

Exhibit “2”

Civil Action No. 3:06-CV-2136-P; *Securities and Exchange Commission v. ABC Viaticals, et al***Exhibit 2**

		CURRENT DEATH
VIATOR	CARRIER	BENEFIT
GOL-A (1)	Massachusetts Mutual Life Ins. Company	\$12,403,786.00
GOL-A (2)	Massachusetts Mutual Life Ins. Company	\$5,000,000.00
HAR-F&J	Massachusetts Mutual Life Ins. Company	\$3,000,000.00
KES-S&C (1)	The Manufacturers Life Insurance Co. (USA) (John Hancock)	\$4,000,000.00
KES-S&C (8)	THE OLD ONE LIFE Insurance Company of America (American General)	\$1,000,000.00
WIL-D&S (3)	Hartford Life & Annuity Ins. Co.	\$17,500,000.00
WIL-D&S (4)	John Hancock Mutual Life Insurance Co.	\$10,000,000.00
Total Current Death Benefit		\$52,903,786.00