERVICES COMPANY, INC.	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3133	5	TOPAZ POWER, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3134	6	CARNEYS POINT GENERATING COMPANY	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3135	5	TOYAN ENTERPRISES, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3136	6	INDIANTOWN COGENERATION, L.P.	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3137	6	INDIANTOWN PROJECT INVESTMENT PARTNERSHIP, L.P.	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3138	5	U.S. OPERATING SERVICES COMPANY	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3139	5	WHITewater OPERATING SERVICES, LLC	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3140	5	WINDSOR FINANCING HOLDING COMPANY, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3141	6	WINDSOR FINANCING LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3142	7	EDGEcombe GENCO, LLC	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3143	7	SPRUANCE GENCO, LLC	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3144	4	COGENTRIX DELAWARE HOLDINGS, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3145	5	COGENTRIX EASTERN AMERICA, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES

3146	6	CEDAR POWER CORPORATION	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3147	7	CEDAR I POWER CORPORATION	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3148	8	CEDAR II POWER CORPORATION	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3149	9	CEDAR BAY GENERATING COMPANY, LIMITED PARTNERSHIP	22111 - Electric Power Generation	Wilmington	DE	UNITED STATES
3150	6	COGENTRIX POWER HOLDINGS II LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3151	7	COGENTRIX ENERGY POWER COMPANY LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3152	8	COGENTRIX SOLAR SERVICES, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3153	9	APACHE SOLAR ENERGY, LLC	221119 - Other Electric Power Generation	Charlotte	NC	UNITED STATES
3154	9	COGENTRIX OF ALAMOSA, LLC	221119 - Other Electric Power Generation	Wilmington	DE	UNITED STATES
3155	9	SOLAR INVESTMENTS I, LLC	221119 - Other Electric Power Generation	Charlotte	NC	UNITED STATES
3156	9	SOLAR INVESTMENTS VI, LLC	221119 - Other Electric Power Generation	Charlotte	NC	UNITED STATES
3157	9	SOLAR INVESTMENTS VIII, LLC	221119 - Other Electric Power Generation	Charlotte	NC	UNITED STATES
3158	9	SOLAR INVESTMENTS X, LLC	221119 - Other Electric Power Generation	Charlotte	NC	UNITED STATES
3159	9	SOLAR INVESTMENTS XI, LLC	221119 - Other Electric Power Generation	Charlotte	NC	UNITED STATES
3160	9	SOLAR INVESTMENTS XIII, LLC	221119 - Other	Charlotte	NC	UNITED STATES

3161	9	SOLAR INVESTMENTS XIX, LLC	Electric Power Generation 221119 - Other Electric Power Generation	Charlotte	NC	UNITED STATES
3162	9	SOLAR INVESTMENTS XV, LLC	Electric Power Generation 221119 - Other Electric Power Generation	Charlotte	NC	UNITED STATES
3163	9	SOLAR INVESTMENTS XVI, LLC	Electric Power Generation 221119 - Other Electric Power Generation	Charlotte	NC	UNITED STATES
3164	9	SOLAR INVESTMENTS XVII, LLC	Electric Power Generation 221119 - Other Electric Power Generation	Charlotte	NC	UNITED STATES
3165	9	SOLAR INVESTMENTS XVIII, LLC	Electric Power Generation 221119 - Other Electric Power Generation	Charlotte	NC	UNITED STATES
3166	9	SOLAR INVESTMENTS XX, LLC	Electric Power Generation 221119 - Other Electric Power Generation	Charlotte	NC	UNITED STATES
3167	9	SOLAR LAND HOLDINGS LLC	Electric Power Generation 221119 - Other Electric Power Generation	Charlotte	NC	UNITED STATES
3168	9	SUNRAY ENERGY, INC.	Electric Power Generation 221119 - Other Electric Power Generation	Charlotte	NC	UNITED STATES
3169	8	FALCON POWER LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3170	8	INDIAN ORCHARD GENERATING COMPANY, INC.	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3171	8	JMCS I HOLDINGS, INC.	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3172	9	PENTAGEN INVESTORS, L.P.	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3173	8	ORCHARD GAS CORPORATION	22111 - Electric Power Generation	Charlotte	NC	UNITED STATES
3174	8	RAPTOR HOLDINGS COMPANY	551112 - Offices of Other Holding	Charlotte	NC	UNITED STATES

3175	9	GRAY HAWK POWER CORPORATION	Companies 551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3176	10	CEDAR BAY COGENERATION, INC.	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3177	11	CEDAR BAY GENERATING COMPANY, LIMITED PARTNERSHIP	22111 - Electric Power Generation	Wilmington	DE	UNITED STATES
3178	6	COGENTRIX/NORTHAMPTON, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3179	5	COGENTRIX ENERGY POWER MARKETING, INC.	221122 - Electric power broker	Charlotte	NC	UNITED STATES
3180	5	COGENTRIX FIELD SERVICES, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3181	6	CI, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3182	7	CI PROPERTIES, INC.	531390 - Other activities related to real estate	Charlotte	NC	UNITED STATES
3183	7	COGENTRIX OF VIRGINIA, INC.	551114 - Corporate, Subsidiary, and Regional Managing Offices	Charlotte	NC	UNITED STATES
3184	8	CAPISTRANO COGENERATION COMPANY	551114 - Corporate, Subsidiary, and Regional Managing Offices	New York	NY	UNITED STATES
3185	9	JAMES RIVER COGENERATION COMPANY	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3186	8	JAMES RIVER COGENERATION COMPANY	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3187	7	COGENTRIX VIRGINIA LEASING CORPORATION	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3188	7	COGENTRIX-MEXICO, INC.	551112 - Offices of	Charlotte	NC	UNITED STATES

3189	5	COGENTRIX FUELS MANAGEMENT, INC.	Other Holding Companies 22111 - Electric Power Generation	Charlotte	NC	UNITED STATES
3190	5	COGENTRIX PARTS COMPANY, INC.	22111 - Electric Power Generation	Charlotte	NC	UNITED STATES
3191	5	COGENTRIX ZYDECO, LLC	211111 - Development of Coal Gasification Project	Charlotte	NC	UNITED STATES
3192	5	SOUTHAVEN POWER, LLC	525990 - Other Financial Vehicles	Charlotte	NC	UNITED STATES
3193	4	COGENTRIX ENERGY MANAGEMENT SERVICES, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3194	4	COGENTRIX INTERNATIONAL HOLDINGS, INC.	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3195	5	BASAT ELEKTRIK URETIM VE TICARET L.S.	221119 - Other Electric Power Generation	Istanbul		TURKEY

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3068	8	LS POWER FUNDING CORPORATION	100	N/A	
3069	7	LSP-COTTAGE GROVE, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3070	8	LSP-COTTAGE GROVE, L.P.	N/A	N/A	The direct holder is a General Partner.
3071	6	COGENTRIX WHITEWATER, LLC	N/A	N/A	The direct holder is a Managing Member.
3072	7	LSP-WHITEWATER I LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3073	8	LSP-WHITEWATER LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a General Partner.

3074	9	LS POWER FUNDING CORPORATION	100	N/A	
3075	7	LSP-WHITEWATER LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a Limited Partner.
3076	5	COGENTRIX OF RATHDRUM, LLC	N/A	N/A	The direct holder is a Managing Member.
3077	6	RATHDRUM POWER, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3078	5	COGENTRIX OF RICHMOND, INC.	100	N/A	
3079	6	SPRUANCE OPERATING SERVICES, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3080	5	COGENTRIX OF ROCKY MOUNT, INC.	100	N/A	
3081	6	EDGECOMBE OPERATING SERVICES, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3082	5	COGENTRIX/CARNEYS POINT, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3083	6	CHAMBERS COGENERATION LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a General Partner.
3084	5	COGENTRIX/LOGAN, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3085	6	GRANITE GENERATING COMPANY, L.P.	N/A	N/A	The direct holder is a General Partner.
3086	7	GRANITE WATER SUPPLY COMPANY, INC.	100	N/A	
3087	7	KEYSTONE URBAN RENEWAL LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a Limited Partner.
3088	6	KEYSTONE COGENERATION COMPANY, L.P.	N/A	N/A	The direct holder is a General Partner.
3089	7	KEYSTONE URBAN RENEWAL LIMITED	N/A	N/A	The direct holder is a

3090	6	PARTNERSHIP LOGAN GENERATING COMPANY, L.P.	N/A	N/A	General Partner. The direct holder is a General Partner.
3091	5	COGENTRIX/NORTHAMPTON, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3092	6	NORTHAMPTON GENERATING COMPANY, L.P.	N/A	N/A	The direct holder is a General Partner.
3093	7	NORTHAMPTON FUEL SUPPLY COMPANY, INC.	100	N/A	
3094	7	NORTHAMPTON WATER SUPPLY, INC.	100	N/A	
3095	5	COGENTRIX/PLAINS END HOLDINGS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3096	5	COGENTRIX/SCRUBGRASS, LLC	N/A	N/A	The direct holder is a Managing Member.
3097	6	SCRUBGRASS GENERATING COMPANY, L.P.	N/A	N/A	The direct holder is a General Partner.
3098	7	CLEARFIELD PROPERTIES, INC.	100	N/A	
3099	7	LEECHBURG PROPERTIES, INC.	100	N/A	
3100	5	COTTAGE GROVE OPERATING SERVICES, LLC	N/A	N/A	The direct holder is a Managing Member.
3101	5	EAGLE POWER II LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3102	6	GRANITE GENERATING COMPANY, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3103	6	KEYSTONE COGENERATION COMPANY, L.P.	N/A	N/A	The direct holder is a Limited Partner.

3104	6	LOGAN POWER LP	N/A	N/A	The direct holder is a General Partner.
3105	7	LOGAN GENERATING COMPANY, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3106	5	FALCON POWER LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3107	6	SCRUBGRASS GENERATING COMPANY, L.P.	N/A	N/A	The direct holder is a General Partner.
3108	6	SCRUBGRASS POWER LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3109	7	SCRUBGRASS GENERATING COMPANY, L.P.	N/A	N/A	The direct holder is a General Partner.
3110	5	GARNET POWER, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3111	6	CARNEYS POINT GENERATING COMPANY	N/A	N/A	The direct holder is a General Partner.
3112	5	HICKORY POWER LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3113	5	JAEGER II LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3114	6	NORTHAMPTON GENERATING COMPANY, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3115	5	JMCS I MANAGEMENT, LLC	N/A	N/A	The direct holder is a Managing Member.
3116	5	LOGAN POWER LP	N/A	N/A	The direct holder is a Limited Partner.
3117	5	PALM POWER LLC	N/A	N/A	The direct holder is a Non-Managing Member.

3118	6	INDIANTOWN COGENERATION, L.P.	N/A	N/A	The direct holder is a General Partner.
3119	7	INDIANTOWN COGENERATION FUNDING CORPORATION	100	N/A	
3120	6	THALEIA, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3121	7	INDIANTOWN COGENERATION, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3122	7	INDIANTOWN PROJECT INVESTMENT PARTNERSHIP, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3123	8	INDIANTOWN COGENERATION, L.P.	N/A	N/A	The direct holder is a General Partner.
3124	5	PEREGRINE POWER LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3125	6	CHAMBERS COGENERATION LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a General Partner.
3126	5	PLAINS END FINANCING HOLDING COMPANY, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3127	6	PLAINS END FINANCING, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3128	7	PLAINS END II, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3129	7	PLAINS END, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3130	5	PLAINS END OPERATING SERVICES, LLC	N/A	N/A	The direct holder is a Managing Member.
3131	5	POWER SERVICE COMPANY, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3132	5	RATHDRUM OPERATING SERVICES COMPANY,	100	N/A	

		INC.			
3133	5	TOPAZ POWER, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3134	6	CARNEYS POINT GENERATING COMPANY	N/A	N/A	The direct holder is a General Partner.
3135	5	TOYAN ENTERPRISES, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3136	6	INDIANTOWN COGENERATION, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3137	6	INDIANTOWN PROJECT INVESTMENT PARTNERSHIP, L.P.	N/A	N/A	The direct holder is a General Partner.
3138	5	U.S. OPERATING SERVICES COMPANY	N/A	N/A	The direct holder is a Non-Managing Member.
3139	5	WHITEWATER OPERATING SERVICES, LLC	N/A	N/A	The direct holder is a Managing Member.
3140	5	WINDSOR FINANCING HOLDING COMPANY, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3141	6	WINDSOR FINANCING LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3142	7	EDGECOMBE GENCO, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3143	7	SPRUANCE GENCO, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3144	4	COGENTRIX DELAWARE HOLDINGS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3145	5	COGENTRIX EASTERN AMERICA, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3146	6	CEDAR POWER CORPORATION	100	N/A	

3147	7	CEDAR I POWER CORPORATION	100	N/A	
3148	8	CEDAR II POWER CORPORATION	100	N/A	
3149	9	CEDAR BAY GENERATING COMPANY, LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a General Partner.
3150	6	COGENTRIX POWER HOLDINGS II LLC	N/A	N/A	The direct holder is a Managing Member.
3151	7	COGENTRIX ENERGY POWER COMPANY LLC	N/A	N/A	The direct holder is a Managing Member.
3152	8	COGENTRIX SOLAR SERVICES, LLC	N/A	N/A	The direct holder is a Managing Member.
3153	9	APACHE SOLAR ENERGY, LLC	N/A	N/A	The direct holder is a Managing Member.
3154	9	COGENTRIX OF ALAMOSA, LLC	N/A	N/A	The direct holder is a Managing Member.
3155	9	SOLAR INVESTMENTS I, LLC	N/A	N/A	The direct holder is a Managing Member.
3156	9	SOLAR INVESTMENTS VI, LLC	N/A	N/A	The direct holder is a Managing Member.
3157	9	SOLAR INVESTMENTS VIII, LLC	N/A	N/A	The direct holder is a Managing Member.
3158	9	SOLAR INVESTMENTS X, LLC	N/A	N/A	The direct holder is a Managing Member.
3159	9	SOLAR INVESTMENTS XI, LLC	N/A	N/A	The direct holder is a Managing Member.
3160	9	SOLAR INVESTMENTS XIII, LLC	N/A	N/A	The direct holder is a Managing Member.

3161	9	SOLAR INVESTMENTS XIX, LLC	N/A	N/A	The direct holder is a Managing Member.
3162	9	SOLAR INVESTMENTS XV, LLC	N/A	N/A	The direct holder is a Managing Member.
3163	9	SOLAR INVESTMENTS XVI, LLC	N/A	N/A	The direct holder is a Managing Member.
3164	9	SOLAR INVESTMENTS XVII, LLC	N/A	N/A	The direct holder is a Managing Member.
3165	9	SOLAR INVESTMENTS XVIII, LLC	N/A	N/A	The direct holder is a Managing Member.
3166	9	SOLAR INVESTMENTS XX, LLC	N/A	N/A	The direct holder is a Managing Member.
3167	9	SOLAR LAND HOLDINGS LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3168	9	SUNRAY ENERGY, INC.	100	N/A	
3169	8	FALCON POWER LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3170	8	INDIAN ORCHARD GENERATING COMPANY, INC.	100	N/A	
3171	8	JMCS I HOLDINGS, INC.	100	N/A	
3172	9	PENTAGEN INVESTORS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3173	8	ORCHARD GAS CORPORATION	100	N/A	
3174	8	RAPTOR HOLDINGS COMPANY	100	N/A	

3175	9	GRAY HAWK POWER CORPORATION	100	N/A	
3176	10	CEDAR BAY COGENERATION, INC.	100	N/A	
3177	11	CEDAR BAY GENERATING COMPANY, LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a General Partner.
3178	6	COGENTRIX/NORTHAMPTON, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3179	5	COGENTRIX ENERGY POWER MARKETING, INC.	100	N/A	
3180	5	COGENTRIX FIELD SERVICES, LLC	N/A	N/A	The direct holder is a Managing Member.
3181	6	CI, LLC	N/A	N/A	The direct holder is a Managing Member.
3182	7	CI PROPERTIES, INC.	100	N/A	
3183	7	COGENTRIX OF VIRGINIA, INC.	100	N/A	
3184	8	CAPISTRANO COGENERATION COMPANY	100	N/A	
3185	9	JAMES RIVER COGENERATION COMPANY	N/A	N/A	The direct holder is a General Partner.
3186	8	JAMES RIVER COGENERATION COMPANY	N/A	N/A	The direct holder is a General Partner.
3187	7	COGENTRIX VIRGINIA LEASING CORPORATION	100	N/A	
3188	7	COGENTRIX-MEXICO, INC.	100	N/A	

3189	5		COGENTRIX FUELS MANAGEMENT, INC.	100	N/A			
3190	5		COGENTRIX PARTS COMPANY, INC.	100	N/A			
3191	5		COGENTRIX ZYDECO, LLC	N/A	N/A			The direct holder is a Managing Member.
3192	5		SOUTHAVEN POWER, LLC	N/A	N/A			The direct holder is a Managing Member.
3193	4		COGENTRIX ENERGY MANAGEMENT SERVICES, LLC	N/A	N/A			The direct holder is a Managing Member.
3194	4		COGENTRIX INTERNATIONAL HOLDINGS, INC.	100	N/A			
3195	5		BASAT ELEKTRIK URETIM VE TICARET L.S.	100	N/A			
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3196	5		COGENTRIX INTERNATIONAL HOLDINGS, BV	551112 - Offices of Other Holding Companies		Amsterdam		NETHERLANDS
3197	6		COGENTRIX MAURITIUS COMPANY	551112 - Offices of Other Holding Companies		Port Louis		MAURITIUS
3198	6		YELLOW SEA COGENERATION COMPANY, LTD.	551112 - Offices of Other Holding Companies		Port Louis		MAURITIUS
3199	5		COGENTRIX INTERNATIONAL TURKEY I, LLC	551112 - Offices of Other Holding Companies		Charlotte	NC	UNITED STATES
3200	6		FIRAT ELEKTRIK URETIM VE TICARET A.S.	221119 - Other Electric Power Generation		Istanbul		TURKEY
3201	6		KARET ELEKTRIK URETIM VE TICARET A.S.	221119 - Other Electric Power Generation		Istanbul		TURKEY
3202	6		SONAT ELEKTRIK URETIM VE TICARET A.S.	221111 -		Istanbul		TURKEY

3203	5	COGENTRIX INTERNATIONAL TURKEY II, LLC	Hydroelectric Power Generation 551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3204	6	FIRAT ELEKTRIK URETIM VE TICARET A.S.	221119 - Other Electric Power Generation	Istanbul		TURKEY
3205	6	KARET ELEKTRIK URETIM VE TICARET A.S.	221119 - Other Electric Power Generation	Istanbul		TURKEY
3206	6	SONAT ELEKTRIK URETIM VE TICARET A.S.	221111 - Hydroelectric Power Generation	Istanbul		TURKEY
3207	5	COGENTRIX INTERNATIONAL TURKEY III, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3208	6	FIRAT ELEKTRIK URETIM VE TICARET A.S.	221119 - Other Electric Power Generation	Istanbul		TURKEY
3209	6	KARET ELEKTRIK URETIM VE TICARET A.S.	221119 - Other Electric Power Generation	Istanbul		TURKEY
3210	5	COGENTRIX INTERNATIONAL UK LIMITED	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
3211	6	ETI ELEKTRIK URETIM, A.S.	221119 - Other Electric Power Generation	Istanbul		TURKEY
3212	7	BASAT ELEKTRIK URETIM VE TICARET L.S.	221119 - Other Electric Power Generation	Istanbul		TURKEY
3213	7	DERTON ELEKTRIK URETIM VE TICARET A.S.	221119 - Other Electric Power Generation	Istanbul		TURKEY
3214	7	DORAT ELEKTRIK URETIM VE TICARET A.S.	221119 - Other Electric Power Generation	Istanbul		TURKEY
3215	7	EY-TUR ENERJİ ELEKTRİK URETİM VE TICARET L.S.	221119 - Other Electric Power Generation	Istanbul		TURKEY
3216	7	FIRAT ELEKTRIK URETIM VE TICARET A.S.	221119 - Other Electric Power	Istanbul		TURKEY

3217	7	KARET ELEKTRIK URETIM VE TICARET A.S.	Generation 221119 - Other Electric Power Generation	Istanbul		TURKEY
3218	7	MASAT ENERJI ELEKTRIK URETIM VE TICARET L.S.	221111 - Hydroelectric Power Generation	Istanbul		TURKEY
3219	7	SONAT ELEKTRIK URETIM VE TICARET A.S.	221111 - Hydroelectric Power Generation	Istanbul		TURKEY
3220	7	UCGEN ENERJI ELEKTRIK URETIM L.S.	221119 - Other Electric Power Generation	Istanbul		TURKEY
3221	7	YADE ELEKTRIK URETIM VE TICARET L.S.	221119 - Other Electric Power Generation	Istanbul		TURKEY
3222	5	COGENTRIX MAURITIUS COMPANY	551112 - Offices of Other Holding Companies	Port Louis		MAURITIUS
3223	5	COGENTRIX OF BRAZIL, INC.	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3224	5	DERTON ELEKTRIK URETIM VE TICARET A.S.	221119 - Other Electric Power Generation	Istanbul		TURKEY
3225	5	DORAT ELEKTRIK URETIM VE TICARET A.S.	221119 - Other Electric Power Generation	Istanbul		TURKEY
3226	5	EY-TUR ENERJI ELEKTRIK URETIM VE TICARET L.S.	221119 - Other Electric Power Generation	Istanbul		TURKEY
3227	5	FIRAT ELEKTRIK URETIM VE TICARET A.S.	221119 - Other Electric Power Generation	Istanbul		TURKEY
3228	5	KARET ELEKTRIK URETIM VE TICARET A.S.	221119 - Other Electric Power Generation	Istanbul		TURKEY
3229	5	MASAT ENERJI ELEKTRIK URETIM VE TICARET L.S.	221111 - Hydroelectric Power Generation	Istanbul		TURKEY
3230	5	SONAT ELEKTRIK URETIM VE TICARET A.S.	221111 - Hydroelectric Power	Istanbul		TURKEY

3231	5	UCGEN ENERJI ELEKTRIK URETIM L.S.	Generation 221119 - Other Electric Power Generation	Istanbul		TURKEY
3232	5	YADE ELEKTRIK URETIM VE TICARET L.S.	221119 - Other Electric Power Generation	Istanbul		TURKEY
3233	4	COGENTRIX POWER HOLDINGS I LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3234	5	COGENTRIX OPERATING SERVICES HOLDINGS, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3235	6	CEDAR BAY OPERATING SERVICES, LLC	811310 - Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance	Charlotte	NC	UNITED STATES
3236	6	HOPEWELL OS, LLC	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3237	6	PORTSMOUTH OPERATING SERVICES, LLC	221112 - Fossil Fuel Electric Power Generation	Charlotte	NC	UNITED STATES
3238	6	RATHDRUM CONSTRUCTION COMPANY, INC.	525990 - Other Financial Vehicles	Charlotte	NC	UNITED STATES
3239	6	SUNRAY OPERATING SERVICES, LLC	221119 - Other Electric Power Generation	Charlotte	NC	UNITED STATES
3240	5	U.S OPERATING SERVICES HOLDINGS, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3241	6	USGEN HOLDINGS, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3242	6	USOSC HOLDINGS, LLC	551112 - Offices of Other Holding Companies	Charlotte	NC	UNITED STATES
3243	4	COGENTRIX WIND HOLDINGS LLC	551112 - Offices of Other Holding	Charlotte	NC	UNITED STATES

3244	5	VIENTO DE PUERTO RICO, LLC	Companies 221119 - Other Electric Power Generation	Charlotte	NC	UNITED STATES
3245	4	DEVELOPMENT LAND HOLDINGS LLC	221119 - Other Electric Power Generation	Charlotte	NC	UNITED STATES
3246	4	SPECTRAWATT, INC.	523120 - Securities Brokerage	Hillsboro	OR	UNITED STATES
3247	3	COLOMBIAN NATURAL RESOURCES I, S.A.S.	551112 - Offices of Other Holding Companies	Bogota		Colombia
3248	3	MCEPF METRO I, INC.	551112 - Offices of Other Holding Companies	Dover	DE	UNITED STATES
3249	4	MITSI HOLDINGS LLC	551112 - Offices of Other Holding Companies	Romulus	MI	UNITED STATES
3250	3	MITSI HOLDINGS LLC	551112 - Offices of Other Holding Companies	Romulus	MI	UNITED STATES
3251	3	NATURAL RESOURCES INVESTMENTS S.L.	551112 - Offices of Other Holding Companies	Madrid		SPAIN
3252	3	PRICELOCK, INC.	523130 - Commodity Contracts Dealing	Redwood City	CA	UNITED STATES
3253	2	GS PRIVATE EQUITY MANAGEMENT CONNECTICUT, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3254	3	GS PRIVATE EQUITY PARTNERS CONNECTICUT, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3255	2	GS PRIVATE EQUITY MANAGEMENT OFFSHORE, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3256	3	GS PRIVATE EQUITY PARTNERS OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3257	2	GS PRIVATE EQUITY MANAGEMENT, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3258	3	GS PRIVATE EQUITY PARTNERS, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3259	4	GS CAPITAL PARTNERS 2000, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3260	2	GS PRIVATE EQUITY PARTNERS 2002 EMPLOYEE FUNDS GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

3261	3	GS PRIVATE EQUITY PARTNERS 2002 EMPLOYEE FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3262	3	GS PRIVATE EQUITY PARTNERS 2002 EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3263	4	EDUCATION MANAGEMENT CORPORATION	525990 - Other Financial Vehicles	Pittsburgh	PA	UNITED STATES
3264	2	GS PS 90 MEMBER LLC	525990 - Other Financial Vehicles	Dover	DE	UNITED STATES
3265	2	GS RBD HOLDINGS I CORP.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3266	3	GS RBD HOLDINGS, L.P.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3267	4	OOO GOLDMAN SACHS	523120 - Securities Brokerage	Moscow		RUSSIA
3268	2	GS RBD HOLDINGS II CORP.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3269	3	GS RBD HOLDINGS, L.P.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3270	2	GS RE HOLDINGS, INC.	524298 - All Other Insurance Related Activities	NEW YORK	NY	UNITED STATES
3271	3	LONGMORE CAPITAL, LLC	524298 - All Other Insurance Related Activities	Southborough	MA	UNITED STATES
3272	3	LONGMORE CREDIT SERVICES, LLC	524298 - All Other Insurance Related Activities	Southborough	MA	UNITED STATES
3273	3	LONGMORE CREDIT, LLC	522291 - Consumer Lending	Southborough	MA	UNITED STATES
3274	2	GS REA HOLDINGS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3275	3	GS REA GOLDENBRIDGE HOLDINGS LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3276	3	RELATED INVESTCO LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3277	2	GS REAL ESTATE MEZZANINE PARTNERS (CAYMAN) GP, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3278	3	GOLDMAN SACHS REAL ESTATE MEZZANINE	525990 - Other	George Town		CAYMAN ISLANDS

3279	2	PARTNERS (CAYMAN) LIMITED PARTNERSHIP GS REAL ESTATE MEZZANINE PARTNERS (CORPORATE) GP, L.L.C.	Financial Vehicles 531390 - Other activities related to real estate	Wilmington	DE	UNITED STATES
3280	3	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS (CORPORATE) LIMITED PARTNERSHIP	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3281	2	GS REAL ESTATE MEZZANINE PARTNERS (TREATY) GP, LTD.	531390 - Other activities related to real estate	George Town		CAYMAN ISLANDS
3282	3	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS (TREATY) LIMITED PARTNERSHIP	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3283	2	GS REAL ESTATE MEZZANINE PARTNERS (U.S.) GP, L.L.C.	531390 - Other activities related to real estate	Wilmington	DE	UNITED STATES
3284	3	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS (U.S.) LIMITED PARTNERSHIP	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3285	2	GS REALTY INCOME ADVISORS, L.L.C. 2002	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3286	3	GS CORE PLUS REAL ESTATE INCOME FUND 2002, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3287	2	GS RISK ADVISORS, INC.	524210 - Insurance Agencies and Brokerages	NEW YORK	NY	UNITED STATES
3288	3	ARROW CAPITAL INVESTMENT SERVICES, LTD.	524298 - All Other Insurance Related Activities	Hamilton		BERMUDA
3289	3	GOLDMAN SACHS RISK ADVISORS, L.P.	524298 - All Other Insurance Related Activities	NEW YORK	NY	UNITED STATES
3290	2	GS SERVICIOS FINANCIEROS DE MEXICO, SOCIEDAD ANONIMA DE CAPITAL VARIABLE, SOCIEDAD FINANCIERA DE OBJETO MULTIPLE, ENTIDAD NO REGULADA	523120 - Securities Brokerage	Mexico City		MEXICO
3291	2	GS SITE 25 HOTEL HOLDINGS, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3292	3	GS SITE 25 HOTEL, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3293	2	GS SITE 25 RETAIL HOLDINGS, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3294	3	GS SITE 25 RETAIL, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3295	2	GS SPECIAL OPPORTUNITIES (ASIA) OFFSHORE	525990 - Other	George Town		CAYMAN ISLANDS

3296	3	FUND, L.P. AQUAMARINE (DELAWARE) L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
3297	3	GSSOAF HOLDING COMPANY	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3298	4	ASO DWCS CAYMAN LLC	Financial Vehicles 523991 - Trust, Fiduciary, and Custody Activities	George Town		CAYMAN ISLANDS
3299	4	ASO I (MAURITIUS) LIMITED	525990 - Other Financial Vehicles	Ebene		MAURITIUS
3300	4	VERDE INVESTMENTS (IRELAND) LIMITED	525990 - Other Financial Vehicles	Dublin		IRELAND
3301	2	GS SPECIAL OPPORTUNITIES (ASIA) OFFSHORE FUND, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3302	3	GS SPECIAL OPPORTUNITIES (ASIA) OFFSHORE FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3303	2	GS TDN Advisors, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3304	2	GS TXU ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3305	3	GOLDMAN SACHS TXU INVESTORS, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3306	2	GS TXU OFFSHORE ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3307	3	GOLDMAN SACHS TXU INVESTORS OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3308	3	GOLDMAN SACHS TXU INVESTORS OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3309	4	GOLDMAN SACHS TXU INVESTORS OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3310	2	GS UDC 114TH STREET MEMBER LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3311	2	GS VINTAGE II EMPLOYEE FUNDS GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3312	3	GS VINTAGE II EMPLOYEE FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3313	3	GS VINTAGE II EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3314	2	GS YES ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3315	2	GSAM - THL ACCESS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

3316	3	GS THL EQUITY FUND VI - GS ACCESS ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3317	4	THL EQUITY FUND VI - GS ACCESS EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3318	4	THL EQUITY FUND VI - GS ACCESS OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3319	4	THL EQUITY FUND VI - GS ACCESS, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3320	3	THL EQUITY FUND VI - GS ACCESS DLP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3321	2	GSAM GEN-PAR II, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3322	3	GOLDMAN SACHS PERRY PRIVATE OPPORTUNITIES ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

<Caption>

<S> <C>

<S>	<C>	<C>	<C>	<C>	<C>	<C>
3196	5	COGENTRIX INTERNATIONAL HOLDINGS, BV	100	N/A		
3197	6	COGENTRIX MAURITIUS COMPANY	100	N/A		
3198	6	YELLOW SEA COGENERATION COMPANY, LTD.	100	N/A		
3199	5	COGENTRIX INTERNATIONAL TURKEY I, LLC	N/A	N/A		The direct holder is a Managing Member.
3200	6	FIRAT ELEKTRIK URETIM VE TICARET A.S.	100	N/A		
3201	6	KARET ELEKTRIK URETIM VE TICARET A.S.	100	N/A		
3202	6	SONAT ELEKTRIK URETIM VE TICARET A.S.	100	N/A		
3203	5	COGENTRIX INTERNATIONAL TURKEY II, LLC	N/A	N/A		The direct holder is a Managing Member.
3204	6	FIRAT ELEKTRIK URETIM VE TICARET A.S.	100	N/A		

3205	6	KARET ELEKTRIK URETIM VE TICARET A.S.	100	N/A	
3206	6	SONAT ELEKTRIK URETIM VE TICARET A.S.	100	N/A	
3207	5	COGENTRIX INTERNATIONAL TURKEY III, LLC	N/A	N/A	The direct holder is a Managing Member.
3208	6	FIRAT ELEKTRIK URETIM VE TICARET A.S.	100	N/A	
3209	6	KARET ELEKTRIK URETIM VE TICARET A.S.	100	N/A	
3210	5	COGENTRIX INTERNATIONAL UK LIMITED	100	N/A	
3211	6	ETI ELEKTRIK URETIM, A.S.	100	N/A	
3212	7	BASAT ELEKTRIK URETIM VE TICARET L.S.	100	N/A	
3213	7	DERTON ELEKTRIK URETIM VE TICARET A.S.	99	N/A	
3214	7	DORAT ELEKTRIK URETIM VE TICARET A.S.	91	N/A	
3215	7	EY-TUR ENERJİ ELEKTRİK URETİM VE TICARET L.S.	100	N/A	
3216	7	FIRAT ELEKTRIK URETIM VE TICARET A.S.	100	N/A	
3217	7	KARET ELEKTRIK URETIM VE TICARET A.S.	100	N/A	
3218	7	MASAT ENERJİ ELEKTRİK URETİM VE TICARET L.S.	100	N/A	

3219	7	SONAT ELEKTRIK URETIM VE TICARET A.S.	100	N/A
3220	7	UCGEN ENERJİ ELEKTRİK URETİM L.S.	100	N/A
3221	7	YADE ELEKTRİK URETİM VE TICARET L.S.	99	N/A
3222	5	COGENTRIX MAURITIUS COMPANY	100	N/A
3223	5	COGENTRIX OF BRAZIL, INC.	100	N/A
3224	5	DEKTON ELEKTRİK URETİM VE TICARET A.S.	99	N/A
3225	5	DORAT ELEKTRİK URETİM VE TICARET A.S.	91	N/A
3226	5	EY-TUR ENERJİ ELEKTRİK URETİM VE TICARET L.S.	100	N/A
3227	5	FIRAT ELEKTRİK URETİM VE TICARET A.S.	100	N/A
3228	5	KARET ELEKTRİK URETİM VE TICARET A.S.	100	N/A
3229	5	MASAT ENERJİ ELEKTRİK URETİM VE TICARET L.S.	100	N/A
3230	5	SONAT ELEKTRİK URETİM VE TICARET A.S.	100	N/A
3231	5	UCGEN ENERJİ ELEKTRİK URETİM L.S.	100	N/A
3232	5	YADE ELEKTRİK URETİM VE TICARET L.S.	99	N/A

3233	4	COGENTRIX POWER HOLDINGS I LLC	N/A	N/A	The direct holder is a Managing Member.
3234	5	COGENTRIX OPERATING SERVICES HOLDINGS, LLC	N/A	N/A	The direct holder is a Managing Member.
3235	6	CEDAR BAY OPERATING SERVICES, LLC	N/A	N/A	The direct holder is a Managing Member.
3236	6	HOPEWELL OS, LLC	N/A	N/A	The direct holder is a Managing Member.
3237	6	PORTSMOUTH OPERATING SERVICES, LLC	N/A	N/A	The direct holder is a Managing Member.
3238	6	RATHDRUM CONSTRUCTION COMPANY, INC.	100	N/A	
3239	6	SUNRAY OPERATING SERVICES, LLC	N/A	N/A	The direct holder is a Managing Member.
3240	5	U.S OPERATING SERVICES HOLDINGS, LLC	N/A	N/A	The direct holder is a Managing Member.
3241	6	USGEN HOLDINGS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3242	6	USOSC HOLDINGS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3243	4	COGENTRIX WIND HOLDINGS LLC	N/A	N/A	The direct holder is a Managing Member.
3244	5	VIENTO DE PUERTO RICO, LLC	N/A	N/A	The direct holder is a Managing Member.
3245	4	DEVELOPMENT LAND HOLDINGS LLC	N/A	N/A	The direct holder is a Non-Managing Member.

3246	4	SPECTRAWATT, INC.	30	N/A	
3247	3	COLOMBIAN NATURAL RESOURCES I, S.A.S.	100	N/A	
3248	3	MCEPF METRO I, INC.	100	N/A	
3249	4	MITSI HOLDINGS LLC	97	2	
3250	3	MITSI HOLDINGS LLC	97	2	
3251	3	NATURAL RESOURCES INVESTMENTS S.L.	100	N/A	
3252	3	PRICELOCK, INC.	14	N/A	
3253	2	GS PRIVATE EQUITY MANAGEMENT CONNECTICUT, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3254	3	GS PRIVATE EQUITY PARTNERS CONNECTICUT, L.P.	N/A	N/A	The direct holder is a General Partner.
3255	2	GS PRIVATE EQUITY MANAGEMENT OFFSHORE, INC.	100	N/A	
3256	3	GS PRIVATE EQUITY PARTNERS OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3257	2	GS PRIVATE EQUITY MANAGEMENT, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3258	3	GS PRIVATE EQUITY PARTNERS, L.P.	N/A	N/A	The direct holder is a General Partner.
3259	4	GS CAPITAL PARTNERS 2000, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3260	2	GS PRIVATE EQUITY PARTNERS 2002 EMPLOYEE FUNDS GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3261	3	GS PRIVATE EQUITY PARTNERS 2002 EMPLOYEE FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3262	3	GS PRIVATE EQUITY PARTNERS 2002 EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3263	4	EDUCATION MANAGEMENT CORPORATION	42	N/A	

3264	2	GS PS 90 MEMBER LLC	N/A	N/A	The direct holder is a Managing Member.
3265	2	GS RBD HOLDINGS I CORP.	100	N/A	
3266	3	GS RBD HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3267	4	OOO GOLDMAN SACHS	N/A	N/A	The direct holder is a Non-Managing Member.
3268	2	GS RBD HOLDINGS II CORP.	100	N/A	
3269	3	GS RBD HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3270	2	GS RE HOLDINGS, INC.	100	N/A	
3271	3	LONGMORE CAPITAL, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3272	3	LONGMORE CREDIT SERVICES, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3273	3	LONGMORE CREDIT, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3274	2	GS REA HOLDINGS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3275	3	GS REA GOLDENBRIDGE HOLDINGS LLC	N/A	N/A	The direct holder is a Managing Member.
3276	3	RELATED INVESTCO LLC	12	N/A	
3277	2	GS REAL ESTATE MEZZANINE PARTNERS (CAYMAN) GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3278	3	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS (CAYMAN) LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a General Partner.
3279	2	GS REAL ESTATE MEZZANINE PARTNERS (CORPORATE) GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3280	3	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS (CORPORATE) LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a General Partner.

3281	2	GS REAL ESTATE MEZZANINE PARTNERS (TREATY) GP, LTD.	100	N/A	
3282	3	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS (TREATY) LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a General Partner.
3283	2	GS REAL ESTATE MEZZANINE PARTNERS (U.S.) GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3284	3	GOLDMAN SACHS REAL ESTATE MEZZANINE PARTNERS (U.S.) LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a General Partner.
3285	2	GS REALTY INCOME ADVISORS, L.L.C. 2002	N/A	N/A	The direct holder is a Non-Managing Member.
3286	3	GS CORE PLUS REAL ESTATE INCOME FUND 2002, L.P.	N/A	N/A	The direct holder is a General Partner.
3287	2	GS RISK ADVISORS, INC.	100	N/A	
3288	3	ARROW CAPITAL INVESTMENT SERVICES, LTD.	100	N/A	
3289	3	GOLDMAN SACHS RISK ADVISORS, L.P.	N/A	N/A	The direct holder is a General Partner.
3290	2	GS SERVICIOS FINANCIEROS DE MEXICO, SOCIEDAD ANONIMA DE CAPITAL VARIABLE, SOCIEDAD FINANCIERA DE OBJETO MULTIPLE, ENTIDAD NO REGULADA	100	N/A	
3291	2	GS SITE 25 HOTEL HOLDINGS, LLC	N/A	N/A	The direct holder is a Managing Member.
3292	3	GS SITE 25 HOTEL, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3293	2	GS SITE 25 RETAIL HOLDINGS, LLC	N/A	N/A	The direct holder is a Managing Member.
3294	3	GS SITE 25 RETAIL, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3295	2	GS SPECIAL OPPORTUNITIES (ASIA) OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3296	3	AQUAMARINE (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3297	3	GSSOAF HOLDING COMPANY	100	N/A	
3298	4	ASO DWCS CAYMAN LLC	100	N/A	

3299	4	ASO I (MAURITIUS) LIMITED	100	100	
3300	4	VERDE INVESTMENTS (IRELAND) LIMITED	100	N/A	
3301	2	GS SPECIAL OPPORTUNITIES (ASIA) OFFSHORE FUND, LTD.	100	N/A	
3302	3	GS SPECIAL OPPORTUNITIES (ASIA) OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3303	2	GS TDN Advisors, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3304	2	GS TXU ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3305	3	GOLDMAN SACHS TXU INVESTORS, L.P.	N/A	N/A	The direct holder is a General Partner.
3306	2	GS TXU OFFSHORE ADVISORS, INC.	100	N/A	
3307	3	GOLDMAN SACHS TXU INVESTORS OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3308	3	GOLDMAN SACHS TXU INVESTORS OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3309	4	GOLDMAN SACHS TXU INVESTORS OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3310	2	GS UDC 114TH STREET MEMBER LLC	N/A	N/A	The direct holder is a Managing Member.
3311	2	GS VINTAGE II EMPLOYEE FUNDS GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3312	3	GS VINTAGE II EMPLOYEE FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3313	3	GS VINTAGE II EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3314	2	GS YES ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3315	2	GSAM - THL ACCESS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3316	3	GS THL EQUITY FUND VI - GS ACCESS ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3317	4	THL EQUITY FUND VI - GS ACCESS EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3318	4	THL EQUITY FUND VI - GS ACCESS OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.

3319	4	THL EQUITY FUND VI - GS ACCESS, L.P.	N/A	N/A	The direct holder is a General Partner.
3320	3	THL EQUITY FUND VI - GS ACCESS DLP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3321	2	GSAM GEN-PAR II, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3322	3	GOLDMAN SACHS PERRY PRIVATE OPPORTUNITIES ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.

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<S>	<C>	<C>	<C>	<C>	<C>	<C>
3323	4	GOLDMAN SACHS PERRY PRIVATE OPPORTUNITIES FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3324	3	GOLDMAN SACHS PERRY PRIVATE OPPORTUNITIES OFFSHORE ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3325	4	GOLDMAN SACHS PERRY PRIVATE OPPORTUNITIES FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3326	5	GOLDMAN SACHS PERRY PRIVATE OPPORTUNITIES FUND OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3327	3	GOLDMAN SACHS PERRY PRIVATE OPPORTUNITIES OFFSHORE HOLDINGS ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3328	4	GOLDMAN SACHS PERRY PRIVATE OPPORTUNITIES FUND OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3329	3	GOLDMAN SACHS PETERSHILL FUND ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3330	4	GOLDMAN SACHS PETERSHILL FUND, L.P.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
3331	5	GOLDMAN SACHS PETERSHILL U.S. GP (LOPEZ-GLOBAL) HOLDINGS, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3332	5	GOLDMAN SACHS PETERSHILL U.S. GP (LOPEZ-RADAR) HOLDINGS, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3333	5	GOLDMAN SACHS PETERSHILL U.S. GP (SISLER) HOLDINGS LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
3334	5	GOLDMAN SACHS PETERSHILL U.S. IM (LOPEZ) HOLDINGS, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3335	5	GOLDMAN SACHS PETERSHILL U.S. IM (SISLER) HOLDINGS LTD.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
3336	4	GOLDMAN SACHS PETERSHILL PMD QP FUND, L.P.	525990 - Other	New York	NY	UNITED STATES

3337	5	GOLDMAN SACHS PETERSHILL U.S. GP (LOPEZ-GLOBAL) HOLDINGS, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3338	5	GOLDMAN SACHS PETERSHILL U.S. GP (LOPEZ-RADAR) HOLDINGS, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3339	5	GOLDMAN SACHS PETERSHILL U.S. GP (SISLER) HOLDINGS LTD.	Financial Vehicles 525910 - Open-End	George Town		CAYMAN ISLANDS
3340	5	GOLDMAN SACHS PETERSHILL U.S. IM (LOPEZ) HOLDINGS, LTD.	Investment Funds 525990 - Other	George Town		CAYMAN ISLANDS
3341	5	GOLDMAN SACHS PETERSHILL U.S. IM (SISLER) HOLDINGS LTD.	Financial Vehicles 525910 - Open-End	George Town		CAYMAN ISLANDS
3342	3	GOLDMAN SACHS PETERSHILL FUND OFFSHORE ADVISORS, INC.	Investment Funds 525990 - Other	George Town		CAYMAN ISLANDS
3343	4	GOLDMAN SACHS PETERSHILL FUND OFFSHORE HOLDINGS (CAYMAN), L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3344	5	GOLDMAN SACHS PETERSHILL U.S. GP (SISLER) HOLDINGS LTD.	Financial Vehicles 525910 - Open-End	George Town		CAYMAN ISLANDS
3345	4	GOLDMAN SACHS PETERSHILL FUND OFFSHORE, L.P.	Investment Funds 525910 - Open-End	George Town		CAYMAN ISLANDS
3346	5	GOLDMAN SACHS PETERSHILL FUND OFFSHORE (LOPEZ) HOLDINGS CORP.	Investment Funds 525990 - Other	New York	NY	UNITED STATES
3347	5	GOLDMAN SACHS PETERSHILL FUND OFFSHORE (SISLER) HOLDINGS CORP.	Financial Vehicles 525910 - Open-End	New York	NY	UNITED STATES
3348	5	GOLDMAN SACHS PETERSHILL FUND OFFSHORE HOLDINGS (CAYMAN), L.P.	Investment Funds 525990 - Other	George Town		CAYMAN ISLANDS
3349	5	GOLDMAN SACHS PETERSHILL U.S. GP (GLOBAL) HOLDINGS, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3350	6	GOLDMAN SACHS PETERSHILL U.S. GP (LOPEZ-GLOBAL) HOLDINGS, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3351	5	GOLDMAN SACHS PETERSHILL U.S. GP (RADAR) HOLDINGS, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3352	6	GOLDMAN SACHS PETERSHILL U.S. GP (LOPEZ-RADAR) HOLDINGS, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3353	4	GOLDMAN SACHS PETERSHILL PMD QP FUND OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3354	5	GOLDMAN SACHS PETERSHILL FUND OFFSHORE (LOPEZ) HOLDINGS CORP.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3355	5	GOLDMAN SACHS PETERSHILL FUND OFFSHORE (SISLER) HOLDINGS CORP.	Financial Vehicles 525910 - Open-End	New York	NY	UNITED STATES
3356	5	GOLDMAN SACHS PETERSHILL FUND OFFSHORE HOLDINGS (CAYMAN), L.P.	Investment Funds 525990 - Other	George Town		CAYMAN ISLANDS
3357	5	GOLDMAN SACHS PETERSHILL U.S. GP	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS

3358	5	(GLOBAL) HOLDINGS, LTD. GOLDMAN SACHS PETERSHILL U.S. GP (RADAR) HOLDINGS, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3359	2	GSAM GEN-PAR, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3360	3	GOLDMAN SACHS COLUMBUS CO-INVESTMENT ADVISORS OFFSHORE HOLDINGS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3361	4	GOLDMAN SACHS COLUMBUS CO-INVESTMENT FUND OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3362	3	GOLDMAN SACHS COLUMBUS CO-INVESTMENT ADVISORS OFFSHORE, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3363	4	GOLDMAN SACHS COLUMBUS CO-INVESTMENT FUND OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3364	5	GOLDMAN SACHS COLUMBUS CO-INVESTMENT FUND OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3365	3	GOLDMAN SACHS COLUMBUS CO-INVESTMENT ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3366	4	GOLDMAN SACHS COLUMBUS CO-INVESTMENT FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3367	3	GOLDMAN SACHS CONCENTRATED MEZZANINE & DISTRESSED FUND II GP, LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3368	4	GOLDMAN SACHS CONCENTRATED MEZZANINE AND DISTRESSED FUND II, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3369	5	GS MEZZANINE PARTNERS V, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3370	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES ADVISORS (FL), L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3371	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES (FL), L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3372	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES ADVISORS II, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3373	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND II, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3374	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES II OFFSHORE ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3375	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND II OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3376	5	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND II OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3377	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES II OFFSHORE HOLDINGS ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3378	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS

3379	3	FUND II OFFSHORE HOLDINGS, L.P. GOLDMAN SACHS DISTRESSED OPPORTUNITIES III ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3380	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND III, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3381	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES III OFFSHORE ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3382	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND III OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3383	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES III OFFSHORE HOLDINGS ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3384	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND III OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3385	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES IV ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3386	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND IV, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3387	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES IV EMPLOYEE FUNDS GP, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3388	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND IV EMPLOYEE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3389	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES IV EMPLOYEE FUND OFFSHORE, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3390	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES IV EMPLOYEE FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3391	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES IV PMD QP FUND OFFSHORE, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3392	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES IV PMD QP FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3393	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES IV OFFSHORE ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3394	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND IV OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3395	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES IV OFFSHORE HOLDINGS ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3396	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND IV OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3397	3	GOLDMAN SACHS EARLY SECONDARIES OFFSHORE ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3398	4	GOLDMAN SACHS EARLY SECONDARIES FUND OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3399	5	GOLDMAN SACHS EARLY SECONDARIES FUND	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS

3400	3	OFFSHORE HOLDINGS, L.P. GOLDMAN SACHS EARLY SECONDARIES OFFSHORE HOLDINGS ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3401	4	GOLDMAN SACHS EARLY SECONDARIES FUND OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3402	3	GOLDMAN SACHS MULTI-STRATEGY FUND PALMETTO STATE ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3403	4	GOLDMAN SACHS PALMETTO STATE CREDIT FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3404	4	GOLDMAN SACHS PALMETTO STATE FUND A, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3405	5	GOLDMAN SACHS PALMETTO STATE CREDIT FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3406	4	GOLDMAN SACHS PALMETTO STATE FUND B, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3407	5	GOLDMAN SACHS YES INVESTORS, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3408	5	GS LOAN PARTNERS I ONSHORE, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3409	3	GOLDMAN SACHS PEP (NJ) ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3410	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS (NJ), L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3411	3	GOLDMAN SACHS PEP (NJ) II ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3412	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS (NJ) II, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3413	3	GOLDMAN SACHS PEP 2004 ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3414	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2004, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3415	5	EDUCATION MANAGEMENT CORPORATION	Financial Vehicles 525990 - Other	Pittsburgh	PA	UNITED STATES
3416	3	GOLDMAN SACHS PEP 2004 DIRECT INVESTMENT ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3417	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2004 - DIRECT INVESTMENT FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3418	5	EDUCATION MANAGEMENT CORPORATION	Financial Vehicles 525990 - Other	Pittsburgh	PA	UNITED STATES
3419	5	LVB ACQUISITION HOLDING, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
3420	3	GOLDMAN SACHS PEP 2004 MANAGER ADVISORS,	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES

3421	4	L.L.C. GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2004 - MANAGER FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3422	3	GOLDMAN SACHS PEP 2004 OFFSHORE ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3423	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2004 OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3424	3	GOLDMAN SACHS PEP 2004 OFFSHORE HOLDINGS ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3425	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2004 OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3426	5	EDUCATION MANAGEMENT CORPORATION	Financial Vehicles 525990 - Other	Pittsburgh	PA	UNITED STATES
3427	3	GOLDMAN SACHS PEP 2004 US-FOCUSED (KP) OFFSHORE ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3428	4	GOLDMAN SACHS PEP 2004 US-FOCUSED (KP) OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3429	5	GOLDMAN SACHS PEP 2004 US-FOCUSED (KP) OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3430	3	GOLDMAN SACHS PEP 2005 ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3431	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2005, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3432	3	GOLDMAN SACHS PEP 2005 DIRECT INVESTMENT ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3433	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2005 - DIRECT INVESTMENT FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3434	5	LVB ACQUISITION HOLDING, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
3435	5	YES NETWORK HOLDING COMPANY, LLC	Financial Vehicles 525990 - Other	Dover	DE	UNITED STATES
3436	3	GOLDMAN SACHS PEP 2005 MANAGER ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3437	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2005 - MANAGER FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3438	3	GOLDMAN SACHS PEP 2005 OFFSHORE ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3439	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2005 OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3440	3	GOLDMAN SACHS PEP 2005 OFFSHORE HOLDINGS ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3441	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS

3442	3	2005 OFFSHORE HOLDINGS, L.P. GOLDMAN SACHS PEP ASIA ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3443	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS ASIA FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3444	3	GOLDMAN SACHS PEP ASIA OFFSHORE ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3445	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS ASIA OFFSHORE FUND, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3446	3	GOLDMAN SACHS PEP IX ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3447	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3448	5	YES NETWORK HOLDING COMPANY, LLC	Financial Vehicles 525990 - Other	Dover	DE	UNITED STATES
3449	3	GOLDMAN SACHS PEP IX DIRECT INVESTMENT ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3450	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX - DIRECT INVESTMENT FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES

<Caption>

<S>	<C>	<C>	<C>	<C>	<C>
3323	4	GOLDMAN SACHS PERRY PRIVATE OPPORTUNITIES FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3324	3	GOLDMAN SACHS PERRY PRIVATE OPPORTUNITIES OFFSHORE ADVISORS, INC.	100	N/A	
3325	4	GOLDMAN SACHS PERRY PRIVATE OPPORTUNITIES FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3326	5	GOLDMAN SACHS PERRY PRIVATE OPPORTUNITIES FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3327	3	GOLDMAN SACHS PERRY PRIVATE OPPORTUNITIES OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
3328	4	GOLDMAN SACHS PERRY PRIVATE OPPORTUNITIES FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3329	3	GOLDMAN SACHS PETERSHILL FUND ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3330	4	GOLDMAN SACHS PETERSHILL FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3331	5	GOLDMAN SACHS PETERSHILL U.S. GP (LOPEZ-GLOBAL) HOLDINGS, LTD.	100	N/A	
3332	5	GOLDMAN SACHS PETERSHILL U.S. GP	100	N/A	

3333	5	(LOPEZ-RADAR) HOLDINGS, LTD. GOLDMAN SACHS PETERSHILL U.S. GP	100	N/A	
3334	5	(SISLER) HOLDINGS LTD. GOLDMAN SACHS PETERSHILL U.S. IM	100	N/A	
3335	5	(LOPEZ) HOLDINGS, LTD. GOLDMAN SACHS PETERSHILL U.S. IM	100	N/A	
3336	4	(SISLER) HOLDINGS LTD. GOLDMAN SACHS PETERSHILL PMD QP FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3337	5	GOLDMAN SACHS PETERSHILL U.S. GP	100	N/A	
3338	5	(LOPEZ-GLOBAL) HOLDINGS, LTD. GOLDMAN SACHS PETERSHILL U.S. GP	100	N/A	
3339	5	(LOPEZ-RADAR) HOLDINGS, LTD. GOLDMAN SACHS PETERSHILL U.S. GP	100	N/A	
3340	5	(SISLER) HOLDINGS LTD. GOLDMAN SACHS PETERSHILL U.S. IM	100	N/A	
3341	5	(LOPEZ) HOLDINGS, LTD. GOLDMAN SACHS PETERSHILL U.S. IM	100	N/A	
3342	3	(SISLER) HOLDINGS LTD. GOLDMAN SACHS PETERSHILL FUND OFFSHORE	100	N/A	
3343	4	ADVISORS, INC. GOLDMAN SACHS PETERSHILL FUND OFFSHORE	N/A	N/A	The direct holder is a General Partner.
3344	5	HOLDINGS (CAYMAN), L.P. GOLDMAN SACHS PETERSHILL U.S. GP	100	N/A	
3345	4	(SISLER) HOLDINGS LTD. GOLDMAN SACHS PETERSHILL FUND OFFSHORE,	N/A	N/A	The direct holder is a General Partner.
3346	5	L.P. GOLDMAN SACHS PETERSHILL FUND OFFSHORE	100	N/A	
3347	5	(LOPEZ) HOLDINGS CORP. GOLDMAN SACHS PETERSHILL FUND OFFSHORE	100	N/A	
3348	5	(SISLER) HOLDINGS CORP. GOLDMAN SACHS PETERSHILL FUND OFFSHORE	N/A	N/A	The direct holder is a Limited Partner.
3349	5	HOLDINGS (CAYMAN), L.P. GOLDMAN SACHS PETERSHILL U.S. GP	100	N/A	
3350	6	(GLOBAL) HOLDINGS, LTD. GOLDMAN SACHS PETERSHILL U.S. GP	100	N/A	
3351	5	(LOPEZ-GLOBAL) HOLDINGS, LTD. GOLDMAN SACHS PETERSHILL U.S. GP	100	N/A	
3352	6	(RADAR) HOLDINGS, LTD. GOLDMAN SACHS PETERSHILL U.S. GP	100	N/A	
3353	4	(LOPEZ-RADAR) HOLDINGS, LTD. GOLDMAN SACHS PETERSHILL PMD QP FUND	N/A	N/A	The direct holder is a

		OFFSHORE, L.P.			General Partner.
3354	5	GOLDMAN SACHS PETERSHILL FUND OFFSHORE (LOPEZ) HOLDINGS CORP.	100	N/A	
3355	5	GOLDMAN SACHS PETERSHILL FUND OFFSHORE (SISLER) HOLDINGS CORP.	100	N/A	
3356	5	GOLDMAN SACHS PETERSHILL FUND OFFSHORE HOLDINGS (CAYMAN), L.P.	N/A	N/A	The direct holder is a Limited Partner.
3357	5	GOLDMAN SACHS PETERSHILL U.S. GP (GLOBAL) HOLDINGS, LTD.	100	N/A	
3358	5	GOLDMAN SACHS PETERSHILL U.S. GP (RADAR) HOLDINGS, LTD.	100	N/A	
3359	2	GSAM GEN-PAR, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3360	3	GOLDMAN SACHS COLUMBUS CO-INVESTMENT ADVISORS OFFSHORE HOLDINGS, INC.	100	N/A	
3361	4	GOLDMAN SACHS COLUMBUS CO-INVESTMENT FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3362	3	GOLDMAN SACHS COLUMBUS CO-INVESTMENT ADVISORS OFFSHORE, INC.	100	N/A	
3363	4	GOLDMAN SACHS COLUMBUS CO-INVESTMENT FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3364	5	GOLDMAN SACHS COLUMBUS CO-INVESTMENT FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3365	3	GOLDMAN SACHS COLUMBUS CO-INVESTMENT ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3366	4	GOLDMAN SACHS COLUMBUS CO-INVESTMENT FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3367	3	GOLDMAN SACHS CONCENTRATED MEZZANINE & DISTRESSED FUND II GP, LLC	N/A	N/A	The direct holder is a Managing Member.
3368	4	GOLDMAN SACHS CONCENTRATED MEZZANINE AND DISTRESSED FUND II, L.P.	N/A	N/A	The direct holder is a General Partner.
3369	5	GS MEZZANINE PARTNERS V, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3370	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES ADVISORS (FL), L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3371	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES (FL), L.P.	N/A	N/A	The direct holder is a General Partner.
3372	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES ADVISORS II, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3373	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND II, L.P.	N/A	N/A	The direct holder is a General Partner.
3374	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES II	100	N/A	

3375	4	OFFSHORE ADVISORS, INC. GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND II OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3376	5	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND II OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3377	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES II OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
3378	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND II OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3379	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES III ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3380	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND III, L.P.	N/A	N/A	The direct holder is a General Partner.
3381	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES III OFFSHORE ADVISORS, INC.	100	N/A	
3382	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND III OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3383	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES III OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
3384	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND III OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3385	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES IV ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3386	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND IV, L.P.	N/A	N/A	The direct holder is a General Partner.
3387	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES IV EMPLOYEE FUNDS GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3388	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND IV EMPLOYEE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3389	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES IV EMPLOYEE FUND OFFSHORE, LTD.	100	N/A	
3390	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES IV EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3391	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES IV PMD QP FUND OFFSHORE, LTD.	100	N/A	
3392	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES IV PMD QP FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3393	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES IV OFFSHORE ADVISORS, INC.	100	N/A	
3394	4	GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND IV OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3395	3	GOLDMAN SACHS DISTRESSED OPPORTUNITIES IV	100	N/A	

3396	4	OFFSHORE HOLDINGS ADVISORS, INC. GOLDMAN SACHS DISTRESSED OPPORTUNITIES FUND IV OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3397	3	GOLDMAN SACHS EARLY SECONDARIES OFFSHORE ADVISORS, INC.	100	N/A	
3398	4	GOLDMAN SACHS EARLY SECONDARIES FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3399	5	GOLDMAN SACHS EARLY SECONDARIES FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3400	3	GOLDMAN SACHS EARLY SECONDARIES OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
3401	4	GOLDMAN SACHS EARLY SECONDARIES FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3402	3	GOLDMAN SACHS MULTI-STRATEGY FUND PALMETTO STATE ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3403	4	GOLDMAN SACHS PALMETTO STATE CREDIT FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3404	4	GOLDMAN SACHS PALMETTO STATE FUND A, L.P.	N/A	N/A	The direct holder is a General Partner.
3405	5	GOLDMAN SACHS PALMETTO STATE CREDIT FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3406	4	GOLDMAN SACHS PALMETTO STATE FUND B, L.P.	N/A	N/A	The direct holder is a General Partner.
3407	5	GOLDMAN SACHS YES INVESTORS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3408	5	GS LOAN PARTNERS I ONSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3409	3	GOLDMAN SACHS PEP (NJ) ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3410	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS (NJ), L.P.	N/A	N/A	The direct holder is a General Partner.
3411	3	GOLDMAN SACHS PEP (NJ) II ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3412	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS (NJ) II, L.P.	N/A	N/A	The direct holder is a General Partner.
3413	3	GOLDMAN SACHS PEP 2004 ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3414	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2004, L.P.	N/A	N/A	The direct holder is a General Partner.
3415	5	EDUCATION MANAGEMENT CORPORATION	42	N/A	
3416	3	GOLDMAN SACHS PEP 2004 DIRECT INVESTMENT	N/A	N/A	The direct holder is a

		ADVISORS, L.L.C.			Managing Member.
3417	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2004 - DIRECT INVESTMENT FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3418	5	EDUCATION MANAGEMENT CORPORATION	42	N/A	
3419	5	LVB ACQUISITION HOLDING, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3420	3	GOLDMAN SACHS PEP 2004 MANAGER ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3421	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2004 - MANAGER FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3422	3	GOLDMAN SACHS PEP 2004 OFFSHORE ADVISORS, INC.	100	N/A	
3423	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2004 OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3424	3	GOLDMAN SACHS PEP 2004 OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
3425	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2004 OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3426	5	EDUCATION MANAGEMENT CORPORATION	42	N/A	
3427	3	GOLDMAN SACHS PEP 2004 US-FOCUSED (KP) OFFSHORE ADVISORS, INC.	100	N/A	
3428	4	GOLDMAN SACHS PEP 2004 US-FOCUSED (KP) OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3429	5	GOLDMAN SACHS PEP 2004 US-FOCUSED (KP) OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3430	3	GOLDMAN SACHS PEP 2005 ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3431	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2005, L.P.	N/A	N/A	The direct holder is a General Partner.
3432	3	GOLDMAN SACHS PEP 2005 DIRECT INVESTMENT ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3433	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2005 - DIRECT INVESTMENT FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3434	5	LVB ACQUISITION HOLDING, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3435	5	YES NETWORK HOLDING COMPANY, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3436	3	GOLDMAN SACHS PEP 2005 MANAGER ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3437	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS	N/A	N/A	The direct holder is a

3438	3	2005 - MANAGER FUND, L.P. GOLDMAN SACHS PEP 2005 OFFSHORE ADVISORS, INC.	100	N/A	General Partner.
3439	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2005 OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3440	3	GOLDMAN SACHS PEP 2005 OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
3441	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2005 OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3442	3	GOLDMAN SACHS PEP ASIA ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3443	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS ASIA FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3444	3	GOLDMAN SACHS PEP ASIA OFFSHORE ADVISORS, INC.	100	N/A	
3445	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS ASIA OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3446	3	GOLDMAN SACHS PEP IX ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3447	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX, L.P.	N/A	N/A	The direct holder is a General Partner.
3448	5	YES NETWORK HOLDING COMPANY, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3449	3	GOLDMAN SACHS PEP IX DIRECT INVESTMENT ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3450	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX - DIRECT INVESTMENT FUND, L.P.	N/A	N/A	The direct holder is a General Partner.

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3451	5	LVB ACQUISITION HOLDING, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3452	5	YES NETWORK HOLDING COMPANY, LLC	525990 - Other Financial Vehicles	Dover	DE	UNITED STATES
3453	3	GOLDMAN SACHS PEP IX MANAGER ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3454	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX - MANAGER FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3455	3	GOLDMAN SACHS PEP IX OFFSHORE ADVISORS, INC.	525990 - Other	George Town		CAYMAN ISLANDS

3456	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3457	3	GOLDMAN SACHS PEP IX OFFSHORE HOLDINGS ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3458	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3459	5	GS PEP IX Offshore YES Holdings Corp.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3460	6	YES NETWORK HOLDING COMPANY, LLC	Financial Vehicles 525990 - Other	Dover	DE	UNITED STATES
3461	5	GS PEP SAFWAY HOLDINGS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3462	3	GOLDMAN SACHS PEP NEW PARTNERS MANAGER ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3463	4	GOLDMAN SACHS PEP NEW PARTNERS-MANAGER FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3464	3	GOLDMAN SACHS PEP X ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3465	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS X, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3466	3	GOLDMAN SACHS PEP X DIRECT INVESTMENT ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3467	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS X - DIRECT INVESTMENT FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3468	5	YES NETWORK HOLDING COMPANY, LLC	Financial Vehicles 525990 - Other	Dover	DE	UNITED STATES
3469	3	GOLDMAN SACHS PEP X MANAGER ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3470	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS X - MANAGER FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3471	3	GOLDMAN SACHS PEP X OFFSHORE ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3472	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS X OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3473	5	GOLDMAN SACHS PRIVATE EQUITY PARTNERS X OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3474	3	GOLDMAN SACHS PEP X OFFSHORE HOLDINGS ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3475	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS X OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3476	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES

3477	4	ENERGY ADVISORS, L.L.C. GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3478	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY II ADVISORS, L.L.C.	Financial Vehicles 525910 - Open-End Investment Funds	New York	NY	UNITED STATES
3479	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY FUND II, L.P.	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
3480	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY II OFFSHORE ADVISORS, INC.	551112 - Offices of Other Holding Companies	George Town		CAYMAN ISLANDS
3481	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY FUND II OFFSHORE, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
3482	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY II OFFSHORE HOLDINGS ADVISORS, INC.	551112 - Offices of Other Holding Companies	George Town		CAYMAN ISLANDS
3483	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY FUND II OFFSHORE HOLDINGS, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
3484	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED HEALTHCARE OFFSHORE ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3485	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED HEALTHCARE FUND OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3486	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED HEALTHCARE FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3487	5	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED HEALTHCARE FUND OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3488	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED HEALTHCARE OFFSHORE HOLDINGS ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3489	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED OPPORTUNITIES ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3490	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED OPPORTUNITIES FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3491	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED OPPORTUNITIES FUND II ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3492	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED OPPORTUNITIES FUND II, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3493	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED OPPORTUNITIES OFFSHORE ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3494	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED OPPORTUNITIES FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3495	5	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED OPPORTUNITIES FUND	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS

3496	3	OFFSHORE HOLDINGS, L.P. GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED OPPORTUNITIES OFFSHORE HOLDINGS ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3497	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED OPPORTUNITIES FUND OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3498	3	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND (AP) OFFSHORE ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3499	4	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND (AP) OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3500	5	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND (AP) OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3501	3	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND (AP) OFFSHORE HOLDINGS ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3502	4	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND (AP) OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3503	3	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND OFFSHORE ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3504	4	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3505	5	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3506	3	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND OFFSHORE HOLDINGS ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3507	4	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3508	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2004 EMPLOYEE FUNDS GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3509	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2004 EMPLOYEE FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3510	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2004 EMPLOYEE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3511	5	EDUCATION MANAGEMENT CORPORATION	525990 - Other Financial Vehicles	Pittsburgh	PA	UNITED STATES
3512	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX EMPLOYEE FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3513	3	GOLDMAN SACHS PRIVATE EQUITY U.S. - FOCUSED	525990 - Other	New York	NY	UNITED STATES

3514	4	II OFFSHORE ADVISORS, LLC GOLDMAN SACHS PRIVATE EQUITY U.S.-FOCUSED II OFFSHORE, L.P.	Financial Vehicles 525990 - Other	Edinburgh		UNITED KINGDOM (OTHER)
3515	3	GOLDMAN SACHS PRIVATE EQUITY U.S. - FOCUSED II OFFSHORE HOLDINGS ADVISORS, LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3516	4	GOLDMAN SACHS PRIVATE EQUITY U.S.-FOCUSED II OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	Edinburgh		UNITED KINGDOM (OTHER)
3517	3	GOLDMAN SACHS VINTAGE FUND IV ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3518	4	GOLDMAN SACHS VINTAGE FUND IV, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3519	5	GSVF-IV ONSHORE RAVEN MANAGER STAKE LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3520	3	GOLDMAN SACHS VINTAGE FUND IV EMPLOYEE FUND GP, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3521	4	GOLDMAN SACHS VINTAGE FUND IV EMPLOYEE FUND OFFSHORE, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3522	4	GOLDMAN SACHS VINTAGE FUND IV EMPLOYEE FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3523	4	GOLDMAN SACHS VINTAGE FUND IV PMD QP FUND OFFSHORE, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3524	4	GOLDMAN SACHS VINTAGE FUND IV PMD QP FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3525	3	GOLDMAN SACHS VINTAGE FUND V ADVISORS GMBH	Financial Vehicles 525990 - Other	Frankfurt am Main		GERMANY
3526	4	GOLDMAN SACHS VINTAGE FUND V GMBH & CO. KG	Financial Vehicles 525990 - Other	Frankfurt am Main		GERMANY
3527	3	GOLDMAN SACHS VINTAGE FUND V ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3528	4	GOLDMAN SACHS VINTAGE FUND V EUROPE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	Edinburgh		UNITED KINGDOM (OTHER)
3529	4	GOLDMAN SACHS VINTAGE FUND V EUROPE, L.P.	Financial Vehicles 525990 - Other	Edinburgh		UNITED KINGDOM (OTHER)
3530	5	GOLDMAN SACHS VINTAGE FUND V EUROPE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	Edinburgh		UNITED KINGDOM (OTHER)
3531	4	GOLDMAN SACHS VINTAGE FUND V, L.P.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
3532	3	GOLDMAN SACHS VINTAGE FUND V HOLDINGS ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3533	4	GOLDMAN SACHS PRIVATE EQUITY HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3534	3	GOLDMAN SACHS VINTAGE FUND V INITIAL	Financial Vehicles 525990 - Other	Frankfurt am		GERMANY

3535	3	PARTNER GMBH GOLDMAN SACHS VINTAGE FUND V OFFSHORE ADVISORS, INC.	Financial Vehicles 525990 - Other	Main George Town		CAYMAN ISLANDS
3536	4	GOLDMAN SACHS VINTAGE FUND V OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3537	3	GOLDMAN SACHS VINTAGE FUND V OFFSHORE HOLDINGS ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3538	4	GOLDMAN SACHS VINTAGE FUND V OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3539	5	GOLDMAN SACHS PRIVATE EQUITY HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3540	3	GOLDMAN SACHS VINTAGE III ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3541	4	GOLDMAN SACHS VINTAGE FUND III, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3542	5	VF III HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3543	3	GOLDMAN SACHS VINTAGE III OFFSHORE ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3544	4	GOLDMAN SACHS VINTAGE FUND III OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3545	5	GOLDMAN SACHS VINTAGE FUND III OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3546	3	GOLDMAN SACHS VINTAGE III OFFSHORE HOLDINGS ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3547	4	GOLDMAN SACHS VINTAGE FUND III OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3548	3	GS ACCESS - LIBERTY HARBOR/PERRY ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3549	4	GS ACCESS-LIBERTY HARBOR/PERRY, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3550	3	GS CONCENTRATED ENERGY OFFSHORE ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3551	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY FUND OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3552	5	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY FUND OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3553	3	GS CONCENTRATED ENERGY OFFSHORE HOLDINGS ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3554	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY FUND OFFSHORE HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS

3555	3	GS DISTRESSED OPPORTUNITIES ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3556	4	GS DISTRESSED OPPORTUNITIES FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3557	3	GS DISTRESSED OPPORTUNITIES OFFSHORE ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3558	4	GS DISTRESSED OPPORTUNITIES FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3559	5	GS DISTRESSED OPPORTUNITIES FUND OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3560	3	GS Distressed Opportunities Offshore Holdings Advisors, Inc.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3561	4	GS DISTRESSED OPPORTUNITIES FUND OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3562	3	GS KSL CAPITAL PARTNERS SUPPLEMENTAL II ACCESS FUND ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3563	4	GS KSL CAPITAL PARTNERS SUPPLEMENTAL II ACCESS FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3564	3	GS MERCHANT BANKING ACCESS 2006 ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3565	4	GOLDMAN SACHS MERCHANT BANKING ACCESS FUND 2006, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3566	5	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2007	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3567	6	W2007 FINANCE SUB, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3568	7	BLACKSTONE HLT PRINCIPAL TRANSACTION PARTNERS, L.P.	531390 - Other activities related to real estate	New York	NY	UNITED STATES
3569	7	W2007 230 PARK, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3570	7	W2007 BEAR L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3571	7	W2007 MVP HOTELS, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3572	7	W2007/ACEP HOLDINGS, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3573	8	AMERICAN CASINO & ENTERTAINMENT PROPERTIES LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3574	7	WHITEHALL EUROPEAN RE 6 S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
3575	8	ZWINGER OPCO 6 B.V.	525990 - Other	Amsterdam		NETHERLANDS

3576	9	ATLANTIC 2 - BERENICE FONDO COMUNE DI INVESTIMENTO IMMOBILIARE DI TIPO CHIUSO	Financial Vehicles 525990 - Other Financial Vehicles	Milan	ITALY (OTHER)
3577	7	WHITEHALL EUROPEAN RE 7 S.A R.L.	525990 - Other Financial Vehicles	Luxembourg	LUXEMBOURG
3578	7	WHITEHALL EUROPEAN RE 8 S. A R.L.	525990 - Other Financial Vehicles	Luxembourg	LUXEMBOURG

<Caption>

<S>	<C>	<C>	<C>	<C>	<C>
3451	5	LVB ACQUISITION HOLDING, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3452	5	YES NETWORK HOLDING COMPANY, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3453	3	GOLDMAN SACHS PEP IX MANAGER ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3454	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX - MANAGER FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3455	3	GOLDMAN SACHS PEP IX OFFSHORE ADVISORS, INC.	100	N/A	
3456	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3457	3	GOLDMAN SACHS PEP IX OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
3458	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3459	5	GS PEP IX Offshore YES Holdings Corp.	100	N/A	
3460	6	YES NETWORK HOLDING COMPANY, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3461	5	GS PEP SAFWAY HOLDINGS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3462	3	GOLDMAN SACHS PEP NEW PARTNERS MANAGER ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3463	4	GOLDMAN SACHS PEP NEW PARTNERS-MANAGER FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3464	3	GOLDMAN SACHS PEP X ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3465	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS X, L.P.	N/A	N/A	The direct holder is a General Partner.
3466	3	GOLDMAN SACHS PEP X DIRECT INVESTMENT	N/A	N/A	The direct holder is a

		ADVISORS, L.L.C.			Managing Member.
3467	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS X - DIRECT INVESTMENT FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3468	5	YES NETWORK HOLDING COMPANY, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3469	3	GOLDMAN SACHS PEP X MANAGER ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3470	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS X - MANAGER FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3471	3	GOLDMAN SACHS PEP X OFFSHORE ADVISORS, INC.	100	N/A	
3472	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS X OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3473	5	GOLDMAN SACHS PRIVATE EQUITY PARTNERS X OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3474	3	GOLDMAN SACHS PEP X OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
3475	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS X OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3476	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3477	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3478	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY II ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3479	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY FUND II, L.P.	N/A	N/A	The direct holder is a General Partner.
3480	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY II OFFSHORE ADVISORS, INC.	100	N/A	
3481	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY FUND II OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3482	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY II OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
3483	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY FUND II OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3484	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED HEALTHCARE OFFSHORE ADVISORS, INC.	100	N/A	
3485	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED HEALTHCARE FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3486	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED	N/A	N/A	The direct holder is a

3487	5	HEALTHCARE FUND OFFSHORE, L.P. GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED HEALTHCARE FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	General Partner. The direct holder is a Limited Partner.
3488	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED HEALTHCARE OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
3489	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED OPPORTUNITIES ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3490	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED OPPORTUNITIES FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3491	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED OPPORTUNITIES FUND II ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3492	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED OPPORTUNITIES FUND II, L.P.	N/A	N/A	The direct holder is a General Partner.
3493	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED OPPORTUNITIES OFFSHORE ADVISORS, INC.	100	N/A	
3494	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED OPPORTUNITIES FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3495	5	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED OPPORTUNITIES FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3496	3	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED OPPORTUNITIES OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
3497	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED OPPORTUNITIES FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3498	3	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND (AP) OFFSHORE ADVISORS, INC.	100	N/A	
3499	4	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND (AP) OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3500	5	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND (AP) OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3501	3	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND (AP) OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
3502	4	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND (AP) OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3503	3	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND OFFSHORE ADVISORS, INC.	100	N/A	
3504	4	GOLDMAN SACHS PRIVATE EQUITY	N/A	N/A	The direct holder is a

3505	5	MULTI-STRATEGY FUND OFFSHORE, L.P. GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	General Partner. The direct holder is a Limited Partner.
3506	3	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
3507	4	GOLDMAN SACHS PRIVATE EQUITY MULTI-STRATEGY FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3508	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2004 EMPLOYEE FUNDS GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3509	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2004 EMPLOYEE FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3510	4	GOLDMAN SACHS PRIVATE EQUITY PARTNERS 2004 EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3511	5	EDUCATION MANAGEMENT CORPORATION	42	N/A	
3512	3	GOLDMAN SACHS PRIVATE EQUITY PARTNERS IX EMPLOYEE FUND OFFSHORE, LTD.	100	N/A	
3513	3	GOLDMAN SACHS PRIVATE EQUITY U.S. - FOCUSED II OFFSHORE ADVISORS, LLC	N/A	N/A	The direct holder is a Managing Member.
3514	4	GOLDMAN SACHS PRIVATE EQUITY U.S.-FOCUSED II OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3515	3	GOLDMAN SACHS PRIVATE EQUITY U.S. - FOCUSED II OFFSHORE HOLDINGS ADVISORS, LLC	N/A	N/A	The direct holder is a Managing Member.
3516	4	GOLDMAN SACHS PRIVATE EQUITY U.S.-FOCUSED II OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3517	3	GOLDMAN SACHS VINTAGE FUND IV ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3518	4	GOLDMAN SACHS VINTAGE FUND IV, L.P.	N/A	N/A	The direct holder is a General Partner.
3519	5	GSVF-IV ONSHORE RAVEN MANAGER STAKE LLC	N/A	N/A	The direct holder is a Managing Member.
3520	3	GOLDMAN SACHS VINTAGE FUND IV EMPLOYEE FUND GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3521	4	GOLDMAN SACHS VINTAGE FUND IV EMPLOYEE FUND OFFSHORE, LTD.	100	N/A	
3522	4	GOLDMAN SACHS VINTAGE FUND IV EMPLOYEE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3523	4	GOLDMAN SACHS VINTAGE FUND IV PMD QP FUND OFFSHORE, LTD.	100	N/A	
3524	4	GOLDMAN SACHS VINTAGE FUND IV PMD QP	N/A	N/A	The direct holder is a

3525	3	FUND, L.P. GOLDMAN SACHS VINTAGE FUND V ADVISORS GMBH	100	N/A	General Partner.
3526	4	GOLDMAN SACHS VINTAGE FUND V GMBH & CO. KG	N/A	N/A	The direct holder is a General Partner.
3527	3	GOLDMAN SACHS VINTAGE FUND V ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3528	4	GOLDMAN SACHS VINTAGE FUND V EUROPE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3529	4	GOLDMAN SACHS VINTAGE FUND V EUROPE, L.P.	N/A	N/A	The direct holder is a General Partner.
3530	5	GOLDMAN SACHS VINTAGE FUND V EUROPE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3531	4	GOLDMAN SACHS VINTAGE FUND V, L.P.	N/A	N/A	The direct holder is a General Partner.
3532	3	GOLDMAN SACHS VINTAGE FUND V HOLDINGS ADVISORS, INC.	100	N/A	
3533	4	GOLDMAN SACHS PRIVATE EQUITY HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3534	3	GOLDMAN SACHS VINTAGE FUND V INITIAL PARTNER GMBH	100	N/A	
3535	3	GOLDMAN SACHS VINTAGE FUND V OFFSHORE ADVISORS, INC.	100	N/A	
3536	4	GOLDMAN SACHS VINTAGE FUND V OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3537	3	GOLDMAN SACHS VINTAGE FUND V OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
3538	4	GOLDMAN SACHS VINTAGE FUND V OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3539	5	GOLDMAN SACHS PRIVATE EQUITY HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3540	3	GOLDMAN SACHS VINTAGE III ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3541	4	GOLDMAN SACHS VINTAGE FUND III, L.P.	N/A	N/A	The direct holder is a General Partner.
3542	5	VF III HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3543	3	GOLDMAN SACHS VINTAGE III OFFSHORE ADVISORS, INC.	100	N/A	
3544	4	GOLDMAN SACHS VINTAGE FUND III OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3545	5	GOLDMAN SACHS VINTAGE FUND III OFFSHORE	N/A	N/A	The direct holder is a

3546	3	HOLDINGS, L.P. GOLDMAN SACHS VINTAGE III OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	Limited Partner.
3547	4	GOLDMAN SACHS VINTAGE FUND III OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3548	3	GS ACCESS - LIBERTY HARBOR/PERRY ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3549	4	GS ACCESS-LIBERTY HARBOR/PERRY, L.P.	N/A	N/A	The direct holder is a General Partner.
3550	3	GS CONCENTRATED ENERGY OFFSHORE ADVISORS, INC.	100	N/A	
3551	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3552	5	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3553	3	GS CONCENTRATED ENERGY OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
3554	4	GOLDMAN SACHS PRIVATE EQUITY CONCENTRATED ENERGY FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3555	3	GS DISTRESSED OPPORTUNITIES ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3556	4	GS DISTRESSED OPPORTUNITIES FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3557	3	GS DISTRESSED OPPORTUNITIES OFFSHORE ADVISORS, INC.	100	N/A	
3558	4	GS DISTRESSED OPPORTUNITIES FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3559	5	GS DISTRESSED OPPORTUNITIES FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3560	3	GS Distressed Opportunities Offshore Holdings Advisors, Inc.	100	N/A	
3561	4	GS DISTRESSED OPPORTUNITIES FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3562	3	GS KSL CAPITAL PARTNERS SUPPLEMENTAL II ACCESS FUND ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3563	4	GS KSL CAPITAL PARTNERS SUPPLEMENTAL II ACCESS FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3564	3	GS MERCHANT BANKING ACCESS 2006 ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3565	4	GOLDMAN SACHS MERCHANT BANKING ACCESS FUND 2006, L.P.	N/A	N/A	The direct holder is a General Partner.

3566	5	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2007	N/A	N/A	The direct holder is a Limited Partner.
3567	6	W2007 FINANCE SUB, LLC	N/A	N/A	The direct holder is a Managing Member.
3568	7	BLACKSTONE HLT PRINCIPAL TRANSACTION PARTNERS, L.P.	N/A	32	
3569	7	W2007 230 PARK, LLC	N/A	N/A	The direct holder is a Managing Member.
3570	7	W2007 BEAR L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3571	7	W2007 MVP HOTELS, LLC	94	N/A	
3572	7	W2007/ACEP HOLDINGS, LLC	N/A	N/A	The direct holder is a Managing Member.
3573	8	AMERICAN CASINO & ENTERTAINMENT PROPERTIES LLC	N/A	100	
3574	7	WHITEHALL EUROPEAN RE 6 S.A R.L.	70	N/A	This holding represents ownership in Class F shares.
3575	8	ZWINGER OPCO 6 B.V.	100	N/A	
3576	9	ATLANTIC 2 - BERENICE FONDO COMUNE DI INVESTIMENTO IMMOBILIARE DI TIPO CHIUSO	94	N/A	
3577	7	WHITEHALL EUROPEAN RE 7 S.A R.L.	84	N/A	This holding represents ownership in Class A shares.
3578	7	WHITEHALL EUROPEAN RE 8 S. A R.L.	84	N/A	This holding represents ownership in Class A shares.

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<S>	<C>	<C>	<C>	<C>	<C>
3579	6	WHITEHALL EUROPEAN RE 4 S.A R.L.	525990 - Other Financial Vehicles	Luxembourg	LUXEMBOURG
3580	7	ZWINGER OPCO 6 B.V.	525990 - Other Financial Vehicles	Amsterdam	NETHERLANDS
3581	6	WHITEHALL EUROPEAN RE 5 S.A R.L.	525990 - Other Financial Vehicles	Luxembourg	LUXEMBOURG
3582	7	ZWINGER OPCO 6 B.V.	525990 - Other Financial Vehicles	Amsterdam	NETHERLANDS

3583	3	GS MOUNT KELLETT CAPITAL PARTNERS ACCESS ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3584	4	GS Mount Kellett Capital Partners Access Fund, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3585	3	GS MOUNT KELLETT CAPITAL PARTNERS ACCESS OFFSHORE ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3586	4	GS MOUNT KELLETT CAPITAL PARTNERS ACCESS FUND OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3587	4	GS Mount Kellett Capital Partners Access Corporate Feeder Fund, Ltd.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3588	4	GS Mount Kellett Capital Partners Access Fund Offshore, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3589	3	GS PE CSEC CORPORATE HOLDINGS ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3590	4	GS PE CSEC CORPORATE HOLDINGS, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
3591	5	GS ESF QEP OFFSHORE HOLDINGS CORP.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3592	3	GS PE CSEC OFFSHORE ADVISORS, INC.	551112 - Offices of Other Holding Companies	George Town		CAYMAN ISLANDS
3593	4	GS PE CSEC OFFSHORE, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
3594	5	GS PE CSEC OFFSHORE HOLDINGS, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
3595	3	GS PE CSEC OFFSHORE HOLDINGS ADVISORS, INC.	551112 - Offices of Other Holding Companies	George Town		CAYMAN ISLANDS
3596	4	GS PE CSEC OFFSHORE HOLDINGS, L.P.	525910 - Open-End Investment Funds	George Town		CAYMAN ISLANDS
3597	3	GS PEP 1999 ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3598	4	GS PRIVATE EQUITY PARTNERS 1999, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3599	3	GS PEP 1999 DIRECT INVESTMENT ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3600	4	GS PRIVATE EQUITY PARTNERS 1999 - DIRECT INVESTMENT FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3601	3	GS PEP 1999 MANAGER ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3602	4	GS PRIVATE EQUITY PARTNERS 1999 - MANAGER FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

3603	3	GS PEP 1999 OFFSHORE ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3604	4	GS PRIVATE EQUITY PARTNERS 1999 OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3605	3	GS PEP 2000 ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3606	4	GS PRIVATE EQUITY PARTNERS 2000, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3607	5	EDUCATION MANAGEMENT CORPORATION	525990 - Other Financial Vehicles	Pittsburgh	PA	UNITED STATES
3608	3	GS PEP 2000 DIRECT INVESTMENT ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3609	4	GS PRIVATE EQUITY PARTNERS 2000 - DIRECT INVESTMENT FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3610	5	EDUCATION MANAGEMENT CORPORATION	525990 - Other Financial Vehicles	Pittsburgh	PA	UNITED STATES
3611	3	GS PEP 2000 MANAGER ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3612	4	GS PRIVATE EQUITY PARTNERS 2000 - MANAGER FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3613	5	GS Private Equity Partners 2000 - Manager BC Holdings Limited	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3614	3	GS PEP 2000 OFFSHORE ADVISORS, INC	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3615	4	GS PRIVATE EQUITY PARTNERS 2000 OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3616	3	GS PEP 2000 OFFSHORE HOLDINGS ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3617	4	GS PRIVATE EQUITY PARTNERS 2000 OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3618	5	EDUCATION MANAGEMENT CORPORATION	525990 - Other Financial Vehicles	Pittsburgh	PA	UNITED STATES
3619	5	GS CAPITAL PARTNERS 2000 OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3620	3	GS PEP 2002 ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3621	4	GS PRIVATE EQUITY PARTNERS 2002, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3622	5	EDUCATION MANAGEMENT CORPORATION	525990 - Other Financial Vehicles	Pittsburgh	PA	UNITED STATES
3623	3	GS PEP 2002 DIRECT INVESTMENT ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

3624	4	GS PRIVATE EQUITY PARTNERS 2002 - DIRECT INVESTMENT FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3625	5	EDUCATION MANAGEMENT CORPORATION	525990 - Other Financial Vehicles	Pittsburgh	PA	UNITED STATES
3626	3	GS PEP 2002 MANAGER ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3627	4	GS PRIVATE EQUITY PARTNERS 2002 - MANAGER FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3628	3	GS PEP 2002 OFFSHORE ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3629	4	GS PRIVATE EQUITY PARTNERS 2002 OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3630	3	GS PEP 2002 OFFSHORE HOLDINGS ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3631	4	GS PRIVATE EQUITY PARTNERS 2002 OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3632	5	EDUCATION MANAGEMENT CORPORATION	525990 - Other Financial Vehicles	Pittsburgh	PA	UNITED STATES
3633	3	GS PEP II ADVISORS (SC), L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3634	4	GS PRIVATE EQUITY PARTNERS II (SOUTHERN COMPANY) - MANAGER FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3635	3	GS PEP II ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3636	4	GS PRIVATE EQUITY PARTNERS II, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3637	5	GS CAPITAL PARTNERS III, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3638	3	GS PEP II DIRECT INVESTMENT ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3639	4	GS PRIVATE EQUITY PARTNERS II-DIRECT INVESTMENT FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3640	3	GS PEP II MANAGER ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3641	4	GS PRIVATE EQUITY PARTNERS II - MANAGER FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3642	3	GS PEP II OFFSHORE ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3643	4	GS PRIVATE EQUITY PARTNERS II OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3644	5	GS CAPITAL PARTNERS III OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS

3645	3	GS PEP III ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3646	4	GS PRIVATE EQUITY PARTNERS III, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3647	5	GS CAPITAL PARTNERS III, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3648	3	GS PEP III OFFSHORE ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3649	4	GS PRIVATE EQUITY PARTNERS III OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3650	3	GS PEP OFFSHORE ADVISORS (NBK), INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3651	4	NBK/GS PRIVATE EQUITY PARTNERS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3652	3	GS PEP SAFWAY HOLDINGS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3653	3	GS PEP TECH 2000 ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3654	4	GS PEP TECHNOLOGY FUND 2000, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3655	3	GS PEP TECH 2000 OFFSHORE ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3656	4	GS PEP TECHNOLOGY FUND 2000 OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3657	3	GS PEP TECH 2000 OFFSHORE HOLDINGS ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3658	4	GS PEP TECHNOLOGY FUND 2000 OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3659	3	GS PRIVATE EQUITY ALLOCATION ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3660	4	GOLDMAN SACHS PRIVATE EQUITY ALLOCATION FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3661	3	GS PRIVATE EQUITY MANAGEMENT CONNECTICUT, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3662	3	GS PRIVATE EQUITY MANAGEMENT OFFSHORE, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3663	3	GS PRIVATE EQUITY MANAGEMENT, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3664	3	GS RA PROGRAM I ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS

3665	4	GS RA PROGRAM I, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3666	3	GS REAL ESTATE OPPORTUNITIES 2006 ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3667	4	GOLDMAN SACHS REAL ESTATE OPPORTUNITIES FUND 2006, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3668	5	GOLDMAN SACHS REAL ESTATE PARTNERS, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3669	5	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2007	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3670	3	GS SPECIAL OPPORTUNITIES 2006 ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3671	4	GOLDMAN SACHS SPECIAL OPPORTUNITIES FUND 2006, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3672	5	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2007	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3673	3	GS Special Opportunities 2008 Advisors, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3674	4	Goldman Sachs Special Opportunities Fund 2008, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3675	3	GS U.S. MIDDLE MARKET BUYOUT OFFSHORE ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3676	4	GS U.S. MIDDLE MARKET BUYOUT FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3677	5	GS U.S. MIDDLE MARKET BUYOUT FUND OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3678	3	GS U.S. MIDDLE MARKET BUYOUT OFFSHORE HOLDINGS ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3679	4	GS U.S. MIDDLE MARKET BUYOUT FUND OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3680	3	GS VINTAGE ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3681	4	GS VINTAGE FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3682	3	GS VINTAGE FUND OFFSHORE, LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3683	4	GS VINTAGE FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3684	3	GS VINTAGE II ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3685	4	GS VINTAGE FUND II, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

3686	3	GS VINTAGE II OFFSHORE ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3687	4	GS VINTAGE FUND II OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3688	5	GS VINTAGE FUND II OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3689	3	GS VINTAGE II OFFSHORE HOLDINGS ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3690	4	GS VINTAGE FUND II OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3691	3	GS VINTAGE OFFSHORE ADVISORS, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3692	4	GS VINTAGE FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3693	3	GS VINTAGE/REAL ESTATE MEZZANINE ACCESS ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3694	4	GOLDMAN SACHS VINTAGE/REAL ESTATE MEZZANINE ACCESS FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3695	3	GS WLR OPPORTUNITIES ADVISORS OFFSHORE, INC.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3696	4	GOLDMAN SACHS WLR OPPORTUNITIES FUND OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3697	3	GS WLR OPPORTUNITIES ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3698	4	GOLDMAN SACHS WLR OPPORTUNITIES FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3699	3	Goldman Sachs Early Secondaries Advisors, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3700	4	GOLDMAN SACHS EARLY SECONDARIES FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3701	3	Goldman Sachs PEG Advisors, Inc.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3702	3	Goldman Sachs PEP 2004 US-Focused (KP) Offshore Holdings Advisors, Inc.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3703	4	GOLDMAN SACHS PEP 2004 US-FOCUSED (KP) OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3704	3	Goldman Sachs Private Equity Opportunities Advisors, Inc.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3705	4	GOLDMAN SACHS PRIVATE EQUITY OPPORTUNITIES, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3706	5	Exeter Finance Holdings, L.P.	525990 - Other	Atlanta	GA	UNITED STATES

<Caption>	<S>	<C>	<C>	<C>	<C>	<C>
	3579	6	WHITEHALL EUROPEAN RE 4 S.A R.L.	100	N/A	
	3580	7	ZWINGER OPCO 6 B.V.	100	N/A	
	3581	6	WHITEHALL EUROPEAN RE 5 S.A R.L.	99	N/A	
	3582	7	ZWINGER OPCO 6 B.V.	100	N/A	
	3583	3	GS MOUNT KELLETT CAPITAL PARTNERS ACCESS ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
	3584	4	GS Mount Kellett Capital Partners Access Fund, L.P.	N/A	N/A	The direct holder is a General Partner.
	3585	3	GS MOUNT KELLETT CAPITAL PARTNERS ACCESS OFFSHORE ADVISORS, INC.	100	N/A	
	3586	4	GS MOUNT KELLETT CAPITAL PARTNERS ACCESS FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
	3587	4	GS Mount Kellett Capital Partners Access Corporate Feeder Fund, Ltd.	100	N/A	
	3588	4	GS Mount Kellett Capital Partners Access Fund Offshore, L.P.	N/A	N/A	The direct holder is a General Partner.
	3589	3	GS PE CSEC CORPORATE HOLDINGS ADVISORS, INC.	100	N/A	
	3590	4	GS PE CSEC CORPORATE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
	3591	5	GS ESF QEP OFFSHORE HOLDINGS CORP.	100	N/A	
	3592	3	GS PE CSEC OFFSHORE ADVISORS, INC.	100	N/A	
	3593	4	GS PE CSEC OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
	3594	5	GS PE CSEC OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
	3595	3	GS PE CSEC OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
	3596	4	GS PE CSEC OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
	3597	3	GS PEP 1999 ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.

3598	4	GS PRIVATE EQUITY PARTNERS 1999, L.P.	N/A	N/A	The direct holder is a General Partner.
3599	3	GS PEP 1999 DIRECT INVESTMENT ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3600	4	GS PRIVATE EQUITY PARTNERS 1999 - DIRECT INVESTMENT FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3601	3	GS PEP 1999 MANAGER ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3602	4	GS PRIVATE EQUITY PARTNERS 1999 - MANAGER FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3603	3	GS PEP 1999 OFFSHORE ADVISORS, INC.	100	N/A	
3604	4	GS PRIVATE EQUITY PARTNERS 1999 OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3605	3	GS PEP 2000 ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3606	4	GS PRIVATE EQUITY PARTNERS 2000, L.P.	N/A	N/A	The direct holder is a General Partner.
3607	5	EDUCATION MANAGEMENT CORPORATION	42	N/A	
3608	3	GS PEP 2000 DIRECT INVESTMENT ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3609	4	GS PRIVATE EQUITY PARTNERS 2000 - DIRECT INVESTMENT FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3610	5	EDUCATION MANAGEMENT CORPORATION	42	N/A	
3611	3	GS PEP 2000 MANAGER ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3612	4	GS PRIVATE EQUITY PARTNERS 2000 - MANAGER FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3613	5	GS Private Equity Partners 2000 - Manager BC Holdings Limited	100	N/A	
3614	3	GS PEP 2000 OFFSHORE ADVISORS, INC	100	N/A	
3615	4	GS PRIVATE EQUITY PARTNERS 2000 OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3616	3	GS PEP 2000 OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
3617	4	GS PRIVATE EQUITY PARTNERS 2000 OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3618	5	EDUCATION MANAGEMENT CORPORATION	42	N/A	

3619	5	GS CAPITAL PARTNERS 2000 OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3620	3	GS PEP 2002 ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3621	4	GS PRIVATE EQUITY PARTNERS 2002, L.P.	N/A	N/A	The direct holder is a General Partner.
3622	5	EDUCATION MANAGEMENT CORPORATION	42	N/A	
3623	3	GS PEP 2002 DIRECT INVESTMENT ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3624	4	GS PRIVATE EQUITY PARTNERS 2002 - DIRECT INVESTMENT FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3625	5	EDUCATION MANAGEMENT CORPORATION	42	N/A	
3626	3	GS PEP 2002 MANAGER ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3627	4	GS PRIVATE EQUITY PARTNERS 2002 - MANAGER FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3628	3	GS PEP 2002 OFFSHORE ADVISORS, INC.	100	N/A	
3629	4	GS PRIVATE EQUITY PARTNERS 2002 OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3630	3	GS PEP 2002 OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
3631	4	GS PRIVATE EQUITY PARTNERS 2002 OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3632	5	EDUCATION MANAGEMENT CORPORATION	42	N/A	
3633	3	GS PEP II ADVISORS (SC), L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3634	4	GS PRIVATE EQUITY PARTNERS II (SOUTHERN COMPANY) - MANAGER FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3635	3	GS PEP II ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3636	4	GS PRIVATE EQUITY PARTNERS II, L.P.	N/A	N/A	The direct holder is a General Partner.
3637	5	GS CAPITAL PARTNERS III, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3638	3	GS PEP II DIRECT INVESTMENT ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3639	4	GS PRIVATE EQUITY PARTNERS II-DIRECT INVESTMENT FUND, L.P.	N/A	N/A	The direct holder is a General Partner.

3640	3	GS PEP II MANAGER ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3641	4	GS PRIVATE EQUITY PARTNERS II - MANAGER FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3642	3	GS PEP II OFFSHORE ADVISORS, INC.	100	N/A	
3643	4	GS PRIVATE EQUITY PARTNERS II OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3644	5	GS CAPITAL PARTNERS III OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3645	3	GS PEP III ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3646	4	GS PRIVATE EQUITY PARTNERS III, L.P.	N/A	N/A	The direct holder is a General Partner.
3647	5	GS CAPITAL PARTNERS III, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3648	3	GS PEP III OFFSHORE ADVISORS, INC.	100	N/A	
3649	4	GS PRIVATE EQUITY PARTNERS III OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3650	3	GS PEP OFFSHORE ADVISORS (NBK), INC.	100	N/A	
3651	4	NBK/GS PRIVATE EQUITY PARTNERS, L.P.	N/A	N/A	The direct holder is a General Partner.
3652	3	GS PEP SAFWAY HOLDINGS, L.L.C.	N/A	N/A	The direct holder has Control through a Management Agreement or other arrangements.
3653	3	GS PEP TECH 2000 ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3654	4	GS PEP TECHNOLOGY FUND 2000, L.P.	N/A	N/A	The direct holder is a General Partner.
3655	3	GS PEP TECH 2000 OFFSHORE ADVISORS, INC.	100	N/A	
3656	4	GS PEP TECHNOLOGY FUND 2000 OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3657	3	GS PEP TECH 2000 OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
3658	4	GS PEP TECHNOLOGY FUND 2000 OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3659	3	GS PRIVATE EQUITY ALLOCATION ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.

3660	4	GOLDMAN SACHS PRIVATE EQUITY ALLOCATION FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3661	3	GS PRIVATE EQUITY MANAGEMENT CONNECTICUT, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3662	3	GS PRIVATE EQUITY MANAGEMENT OFFSHORE, INC.	100	N/A	
3663	3	GS PRIVATE EQUITY MANAGEMENT, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3664	3	GS RA PROGRAM I ADVISORS, INC.	100	N/A	
3665	4	GS RA PROGRAM I, L.P.	N/A	N/A	The direct holder is a General Partner.
3666	3	GS REAL ESTATE OPPORTUNITIES 2006 ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3667	4	GOLDMAN SACHS REAL ESTATE OPPORTUNITIES FUND 2006, L.P.	N/A	N/A	The direct holder is a General Partner.
3668	5	GOLDMAN SACHS REAL ESTATE PARTNERS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3669	5	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2007	N/A	N/A	The direct holder is a Limited Partner.
3670	3	GS SPECIAL OPPORTUNITIES 2006 ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3671	4	GOLDMAN SACHS SPECIAL OPPORTUNITIES FUND 2006, L.P.	N/A	N/A	The direct holder is a General Partner.
3672	5	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2007	N/A	N/A	The direct holder is a Limited Partner.
3673	3	GS Special Opportunities 2008 Advisors, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3674	4	Goldman Sachs Special Opportunities Fund 2008, L.P.	N/A	N/A	The direct holder is a General Partner.
3675	3	GS U.S. MIDDLE MARKET BUYOUT OFFSHORE ADVISORS, INC.	100	N/A	
3676	4	GS U.S. MIDDLE MARKET BUYOUT FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3677	5	GS U.S. MIDDLE MARKET BUYOUT FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3678	3	GS U.S. MIDDLE MARKET BUYOUT OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
3679	4	GS U.S. MIDDLE MARKET BUYOUT FUND OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3680	3	GS VINTAGE ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.

3681	4	GS VINTAGE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3682	3	GS VINTAGE FUND OFFSHORE, LTD.	100	N/A	
3683	4	GS VINTAGE FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3684	3	GS VINTAGE II ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3685	4	GS VINTAGE FUND II, L.P.	N/A	N/A	The direct holder is a General Partner.
3686	3	GS VINTAGE II OFFSHORE ADVISORS, INC.	100	N/A	
3687	4	GS VINTAGE FUND II OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3688	5	GS VINTAGE FUND II OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3689	3	GS VINTAGE II OFFSHORE HOLDINGS ADVISORS, INC.	100	N/A	
3690	4	GS VINTAGE FUND II OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3691	3	GS VINTAGE OFFSHORE ADVISORS, INC.	100	N/A	
3692	4	GS VINTAGE FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3693	3	GS VINTAGE/REAL ESTATE MEZZANINE ACCESS ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3694	4	GOLDMAN SACHS VINTAGE/REAL ESTATE MEZZANINE ACCESS FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3695	3	GS WLR OPPORTUNITIES ADVISORS OFFSHORE, INC.	100	N/A	
3696	4	GOLDMAN SACHS WLR OPPORTUNITIES FUND OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3697	3	GS WLR OPPORTUNITIES ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3698	4	GOLDMAN SACHS WLR OPPORTUNITIES FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3699	3	Goldman Sachs Early Secondaries Advisors, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3700	4	GOLDMAN SACHS EARLY SECONDARIES FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3701	3	Goldman Sachs PEG Advisors, Inc.	100	N/A	

3702	3	Goldman Sachs PEP 2004 US-Focused (KP) Offshore Holdings Advisors, Inc.	100	N/A	
3703	4	GOLDMAN SACHS PEP 2004 US-FOCUSED (KP) OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3704	3	Goldman Sachs Private Equity Opportunities Advisors, Inc.	100	N/A	
3705	4	GOLDMAN SACHS PRIVATE EQUITY OPPORTUNITIES, L.P.	N/A	N/A	The direct holder is a General Partner.
3706	5	Exeter Finance Holdings, L.P.	N/A	N/A	The direct holder is a Limited Partner.

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3707	6	Exeter Finance Corp.	522220 - Sales Financing	Irving	TX UNITED STATES
3708	7	EXETER FUNDING LLC	525990 - Other Financial Vehicles	Irving	TX UNITED STATES
3709	5	PRIVATE EQUITY SECONDARY OPPORTUNITIES ADVISORS, INC.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
3710	6	PRIVATE EQUITY SECONDARY OPPORTUNITIES, L.P.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
3711	5	PRIVATE EQUITY SECONDARY OPPORTUNITIES, L.P.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
3712	5	TECHPROCESS SOLUTIONS LIMITED	522320 - Financial Transactions Processing, Reserve, and Clearinghouse Activities	Mumbai	INDIA (OTHER)
3713	5	TP HOLD CO (MAURITIUS) LTD.	525990 - Other Financial Vehicles	Ebene	MAURITIUS
3714	3	Goldman Sachs Vintage Fund IV Offshore Advisors, Inc.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
3715	4	GOLDMAN SACHS VINTAGE FUND IV OFFSHORE, L.P.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
3716	3	Goldman Sachs Vintage Fund IV Offshore Holdings Advisors, Inc.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
3717	4	GOLDMAN SACHS VINTAGE FUND IV OFFSHORE HOLDINGS, L.P.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
3718	5	GSVF-IV OFFSHORE RAVEN MANAGER STAKE LLC	525990 - Other	New York	NY UNITED STATES

3719	3	MULTI-STRATEGY HOLDINGS OFFSHORE ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3720	4	MULTI-STRATEGY HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3721	3	RICHMOND ACQUISITION GP, LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3722	4	Richmond Acquisition, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3723	3	VF III HOLDINGS OFFSHORE ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3724	4	VF III HOLDINGS, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3725	2	GSCP EXPRO ADVISORS OFFSHORE, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3726	3	GSCP EXPRO INVESTORS OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3727	2	GSCP KMI ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3728	3	GSCP KMI INVESTORS, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3729	4	Kinder Morgan Holdco LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3730	2	GSCP KMI OFFSHORE ADVISORS, INC.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3731	3	GSCP KMI INVESTORS OFFSHORE, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3732	4	Kinder Morgan Holdco LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3733	2	GSCP LATIN AMERICA LLC	Financial Vehicles 522294 - Secondary	New York	NY	UNITED STATES
3734	2	GSCP MEXICO, S.A. de C.V., SOFOM, E.N.R.	Market Financing 522298 - All Other Nondepository Credit	Mexico City		MEXICO
3735	2	GSCP V AIV, L.P.	Intermediation 525990 - Other	George Town		CAYMAN ISLANDS
3736	2	GSCP V INSTITUTIONAL AIV, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
3737	2	GSCP VI ADVISORS, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
3738	3	GS CAPITAL PARTNERS VI FUND, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
			Financial Vehicles			

3739	2	GSCS HOLDINGS I, LLC	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
3740	3	GSCS HOLDINGS II, LLC	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
3741	2	GSEM (DEL) INC.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3742	3	GOLDMAN SACHS INTERNATIONAL HOLDINGS LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3743	3	GSEM (DEL) HOLDINGS, L.P.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3744	3	GSEM (DEL) LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3745	4	GS EQUITY MARKETS, L.P.	525990 - Other Financial Vehicles	Hamilton		BERMUDA
3746	2	GSEM ADVISORS, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3747	2	GSFS INVESTMENTS I CORP.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3748	3	CASPIAN FINANCING LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3749	4	ENTERTAINMENT ACQUISITION FINANCING LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3750	3	ENERGY CENTER HOLDINGS, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3751	3	GS LEASING (KCSR 2005-1) LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3752	3	GS LS LEASING LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3753	3	GS SOLAR POWER I, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3754	3	GS WIND HOLDINGS LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3755	3	GS WIND POWER II, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3756	3	GSFS INVESTMENTS III, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3757	3	GSFS INVESTMENTS IV, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES

3758	3	GSFS IV LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
3759	3	HILCO TRADING, LLC	Financial Vehicles 525990 - Other	Northbrook	IL	UNITED STATES
3760	3	RAFT RIVER I HOLDINGS, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
3761	3	VOLITO AVIATION SERVICES AB	541990 - All Other Professional, Scientific, and Technical Services	Malmo		SWEDEN
3762	2	GSGROUP NMTC INVESTOR LLC	525990 - Other	Wilmington	DE	UNITED STATES
3763	2	GSIP HOLDCO A LLC	Financial Vehicles 551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3764	3	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND, L.P.	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
3765	3	GSIP HOLDCO B LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3766	4	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND, L.P.	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
3767	2	GSJC 30 HUDSON URBAN RENEWAL L.L.C.	531390 - Other activities related to real estate	West Trenton	NJ	UNITED STATES
3768	2	GSJC 50 HUDSON URBAN RENEWAL L.L.C.	531390 - Other activities related to real estate	West Trenton	NJ	UNITED STATES
3769	2	GSJC LAND LLC	531390 - Other activities related to real estate	Wilmington	DE	UNITED STATES
3770	3	PH PIER MANAGEMENT LLC	525990 - Other	Wilmington	DE	UNITED STATES
3771	2	GSJC MASTER LESSEE L.L.C.	Financial Vehicles 531390 - Other activities related to real estate	Wilmington	DE	UNITED STATES
3772	2	GSPS STRATEGIES CORP.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3773	3	GSPS (DEL) L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

3774	3	GSPS INVESTMENTS LIMITED	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
3775	4	GOLDMAN SACHS BANK (EUROPE) PLC	522110 - Commercial Banking	Dublin		IRELAND
3776	4	VESTRA WEALTH LLP	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
3777	5	VESTRA CAPITAL LIMITED	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
3778	5	VESTRA NOMINEES LIMITED	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
3779	5	VESTRA SOLUTIONS LIMITED	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
3780	5	VESTRA WEALTH (JERSEY) LIMITED	525990 - Other Financial Vehicles	St. Helier		JERSEY
3781	5	VESTRA WEALTH LIMITED	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
3782	2	GSSM HOLDING (U.K.)	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
3783	2	GSSO (ASIA) OFFSHORE, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3784	3	GS SPECIAL OPPORTUNITIES (ASIA) OFFSHORE FUND, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3785	2	GSSO (ASIA), LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3786	3	GS SPECIAL OPPORTUNITIES (ASIA) FUND, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3787	4	AQUAMARINE (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3788	4	GSSOAF HOLDING COMPANY	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3789	2	GSTM LLC	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
3790	3	SLK LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3791	4	GOLDMAN SACHS EXECUTION & CLEARING, L.P.	523120 - Securities Brokerage	New York	NY	UNITED STATES
3792	5	SPEAR, LEEDS & KELLOGG SPECIALISTS LLC	523120 - Securities Brokerage	New York	NY	UNITED STATES
3793	2	GSTP LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES

3794	2	GSUIG REAL ESTATE MEMBER LLC	525990 - Other Financial Vehicles	Dover	DE	UNITED STATES
3795	3	GSLM FUND MEMBER LLC	525990 - Other Financial Vehicles	Dover	DE	UNITED STATES
3796	3	WEST 116TH ST. LIHTC LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3797	2	GSUIG, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3798	3	BUCK HOLDINGS L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3799	3	BUCK HOLDINGS, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3800	2	Goldman Sachs Developing Markets Real Estate Cooperatief U.A.	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
3801	2	Goldman Sachs Mount Kellett Capital Partners Employee Funds GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3802	3	GOLDMAN SACHS MOUNT KELLETT CAPITAL PARTNERS PMD QP FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3803	3	Goldman Sachs Mount Kellett Capital Partners Offshore PMD QP Fund, Ltd.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3804	2	Goldman Sachs Private Equity Group Master Fund VI, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3805	2	Goldman Sachs TDN Investors Offshore, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3806	2	HULL TRADING ASIA LIMITED	551112 - Offices of Other Holding Companies	Central		HONG KONG
3807	3	GOLDMAN SACHS LLC	525990 - Other Financial Vehicles	Ebene		MAURITIUS
3808	4	GOLDMAN SACHS VENTURE LLC	551112 - Offices of Other Holding Companies	Ebene		MAURITIUS
3809	5	GOLDMAN SACHS 2, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3810	5	GOLDMAN SACHS 3, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3811	2	Hyatt Hotels Corporation	531390 - Other activities related to real estate	Chicago	IL	UNITED STATES
3812	2	J. ARON HOLDINGS, L.P.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES

3813	3	GOLDMAN SACHS TRADING AND CLEARING SERVICES (NETHERLANDS) B.V.	523110 - Investment Banking and Securities Dealing	Amsterdam		NETHERLANDS
3814	3	J. ARON & COMPANY	523130 - Commodity Contracts Dealing	New York	NY	UNITED STATES
3815	4	GAS ROYALTY HOLDING, LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3816	4	GOLDMAN SACHS (DELAWARE) HOLDING CORPORATION	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3817	4	GOLDMAN SACHS TRADING AND CLEARING SERVICES (NETHERLANDS) B.V.	523110 - Investment Banking and Securities Dealing	Amsterdam		NETHERLANDS
3818	4	INDEPENDENCE POWER MARKETING, LLC	523140 - Commodity Contracts Brokerage	New York	NY	UNITED STATES
3819	4	PROP-GS FUNDO DE INVESTIMENTO MULTIMERCADO CREDITO PRIVADO-INVESTIMENTO NO EXTERIOR	525990 - Other Financial Vehicles	Rio de Janeiro		BRAZIL
3820	5	HORIZON FUND	523999 - Miscellaneous Financial Investment Activities	George Town		CAYMAN ISLANDS
3821	2	JLM PACIFIC EPOCH LLC	54161 - Management Consulting Services	New York	NY	UNITED STATES
3822	3	Beijing JL McGregor Consulting Company Limited	54161 - Management Consulting Services	Beijing		CHINA, PEOPLES REPUBLIC OF
3823	3	JL MCGREGOR ADVISORS LLC	54161 - Management Consulting Services	New York	NY	UNITED STATES
3824	2	KALORAMA GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3825	3	KALORAMA, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3826	4	GS GLOBAL INFRASTRUCTURE PARTNERS I COOPERATIEVE U.A.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
3827	4	GSPX, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3828	2	LHI Goldman Sachs Real Estate Parallel Fund GmbH & Co. KG	525990 - Other Financial Vehicles	London		UNITED KINGDOM (OTHER)
3829	2	LIBERTY HARBOR DISTRESSED CREDIT AGGREGATOR I, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3830	2	LS UNIT TRUST 2009-I	525910 - Open-End	Dublin		IRELAND

3831	2	LUSIGHT LIMITED	Investment Funds 561499 - All Other Business Support Services	London		UNITED KINGDOM (OTHER)
3832	3	Lusight Canada Inc.	561499 - All Other Business Support Services	Toronto	ON	CANADA
3833	2	MACARTHUR PHASE A LIHTC LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3834	2	MAIN STREET MORTGAGE COMPANY, LIMITED PARTNERSHIP	522292 - Real Estate Credit	New York	NY	UNITED STATES

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3707	6	Exeter Finance Corp.	42	N/A		
3708	7	EXETER FUNDING LLC	N/A	N/A		The direct holder is a Non-Managing Member.
3709	5	PRIVATE EQUITY SECONDARY OPPORTUNITIES ADVISORS, INC.	100	N/A		
3710	6	PRIVATE EQUITY SECONDARY OPPORTUNITIES, L.P.	N/A	N/A		The direct holder is a General Partner.
3711	5	PRIVATE EQUITY SECONDARY OPPORTUNITIES, L.P.	N/A	N/A		The direct holder is a Limited Partner.
3712	5	TECHPROCESS SOLUTIONS LIMITED	35	N/A		
3713	5	TP HOLD CO (MAURITIUS) LTD.	35	N/A		
3714	3	Goldman Sachs Vintage Fund IV Offshore Advisors, Inc.	100	N/A		
3715	4	GOLDMAN SACHS VINTAGE FUND IV OFFSHORE, L.P.	N/A	N/A		The direct holder is a General Partner.
3716	3	Goldman Sachs Vintage Fund IV Offshore Holdings Advisors, Inc.	100	N/A		
3717	4	GOLDMAN SACHS VINTAGE FUND IV OFFSHORE HOLDINGS, L.P.	N/A	N/A		The direct holder is a General Partner.
3718	5	GSVF-IV OFFSHORE RAVEN MANAGER STAKE LLC	N/A	N/A		The direct holder is a Non-Managing Member.
3719	3	MULTI-STRATEGY HOLDINGS OFFSHORE ADVISORS,	100	N/A		

3720	4	INC. MULTI-STRATEGY HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3721	3	RICHMOND ACQUISITION GP, LLC	N/A	N/A	The direct holder is a Managing Member.
3722	4	Richmond Acquisition, L.P.	N/A	N/A	The direct holder is a General Partner.
3723	3	VF III HOLDINGS OFFSHORE ADVISORS, INC.	100	N/A	
3724	4	VF III HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3725	2	GSCP EXPRO ADVISORS OFFSHORE, INC.	100	N/A	
3726	3	GSCP EXPRO INVESTORS OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3727	2	GSCP KMI ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3728	3	GSCP KMI INVESTORS, L.P.	N/A	N/A	The direct holder is a General Partner.
3729	4	Kinder Morgan Holdco LLC	25	N/A	
3730	2	GSCP KMI OFFSHORE ADVISORS, INC.	100	N/A	
3731	3	GSCP KMI INVESTORS OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3732	4	Kinder Morgan Holdco LLC	25	N/A	
3733	2	GSCP LATIN AMERICA LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3734	2	GSCP MEXICO, S.A. de C.V., SOFOM, E.N.R.	100	100	
3735	2	GSCP V AIV, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3736	2	GSCP V INSTITUTIONAL AIV, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3737	2	GSCP VI ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3738	3	GS CAPITAL PARTNERS VI FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3739	2	GSCS HOLDINGS I, LLC	N/A	N/A	The direct holder is a Managing Member.

3740	3	GSCS HOLDINGS II, LLC	N/A	N/A	The direct holder is a Managing Member.
3741	2	GSEM (DEL) INC.	100	N/A	
3742	3	GOLDMAN SACHS INTERNATIONAL HOLDINGS LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3743	3	GSEM (DEL) HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3744	3	GSEM (DEL) LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3745	4	GS EQUITY MARKETS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3746	2	GSEM ADVISORS, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3747	2	GSFS INVESTMENTS I CORP.	100	N/A	
3748	3	CASPIAN FINANCING LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3749	4	ENTERTAINMENT ACQUISITION FINANCING LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3750	3	ENERGY CENTER HOLDINGS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3751	3	GS LEASING (KCSR 2005-1) LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3752	3	GS LS LEASING LLC	N/A	N/A	The direct holder is a Managing Member.
3753	3	GS SOLAR POWER I, LLC	N/A	N/A	The direct holder is a Managing Member.
3754	3	GS WIND HOLDINGS LLC	N/A	N/A	The direct holder is a Managing Member.
3755	3	GS WIND POWER II, LLC	N/A	N/A	The direct holder is a Managing Member.
3756	3	GSFS INVESTMENTS III, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3757	3	GSFS INVESTMENTS IV, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3758	3	GSFS IV LLC	N/A	N/A	The direct holder is a

3759	3	HILCO TRADING, LLC	N/A	N/A	Non-Managing Member. The direct holder is a Non-Managing Member.
3760	3	RAFT RIVER I HOLDINGS, LLC	N/A	N/A	The direct holder is a Managing Member.
3761	3	VOLITO AVIATION SERVICES AB	20	N/A	
3762	2	GSGROUP NMTC INVESTOR LLC	N/A	N/A	The direct holder is a Managing Member.
3763	2	GSIP HOLDCO A LLC	N/A	N/A	The direct holder is a Managing Member.
3764	3	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3765	3	GSIP HOLDCO B LLC	N/A	N/A	The direct holder is a Managing Member.
3766	4	GOLDMAN SACHS INVESTMENT PARTNERS AGGREGATING FUND, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3767	2	GSJC 30 HUDSON URBAN RENEWAL L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3768	2	GSJC 50 HUDSON URBAN RENEWAL L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3769	2	GSJC LAND LLC	N/A	N/A	The direct holder is a Managing Member.
3770	3	PH PIER MANAGEMENT LLC	N/A	N/A	The direct holder is a Managing Member.
3771	2	GSJC MASTER LESSEE L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3772	2	GSPS STRATEGIES CORP.	100	N/A	
3773	3	GSPS (DEL) L.P.	N/A	N/A	The direct holder is a Limited Partner.
3774	3	GSPS INVESTMENTS LIMITED	100	N/A	

3775	4	GOLDMAN SACHS BANK (EUROPE) PLC	100	N/A	
3776	4	VESTRA WEALTH LLP	N/A	N/A	The direct holder is a Limited Partner.
3777	5	VESTRA CAPITAL LIMITED	100	N/A	
3778	5	VESTRA NOMINEES LIMITED	100	N/A	
3779	5	VESTRA SOLUTIONS LIMITED	100	N/A	
3780	5	VESTRA WEALTH (JERSEY) LIMITED	100	N/A	
3781	5	VESTRA WEALTH LIMITED	100	N/A	
3782	2	GSSM HOLDING (U.K.)	99	N/A	
3783	2	GSSO (ASIA) OFFSHORE, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3784	3	GS SPECIAL OPPORTUNITIES (ASIA) OFFSHORE FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3785	2	GSSO (ASIA), LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3786	3	GS SPECIAL OPPORTUNITIES (ASIA) FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3787	4	AQUAMARINE (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3788	4	GSSOAF HOLDING COMPANY	100	N/A	
3789	2	GSTM LLC	N/A	N/A	The direct holder is a Managing Member.
3790	3	SLK LLC	N/A	N/A	The direct holder is a Managing Member.
3791	4	GOLDMAN SACHS EXECUTION & CLEARING, L.P.	N/A	N/A	The direct holder is a General Partner.
3792	5	SPEAR, LEEDS & KELLOGG SPECIALISTS LLC	N/A	N/A	The direct holder is a Managing Member.
3793	2	GSTP LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3794	2	GSUIG REAL ESTATE MEMBER LLC	N/A	N/A	The direct holder is a Managing Member.

3795	3	GSLM FUND MEMBER LLC	N/A	N/A	The direct holder is a Managing Member.
3796	3	WEST 116TH ST. LIHTC LLC	N/A	N/A	The direct holder is a Managing Member.
3797	2	GSUIG, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3798	3	BUCK HOLDINGS L.P.	100	12	
3799	3	BUCK HOLDINGS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3800	2	Goldman Sachs Developing Markets Real Estate Cooperatief U.A.	N/A	N/A	The direct holder is a Non-Managing Member.
3801	2	Goldman Sachs Mount Kellett Capital Partners Employee Funds GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3802	3	GOLDMAN SACHS MOUNT KELLETT CAPITAL PARTNERS PMD QP FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3803	3	Goldman Sachs Mount Kellett Capital Partners Offshore PMD QP Fund, Ltd.	100	N/A	
3804	2	Goldman Sachs Private Equity Group Master Fund VI, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3805	2	Goldman Sachs TDN Investors Offshore, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3806	2	HULL TRADING ASIA LIMITED	100	N/A	
3807	3	GOLDMAN SACHS LLC	100	N/A	
3808	4	GOLDMAN SACHS VENTURE LLC	100	N/A	
3809	5	GOLDMAN SACHS 2, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3810	5	GOLDMAN SACHS 3, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3811	2	Hyatt Hotels Corporation	7	N/A	
3812	2	J. ARON HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3813	3	GOLDMAN SACHS TRADING AND CLEARING SERVICES (NETHERLANDS) B.V.	100	N/A	

3814	3	J. ARON & COMPANY	N/A	N/A	The direct holder is a General Partner.
3815	4	GAS ROYALTY HOLDING, LLC	N/A	N/A	The direct holder is a Managing Member.
3816	4	GOLDMAN SACHS (DELAWARE) HOLDING CORPORATION	100	N/A	
3817	4	GOLDMAN SACHS TRADING AND CLEARING SERVICES (NETHERLANDS) B.V.	100	N/A	
3818	4	INDEPENDENCE POWER MARKETING, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3819	4	PROP-GS FUNDO DE INVESTIMENTO MULTIMERCADO CREDITO PRIVADO-INVESTIMENTO NO EXTERIOR	100	N/A	
3820	5	HORIZON FUND	100	N/A	
3821	2	JLM PACIFIC EPOCH LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3822	3	Beijing JL McGregor Consulting Company Limited	N/A	N/A	The direct holder is a Managing Member.
3823	3	JL MCGREGOR ADVISORS LLC	N/A	N/A	The direct holder is a Managing Member.
3824	2	KALORAMA GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3825	3	KALORAMA, L.P.	N/A	N/A	The direct holder is a General Partner.
3826	4	GS GLOBAL INFRASTRUCTURE PARTNERS I COOPERATIEVE U.A.	N/A	N/A	The direct holder is a Non-Managing Member.
3827	4	GSPX, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3828	2	LHI Goldman Sachs Real Estate Parallel Fund GmbH & Co. KG	N/A	N/A	The direct holder is a Limited Partner.
3829	2	LIBERTY HARBOR DISTRESSED CREDIT AGGREGATOR I, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3830	2	LS UNIT TRUST 2009-I	N/A	N/A	The direct holder is a Trustee.
3831	2	LUSIGHT LIMITED	46	N/A	

3832	3	Lusight Canada Inc.	100	N/A			
3833	2	MACARTHUR PHASE A LIHTC LLC	N/A	N/A			The direct holder is a Managing Member.
3834	2	MAIN STREET MORTGAGE COMPANY, LIMITED PARTNERSHIP	N/A	N/A			The direct holder is a Limited Partner.
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3835	2	MERBAU ADVISORS, LTD.	525990 - Other Financial Vehicles	George Town			CAYMAN ISLANDS
3836	3	MERBAU INVESTORS OFFSHORE HOLDINGS, L.P.	525910 - Open-End Investment Funds	George Town			CAYMAN ISLANDS
3837	3	MERBAU INVESTORS OFFSHORE, L.P.	525910 - Open-End Investment Funds	George Town			CAYMAN ISLANDS
3838	2	MLK DRIVE URBAN RENEWAL L.L.C.	531390 - Other activities related to real estate	West Trenton	NJ		UNITED STATES
3839	2	MLQ INVESTORS, L.P.	525990 - Other Financial Vehicles	Wilmington	DE		UNITED STATES
3840	2	MLQ STRATOSPHERE, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE		UNITED STATES
3841	3	W2007/ACEP HOLDINGS, LLC	525990 - Other Financial Vehicles	Wilmington	DE		UNITED STATES
3842	2	MLQ, L.L.C.	551112 - Offices of Other Holding Companies	NEW YORK	NY		UNITED STATES
3843	2	MONEYGRAM INTERNATIONAL, INC.	522320 - Financial Transactions Processing, Reserve, and Clearinghouse Activities	Minneapolis	MN		UNITED STATES
3844	2	MSMC, INC.	551112 - Offices of Other Holding Companies	New York	NY		UNITED STATES
3845	3	MAIN STREET MORTGAGE COMPANY, LIMITED	522292 - Real Estate	New York	NY		UNITED STATES

3846	2	PARTNERSHIP MTGLQ INVESTORS, L.P.	Credit 525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3847	2	NEXUS LLC	551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES
3848	3	TRADEWEB MARKETS LLC	522320 - Financial Transactions Processing, Reserve, and Clearinghouse Activities	New York	NY	UNITED STATES
3849	4	HYDROGEN HOLDINGS CORPORATION	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3850	5	HILLIARD FARBER & CO., INC.	523120 - Securities Brokerage	Jersey City	NJ	UNITED STATES
3851	4	TRADEWEB GLOBAL HOLDING LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3852	5	TRADEWEB GLOBAL LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3853	6	TRADEWEB LLC	523120 - Securities Brokerage	New York	NY	UNITED STATES
3854	6	TWEL HOLDING LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3855	7	TRADEWEB EUROPE LIMITED	523110 - Investment Banking and Securities Dealing	London		UNITED KINGDOM (OTHER)
3856	4	TRADEWEB MARKETS INTERNATIONAL LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3857	2	NORMANDY FUNDING CORP.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3858	2	Netologic, Inc. (Investars)	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3859	2	OOO GOLDMAN SACHS BANK	522110 - Commercial Banking	Moscow		RUSSIA
3860	2	OPPORTUNITY PARTNERS OFFSHORE-B CO-INVEST AIV ADVISORS, LTD.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
3861	3	OPPORTUNITY PARTNERS OFFSHORE-B CO-INVEST	525990 - Other	Luxembourg		LUXEMBOURG

3862	2	AIV, L.P. PEARL STREET INSURANCE COMPANY, INC.	Financial Vehicles 524126 - Direct Property and Casualty Insurance Carriers	Burlington	VT	UNITED STATES
3863	2	POSITION BILLBOARD LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3864	2	PROVIDENCE PLACE LIHTC LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3865	2	QUANTITATIVE SERVICES GROUP LLC	561499 - All Other Business Support Services	Naperville	IL	UNITED STATES
3866	2	QW Holdings, LLC	523910 - Miscellaneous Intermediation	New York	NY	UNITED STATES
3867	2	REGULATORY DATACORP, INC.	561499 - All Other Business Support Services	New York	NY	UNITED STATES
3868	2	REP ELD GEN-PAR, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3869	2	REP SVY REALTY HOLDINGS, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3870	2	RHYS TRUST	523991 - Trust, Fiduciary, and Custody Activities	Saint Helier		JERSEY
3871	2	ROTHESAY LIFE, L.L.C.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3872	2	ROTHESAY PENSIONS MANAGEMENT LIMITED	524298 - All Other Insurance Related Activities	London		UNITED KINGDOM (OTHER)
3873	2	RPWIRE LLC	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3874	2	SBI JAPANNEXT CO., LTD.	523120 - Securities Brokerage	Tokyo		JAPAN
3875	2	SCLQ, S. DE R.L. DE C.V.	525990 - Other Financial Vehicles	Guadalajara		MEXICO
3876	2	SITE 26 HOLDINGS INC.	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
3877	3	GOLDMAN SACHS HEADQUARTERS LLC	531390 - Other	New York	NY	UNITED STATES

			activities related to real estate			
3878	2	SOPAC LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3879	2	SOUTHERN PACIFIC FUNDING CORPORATION	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3880	2	SPA UNIT TRUST 2009-I	525910 - Open-End Investment Funds	Dublin		IRELAND
3881	2	SPA UNIT TRUST 2009-II	525910 - Open-End Investment Funds	Dublin		IRELAND
3882	2	SPECIAL SITUATIONS INVESTING GROUP, INC.	522294 - Secondary Market Financing	NEW YORK	NY	UNITED STATES
3883	3	FLATIRON HOLDINGS LTD.	525990 - Other Financial Vehicles	Hamilton		BERMUDA
3884	4	FLATIRON RE LTD.	525990 - Other Financial Vehicles	Hamilton		BERMUDA
3885	3	Madison/Special Situations Value Fund II LLC	525990 - Other Financial Vehicles	Incline Village	NV	UNITED STATES
3886	2	STONE STREET 1994 REALTY, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3887	3	BRIDGE STREET REAL ESTATE FUND 1994, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3888	3	STONE STREET REAL ESTATE FUND 1994, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3889	2	STONE STREET 1995 REALTY, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3890	2	STONE STREET 1995, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3891	2	STONE STREET 1996 REALTY, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3892	3	BRIDGE STREET REAL ESTATE FUND 1996, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3893	3	STONE STREET REAL ESTATE FUND 1996, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3894	2	STONE STREET 1996, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3895	3	BRIDGE STREET FUND 1996, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3896	3	STONE STREET FUND 1996, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3897	2	STONE STREET 1997 REALTY, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

3898	3	BRIDGE STREET REAL ESTATE FUND 1997, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3899	3	STONE STREET REAL ESTATE FUND 1997, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3900	2	STONE STREET 1997, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3901	2	STONE STREET 1998 REALTY, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3902	3	BRIDGE STREET REAL ESTATE FUND 1998, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3903	3	STONE STREET REAL ESTATE FUND 1998, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3904	2	STONE STREET 1998, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3905	2	STONE STREET 1999 REALTY, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3906	3	BRIDGE STREET REAL ESTATE FUND 1999, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3907	3	STONE STREET REAL ESTATE FUND 1999, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3908	2	STONE STREET 1999, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3909	3	BRIDGE STREET FUND 1999, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3910	3	STONE STREET FUND 1999, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3911	3	STONE STREET FUND 2000, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3912	2	STONE STREET 2000, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3913	3	BRIDGE STREET FUND 2000, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3914	2	STONE STREET ASIA, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3915	3	BRIDGE STREET ASIA FUND, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3916	3	STONE STREET ASIA FUND, L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3917	4	AQUAMARINE (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3918	4	GSSOAF HOLDING COMPANY	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS

3919	2	STONE STREET FUND 1996, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3920	2	STONE STREET FUND 1999, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3921	2	STONE STREET FUND 2000, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3922	2	STONE STREET PEP TECHNOLOGY 2000, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3923	2	STONE STREET REAL ESTATE FUND 1996, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3924	2	STONE STREET REAL ESTATE FUND 1998, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3925	2	STONE STREET REAL ESTATE FUND 1999, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3926	2	STONE STREET REAL ESTATE FUND 2000, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3927	2	STONE STREET REALTY 2000, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3928	3	BRIDGE STREET REAL ESTATE FUND 2000, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3929	3	STONE STREET REAL ESTATE FUND 2000, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3930	2	STRATEGIC MORTGAGE HOLDINGS, INC.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3931	3	STRATEGIC MORTGAGE HOLDINGS, L.P.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3932	2	STRATEGIC MORTGAGE HOLDINGS, L.P.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3933	2	THE EUROPEAN POWER SOURCE COMPANY B.V.	551112 - Offices of Other Holding Companies	Amsterdam		NETHERLANDS
3934	3	THE EUROPEAN POWER SOURCE COMPANY (U.K.) LIMITED	551112 - Offices of Other Holding Companies	London		UNITED KINGDOM (OTHER)
3935	2	THE GOLDMAN SACHS FOUNDATION	813219 - Other Grantmaking and Giving Services	New York	NY	UNITED STATES
3936	2	THE GOLDMAN SACHS TRUST COMPANY, NATIONAL ASSOCIATION	523991 - Trust, Fiduciary, and	Wilmington	DE	UNITED STATES

3937	3	GOLDMAN SACHS COLLECTIVE TRUST CONCENTRATED GROWTH FUND	Custody Activities 525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
3938	3	GOLDMAN SACHS COLLECTIVE TRUST EMERGING MARKET DEBT IMPLEMENTATION VEHICLE	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
3939	3	GOLDMAN SACHS COLLECTIVE TRUST ENHANCED LARGE CAP FUND	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
3940	3	GOLDMAN SACHS COLLECTIVE TRUST HIGH YIELD IMPLEMENTATION VEHICLE	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
3941	3	GOLDMAN SACHS COLLECTIVE TRUST LONG DURATION FIXED INCOME FUND	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
3942	3	GOLDMAN SACHS COLLECTIVE TRUST LONG DURATION PLUS FIXED INCOME FUND	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
3943	3	GOLDMAN SACHS COLLECTIVE TRUST MID CAP GROWTH FUND	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
3944	3	GOLDMAN SACHS COLLECTIVE TRUST STRATEGIC VALUE FUND	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
3945	3	GOLDMAN SACHS COLLECTIVE TRUST STRUCTURED INTERNATIONAL EQUITY FUND	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
3946	3	GOLDMAN SACHS COLLECTIVE TRUST-CORE PLUS FIXED INCOME FUND	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
3947	3	THE GOLDMAN SACHS TRUST COMPANY OF DELAWARE	525920 - Trusts, Estates, and Agency Accounts	Wilmington	DE	UNITED STATES
3948	4	GOLDMAN SACHS EMERGING MARKETS OPPORTUNITIES FUND ASSET TRUST	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3949	4	GOLDMAN SACHS GLOBAL EQUITY OPPORTUNITIES FUND ASSET TRUST	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3950	4	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES ASSET TRUST	525910 - Open-End Investment Funds	New York	NY	UNITED STATES
3951	4	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES II ASSET TRUST	525910 - Open-End Investment Funds	Wilmington	DE	UNITED STATES
3952	2	THE GOLDMAN, SACHS & CO. L.L.C.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3953	3	GOLDMAN SACHS CANADA CREDIT PARTNERS CO.	523999 - Miscellaneous Financial Investment Activities	Halifax	NS	CANADA
3954	3	GOLDMAN SACHS GLOBAL HOLDINGS L.L.C.	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES

3955	3	GOLDMAN, SACHS & CO.	523110 - Investment Banking and Securities Dealing	New York	NY	UNITED STATES
3956	3	GS FINANCIAL SERVICES L.P. (DEL)	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3957	2	THE HULL GROUP, L.L.C.	551112 - Offices of Other Holding Companies	Chicago	IL	UNITED STATES
3958	2	THE J. ARON CORPORATION	551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
3959	3	J. ARON & COMPANY	523130 - Commodity Contracts Dealing	New York	NY	UNITED STATES
3960	3	J. ARON HOLDINGS, L.P.	551112 - Offices of Other Holding Companies	New York	NY	UNITED STATES
3961	2	THEMARKETS.COM LLC	561499 - All Other Business Support Services	New York	NY	UNITED STATES
3962	2	TRIM TABS INVESTMENT RESEARCH, INC.	525990 - Other Financial Vehicles	Sant Rosa	CA	UNITED STATES

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3835	2	MERBAU ADVISORS, LTD.	100	N/A	
3836	3	MERBAU INVESTORS OFFSHORE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3837	3	MERBAU INVESTORS OFFSHORE, L.P.	N/A	N/A	The direct holder is a General Partner.
3838	2	MLK DRIVE URBAN RENEWAL L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3839	2	MLQ INVESTORS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3840	2	MLQ STRATOSPHERE, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3841	3	W2007/ACEP HOLDINGS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3842	2	MLQ, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.

3843	2	MONEYGRAM INTERNATIONAL, INC.	100	N/A	
3844	2	MSMC, INC.	100	N/A	
3845	3	MAIN STREET MORTGAGE COMPANY, LIMITED PARTNERSHIP	N/A	N/A	The direct holder is a General Partner.
3846	2	MTGLQ INVESTORS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3847	2	NEXUS LLC	N/A	N/A	The direct holder is a Managing Member.
3848	3	TRADEWEB MARKETS LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3849	4	HYDROGEN HOLDINGS CORPORATION	100	N/A	
3850	5	HILLIARD FARBER & CO., INC.	100	N/A	
3851	4	TRADEWEB GLOBAL HOLDING LLC	N/A	N/A	The direct holder is a Managing Member.
3852	5	TRADEWEB GLOBAL LLC	N/A	N/A	The direct holder is a Managing Member.
3853	6	TRADEWEB LLC	N/A	N/A	The direct holder is a Managing Member.
3854	6	TWEL HOLDING LLC	N/A	N/A	The direct holder is a Managing Member.
3855	7	TRADEWEB EUROPE LIMITED	100	N/A	
3856	4	TRADEWEB MARKETS INTERNATIONAL LLC	N/A	N/A	The direct holder is a Managing Member.

3857	2	NORMANDY FUNDING CORP.	100	N/A	
3858	2	Netologic, Inc. (Investars)	26	N/A	
3859	2	OOO GOLDMAN SACHS BANK	N/A	N/A	The direct holder is a Managing Member.
3860	2	OPPORTUNITY PARTNERS OFFSHORE-B CO-INVEST AIV ADVISORS, LTD.	100	N/A	
3861	3	OPPORTUNITY PARTNERS OFFSHORE-B CO-INVEST AIV, L.P.	N/A	N/A	The direct holder is a General Partner.
3862	2	PEARL STREET INSURANCE COMPANY, INC.	100	N/A	
3863	2	POSITION BILLBOARD LLC	N/A	N/A	The direct holder is a Managing Member.
3864	2	PROVIDENCE PLACE LIHTC LLC	N/A	N/A	The direct holder is a Managing Member.
3865	2	QUANTITATIVE SERVICES GROUP LLC	N/A	N/A	The direct holder is a Managing Member.
3866	2	QW Holdings, LLC	N/A	N/A	The direct holder is a Managing Member.
3867	2	REGULATORY DATACORP, INC.	59	N/A	
3868	2	REP ELD GEN-PAR, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3869	2	REP SVY REALTY HOLDINGS, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3870	2	RHYS TRUST	N/A	N/A	The direct holder is a Trustee.
3871	2	ROTHESAY LIFE, L.L.C.	100	N/A	
3872	2	ROTHESAY PENSIONS MANAGEMENT LIMITED	100	N/A	
3873	2	RPWIRE LLC	N/A	N/A	The direct holder is a

						Managing Member.
3874	2	SBI JAPANNEXT CO., LTD.	35	N/A		
3875	2	SCLQ, S. DE R.L. DE C.V.	100	N/A		
3876	2	SITE 26 HOLDINGS INC.	100	N/A		
3877	3	GOLDMAN SACHS HEADQUARTERS LLC	N/A	N/A		The direct holder is a Non-Managing Member.
3878	2	SOPAC LLC	N/A	N/A		The direct holder is a Non-Managing Member.
3879	2	SOUTHERN PACIFIC FUNDING CORPORATION	100	N/A		
3880	2	SPA UNIT TRUST 2009-I	N/A	N/A		The direct holder is a Trustee.
3881	2	SPA UNIT TRUST 2009-II	N/A	N/A		The direct holder is a Trustee.
3882	2	SPECIAL SITUATIONS INVESTING GROUP, INC.	100	N/A		
3883	3	FLATIRON HOLDINGS LTD.	36	N/A		
3884	4	FLATIRON RE LTD.	100	N/A		
3885	3	Madison/Special Situations Value Fund II LLC	N/A	N/A		The direct holder is a Non-Managing Member.
3886	2	STONE STREET 1994 REALTY, L.L.C.	N/A	N/A		The direct holder is a Non-Managing Member.
3887	3	BRIDGE STREET REAL ESTATE FUND 1994, L.P.	N/A	N/A		The direct holder is a General Partner.
3888	3	STONE STREET REAL ESTATE FUND 1994, L.P.	N/A	N/A		The direct holder is a General Partner.
3889	2	STONE STREET 1995 REALTY, L.L.C.	N/A	N/A		The direct holder is a Non-Managing Member.
3890	2	STONE STREET 1995, L.L.C.	N/A	N/A		The direct holder is a Non-Managing Member.
3891	2	STONE STREET 1996 REALTY, L.L.C.	N/A	N/A		The direct holder is a Non-Managing Member.
3892	3	BRIDGE STREET REAL ESTATE FUND 1996, L.P.	N/A	N/A		The direct holder is a General Partner.

3893	3	STONE STREET REAL ESTATE FUND 1996, L.P.	N/A	N/A	The direct holder is a General Partner.
3894	2	STONE STREET 1996, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3895	3	BRIDGE STREET FUND 1996, L.P.	N/A	N/A	The direct holder is a General Partner.
3896	3	STONE STREET FUND 1996, L.P.	N/A	N/A	The direct holder is a General Partner.
3897	2	STONE STREET 1997 REALTY, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3898	3	BRIDGE STREET REAL ESTATE FUND 1997, L.P.	N/A	N/A	The direct holder is a General Partner.
3899	3	STONE STREET REAL ESTATE FUND 1997, L.P.	N/A	N/A	The direct holder is a General Partner.
3900	2	STONE STREET 1997, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3901	2	STONE STREET 1998 REALTY, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3902	3	BRIDGE STREET REAL ESTATE FUND 1998, L.P.	N/A	N/A	The direct holder is a General Partner.
3903	3	STONE STREET REAL ESTATE FUND 1998, L.P.	N/A	N/A	The direct holder is a General Partner.
3904	2	STONE STREET 1998, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3905	2	STONE STREET 1999 REALTY, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3906	3	BRIDGE STREET REAL ESTATE FUND 1999, L.P.	N/A	N/A	The direct holder is a General Partner.
3907	3	STONE STREET REAL ESTATE FUND 1999, L.P.	N/A	N/A	The direct holder is a General Partner.
3908	2	STONE STREET 1999, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3909	3	BRIDGE STREET FUND 1999, L.P.	N/A	N/A	The direct holder is a General Partner.
3910	3	STONE STREET FUND 1999, L.P.	N/A	N/A	The direct holder is a General Partner.
3911	3	STONE STREET FUND 2000, L.P.	N/A	N/A	The direct holder is a General Partner.
3912	2	STONE STREET 2000, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3913	3	BRIDGE STREET FUND 2000, L.P.	N/A	N/A	The direct holder is a General Partner.

3914	2	STONE STREET ASIA, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3915	3	BRIDGE STREET ASIA FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3916	3	STONE STREET ASIA FUND, L.P.	N/A	N/A	The direct holder is a General Partner.
3917	4	AQUAMARINE (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3918	4	GSSOAF HOLDING COMPANY	100	N/A	
3919	2	STONE STREET FUND 1996, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3920	2	STONE STREET FUND 1999, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3921	2	STONE STREET FUND 2000, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3922	2	STONE STREET PEP TECHNOLOGY 2000, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3923	2	STONE STREET REAL ESTATE FUND 1996, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3924	2	STONE STREET REAL ESTATE FUND 1998, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3925	2	STONE STREET REAL ESTATE FUND 1999, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3926	2	STONE STREET REAL ESTATE FUND 2000, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3927	2	STONE STREET REALTY 2000, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3928	3	BRIDGE STREET REAL ESTATE FUND 2000, L.P.	N/A	N/A	The direct holder is a General Partner.
3929	3	STONE STREET REAL ESTATE FUND 2000, L.P.	N/A	N/A	The direct holder is a General Partner.
3930	2	STRATEGIC MORTGAGE HOLDINGS, INC.	100	N/A	
3931	3	STRATEGIC MORTGAGE HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3932	2	STRATEGIC MORTGAGE HOLDINGS, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3933	2	THE EUROPEAN POWER SOURCE COMPANY B.V.	100	N/A	

3934	3	THE EUROPEAN POWER SOURCE COMPANY (U.K.) LIMITED	100	N/A	
3935	2	THE GOLDMAN SACHS FOUNDATION	100	N/A	
3936	2	THE GOLDMAN SACHS TRUST COMPANY, NATIONAL ASSOCIATION	100	N/A	
3937	3	GOLDMAN SACHS COLLECTIVE TRUST CONCENTRATED GROWTH FUND	N/A	N/A	The direct holder is a Trustee.
3938	3	GOLDMAN SACHS COLLECTIVE TRUST EMERGING MARKET DEBT IMPLEMENTATION VEHICLE	N/A	N/A	The direct holder is a Trustee.
3939	3	GOLDMAN SACHS COLLECTIVE TRUST ENHANCED LARGE CAP FUND	N/A	N/A	The direct holder is a Trustee.
3940	3	GOLDMAN SACHS COLLECTIVE TRUST HIGH YIELD IMPLEMENTATION VEHICLE	N/A	N/A	The direct holder is a Trustee.
3941	3	GOLDMAN SACHS COLLECTIVE TRUST LONG DURATION FIXED INCOME FUND	N/A	N/A	The direct holder is a Trustee.
3942	3	GOLDMAN SACHS COLLECTIVE TRUST LONG DURATION PLUS FIXED INCOME FUND	N/A	N/A	The direct holder is a Trustee.
3943	3	GOLDMAN SACHS COLLECTIVE TRUST MID CAP GROWTH FUND	N/A	N/A	The direct holder is a Trustee.
3944	3	GOLDMAN SACHS COLLECTIVE TRUST STRATEGIC VALUE FUND	N/A	N/A	The direct holder is a Trustee.
3945	3	GOLDMAN SACHS COLLECTIVE TRUST STRUCTURED INTERNATIONAL EQUITY FUND	N/A	N/A	The direct holder is a Trustee.
3946	3	GOLDMAN SACHS COLLECTIVE TRUST-CORE PLUS FIXED INCOME FUND	N/A	N/A	The direct holder is a Trustee.
3947	3	THE GOLDMAN SACHS TRUST COMPANY OF DELAWARE	100	N/A	
3948	4	GOLDMAN SACHS EMERGING MARKETS OPPORTUNITIES FUND ASSET TRUST	N/A	N/A	The direct holder is a Trustee.
3949	4	GOLDMAN SACHS GLOBAL EQUITY OPPORTUNITIES FUND ASSET TRUST	N/A	N/A	The direct holder is a Trustee.
3950	4	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES ASSET TRUST	N/A	N/A	The direct holder is a Trustee.
3951	4	GOLDMAN SACHS GLOBAL FUNDAMENTAL STRATEGIES II ASSET TRUST	N/A	N/A	The direct holder is a Trustee.

3952	2	THE GOLDMAN, SACHS & CO. L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3953	3	GOLDMAN SACHS CANADA CREDIT PARTNERS CO.	100	N/A	
3954	3	GOLDMAN SACHS GLOBAL HOLDINGS L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3955	3	GOLDMAN, SACHS & CO.	N/A	N/A	The direct holder is a General Partner.
3956	3	GS FINANCIAL SERVICES L.P. (DEL)	N/A	N/A	The direct holder is a Limited Partner.
3957	2	THE HULL GROUP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3958	2	THE J. ARON CORPORATION	100	N/A	
3959	3	J. ARON & COMPANY	N/A	N/A	The direct holder is a General Partner.
3960	3	J. ARON HOLDINGS, L.P.	N/A	N/A	The direct holder is a General Partner.
3961	2	THEMARKETS.COM LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3962	2	TRIM TABS INVESTMENT RESEARCH, INC.	100	N/A	

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3963	2	US REAL ESTATE ADVISORS, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3964	3	US REAL ESTATE OPPORTUNITIES I, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3965	2	US REAL ESTATE OPPORTUNITIES I, L.P.	525990 - Other	New York	NY	UNITED STATES

3966	2	VANTAGE MARKETPLACE HOLDINGS, LLC	Financial Vehicles 551112 - Offices of Other Holding Companies	NEW YORK	NY	UNITED STATES
3967	3	VANTAGE MARKETPLACE LLC	541611 - Administrative Management and General Management Consulting Services	NEW YORK	NY	UNITED STATES
3968	2	VGS AIRCRAFT HOLDING LIMITED (IRELAND)	525990 - Other Financial Vehicles	Dublin		IRELAND
3969	3	Johannesburg Limited	525990 - Other Financial Vehicles	Dublin		IRELAND
3970	3	OLBIA LIMITED	525990 - Other Financial Vehicles	Dublin		IRELAND
3971	2	WARBURTON RIVERVIEW LIHTC LLC	525990 - Other Financial Vehicles	Dover	DE	UNITED STATES
3972	2	WEST STREET FUND I, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3973	2	WH ADVISORS, L.L.C. 2001	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3974	3	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2001	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3975	4	ARCHON CAPITAL HOLDING, L.P. II	522292 - Real Estate Credit	Irving	TX	UNITED STATES
3976	4	MERCER INVESTMENTS IV PRIVATE LTD.	525990 - Other Financial Vehicles	Federal Territory of Labuan		MALAYSIA (OTHER)
3977	4	W2001 ARES REALTY HOLDING, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3978	5	W2001 ARES REALTY II, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3979	5	W2001 ARES REALTY, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3980	6	ARES FINANCE S.r.l.	525990 - Other Financial Vehicles	Milan		ITALY (OTHER)
3981	5	W2001/ARES B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
3982	4	W2001 BRITANNIA LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
3983	5	QMH LIMITED	525990 - Other Financial Vehicles	Essex		UNITED KINGDOM (OTHER)

3984	4	W2001 CAPITOL B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
3985	5	GSW IMMOBILIEN AG	531390 - Other activities related to real estate	Berlin		GERMANY
3986	4	W2001 LOFT B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
3987	5	W2001 CAPITOL B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
3988	2	WH ADVISORS, L.L.C. 2005	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3989	3	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2005	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3990	4	ARCHON CORE PLUS REAL ESTATE FUND 2005, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3991	4	AWH GLOBAL GEN-PAR, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3992	5	ARCHON CORE PLUS REAL ESTATE FUND 2005, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3993	4	CARIBBEAN FUND GEN-PAR 2005, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3994	5	CARIBBEAN REAL ESTATE OPPORTUNITY FUND 2005, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3995	4	CARIBBEAN REAL ESTATE OPPORTUNITY FUND 2005, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
3996	4	W2005 KZL	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
3997	5	KERZNER INTERNATIONAL HOLDINGS LIMITED	525990 - Other Financial Vehicles	Nassau		BAHAMAS, THE
3998	4	W2005/FARGO HOTEL HOLDINGS II GEN-PAR, L.L.C.	551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES
3999	5	W2005/FARGO HOTEL HOLDINGS II, L.P.	551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES
4000	4	W2005/FARGO HOTEL HOLDINGS II, L.P.	551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES
4001	4	WHITEHALL EUROPEAN RE 1 S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
4002	4	WHITEHALL EUROPEAN RE 2 S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG

4003	4	WHITEHALL SPECIAL GEN-PAR 2005, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
4004	5	CARIBBEAN FUND GEN-PAR 2005, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4005	5	CARIBBEAN REAL ESTATE OPPORTUNITY FUND 2005, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4006	2	WH ADVISORS, L.L.C. 2007	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4007	3	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2007	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4008	2	WH ADVISORS, L.L.C. IX	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4009	3	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP IX	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4010	2	WH ADVISORS, L.L.C. V	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4011	3	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP V	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4012	2	WH ADVISORS, L.L.C. VI	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4013	3	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP VI	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4014	2	WH ADVISORS, L.L.C. VII	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4015	3	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP VII	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4016	2	WH ADVISORS, L.L.C. VIII	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4017	3	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP VIII	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4018	2	WH ADVISORS, L.L.C. X	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4019	3	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP X	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4020	2	WH ADVISORS, L.L.C. XI	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4021	3	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP XI	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4022	2	WH ADVISORS, L.L.C. XII	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4023	2	WH ADVISORS, L.L.C. XIII	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

4024	3	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP XII	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4025	4	A/C GP (NON-POOLING), L.L.C.	551112 - Offices of Other Holding Companies	Wilmington	DE	UNITED STATES
4026	4	ARCHON CAPITAL (NON-POOLING), L.P.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
4027	3	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP XIII	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4028	4	WH13/TWENTY-FOUR B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
4029	2	WH INTERNATIONAL (LUX INVESTOR) ADVISORS, L.L.C. 2008	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4030	3	WHITEHALL STREET INTERNATIONAL REAL ESTATE (LUX INVESTOR) LIMITED PARTNERSHIP 2008	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4031	4	W2007 BEAR L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
4032	4	W2008 JUPITER INVESTMENT CAYMAN LTD.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
4033	4	W2008 OUKA (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
4034	4	W2008 RAINBOW 1 (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
4035	4	W2008 RAINBOW 2 (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
4036	4	W2008 RAINBOW 3 (DELAWARE) L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
4037	4	Whitehall European RE 9A S.a r.l.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
4038	2	WH INTERNATIONAL ADVISORS, L.L.C. 2001	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4039	3	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2001	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4040	4	MERCER INVESTMENTS IV PRIVATE LTD.	525990 - Other Financial Vehicles	Federal Territory of Labuan		MALAYSIA (OTHER)
4041	4	W2001 ARES REALTY HOLDING, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
4042	4	W2001 BRITANNIA LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
4043	2	WH INTERNATIONAL ADVISORS, L.L.C. 2005	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

4044	3	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2005	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4045	4	W2005 KZL	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
4046	4	WHITEHALL EUROPEAN RE 1 S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
4047	4	WHITEHALL EUROPEAN RE 2 S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
4048	4	WHITEHALL EUROPEAN RE 4 S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
4049	4	WHITEHALL EUROPEAN RE 5 S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
4050	2	WH INTERNATIONAL ADVISORS, L.L.C. 2008	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4051	3	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2008	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4052	2	WH PARALLEL ADVISORS, L.L.C. 2001	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4053	3	WHITEHALL PARALLEL GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2001	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4054	4	ARCHON CAPITAL HOLDING, L.P. II	522292 - Real Estate Credit	Irving	TX	UNITED STATES
4055	4	HIHARAKO (CAYMAN) L.L.C.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
4056	5	MERCER INVESTMENTS IV PRIVATE LTD.	525990 - Other Financial Vehicles	Federal Territory of Labuan		MALAYSIA (OTHER)
4057	4	W2001 ARES REALTY HOLDING, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
4058	4	W2001 GEN PAR EUR 3 B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
4059	5	W2001 PARC C.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
4060	6	W2001 LOFT B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
4061	5	W2001 WEBSTER CV	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
4062	6	W2001 CAPITOL B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
4063	4	W2001 PARC C.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
4064	4	W2001 TWO C.V.	525990 - Other	Amsterdam		NETHERLANDS

4065	5	QMH LIMITED	Financial Vehicles 525990 - Other	Essex		UNITED KINGDOM (OTHER)
4066	4	W2001 WEBSTER CV	Financial Vehicles 525990 - Other	Amsterdam		NETHERLANDS
4067	4	W2001/SIXTY-ONE B.V.	Financial Vehicles 525990 - Other	Amsterdam		NETHERLANDS
4068	5	W2001 TWO C.V.	Financial Vehicles 525990 - Other	Amsterdam		NETHERLANDS
4069	2	WH PARALLEL ADVISORS, L.L.C. 2007	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4070	3	WHITEHALL PARALLEL GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2007	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4071	4	BLACKSTONE HLT PRINCIPAL TRANSACTION PARTNERS, L.P.	Financial Vehicles 531390 - Other activities related to real estate	New York	NY	UNITED STATES
4072	4	HIHARAKO 2007 (CAYMAN) LTD.	531390 - Other activities related to real estate	George Town		CAYMAN ISLANDS
4073	4	W2007 230 PARK, LLC	525990 - Other	New York	NY	UNITED STATES
4074	4	W2007 MVP HOTELS, LLC	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
4075	4	W2007 PARALLEL AMELIA SARL	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
4076	5	WHITEHALL EUROPEAN RE 7 S.A R.L.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
4077	5	WHITEHALL EUROPEAN RE 8 S. A R.L.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
4078	4	W2007 PARALLEL BEAR S.A.R.L.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
4079	5	W2007 BEAR L.L.C.	Financial Vehicles 525990 - Other	Wilmington	DE	UNITED STATES
4080	5	WHITEHALL EUROPEAN RE 7 S.A R.L.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
4081	5	WHITEHALL EUROPEAN RE 8 S. A R.L.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
4082	4	W2007 PARALLEL LANCASTER S.A R.L.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
4083	5	WHITEHALL EUROPEAN RE 7 S.A R.L.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
4084	5	WHITEHALL EUROPEAN RE 8 S. A R.L.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG

4085	4	W2007 PARALLEL LINDENCORSO S.A.R.L.	Financial Vehicles 525990 - Other	Luxembourg	LUXEMBOURG
4086	5	WHITEHALL EUROPEAN RE 6 S.A R.L.	Financial Vehicles 525990 - Other	Luxembourg	LUXEMBOURG
4087	4	W2007 Parallel Selfridges S.a r.l.	Financial Vehicles 525990 - Other	Luxembourg	LUXEMBOURG
4088	5	WHITEHALL EUROPEAN RE 6 S.A R.L.	Financial Vehicles 525990 - Other	Luxembourg	LUXEMBOURG
4089	4	W2007 Parallel Vernal S.a r.l.	Financial Vehicles 525990 - Other	Luxembourg	LUXEMBOURG
4090	5	WHITEHALL EUROPEAN RE 6 S.A R.L.	Financial Vehicles 525990 - Other	Luxembourg	LUXEMBOURG

<Caption>

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3963	2	US REAL ESTATE ADVISORS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3964	3	US REAL ESTATE OPPORTUNITIES I, L.P.	N/A	N/A	The direct holder is a General Partner.
3965	2	US REAL ESTATE OPPORTUNITIES I, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3966	2	VANTAGE MARKETPLACE HOLDINGS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3967	3	VANTAGE MARKETPLACE LLC	N/A	N/A	The direct holder is a Non-Managing Member.
3968	2	VGS AIRCRAFT HOLDING LIMITED (IRELAND)	50	N/A	
3969	3	Johannesburg Limited	100	N/A	
3970	3	OLBIA LIMITED	100	N/A	
3971	2	WARBURTON RIVERVIEW LIHTC LLC	N/A	N/A	The direct holder is a Managing Member.
3972	2	WEST STREET FUND I, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3973	2	WH ADVISORS, L.L.C. 2001	N/A	N/A	The direct holder is a Non-Managing Member.

3974	3	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2001	N/A	N/A	The direct holder is a General Partner.
3975	4	ARCHON CAPITAL HOLDING, L.P. II	N/A	N/A	The direct holder is a Limited Partner.
3976	4	MERCER INVESTMENTS IV PRIVATE LTD.	100	N/A	This holding represents ownership in Preferred shares.
3977	4	W2001 ARES REALTY HOLDING, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3978	5	W2001 ARES REALTY II, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3979	5	W2001 ARES REALTY, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3980	6	ARES FINANCE S.r.l.	100	N/A	
3981	5	W2001/ARES B.V.	100	N/A	
3982	4	W2001 BRITANNIA LLC	N/A	N/A	The direct holder is a Managing Member.
3983	5	QMH LIMITED	90	N/A	
3984	4	W2001 CAPITOL B.V.	100	N/A	
3985	5	GSW IMMOBILIEN AG	50	N/A	
3986	4	W2001 LOFT B.V.	99	N/A	
3987	5	W2001 CAPITOL B.V.	100	N/A	
3988	2	WH ADVISORS, L.L.C. 2005	N/A	N/A	The direct holder is a Non-Managing Member.
3989	3	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2005	N/A	N/A	The direct holder is a General Partner.
3990	4	ARCHON CORE PLUS REAL ESTATE FUND 2005, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3991	4	AWH GLOBAL GEN-PAR, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
3992	5	ARCHON CORE PLUS REAL ESTATE FUND 2005, L.P.	N/A	N/A	The direct holder is a General Partner.
3993	4	CARIBBEAN FUND GEN-PAR 2005, LLC	N/A	N/A	The direct holder is a Non-Managing Member.

3994	5	CARIBBEAN REAL ESTATE OPPORTUNITY FUND 2005, L.P.	N/A	N/A	The direct holder is a General Partner.
3995	4	CARIBBEAN REAL ESTATE OPPORTUNITY FUND 2005, L.P.	N/A	N/A	The direct holder is a Limited Partner.
3996	4	W2005 KZL	100	N/A	
3997	5	KERZNER INTERNATIONAL HOLDINGS LIMITED	21	N/A	
3998	4	W2005/FARGO HOTEL HOLDINGS II GEN-PAR, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
3999	5	W2005/FARGO HOTEL HOLDINGS II, L.P.	N/A	N/A	The direct holder is a General Partner.
4000	4	W2005/FARGO HOTEL HOLDINGS II, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4001	4	WHITEHALL EUROPEAN RE 1 S.A.R.L.	100	N/A	
4002	4	WHITEHALL EUROPEAN RE 2 S.A.R.L.	100	N/A	
4003	4	WHITEHALL SPECIAL GEN-PAR 2005, LLC	N/A	N/A	The direct holder is a Managing Member.
4004	5	CARIBBEAN FUND GEN-PAR 2005, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
4005	5	CARIBBEAN REAL ESTATE OPPORTUNITY FUND 2005, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4006	2	WH ADVISORS, L.L.C. 2007	N/A	N/A	The direct holder is a Non-Managing Member.
4007	3	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2007	N/A	N/A	The direct holder is a General Partner.
4008	2	WH ADVISORS, L.L.C. IX	N/A	N/A	The direct holder is a Managing Member.
4009	3	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP IX	N/A	N/A	The direct holder is a General Partner.
4010	2	WH ADVISORS, L.L.C. V	N/A	N/A	The direct holder is a Non-Managing Member.
4011	3	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP V	N/A	N/A	The direct holder is a General Partner.
4012	2	WH ADVISORS, L.L.C. VI	N/A	N/A	The direct holder is a Non-Managing Member.
4013	3	WHITEHALL STREET REAL ESTATE LIMITED	N/A	N/A	The direct holder is a

4014	2	PARTNERSHIP VI WH ADVISORS, L.L.C. VII	N/A	N/A	General Partner. The direct holder is a Non-Managing Member.
4015	3	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP VII	N/A	N/A	The direct holder is a General Partner.
4016	2	WH ADVISORS, L.L.C. VIII	N/A	N/A	The direct holder is a Non-Managing Member.
4017	3	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP VIII	N/A	N/A	The direct holder is a General Partner.
4018	2	WH ADVISORS, L.L.C. X	N/A	N/A	The direct holder is a Managing Member.
4019	3	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP X	N/A	N/A	The direct holder is a General Partner.
4020	2	WH ADVISORS, L.L.C. XI	N/A	N/A	The direct holder is a Non-Managing Member.
4021	3	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP XI	N/A	N/A	The direct holder is a General Partner.
4022	2	WH ADVISORS, L.L.C. XII	N/A	N/A	The direct holder is a Non-Managing Member.
4023	2	WH ADVISORS, L.L.C. XIII	N/A	N/A	The direct holder is a Non-Managing Member.
4024	3	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP XII	N/A	N/A	The direct holder is a General Partner.
4025	4	A/C GP (NON-POOLING), L.L.C.	N/A	N/A	The direct holder is a Managing Member.
4026	4	ARCHON CAPITAL (NON-POOLING), L.P.	N/A	N/A	The direct holder is a Limited Partner.
4027	3	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP XIII	N/A	N/A	The direct holder is a General Partner.
4028	4	WH13/TWENTY-FOUR B.V.	100	N/A	
4029	2	WH INTERNATIONAL (LUX INVESTOR) ADVISORS, L.L.C. 2008	N/A	N/A	The direct holder is a Non-Managing Member.
4030	3	WHITEHALL STREET INTERNATIONAL REAL ESTATE (LUX INVESTOR) LIMITED PARTNERSHIP 2008	N/A	N/A	The direct holder is a General Partner.
4031	4	W2007 BEAR L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
4032	4	W2008 JUPITER INVESTMENT CAYMAN LTD.	100	N/A	
4033	4	W2008 OUKA (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.

4034	4	W2008 RAINBOW 1 (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
4035	4	W2008 RAINBOW 2 (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
4036	4	W2008 RAINBOW 3 (DELAWARE) L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
4037	4	Whitehall European RE 9A S.a r.l.	100	N/A	
4038	2	WH INTERNATIONAL ADVISORS, L.L.C. 2001	N/A	N/A	The direct holder is a Non-Managing Member.
4039	3	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2001	N/A	N/A	The direct holder is a General Partner.
4040	4	MERCER INVESTMENTS IV PRIVATE LTD.	100	N/A	This holding represents ownership in Ordinary shares.
4041	4	W2001 ARES REALTY HOLDING, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
4042	4	W2001 BRITANNIA LLC	N/A	N/A	The direct holder is a Managing Member.
4043	2	WH INTERNATIONAL ADVISORS, L.L.C. 2005	N/A	N/A	The direct holder is a Non-Managing Member.
4044	3	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2005	N/A	N/A	The direct holder is a General Partner.
4045	4	W2005 KZL	100	N/A	
4046	4	WHITEHALL EUROPEAN RE 1 S.A.R.L.	100	N/A	
4047	4	WHITEHALL EUROPEAN RE 2 S.A.R.L.	100	N/A	
4048	4	WHITEHALL EUROPEAN RE 4 S.A R.L.	100	N/A	
4049	4	WHITEHALL EUROPEAN RE 5 S.A R.L.	99	N/A	
4050	2	WH INTERNATIONAL ADVISORS, L.L.C. 2008	N/A	N/A	The direct holder is a Non-Managing Member.
4051	3	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2008	N/A	N/A	The direct holder is a General Partner.
4052	2	WH PARALLEL ADVISORS, L.L.C. 2001	N/A	N/A	The direct holder is a Non-Managing Member.
4053	3	WHITEHALL PARALLEL GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2001	N/A	N/A	The direct holder is a General Partner.
4054	4	ARCHON CAPITAL HOLDING, L.P. II	N/A	N/A	The direct holder is a

4055	4	HIHARAKO (CAYMAN) L.L.C.	100	N/A	Limited Partner.
4056	5	MERCER INVESTMENTS IV PRIVATE LTD.	100	N/A	This holding represents ownership in Preferred shares.
4057	4	W2001 ARES REALTY HOLDING, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
4058	4	W2001 GEN PAR EUR 3 B.V.	100	N/A	
4059	5	W2001 PARC C.V.	N/A	N/A	The direct holder is a General Partner.
4060	6	W2001 LOFT B.V.	99	N/A	
4061	5	W2001 WEBSTER CV	N/A	N/A	The direct holder is a General Partner.
4062	6	W2001 CAPITOL B.V.	100	N/A	
4063	4	W2001 PARC C.V.	N/A	N/A	The direct holder is a Limited Partner.
4064	4	W2001 TWO C.V.	N/A	N/A	The direct holder is a Limited Partner.
4065	5	QMH LIMITED	90	N/A	
4066	4	W2001 WEBSTER CV	N/A	N/A	The direct holder is a Limited Partner.
4067	4	W2001/SIXTY-ONE B.V.	100	N/A	
4068	5	W2001 TWO C.V.	N/A	N/A	The direct holder is a General Partner.
4069	2	WH PARALLEL ADVISORS, L.L.C. 2007	N/A	N/A	The direct holder is a Non-Managing Member.
4070	3	WHITEHALL PARALLEL GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2007	N/A	N/A	The direct holder is a General Partner.
4071	4	BLACKSTONE HLT PRINCIPAL TRANSACTION PARTNERS, L.P.	N/A	32	
4072	4	HIHARAKO 2007 (CAYMAN) LTD.	100	N/A	
4073	4	W2007 230 PARK, LLC	N/A	N/A	The direct holder is a Managing Member.

4074	4	W2007 MVP HOTELS, LLC	94	N/A	
4075	4	W2007 PARALLEL AMELIA SARL	100	N/A	This holding represents ownership in Class A shares.
4076	5	WHITEHALL EUROPEAN RE 7 S.A R.L.	84	N/A	This holding represents ownership in Class A shares.
4077	5	WHITEHALL EUROPEAN RE 8 S. A R.L.	84	N/A	
4078	4	W2007 PARALLEL BEAR S.A.R.L.	100	N/A	
4079	5	W2007 BEAR L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
4080	5	WHITEHALL EUROPEAN RE 7 S.A R.L.	18	N/A	This holding represents ownership in Class B shares.
4081	5	WHITEHALL EUROPEAN RE 8 S. A R.L.	18	N/A	This holding represents ownership in Class B shares.
4082	4	W2007 PARALLEL LANCASTER S.A R.L.	100	N/A	
4083	5	WHITEHALL EUROPEAN RE 7 S.A R.L.	22	N/A	This holding represents ownership in Class C shares.
4084	5	WHITEHALL EUROPEAN RE 8 S. A R.L.	22	N/A	This holding represents ownership in Class C shares.
4085	4	W2007 PARALLEL LINDENCORSO S.A.R.L.	100	N/A	
4086	5	WHITEHALL EUROPEAN RE 6 S.A R.L.	70	N/A	This holding represents ownership in Class F shares.
4087	4	W2007 Parallel Selfridges S.a r.l.	100	N/A	
4088	5	WHITEHALL EUROPEAN RE 6 S.A R.L.	70	N/A	This holding represents ownership in Class B shares.
4089	4	W2007 Parallel Vernal S.a r.l.	100	N/A	
4090	5	WHITEHALL EUROPEAN RE 6 S.A R.L.	70	N/A	This holding represents ownership in Class E shares.

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4091	4	W2007/ACEP HOLDINGS, LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES

4092	4	WHITEHALL EUROPEAN RE 6 S.A R.L.	525990 - Other Financial Vehicles	Luxembourg		LUXEMBOURG
4093	2	WH PARALLEL ADVISORS, L.L.C. XIII	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4094	3	WHITEHALL PARALLEL REAL ESTATE LIMITED PARTNERSHIP XIII	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4095	4	MDL SEVEN HOLDINGS (CAYMAN) INC.	551112 - Offices of Other Holding Companies	George Town		CAYMAN ISLANDS
4096	4	WH MEZZCO GP, L.L.C. II	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
4097	5	ARCHON CAPITAL HOLDING, L.P. II	522292 - Real Estate Credit	Irving	TX	UNITED STATES
4098	4	WH13/TWENTY-FOUR B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
4099	2	WHITEHALL PARALLEL GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2001	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4100	2	WHITEHALL PARALLEL GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2007	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4101	2	WHITEHALL PARALLEL REAL ESTATE LIMITED PARTNERSHIP XIII	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4102	2	WHITEHALL STREET EMPLOYEE FUNDS 2001 GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4103	3	WHITEHALL STREET GLOBAL EMPLOYEE FUND 2001, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4104	4	ARCHON CAPITAL HOLDING, L.P. II	522292 - Real Estate Credit	Irving	TX	UNITED STATES
4105	4	MERCER INVESTMENTS IV PRIVATE LTD.	525990 - Other Financial Vehicles	Federal Territory of Labuan		MALAYSIA (OTHER)
4106	4	W2001 ARES REALTY HOLDING, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
4107	4	W2001 BRITANNIA LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
4108	4	W2001 CAPITOL B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
4109	4	W2001 LOFT B.V.	525990 - Other Financial Vehicles	Amsterdam		NETHERLANDS
4110	4	WHITEHALL PARALLEL GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2001	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4111	4	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2001	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

4112	4	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2001	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4113	3	WHITEHALL STREET GLOBAL REPIA FUND 2001, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4114	4	WHITEHALL STREET GLOBAL EMPLOYEE FUND 2001, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4115	3	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2001 (CORPORATE), L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
4116	4	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2001, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
4117	5	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2001 (DELAWARE), L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4118	6	MERCER INVESTMENTS IV PRIVATE LTD.	525990 - Other Financial Vehicles	Federal Territory of Labuan		MALAYSIA (OTHER)
4119	6	W2001 ARES REALTY HOLDING, L.L.C.	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
4120	6	W2001 BRITANNIA LLC	525990 - Other Financial Vehicles	Wilmington	DE	UNITED STATES
4121	3	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2001 (DELAWARE), L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4122	3	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2001, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
4123	3	WHITEHALL STREET INTERNATIONAL REPIA FUND 2001 (CORPORATE), L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
4124	4	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2001, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
4125	3	WHITEHALL STREET INTERNATIONAL REPIA FUND 2001, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
4126	4	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2001, L.P.	525990 - Other Financial Vehicles	George Town		CAYMAN ISLANDS
4127	2	WHITEHALL STREET EMPLOYEE FUNDS 2005 GP, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4128	3	WHITEHALL STREET GLOBAL EMPLOYEE FUND 2005, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4129	4	ARCHON CORE PLUS REAL ESTATE FUND 2005, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4130	4	AWH EMPLOYEE GEN-PAR, L.L.C.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4131	5	ARCHON CORE PLUS REAL ESTATE FUND 2005, L.P.	525990 - Other Financial Vehicles	New York	NY	UNITED STATES
4132	4	CARIBBEAN FUND GEN-PAR 2005, LLC	525990 - Other Financial Vehicles	New York	NY	UNITED STATES

4133	4	CARIBBEAN REAL ESTATE OPPORTUNITY FUND 2005, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4134	4	W2005 KZL	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4135	4	W2005/FARGO HOTEL HOLDINGS II GEN-PAR, L.L.C.	Financial Vehicles 551112 - Offices of Other Holding	Wilmington	DE	UNITED STATES
4136	4	W2005/FARGO HOTEL HOLDINGS II, L.P.	Companies 551112 - Offices of Other Holding	Wilmington	DE	UNITED STATES
4137	4	Whitehall European RE 3 S.a r.l.	Companies 525990 - Other	Luxembourg		LUXEMBOURG
4138	3	WHITEHALL STREET GLOBAL PCP FUND 2005, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4139	4	WHITEHALL STREET GLOBAL EMPLOYEE FUND 2005, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4140	4	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2005	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4141	3	WHITEHALL STREET GLOBAL REPIA FUND 2005, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4142	4	WHITEHALL STREET GLOBAL EMPLOYEE FUND 2005, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4143	4	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2005	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4144	3	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2005 (DELAWARE), L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4145	4	W2005 KZL	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4146	4	WHITEHALL EUROPEAN RE 6 S.A R.L.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
4147	4	Whitehall European RE 3 S.a r.l.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
4148	3	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2005 CORP.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4149	4	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2005, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4150	5	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2005 (DELAWARE), L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4151	3	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2005, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4152	3	WHITEHALL STREET INTERNATIONAL PCP FUND	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS

4153	4	2005 CORP. WHITEHALL STREET INTERNATIONAL PCP FUND 2005, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4154	5	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2005, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4155	5	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2005	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4156	3	WHITEHALL STREET INTERNATIONAL PCP FUND 2005, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4157	3	WHITEHALL STREET INTERNATIONAL REPIA FUND 2005 CORP., L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4158	4	WHITEHALL STREET INTERNATIONAL REPIA FUND 2005, S.a.r.l.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
4159	5	WHITEHALL STREET INTERNATIONAL REPIA FUND 2005, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4160	6	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2005, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4161	6	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2005	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4162	3	WHITEHALL STREET INTERNATIONAL REPIA FUND 2005, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4163	3	WHITEHALL STREET INTERNATIONAL REPIA FUND 2005, S.a.r.l.	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
4164	2	WHITEHALL STREET EMPLOYEE FUNDS 2007 GP, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4165	3	WHITEHALL STREET GLOBAL REAL ESTATE EMPLOYEE FUND 2007, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4166	4	WHITEHALL STREET GLOBAL REAL ESTATE EMPLOYEE MASTER FUND 2007, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4167	5	W2007 FINANCE SUB, LLC	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4168	3	WHITEHALL STREET GLOBAL REAL ESTATE EMPLOYEE MASTER FUND 2007, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4169	3	WHITEHALL STREET GLOBAL REAL ESTATE PMD ESC FUND 2007, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4170	4	WHITEHALL STREET GLOBAL REAL ESTATE PMD QP FUND 2007, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4171	5	WHITEHALL STREET GLOBAL REAL ESTATE EMPLOYEE MASTER FUND 2007, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4172	5	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2007	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4173	3	WHITEHALL STREET GLOBAL REAL ESTATE PMD QP	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES

4174	2	FUND 2007, L.P. WHITEHALL STREET EMPLOYEE FUNDS 2008 GP, L.L.C.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4175	3	WHITEHALL STREET INTERNATIONAL EMPLOYEE MASTER FUND 2008, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4176	4	W2008 INTERNATIONAL FINANCE SUB LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4177	3	WHITEHALL STREET INTERNATIONAL OVERRIDE FUND 2008, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4178	3	WHITEHALL STREET INTERNATIONAL PMD ESC FUND 2008, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4179	3	WHITEHALL STREET INTERNATIONAL PMD ESC FUND 2008, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4180	3	WHITEHALL STREET INTERNATIONAL PMD ESC JAPAN FUND 2008, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4181	3	WHITEHALL STREET INTERNATIONAL PMD QP FUND 2008, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4182	3	WHITEHALL STREET INTERNATIONAL REPIA JAPAN FUND 2008, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4183	2	WHITEHALL STREET GLOBAL EMPLOYEE FUND 2001, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4184	2	WHITEHALL STREET GLOBAL EMPLOYEE FUND 2005, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4185	2	WHITEHALL STREET GLOBAL PCP FUND 2005, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4186	2	WHITEHALL STREET GLOBAL REAL ESTATE EMPLOYEE FUND 2007, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4187	2	WHITEHALL STREET GLOBAL REAL ESTATE EMPLOYEE MASTER FUND 2007, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4188	2	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2001	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4189	2	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2005	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4190	2	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2007	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4191	2	WHITEHALL STREET GLOBAL REAL ESTATE PMD ESC FUND 2007, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4192	2	WHITEHALL STREET GLOBAL REAL ESTATE PMD QP FUND 2007, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4193	2	WHITEHALL STREET GLOBAL REPIA FUND 2001, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4194	2	WHITEHALL STREET GLOBAL REPIA FUND 2005, L.P.	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES

4195	2	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2001, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4196	2	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2005 CORP.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4197	2	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2005, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4198	2	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2008, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4199	2	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND OVERRIDE SUB 2008, LTD.	Financial Vehicles 531390 - Other	George Town		CAYMAN ISLANDS
4200	3	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2008	activities related to real estate 525990 - Other	New York	NY	UNITED STATES
4201	2	WHITEHALL STREET INTERNATIONAL EMPLOYEE MASTER FUND 2008, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4202	2	WHITEHALL STREET INTERNATIONAL OVERRIDE OFFSHORE FUND 2008 SCA	Financial Vehicles 525990 - Other	Luxembourg		LUXEMBOURG
4203	2	WHITEHALL STREET INTERNATIONAL PCP FUND 2005, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4204	2	WHITEHALL STREET INTERNATIONAL PMD ESC FUND 2008, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4205	2	WHITEHALL STREET INTERNATIONAL PMD ESC JAPAN FUND 2008, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4206	2	WHITEHALL STREET INTERNATIONAL PMD QP FUND 2008, L.P.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4207	2	WHITEHALL STREET INTERNATIONAL PMD QP FUND 2008, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4208	2	WHITEHALL STREET INTERNATIONAL REAL ESTATE (LUX INVESTOR) LIMITED PARTNERSHIP 2008	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4209	2	WHITEHALL STREET INTERNATIONAL REAL ESTATE CORPORATION 2001	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4210	2	WHITEHALL STREET INTERNATIONAL REAL ESTATE CORPORATION 2005	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4211	2	WHITEHALL STREET INTERNATIONAL REAL ESTATE CORPORATION 2008	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4212	2	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2001	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4213	2	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2005	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4214	2	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2008	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES

4215	2	WHITEHALL STREET INTERNATIONAL REAL ESTATE S.A.R.L. 2008	525990 - Other Financial Vehicles	Luxembourg	LUXEMBOURG
4216	3	WHITEHALL STREET INTERNATIONAL OVERRIDE OFFSHORE FUND 2008 SCA	525990 - Other Financial Vehicles	Luxembourg	LUXEMBOURG
4217	3	WHITEHALL STREET INTERNATIONAL REAL ESTATE SCA 2008	525990 - Other Financial Vehicles	Luxembourg	LUXEMBOURG
4218	2	WHITEHALL STREET INTERNATIONAL REAL ESTATE SCA 2008	525990 - Other Financial Vehicles	Luxembourg	LUXEMBOURG

<Caption>

<S>	<C>	<C>	<C>	<C>	<C>
4091	4	W2007/ACEP HOLDINGS, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
4092	4	WHITEHALL EUROPEAN RE 6 S.A R.L.	100	N/A	This holding represents ownership in Class A shares.
4093	2	WH PARALLEL ADVISORS, L.L.C. XIII	N/A	N/A	The direct holder is a Non-Managing Member.
4094	3	WHITEHALL PARALLEL REAL ESTATE LIMITED PARTNERSHIP XIII	N/A	N/A	The direct holder is a General Partner.
4095	4	MDL SEVEN HOLDINGS (CAYMAN) INC.	100	N/A	
4096	4	WH MEZZCO GP, L.L.C. II	N/A	N/A	The direct holder is a Managing Member.
4097	5	ARCHON CAPITAL HOLDING, L.P. II	N/A	N/A	The direct holder is a General Partner.
4098	4	WH13/TWENTY-FOUR B.V.	100	N/A	
4099	2	WHITEHALL PARALLEL GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2001	N/A	N/A	The direct holder is a Limited Partner.
4100	2	WHITEHALL PARALLEL GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2007	N/A	N/A	The direct holder is a Limited Partner.
4101	2	WHITEHALL PARALLEL REAL ESTATE LIMITED PARTNERSHIP XIII	N/A	N/A	The direct holder is a Limited Partner.
4102	2	WHITEHALL STREET EMPLOYEE FUNDS 2001 GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
4103	3	WHITEHALL STREET GLOBAL EMPLOYEE FUND 2001, L.P.	N/A	N/A	The direct holder is a General Partner.
4104	4	ARCHON CAPITAL HOLDING, L.P. II	N/A	N/A	The direct holder is a Limited Partner.

4105	4	MERCER INVESTMENTS IV PRIVATE LTD.	100	N/A	This holding represents ownership in Ordinary shares.
4106	4	W2001 ARES REALTY HOLDING, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
4107	4	W2001 BRITANNIA LLC	N/A	N/A	The direct holder is a Managing Member.
4108	4	W2001 CAPITOL B.V.	100	N/A	
4109	4	W2001 LOFT B.V.	99	N/A	
4110	4	WHITEHALL PARALLEL GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2001	N/A	N/A	The direct holder is a Limited Partner.
4111	4	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2001	N/A	N/A	The direct holder is a Limited Partner.
4112	4	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2001	N/A	N/A	The direct holder is a Limited Partner.
4113	3	WHITEHALL STREET GLOBAL REPIA FUND 2001, L.P.	N/A	N/A	The direct holder is a General Partner.
4114	4	WHITEHALL STREET GLOBAL EMPLOYEE FUND 2001, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4115	3	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2001 (CORPORATE), L.P.	N/A	N/A	The direct holder is a General Partner.
4116	4	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2001, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4117	5	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2001 (DELAWARE), L.P.	N/A	N/A	The direct holder is a Limited Partner.
4118	6	MERCER INVESTMENTS IV PRIVATE LTD.	100	N/A	This holding represents ownership in Preferred shares.
4119	6	W2001 ARES REALTY HOLDING, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
4120	6	W2001 BRITANNIA LLC	N/A	N/A	The direct holder is a Managing Member.
4121	3	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2001 (DELAWARE), L.P.	N/A	N/A	The direct holder is a General Partner.
4122	3	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2001, L.P.	N/A	N/A	The direct holder is a General Partner.
4123	3	WHITEHALL STREET INTERNATIONAL REPIA FUND 2001 (CORPORATE), L.P.	N/A	N/A	The direct holder is a General Partner.
4124	4	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2001, L.P.	N/A	N/A	The direct holder is a Limited Partner.

4125	3	WHITEHALL STREET INTERNATIONAL REPIA FUND 2001, L.P.	N/A	N/A	The direct holder is a General Partner.
4126	4	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2001, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4127	2	WHITEHALL STREET EMPLOYEE FUNDS 2005 GP, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
4128	3	WHITEHALL STREET GLOBAL EMPLOYEE FUND 2005, L.P.	N/A	N/A	The direct holder is a General Partner.
4129	4	ARCHON CORE PLUS REAL ESTATE FUND 2005, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4130	4	AWH EMPLOYEE GEN-PAR, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
4131	5	ARCHON CORE PLUS REAL ESTATE FUND 2005, L.P.	N/A	N/A	The direct holder is a General Partner.
4132	4	CARIBBEAN FUND GEN-PAR 2005, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
4133	4	CARIBBEAN REAL ESTATE OPPORTUNITY FUND 2005, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4134	4	W2005 KZL	100	N/A	
4135	4	W2005/FARGO HOTEL HOLDINGS II GEN-PAR, L.L.C.	N/A	N/A	The direct holder is a Managing Member.
4136	4	W2005/FARGO HOTEL HOLDINGS II, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4137	4	Whitehall European RE 3 S.a r.l.	100	N/A	
4138	3	WHITEHALL STREET GLOBAL PCP FUND 2005, L.P.	N/A	N/A	The direct holder is a General Partner.
4139	4	WHITEHALL STREET GLOBAL EMPLOYEE FUND 2005, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4140	4	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2005	N/A	N/A	The direct holder is a Limited Partner.
4141	3	WHITEHALL STREET GLOBAL REPIA FUND 2005, L.P.	N/A	N/A	The direct holder is a General Partner.
4142	4	WHITEHALL STREET GLOBAL EMPLOYEE FUND 2005, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4143	4	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2005	N/A	N/A	The direct holder is a Limited Partner.
4144	3	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2005 (DELAWARE), L.P.	N/A	N/A	The direct holder is a General Partner.

4145	4	W2005 KZL	100	N/A	
4146	4	WHITEHALL EUROPEAN RE 6 S.A R.L.	100	N/A	This holding represents ownership in Class A shares.
4147	4	Whitehall European RE 3 S.a r.l.	100	N/A	
4148	3	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2005 CORP.	2	N/A	
4149	4	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2005, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4150	5	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2005 (DELAWARE), L.P.	N/A	N/A	The direct holder is a Limited Partner.
4151	3	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2005, L.P.	N/A	N/A	The direct holder is a General Partner.
4152	3	WHITEHALL STREET INTERNATIONAL PCP FUND 2005 CORP.	1	N/A	
4153	4	WHITEHALL STREET INTERNATIONAL PCP FUND 2005, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4154	5	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2005, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4155	5	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2005	N/A	N/A	The direct holder is a Limited Partner.
4156	3	WHITEHALL STREET INTERNATIONAL PCP FUND 2005, L.P.	N/A	N/A	The direct holder is a General Partner.
4157	3	WHITEHALL STREET INTERNATIONAL REPIA FUND 2005 CORP., L.P.	N/A	N/A	The direct holder is a General Partner.
4158	4	WHITEHALL STREET INTERNATIONAL REPIA FUND 2005, S.a.r.l.	63	N/A	
4159	5	WHITEHALL STREET INTERNATIONAL REPIA FUND 2005, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4160	6	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2005, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4161	6	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2005	N/A	N/A	The direct holder is a Limited Partner.
4162	3	WHITEHALL STREET INTERNATIONAL REPIA FUND 2005, L.P.	N/A	N/A	The direct holder is a General Partner.
4163	3	WHITEHALL STREET INTERNATIONAL REPIA FUND 2005, S.a.r.l.	63	N/A	
4164	2	WHITEHALL STREET EMPLOYEE FUNDS 2007 GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
4165	3	WHITEHALL STREET GLOBAL REAL ESTATE EMPLOYEE FUND 2007, L.P.	N/A	N/A	The direct holder is a General Partner.

4166	4	WHITEHALL STREET GLOBAL REAL ESTATE EMPLOYEE MASTER FUND 2007, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4167	5	W2007 FINANCE SUB, LLC	N/A	N/A	The direct holder is a Non-Managing Member.
4168	3	WHITEHALL STREET GLOBAL REAL ESTATE EMPLOYEE MASTER FUND 2007, L.P.	N/A	N/A	The direct holder is a General Partner.
4169	3	WHITEHALL STREET GLOBAL REAL ESTATE PMD ESC FUND 2007, L.P.	N/A	N/A	The direct holder is a General Partner.
4170	4	WHITEHALL STREET GLOBAL REAL ESTATE PMD QP FUND 2007, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4171	5	WHITEHALL STREET GLOBAL REAL ESTATE EMPLOYEE MASTER FUND 2007, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4172	5	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2007	N/A	N/A	The direct holder is a Limited Partner.
4173	3	WHITEHALL STREET GLOBAL REAL ESTATE PMD QP FUND 2007, L.P.	N/A	N/A	The direct holder is a General Partner.
4174	2	WHITEHALL STREET EMPLOYEE FUNDS 2008 GP, L.L.C.	N/A	N/A	The direct holder is a Non-Managing Member.
4175	3	WHITEHALL STREET INTERNATIONAL EMPLOYEE MASTER FUND 2008, L.P.	N/A	N/A	The direct holder is a General Partner.
4176	4	W2008 INTERNATIONAL FINANCE SUB LTD.	100	N/A	
4177	3	WHITEHALL STREET INTERNATIONAL OVERRIDE FUND 2008, L.P.	N/A	N/A	The direct holder is a General Partner.
4178	3	WHITEHALL STREET INTERNATIONAL PMD ESC FUND 2008, L.P.	N/A	N/A	The direct holder is a General Partner.
4179	3	WHITEHALL STREET INTERNATIONAL PMD ESC FUND 2008, LTD.	100	N/A	
4180	3	WHITEHALL STREET INTERNATIONAL PMD ESC JAPAN FUND 2008, L.P.	N/A	N/A	The direct holder is a General Partner.
4181	3	WHITEHALL STREET INTERNATIONAL PMD QP FUND 2008, L.P.	N/A	N/A	The direct holder is a General Partner.
4182	3	WHITEHALL STREET INTERNATIONAL REPIA JAPAN FUND 2008, L.P.	N/A	N/A	The direct holder is a General Partner.
4183	2	WHITEHALL STREET GLOBAL EMPLOYEE FUND 2001, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4184	2	WHITEHALL STREET GLOBAL EMPLOYEE FUND 2005, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4185	2	WHITEHALL STREET GLOBAL PCP FUND 2005, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4186	2	WHITEHALL STREET GLOBAL REAL ESTATE EMPLOYEE FUND 2007, L.P.	N/A	N/A	The direct holder is a Limited Partner.

4187	2	WHITEHALL STREET GLOBAL REAL ESTATE EMPLOYEE MASTER FUND 2007, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4188	2	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2001	N/A	N/A	The direct holder is a Limited Partner.
4189	2	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2005	N/A	N/A	The direct holder is a Limited Partner.
4190	2	WHITEHALL STREET GLOBAL REAL ESTATE LIMITED PARTNERSHIP 2007	N/A	N/A	The direct holder is a Limited Partner.
4191	2	WHITEHALL STREET GLOBAL REAL ESTATE PMD ESC FUND 2007, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4192	2	WHITEHALL STREET GLOBAL REAL ESTATE PMD QP FUND 2007, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4193	2	WHITEHALL STREET GLOBAL REPIA FUND 2001, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4194	2	WHITEHALL STREET GLOBAL REPIA FUND 2005, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4195	2	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2001, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4196	2	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2005 CORP.	2	N/A	
4197	2	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2005, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4198	2	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND 2008, LTD.	100	100	
4199	2	WHITEHALL STREET INTERNATIONAL EMPLOYEE FUND OVERRIDE SUB 2008, LTD.	100	N/A	
4200	3	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2008	N/A	N/A	The direct holder is a Limited Partner.
4201	2	WHITEHALL STREET INTERNATIONAL EMPLOYEE MASTER FUND 2008, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4202	2	WHITEHALL STREET INTERNATIONAL OVERRIDE OFFSHORE FUND 2008 SCA	100	N/A	This holding represents ownership in A-2 shares.
4203	2	WHITEHALL STREET INTERNATIONAL PCP FUND 2005, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4204	2	WHITEHALL STREET INTERNATIONAL PMD ESC FUND 2008, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4205	2	WHITEHALL STREET INTERNATIONAL PMD ESC JAPAN FUND 2008, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4206	2	WHITEHALL STREET INTERNATIONAL PMD QP FUND 2008, L.P.	N/A	N/A	The direct holder is a Limited Partner.
4207	2	WHITEHALL STREET INTERNATIONAL PMD QP FUND	100	100	

		2008, LTD.			
4208	2	WHITEHALL STREET INTERNATIONAL REAL ESTATE (LUX INVESTOR) LIMITED PARTNERSHIP 2008	N/A	N/A	The direct holder is a Limited Partner.
4209	2	WHITEHALL STREET INTERNATIONAL REAL ESTATE CORPORATION 2001	100	N/A	
4210	2	WHITEHALL STREET INTERNATIONAL REAL ESTATE CORPORATION 2005	100	N/A	
4211	2	WHITEHALL STREET INTERNATIONAL REAL ESTATE CORPORATION 2008	100	N/A	
4212	2	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2001	N/A	N/A	The direct holder is a Limited Partner.
4213	2	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2005	N/A	N/A	The direct holder is a Limited Partner.
4214	2	WHITEHALL STREET INTERNATIONAL REAL ESTATE LIMITED PARTNERSHIP 2008	N/A	N/A	The direct holder is a Limited Partner.
4215	2	WHITEHALL STREET INTERNATIONAL REAL ESTATE S.A.R.L. 2008	100	N/A	
4216	3	WHITEHALL STREET INTERNATIONAL OVERRIDE OFFSHORE FUND 2008 SCA	100	N/A	This holding represents ownership in Management shares.
4217	3	WHITEHALL STREET INTERNATIONAL REAL ESTATE SCA 2008	100	N/A	This holding represents ownership in Management shares.
4218	2	WHITEHALL STREET INTERNATIONAL REAL ESTATE SCA 2008	100	N/A	This holding represents ownership in A-10 shares.

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<S>	<C>	<C>	<C>	<C>	<C>
4219	2	WHITEHALL STREET INTERNATIONAL REPIA FUND 2001 (CORPORATE), L.P.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
4220	2	WHITEHALL STREET INTERNATIONAL REPIA FUND 2001, L.P.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
4221	2	WHITEHALL STREET INTERNATIONAL REPIA FUND 2005, L.P.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
4222	2	WHITEHALL STREET INTERNATIONAL REPIA FUND 2008, LTD.	525990 - Other Financial Vehicles	George Town	CAYMAN ISLANDS
4223	2	WHITEHALL STREET INTERNATIONAL REPIA FUND 2008, S.A.R.L.	525990 - Other Financial Vehicles	Luxembourg	LUXEMBOURG
4224	2	WHITEHALL STREET INTERNATIONAL REPIA JAPAN	525990 - Other	George Town	CAYMAN ISLANDS

4225	2	FUND 2008, L.P. WHITEHALL STREET INTERNATIONAL REPIA PMD QP FUND 2008, LTD.	Financial Vehicles 525990 - Other	George Town		CAYMAN ISLANDS
4226	2	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP IX	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4227	2	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP V	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4228	2	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP VI	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4229	2	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP VII	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4230	2	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP VIII	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4231	2	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP X	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4232	2	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP XI	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4233	2	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP XII	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES
4234	2	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP XIII	Financial Vehicles 525990 - Other	New York	NY	UNITED STATES

<Caption>

<S>	<C>	<C>	<C>	<C>	<C>	<C>
4219	2	WHITEHALL STREET INTERNATIONAL REPIA FUND 2001 (CORPORATE), L.P.	N/A	N/A		The direct holder is a Limited Partner.
4220	2	WHITEHALL STREET INTERNATIONAL REPIA FUND 2001, L.P.	N/A	N/A		The direct holder is a Limited Partner.
4221	2	WHITEHALL STREET INTERNATIONAL REPIA FUND 2005, L.P.	N/A	N/A		The direct holder is a Limited Partner.
4222	2	WHITEHALL STREET INTERNATIONAL REPIA FUND 2008, LTD.	100	100		
4223	2	WHITEHALL STREET INTERNATIONAL REPIA FUND 2008, S.A.R.L.	100	N/A		
4224	2	WHITEHALL STREET INTERNATIONAL REPIA JAPAN FUND 2008, L.P.	N/A	N/A		The direct holder is a Limited Partner.
4225	2	WHITEHALL STREET INTERNATIONAL REPIA PMD QP FUND 2008, LTD.	100	100		
4226	2	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP IX	N/A	N/A		The direct holder is a Limited Partner.
4227	2	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP V	N/A	N/A		The direct holder is a Limited Partner.

4228	2	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP VI	N/A	N/A	The direct holder is a Limited Partner.
4229	2	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP VII	N/A	N/A	The direct holder is a Limited Partner.
4230	2	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP VIII	N/A	N/A	The direct holder is a Limited Partner.
4231	2	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP X	N/A	N/A	The direct holder is a Limited Partner.
4232	2	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP XI	N/A	N/A	The direct holder is a Limited Partner.
4233	2	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP XII	N/A	N/A	The direct holder is a Limited Partner.
4234	2	WHITEHALL STREET REAL ESTATE LIMITED PARTNERSHIP XIII	N/A	N/A	The direct holder is a Limited Partner.

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ITEM 27. NUMBER OF CONTRACT OWNERS

As of February 28, 2011, there were 18,564 Contract holders of qualified Contracts and 7,797 Contract holders of non-qualified Contracts.

ITEM 28. INDEMNIFICATION

Article VI of the Company's Bylaws states: The Corporation shall indemnify to the full extent permitted by applicable law any person made or threatened to be made a party to any action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that such person or such person's testator or intestate is or was a director, officer or employee of the Corporation or serves or served at the request of the Corporation any other enterprise as a director, officer or employee. Expenses, including attorneys' fees, incurred by any such person in defending any such action, suit or proceeding shall be paid or reimbursed by the Corporation promptly upon receipt by it of an undertaking of such person to repay such expenses if such person is finally adjudicated not to have acted in good faith in the reasonable belief that his or her action was in the best interest of the Corporation or other enterprise. The Corporation shall accept such undertaking without reference to the financial ability of such person to make repayment. Notwithstanding the foregoing, no indemnification shall be provided for any person with respect to any matter as to which such person shall have been finally adjudicated not to have acted in good faith in the

reasonable belief that the action was in best interests of the Corporation or other enterprise. No matter disposed of by settlement, compromise, the entry of a consent decree or the entry of any plea in a criminal proceeding, shall of itself be deemed an adjudication of not having acted in good faith in the reasonable belief that the action was in the best interest of the Corporation. The rights provided to any person by this by-law shall be enforceable against the Corporation by such person who shall be presumed to have relied upon it in serving or continuing to serve as director, officer or employee as provided above. No amendment of this by-law shall impair the rights of any person arising at any time with respect to events occurring prior to such amendment.

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ITEM 29. PRINCIPAL UNDERWRITERS

(a) Epoch Securities, Inc. also acts as a principal underwriter for the following:

- VEL Account, VEL II Account, VEL Account III, Separate Account SPL-D, Separate Account IMO, Select Account III, Inheritance Account, Separate Accounts VA-A, VA-B, VA-C, VA-G, VA-H, VA-K, VA-P, Commonwealth Select Separate Account II, Group VEL Account, Separate Account KG, Separate Account KGC, Fulcrum Separate Account, Fulcrum Variable Life Separate Account, Separate Account FUVUL, Separate Account IMO, Commonwealth Annuity Select Separate Account, and Commonwealth Annuity Separate Account A of Commonwealth Annuity and Life Insurance Company
- Inheritance Account, VEL II Account, Separate Account I, Separate Account VA-K, Separate Account VA-P, Allmerica Select Separate Account II, Group VEL Account, Separate Account KG, Separate Account KGC, Fulcrum Separate Account, and Allmerica Select Separate Account of First Allmerica Financial Life Insurance Company.

(b) The principal business address of most the following Directors and Officers is:
200 West St
New York, NY 10282-2198

The principal business address of the other following Directors and Officers* is:
 132 Turnpike Road, Suite 210
 Southborough, MA 01772.

<Table>	
<Caption>	
NAME	POSITION OR OFFICE WITH UNDERWRITER
----	-----
<S>	<C>
Steven M. Bunson	Assistant Treasurer
Nabanita Chaterjee	Assistant Secretary
Richard Cohn	Assistant General Counsel and Secretary
John S. Daly	Director
Manda J. D'Agata	Assistant Treasurer
Julie Hausen	Assistant Secretary
Kathleen Jack	Chief Compliance Officer, Securities Underwriting Activities
Kenneth L. Josselyn	Assistant Secretary
Robert A. Mass	Compliance Officer
Albert P. Meo	Finance Operations Principal
Stephen R. Pierce	Director and Vice President
Elizabeth E. Robinson	Treasurer
Matthew E. Tropp	Assistant Secretary
Nicholas H. von Moltke*	Director, President and Chief Executive Officer
Joel Volcy*	Chief Operating Officer
Margot Kibbe Wallin*	Chief Compliance Officer, Variable Products Distribution
</Table>	

(c) As indicated in Part B (Statement of Additional Information), the following commissions and other compensation were received by Epoch Securities, Inc., directly or indirectly, from the Registrant during the Registrant's last fiscal year.

<Page>

<Table>				
<Caption>				
(1) NAME OF PRINCIPAL	(2) NET UNDERWRITING	(3) COMPENSATION	(4) BROKERAGE	(5) OTHER
UNDERWRITER	DISCOUNTS AND	ON REDEMPTION	COMMISSIONS	COMPENSATION
-----	-----	-----	-----	-----

<S>	<C>	<C>	<C>	<C>	<C>
Epoch Securities, Inc.	None	None	N/A	N/A	

</Table>

As indicated in Part B (Statement of Additional Information) in response to Item 20(c), there were no commissions retained by Epoch Securities, Inc. , the principal underwriter of the Contracts, for sales of variable contracts funded by the Registrant in 2010. No other commission or other compensation was received by Epoch Securities, Inc., directly or indirectly, from the Registrant during the Registrant's last fiscal year.

ITEM 30. LOCATION OF ACCOUNTS AND RECORDS

Each account, book or other document required to be maintained by Section 31(a) of the Investment Company Act of 1940 and Rules 31a-1 to 31a-3 thereunder are maintained for the Company by Security Benefit Life Insurance Company at One Security Benefit Place, Topeka, Kansas.

ITEM 31. MANAGEMENT SERVICES

The Company provides daily unit value calculations and related services for the Company's separate accounts.

ITEM 32. UNDERTAKINGS

- (a) The Registrant hereby undertakes to file a post-effective amendment to this registration statement as frequently as is necessary to ensure that the audited financial statements in the registration statement are never more than 16 months old for so long as payments under the variable annuity contracts may be accepted.
- (b) The Registrant hereby undertakes to include in the prospectus a toll-free number to obtain a Statement of Additional Information.
- (c) The Registrant hereby undertakes to deliver a Statement of Additional Information and any financial statements promptly upon written or oral request, according to the requirements of Form N-4.

(d) Insofar as indemnification for liability arising under the 1933 Act may be permitted to Directors, Officers and Controlling Persons of Registrant under any registration statement, underwriting agreement or otherwise, Registrant has been advised that, in the opinion of the SEC, such indemnification is against public policy as expressed in the 1933 Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by Registrant of expenses incurred or paid by a Director, Officer or Controlling Person of Registrant in the successful defense of any action, suit or proceeding) is asserted by such Director, Officer or Controlling Person in connection with the securities being registered, Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the 1933 Act and will be governed by the final adjudication of such issue.

(e) The Company hereby represents that the aggregate fees and charges under the Policies are reasonable in relation to the services rendered, expenses expected to be incurred, and risks assumed by the Company.

ITEM 33. REPRESENTATIONS CONCERNING WITHDRAWAL RESTRICTIONS ON SECTION 403(b) PLANS AND UNDER THE TEXAS OPTIONAL RETIREMENT PROGRAM

Registrant, a separate account of Commonwealth Annuity and Life Insurance Company ("Company"), states that it is (a) relying on Rule 6c-7 under the 1940 Act with respect to withdrawal restrictions under the Texas Optional Retirement Program ("Program") and (b) relying on the "no-action" letter (Ref. No. IP-6-88) issued on November 28, 1988 to the American Council of Life Insurance, in applying the withdrawal restrictions of Internal Revenue Code Section 403(b)(11).

Registrant has taken the following steps in reliance on the letter:

1. Appropriate disclosures regarding the withdrawal restrictions imposed by the Program and by Section 403(b)(11) have been included in the prospectus of each registration statement used in connection with the offer of the Company's variable contracts.
2. Appropriate disclosures regarding the withdrawal restrictions imposed by the Program and by Section 403(b)(11) have been included in sales literature used in connection with the offer of the Company's variable contracts.
3. Sales Representatives who solicit participants to purchase the variable contracts have been instructed to specifically bring the withdrawal restrictions imposed by the Program and by Section 403(b)(11) to the attention of potential participants.
4. A signed statement acknowledging the participant's understanding of (I) the restrictions on withdrawal imposed by the Program and by Section 403(b)(11) and (ii) the investment alternatives available under the employer's arrangement will be obtained from each participant who purchases a variable annuity contract prior to or at the time of purchase.

Registrant hereby represents that it will not act to deny or limit a transfer request except to the extent that a Service-Ruling or written opinion of counsel, specifically addressing the fact pattern involved and taking into account the terms of the applicable employer plan, determines that denial or limitation is necessary for the variable annuity contracts to meet the requirements of the Program or of Section 403(b). Any transfer request not so denied or limited will be effected as expeditiously as possible.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933 and the Investment Company Act of 1940 the Registrant certifies that it meets all of the requirements for effectiveness of this Post-Effective Amendment to the Registration Statement pursuant to Rule 485(b) under the Securities Act of 1933 and has duly caused this Post-Effective Amendment to the Registration Statement to be signed on its behalf by the undersigned, thereto duly authorized, in the City of Southborough, and Commonwealth of Massachusetts, on the 18th day of April, 2011.

SEPARATE ACCOUNT VA-K OF
COMMONWEALTH ANNUITY AND LIFE INSURANCE COMPANY

By: /s/ Scott D. Silverman

Scott D. Silverman, Senior Vice President,
General Counsel, and Secretary

Pursuant to the requirements of the Securities Act of 1933 and the Investment Company Act of 1940, this Post-Effective Amendment to the Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<Table> <Caption> SIGNATURES	TITLE	DATE
-----	-----	-----
<S> /s/ John J. Fowler	<C> Senior Vice President and Chief Financial Officer	<C> April 18, 2011
----- John J. Fowler	Officer	
Allan S. Levine*	Chairman of the Board	

Manda J. D'Agata*	Director, Vice President and Treasurer	

Donald R. Mullen*	Director	

Kathleen M. Redgate*	Director	

Michael S. Rotter*	Director and Vice Chairman	

Nicholas H. von Moltke*	Director, President, and Chief Executive Officer
Jane S. Grosso*	Vice President and Controller (Chief Accounting Officer)

</Table>

*Scott D. Silverman, by signing his name hereto, does hereby sign this document on behalf of each of the above-named Directors and Officers of the Registrant pursuant to the Powers of Attorney dated April 1, 2011 duly executed by such persons.

/s/ Scott D. Silverman

Scott D. Silverman, Attorney-in-Fact

(33-39702) Exec Annuity Plus/Allmerica Advantage

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EXHIBIT TABLE

Exhibit 3(c)	Expense Sharing Agreement dated August 18, 2010 between The Goldman Sachs Group, Inc. and Epoch Securities, Inc.
Exhibit 8(e)	Directors' Powers of Attorney
Exhibit 10	Consent of Independent Registered Public Accounting Firm
Exhibit 13(a)	Amendment to the Delaware VIP Trust Participation Agreement dated December 31, 2007
Exhibit 13(c)	Amendment No. 2 dated April 30, 2010 and Amendment No. 1 dated February 21, 2008 to the Amended and Restated Participation Agreement by and among AIM Variable Insurance Funds, Inc., A I M Distributors, Inc. and Commonwealth Annuity And Life Insurance Company dated July 31, 2007
Exhibit 13(d)	Amendment No. 1 dated April 30, 2010 and Amendment to

Participation Agreement dated May 1, 2008 to Amended and Restated Participation Agreement among Commonwealth Annuity and Life Insurance Company, AllianceBernstein L.P. and AllianceBernstein Investments, Inc. dated as of August 1, 2007

- Exhibit 13(e) Amendment dated August 16, 2010 to Amended and Restated Participation Agreement between Franklin Templeton Variable Insurance Products Trust, Franklin/Templeton Distributors, Inc., and Commonwealth Annuity and Life Insurance Company
- Exhibit 13(k) Amendment dated April 30, 2010 to Participation Agreement with MFS Variable Insurance Trust dated May 1, 2002
- Exhibit 13(l) Oppenheimer Fund/SERV and Networking Supplement dated April 14, 2008 to Amended and Restated Participation Agreement dated as of May 1, 2000 by and among Oppenheimer Variable Account Funds, Oppenheimerfunds, Inc. and Commonwealth Annuity and Life Insurance Company dated May 1, 2000
- Exhibit 13(m) Form of Amendment dated May 1, 2011 to Participation Agreement, Amendment No. 3 dated February 11, 2011, Amendment dated September 1, 2010 and Fund/SERV and Networking Supplement dated August 12, 2008 to the Amended and Restated Participation Agreement dated August 1, 2007 by and between Goldman Sachs Variable Insurance Trust, Goldman, Sachs & Co., and Commonwealth Annuity and Life Insurance Company