

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re

**SCOTTISH HOLDINGS, INC., et al.,**

Debtors.<sup>1</sup>

Chapter 11

Case No. 18-10160 (LSS)

Jointly Administered

**SCHEDULES OF ASSETS AND LIABILITIES FOR  
SCOTTISH HOLDINGS, INC. (CASE NO. 18-10160)**

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<sup>1</sup> The Debtors, along with the last four digits of their federal tax identification numbers, are as follows: Scottish Holdings, Inc. (4408) and Scottish Annuity & Life Insurance Company (Cayman) Ltd. (3285). The Debtors' mailing address for purposes of these chapter 11 cases is 14120 Ballantyne Corporate Place, Suite 300, Charlotte, NC 28277.

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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND  
DISCLAIMER REGARDING THE DEBTORS' SCHEDULES OF ASSETS AND  
LIABILITIES AND STATEMENT OF FINANCIAL AFFAIRS**

The Schedules of Assets and Liabilities (the “Schedules”) and the Statements of Financial Affairs (the “Statements”) filed by Scottish Holdings, Inc. (“SHI”) and Scottish Annuity and Life Insurance Company (Cayman) Ltd. (“SALIC”), as debtors and debtors in possession (the “Debtors”), have been prepared by the Debtors’ management in accordance with section 521 of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (as amended, the “Bankruptcy Code”) and Federal Rule of Bankruptcy Procedure 1007, and are unaudited. While the Debtors’ management has made every reasonable effort to ensure that the Schedules and Statements are accurate and complete, based upon information that was reasonably available to them at the time of preparation, the subsequent receipt of information may result in material changes to the financial data and other information contained therein. Moreover, the Schedules and Statements are based on the Debtors’ books and records as of the Petition Date (defined below) and some items, after further review, may not fully reflect the reality of the transaction. Thus, the Schedules and Statements remain subject to further review and verification by the Debtors. The Debtors reserve their right to amend the Schedules and Statements from time to time as may be necessary or appropriate. These *Global Notes and Statement of Limitations, Methodology, and Disclaimer Regarding the Debtors’ Schedules of Assets and Liabilities and Statements of Financial Affairs* (the “Global Notes”) are incorporated by reference in, and comprise an integral part of, the Schedules and Statements, and should be referred to, and reviewed in connection, with any review of the Schedules and Statements.

Disclosure of information in one Schedule, Statement, exhibit or continuation sheet, even if incorrectly placed, shall be deemed to be disclosed in the correct Schedule, Statement, exhibit or continuation sheet.

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<sup>1</sup> The Debtors, along with the last four digits of their federal tax identification numbers, are as follows: Scottish Holdings, Inc. (4408) and Scottish Annuity & Life Insurance Company (Cayman) Ltd. (3285). The Debtors’ mailing address for purposes of these chapter 11 cases is 14120 Ballantyne Corporate Place, Suite 300, Charlotte, NC 28277.

**The Schedules, Statements and Global Notes should not be relied upon by any person for information relating to current or future financial conditions, events or performance of the Debtors.**

1. Description of the Cases and “As of” Information Date. On January 28, 2018, (the “Petition Date”), the Debtors each filed a voluntary petition with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”) under chapter 11 of the Bankruptcy Code. The Debtors are currently operating their business as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Unless otherwise stated, asset and liability information is as of the Petition Date. Additionally, the Debtors have made every effort to allocate liabilities between the prepetition and postpetition periods based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available to, and further research is conducted by, the Debtors, the Debtors’ allocation of liabilities between prepetition and postpetition periods may change.

2. Basis of Presentation. For financial reporting purposes, the Debtors and certain of their non-debtor affiliates historically prepared consolidated financial statements, which have historically been audited annually. The last audit of the financial statements was as of December 31, 2016. The audit of the consolidated financial statements of the Debtors and certain of their non-debtor affiliates is ongoing for the period ended December 31, 2017. Unlike the consolidated financial statements, the Schedules and Statements, except where otherwise indicated, reflect the assets and liabilities of each Debtor on a nonconsolidated basis. Additionally, unlike the audited financial statements, the Schedules and Statements reflect the assets and liabilities of each Debtor on the basis of the Debtor’s non-audited records. Furthermore, the Schedules and Statements do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles (“GAAP”), nor are they intended to reconcile to the financial statements previously distributed to certain third parties or published on the Debtors’ website. Accordingly, the totals listed in the Schedules and Statements will likely differ, at times materially, from the consolidated financial reports prepared by the Debtors for financial reporting purposes or otherwise.

To the extent that a Debtor shows more assets than liabilities, this is not an admission that the Debtor was solvent at the Petition Date or at any time prior to the Petition Date. Likewise, to the extent that a Debtor shows more liabilities than assets, this is not an admission that the Debtor was insolvent at the Petition Date or at any time prior to the Petition Date.

3. Summary of Significant Reporting Policies. The following conventions were adopted by the Debtors in the preparation of the Schedules and Statements:

a) Book Value. Unless otherwise noted, each asset and liability of each Debtor is shown on the basis of the net book value of the asset or liability in accordance with the Debtor’s accounting and/or tax books and records as of the Petition Date.

b) Value of Interests in Subsidiaries. The value of the subsidiary interests set forth on Schedule A/B, Item 15, reflects the original investment in each such subsidiary. Retained earnings and accumulated losses are not included, because the Debtors and their non-debtor affiliates historically reported at a consolidated level and did not allocate such earnings and losses to specific entities. However, these earnings and losses

should be taken into account when considering the current book value of the subsidiaries.

c) Cash. Cash balances in the Debtors' bank accounts set forth in Schedule B are based on the book balance as of the Petition Date.

d) Investments. Investment balances set forth in Schedule B are based on the fair value of the investments as of the Petition Date.

e) Liabilities Related to Trust Preferred Securities. The Debtors and certain of their non-debtor affiliates have debt or guarantee liabilities related to five issuances of trust preferred securities (the "TruPS"), as described in more detail in the *Declaration of Gregg Klingenberg In Support Of First Day Relief*. SHI issued unsecured subordinated debentures supporting four of the TruPS issuances; the principal and accrued interest in respect of such debentures are listed as unsecured claims of SHI on SHI's Schedule F. SHI also issued a sponsor guarantee in respect of such TruPS issuances, and such guarantees are identified on SHI's Schedule F. SALIC guaranteed the debentures supporting each of the five TruPS issuances; the principal and accrued interest in respect of such debentures are listed as unsecured claims of SALIC on SALIC's Schedule F. The underlying TruPS for each of the five issuances are not separately identified in the Schedules. The descriptions of the TruPS-related obligations herein and in the Schedules and Statements, and the Debtors' obligations, rights, duties and liabilities thereunder, are qualified in their entirety by the terms of the operative documents governing the TruPS issuances and related debentures, trusts, and guarantees.

f) Setoffs. The Debtors reserve all rights to challenge any setoff and/or recoupment rights that may be asserted.

g) Insiders. For purposes of the Schedules and Statements, the Debtors define "insiders" pursuant to section 101(31) of the Bankruptcy Code as: (a) directors; (b) officers; (c) persons in control of a Debtor; (d) relatives of directors, officers, or persons in control of a Debtor; and (e) affiliates.

h) Executory Contracts. While reasonable efforts have been made to ensure the accuracy of Schedule G regarding executory contracts and unexpired leases, inadvertent errors or omissions may have occurred. The Debtors reserve all of their rights to dispute the validity, status or enforceability of any contracts, agreements or leases set forth in Schedule G and to amend or supplement such Schedule as necessary. The contracts and agreements listed on Schedule G may have expired, been rejected, or may have been modified, amended and supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letter and other documents, instruments and agreements which may not be listed therein. Certain of the leases and contracts listed on Schedule G may contain certain renewal options, guarantees of payment, options to purchase, rights of first refusal, and other miscellaneous rights. Such rights, powers, duties and obligations are not set forth on Schedule G. In addition, the Debtors may have entered into various other types of agreements in the ordinary course of its business, such as confidentiality agreements. Such documents are also not set forth on Schedule G. The Debtors reserve all of their rights to dispute or challenge the characterization of the structure of any transaction, or any document or instrument (including, without limitation, any

intercompany agreement) related to a creditor's claims. Listing a contract or agreement on this schedule does not constitute an admission that such contract or agreement is an executory contract or unexpired lease. Any and all of the Debtors' rights, claims, and causes of action with respect to the contracts and agreements listed on this schedule are hereby reserved and preserved.

i) Reserve Credit Trusts and Other Assets Supporting Reinsurance Treaties. SALIC has established, as sponsor, various reserve credit trusts ("RCTs") to support certain reinsurance treaties. The assets of the RCTs are held in accounts at Bank of New York Mellon, which also serves as the trustee of the RCTs. Although SALIC is the nominal account holder for each RCT account, the assets in the RCT are not property of SALIC's bankruptcy estate. Legal title to the trust assets is held by Bank of New York Mellon, as trustee, and the applicable ceding company and its policyholders are the beneficiaries of the applicable RCT. Accordingly, SALIC has not identified the assets and liabilities of the RCTs on its Schedules.

SALIC has a contractual obligation to fund each RCT to the extent of underfunding and has, in certain circumstances, the right to receive overfunding from the RCTs. To the extent amounts were due and payable between SALIC and a particular RCT as of the Petition Date, such amounts are identified on SALIC's Schedules as an asset or liability, as appropriate. Likewise, to the extent amounts were paid by SALIC within the relevant periods before the Petition Date, such amounts are identified on the Statements.

Additionally, the reserve assets supporting certain reinsurance treaties (including SALIC's treaties with its non-affiliate Scottish Re (U.S.), Inc.) are held at the ceding company on a "funds withheld" basis. As with assets in RCTs, such assets are not property of SALIC's bankruptcy estate, and such assets are not identified on SALIC's Schedules. Similar to obligations in respect of RCT underfunding, SALIC has a contractual obligation to provide funds to the ceding company if assets held on a funds withheld basis are insufficient, and also has, in certain circumstances, the right to receive overfunding. To the extent amounts were due and payable between SALIC and a particular ceding company as of the Petition Date, such amounts are identified on SALIC's Schedules as an asset or liability, as appropriate. Likewise, to the extent amounts were paid by SALIC within the relevant periods before the Petition Date, such amounts are identified on the Statements.

5. Disputed, Contingent and/or Unliquidated Claims. Schedules D, E and F permit the Debtors to designate a claim as disputed, contingent and/or unliquidated. A failure to designate a claim on any of the Schedules as disputed, contingent and/or unliquidated does not constitute an admission that such claim is not subject to objection by the Debtors. The Debtors reserve the right to dispute, or assert offsets or defenses to, any claim reflected on the Schedules as to amount, liability or status.

7. Global Notes Control. In the event that the Schedules and Statements differ from the foregoing Global Notes, the Global Notes shall control.

Fill in this information to identify the case and this filing:

Debtor Name Scottish Holdings, Inc.  
United States Bankruptcy Court for the: \_\_\_\_\_ District of DE  
(State)  
Case number (If known): 18-10160

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets—Real and Personal Property (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)
- Schedule H: Codebtors (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals (Official Form 206Sum)
- Amended Schedule \_\_\_\_\_
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204)
- Other document that requires a declaration \_\_\_\_\_

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 3/23/2018  
MM / DD / YYYY

X /s/ Thomas J. Keller  
Signature of individual signing on behalf of debtor

Thomas J. Keller  
Printed name  
Chief Financial Officer  
Position or relationship to debtor

**Fill in this information to identify the case:**

Debtor name Scottish Holdings, Inc.  
 United States Bankruptcy Court for the: \_\_\_\_\_ District of DE  
(State)  
 Case number (If known): 18-10160

Check if this is an amended filing

**Official Form 206Sum**  
**Summary of Assets and Liabilities for Non-Individuals**

12/15

**Part 1: Summary of Assets**

1. **Schedule A/B: Assets—Real and Personal Property** (Official Form 206A/B)

<p>1a. <b>Real property:</b>                  Copy line 88 from <i>Schedule A/B</i>.....</p>	\$ <u>0</u>
<p>1b. <b>Total personal property:</b>                  Copy line 91A from <i>Schedule A/B</i>.....</p>	\$ <u>1,353,253,396</u>
<p>1c. <b>Total of all property:</b>                  Copy line 92 from <i>Schedule A/B</i>.....</p>	\$ <u>1,353,253,396</u>

**Part 2: Summary of Liabilities**

<p>2. <b>Schedule D: Creditors Who Have Claims Secured by Property</b> (Official Form 206D)                  Copy the total dollar amount listed in Column A, <i>Amount of claim</i>, from line 3 of <i>Schedule D</i>.....</p>	\$ <u>0</u>
<p>3. <b>Schedule E/F: Creditors Who Have Unsecured Claims</b> (Official Form 206E/F)</p> <p>3a. <b>Total claim amounts of priority unsecured claims:</b>                  Copy the total claims from Part 1 from line 5a of <i>Schedule E/F</i>.....</p>	\$ <u>0</u>
<p>3b. <b>Total amount of claims of nonpriority amount of unsecured claims:</b>                  Copy the total of the amount of claims from Part 2 from line 5b of <i>Schedule E/F</i>.....</p>	+ \$ <u>108,773,643</u>
<p>4. <b>Total liabilities</b>.....                  Lines 2 + 3a + 3b</p>	\$ <u>108,773,643</u>

**Fill in this information to identify the case:**

Debtor name Scottish Holdings, Inc.  
 United States Bankruptcy Court for the: \_\_\_\_\_ District of DE  
 (State)  
 Case number (if known): 18-10160

Check if this is an amended filing

**Official Form 206A/B**

**Schedule A/B: Assets — Real and Personal Property**

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

**Part 1: Cash and cash equivalents**

**1. Does the debtor have any cash or cash equivalents?**

- No. Go to Part 2.
- Yes. Fill in the information below.

**All cash or cash equivalents owned or controlled by the debtor**

**Current value of debtor's interest**

**2. Cash on hand**

\$ \_\_\_\_\_

**3. Checking, savings, money market, or financial brokerage accounts (Identify all)**

Name of institution (bank or brokerage firm)	Type of account	Last 4 digits of account number	
3.1. <u>Bank of New York Mellon</u>	<u>Custody</u>	<u>5 8 7 5</u>	\$ 0
3.2. <u>Wells Fargo Bank</u>	<u>Checking</u>	<u>9 8 9 9</u>	\$ 0

**4. Other cash equivalents (Identify all)**

4.1. \_\_\_\_\_ \$ \_\_\_\_\_  
 4.2. \_\_\_\_\_ \$ \_\_\_\_\_

**5. Total of Part 1**

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

\$ 0

**Part 2: Deposits and prepayments**

**6. Does the debtor have any deposits or prepayments?**

- No. Go to Part 3.
- Yes. Fill in the information below.

**Current value of debtor's interest**

**7. Deposits, including security deposits and utility deposits**

Description, including name of holder of deposit	
7.1. _____	\$ _____
7.2. _____	\$ _____



Debtor Scottish Holdings, Inc. Case number (if known) 18-10160  
 Name \_\_\_\_\_

**8. Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent**

Description, including name of holder of prepayment

8.1. Willis of New York, Inc. Endorsement Primary D&O Liability - Prepaid Runoff for 6 years \$ 32,813  
 8.2. \_\_\_\_\_ \$ \_\_\_\_\_

**9. Total of Part 2.**

Add lines 7 through 8. Copy the total to line 81.

\$ 32,813

**Part 3: Accounts receivable**

**10. Does the debtor have any accounts receivable?**

- No. Go to Part 4.
- Yes. Fill in the information below.

**Current value of debtor's interest**

**11. Accounts receivable**

11a. 90 days old or less: \_\_\_\_\_ - \_\_\_\_\_ = ..... → \$ \_\_\_\_\_  
face amount doubtful or uncollectible accounts

11b. Over 90 days old: \_\_\_\_\_ - \_\_\_\_\_ = ..... → \$ \_\_\_\_\_  
face amount doubtful or uncollectible accounts

**12. Total of Part 3**

Current value on lines 11a + 11b = line 12. Copy the total to line 82.

\$ \_\_\_\_\_

**Part 4: Investments**

**13. Does the debtor own any investments?**

- No. Go to Part 5.
- Yes. Fill in the information below.

**Valuation method used for current value**      **Current value of debtor's interest**

**14. Mutual funds or publicly traded stocks not included in Part 1**

Name of fund or stock:

14.1. \_\_\_\_\_ \$ \_\_\_\_\_  
 14.2. \_\_\_\_\_ \$ \_\_\_\_\_

**15. Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture**

Name of entity:	% of ownership:		
15.1. <u>Scottish Re (U.S.), Inc.</u>	<u>100</u> %	<u>Cost</u>	\$ <u>1,301,662,725</u>
15.2. <u>Scottish Holdings Statutory Trust I</u>	<u>100</u> %	<u>Cost</u>	\$ <u>542,000</u>

See also attached continuation sheet

**16. Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1**

Describe:

16.1. \_\_\_\_\_ \$ \_\_\_\_\_  
 16.2. \_\_\_\_\_ \$ \_\_\_\_\_

**17. Total of Part 4**

Add lines 14 through 16. Copy the total to line 83.

\$ 1,304,123,725

Part 5: Inventory, excluding agriculture assets

18. Does the debtor own any inventory (excluding agriculture assets)?

- No. Go to Part 6.
Yes. Fill in the information below.

Table with 5 columns: General description, Date of the last physical inventory, Net book value of debtor's interest, Valuation method used for current value, Current value of debtor's interest. Rows include Raw materials, Work in progress, Finished goods, and Total of Part 5.

24. Is any of the property listed in Part 5 perishable?

- No
Yes

25. Has any of the property listed in Part 5 been purchased within 20 days before the bankruptcy was filed?

- No
Yes. Book value Valuation method Current value

26. Has any of the property listed in Part 5 been appraised by a professional within the last year?

- No
Yes

Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)

27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?

- No. Go to Part 7.
Yes. Fill in the information below.

Table with 4 columns: General description, Net book value of debtor's interest, Valuation method used for current value, Current value of debtor's interest. Rows include Crops, Farm animals, Farm machinery and equipment, Farm and fishing supplies, and Other farming and fishing-related property.

33. **Total of Part 6.**

Add lines 28 through 32. Copy the total to line 85.

\$ \_\_\_\_\_

34. **Is the debtor a member of an agricultural cooperative?**

- No
- Yes. Is any of the debtor's property stored at the cooperative?
  - No
  - Yes

35. **Has any of the property listed in Part 6 been purchased within 20 days before the bankruptcy was filed?**

- No
- Yes. Book value \$ \_\_\_\_\_ Valuation method \_\_\_\_\_ Current value \$ \_\_\_\_\_

36. **Is a depreciation schedule available for any of the property listed in Part 6?**

- No
- Yes

37. **Has any of the property listed in Part 6 been appraised by a professional within the last year?**

- No
- Yes

**Part 7:** Office furniture, fixtures, and equipment; and collectibles

38. **Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?**

- No. Go to Part 8.
- Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
39. <b>Office furniture</b> _____	\$ _____	_____	\$ _____
40. <b>Office fixtures</b> _____	\$ _____	_____	\$ _____
41. <b>Office equipment, including all computer equipment and communication systems equipment and software</b> _____	\$ _____	_____	\$ _____
42. <b>Collectibles</b> <i>Examples:</i> Antiques and figurines; paintings, prints, or other artwork; books, pictures, or other art objects; china and crystal; stamp, coin, or baseball card collections; other collections, memorabilia, or collectibles			
42.1 _____	\$ _____	_____	\$ _____
42.2 _____	\$ _____	_____	\$ _____
42.3 _____	\$ _____	_____	\$ _____

43. **Total of Part 7.**

Add lines 39 through 42. Copy the total to line 86.

\$ \_\_\_\_\_

44. **Is a depreciation schedule available for any of the property listed in Part 7?**

- No
- Yes

45. **Has any of the property listed in Part 7 been appraised by a professional within the last year?**

- No
- Yes

**Part 8: Machinery, equipment, and vehicles**

46. Does the debtor own or lease any machinery, equipment, or vehicles?

- No. Go to Part 9.  
 Yes. Fill in the information below.

General description Include year, make, model, and identification numbers (i.e., VIN, HIN, or N-number)	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
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47. Automobiles, vans, trucks, motorcycles, trailers, and titled farm vehicles

47.1 _____	\$ _____	_____	\$ _____
47.2 _____	\$ _____	_____	\$ _____
47.3 _____	\$ _____	_____	\$ _____
47.4 _____	\$ _____	_____	\$ _____

48. Watercraft, trailers, motors, and related accessories Examples: Boats, trailers, motors, floating homes, personal watercraft, and fishing vessels

48.1 _____	\$ _____	_____	\$ _____
48.2 _____	\$ _____	_____	\$ _____

49. Aircraft and accessories

49.1 _____	\$ _____	_____	\$ _____
49.2 _____	\$ _____	_____	\$ _____

50. Other machinery, fixtures, and equipment (excluding farm machinery and equipment)

_____	\$ _____	_____	\$ _____
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51. Total of Part 8.

Add lines 47 through 50. Copy the total to line 87.

\$ _____
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52. Is a depreciation schedule available for any of the property listed in Part 8?

- No  
 Yes

53. Has any of the property listed in Part 8 been appraised by a professional within the last year?

- No  
 Yes

Part 9: Real property

54. Does the debtor own or lease any real property?

- No. Go to Part 10.
- Yes. Fill in the information below.

55. Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest

Description and location of property Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building), if available.	Nature and extent of debtor's interest in property	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
55.1 _____	_____	\$ _____	_____	\$ _____
55.2 _____	_____	\$ _____	_____	\$ _____
55.3 _____	_____	\$ _____	_____	\$ _____
55.4 _____	_____	\$ _____	_____	\$ _____
55.5 _____	_____	\$ _____	_____	\$ _____
55.6 _____	_____	\$ _____	_____	\$ _____

56. Total of Part 9.

Add the current value on lines 55.1 through 55.6 and entries from any additional sheets. Copy the total to line 88.

\$ \_\_\_\_\_

57. Is a depreciation schedule available for any of the property listed in Part 9?

- No
- Yes

58. Has any of the property listed in Part 9 been appraised by a professional within the last year?

- No
- Yes

Part 10: Intangibles and intellectual property

59. Does the debtor have any interests in intangibles or intellectual property?

- No. Go to Part 11.
- Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
60. Patents, copyrights, trademarks, and trade secrets _____	\$ _____	_____	\$ _____
61. Internet domain names and websites _____	\$ _____	_____	\$ _____
62. Licenses, franchises, and royalties _____	\$ _____	_____	\$ _____
63. Customer lists, mailing lists, or other compilations _____	\$ _____	_____	\$ _____
64. Other intangibles, or intellectual property _____	\$ _____	_____	\$ _____
65. Goodwill _____	\$ _____	_____	\$ _____

66. Total of Part 10.

Add lines 60 through 65. Copy the total to line 89.

\$ \_\_\_\_\_

Debtor

Scottish Holdings, Inc.

Case number (if known) 18-10160

Name

67. Do your lists or records include personally identifiable information of customers (as defined in 11 U.S.C. §§ 101(41A) and 107)?

- No
- Yes

68. Is there an amortization or other similar schedule available for any of the property listed in Part 10?

- No
- Yes

69. Has any of the property listed in Part 10 been appraised by a professional within the last year?

- No
- Yes

**Part 11:** All other assets

70. Does the debtor own any other assets that have not yet been reported on this form?

Include all interests in executory contracts and unexpired leases not previously reported on this form.

- No. Go to Part 12.
- Yes. Fill in the information below.

**Current value of debtor's interest**

71. Notes receivable

Description (include name of obligor)

\_\_\_\_\_  $\frac{\text{Total face amount}}{\text{Total face amount}} - \frac{\text{doubtful or uncollectible amount}}{\text{Total face amount}} = \rightarrow$  \$ \_\_\_\_\_

72. Tax refunds and unused net operating losses (NOLs)

Description (for example, federal, state, local)

Federal Net Operating Losses (see attached continuation sheet)	Tax year _____	\$ _____
_____	Tax year _____	\$ _____
_____	Tax year _____	\$ _____

73. Interests in insurance policies or annuities

\_\_\_\_\_ \$ \_\_\_\_\_

74. Causes of action against third parties (whether or not a lawsuit has been filed)

\_\_\_\_\_ \$ \_\_\_\_\_

Nature of claim \_\_\_\_\_

Amount requested \$ \_\_\_\_\_

75. Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims

\_\_\_\_\_ \$ \_\_\_\_\_

Nature of claim \_\_\_\_\_

Amount requested \$ \_\_\_\_\_

76. Trusts, equitable or future interests in property

\_\_\_\_\_ \$ \_\_\_\_\_

77. Other property of any kind not already listed *Examples: Season tickets, country club membership*

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

78. Total of Part 11.

Add lines 71 through 77. Copy the total to line 90.

**\$ 49,096,858**

79. Has any of the property listed in Part 11 been appraised by a professional within the last year?

- No
- Yes

Part 12: Summary

In Part 12 copy all of the totals from the earlier parts of the form.

Type of property	Current value of personal property	Current value of real property
80. <b>Cash, cash equivalents, and financial assets.</b> <i>Copy line 5, Part 1.</i>	\$ _____	
81. <b>Deposits and prepayments.</b> <i>Copy line 9, Part 2.</i>	\$ <u>32,813</u>	
82. <b>Accounts receivable.</b> <i>Copy line 12, Part 3.</i>	\$ _____	
83. <b>Investments.</b> <i>Copy line 17, Part 4.</i>	\$ <u>1,304,123,725</u>	
84. <b>Inventory.</b> <i>Copy line 23, Part 5.</i>	\$ _____	
85. <b>Farming and fishing-related assets.</b> <i>Copy line 33, Part 6.</i>	\$ _____	
86. <b>Office furniture, fixtures, and equipment; and collectibles.</b> <i>Copy line 43, Part 7.</i>	\$ _____	
87. <b>Machinery, equipment, and vehicles.</b> <i>Copy line 51, Part 8.</i>	\$ _____	
88. <b>Real property.</b> <i>Copy line 56, Part 9.</i> ..... →		\$ _____
89. <b>Intangibles and intellectual property.</b> <i>Copy line 66, Part 10.</i>	\$ _____	
90. <b>All other assets.</b> <i>Copy line 78, Part 11.</i>	+ \$ <u>49,096,858</u>	
91. <b>Total.</b> Add lines 80 through 90 for each column..... 91a.	\$ <u>1,353,253,396</u>	+ 91b. \$ <u>0</u>
92. <b>Total of all property on Schedule A/B.</b> Lines 91a + 91b = 92.....	<u>1,353,253,396</u>	
		<u>\$ 1,353,253,396</u>

Scottish Holdings, Inc.

Case No. 18-10160

**Schedule A/B: Assets—Real and Personal Property****Part 4: Investments****Line 15. Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture**

	Name of entity	% of ownership	Valuation method used for current value	Current value of debtor's interest
15.3	Scottish Holdings Inc. Statutory Trust II	100%	Cost	\$619,000
15.4	Scottish Holdings Inc. Statutory Trust III	100%	Cost	\$990,000
15.5	GPIC Holdings Inc. Statutory Trust	100%	Cost	\$310,000



**Scottish Holdings, Inc.**  
**Separate Company Federal Net Operating Loss Carryforward**  
**1/28/2018**

<b>Scottish Holdings, Inc.</b>						
	Amount		Amount		Amount	
	Previously	Current Year	Previously	Current Year	Previously	Current Year
Amount Generated	Utilized	Utilization	Other Adjustments	Utilization	Balance	Expiration
2000	362	-	-	(362)	-	2020
2001	52	-	-	(52)	-	2021
2002	-	-	-	-	-	2022
2003	2,959,158	-	-	(197,661)	2,761,497	2023
2004	8,988,209	-	-	-	8,988,209	2024
2005	3,492,513	-	-	-	3,492,513	2025
2006	3,345,343	-	-	-	3,345,343	2026
2007	2,971,130	-	-	-	2,971,130	2027
2008	13,996,641	-	-	-	13,996,641	2028
2009	3,355,598	-	-	-	3,355,598	2029
2010	2,416,014	-	-	-	2,416,014	2030
2011	2,234,928	-	-	-	2,234,928	2031
2012	4,273,886	-	(266,196)	-	4,007,690	2032
2013	3,233,746	-	(3,233,746)	-	-	2033
2014	250,125	-	-	-	250,125	2034
2015	49,066	-	-	-	49,066	2035
2016	140,675	-	-	-	140,675	2036
2017	1,065,987	-	-	-	1,065,987	2037
	<b>52,773,433</b>	<b>(3,499,942)</b>	<b>(198,075)</b>	<b>-</b>	<b>49,075,416</b>	
					<b>Total NOL Carryforward to 12/31/2017</b>	<b>49,075,416</b>
					<b>2018 (Utilization)/Generation @ 1/28/2018</b>	<b>21,442</b>
					<b>Total NOL Carryforward to 12/31/2018</b>	<b>49,096,858</b>

**Fill in this information to identify the case:**

Debtor name Scottish Holdings, Inc.  
 United States Bankruptcy Court for the: \_\_\_\_\_ District of DE  
 (State)  
 Case number (if known): 18-10160

Check if this is an amended filing

**Official Form 206D**

**Schedule D: Creditors Who Have Claims Secured by Property**

12/15

Be as complete and accurate as possible.

**1. Do any creditors have claims secured by debtor's property?**

- No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
- Yes. Fill in all of the information below.

**Part 1: List Creditors Who Have Secured Claims**

**2. List in alphabetical order all creditors who have secured claims.** If a creditor has more than one secured claim, list the creditor separately for each claim.

Column A Amount of claim Do not deduct the value of collateral.	Column B Value of collateral that supports this claim
---	--

**2.1 Creditor's name**

**Describe debtor's property that is subject to a lien**

\_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

**Creditor's mailing address**

\_\_\_\_\_  
 \_\_\_\_\_

**Creditor's email address, if known**

\_\_\_\_\_

**Date debt was incurred** \_\_\_\_\_

**Last 4 digits of account number** \_\_\_\_\_

**Do multiple creditors have an interest in the same property?**

- No
- Yes. Specify each creditor, including this creditor, and its relative priority.

\_\_\_\_\_

**Describe the lien**

**Is the creditor an insider or related party?**

- No
- Yes

**Is anyone else liable on this claim?**

- No
- Yes. Fill out *Schedule H: Codebtors* (Official Form 206H).

**As of the petition filing date, the claim is:**

Check all that apply.

- Contingent
- Unliquidated
- Disputed

**2.2 Creditor's name**

**Describe debtor's property that is subject to a lien**

\_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

**Creditor's mailing address**

\_\_\_\_\_  
 \_\_\_\_\_

**Creditor's email address, if known**

\_\_\_\_\_

**Date debt was incurred** \_\_\_\_\_

**Last 4 digits of account number** \_\_\_\_\_

**Do multiple creditors have an interest in the same property?**

- No
- Yes. Have you already specified the relative priority?
  - No. Specify each creditor, including this creditor, and its relative priority.

\_\_\_\_\_

- Yes. The relative priority of creditors is specified on lines \_\_\_\_\_

**Describe the lien**

**Is the creditor an insider or related party?**

- No
- Yes

**Is anyone else liable on this claim?**

- No
- Yes. Fill out *Schedule H: Codebtors* (Official Form 206H).

**As of the petition filing date, the claim is:**

Check all that apply.

- Contingent
- Unliquidated
- Disputed

**3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any.**

\$ \_\_\_\_\_

**Fill in this information to identify the case:**

Debtor Scottish Holdings, Inc.  
 United States Bankruptcy Court for the: \_\_\_\_\_ District of DE  
 (State)  
 Case number 18-10160  
 (If known)

Check if this is an amended filing

**Official Form 206E/F**

**Schedule E/F: Creditors Who Have Unsecured Claims**

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

**Part 1: List All Creditors with PRIORITY Unsecured Claims**

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

- No. Go to Part 2.
- Yes. Go to line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

	Total claim	Priority amount
<p><b>2.1</b> Priority creditor's name and mailing address</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Date or dates debt was incurred _____</p> <p>Last 4 digits of account number _____</p> <p>Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (____)</p>	<p>As of the petition filing date, the claim is: \$ _____</p> <p><i>Check all that apply.</i></p> <p><input type="checkbox"/> Contingent</p> <p><input type="checkbox"/> Unliquidated</p> <p><input type="checkbox"/> Disputed</p> <p>Basis for the claim: _____</p> <p>Is the claim subject to offset?</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes</p>	<p>\$ _____</p>
<p><b>2.2</b> Priority creditor's name and mailing address</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Date or dates debt was incurred _____</p> <p>Last 4 digits of account number _____</p> <p>Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (____)</p>	<p>As of the petition filing date, the claim is: \$ _____</p> <p><i>Check all that apply.</i></p> <p><input type="checkbox"/> Contingent</p> <p><input type="checkbox"/> Unliquidated</p> <p><input type="checkbox"/> Disputed</p> <p>Basis for the claim: _____</p> <p>Is the claim subject to offset?</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes</p>	<p>\$ _____</p>
<p><b>2.3</b> Priority creditor's name and mailing address</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Date or dates debt was incurred _____</p> <p>Last 4 digits of account number _____</p> <p>Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (____)</p>	<p>As of the petition filing date, the claim is: \$ _____</p> <p><i>Check all that apply.</i></p> <p><input type="checkbox"/> Contingent</p> <p><input type="checkbox"/> Unliquidated</p> <p><input type="checkbox"/> Disputed</p> <p>Basis for the claim: _____</p> <p>Is the claim subject to offset?</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes</p>	<p>\$ _____</p>

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

		Amount of claim
<b>3.1</b>	<b>Nonpriority creditor's name and mailing address</b> BNY Mellon as Indenture Trustee of GPIC Holdings Inc. Statutory Trust BNY Mellon, Corporate Trust 200 Ashford Center North, Suite 550, Atlanta, GA 30338  Date or dates debt was incurred <u>11/14/2003</u> Last 4 digits of account number _____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Debentures</u>  <b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$ <u>12,864,761</u>

<b>3.2</b>	<b>Nonpriority creditor's name and mailing address</b> BNY Mellon as Guarantee Trustee of GPIC Holdings Inc. Statutory Trust BNY Mellon, Corporate Trust 200 Ashford Center North, Suite 550, Atlanta, GA 30338  Date or dates debt was incurred <u>11/14/2003</u> Last 4 digits of account number _____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> _____  <b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$ <u>0</u>
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<b>3.3</b>	<b>Nonpriority creditor's name and mailing address</b> BNY Mellon as Institutional Trustee of GPIC Holdings Inc. Statutory Trust BNY Mellon, Corporate Trust 200 Ashford Center North, Suite 550, Atlanta, GA 30338  Date or dates debt was incurred <u>11/14/2003</u> Last 4 digits of account number _____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> _____  <b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$ <u>0</u>
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<b>3.4</b>	<b>Nonpriority creditor's name and mailing address</b> Security Life of Denver Insurance Company 700 North Colorado Blvd Denver, CO 80206  Date or dates debt was incurred <u>2009 to January 2018</u> Last 4 digits of account number _____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Service fees</u>  <b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$ <u>5,937,251</u>
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<b>3.5</b>	<b>Nonpriority creditor's name and mailing address</b> Scottish Annuity & Life Insurance Company (Cayman) Ltd. Crown House, First Floor 4 Par-la-Ville Road Hamilton, HM 08, Bermuda  Date or dates debt was incurred <u>Q3 2017-Q1 2018</u> Last 4 digits of account number _____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Intercompany expenses</u>  <b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$ <u>208,365.40</u>
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<b>3.6</b>	<b>Nonpriority creditor's name and mailing address</b> Scottish Re Group Limited Crown House, First Floor 4 Par-la-Ville Road Hamilton, HM 08, Bermuda  Date or dates debt was incurred <u>2016-2017</u> Last 4 digits of account number _____	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Intercompany and service fee expenses</u>  <b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$ <u>399,736.10</u>
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**Part 2:** Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional NONPRIORITY creditors exist, do not fill out or submit this page.	Amount of claim
<p><b>3.7</b> Nonpriority creditor's name and mailing address  <u>Scottish Re (U.S.), Inc.</u>   <u>14120 Ballantyne Corporate Place Suite 300</u>  <u>Charlotte, NC 28277 USA</u></p> <p>Date or dates debt was incurred <u>2017-2018</u>                      Last 4 digits of account number <u>      </u></p>	<p>As of the petition filing date, the claim is: <u>\$ 83,465.41</u>                      Check all that apply.  <input type="checkbox"/> Contingent  <input type="checkbox"/> Unliquidated  <input type="checkbox"/> Disputed  <input type="checkbox"/> Liquidated and neither contingent nor disputed</p> <p>Basis for the claim: <u>Intercompany and service fee expenses</u></p> <p>Is the claim subject to offset?  <input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes</p>
<p><b>3.8</b> Nonpriority creditor's name and mailing address  <u>U.S. Bank National Association as Indenture Trustee of Scottish Holdings Statutory Trust I</u>   <u>Global Corporate Trust Services</u>  <u>60 Livingston Ave, EP-MN-WS1D, St. Paul, MN, 55107</u></p> <p>Date or dates debt was incurred <u>12/4/2002</u>                      Last 4 digits of account number <u>      </u></p>	<p>As of the petition filing date, the claim is: <u>\$ 22,601,937</u>                      Check all that apply.  <input type="checkbox"/> Contingent  <input type="checkbox"/> Unliquidated  <input type="checkbox"/> Disputed</p> <p>Basis for the claim: <u>Debentures</u></p> <p>Is the claim subject to offset?  <input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes</p>
<p><b>3.9</b> Nonpriority creditor's name and mailing address  <u>U.S. Bank National Association as Guarantee Trustee of Scottish Holdings Statutory Trust I</u>   <u>Global Corporate Trust Services</u>  <u>60 Livingston Ave, EP-MN-WS1D, St. Paul, MN, 55107</u></p> <p>Date or dates debt was incurred <u>12/4/2002</u>                      Last 4 digits of account number <u>      </u></p>	<p>As of the petition filing date, the claim is: <u>\$ 0</u>                      Check all that apply.  <input checked="" type="checkbox"/> Contingent  <input checked="" type="checkbox"/> Unliquidated  <input type="checkbox"/> Disputed</p> <p>Basis for the claim: _____</p> <p>Is the claim subject to offset?  <input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes</p>
<p><b>3.10</b> Nonpriority creditor's name and mailing address  <u>U.S. Bank National Association as Institutional Trustee of Scottish Holdings Statutory Trust I</u>   <u>Global Corporate Trust Services</u>  <u>60 Livingston Ave, EP-MN-WS1D, St. Paul, MN, 55107</u></p> <p>Date or dates debt was incurred <u>12/4/2002</u>                      Last 4 digits of account number <u>      </u></p>	<p>As of the petition filing date, the claim is: <u>\$ 0</u>                      Check all that apply.  <input type="checkbox"/> Contingent  <input type="checkbox"/> Unliquidated  <input type="checkbox"/> Disputed</p> <p>Basis for the claim: _____</p> <p>Is the claim subject to offset?  <input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes</p>
<p><b>3.11</b> Nonpriority creditor's name and mailing address  <u>U.S. Bank National Association as Indenture Trustee of Scottish Holdings Statutory Trust II</u>   <u>Global Corporate Trust Services</u>  <u>60 Livingston Ave, EP-MN-WS1D, St. Paul, MN, 55107</u></p> <p>Date or dates debt was incurred <u>10/29/2003</u>                      Last 4 digits of account number <u>      </u></p>	<p>As of the petition filing date, the claim is: <u>\$ 25,736,000</u>                      Check all that apply.  <input type="checkbox"/> Contingent  <input type="checkbox"/> Unliquidated  <input type="checkbox"/> Disputed</p> <p>Basis for the claim: <u>Debentures</u></p> <p>Is the claim subject to offset?  <input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes</p>

**Part 2:** Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional NONPRIORITY creditors exist, do not fill out or submit this page.	Amount of claim
<p><b>3.12 Nonpriority creditor's name and mailing address</b>                      U.S. Bank National Association as Guarantee Trustee of Scottish Holdings Statutory Trust II  <hr/> <b>Global Corporate Trust Services</b>                      60 Livingston Ave, EP-MN-WS1D, St. Paul, MN, 55107</p> <p><b>Date or dates debt was incurred</b> <u>10/29/2003</u>  <b>Last 4 digits of account number</b> _____</p>	<p><b>As of the petition filing date, the claim is:</b> \$ <u>0</u>  <i>Check all that apply.</i>  <input checked="" type="checkbox"/> Contingent  <input checked="" type="checkbox"/> Unliquidated  <input type="checkbox"/> Disputed  <input type="checkbox"/> Liquidated and neither contingent nor disputed</p> <p><b>Basis for the claim:</b> _____</p> <p><b>Is the claim subject to offset?</b>  <input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes</p>
<p><b>3.13 Nonpriority creditor's name and mailing address</b>                      U.S. Bank National Association as Institutional Trustee of Scottish Holdings Statutory Trust II  <hr/> <b>Global Corporate Trust Services</b>                      60 Livingston Ave, EP-MN-WS1D, St. Paul, MN, 55107</p> <p><b>Date or dates debt was incurred</b> <u>10/29/2003</u>  <b>Last 4 digits of account number</b> _____</p>	<p><b>As of the petition filing date, the claim is:</b> \$ <u>0</u>  <i>Check all that apply.</i>  <input type="checkbox"/> Contingent  <input type="checkbox"/> Unliquidated  <input type="checkbox"/> Disputed</p> <p><b>Basis for the claim:</b> _____</p> <p><b>Is the claim subject to offset?</b>  <input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes</p>
<p><b>3.14 Nonpriority creditor's name and mailing address</b>                      U.S. Bank National Association as Indenture Trustee of Scottish Holdings Statutory Trust III  <hr/> <b>Global Corporate Trust Services</b>                      60 Livingston Ave, EP-MN-WS1D, St. Paul, MN, 55107</p> <p><b>Date or dates debt was incurred</b> <u>5/12/2004</u>  <b>Last 4 digits of account number</b> _____</p>	<p><b>As of the petition filing date, the claim is:</b> \$ <u>40,941,627</u>  <i>Check all that apply.</i>  <input type="checkbox"/> Contingent  <input type="checkbox"/> Unliquidated  <input type="checkbox"/> Disputed</p> <p><b>Basis for the claim:</b> <u>Debentures</u></p> <p><b>Is the claim subject to offset?</b>  <input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes</p>
<p><b>3.15 Nonpriority creditor's name and mailing address</b>                      U.S. Bank National Association as Guarantee Trustee of Scottish Holdings Statutory Trust III  <hr/> <b>Global Corporate Trust Services</b>                      60 Livingston Ave, EP-MN-WS1D, St. Paul, MN, 55107</p> <p><b>Date or dates debt was incurred</b> <u>5/12/2004</u>  <b>Last 4 digits of account number</b> _____</p>	<p><b>As of the petition filing date, the claim is:</b> \$ <u>0</u>  <i>Check all that apply.</i>  <input checked="" type="checkbox"/> Contingent  <input checked="" type="checkbox"/> Unliquidated  <input type="checkbox"/> Disputed</p> <p><b>Basis for the claim:</b> _____</p> <p><b>Is the claim subject to offset?</b>  <input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes</p>
<p><b>3.16 Nonpriority creditor's name and mailing address</b>                      U.S. Bank National Association as Institutional Trustee of Scottish Holdings Statutory Trust III  <hr/> <b>Global Corporate Trust Services</b>                      60 Livingston Ave, EP-MN-WS1D, St. Paul, MN, 55107</p> <p><b>Date or dates debt was incurred</b> <u>5/12/2004</u>  <b>Last 4 digits of account number</b> _____</p>	<p><b>As of the petition filing date, the claim is:</b> \$ <u>0</u>  <i>Check all that apply.</i>  <input type="checkbox"/> Contingent  <input type="checkbox"/> Unliquidated  <input type="checkbox"/> Disputed</p> <p><b>Basis for the claim:</b> _____</p> <p><b>Is the claim subject to offset?</b>  <input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes</p>

**Part 2:** Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional NONPRIORITY creditors exist, do not fill out or submit this page.	Amount of claim
<p><b>3.17</b> Nonpriority creditor's name and mailing address                      Michael Vild                      _____                      102 Van Dam Street                      _____                      Saratoga Springs, NY 12866                      _____</p> <p>Date or dates debt was incurred <u>1/25/2018</u>                      Last 4 digits of account number _____</p>	<p>As of the petition filing date, the claim is: <u>500</u>                      Check all that apply.</p> <p><input type="checkbox"/> Contingent  <input type="checkbox"/> Unliquidated  <input type="checkbox"/> Disputed  <input checked="" type="checkbox"/> Liquidated and neither contingent nor disputed</p> <p>Basis for the claim: <u>Board Meeting Fees</u></p> <p>Is the claim subject to offset?  <input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes</p>
<p><b>3.18</b> Nonpriority creditor's name and mailing address                      _____                      _____                      _____</p> <p>Date or dates debt was incurred _____                      Last 4 digits of account number _____</p>	<p>As of the petition filing date, the claim is: \$ _____                      Check all that apply.</p> <p><input type="checkbox"/> Contingent  <input type="checkbox"/> Unliquidated  <input type="checkbox"/> Disputed</p> <p>Basis for the claim: _____</p> <p>Is the claim subject to offset?  <input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes</p>
<p><b>3.19</b> Nonpriority creditor's name and mailing address                      _____                      _____                      _____</p> <p>Date or dates debt was incurred _____                      Last 4 digits of account number _____</p>	<p>As of the petition filing date, the claim is: \$ _____                      Check all that apply.</p> <p><input type="checkbox"/> Contingent  <input type="checkbox"/> Unliquidated  <input type="checkbox"/> Disputed</p> <p>Basis for the claim: _____</p> <p>Is the claim subject to offset?  <input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes</p>
<p><b>3.20</b> Nonpriority creditor's name and mailing address                      _____                      _____                      _____</p> <p>Date or dates debt was incurred _____                      Last 4 digits of account number _____</p>	<p>As of the petition filing date, the claim is: \$ _____                      Check all that apply.</p> <p><input type="checkbox"/> Contingent  <input type="checkbox"/> Unliquidated  <input type="checkbox"/> Disputed</p> <p>Basis for the claim: _____</p> <p>Is the claim subject to offset?  <input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes</p>
<p><b>3.21</b> Nonpriority creditor's name and mailing address                      _____                      _____                      _____</p> <p>Date or dates debt was incurred _____                      Last 4 digits of account number _____</p>	<p>As of the petition filing date, the claim is: \$ _____                      Check all that apply.</p> <p><input type="checkbox"/> Contingent  <input type="checkbox"/> Unliquidated  <input type="checkbox"/> Disputed</p> <p>Basis for the claim: _____</p> <p>Is the claim subject to offset?  <input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes</p>

Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

Name and mailing address	On which line in Part 1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
4.1. BNY Mellon, Corporate Trust as Indenture Trustee 200 Ashford Center North, Suite 550 Atlanta, GA 30338	Line 3.1, 3.8, 3.11, 3.14 <input type="checkbox"/> Not listed. Explain _____	____ _
4.2. Kimberly S. Cohen Shipman & Goodwin LLP One Constitution Plaza Hartford, CT 06103	Line 3.8, 3.11, 3.14 <input type="checkbox"/> Not listed. Explain _____	____ _
4.3. Eleanor Fisher Kalo (Cayman) Limited PO Box 776 38 Market Street Ste. 4208 Canella Court Camana Bay, Grand Cayman KY1-9006 Cayman Islands	Line 3.6 <input type="checkbox"/> Not listed. Explain _____	____ _
4.4. Hildene Capital Management, LLC 700 Canal Street, Second Floor, Ste 12C Stamford, CT 06902	Line 3.14 <input type="checkbox"/> Not listed. Explain _____	____ _
41. Kathleen M. LaManna Shipman & Goodwin LLP One Constitution Plaza Hartford, CT 06103	Line 3.8, 3.11, 3.14 <input type="checkbox"/> Not listed. Explain _____	____ _
4.5. Robert W. Mallard Dorsey & Whitney (Delaware) LLP 300 Delaware Avenue, Suite 1010, Wilmington, DE 19801	Line 3.8, 3.11, 3.14 <input type="checkbox"/> Not listed. Explain _____	____ _
4.6. John C. McKenna Finance & Risk Services Ltd. PO Box HM 321 Hamilton, HM BX Bermuda	Line 3.6 <input type="checkbox"/> Not listed. Explain _____	____ _
4.7. R. Stephen McNeill Potter Anderson & Corroon LLP 1313 N. Market St., PO Box 651, Wilmington, DE 19899	Line 3.14 <input type="checkbox"/> Not listed. Explain _____	____ _
4.8. Ned S. Schodek Shearman & Sterling LLP 599 Lexington Avenue, New York, NY 10022	Line 3.6 <input type="checkbox"/> Not listed. Explain _____	____ _
4.9. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____	____ _
4.10. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____	____ _
4.11. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____	____ _



Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

		Total of claim amounts
5a. Total claims from Part 1	5a.	\$ 0
5b. Total claims from Part 2	5b. +	\$ 108,773,643
5c. Total of Parts 1 and 2 Lines 5a + 5b = 5c.	5c.	\$ 108,773,643

**Fill in this information to identify the case:**

Debtor name Scottish Holdings, Inc.  
 United States Bankruptcy Court for the: \_\_\_\_\_ District of DE  
 (State)  
 Case number (if known): 18-10160 Chapter 11

Check if this is an amended filing

**Official Form 206G**

**Schedule G: Executory Contracts and Unexpired Leases**

12/15

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, numbering the entries consecutively.

**1. Does the debtor have any executory contracts or unexpired leases?**

- No. Check this box and file this form with the court with the debtor's other schedules. There is nothing else to report on this form.
- Yes. Fill in all of the information below even if the contracts or leases are listed on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B).

2. List all contracts and unexpired leases		State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
2.1	State what the contract or lease is for and the nature of the debtor's interest	<u>Engagement Contract for Auditing Services</u> <u>Ernst &amp; Young (Cayman)</u> <u>62 Forum Lane, Camana Bay, PO Box 510, Grand Cayman KY1-1106, Cayman Islands</u>
	State the term remaining	<u>Conclusion of 2017 Audit</u>
	List the contract number of any government contract	
2.2	State what the contract or lease is for and the nature of the debtor's interest	<u>Engagement Contract for Auditing Services</u> <u>Ernst &amp; Young US LLP</u> <u>100 North Tryon Street, Ste 3800, Charlotte, NC 28202</u>
	State the term remaining	<u>Conclusion of 2017 Audit</u>
	List the contract number of any government contract	
2.3	State what the contract or lease is for and the nature of the debtor's interest	<u>Engagement Contract for Legal Services</u> <u>Hogan Lovells LLP</u> <u>875 Third Avenue, New York, NY 10022</u>
	State the term remaining	<u>Indefinite</u>
	List the contract number of any government contract	
2.4	State what the contract or lease is for and the nature of the debtor's interest	<u>Engagement Letter for Legal Services</u> <u>Mayer Brown LLP</u> <u>1221 Avenue of the Americas, New York, NY 10020</u>
	State the term remaining	<u>Indefinite</u>
	List the contract number of any government contract	
2.5	State what the contract or lease is for and the nature of the debtor's interest	<u>Support Services Agreement for Intercompany Services</u> <u>Scottish Re Life (Bermuda) Limited</u> <u>PO Box HM 2939, Hamilton HM MX, Bermuda</u>
	State the term remaining	<u>Automatic Renewal, unless terminated by either party</u>
	List the contract number of any government contract	

Debtor Scottish Holdings, Inc.  
Name

Case number (if known) 18-10160

Additional Page if Debtor Has More Executory Contracts or Unexpired Leases

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

List all contracts and unexpired leases

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

2.6	State what the contract or lease is for and the nature of the debtor's interest  State the term remaining  List the contract number of any government contract	Engagement Letter for Legal Services  Indefinite  _____	Morris, Nichols, Arsht & Tunnell LLP 1201 N. Market Street, 16 Floor, Wilmington, DE 19801  _____ _____
2.7	State what the contract or lease is for and the nature of the debtor's interest  State the term remaining  List the contract number of any government contract	Real Property Lease Amendment for NW Cullman Park  12/31/2018  _____	NW Cullman Park LP 13860 Ballantyne Corporate Place, Ste 300, Charlotte, NC 28277  _____ _____
2.8	State what the contract or lease is for and the nature of the debtor's interest  State the term remaining  List the contract number of any government contract	Management Services Agreement Financial & Accounting Services  Automatic Renewal, unless terminated by either party  _____	Scottish Re Group Limited PO Box HM 2939, Hamilton HM MX, Bermuda  _____ _____
2.9	State what the contract or lease is for and the nature of the debtor's interest  State the term remaining  List the contract number of any government contract	Support Services Agreement for Intercompany Services  Automatic Renewal, unless terminated by either party  _____	Scottish Re (U.S.), Inc. 14120 Ballantyne Corporate Place, Ste 300, Charlotte, NC 28277  _____ _____
2.10	State what the contract or lease is for and the nature of the debtor's interest  State the term remaining  List the contract number of any government contract	Package: Property, GL and Auto Insurance Policy Debtor is the Insured Party  11/19/2018  _____	Hartford Fire Insurance Co. Attn: Lee Ann Willis, Bank of New York Mellon 200 Asford Center North, Suite 550, Atlanta, GA 30338  _____ _____
2.11	State what the contract or lease is for and the nature of the debtor's interest  State the term remaining  List the contract number of any government contract	Umbrella Insurance Policy Debtor is the Insured Party  11/19/2018  _____	Hartford Casualty Insurance Co. Attn: Lee Ann Willis, Bank of New York Mellon 200 Asford Center North, Suite 550, Atlanta, GA 30338  _____ _____
2.12	State what the contract or lease is for and the nature of the debtor's interest  State the term remaining  List the contract number of any government contract	Support Services Agreement for Intercompany Services  _____ _____	Scottish Re (Dublin) Limited Glandore Business Centre, Fitzwilliam Hall, Fitzwilliam Place, Dublin 2, Ireland  _____ _____

**Fill in this information to identify the case:**

Debtor name Scottish Holdings, Inc.

United States Bankruptcy Court for the: \_\_\_\_\_ District of DE  
(State)

Case number (if known): 18-10160

Check if this is an amended filing

**Official Form 206H**

**Schedule H: Codebtors**

**12/15**

**Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.**

**1. Does the debtor have any codebtors?**

- No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.
- Yes

**2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.**

Column 1: Codebtor		Column 2: Creditor	
Name	Mailing address	Name	Check all schedules that apply:
2.1 <u>Scottish Annuity &amp; Life Insurance Company (</u>	<u>Post Office Box HM 2939</u> Street  <u>Hamilton</u> <u>HM MX, Bermuda</u> City State ZIP Code	<u>GPIC Holdings, Inc. Statutory Trust</u> <u>Scottish Holdings, Inc. Statutory Trust I</u> <u>Scottish Holdings, Inc. Statutory Trust II</u> <u>Scottish Holdings, Inc. Statutory Trust III</u>	<input type="checkbox"/> D <input checked="" type="checkbox"/> E/F <input type="checkbox"/> G
2.2 <u>Scottish Re Group Limited</u>	<u>Crown House, First Floor 4 Par-la-Ville Road</u> Street  <u>Hamilton</u> <u>HM 08, Bermuda</u> City State ZIP Code	<u>Security Life of Denver Insurance Company</u>	<input type="checkbox"/> D <input checked="" type="checkbox"/> E/F <input type="checkbox"/> G
2.3 <u>Scottish Re Life (Bermuda) Limited</u>	<u>Crown House, First Floor 4 Par-la-Ville Road</u> Street  <u>Hamilton</u> <u>HM 08, Bermuda</u> City State ZIP Code	<u>Security Life of Denver Insurance Company</u>	<input type="checkbox"/> D <input checked="" type="checkbox"/> E/F <input type="checkbox"/> G
2.4 <u>Scottish Re (U.S.), Inc.</u>	<u>14120 Ballantyne Corporate Place Suite 300</u> Street  <u>Charlotte</u> <u>NC</u> <u>28277</u> City State ZIP Code	<u>Security Life of Denver Insurance Company</u>	<input type="checkbox"/> D <input checked="" type="checkbox"/> E/F <input type="checkbox"/> G
2.5 <u>Scottish Re (Dublin) dac</u>	<u>Glandore Business Centre, Fitzwilliam Hall, Fitzwilliam Place</u> Street  <u>Dublin 2</u> <u>Ireland</u> City State ZIP Code	<u>Security Life of Denver Insurance Company</u>	<input type="checkbox"/> D <input checked="" type="checkbox"/> E/F <input type="checkbox"/> G
2.6 <u>Scottish Annuity &amp; Life Insurance Company (</u>	<u>Post Office Box HM 2939</u> Street  <u>Hamilton</u> <u>HM MX, Bermuda</u> City State ZIP Code	<u>Ernst &amp; Young (Cayman)</u> <u>Ernst &amp; Young US LLP</u>	<input type="checkbox"/> D <input type="checkbox"/> E/F <input checked="" type="checkbox"/> G

Debtor Scottish Holdings, Inc.  
Name

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Additional Page if Debtor Has More Codebtors

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

Column 1: Codebtor		Column 2: Creditor	
Name	Mailing address	Name	Check all schedules that apply:
2.7 <u>Scottish Re (Dublin) dac</u>	<u>Glandore Business Centre, Fitzwilliam Hall, Fitzwilliam Place</u> Street  <u>Dublin 2</u> <u>Ireland</u> City State ZIP Code	<u>Ernst &amp; Young (Cayman)</u> <u>Ernst &amp; Young US LLP</u>	<input type="checkbox"/> D <input type="checkbox"/> E/F <input checked="" type="checkbox"/> G
2.8 <u>Scottish Financial (Luxembourg) S.a r.l.</u>	<u>c/o SGG S.A. 412 F, Route d'Esch</u> Street <u>L-1030 Luxembourg Grand Duchy of Luxembourg</u>  City State ZIP Code	<u>Ernst &amp; Young (Cayman)</u> <u>Ernst &amp; Young US LLP</u>	<input type="checkbox"/> D <input type="checkbox"/> E/F <input checked="" type="checkbox"/> G
2.9 <u>Scottish Re (U.S.), Inc.</u>	<u>14120 Ballantyne Corporate Place, Ste 300</u> Street  <u>Charlotte</u> <u>NC</u> <u>28277</u> City State ZIP Code	<u>Ernst &amp; Young (Cayman)</u> <u>Ernst &amp; Young US LLP</u>	<input type="checkbox"/> D <input type="checkbox"/> E/F <input checked="" type="checkbox"/> G
2.10 <u>Scottish Re Life (Bermuda) Limited</u>	<u>Crown House, First Floor 4 Par-la-Ville Road</u> Street  <u>Hamilton</u> <u>HM 08, Bermuda</u> City State ZIP Code	<u>Ernst &amp; Young (Cayman)</u> <u>Ernst &amp; Young US LLP</u>	<input type="checkbox"/> D <input type="checkbox"/> E/F <input checked="" type="checkbox"/> G
2.11 <u>Scottish Annuity &amp; Life Insurance Company (</u>	<u>Post Office Box HM 2939</u> Street  <u>Hamilton</u> <u>HM MX, Bermuda</u> City State ZIP Code	<u>Hogan Lovells LLP</u>	<input type="checkbox"/> D <input type="checkbox"/> E/F <input checked="" type="checkbox"/> G
2.12 <u>Scottish Financial (Luxembourg) S.a r.l.</u>	<u>c/o SGG S.A. 412 F, Route d'Esch</u> Street <u>L-1030 Luxembourg Grand Duchy of Luxembourg</u>  City State ZIP Code	<u>Hogan Lovells LLP</u>	<input type="checkbox"/> D <input type="checkbox"/> E/F <input checked="" type="checkbox"/> G
2.13 <u>Scottish Annuity &amp; Life Insurance Company (</u>	<u>Post Office Box HM 2939</u> Street  <u>Hamilton</u> <u>HM MX, Bermuda</u> City State ZIP Code	<u>Mayer Brown LLP</u>	<input type="checkbox"/> D <input type="checkbox"/> E/F <input checked="" type="checkbox"/> G
2.14 <u>Scottish Annuity &amp; Life Insurance Company (</u>	<u>Post Office Box HM 2939</u> Street  <u>Hamilton</u> <u>HM MX, Bermuda</u> City State ZIP Code	<u>Morris, Nichols, Arsht &amp; Tunnell LLP</u>	<input type="checkbox"/> D <input type="checkbox"/> E/F <input checked="" type="checkbox"/> G

Debtor Scottish Holdings, Inc.  
Name

Case number (if known) 18-10160

Additional Page if Debtor Has More Codebtors

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

Column 1: Codebtor		Column 2: Creditor	
Name	Mailing address	Name	Check all schedules that apply:
2.15 <u>Scottish Re (U.S.), Inc.</u>	<u>14120 Ballantyne Corporate Place, Ste 300</u> Street  <u>Charlotte NC 28277</u> City State ZIP Code	<u>NW Cullman Park LP</u>	<input type="checkbox"/> D <input type="checkbox"/> E/F <input checked="" type="checkbox"/> G
2.16 <u>Scottish Annuity &amp; Life Insurance Company (</u>	<u>Post Office Box HM 2939</u> Street  <u>Hamilton HM MX, Bermuda</u> City State ZIP Code	<u>Scottish Re Group Limited</u>	<input type="checkbox"/> D <input type="checkbox"/> E/F <input checked="" type="checkbox"/> G
2.17 <u>Scottish Re (U.S.), Inc.</u>	<u>14120 Ballantyne Corporate Place, Ste 300</u> Street  <u>Charlotte NC 28277</u> City State ZIP Code	<u>Scottish Re Group Limited</u>	<input type="checkbox"/> D <input type="checkbox"/> E/F <input checked="" type="checkbox"/> G
2.18 <u>Scottish Re (Dublin) dac</u>	<u>Glandore Business Centre, Fitzwilliam Hall, Fitzwilliam Place</u> Street  <u>Dublin 2 Ireland</u> City State ZIP Code	<u>Scottish Re Group Limited</u>	<input type="checkbox"/> D <input type="checkbox"/> E/F <input checked="" type="checkbox"/> G
2.19 <u>Scottish Re Life (Bermuda) Limited</u>	<u>Crown House, First Floor 4 Par-la-Ville Road</u> Street  <u>Hamilton HM 08, Bermuda</u> City State ZIP Code	<u>Scottish Re Group Limited</u>	<input type="checkbox"/> D <input type="checkbox"/> E/F <input checked="" type="checkbox"/> G
2.20 <u>Scottish Annuity &amp; Life Insurance Company (</u>	<u>Post Office Box HM 2939</u> Street  <u>Hamilton HM MX, Bermuda</u> City State ZIP Code	<u>Scottish Re Life (Bermuda) Limited</u>	<input type="checkbox"/> D <input type="checkbox"/> E/F <input checked="" type="checkbox"/> G
2.21 <u>Scottish Re (U.S.), Inc.</u>	<u>14120 Ballantyne Corporate Place, Ste 300</u> Street  <u>Charlotte NC 28277</u> City State ZIP Code	<u>Scottish Re Life (Bermuda) Limited</u>	<input type="checkbox"/> D <input type="checkbox"/> E/F <input checked="" type="checkbox"/> G
2.22 <u>Scottish Re (Dublin) dac</u>	<u>Glandore Business Centre, Fitzwilliam Hall, Fitzwilliam Place</u> Street  <u>Dublin 2 Ireland</u> City State ZIP Code	<u>Scottish Re Life (Bermuda) Limited</u>	<input type="checkbox"/> D <input type="checkbox"/> E/F <input checked="" type="checkbox"/> G