

# SECURITIES AND EXCHANGE COMMISSION

## FORM 485BPOS

Post-effective amendments [Rule 485(b)]

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### FILER

#### **SUN LIFE OF CANADA U S VARIABLE ACCOUNT I**

CIK: **1074760** | IRS No.: **042461439** | State of Incorporation: **DE** | Fiscal Year End: **1231**  
Type: **485BPOS** | Act: **40** | File No.: **811-09137** | Film No.: **071294740**

#### Mailing Address

*ONE SUN LIFE EXECUTIVE  
PARK SC4290  
WELLESLEY HILLS MA 02481*

#### Business Address

*ONE SUN LIFE EXECUTIVE  
PARK SC4290  
WELLESLEY HILLS MA 02481  
7812636302*

#### **SUN LIFE OF CANADA U S VARIABLE ACCOUNT I**

CIK: **1074760** | IRS No.: **042461439** | State of Incorporation: **DE** | Fiscal Year End: **1231**  
Type: **485BPOS** | Act: **33** | File No.: **333-143353** | Film No.: **071294741**

#### Mailing Address

*ONE SUN LIFE EXECUTIVE  
PARK SC4290  
WELLESLEY HILLS MA 02481*

#### Business Address

*ONE SUN LIFE EXECUTIVE  
PARK SC4290  
WELLESLEY HILLS MA 02481  
7812636302*



As Filed with the Securities and Exchange Commission on December 10, 2007

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM N-6

REGISTRATION UNDER THE SECURITIES ACT OF 1933  [ X ]

Pre-Effective Amendment No.       [ ]

Post-Effective Amendment No.   1    [ X ]

and/or

REGISTRATION STATEMENT UNDER THE INVESTMENT COMPANY ACT OF 1940  [ X ]

Amendment No.   43    [ X ]

Sun Life of Canada (U.S.) Variable Account I

Registrant

Sun Life Assurance Company of Canada (U.S.)

Depositor

One Sun Life Executive Park

Wellesley Hills, Massachusetts 02481

Depositor's Address

1-800-700-6554

Depositor's Telephone Number

Bruce Teichner

Assistant Vice President and Senior Counsel

Sun Life Assurance Company of Canada (U.S.)

One Sun Life Executive Park

Wellesley Hills, Massachusetts 02481

Name and Address of Agent For Service

It is proposed that this filing will become effective (check appropriate box)

[ X ] immediately upon filing pursuant to paragraph (b) of Rule 485.

[ ] on (date) 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.

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This Amendment No. 1 to the Registration Statement on Form N-6 (the "Registration Statement") (File Nos. 333-143353, 811-09137) is being filed pursuant to Rule 485(b) under the Securities Act of 1933, as amended, in order to add a supplement to the prospectus filed with Pre-Effective Amendment No. 2 to the Registration Statement, which was filed on September 19, 2007. This Amendment does not otherwise delete, amend, or supersede any prospectus, statement of additional information, exhibit, or other information contained in Pre-Effective Amendment No. 2 the Registration Statement.

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## PART A

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SUPPLEMENT DATED DECEMBER 10, 2007

TO

PROSPECTUS DATED NOVEMBER 13, 2007

FOR SUN PRIME VARIABLE UNIVERSAL LIFE INSURANCE

PROSPECTUS DATED SEPTEMBER 19, 2007

FOR SUN EXECUTIVE VARIABLE UNIVERSAL LIFE INSURANCE

PROSPECTUSES DATED MAY 1, 2007

FOR FUTURITY ACCUMULATOR II VARIABLE UNIVERSAL LIFE INSURANCE,  
FUTURITY PROTECTOR II VARIABLE UNIVERSAL LIFE INSURANCE, AND  
FUTURITY SURVIVORSHIP II VARIABLE UNIVERSAL LIFE INSURANCE

ISSUED BY SUN LIFE ASSURANCE COMPANY OF CANADA (U.S.)

SUN LIFE OF CANADA (U.S.) VARIABLE ACCOUNT I

On or about March 10, 2008, the above-captioned prospectuses are amended to add new investment options.

*The following new investment options will be added to the above-captioned prospectuses on or about March 10, 2008. As a result, the list of the available investment options appearing on the cover page of each prospectus is supplemented by the addition of the following investment options and corresponding investment management disclosures:*

**Large-Cap Equity Funds**

SC<sup>SM</sup> Lord Abbett Growth & Income Fund

**Mid-Cap Equity Funds**

SC<sup>SM</sup> Goldman Sachs Mid Cap Value Fund

**Short-Term Bond Funds**

SC<sup>SM</sup> Goldman Sachs Short Duration Fund

**High Yield Bond Funds**

SC<sup>SM</sup> PIMCO High Yield Fund

Sun Capital Advisers LLC advises the Sun Capital Funds; SC<sup>SM</sup> Lord Abbett Growth & Income Fund (sub-advised by **Lord, Abbett & Co. LLC**), SC<sup>SM</sup> Goldman Sachs Mid Cap Value Fund and SC<sup>SM</sup> Goldman Sachs Short Duration Fund (sub-advised by **Goldman Sachs Asset Management, L.P.**), SC<sup>SM</sup> PIMCO High Yield Fund (sub-advised by **Pacific Investment Management Company LLC**).

**THIS SUPPLEMENT SHOULD BE READ AND RETAINED FOR FUTURE REFERENCE.**

PART B

Incorporated herein by reference to Pre-Effective Amendment No. 2 to the Registration Statement on Form N-6, File No. 333-143353, filed with the Securities and Exchange Commission on September 19, 2007.

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PART C

**ITEM 26. EXHIBITS**

- A. Resolution of the Board of Directors of Sun Life Assurance Company of Canada (U.S.), dated October 29, 1998, authorizing the establishment of Sun Life of Canada (U.S.) Variable Account I (Incorporated herein by reference to the Registration Statement of Sun Life of Canada (U.S.) Variable Account I on Form S-6, File No. 333-68601, filed with the Securities and Exchange Commission on December 9, 1998.)
- B. None.
- C. Principal Underwriting Agreement (Incorporated herein by reference to Post-Effective Amendment No. 2 to the Registration Statement of Sun Life of Canada (U.S.) Variable Account I on Form S-6, File No. 333-94359, filed with the Securities and Exchange Commission on March 31, 2000.)
- D. (1) Flexible Premium Combination Fixed and Variable Life Insurance Policy (Incorporated by reference to Registration Statement of Sun Life of Canada (U.S.) Variable Account I on Form N-6, File No. 333-143353, filed with the Securities and Exchange Commission on May 30,2007.)
- (2) Charitable Giving Benefit Rider )Incorporated herein by reference to Pre-Effective Amendment No. 2 to the Registration Statement on Form N-6, File No. 333-143353, filed with the Securities and Exchange Commission on September 19, 2007.)
- (3) Payment of Stipulated Amount Rider (Incorporated herein by reference to Pre-Effective Amendment No. 1 to the Registration Statement of Sun Life of Canada (U.S.) Variable Account I on Form S-6, File No. 333-68601, filed with the Securities and Exchange Commission on April 27, 1999.)
- (4) Waiver of Monthly Deductions Rider. (Incorporated herein by reference to Pre-Effective Amendment No. 2 to the Registration Statement on Form N-6, File No. 333-143353, filed with the Securities and Exchange Commission on September 19, 2007.)
- (5) Travel Assistance Endorsement. (Incorporated herein by reference to Pre-Effective Amendment No. 2 to the Registration Statement on Form N-6, File No. 333-143353, filed with the Securities and Exchange Commission on September 19, 2007.)
- E. (1) Application for Flexible Premium Combination Fixed and Variable Life Insurance Policy (Incorporated by reference to Registration Statement of Sun Life of Canada (U.S.) Variable Account I on Form N-6, File No. 333-143353, filed with the Securities and Exchange Commission on May 30,2007.)
- (2) Application for Flexible Premium Combination Fixed and Variable Life Insurance Policy (Incorporated by reference to Registration Statement of Sun Life of Canada (U.S.) Variable Account I on Form N-6, File No. 333-143353, filed with the Securities and Exchange Commission on May 30,2007.)
- (3) Application for Flexible Premium Combination Fixed and Variable Life Insurance Policy (Incorporated by reference to Registration Statement of Sun Life of Canada (U.S.) Variable Account I on Form N-6, File No. 333-143353, filed with the Securities and Exchange Commission on May 30,2007.)
- (4) Application for Flexible Premium Combination Fixed and Variable Life Insurance Policy (Incorporated by reference to Registration Statement of Sun Life of Canada (U.S.) Variable Account I on Form N-6, File No. 333-143353, filed with the Securities and Exchange Commission on May 30,2007.)

(5) Consent Form (Incorporated by reference to Registration Statement of Sun Life of Canada (U.S.) Variable Account I on Form N-6, File No. 333-143353, filed with the Securities and Exchange Commission on May 30, 2007.)

F. (1) Certificate of Incorporation of Sun Life Assurance Company of Canada (U.S.) (Incorporated herein by reference to the Depositor's Form 10-K, File No. 333-82824, filed with the Securities and Exchange Commission on March 29, 2004.)

(2) Bylaws of the Depositor, as amended March 19, 2004 (Incorporated herein by reference to the Depositor's Form 10-K, File No. 333-82824, filed with the Securities and Exchange Commission on March 29, 2004.)

G. Specimen Reinsurance Contract. (Incorporated herein by reference to the Registration Statement of Sun Life of Canada (U.S.) Variable Account I on Form N-6, File No. 333-100829, filed with the Securities and Exchange Commission on October 30, 2002.)

H. (1) Participation Agreement, dated February 17, 1998, by and among AIM Variable Insurance Funds, Inc., AIM Distributors, Inc., Sun Life Assurance Company of Canada (U.S.), and Clarendon Insurance Agency, Inc. (Incorporated herein by reference to Post-Effective Amendment No. 1 to the Registration Statement on Form N-4, Exhibit 8d, File No. 333-82957, filed with the Securities and Exchange Commission on February 3, 2000.)

(2) Amended and Restated Participation Agreement, dated December 13, 2004, by and among Sun Capital Advisers Trust, Sun Capital Advisers, Inc., Sun Life Insurance and Annuity Company of New York and Sun Life Assurance Company of Canada (U.S.) (Incorporated herein by reference to Post-Effective Amendment No. 8 to the Registration Statement on Form N-4, Exhibit 8e, File No. 333-83516, filed with the Securities and Exchange Commission on April 29, 2005.)

(3) Amended and Restated Participation Agreement, dated September 1, 2004, by and among Sun Life Assurance Company of Canada (U.S.), Variable Insurance Products Fund and Fidelity Distributors Corporation (Incorporated herein by reference to Post-Effective Amendment No. 8 to the Registration Statement on Form N-4, Exhibit 8g, File No. 333-83516, filed with the Securities and Exchange Commission on April 28, 2005.)

(4) Participation Agreement, dated May 1, 2001, by and among Sun Life Assurance Company of Canada (U.S.), Clarendon Insurance Agency, Inc., Alliance Capital Management L.P. and Alliance Fund Distributors, Inc. (Incorporated herein by reference to Post-Effective Amendment No. 10 to the Registration Statement on Form N-4, Exhibit 8k, File No. 333-82957, filed with the Securities and Exchange Commission on April 23, 2004.)

(5) Participation Agreement, dated September 16, 2002, by and among the Franklin Templeton Variable Insurance Products Trust, Franklin Templeton Distributors, Inc., Sun Life Insurance and Annuity Company of New York and Sun Life Assurance Company of Canada (U.S.) (Incorporated herein by reference to the Registration Statement of KBL Variable Account A on Form N-4, Exhibit 8g, File No. 333-102278, filed with the Securities and Exchange Commission on December 31, 2002.)

(6) Participation Agreement, dated February 17, 1998, by and among Goldman Sachs Variable Insurance Trust, Goldman, Sachs & Co., and Sun Life Assurance Company of Canada (U.S.) (Incorporated herein by reference to Post-Effective Amendment No. 13 to the Registration Statement on Form N-4, Exhibit 8b, File No. 033-41628, filed with the Securities and Exchange Commission on April 26, 1999.)

(7) Amended and Restated Participation Agreement, dated November 6, 2002, by and among MFS/Sun Life Series Trust, Sun Life Insurance and Annuity Company of New York, Sun Life Assurance Company of Canada (U.S.), and Massachusetts Financial Services Company (Incorporated herein by reference to Post-Effective Amendment No. 3 to the Registration Statement on Form N-4, Exhibit 8a, File No. 333-107983, filed with the Securities and Exchange Commission on May 28, 2004.)

- (8) Participation Agreement, dated July 15, 2002, by and among Sun Life Assurance Company of Canada (U.S.), Deutsche Asset Management VIT Funds and Deutsche Asset Management, Inc. (Incorporated herein by reference to Post-Effective Amendment No. 2 to the Registration Statement on Form S-6, Exhibit 8o, File No. 333-65048, filed with the Securities and Exchange Commission on July 3, 2002.)
- (9) Participation Agreement, dated September 30, 2002, by and among Sun Life Assurance Company of Canada (U.S.), Sun Life Insurance and Annuity Company of New York, First Eagle Sogen Variable Funds, Inc. and Arnhold and S. Bleichroeder, Inc.
- (10) Participation Agreement, dated September 12, 2002, by and among Sun Life Assurance Company of Canada (U.S.), Sun Life Insurance and Annuity Company of New York, PIMCO Variable Insurance Trust and PIMCO Funds Distributors LLC. (Incorporated herein by reference to Post-Effective Amendment No. 3 to the Registration Statement on Form N-6, Exhibit H10, File No. 333-59662, filed with the Securities and Exchange Commission on February 26, 2003.)
- (11) Participation Agreement, dated December 1, 2004, by and among Wanger Advisors Trust, Columbia Funds Distributor, Inc., Sun Life Assurance Company of Canada (U.S.) and Sun Life Insurance and Annuity Company of New York. (Incorporated herein by reference to the Registration Statement of Sun Life (N.Y.) Variable Account J on Form N-6, Exhibit H20, File No. 333-136435, filed with the Securities and Exchange Commission on August 9, 2006.)
- (12) Participation Agreement, dated February 17, 1998, by and among Sun Life Assurance Company of Canada (U.S.) and Lord, Abnett & Co. (Incorporated herein by reference to Post-Effective Amendment No. 8 to the Registration Statement on Form S-6, Exhibit 8i, File No. 333-13087, filed with the Securities and Exchange Commission on April 26, 2002.)
- (13) Participation Agreement, dated August 6, 2004, by and among Sun Life Insurance and Annuity Company of New York, Van Kampen Life Investments Trust, Van Kampen Funds Inc., Van Kampen Asset Management. (Incorporated herein by reference to Post-Effective Amendment No. 4 to the Registration Statement on Form N-6, Exhibit H16, File No. 333-100831, filed with the Securities and Exchange Commission on May 2, 2005).
- (14) Participation Agreement, dated December 31, 2002, by and among Oppenheimer Variable Account Funds, OppenheimerFunds, Inc. and Sun Life Assurance Company of Canada (U.S.) (Incorporated herein by reference to Post-Effective Amendment No. 4 to the Registration Statement on Form N-6, Exhibit H17, File No. 333-100831, filed with the Securities and Exchange Commission on May 2, 2005).
- (15) Restated Participation Agreement, dated April 1, 2007, by and among Sun Life Assurance Company of Canada (U.S.), Sun Life Insurance and Annuity Company of New York, Independence Life and Annuity Company, Columbia Funds Variable Insurance Trust I, Columbia Management Advisors, LLC and Columbia Management Distributors, Inc.
- I. Third Party Administration Agreement between Andesa TPA, Inc. and Sun Life Assurance Company of Canada. (Incorporated herein by reference to Post-Effective Amendment No. 4 to the Registration Statement of Sun Life of Canada (U.S.) Variable Account G on Form N-6, File No. 333-65048, filed with the Securities and Exchange Commission on October 1, 2002.)
- J. (1) Powers of Attorney. (Incorporated by reference to Registration (U.S.) Variable Account I on Form N-6, File No. Statement of Sun Life of Canada 333-143353, filed with the Securities and Exchange Commission on May 30, 2007.)
- (2) Resolution of the Board of Directors of the Depositor dated July 24, 2003, authorizing the use of Powers of Attorney for Officer signatures. (Incorporated herein by reference to the Registration Statement of Keyport Variable Account A on Form N-4, File No. 333-112506, filed with the Securities and Exchange Commission on February 5, 2004.)
- K. Legal Opinion. (Incorporated herein by reference to Pre-Effective Amendment No. 2 to the Registration Statement on Form N-6, File No. 333-143353, filed with the Securities and Exchange Commission on September 19, 2007.)

- L. None.
- M. None.
- N. Consent of Independent Registered Public Accounting Firm.
- O. None.
- P. None.
- Q. None.

**ITEM 27. DIRECTORS AND OFFICERS OF THE DEPOSITOR**

Name and Principal Business Address	Positions and Offices With Depositor
Thomas A. Bogart Sun Life Assurance Company of Canada 150 King Street West Toronto, ON M5H 1J9	Director
Ronald Hiebert Friesen Sun Life Assurance Company of Canada (U.S.) One Sun Life Executive Park Wellesley Hills, MA 02481	Director and Senior Vice President and Chief Financial Officer and Treasurer
Scott M. Davis Sun Life Assurance Company of Canada (U.S.) One Sun Life Executive Park Wellesley Hills, MA 02481	Director and Vice President and General Counsel
Richard Paul McKenney Sun Life Assurance Company of Canada 150 King Street West Toronto, Ontario Canada M5H 1J9	Director
Mary Martha Fay Sun Life Assurance Company of Canada (U.S.) One Sun Life Executive Park Wellesley Hills, MA 02481	Director and Senior Vice President and General Manager, Annuities
Robert C. Salipante Sun Life Assurance Company of Canada (U.S.) One Sun Life Executive Park Wellesley Hills, MA 02481	Director and President
Donald A. Stewart Sun Life Assurance Company of Canada 150 King Street West Toronto, Ontario Canada M5H 1J9	Director and Chairman
Michele G. Van Leer Sun Life Assurance Company of Canada (U.S.) One Sun Life Executive Park Wellesley Hills, MA 02481	Senior Vice President & General Manager, Individual Insurance
James M.A. Anderson Sun Life Assurance Company of Canada	Executive Vice President and Chief Investment Officer

150 King Street West  
Toronto, ON M5H 1J9  
Keith Gubbay  
Sun Life Assurance Company of Canada (U.S.)  
One Sun Life Executive Park  
Wellesley Hills, MA 02481  
Michael S. Bloom  
Sun Life Assurance Company of Canada (U.S.)  
One Sun Life Executive Park  
Wellesley Hills, MA 02481  
Michael K. Moran  
Sun Life Assurance Company of Canada (U.S.)  
One Sun Life Executive Park  
Wellesley Hills, MA 02481  
John R. Wright  
Sun Life Assurance Company of Canada (U.S.)  
One Sun Life Executive Park  
Wellesley Hills, MA 02481

Senior Vice President and Chief Actuary

Assistant Vice President and Senior Counsel and  
Secretary

Vice President and Chief Accounting Officer and Controller

Executive Vice President, Sun Life Financial U.S.  
Operations

#### **ITEM 28. PERSONS CONTROLLED BY OR UNDER COMMON CONTROL WITH THE DEPOSITOR OR THE REGISTRANT**

No person is directly or indirectly controlled by the Registrant. The Registrant is a separate account of Sun Life Assurance Company of Canada (U.S.), which is ultimately controlled by Sun Life Financial.

The organization chart of Sun Life Financial is incorporated by reference to Pre-Effective Amendment No. 2 to the Registration Statement on Form N-6 of Sun Life of Canada (U.S.) Variable Account I, File No. 333-143353, filed September 19, 2007.

None of the companies listed in such organization chart is a subsidiary of the Registrant; therefore, the only financial statements being filed are those of Sun Life Assurance Company of Canada (U.S.).

#### **ITEM 29. INDEMNIFICATION**

Pursuant to Section 145 of the Delaware Corporation Law, Article 8 of the By-laws of Sun Life Assurance Company of Canada (U.S.) provides for the indemnification of directors, officers and employees of Sun Life Assurance Company of Canada (U.S.). Insofar as indemnification for liability arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of Sun Life Assurance Company of Canada (U.S.) pursuant to the certificate of incorporation, by-laws, or otherwise, Sun Life (U.S.) has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by Sun Life (U.S.) of expenses incurred or paid by a director, officer, controlling person of Sun Life (U.S.) 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, Sun Life (U.S.) will submit to a court of appropriate jurisdiction the question whether such indemnification by them is against public policy as expressed in the Act, unless in the opinion of their counsel the matter has been settled by controlling precedent, and will be governed by the final adjudication of such issue.

#### **ITEM 30. PRINCIPAL UNDERWRITERS**

Clarendon Insurance Agency, Inc., which is a wholly-owned subsidiary of Sun Life Assurance Company of Canada (U.S.), acts as general distributor for the Registrant, Sun Life of Canada (U.S.) Variable Accounts C, D, E, F, G and K, Keyport Variable Account A, KMA Variable Account, Keyport Variable Account I, KBL Variable Account A, KBL Variable Annuity Account, Sun Life (N.Y.) Variable Accounts A, B, C, D, J and N, and Money Market Variable Account, High Yield Variable Account, Capital Appreciation Variable Account, Government Securities Variable Account, World Governments Variable Account and Total Return Variable Account.

Name and Principal Business Address*	Position and Offices with Underwriter
Katherine E. Sarvary	President
Scott M. Davis	Director
Michele G. Van Leer	Director
Mary M. Fay	Director
Ann B. Teixeira	Assistant Vice President, Compliance
Michael S. Bloom	Secretary
Kathleen T. Baron	Chief Compliance Officer
Michael L. Gentile	Vice President
Raymond Scanlon	Vice President
William T. Evers	Assistant Vice President and Senior Counsel
Nancy C. Atherton	Assistant Vice President & Tax Officer
Jane F. Jette	Financial/Operations Principal and Treasurer
Amy E. Mercer	Assistant Secretary
Alyssa M. Gair	Assistant Secretary

\* The principal business address of all directors and officers of the principal underwriter is One Sun Life Executive Park, Wellesley Hills, Massachusetts 02481.

#### **ITEM 31. LOCATION OF ACCOUNTS AND RECORDS**

Accounts, books and other documents required to be maintained by Section 31(a) of the Investment Company Act of 1940 and the Rules promulgated thereunder are maintained, in whole or in part, by Sun Life Assurance Company of Canada (U.S.) at its offices at One Sun Life Executive Park, Wellesley Hills, Massachusetts 02481 or at the offices of Clarendon Insurance Agency, Inc., at One Sun Life Executive Park, Wellesley Hills, Massachusetts 02481.

#### **ITEM 32. MANAGEMENT SERVICES**

Not applicable.

#### **ITEM 33. FEE REPRESENTATION**

Sun Life Assurance Company of Canada (U.S.)("Sun Life of Canada (U.S.)") hereby represents that the aggregate fees and charges under the Policy are reasonable in relation to the services rendered, the expenses expected to be incurred, and the risks assumed by Sun Life (U.S.).

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it meets all of the requirements of Securities Act Rule 485(b) for effectiveness of this Post-Effective Amendment to the Registration Statement and has duly caused this Registration Statement on Form N-6 to be signed on its behalf, in the Town of Wellesley Hills, and Commonwealth of Massachusetts on this 10th day of December, 2007.

SUN LIFE OF CANADA (U.S.) VARIABLE ACCOUNT I

(Registrant)

SUN LIFE ASSURANCE COMPANY OF CANADA (U.S.)

(Depositor)

By: /s/ Robert C. Salipante

Robert C. Salipante  
President

Attest: /s/ Sandra M. DaDalt

Sandra M. DaDalt  
Assistant Vice President & Senior Counsel

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

SIGNATURE	TITLE	DATE
<u>/s/ Robert C. Salipante</u> Robert C. Salipante	Director and President (Principal Executive Officer)	December 10, 2007
<u>/s/ Ronald H. Friesen</u> Ronald H. Friesen	Director and Senior Vice President and Chief Financial Officer and Treasurer (Principal Financial Officer)	December 10, 2007
<u>/s/ Michael K. Moran</u> Michael K. Moran	Vice President and Chief Accounting Officer and Controller (Principal Accounting Officer)	December 10, 2007
<u>*By: /s/ Sandra M. DaDalt</u> Sandra M. DaDalt	Attorney-in-Fact for: Donald A. Stewart, Director Richard P. McKenney, Director Thomas A. Bogart, Director Scott M. Davis, Director Mary M. Fay, Director	December 10, 2007

\*Sandra M. DaDalt has signed this document on the indicated date on behalf of the above Directors and Officers for the Depositor pursuant to powers or attorney duly executed by such persons and a resolution of the Board of Directors authorizing use of powers of attorney for Officer signatures. Resolution of the Board of Directors is incorporated herein by reference to the Registration Statement of Keyport Variable Account A on Form N-4, File No. 333-112506, filed on or about February 5, 2004. Powers of attorney are incorporated herein by reference to





EXHIBIT INDEX

N                    Consent of Independent Registered Public Accounting Firm  
                         Representation of Counsel Pursuant to Rule 485(b)

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## CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Post-Effective Amendment No. 1 to Registration Statement No. 333-143353 (Investment Company Act of 1940 file No. 811-09137) on Form N-6 of our report dated April 20, 2007, relating to the financial statements of Sun Life of Canada (U.S.) Variable Account I and to the incorporation by reference of our report dated March 27, 2007 (which report expresses an unqualified opinion and includes an explanatory paragraph regarding the adoption of the American Institute of Certified Public Accountants' Statement of Position 03-1, "Accounting and Reporting by Insurance Enterprises for Certain Nontraditional Long-Duration Contracts and for Separate Accounts," effective January 1, 2004, as described in Note 1), relating to the consolidated financial statements of Sun Life Assurance Company of Canada (U.S.).

/s/Deloitte & Touche LLP  
Boston, Massachusetts  
December 10, 2007

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Representation of Counsel Pursuant to Rule 485(b)

I, Sandra DaDalt, in my capacity as counsel to Sun Life Assurance Company of Canada (U.S.) Variable Account I (the "Account"), have reviewed this Post-Effective Amendment to the Registration Statement which is being filed pursuant to paragraph (b) of Rule 485 under the Securities Act of 1933. Based upon my review of this Post-Effective Amendment and such other material relating to the operation of the Account as I deemed relevant, I hereby certify as of the date of this filing of the Post-Effective Amendment, that the Post-Effective Amendment does not contain disclosure which would render it ineligible to become effective pursuant to paragraph (b) of Rule 485.

I hereby consent to the filing of this representation as a part of this Post-Effective Amendment to the Registration Statement of the Account.

/s/ Sandra DaDalt  
Sandra DaDalt, Esq.

December 10, 2007

