

QUARTERLY STATEMENT
OF THE
**WILTON REASSURANCE LIFE COMPANY
OF NEW YORK**

2010

OF
Rye Brook
IN THE STATE OF
New York
TO THE
INSURANCE DEPARTMENT
OF THE
STATE OF
AS OF
SEPTEMBER 30, 2010

LIFE AND ACCIDENT AND HEALTH

2010



QUARTERLY STATEMENT

AS OF SEPTEMBER 30, 2010
OF THE CONDITION AND AFFAIRS OF THE

WILTON REASSURANCE LIFE COMPANY OF NEW YORK

NAIC Group Code 4213 , 4213 NAIC Company Code 60704 Employer's ID Number 94-1516991
(Current Period) (Prior Period)

Organized under the Laws of New York , State of Domicile or Port of Entry New York
Country of Domicile United States

Incorporated/Organized 03/24/1955 Commenced Business 11/09/1956

Statutory Home Office 6 International Drive, Suite 190 , Rye Brook, NY 10573
(Street and Number) (City or Town, State and Zip Code)

Main Administrative Office 187 Danbury Rd, Riverview Bldg, 3rd Flr Wilton, CT 06897-4122 203-762-4400
(Street and Number) (City or Town, State and Zip Code) (Area Code) (Telephone Number)

Mail Address 187 Danbury Rd, Riverview Bldg, 3rd Flr Wilton, CT 06897-4122
(Street and Number or P.O. Box) (City or Town, State and Zip Code)

Primary Location of Books and Records 187 Danbury Rd, Riverview Bldg, 3rd Flr Wilton, CT 06897-4122 203-762-4454
(Street and Number) (City or Town, State and Zip Code) (Area Code) (Telephone Number)

Internet Web Site Address www.wiltonre.com

Statutory Statement Contact Robert Charles Fahr 203-762-4454
(Name) (Area Code) (Telephone Number) (Extension)
rfahr@wiltonre.com 203-762-4455
(E-Mail Address) (Fax Number)

OFFICERS

Name	Title	Name	Title
<u>Chris Conrad Stroup</u>	<u>Chairman, President and CEO</u>	<u>Mark Raymond Sarlitto</u>	<u>General Counsel and Secretary</u>
<u>Michael Elliott Fleitz</u>	<u>Chief Financial Officer</u>		

OTHER OFFICERS

<u>Enrico John Treglia</u>	<u>Chief Operating Officer</u>	<u>Michele Tracie Guertin</u>	<u>Vice President</u>
<u>Robert Lester Buckner</u>	<u>Qualified Actuary</u>	<u>Michael Leonard Greer</u>	<u>Chief Pricing Officer</u>
<u>Scott David Sheefel</u>	<u>Illustration Actuary</u>	<u>Robert Charles Fahr</u>	<u>Controller and Treasurer</u>
<u>Cathleen Marie Manka</u>	<u>Tax Director</u>		

DIRECTORS OR TRUSTEES

<u>Chris Conrad Stroup</u>	<u>Mark Raymond Sarlitto</u>	<u>Michael Elliott Fleitz</u>	<u>Perry Howard Braun</u>
<u>Michael Leonard Greer</u>	<u>Robert Louis Beisenherz</u>	<u>Herman David Overbeeke</u>	<u>Richard Elston Smith</u>
<u>Robert Victor Deutsch</u>			

State of Connecticut ss
County of Fairfield

The officers of this reporting entity being duly sworn, each depose and say that they are the described officers of said reporting entity, and that on the reporting period stated above, all of the herein described assets were the absolute property of the said reporting entity, free and clear from any liens or claims thereon, except as herein stated, and that this statement, together with related exhibits, schedules and explanations therein contained, annexed or referred to, is a full and true statement of all the assets and liabilities and of the condition and affairs of the said reporting entity as of the reporting period stated above, and of its income and deductions therefrom for the period ended, and have been completed in accordance with the NAIC Annual Statement Instructions and Accounting Practices and Procedures manual except to the extent that: (1) state law may differ; or, (2) that state rules or regulations require differences in reporting not related to accounting practices and procedures, according to the best of their information, knowledge and belief, respectively. Furthermore, the scope of this attestation by the described officers also includes the related corresponding electronic filing with the NAIC, when required, that is an exact copy (except for formatting differences due to electronic filing) of the enclosed statement. The electronic filing may be requested by various regulators in lieu of or in addition to the enclosed statement.

Chris Conrad Stroup Mark Raymond Sarlitto Michael Elliott Fleitz
Chairman, President and CEO General Counsel and Secretary Chief Financial Officer

a. Is this an original filing? Yes [X] No []

b. If no,
1. State the amendment number 0
2. Date filed _____

3. Number of pages attached 0

Subscribed and sworn to before me this
5th day of November, 2010

Donna Evans
Donna Evans, Notary Public
May 31, 2015



STATEMENT AS OF SEPTEMBER 30, 2010 OF THE WILTON REASSURANCE LIFE COMPANY OF NEW YORK

ASSETS

	Current Statement Date			4 December 31 Prior Year Net Admitted Assets
	1 Assets	2 Nonadmitted Assets	3 Net Admitted Assets (Cols. 1 - 2)	
1. Bonds	1,103,790,084	0	1,103,790,084	1,051,665,226
2. Stocks:				
2.1 Preferred stocks	19,498,764	0	19,498,764	16,126,475
2.2 Common stocks	0	0	0	0
3. Mortgage loans on real estate:				
3.1 First liens	0	0	0	0
3.2 Other than first liens	0	0	0	0
4. Real estate:				
4.1 Properties occupied by the company (less \$ 0 encumbrances)	0	0	0	0
4.2 Properties held for the production of income (less \$ 0 encumbrances)	0	0	0	0
4.3 Properties held for sale (less \$ 0 encumbrances)	0	0	0	0
5. Cash (\$ 1,226,373), cash equivalents (\$ 13,059,264) and short-term investments (\$ 868,023)	15,153,660	0	15,153,660	55,223,708
6. Contract loans (including \$ 0 premium notes)	31,172,371	107,678	31,064,693	31,755,863
7. Derivatives	0	0	0	0
8. Other invested assets	2,548,515	0	2,548,515	2,746,632
9. Receivables for securities	1,244,017	1,109	1,242,908	89,426
10. Aggregate write-ins for invested assets	0	0	0	0
11. Subtotals, cash and invested assets (Lines 1 to 10)	1,173,407,411	108,787	1,173,298,624	1,157,607,330
12. Title plants less \$ 0 charged off (for Title insurers only)	0	0	0	0
13. Investment income due and accrued	12,345,660	0	12,345,660	10,548,299
14. Premiums and considerations:				
14.1 Uncollected premiums and agents' balances in the course of collection	1,488,238	177,959	1,310,279	1,397,496
14.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$ 0 earned but unbilled premiums)	226,133	0	226,133	251,303
14.3 Accrued retrospective premiums	0	0	0	0
15. Reinsurance:				
15.1 Amounts recoverable from reinsurers	6,664,232	98,383	6,565,849	2,245,986
15.2 Funds held by or deposited with reinsured companies	923,279	0	923,279	821,487
15.3 Other amounts receivable under reinsurance contracts	293,867	0	293,867	356,093
16. Amounts receivable relating to uninsured plans	0	0	0	0
17.1 Current federal and foreign income tax recoverable and interest thereon	0	0	0	0
17.2 Net deferred tax asset	55,213,929	49,509,744	5,704,185	8,671,110
18. Guaranty funds receivable or on deposit	0	0	0	0
19. Electronic data processing equipment and software	0	0	0	0
20. Furniture and equipment, including health care delivery assets (\$ 0)	0	0	0	0
21. Net adjustment in assets and liabilities due to foreign exchange rates	0	0	0	0
22. Receivables from parent, subsidiaries and affiliates	0	0	0	0
23. Health care (\$ 0) and other amounts receivable	0	0	0	0
24. Aggregate write-ins for other than invested assets	178,654	0	178,654	20,360
25. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 11 to 24)	1,250,741,403	49,894,873	1,200,846,530	1,181,919,464
26. From Separate Accounts, Segregated Accounts and Protected Cell Accounts	537,277	0	537,277	576,078
27. Total (Lines 25 and 26)	1,251,278,680	49,894,873	1,201,383,807	1,182,495,542
DETAILS OF WRITE-INS				
1001.	0	0	0	0
1002.	0	0	0	0
1003.	0	0	0	0
1098. Summary of remaining write-ins for Line 10 from overflow page	0	0	0	0
1099. Totals (Lines 1001 through 1003 plus 1098)(Line 10 above)	0	0	0	0
2401. Modco Asset	178,654	0	178,654	20,360
2402. Miscellaneous assets	0	0	0	0
2403. Negative IMR	0	0	0	0
2498. Summary of remaining write-ins for Line 24 from overflow page	0	0	0	0
2499. Totals (Lines 2401 through 2403 plus 2498)(Line 24 above)	178,654	0	178,654	20,360

LIABILITIES, SURPLUS AND OTHER FUNDS

	1 Current Statement Date	2 December 31 Prior Year
1. Aggregate reserve for life contracts \$ 0 less \$ 0 included in Line 6.3 (including \$ 0 Modco Reserve)	1,027,967,552	1,026,992,886
2. Aggregate reserve for accident and health contracts (including \$ 0 Modco Reserve)	119,275	119,973
3. Liability for deposit-type contracts (including \$ 0 Modco Reserve)	15,613,790	12,018,428
4. Contract claims:		
4.1 Life	8,790,651	12,850,934
4.2 Accident and health	4,560	4,560
5. Policyholders' dividends \$ 0 and coupons \$ 0 due and unpaid	0	0
6. Provision for policyholders' dividends and coupons payable in following calendar year—estimated amounts:		
6.1 Dividends apportioned for payment (including \$ 0 Modco)	0	0
6.2 Dividends not yet apportioned (including \$ 0 Modco)	0	0
6.3 Coupons and similar benefits (including \$ 0 Modco)	0	0
7. Amount provisionally held for deferred dividend policies not included in Line 6	0	0
8. Premiums and annuity considerations for life and accident and health contracts received in advance less \$ 0 discount, including \$ 0 accident and health premiums	451,777	330,447
9. Contract liabilities not included elsewhere:		
9.1 Surrender values on canceled contracts	(9,886)	4,502
9.2 Provision for experience rating refunds, including \$ 0 accident and health experience rating refunds	0	0
9.3 Other amounts payable on reinsurance, including \$ 0 assumed and \$ 2,246,828 ceded	2,246,828	2,553,849
9.4 Interest Maintenance Reserve	7,680,403	0
10. Commissions to agents due or accrued—life and annuity contracts \$ 0 accident and health \$ 0 and deposit-type contract funds \$ 0	0	0
11. Commissions and expense allowances payable on reinsurance assumed	(291,752)	(273,387)
12. General expenses due or accrued	1,733,959	1,840,142
13. Transfers to Separate Accounts due or accrued (net) (including \$ 0 accrued for expense allowances recognized in reserves, net of reinsured allowances)	0	0
14. Taxes, licenses and fees due or accrued, excluding federal income taxes	162,537	267,240
15.1 Current federal and foreign income taxes, including \$ 0 on realized capital gains (losses)	4,530,643	6,313,535
15.2 Net deferred tax liability	0	0
16. Unearned investment income	107,718	109,227
17. Amounts withheld or retained by company as agent or trustee	(16,200)	(55,933)
18. Amounts held for agents' account, including \$ 0 agents' credit balances	1,211,525	952,631
19. Remittances and items not allocated	4,508,864	1,105,468
20. Net adjustment in assets and liabilities due to foreign exchange rates	0	0
21. Liability for benefits for employees and agents if not included above	0	0
22. Borrowed money \$ 0 and interest thereon \$ 0	0	0
23. Dividends to stockholders declared and unpaid	0	0
24. Miscellaneous liabilities:		
24.01 Asset valuation reserve	2,737,704	93,096
24.02 Reinsurance in unauthorized companies	3,304,245	3,048,153
24.03 Funds held under reinsurance treaties with unauthorized reinsurers	4,917,115	6,238,224
24.04 Payable to parent, subsidiaries and affiliates	1,104,353	1,652,086
24.05 Drafts outstanding	0	0
24.06 Liability for amounts held under uninsured plans	0	0
24.07 Funds held under coinsurance	0	0
24.08 Derivatives	0	0
24.09 Payable for securities	7,120,062	1,449,009
24.10 Capital notes \$ 0 and interest thereon \$ 0	0	0
25. Aggregate write-ins for liabilities	2,234,283	9,046,177
26. Total liabilities excluding Separate Accounts business (Lines 1 to 25)	1,096,230,006	1,086,661,247
27. From Separate Accounts statement	537,277	576,078
28. Total liabilities (Lines 26 and 27)	1,096,767,283	1,087,237,325
29. Common capital stock	2,502,500	2,502,500
30. Preferred capital stock	0	0
31. Aggregate write-ins for other than special surplus funds	0	0
32. Surplus notes	0	0
33. Gross paid in and contributed surplus	68,307,831	68,307,831
34. Aggregate write-ins for special surplus funds	3,536,899	5,490,592
35. Unassigned funds (surplus)	30,269,293	18,957,301
36. Less treasury stock, at cost:		
36.1 0 shares common (value included in Line 29 \$ 0)	0	0
36.2 0 shares preferred (value included in Line 30 \$ 0)	0	0
37. Surplus (Total Lines 31 + 32 + 33 + 34 + 35 - 36) (including \$ 0 in Separate Accounts Statement)	102,114,023	92,755,724
38. Totals of Lines 29, 30 and 37	104,616,523	95,258,224
39. Totals of Lines 28 and 38	1,201,383,806	1,182,495,549
DETAILS OF WRITE-INS		
2501. Retained asset accounts	0	7,265,078
2502. Abandoned property	1,486,770	909,918
2503. Payable to NACOLAH	717,599	250,702
2598. Summary of remaining write-ins for Line 25 from overflow page	29,914	620,479
2599. Totals (Lines 2501 through 2503 plus 2598)(Line 25 above)	2,234,283	9,046,177
3101.	0	0
3102.	0	0
3103.	0	0
3198. Summary of remaining write-ins for Line 31 from overflow page	0	0
3199. Totals (Lines 3101 through 3103 plus 3198)(Line 31 above)	0	0
3401. Additional Admitted Deferred Tax Assets	3,536,899	5,490,592
3402.	0	0
3403.	0	0
3498. Summary of remaining write-ins for Line 34 from overflow page	0	0
3499. Totals (Lines 3401 through 3403 plus 3498)(Line 34 above)	3,536,899	5,490,592

SUMMARY OF OPERATIONS

	1 Current Year To Date	2 Prior Year Year to Date	3 Prior Year Ended December 31
1. Premiums and annuity considerations for life and accident and health contracts	36,223,685	39,607,029	53,097,569
2. Considerations for supplementary contracts with life contingencies	768,311	493,944	493,944
3. Net investment income	50,178,809	51,856,383	69,792,454
4. Amortization of Interest Maintenance Reserve (IMR)	506,384	262,335	99,332
5. Separate Accounts net gain from operations excluding unrealized gains or losses	0	0	(1)
6. Commissions and expense allowances on reinsurance ceded	3,351,979	3,372,856	4,416,709
7. Reserve adjustments on reinsurance ceded	(417,617)	0	(1,074,825)
8. Miscellaneous Income:			
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts	0	0	0
8.2 Charges and fees for deposit-type contracts	0	0	0
8.3 Aggregate write-ins for miscellaneous income	226,962	(248,334)	(54,292)
9. Totals (Lines 1 to 8.3)	90,838,513	95,344,213	126,770,891
10. Death benefits	28,636,963	35,047,754	43,891,776
11. Matured endowments (excluding guaranteed annual pure endowments)	110,256	148,220	121,021
12. Annuity benefits	5,456,891	6,168,180	7,334,257
13. Disability benefits and benefits under accident and health contracts	817,677	490,600	740,518
14. Coupons, guaranteed annual pure endowments and similar benefits	0	0	0
15. Surrender benefits and withdrawals for life contracts	27,515,058	32,481,615	41,587,128
16. Group conversions	0	0	0
17. Interest and adjustments on contract or deposit-type contract funds	(1,409,677)	225,481	688,154
18. Payments on supplementary contracts with life contingencies	777,659	697,310	936,045
19. Increase in aggregate reserves for life and accident and health contracts	973,970	(2,981,903)	(32,011,755)
20. Totals (Lines 10 to 19)	62,878,797	72,277,257	63,287,144
21. Commissions on premiums, annuity considerations, and deposit-type contract funds (direct business only)	2,111,319	2,124,906	2,836,937
22. Commissions and expense allowances on reinsurance assumed	(695,410)	(627,385)	(739,355)
23. General insurance expenses	5,841,213	4,806,837	7,777,021
24. Insurance taxes, licenses and fees, excluding federal income taxes	1,515,573	1,167,684	1,484,168
25. Increase in loading on deferred and uncollected premiums	0	0	0
26. Net transfers to or (from) Separate Accounts net of reinsurance	(35,734)	16,832	20,807
27. Aggregate write-ins for deductions	0	(1,302)	(126,302)
28. Totals (Lines 20 to 27)	71,615,758	79,764,829	74,540,420
29. Net gain from operations before dividends to policyholders and federal income taxes (Line 9 minus Line 28)	19,222,755	15,579,384	52,230,471
30. Dividends to policyholders	0	0	0
31. Net gain from operations after dividends to policyholders and before federal income taxes (Line 29 minus Line 30)	19,222,755	15,579,384	52,230,471
32. Federal and foreign income taxes incurred (excluding tax on capital gains)	4,530,643	5,195,545	6,313,535
33. Net gain from operations after dividends to policyholders and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32)	14,692,112	10,383,839	45,916,936
34. Net realized capital gains (losses) (excluding gains (losses) transferred to the IMR) less capital gains tax of \$ 0 (excluding taxes of \$ 0 transferred to the IMR)	1,310,612	(11,159,959)	(17,900,148)
35. Net income (Line 33 plus Line 34)	16,002,724	(776,120)	28,016,788
CAPITAL AND SURPLUS ACCOUNT			
36. Capital and surplus, December 31, prior year	95,258,225	70,632,374	70,632,379
37. Net income (Line 35)	16,002,724	(776,120)	28,016,788
38. Change in net unrealized capital gains (losses) less capital gains tax of \$ 0	(68,237)	(142,192)	(112,992)
39. Change in net unrealized foreign exchange capital gain (loss)	0	0	0
40. Change in net deferred income tax	(2,454,918)	3,270,424	(6,061,152)
41. Change in nonadmitted assets	7,779,432	(8,923,329)	3,384,662
42. Change in liability for reinsurance in unauthorized companies	(256,093)	145,715	(822,892)
43. Change in reserve on account of change in valuation basis, (increase) or decrease	0	0	0
44. Change in asset valuation reserve	(2,644,609)	28,498	221,432
45. Change in treasury stock	0	0	0
46. Surplus (contributed to) withdrawn from Separate Accounts during period	0	0	0
47. Other changes in surplus in Separate Accounts Statement	0	0	0
48. Change in surplus notes	0	0	0
49. Cumulative effect of changes in accounting principles	0	0	0
50. Capital changes:			
50.1 Paid in	0	0	0
50.2 Transferred from surplus (Stock Dividend)	0	0	0
50.3 Transferred to surplus	0	0	0
51. Surplus adjustment:			
51.1 Paid in	0	0	0
51.2 Transferred to capital (Stock Dividend)	0	0	0
51.3 Transferred from capital	0	0	0
51.4 Change in surplus as a result of reinsurance	0	0	0
52. Dividends to stockholders	(9,000,000)	0	0
53. Aggregate write-ins for gains and losses in surplus	0	0	0
54. Net change in capital and surplus (Lines 37 through 53)	9,358,299	(6,397,004)	24,625,846
55. Capital and surplus, as of statement date (Lines 36 + 54)	104,616,524	64,235,370	95,258,225
DETAILS OF WRITE-INS			
08.301. Miscellaneous income	4,317	13,073	18,108
08.302. ModCo investment income	222,645	(261,407)	(72,400)
08.303.	0	0	0
08.398. Summary of remaining write-ins for Line 8.3 from overflow page	0	0	0
08.399. Totals (Lines 08.301 through 08.303 plus 08.398) (Line 8.3 above)	226,962	(248,334)	(54,292)
2701. Contingency reserve	0	0	(125,000)
2702. Other miscellaneous deductions	0	(1,302)	(1,302)
2703.	0	0	0
2798. Summary of remaining write-ins for Line 27 from overflow page	0	0	0
2799. Totals (Lines 2701 through 2703 plus 2798)(Line 27 above)	0	(1,302)	(126,302)
5301. Additional Admitted Deferred Tax	(1,953,693)	0	5,490,592
5302. Reclassification of Additional Admitted Deferred Tax Assets to Special Surplus Funds	1,953,693	0	(5,490,592)
5303.	0	0	0
5398. Summary of remaining write-ins for Line 53 from overflow page	0	0	0
5399. Totals (Lines 5301 through 5303 plus 5398)(Line 53 above)	0	0	0

STATEMENT AS OF SEPTEMBER 30, 2010 OF THE WILTON REASSURANCE LIFE COMPANY OF NEW YORK

CASH FLOW

	1 Current Year To Date	2 Prior Year To Date	3 Prior Year Ended December 31
Cash from Operations			
1. Premiums collected net of reinsurance	37,227,271	49,559,873	62,690,105
2. Net investment income	44,293,595	47,761,054	64,257,404
3. Miscellaneous income	3,539,375	3,050,123	4,355,486
4. Total (Lines 1 to 3)	85,060,241	100,371,050	131,302,995
5. Benefit and loss related payments	70,978,027	72,877,855	96,258,978
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts	(35,734)	16,832	20,807
7. Commissions, expenses paid and aggregate write-ins for deductions	9,189,046	9,519,828	13,366,039
8. Dividends paid to policyholders	0	0	0
9. Federal and foreign income taxes paid (recovered) net of \$ 0 tax on capital gains (losses)	6,313,535	1,014,105	1,014,105
10. Total (Lines 5 through 9)	86,444,874	83,428,620	110,659,929
11. Net cash from operations (Line 4 minus Line 10)	(1,384,633)	16,942,430	20,643,066
Cash from Investments			
12. Proceeds from investments sold, matured or repaid:			
12.1 Bonds	204,360,691	67,064,581	134,948,006
12.2 Stocks	0	5,373,214	74,253,822
12.3 Mortgage loans	0	0	0
12.4 Real estate	0	0	0
12.5 Other invested assets	427,145	51,027	51,027
12.6 Net gains or (losses) on cash, cash equivalents and short-term investments	3,082	5,499	5,949
12.7 Miscellaneous proceeds	5,603,316	16,687,452	16,663,397
12.8 Total investment proceeds (Lines 12.1 to 12.7)	210,394,234	89,181,773	225,922,201
13. Cost of investments acquired (long-term only):			
13.1 Bonds	234,652,270	67,877,435	194,727,574
13.2 Stocks	3,625,000	2,742,150	3,323,182
13.3 Mortgage loans	0	0	0
13.4 Real estate	0	0	0
13.5 Other invested assets	0	0	0
13.6 Miscellaneous applications	874,988	10,743,912	15,058,550
13.7 Total investments acquired (Lines 13.1 to 13.6)	239,152,258	81,363,497	213,109,306
14. Net increase (or decrease) in contract loans and premium notes	(614,249)	1,425,861	733,263
15. Net cash from investments (Line 12.8 minus Line 13.7 and Line 14)	(28,143,775)	6,392,415	12,079,632
Cash from Financing and Miscellaneous Sources			
16. Cash provided (applied):			
16.1 Surplus notes, capital notes	0	0	0
16.2 Capital and paid in surplus, less treasury stock	0	0	0
16.3 Borrowed funds	0	0	0
16.4 Net deposits on deposit-type contracts and other insurance liabilities	(3,669,716)	(1,505,278)	(1,548,119)
16.5 Dividends to stockholders	9,000,000	0	0
16.6 Other cash provided (applied)	2,128,075	(1,261,960)	(1,241,779)
17. Net cash from financing and miscellaneous sources (Line 16.1 through Line 16.4 minus Line 16.5 plus Line 16.6)	(10,541,641)	(2,767,238)	(2,789,898)
RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS			
18. Net change in cash, cash equivalents and short-term investments (Line 11, plus Lines 15 and 17)	(40,070,049)	20,567,607	29,932,800
19. Cash, cash equivalents and short-term investments:			
19.1 Beginning of year	55,223,708	25,290,909	25,290,909
19.2 End of period (Line 18 plus Line 19.1)	15,153,659	45,858,516	55,223,708

EXHIBIT 1

DIRECT PREMIUMS AND DEPOSIT-TYPE CONTRACTS

	1 Current Year to Date	2 Prior Year to Date	3 Prior Year Ended December 31
1. Industrial life	0	0	0
2. Ordinary life insurance	52,556,717	55,318,910	73,834,944
3. Ordinary individual annuities	6,015,854	6,585,781	8,450,918
4. Credit life (group and individual)	0	0	0
5. Group life insurance	7,042	6,780	9,263
6. Group annuities	0	0	0
7. A & H - group	27,074	31,665	36,624
8. A & H - credit (group and individual)	0	0	0
9. A & H - other	202,106	178,690	261,856
10. Aggregate of all other lines of business	0	0	0
11. Subtotal	58,808,793	62,121,826	82,593,605
12. Deposit-type contracts	0	0	0
13. Total	58,808,793	62,121,826	82,593,605
DETAILS OF WRITE-INS			
1001.	0	0	0
1002.	0	0	0
1003.	0	0	0
1098. Summary of remaining write-ins for Line 10 from overflow page	0	0	0
1099. Totals (Lines 1001 through 1003 plus 1098)(Line 10 above)	0	0	0

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Accounting practices

The financial statements of Wilton Reassurance Life Company of New York (the "Company") are presented on the basis of accounting practices prescribed or permitted by the New York Insurance Department (the "Department").

The Department recognizes only statutory accounting practices prescribed or permitted by the State of New York for determining and reporting the financial condition and results of operations of an insurance company and for determining its solvency under the New York Insurance Law. The *Accounting Practices and Procedures Manual*, ("NAIC SAP") has been adopted as a component of prescribed or permitted practices by the Department. The Company does not have any differences from NAIC SAP.

B. Use of estimates in the preparation of the financial statements

There has been no material change since December 31, 2009.

C. Accounting policy

There has been no material change since December 31, 2009.

2. ACCOUNTING CHANGES AND CORRECTIONS OF ERRORS

There has been no material change since December 31, 2009.

3. BUSINESS COMBINATIONS AND GOODWILL

There has been no material change since December 31, 2009.

4. DISCONTINUED OPERATIONS

There has been no material change since December 31, 2009.

5. INVESTMENTS

A. Mortgage loans

There has been no material change since December 31, 2009.

B. Debt restructuring

There has been no material change since December 31, 2009.

C. Reverse mortgages

There has been no material change since December 31, 2009.

D. Loan-backed securities

- (1) Disclosure deleted from 2010 Quarterly Statements.
- (2) Prepayment assumptions for single class and multi-class mortgage-backed/asset-backed securities were obtained from BlackRock Financial Management. All prepayment rates (CPR and PSA), as well as corresponding principal prepayment start and end dates, are provided by BlackRock Financial Management's prepayment modeling system.
- (3) Disclosure deleted from 2010 Quarterly Statements.
- (4) All securities with a recognized other-than-temporary impairment are disclosed, in the aggregate, classified on the basis for the other-than-temporary impairment.

Basis for Other-than-temporary Impairment	Impairment	Fair Value	Amortized Cost
A. Intend to sell the securities.	\$ -	\$ -	\$ -
B. Inability/ Intent to retain the security for a sufficient period of time to recover the amortized cost basis.	-	-	-
C. Present value of the cash flows collected is expected to be less than the amortized cost basis of the securities.	874,987	8,641,643	8,663,138
TOTAL	\$ 874,987	\$ 8,641,643	\$ 8,663,138

- (5) Information is provided in the following table for each security, currently held by the Company, which has an impairment on the basis that the present value of future cash flows expected to be collected is less than the amortized cost basis.

NOTES TO FINANCIAL STATEMENTS

CUSIP	ISSUER	DESCRIPTION	Amortized Cost before Impairment	Impairment	Fair Value	Amortized Cost after Impairment
86359BN64	SASC	CMO 04-21 XS-1A4	\$ 9,538,125	\$ 874,987	\$ 8,641,643	\$ 8,663,138
TOTAL			\$ 9,538,125	\$ 874,987	\$ 8,641,643	\$ 8,663,138

- (6) The following table shows gross unrealized losses and fair values of loan-backed securities aggregated by length of time that individual securities have been in continuous unrealized loss position at September 30, 2010.

	Less than 12 months		12 months or more		Total	
	Gross Unrealized		Gross Unrealized		Gross Unrealized	
	Fair Value	Losses	Fair Value	Losses	Fair Value	Losses
Loan-backed securities	\$ 16,194,386	\$ 831,735	\$ 75,989,232	\$ 6,864,905	\$ 92,183,618	\$ 7,696,640

- (7) All securities are reviewed, at least quarterly, to determine if an other-than-temporary impairment should be recognized and, if so, the reason for the impairment.

The Company closely monitors all assets that are trading at an unrealized loss of at least 10% or \$200,000, as well as all assets that have been in an unrealized loss position for six months or more.

For loan-backed securities, the categories of information considered when reaching conclusions as to whether impairments are not other-than-temporary may include the following: projected cash flows; pre-payment speeds; delinquency, default and severity rates; average borrower credit ratings; loan to value ratios; debt service coverage ratios; quality of the underlying collateral; cumulative losses in the underlying collateral pool; credit enhancement for the tranche owned and contractual allocation of losses to the tranche under varying circumstances; geographical distribution of collateral and expectations regarding general economic conditions, including home price appreciation and the effect of government programs on future cash flows.

- (8) Fair value estimates were available for all loan-backed securities. All loan-backed securities were evaluated for impairments.

E. Repurchase agreements

There has been no material change since December 31, 2009.

F. Real Estate

There has been no material change since December 31, 2009.

G. Low-income housing tax credits (LIHTC)

There has been no material change since December 31, 2009.

6. JOINT VENTURES, PARTNERSHIPS AND LIMITED LIABILITY COMPANIES

There has been no material change since December 31, 2009.

7. INVESTMENT INCOME

There has been no material change since December 31, 2009.

8. DERIVATIVE INSTRUMENTS

There has been no material change since December 31, 2009.

9. INCOME TAXES

There has been no material change since December 31, 2009.

10. INFORMATION CONCERNING PARENT, SUBSIDIARIES, AFFILIATES AND OTHER RELATED PARTIES

A. The Company is a wholly-owned subsidiary of Wilton Reassurance Company, a reinsurance company domiciled in the State of Minnesota. Wilton Reassurance Company is a wholly-owned subsidiary of Wilton Re U.S. Holdings, Inc., a non-insurance holding company incorporated in Delaware. Wilton Re U.S. Holdings, Inc. is a wholly-owned subsidiary of Wilton Re Holdings Limited, a non-insurance holding company registered in Bermuda.

B-C The Company is party to a service agreement with its affiliate, Wilton Re Services, Inc., pursuant to which Wilton Re Services, Inc. provides certain accounting, actuarial and administrative services.

NOTES TO FINANCIAL STATEMENTS

- D. At September 30, 2010 and December 31, 2009, the Company reported \$1,104,353 and \$1,652,086, respectively, due to parents, subsidiaries and affiliates related to administrative services performed by its affiliates on behalf of the Company. The Company expects to settle these costs within ninety days of period end.
- E. The Company did not have any guarantees or undertakings for the benefit of an affiliate or related party that would result in a material contingent exposure of the reporting entity's or any related party's assets or liabilities.
- F. The Company is party to a Service Agreement with its affiliate, Wilton Re Services, Inc., pursuant to which Wilton Re Services Inc. provides certain accounting, actuarial and administrative services.
- G. All outstanding shares of the Company are owned by Wilton Reassurance Company.
- H. The Company does not own shares of any upstream intermediate or ultimate parent, either directly or indirectly via a downstream subsidiary, controlled or affiliated company.
- I. The Company does not own any investment in any affiliated entity.
- J. The Company did not recognize any impairment write-down for any investment in subsidiary, controlled, or affiliated companies during the statement period.

11. DEBT

There has been no material change since December 31, 2009.

12. RETIREMENT PLANS, DEFERRED COMPENSATION, POSTEMPLOYMENT BENEFITS AND COMPENSATED ABSENCES AND OTHER POSTRETIREMENT BENEFIT PLANS

There has been no material change since December 31, 2009.

13. CAPITAL AND SURPLUS, SHAREHOLDERS' DIVIDEND RESTRICTIONS AND QUASI-REORGANIZATIONS

- (1) There has been no material change since December 31, 2009.
- (2) There has been no material change since December 31, 2009.
- (3) There has been no material change since December 31, 2009.
- (4) On June 25, 2010 the company paid a dividend to stockholders in the amount of \$9,000,000. This dividend was originally recorded as a reduction in Gross paid in and Contributed Surplus but has been properly reclassified as a reduction in Unassigned Surplus in this Statement.
- (5) There has been no material change since December 31, 2009.
- (6) There has been no material change since December 31, 2009.
- (7) There has been no material change since December 31, 2009.
- (8) There has been no material change since December 31, 2009.
- (9) There has been no material change since December 31, 2009.
- (10) There has been no material change since December 31, 2009.
- (11) There has been no material change since December 31, 2009.
- (12) There has been no material change since December 31, 2009.
- (13) There has been no material change since December 31, 2009.

14. CONTINGENCIES

- A. Contingent commitments
There has been no material change since December 31, 2009.
- B. Assessments
There has been no material change since December 31, 2009.
- C. Gain contingencies
There has been no material change since December 31, 2009.
- D. Claims related extra contractual obligation and bad faith losses stemming from lawsuits
There has been no material change since December 31, 2009.
- E. All other contingencies
There has been no material change since December 31, 2009.

NOTES TO FINANCIAL STATEMENTS

15. LEASES

A. Lessee operating leases

There has been no material change since December 31, 2009.

B. Lessor leasing arrangements

There has been no material change since December 31, 2009.

16. INFORMATION ABOUT FINANCIAL INSTRUMENTS WITH OFF-BALANCE SHEET RISK AND FINANCIAL INSTRUMENTS WITH CONCENTRATION OF CREDIT RISK

There has been no material change since December 31, 2009.

17. SALE, TRANSFER AND SERVICING OF FINANCIAL ASSETS AND EXTINGUISHMENT OF LIABILITIES.

A. Transfers of receivables reported as sales

There has been no material change since December 31, 2009.

B. Transfer and servicing of financial assets

There has been no material change since December 31, 2009.

C. Wash sales

In the course of managing the Company's investment portfolio, securities may be sold and reacquired within 30 days of the sale date in order to enhance the Company's yield on its investment portfolio. Such transactions are referred to as wash sales. The Company had no wash sales during 2010 or 2009.

18. GAIN OR LOSS TO THE REPORTING ENTITY FROM UNINSURED A&H PLANS AND THE UNINSURED PORTION OF PARTIALLY INSURED PLANS

There has been no material change since December 31, 2009.

19. DIRECT PREMIUM WRITTEN/PRODUCED BY MANAGING GENERAL AGENTS/THIRD PARTY ADMINISTRATORS.

There has been no material change since December 31, 2009.

20. OTHER ITEMS

A. Extraordinary items

There has been no material change since December 31, 2009.

B. Troubled debt restructuring: debtors

There has been no material change since December 31, 2009.

C. Other disclosures

There has been no material change since December 31, 2009.

D. Uncollectible asset balances

There has been no material change since December 31, 2009.

E. Business interruption insurance recoveries

There has been no material change since December 31, 2009.

F. State transferable tax credits

There has been no material change since December 31, 2009.

H. Subprime and Alt-A mortgage related risk exposure

There has been no material change since December 31, 2009.

21. EVENTS SUBSEQUENT

There has been no material change since December 31, 2009.

22. REINSURANCE

NOTES TO FINANCIAL STATEMENTS

A. Ceded Reinsurance Report

Section 1 - General Interrogatories

- (1) Are any of the reinsurers, listed in Schedule S as non-affiliated, owned in excess of 10% or controlled, either directly or indirectly, by the Company or by any representative, officer, trustee, or director of the Company?

Yes [] No []

- (2) Have any policies issued by the Company been reinsured with a company chartered in a country other than the United States [excluding U.S. Branches of such companies] which is owned in excess of 10% or controlled directly or indirectly by an insured beneficiary, a creditor or an insured or any other person not primarily engaged in the insurance business?

Yes [] No []

Section 2 - Ceded Reinsurance Report - Part A

- (1) Does the Company have any reinsurance agreements in effect under which the reinsurer may unilaterally cancel any reinsurance for reasons other than for nonpayment of premium or other similar credits?

Yes [] No []

- a. If yes, what is the estimated amount of the aggregate reduction in surplus of a unilateral cancellation by the reinsurer as of the date of this statement, for those agreements in which cancellation results in a net obligation of the Company to the reinsurer, and for which such obligation is not presently accrued?

\$ 0

- b. What is the total amount of reinsurance credits taken, whether as an asset or as a reduction of liability, for these agreements in this statement?

\$ 0

- (2) Does the reporting entity have any reinsurance agreements in effect such that the amount of losses paid or accrued through the statement date may result in a payment to the reinsurer of amounts which, in aggregate and allowing for offset of mutual credits from other reinsurance agreements with the same reinsurer, exceed the total direct premium collected under the reinsured policies?

Yes [] No []

Section 3 - Ceded Reinsurance Report - Part B

- (1) What is the estimated amount of the aggregate reduction in surplus, (for agreements other than those under which the reinsurer may unilaterally cancel for reasons other than for nonpayment of premium or other similar credits that are reflected in Section 2 above) of termination of all reinsurance agreements, by either party, as of the date of this statement?

\$ 0

- (2) Have any new agreements been executed or existing agreements amended since January 1, 2006, to include policies or contracts which were in-force or which had existing reserves established by the Company as of the effective date of the agreement?

Yes [] No []

- If yes, what is the amount of reinsurance credits (whether an asset or a reduction of liability) taken for such new agreements or amendments?

\$ 0

B. Uncollectible Reinsurance

There has been no material change since December 31, 2009.

C. Commutation of Ceded Reinsurance

There has been no material change since December 31, 2009.

23. RETROSPECTIVELY RATED CONTRACTS & CONTRACTS SUBJECT TO REDETERMINATION

There has been no material change since December 31, 2009.

24. CHANGE IN INCURRED LOSSES AND LOSS ADJUSTMENT EXPENSES.

The Company did not have any changes in incurred losses and loss adjustment expenses during 2010 or 2009.

25. INTERCOMPANY POOLING ARRANGEMENT

There has been no material change since December 31, 2009.

NOTES TO FINANCIAL STATEMENTS

26. STRUCTURED SETTLEMENTS

There has been no material change since December 31, 2009.

27. HEALTH CARE RECEIVABLES

There has been no material change since December 31, 2009.

28. PARTICIPATING POLICIES

There has been no material change since December 31, 2009.

29. PREMIUM DEFICIENCY RESERVES

There has been no material change since December 31, 2009.

30. RESERVES FOR LIFE CONTRACTS AND DEPOSIT-TYPE CONTRACTS

(1) There has been no material change since December 31, 2009.

(2) There has been no material change since December 31, 2009.

(3) There has been no material change since December 31, 2009.

(4) There has been no material change since December 31, 2009.

(5) There has been no material change since December 31, 2009.

(6) There has been no material change since December 31, 2009.

31. ANALYSIS OF ANNUITY ACTUARIAL RESERVES AND DEPOSIT LIABILITIES BY WITHDRAWAL CHARACTERISTICS

There has been no material change since December 31, 2009.

32. PREMIUM AND ANNUITY CONSIDERATIONS DEFERRED AND UNCOLLECTED

There has been no material change since December 31, 2009.

33. SEPARATE ACCOUNTS

There has been no material change since December 31, 2009.

34. LOSS/CLAIM ADJUSTMENT EXPENSES

There has been no material change since December 31, 2009.

GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES GENERAL

- 1.1 Did the reporting entity experience any material transactions requiring the filing of Disclosure of Material Transactions with the State of Domicile, as required by the Model Act? Yes No
- 1.2 If yes, has the report been filed with the domiciliary state? Yes No
- 2.1 Has any change been made during the year of this statement in the charter, by-laws, articles of incorporation, or deed of settlement of the reporting entity? Yes No
- 2.2 If yes, date of change: 05/21/2010
3. Have there been any substantial changes in the organizational chart since the prior quarter end? Yes No
If yes, complete the Schedule Y - Part 1 - organizational chart.
- 4.1 Has the reporting entity been a party to a merger or consolidation during the period covered by this statement? Yes No
- 4.2 If yes, provide the name of entity, NAIC Company Code, and state of domicile (use two letter state abbreviation) for any entity that has ceased to exist as a result of the merger or consolidation.

1 Name of Entity	2 NAIC Company Code	3 State of Domicile

5. If the reporting entity is subject to a management agreement, including third-party administrator(s), managing general agent(s), attorney-in-fact, or similar agreement, have there been any significant changes regarding the terms of the agreement or principals involved? Yes No NA
If yes, attach an explanation.
- 6.1 State as of what date the latest financial examination of the reporting entity was made or is being made. 12/31/2007
- 6.2 State the as of date that the latest financial examination report became available from either the state of domicile or the reporting entity. This date should be the date of the examined balance sheet and not the date the report was completed or released. 12/31/2007
- 6.3 State as of what date the latest financial examination report became available to other states or the public from either the state of domicile or the reporting entity. This is the release date or completion date of the examination report and not the date of the examination (balance sheet date). 02/05/2010
- 6.4 By what department or departments?
New York State Insurance Department.....
- 6.5 Have all financial statement adjustments within the latest financial examination report been accounted for in a subsequent financial statement filed with Departments? Yes No NA
- 6.6 Have all of the recommendations within the latest financial examination report been complied with? Yes No NA
- 7.1 Has this reporting entity had any Certificates of Authority, licenses or registrations (including corporate registration, if applicable) suspended or revoked by any governmental entity during the reporting period? Yes No
- 7.2 If yes, give full information:
.....
- 8.1 Is the company a subsidiary of a bank holding company regulated by the Federal Reserve Board? Yes No
- 8.2 If response to 8.1 is yes, please identify the name of the bank holding company.
.....
- 8.3 Is the company affiliated with one or more banks, thrifts or securities firms? Yes No
- 8.4 If response to 8.3 is yes, please provide below the names and location (city and state of the main office) of any affiliates regulated by a federal regulatory services agency [i.e. the Federal Reserve Board (FRB), the Office of the Comptroller of the Currency (OCC), the Office of Thrift Supervision (OTS), the Federal Deposit Insurance Corporation (FDIC) and the Securities Exchange Commission (SEC)] and identify the affiliate's primary federal regulator.]

1 Affiliate Name	2 Location (City, State)	3 FRB	4 OCC	5 OTS	6 FDIC	7 SEC
Lehman Brothers Holdings Inc. and subsidiaries.....	New York, NY.....	No	No	Yes	No	No

