

Exhibit “4”

Civil Action No. 3:06-CV-2136-P; *Securities and Exchange Commission v. ABC Viaticals, et al***Exhibit 4**

VIATOR	CARRIER	CURRENT DEATH BENEFIT
BRA-G	C.M. Life Insurance Co. (Mass Mutual)	\$4,000,000.00
COM-R	ReliaStar Life Ins. Co. (ING)	\$12,000,000.00
CRA-D&C	MONY Life Ins. Co. of America	\$3,750,000.00
DUF-G (1)	Massachusetts Mutual Life Ins. Company	\$1,500,000.00
DUF-G (2)	Massachusetts Mutual Life Ins. Company	\$1,500,000.00
DUF-G (3)	Hartford Life & Annuity Ins. Co.	\$3,000,000.00
DUF-J	ReliaStar Life Ins. Co. (ING)	\$3,000,000.00
FIE-T	Reassure America Life Ins. Co.	\$500,000.00
HAR-R	The United States Life Insurance Co. in the City of New York (AIG)	\$200,000.00
KAP-M (1)	North American Co. for Life and Health Insurance	\$369,875.00
KAP-M (2)	Transamerica Occidental Life Ins. Co.	\$204,872.00
KAU-E	United of Omaha Life Ins. Co. (Mutual of Omaha)	\$2,000,000.00
KES-S&C (2)	C.M. Life Insurance Co. (Mass Mutual)	\$5,000,000.00
KES-S&C (3)	The Lincoln National Life Insurance Company (Lincoln Financial Group)	\$3,875,000.00
KES-S&C (4)	The Lincoln National Life Insurance Company (Lincoln Financial Group)	\$5,000,000.00
KES-S&C (5)	The Lincoln National Life Insurance Company (Lincoln Financial Group)	\$10,000,000.00
KES-S&C (6)	Security Life of Denver Insurance Co. (ING)	\$9,186,500.00
KES-S&C (7)	The Lincoln National Life Insurance Company (Lincoln Financial Group)	\$5,000,000.00
KES-S&C (9)	C.M. Life Insurance Co. (Mass Mutual)	\$1,750,000.00
KIM-H	The Lincoln National Life Insurance Company (Lincoln Financial Group)	\$20,000,000.00
KIR-J	Transamerica Occidental Life Ins. Co.	\$1,000,000.00
LAN-H	Security Life of Denver Insurance Co. (ING)	\$100,000.00
LEF-M (1)	New York Life Insurance and Annuity Co.	\$2,000,000.00
LEF-M (2)	The Lincoln National Life Insurance Company (Lincoln Financial Group)	\$2,000,000.00
POW-W	Transamerica Occidental Life Ins. Co.	\$1,000,000.00
ROG-L (1)	The Lincoln National Life Insurance Company (Lincoln Financial Group)	\$2,000,000.00
ROG-L (2)	American General Life Ins. Co. (AIG)	\$5,000,000.00
SOB-E	American General Life Ins. Co. (AIG)	\$2,500,000.00
TRA-A	American General Life Ins. Co. (AIG)	\$1,000,000.00
WIL-D&S (1)	The Lincoln National Life Insurance Company (Lincoln Financial Group)	\$5,000,000.00
WIL-D&S (2)	The Lincoln National Life Insurance Company (Lincoln Financial Group)	\$5,000,000.00
Total Current Death Benefit		\$118,436,247.00