

ANNUAL STATEMENT

OF THE

Lincoln Life & Annuity Company of New York

TO THE

Insurance Department

OF THE

STATE OF

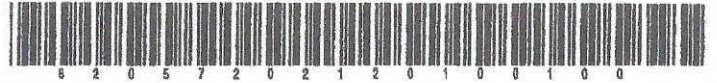
New York

FOR THE YEAR ENDED
DECEMBER 31, 2021

LIFE, ACCIDENT AND HEALTH

FRATERNAL BENEFIT SOCIETIES

2021



LIFE, AND ACCIDENT AND HEALTH COMPANIES/FRATERNAL BENEFIT SOCIETIES - ASSOCIATION EDITION

ANNUAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2021
OF THE CONDITION AND AFFAIRS OF THE

Lincoln Life & Annuity Company of New York

NAIC Group Code 0020 0020 NAIC Company Code 62057 Employer's ID Number 22-0832760
(Current) (Prior)

Organized under the Laws of NY State of Domicile or Port of Entry NY

Country of Domicile United States of America

Licensed as business type: Life, Accident and Health [X] Fraternal Benefit Societies []

Incorporated/Organized 10/27/1897 Commenced Business 12/31/1897

Statutory Home Office 120 Madison Street, Suite 1310 Syracuse, NY, US 13202-2802
(Street and Number) (City or Town, State, Country and Zip Code)

Main Administrative Office 1301 South Harrison Street
(Street and Number)
Fort Wayne, IN, US 46802-3425 800-444-2363
(City or Town, State, Country and Zip Code) (Area Code) (Telephone Number)

Mail Address 100 North Greene Street Greensboro, NC, US 27401
(Street and Number or P.O. Box) (City or Town, State, Country and Zip Code)

Primary Location of Books and Records 120 Madison Street, Suite 1310
(Street and Number)
Syracuse, NY, US 13202-2802 260-455-2000
(City or Town, State, Country and Zip Code) (Area Code) (Telephone Number)

Internet Website Address www.lfg.com

Statutory Statement Contact Sheila Diane Martin 336-691-4793
(Name) (Area Code) (Telephone Number)
Sheila.Martin@lfg.com 336-691-3938
(E-mail Address) (FAX Number)

OFFICERS

President Dennis Robert Glass SVP & Treasurer Shantanu Mishra #
Secretary Robert Owen Sheppard VP & Appointed Actuary Elizabeth Ann Braswell

OTHER

Ellen Gail Cooper, Executive Vice President Randal Jay Freitag, Executive Vice President John Christopher Kennedy #, Executive Vice President
Jamie Burgener Ohi, Executive Vice President Kenneth Steven Salon, Executive Vice President

DIRECTORS OR TRUSTEES

Jayson Reagan Bronchetti # Ellen Gail Cooper Randal Jay Freitag
Dennis Robert Glass George William Henderson III Mark Edward Konen
Marguerite Leanne Lachman Louis Gary Marcoccia Patrick Samuel Pittard

State of Pennsylvania and New York SS:
County of Delaware and Onondaga

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 e-Filed DocuSigned by:

Dennis R. Glass
22826581AA8A458...
Dennis Robert Glass
President

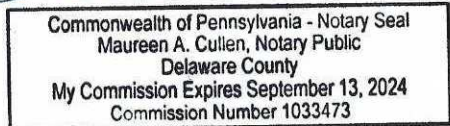
Robert Owen Sheppard
Robert Owen Sheppard
Secretary

Shantanu Mishra
F9238130E0154D7...
Shantanu Mishra
SVP & Treasurer

Subscribed and sworn to before me this 31st day of January, 2022

- a. Is this an original filing? Yes [X] No []
b. If no,
1. State the amendment number
2. Date filed
3. Number of pages attached

Maureen A. Cullen
Notary
9/13/2024



Subscribed and sworn to before me this 27th day of January, 2022

Paula M. Powell
Notary

PAULA M. POWELL
Notary Public, State of New York
Reg. No. 01P06409084
Qualified in Onondaga County
Commission Expires Sep 14, 2024

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

ASSETS

	Current Year			Prior Year
	1 Assets	2 Nonadmitted Assets	3 Net Admitted Assets (Cols. 1 - 2)	4 Net Admitted Assets
1. Bonds (Schedule D)	7,367,225,274		7,367,225,274	7,239,552,322
2. Stocks (Schedule D):				
2.1 Preferred stocks	8,172,985		8,172,985	500,000
2.2 Common stocks	2,737,618		2,737,618	2,546,501
3. Mortgage loans on real estate (Schedule B):				
3.1 First liens	965,424,561		965,424,561	950,778,538
3.2 Other than first liens				
4. Real estate (Schedule A):				
4.1 Properties occupied by the company (less \$ encumbrances)				
4.2 Properties held for the production of income (less \$ encumbrances)				
4.3 Properties held for sale (less \$ encumbrances)				
5. Cash (\$ (4,116,395) , Schedule E - Part 1), cash equivalents (\$ 39,319,000 , Schedule E - Part 2) and short-term investments (\$, Schedule DA)	35,202,605		35,202,605	84,299,932
6. Contract loans (including \$ premium notes)	189,275,532		189,275,532	202,031,874
7. Derivatives (Schedule DB)	6,498,345		6,498,345	27,098,821
8. Other invested assets (Schedule BA)	21,093,927		21,093,927	21,158,701
9. Receivables for securities	284,455		284,455	129,550
10. Securities lending reinvested collateral assets (Schedule DL)				
11. Aggregate write-ins for invested assets	4,200,000		4,200,000	17,814,522
12. Subtotals, cash and invested assets (Lines 1 to 11)	8,600,115,302		8,600,115,302	8,545,910,761
13. Title plants less \$ charged off (for Title insurers only)				
14. Investment income due and accrued	88,042,337	81,191	87,961,146	89,045,939
15. Premiums and considerations:				
15.1 Uncollected premiums and agents' balances in the course of collection	20,294,969	1,142,936	19,152,033	4,789,477
15.2 Deferred premiums and agents' balances and installments booked but deferred and not yet due (including \$ earned but unbilled premiums)	25,646,319		25,646,319	23,084,360
15.3 Accrued retrospective premiums (\$) and contracts subject to redetermination (\$)				
16. Reinsurance:				
16.1 Amounts recoverable from reinsurers	6,610,670		6,610,670	2,046,240
16.2 Funds held by or deposited with reinsured companies				
16.3 Other amounts receivable under reinsurance contracts	7,935,153		7,935,153	13,638,061
17. Amounts receivable relating to uninsured plans	1,543		1,543	
18.1 Current federal and foreign income tax recoverable and interest thereon				7,547,339
18.2 Net deferred tax asset	129,325,787	65,425,739	63,900,048	44,290,673
19. Guaranty funds receivable or on deposit	162,836		162,836	398,529
20. Electronic data processing equipment and software				
21. Furniture and equipment, including health care delivery assets (\$)				
22. Net adjustment in assets and liabilities due to foreign exchange rates				
23. Receivables from parent, subsidiaries and affiliates	10,537,687		10,537,687	4,042,875
24. Health care (\$) and other amounts receivable	1,923,184		1,923,184	2,477,914
25. Aggregate write-ins for other than invested assets	3,229,066	183,011	3,046,055	7,060,080
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25)	8,893,824,853	66,832,877	8,826,991,976	8,744,332,248
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts	8,478,713,870		8,478,713,870	7,733,941,529
28. Total (Lines 26 and 27)	17,372,538,723	66,832,877	17,305,705,846	16,478,273,777
DETAILS OF WRITE-INS				
1101. Collateral receivable - derivatives	4,200,000		4,200,000	17,814,522
1102.				
1103.				
1198. Summary of remaining write-ins for Line 11 from overflow page				
1199. Totals (Lines 1101 thru 1103 plus 1198)(Line 11 above)	4,200,000		4,200,000	17,814,522
2501. Debit suspense	1,938,713		1,938,713	6,455,343
2502. Miscellaneous receivables & prepaid items	1,199,753	92,411	1,107,342	604,737
2503. Prepaid and other assets	90,600	90,600		
2598. Summary of remaining write-ins for Line 25 from overflow page				
2599. Totals (Lines 2501 thru 2503 plus 2598)(Line 25 above)	3,229,066	183,011	3,046,055	7,060,080

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

LIABILITIES, SURPLUS AND OTHER FUNDS

	1 Current Year	2 Prior Year
1. Aggregate reserve for life contracts \$ 5,711,294,594 (Exh. 5, Line 9999999) less \$ included in Line 6.3 (including \$ 2,445,239 Modco Reserve)	5,711,294,594	5,733,072,612
2. Aggregate reserve for accident and health contracts (including \$ Modco Reserve)	104,543,334	95,086,267
3. Liability for deposit-type contracts (Exhibit 7, Line 14, Col. 1) (including \$ Modco Reserve)	137,517,848	143,383,271
4. Contract claims:		
4.1 Life (Exhibit 8, Part 1, Line 4.4, Col. 1 less sum of Cols. 9, 10 and 11)	53,777,498	56,993,076
4.2 Accident and health (Exhibit 8, Part 1, Line 4.4, sum of Cols. 9, 10 and 11)	7,338,677	1,944,250
5. Policyholders' dividends/refunds to members \$ 22,078 and coupons \$ due and unpaid (Exhibit 4, Line 10)	22,078	18,192
6. Provision for policyholders' dividends, refunds to members and coupons payable in following calendar year - estimated amounts:		
6.1 Policyholders' dividends and refunds to members apportioned for payment (including \$ Modco)	19,470,731	20,017,331
6.2 Policyholders' dividends and refunds to members not yet apportioned (including \$ Modco)		
6.3 Coupons and similar benefits (including \$ Modco)		
7. Amount provisionally held for deferred dividend policies not included in Line 6		
8. Premiums and annuity considerations for life and accident and health contracts received in advance less \$ discount; including \$ 295,539 accident and health premiums (Exhibit 1, Part 1, Col. 1, sum of lines 4 and 14)	845,715	718,423
9. Contract liabilities not included elsewhere:		
9.1 Surrender values on canceled contracts		
9.2 Provision for experience rating refunds, including the liability of \$ accident and health experience rating refunds of which \$ is for medical loss ratio rebate per the Public Health Service Act		
9.3 Other amounts payable on reinsurance, including \$ assumed and \$ ceded		
9.4 Interest maintenance reserve (IMR, Line 6)	70,062,646	60,573,075
10. Commissions to agents due or accrued-life and annuity contracts \$ 4,670,333 accident and health \$ 1,644,176 and deposit-type contract funds \$	6,314,509	5,786,731
11. Commissions and expense allowances payable on reinsurance assumed	8,320	7,304
12. General expenses due or accrued (Exhibit 2, Line 12, Col. 7)	100,281,653	7,876,159
13. Transfers to Separate Accounts due or accrued (net) (including \$ (123,065,713) accrued for expense allowances recognized in reserves, net of reinsured allowances)	(123,066,697)	(130,413,583)
14. Taxes, licenses and fees due or accrued, excluding federal income taxes (Exhibit 3, Line 9, Col. 6)		
15.1 Current federal and foreign income taxes, including \$ on realized capital gains (losses)	1,696,728	
15.2 Net deferred tax liability		
16. Unearned investment income	363,754	464,870
17. Amounts withheld or retained by reporting entity as agent or trustee	14,949,807	10,899,687
18. Amounts held for agents' account, including \$ agents' credit balances		
19. Remittances and items not allocated	11,445,626	31,220,338
20. Net adjustment in assets and liabilities due to foreign exchange rates		
21. Liability for benefits for employees and agents if not included above		
22. Borrowed money \$ 38,503,776 and interest thereon \$ 0	38,503,776	1,290
23. Dividends to stockholders declared and unpaid		
24. Miscellaneous liabilities:		
24.01 Asset valuation reserve (AVR, Line 16, Col. 7)	58,357,856	58,368,744
24.02 Reinsurance in unauthorized and certified (\$) companies	2,574,006	5,274,989
24.03 Funds held under reinsurance treaties with unauthorized and certified (\$) reinsurers	1,609,703,508	1,593,496,378
24.04 Payable to parent, subsidiaries and affiliates	1,199,566	18,316,017
24.05 Drafts outstanding		
24.06 Liability for amounts held under uninsured plans		
24.07 Funds held under coinsurance		
24.08 Derivatives	1,317,904	2,937,621
24.09 Payable for securities	60,658	472,782
24.10 Payable for securities lending		
24.11 Capital notes \$ and interest thereon \$		
25. Aggregate write-ins for liabilities	7,143,865	31,301,263
26. Total liabilities excluding Separate Accounts business (Lines 1 to 25)	7,835,727,960	7,747,817,087
27. From Separate Accounts Statement	8,478,712,259	7,733,940,146
28. Total liabilities (Lines 26 and 27)	16,314,440,219	15,481,757,233
29. Common capital stock	2,640,000	2,640,000
30. Preferred capital stock		
31. Aggregate write-ins for other than special surplus funds		
32. Surplus notes		
33. Gross paid in and contributed surplus (Page 3, Line 33, Col. 2 plus Page 4, Line 51.1, Col. 1)	1,136,439,649	1,136,299,632
34. Aggregate write-ins for special surplus funds		
35. Unassigned funds (surplus)	(147,814,022)	(142,423,088)
36. Less treasury stock, at cost:		
36.1 shares common (value included in Line 29 \$)		
36.2 shares preferred (value included in Line 30 \$)		
37. Surplus (Total Lines 31+32+33+34+35-36) (including \$ 1,611 in Separate Accounts Statement)	988,625,627	993,876,544
38. Totals of Lines 29, 30 and 37 (Page 4, Line 55)	991,265,627	996,516,544
39. Totals of Lines 28 and 38 (Page 2, Line 28, Col. 3)	17,305,705,846	16,478,273,777
DETAILS OF WRITE-INS		
2501. Variation Margin Payable	7,020,000	23,061,263
2502. Collateral payable - derivatives		8,240,000
2503. Miscellaneous withholding	123,865	
2598. Summary of remaining write-ins for Line 25 from overflow page		
2599. Totals (Lines 2501 thru 2503 plus 2598)(Line 25 above)	7,143,865	31,301,263
3101.		
3102.		
3103.		
3198. Summary of remaining write-ins for Line 31 from overflow page		
3199. Totals (Lines 3101 thru 3103 plus 3198)(Line 31 above)		
3401.		
3402.		
3403.		
3498. Summary of remaining write-ins for Line 34 from overflow page		
3499. Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above)		

SUMMARY OF OPERATIONS

	1 Current Year	2 Prior Year
1. Premiums and annuity considerations for life and accident and health contracts (Exhibit 1, Part 1, Line 20.4, Col. 1, less Col. 11)	824,607,056	696,052,090
2. Considerations for supplementary contracts with life contingencies	378,935	690,113
3. Net investment income (Exhibit of Net Investment Income, Line 17)	315,184,615	305,163,293
4. Amortization of Interest Maintenance Reserve (IMR, Line 5)	2,543,609	1,135,232
5. Separate Accounts net gain from operations excluding unrealized gains or losses		
6. Commissions and expense allowances on reinsurance ceded (Exhibit 1, Part 2, Line 26.1, Col. 1)	39,324,676	43,669,041
7. Reserve adjustments on reinsurance ceded	178,448,892	168,842,300
8. Miscellaneous Income:		
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts	116,238,886	102,569,897
8.2 Charges and fees for deposit-type contracts		
8.3 Aggregate write-ins for miscellaneous income	61,550,950	60,742,138
9. Total (Lines 1 to 8.3)	1,538,277,619	1,378,864,104
10. Death benefits	264,713,619	287,436,511
11. Matured endowments (excluding guaranteed annual pure endowments)	391,776	853,568
12. Annuity benefits (Exhibit 8, Part 2, Line 6.4, Cols. 4 + 8)	19,814,245	21,620,003
13. Disability benefits and benefits under accident and health contracts	74,884,719	50,610,486
14. Coupons, guaranteed annual pure endowments and similar benefits		
15. Surrender benefits and withdrawals for life contracts	1,038,831,856	862,654,539
16. Group conversions	375,420	575,165
17. Interest and adjustments on contract or deposit-type contract funds	8,427,288	9,162,182
18. Payments on supplementary contracts with life contingencies	1,047,428	973,542
19. Increase in aggregate reserves for life and accident and health contracts	(12,224,497)	125,408,277
20. Totals (Lines 10 to 19)	1,396,261,854	1,359,294,273
21. Commissions on premiums, annuity considerations, and deposit-type contract funds (direct business only) (Exhibit 1, Part 2, Line 31, Col. 1)	78,014,879	67,162,030
22. Commissions and expense allowances on reinsurance assumed (Exhibit 1, Part 2, Line 26.2, Col. 1)	645,255	1,081,265
23. General insurance expenses and fraternal expenses (Exhibit 2, Line 10, Cols. 1, 2, 3, 4 and 6)	173,144,401	78,833,035
24. Insurance taxes, licenses and fees, excluding federal income taxes (Exhibit 3, Line 7, Cols. 1 + 2 + 3 + 5)	15,893,766	13,661,821
25. Increase in loading on deferred and uncollected premiums	(421,167)	177,461
26. Net transfers to or (from) Separate Accounts net of reinsurance	(218,092,827)	(188,433,455)
27. Aggregate write-ins for deductions	(2,159)	248,173
28. Totals (Lines 20 to 27)	1,445,444,002	1,332,024,603
29. Net gain from operations before dividends to policyholders, refunds to members and federal income taxes (Line 9 minus Line 28)	92,833,617	46,839,501
30. Dividends to policyholders and refunds to members	19,115,433	19,860,587
31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30)	73,718,184	26,978,914
32. Federal and foreign income taxes incurred (excluding tax on capital gains)	35,191,032	1,775,960
33. Net gain from operations after dividends to policyholders, refunds to members and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32)	38,527,152	25,202,954
34. Net realized capital gains (losses) (excluding gains (losses) transferred to the IMR) less capital gains tax of \$671,365 (excluding taxes of \$3,198,693 transferred to the IMR)	2,525,607	(1,832,094)
35. Net income (Line 33 plus Line 34)	41,052,759	23,370,860
CAPITAL AND SURPLUS ACCOUNT		
36. Capital and surplus, December 31, prior year (Page 3, Line 38, Col. 2)	996,516,544	1,105,559,938
37. Net income (Line 35)	41,052,759	23,370,860
38. Change in net unrealized capital gains (losses) less capital gains tax of \$(4,730,291)	(17,794,903)	19,078,711
39. Change in net unrealized foreign exchange capital gain (loss)	642,802	54,795
40. Change in net deferred income tax	25,476,947	19,699,013
41. Change in nonadmitted assets	(10,975,807)	(2,622,310)
42. Change in liability for reinsurance in unauthorized and certified companies	2,700,983	1,122,211
43. Change in reserve on account of change in valuation basis, (increase) or decrease		(45,299,000)
44. Change in asset valuation reserve	10,888	(1,035,128)
45. Change in treasury stock (Page 3, Lines 36.1 and 36.2, Col. 2 minus Col. 1)		
46. Surplus (contributed to) withdrawn from Separate Accounts during period		
47. Other changes in surplus in Separate Accounts Statement		
48. Change in surplus notes		
49. Cumulative effect of changes in accounting principles		
50. Capital changes:		
50.1 Paid in		
50.2 Transferred from surplus (Stock Dividend)		
50.3 Transferred to surplus		
51. Surplus adjustment:		
51.1 Paid in	140,017	92,056
51.2 Transferred to capital (Stock Dividend)		
51.3 Transferred from capital		
51.4 Change in surplus as a result of reinsurance	(21,504,603)	(21,504,602)
52. Dividends to stockholders	(25,000,000)	(102,000,000)
53. Aggregate write-ins for gains and losses in surplus		
54. Net change in capital and surplus for the year (Lines 37 through 53)	(5,250,917)	(109,043,394)
55. Capital and surplus, December 31, current year (Lines 36 + 54) (Page 3, Line 38)	991,265,627	996,516,544
DETAILS OF WRITE-INS		
08.301. Variable account asset management and service fees	70,751,896	69,045,537
08.302. Surrender charges	2,105,760	2,266,761
08.303. Other Income	(11,306,706)	(10,570,160)
08.398. Summary of remaining write-ins for Line 8.3 from overflow page		
08.399. Totals (Lines 08.301 thru 08.303 plus 08.398)(Line 8.3 above)	61,550,950	60,742,138
2701. Contract credits	(2,159)	248,173
2702.		
2703.		
2798. Summary of remaining write-ins for Line 27 from overflow page		
2799. Totals (Lines 2701 thru 2703 plus 2798)(Line 27 above)	(2,159)	248,173
5301.		
5302.		
5303.		
5398. Summary of remaining write-ins for Line 53 from overflow page		
5399. Totals (Lines 5301 thru 5303 plus 5398)(Line 53 above)		

CASH FLOW

	1	2
	Current Year	Prior Year
Cash from Operations		
1. Premiums collected net of reinsurance	808,395,604	697,053,855
2. Net investment income	317,601,589	305,747,850
3. Miscellaneous income	217,114,512	375,823,376
4. Total (Lines 1 through 3)	1,343,111,705	1,378,625,081
5. Benefit and loss related payments	1,232,519,494	1,202,016,974
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts	(225,439,713)	(202,242,417)
7. Commissions, expenses paid and aggregate write-ins for deductions	190,329,399	162,700,492
8. Dividends paid to policyholders	19,658,147	20,096,450
9. Federal and foreign income taxes paid (recovered) net of \$671,365 tax on capital gains (losses)	29,817,023	31,250,313
10. Total (Lines 5 through 9)	1,246,884,350	1,213,821,812
11. Net cash from operations (Line 4 minus Line 10)	96,227,355	164,803,269
Cash from Investments		
12. Proceeds from investments sold, matured or repaid:		
12.1 Bonds	524,996,267	586,717,026
12.2 Stocks	4,500	2,500,000
12.3 Mortgage loans	92,143,367	61,408,210
12.4 Real estate		
12.5 Other invested assets		
12.6 Net gains or (losses) on cash, cash equivalents and short-term investments		
12.7 Miscellaneous proceeds	33,637,544	6,519,529
12.8 Total investment proceeds (Lines 12.1 to 12.7)	650,781,678	657,144,765
13. Cost of investments acquired (long-term only):		
13.1 Bonds	658,702,429	708,650,996
13.2 Stocks	7,780,913	1,847,300
13.3 Mortgage loans	106,789,390	95,947,817
13.4 Real estate		
13.5 Other invested assets		
13.6 Miscellaneous applications	567,029	(23,419,706)
13.7 Total investments acquired (Lines 13.1 to 13.6)	773,839,761	783,026,407
14. Net increase (decrease) in contract loans and premium notes	(12,756,342)	(13,493,763)
15. Net cash from investments (Line 12.8 minus Line 13.7 minus Line 14)	(110,301,741)	(112,387,879)
Cash from Financing and Miscellaneous Sources		
16. Cash provided (applied):		
16.1 Surplus notes, capital notes		
16.2 Capital and paid in surplus, less treasury stock	140,017	92,056
16.3 Borrowed funds	38,502,486	(25,522,855)
16.4 Net deposits on deposit-type contracts and other insurance liabilities	(5,865,423)	(5,711,135)
16.5 Dividends to stockholders	25,000,000	102,000,000
16.6 Other cash provided (applied)	(42,800,021)	105,894,381
17. Net cash from financing and miscellaneous sources (Lines 16.1 to 16.4 minus Line 16.5 plus Line 16.6)	(35,022,941)	(27,247,553)
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)	(49,097,327)	25,167,837
19. Cash, cash equivalents and short-term investments:		
19.1 Beginning of year	84,299,932	59,132,095
19.2 End of year (Line 18 plus Line 19.1)	35,202,605	84,299,932

Note: Supplemental disclosures of cash flow information for non-cash transactions:

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
ANALYSIS OF OPERATIONS BY LINES OF BUSINESS - SUMMARY

	1	2	3	4	5	6	7	8	9
	Total	Individual Life	Group Life	Individual Annuities	Group Annuities	Accident and Health	Fraternal	Other Lines of Business	YRT Mortality Risk Only
1. Premiums and annuity considerations for life and accident and health contracts	824,607,056	224,007,762	26,599,835	95,831,914	363,853,564	114,313,981			
2. Considerations for supplementary contracts with life contingencies	378,935	XXX	XXX	378,935		XXX	XXX		XXX
3. Net investment income	315,184,615	216,688,313	673,644	24,916,823	64,013,457	4,415,585		4,476,793	
4. Amortization of Interest Maintenance Reserve (IMR)	2,543,609	1,748,721	5,436	201,085	516,603	35,635		36,129	
5. Separate Accounts net gain from operations excluding unrealized gains or losses							XXX		
6. Commissions and expense allowances on reinsurance ceded	39,324,676	20,104,650	(10,324)	19,222,394		7,956	XXX		
7. Reserve adjustments on reinsurance ceded	178,448,892			178,448,892			XXX		
8. Miscellaneous Income:									
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts	116,238,886	15,302,812		94,813,385	6,122,689		XXX		
8.2 Charges and fees for deposit-type contracts						XXX	XXX		
8.3 Aggregate write-ins for miscellaneous income	61,550,950	22,080,795	497	33,835,115	5,326,810	307,733			
9. Totals (Lines 1 to 8.3)	1,538,277,619	499,933,053	27,269,088	447,648,543	439,833,123	119,080,890		4,512,922	
10. Death benefits	264,713,619	240,731,388	23,982,231			XXX	XXX		
11. Matured endowments (excluding guaranteed annual pure endowments)	391,776	391,776				XXX	XXX		
12. Annuity benefits	19,814,245	XXX	XXX	19,488,939	325,306	XXX	XXX		XXX
13. Disability benefits and benefits under accident and health contracts	74,884,719	2,284,456	431,920			72,168,343	XXX		
14. Coupons, guaranteed annual pure endowments and similar benefits							XXX		
15. Surrender benefits and withdrawals for life contracts	1,038,831,856	59,583,929		549,011,835	430,236,092	XXX	XXX		
16. Group conversions	375,420		375,420				XXX		
17. Interest and adjustments on contract or deposit-type contract funds	8,427,288	7,740,576	147,343	529,605	3,380	6,384	XXX		
18. Payments on supplementary contracts with life contingencies	1,047,428			1,047,428		XXX	XXX		
19. Increase in aggregate reserves for life and accident and health contracts	(12,224,497)	(15,111,358)	(414,924)	(32,888,763)	26,733,482	9,457,066	XXX		
20. Totals (Lines 10 to 19)	1,396,261,854	295,620,767	24,521,990	537,189,044	457,298,260	81,631,793	XXX		
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only)	78,014,879	15,620,092	3,421,888	44,671,788	6,736,257	7,564,854			XXX
22. Commissions and expense allowances on reinsurance assumed	645,255	572,265	2,228	54,231	12	16,519	XXX		
23. General insurance expenses and fraternal expenses	173,144,401	134,870,042	3,507,338	14,011,973	7,758,557	12,987,134		9,357	
24. Insurance taxes, licenses and fees, excluding federal income taxes	15,893,766	9,889,980	934,855	1,132,369	706,943	3,219,646		9,973	
25. Increase in loading on deferred and uncollected premiums	(421,167)	(421,167)					XXX		
26. Net transfers to or (from) Separate Accounts net of reinsurance	(218,092,827)	17,683,352		(184,872,997)	(50,903,182)		XXX		
27. Aggregate write-ins for deductions	(2,159)	(2,159)							
28. Totals (Lines 20 to 27)	1,445,444,002	473,833,172	32,388,299	412,186,408	421,596,847	105,419,946		19,330	
29. Net gain from operations before dividends to policyholders, refunds to members and federal income taxes (Line 9 minus Line 28)	92,833,617	26,099,881	(5,119,211)	35,462,135	18,236,276	13,660,944		4,493,592	
30. Dividends to policyholders and refunds to members	19,115,433	19,115,433					XXX		
31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30)	73,718,184	6,984,448	(5,119,211)	35,462,135	18,236,276	13,660,944		4,493,592	
32. Federal income taxes incurred (excluding tax on capital gains)	35,191,032	19,227,008	(1,603,530)	6,911,604	3,535,142	2,890,229		4,230,579	
33. Net gain from operations after dividends to policyholders, refunds to members and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32)	38,527,152	(12,242,560)	(3,515,681)	28,550,531	14,701,134	10,770,715		263,013	
34. Policies/certificates in force end of year	147,340	76,360	979	36,369	30,046	3,586	XXX		
DETAILS OF WRITE-INS									
08.301. Variable account asset management and service fees	70,539,101	16,749,960		48,293,097	5,496,044				
08.302. Surrender charges	2,105,760	1,159,506		914,567	31,687				
08.303. Other Income	(11,093,911)	4,171,329	497	(15,372,549)	(200,921)	307,733			
08.398. Summary of remaining write-ins for Line 8.3 from overflow page									
08.399. Totals (Lines 08.301 thru 08.303 plus 08.398) (Line 8.3 above)	61,550,950	22,080,795	497	33,835,115	5,326,810	307,733			
2701. Contract credits	(2,159)	(2,159)							
2702.									
2703.									
2798. Summary of remaining write-ins for Line 27 from overflow page									
2799. Totals (Lines 2701 thru 2703 plus 2798) (Line 27 above)	(2,159)	(2,159)							

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
ANALYSIS OF OPERATIONS BY LINES OF BUSINESS - INDIVIDUAL LIFE INSURANCE (b)

	1	2	3	4	5	6	7	8	9	10	11	12
	Total	Industrial Life	Whole Life	Term Life	Indexed Life	Universal Life	Universal Life With Secondary Guarantees	Variable Life	Variable Universal Life	Credit Life (c)	Other Individual Life	YRT Mortality Risk Only
1. Premiums for life contracts (a)	224,007,762	233,222	25,921,462	19,696,454	23,662,544	70,468,850	61,608,221	3,471,546	18,945,463			
2. Considerations for supplementary contracts with life contingencies	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3. Net investment income	216,688,313	568,848	27,598,261	13,779,604	5,022,569	105,733,155	63,064,918	1,572,432	(651,474)			
4. Amortization of Interest Maintenance Reserve (IMR)	1,748,721	4,591	222,724	111,204	40,533	853,289	508,948	12,690	(5,258)			
5. Separate Accounts net gain from operations excluding unrealized gains or losses												
6. Commissions and expense allowances on reinsurance ceded	20,104,650			675,509		(4,377,813)	23,806,952		2			
7. Reserve adjustments on reinsurance ceded												
8. Miscellaneous Income:												
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts	15,302,812								15,302,812			
8.2 Charges and fees for deposit-type contracts												
8.3 Aggregate write-ins for miscellaneous income	22,080,795		126,168	1,359	334,161	43,444	739,106	3,264,870	17,571,687			
9. Totals (Lines 1 to 8.3)	499,933,053	806,661	53,868,615	34,264,130	29,059,807	172,720,925	149,728,145	8,321,538	51,163,232			
10. Death benefits	240,731,388	655,818	37,321,747	5,066,816	7,455,553	149,059,804	22,995,038	1,136,073	17,040,539			
11. Matured endowments (excluding guaranteed annual pure endowments)	391,776	22,811	335,754			33,211						
12. Annuity benefits	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
13. Disability benefits and benefits under accident and health contracts	2,284,456	257	951,257	41,864		1,187,333	2,698		101,047			
14. Coupons, guaranteed annual pure endowments and similar benefits												
15. Surrender benefits and withdrawals for life contracts	59,583,929	183,387	11,758,958	13,185	4,480,695	27,869,514	4,043,262		11,234,928			
16. Group conversions												
17. Interest and adjustments on contract or deposit-type contract funds	7,740,576	32,052	3,051,585	27,786	16,531	4,537,367	(14,560)	4,447	85,368			
18. Payments on supplementary contracts with life contingencies												
19. Increase in aggregate reserves for life and accident and health contracts	(15,111,358)	(427,094)	(19,537,600)	9,830,450	27,018,213	(24,803,423)	31,072,127	1,418,001	(39,682,032)			
20. Totals (Lines 10 to 19)	295,620,767	469,231	33,881,701	14,980,101	38,970,992	157,883,806	58,098,565	2,558,521	(11,220,150)			
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only)	15,620,092		4,589	5,930,918	3,251,703	2,726,011	1,446,975	1,063,424	1,196,472			XXX
22. Commissions and expense allowances on reinsurance assumed	572,265		4,055			463,222		46,993	57,995			
23. General insurance expenses	134,870,042	1,189	1,332,626	5,129,480	1,482,907	106,162,989	17,460,508	790,575	2,509,768			
24. Insurance taxes, licenses and fees, excluding federal income taxes	9,889,980	1,900	491,179	1,321,769	621,587	3,613,055	2,683,570	381,096	775,824			
25. Increase in loading on deferred and uncollected premiums	(421,167)	(593)	(50,322)	(366,140)		(4,112)						
26. Net transfers to or (from) Separate Accounts net of reinsurance	17,683,352								17,683,352			
27. Aggregate write-ins for deductions	(2,159)		(2,159)									
28. Totals (Lines 20 to 27)	473,833,172	469,727	35,661,669	26,996,128	44,327,189	270,844,971	79,689,618	4,840,609	11,003,261			
29. Net gain from operations before dividends to policyholders, refunds to members and federal income taxes (Line 9 minus Line 28)	26,099,881	336,934	18,206,946	7,268,002	(15,267,382)	(98,124,046)	70,038,527	3,480,929	40,159,971			
30. Dividends to policyholders and refunds to members	19,115,433	245,124	18,870,309									
31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30)	6,984,448	91,810	(663,363)	7,268,002	(15,267,382)	(98,124,046)	70,038,527	3,480,929	40,159,971			
32. Federal income taxes incurred (excluding tax on capital gains)	19,227,008		7,427,927			11,799,081						
33. Net gain from operations after dividends to policyholders, refunds to members and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32)	(12,242,560)	91,810	(8,091,290)	7,268,002	(15,267,382)	(109,923,127)	70,038,527	3,480,929	40,159,971			
34. Policies/certificates in force end of year	76,360	7,515	20,834	19,072	1,704	16,918	6,945	355	3,017			
DETAILS OF WRITE-INS												
08.301. Variable account asset management and service fees	16,749,960							2,879,088	13,870,872			
08.302. Surrender charges	1,159,506					334,161	42,948	739,106	43,291			
08.303. Other Income	4,171,329		126,168	1,359			496	385,782	3,657,524			
08.398. Summary of remaining write-ins for Line 8.3 from overflow page												
08.399. Totals (Lines 08.301 thru 08.303 plus 08.398) (Line 8.3 above)	22,080,795		126,168	1,359	334,161	43,444	739,106	3,264,870	17,571,687			
2701. Contract credits	(2,159)		(2,159)									
2702.												
2703.												
2798. Summary of remaining write-ins for Line 27 from overflow page												
2799. Totals (Lines 2701 thru 2703 plus 2798) (Line 27 above)	(2,159)		(2,159)									

(a) Include premium amounts for preneed plans included in Line 1

(b) Indicate if blocks of business in run-off that comprise less than 5% of premiums and less than 5% of reserve and loans liability are aggregated with material blocks of business and which columns are affected.

(c) Individual and Group Credit Life are combined and included on page. (Indicate whether included with Individual or Group.)

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
ANALYSIS OF OPERATIONS BY LINES OF BUSINESS - GROUP LIFE INSURANCE (c)

	1	2	3	4	5	6	7	8	9
	Total	Whole Life	Term Life	Universal Life	Variable Life	Variable Universal Life	Credit Life (d)	Other Group Life (a)	YRT Mortality Risk Only
1. Premiums for life contracts (b)	26,599,835		26,599,835						
2. Considerations for supplementary contracts with life contingencies	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3. Net investment income	673,644		673,644						
4. Amortization of Interest Maintenance Reserve (IMR)	5,436		5,436						
5. Separate Accounts net gain from operations excluding unrealized gains or losses									
6. Commissions and expense allowances on reinsurance ceded	(10,324)		(10,324)						
7. Reserve adjustments on reinsurance ceded									
8. Miscellaneous Income:									
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts									
8.2 Charges and fees for deposit-type contracts									
8.3 Aggregate write-ins for miscellaneous income	497		497						
9. Totals (Lines 1 to 8.3)	27,269,088		27,269,088						
10. Death benefits	23,982,231		23,982,231						
11. Matured endowments (excluding guaranteed annual pure endowments)									
12. Annuity benefits	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
13. Disability benefits and benefits under accident and health contracts	431,920		431,920						
14. Coupons, guaranteed annual pure endowments and similar benefits									
15. Surrender benefits and withdrawals for life contracts									
16. Group conversions	375,420		375,420						
17. Interest and adjustments on contract or deposit-type contract funds	147,343		147,343						
18. Payments on supplementary contracts with life contingencies									
19. Increase in aggregate reserves for life and accident and health contracts	(414,924)		(414,924)						
20. Totals (Lines 10 to 19)	24,521,990		24,521,990						
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only)	3,421,888		3,421,888						XXX
22. Commissions and expense allowances on reinsurance assumed	2,228		2,228						
23. General insurance expenses	3,507,338		3,507,338						
24. Insurance taxes, licenses and fees, excluding federal income taxes	934,855		934,855						
25. Increase in loading on deferred and uncollected premiums									
26. Net transfers to or (from) Separate Accounts net of reinsurance									
27. Aggregate write-ins for deductions									
28. Totals (Lines 20 to 27)	32,388,299		32,388,299						
29. Net gain from operations before dividends to policyholders, refunds to members and federal income taxes (Line 9 minus Line 28)	(5,119,211)		(5,119,211)						
30. Dividends to policyholders and refunds to members									
31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30)	(5,119,211)		(5,119,211)						
32. Federal income taxes incurred (excluding tax on capital gains)	(1,603,530)		(1,603,530)						
33. Net gain from operations after dividends to policyholders, refunds to members and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32)	(3,515,681)		(3,515,681)						
34. Policies/certificates in force end of year	979		979						
DETAILS OF WRITE-INS									
08.301. Other Income	497		497						
08.302.									
08.303.									
08.398. Summary of remaining write-ins for Line 8.3 from overflow page									
08.399. Totals (Lines 08.301 thru 08.303 plus 08.398) (Line 8.3 above)	497		497						
2701.									
2702.									
2703.									
2798. Summary of remaining write-ins for Line 27 from overflow page									
2799. Totals (Lines 2701 thru 2703 plus 2798) (Line 27 above)									

(a) Includes the following amounts for FEGLI/SGLI: Line 1 _____, Line 10 _____, Line 16 _____, Line 23 _____, Line 24 _____

(b) Include premium amounts for preneed plans included in Line 1 _____

(c) Indicate if blocks of business in run-off that comprise less than 5% of premiums and less than 5% of reserve and loans liability are aggregated with material blocks of business and which columns are affected. _____

(d) Individual and Group Credit Life are combined and included on _____ page. (Indicate whether included with Individual or Group.)

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
ANALYSIS OF OPERATIONS BY LINES OF BUSINESS - INDIVIDUAL ANNUITIES (a)

	1 Total	Deferred				6 Life Contingent Payout (Immediate and Annuityizations)	7 Other Annuities
		2 Fixed Annuities	3 Indexed Annuities	4 Variable Annuities with Guarantees	5 Variable Annuities Without Guarantees		
1. Premiums for individual annuity contracts	95,831,914	2,225,938	85,315	71,847,833	21,645,767	27,061	
2. Considerations for supplementary contracts with life contingencies	378,935	XXX	XXX	XXX	XXX	378,935	XXX
3. Net investment income	24,916,823	26,429,366	217,186	(1,763,185)	(565,245)	598,701	
4. Amortization of Interest Maintenance Reserve (IMR)	201,085	213,291	1,753	(14,229)	(4,562)	4,832	
5. Separate Accounts net gain from operations excluding unrealized gains or losses							
6. Commissions and expense allowances on reinsurance ceded	19,222,394	14,752	366,878	17,847,262	993,502		
7. Reserve adjustments on reinsurance ceded	178,448,892	(264,532)		169,289,598	9,423,826		
8. Miscellaneous Income:							
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts	94,813,385			89,857,773	4,955,612		
8.2 Charges and fees for deposit-type contracts							
8.3 Aggregate write-ins for miscellaneous income	33,835,115	14,929	3,137	32,172,457	1,644,592		
9. Totals (Lines 1 to 8.3)	447,648,543	28,633,744	674,269	379,237,509	38,093,492	1,009,529	
10. Death benefits							
11. Matured endowments (excluding guaranteed annual pure endowments)							
12. Annuity benefits	19,488,939	18,887,189		230,861	370,889		
13. Disability benefits and benefits under accident and health contracts							
14. Coupons, guaranteed annual pure endowments and similar benefits							
15. Surrender benefits and withdrawals for life contracts	549,011,835	31,353,007	658,411	486,326,471	30,673,946		
16. Group conversions							
17. Interest and adjustments on contract or deposit-type contract funds	529,605	349,547	2,903	423	68	176,664	
18. Payments on supplementary contracts with life contingencies	1,047,428	2,183		808	51	1,044,386	
19. Increase in aggregate reserves for life and accident and health contracts	(32,888,763)	(14,596,922)	(468,699)	(13,287,486)	(4,259,729)	(275,927)	
20. Totals (Lines 10 to 19)	537,189,044	35,995,004	192,615	473,271,077	26,785,225	945,123	
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only)	44,671,788	31,436	29,973	42,258,007	2,352,372		
22. Commissions and expense allowances on reinsurance assumed	54,231	55,076		(800)	(45)		
23. General insurance expenses	14,011,973	961,288	4,217	2,273,262	10,771,955	1,251	
24. Insurance taxes, licenses and fees, excluding federal income taxes	1,132,369	100,490	651	170,488	859,406	1,334	
25. Increase in loading on deferred and uncollected premiums							
26. Net transfers to or (from) Separate Accounts net of reinsurance	(184,872,997)			(227,608,409)	42,735,412		
27. Aggregate write-ins for deductions							
28. Totals (Lines 20 to 27)	412,186,408	37,143,294	227,456	290,363,625	83,504,325	947,708	
29. Net gain from operations before dividends to policyholders, refunds to members and federal income taxes (Line 9 minus Line 28)	35,462,135	(8,509,550)	446,813	88,873,884	(45,410,833)	61,821	
30. Dividends to policyholders and refunds to members							
31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30)	35,462,135	(8,509,550)	446,813	88,873,884	(45,410,833)	61,821	
32. Federal income taxes incurred (excluding tax on capital gains)	6,911,604	2,022,563		4,631,235	257,806		
33. Net gain from operations after dividends to policyholders, refunds to members and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32)	28,550,531	(10,532,113)	446,813	84,242,649	(45,668,639)	61,821	
34. Policies/certificates in force end of year	36,369	5,301	422	27,986	1,567	1,093	
DETAILS OF WRITE-INS							
08.301. Variable account asset management and service fees	48,293,097			45,891,080	2,402,017		
08.302. Surrender charges	914,567	14,929	2,803	843,625	53,210		
08.303. Other Income	(15,372,549)		334	(14,562,248)	(810,635)		
08.398. Summary of remaining write-ins for Line 8.3 from overflow page							
08.399. Totals (Lines 08.301 thru 08.303 plus 08.398) (Line 8.3 above)	33,835,115	14,929	3,137	32,172,457	1,644,592		
2701.							
2702.							
2703.							
2798. Summary of remaining write-ins for Line 27 from overflow page							
2799. Totals (Lines 2701 thru 2703 plus 2798) (Line 27 above)							

(a) Indicate if blocks of business in run-off that comprise less than 5% of premiums and less than 5% of reserve and loans liability are aggregated with material blocks of business and which columns are affected.

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
ANALYSIS OF OPERATIONS BY LINES OF BUSINESS - GROUP ANNUITIES (a)

	1 Total	Deferred				6 Life Contingent Payout (Immediate and Annuityizations)	7 Other Annuities
		2 Fixed Annuities	3 Indexed Annuities	4 Variable Annuities with Guarantees	5 Variable Annuities Without Guarantees		
1. Premiums for group annuity contracts	363,853,564	139,288,046		12,588,980	211,976,538		
2. Considerations for supplementary contracts with life contingencies		XXX	XXX	XXX	XXX	XXX	
3. Net investment income	64,013,457	29,379,326		31,744,830	2,889,301		
4. Amortization of Interest Maintenance Reserve (IMR)	516,603	237,098		256,188	23,317		
5. Separate Accounts net gain from operations excluding unrealized gains or losses							
6. Commissions and expense allowances on reinsurance ceded							
7. Reserve adjustments on reinsurance ceded							
8. Miscellaneous Income:							
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts	6,122,689			4,404,966	1,717,723		
8.2 Charges and fees for deposit-type contracts							
8.3 Aggregate write-ins for miscellaneous income	5,326,810	5,526		757,370	4,563,914		
9. Totals (Lines 1 to 8.3)	439,833,123	168,909,996		49,752,334	221,170,793		
10. Death benefits							
11. Matured endowments (excluding guaranteed annual pure endowments)							
12. Annuity benefits	325,306	325,306					
13. Disability benefits and benefits under accident and health contracts							
14. Coupons, guaranteed annual pure endowments and similar benefits							
15. Surrender benefits and withdrawals for life contracts	430,236,092	104,568,887		100,974,293	224,692,912		
16. Group conversions							
17. Interest and adjustments on contract or deposit-type contract funds	3,380	3,380					
18. Payments on supplementary contracts with life contingencies							
19. Increase in aggregate reserves for life and accident and health contracts	26,733,482	53,270,402		(24,323,117)	(2,213,803)		
20. Totals (Lines 10 to 19)	457,298,260	158,167,975		76,651,176	222,479,109		
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only)	6,736,257	136,664		3,199,193	3,400,400		
22. Commissions and expense allowances on reinsurance assumed	12				12		
23. General insurance expenses	7,758,557	3,564,226		1,747,947	2,446,384		
24. Insurance taxes, licenses and fees, excluding federal income taxes	706,943	331,602		75,969	299,372		
25. Increase in loading on deferred and uncollected premiums							
26. Net transfers to or (from) Separate Accounts net of reinsurance	(50,903,182)			(41,308,786)	(9,594,396)		
27. Aggregate write-ins for deductions							
28. Totals (Lines 20 to 27)	421,596,847	162,200,467		40,365,499	219,030,881		
29. Net gain from operations before dividends to policyholders, refunds to members and federal income taxes (Line 9 minus Line 28)	18,236,276	6,709,529		9,386,835	2,139,912		
30. Dividends to policyholders and refunds to members							
31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30)	18,236,276	6,709,529		9,386,835	2,139,912		
32. Federal income taxes incurred (excluding tax on capital gains)	3,535,142	697,357		2,851,295	(13,510)		
33. Net gain from operations after dividends to policyholders, refunds to members and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32)	14,701,134	6,012,172		6,535,540	2,153,422		
34. Policies/certificates in force end of year	30,046	2,781		14,725	12,540		
DETAILS OF WRITE-INS							
08.301. Variable account asset management and service fees	5,496,044	(2,102)		733,311	4,764,835		
08.302. Surrender charges	31,687	7,628		24,059			
08.303. Other Income	(200,921)				(200,921)		
08.398. Summary of remaining write-ins for Line 8.3 from overflow page							
08.399. Totals (Lines 08.301 thru 08.303 plus 08.398) (Line 8.3 above)	5,326,810	5,526		757,370	4,563,914		
2701.							
2702.							
2703.							
2798. Summary of remaining write-ins for Line 27 from overflow page							
2799. Totals (Lines 2701 thru 2703 plus 2798) (Line 27 above)							

(a) Indicate if blocks of business in run-off that comprise less than 5% of premiums and less than 5% of reserve and loans liability are aggregated with material blocks of business and which columns are affected.

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
ANALYSIS OF OPERATIONS BY LINES OF BUSINESS - ACCIDENT AND HEALTH (a)

	1 Total	Comprehensive		4 Medicare Supplement	5 Vision Only	6 Dental Only	7 Federal Employees Health Benefits Plan	8 Title XVIII Medicare	9 Title XIX Medicaid	10 Credit A&H	11 Disability Income	12 Long-Term Care	13 Other Health
		2 Individual	3 Group										
1. Premiums for accident and health contracts	114,313,981					5,614,766					104,621,244		4,077,971
2. Considerations for supplementary contracts with life contingencies	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3. Net investment income	4,415,585					16,958					4,092,912		305,715
4. Amortization of Interest Maintenance Reserve (IMR)	35,635					137					33,030		2,468
5. Separate Accounts net gain from operations excluding unrealized gains or losses													
6. Commissions and expense allowances on reinsurance ceded	7,956										(10,316)		18,272
7. Reserve adjustments on reinsurance ceded													
8. Miscellaneous Income:													
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts													
8.2 Charges and fees for deposit-type contracts	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
8.3 Aggregate write-ins for miscellaneous income	307,733					402					307,022		309
9. Totals (Lines 1 to 8.3)	119,080,890					5,632,263					109,043,892		4,404,735
10. Death benefits	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
11. Matured endowments (excluding guaranteed annual pure endowments)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
12. Annuity benefits	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
13. Disability benefits and benefits under accident and health contracts	72,168,343					4,214,445					65,351,359		2,602,539
14. Coupons, guaranteed annual pure endowments and similar benefits													
15. Surrender benefits and withdrawals for life contracts	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
16. Group conversions													
17. Interest and adjustments on contract or deposit-type contract funds	6,384												6,384
18. Payments on supplementary contracts with life contingencies	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
19. Increase in aggregate reserves for life and accident and health contracts	9,457,066										9,825,093		(368,027)
20. Totals (Lines 10 to 19)	81,631,793					4,214,445					75,176,452		2,240,896
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only)	7,564,854					416,203					6,509,208		639,443
22. Commissions and expense allowances on reinsurance assumed	16,519												16,519
23. General insurance expenses	12,987,134					917,414					11,158,578		911,142
24. Insurance taxes, licenses and fees, excluding federal income taxes	3,219,646					212,992					2,704,141		302,513
25. Increase in loading on deferred and uncollected premiums													
26. Net transfers to or (from) Separate Accounts net of reinsurance													
27. Aggregate write-ins for deductions													
28. Totals (Lines 20 to 27)	105,419,946					5,761,054					95,548,379		4,110,513
29. Net gain from operations before dividends to policyholders, and refunds to members and federal income taxes (Line 9 minus Line 28)	13,660,944					(128,791)					13,495,513		294,222
30. Dividends to policyholders and refunds to members													
31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30)	13,660,944					(128,791)					13,495,513		294,222
32. Federal income taxes incurred (excluding tax on capital gains)	2,890,229					(21,482)					2,855,167		56,544
33. Net gain from operations after dividends to policyholders, refunds to members and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32)	10,770,715					(107,309)					10,640,346		237,678
34. Policies/certificates in force end of year	3,586					138					2,541		907
DETAILS OF WRITE-INS													
08.301. Other Income	307,733					402					307,022		309
08.302.													
08.303.													
08.398. Summary of remaining write-ins for Line 8.3 from overflow page													
08.399. Totals (Lines 08.301 thru 08.303 plus 08.398) (Line 8.3 above)	307,733					402					307,022		309
2701.													
2702.													
2703.													
2798. Summary of remaining write-ins for Line 27 from overflow page													
2799. Totals (Lines 2701 thru 2703 plus 2798) (Line 27 above)													

(a) Indicate if blocks of business in run-off that comprise less than 5% of premiums and less than 5% of reserve and loans liability are aggregated with material blocks of business and which columns are affected.

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
ANALYSIS OF INCREASE IN RESERVES DURING THE YEAR - INDIVIDUAL LIFE INSURANCE (a)

	1	2	3	4	5	6	7	8	9	10	11	12
	Total	Industrial Life	Whole Life	Term Life	Indexed Life	Universal Life	Universal Life With Secondary Guarantees	Variable Life	Variable Universal Life	Credit Life ^(b) (N/A Fraternal)	Other Individual Life	YRT Mortality Risk Only
Involving Life or Disability Contingencies (Reserves) (Net of Reinsurance Ceded)												
1. Reserve December 31 of prior year	3,456,006,937	3,755,923	541,827,746	305,329,313	108,650,703	1,778,662,426	552,574,562		165,206,264			
2. Tabular net premiums or considerations	381,821,361	181,058	54,148,369	48,204,640	24,838,662	114,431,259	133,269,885		6,747,488			
3. Present value of disability claims incurred	1,545,579					1,545,579						
4. Tabular interest	144,564,417	109,880	18,345,070	12,082,746	5,059,448	75,230,447	26,587,391		7,149,435			
5. Tabular less actual reserve released	6,373,084		1,567,202	30,198		4,775,684						
6. Increase in reserve on account of change in valuation basis												
6.1 Change in excess of VM-20 deterministic/stochastic reserve over net premium reserve		XXX								XXX		
7. Other increases (net)	(839,497)			381		(16,094,717)	18,331,710		(3,076,871)			
8. Totals (Lines 1 to 7)	3,989,471,881	4,046,861	615,888,387	365,647,278	138,548,813	1,958,550,678	730,763,548		176,026,316			
9. Tabular cost	379,382,498	273,020	55,629,985	33,260,269	(3,701,951)	119,888,461	128,066,602		45,966,112			
10. Reserves released by death	97,649,531	149,437	26,315,456	2,227,082	2,599,929	49,141,735	11,741,149		5,474,743			
11. Reserves released by other terminations (net)	63,338,954	83,859	10,913,000	14,957,920	3,981,920	28,216,689	4,135,109		1,050,457			
12. Annuity, supplementary contract and disability payments involving life contingencies	6,901,208	257	951,257	41,864		5,804,085	2,698		101,047			
13. Net transfers to or (from) Separate Accounts	1,304,112								1,304,112			
14. Total Deductions (Lines 9 to 13)	548,576,303	506,573	93,809,698	50,487,135	2,879,898	203,050,970	143,945,558		53,896,471			
15. Reserve December 31 of current year	3,440,895,578	3,540,288	522,078,689	315,160,143	135,668,915	1,755,499,708	586,817,990		122,129,845			
Cash Surrender Value and Policy Loans												
16. CSV Ending balance December 31, current year	2,345,063,195	3,113,825	424,668,484	5,505	114,926,570	1,593,072,742	145,919,755		63,356,314			
17. Amount Available for Policy Loans Based upon Line 16 CSV	2,150,795,363	2,802,442	382,201,635	4,955	103,433,913	1,471,424,668	133,907,068		57,020,682			

(a) Indicate if blocks of business in run-off that comprise less than 5% of premiums and less than 5% of reserve and loans liability are aggregated with material blocks of business and which columns are affected.

(b) Individual and Group Credit Life are combined and included on page. (Indicate whether included with Individual or Group.)

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
ANALYSIS OF INCREASE IN RESERVES DURING THE YEAR - GROUP LIFE INSURANCE (a)
(N/A Fraternal)

	1 Total	2 Whole Life	3 Term Life	4 Variable Life	5 Universal Life	6 Variable Universal Life	7 Credit Life ^(b)	8 Other Group Life	9 YRT Mortality Risk Only
Involving Life or Disability Contingencies (Reserves) (Net of Reinsurance Ceded)									
1. Reserve December 31 of prior year	9,525,617		9,525,617						
2. Tabular net premiums or considerations	17,289,893		17,289,893						
3. Present value of disability claims incurred	1,358,031		1,358,031						
4. Tabular interest	327,834		327,834						
5. Tabular less actual reserve released	10,453,453		10,453,453						
6. Increase in reserve on account of change in valuation basis									
7. Other increases (net)									
8. Totals (Lines 1 to 7)	38,954,828		38,954,828						
9. Tabular cost	17,272,405		17,272,405						
10. Reserves released by death	6,285,865		6,285,865						
11. Reserves released by other terminations (net)	6,285,865		6,285,865						
12. Annuity, supplementary contract and disability payments involving life contingencies									
13. Net transfers to or (from) Separate Accounts									
14. Total Deductions (Lines 9 to 13)	29,844,135		29,844,135						
15. Reserve December 31 of current year	9,110,693		9,110,693						
Cash Surrender Value and Policy Loans									
16. CSV Ending balance December 31, current year									
17. Amount Available for Policy Loans Based upon Line 16 CSV									

(a) Indicate if blocks of business in run-off that comprise less than 5% of premiums and less than 5% of reserve and loans liability are aggregated with material blocks of business and which columns are affected.

(b) Individual and Group Credit Life are combined and included on page. (Indicate whether included with Individual or Group.)

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
ANALYSIS OF INCREASE IN RESERVES DURING THE YEAR - INDIVIDUAL ANNUITIES (a)

	1 Total	Deferred				6 Life Contingent Payout (Immediate and Annuityizations)	7 Other Annuities
		2 Fixed Annuities	3 Indexed Annuities	4 Variable Annuities with Guarantees	5 Variable Annuities without Guarantees		
Involving Life or Disability Contingencies (Reserves) (Net of Reinsurance Ceded)							
1. Reserve December 31 of prior year	730,359,951	508,275,583	5,667,687	58,102,806	12,765,943	145,547,932	
2. Tabular net premiums or considerations	13,509,018	1,107,591	85,315	2,680,599	7,268,075	2,367,438	
3. Present value of disability claims incurred	XXX	XXX	XXX	XXX	XXX	XXX	XXX
4. Tabular interest	13,922,221	7,627,485	75,644	385,029	111,138	5,722,925	
5. Tabular less actual reserve released	471,082					471,082	
6. Increase in reserve on account of change in valuation basis							
7. Other increases (net)	(2,075,342)	14,239,616	35,374	(16,023,857)	(326,475)		
8. Totals (Lines 1 to 7)	756,186,930	531,250,275	5,864,020	45,144,577	19,818,681	154,109,377	
9. Tabular cost							
10. Reserves released by death	XXX	XXX	XXX	XXX	XXX	XXX	XXX
11. Reserves released by other terminations (net)							
12. Annuity, supplementary contract and disability payments involving life contingencies	46,834,086	32,053,703	662,821	(555,165)	35,342	14,637,385	
13. Net transfers to or (from) Separate Accounts	11,978,066			5,183,503	6,794,563		
14. Total Deductions (Lines 9 to 13)	58,812,152	32,053,703	662,821	4,628,338	6,829,905	14,637,385	
15. Reserve December 31 of current year	697,374,778	499,196,572	5,201,199	40,516,239	12,988,776	139,471,992	
Cash Surrender Value and Policy Loans							
16. CSV Ending balance December 31, current year	503,920,041	480,133,399	5,030,316	14,193,341	4,562,985		
17. Amount Available for Policy Loans Based upon Line 16 CSV							

(a) Indicate if blocks of business in run-off that comprise less than 5% of premiums and less than 5% of reserve and loans liability are aggregated with material blocks of business and which columns are affected.

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
ANALYSIS OF INCREASE IN RESERVES DURING THE YEAR - GROUP ANNUITIES (a)
(N/A Fraternal)

	1 Total	Deferred			6 Life Contingent Payout (Immediate and Annuityizations)	7 Other Annuities
		2 Fixed Annuities	3 Indexed Annuities	4 Variable Annuities with Guarantees			5 Variable Annuities without Guarantees
Involving Life or Disability Contingencies (Reserves) (Net of Reinsurance Ceded)						
1. Reserve December 31 of prior year	1,537,180,107	688,330,049		777,886,233	70,963,825	
2. Tabular net premiums or considerations	148,515,002	123,855,046		9,804,461	14,855,495	
3. Present value of disability claims incurred	XXX	XXX	XXX	XXX	XXX	XXX
4. Tabular interest	51,767,363	18,960,656		31,921,300	885,407	
5. Tabular less actual reserve released						
6. Increase in reserve on account of change in valuation basis						
7. Other increases (net)	(9,359,469)	(122,262)		(9,062,410)	(174,797)	
8. Totals (Lines 1 to 7)	1,728,103,003	831,023,489		810,549,584	86,529,930	
9. Tabular cost						
10. Reserves released by death	XXX	XXX	XXX	XXX	XXX	XXX
11. Reserves released by other terminations (net)						
12. Annuity, supplementary contract and disability payments involving life contingencies	179,159,858	104,932,348		58,791,576	15,435,934	
13. Net transfers to or (from) Separate Accounts	(14,970,400)	(15,509,310)		(1,954,847)	2,493,757	
14. Total Deductions (Lines 9 to 13)	164,189,458	89,423,038		56,836,729	17,929,691	
15. Reserve December 31 of current year	1,563,913,545	741,600,451		753,712,855	68,600,239	
Cash Surrender Value and Policy Loans						
16. CSV Ending balance December 31, current year	1,542,084,242	738,914,393		734,631,321	68,538,528	
17. Amount Available for Policy Loans Based upon Line 16 CSV						

(a) Indicate if blocks of business in run-off that comprise less than 5% of premiums and less than 5% of reserve and loans liability are aggregated with material blocks of business and which columns are affected.

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

EXHIBIT OF NET INVESTMENT INCOME

	1 Collected During Year	2 Earned During Year
1. U.S. Government bonds	(a) 6,394,445	6,364,790
1.1 Bonds exempt from U.S. tax	(a)	
1.2 Other bonds (unaffiliated)	(a) 331,088,791	330,729,950
1.3 Bonds of affiliates	(a)	
2.1 Preferred stocks (unaffiliated)	(b) 31,863	35,392
2.11 Preferred stocks of affiliates	(b)	
2.2 Common stocks (unaffiliated)		
2.21 Common stocks of affiliates		
3. Mortgage loans	(c) 45,373,011	45,318,853
4. Real estate	(d)	
5. Contract loans	12,566,112	12,405,921
6. Cash, cash equivalents and short-term investments	(e) 30,811	(118,021)
7. Derivative instruments	(f) 535,859	375,053
8. Other invested assets	1,175,371	1,175,371
9. Aggregate write-ins for investment income	127,737	126,581
10. Total gross investment income	397,324,000	396,413,890
11. Investment expenses		(g) 2,858,610
12. Investment taxes, licenses and fees, excluding federal income taxes		(g) 7,442
13. Interest expense		(h) 39,923
14. Depreciation on real estate and other invested assets		(i)
15. Aggregate write-ins for deductions from investment income		78,323,300
16. Total deductions (Lines 11 through 15)		81,229,275
17. Net investment income (Line 10 minus Line 16)		315,184,615
DETAILS OF WRITE-INS		
0901. Miscellaneous income	127,737	126,581
0902.		
0903.		
0998. Summary of remaining write-ins for Line 9 from overflow page		
0999. Totals (Lines 0901 thru 0903 plus 0998) (Line 9, above)	127,737	126,581
1501. Interest paid on funds withheld		78,323,300
1502.		
1503.		
1598. Summary of remaining write-ins for Line 15 from overflow page		
1599. Totals (Lines 1501 thru 1503 plus 1598) (Line 15, above)		78,323,300

- (a) Includes \$ 4,905,318 accrual of discount less \$ 6,355,032 amortization of premium and less \$ 1,315,138 paid for accrued interest on purchases.
- (b) Includes \$ accrual of discount less \$ amortization of premium and less \$ paid for accrued dividends on purchases.
- (c) Includes \$ accrual of discount less \$ amortization of premium and less \$ paid for accrued interest on purchases.
- (d) Includes \$ for company's occupancy of its own buildings; and excludes \$ interest on encumbrances.
- (e) Includes \$ accrual of discount less \$ amortization of premium and less \$ paid for accrued interest on purchases.
- (f) Includes \$ accrual of discount less \$ amortization of premium.
- (g) Includes \$ investment expenses and \$ investment taxes, licenses and fees, excluding federal income taxes, attributable to segregated and Separate Accounts.
- (h) Includes \$ interest on surplus notes and \$ interest on capital notes.
- (i) Includes \$ depreciation on real estate and \$ depreciation on other invested assets.

EXHIBIT OF CAPITAL GAINS (LOSSES)

	1	2	3	4	5
	Realized Gain (Loss) On Sales or Maturity	Other Realized Adjustments	Total Realized Capital Gain (Loss) (Columns 1 + 2)	Change in Unrealized Capital Gain (Loss)	Change in Unrealized Foreign Exchange Capital Gain (Loss)
1. U.S. Government bonds					
1.1 Bonds exempt from U.S. tax					
1.2 Other bonds (unaffiliated)	(1,620,189)	(42,333)	(1,662,522)		(2,920,975)
1.3 Bonds of affiliates					
2.1 Preferred stocks (unaffiliated)				(79,828)	
2.11 Preferred stocks of affiliates					
2.2 Common stocks (unaffiliated)				167,516	
2.21 Common stocks of affiliates					
3. Mortgage loans					
4. Real estate					
5. Contract loans					
6. Cash, cash equivalents and short-term investments					
7. Derivative instruments	20,098,515		20,098,515	(22,612,883)	3,563,778
8. Other invested assets					
9. Aggregate write-ins for capital gains (losses)	(7,148)		(7,148)		
10. Total capital gains (losses)	18,471,178	(42,333)	18,428,845	(22,525,195)	642,803
DETAILS OF WRITE-INS					
0901. Miscellaneous	(7,148)		(7,148)		
0902.					
0903.					
0998. Summary of remaining write-ins for Line 9 from overflow page					
0999. Totals (Lines 0901 thru 0903 plus 0998) (Line 9, above)	(7,148)		(7,148)		

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

EXHIBIT - 1 PART 1 - PREMIUMS AND ANNUITY CONSIDERATIONS FOR LIFE AND ACCIDENT AND HEALTH CONTRACTS

	Insurance											
	1 Total	2 Industrial Life	3 Ordinary		5 Credit Life (Group and Individual)	6 Group		8 Accident and Health			11 Aggregate of All Other Lines of Business	12 Fraternal (Fraternal Benefit Societies Only)
			4 Individual Annuities	Life Insurance		Life Insurance	7 Annuities	9 Credit (Group and Individual)	10 Other			
FIRST YEAR (other than single)												
1. Uncollected	(1,392,365)		2,428	(1,394,793)								
2. Deferred and accrued	682,044		682,044									
3. Deferred, accrued and uncollected:												
3.1 Direct	694,781		684,472	10,309								
3.2 Reinsurance assumed												
3.3 Reinsurance ceded	1,405,102			1,405,102								
3.4 Net (Line 1 + Line 2)	(710,321)		684,472	(1,394,793)								
4. Advance	13,115		13,115									
5. Line 3.4 - Line 4	(723,436)		671,357	(1,394,793)								
6. Collected during year:												
6.1 Direct	349,421,773		16,855,645	332,566,128								
6.2 Reinsurance assumed	4,789		4,789									
6.3 Reinsurance ceded	220,608,820		37,214	220,571,606								
6.4 Net	128,817,742		16,823,220	111,994,522								
7. Line 5 + Line 6.4	128,094,306		17,494,577	110,599,729								
8. Prior year (uncollected + deferred and accrued - advance)	522,684		393,719	128,965								
9. First year premiums and considerations:												
9.1 Direct	349,709,721		17,133,284	332,576,437								
9.2 Reinsurance assumed	4,789		4,789									
9.3 Reinsurance ceded	222,142,887		37,214	222,105,673								
9.4 Net (Line 7 - Line 8)	127,571,623		17,100,859	110,470,764								
SINGLE												
10. Single premiums and considerations:												
10.1 Direct	12,436,411	214,357	12,211,694	10,360								
10.2 Reinsurance assumed	13,958,224		13,958,224									
10.3 Reinsurance ceded												
10.4 Net	26,394,635	214,357	26,169,918	10,360								
RENEWAL												
11. Uncollected	25,890,097	256	(2,181,937)	(1,193,057)		1,100,772		28,131,875		32,188		
12. Deferred and accrued	16,741,589	3,429	16,738,160									
13. Deferred, accrued and uncollected:												
13.1 Direct	37,835,584	3,685	8,372,936			1,160,278		28,266,497		32,188		
13.2 Reinsurance assumed	5,552,788		5,150,520			389,897				12,371		
13.3 Reinsurance ceded	756,686		(1,032,767)	1,193,057		449,403		134,622		12,371		
13.4 Net (Line 11 + Line 12)	42,631,686	3,685	14,556,223	(1,193,057)		1,100,772		28,131,875		32,188		
14. Advance	832,600	242	384,952			151,867		295,539				
15. Line 13.4 - Line 14	41,799,086	3,443	14,171,271	(1,193,057)		948,905		27,836,336		32,188		
16. Collected during year:												
16.1 Direct	766,452,910	20,531	243,476,227	33,825,189		26,922,554	363,244,993	98,612,974		350,442		
16.2 Reinsurance assumed	106,150,960		99,936,325	(249,175)		5,642,423	608,571			212,816		
16.3 Reinsurance ceded	219,807,946		163,292,165	50,239,495		5,717,077		234,783		324,426		
16.4 Net	652,795,924	20,531	180,120,387	(16,663,481)		26,847,900	363,853,564	98,378,191		238,832		
17. Line 15 + Line 16.4	694,595,010	23,974	194,291,658	(17,856,538)		27,796,805	363,853,564	126,214,527		271,020		
18. Prior year (uncollected + deferred and accrued - advance)	23,954,212	5,109	13,787,895	(3,207,328)		1,196,970		12,139,378		32,188		
19. Renewal premiums and considerations:												
19.1 Direct	781,895,377	18,865	243,377,761	33,825,188		26,711,160	363,244,993	114,366,968		350,442		
19.2 Reinsurance assumed	105,758,790		99,578,687	(249,175)		5,620,689	608,571			200,018		
19.3 Reinsurance ceded	217,013,369		162,452,685	48,225,223		5,732,014		291,819		311,628		
19.4 Net (Line 17 - Line 18)	670,640,798	18,865	180,503,763	(14,649,210)		26,599,835	363,853,564	114,075,149		238,832		
TOTAL												
20. Total premiums and annuity considerations:												
20.1 Direct	1,144,041,509	233,222	272,722,739	366,411,985		26,711,160	363,244,993	114,366,968		350,442		
20.2 Reinsurance assumed	119,721,803		113,541,700	(249,175)		5,620,689	608,571			200,018		
20.3 Reinsurance ceded	439,156,256		162,489,899	270,330,896		5,732,014		291,819		311,628		
20.4 Net (Lines 9.4 + 10.4 + 19.4)	824,607,056	233,222	223,774,540	95,831,914		26,599,835	363,853,564	114,075,149		238,832		

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

EXHIBIT - 1 PART 2 - POLICYHOLDERS' DIVIDENDS, REFUNDS TO MEMBERS AND COUPONS APPLIED, REINSURANCE COMMISSIONS AND EXPENSE ALLOWANCES AND COMMISSIONS INCURRED (Direct Business Only)

	Insurance											
	1	2	Ordinary		5	Group		Accident and Health			11	12
			3	4		6	7	8	9	10		
Total	Industrial Life	Life Insurance	Individual Annuities	Credit Life (Group and Individual)	Life Insurance	Annuities	Group	Credit (Group and Individual)	Other	Aggregate of All Other Lines of Business	Fraternal (Fraternal Benefit Societies Only)	
POLICYHOLDERS' DIVIDENDS, REFUNDS TO MEMBERS AND COUPONS APPLIED (included in Part 1)												
21. To pay renewal premiums	2,675,004	282	2,674,722									
22. All other	12,364,690	214,357	12,150,333									
REINSURANCE COMMISSIONS AND EXPENSE ALLOWANCES INCURRED												
23. First year (other than single):												
23.1 Reinsurance ceded	18,060,310		3,759	18,056,551								
23.2 Reinsurance assumed	41,866		38,809	3,057								
23.3 Net ceded less assumed	18,018,444		(35,050)	18,053,494								
24. Single:												
24.1 Reinsurance ceded												
24.2 Reinsurance assumed												
24.3 Net ceded less assumed												
25. Renewal:												
25.1 Reinsurance ceded	21,264,366		20,100,891	1,165,843		(10,324)		(17,084)		25,040		
25.2 Reinsurance assumed	603,389		533,456	51,174		2,228	12			16,519		
25.3 Net ceded less assumed	20,660,977		19,567,435	1,114,669		(12,552)	(12)	(17,084)		8,521		
26. Totals:												
26.1 Reinsurance ceded (Page 6, Line 6)	39,324,676		20,104,650	19,222,394		(10,324)		(17,084)		25,040		
26.2 Reinsurance assumed (Page 6, Line 22)	645,255		572,265	54,231		2,228	12			16,519		
26.3 Net ceded less assumed	38,679,421		19,532,385	19,168,163		(12,552)	(12)	(17,084)		8,521		
COMMISSIONS INCURRED (direct business only)												
27. First year (other than single)	34,414,390		9,198,635	16,495,296		2,459,833	577,654	5,682,972				
28. Single	326						326					
29. Renewal	43,600,163		6,421,457	28,176,492		962,055	6,158,277	1,875,193		6,689		
30. Deposit-type contract funds												
31. Totals (to agree with Page 6, Line 21)	78,014,879		15,620,092	44,671,788		3,421,888	6,736,257	7,558,165		6,689		

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

EXHIBIT 2 - GENERAL EXPENSES

	Insurance				5 Investment	6 Fraternal	7 Total
	1 Life	2 Accident and Health		4 All Other Lines of Business			
		Cost Containment	3 All Other				
1. Rent	289,302	959	155,236		6,706		452,203
2. Salaries and wages	28,593,798	165,507	8,230,653		525,999		37,515,957
3.11 Contributions for benefit plans for employees	4,413,055	34,450	1,451,673		86,822		5,986,000
3.12 Contributions for benefit plans for agents	(16,101)		(835)				(16,936)
3.21 Payments to employees under non-funded benefit plans	(949,947)		(49,266)				(999,213)
3.22 Payments to agents under non-funded benefit plans							
3.31 Other employee welfare	182,283	52	29,786		3,193		215,314
3.32 Other agent welfare							
4.1 Legal fees and expenses	(41,441)		283		(680)		(41,838)
4.2 Medical examination fees	196,924	27,280	266,874		7,392		498,470
4.3 Inspection report fees	7,435		845		125		8,405
4.4 Fees of public accountants and consulting actuaries	788,477	6	29,507		12,313		830,303
4.5 Expense of investigation and settlement of policy claims	97,422,222	33,203	739,171		1,467,896		99,662,492
5.1 Traveling expenses	139,611	2	67,331		3,115		210,059
5.2 Advertising	280,524	5	38,058		4,795		323,382
5.3 Postage, express, telegraph and telephone	908,152	34,190	116,225		15,934		1,074,501
5.4 Printing and stationery	688,528	14,174	35,584		11,113		749,399
5.5 Cost or depreciation of furniture and equipment	344,242	33	53,716		5,991		403,982
5.6 Rental of equipment	105,332		6,070		1,689		113,091
5.7 Cost or depreciation of EDP equipment and software	5,312,799	326	735,480		90,579		6,139,184
6.1 Books and periodicals	2,873	2	207		46		3,128
6.2 Bureau and association fees	324,018	151	16,638		5,130		345,937
6.3 Insurance, except on real estate	378,503	3	21,736		6,025		406,267
6.4 Miscellaneous losses	3,676		(666)		45		3,055
6.5 Collection and bank service charges	300,442	3	35,476		5,056		340,977
6.6 Sundry general expenses	(1,286,033)	134	(79,928)		512,291		(853,536)
6.7 Group service and administration fees	256,057	202,711	239,128		18,803		716,699
6.8 Reimbursements by uninsured plans							
7.1 Agency expense allowance							
7.2 Agents' balances charged off (less \$ recovered)	7,619		58		116		7,793
7.3 Agency conferences other than local meetings	245,019	3	104,021		5,254		354,297
8.1 Official publication (Fraternal Benefit Societies Only)	XXX	XXX	XXX	XXX	XXX		
8.2 Expense of supreme lodge meetings (Fraternal Benefit Societies Only)	XXX	XXX	XXX	XXX	XXX		
9.1 Real estate expenses	60,677	1	6,240		1,007		67,925
9.2 Investment expenses not included elsewhere	34,772		234		739		35,745
9.3 Aggregate write-ins for expenses	21,164,449	207	224,197		61,116		21,449,969
10. General expenses incurred	160,157,267	513,402	12,473,732		2,858,610	(b)	(a) 176,003,011
11. General expenses unpaid Dec. 31, prior year	6,398,480	52,260	1,155,573		269,846		7,876,159
12. General expenses unpaid Dec. 31, current year	91,253,187	292,522	7,107,188		1,628,756		100,281,653
13. Amounts receivable relating to uninsured plans, prior year							
14. Amounts receivable relating to uninsured plans, current year							
15. General expenses paid during year (Lines 10+11-12-13+14)	75,302,560	273,140	6,522,117		1,499,700		83,597,517
DETAILS OF WRITE-INS							
09.301. Letter of credit expense fees	17,328,699						17,328,699
09.302. Consulting	1,791,200	15	106,139		28,560		1,925,914
09.303. Outsourcing	1,491,366	12	74,389		23,569		1,589,336
09.398. Summary of remaining write-ins for Line 9.3 from overflow page	553,184	180	43,669		8,987		606,020
09.399. Totals (Lines 09.301 thru 09.303 plus 09.398) (Line 9.3 above)	21,164,449	207	224,197		61,116		21,449,969

(a) Includes management fees of \$ 62,789,586 to affiliates and \$ to non-affiliates.

(b) Show the distribution of this amount in the following categories (Fraternal Benefit Societies Only):

1. Charitable \$; 2. Institutional \$; 3. Recreational and Health \$; 4. Educational \$; 5. Religious \$; 6. Membership \$; 7. Other \$; 8. Total \$

EXHIBIT 3 - TAXES, LICENSES AND FEES (EXCLUDING FEDERAL INCOME TAXES)

	Insurance			4 Investment	5 Fraternal	6 Total
	1 Life	2 Accident and Health	3 All Other Lines of Business			
1. Real estate taxes	138,367	21,442				159,809
2. State insurance department licenses and fees	1,830,810	360,414		5		2,191,229
3. State taxes on premiums	7,919,022	2,213,157				10,132,179
4. Other state taxes, including \$ for employee benefits	438,890	21,694		186		460,770
5. U.S. Social Security taxes	1,612,485	534,547		7,251		2,154,283
6. All other taxes	734,545	68,393				802,938
7. Taxes, licenses and fees incurred	12,674,119	3,219,647		7,442		15,901,208
8. Taxes, licenses and fees unpaid Dec. 31, prior year						
9. Taxes, licenses and fees unpaid Dec. 31, current year						
10. Taxes, licenses and fees paid during year (Lines 7 + 8 - 9)	12,674,119	3,219,647		7,442		15,901,208

EXHIBIT 4 - DIVIDENDS OR REFUNDS

	1 Life	2 Accident and Health
	1. Applied to pay renewal premiums	2,675,004
2. Applied to shorten the endowment or premium-paying period		
3. Applied to provide paid-up additions	12,364,690	
4. Applied to provide paid-up annuities		
5. Total Lines 1 through 4	15,039,694	
6. Paid in cash	1,552,327	
7. Left on deposit	2,886,472	
8. Aggregate write-ins for dividend or refund options	179,654	
9. Total Lines 5 through 8	19,658,147	
10. Amount due and unpaid	22,078	
11. Provision for dividends or refunds payable in the following calendar year	19,470,731	
12. Terminal dividends		
13. Provision for deferred dividend contracts		
14. Amount provisionally held for deferred dividend contracts not included in Line 13		
15. Total Lines 10 through 14	19,492,809	
16. Total from prior year	20,035,523	
17. Total dividends or refunds (Lines 9 + 15 - 16)	19,115,433	
DETAILS OF WRITE-INS		
0801. Dividends on policy loans		179,654
0802.		
0803.		
0898. Summary of remaining write-ins for Line 8 from overflow page		
0899. Totals (Lines 0801 thru 0803 plus 0898) (Line 8 above)		179,654

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
EXHIBIT 5 - AGGREGATE RESERVE FOR LIFE CONTRACTS

1	2	3	4	5	6
Valuation Standard	Total ^(a)	Industrial	Ordinary	Credit (Group and Individual)	Group
0100001. 1907 NY STD INT 3.5% NLP CNF 42	31,583		31,583		
0100002. 1941 CSO 2.5% NLP CNF 53-61	242,313		242,313		
0100003. 1941 CSO 2.75% NLP CNF 48-67	3,167,676		3,167,676		
0100004. 1941 CSO 3% NLP CNF 56-61	3,013,406		3,013,406		
0100005. 1941 CSO ANB 2.25% CRVM CNF 48-57	280,933		280,933		
0100006. 1941 CSO ANB 2.25% NLP CNF 48-57	304,514		304,514		
0100007. 1941 CSO ANB 2.25% NLP CRF 47-58	12,335,329		12,335,329		
0100008. 1941 CSO ANB 2.5% NLP CNF 47-62	27,788,922		27,788,922		
0100009. 1941 CSO ANB 2.75% NLP CNF 55-57	375,053		375,053		
0100010. 1941 CSO ANB 3% CRVM CNF 58-62	375,920		375,920		
0100011. 1941 CSO ANB 3% NLP CNF 47-63	8,239,857		8,239,857		
0100012. 1941 CSO ANB 3% NLP CRF 60	640		640		
0100013. 1941 SI 2.5% NLP CNF 43-65	80,178	68,811	11,368		
0100014. 1941 SI 2.75% NLP CNF 39-78	1,209,898	1,117,625	92,273		
0100015. 1941 SI 3% NLP CNF 42-71	1,917,734	1,817,144	100,590		
0100016. 1941 STD INT 3% NLP CNF 44-47	65,687		65,687		
0100017. 1958 CET 2.5% NLP CNF 61-84	255,221		255,221		
0100018. 1958 CET 3% NLP CNF 61-84	2,067,313		2,067,313		
0100019. 1958 CET 3.5% NLP CNF 71-82	102,996		102,996		
0100020. 1958 CET 4% NLP CNF 80-84	36,980		36,980		
0100021. 1958 CET 4.5% NLP CNF 81-87	78,494		78,494		
0100022. 1958 CET ANB 2.5% NLP CNF 62-81	328,828		328,828		
0100023. 1958 CET ANB 2.5% NLP CRF 71-83	12,398		12,398		
0100024. 1958 CET ANB 3% NLP CNF 62-75	258,704		258,704		
0100025. 1958 CET ANB 3% NLP CRF 68-83	135,342		135,342		
0100026. 1958 CET ANB 4% NLP CNF 76-88	116,428		116,428		
0100027. 1958 CET ANB 4% NLP CRF 80	31		31		
0100028. 1958 CET ANB 4.5% NLP CNF 81-88	166,450		166,450		
0100029. 1958 CET ANB 4.5% NLP CRF 83-84	2,842		2,842		
0100030. 1958 CSO 2.5% NJ CNF 66-84	2,046,219		2,046,219		
0100031. 1958 CSO 2.5% NLP CNF 61-84	10,443,316		10,443,316		
0100032. 1958 CSO 200% 3% NLP CNF 61-67	4,269		4,269		
0100033. 1958 CSO 3% NJ CNF 66-85	6,222,199		6,222,199		
0100034. 1958 CSO 3% NLP CNF 61-08	13,454,801		13,454,801		
0100035. 1958 CSO 3.5% NJ CNF 68-79	167,120		167,120		
0100036. 1958 CSO 3.5% NLP CNF 68-84	2,523,978		2,523,978		
0100037. 1958 CSO 4% NJ CNF 79-84	1,090,282		1,090,282		
0100038. 1958 CSO 4% NLP CNF 79-84	395,428		395,428		
0100039. 1958 CSO 4.5% CRVM CNF 83	56,581		56,581		
0100040. 1958 CSO 4.5% NLP CNF 80-87	2,347,445		2,347,445		
0100041. 1958 CSO 5.5% CRVM CNF ISL 89-91	1,671,886		1,671,886		
0100042. 1958 CSO ALB 3.5% CRVM CNF 72-83	556,372		556,372		
0100043. 1958 CSO ALB 3.5% NLP CNF 72-78	10,941		10,941		
0100044. 1958 CSO ANB 2.25% NLP CNF 62-77	1,831,788		1,831,788		
0100045. 1958 CSO ANB 2.5% CRVM CNF 70-82	154,747		154,747		
0100046. 1958 CSO ANB 2.5% NLP CNF 62-85	37,182,639		37,182,639		
0100047. 1958 CSO ANB 2.5% NLP CRF 68-84	771,816		771,816		
0100048. 1958 CSO ANB 2.75% CRVM CNF 68-79	1,744,701		1,744,701		
0100049. 1958 CSO ANB 2.75% NLP CNF 68-77	365,063		365,063		
0100050. 1958 CSO ANB 3% CRVM CNF 62-79	16,970,003		16,970,003		
0100051. 1958 CSO ANB 3% ILL CNF 71-90	18,165,140		18,165,140		
0100052. 1958 CSO ANB 3% NLP CNF 62-90	148,770,451		148,770,451		
0100053. 1958 CSO ANB 3% NLP CRF 68-84	2,454,028		2,454,028		
0100054. 1958 CSO ANB 3.25% CRVM CNF 69-81	77,003		77,003		
0100055. 1958 CSO ANB 3.25% NLP CNF 68-75	58,467		58,467		
0100056. 1958 CSO ANB 3.5% CRVM CNF 58-86	3,182,641		3,182,641		
0100057. 1958 CSO ANB 3.5% ILL CNF 74-78	1,622,737		1,622,737		
0100058. 1958 CSO ANB 3.5% ILL CRF 73-76	178,398		178,398		
0100059. 1958 CSO ANB 3.5% NLP CNF 68-92	24,112,443		24,112,443		
0100060. 1958 CSO ANB 3.5% NLP CRF 73-79	4,241,351		4,241,351		
0100061. 1958 CSO ANB 4% CNF ISL 81-88	37,023,408		37,023,408		
0100062. 1958 CSO ANB 4% CRVM CNF 76-85	2,140,588		2,140,588		
0100063. 1958 CSO ANB 4% CRVM CRF 76-83	9,762,689		9,762,689		
0100064. 1958 CSO ANB 4% ILL CNF 76-81	24,334,945		24,334,945		
0100065. 1958 CSO ANB 4% NLP CNF 76-94	5,386,261		5,386,261		
0100066. 1958 CSO ANB 4% NLP CRF 76-15	5,498,724		5,498,724		
0100067. 1958 CSO ANB 4.5% CRVM CNF 80-89	31,118,687		31,118,687		
0100068. 1958 CSO ANB 4.5% CRVM CRF 81-92	15,423,689		15,423,689		
0100069. 1958 CSO ANB 4.5% CRVM CRF ISL 83-01	198,740		198,740		
0100070. 1958 CSO ANB 4.5% ILL CNF 80-84	410,327		410,327		
0100071. 1958 CSO ANB 4.5% ILL CRF 81-83	1,546,695		1,546,695		
0100072. 1958 CSO ANB 4.5% NLP CNF 80-88	6,452,834		6,452,834		
0100073. 1958 CSO ANB 4.5% NLP CRF 81-89	548,282		548,282		
0100074. 1958 CSO ANB 5.5% NLP CNF 82-88	15,210,502		15,210,502		
0100075. 1958 CSO ANB 5.5% NLP CRF 81-83	8,186,277		8,186,277		
0100076. 1958 CSO ANB 6% CRVM CRF ISL 83	4,889		4,889		
0100077. 1961 CIET 3% NLP CNF 68-71	17,156	17,069	87		
0100078. 1961 CSI 3% NLP CNF 68-71	244,378	235,266	9,112		
0100079. 1980 CET ANB 4% NLP CNF 89-96	5,598		5,598		
0100080. 1980 CET ANB 4.5% NLP CNF 84-96	14,197		14,197		
0100081. 1980 CET ANB 5.5% CRVM CRF ISL 87-91	55,782		55,782		
0100082. 1980 CET ANB 5.5% NLP CNF 90-93	25,350		25,350		
0100083. 1980 CSO 4% CRVM CNF ISL 92-98	2,771		2,771		
0100084. 1980 CSO 4% NLP CNF 06-12					
0100085. 1980 CSO 4.5% CRVM CNF ISL 95-03	23,492,588		23,492,588		
0100086. 1980 CSO 5% CRVM CNF ISL 92-94	16,261,819		16,261,819		
0100087. 1980 CSO 5.5% CRVM CNF ISL 88-92	6,092,476		6,092,476		
0100088. 1980 CSO ALB 4% CRVM CNF ISL 07	5,435,952		5,435,952		
0100089. 1980 CSO ALB 4.5% CRVM CNF ISL 95-05	32,008,716		32,008,716		
0100090. 1980 CSO ALB 5% CRVM CNF 94	2,284		2,284		
0100091. 1980 CSO ALB 5% CRVM CNF ISL 93-94	4,107,612		4,107,612		
0100092. 1980 CSO ANB 4% CNF ISL 87-00	13,362,776		13,362,776		

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
EXHIBIT 5 - AGGREGATE RESERVE FOR LIFE CONTRACTS

1	2	3	4	5	6
Valuation Standard	Total ^(a)	Industrial	Ordinary	Credit (Group and Individual)	Group
0100093. 1980 CSO ANB 4% CRVM CNF 87-08	54,332,144		54,332,144		
0100094. 1980 CSO ANB 4% CRVM CNF ISL 89-09	137,786,753		137,786,753		
0100095. 1980 CSO ANB 4% CRVM CRF 96-98	149,303		149,303		
0100096. 1980 CSO ANB 4% CRVM CRF ISL 04-08	206,840,460		206,840,460		
0100097. 1980 CSO ANB 4% NLP CNF 87-96	369,672		369,672		
0100098. 1980 CSO ANB 4.5% CRVM CNF 76-05	117,677,122		117,677,122		
0100099. 1980 CSO ANB 4.5% CRVM CNF ISL 95-05	503,675,971		460,178,405		43,497,566
0100100. 1980 CSO ANB 4.5% CRVM CRF ISL 95-05	591,521,795		591,521,795		
0100101. 1980 CSO ANB 4.5% NLP CNF 79-07	865,731		852,509		13,222
0100102. 1980 CSO ANB 4.5% NLP CRF 93-01	594,113				594,113
0100103. 1980 CSO ANB 5% CRVM CNF 93-95	420,711		420,711		
0100104. 1980 CSO ANB 5% CRVM CNF ISL 88-99	106,624,902		89,588,897		17,036,005
0100105. 1980 CSO ANB 5% CRVM CRF ISL 93-94	30,634,484		30,634,484		
0100106. 1980 CSO ANB 5% NLP CNF 85-94	429,121		429,121		
0100107. 1980 CSO ANB 5.5% CRVM CNF 87-98	4,161,050		4,161,050		
0100108. 1980 CSO ANB 5.5% CRVM CNF ISL 87-99	295,691,013		269,547,932		26,143,081
0100109. 1980 CSO ANB 5.5% CRVM CRF ISL 87-92	110,751,951		110,751,951		
0100110. 1980 CSO ANB 5.5% NLP CNF 87-94	734,103		734,103		
0100111. 1980 CSO ANB 5.75% NLP CNF 85-86	29,858		29,858		
0100112. 1980 CSO ANB 6% CRVM CNF 85-86	3,950,967		3,950,967		
0100113. 1980 CSO ANB 6% CRVM CNF ISL 83-98	144,989,704		144,048,470		941,234
0100114. 1980 CSO ANB 6% CRVM CRF ISL 83-86	13,996,236		13,996,236		
0100115. 1980 CSO ANB 6% NLP CNF 86	5,762,989		5,762,989		
0100116. 2001 CSO 3.5% CRVM CNF ISL 13-20	296,629,973		296,629,973		
0100117. 2001 CSO 4% CRVM CNF ISL 06-12	1,639,442,432		1,639,442,432		
0100118. 2001 CSO 4% CRVM CRF ISL 07-08	21,912,579		21,912,579		
0100119. 2001 CSO 4.5% CRVM CNF ISL 05	474,498		474,498		
0100120. 2001 CSO ALB 3.5% CRVM CNF 13-20	570,492,369		570,492,369		
0100121. 2001 CSO ALB 4% CRVM CNF 07-12	207,542,483		207,542,483		
0100122. 2001 CSO ANB 3% CRVM CNF 21	111		111		
0100123. 2001 CSO ANB 3.5% CRVM CNF 12-20	138,799,491		138,799,491		
0100124. 2001 CSO ANB 3.5% CRVM CNF ISL 13-19	557,344		557,344		
0100125. 2001 CSO ANB 3.5% CRVM CRF ISL 13-20	16,357,823		16,357,823		
0100126. 2001 CSO ANB 4% CRVM CNF 06-12	133,314,326		133,314,326		
0100127. 2001 CSO ANB 4% CRVM CRF ISL 06-12	42,102,005		42,102,005		
0100128. 2001 CSO ANB 4.5% CRVM CNF 05	40,642		40,642		
0100129. 2005 GTLW 5.25%	129,614				129,614
0100130. 2017 CSO 3.5% CRVM CNF ISL 18-20	7,201,343		7,201,343		
0100131. 2017 CSO ALB 3.75% VM-20 NPR CRF ISL 21 NB	12,390,793		12,390,793		
0100132. 2017 CSO ANB 3.5% CRVM CNF 19-20	7,525,780		7,525,780		
0100133. 2017 CSO ANB 3.75% CRVM CNF 21	1		1		
0100134. 2017 CSO ANB 3.75% VM-20 NPR CNF 21	1,324,155		1,324,155		
0100135. 2017 CSO ANB 3.75% VM-20 NPR CNF ISL 21 NB	3,838,931		3,838,931		
0100136. AE 3.5% NLP CNF 40-43	81,221		81,221		
0100137. AE ANB 2.5% NLP CNF 42-47	1,211,939		1,211,939		
0100138. AE ANB 3% NLP CNF 35-47	1,133,250		1,133,250		
0100139. AE ANB 3.5% NLP CNF 35-40	59,203		59,203		
0100140. AM 3% NLP CNF 43-47	838,930		838,930		
0100141. AM ANB 2.5% NLP CNF 43-47	58,702		58,702		
0100142. MISCELLANEOUS TABLES	737,880		723,114		14,766
0100143. SI 3.5% NLP CNF 26-41	297,566	284,373	13,194		
0100144. UNEARNED PREMIUM	35,993				35,993
0199997. Totals (Gross)	6,066,764,439	3,540,288	5,974,818,559		88,405,592
0199998. Reinsurance ceded	2,971,161,999		2,882,922,014		88,239,985
0199999. Life Insurance: Totals (Net)	3,095,602,440	3,540,288	3,091,896,545		165,607
0200001. 1.5% NLP IMM FI 16	95,453	XXX	95,453	XXX	
0200002. 1.5%-1.99% NLP IMM FI 20-21 NB	1,632,894	XXX	1,632,894	XXX	
0200003. 1955 MOD AMER ANN ANB 3% NLP CRF IMM FI 67	2,945	XXX	2,945	XXX	
0200004. 1971 IAM ANB 4% NLP CRF IMM FI 77	154,538	XXX	154,538	XXX	
0200005. 1971 IAM ANB 4.5% NLP CRF IMM FI 80-83	515,485	XXX	515,485	XXX	
0200006. 1971 IAM ANB 6% NLP CRF IMM FI 76-83	11,343,006	XXX	11,343,006	XXX	
0200007. 1983A ALB 10% CARVM CNF DEF FI 82	79,163	XXX	79,163	XXX	
0200008. 1983A ALB 5% CARVM CNF DEF FI 98	1,582,706	XXX	1,582,706	XXX	
0200009. 1983A ALB 5.25% CARVM CNF DEF FI 94-97	10,624,538	XXX	10,624,538	XXX	
0200010. 1983A ALB 5.5% CARVM CNF DEF FI 93-98	10,079,809	XXX	10,079,809	XXX	
0200011. 1983A ALB 5.75% CARVM CNF DEF FI 93-95	3,736,668	XXX	3,736,668	XXX	
0200012. 1983A ALB 6% CARVM CNF DEF FI 92-95	15,566,952	XXX	15,566,952	XXX	
0200013. 1983A ALB 6.25% CARVM CNF DEF FI 90-92	18,959,169	XXX	18,959,169	XXX	
0200014. 1983A ALB 6.5% CARVM CNF DEF FI 87-90	4,042,268	XXX	4,042,268	XXX	
0200015. 1983A ALB 6.75% CARVM CNF DEF FI 88-91	1,352,106	XXX	1,352,106	XXX	
0200016. 1983A ALB 7% CARVM CNF DEF FI 88-89	358,553	XXX	358,553	XXX	
0200017. 1983A ALB 7.25% CARVM CNF DEF FI 86	436,750	XXX	436,750	XXX	
0200018. 1983A ALB 8.5% CARVM CNF DEF FI 84-85	1,703,757	XXX	1,703,757	XXX	
0200019. 1983A ALB 8.75% CARVM CNF DEF FI 83	672,523	XXX	672,523	XXX	
0200020. 1983A ANB 3.25% NLP CRF IMM FI 85	6,852	XXX	6,852	XXX	
0200021. 1983A ANB 4.5% NLP CRF IMM FI 94-98	596,203	XXX	596,203	XXX	
0200022. 1983A ANB 5% NLP CRF IMM FI 97	141,752	XXX	141,752	XXX	
0200023. 1983A ANB 5.5% NLP CRF IMM FI 84-96	1,900,108	XXX	1,900,108	XXX	
0200024. 1983A ANB 5.75% NLP CRF IMM FI 86-97	209,034	XXX	209,034	XXX	
0200025. 1983A ANB 6% NLP CRF IMM FI 93-97	3,006,813	XXX	3,006,813	XXX	
0200026. 1983A ANB 6.25% NLP CRF IMM FI 97	10,697	XXX	10,697	XXX	
0200027. 1983A ANB 6.5% NLP CRF IMM FI 94-97	79,818	XXX	79,818	XXX	
0200028. 1983A ANB 6.75% NLP CRF IMM FI 96-97	113,078	XXX	113,078	XXX	
0200029. 1983A ANB 7% NLP CRF IMM FI 93	78,974	XXX	78,974	XXX	
0200030. 1983A ANB 7.25% NLP CRF IMM FI 95	156,263	XXX	156,263	XXX	
0200031. 1983A ANB 7.5% NLP CRF IMM FI 84-92	7,015,259	XXX	7,015,259	XXX	
0200032. 1983A ANB 8.25% NLP CRF IMM FI 90-91	54,451	XXX	54,451	XXX	
0200033. 2% NLP IMM FI 16	367,013	XXX	367,013	XXX	
0200034. 2%-2.49% NLP IMM FI 20	1,090,186	XXX	1,090,186	XXX	
0200035. 2.5% NLP IMM FI 12-15	727,385	XXX	727,385	XXX	
0200036. 2.5%-2.99% NLP IMM FI 18-21 NB	1,311,759	XXX	1,311,759	XXX	
0200037. 2.75% NLP IMM FI 12-14	478,144	XXX	478,144	XXX	

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EXHIBIT 5 - AGGREGATE RESERVE FOR LIFE CONTRACTS

1	2	3	4	5	6
Valuation Standard	Total ^(a)	Industrial	Ordinary	Credit (Group and Individual)	Group
0200038. 2012 IAR ALB 3% CARVM CNF DEF NFI 20-21 NB	6,001,826	XXX	3,314,445	XXX	2,687,381
0200039. 2012 IAR ALB 3.5% CARVM CNF DEF NFI 17-18	15,259,637	XXX	11,147,027	XXX	4,112,610
0200040. 2012 IAR ALB 3.75% CARVM CNF DEF NFI 16-19	14,003,380	XXX	12,371,311	XXX	1,632,069
0200041. 2012 IAR ANB 1%-3.75% NLP CRF IMM FI 18-20	132,961	XXX	132,961	XXX	
0200042. 2012 IAR ANB 1.5%-1.99% NLP CRF IMM FI 20	270,185	XXX	270,185	XXX	
0200043. 2012 IAR ANB 2%-2.49% NLP CRF IMM FI 20-21 NB	1,162,924	XXX	1,162,924	XXX	
0200044. 2012 IAR ANB 2.5%-2.99% NLP CRF IMM FI 18-21 NB	578,421	XXX	578,421	XXX	
0200045. 2012 IAR ANB 2.75% NLP CRF IMM FI 16	503,786	XXX	503,786	XXX	
0200046. 2012 IAR ANB 3% NLP CRF IMM FI 15	122,025	XXX	122,025	XXX	
0200047. 2012 IAR ANB 3%-3.49% NLP CRF IMM FI 18-20	9,505,581	XXX	9,505,581	XXX	
0200048. 2012 IAR ANB 3.25% NLP CRF IMM FI 15-16	1,275,187	XXX	1,275,187	XXX	
0200049. 2012 IAR ANB 3.5% NLP CRF IMM FI 15	13,102,935	XXX	13,102,935	XXX	
0200050. 2012 IAR ANB 3.5%-3.99% NLP CRF IMM FI 18-19	7,830,514	XXX	7,830,514	XXX	
0200051. 2012 IAR ANB 3.75% NLP CRF IMM FI 15	16,269,444	XXX	16,269,444	XXX	
0200052. 2012 IAR ANB 4% NLP CRF IMM FI 15-16	2,318,549	XXX	2,318,549	XXX	
0200053. 2012 IAR ANB 4%-4.49% NLP CRF IMM FI 18-19	18,692,674	XXX	18,692,674	XXX	
0200054. 3% CARVM CNF DEF NFI 21 NB	9,201,186	XXX		XXX	9,201,186
0200055. 3% NLP IMM FI 07	1,810,929	XXX	1,810,929	XXX	
0200056. 3%-3.49% NLP IMM FI 18-20	1,136,124	XXX	1,136,124	XXX	
0200057. 3.25% CARVM CNF DEF NFI 20	3,202,135	XXX		XXX	3,202,135
0200058. 3.25% NLP IMM FI 13-14	1,128,186	XXX	1,128,186	XXX	
0200059. 3.5% NLP IMM FI 15	3,714,819	XXX	3,714,819	XXX	
0200060. 3.5%-3.99% NLP IMM FI 18-19	1,269,012	XXX	1,269,012	XXX	
0200061. 3.75% CARVM CNF DEF NFI 17-18	8,300,407	XXX		XXX	8,300,407
0200062. 3.75% NLP IMM FI 15	3,582,210	XXX	3,582,210	XXX	
0200063. 4% CARVM CNF DEF NFI 13-19	28,630,755	XXX		XXX	28,630,755
0200064. 4% NLP IMM FI 15	371,102	XXX	371,102	XXX	
0200065. 4%-4.49% NLP IMM FI 18-19	460,975	XXX	460,975	XXX	
0200066. 4.25% CARVM CNF DEF NFI 12-16	9,043,052	XXX		XXX	9,043,052
0200067. 4.5% CARVM CNF DEF NFI 14	3,771,095	XXX		XXX	3,771,095
0200068. 5% CARVM CNF DEF NFI 11	2,315,124	XXX		XXX	2,315,124
0200069. 5.25% CARVM CNF DEF NFI 05-10	2,449,191	XXX		XXX	2,449,191
0200070. 5.5% CARVM CNF DEF NFI 06-08	298,234	XXX		XXX	298,234
0200071. 5.5% NLP IMM FI 07	10,140	XXX	10,140	XXX	
0200072. 5.75% CARVM CNF DEF NFI 08	346,891	XXX		XXX	346,891
0200073. 6.25% CARVM CNF DEF NFI 09	1,042,230	XXX		XXX	1,042,230
0200074. 8.25% NLP IMM FI 90-91	89,974	XXX	89,974	XXX	
0200075. ACCOUNT VALUE	583,676,134	XXX	2,693,796	XXX	580,982,338
0200076. ANNUITY 2000 ALB 3.5% CARVM CNF DEF NFI 13	3,449,875	XXX	2,536,059	XXX	913,816
0200077. ANNUITY 2000 ALB 3.75% CARVM CNF DEF FI 12	5,503	XXX	5,503	XXX	
0200078. ANNUITY 2000 ALB 3.75% CARVM CNF DEF NFI 12-14	18,282,923	XXX	15,749,522	XXX	2,533,401
0200079. ANNUITY 2000 ALB 4% CARVM CNF DEF NFI 78-14	20,787,289	XXX	2,721,062	XXX	18,066,227
0200080. ANNUITY 2000 ALB 4.25% CARVM CNF DEF FI 11	1,176,262	XXX	1,176,262	XXX	
0200081. ANNUITY 2000 ALB 4.25% CARVM CNF DEF NFI 10-11	8,638,052	XXX	6,833,255	XXX	1,804,797
0200082. ANNUITY 2000 ALB 4.5% CARVM CNF DEF FI 05-10	80,223,823	XXX	80,223,823	XXX	
0200083. ANNUITY 2000 ALB 4.5% CARVM CNF DEF NFI 80-10	12,759,011	XXX	149,460	XXX	12,609,551
0200084. ANNUITY 2000 ALB 4.75% CARVM CNF DEF FI 03-08	131,197,399	XXX	124,761,996	XXX	6,435,403
0200085. ANNUITY 2000 ALB 4.75% CARVM CNF DEF NFI 03-04	3,052,837	XXX	1,237,277	XXX	1,815,560
0200086. ANNUITY 2000 ALB 5% CARVM CNF DEF FI 99-09	88,522,392	XXX	88,348,608	XXX	173,783
0200087. ANNUITY 2000 ALB 5% CARVM CNF DEF NFI 98-09	3,897,301	XXX	2,392,296	XXX	1,505,006
0200088. ANNUITY 2000 ALB 5.25% CARVM CNF DEF FI 01-02	8,182,193	XXX	6,325,586	XXX	1,856,608
0200089. ANNUITY 2000 ALB 5.25% CARVM CNF DEF NFI 94-02	7,663,101	XXX		XXX	7,663,101
0200090. ANNUITY 2000 ALB 5.5% CARVM CNF DEF FI 00-02	40,458,105	XXX	35,164,722	XXX	5,293,383
0200091. ANNUITY 2000 ALB 5.5% CARVM CNF DEF NFI 93-00	2,247,192	XXX		XXX	2,247,192
0200092. ANNUITY 2000 ALB 5.75% CARVM CNF DEF FI 00	4,965,347	XXX	4,965,347	XXX	
0200093. ANNUITY 2000 ALB 5.75% CARVM CNF DEF NFI 95-02	4,180,138	XXX	2,498,181	XXX	1,681,957
0200094. ANNUITY 2000 ALB 6% CARVM CNF DEF NFI 92	35,222,949	XXX		XXX	35,222,949
0200095. ANNUITY 2000 ALB 6.25% CARVM CNF DEF NFI 87-91	19,488,667	XXX		XXX	19,488,667
0200096. ANNUITY 2000 ALB 6.5% CARVM CNF DEF NFI 89	3,708,179	XXX		XXX	3,708,179
0200097. ANNUITY 2000 ALB 6.75% CARVM CNF DEF NFI 86-88	12,258,482	XXX		XXX	12,258,482
0200098. ANNUITY 2000 ALB 8% CARVM CNF DEF NFI 84-85	10,506,295	XXX		XXX	10,506,295
0200099. ANNUITY 2000 ALB 8.25% CARVM CNF DEF NFI 83	3,273,367	XXX		XXX	3,273,367
0200100. ANNUITY 2000 ALB 9.25% CARVM CNF DEF NFI 82	3,183,202	XXX		XXX	3,183,202
0200101. ANNUITY 2000 ANB 2.5% NLP CRF IMM FI 10-14	1,865,926	XXX	1,865,926	XXX	
0200102. ANNUITY 2000 ANB 2.75% NLP CRF IMM FI 10-14	3,997,613	XXX	3,997,613	XXX	
0200103. ANNUITY 2000 ANB 3% NLP CRF IMM FI 03-14	2,695,744	XXX	2,695,744	XXX	
0200104. ANNUITY 2000 ANB 3.25% NLP CRF IMM FI 03-14	1,628,578	XXX	1,628,578	XXX	
0200105. ANNUITY 2000 ANB 3.5% NLP CRF IMM FI 01-10	261,129	XXX	261,129	XXX	
0200106. ANNUITY 2000 ANB 3.75% NLP CRF IMM FI 05	7,012	XXX	7,012	XXX	
0200107. ANNUITY 2000 ANB 4% NLP CRF IMM FI 98-13	64,450	XXX	64,450	XXX	
0200108. ANNUITY 2000 ANB 4.25% CARVM CNF IMM NFI 11	76,588	XXX	76,588	XXX	
0200109. ANNUITY 2000 ANB 4.25% NLP CRF IMM FI 05-06	94,392	XXX	94,392	XXX	
0200110. ANNUITY 2000 ANB 4.75% NLP CRF IMM FI 98-06	270,006	XXX	270,006	XXX	
0200111. ANNUITY 2000 ANB 5% NLP CRF IMM FI 98-07	447,956	XXX	447,956	XXX	
0200112. ANNUITY 2000 ANB 5.25% CARVM CNF DEF NFI 98	3,062	XXX	3,062	XXX	
0200113. ANNUITY 2000 ANB 5.25% NLP CRF IMM FI 01-06	1,463,257	XXX	1,463,257	XXX	

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1	2	3	4	5	6
Valuation Standard	Total ^(a)	Industrial	Ordinary	Credit (Group and Individual)	Group
0200114. ANNUITY 2000 ANB 5.5% CARVM CNF DEF NFI 94-02	17,622,816	XXX	17,622,816	XXX	
0200115. ANNUITY 2000 ANB 5.5% NLP CRF IMM FI 04-08	3,040,167	XXX	3,040,167	XXX	
0200116. ANNUITY 2000 ANB 5.75% NLP CRF IMM FI 01	10,671	XXX	10,671	XXX	
0200117. ANNUITY 2000 ANB 6% CARVM CNF DEF NFI 95	4,533,267	XXX	4,533,267	XXX	
0200118. ANNUITY 2000 ANB 6% NLP CRF IMM FI 99-09	1,298,149	XXX	1,298,149	XXX	
0200119. ANNUITY 2000 ANB 6.25% CARVM CNF DEF NFI 92	533,219	XXX	533,219	XXX	
0200120. ANNUITY 2000 ANB 6.25% NLP CRF IMM FI 98-99	31,770	XXX	31,770	XXX	
0200121. ANNUITY 2000 ANB 6.5% NLP CRF IMM FI 00-02	67,921	XXX	67,921	XXX	
0200122. ANNUITY 2000 ANB 6.75% NLP CRF IMM FI 00	50,480	XXX	50,480	XXX	
0200123. VM-21 Reserves	884,480,692	XXX	131,365,305	XXX	753,115,387
0299997. Totals (Gross)	2,325,037,757	XXX	761,666,745	XXX	1,563,371,012
0299998. Reinsurance ceded	100,372,459	XXX	100,372,459	XXX	
0299999. Annuities: Totals (Net)	2,224,665,298	XXX	661,294,286	XXX	1,563,371,012
0300001. 1971 IAM 3.5% SPIA IMM FI 75	1,174		1,174		
0300002. 1971 IAM 5% SPIA IMM FI 81-83	5,131		5,131		
0300003. 1983A 6.5% SPIA IMM FI 94	2,175		2,175		
0300004. 1983A ANB 6.5% NLP CRF IMM FI 94	7,654		7,654		
0300005. 1983A ANB 6.9% NLP CRF IMM FI 93	13,703		13,703		
0300006. 1983A ANB 8.25% NLP CRF IMM FI 91	13,904		13,904		
0300007. 2012 IAR ANB 1%-1.49% NLP CRF IMM FI 20	223,166		223,166		
0300008. 2012 IAR ANB 1.25% NLP CRF IMM FI 16	48,377		48,377		
0300009. 2012 IAR ANB 1.5%-1.99% NLP CRF IMM FI 20-21 NB	657,276		657,276		
0300010. 2012 IAR ANB 2%-2.49% NLP CRF IMM FI 20-21 NB					
0300011. 2012 IAR ANB 2.5% NLP CRF IMM FI 15-16	64,514		64,514		
0300012. 2012 IAR ANB 2.5%-2.99% NLP CRF IMM FI 18-19	12,612		12,612		
	225,009		225,009		
0300013. 2012 IAR ANB 2.75% NLP CRF IMM FI 15-16	20,496		20,496		
0300014. 2012 IAR ANB 3% NLP CRF IMM FI 15-16	480,777		480,777		
0300015. 2012 IAR ANB 3%-3.49% NLP CRF IMM FI 18-19	296,931		296,931		
0300016. 2012 IAR ANB 3.25% NLP CRF IMM FI 16	36,712		36,712		
0300017. 2012 IAR ANB 3.25% SPIA IMM FI 16-18	130,622		130,622		
0300018. 2012 IAR ANB 3.5% NLP CRF IMM FI 15-17	554,790		554,790		
0300019. 2012 IAR ANB 3.5% SPIA IMM FI 18	177,420		177,420		
0300020. 2012 IAR ANB 3.5%-3.99% NLP CRF IMM FI 18-19					
	200,043		200,043		
0300021. 2012 IAR ANB 3.75% NLP CRF IMM FI 15-17	261,157		261,157		
0300022. 2012 IAR ANB 3.75% SPIA IMM FI 16-17	95,323		95,323		
0300023. 2012 IAR ANB 4% NLP CRF IMM FI 16	288,886		288,886		
0300024. ANNUITY 2000 2.75% SPIA IMM FI 11	20,110		20,110		
0300025. ANNUITY 2000 ANB 2.75% NLP CRF IMM FI 12-14	22,441		22,441		
0300026. ANNUITY 2000 ANB 3% NLP CRF IMM FI 11	7,998		7,998		
0300027. ANNUITY 2000 ANB 3.25% NLP CRF IMM FI 10	11,155		11,155		
0300028. ANNUITY 2000 ANB 5.25% NLP CRF IMM FI 05-06	370,173		370,173		
0300029. ANNUITY 2000 ANB 5.5% NLP CRF IMM FI 04-08	793,695		793,695		
0300030. ANNUITY 2000 ANB 6% NLP CRF IMM FI 02-09	829,371		829,371		
0300031. ANNUITY 2000 ANB 6.5% NLP CRF IMM FI 02	231		231		
0399997. Totals (Gross)	5,873,025		5,873,025		
0399998. Reinsurance ceded					
0399999. SCWLC: Totals (Net)	5,873,025		5,873,025		
0400001. 1935 MOD PRU EXP/1936-40 PRU EXP -- 1941 SI 3% NLP CNF 29-62	2,123		2,123		
0400002. 1959 ADB 1958 CSO 3% CNF ISL 84-88	595		595		
0400003. 1959 ADB 1958 CSO 3% NLP CRF 68-83	36		36		
0400004. 1959 ADB 1958 CSO 4.5% 73-97	21,998		20,726		1,273
0400005. 1959 ADB 1958 CSO ANB 3% CRVM CNF 62-67	109		109		
0400006. 1959 ADB 1958 CSO ANB 3% NLP CNF 62-90	21,044		21,044		
0400007. 1959 ADB 1958 CSO ANB 4% CRVM CNF 77-81	2,137		2,137		
0400008. 1959 ADB 1958 CSO ANB 4% NLP CNF 76-81	16,732		16,732		
0400009. 1959 ADB 1958 CSO ANB 4.5% 75-96	5,055		5,039		16
0400010. 1959 ADB 1958 CSO ANB 4.5% CRVM CNF 81-88	11,935		11,935		
0400011. 1959 ADB 1958 CSO ANB 4.5% NLP CNF 80-83	2,047		2,047		
0400012. 1959 ADB 1958 CSO CRVM CNF ISL 90-91	10		10		
0400013. 1959 ADB 1980 CSO 3% CNF ISL 87-97	192		192		
0400014. 1959 ADB 1980 CSO 3% CRVM CNF ISL 05-08	55		55		
0400015. 1959 ADB 1980 CSO 3% NLP CNF 30-89	49		49		
0400016. 1959 ADB 1980 CSO 4% CRVM CNF ISL 89-94	1,914		1,914		
0400017. 1959 ADB 1980 CSO 4.5% NLP CNF 84-88	791		791		
0400018. 1959 ADB 1980 CSO 5.5% CRVM CNF 90-95	59		59		
0400019. 1959 ADB 1980 CSO 5.5% NLP CNF 89-94	617		617		
0400020. 1959 ADB 1980 CSO CRVM CNF ISL 83-04	225		225		
0400021. 1959 ADB 2001 CSO 3% CRVM CNF ISL 05-16	121		121		
0400022. 1959 ADB ANB ISL 87-92	432		432		
0400023. 1959 ADB/1936-40 PRU EXP -- 1941 SI 3% NLP CNF 63-67	22,948		22,948		
0400024. 1959 ADB/1936-40 PRU EXP -- 1958 CSO 3% NLP CNF 61-87	74,582		74,582		
0400025. 1959 ADB/1936-40 PRU EXP -- 1961 SI 3% NLP CNF 68-71	10,221		10,221		
0400026. INTERCO DI 1941 CSO 3% NLP CNF 56-61	3,175		3,175		
0499997. Totals (Gross)	199,200		197,911		1,289
0499998. Reinsurance ceded	58,794		57,505		1,289
0499999. Accidental Death Benefits: Totals (Net)	140,406		140,406		
0500001. 1952 DISABILITY STUDY 1958 CSO 3% 74-99	32,240		13,936		18,303
0500002. 1952 DISABILITY STUDY 1958 CSO 4% CRVM CNF ISL 89-91	12		12		
0500003. 1952 DISABILITY STUDY 1958 CSO ANB 3% 75-99	5,893		1,796		4,097
0500004. 1952 DISABILITY STUDY 1958 CSO ANB 3% CNF ISL 83-88	20,171		20,171		

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
EXHIBIT 5 - AGGREGATE RESERVE FOR LIFE CONTRACTS

1	2	3	4	5 Credit (Group and Individual)	6
Valuation Standard	Total ^(a)	Industrial	Ordinary		Group
0500005. 1952 DISABILITY STUDY 1958 CSO ANB 3% CRVM CNF 63-83	4,601		4,601		
0500006. 1952 DISABILITY STUDY 1958 CSO ANB 3% ILL CNF 71-86	1,258		1,258		
0500007. 1952 DISABILITY STUDY 1958 CSO ANB 3% NJ CNF 66-85	8,152		8,152		
0500008. 1952 DISABILITY STUDY 1958 CSO ANB 3% NLP CNF 61-06	3,329		3,329		
0500009. 1952 DISABILITY STUDY 1958 CSO ANB 4% CRVM CNF 76-78	29		29		
0500010. 1952 DISABILITY STUDY 1958 CSO ANB 4% ILL CNF 76-81	1,681		1,681		
0500011. 1952 DISABILITY STUDY 1958 CSO ANB 4.5% CRVM CNF 81-88	5,826		5,826		
0500012. 1952 DISABILITY STUDY 1958 CSO ANB 4.5% ILL CNF 80-84	136		136		
0500013. 1952 DISABILITY STUDY 1980 CSO 4% CRVM CNF ISL 91-02	2,474		2,474		
0500014. 1952 DISABILITY STUDY 1980 CSO ANB 3% CNF ISL 87-97	8,520		8,520		
0500015. 1952 DISABILITY STUDY 1980 CSO ANB 3% CRVM CNF 83-06	152,884		152,884		
0500016. 1952 DISABILITY STUDY 1980 CSO ANB 3.5% CRVM CNF 02-08	1,132,466		1,132,466		
0500017. 1952 DISABILITY STUDY 1980 CSO ANB 4% CRVM CNF 92	437		437		
0500018. 1952 DISABILITY STUDY 1980 CSO ANB 4% CRVM CNF ISL 89-07	174,107		174,107		
0500019. 1952 DISABILITY STUDY 1980 CSO ANB 4.5% CRVM CNF 80-97	23,629		23,629		
0500020. 1952 DISABILITY STUDY 1980 CSO ANB 4.5% CRVM CNF ISL 03-05	5,712		5,712		
0500021. 1952 DISABILITY STUDY 1980 CSO ANB 5% CRVM CNF 94	37		37		
0500022. 1952 DISABILITY STUDY 1980 CSO ANB 5.5% CRVM CNF 92	106		106		
0500023. 1952 DISABILITY STUDY 2001 CSO 3.5% CRVM CNF ISL 13-19	26,527		26,527		
0500024. 1952 DISABILITY STUDY 2001 CSO 4% CRVM CNF ISL 06-12	3,175		3,175		
0500025. 1952 DISABILITY STUDY 2001 CSO 4.5% CRVM CNF ISL 05	62		62		
0500026. 1952 DISABILITY STUDY 2001 CSO ANB 3% CRVM CNF 05-07	211,614		211,614		
0500027. 1952 DISABILITY STUDY 2001 CSO ANB 3.5% CRVM CNF 13-19	56,624		56,624		
0500028. 1952 DISABILITY STUDY 2001 CSO ANB 4% CRVM CNF 06-12	168,539		168,539		
0500029. 1952 DISABILITY STUDY 2017 CSO 3.5% CRVM CNF ISL 21 NB					
0500030. 1952 DISABILITY STUDY 2017 CSO ANB 3.5% CRVM CNF 19-20	4,330		4,330		
0500031. 1952 DISABILITY STUDY 2017 CSO ANB 3.75% VM- 20 NPR CNF 21	2,209		2,209		
0500032. 1952 DISABILITY STUDY ANB ISL 83-98	12,215		12,215		
0500033. 1994 GAM Static 2009 INTERCO Morbidity 2001 CSO ALB 3.5% FPT CRF 13-20	26,483,231		26,483,231		
0500034. 1994 GAM Static 2009 INTERCO Morbidity 2001 CSO ALB 4% FPT CRF 07-12	20,996,012		20,996,012		
0500035. 1994 GAM Static 2009 INTERCO Morbidity 2017 CSO ALB 3.75% FPT CRF 21 NB	1,472,276		1,472,276		
0599997. Totals (Gross)	51,020,513		50,998,113		22,400
0599998. Reinsurance ceded	699,842		677,442		22,400
0599999. Disability-Active Lives: Totals (Net)	50,320,671		50,320,671		
0600001. 1952 DISABILITY STUDY 1941 CSO ANB 2.5% NLP CNF 52-62	3,725		3,725		
0600002. 1952 DISABILITY STUDY 1941 CSO ANB 2.5% NLP CRF 55-57	1,805		1,805		
0600003. 1952 DISABILITY STUDY 1941 CSO ANB 3% NLP CNF 58-61	985		985		
0600004. 1952 DISABILITY STUDY 1958 CSO 3% NLP CNF 75- 99	1,299,289		996,339		302,950
0600005. 1952 DISABILITY STUDY 1958 CSO ANB 3% CNF ISL 84-88	21,694		21,694		
0600006. 1952 DISABILITY STUDY 1958 CSO ANB 3% CRVM CNF 63-80	21,270		21,270		
0600007. 1952 DISABILITY STUDY 1958 CSO ANB 3% ILL CNF 71-86	28,668		28,668		
0600008. 1952 DISABILITY STUDY 1958 CSO ANB 3% NJ CNF 66-83	33,716		33,716		
0600009. 1952 DISABILITY STUDY 1958 CSO ANB 3% NLP CNF 62-97	836,939		796,653		40,286
0600010. 1952 DISABILITY STUDY 1958 CSO ANB 4% CRVM CNF 79-81	119,336		119,336		
0600011. 1952 DISABILITY STUDY 1958 CSO ANB 4% ILL CNF 76-81	26,527		26,527		
0600012. 1952 DISABILITY STUDY 1958 CSO ANB 4.5% CRVM CNF 81-88	561,071		561,071		
0600013. 1952 DISABILITY STUDY 1958 CSO ANB 4.5% ILL CNF 80-84	3,880		3,880		
0600014. 1952 DISABILITY STUDY 1958 CSO ANB 4.5% NLP CNF ISL 01	80,632		80,632		

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
EXHIBIT 5 - AGGREGATE RESERVE FOR LIFE CONTRACTS

1	2	3	4	5	6
Valuation Standard	Total ^(a)	Industrial	Ordinary	Credit (Group and Individual)	Group
0600015. 1952 DISABILITY STUDY 1958 CSO ANB 5% NLP CNF ISL 93	10,757		10,757		
0600016. 1952 DISABILITY STUDY 1958 CSO ANB 5.5% NLP CNF ISL 87-88	24,555		24,555		
0600017. 1952 DISABILITY STUDY 1958 CSO ANB 6% NLP CNF ISL 84	2,192		2,192		
0600018. 1952 DISABILITY STUDY 1980 CSO 4% CRVM CNF ISL 91-97	517,045		517,045		
0600019. 1952 DISABILITY STUDY 1980 CSO ANB 3% CNF ISL 87-90	5,059		5,059		
0600020. 1952 DISABILITY STUDY 1980 CSO ANB 3.5% CRVM CNF 03-06	1,591,768		1,591,768		
0600021. 1952 DISABILITY STUDY 1980 CSO ANB 4% CRVM CNF ISL 89-02	364,592		364,592		
0600022. 1952 DISABILITY STUDY 1980 CSO ANB 4.5% CRVM CNF 80-97	8,792,246		8,792,246		
0600023. 1952 DISABILITY STUDY 1980 CSO ANB 4.5% CRVM CNF ISL 05	27,066		27,066		
0600024. 1952 DISABILITY STUDY 1980 CSO ANB CRVM CNF ISL 83-98	5,636,746		5,636,746		
0600025. 1952 DISABILITY STUDY 1980 CSO ANB CRVM CRF ISL 85-98	1,225,627		1,225,627		
0600026. 1952 DISABILITY STUDY 2001 CSO 4% CRVM CNF ISL 06	8,202		8,202		
0600027. 1952 DISABILITY STUDY 2001 CSO ANB 3% CRVM CNF 06	84,205		84,205		
0600028. 1952 DISABILITY STUDY 2001 CSO ANB 3.5% CRVM CNF 13	40,475		40,475		
0600029. 2005 GTLW 3%	1,358,031				1,358,031
0600030. 2005 GTLW 3.5%	5,126,514				5,126,514
0600031. 2005 GTLW 4%	2,384,037				2,384,037
0600032. 2005 GTLW 5.25%					
0600033. 2009 INTERCO Morbidity 2001 CSO ALB 3.5% CNF 13-17	1,759,621		1,759,621		
0600034. 2009 INTERCO Morbidity 2001 CSO ALB 4% CNF 07-12	5,698,728		5,698,728		
0699997. Totals (Gross)	37,696,999		28,485,181		9,211,818
0699998. Reinsurance ceded	3,093,165		2,749,929		343,237
0699999. Disability-Disabled Lives: Totals (Net)	34,603,834		25,735,252		8,868,582
0700001. Additional actuarial reserves - asset/liability analysis	164,000,000		164,000,000		
0700002. Additional Policy Reserves	32,728,332		32,728,332		
0700003. Annuitant Mortality Fluctuation Fund	750,000		207,467		542,533
0700004. Extra Mort on Group Conv	76,504				76,504
0700005. Extra Reserve for Substandard	13,808		13,808		
0700006. For excess of valuation net premiums over corresponding gross premiums on respective policies, computed according to the standard of valuation required by this state 84-06	239,624,304		239,624,304		
0700007. For non-deduction of deferred fractional premiums or return of premiums at the death of the insured 83-06	1,263,123		1,255,713		7,410
0700008. For surrender values in excess of reserves otherwise required and carried in this schedule 81-15	112,481,019		98,864,336		13,616,682
0700009. GMDB - Life	25,514,067		25,514,067		
0700010. Immediate Payment of Claims	50,890		50,890		
0799997. Totals (Gross)	576,502,047		562,258,917		14,243,129
0799998. Reinsurance ceded	276,413,126		262,789,033		13,624,092
0799999. Miscellaneous Reserves: Totals (Net)	300,088,921		299,469,884		619,037
9999999. Totals (Net) - Page 3, Line 1	5,711,294,595	3,540,288	4,134,730,069		1,573,024,238

(a) Included in the above table are amounts of deposit-type contracts that originally contained a mortality risk. Amounts of deposit-type contracts in Column 2 that no longer contain a mortality risk are Life Insurance \$; Annuities \$; Supplementary Contracts with Life Contingencies \$; Accidental Death Benefits \$; Disability - Active Lives \$; Disability - Disabled Lives \$; Miscellaneous Reserves \$

EXHIBIT 5 - INTERROGATORIES

- 1.1 Has the reporting entity ever issued both participating and non-participating contracts?..... Yes [X] No []
- 1.2 If not, state which kind is issued.
- 2.1 Does the reporting entity at present issue both participating and non-participating contracts?..... Yes [] No [X]
- 2.2 If not, state which kind is issued.
NON-PARTICIPATING
- 3. Does the reporting entity at present issue or have in force contracts that contain non-guaranteed elements?..... Yes [X] No []
If so, attach a statement that contains the determination procedures, answers to the interrogatories and an actuarial opinion as described in the instructions.
- 4. Has the reporting entity any assessment or stipulated premium contracts in force? Yes [] No [X]
If so, state:
4.1 Amount of insurance? \$
4.2 Amount of reserve? \$
4.3 Basis of reserve:
- 4.4 Basis of regular assessments:
- 4.5 Basis of special assessments:
- 4.6 Assessments collected during the year \$
- 5. If the contract loan interest rate guaranteed in any one or more of its currently issued contracts is less than 5%, not in advance, state the contract loan rate guarantees on any such contracts.
3%-4%
- 6. Does the reporting entity hold reserves for any annuity contracts that are less than the reserves that would be held on a standard basis? Yes [] No [X]
6.1 If so, state the amount of reserve on such contracts on the basis actually held: \$
6.2 That would have been held (on an exact or approximate basis) using the actual ages of the annuitants; the interest rate(s) used in 6.1; and the same mortality basis used by the reporting entity for the valuation of comparable annuity benefits issued to standard lives. If the reporting entity has no comparable annuity benefits for standard lives to be valued, the mortality basis shall be the table most recently approved by the state of domicile for valuing individual annuity benefits: \$
Attach statement of methods employed in their valuation.
- 7. Does the reporting entity have any Synthetic GIC contracts or agreements in effect as of December 31 of the current year? Yes [] No [X]
7.1 If yes, state the total dollar amount of assets covered by these contracts or agreements \$
7.2 Specify the basis (fair value, amortized cost, etc.) for determining the amount:
- 7.3 State the amount of reserves established for this business: \$
7.4 Identify where the reserves are reported in the blank:
- 8. Does the reporting entity have any Contingent Deferred Annuity contracts or agreements in effect as of December 31 of the current year? Yes [] No [X]
8.1 If yes, state the total dollar amount of account value covered by these contracts or agreements: \$
8.2 State the amount of reserves established for this business: \$
8.3 Identify where the reserves are reported in the blank:
- 9. Does the reporting entity have any Guaranteed Lifetime Income Benefit contracts, agreements or riders in effect as of December 31 of the current year? Yes [] No [X]
9.1 If yes, state the total dollar amount of any account value associated with these contracts, agreements or riders: \$
9.2 State the amount of reserves established for this business: \$
9.3 Identify where the reserves are reported in the blank:

EXHIBIT 5A - CHANGES IN BASES OF VALUATION DURING THE YEAR

1	Valuation Basis		4
Description of Valuation Class	2 Changed From	3 Changed To	Increase in Actuarial Reserve Due to Change
NONE			
9999999 - Total (Column 4, only)			

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

EXHIBIT 6 - AGGREGATE RESERVES FOR ACCIDENT AND HEALTH CONTRACTS (a)

	1 Total	Comprehensive		4 Medicare Supplement	5 Vision Only	6 Dental Only	7 Federal Employees Health Benefits Plan	8 Title XVIII Medicare	9 Title XIX Medicaid	10 Credit A&H	11 Disability Income	12 Long-Term Care	13 Other Health
		2 Individual	3 Group										
ACTIVE LIFE RESERVE													
1. Unearned premium reserves	76,746										69,838		6,908
2. Additional contract reserves (b)	2,037,960										2,037,960		
3. Additional actuarial reserves-Asset/Liability analysis													
4. Reserve for future contingent benefits													
5. Reserve for rate credits													
6. Aggregate write-ins for reserves													
7. Totals (Gross)	2,114,706										2,107,798		6,908
8. Reinsurance ceded	741,616										740,720		896
9. Totals (Net)	1,373,090										1,367,078		6,012
CLAIM RESERVE													
10. Present value of amounts not yet due on claims	110,957,950										110,230,950		727,000
11. Additional actuarial reserves-Asset/Liability analysis													
12. Reserve for future contingent benefits	138,927										138,927		
13. Aggregate write-ins for reserves													
14. Totals (Gross)	111,096,877										110,369,877		727,000
15. Reinsurance ceded	7,926,633										7,926,633		
16. Totals (Net)	103,170,244										102,443,244		727,000
17. TOTAL (Net)	104,543,334										103,810,322		733,012
18. TABULAR FUND INTEREST	2,937,064										2,904,349		32,715
DETAILS OF WRITE-INS													
0601.													
0602.													
0603.													
0698. Summary of remaining write-ins for Line 6 from overflow page													
0699. TOTALS (Lines 0601 thru 0603 plus 0698) (Line 6 above)													
1301.													
1302.													
1303.													
1398. Summary of remaining write-ins for Line 13 from overflow page													
1399. TOTALS (Lines 1301 thru 1303 plus 1398) (Line 13 above)													

(a) Indicate if blocks of business in run-off that comprise less than 5% of premiums and less than 5% of reserve and loans liability are aggregated with material blocks of business and which columns are affected.
 (b) Attach statement as to valuation standard used in calculating this reserve, specifying reserve bases, interest rates and methods.

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

EXHIBIT 7 - DEPOSIT TYPE CONTRACTS

	1	2	3	4	5	6
	Total	Guaranteed Interest Contracts	Annuities Certain	Supplemental Contracts	Dividend Accumulations or Refunds	Premium and Other Deposit Funds
1. Balance at the beginning of the year before reinsurance	32,049,735		898,317	4,687,461	2,569,807	23,894,150
2. Deposits received during the year	5,832,846			152,372	4,399,089	1,281,385
3. Investment earnings credited to the account	4,660,087		44,345	262,474	3,769,357	583,911
4. Other net change in reserves						
5. Fees and other charges assessed						
6. Surrender charges						
7. Net surrender or withdrawal payments	12,339,402		110,000	962,003	8,130,795	3,136,604
8. Other net transfers to or (from) Separate Accounts						
9. Balance at the end of current year before reinsurance (Lines 1+2+3+4-5-6-7-8)	30,203,266		832,662	4,140,304	2,607,458	22,622,842
10. Reinsurance balance at the beginning of the year	111,333,536			3,084,763	106,306,433	1,942,340
11. Net change in reinsurance assumed	(4,031,027)			(44,858)	(4,055,152)	68,983
12. Net change in reinsurance ceded	(12,073)					(12,073)
13. Reinsurance balance at the end of the year (Lines 10+11-12)	107,314,582			3,039,905	102,251,281	2,023,396
14. Net balance at the end of current year after reinsurance (Lines 9 + 13)	137,517,848		832,662	7,180,209	104,858,739	24,646,238

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
EXHIBIT 8 - CLAIMS FOR LIFE AND ACCIDENT AND HEALTH CONTRACTS

PART 1 - Liability End of Current Year

	1 Total	2 Industrial Life	Ordinary			6 Credit Life (Group and Individual)	Group		Accident and Health		
			3 Life Insurance	4 Individual Annuities	5 Supplementary Contracts		7 Life Insurance	8 Annuities	9 Group	10 Credit (Group and Individual)	11 Other
1. Due and unpaid:											
1.1 Direct											
1.2 Reinsurance assumed											
1.3 Reinsurance ceded											
1.4 Net											
2. In course of settlement:											
2.1 Resisted											
2.11 Direct											
2.12 Reinsurance assumed											
2.13 Reinsurance ceded											
2.14 Net			(b)	(b)		(b)	(b)				
2.2 Other											
2.21 Direct	28,296,961	202,810	23,197,578	(293,555)			1,735,898		3,454,230		
2.22 Reinsurance assumed	43,634,163		42,503,138	(31,213)			1,162,238				
2.23 Reinsurance ceded	31,720,889		30,545,735				1,162,238		12,916		
2.24 Net	40,210,235	202,810	(b) 35,154,981	(b) (324,768)		(b)	(b) 1,735,898	(b)	3,441,314	(b)	(b)
3. Incurred but unreported:											
3.1 Direct	13,999,820	17,000	5,186,400				4,892,972		3,903,448		
3.2 Reinsurance assumed	8,329,907		7,711,115				611,905				6,887
3.3 Reinsurance ceded	1,423,787		788,515				622,300		6,085		6,887
3.4 Net	20,905,940	17,000	(b) 12,109,000	(b)		(b)	(b) 4,882,577	(b)	3,897,363	(b)	(b)
4. TOTALS											
4.1 Direct	42,296,781	219,810	28,383,978	(293,555)			6,628,870		7,357,678		
4.2 Reinsurance assumed	51,964,070		50,214,253	(31,213)			1,774,143				6,887
4.3 Reinsurance ceded	33,144,676		31,334,250				1,784,538		19,001		6,887
4.4 Net	61,116,175	(a) 219,810	(a) 47,263,981	(324,768)			(a) 6,618,475		7,338,677		

(a) Including matured endowments (but not guaranteed annual pure endowments) unpaid amounting to \$ in Column 2, \$ in Column 3 and \$ in Column 7.

(b) Include only portion of disability and accident and health claim liabilities applicable to assumed "accrued" benefits. Reserves (including reinsurance assumed and net of reinsurance ceded) for unaccrued benefits for Ordinary Life Insurance \$25,735,252
 Individual Annuities \$, Credit Life (Group and Individual) \$, and Group Life \$8,868,582, are included in Page 3, Line 1, (See Exhibit 5, Section on Disability Disabled Lives); and for Group Accident and Health \$97,998,543
 Credit (Group and Individual) Accident and Health \$, and Other Accident and Health \$5,171,701 are included in Page 3, Line 2 (See Exhibit 6, Claim Reserve).

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
EXHIBIT 8 - CLAIMS FOR LIFE AND ACCIDENT AND HEALTH CONTRACTS

PART 2 - Incurred During the Year

	1 Total	2 Industrial Life (a)	Ordinary			6 Credit Life (Group and Individual)	Group		Accident and Health		
			3 Life Insurance (b)	4 Individual Annuities	5 Supplementary Contracts		7 Life Insurance (c)	8 Annuities	9 Group	10 Credit (Group and Individual)	11 Other
1. Settlements During the Year:											
1.1 Direct	368,100,880	589,783	255,382,458	18,824,836	1,042,442	23,814,084	325,306	66,489,371		1,632,600	
1.2 Reinsurance assumed	262,879,705		252,402,911	634,826	4,986	8,736,940				1,100,042	
1.3 Reinsurance ceded	267,743,217		256,368,212	99,423		8,736,940		526,380		2,012,262	
1.4 Net	(d) 363,237,368	589,783	251,417,157	19,360,239	1,047,428	23,814,084	325,306	65,962,991		720,380	
2. Liability December 31, current year from Part 1:											
2.1 Direct	42,296,781	219,810	28,383,978	(293,555)		6,628,870		7,357,678			
2.2 Reinsurance assumed	51,964,070		50,214,253	(31,213)		1,774,143				6,887	
2.3 Reinsurance ceded	33,144,676		31,334,250			1,784,538		19,001		6,887	
2.4 Net	61,116,175	219,810	47,263,981	(324,768)		6,618,475		7,338,677			
3. Amounts recoverable from reinsurers December 31, current year	6,610,670		6,412,322	5,708				117,957		74,683	
4. Liability December 31, prior year:											
4.1 Direct	68,778,009	130,707	61,082,588	(420,960)		6,027,881		1,957,793			
4.2 Reinsurance assumed	51,033,295		48,977,531	(31,448)		2,077,793				9,419	
4.3 Reinsurance ceded	60,873,978		58,763,749			2,087,267		13,543		9,419	
4.4 Net	58,937,326	130,707	51,296,370	(452,408)		6,018,407		1,944,250			
5. Amounts recoverable from reinsurers December 31, prior year	2,046,240		1,756,287	6,768				120,348		162,837	
6. Incurred Benefits											
6.1 Direct	341,619,652	678,886	222,683,848	18,952,241	1,042,442	24,415,073	325,306	71,889,256		1,632,600	
6.2 Reinsurance assumed	263,810,480		253,639,633	635,061	4,986	8,433,290				1,097,510	
6.3 Reinsurance ceded	244,578,345		233,594,748	98,363		8,434,211		529,447		1,921,576	
6.4 Net	360,851,787	678,886	242,728,733	19,488,939	1,047,428	24,414,152	325,306	71,359,809		808,534	

(a) Including matured endowments (but not guaranteed annual pure endowments) amounting to \$ 22,811 in Line 1.1, \$ 22,811 in Line 1.4.
 \$ 22,811 in Line 6.1, and \$ 22,811 in Line 6.4.

(b) Including matured endowments (but not guaranteed annual pure endowments) amounting to \$ 88,602 in Line 1.1, \$ 368,965 in Line 1.4.
 \$ 88,602 in Line 6.1, and \$ 368,965 in Line 6.4.

(c) Including matured endowments (but not guaranteed annual pure endowments) amounting to \$ in Line 1.1, \$ in Line 1.4.
 \$ in Line 6.1, and \$ in Line 6.4.

(d) Includes \$ premiums waived under total and permanent disability benefits.

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

EXHIBIT OF NON-ADMITTED ASSETS

	1	2	3
	Current Year Total Nonadmitted Assets	Prior Year Total Nonadmitted Assets	Change in Total Nonadmitted Assets (Col. 2 - Col. 1)
1. Bonds (Schedule D)			
2. Stocks (Schedule D):			
2.1 Preferred stocks			
2.2 Common stocks			
3. Mortgage loans on real estate (Schedule B):			
3.1 First liens			
3.2 Other than first liens			
4. Real estate (Schedule A):			
4.1 Properties occupied by the company			
4.2 Properties held for the production of income			
4.3 Properties held for sale			
5. Cash (Schedule E - Part 1), cash equivalents (Schedule E - Part 2) and short-term investments (Schedule DA)			
6. Contract loans			
7. Derivatives (Schedule DB)			
8. Other invested assets (Schedule BA)			
9. Receivables for securities			
10. Securities lending reinvested collateral assets (Schedule DL)			
11. Aggregate write-ins for invested assets			
12. Subtotals, cash and invested assets (Lines 1 to 11)			
13. Title plants (for Title insurers only)			
14. Investment income due and accrued	81,191		(81,191)
15. Premiums and considerations:			
15.1 Uncollected premiums and agents' balances in the course of collection	1,142,936	928,605	(214,331)
15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due ..			
15.3 Accrued retrospective premiums and contracts subject to redetermination			
16. Reinsurance:			
16.1 Amounts recoverable from reinsurers			
16.2 Funds held by or deposited with reinsured companies			
16.3 Other amounts receivable under reinsurance contracts			
17. Amounts receivable relating to uninsured plans			
18.1 Current federal and foreign income tax recoverable and interest thereon			
18.2 Net deferred tax asset	65,425,739	54,827,876	(10,597,863)
19. Guaranty funds receivable or on deposit			
20. Electronic data processing equipment and software			
21. Furniture and equipment, including health care delivery assets			
22. Net adjustment in assets and liabilities due to foreign exchange rates			
23. Receivables from parent, subsidiaries and affiliates			
24. Health care and other amounts receivable			
25. Aggregate write-ins for other than invested assets	183,011	100,589	(82,422)
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25)	66,832,877	55,857,070	(10,975,807)
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts			
28. Total (Lines 26 and 27)	66,832,877	55,857,070	(10,975,807)
DETAILS OF WRITE-INS			
1101.			
1102.			
1103.			
1198. Summary of remaining write-ins for Line 11 from overflow page			
1199. Totals (Lines 1101 thru 1103 plus 1198)(Line 11 above)			
2501. Miscellaneous receivables & prepaid items	92,411		(92,411)
2502. Prepaid and other assets	90,600	100,589	9,989
2503.			
2598. Summary of remaining write-ins for Line 25 from overflow page			
2599. Totals (Lines 2501 thru 2503 plus 2598)(Line 25 above)	183,011	100,589	(82,422)

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies and Going Concern

A. Accounting Practices

The financial statements of the Lincoln Life & Annuity Company of New York ("the Company") are presented on the basis of accounting practices prescribed or permitted by the New York State Department of Financial Services ("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 for determining its solvency under the New York Insurance Law. The National Association of Insurance Commissioners' ("NAIC") *Accounting Practices and Procedures Manual* ("NAIC SAP") has been adopted as a component of prescribed or permitted practices by the State of New York ("State"). The State has adopted certain prescribed accounting practices that differ from those found in NAIC SAP. Specifically, the Company calculates annuity reserves based on continuous Commissioners' Annuity Reserve Valuation Method ("CARVM"). NAIC SAP prescribes the use of curtail CARVM. The Company also uses a more conservative valuation interest rate in the On Benefit Single Premium Immediate Annuities ("SPIAs") than required by NAIC SAP. The Department provided a more conservative method of calculating Actuarial Guideline XXXVIII ("AG 38")/Regulation 147 ("Reg 147") reserves on Universal Life ("UL") contracts containing secondary guarantees than is required by NAIC SAP. Under NY Regulation 213 ("Reg 213"), the Department also defines minimum reserve methods and assumptions for Variable Annuity ("VA") contracts which may be more conservative than is required by NAIC SAP.

A reconciliation of the Company's net income and capital and surplus between NAIC SAP and practices prescribed or permitted by the State of New York is shown below.

NET INCOME	SSAP #	F/S Page	F/S Line #	2021	2020
(1) The Company state basis (Page 4, Line 35, Columns 1 & 2)	XXX	XXX	XXX	\$ 41,052,759	\$ 23,370,860
(2) State Prescribed Practices that are an increase/(decrease) from NAIC SAP:					
Annuity reserves calculated on continuous CARVM on benefit	51	4	19	227,859	(79,054)
Conservative valuation interest rate for On Benefit SPIAs	51	4	19	218,483	232,769
Conservative AG38/Reg147 reserves on UL contracts containing guarantees	51	4	19	(46,984,725)	(115,053,082)
Conservative Reg 213 reserves on VA contracts	51	4	19	(26,547,884)	-
(3) State Permitted Practices that are an increase/(decrease) from NAIC SAP:	-	-	-	-	-
(4) NAIC SAP (1-2-3=4)	XXX	XXX	XXX	\$ 114,139,026	\$ 138,270,227
SURPLUS					
(5) The Company state basis (Page 3, Line 38, Columns 1 & 2)	XXX	XXX	XXX	\$ 991,265,627	\$ 996,516,544
(6) State Prescribed Practices that are an increase/(decrease) from NAIC SAP:					
Annuity reserves calculated on continuous CARVM on benefit	51	3	1	(331,075)	(558,935)
Conservative valuation interest rate for On Benefit SPIAs	51	3	1	(1,879,393)	(2,097,876)
Conservative AG38/Reg147 reserves on UL contracts containing guarantees	51	3	1	(612,037,807)	(565,053,082)
Conservative Reg 213 reserves on VA contracts	51	3	1	(26,547,884)	-
(7) State Permitted Practices that are an increase/(decrease) from NAIC SAP:	-	-	-	-	-
(8) NAIC SAP (5-6-7=8)	XXX	XXX	XXX	\$ 1,632,061,786	\$ 1,564,226,437

B. Use of Estimates in the Preparation of the Financial Statements

The preparation of financial statements in conformity with Statutory Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities. It also requires disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

C. Accounting Policy

Life premiums are recognized as income over the premium paying period of the related policies. Annuity considerations are recognized as revenue when received. Health premiums are earned ratably over the terms of the related insurance and reinsurance contracts or policies. Expenses incurred in connection with acquiring new insurance business, including acquisition costs such as sales commissions, are charged to operations as incurred. Reserves for losses and unearned premiums ceded to reinsurers have been reported as reductions of related reserves.

The amount of dividends to be paid to policyholders is determined annually by the Company's Board of Directors. The aggregate amount of policyholders' dividends is related to actual experience and expected future level of interest, mortality, persistency, morbidity, and expense experience and judgment as to the appropriate level of statutory surplus to be retained by the Company.

In addition, the Company uses the following accounting policies:

- Short-term investments are stated at amortized cost.
- Bonds, not backed by other loans, that have been rated 1-5 by the Securities Valuation Office ("SVO") of the NAIC are stated at amortized cost using the scientific method of amortization. Bonds in or near default (rating of 6) are reported at lower of amortized cost or fair value.
- Unaffiliated common stocks are stated at fair value.
- Preferred stocks are reported based on the quality rating of the security as assigned by the SVO. Preferred stocks with highest-quality, high-quality or medium-quality ratings (1-3) are stated at amortized cost. All other preferred stocks (ratings of 4-6) are reported at lower of amortized cost or fair value.
- Mortgage loans on real estate are stated at the unpaid principal balance, net of valuation allowance.
- Loan-backed securities are stated at either amortized cost or the lower of: (1) amortized cost, (2) fair value or (3) present value of cash flows expected to be collected, discounted at the securities' effective interest rate. Amortization of the discount or premium from the purchase of these securities considers the estimated timing and amount of prepayments of the underlying mortgages. Prepayment assumptions for loan-backed bonds and structured securities were obtained from third party vendors. These assumptions are consistent with the current interest rate and economic environment. The retrospective method is used to value loan-backed securities. Loan-backed securities meeting certain requirements are valued prospectively in accordance with Statement of Statutory Accounting Principles ("SSAP") No. 43 - Revised, *Loan-Backed and Structured Securities*.
- Not applicable.
- Not applicable.
- The Company uses derivative instruments to manage interest rate risks, foreign currency exchange risks and equity risks that are embedded in the Company's investment portfolios and product liabilities.

All of the Company's derivative instruments are accounted for in accordance with SSAP No. 86, *Accounting for Derivative Instruments and Hedging, Income Generation, and Replication (Synthetic Asset) Transactions*. The Company categorizes derivatives into a three-level hierarchy, based on the priority of the inputs to their respective valuation technique. A description of the Company's accounting for these derivative instruments is discussed below.

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

All of the Company's derivative instruments are recognized as either assets or liabilities on the Company's balance sheet at estimated fair value or amortized cost, depending on whether the derivative is an economic hedge or a qualifying hedge, respectively. The accounting for changes in the estimated fair value for a derivative instrument depends on whether it has been designated and qualifies as part of a hedging relationship. For those derivative instruments that are designated and qualify as hedging instruments, the Company designates the hedging instrument based upon the exposure being hedged: as a cash flow hedge or a fair value hedge. Moreover, the income settlements of the designated and qualifying derivative are recorded consistently with how the income settlements of the hedged asset, liability or forecasted transaction are recorded. For those derivative instruments not designated as hedging instruments, but that are economic hedges, the changes in fair value are recognized in unrealized gain (loss) within surplus.

Upon termination of a derivative that qualified for hedge accounting, the gain or loss shall adjust the basis of the hedged item and be recognized in income in a manner that is consistent with the hedged item. Upon termination of economic hedges, the associated gain or loss is recognized through income.

Derivative instruments that are designated and qualify as cash flow hedges demonstrate a high correlation between the changes in the value of the underlying derivatives' cash flows and changes in the value of the cash flows being hedged at both inception of the hedge and throughout the hedge period. Should such criteria not be met, the value of the derivative is recognized in unrealized gain (loss) within surplus.

All derivatives are recorded on Page 2, Line 7, or Page 3, Line 24.08, "Derivatives" on the balance sheet.

- (10) The Company does not utilize anticipated investment income as a factor in the premium deficiency calculation.
- (11) Reserves for losses and loss adjustment expenses represent the estimated ultimate net cost of all reported and unreported losses incurred through December 31. The reserves for losses and loss adjustment expenses are estimated using individual case-basis valuations and statistical analyses. Those estimates are subject to the effects of trends in loss severity and frequency. Considerable variability is inherent in such estimates. The estimates are continually reviewed and adjusted as necessary as experience develops or new information becomes known. Such adjustments are included in current operations.
- (12) There was no change in capitalization policy for 2021.
- (13) Not applicable.

D. Going Concern

There are no conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern.

2. Accounting Changes and Corrections of Errors

Not applicable.

3. Business Combinations and Goodwill

Not applicable.

4. Discontinued Operations

Not applicable.

5. Investments

A. Mortgage Loans, including Mezzanine Real Estate Loans

- (1) The maximum and minimum lending rates for mortgage loans during 2021 were:
Farm loans – None; City loans – 4.50% and 2.10%; and Purchase money mortgages – None.
- (2) The maximum percentage of any one loan to the value of security at the time of the loan, exclusive of insured, guaranteed or purchase money mortgages was: 61.95%.
- (3) Not applicable
- (4) Age Analysis of Mortgage Loans and Identification of Mortgage Loans in which the Insurer is a Participant or Co-Lender in a Mortgage Loan Agreement:

	Farm	Residential		Commercial		Mezzanine	Total
		Insured	All Other	Insured	All Other		
a. Current Year							
1. Recorded Investment (All)							
(a) Current	\$ -	\$ -	\$ -	\$ -	\$ 965,424,561	\$ -	\$ 965,424,561
(b) 30-59 Days Past Due	-	-	-	-	-	-	-
(c) 60-89 Days Past Due	-	-	-	-	-	-	-
(d) 90-179 Days Past Due	-	-	-	-	-	-	-
(e) 180+ Days Past Due	-	-	-	-	-	-	-
2. Accruing Interest 90-179 Days Past Due							
(a) Recorded Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(b) Interest Accrued	-	-	-	-	-	-	-
3. Accruing Interest 180+ Days Past Due							
(a) Recorded Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(b) Interest Accrued	-	-	-	-	-	-	-
4. Interest Reduced							
(a) Recorded Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(b) Number of Loans	-	-	-	-	-	-	-
(c) Percent Reduced	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5. Participant or Co-Lender in a Mortgage Loan Agreement							
(a) Recorded Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

	Farm	Residential		Commercial		Mezzanine	Total
		Insured	All Other	Insured	All Other		
b. Prior Year							
1. Recorded Investment (All)							
(a) Current	\$ -	\$ -	\$ -	\$ -	\$ 950,778,538	\$ -	\$ 950,778,538
(b) 30-59 Days Past Due	-	-	-	-	-	-	-
(c) 60-89 Days Past Due	-	-	-	-	-	-	-
(d) 90-179 Days Past Due	-	-	-	-	-	-	-
(e) 180+ Days Past Due	-	-	-	-	-	-	-
2. Accruing Interest 90-179 Days Past Due							
(a) Recorded Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(b) Interest Accrued	-	-	-	-	-	-	-
3. Accruing Interest 180+ Days Past Due							
(a) Recorded Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(b) Interest Accrued	-	-	-	-	-	-	-
4. Interest Reduced							
(a) Recorded Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(b) Number of Loans	-	-	-	-	-	-	-
(c) Percent Reduced	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5. Participant or Co-Lender in a Mortgage Loan Agreement							
(a) Recorded Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(5) Not applicable.

(6) Not applicable.

(7) Not applicable.

(8) Not applicable.

(9) The Company recognizes interest income on impaired loans upon receipt.

B. Debt Restructuring – Not applicable.

C. Reverse Mortgages – Not applicable.

D. Loan-Backed Securities

(1) Prepayment assumptions for loan-backed securities were determined by using third party vendor information. These assumptions are consistent with the current interest rate and economic environment.

(2) Not applicable.

(3) The loan-backed securities held by the Company for which an other-than-temporary impairment (“OTTI”) was recognized during the year ended December 31, 2021 where the present value of projected cash flows to be collected are less than the amortized cost basis of the securities are as follows:

CUSIP	Book/Adjusted Carrying Value Amortized Cost Before Current Period OTTI	Present Value of Projected Cash Flows at Time of OTTI	Recognized OTTI	Amortized Cost After OTTI	Fair Value at Time of OTTI	Date of Statement Reported
170257AJ8	\$ 338,527	\$ 330,946	\$ 7,581	\$ 330,946	\$ 320,085	3/31/21
46629SAC6	219,627	214,460	5,167	214,460	214,460	3/31/21
170257AJ8	323,991	316,042	7,949	316,042	314,706	6/30/21
170257AJ8	301,762	299,297	2,465	299,297	288,808	9/30/21
170257AJ8	283,684	272,776	10,908	272,776	264,082	12/31/21
46629SAC6	185,824	183,085	2,739	183,085	183,085	12/31/21
93935EAG9	729,426	723,901	5,525	723,901	723,901	12/31/21
Total			\$ 42,334			

(4) The following table shows gross unrealized losses and fair values of loan-backed securities aggregated by the length of time that individual securities have been in a continuous unrealized loss position:

a. The aggregate amount of unrealized losses:

1. Less than 12 months	\$ 2,470,453
2. 12 months or longer	\$ 250,885

b. The aggregate related fair value of securities with unrealized losses:

1. Less than 12 months	\$ 116,718,656
2. 12 months or longer	\$ 4,201,853

(5) The factors considered by the Company in determining whether impairments of loan-backed securities are other-than-temporary include (1) the probability of the collection of all contractual cash flows, (2) the significance of a decline in fair value, (3) the Company’s intent to sell the investment, (4) the Company’s intent and ability to retain the investment for a period of time sufficient to recover the amortized cost, (5) the duration of a decline in fair value, and (6) fundamental analysis of the liquidity, business prospects and overall financial condition of the issuer.

E. Dollar Repurchase Agreements and/or Securities Lending Transactions – Not applicable.

F. Repurchase Agreements Transactions Accounted for as Secured Borrowing – Not applicable.

G. Reverse Repurchase Agreements Transactions Accounted for as Secured Borrowing – Not applicable.

H. Repurchase Agreements Transactions Accounted for as a Sale – Not applicable.

I. Reverse Repurchase Agreements Transactions Accounted for as a Sale – Not applicable.

J. Real Estate – Not applicable.

K. Low-Income Housing Tax Credits (“LIHTC”) – Not applicable.

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

L. Restricted Assets

(1) Restricted Assets (Including Pledged)

Restricted Asset Category	Gross (Admitted & Nonadmitted) Restricted							Current Year				
	Current Year							Percentage				
	1	2	3	4	5	6	7	8	9	10	11	
	Total General Account (G/A)	G/A Supporting Separate Account (S/A) Activity (a)	Total Separate Account Restricted Assets	Separate Account (S/A) Assets Supporting G/A Activity (b)	Total (1 plus 3)	Total From Prior Year	Increase/ (Decrease) (5 minus 6)	Total Nonadmitted Restricted	Total Admitted Restricted (5 minus 8)	Gross (Admitted & Nonadmitted) Restricted to Total Assets (c)	Admitted Restricted Total Assets (d)	
a. Subject to contractual obligation which liability is not shown	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%	0.000%	
b. Collateral held under security lending agreements	-	-	-	-	-	-	-	-	-	0.000%	0.000%	
c. Subject to repurchase agreements	-	-	-	-	-	-	-	-	-	0.000%	0.000%	
d. Subject to reverse repurchase agreements	-	-	-	-	-	-	-	-	-	0.000%	0.000%	
e. Subject to dollar repurchase agreements	-	-	-	-	-	-	-	-	-	0.000%	0.000%	
f. Subject to dollar reverse agreements	-	-	-	-	-	-	-	-	-	0.000%	0.000%	
g. Placed under option contracts	-	-	-	-	-	-	-	-	-	0.000%	0.000%	
h. Letter stock or securities restricted as to sale - excluding FHLB capital stock	-	-	-	-	-	-	-	-	-	0.000%	0.000%	
i. FHLB capital stock	1,870,900	-	-	-	1,870,900	1,847,300	23,600	-	1,870,900	0.011%	0.011%	
j. On deposit with states	12,791,950	-	-	-	12,791,950	12,859,531	(67,581)	-	12,791,950	0.074%	0.074%	
k. On deposit with other regulatory bodies	-	-	-	-	-	-	-	-	-	0.000%	0.000%	
l. Pledged collateral to FHLB assets backing funding agreements)	-	-	-	-	-	-	-	-	-	0.000%	0.000%	
m. Pledged as collateral not captured in other categories	-	-	-	-	-	-	-	-	-	0.000%	0.000%	
n. Other restricted assets	-	-	-	-	-	-	-	-	-	0.000%	0.000%	
o. Total Restricted Assets	\$ 14,662,850	\$ -	\$ -	\$ -	\$ 14,662,850	\$ 14,706,831	\$ (43,981)	\$ -	\$ 14,662,850	0.085%	0.085%	

- (a) Subset of column 1
- (b) Subset of column 3
- (c) Column 5 divided by Asset Page, Column 1, Line 28
- (d) Column 5 divided by Asset Page, Column 3, Line 28

(2) Not applicable.

(3) Not applicable.

(4) Collateral Received and Reflected as Assets Within the Reporting Entity's Financial Statements

Collateral Assets	1	2	3	4
	Book/Adjusted Carrying Value (BACV)	Fair Value	% of BACV to Total Assets (Admitted and Nonadmitted)*	% of BACV to Total Admitted Assets**
General Account:				
a. Cash	\$ -	\$ -	0.00%	0.00%
b. Schedule D, Part 1	-	-	0.00%	0.00%
c. Schedule D, Part 2, Section 1	-	-	0.00%	0.00%
d. Schedule D, Part 2, Section 2	-	-	0.00%	0.00%
e. Schedule B	-	-	0.00%	0.00%
f. Schedule A	-	-	0.00%	0.00%
g. Schedule BA, Part 1	-	-	0.00%	0.00%
h. Schedule DL, Part 1	-	-	0.00%	0.00%
i. Other	-	-	0.00%	0.00%
j. Collateral Assets	\$ -	\$ -	0.00%	0.00%
Separate Account:				
k. Cash, Cash Equivalents and Short-Term Investments	-	-	0.00%	0.00%
l. Schedule D, Part 1	-	-	0.00%	0.00%
m. Schedule D, Part 2, Section 1	-	-	0.00%	0.00%
n. Schedule D, Part 2, Section 2	-	-	0.00%	0.00%
o. Schedule B	-	-	0.00%	0.00%
p. Schedule A	-	-	0.00%	0.00%
q. Schedule BA, Part 1	-	-	0.00%	0.00%
r. Schedule DL, Part 1	-	-	0.00%	0.00%
s. Other	-	-	0.00%	0.00%
t. Collateral Assets	\$ -	\$ -	0.00%	0.00%

* Column 1 divided by Asset Page, Line 28 (Column 1)

** Column 1 divided by Asset Page, Line 28 (Column 3)

	1	2
	Amount	% of Liability to Total Liabilities*
u. Recognized Obligation to Return Collateral Asset (General Account)	\$ 7,020,192	0.090%
v. Recognized Obligation to Return Collateral Asset (Separate Account)	\$ -	0.000%

* Column 1 divided by Liability Page, Line 26 (Column 1)

M. Working Capital Finance Investments – Not applicable.

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

N. Offsetting and Netting of Assets and Liabilities

Assets	Gross Amount		Net Amount
	Recognized	Amount Offset*	Presented on Financial Statements
Derivative Instruments	\$ 7,755,121	\$ (1,256,776)	\$ 6,498,345
Liabilities			
Derivative Instruments	\$ 2,574,680	\$ (1,256,776)	\$ 1,317,904

* For derivative assets and derivative liabilities, the amount offset shall agree to Schedule DB, Part D, Section 1

O. 5GI Securities – Not applicable.

P. Short Sales – Not applicable.

Q. Prepayment Penalty and Acceleration Fees

	General Account	Separate
(1) Number of CUSIPs	24	-
(2) Aggregate Amount of Investment Income	\$ 11,515,763	\$ -

R. Reporting Entity's Share of Cash Pool by Asset Type – Not applicable.

6. Joint Ventures, Partnerships and Limited Liability Companies

Not applicable.

7. Investment Income

A. Due and accrued income was excluded from investment income on the following basis:

- (1) Mortgage Loans - On loans in foreclosure or delinquent more than one year or where collection of interest is uncertain.
- (2) All Other Investments - Amounts considered probable of collection, but that are over 90 days past due.

B. The Company had \$81,191 of due and accrued income excluded from investment income as of December 31, 2021.

8. Derivative Instruments

A. Derivatives under SSAP No. 86—Derivatives

- (1) The Company maintains an overall risk management strategy that incorporates the use of derivative instruments to minimize significant unplanned fluctuations in earnings that are caused by interest rate risks, equity market risks and foreign currency exchange risks. The Company assesses this risk by continually identifying and monitoring changes in our exposures and by evaluating hedging opportunities.

Derivative activities are monitored by various management committees. The committees are responsible for overseeing the implementation of various hedging strategies that are developed through the analysis of financial simulation models and other internal and industry sources. The resulting hedging strategies are incorporated into our overall risk management strategies.

The Company is also exposed to credit loss in the event of nonperformance by the Company's counterparties on various derivative contracts. The credit risk associated with such agreements is minimized by entering into such agreements from financial institutions with long-standing, superior performance records. Additionally, the Company maintains a policy of requiring all derivative contracts to be governed by an International Swaps and Derivatives Association ("ISDA") Master agreement. The Company is required to maintain minimum ratings as a matter of routine practice in negotiating ISDA agreements. A downgrade below these levels could result in termination of derivative contracts, at which time any amounts payable by the Company would be dependent on the market value of the underlying derivative contracts. The Company's ISDA agreements are supported by credit support annexes requiring the parties to collateralize outstanding exposure. The amount of such exposure is essentially the net replacement cost or market value less collateral held for such agreements with each counterparty if the net market value is in the Company's favor. As the value of a derivative asset declines (or increases), the collateral required to be posted by the Company's counterparties would also decline (or increase). Likewise, when the value of a derivative liability declines (or increases), the collateral the Company is required to post to the Company's counterparties would also decline (or increase). The Company did not have any exposure as of December 31, 2021.

- (2) The Company enters into the following types of derivatives:

Forward-Starting Interest Rate Swaps

The Company uses forward-starting interest rate swaps to hedge the interest rate exposure within our life products related to the forecasted purchases of certain assets.

Reverse Treasury Locks

The Company uses reverse treasury locks, which are designated and qualifying as cash flow hedges to hedge the interest rate exposure related to the purchase of fixed rate securities or the anticipated future cash flows of floating rate fixed maturity securities due to changes in interest rates.

Foreign Currency Swaps

The Company uses foreign currency swaps designated and qualifying as cash flow hedges to hedge the foreign currency exchange risk of investments in fixed maturity securities denominated in foreign currencies. A foreign currency swap is a contractual agreement to exchange the currencies of two different countries at a specified rate of exchange in the future.

Call Options Based on the S&P 500 and Other Indices

The Company's indexed annuity and IUL contracts permit the holder to elect an interest rate return or an equity market component, where interest credited to the contracts is linked to the performance of the Standard & Poor's 500 Index ("S&P 500") or other indices. Contract holders may elect to rebalance index options at renewal dates. At the end of each indexed term, which can be up to 6 years, we have the opportunity to re-price the indexed component by establishing participation rates, caps, spreads and specified rates, subject to contractual guarantees. We use call options that are highly correlated to the portfolio allocation decisions of our contract holders, such that we are economically hedged with respect to equity returns for the current reset period.

Refer to 1.C.(9) for further information.

- (3) Refer to Footnote 1.C.(9).
- (4) Not applicable.
- (5) Not applicable.
- (6) Not applicable.

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

(7) Derivatives accounted for as cash flow hedges of a forecasted transaction:

- a. As of December 31, 2021, the latest date for which the Company was hedging the exposure to the variability in future cash flows for forecasted transactions was June 2022.
- b. For the years ended December 31, 2021 and 2020, there were no cash flow hedges of a forecasted transaction that have been discontinued.

(8) Not applicable.

B. Not applicable.

9. Income Taxes

A. (1) The components of the deferred tax assets ("DTAs") and deferred tax liabilities ("DTLs") at December 31, are as follows:

	2021		
	Ordinary	Capital	Total
a. Gross DTAs	\$ 149,831,787	\$ 4,683,997	\$ 154,515,784
b. Statutory valuation allowance adjustments	-	-	-
c. Adjusted gross DTAs (1a - 1b)	149,831,787	4,683,997	154,515,784
d. DTAs nonadmitted	65,425,739	-	65,425,739
e. Subtotal (net DTAs) (1c - 1d)	84,406,048	4,683,997	89,090,045
f. DTLs	25,189,997	-	25,189,997
g. Net admitted DTAs (1e - 1f)	\$ 59,216,051	\$ 4,683,997	\$ 63,900,048

	2020		
	Ordinary	Capital	Total
a. Gross DTAs	\$ 120,991,355	\$ 4,150,574	\$ 125,141,929
b. Statutory valuation allowance adjustments	-	-	-
c. Adjusted gross DTAs (1a - 1b)	120,991,355	4,150,574	125,141,929
d. DTAs nonadmitted	54,827,876	-	54,827,876
e. Subtotal (net DTAs) (1c - 1d)	66,163,479	4,150,574	70,314,053
f. DTLs	26,023,380	-	26,023,380
g. Net admitted DTAs (1e - 1f)	\$ 40,140,099	\$ 4,150,574	\$ 44,290,673

	Change		
	Ordinary	Capital	Total
a. Gross DTAs	\$ 28,840,432	\$ 533,423	\$ 29,373,855
b. Statutory valuation allowance adjustments	-	-	-
c. Adjusted gross DTAs (1a - 1b)	28,840,432	533,423	29,373,855
d. DTAs nonadmitted	10,597,863	-	10,597,863
e. Subtotal (net DTAs) (1c - 1d)	18,242,569	533,423	18,775,992
f. DTLs	(833,383)	-	(833,383)
g. Net admitted DTAs (1e - 1f)	\$ 19,075,952	\$ 533,423	\$ 19,609,375

(2)

Admission calculation components	2021		
	Ordinary	Capital	Total
SSAP 101:			
a. Federal income taxes paid in prior years recoverable through loss carrybacks	\$ -	\$ -	\$ -
b. Adjusted gross DTAs expected to be realized (excluding the amount of DTAs from 2(a) above) after application of the threshold limitation (the lesser of 2(b)1 and 2(b)2 below)	59,216,051	4,683,997	63,900,048
1. Adjusted gross DTAs expected to be realized following the balance sheet date	59,216,051	4,683,997	63,900,048
2. Adjusted gross DTAs allowed per limitation threshold	N/A	N/A	139,104,837
c. Adjusted gross DTAs (excluding the amount of DTAs from 2(a) and 2(b) above) offset by gross DTLs	25,189,997	-	25,189,997
d. DTAs admitted as the result of application of SSAP 101. Total 2(a)+2(b)+2(c)	\$ 84,406,048	\$ 4,683,997	\$ 89,090,045

Admission calculation components	2020		
	Ordinary	Capital	Total
a. Federal income taxes paid in prior years recoverable through loss carrybacks	\$ -	\$ -	\$ -
b. Adjusted gross DTAs expected to be realized (excluding the amount of DTAs from 2(a) above) after application of the threshold limitation (the lesser of 2(b)1 and 2(b)2 below)	40,140,099	4,150,574	44,290,673
1. Adjusted gross DTAs expected to be realized following the balance sheet date	40,140,099	4,150,574	44,290,673
2. Adjusted gross DTAs allowed per limitation threshold	N/A	N/A	142,833,881
c. Adjusted gross DTAs (excluding the amount of DTAs from 2(a) and 2(b) above) offset by gross DTLs	26,023,380	-	26,023,380
d. DTAs admitted as the result of application of SSAP 101. Total 2(a)+2(b)+2(c)	\$ 66,163,479	\$ 4,150,574	\$ 70,314,053

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	Change		
	Ordinary	Capital	Total
a. Federal income taxes paid in prior years recoverable through loss carrybacks	\$ -	\$ -	\$ -
b. Adjusted gross DTAs expected to be realized (excluding the amount of DTAs from 2(a) above) after application of the threshold limitation (the lesser of 2(b)1 and 2(b)2 below)	19,075,952	533,423	19,609,375
1. Adjusted gross DTAs expected to be realized following the balance sheet date	19,075,952	533,423	19,609,375
2. Adjusted gross DTAs allowed per limitation threshold	N/A	N/A	(3,729,044)
c. Adjusted gross DTAs (excluding the amount of DTAs from 2(a) and 2(b) above) offset by gross DTLs	(833,383)	-	(833,383)
d. DTAs admitted as the result of application of SSAP 101. Total 2(a)+2(b)+2(c)	\$ 18,242,569	\$ 533,423	\$ 18,775,992

(3)

	2021	2020
a. Ratio % used to determine recovery period and threshold limitation amount	1,847%	2,005%
b. Amount of adjusted capital and surplus used to determine recovery period and threshold limitation in 2(b)2 above	\$ 995,458,801	\$ 1,020,603,282

(4)

	2021	
	Ordinary	Capital
Impact of Tax Planning Strategies:		
a. Determination of adjusted gross deferred tax assets and net admitted deferred tax assets, by tax character as a percentage:		
(1) Adjusted gross DTAs amount from note 9A1(c)	\$ 149,831,787	\$ 4,683,997
(2) Percentage of adjusted gross DTAs by tax character attributable to the impact of tax planning strategies	0.00%	3.03%
(3) Net admitted adjusted gross DTAs amount from note 9A1(e)	\$ 84,406,048	\$ 4,683,997
(4) Percentage of net admitted adjusted gross DTAs by tax character admitted because of the impact of tax planning strategies	0.00%	7.33%

	2020	
	Ordinary	Capital
Impact of Tax Planning Strategies:		
a. Determination of adjusted gross deferred tax assets and net admitted deferred tax assets, by tax character as a percentage:		
(1) Adjusted gross DTAs amount from note 9A1(c)	\$ 120,991,355	\$ 4,150,574
(2) Percentage of adjusted gross DTAs by tax character attributable to the impact of tax planning strategies	0.00%	3.32%
(3) Net admitted adjusted gross DTAs amount from note 9A1(e)	\$ 66,163,479	\$ 4,150,574
(4) Percentage of net admitted adjusted gross DTAs by tax character admitted because of the impact of tax planning strategies	0.00%	9.37%

	Change	
	Ordinary	Capital
Impact of Tax Planning Strategies:		
a. Determination of adjusted gross deferred tax assets and net admitted deferred tax assets, by tax character as a percentage:		
(1) Adjusted gross DTAs amount from note 9A1(c)	\$ 28,840,432	\$ 533,423
(2) Percentage of adjusted gross DTAs by tax character attributable to the impact of tax planning strategies	0.00%	-0.29%
(3) Net admitted adjusted gross DTAs amount from note 9A1(e)	\$ 18,242,569	\$ 533,423
(4) Percentage of net admitted adjusted gross DTAs by tax character admitted because of the impact of tax planning strategies	0.00%	-2.04%

b. Does the Company's tax planning strategies include the use of reinsurance? Yes No

B. The Company does not have DTLs that have not been recognized.

C. Current income taxes incurred consist of the following major components:

(1) Current income tax:

	2021	2020	Change
a. Federal	\$ 35,862,495	\$ 4,664,668	\$ 31,197,827
b. Foreign	-	-	-
c. Subtotal	35,862,495	4,664,668	31,197,827
d. Federal income tax on net capital gains	3,870,058	6,552,101	(2,682,043)
e. Utilization of capital loss carry-forwards	-	-	-
f. Other	(671,463)	(2,888,708)	2,217,245
g. Federal and foreign income taxes incurred	\$ 39,061,090	\$ 8,328,061	\$ 30,733,029

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

(2) DTAs:

	2021	2020	Change
a. Ordinary			
(1) Discounting of unpaid losses	\$ -	\$ -	\$ -
(2) Unearned premium reserve	-	-	-
(3) Policyholder reserves	93,026,836	84,046,235	8,980,601
(4) Investments	-	-	-
(5) Deferred acquisition costs	28,196,791	27,967,638	229,153
(6) Policyholder dividends accrual	4,088,854	4,203,640	(114,786)
(7) Fixed assets	7,091	7,441	(350)
(8) Compensation and benefits accrual	1,233,858	1,271,401	(37,543)
(9) Pension accrual	-	-	-
(10) Receivables - nonadmitted	259,043	216,131	42,912
(11) Net operating loss carry-forward	-	-	-
(12) Tax credit carry-forward	-	-	-
(13) Other (including items <5% of total ordinary tax assets)	23,019,314	3,278,869	19,740,445
(99) Subtotal	<u>149,831,787</u>	<u>120,991,355</u>	<u>28,840,432</u>
b. Statutory valuation allowance adjustment	-	-	-
c. Nonadmitted	65,425,739	54,827,876	10,597,863
d. Admitted ordinary DTAs (2a99 - 2b - 2c)	<u>\$ 84,406,048</u>	<u>\$ 66,163,479</u>	<u>\$ 18,242,569</u>
e. Capital			
(1) Investments	\$ 4,683,997	\$ 4,150,574	\$ 533,423
(2) Net capital loss carry-forward	-	-	-
(3) Real estate	-	-	-
(4) Other (including items <5% of total capital tax assets)	-	-	-
(99) Subtotal	<u>4,683,997</u>	<u>4,150,574</u>	<u>533,423</u>
f. Statutory valuation allowance adjustment	-	-	-
g. Nonadmitted	-	-	-
h. Admitted capital DTAs (2e99 - 2f - 2g)	<u>\$ 4,683,997</u>	<u>\$ 4,150,574</u>	<u>\$ 533,423</u>
i. Admitted DTAs (2d + 2h)	<u>\$ 89,090,045</u>	<u>\$ 70,314,053</u>	<u>\$ 18,775,992</u>

(3) DTLs:

	2021	2020	Change
a. Ordinary			
(1) Investments	\$ 9,049,526	\$ 8,197,118	\$ 852,408
(2) Fixed assets	-	-	-
(3) Deferred and uncollected premium	5,385,727	4,847,716	538,011
(4) Policyholder reserves	8,093,168	10,116,407	(2,023,239)
(5) Policy loan assets	2,657,252	2,858,555	(201,303)
(6) Other (including items <5% of total ordinary tax liabilities)	4,324	3,584	740
(99) Subtotal	<u>25,189,997</u>	<u>26,023,380</u>	<u>(833,383)</u>
b. Capital			
(1) Investments	-	-	-
(2) Real estate	-	-	-
(3) Other (including items <5% of total ordinary tax liabilities)	-	-	-
(99) Subtotal	-	-	-
c. DTLs (3a99 + 3b99)	<u>\$ 25,189,997</u>	<u>\$ 26,023,380</u>	<u>\$ (833,383)</u>
(4) Net DTA/(DTL) (2i - 3c)	<u>\$ 63,900,048</u>	<u>\$ 44,290,673</u>	<u>\$ 19,609,375</u>

The Company has accounted for the Tax Cuts and Jobs Act change in the computation of tax reserves for in-force policies and related reserves by recording an increase in tax reserves of \$34,969,092 in the fourth quarter of 2017. The impact of the change in the tax reserves on in-force contracts will be brought into taxable income ratably over an eight-year period from 2018 through 2025.

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

D. The effective tax rate on the pre-tax income is different than the prevailing Federal Income tax rate. A reconciliation of the differences as of December 31, 2021 is as follows:

	Amount	Effective Tax Rate (%)
Provision computed at statutory rate	\$ 16,823,908	21.00%
Investment related	(3,221,492)	(4.02)%
Insurance reserve related	1,992,810	2.49%
Ceding commissions	(4,515,966)	(5.64)%
Other tax adjustments	(792,446)	(0.99)%
Tax credits	(1,432,962)	(1.79)%
Total	<u>\$ 8,853,852</u>	<u>11.05%</u>
Federal income taxes incurred	\$ 39,061,090	48.76%
Change in net deferred income taxes	(30,207,238)	(37.71)%
Total statutory income taxes	<u>\$ 8,853,852</u>	<u>11.05%</u>

E. (1) At December 31, 2021, the Company did not have any operating loss carryforwards.

At December 31, 2021, the Company had net capital loss carryforwards of \$0.

(2) Not applicable.

(3) At December 31, 2021, the Company did not have any deposits admitted under Section 6603 of the Internal Revenue Service Code.

F. (1) The Federal Income Tax return is consolidated with the following entities:

Lincoln National Corporation
 Lincoln National Management Corporation
 Lincoln National Reinsurance Company (Barbados), Ltd.
 The Lincoln National Life Insurance Company
 First Penn-Pacific Life Insurance Company
 Lincoln Life & Annuity Company of New York
 Lincoln Reinsurance Company of South Carolina
 Lincoln Reinsurance Company of Vermont I
 Lincoln Reinsurance Company of Vermont III
 Lincoln Reinsurance Company of Vermont IV
 Lincoln Reinsurance Company of Vermont V
 Lincoln Reinsurance Company of Vermont VI
 Lincoln Reinsurance Company of Vermont VII
 Lincoln Financial Reinsurance Company of Vermont
 Lincoln Financial Distributors, Inc.
 California Fringe Benefit & Insurance Marketing Corporation
 Lincoln Financial Advisors Corporation
 LFA Management Corporation
 Lincoln Investment Solutions, Inc.
 Westfield Assigned Benefits Company
 Lincoln Investment Advisors Corporation
 Jefferson-Pilot Investments, Inc.
 Lincoln Financial Securities Corporation
 JPSC Insurance Services, Inc.
 Lincoln Investment Management Company
 Lincoln Financial Limited Liability Company I
 Lincoln Financial Group Trust Company, Inc.
 Lincoln Retirement Services Company, LLC
 LFA Limited Liability Company
 LFD Insurance Agency, Limited Liability Company
 Lincoln Life Assurance Company of Boston
 Lincoln Assignment Corporation

(2) The method of allocation between the companies is by written agreement, which is approved by the Board of Directors. Such allocation is based upon separate return calculations.

Net losses are credited as follows:

- (a) When utilized by the affiliate based on a separate return basis and,
- (b) If not utilized by the affiliate on a separate return basis, then when the consolidated group utilizes the loss.

Intercompany tax balances are settled as follows:

- (a) Quarterly estimates – Within five days following the due date of each federal consolidated quarterly estimated payment.
- (b) Extension payments – Within five days following the due date of the filing of an extension of time to file the consolidated tax return.
- (c) Final settlement – Within forty-five days after the filing of the tax return, adjusting payments will be made to settle differences between the estimates made and the final tax liability.
- (d) Refund from carryback of losses – Within forty-five days after LNC receives a refund.
- (e) Tax examination results – Within forty-five days of agreeing to adjustments if the consolidated group owes additional tax; within forty-five days after a refund is received by LNC, if the consolidated group owes less tax.

G. Federal or Foreign Federal Income Tax Loss Contingencies

The Company has no tax loss contingencies for which it is reasonably possible that the total liability will significantly increase within twelve months of December 31, 2021.

H. Repatriation Transition Tax (RTT) – Not applicable.

I. Alternative Minimum Tax (AMT) Credit – Not applicable.

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10. Information Concerning Parent, Subsidiaries, Affiliates and Other Related Parties

A & B. The Company paid a \$25,000,000 ordinary dividend to LNL on March 24, 2021.

C. There are no material transactions with related parties who are not reported on Schedule Y.

D. The Company's receivable and payable balances with related parties are settled within 30 days and consist of the following:

	December 31, 2021	
	Receivables	Payables
Parent	\$ 10,537,687	\$ -
Affiliates	-	1,199,566
	<u>\$ 10,537,687</u>	<u>\$ 1,199,566</u>

	December 31, 2020	
	Receivables	Payables
Parent	\$ 4,042,875	\$ -
Affiliates	-	18,316,017
	<u>\$ 4,042,875</u>	<u>\$ 18,316,017</u>

E. The Company has contracted with LNL to receive various services including underwriting, premium and claims processing, customer service, financial and risk management, information systems and legal. LNL is reimbursed for their costs for providing such services under the terms and conditions of the cost sharing agreement that was approved by the Indiana Department of Insurance.

F. The Company has not made any guarantees or undertakings, written or otherwise, for the benefit of its affiliates or related parties that result in a material exposure of the Company's assets or liabilities.

G. All outstanding shares of the Company are owned by LNL, an insurance company domiciled in the State of Indiana. All outstanding shares of LNL are owned by LNC, a holding company domiciled in the State of Indiana.

H. Not applicable.

I. Not applicable.

J. Not applicable.

K. Not applicable.

L. Not applicable.

M. Not applicable.

N. Not applicable.

O. SCA or SSAP 48 Entity Loss Tracking – Not applicable.

11. Debt

A. The Company participates in a cash management agreement with LNC in which the Company had borrowings outstanding in the amount of \$38,503,776 at December 31, 2021.

B. Federal Home Loan Bank Agreements

(1) The Company is a member of the Federal Home Loan Bank of New York in order to secure additional borrowing capacity. The funding is used to improve the liquidity position of the Company and for strategic initiatives. As of December 31, 2021, the Company has advances in the amount of \$0 which are accounted for consistent with SSAP No. 15, *Debt and Holding Company Obligations* as borrowed money. The Company has determined the actual maximum borrowing capacity as \$0 based upon its current FHLB capital stock holdings.

(2) FHLB Capital Stock

a. Aggregate Totals

1. Current Year	1	2	3
	Total 2+3	General Account	Separate Accounts
(a) Membership Stock - Class A	\$ -	\$ -	\$ -
(b) Membership Stock - Class B	1,870,900	1,870,900	-
(c) Activity Stock	-	-	-
(d) Excess Stock	-	-	-
(e) Aggregate Total (a+b+c+d)	<u>\$ 1,870,900</u>	<u>\$ 1,870,900</u>	<u>\$ -</u>
(f) Actual or Estimated Borrowing Capacity as Determined by the Insurer	\$ -	XXX	XXX

2. Prior Year-end	1	2	3
	Total 2+3	General Account	Separate Accounts
(a) Membership Stock - Class A	\$ -	\$ -	\$ -
(b) Membership Stock - Class B	1,847,300	1,847,300	-
(c) Activity Stock	-	-	-
(d) Excess Stock	-	-	-
(e) Aggregate Total (a+b+c+d)	<u>\$ 1,847,300</u>	<u>\$ 1,847,300</u>	<u>\$ -</u>
(f) Actual or Estimated Borrowing Capacity as Determined by the Insurer	\$ -	XXX	XXX

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b. Membership Stock (Class A and B) Eligible and Not Eligible for Redemption

Membership Stock	Eligible for Redemption					
	1	2	3	4	5	6
	Current Year Total (2+3+4+5+6)	Not Eligible for Redemption	Less Than 6 Months	6 Months to Less than 1 Year	1 to Less than 3 Years	3 to 5 Years
1. Class A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Class B	\$ 1,870,900	\$ 1,870,900	\$ -	\$ -	\$ -	\$ -

(3) Collateral Pledged to FHLB

a. There were no amounts pledged as of December 31, 2021.

b. Maximum Amount Pledged During 2021

	1	2	3
	Fair Value	Carrying Value	Amount Borrowed at time of Maximum Collateral
1. Current Year Total General and Separate Accounts Maximum Collateral Pledged (Lines 2+3)	\$ -	\$ -	\$ -
2. Current Year General Account Maximum Collateral Pledged	-	-	-
3. Current Year Separate Accounts Maximum Collateral Pledged	-	-	-
4. Prior Year-End Total General and Separate Accounts Maximum Collateral Pledged	109,890	99,347	100,000

(4) Borrowing from FHLB

a. There were no amounts borrowed as of December 31, 2021.

b. There were no amounts borrowed during 2021.

c. FHLB - Prepayment Obligations

	Does the Company have prepayment obligations under the following arrangements?
(a) Debt	YES
(b) Funding Agreements	N/A
(c) Other	N/A

12. Retirement Plans, Deferred Compensation, Postemployment Benefits and Compensated Absences and Other Postretirement Benefit Plans

A. Defined Benefit Plan

See Section G "Consolidated/Holding Company Plans".

B. Description of Investment Policies and Strategies

See Section G "Consolidated/Holding Company Plans".

C. Fair Value of Plan Assets

See Section G "Consolidated/Holding Company Plans".

D. Rate of Return Assumptions

See Section G "Consolidated/Holding Company Plans".

E. Defined Contribution Plans

See Section G "Consolidated/Holding Company Plans".

F. Multiemployer Plans

The Company does not participate in multiemployer plans.

G. Consolidated/Holding Company Plans

Certain employees and agents of the Company, a member company of the LNC consolidated group, participate in a non-contributory defined benefit pension plan sponsored by LNC and LNL, respectively. Eligible retiring employees and agents receive benefits based on years of service and final average earnings. The plans are funded by assets that are held in a master trust with Northern Trust. The Company's share of net expense (benefit) for the employees' and agents' defined benefit pension plan was \$(999,000) and \$30,000 for 2021 and 2020, respectively. In addition, the Company also provides certain other postretirement benefits to certain retired employees and agents sponsored by LNC and LNL, respectively. The Company's share of the expenses (benefits) for employees' and agents' other postretirement benefits was \$(133,000) and \$(173,000) for 2021 and 2020, respectively. The Company has no legal obligation for benefits under these plans. LNC and LNL allocate these plans' expenses to its affiliates based on the affiliates' surplus.

All eligible employees and agents of the Company may participate in the 401(k) plan sponsored by LNC and LNL, respectively. The expenses for the Company's portion of the 401(k) plan were \$2,695,000 and \$2,386,000 for 2021 and 2020, respectively. In addition, LNC and LNL also sponsor a contributory deferred compensation plan for certain employees and agents. The Company's share of expenses related to these deferred compensation plans were \$544,000 and \$279,000 for 2021 and 2020, respectively. These expenses reflect both the Company's employer matching contributions, as well as changes in the measurement of the Company's liabilities net of the plan's portion of the total of the return swap discussed below. The Company has no legal obligation for benefits under these plans. LNC and LNL allocate these plans' expenses to its affiliates based on the affiliates' surplus.

LNC uses a total return swap agreement to mitigate the earnings effects created by the changes in value of LNC's deferred compensation plan liability that result from changes in value of the underlying investment options; however, LNC's stock is not hedged by the total return swaps and is a primary source of expense volatility related to the deferred compensation plans.

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H. Postemployment Benefits and Compensated Absences

Postemployment benefits and compensated absences for employees are recorded as accrued liabilities.

I. Impact of Medicare Modernization Act on Postretirement Benefits - Not applicable.

13. Capital and Surplus, Shareholders' Dividend Restrictions and Quasi-Reorganizations

A. The Company has 132,000 shares authorized, issued and outstanding with a par value of \$20 per share.

B. Not applicable.

C. Dividends on the Company's stock are paid as declared by its Board of Directors. In general, dividends are not subject to prior approval from the Superintendent of the New York State Department of Financial Services, provided the declared dividend plus any dividends paid in the preceding twelve months do not exceed the lesser of 10% of total surplus or the amount of statutory operating earnings in the prior calendar year.

D. The Company paid a \$25,000,000 ordinary dividend to LNL on March 24, 2021.

E. Within the limitations of C above, there are no restrictions placed on the portion of the Company's profits that may be paid as ordinary dividends to stockholders.

F. There were no restrictions placed on the Company's surplus, including for whom the surplus is being held.

G. Not applicable.

H. Not applicable.

I. Not applicable.

J. The portion of unassigned funds (surplus) represented or (reduced) by cumulative unrealized gains and losses is \$(2,672,741).

K. Not applicable.

L. Not applicable.

M. Not applicable.

14. Liabilities, Contingencies and Assessments

A. Contingent Commitments

(1) As of December 31, 2021, the Company had outstanding commitments totaling \$62,386,600. Included in this total was \$24,500,000 related to funding of commercial mortgage loans as well as \$38,886,600 of commitments to fund privately placed securities.

(2) Not applicable.

(3) Not applicable.

B. Assessments

(1) Most of the jurisdictions in which the Company is licensed to transact business require life insurers to participate in guaranty associations which are organized to pay contractual benefits pursuant to insurance policies issued by impaired, insolvent or failed life insurers. For the years ended December 31, 2021 and 2020, the Company's liability for guaranty fund assessments was a receivable of \$153,135 and \$160,224, respectively. This receivable is primarily due to assessments paid to date in excess of current estimated insolvency costs related to the insolvency of Executive Life of New York.

In accordance with SSAP 35 - Revised, *Guaranty Fund and Other Assessments* ("SSAP 35R"), the Company records assets related to estimated premium tax offsets for future assessments and for amounts recoverable as premium tax offsets for guaranty assessments previously paid. At December 31, 2021 and 2020, the Company had recorded assets of \$162,836 and \$398,529 for estimated premium tax offsets for guaranty assessments.

Future guaranty fund assessments are expected to be paid based on anticipated funding periods for each guaranty association obligation. Premium tax offsets are expected to be realized based on regulations set forth by various state taxing authorities.

(2)

a. Assets recognized from paid and accrued premium tax offsets and policy surcharges prior year-end	\$	398,529
b. Decreases current year:		
Premium tax offset applied		236,135
c. Increases current year:		
Premium tax offset applied		26
Premium tax credits to be taken in future years		416
		<hr/>
d. Assets recognized from paid and accrued premium tax offsets and policy surcharges current year-end	\$	162,836

(3)

a. Discount Rate Applied 3.0%

b. Undiscounted and Discounted Amount of the Guaranty Fund Assessments and Related Assets by Insolvency

Name of the Insolvency	Guaranty Fund Assessment		Related Assets	
	Undiscounted	Discounted	Undiscounted	Discounted
Penn Treaty/American Network	\$ 82,040	\$ 37,050	\$ 61,684	\$ 27,658

c. Number of Jurisdictions, Ranges of Years Used to Discount and Weighted Average Number of Years of the Discounting Time Period for Payables and Recoverables by Insolvency

Name of the Insolvency	Payables			Recoverables		
	Number of Jurisdictions	Range of Years	Weighted Average Number of Years	Number of Jurisdictions	Range of Years	Weighted Average Number of Years
Penn Treaty/American Network	50	5 - 20	11	42	5 - 20	11

C. Gain Contingencies - Not applicable.

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D. Claims Related Extra Contractual Obligation and Bad Faith Losses Stemming From Lawsuits

The Company paid the following amounts in 2021 to settle claims-related extra contractual obligations (“ECO”) or bad faith claims stemming from lawsuits:

		Direct		
Claims related ECO and bad faith losses paid during 2021	\$	15,000		
Number of claims			(e)	
	(a)	(b)	(c)	(d)
	0-25 Claims	25-50 Claims	51-100 Claims	101-500 Claims
	X			More than 500 Claims
Indicate whether				
	(f) Per Claim [X]	(g) Per Claimant []		

E. Joint and Several Liabilities - Not applicable.

F. All Other Contingencies

The Company is involved in various pending or threatened legal or regulatory proceedings, including purported class actions, arising from the conduct of business both in the ordinary course and otherwise. In some of the matters, very large and/or indeterminate amounts, including punitive and treble damages, are sought. Modern pleading practice in the U.S. permits considerable variation in the assertion of monetary damages or other relief. Jurisdictions may permit claimants not to specify the monetary damages sought or may permit claimants to state only that the amount sought is sufficient to invoke the jurisdiction of the trial court. In addition, jurisdictions may permit plaintiffs to allege monetary damages in amounts well exceeding verdicts obtained in the jurisdiction for similar matters. This variability in pleadings, together with the actual experiences of the Company in litigating or resolving through settlement numerous claims over an extended period of time, demonstrates to management that the monetary relief which may be specified in a lawsuit or claim bears little relevance to its merits or disposition value.

Due to the unpredictable nature of litigation, the outcome of a litigation matter and the amount or range of potential loss at particular points in time is normally difficult to ascertain. Uncertainties can include how fact finders will evaluate documentary evidence and the credibility and effectiveness of witness testimony, and how trial and appellate courts will apply the law in the context of the pleadings or evidence presented, whether by motion practice, or at trial or on appeal. Disposition valuations are also subject to the uncertainty of how opposing parties and their counsel will themselves view the relevant evidence and applicable law.

The Company establishes liabilities for litigation and regulatory loss contingencies when information related to the loss contingencies shows both that it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated. It is possible that some matters could require the Company to pay damages or make other expenditures or establish accruals in amounts that could not be estimated as of December 31, 2021. While the potential future charges could be material in the particular quarterly or annual periods in which they are recorded, based on information currently known by management, management does not believe any such charges are likely to have a material adverse effect on the Company’s financial condition. The following is a summary of certain pending proceedings.

Hanks v. Lincoln Life & Annuity Company of New York and Voya Retirement Insurance and Annuity Company (“Voya”), filed in the U.S. District Court for the Southern District of New York, No. 1:16-cv-6399, is a putative class action that was served on the Company on August 12, 2016. Plaintiff owns a universal life policy originally issued by Aetna (now Voya) and alleges that (i) Voya breached the terms of the policy when it increased non-guaranteed cost of insurance rates on Plaintiff’s policy; and (ii) the Company, as reinsurer and administrator of Plaintiff’s policy, engaged in wrongful conduct related to the cost of insurance increase and was unjustly enriched as a result. Plaintiff seeks to represent all owners of Aetna life insurance policies that were subject to non-guaranteed cost of insurance rate increases in 2016 and seeks damages on their behalf. On March 13, 2019, the court issued an order granting plaintiff’s motion for class certification for the breach of contract claim and denying such motion with respect to the unjust enrichment claim against the Company, and, on September 12, 2019, the court issued an order approving the parties’ joint stipulation of dismissal with respect to the unjust enrichment claim and dismissed the Company as a defendant in the case. In light of the Company’s role as reinsurer and administrator under the 1998 coinsurance agreement with Aetna (now Voya), and of the parties’ rights and obligations thereunder, the Company continues to be actively engaged in the defense of this case. On September 30, 2020, the court denied plaintiff’s motion for summary judgment and granted in part Voya’s motion for summary judgment. On October 22, 2021, the parties informed the presiding judge that they have reached a settlement of the action, subject to court approval. On January 19, 2022, plaintiffs filed a renewed motion for preliminary approval of the class action settlement. The settlement, subject to final approval by the court, consists of \$92.5 million in pre-tax cash and a five-year cost of insurance rate freeze, among other terms. On February 3, 2022, the court preliminarily approved the class action settlement and set a final fairness hearing for June 9, 2022.

Vida Longevity Fund, LP v. Lincoln Life & Annuity Company of New York, pending in the U.S. District Court for the Southern District of New York, No. 1:19-cv-06004, is a putative class action that was filed on June 27, 2019. Plaintiff alleges that the Company charged more for non-guaranteed cost of insurance than was permitted by the policies. Plaintiff seeks to represent all current and former owners of universal life (including variable universal life) policies who own or owned policies issued by the Company and its predecessors in interest that were in force at any time on or after June 27, 2013, and which contain non-guaranteed cost of insurance provisions that are similar to those of Plaintiff’s policies. Plaintiff also seeks to represent a sub-class of such policyholders who own or owned “life insurance policies issued in the State of New York.” Plaintiff seeks damages on behalf of the policyholder class and sub-class. We are vigorously defending this matter.

Andrew Nitkewicz v. Lincoln Life & Annuity Company of New York, pending in the U.S. District Court for the Southern District of New York, No. 1:20-cv-06805, is a putative class action that was filed on August 24, 2020. Plaintiff Andrew Nitkewicz, as trustee of the Joan C. Lupe Trust, seeks to represent all current and former owners of universal life (including variable universal life) policies who own or owned policies issued by the Company and its predecessors in interest that were in force at any time on or after June 27, 2013, and for which planned annual, semi-annual, or quarterly premiums were paid for any period beyond the end of the policy month of the insured’s death. Plaintiff alleges the Company failed to refund unearned premium in violation of New York Insurance Law Section 3203(a)(2) in connection with the payment of death benefit claims for certain insurance policies. Plaintiff seeks compensatory damages and pre-judgment interest on behalf of the various classes and sub-class. On July 2, 2021, the court granted, with prejudice, the Company’s November 2020 motion to dismiss this matter. On July 28, 2021, plaintiff filed a notice of appeal with respect to this ruling.

15. Leases

A. Lessee Operating Leases

- (1) The Company leases office space and equipment under various lease agreements that are set to expire at various intervals and are subject to renewal options at market rates prevailing at the time of renewal. Rental expense for all leases was \$337,092 and \$519,334 at December 31, 2021 and 2020, respectively.
- (2) At December 31, 2021, there were no future minimum rental payments required.
- (3) The Company is not involved in any sale-leaseback transactions.

B. Lessor Leases

- (1) Not applicable.
- (2) Not applicable.

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16. Information about Financial Instruments With Off-Balance Sheet Risk and Financial Instruments With Concentrations of Credit Risk

- (1) The table below summarizes the notional amount of the Company's financial instruments (derivatives that are designated as effective hedging instruments and derivatives used in replications) with off-balance sheet risk:

	Assets		Liabilities	
	2021	2020	2021	2020
a. Swaps	\$ 65,043,511	\$ 69,033,611	\$ 86,359,388	\$ 104,798,200
b. Futures	-	-	-	-
c. Options	-	-	-	-
d. Total	<u>\$ 65,043,511</u>	<u>\$ 69,033,611</u>	<u>\$ 86,359,388</u>	<u>\$ 104,798,200</u>

- (2) Refer to Footnote 8.A. for discussion of off-balance sheet risks associated with derivative instruments.
 (3) Refer to Footnote 8.A. for discussion of off-balance sheet risks associated with derivative instruments.
 (4) Refer to Footnote 8.A. for discussion of off-balance sheet risks associated with derivative instruments.

17. Sale, Transfer and Servicing of Financial Assets and Extinguishments of Liabilities

- A. Transfers of Receivables Reported as Sales - Not applicable.
 B. Transfer and Servicing of Financial Assets - Not applicable.
 C. Wash Sales - The Company had no transactions accounted for as wash sales during 2020 or 2021.

18. Gain or Loss to the Reporting Entity from Uninsured Plans and the Uninsured Portion of Partially Insured Plans

Not applicable.

19. Direct Premium Written/Produced by Managing General Agents/Third Party Administrators

Not applicable.

20. Fair Value Measurement

- A. (1) Fair Value Measurements at December 31, 2021:

Description for each class of asset or liability	(Level 1)	(Level 2)	(Level 3)	Net Asset Value (NAV)	Total
a. Assets at fair value					
Bonds					
Industrial and miscellaneous	\$ -	\$ -	\$ 31,343	\$ -	\$ 31,343
Total bonds	-	-	31,343	-	31,343
Perpetual preferred stock					
Industrial and miscellaneous	\$ -	\$ 8,172,985	\$ -	\$ -	\$ 8,172,985
Total perpetual preferred stocks	-	8,172,985	-	-	8,172,985
Common stock					
Industrial and miscellaneous	\$ 866,718	\$ -	\$ 1,870,900	\$ -	\$ 2,737,618
Total common stocks	866,718	-	1,870,900	-	2,737,618
Derivative assets					
Equity contracts	\$ -	\$ 5,472,169	\$ -	\$ -	\$ 5,472,169
Total derivatives	-	5,472,169	-	-	5,472,169
Separate account assets	\$ 33,348,104	\$ 8,445,365,766	\$ -	\$ -	\$ 8,478,713,870
Total assets at fair value	<u>\$ 34,214,822</u>	<u>\$ 8,459,010,920</u>	<u>\$ 1,902,243</u>	<u>\$ -</u>	<u>\$ 8,495,127,985</u>

- b. Liabilities at fair value – Not applicable.

The Company does not adjust prices received from third parties; however, the Company does analyze the third party pricing services' valuation methodologies and related inputs and performs additional evaluation to determine the appropriate level within the fair value hierarchy.

In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, an investment's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. The Company's assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment, and considers factors specific to the investment.

- (2) Fair Value Measurements in Level 3 of the Fair Value Hierarchy

Description	Beginning Balance at 1/1/2021	Transfers into Level 3	Transfers out of Level 3	Total		Purchases	Issuances	Sales	Settlements	Ending Balance at 12/31/2021
				Gains and (Losses) Included in Net Income	Gains and (Losses) Included in Surplus					
<u>Assets</u>										
Bonds										
Industrial and miscellaneous	\$ 31,343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,343
U.S. Government	-	-	-	-	-	-	-	-	-	-
Common stocks										
Industrial and miscellaneous	1,847,300	-	-	-	-	28,100	-	(4,500)	-	1,870,900
Equity contracts	5,391,129	-	(5,202,014)	936,649	(182,122)	935,801	-	-	(1,879,443)	-
Total assets	<u>\$ 7,269,772</u>	<u>\$ -</u>	<u>\$ (5,202,014)</u>	<u>\$ 936,649</u>	<u>\$ (182,122)</u>	<u>\$ 963,901</u>	<u>\$ -</u>	<u>\$ (4,500)</u>	<u>\$ (1,879,443)</u>	<u>\$ 1,902,243</u>

- (3) Transfers in and out of Level 3 are generally the result of observable market information on a security no longer being available or becoming available to the Company's pricing vendors.
 (4) See disclosure 20.B.
 (5) Not applicable.

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- B. The following methodologies and assumptions were used to determine the estimated fair values of the Company’s financial instruments. Considerable judgment is required to develop these assumptions used to measure fair values. Accordingly, the estimates shown are not necessarily indicative of the amounts that would be realized in a one-time, current market exchange of the Company’s financial instruments.

Bonds, Preferred Stocks and Common Stocks

Fair value for these instruments is based on the price published by the SVO, if available. If not available, the Company measures the fair value of investments based on assumptions used by market participants in pricing the security. The most appropriate valuation methodology is selected based on the specific characteristics of the investment, and is consistently applied to measure the investment’s fair value. The Company’s fair value measurement is based on a market approach which utilizes prices and other relevant information generated by market transactions involving identical or comparable securities. Sources of inputs to the market approach include: third-party pricing services, independent broker quotations or pricing matrices. The Company uses observable and unobservable inputs in its valuation methodologies.

Observable inputs include benchmark yields, reported trades, broker-dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data. In addition, market indicators, industry and economic events are monitored and further market data is acquired if certain triggers are met. For certain investments, additional inputs may be used, or some of the inputs described above may not be applicable. For broker-quoted only investments, quotes from market makers or broker-dealers are obtained from sources recognized to be market participants. In order to validate the pricing information and broker-dealer quotes, the Company employs, where possible, procedures that include comparisons with similar observable positions, comparisons with subsequent sales, and discussions with senior business leaders and brokers as well as observations of general market movements for those security classes. For those securities trading in less liquid or illiquid markets with limited or no pricing information, the Company uses unobservable inputs in order to measure the fair value of these securities. In cases where this information is not available, such as for privately placed securities, fair value is estimated using an internal pricing matrix. This matrix relies on management’s judgment concerning the discount rate used in calculating expected future cash flows, credit quality, industry sector performance and expected maturity.

Mortgage Loans on Real Estate

The estimated fair values of mortgage loans on real estate are established using a discounted cash flow method based on credit rating, maturity and future income. The rating for mortgages in good standing are based on property type, location, market conditions, occupancy, debt-service coverage, loan-to-value, quality of tenancy, borrower and payment record. Fair values for impaired mortgage loans are based on: (1) the present value of expected future cash flows discounted at the loan’s effective interest rate; (2) the loan’s market prices; or (3) the fair value of the collateral if the loan is collateral dependent.

Other Investments

The carrying value for assets classified as other investments approximates fair value with the exception of unaffiliated surplus debentures. The fair value of unaffiliated surplus debentures is determined using the same assumptions and methodologies as bonds, as discussed above.

Cash and Cash Equivalents

Cash and cash equivalents are reported at cost which approximates fair value.

Short-term Investments

Short-term investments are reported at amortized cost which approximates fair value.

Derivatives

The Company determines fair values for derivative instruments based primarily on current settlement values. The values are based on broker quotes.

Separate Account Assets

Assets held in separate accounts are reported at fair value.

Borrowed Money

Borrowed money is reported at cost which approximates fair value.

Investment-Type Insurance Contracts

“Liability for deposit-type contracts” on page 3, line 3 includes contracts that are considered to be investment-type contracts (e.g. certain annuity contracts) which are considered deposit-type contracts and thus within the scope of SSAP 100 – *Fair Value* (“SSAP 100”), the fair values for the majority of these contracts are based on their approximate surrender values.

- C. The aggregate fair value and admitted values for all financial instruments and the level within the fair value hierarchy in which the fair value measurements in their entirety fall are as follows:

Type of Financial Instrument	December 31, 2021						Net Asset Value (NAV)	Not Practicable (Carrying Value)
	Aggregate Fair Value	Admitted Assets	(Level 1)	(Level 2)	(Level 3)			
<u>Assets</u>								
Bonds	\$ 8,572,868,141	\$ 7,367,225,274	\$ 15,815,746	\$ 8,435,827,808	\$ 121,224,587	\$ -	\$ -	
Perpetual preferred stock	8,172,985	8,172,985	-	8,172,985	-	-	-	
Common stock	2,737,618	2,737,618	866,718	-	1,870,900	-	-	
Derivative assets	3,511,561	5,180,441	-	3,511,561	-	-	-	
Mortgage loans on real estate	1,009,012,558	965,424,561	-	1,009,012,558	-	-	-	
Other investments	26,426,336	21,093,927	-	26,426,336	-	-	-	
Cash and cash equivalents	35,202,605	35,202,605	-	35,202,605	-	-	-	
Separate account assets	8,478,713,870	8,478,713,870	33,348,104	8,445,365,766	-	-	-	
<u>Liabilities, Surplus and Other Funds</u>								
Investment-type insurance contracts	\$ (137,253,278)	\$ (137,517,848)	\$ -	\$ (137,253,278)	\$ -	\$ -	\$ -	
Borrowed money	(38,503,776)	(38,503,776)	-	(38,503,776)	-	-	-	

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December 31, 2020

Type of Financial Instrument	Aggregate Fair Value	Admitted Assets	(Level 1)	(Level 2)	(Level 3)	Net Asset Value (NAV)	Not Practicable (Carrying Value)
Assets							
Bonds	\$ 8,810,104,160	\$ 7,239,552,322	\$ 18,057,965	\$ 8,688,876,772	\$ 103,169,423	\$ -	\$ -
Perpetual preferred stock	405,000	500,000	-	405,000	-	-	-
Common stock	2,546,501	2,546,501	699,201	-	1,847,300	-	-
Derivative assets	29,765,446	24,161,200	-	24,374,317	5,391,129	-	-
Mortgage loans on real estate	1,034,774,609	950,778,538	-	1,034,774,609	-	-	-
Other investments	27,293,440	21,158,701	-	27,293,440	-	-	-
Cash and cash equivalents	84,299,932	84,299,932	-	84,299,932	-	-	-
Separate account assets	7,733,941,529	7,733,941,529	34,028,367	7,699,913,162	-	-	-
Liabilities, Surplus and Other Funds							
Investment-type insurance contracts	\$ (143,512,974)	\$ (143,383,271)	\$ -	\$ (143,512,974)	\$ -	\$ -	\$ -
Borrowed money	(1,290)	(1,290)	-	(1,290)	-	-	-

D. Not applicable.

21. Other Items

- A. Unusual or Infrequent Items – Not applicable.
- B. Troubled Debt Restructuring: Debtors – Not applicable.
- C. Other Disclosures – Not applicable.
- D. Business Interruption Insurance Recoveries – Not applicable.
- E. State Transferable and Non-transferable Tax Credits – Not applicable.
- F. Subprime-Mortgage-Related Risk Exposure

(1) The Company's exposure to subprime mortgage lending is limited to investments in banks and other financial institutions that may be impacted by subprime lending and direct investments in asset-backed securities collateralized debt obligations, asset-backed securities ("ABS") and residential mortgage-backed securities ("RMBS"). Mortgage-related ABS are backed by home equity loans and RMBS are backed by residential mortgages. These securities are backed by loans that are characterized by borrowers of differing levels of creditworthiness: prime, Alt-A and subprime. Prime lending is the origination of residential mortgage loans to customers with excellent credit profiles. Alt-A lending is the origination of residential mortgage loans to customers who have prime credit profiles but lack documentation to substantiate income. Subprime lending is the origination of loans to customers with weak or impaired credit profiles.

Based upon the analysis of the Company's exposure to subprime related investments, the Company continues to expect to receive payments in accordance with contractual terms for a significant amount of its securities, largely due to the seniority of the claim on the collateral of the securities that the Company owns. The tranches of the securities will experience losses according to their seniority level with the least senior (or most junior), typically the unrated residual tranche, taking the initial loss. The credit ratings of the securities reflect the seniority of the securities that the Company owns.

- (2) Direct exposure through investments in subprime mortgage loans – Not applicable.
- (3) Direct exposure through other investments

	Actual Cost	Book Adjusted Carrying Value (excluding OTTI Losses Recognized)	Fair Value	OTTI Losses Recognized
a. Residential mortgage-backed securities	\$ -	\$ -	\$ -	\$ -
b. Commercial mortgage-backed securities	-	-	-	-
c. Collateralized debt obligations	-	-	-	-
d. Structured securities	39,688,754	39,725,085	49,268,803	-
e. Equity investment in SCAs	-	-	-	-
f. Other assets	-	-	-	-
g. Total	<u>\$ 39,688,754</u>	<u>\$ 39,725,085</u>	<u>\$ 49,268,803</u>	<u>\$ -</u>

- (4) Underwriting exposure to subprime mortgage risk through Mortgage Guaranty or Financial Guaranty insurance coverage – Not applicable.

G. Retained Assets

(1) The Company's retained asset account program, known as SecureLine®, is a service offered to assist beneficiaries and policy owners in managing proceeds payable from life insurance and annuity contracts. SecureLine® accounts are established from proceeds payable from these policies. An unaffiliated bank (The Northern Trust Company) administers each account on the Company's behalf. Funds supporting each account are held within the Company's general account. Once the account is opened, the owner can access any or all of the proceeds immediately.

During 2021, account holders were credited different interest rates by the Company ranging from 0.02% - 0.12% for Tier 1 accounts and 1.38% - 1.65% for Tier 2 accounts. Tier 1 accounts were established before November 1, 2006. The crediting rate is established on a calendar quarter basis based on the average 90 day T-bill rate for the previous calendar quarter. There is no guaranteed rate associated with Tier 1 accounts. Tier 2 accounts were established on or after November 1, 2006. The crediting rate is established on a calendar monthly basis based on the Bloomberg National Money Market Checking Account rate plus 1.00%. The Bloomberg rate + 1.00% is the minimum guaranteed rate for these accounts.

There are no monthly fees for the normal administration (checks and account servicing including statements) of the accounts for each of the account owners. There are fees for stop payment and non-sufficient funds checks. The Company's retained asset accounts are the default method for satisfying life insurance claims.

(2)

	In Force			
	As of December 31, 2021		As of December 31, 2020	
	Number	Balance	Number	Balance
a. Up to and including 12 months	-	\$ -	1	\$ 264,536
b. 13 to 24 months	1	267,385	-	-
c. 25 to 36 months	-	-	2	46,194
d. 37 to 48 months	2	46,886	-	-
e. 49 to 60 months	-	-	-	-
f. Over 60 months	517	17,668,402	559	19,018,219
g. Total	<u>520</u>	<u>\$ 17,982,673</u>	<u>562</u>	<u>\$ 19,328,949</u>

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(3)

	Individual		Group	
	Number	Balance/Amount	Number	Balance/Amount
a. Number/balance of retained asset accounts at the beginning of the year	539	\$ 18,334,051	23	\$ 994,898
b. Number/amount of retained asset accounts issued/added during the year	-	-	-	-
c. Investment earnings credited to retained asset accounts during the year	N/A	246,590	N/A	15
d. Fees and other charges assessed to retained accounts during the year	N/A	(15)	N/A	(15)
e. Number/amount of retained asset accounts transferred to state unclaimed property funds during the year	-	-	-	-
f. Number/amount of retained asset accounts closed/withdrawn during the year	38	1,155,784	4	437,126
g. Number/balance of retained asset accounts at the end of the year	501	\$ 17,424,872	19	\$ 557,802

H. Insurance-Linked Securities (ILS) Contracts – Not applicable.

I. The Amount That Could Be Realized on Life Insurance Where the Reporting Entity is Owner and Beneficiary or Has Otherwise Obtained Rights to Control the Policy – Not applicable.

22. Events Subsequent

Type I. Recognized Subsequent Events:

None noted. Subsequent events have been considered through February 25, 2022 for the statutory statement issued on February 25, 2022.

Type II. Nonrecognized Subsequent Events:

None noted. Subsequent events have been considered through February 25, 2022 for the statutory statement issued on February 25, 2022.

23. Reinsurance

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 (X)

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) that is owned in excess of 10% or controlled directly or indirectly by an insured, a beneficiary, a creditor or any other person not primarily engaged in the insurance business?

Yes () No (X)

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 (X)

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? Where necessary, the Company may consider the current or anticipated experience of the business reinsured in making this estimate. \$_____

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? \$_____

2. Does the Company 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 that, 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 (X)

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? Where necessary, the Company may consider the current or anticipated experience of the business reinsured in making this estimate \$0.

2. Have any new agreements been executed or existing agreements amended, since January 1 of the year of this statement, to include policies or contracts that were in force or which had existing reserves established by the Company as of the effective date of the agreement?

Yes () No (X)

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

B. Uncollectible Reinsurance – Not applicable.

C. Commutation of Ceded Reinsurance – Not applicable.

D. Certified Reinsurer Rating Downgraded or Status Subject to Revocation – Not applicable.

E. Not applicable.

F. Not applicable.

G. Not applicable.

H. Not applicable.

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24. Retrospectively Rated Contracts and Contracts Subject to Redetermination

Not applicable.

25. Change in Incurred Losses and Loss Adjustment Expenses

A. Accident and health reserves as of December 31, 2020 were \$95,590,215. As of December 31, 2021, \$15,098,233 has been paid for incurred losses and loss adjustment expenses attributable to insured events of prior years. Reserves remaining for prior years are now \$80,423,295 out of \$93,677,180 total December 31, 2021 reserves, as a result of re-estimation of unpaid claims and claim adjustment expenses on Accident and Health lines of business. Therefore, there has been a \$68,687 unfavorable prior-year development since December 31, 2020 to December 31, 2021. The unfavorable development is the result of unfavorable disability morbidity experience. Interest on the reserve is an important component that is excluded in Schedule H. If interest was included the result would have been a favorable runoff.

B. There have been no significant changes.

26. Intercompany Pooling Arrangements

Not applicable.

27. Structured Settlements

Not applicable.

28. Health Care Receivables

Not applicable.

29. Participating Policies

For the year ended December 31, 2021, the amount of insurance in force for individual and group life participating policies was 1.04% of total individual and group life policies amount of insurance in force. The Company accounts for its policyholder dividends as defined and recognized by the NAIC. The Company paid dividends in the amount of \$19,115,433 to policyholders and did not allocate any additional income to such policyholders.

30. Premium Deficiency Reserves

1. Liability carried for premium deficiency reserves	\$ 142,582
2. Date of the most recent evaluation of this liability	12/31/2021
3. Was the anticipated investment income utilized in the calculation?	No

31. Reserves for Life Contracts and Annuity Contracts

(1) The Company waives deduction of deferred fractional premiums upon death of insured and returns any portion of the final premium beyond the date of death. Surrender values are not promised in excess of the legally computed reserves.

(2) Ordinary policies issued substandard are valued on the multiple table reserve basis. A reserve of 50% of the net extra premium is carried on policies with flat extra premiums.

(3) As of December 31, 2021, the Company had \$7,753,799,747 of insurance in force for which the gross premiums are less than the net premiums according to the standard valuation set by the Department. Reserves to cover the above insurance totaled the gross amount of \$239,624,674 at year-end and are reported in Exhibit 5, Miscellaneous Reserves section.

(4) The Tabular Interest has been determined by formula or from the basic data for such items. Basic data is defined as interest credited plus change in accrued interest.

The Tabular Less Actual Reserve Released has been determined by formula or from the basic data for such items.

The Tabular Cost has been determined by formula or from the basic data for such items.

(5) For the determination of Tabular Interest on funds not involving life contingencies for each valuation rate of interest, the Tabular Interest is calculated by formula or from the basic data for such items.

(6) The details for other changes:

Item	Total	Industrial Life	Ordinary			Credit Life Group and Individual	Group	
			Life Ins.	Individual Annuities	Supplementary Contracts		Life Ins.	Annuities
Change in the difference of reserve over account value in AG43 reserve	\$ (11,434,811)	\$ -	\$ -	\$ (2,075,342)	\$ -	\$ -	\$ -	\$ (9,359,469)
Change in reserves on inforce	(839,497)	-	(839,497)	-	-	-	-	-
3106999 Total	<u>\$ (12,274,308)</u>	<u>\$ -</u>	<u>\$ (839,497)</u>	<u>\$ (2,075,342)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,359,469)</u>

32. Analysis of Annuity Actuarial Reserves and Deposit Type Contract Liabilities by Withdrawal Characteristics

A. Individual Annuities

	General Account	Separate Account with Guarantees	Separate Account Nonguaranteed	Total	% of Total
(1) Subject to discretionary withdrawal:					
a. With market value adjustment	\$ 70,089,623	\$ -	\$ -	\$ 70,089,623	1.0%
b. At book value less current surrender charge of 5% or more	59,619,142	-	-	59,619,142	0.8%
c. At fair value	-	-	6,188,917,527	6,188,917,527	87.3%
d. Total with market value adjustment or at fair value (total of 1 through 3)	129,708,765	-	6,188,917,527	6,318,626,292	89.1%
e. At book value without adjustment (minimal or no charge or adjustment)	627,561,124	-	-	627,561,124	8.9%
(2) Not subject to discretionary withdrawal	143,198,972	-	1,389,465	144,588,437	2.0%
(3) Total (gross: direct + assumed)	\$ 900,468,861	\$ -	\$ 6,190,306,992	\$ 7,090,775,853	100.0%
(4) Reinsurance ceded	100,624,616	-	-	100,624,616	
(5) Total (net)* (3) - (4)	\$ 799,844,245	\$ -	\$ 6,190,306,992	\$ 6,990,151,237	
(6) Amounts included in A(1)b above that will move to A(1)e for the first time within the year after the statement date:	\$ 12,886,341	\$ -	\$ -	\$ 12,886,341	

*Reconciliation of total annuity actuarial reserves and deposit fund liabilities

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

B. Group Annuities

	General Account	Separate Account with Guarantees	Separate Account Nonguaranteed	Total	% of Total
(1) Subject to discretionary withdrawal:					
a. With market value adjustment	\$ 649,375,352	\$ -	\$ -	\$ 649,375,352	21.6%
b. At book value less current surrender charge of 5% or more	15,111,133	-	-	15,111,133	0.5%
c. At fair value	-	-	1,437,091,993	1,437,091,993	47.9%
d. Total with market value adjustment or at fair value (total of 1 through 3)	664,486,485	-	1,437,091,993	2,101,578,478	70.0%
e. At book value without adjustment (minimal or no charge or adjustment)	898,677,241	-	-	898,677,241	30.0%
(2) Not subject to discretionary withdrawal	207,287	-	6,261	213,548	0.0%
(3) Total (gross: direct + assumed)	\$ 1,563,371,013	\$ -	\$ 1,437,098,254	\$ 3,000,469,267	100.0%
(4) Reinsurance ceded	-	-	-	-	
(5) Total (net)* (3) - (4)	\$ 1,563,371,013	\$ -	\$ 1,437,098,254	\$ 3,000,469,267	
(6) Amounts included in B(1)b above that will move to B(1)e for the first time within the year after the statement date:	\$ 2,812,386	\$ -	\$ -	\$ 2,812,386	

*Reconciliation of total annuity actuarial reserves and deposit fund liabilities

**C. Deposit-type Contracts
(no life contingencies)**

	General Account	Separate Account with Guarantees	Separate Account Nonguaranteed	Total	% of Total
(1) Subject to discretionary withdrawal:					
a. With market value adjustment	\$ -	\$ -	\$ -	\$ -	0.0%
b. At book value less current surrender charge of 5% or more	-	-	-	-	0.0%
c. At fair value	-	-	-	-	0.0%
d. Total with market value adjustment or at fair value (total of 1 through 3)	-	-	-	-	0.0%
e. At book value without adjustment (minimal or no charge or adjustment)	639,677	-	-	639,677	13.2%
(2) Not subject to discretionary withdrawal	4,201,236	-	-	4,201,236	86.8%
(3) Total (gross: direct + assumed)	\$ 4,840,913	\$ -	\$ -	\$ 4,840,913	100.0%
(4) Reinsurance ceded	-	-	-	-	
(5) Total (net)* (3) - (4)	\$ 4,840,913	\$ -	\$ -	\$ 4,840,913	
(6) Amounts included in C(1)b above that will move to C(1)e for the first time within the year after the statement date:	\$ -	\$ -	\$ -	\$ -	

*Reconciliation of total annuity actuarial reserves and deposit fund liabilities

D.

	Amount
Life & Accident & Health Annual Statement	
(1) Exhibit 5, Annuities Section, Total (net)	\$ 2,224,665,298
(2) Exhibit 5, Supplementary Contracts with Life Contingencies Section, Total	5,873,025
(3) Exhibit 7, Deposit-Type Contracts Life, 14, Column 1	137,517,848
(4) Subtotal	<u>\$ 2,368,056,171</u>
Separate Accounts Annual Statement:	
(5) Exhibit 3, Line 0299999, Column 2	\$ 7,627,405,246
(6) Exhibit 3, Line 0399999, Column 2	-
(7) Policyholder dividend and coupon accumulations	-
(8) Policy premiums	-
(9) Guaranteed interest contracts	-
(10) Other contract deposit funds	-
(11) Subtotal	<u>\$ 7,627,405,246</u>
(12) Combined Total	<u>\$ 9,995,461,417</u>

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

33. Analysis of Actuarial Reserves by Withdrawal Characteristics

A. General Account	Account Value	Cash Value	Reserve
(1) Subject to discretionary withdrawal, surrender values, or policy loans:			
a. Term Policies with Cash Value	\$ -	\$ 5,505	\$ 5,505
b. Universal Life	1,676,062,973	1,653,549,484	1,787,456,115
c. Universal Life with Secondary Guarantees	847,307,159	743,982,573	2,895,171,346
d. Indexed Universal Life	137,529,395	116,863,657	110,952,840
e. Indexed Universal Life with Secondary Guarantees	-	-	-
f. Indexed Life	-	-	-
g. Other Permanent Cash Value Life Insurance	-	497,606,711	515,395,555
h. Variable Life	-	-	-
i. Variable Universal Life	80,874,849	80,603,014	107,085,431
j. Miscellaneous Reserves	-	-	-
(2) Not subject to discretionary withdrawal or no cash values:			
a. Term Policies without Cash Value	XXX	XXX	413,163,858
b. Accidental Death Benefits	XXX	XXX	172,147
c. Disability - Active Lives	XXX	XXX	50,982,381
d. Disability - Disabled Lives	XXX	XXX	35,771,696
e. Miscellaneous Reserves	XXX	XXX	502,710,578
(3) Total: (gross direct + assumed)	\$ 2,741,774,376	\$ 3,092,610,944	\$ 6,418,867,452
(4) Reinsurance Ceded	-	-	2,938,111,180
(5) Total (net) (3)-(4)	\$ 2,741,774,376	\$ 3,092,610,944	\$ 3,480,756,272

B. Separate Account with Guarantee – Not applicable.

C. Separate Account Nonguaranteed	Account Value	Cash Value	Reserve
(1) Subject to discretionary withdrawal, surrender values, or policy loans:			
a. Term Policies with Cash Value	\$ -	\$ -	\$ -
b. Universal Life	-	-	-
c. Universal Life with Secondary Guarantees	-	-	-
d. Indexed Universal Life	-	-	-
e. Indexed Universal Life with Secondary Guarantees	-	-	-
f. Indexed Life	-	-	-
g. Other Permanent Cash Value Life Insurance	-	-	-
h. Variable Life	-	-	-
i. Variable Universal Life	725,449,052	720,091,733	724,224,054
j. Miscellaneous Reserves	-	-	-
(2) Not subject to discretionary withdrawal or no cash values:			
a. Term Policies without Cash Value	XXX	XXX	-
b. Accidental Death Benefits	XXX	XXX	-
c. Disability - Active Lives	XXX	XXX	-
d. Disability - Disabled Lives	XXX	XXX	-
e. Miscellaneous Reserves	XXX	XXX	-
(3) Total: (gross direct + assumed)	\$ 725,449,052	\$ 720,091,733	\$ 724,224,054
(4) Reinsurance Ceded	-	-	-
(5) Total (net) (3)-(4)	\$ 725,449,052	\$ 720,091,733	\$ 724,224,054

D.

	Amounts
Life & Accident & Health Annual Statement:	
(1) Exhibit 5, Life Insurance Section, Total (net)	\$ 3,095,602,440
(2) Exhibit 5, Accidental Death Benefits Section, Total (net)	140,406
(3) Exhibit 5, Disability - Active Lives Section, Total (net)	50,320,671
(4) Exhibit 5, Disability - Disabled Lives Section, Total (net)	34,603,834
(5) Exhibit 5, Miscellaneous Reserves Section, Total (net)	300,088,921
(6) Subtotal	\$ 3,480,756,272
Separate Accounts Annual Statement:	
(7) Exhibit 3, Line 0199999, Column 2	724,224,054
(8) Exhibit 3, Line 0499999, Column 2	-
(9) Exhibit 3, Line 0599999, Column 2	-
(10) Subtotal (Lines (7) through (9))	\$ 724,224,054
(11) Combined Total ((6) and (10))	\$ 4,204,980,326

34. Premiums and Annuity Considerations Deferred and Uncollected

A. Deferred and uncollected life insurance premiums and annuity considerations as of December 31, 2021, were as follows:

Type	Gross	Net of Loading
(1) Industrial	\$ 3,685	\$ 2,393
(2) Ordinary new business	(710,321)	(1,394,285)
(3) Ordinary renewal	13,363,166	23,233,374
(4) Credit life	-	-
(5) Group life	1,100,772	1,100,772
(6) Group annuity	-	-
(7) Totals	\$ 13,757,302	\$ 22,942,254

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

35. Separate Accounts

A. Separate Account Activity

(1) The Company utilizes separate accounts to record and account for assets and liabilities for particular lines of business and/or transactions. During 2021, the Company reported assets and liabilities from the following product lines/transactions into a separate account:

- (a) Variable Life Insurance Products
- (b) Variable Annuities
- (c) Employee Benefit Plans

In accordance with the domiciliary state procedures for approving items within the separate account, the separate account classification of the following items are supported by a specific state statute:

- (a) Variable Life Insurance Products – New York Insurance Law Section 4240
- (b) Variable Annuities – New York Insurance Law Section 4240
- (c) Employee Benefit Plans – New York Insurance Law Section 4240

(2) In accordance with the products/transactions recorded within the separate account, some assets are considered legally insulated whereas others are not legally insulated from the general account. (The legal insulation of the separate account assets prevents such assets from being generally available to satisfy claims resulting from the general account.)

As of December 31, 2021 and 2020, the Company's separate account statement included legally insulated assets of \$8,478,713,870 and \$7,733,941,529, respectively. The Company's separate account statement had no seed money, which is considered by the Company to not be legally insulated. The assets legally insulated from the general account as of December 31, 2021 are attributed to the following products/transactions:

Product Transaction	Legally Insulated Assets	Separate Account Assets (Not Legally Insulated)
Variable Life Insurance Products	\$ 725,611,245	\$ -
Variable Annuities	6,311,258,353	-
Employee Benefit Plans	1,441,844,272	-
Total	\$ 8,478,713,870	\$ -

(3) In accordance with the products/transactions recorded within the separate account, some separate account liabilities are guaranteed by the general account. (In accordance with the guarantees provided, if the investment proceeds are insufficient to cover the rate of return guaranteed for the product, the policyholder proceeds will be remitted by the general account.)

As of December 31, 2021, the general account of the Company had a maximum guarantee for separate account liabilities of \$2,146,497,997. To compensate the general account for the risk taken, the separate account has paid risk charges as follows for the past five (5) years:

a. 2021	\$ 23,064,947 ;
b. 2020	\$ 27,155,120 ;
c. 2019	\$ 27,334,307 ;
d. 2018	\$ 26,545,320 ;
e. 2017	\$ 27,822,493 .

As of December 31, 2021, the general account of the Company had paid \$12,049,592 toward separate account guarantees. The total separate account guarantees paid by the general account for the preceding four years ending December 31, 2020, 2019, 2018 and 2017 was \$10,742,428, \$9,992,151, \$9,750,991, and \$11,903,704, respectively.

(4) Not applicable.

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

B. General Nature and Characteristics of Separate Accounts Business

Separate Accounts held by the Company represent funds for which the policyholder bears all investment risk excluding the Company's seed money. The Company bears expense risk and, in some cases, mortality risk. Funds support life contracts in addition to deferred annuities. The assets and liabilities of these accounts are carried at fair value. The Company does not have any guaranteed Separate Accounts.

Information regarding the separate accounts of the Company is as follows:

	Index	Nonindexed Guarantee Less than/equal to 4%	Nonindexed Guarantee More than 4%	Nonguaranteed Separate Accounts	Total
(1) Premiums, considerations or deposits for the year ended 12/31/2021	\$ -	\$ -	\$ -	\$ 546,042,051	\$ 546,042,051
(2) Reserves at 12/31/2021 for accounts with assets at:					
a. Fair value	\$ -	\$ -	\$ -	\$ 8,351,629,300	\$ 8,351,629,300
b. Amortized cost	-	-	-	-	-
c. Total reserves	\$ -	\$ -	\$ -	\$ 8,351,629,300	\$ 8,351,629,300
(3) By withdrawal characteristics:					
a. Subject to discretionary withdrawal					
1. With market value adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
2. At book value without market value adjustment and with current surrender charge of 5% or more	-	-	-	8,351,629,300	8,351,629,300
3. At fair value	-	-	-	-	-
4. At book value without market value adjustment and with current surrender charge less than 5%	-	-	-	-	-
5. Subtotal	-	-	-	8,351,629,300	8,351,629,300
b. Not subject to discretionary withdrawal	-	-	-	-	-
c. Total	\$ -	\$ -	\$ -	\$ 8,351,629,300	\$ 8,351,629,300
(4) Reserves for Asset Default Risk in Lieu of AVR	\$ -	\$ -	\$ -	\$ -	\$ -

C. Reconciliation of Net Transfers To or (From) Separate Accounts

(1) Transfers as reported in the Summary of Operations of the Separate Accounts Statement:	
a. Transfers to Separate Accounts (Page 4, Line 1.4)	\$ 550,048,079
b. Transfers from Separate Accounts (Page 4, Line 10)	768,140,906
c. Net transfers to or (From) Separate Accounts (a) - (b)	<u>(218,092,827)</u>
(2) Reconciling Adjustments:	
a. Not applicable	<u>-</u>
(3) Transfers as Reported in the Summary of Operations of the Life, Accident & Health Annual Statement (1c) + (2) = (Page 4, Line 26)	<u>\$ (218,092,827)</u>

36. Loss/Claim Adjustment Expenses

The balance in the liability for unpaid accident and health claim adjustment expense as of December 31, 2021 and 2020 was \$3,770,537 and \$2,917,351, respectively.

The Company incurred \$3,918,304 and paid \$3,065,118 of claim adjustment expenses in the current year, of which \$980,159 of the paid amount was attributable to insured or covered events of prior years. The Company did not increase or decrease the provision for insured events of prior years.

GENERAL INTERROGATORIES

**PART 1 - COMMON INTERROGATORIES
GENERAL**

- 1.1 Is the reporting entity a member of an Insurance Holding Company System consisting of two or more affiliated persons, one or more of which is an insurer? Yes No
If yes, complete Schedule Y, Parts 1, 1A, 2 and 3.
- 1.2 If yes, did the reporting entity register and file with its domiciliary State Insurance Commissioner, Director or Superintendent, or with such regulatory official of the state of domicile of the principal insurer in the Holding Company System, a registration statement providing disclosure substantially similar to the standards adopted by the National Association of Insurance Commissioners (NAIC) in its Model Insurance Holding Company System Regulatory Act and model regulations pertaining thereto, or is the reporting entity subject to standards and disclosure requirements substantially similar to those required by such Act and regulations? Yes No N/A
- 1.3 State Regulating? New York
- 1.4 Is the reporting entity publicly traded or a member of a publicly traded group? Yes No
- 1.5 If the response to 1.4 is yes, provide the CIK (Central Index Key) code issued by the SEC for the entity/group. 0000059558
- 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:
- 3.1 State as of what date the latest financial examination of the reporting entity was made or is being made. 12/31/2017
- 3.2 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. 12/31/2017
- 3.3 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). 06/06/2019
- 3.4 By what department or departments?
New York Department of Financial Services
- 3.5 Have all financial statement adjustments within the latest financial examination report been accounted for in a subsequent financial statement filed with Departments? Yes No N/A
- 3.6 Have all of the recommendations within the latest financial examination report been complied with? Yes No N/A
- 4.1 During the period covered by this statement, did any agent, broker, sales representative, non-affiliated sales/service organization or any combination thereof under common control (other than salaried employees of the reporting entity), receive credit or commissions for or control a substantial part (more than 20 percent of any major line of business measured on direct premiums) of:
4.11 sales of new business? Yes No
4.12 renewals? Yes No
- 4.2 During the period covered by this statement, did any sales/service organization owned in whole or in part by the reporting entity or an affiliate, receive credit or commissions for or control a substantial part (more than 20 percent of any major line of business measured on direct premiums) of:
4.21 sales of new business? Yes No
4.22 renewals? Yes No
- 5.1 Has the reporting entity been a party to a merger or consolidation during the period covered by this statement? Yes No
If yes, complete and file the merger history data file with the NAIC.
- 5.2 If yes, provide the name of the 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

- 6.1 Has the 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
- 6.2 If yes, give full information:
- 7.1 Does any foreign (non-United States) person or entity directly or indirectly control 10% or more of the reporting entity? Yes No
- 7.2 If yes,
7.21 State the percentage of foreign control; %
7.22 State the nationality(s) of the foreign person(s) or entity(s) or if the entity is a mutual or reciprocal, the nationality of its manager or attorney-in-fact; and identify the type of entity(s) (e.g., individual, corporation or government, manager or attorney in fact).

1 Nationality	2 Type of Entity

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

GENERAL INTERROGATORIES

- 8.1 Is the company a subsidiary of a depository institution holding company (DIHC) or a DIHC itself, regulated by the Federal Reserve Board? Yes [] No [X]
- 8.2 If the response to 8.1 is yes, please identify the name of the DIHC.
.....
- 8.3 Is the company affiliated with one or more banks, thrifts or securities firms? Yes [X] 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 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 FDIC	6 SEC
Lincoln Financial Securities Corp	Concord, NH	NO	NO	NO	YES
Lincoln Investment Advisors Corp	Concord, NH	NO	NO	NO	YES
Lincoln Financial Advisors Corp	Fort Wayne, IN	NO	NO	NO	YES
Lincoln Financial Distributors, Inc.	Philadelphia, PA	NO	NO	NO	YES
Lincoln Financial Investment Services Corp	Fort Wayne, IN	NO	NO	NO	YES
Lincoln National Corporation	Radnor, PA	NO	NO	NO	YES
The Lincoln National Life Insurance Company	Fort Wayne, IN	NO	NO	NO	YES

- 8.5 Is the reporting entity a depository institution holding company with significant insurance operations as defined by the Board of Governors of Federal Reserve System or a subsidiary of the reporting entity? Yes [] No [X]
- 8.6 If response to 8.5 is no, is the reporting entity a company or subsidiary of a company that has otherwise been made subject to the Federal Reserve Board's capital rule? Yes [] No [X] N/A []
9. What is the name and address of the independent certified public accountant or accounting firm retained to conduct the annual audit?
Ernst & Young LLP, 2005 Market Street, Suite 700, Philadelphia, PA 19103
- 10.1 Has the insurer been granted any exemptions to the prohibited non-audit services provided by the certified independent public accountant requirements as allowed in Section 7H of the Annual Financial Reporting Model Regulation (Model Audit Rule), or substantially similar state law or regulation? Yes [] No [X]
- 10.2 If the response to 10.1 is yes, provide information related to this exemption:
.....
- 10.3 Has the insurer been granted any exemptions related to the other requirements of the Annual Financial Reporting Model Regulation as allowed for in Section 18A of the Model Regulation, or substantially similar state law or regulation? Yes [] No [X]
- 10.4 If the response to 10.3 is yes, provide information related to this exemption:
.....
- 10.5 Has the reporting entity established an Audit Committee in compliance with the domiciliary state insurance laws? Yes [X] No [] N/A []
- 10.6 If the response to 10.5 is no or n/a, please explain
.....
11. What is the name, address and affiliation (officer/employee of the reporting entity or actuary/consultant associated with an actuarial consulting firm) of the individual providing the statement of actuarial opinion/certification?
Elizabeth Ann Braswell (Officer), 150 N. Radnor Chester Road, Radnor, PA 19087
- 12.1 Does the reporting entity own any securities of a real estate holding company or otherwise hold real estate indirectly? Yes [] No [X]
- 12.11 Name of real estate holding company
- 12.12 Number of parcels involved
- 12.13 Total book/adjusted carrying value \$
- 12.2 If, yes provide explanation:
.....
13. **FOR UNITED STATES BRANCHES OF ALIEN REPORTING ENTITIES ONLY:**
- 13.1 What changes have been made during the year in the United States manager or the United States trustees of the reporting entity?
.....
- 13.2 Does this statement contain all business transacted for the reporting entity through its United States Branch on risks wherever located? Yes [] No []
- 13.3 Have there been any changes made to any of the trust indentures during the year? Yes [] No []
- 13.4 If answer to (13.3) is yes, has the domiciliary or entry state approved the changes? Yes [] No [] N/A []
- 14.1 Are the senior officers (principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions) of the reporting entity subject to a code of ethics, which includes the following standards? Yes [X] No []
- a. Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- b. Full, fair, accurate, timely and understandable disclosure in the periodic reports required to be filed by the reporting entity;
- c. Compliance with applicable governmental laws, rules and regulations;
- d. The prompt internal reporting of violations to an appropriate person or persons identified in the code; and
- e. Accountability for adherence to the code.
- 14.11 If the response to 14.1 is No, please explain:
.....
- 14.2 Has the code of ethics for senior managers been amended? Yes [] No [X]
- 14.21 If the response to 14.2 is yes, provide information related to amendment(s).
.....
- 14.3 Have any provisions of the code of ethics been waived for any of the specified officers? Yes [] No [X]
- 14.31 If the response to 14.3 is yes, provide the nature of any waiver(s).
.....

GENERAL INTERROGATORIES

- 15.1 Is the reporting entity the beneficiary of a Letter of Credit that is unrelated to reinsurance where the issuing or confirming bank is not on the SVO Bank List? Yes [] No [X]
- 15.2 If the response to 15.1 is yes, indicate the American Bankers Association (ABA) Routing Number and the name of the issuing or confirming bank of the Letter of Credit and describe the circumstances in which the Letter of Credit is triggered.

1 American Bankers Association (ABA) Routing Number	2 Issuing or Confirming Bank Name	3 Circumstances That Can Trigger the Letter of Credit	4 Amount

BOARD OF DIRECTORS

16. Is the purchase or sale of all investments of the reporting entity passed upon either by the board of directors or a subordinate committee thereof? Yes [X] No []
17. Does the reporting entity keep a complete permanent record of the proceedings of its board of directors and all subordinate committees thereof? Yes [X] No []
18. Has the reporting entity an established procedure for disclosure to its board of directors or trustees of any material interest or affiliation on the part of any of its officers, directors, trustees or responsible employees that is in conflict with the official duties of such person? Yes [X] No []

FINANCIAL

19. Has this statement been prepared using a basis of accounting other than Statutory Accounting Principles (e.g., Generally Accepted Accounting Principles)? Yes [] No [X]
- 20.1 Total amount loaned during the year (inclusive of Separate Accounts, exclusive of policy loans):
- | | | |
|---|----|--|
| 20.11 To directors or other officers..... | \$ | |
| 20.12 To stockholders not officers..... | \$ | |
| 20.13 Trustees, supreme or grand (Fraternal Only) | \$ | |
- 20.2 Total amount of loans outstanding at the end of year (inclusive of Separate Accounts, exclusive of policy loans):
- | | | |
|---|----|--|
| 20.21 To directors or other officers..... | \$ | |
| 20.22 To stockholders not officers..... | \$ | |
| 20.23 Trustees, supreme or grand (Fraternal Only) | \$ | |
- 21.1 Were any assets reported in this statement subject to a contractual obligation to transfer to another party without the liability for such obligation being reported in the statement? Yes [] No [X]
- 21.2 If yes, state the amount thereof at December 31 of the current year:
- | | | |
|---------------------------------|----|--|
| 21.21 Rented from others..... | \$ | |
| 21.22 Borrowed from others..... | \$ | |
| 21.23 Leased from others | \$ | |
| 21.24 Other | \$ | |
- 22.1 Does this statement include payments for assessments as described in the Annual Statement Instructions other than guaranty fund or guaranty association assessments? Yes [X] No []
- 22.2 If answer is yes:
- | | | |
|---|----|-----------|
| 22.21 Amount paid as losses or risk adjustment \$ | | 5,312 |
| 22.22 Amount paid as expenses | \$ | 1,549,207 |
| 22.23 Other amounts paid | \$ | |
- 23.1 Does the reporting entity report any amounts due from parent, subsidiaries or affiliates on Page 2 of this statement? Yes [X] No []
- 23.2 If yes, indicate any amounts receivable from parent included in the Page 2 amount: \$ 9,051,004
- 24.1 Does the insurer utilize third parties to pay agent commissions in which the amounts advanced by the third parties are not settled in full within 90 days? Yes [] No [X]
- 24.2 If the response to 24.1 is yes, identify the third-party that pays the agents and whether they are a related party.

Name of Third-Party	Is the Third-Party Agent a Related Party (Yes/No)

INVESTMENT

- 25.01 Were all the stocks, bonds and other securities owned December 31 of current year, over which the reporting entity has exclusive control, in the actual possession of the reporting entity on said date? (other than securities lending programs addressed in 25.03)..... Yes [X] No []

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
GENERAL INTERROGATORIES

- 25.02 If no, give full and complete information relating thereto

- 25.03 For securities lending programs, provide a description of the program including value for collateral and amount of loaned securities, and whether collateral is carried on or off-balance sheet. (an alternative is to reference Note 17 where this information is also provided)

- 25.04 For the reporting entity's securities lending program, report amount of collateral for conforming programs as outlined in the Risk-Based Capital Instructions. \$
- 25.05 For the reporting entity's securities lending program, report amount of collateral for other programs. \$
- 25.06 Does your securities lending program require 102% (domestic securities) and 105% (foreign securities) from the counterparty at the outset of the contract? Yes [] No [] N/A [X]
- 25.07 Does the reporting entity non-admit when the collateral received from the counterparty falls below 100%? Yes [] No [] N/A [X]
- 25.08 Does the reporting entity or the reporting entity's securities lending agent utilize the Master Securities lending Agreement (MSLA) to conduct securities lending? Yes [] No [] N/A [X]
- 25.09 For the reporting entity's securities lending program state the amount of the following as of December 31 of the current year:
- 25.091 Total fair value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2. \$
- 25.092 Total book adjusted/carrying value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2. \$
- 25.093 Total payable for securities lending reported on the liability page. \$

- 26.1 Were any of the stocks, bonds or other assets of the reporting entity owned at December 31 of the current year not exclusively under the control of the reporting entity, or has the reporting entity sold or transferred any assets subject to a put option contract that is currently in force? (Exclude securities subject to Interrogatory 21.1 and 25.03). Yes [X] No []
- 26.2 If yes, state the amount thereof at December 31 of the current year:
- 26.21 Subject to repurchase agreements \$
- 26.22 Subject to reverse repurchase agreements \$
- 26.23 Subject to dollar repurchase agreements \$
- 26.24 Subject to reverse dollar repurchase agreements \$
- 26.25 Placed under option agreements \$
- 26.26 Letter stock or securities restricted as to sale - excluding FHLB Capital Stock \$
- 26.27 FHLB Capital Stock \$ 1,870,900
- 26.28 On deposit with states \$ 12,791,951
- 26.29 On deposit with other regulatory bodies \$
- 26.30 Pledged as collateral - excluding collateral pledged to an FHLB \$
- 26.31 Pledged as collateral to FHLB - including assets backing funding agreements \$
- 26.32 Other \$

26.3 For category (26.26) provide the following:

1 Nature of Restriction	2 Description	3 Amount

- 27.1 Does the reporting entity have any hedging transactions reported on Schedule DB? Yes [X] No []
- 27.2 If yes, has a comprehensive description of the hedging program been made available to the domiciliary state? Yes [X] No [] N/A []
 If no, attach a description with this statement.

LINES 27.3 through 27.5: FOR LIFE/FRATERNAL REPORTING ENTITIES ONLY:

- 27.3 Does the reporting entity utilize derivatives to hedge variable annuity guarantees subject to fluctuations as a result of interest rate sensitivity? .. Yes [] No [X]
- 27.4 If the response to 27.3 is YES, does the reporting entity utilize:
- 27.41 Special accounting provision of SSAP No. 108 Yes [] No []
- 27.42 Permitted accounting practice Yes [] No []
- 27.43 Other accounting guidance Yes [] No []
- 27.5 By responding YES to 27.41 regarding utilizing the special accounting provisions of SSAP No. 108, the reporting entity attests to the following: Yes [] No []
- The reporting entity has obtained explicit approval from the domiciliary state.
 - Hedging strategy subject to the special accounting provisions is consistent with the requirements of VM-21.
 - Actuarial certification has been obtained which indicates that the hedging strategy is incorporated within the establishment of VM-21 reserves and provides the impact of the hedging strategy within the Actuarial Guideline Conditional Tail Expectation Amount.
 - Financial Officer Certification has been obtained which indicates that the hedging strategy meets the definition of a Clearly Defined Hedging Strategy within VM-21 and that the Clearly Defined Hedging Strategy is the hedging strategy being used by the company in its actual day-to-day risk mitigation efforts.
- 28.1 Were any preferred stocks or bonds owned as of December 31 of the current year mandatorily convertible into equity, or, at the option of the issuer, convertible into equity? Yes [] No [X]
- 28.2 If yes, state the amount thereof at December 31 of the current year. \$
29. Excluding items in Schedule E - Part 3 - Special Deposits, real estate, mortgage loans and investments held physically in the reporting entity's offices, vaults or safety deposit boxes, were all stocks, bonds and other securities, owned throughout the current year held pursuant to a custodial agreement with a qualified bank or trust company in accordance with Section 1, III - General Examination Considerations, F. Outsourcing of Critical Functions, Custodial or Safekeeping Agreements of the NAIC Financial Condition Examiners Handbook?..... Yes [X] No []

29.01 For agreements that comply with the requirements of the NAIC Financial Condition Examiners Handbook, complete the following:

1 Name of Custodian(s)	2 Custodian's Address
The Northern Trust Company	801 South Canal Street, Chicago, IL 60607
Bank of New York Mellon	One Wall Street, 14th Floor, New York, NY 10286

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
GENERAL INTERROGATORIES

29.02 For all agreements that do not comply with the requirements of the NAIC Financial Condition Examiners Handbook, provide the name, location and a complete explanation:

1 Name(s)	2 Location(s)	3 Complete Explanation(s)

29.03 Have there been any changes, including name changes, in the custodian(s) identified in 29.01 during the current year?..... Yes [] No [X]
 29.04 If yes, give full and complete information relating thereto:

1 Old Custodian	2 New Custodian	3 Date of Change	4 Reason

29.05 Investment management – Identify all investment advisors, investment managers, broker/dealers, including individuals that have the authority to make investment decisions on behalf of the reporting entity. For assets that are managed internally by employees of the reporting entity, note as such. ["...that have access to the investment accounts"; "...handle securities"]

1 Name of Firm or Individual	2 Affiliation
Lincoln Investment Management Company	A.....
Macquarie Investment Management Advisers	U.....
Goldman Sachs Asset Management, L.P.	U.....
Blackstone Insurance Solutions	U.....

29.0597 For those firms/individuals listed in the table for Question 29.05, do any firms/individuals unaffiliated with the reporting entity (i.e. designated with a "U") manage more than 10% of the reporting entity's invested assets?..... Yes [X] No []

29.0598 For firms/individuals unaffiliated with the reporting entity (i.e. designated with a "U") listed in the table for Question 29.05, does the total assets under management aggregate to more than 50% of the reporting entity's invested assets?..... Yes [X] No []

29.06 For those firms or individuals listed in the table for 29.05 with an affiliation code of "A" (affiliated) or "U" (unaffiliated), provide the information for the table below.

1 Central Registration Depository Number	2 Name of Firm or Individual	3 Legal Entity Identifier (LEI)	4 Registered With	5 Investment Management Agreement (IMA) Filed
45-3060961	Lincoln Investment Management Company		Not a Registered Investment Advisor	DS.....
105390	Macquarie Investment Management Advisers	549300FCXWPN6DXHG284	Securities Exchange Commission	NO.....
107738	Goldman Sachs Asset Management, L.P.	CF5M8QA35CFPUX70H17	Securities Exchange Commission	NO.....
17917	Blackstone Insurance Solutions	5299004LW4QWZUB8Y96	Securities Exchange Commission	NO.....

30.1 Does the reporting entity have any diversified mutual funds reported in Schedule D, Part 2 (diversified according to the Securities and Exchange Commission (SEC) in the Investment Company Act of 1940 [Section 5(b)(1)])? Yes [] No [X]

30.2 If yes, complete the following schedule:

1 CUSIP #	2 Name of Mutual Fund	3 Book/Adjusted Carrying Value
30.2999 - Total		

30.3 For each mutual fund listed in the table above, complete the following schedule:

1 Name of Mutual Fund (from above table)	2 Name of Significant Holding of the Mutual Fund	3 Amount of Mutual Fund's Book/Adjusted Carrying Value Attributable to the Holding	4 Date of Valuation

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
GENERAL INTERROGATORIES

31. Provide the following information for all short-term and long-term bonds and all preferred stocks. Do not substitute amortized value or statement value for fair value.

	1	2	3
	Statement (Admitted) Value	Fair Value	Excess of Statement over Fair Value (-), or Fair Value over Statement (+)
31.1 Bonds	7,367,225,274	8,572,868,159	1,205,642,885
31.2 Preferred stocks	8,172,985	8,172,985	
31.3 Totals	7,375,398,259	8,581,041,144	1,205,642,885

31.4 Describe the sources or methods utilized in determining the fair values:

Fair values for fixed maturity securities are based on quoted market prices, where available. For fixed maturity securities not actively traded, fair values are estimated using values obtained from independent pricing services.

32.1 Was the rate used to calculate fair value determined by a broker or custodian for any of the securities in Schedule D? Yes [X] No []

32.2 If the answer to 32.1 is yes, does the reporting entity have a copy of the broker's or custodian's pricing policy (hard copy or electronic copy) for all brokers or custodians used as a pricing source? Yes [X] No []

32.3 If the answer to 32.2 is no, describe the reporting entity's process for determining a reliable pricing source for purposes of disclosure of fair value for Schedule D:

33.1 Have all the filing requirements of the Purposes and Procedures Manual of the NAIC Investment Analysis Office been followed? Yes [X] No []

33.2 If no, list exceptions:

34. By self-designating 5GI securities, the reporting entity is certifying the following elements of each self-designated 5GI security:
 a. Documentation necessary to permit a full credit analysis of the security does not exist or an NAIC CRP credit rating for an FE or PL security is not available.
 b. Issuer or obligor is current on all contracted interest and principal payments.
 c. The insurer has an actual expectation of ultimate payment of all contracted interest and principal.
 Has the reporting entity self-designated 5GI securities? Yes [] No [X]

35. By self-designating PLGI securities, the reporting entity is certifying the following elements of each self-designated PLGI security:
 a. The security was purchased prior to January 1, 2018.
 b. The reporting entity is holding capital commensurate with the NAIC Designation reported for the security.
 c. The NAIC Designation was derived from the credit rating assigned by an NAIC CRP in its legal capacity as a NRSRO which is shown on a current private letter rating held by the insurer and available for examination by state insurance regulators.
 d. The reporting entity is not permitted to share this credit rating of the PL security with the SVO.
 Has the reporting entity self-designated PLGI securities? Yes [] No [X]

36. By assigning FE to a Schedule BA non-registered private fund, the reporting entity is certifying the following elements of each self-designated FE fund:
 a. The shares were purchased prior to January 1, 2019.
 b. The reporting entity is holding capital commensurate with the NAIC Designation reported for the security.
 c. The security had a public credit rating(s) with annual surveillance assigned by an NAIC CRP in its legal capacity as an NRSRO prior to January 1, 2019.
 d. The fund only or predominantly holds bonds in its portfolio.
 e. The current reported NAIC Designation was derived from the public credit rating(s) with annual surveillance assigned by an NAIC CRP in its legal capacity as an NRSRO.
 f. The public credit rating(s) with annual surveillance assigned by an NAIC CRP has not lapsed.
 Has the reporting entity assigned FE to Schedule BA non-registered private funds that complied with the above criteria? Yes [] No [X]

37. By rolling/renewing short-term or cash equivalent investments with continued reporting on Schedule DA, Part 1 or Schedule E Part 2 (identified through a code (%) in those investment schedules), the reporting entity is certifying to the following:
 a. The investment is a liquid asset that can be terminated by the reporting entity on the current maturity date.
 b. If the investment is with a nonrelated party or nonaffiliate, then it reflects an arms-length transaction with renewal completed at the discretion of all involved parties.
 c. If the investment is with a related party or affiliate, then the reporting entity has completed robust re-underwriting of the transaction for which documentation is available for regulator review.
 d. Short-term and cash equivalent investments that have been renewed/rolled from the prior period that do not meet the criteria in 37.a - 37.c are reported as long-term investments.
 Has the reporting entity rolled/renewed short-term or cash equivalent investments in accordance with these criteria? Yes [] No [] N/A [X]

GENERAL INTERROGATORIES

OTHER

38.1 Amount of payments to trade associations, service organizations and statistical or rating bureaus, if any?\$50,209

38.2 List the name of the organization and the amount paid if any such payment represented 25% or more of the total payments to trade associations, service organizations and statistical or rating bureaus during the period covered by this statement.

1 Name	2 Amount Paid
LIFE INSURANCE COUNCIL OF NEW YORK, INC	45,209

39.1 Amount of payments for legal expenses, if any?\$

39.2 List the name of the firm and the amount paid if any such payment represented 25% or more of the total payments for legal expenses during the period covered by this statement.

1 Name	2 Amount Paid
.....

40.1 Amount of payments for expenditures in connection with matters before legislative bodies, officers or departments of government, if any?\$57,795

40.2 List the name of the firm and the amount paid if any such payment represented 25% or more of the total payment expenditures in connection with matters before legislative bodies, officers or departments of government during the period covered by this statement.

1 Name	2 Amount Paid
LIFE INSURANCE COUNCIL OF NEW YORK, INC	45,391

GENERAL INTERROGATORIES

PART 2 - LIFE, ACCIDENT AND HEALTH COMPANIES/FRATERNAL BENEFIT SOCIETIES INTERROGATORIES

Life, Accident and Health Companies/Fraternal Benefit Societies:

- 1.1 Does the reporting entity have any direct Medicare Supplement Insurance in force? Yes [] No [X]
- 1.2 If yes, indicate premium earned on U.S. business only \$
- 1.3 What portion of Item (1.2) is not reported on the Medicare Supplement Insurance Experience Exhibit? \$
 1.31 Reason for excluding:
- 1.4 Indicate amount of earned premium attributable to Canadian and/or Other Alien not included in Item (1.2) above. \$
- 1.5 Indicate total incurred claims on all Medicare Supplement insurance. \$
- 1.6 Individual policies: Most current three years:
 1.61 Total premium earned \$
 1.62 Total incurred claims \$
 1.63 Number of covered lives
- All years prior to most current three years
- 1.64 Total premium earned \$
 1.65 Total incurred claims \$
 1.66 Number of covered lives
- 1.7 Group policies: Most current three years:
 1.71 Total premium earned \$
 1.72 Total incurred claims \$
 1.73 Number of covered lives
- All years prior to most current three years
- 1.74 Total premium earned \$
 1.75 Total incurred claims \$
 1.76 Number of covered lives

2. Health Test:

	1 Current Year	2 Prior Year
2.1 Premium Numerator	7,635,953	7,319,768
2.2 Premium Denominator	824,607,056	696,052,090
2.3 Premium Ratio (2.1/2.2)	0.009	0.011
2.4 Reserve Numerator	7,415,423	2,051,678
2.5 Reserve Denominator	5,576,865,182	5,573,553,604
2.6 Reserve Ratio (2.4/2.5)	0.001	0.000

- 3.1 Does this reporting entity have Separate Accounts? Yes [X] No []
- 3.2 If yes, has a Separate Accounts Statement been filed with this Department? Yes [X] No [] N/A []
- 3.3 What portion of capital and surplus funds of the reporting entity covered by assets in the Separate Accounts statement, is not currently distributable from the Separate Accounts to the general account for use by the general account? \$
- 3.4 State the authority under which Separate Accounts are maintained:
 New York Insurance Law Section 4240
- 3.5 Was any of the reporting entity's Separate Accounts business reinsured as of December 31? Yes [] No [X]
- 3.6 Has the reporting entity assumed by reinsurance any Separate Accounts business as of December 31? Yes [] No [X]
- 3.7 If the reporting entity has assumed Separate Accounts business, how much, if any, reinsurance assumed receivable for reinsurance of Separate Accounts reserve expense allowances is included as a negative amount in the liability for "Transfers to Separate Accounts due or accrued (net)"? \$
4. For reporting entities having sold annuities to another insurer where the insurer purchasing the annuities has obtained a release of liability from the claimant (payee) as the result of the purchase of an annuity from the reporting entity only:
- 4.1 Amount of loss reserves established by these annuities during the current year: \$ 24,891,642
- 4.2 List the name and location of the insurance company purchasing the annuities and the statement value on the purchase date of the annuities.

1	2 Statement Value on Purchase Date of Annuities (i.e., Present Value)
P&C Insurance Company And Location	

GENERAL INTERROGATORIES

PART 2 - LIFE, ACCIDENT AND HEALTH COMPANIES/FRATERNAL BENEFIT SOCIETIES INTERROGATORIES

- 5.1 Do you act as a custodian for health savings accounts? Yes [] No [X]
- 5.2 If yes, please provide the amount of custodial funds held as of the reporting date. \$
- 5.3 Do you act as an administrator for health savings accounts? Yes [] No [X]
- 5.4 If yes, please provide the balance of funds administered as of the reporting date. \$
- 6.1 Are any of the captive affiliates reported on Schedule S, Part 3, authorized reinsurers? Yes [] No [] N/A [X]
- 6.2 If the answer to 6.1 is yes, please provide the following:

1 Company Name	2 NAIC Company Code	3 Domiciliary Jurisdiction	4 Reserve Credit	Assets Supporting Reserve Credit		
				5 Letters of Credit	6 Trust Agreements	7 Other

7. Provide the following for individual ordinary life insurance* policies (U.S. business only) for the current year (prior to reinsurance assumed or ceded):
- 7.1 Direct Premium Written \$ 272,722,739
- 7.2 Total Incurred Claims \$ 222,683,848
- 7.3 Number of Covered Lives 184,915

*Ordinary Life Insurance Includes
Term (whether full underwriting, limited underwriting, jet issue, "short form app")
Whole Life (whether full underwriting, limited underwriting, jet issue, "short form app")
Variable Life (with or without secondary gurarantee)
Universal Life (with or without secondary gurarantee)
Variable Universal Life (with or without secondary gurarantee)

8. Is the reporting entity licensed or chartered, registered, qualified, eligible or writing business in at least two states? Yes [X] No []
- 8.1 If no, does the reporting entity assume reinsurance business that covers risks residing in at least one state other than the state of domicile of the reporting entity? Yes [] No []

Life, Accident and Health Companies Only:

- 9.1 Are personnel or facilities of this reporting entity used by another entity or entities or are personnel or facilities of another entity or entities used by this reporting entity (except for activities such as administration of jointly underwritten group contracts and joint mortality or morbidity studies)? Yes [X] No []
- 9.2 Net reimbursement of such expenses between reporting entities:
- 9.21 Paid \$ 62,747,720
- 9.22 Received \$
- 10.1 Does the reporting entity write any guaranteed interest contracts? Yes [] No [X]
- 10.2 If yes, what amount pertaining to these lines is included in:
- 10.21 Page 3, Line 1 \$
- 10.22 Page 4, Line 1 \$
11. For stock reporting entities only:
- 11.1 Total amount paid in by stockholders as surplus funds since organization of the reporting entity: \$ 1,136,439,649
12. Total dividends paid stockholders since organization of the reporting entity:
- 12.11 Cash \$ 668,709,898
- 12.12 Stock \$ 1,320,000
- 13.1 Does the reporting entity reinsure any Workers' Compensation Carve-Out business defined as: Yes [] No [X]
 Reinsurance (including retrocessional reinsurance) assumed by life and health insurers of medical, wage loss and death benefits of the occupational illness and accident exposures, but not the employers liability exposures, of business originally written as workers' compensation insurance.
- 13.2 If yes, has the reporting entity completed the Workers' Compensation Carve-Out Supplement to the Annual Statement? Yes [] No []
- 13.3 If 13.1 is yes, the amounts of earned premiums and claims incurred in this statement are:
- | | 1
Reinsurance
Assumed | 2
Reinsurance
Ceded | 3
Net
Retained |
|---|-----------------------------|---------------------------|----------------------|
| 13.31 Earned premium | | | |
| 13.32 Paid claims | | | |
| 13.33 Claim liability and reserve (beginning of year) | | | |
| 13.34 Claim liability and reserve (end of year) | | | |
| 13.35 Incurred claims | | | |

GENERAL INTERROGATORIES

PART 2 - LIFE, ACCIDENT AND HEALTH COMPANIES/FRATERNAL BENEFIT SOCIETIES INTERROGATORIES

13.4 If reinsurance assumed included amounts with attachment points below \$1,000,000, the distribution of the amounts reported in Lines 13.31 and 13.34 for Column (1) are:

	Attachment Point	1 Earned Premium	2 Claim Liability and Reserve
13.41	<\$25,000	.....	.....
13.42	\$25,000 - 99,999	.....	.....
13.43	\$100,000 - 249,999	.....	.....
13.44	\$250,000 - 999,999	.....	.....
13.45	\$1,000,000 or more	.....	.....

13.5 What portion of earned premium reported in 13.31, Column 1 was assumed from pools? \$

Fraternal Benefit Societies Only:

- 14. Is the reporting entity organized and conducted on the lodge system, with ritualistic form of work and representative form of government? Yes [] No []
- 15. How often are meetings of the subordinate branches required to be held?
.....
- 16. How are the subordinate branches represented in the supreme or governing body?
.....
- 17. What is the basis of representation in the governing body?
.....
- 18.1 How often are regular meetings of the governing body held?
.....
- 18.2 When was the last regular meeting of the governing body held?
- 18.3 When and where will the next regular or special meeting of the governing body be held?
- 18.4 How many members of the governing body attended the last regular meeting?
- 18.5 How many of the same were delegates of the subordinate branches?
- 19. How are the expenses of the governing body defrayed?
.....
- 20. When and by whom are the officers and directors elected?
.....
- 21. What are the qualifications for membership?
.....
- 22. What are the limiting ages for admission?
.....
- 23. What is the minimum and maximum insurance that may be issued on any one life?
.....
- 24. Is a medical examination required before issuing a benefit certificate to applicants? Yes [] No []
- 25. Are applicants admitted to membership without filing an application with and becoming a member of a local branch by ballot and initiation? Yes [] No []
- 26.1 Are notices of the payments required sent to the members? Yes [] No [] N/A []
- 26.2 If yes, do the notices state the purpose for which the money is to be used? Yes [] No []
- 27. What proportion of first and subsequent year's payments may be used for management expenses?
27.11 First Year %
27.12 Subsequent Years %
- 28.1 Is any part of the mortuary, disability, emergency or reserve fund, or the accretions from or payments for the same, used for expenses? Yes [] No []
- 28.2 If so, what amount and for what purpose? \$
- 29.1 Does the reporting entity pay an old age disability benefit? Yes [] No []
- 29.2 If yes, at what age does the benefit commence?
- 30.1 Has the constitution or have the laws of the reporting entity been amended during the year? Yes [] No []
- 30.2 If yes, when?
.....
- 31. Have you filed with this Department all forms of benefit certificates issued, a copy of the constitution and all of the laws, rules and regulations in force at the present time? Yes [] No []
- 32.1 State whether all or a portion of the regular insurance contributions were waived during the current year under premium-paying certificates on account of meeting attained age or membership requirements? Yes [] No []
- 32.2 If so, was an additional reserve included in Exhibit 5? Yes [] No [] N/A []
- 32.3 If yes, explain
.....
- 33.1 Has the reporting entity reinsured, amalgamated with, or absorbed any company, order, society, or association during the year? Yes [] No []
- 33.2 If yes, was there any contract agreement, or understanding, written or oral, expressed or implied, by means of which any officer, director, trustee, or any other person, or firm, corporation, society or association, received or is to receive any fee, commission, emolument, or compensation of any nature whatsoever in connection with, on an account of such reinsurance, amalgamation, absorption, or transfer of membership or funds? Yes [] No [] N/A []
- 34. Has any present or former officer, director, trustee, incorporator, or any other persons, or any firm, corporation, society or association, any claims of any nature whatsoever against this reporting entity, which is not included in the liabilities on Page 3 of this statement? Yes [] No []
- 35.1 Does the reporting entity have outstanding assessments in the form of liens against policy benefits that have increased surplus? Yes [] No []
- 35.2 If yes, what is the date of the original lien and the total outstanding balance of liens that remain in surplus?

Date	Outstanding Lien Amount
.....

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

FIVE-YEAR HISTORICAL DATA

Show amounts in whole dollars only, no cents; show percentages to one decimal place, i.e. 17.6.
\$000 omitted for amounts of life insurance

	1 2021	2 2020	3 2019	4 2018	5 2017
Life Insurance in Force (Exhibit of Life Insurance)					
1. Ordinary - whole life and endowment (Line 34, Col. 4)	24,708,325	25,439,249	26,824,545	28,286,459	28,402,093
2. Ordinary - term (Line 21, Col. 4, less Line 34, Col. 4)	22,631,970	21,272,538	20,733,634	21,177,371	21,582,648
3. Credit life (Line 21, Col. 6)					
4. Group, excluding FEGLI/SGLI (Line 21, Col. 9 less Lines 43 & 44, Col. 4)	13,240,042	12,293,854	12,707,231	12,233,321	12,333,196
5. Industrial (Line 21, Col. 2)	4,599	4,908	5,221	5,552	7,191
6. FEGLI/SGLI (Lines 43 & 44, Col. 4)					
7. Total (Line 21, Col. 10)	60,584,936	59,010,549	60,270,631	61,702,703	62,325,128
7.1 Total in force for which VM-20 deterministic/stochastic reserves are calculated					
New Business Issued (Exhibit of Life Insurance)					
8. Ordinary - whole life and endowment (Line 34, Col. 2)	203,623	194,391	539,084	700,955	1,064,216
9. Ordinary - term (Line 2, Col. 4, less Line 34, Col. 2)	2,401,662	1,666,846	889,981	606,088	647,636
10. Credit life (Line 2, Col. 6)					
11. Group (Line 2, Col. 9)	2,452,281	1,639,673	1,341,692	1,341,862	2,457,761
12. Industrial (Line 2, Col. 2)					
13. Total (Line 2, Col. 10)	5,057,566	3,500,910	2,770,757	2,648,905	4,169,613
Premium Income - Lines of Business (Exhibit 1 - Part 1)					
14. Industrial life (Line 20.4, Col. 2)	233,222	232,312	244,222	231,073	241,093
15.1 Ordinary-life insurance (Line 20.4, Col. 3)	223,774,540	207,748,898	294,727,249	282,137,538	556,134,790
15.2 Ordinary-individual annuities (Line 20.4, Col. 4)	95,831,914	67,529,707	71,560,118	87,020,377	382,944,272
16. Credit life (group and individual) (Line 20.4, Col. 5)					
17.1 Group life insurance (Line 20.4, Col. 6)	26,599,835	25,481,646	24,100,097	22,533,153	22,297,876
17.2 Group annuities (Line 20.4, Col. 7)	363,853,564	329,445,666	290,420,363	289,837,898	327,083,940
18.1 A & H-group (Line 20.4, Col. 8)	114,075,149	65,165,953	60,565,236	56,592,692	49,137,666
18.2 A & H-credit (group and individual) (Line 20.4, Col. 9)					
18.3 A & H-other (Line 20.4, Col. 10)	238,832	447,908	165,928	204,846	311,805
19. Aggregate of all other lines of business (Line 20.4, Col. 11)					
20. Total	824,607,056	696,052,090	741,783,213	738,557,577	1,338,151,443
Balance Sheet (Pages 2 & 3)					
21. Total admitted assets excluding Separate Accounts business (Page 2, Line 26, Col. 3)	8,826,991,976	8,744,332,248	8,559,312,550	8,453,053,856	8,426,852,222
22. Total liabilities excluding Separate Accounts business (Page 3, Line 26)	7,835,727,960	7,747,817,087	7,453,753,649	7,335,487,341	7,239,508,777
23. Aggregate life reserves (Page 3, Line 1)	5,711,294,594	5,733,072,612	5,560,927,174	5,532,209,198	5,506,413,040
23.1 Excess VM-20 deterministic/stochastic reserve over NPR related to Line 7.1					
24. Aggregate A & H reserves (Page 3, Line 2)	104,543,334	95,086,267	96,543,977	95,297,470	94,969,331
25. Deposit-type contract funds (Page 3, Line 3)	137,517,848	143,383,271	149,094,406	159,318,387	169,241,611
26. Asset valuation reserve (Page 3, Line 24.01)	58,357,856	58,368,744	57,333,617	53,641,331	58,116,303
27. Capital (Page 3, Lines 29 and 30)	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000
28. Surplus (Page 3, Line 37)	988,625,627	993,876,544	1,102,919,938	1,114,927,550	1,184,704,706
Cash Flow (Page 5)					
29. Net Cash from Operations (Line 11)	96,227,355	164,803,269	130,505,744	86,608,437	149,304,501
Risk-Based Capital Analysis					
30. Total adjusted capital	1,059,358,849	1,064,893,955	1,173,021,081	1,181,650,029	1,255,988,322
31. Authorized control level risk - based capital	53,887,730	50,815,815	49,471,279	60,559,934	63,491,198
Percentage Distribution of Cash, Cash Equivalents and Invested Assets (Page 2, Col. 3) (Line No. /Page 2, Line 12, Col. 3) x 100.0					
32. Bonds (Line 1)	85.7	84.7	85.1	86.9	86.7
33. Stocks (Lines 2.1 and 2.2)	0.1	0.0	0.1	0.1	0.1
34. Mortgage loans on real estate(Lines 3.1 and 3.2)	11.2	11.1	11.0	9.9	9.3
35. Real estate (Lines 4.1, 4.2 and 4.3)					
36. Cash, cash equivalents and short-term investments (Line 5)	0.4	1.0	0.7	0.0	0.7
37. Contract loans (Line 6)	2.2	2.4	2.6	2.8	3.0
38. Derivatives (Page 2, Line 7)	0.1	0.3	0.0	0.0	
39. Other invested assets (Line 8)	0.2	0.2	0.3	0.3	0.3
40. Receivables for securities (Line 9)	0.0	0.0	0.1	0.0	
41. Securities lending reinvested collateral assets (Line 10)					
42. Aggregate write-ins for invested assets (Line 11)	0.0	0.2	0.2	0.0	
43. Cash, cash equivalents and invested assets (Line 12)	100.0	100.0	100.0	100.0	100.0

FIVE-YEAR HISTORICAL DATA

(Continued)

	1 2021	2 2020	3 2019	4 2018	5 2017
Investments in Parent, Subsidiaries and Affiliates					
44. Affiliated bonds (Schedule D Summary, Line 12, Col. 1)					
45. Affiliated preferred stocks (Schedule D Summary, Line 18, Col. 1)					
46. Affiliated common stocks (Schedule D Summary Line 24, Col. 1),					
47. Affiliated short-term investments (subtotal included in Schedule DA Verification, Col. 5, Line 10)					
48. Affiliated mortgage loans on real estate					
49. All other affiliated					
50. Total of above Lines 44 to 49					
51. Total Investment in Parent included in Lines 44 to 49 above					
Total Nonadmitted and Admitted Assets					
52. Total nonadmitted assets (Page 2, Line 28, Col. 2)	66,832,877	55,857,070	53,234,759	44,307,978	32,160,658
53. Total admitted assets (Page 2, Line 28, Col. 3)	17,305,705,846	16,478,273,777	15,653,834,948	14,482,181,537	14,783,893,100
Investment Data					
54. Net investment income (Exhibit of Net Investment Income)	315,184,615	305,163,293	322,006,156	328,650,636	336,809,055
55. Realized capital gains (losses) (Page 4, Line 34, Column 1)	2,525,607	(1,832,094)	(3,099,640)	(5,164,128)	(1,231,710)
56. Unrealized capital gains (losses) (Page 4, Line 38, Column 1)	(17,794,903)	19,078,711	(15,450,409)	438,927	(985,971)
57. Total of above Lines 54, 55 and 56	299,915,319	322,409,910	303,456,107	323,925,435	334,591,374
Benefits and Reserve Increases (Page 6)					
58. Total contract/certificate benefits - life (Lines 10, 11, 12, 13, 14 and 15, Col. 1 minus Lines 10, 11, 12, 13, 14 and 15, Cols. 6, 7 and 8)	1,326,467,872	1,174,514,829	1,150,653,777	1,096,774,015	1,076,122,386
59. Total contract/certificate benefits - A & H (Lines 13 & 14, Col. 6)	72,168,343	48,660,278	47,344,308	42,910,886	37,387,244
60. Increase in life reserves - other than group and annuities (Line 19, Col. 2)	(15,111,358)	63,684,506	42,435,221	20,201,468	(92,836,731)
61. Increase in A & H reserves (Line 19, Col. 6)	9,457,066	(1,457,710)	1,246,507	328,139	(1,615,453)
62. Dividends to policyholders and refunds to members (Line 30, Col. 1)	19,115,433	19,860,587	19,783,208	20,766,591	20,725,276
Operating Percentages					
63. Insurance expense percent (Page 6, Col. 1, Lines 21, 22 & 23, less Line 6)/(Page 6, Col. 1, Line 1 plus Exhibit 7, Col. 2, Line 2) x 100.0	25.8	14.9	16.9	14.9	10.2
64. Lapse percent (ordinary only) [(Exhibit of Life Insurance, Col. 4, Lines 14 & 15) / 1/2 (Exhibit of Life Insurance, Col. 4, Lines 1 & 21)] x 100.0	3.5	4.1	4.5	4.2	4.0
65. A & H loss percent (Schedule H, Part 1, Lines 5 and 6, Col. 2)	72.3	71.3	90.6	78.1	74.2
66. A & H cost containment percent (Schedule H, Pt. 1, Line 4, Col. 2)	0.4	0.8	1.0	1.9	1.8
67. A & H expense percent excluding cost containment expenses (Schedule H, Pt. 1, Line 10, Col. 2)	20.3	32.0	50.7	37.9	38.0
A & H Claim Reserve Adequacy					
68. Incurred losses on prior years' claims - group health (Schedule H, Part 3, Line 3.1 Col. 2)	92,001,344	91,545,563	90,849,466	89,324,530	92,412,763
69. Prior years' claim liability and reserve - group health (Schedule H, Part 3, Line 3.2 Col. 2)	90,118,115	90,123,677	88,361,813	87,769,623	88,650,757
70. Incurred losses on prior years' claims-health other than group (Schedule H, Part 3, Line 3.1 Col. 1 less Col. 2)	4,426,810	4,809,966	5,814,301	6,125,310	6,395,880
71. Prior years' claim liability and reserve-health other than group (Schedule H, Part 3, Line 3.2 Col. 1 less Col. 2)	5,472,100	6,618,818	6,972,118	7,074,221	7,342,329
Net Gains From Operations After Dividends to Policyholders/Members' Refunds and Federal Income Taxes by Lines of Business (Page 6.x, Line 33)					
72. Industrial life (Page 6.1, Col. 2)	91,810	111,956	(380,517)	(348,954)	(21,359)
73. Ordinary - life (Page 6.1, Col. 1 less Cols. 2, 10 and 12)	(12,334,370)	(41,872,137)	54,733,751	81,636,952	181,990,909
74. Ordinary - individual annuities (Page 6, Col. 4)	28,550,531	36,457,490	24,574,600	1,481,778	42,139,926
75. Ordinary-supplementary contracts	XXX	XXX	XXX	572,134	(4,481)
76. Credit life (Page 6.1, Col. 10 plus Page 6.2, Col. 7)					
77. Group life (Page 6.2, Col. 1 Less Cols. 7 and 9)	(3,515,681)	(4,705,180)	(3,661,406)	(705,966)	(674,131)
78. Group annuities (Page 6, Col. 5)	14,701,134	36,748,920	(2,082,246)	(32,390,828)	(15,360,487)
79. A & H-group (Page 6.5, Col. 3)		(2,862)	(3,744)	(3,974,302)	342,229
80. A & H-credit (Page 6.5, Col. 10)					
81. A & H-other (Page 6.5, Col. 1 less Cols. 3 and 10)	10,770,715	1,145,281	(9,923,497)	177,059	(427,403)
82. Aggregate of all other lines of business (Page 6, Col. 8)	263,013	(2,680,514)	38,789,738	38,876,697	29,941,841
83. Fraternal (Page 6, Col. 7)					
84. Total (Page 6, Col. 1)	38,527,152	25,202,954	102,046,678	85,324,568	237,927,044

NOTE: If a party to a merger, have the two most recent years of this exhibit been restated due to a merger in compliance with the disclosure requirements of SSAP No. 3, Accounting Changes and Correction of Errors? Yes [] No []
 If no, please explain:



ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

DIRECT BUSINESS IN THE STATE OF Grand Total

DURING THE YEAR 2021

NAIC Group Code 0020

LIFE INSURANCE

NAIC Company Code 62057

DIRECT PREMIUMS AND ANNUITY CONSIDERATIONS	1	2	3	4	5
	Ordinary	Credit Life (Group and Individual)	Group	Industrial	Total
1. Life insurance	271,831,715		26,922,553	20,274	298,774,542
2. Annuity considerations	366,401,678		363,244,992		729,646,670
3. Deposit-type contract funds		XXX		XXX	
4. Other considerations					
5. Totals (Sum of Lines 1 to 4)	638,233,393		390,167,545	20,274	1,028,421,212
DIRECT DIVIDENDS TO POLICYHOLDERS/REFUNDS TO MEMBERS					
Life insurance:					
6.1 Paid in cash or left on deposit	82,141			30,485	112,626
6.2 Applied to pay renewal premiums	12,589			282	12,871
6.3 Applied to provide paid-up additions or shorten the endowment or premium-paying period	464,168			214,357	678,525
6.4 Other					
6.5 Totals (Sum of Lines 6.1 to 6.4)	558,898			245,124	804,022
Annuities:					
7.1 Paid in cash or left on deposit					
7.2 Applied to provide paid-up annuities					
7.3 Other					
7.4 Totals (Sum of Lines 7.1 to 7.3)					
8. Grand Totals (Lines 6.5 plus 7.4)	558,898			245,124	804,022
DIRECT CLAIMS AND BENEFITS PAID					
9. Death benefits	255,046,173		23,814,084	566,715	279,426,972
10. Matured endowments	88,602			22,811	111,413
11. Annuity benefits	15,937,695		325,306		16,263,001
12. Surrender values and withdrawals for life contracts	616,017,703		425,905,307	183,387	1,042,106,397
13. Aggregate write-ins for miscellaneous direct claims and benefits paid					
14. All other benefits, except accident and health	247,684			257	247,941
15. Totals	887,337,857		450,044,697	773,170	1,338,155,724
DETAILS OF WRITE-INS					
1301.					
1302.					
1303.					
1398. Summary of Line 13 from overflow page					
1399. Totals (Lines 1301 thru 1303 plus 1398) (Line 13 above)					

DIRECT DEATH BENEFITS AND MATURED ENDOWMENTS INCURRED	Ordinary		Credit Life (Group and Individual)		Group		Industrial		Total	
	1	2	3	4	5	6	7	8	9	10
	No. of Pols. & Certifs.	Amount	No. of Ind.Pols. & Gr. Certifs.	Amount	No. of Certifs.	Amount	No. of Pols. & Certifs.	Amount	No. of Pols. & Certifs.	Amount
16. Unpaid December 31, prior year	199	57,050,726			35	1,559,404	105	117,707	339	58,727,837
17. Incurred during current year	1,220	217,878,814			614	23,990,578	327	651,818	2,161	242,521,210
Settled during current year:										
18.1 By payment in full	1,172	251,596,620			598	23,814,084	351	566,715	2,121	275,977,419
18.2 By payment on compromised claims										
18.3 Totals paid	1,172	251,596,620			598	23,814,084	351	566,715	2,121	275,977,419
18.4 Reduction by compromise										
18.5 Amount rejected										
18.6 Total settlements	1,172	251,596,620			598	23,814,084	351	566,715	2,121	275,977,419
19. Unpaid Dec. 31, current year (16+17-18.6)	247	23,332,920			51	1,735,898	81	202,810	379	25,271,628
POLICY EXHIBIT										
20. In force December 31, prior year	75,443	38,398,718,412	(a)		No. of Policies 1,037	11,596,187,640	8,068	4,907,573	84,548	49,999,813,625
21. Issued during year	1,540	2,605,285,224			104	2,452,280,766			1,644	5,057,565,990
22. Other changes to in force (Net)	(8,138)	(1,365,334,961)			(162)	(1,467,208,880)	(553)	(309,039)	(8,853)	(2,832,852,880)
23. In force December 31 of current year	68,845	39,638,668,675	(a)		979	12,581,259,526	7,515	4,598,534	77,339	52,224,526,735

(a) Includes Individual Credit Life Insurance prior year \$ _____, current year \$ _____
 Includes Group Credit Life Insurance Loans less than or equal to 60 months at issue, prior year \$ _____, current year \$ _____
 Loans greater than 60 months at issue BUT NOT GREATER THAN 120 MONTHS, prior year \$ _____, current year \$ _____

ACCIDENT AND HEALTH INSURANCE

	1	2	3	4	5
	Direct Premiums	Direct Premiums Earned	Policyholder Dividends Paid, Refunds to Members or Credited on Direct Business	Direct Losses Paid	Direct Losses Incurred
24. Group Policies (b)	98,612,973	114,367,429		49,336,060	80,966,887
24.1 Federal Employees Health Benefits Plan premium (b)					
24.2 Credit (Group and Individual)					
24.3 Collectively renewable policies/certificates (b)					
24.4 Medicare Title XVIII exempt from state taxes or fees Other Individual Policies:					
25.1 Non-cancelable (b)	245,973	293,168		1,445,327	725,340
25.2 Guaranteed renewable (b)	86,627	347,962		159,017	28,256
25.3 Non-renewable for stated reasons only (b)					
25.4 Other accident only					
25.5 All other (b)	854	(22,125)		28,256	28,256
25.6 Totals (sum of Lines 25.1 to 25.5)	333,454	619,005		1,632,600	781,852
26. Totals (Lines 24 + 24.1 + 24.2 + 24.3 + 24.4 + 25.6)	98,946,427	114,986,434		50,968,660	81,748,739

(b) For health business on indicated lines report: Number of persons insured under PPO managed care products0 and number of persons
 insured under indemnity only products0 .

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

EXHIBIT OF LIFE INSURANCE

(\$000 Omitted for Amounts of Life Insurance)

	Industrial		Ordinary		Credit Life (Group and Individual)		Group			10 Total Amount of Insurance
	1	2	3	4	5	6	8		9	
	Number of Policies	Amount of Insurance	Number of Policies	Amount of Insurance	Number of Individual Policies and Group Certificates	Amount of Insurance	Number of Policies	Certificates	Amount of Insurance	
1. In force end of prior year	8,068	4,908	200,628	46,711,787			1,037	202,562	12,293,854	59,010,549
2. Issued during year			1,540	2,605,285			104	32,148	2,452,281	5,057,566
3. Reinsurance assumed										
4. Revived during year	2	1	118	77,719				6	132	77,852
5. Increased during year (net)	48	23	29	172,459					336,232	508,714
6. Subtotals, Lines 2 to 5	50	24	1,687	2,855,463			104	32,154	2,788,645	5,644,132
7. Additions by dividends during year	XXX		XXX	16,015	XXX		XXX	XXX		16,015
8. Aggregate write-ins for increases										
9. Totals (Lines 1 and 6 to 8)	8,118	4,932	202,315	49,583,265			1,141	234,716	15,082,499	64,670,696
Deductions during year:										
10. Death	357	205	4,911	475,497			XXX	426	32,498	508,200
11. Maturity	111	25	137	1,019			XXX	3	40	1,084
12. Disability							XXX			
13. Expiry	32	27	328	9,293						9,320
14. Surrender	103	76	3,542	413,620				515	16,571	430,267
15. Lapse			3,484	1,213,431			162	33,463	1,791,678	3,005,109
16. Conversion			2	12,668			XXX	XXX	XXX	12,668
17. Decreased (net)			4,996	117,442				751	1,670	119,112
18. Reinsurance										
19. Aggregate write-ins for decreases										
20. Totals (Lines 10 to 19)	603	333	17,400	2,242,970			162	35,158	1,842,457	4,085,760
21. In force end of year (b) (Line 9 minus Line 20)	7,515	4,599	184,915	47,340,295			979	199,558	13,240,042	60,584,936
22. Reinsurance ceded end of year	XXX		XXX	28,773,983	XXX		XXX	XXX	727,963	29,501,946
23. Line 21 minus Line 22	XXX	4,599	XXX	18,566,312	XXX	(a)	XXX	XXX	12,512,079	31,082,990
DETAILS OF WRITE-INS										
0801.										
0802.										
0803.										
0898. Summary of remaining write-ins for Line 8 from overflow page										
0899. TOTALS (Lines 0801 thru 0803 plus 0898) (Line 8 above)										
1901.										
1902.										
1903.										
1998. Summary of remaining write-ins for Line 19 from overflow page										
1999. TOTALS (Lines 1901 thru 1903 plus 1998) (Line 19 above)										

Life, Accident and Health Companies Only:

(a) Group \$; Individual \$

Fraternal Benefit Societies Only:

(b) Paid-up insurance included in the final totals of Line 21 (including additions to certificates) number of certificates , Amount \$

Additional accidental death benefits included in life certificates were in amount \$, Does the society collect any contributions from members for general expenses of the society under fully paid-up certificates? Yes [] No []

If not, how are such expenses met?

.....

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

EXHIBIT OF LIFE INSURANCE

(\$000 Omitted for Amounts of Life Insurance) (Continued)
ADDITIONAL INFORMATION ON INSURANCE IN FORCE END OF YEAR

	Industrial		Ordinary	
	1 Number of Policies	2 Amount of Insurance	3 Number of Policies	4 Amount of Insurance
24. Additions by dividends	XXX		XXX	253,974
25. Other paid-up insurance	7,515	4,599	27,788	97,112
26. Debit ordinary insurance	XXX	XXX		

ADDITIONAL INFORMATION ON ORDINARY INSURANCE

Term Insurance Excluding Extended Term Insurance	Issued During Year (Included in Line 2)		In Force End of Year (Included in Line 21)	
	1 Number of Policies	2 Amount of Insurance	3 Number of Policies	4 Amount of Insurance
27. Term policies - decreasing				5
28. Term policies - other	1,059	2,401,662	26,901	22,610,689
29. Other term insurance - decreasing	XXX		XXX	
30. Other term insurance	XXX		XXX	4,848
31. Totals (Lines 27 to 30)	1,059	2,401,662	26,901	22,615,542
Reconciliation to Lines 2 and 21:				
32. Term additions	XXX		XXX	404
33. Totals, extended term insurance	XXX	XXX	3,158	16,024
34. Totals, whole life and endowment	481	203,623	154,856	24,708,325
35. Totals (Lines 31 to 34)	1,540	2,605,285	184,915	47,340,295

CLASSIFICATION OF AMOUNT OF INSURANCE BY PARTICIPATING STATUS

	Issued During Year (Included in Line 2)		In Force End of Year (Included in Line 21)	
	1 Non-Participating	2 Participating	3 Non-Participating	4 Participating
36. Industrial			4,594	5
37. Ordinary	2,605,285		46,712,574	627,721
38. Credit Life (Group and Individual)				
39. Group	2,452,281		13,240,042	
40. Totals (Lines 36 to 39)	5,057,566		59,957,210	627,726

ADDITIONAL INFORMATION ON CREDIT LIFE AND GROUP INSURANCE

	Credit Life		Group	
	1 Number of Individual Policies and Group Certificates	2 Amount of Insurance	3 Number of Certificates	4 Amount of Insurance
41. Amount of insurance included in Line 2 ceded to other companies	XXX		XXX	
42. Number in force end of year if the number under shared groups is counted on a pro-rata basis		XXX	180,185	XXX
43. Federal Employees' Group Life Insurance included in Line 21				
44. Servicemen's Group Life Insurance included in Line 21				
45. Group Permanent Insurance included in Line 21				

ADDITIONAL ACCIDENTAL DEATH BENEFITS

46. Amount of additional accidental death benefits in force end of year under ordinary policies	179,225
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BASIS OF CALCULATION OF ORDINARY TERM INSURANCE

47. State basis of calculation of (47.1) decreasing term insurance contained in Family Income, Mortgage Protection, etc., policies and riders and of (47.2) term insurance on wife and children under Family, Parent and Children, etc., policies and riders included above.	
47.1	
47.2	

POLICIES WITH DISABILITY PROVISIONS

Disability Provisions	Industrial		Ordinary		Credit		Group	
	1 Number of Policies	2 Amount of Insurance	3 Number of Policies	4 Amount of Insurance	5 Number of Policies	6 Amount of Insurance	7 Number of Certificates	8 Amount of Insurance
48. Waiver of Premium			9,905	1,457,584			1,747	89,689
49. Disability Income								
50. Extended Benefits			XXX	XXX				
51. Other								
52. Total		(a)	9,905	(a) 1,457,584		(a)	1,747	(a) 89,689

(a) See the Annual Audited Financial Reports section of the annual statement instructions

EXHIBIT OF NUMBER OF POLICIES, CONTRACTS, CERTIFICATES, INCOME PAYABLE AND ACCOUNT VALUES IN FORCE FOR SUPPLEMENTARY CONTRACTS, ANNUITIES, ACCIDENT & HEALTH AND OTHER POLICIES

SUPPLEMENTARY CONTRACTS

	Ordinary		Group	
	1 Involving Life Contingencies	2 Not Involving Life Contingencies	3 Involving Life Contingencies	4 Not Involving Life Contingencies
1. In force end of prior year	203	162		
2. Issued during year	15	5		
3. Reinsurance assumed				
4. Increased during year (net)				
5. Total (Lines 1 to 4)	218	167		
Deductions during year:				
6. Decreased (net)	31	14		
7. Reinsurance ceded				
8. Totals (Lines 6 and 7)	31	14		
9. In force end of year (line 5 minus line 8)	187	153		
10. Amount on deposit	5,557,708	(a) 7,204,726		(a)
11. Income now payable	173	87		
12. Amount of income payable	(a) 827,504	(a) 2,757,071	(a)	(a)

ANNUITIES

	Ordinary		Group	
	1 Immediate	2 Deferred	3 Contracts	4 Certificates
1. In force end of prior year	914	37,344	1,302	51,291
2. Issued during year	14	1,339	73	1,690
3. Reinsurance assumed	1	84		
4. Increased during year (net)				
5. Totals (Lines 1 to 4)	929	38,767	1,375	52,981
Deductions during year:				
6. Decreased (net)	41	2,223	(35)	9,836
7. Reinsurance ceded		84		
8. Totals (Lines 6 and 7)	41	2,307	(35)	9,836
9. In force end of year (line 5 minus line 8)	888	36,460	1,410	43,145
Income now payable:				
10. Amount of income payable	(a) 13,301,765	XXX	XXX	(a)
Deferred fully paid:				
11. Account balance	XXX	(a) 23,067,805	XXX	(a)
Deferred not fully paid:				
12. Account balance	XXX	(a) 6,851,481,392	XXX	(a) 1,916,998,868

ACCIDENT AND HEALTH INSURANCE

	Group		Credit		Other	
	1 Certificates	2 Premiums in Force	3 Policies	4 Premiums in Force	5 Policies	6 Premiums in Force
1. In force end of prior year	525,594	57,073,121			611	295,600
2. Issued during year	174,219	24,127,622				
3. Reinsurance assumed					232	
4. Increased during year (net)		XXX		XXX		XXX
5. Totals (Lines 1 to 4)	699,813	XXX		XXX	843	XXX
Deductions during year:						
6. Conversions		XXX	XXX	XXX	XXX	XXX
7. Decreased (net)	(474,053)	XXX		XXX	109	XXX
8. Reinsurance ceded		XXX		XXX	173	XXX
9. Totals (Lines 6 to 8)	(474,053)	XXX		XXX	282	XXX
10. In force end of year (line 5 minus line 9)	1,173,866	(a) 188,038,146		(a)	561	(a) 253,495

DEPOSIT FUNDS AND DIVIDEND ACCUMULATIONS

	1	2
	Deposit Funds Contracts	Dividend Accumulations Contracts
1. In force end of prior year	972	10,421
2. Issued during year		
3. Reinsurance assumed		
4. Increased during year (net)		
5. Totals (Lines 1 to 4)	972	10,421
Deductions During Year:		
6. Decreased (net)	64	675
7. Reinsurance ceded		
8. Totals (Lines 6 and 7)	64	675
9. In force end of year (line 5 minus line 8)	908	9,746
10. Amount of account balance	(a) 23,389,345	(a) 103,183,589

(a) See the Annual Audited Financial Reports section of the annual statement instructions.

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
FORM FOR CALCULATING THE INTEREST MAINTENANCE RESERVE

INTEREST MAINTENANCE RESERVE

	1 Amount
1. Reserve as of December 31, Prior Year	60,573,075
2. Current year's realized pre-tax capital gains/(losses) of \$15,231,873 transferred into the reserve net of taxes of \$3,198,693	12,033,180
3. Adjustment for current year's liability gains/(losses) released from the reserve	
4. Balance before reduction for amount transferred to Summary of Operations (Line 1 + Line 2 + Line 3)	72,606,255
5. Current year's amortization released to Summary of Operations (Amortization, Line 1, Column 4)	2,543,609
6. Reserve as of December 31, current year (Line 4 minus Line 5)	70,062,646

AMORTIZATION

	1	2	3	4
Year of Amortization	Reserve as of December 31, Prior Year	Current Year's Realized Capital Gains/(Losses) Transferred into the Reserve Net of Taxes	Adjustment for Current Year's Liability Gains/(Losses) Released From the Reserve	Balance Before Reduction for Current Year's Amortization (Cols. 1 + 2 + 3)
1. 2021	2,112,015	431,594		2,543,609
2. 2022	1,970,927	480,499		2,451,426
3. 2023	2,048,256	462,181		2,510,437
4. 2024	2,102,806	439,823		2,542,629
5. 2025	2,212,828	422,346		2,635,173
6. 2026	2,151,032	413,203		2,564,235
7. 2027	2,115,322	406,444		2,521,766
8. 2028	2,207,718	403,601		2,611,319
9. 2029	2,250,916	401,052		2,651,968
10. 2030	2,116,711	402,397		2,519,108
11. 2031	2,012,469	400,392		2,412,861
12. 2032	2,055,535	398,237		2,453,772
13. 2033	2,042,841	397,394		2,440,234
14. 2034	2,030,873	395,667		2,426,540
15. 2035	2,031,768	393,269		2,425,037
16. 2036	2,057,166	390,693		2,447,859
17. 2037	2,069,307	388,030		2,457,337
18. 2038	1,991,877	385,170		2,377,047
19. 2039	1,923,225	382,138		2,305,362
20. 2040	1,900,525	379,642		2,280,167
21. 2041	1,930,696	384,722		2,315,417
22. 2042	1,942,053	381,573		2,323,626
23. 2043	1,953,542	378,226		2,331,768
24. 2044	1,958,026	374,631		2,332,657
25. 2045	1,949,530	370,884		2,320,413
26. 2046	1,917,574	366,861		2,284,435
27. 2047	2,032,947	362,581		2,395,528
28. 2048	2,033,197	423,666		2,456,862
29. 2049	2,033,197	444,328		2,477,525
30. 2050	1,418,196	371,941		1,790,136
31. 2051 and Later				
32. Total (Lines 1 to 31)	60,573,075	12,033,180		72,606,252

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

ASSET VALUATION RESERVE

	Default Component			Equity Component			7 Total Amount (Cols. 3 + 6)
	1 Other Than Mortgage Loans	2 Mortgage Loans	3 Total (Cols. 1 + 2)	4 Common Stock	5 Real Estate and Other Invested Assets	6 Total (Cols. 4 + 5)	
1. Reserve as of December 31, prior year	50,584,176	7,726,460	58,310,636		58,108	58,108	58,368,744
2. Realized capital gains/(losses) net of taxes - General Account	(31,097)		(31,097)				(31,097)
3. Realized capital gains/(losses) net of taxes - Separate Accounts							
4. Unrealized capital gains/(losses) net of deferred taxes - General Account	(63,064)		(63,064)	132,338		132,338	69,275
5. Unrealized capital gains/(losses) net of deferred taxes - Separate Accounts							
6. Capital gains credited/(losses charged) to contract benefits, payments or reserves							
7. Basic contribution	9,696,710	1,295,431	10,992,141		20,256	20,256	11,012,397
8. Accumulated balances (Lines 1 through 5 - 6 + 7)	60,186,725	9,021,891	69,208,616	132,338	78,364	210,702	69,419,318
9. Maximum reserve	50,374,914	7,757,383	58,132,297	228,847	113,908	342,755	58,475,052
10. Reserve objective	29,295,297	5,970,106	35,265,404	222,112	62,878	284,989	35,550,393
11. 20% of (Line 10 - Line 8)	(6,178,286)	(610,357)	(6,788,642)	17,955	(3,097)	14,857	(6,773,786)
12. Balance before transfers (Lines 8 + 11)	54,008,440	8,411,534	62,419,974	150,293	75,267	225,560	62,645,533
13. Transfers							
14. Voluntary contribution							
15. Adjustment down to maximum/up to zero	(3,633,526)	(654,151)	(4,287,677)				(4,287,677)
16. Reserve as of December 31, current year (Lines 12 + 13 + 14 + 15)	50,374,914	7,757,383	58,132,297	150,293	75,267	225,560	58,357,856

ASSET VALUATION RESERVE

BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS

DEFAULT COMPONENT

Line Number	NAIC Designation	Description	1 Book/Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1 + 2 + 3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols.4 x 5)	7 Factor	8 Amount (Cols. 4 x 7)	9 Factor	10 Amount (Cols. 4 x 9)
LONG-TERM BONDS												
1.		Exempt Obligations	120,686,006	XXX	XXX	120,686,006	0.0000		0.0000		0.0000	
2.1	1	NAIC Designation Category 1.A	510,944,806	XXX	XXX	510,944,806	0.0005	255,472	0.0016	817,512	0.0033	1,686,118
2.2	1	NAIC Designation Category 1.B	191,557,610	XXX	XXX	191,557,610	0.0005	95,779	0.0016	306,492	0.0033	632,140
2.3	1	NAIC Designation Category 1.C	290,715,966	XXX	XXX	290,715,966	0.0005	145,358	0.0016	465,146	0.0033	959,363
2.4	1	NAIC Designation Category 1.D	490,040,106	XXX	XXX	490,040,106	0.0005	245,020	0.0016	784,064	0.0033	1,617,132
2.5	1	NAIC Designation Category 1.E	571,451,478	XXX	XXX	571,451,478	0.0005	285,726	0.0016	914,322	0.0033	1,885,790
2.6	1	NAIC Designation Category 1.F	1,064,208,418	XXX	XXX	1,064,208,418	0.0005	532,104	0.0016	1,702,733	0.0033	3,511,888
2.7	1	NAIC Designation Category 1.G	1,049,246,274	XXX	XXX	1,049,246,274	0.0005	524,623	0.0016	1,678,794	0.0033	3,462,513
2.8		Subtotal NAIC 1 (2.1+2.2+2.3+2.4+2.5+2.6+2.7)	4,168,164,659	XXX	XXX	4,168,164,659	XXX	2,084,082	XXX	6,669,063	XXX	13,754,943
3.1	2	NAIC Designation Category 2.A	1,274,481,562	XXX	XXX	1,274,481,562	0.0021	2,676,411	0.0064	8,156,682	0.0106	13,509,505
3.2	2	NAIC Designation Category 2.B	1,227,543,441	XXX	XXX	1,227,543,441	0.0021	2,577,841	0.0064	7,856,278	0.0106	13,011,960
3.3	2	NAIC Designation Category 2.C	437,901,739	XXX	XXX	437,901,739	0.0021	919,594	0.0064	2,802,571	0.0106	4,641,758
3.4		Subtotal NAIC 2 (3.1+3.2+3.3)	2,939,926,743	XXX	XXX	2,939,926,743	XXX	6,173,846	XXX	18,815,531	XXX	31,163,223
4.1	3	NAIC Designation Category 3.A	73,862,067	XXX	XXX	73,862,067	0.0099	731,234	0.0263	1,942,572	0.0376	2,777,214
4.2	3	NAIC Designation Category 3.B	27,918,905	XXX	XXX	27,918,905	0.0099	276,397	0.0263	734,267	0.0376	1,049,751
4.3	3	NAIC Designation Category 3.C	33,395,937	XXX	XXX	33,395,937	0.0099	330,620	0.0263	878,313	0.0376	1,255,687
4.4		Subtotal NAIC 3 (4.1+4.2+4.3)	135,176,908	XXX	XXX	135,176,908	XXX	1,338,251	XXX	3,555,153	XXX	5,082,652
5.1	4	NAIC Designation Category 4.A	3,056,544	XXX	XXX	3,056,544	0.0245	74,885	0.0572	174,834	0.0817	249,720
5.2	4	NAIC Designation Category 4.B	183,085	XXX	XXX	183,085	0.0245	4,486	0.0572	10,472	0.0817	14,958
5.3	4	NAIC Designation Category 4.C		XXX	XXX		0.0245		0.0572		0.0817	
5.4		Subtotal NAIC 4 (5.1+5.2+5.3)	3,239,628	XXX	XXX	3,239,628	XXX	79,371	XXX	185,307	XXX	264,678
6.1	5	NAIC Designation Category 5.A		XXX	XXX		0.0630		0.1128		0.1880	
6.2	5	NAIC Designation Category 5.B		XXX	XXX		0.0630		0.1128		0.1880	
6.3	5	NAIC Designation Category 5.C		XXX	XXX		0.0630		0.1128		0.1880	
6.4		Subtotal NAIC 5 (6.1+6.2+6.3)		XXX	XXX		XXX		XXX		XXX	
7.	6	NAIC 6	31,329	XXX	XXX	31,329	0.0000		0.2370	7,425	0.2370	7,425
8.		Total Unrated Multi-class Securities Acquired by Conversion		XXX	XXX		XXX		XXX		XXX	
9.		Total Long-Term Bonds (1+2.8+3.4+4.4+5.4+6.4+7+8)	7,367,225,274	XXX	XXX	7,367,225,274	XXX	9,675,551	XXX	29,232,479	XXX	50,272,921
PREFERRED STOCKS												
10.	1	Highest Quality		XXX	XXX		0.0005		0.0016		0.0033	
11.	2	High Quality	7,722,985	XXX	XXX	7,722,985	0.0021	16,218	0.0064	49,427	0.0106	81,864
12.	3	Medium Quality	450,000	XXX	XXX	450,000	0.0099	4,455	0.0263	11,835	0.0376	16,920
13.	4	Low Quality		XXX	XXX		0.0245		0.0572		0.0817	
14.	5	Lower Quality		XXX	XXX		0.0630		0.1128		0.1880	
15.	6	In or Near Default		XXX	XXX		0.0000		0.2370		0.2370	
16.		Affiliated Life with AVR		XXX	XXX		0.0000		0.0000		0.0000	
17.		Total Preferred Stocks (Sum of Lines 10 through 16)	8,172,985	XXX	XXX	8,172,985	XXX	20,673	XXX	61,262	XXX	98,784

ASSET VALUATION RESERVE (Continued)
BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS
DEFAULT COMPONENT

Line Number	NAIC Designation	Description	1 Book/Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1 + 2 + 3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols. 4 x 5)	7 Factor	8 Amount (Cols. 4 x 7)	9 Factor	10 Amount (Cols. 4 x 9)
SHORT-TERM BONDS												
18.		Exempt Obligations		XXX	XXX		0.0000		0.0000		0.0000	
19.1	1	NAIC Designation Category 1.A		XXX	XXX		0.0005		0.0016		0.0033	
19.2	1	NAIC Designation Category 1.B		XXX	XXX		0.0005		0.0016		0.0033	
19.3	1	NAIC Designation Category 1.C		XXX	XXX		0.0005		0.0016		0.0033	
19.4	1	NAIC Designation Category 1.D		XXX	XXX		0.0005		0.0016		0.0033	
19.5	1	NAIC Designation Category 1.E		XXX	XXX		0.0005		0.0016		0.0033	
19.6	1	NAIC Designation Category 1.F		XXX	XXX		0.0005		0.0016		0.0033	
19.7	1	NAIC Designation Category 1.G		XXX	XXX		0.0005		0.0016		0.0033	
19.8		Subtotal NAIC 1 (19.1+19.2+19.3+19.4+19.5+19.6+19.7)		XXX	XXX		XXX		XXX		XXX	
20.1	2	NAIC Designation Category 2.A		XXX	XXX		0.0021		0.0064		0.0106	
20.2	2	NAIC Designation Category 2.B		XXX	XXX		0.0021		0.0064		0.0106	
20.3	2	NAIC Designation Category 2.C		XXX	XXX		0.0021		0.0064		0.0106	
20.4		Subtotal NAIC 2 (20.1+20.2+20.3)		XXX	XXX		XXX		XXX		XXX	
21.1	3	NAIC Designation Category 3.A		XXX	XXX		0.0099		0.0263		0.0376	
21.2	3	NAIC Designation Category 3.B		XXX	XXX		0.0099		0.0263		0.0376	
21.3	3	NAIC Designation Category 3.C		XXX	XXX		0.0099		0.0263		0.0376	
21.4		Subtotal NAIC 3 (21.1+21.2+21.3)		XXX	XXX		XXX		XXX		XXX	
22.1	4	NAIC Designation Category 4.A		XXX	XXX		0.0245		0.0572		0.0817	
22.2	4	NAIC Designation Category 4.B		XXX	XXX		0.0245		0.0572		0.0817	
22.3	4	NAIC Designation Category 4.C		XXX	XXX		0.0245		0.0572		0.0817	
22.4		Subtotal NAIC 4 (22.1+22.2+22.3)		XXX	XXX		XXX		XXX		XXX	
23.1	5	NAIC Designation Category 5.A		XXX	XXX		0.0630		0.1128		0.1880	
23.2	5	NAIC Designation Category 5.B		XXX	XXX		0.0630		0.1128		0.1880	
23.3	5	NAIC Designation Category 5.C		XXX	XXX		0.0630		0.1128		0.1880	
23.4		Subtotal NAIC 5 (23.1+23.2+23.3)		XXX	XXX		XXX		XXX		XXX	
24.	6	NAIC 6		XXX	XXX		0.0000		0.2370		0.2370	
25.		Total Short-Term Bonds (18+19.8+20.4+21.4+22.4+23.4+24)		XXX	XXX		XXX		XXX		XXX	
DERIVATIVE INSTRUMENTS												
26.		Exchange Traded		XXX	XXX		0.0005		0.0016		0.0033	
27.	1	Highest Quality	972,542	XXX	XXX	972,542	0.0005	486	0.0016	1,556	0.0033	3,209
28.	2	High Quality		XXX	XXX		0.0021		0.0064		0.0106	
29.	3	Medium Quality		XXX	XXX		0.0099		0.0263		0.0376	
30.	4	Low Quality		XXX	XXX		0.0245		0.0572		0.0817	
31.	5	Lower Quality		XXX	XXX		0.0630		0.1128		0.1880	
32.	6	In or Near Default		XXX	XXX		0.0000		0.2370		0.2370	
33.		Total Derivative Instruments	972,542	XXX	XXX	972,542	XXX	486	XXX	1,556	XXX	3,209
34.		Total (Lines 9 + 17 + 25 + 33)	7,376,370,801	XXX	XXX	7,376,370,801	XXX	9,696,710	XXX	29,295,297	XXX	50,374,914

ASSET VALUATION RESERVE (Continued)
BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS
DEFAULT COMPONENT

Line Number	NAIC Designation	Description	1 Book/Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1 + 2 + 3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols.4 x 5)	7 Factor	8 Amount (Cols. 4 x 7)	9 Factor	10 Amount (Cols. 4 x 9)
MORTGAGE LOANS												
In Good Standing:												
35.		Farm Mortgages - CM1 - Highest Quality			XXX		0.0011		0.0057		0.0074	
36.		Farm Mortgages - CM2 - High Quality			XXX		0.0040		0.0114		0.0149	
37.		Farm Mortgages - CM3 - Medium Quality			XXX		0.0069		0.0200		0.0257	
38.		Farm Mortgages - CM4 - Low Medium Quality			XXX		0.0120		0.0343		0.0428	
39.		Farm Mortgages - CM5 - Low Quality			XXX		0.0183		0.0486		0.0628	
40.		Residential Mortgages - Insured or Guaranteed			XXX		0.0003		0.0007		0.0011	
41.		Residential Mortgages - All Other			XXX		0.0015		0.0034		0.0046	
42.		Commercial Mortgages - Insured or Guaranteed			XXX		0.0003		0.0007		0.0011	
43.		Commercial Mortgages - All Other - CM1 - Highest Quality	887,785,113		XXX	887,785,113	0.0011	976,564	0.0057	5,060,375	0.0074	6,569,610
44.		Commercial Mortgages - All Other - CM2 - High Quality	74,774,141		XXX	74,774,141	0.0040	299,097	0.0114	852,425	0.0149	1,114,135
45.		Commercial Mortgages - All Other - CM3 - Medium Quality	2,865,307		XXX	2,865,307	0.0069	19,771	0.0200	57,306	0.0257	73,638
46.		Commercial Mortgages - All Other - CM4 - Low Medium Quality			XXX		0.0120		0.0343		0.0428	
47.		Commercial Mortgages - All Other - CM5 - Low Quality			XXX		0.0183		0.0486		0.0628	
Overdue, Not in Process:												
48.		Farm Mortgages			XXX		0.0480		0.0868		0.1371	
49.		Residential Mortgages - Insured or Guaranteed			XXX		0.0006		0.0014		0.0023	
50.		Residential Mortgages - All Other			XXX		0.0029		0.0066		0.0103	
51.		Commercial Mortgages - Insured or Guaranteed			XXX		0.0006		0.0014		0.0023	
52.		Commercial Mortgages - All Other			XXX		0.0480		0.0868		0.1371	
In Process of Foreclosure:												
53.		Farm Mortgages			XXX		0.0000		0.1942		0.1942	
54.		Residential Mortgages - Insured or Guaranteed			XXX		0.0000		0.0046		0.0046	
55.		Residential Mortgages - All Other			XXX		0.0000		0.0149		0.0149	
56.		Commercial Mortgages - Insured or Guaranteed			XXX		0.0000		0.0046		0.0046	
57.		Commercial Mortgages - All Other			XXX		0.0000		0.1942		0.1942	
58.		Total Schedule B Mortgages (Sum of Lines 35 through 57)	965,424,561		XXX	965,424,561	XXX	1,295,431	XXX	5,970,106	XXX	7,757,383
59.		Schedule DA Mortgages			XXX		0.0034		0.0114		0.0149	
60.		Total Mortgage Loans on Real Estate (Lines 58 + 59)	965,424,561		XXX	965,424,561	XXX	1,295,431	XXX	5,970,106	XXX	7,757,383

ASSET VALUATION RESERVE
BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS
EQUITY AND OTHER INVESTED ASSET COMPONENT

Line Number	NAIC Designation	Description	1 Book/Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1 + 2 + 3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols. 4 x 5)	7 Factor	8 Amount (Cols. 4 x 7)	9 Factor	10 Amount (Cols. 4 x 9)
COMMON STOCK												
1.		Unaffiliated - Public	866,718	XXX	XXX	866,718	0.0000		0.2431 (a)	210,699	0.2431 (a)	210,699
2.		Unaffiliated - Private		XXX	XXX		0.0000		0.1945		0.1945	
3.		Federal Home Loan Bank	1,870,900	XXX	XXX	1,870,900	0.0000		0.0061	11,412	0.0097	18,148
4.		Affiliated - Life with AVR		XXX	XXX		0.0000		0.0000		0.0000	
Affiliated - Investment Subsidiary:												
5.		Fixed Income - Exempt Obligations					XXX		XXX		XXX	
6.		Fixed Income - Highest Quality					XXX		XXX		XXX	
7.		Fixed Income - High Quality					XXX		XXX		XXX	
8.		Fixed Income - Medium Quality					XXX		XXX		XXX	
9.		Fixed Income - Low Quality					XXX		XXX		XXX	
10.		Fixed Income - Lower Quality					XXX		XXX		XXX	
11.		Fixed Income - In/Near Default					XXX		XXX		XXX	
12.		Unaffiliated Common Stock - Public					0.0000		0.1580 (a)		0.1580 (a)	
13.		Unaffiliated Common Stock - Private					0.0000		0.1945		0.1945	
14.		Real Estate					(b)		(b)		(b)	
15.		Affiliated - Certain Other (See SVO Purposes and Procedures Manual)		XXX	XXX		0.0000		0.1580		0.1580	
16.		Affiliated - All Other		XXX	XXX		0.0000		0.1945		0.1945	
17.		Total Common Stock (Sum of Lines 1 through 16)	2,737,618			2,737,618	XXX		XXX	222,112	XXX	228,847
REAL ESTATE												
18.		Home Office Property (General Account only)					0.0000		0.0912		0.0912	
19.		Investment Properties					0.0000		0.0912		0.0912	
20.		Properties Acquired in Satisfaction of Debt					0.0000		0.1337		0.1337	
21.		Total Real Estate (Sum of Lines 18 through 20)					XXX		XXX		XXX	
OTHER INVESTED ASSETS												
INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF BONDS												
22.		Exempt Obligations		XXX	XXX		0.0000		0.0000		0.0000	
23.	1	Highest Quality		XXX	XXX		0.0005		0.0016		0.0033	
24.	2	High Quality		XXX	XXX		0.0021		0.0064		0.0106	
25.	3	Medium Quality		XXX	XXX		0.0099		0.0263		0.0376	
26.	4	Low Quality		XXX	XXX		0.0245		0.0572		0.0817	
27.	5	Lower Quality		XXX	XXX		0.0630		0.1128		0.1880	
28.	6	In or Near Default		XXX	XXX		0.0000		0.2370		0.2370	
29.		Total with Bond Characteristics (Sum of Lines 22 through 28)		XXX	XXX		XXX		XXX		XXX	

ASSET VALUATION RESERVE (Continued)
BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS
EQUITY AND OTHER INVESTED ASSET COMPONENT

Line Number	NAIC Designation	Description	1 Book/Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1 + 2 + 3)	Basic Contribution		Reserve Objective		Maximum Reserve	
							5 Factor	6 Amount (Cols. 4 x 5)	7 Factor	8 Amount (Cols. 4 x 7)	9 Factor	10 Amount (Cols. 4 x 9)
INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF PREFERRED STOCKS												
30.	1	Highest Quality	15,025,719	XXX	XXX	15,025,719	0.0005	7,513	0.0016	24,041	0.0033	49,585
31.	2	High Quality	6,068,209	XXX	XXX	6,068,209	0.0021	12,743	0.0064	38,837	0.0106	64,323
32.	3	Medium Quality		XXX	XXX		0.0099		0.0263		0.0376	
33.	4	Low Quality		XXX	XXX		0.0245		0.0572		0.0817	
34.	5	Lower Quality		XXX	XXX		0.0630		0.1128		0.1880	
35.	6	In or Near Default		XXX	XXX		0.0000		0.2370		0.2370	
36.		Affiliated Life with AVR		XXX	XXX		0.0000		0.0000		0.0000	
37.		Total with Preferred Stock Characteristics (Sum of Lines 30 through 36)	21,093,927	XXX	XXX	21,093,927	XXX	20,256	XXX	62,878	XXX	113,908
INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF MORTGAGE LOANS												
In Good Standing Affiliated:												
38.		Mortgages - CM1 - Highest Quality			XXX		0.0011		0.0057		0.0074	
39.		Mortgages - CM2 - High Quality			XXX		0.0040		0.0114		0.0149	
40.		Mortgages - CM3 - Medium Quality			XXX		0.0069		0.0200		0.0257	
41.		Mortgages - CM4 - Low Medium Quality			XXX		0.0120		0.0343		0.0428	
42.		Mortgages - CM5 - Low Quality			XXX		0.0183		0.0486		0.0628	
43.		Residential Mortgages - Insured or Guaranteed			XXX		0.0003		0.0007		0.0011	
44.		Residential Mortgages - All Other		XXX	XXX		0.0015		0.0034		0.0046	
45.		Commercial Mortgages - Insured or Guaranteed			XXX		0.0003		0.0007		0.0011	
Overdue, Not in Process Affiliated:												
46.		Farm Mortgages			XXX		0.0480		0.0868		0.1371	
47.		Residential Mortgages - Insured or Guaranteed			XXX		0.0006		0.0014		0.0023	
48.		Residential Mortgages - All Other			XXX		0.0029		0.0066		0.0103	
49.		Commercial Mortgages - Insured or Guaranteed			XXX		0.0006		0.0014		0.0023	
50.		Commercial Mortgages - All Other			XXX		0.0480		0.0868		0.1371	
In Process of Foreclosure Affiliated:												
51.		Farm Mortgages			XXX		0.0000		0.1942		0.1942	
52.		Residential Mortgages - Insured or Guaranteed			XXX		0.0000		0.0046		0.0046	
53.		Residential Mortgages - All Other			XXX		0.0000		0.0149		0.0149	
54.		Commercial Mortgages - Insured or Guaranteed			XXX		0.0000		0.0046		0.0046	
55.		Commercial Mortgages - All Other			XXX		0.0000		0.1942		0.1942	
56.		Total Affiliated (Sum of Lines 38 through 55)			XXX		XXX		XXX		XXX	
57.		Unaffiliated - In Good Standing With Covenants			XXX		(c)		(c)		(c)	
58.		Unaffiliated - In Good Standing Defeased With Government Securities			XXX		0.0011		0.0057		0.0074	
59.		Unaffiliated - In Good Standing Primarily Senior			XXX		0.0040		0.0114		0.0149	
60.		Unaffiliated - In Good Standing All Other			XXX		0.0069		0.0200		0.0257	
61.		Unaffiliated - Overdue, Not in Process			XXX		0.0480		0.0868		0.1371	
62.		Unaffiliated - In Process of Foreclosure			XXX		0.0000		0.1942		0.1942	
63.		Total Unaffiliated (Sum of Lines 57 through 62)			XXX		XXX		XXX		XXX	
64.		Total with Mortgage Loan Characteristics (Lines 56 + 63)			XXX		XXX		XXX		XXX	

ASSET VALUATION RESERVE (Continued)
BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS
EQUITY AND OTHER INVESTED ASSET COMPONENT

Line Number	NAIC Designation	Description	1 Book/Adjusted Carrying Value	2 Reclassify Related Party Encumbrances	3 Add Third Party Encumbrances	4 Balance for AVR Reserve Calculations (Cols. 1 + 2 + 3)	Basic Contribution		Reserve Objective		Maximum Reserve		
							5 Factor	6 Amount (Cols. 4 x 5)	7 Factor	8 Amount (Cols. 4 x 7)	9 Factor	10 Amount (Cols. 4 x 9)	
INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF COMMON STOCK													
65.		Unaffiliated Public		XXX	XXX		0.0000		0.1580 (a)		0.1580 (a)		
66.		Unaffiliated Private		XXX	XXX		0.0000		0.1945		0.1945		
67.		Affiliated Life with AVR		XXX	XXX		0.0000		0.0000		0.0000		
68.		Affiliated Certain Other (See SVO Purposes & Procedures Manual)		XXX	XXX		0.0000		0.1580		0.1580		
69.		Affiliated Other - All Other		XXX	XXX		0.0000		0.1945		0.1945		
70.		Total with Common Stock Characteristics (Sum of Lines 65 through 69)		XXX	XXX		XXX		XXX		XXX		
INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF REAL ESTATE													
71.		Home Office Property (General Account only)					0.0000		0.0912		0.0912		
72.		Investment Properties					0.0000		0.0912		0.0912		
73.		Properties Acquired in Satisfaction of Debt					0.0000		0.1337		0.1337		
74.		Total with Real Estate Characteristics (Sum of Lines 71 through 73)					XXX		XXX		XXX		
LOW INCOME HOUSING TAX CREDIT INVESTMENTS													
75.		Guaranteed Federal Low Income Housing Tax Credit					0.0003		0.0006		0.0010		
76.		Non-guaranteed Federal Low Income Housing Tax Credit					0.0063		0.0120		0.0190		
77.		Guaranteed State Low Income Housing Tax Credit					0.0003		0.0006		0.0010		
78.		Non-guaranteed State Low Income Housing Tax Credit					0.0063		0.0120		0.0190		
79.		All Other Low Income Housing Tax Credit					0.0273		0.0600		0.0975		
80.		Total LIHTC (Sum of Lines 75 through 79)					XXX		XXX		XXX		
ALL OTHER INVESTMENTS													
81.		NAIC 1 Working Capital Finance Investments		XXX			0.0000		0.0042		0.0042		
82.		NAIC 2 Working Capital Finance Investments		XXX			0.0000		0.0137		0.0137		
83.		Other Invested Assets - Schedule BA		XXX			0.0000		0.1580		0.1580		
84.		Other Short-Term Invested Assets - Schedule DA		XXX			0.0000		0.1580		0.1580		
85.		Total All Other (Sum of Lines 81, 82, 83 and 84)		XXX			XXX		XXX		XXX		
86.		Total Other Invested Assets - Schedules BA & DA (Sum of Lines 29, 37, 64, 70, 74, 80 and 85)	21,093,927				21,093,927	XXX	20,256	XXX	62,878	XXX	113,908

(a) Times the company's weighted average portfolio beta (Minimum .1215, Maximum .2431).
 (b) Determined using the same factors and breakdowns used for directly owned real estate.
 (c) This will be the factor associated with the risk category determined in the company generated worksheet.

ASSET VALUATION RESERVE

BASIC CONTRIBUTION, RESERVE OBJECTIVE AND MAXIMUM RESERVE CALCULATIONS REPLICATIONS (SYNTHETIC) ASSETS

1 RSAT Number	2 Type	3 CUSIP	4 Description of Asset(s)	5 NAIC Designation or Other Description of Asset	6 Value of Asset	7 AVR Basic Contribution	8 AVR Reserve Objective	9 AVR Maximum Reserve
NONE								
0599999 - Total								

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE H - ACCIDENT AND HEALTH EXHIBIT

	Total		Group Accident and Health		Credit Accident and Health (Group and Individual)		Collectively Renewable		Other Individual Contracts										
	1 Amount	2 %	3 Amount	4 %	5 Amount	6 %	7 Amount	8 %	Non-Cancelable		Guaranteed Renewable		Non-Renewable for Stated Reasons Only		Other Accident Only		All Other		
									9 Amount	10 %	11 Amount	12 %	13 Amount	14 %	15 Amount	16 %	17 Amount	18 %	
PART 1. - ANALYSIS OF UNDERWRITING OPERATIONS																			
1. Premiums written	114,666,776	XXX	114,189,602	XXX		XXX		XXX	150,257	XXX	326,427	XXX		XXX		XXX		490	XXX
2. Premiums earned	114,583,004	XXX	114,075,610	XXX		XXX		XXX	180,099	XXX	349,420	XXX		XXX		XXX		(22,125)	XXX
3. Incurred claims	81,692,622	71.3	81,184,487	71.2					451,623	250.8	28,256	8.1						28,256	(127.7)
4. Cost containment expenses	513,402	0.4	513,402	0.5															
5. Incurred claims and cost containment expenses (Lines 3 and 4)	82,206,024	71.7	81,697,889	71.6					451,623	250.8	28,256	8.1						28,256	(127.7)
6. Increase in contract reserves	639,833	0.6	57,654	0.1					582,425	323.4	(246)	(0.1)							
7. Commissions (a)	7,573,417	6.6	7,548,260	6.6					23,228	12.9	1,920	0.5						9	0.0
8. Other general insurance expenses	12,473,732	10.9	12,473,732	10.9															
9. Taxes, licenses and fees	3,219,646	2.8	3,203,103	2.8					12,431	6.9	4,089	1.2						23	(0.1)
10. Total other expenses incurred	23,266,795	20.3	23,225,095	20.4					35,659	19.8	6,009	1.7						32	(0.1)
11. Aggregate write-ins for deductions																			
12. Gain from underwriting before dividends or refunds	8,470,352	7.4	9,094,972	8.0					(889,608)	(494.0)	315,401	90.3						(50,413)	227.9
13. Dividends or refunds																			
14. Gain from underwriting after dividends or refunds	8,470,352	7.4	9,094,972	8.0					(889,608)	(494.0)	315,401	90.3						(50,413)	227.9
DETAILS OF WRITE-INS																			
1101.																			
1102.																			
1103.																			
1198. Summary of remaining write-ins for Line 11 from overflow page																			
1199. Totals (Lines 1101 thru 1103 plus 1198)(Line 11 above)																			

(a) Includes \$ reported as "Contract, membership and other fees retained by agents."

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
SCHEDULE H - ACCIDENT AND HEALTH EXHIBIT (Continued)

	1 Total	2 Group Accident and Health	3 Credit Accident and Health (Group and Individual)	4 Collectively Renewable	Other Individual Contracts				
					5 Non-Cancelable	6 Guaranteed Renewable	7 Non-Renewable for Stated Reasons Only	8 Other Accident Only	9 All Other
PART 2. - RESERVES AND LIABILITIES									
A. Premium Reserves:									
1. Unearned premiums	76,746	10,122			14,448	11,132			41,044
2. Advance premiums	295,539	295,539							
3. Reserve for rate credits									
4. Total premium reserves, current year	372,285	305,661			14,448	11,132			41,044
5. Total premium reserves, prior year	288,513	191,669			44,290	34,125			18,429
6. Increase in total premium reserves	83,772	113,992			(29,842)	(22,993)			22,615
B. Contract Reserves:									
1. Additional reserves (a)	2,037,960	173,780			1,603,912	260,268			
2. Reserve for future contingent benefits									
3. Total contract reserves, current year	2,037,960	173,780			1,603,912	260,268			
4. Total contract reserves, prior year	1,398,127	116,126			1,021,487	260,514			
5. Increase in contract reserves	639,833	57,654			582,425	(246)			
C. Claim Reserves and Liabilities:									
1. Total current year	110,508,921	105,337,220			3,048,538	1,396,163			727,000
2. Total prior year	95,590,215	90,118,115			3,348,937	1,396,163			727,000
3. Increase	14,918,706	15,219,105			(300,399)				

PART 3. - TEST OF PRIOR YEAR'S CLAIM RESERVES AND LIABILITIES									
1. Claims paid during the year:									
1.1 On claims incurred prior to current year	21,957,420	21,094,317			835,014				28,089
1.2 On claims incurred during current year	44,816,496	44,871,065			(82,992)	28,256			167
2. Claim reserves and liabilities, December 31, current year:									
2.1 On claims incurred prior to current year	74,470,734	70,907,027			1,465,989	1,396,163			701,555
2.2 On claims incurred during current year	36,038,187	34,430,193			1,582,549				25,445
3. Test:									
3.1 Lines 1.1 and 2.1	96,428,154	92,001,344			2,301,003	1,396,163			729,644
3.2 Claim reserves and liabilities, December 31, prior year	95,590,215	90,118,115			3,348,937	1,396,163			727,000
3.3 Line 3.1 minus Line 3.2	837,939	1,883,229			(1,047,934)				2,644

PART 4. - REINSURANCE									
A. Reinsurance Assumed:									
1. Premiums written	199,968				139,547	60,421			
2. Premiums earned	230,239				157,698	72,541			
3. Incurred claims	1,077,272	439,309			296,487	341,476			
4. Commissions	16,519				14,829	1,690			
B. Reinsurance Ceded:									
1. Premiums written	603,397	291,819			252,615	58,963			
2. Premiums earned	633,669	291,819			270,767	71,083			
3. Incurred claims	1,133,389	221,709			570,204	341,476			
4. Commissions	7,956	(17,084)			23,616	1,424			

(a) Includes \$ premium deficiency reserve.

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE H - PART 5 - HEALTH CLAIMS

	1 Medical	2 Dental	3 Other	4 Total
A. Direct:				
1. Incurred Claims	28,256	4,214,445	77,506,038	81,748,739
2. Beginning Claim Reserves and Liabilities	1,396,163	253,145	100,692,505	102,341,813
3. Ending Claim Reserves and Liabilities	1,396,163	261,473	114,310,945	115,968,581
4. Claims Paid	28,256	4,206,117	63,887,598	68,121,971
B. Assumed Reinsurance:				
5. Incurred Claims			1,077,272	1,077,272
6. Beginning Claim Reserves and Liabilities			2,515,631	2,515,631
7. Ending Claim Reserves and Liabilities			2,492,861	2,492,861
8. Claims Paid			1,100,042	1,100,042
C. Ceded Reinsurance:				
9. Incurred Claims			1,133,389	1,133,389
10. Beginning Claim Reserves and Liabilities			9,550,414	9,550,414
11. Ending Claim Reserves and Liabilities			8,145,161	8,145,161
12. Claims Paid			2,538,642	2,538,642
D. Net:				
13. Incurred Claims	28,256	4,214,445	77,449,921	81,692,622
14. Beginning Claim Reserves and Liabilities	1,396,163	253,145	93,657,722	95,307,030
15. Ending Claim Reserves and Liabilities	1,396,163	261,473	108,658,645	110,316,281
16. Claims Paid	28,256	4,206,117	62,448,998	66,683,371
E. Net Incurred Claims and Cost Containment Expenses:				
17. Incurred Claims and Cost Containment Expenses	28,256	4,214,445	77,963,323	82,206,024
18. Beginning Reserves and Liabilities	1,396,163	253,145	93,709,982	95,359,290
19. Ending Reserves and Liabilities	1,396,163	261,473	108,951,167	110,608,803
20. Paid Claims and Cost Containment Expenses	28,256	4,206,117	62,722,138	66,956,511

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE S - PART 1 - SECTION 1

Reinsurance Assumed Life Insurance, Annuities, Deposit Funds and Other Liabilities Without Life or Disability Contingencies, and Related Benefits Listed by Reinsured Company as of December 31, Current Year

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Reinsured	5 Domiciliary Jurisdiction	6 Type of Reinsurance Assumed	7 Type of Business Assumed	8 Amount of In Force at End of Year	9 Reserve	10 Premiums	11 Reinsurance Payable on Paid and Unpaid Losses	12 Modified Coinsurance Reserve	13 Funds Withheld Under Coinsurance
65676	35-0472300	01/01/2001	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	YRT/I	OL	3,157,500	18,479	11,524			
0299999. General Account - U.S. Affiliates - Other							3,157,500	18,479	11,524			
0399999. Total General Account - U.S. Affiliates							3,157,500	18,479	11,524			
0699999. Total General Account - Non-U.S. Affiliates												
0799999. Total General Account - Affiliates							3,157,500	18,479	11,524			
60054	06-6033492	10/01/1998	AETNA LIFE INSURANCE COMPANY	CT	CO/I	OL	585,169,178	369,800,150	20,164,557	6,357,019		
62308	06-0303370	01/01/1998	CONNECTICUT GENERAL LIFE INSURANCE COMPANY	CT	CO/I	FA		24,283,688	(298,175)			
62308	06-0303370	01/01/1998	CONNECTICUT GENERAL LIFE INSURANCE COMPANY	CT	CO/I	VA		1,030,971	49,000	(31,213)		
62308	06-0303370	01/01/1998	CONNECTICUT GENERAL LIFE INSURANCE COMPANY	CT	CO/I	OL	535,988,774	237,479,548	13,065,307	13,933,364		
64297	13-1898173	10/01/1996	FIRST UNUM LIFE INSURANCE COMPANY	NY	OTH/I	FA		6,130,703				
64297	13-1898173	10/01/1996	FIRST UNUM LIFE INSURANCE COMPANY	NY	OTH/I	VA		1,491,315				
97136	13-3114906	03/01/1985	METROPOLITAN TOWER LIFE INSURANCE COMPANY	NE	CO/I	OL	800,201		126,366			
67814	06-0493340	01/01/1995	NASSAU RE	NY	CO/I	FA		6,067,254				
82627	06-0839705	07/28/2003	SWISS RE LIFE & HEALTH AMERICA INC.	MO	CO/I	OL	1,210,000	5,330	3,680			
62235	01-0278678	10/01/1996	UNUM LIFE INSURANCE COMPANY OF AMERICA	ME	OTH/I	FA		42,311,488	602,110			
62235	01-0278678	10/01/1996	UNUM LIFE INSURANCE COMPANY OF AMERICA	ME	OTH/I	VA		13,777,660	6,461			
86509	71-0294708	10/01/1998	VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY	CT	CO/I	OL	629,471,601	102,231,858	5,620,689	1,774,143		
86509	71-0294708	10/01/1998	VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY	CT	COMB/I	OL	6,555,086,157	1,005,334,532	80,170,266	29,923,870	253,174,149	
0899999. General Account - U.S. Non-Affiliates							8,307,725,911	1,809,944,497	119,510,261	51,957,183	253,174,149	
1099999. Total General Account - Non-Affiliates							8,307,725,911	1,809,944,497	119,510,261	51,957,183	253,174,149	
1199999. Total General Account							8,310,883,411	1,809,962,976	119,521,785	51,957,183	253,174,149	
1499999. Total Separate Accounts - U.S. Affiliates												
1799999. Total Separate Accounts - Non-U.S. Affiliates												
1899999. Total Separate Accounts - Affiliates												
2199999. Total Separate Accounts - Non-Affiliates												
2299999. Total Separate Accounts												
2399999. Total U.S. (Sum of 0399999, 0899999, 1499999 and 1999999)							8,310,883,411	1,809,962,976	119,521,785	51,957,183	253,174,149	
2499999. Total Non-U.S. (Sum of 0699999, 0999999, 1799999 and 2099999)												
9999999 - Totals							8,310,883,411	1,809,962,976	119,521,785	51,957,183	253,174,149	

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE S - PART 2

Reinsurance Recoverable on Paid and Unpaid Losses Listed by Reinsuring Company as of December 31, Current Year

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Company	5 Domiciliary Jurisdiction	6 Paid Losses	7 Unpaid Losses
65676	35-0472300	07/01/1985	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN		397,824
65676	35-0472300	08/01/1995	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	3,414	925,257
65676	35-0472300	11/01/1997	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN		67,633
65676	35-0472300	07/01/1998	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN		12,759
65676	35-0472300	12/31/2007	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	5,708	
0299999. Life and Annuity - U.S. Affiliates - Other					9,122	1,403,473
0399999. Total Life and Annuity - U.S. Affiliates					9,122	1,403,473
00000	AA-3160057	12/01/2004	LINCOLN NATIONAL REINSURANCE COMPANY (BARBADOS) LIMITED	BRB		67,973
0599999. Life and Annuity - Non-U.S. Affiliates - Other						67,973
0699999. Total Life and Annuity - Non-U.S. Affiliates						67,973
0799999. Total Life and Annuity - Affiliates					9,122	1,471,446
60348	22-1771521	04/01/2007	ACE LIFE INSURANCE COMPANY	CT		94,194
61395	87-0115120	01/01/1988	BENEFICIAL LIFE INSURANCE COMPANY	UT	11,585	
90638	95-6042390	03/01/1983	BEST LIFE AND HEALTH INSURANCE COMPANY	TX		6,153
62944	13-5570651	01/01/1988	EQUITABLE FINANCIAL LIFE INSURANCE COMPANY	NY	139,028	
74071	75-1281078	04/01/2016	FNL INSURANCE COMPANY LTD	HI	453,876	4,666,825
86258	13-2572994	01/01/1995	GENERAL RE LIFE CORPORATION	CT		32
86258	13-2572994	12/01/1999	GENERAL RE LIFE CORPORATION	CT		12,759
86258	13-2572994	01/01/2002	GENERAL RE LIFE CORPORATION	CT		513,108
86258	13-2572994	11/01/2003	GENERAL RE LIFE CORPORATION	CT		14,333
86258	13-2572994	10/11/2004	GENERAL RE LIFE CORPORATION	CT		536,280
88322	84-0467907	01/01/1988	GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY	CO	23,353	
88340	59-2859797	03/01/1983	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL		53,308
88340	59-2859797	03/01/1983	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL		20,506
88340	59-2859797	03/01/1983	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL		29,733
88340	59-2859797	01/01/1990	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL		12,299
88340	59-2859797	10/30/2000	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL		272,500
88340	59-2859797	01/19/2005	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL		24,800
88340	59-2859797	04/01/2007	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL		188,489
66346	58-0828824	11/18/2002	MUNICH AMERICAN REASSURANCE COMPANY	GA		562,500
88099	75-1608507	04/01/2007	OPTIMUM RE INSURANCE COMPANY	TX		94,194
67466	95-1079000	08/01/1995	PACIFIC LIFE INSURANCE COMPANY	NE	3,414	925,203
67466	95-1079000	07/01/1998	PACIFIC LIFE INSURANCE COMPANY	NE		12,758
88536	63-0761690	10/01/1998	PROTECTIVE LIFE AND ANNUITY INSURANCE COMPANY	AL		4,722,222
93572	43-1235868	01/01/1984	RGA REINSURANCE COMPANY	MO		51,687
93572	43-1235868	01/01/1995	RGA REINSURANCE COMPANY	MO		32
93572	43-1235868	08/01/1995	RGA REINSURANCE COMPANY	MO	3,414	925,203
93572	43-1235868	08/01/1995	RGA REINSURANCE COMPANY	MO	3,414	925,257
93572	43-1235868	11/01/1997	RGA REINSURANCE COMPANY	MO		67,633
93572	43-1235868	01/01/1998	RGA REINSURANCE COMPANY	MO		2,085,854
93572	43-1235868	07/01/1998	RGA REINSURANCE COMPANY	MO		12,758
93572	43-1235868	07/01/1998	RGA REINSURANCE COMPANY	MO		12,759
93572	43-1235868	01/01/2002	RGA REINSURANCE COMPANY	MO		192,009
93572	43-1235868	01/01/2002	RGA REINSURANCE COMPANY	MO		463,474
93572	43-1235868	11/01/2003	RGA REINSURANCE COMPANY	MO		15,805
93572	43-1235868	04/01/2004	RGA REINSURANCE COMPANY	MO		292,500
93572	43-1235868	10/11/2004	RGA REINSURANCE COMPANY	MO		643,536
64688	75-6020048	01/01/2002	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	DE		666,218
64688	75-6020048	11/01/2003	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	DE		5,885
64688	75-6020048	10/11/2004	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	DE		804,419
64688	75-6020048	01/01/2006	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	DE		19,840
64688	75-6020048	04/01/2007	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	DE		141,341
64688	75-6020048	04/01/2007	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	DE		129,531
97071	13-3126819	01/01/2019	SCOR GLOBAL LIFE USA REINSURANCE CO	DE		10,395
87572	23-2038295	01/01/1985	SCOTTISH RE (U.S.), INC.	DE	(1,039,687)	
87572	23-2038295	12/01/1986	SCOTTISH RE (U.S.), INC.	DE		397,705
87572	23-2038295	01/01/1988	SCOTTISH RE (U.S.), INC.	DE	46,707	
87572	23-2038295	11/01/1997	SCOTTISH RE (U.S.), INC.	DE		67,633
87572	23-2038295	01/01/1998	SCOTTISH RE (U.S.), INC.	DE		2,085,854
87572	23-2038295	01/01/2000	SCOTTISH RE (U.S.), INC.	DE	7,333,442	
87572	23-2038295	10/30/2000	SCOTTISH RE (U.S.), INC.	DE		25,000
87572	23-2038295	10/30/2000	SCOTTISH RE (U.S.), INC.	DE		472,500
87572	23-2038295	01/01/2004	SCOTTISH RE (U.S.), INC.	DE	(705,642)	398,085
87572	23-2038295	10/11/2004	SCOTTISH RE (U.S.), INC.	DE		697,163
68713	84-0499703	08/01/1995	SECURITY LIFE OF DENVER INSURANCE COMPANY	CO	3,414	925,262
68713	84-0499703	11/01/2003	SECURITY LIFE OF DENVER INSURANCE COMPANY	CO		14,711
82627	06-0839705	03/01/1983	SWISS RE LIFE & HEALTH AMERICA INC.	MO		10,254
82627	06-0839705	03/01/1983	SWISS RE LIFE & HEALTH AMERICA INC.	MO		16,401
82627	06-0839705	03/01/1983	SWISS RE LIFE & HEALTH AMERICA INC.	MO		8,207
82627	06-0839705	01/01/1988	SWISS RE LIFE & HEALTH AMERICA INC.	MO	28,964	
82627	06-0839705	08/01/1995	SWISS RE LIFE & HEALTH AMERICA INC.	MO	3,414	925,257
82627	06-0839705	11/01/1997	SWISS RE LIFE & HEALTH AMERICA INC.	MO		67,633
82627	06-0839705	07/01/1998	SWISS RE LIFE & HEALTH AMERICA INC.	MO		12,759
82627	06-0839705	01/01/2002	SWISS RE LIFE & HEALTH AMERICA INC.	MO		1,290,224
82627	06-0839705	11/01/2003	SWISS RE LIFE & HEALTH AMERICA INC.	MO		64,308
82627	06-0839705	10/11/2004	SWISS RE LIFE & HEALTH AMERICA INC.	MO		1,608,840
82627	06-0839705	04/01/2007	SWISS RE LIFE & HEALTH AMERICA INC.	MO		26,769
82627	06-0839705	04/01/2007	SWISS RE LIFE & HEALTH AMERICA INC.	MO		20,377
70688	36-6071399	01/01/1995	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	NY		32
70688	36-6071399	08/01/1995	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	NY	25,011	125,243
70688	36-6071399	11/18/2002	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	NY	75,201	355,000
0899999. Life and Annuity - U.S. Non-Affiliates					6,408,908	29,843,549
00000	AA-1360182	03/01/1983	ALLIANZ S.P.A.	ITA		12,299
00000	AA-3190180	03/01/1983	CATALINA GENERAL INSURANCE LTD	BMU		6,153
00000	AA-1440043	03/01/1983	GAMLA LIVFORSKRINGSAKTIEBOLAGET SEB TRYGG LIV	SWE		24,608
00000	AA-1460100	03/01/1983	NEW REINSURANCE COMPANY LIMITED	CHE		12,299
00000	AA-1460100	12/01/1986	NEW REINSURANCE COMPANY LIMITED	CHE		397,705
00000	AA-1460100	11/01/1997	NEW REINSURANCE COMPANY LIMITED	CHE		67,633
00000	AA-1460100	01/01/2002	NEW REINSURANCE COMPANY LIMITED	CHE		444,153
00000	AA-1460100	11/01/2003	NEW REINSURANCE COMPANY LIMITED	CHE		32,156
00000	AA-1460100	10/11/2004	NEW REINSURANCE COMPANY LIMITED	CHE		536,280
00000	AA-1460100	04/01/2007	NEW REINSURANCE COMPANY LIMITED	CHE		188,489
00000	AA-1340015	03/01/1983	SCOR RUCKVERSTICHERUNG DEUTSCHLAND AG	DEU		82,019
0999999. Life and Annuity - Non-U.S. Non-Affiliates						1,803,794
1099999. Total Life and Annuity - Non-Affiliates					6,408,908	31,647,343
1199999. Total Life and Annuity					6,418,030	33,118,789
65676	35-0472300	08/01/1985	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	18,000	
1399999. Accident and Health - U.S. Affiliates - Other					18,000	
1499999. Total Accident and Health - U.S. Affiliates					18,000	
1799999. Total Accident and Health - Non-U.S. Affiliates						
1899999. Total Accident and Health - Affiliates					18,000	
65978	13-5581829	05/10/1999	METROPOLITAN LIFE INSURANCE COMPANY	NY		6,887
66346	58-0828824	10/01/2014	MUNICH AMERICAN REASSURANCE COMPANY	GA	33,763	3,303
67598	04-1768571	02/01/1974	PAUL REVERE LIFE INSURANCE COMPANY	MA	5,691	

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE S - PART 2

Reinsurance Recoverable on Paid and Unpaid Losses Listed by Reinsuring Company as of December 31, Current Year

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Company	5 Domiciliary Jurisdiction	6 Paid Losses	7 Unpaid Losses
93572	43-1235868	09/01/2010	RGA REINSURANCE COMPANY	MO	65,391	8,491
97071	13-3126819	01/01/2019	SCOR GLOBAL LIFE USA REINSURANCE CO	DE		5,423
82627	06-0839705	07/01/1990	SWISS RE LIFE & HEALTH AMERICA INC.	MO	50,992	
82627	06-0839705	01/01/2019	SWISS RE LIFE & HEALTH AMERICA INC.	MO	18,803	1,785
1999999. Accident and Health - U.S. Non-Affiliates					174,640	25,888
2199999. Total Accident and Health - Non-Affiliates					174,640	25,888
2299999. Total Accident and Health					192,640	25,888
2399999. Total U.S. (Sum of 0399999, 0899999, 1499999 and 1999999)					6,610,670	31,272,911
2499999. Total Non-U.S. (Sum of 0699999, 0999999, 1799999 and 2099999)						1,871,767
9999999 Totals - Life, Annuity and Accident and Health					6,610,670	33,144,677

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE S - PART 3 - SECTION 1

Reinsurance Ceded Life Insurance, Annuities, Deposit Funds and Other Liabilities Without Life or Disability Contingencies, and Related Benefits Listed by Reinsuring Company as of December 31, Current Year

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Company	5 Domi- ciliary Juris- diction	6 Type of Reinsurance Ceded	7 Type of Business Ceded	8 Amount in Force at End of Year	Reserve Credit Taken		11 Premiums	Outstanding Surplus Relief		14 Modified Coinsurance Reserve	15 Funds Withheld Under Coinsurance
								9 Current Year	10 Prior Year		12 Current Year	13 Prior Year		
0399999. Total General Account - Authorized U.S. Affiliates														
0699999. Total General Account - Authorized Non-U.S. Affiliates														
0799999. Total General Account - Authorized Affiliates														
60895	35-0145825	10/30/2000	AMERICAN UNITED LIFE INSURANCE COMPANY	IN	CO/L	OL	250,000	2,606	3,066	1,552				
62345	47-0766667	01/01/1988	BERKSHIRE HATHAWAY LIFE INSURANCE COMPANY OF NEBRASKA	NE	YRT/I	OL	221,634	4,039	12,136	(1,224)				
80659	82-4533188	01/01/1988	CANADA LIFE ASSURANCE CO USB	MI	YRT/I	OL	61,565	1,122	3,272	(321)				
80659	82-4533188	07/16/2003	CANADA LIFE ASSURANCE CO USB	MI	CO/L	OL	182,500	1,825	1,680	1,473				
80659	82-4533188	07/16/2003	CANADA LIFE ASSURANCE CO USB	MI	CO/L	OL	2,705,400	18,080	23,327	19,431				
80659	82-4533188	07/16/2003	CANADA LIFE ASSURANCE CO USB	MI	CO/L	OL	50,000	228	209	138				
80659	82-4533188	07/01/2004	CANADA LIFE ASSURANCE CO USB	MI	YRT/I	OL	9,387,000	165,552	139,761	184,402				
80659	82-4533188	07/01/2007	CANADA LIFE ASSURANCE CO USB	MI	YRT/I	OL	181,887,841	704,599	728,173	496,770				
80659	82-4533188	09/01/2015	CANADA LIFE ASSURANCE CO USB	MI	YRT/I	OL	77,144,772	232,115	327,590	105,641				
80659	82-4533188	02/01/2020	CANADA LIFE ASSURANCE CO USB	MI	YRT/I	OL	253,912,591	341,316	92,498	63,498				
80659	82-4533188	09/01/2020	CANADA LIFE ASSURANCE CO USB	MI	YRT/I	OL	4,500	8		2				
62944	13-5570651	01/01/1988	EQUITABLE FINANCIAL LIFE INSURANCE COMPANY	NY	YRT/I	OL	295,512	5,385	15,705	(1,541)				
86258	13-2572994	01/01/1968	GENERAL RE LIFE CORPORATION	CT	YRT/I	OL	25,000	144	757	(112)				
86258	13-2572994	05/01/1982	GENERAL RE LIFE CORPORATION	CT	YRT/I	OL	1,671,801	45,228	54,608	39,428				
86258	13-2572994	05/01/1982	GENERAL RE LIFE CORPORATION	CT	YRT/I	OL				281				
86258	13-2572994	01/01/1988	GENERAL RE LIFE CORPORATION	CT	CO/L	OL	20,000	96	82	84				
86258	13-2572994	11/01/1994	GENERAL RE LIFE CORPORATION	CT	YRT/I	OL	10,553,455	195,076	169,668	136,252				
86258	13-2572994	11/01/1994	GENERAL RE LIFE CORPORATION	CT	YRT/I	OL	7,000	335	310	555				
86258	13-2572994	01/01/1995	GENERAL RE LIFE CORPORATION	CT	YRT/I	OL	4,831,753	3,999	3,820	46,095				
86258	13-2572994	12/01/1999	GENERAL RE LIFE CORPORATION	CT	YRT/I	OL	21,190,479	363,162	353,641	328,502				
86258	13-2572994	05/01/2000	GENERAL RE LIFE CORPORATION	CT	YRT/I	OL	7,813,122	163,813	198,234	167,462				
86258	13-2572994	01/01/2002	GENERAL RE LIFE CORPORATION	CT	YRT/I	OL	285,871,715	7,421,625	7,124,734	6,692,792				
86258	13-2572994	01/01/2002	GENERAL RE LIFE CORPORATION	CT	YRT/I	OL	5,146,004	32,039	28,216	19,980				
86258	13-2572994	11/01/2003	GENERAL RE LIFE CORPORATION	CT	YRT/I	OL	25,531,152	662,403	671,641	626,721				
86258	13-2572994	07/01/2004	GENERAL RE LIFE CORPORATION	CT	YRT/I	OL	351,693	2,644	2,433	1,803				
86258	13-2572994	10/11/2004	GENERAL RE LIFE CORPORATION	CT	YRT/I	OL	1,112,801	4,914	4,591	2,685				
86258	13-2572994	10/11/2004	GENERAL RE LIFE CORPORATION	CT	YRT/I	OL	37,533,528	722,255	828,786	634,698				
86258	13-2572994	05/16/2011	GENERAL RE LIFE CORPORATION	CT	YRT/I	OL	440,514,855	1,508,586	1,540,593	863,816				
68322	84-0467907	01/01/1988	GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY	CO	YRT/I	OL	24,626	449	1,309	(128)				
88340	59-2859797	03/01/1983	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL	YRT/I	OL	3,035,182	53,900	59,072	53,175				
88340	59-2859797	03/01/1983	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL	YRT/I	OL	1,238,720	21,248	25,374	20,116				
88340	59-2859797	03/01/1983	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL	YRT/I	OL	2,001,406	35,554	40,282	33,831				
88340	59-2859797	01/01/1986	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL	YRT/I	OL	1,012,668	13,740	14,052	10,168				
88340	59-2859797	01/01/1990	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL	YRT/I	OL	310,939	6,329	9,131	6,402				
88340	59-2859797	01/01/1992	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL	YRT/I	OL	335,732	5,852	6,549	4,682				
88340	59-2859797	01/01/2000	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL	CO/L	OL	30,000	45	43	23				
88340	59-2859797	10/30/2000	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL	CO/L	OL	357,773,299	8,265,679	9,734,929	462,662				
88340	59-2859797	10/30/2000	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL	CO/L	OL	113,875,890	2,444,084	3,045,005	77,905				
88340	59-2859797	07/30/2001	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL	CO/L	OL	455,000	2,261	2,063	1,224				
88340	59-2859797	01/19/2005	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL	YRT/I	OL	43,885	1,470	1,259	392				
88340	59-2859797	01/19/2005	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL	YRT/I	OL	34,291,485	606,468	533,196	232,416				
88340	59-2859797	01/19/2005	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL	YRT/I	OL	70,374,004	4,302,998	3,959,357	3,494,448				
88340	59-2859797	04/01/2007	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL	YRT/I	OL	262,149,228	4,733,497	4,537,896	3,044,862				
88340	59-2859797	05/01/2008	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL	YRT/I	OL	270,183,747	749,810	669,240	608,274				
88340	59-2859797	09/01/2015	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL	YRT/I	OL	89,644,777	248,605	273,967	132,713				
88340	59-2859797	09/01/2020	HANNOVER LIFE REASSURANCE COMPANY OF AMERICA	FL	YRT/I	OL	9,000	16		5				
66346	58-0828824	05/01/1983	MUNICH AMERICAN REASSURANCE COMPANY	GA	YRT/I	OL				1,696				
66346	58-0828824	10/30/2000	MUNICH AMERICAN REASSURANCE COMPANY	GA	CO/L	OL	1,170,000	10,115	9,170	6,713				
66346	58-0828824	10/30/2000	MUNICH AMERICAN REASSURANCE COMPANY	GA	CO/L	OL	102,977,570	2,917,804	3,301,722	77,578				
66346	58-0828824	05/06/2002	MUNICH AMERICAN REASSURANCE COMPANY	GA	CO/L	OL	275,000	1,387	1,265	817				
66346	58-0828824	11/18/2002	MUNICH AMERICAN REASSURANCE COMPANY	GA	CO/L	OL	427,376,990	12,354,498	13,679,346	666,693				
66346	58-0828824	02/01/2020	MUNICH AMERICAN REASSURANCE COMPANY	GA	YRT/I	OL	486,825,177	644,647	158,802	104,703				
66346	58-0828824	02/01/2020	MUNICH AMERICAN REASSURANCE COMPANY	GA	YRT/I	OL	17,262,471	22,711	9,155	5,346				

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE S - PART 3 - SECTION 1

Reinsurance Ceded Life Insurance, Annuities, Deposit Funds and Other Liabilities Without Life or Disability Contingencies, and Related Benefits Listed by Reinsuring Company as of December 31, Current Year

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Company	5 Domi- ciliary Juris- diction	6 Type of Reinsurance Ceded	7 Type of Business Ceded	8 Amount in Force at End of Year	Reserve Credit Taken		11 Premiums	Outstanding Surplus Relief		14 Modified Coinsurance Reserve	15 Funds Withheld Under Coinsurance
								9 Current Year	10 Prior Year		12 Current Year	13 Prior Year		
66346	58-0828824	09/01/2020	MUNICH AMERICAN REASSURANCE COMPANY	GA	YRT/I	OL	9,000	16		5				
88536	63-0761690	10/01/1998	PROTECTIVE LIFE AND ANNUITY INSURANCE COMPANY	AL	CO/G	OL	658,781,978	102,231,858	104,416,437	5,620,689				
88536	63-0761690	10/01/1998	PROTECTIVE LIFE AND ANNUITY INSURANCE COMPANY	AL	CO/I	OL	900,460,098	182,765,178	190,157,549	9,709,454				
93572	43-1235868	02/01/1982	RGA REINSURANCE COMPANY	MO	YRT/I	OL	5,274,267	184,566	204,760	128,803				
93572	43-1235868	02/01/1982	RGA REINSURANCE COMPANY	MO	YRT/I	OL	7,604,750	1,181,587	1,181,587	45,354				
93572	43-1235868	01/01/1984	RGA REINSURANCE COMPANY	MO	YRT/I	OL	20,327,999	519,648	602,271	218,825				
93572	43-1235868	01/01/1988	RGA REINSURANCE COMPANY	MO	YRT/I	OL	86,191	1,571	4,581	(461)				
93572	43-1235868	07/01/1990	RGA REINSURANCE COMPANY	MO	YRT/I	OL	622,500	20,675	18,782	24,101				
93572	43-1235868	01/01/1991	RGA REINSURANCE COMPANY	MO	YRT/I	OL	15,141,972	197,032	303,509	92,111				
93572	43-1235868	05/01/1991	RGA REINSURANCE COMPANY	MO	YRT/I	OL	17,735,000	963,366	902,346	625,470				
93572	43-1235868	05/15/1991	RGA REINSURANCE COMPANY	MO	YRT/I	OL	2,831,250	43,676	38,124	46,318				
93572	43-1235868	09/01/1991	RGA REINSURANCE COMPANY	MO	YRT/I	OL	401,500	4,618	4,195	2,544				
93572	43-1235868	04/01/1992	RGA REINSURANCE COMPANY	MO	YRT/I	OL	7,687,200	308,100	275,884	238,173				
93572	43-1235868	04/01/1992	RGA REINSURANCE COMPANY	MO	YRT/I	OL	2,485,092	8,609	7,971	9,647				
93572	43-1235868	01/01/1995	RGA REINSURANCE COMPANY	MO	YRT/I	OL	4,831,753	3,999	3,820	46,095				
93572	43-1235868	08/01/1995	RGA REINSURANCE COMPANY	MO	YRT/I	OL	59,230,435	1,583,891	1,811,625	1,033,289				
93572	43-1235868	08/01/1995	RGA REINSURANCE COMPANY	MO	YRT/I	OL	59,233,601	1,583,976	1,811,721	1,033,344				
93572	43-1235868	10/01/1995	RGA REINSURANCE COMPANY	MO	YRT/I	OL	125,000	1,951	1,899	1,917				
93572	43-1235868	05/01/1997	RGA REINSURANCE COMPANY	MO	CO/I	OL	87,500	1,010	916	490				
93572	43-1235868	05/01/1997	RGA REINSURANCE COMPANY	MO	CO/I	OL	62,500	1,962	1,774	1,144				
93572	43-1235868	11/01/1997	RGA REINSURANCE COMPANY	MO	YRT/I	OL	98,248,477	2,353,352	2,324,968	1,266,907				
93572	43-1235868	01/01/1998	RGA REINSURANCE COMPANY	MO	YRT/I	OL	436,630,070	9,286,827	10,736,425	8,486,802				
93572	43-1235868	01/01/1998	RGA REINSURANCE COMPANY	MO	YRT/I	OL	1,400,749	9,382	8,635	8,293				
93572	43-1235868	07/01/1998	RGA REINSURANCE COMPANY	MO	YRT/I	OL	24,584,826	445,726	489,325	323,023				
93572	43-1235868	07/01/1998	RGA REINSURANCE COMPANY	MO	YRT/I	OL	24,586,501	445,756	489,358	323,044				
93572	43-1235868	01/01/2000	RGA REINSURANCE COMPANY	MO	CO/I	OL	40,000	60	57	30				
93572	43-1235868	05/01/2000	RGA REINSURANCE COMPANY	MO	YRT/I	OL	10,441,188	247,970	288,897	226,064				
93572	43-1235868	10/30/2000	RGA REINSURANCE COMPANY	MO	CO/I	OL	144,437,575	1,767,624	2,603,016	250,980				
93572	43-1235868	10/30/2000	RGA REINSURANCE COMPANY	MO	CO/I	OL	46,483,320	557,804	823,310	38,157				
93572	43-1235868	01/01/2002	RGA REINSURANCE COMPANY	MO	YRT/I	OL	71,193,018	1,440,305	1,353,398	1,200,202				
93572	43-1235868	01/01/2002	RGA REINSURANCE COMPANY	MO	YRT/I	OL	226,732,336	6,069,336	5,889,624	5,357,559				
93572	43-1235868	11/01/2003	RGA REINSURANCE COMPANY	MO	YRT/I	OL	65,962,447	3,134,356	2,943,379	3,404,212				
93572	43-1235868	04/01/2004	RGA REINSURANCE COMPANY	MO	CO/I	OL	123,406,306	2,335,475	2,813,859	208,686				
93572	43-1235868	04/01/2004	RGA REINSURANCE COMPANY	MO	CO/I	OL	33,904,500	673,505	850,366	17,100				
93572	43-1235868	07/01/2004	RGA REINSURANCE COMPANY	MO	CO/I	OL	345,000	1,654	1,510	842				
93572	43-1235868	10/11/2004	RGA REINSURANCE COMPANY	MO	YRT/I	OL	11,339,742	274,092	284,148	218,508				
93572	43-1235868	10/11/2004	RGA REINSURANCE COMPANY	MO	YRT/I	OL	41,072,652	840,099	933,353	667,718				
93572	43-1235868	01/18/2005	RGA REINSURANCE COMPANY	MO	YRT/I	OL	5,752,658	26,006	24,581	17,328				
93572	43-1235868	08/22/2005	RGA REINSURANCE COMPANY	MO	YRT/I	OL	1,200,000	287	262	1,885				
93572	43-1235868	08/22/2005	RGA REINSURANCE COMPANY	MO	YRT/I	OL	232,105,619	186,544	239,404	624,857				
93572	43-1235868	10/01/2005	RGA REINSURANCE COMPANY	MO	YRT/I	OL	44,161,125	165,392	207,280	144,706				
93572	43-1235868	07/01/2007	RGA REINSURANCE COMPANY	MO	YRT/I	OL	14,820,000	64,699	58,879	39,397				
93572	43-1235868	07/01/2007	RGA REINSURANCE COMPANY	MO	YRT/I	OL	188,549,719	752,919	744,117	449,389				
93572	43-1235868	05/01/2008	RGA REINSURANCE COMPANY	MO	YRT/I	OL	180,122,483	499,873	446,160	368,850				
93572	43-1235868	05/01/2010	RGA REINSURANCE COMPANY	MO	YRT/I	OL	33,829,160	187,053	165,438	161,954				
93572	43-1235868	05/16/2011	RGA REINSURANCE COMPANY	MO	YRT/I	OL	280,541,941	946,858	934,142	573,401				
93572	43-1235868	05/16/2011	RGA REINSURANCE COMPANY	MO	YRT/I	OL	154,712,736	530,603	484,593	310,970				
93572	43-1235868	05/16/2011	RGA REINSURANCE COMPANY	MO	YRT/I	OL	58,756,510	228,428	207,954	152,436				
93572	43-1235868	09/01/2015	RGA REINSURANCE COMPANY	MO	YRT/I	OL	140,504,777	399,848	446,287	194,257				
93572	43-1235868	02/01/2020	RGA REINSURANCE COMPANY	MO	YRT/I	OL	89,832,427	73,331	54,331	28,743				
87017	62-1003368	05/01/2000	SCOR GLOBAL LIFE REINSURANCE COMPANY OF DELAWARE	DE	YRT/I	OL	7,563,122	160,042	194,825	125,280				
87017	62-1003368	08/05/2001	SCOR GLOBAL LIFE REINSURANCE COMPANY OF DELAWARE	DE	YRT/I	OL	57,661	338	308	234				
87017	62-1003368	09/06/2002	SCOR GLOBAL LIFE REINSURANCE COMPANY OF DELAWARE	DE	YRT/I	OL	604,891	6,213	5,895	3,564				
87017	62-1003368	01/01/2003	SCOR GLOBAL LIFE REINSURANCE COMPANY OF DELAWARE	DE	YRT/I	OL	18,813,461	565,906	618,609	412,856				
87017	62-1003368	11/01/2003	SCOR GLOBAL LIFE REINSURANCE COMPANY OF DELAWARE	DE	YRT/I	OL	3,763,886	150,465	131,513	647,349				
97071	13-3126819	08/01/2001	SCOR GLOBAL LIFE USA REINSURANCE CO	DE	CO/I	OL	35,552,500	541,889	743,402	26,553				

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SCHEDULE S - PART 3 - SECTION 1

Reinsurance Ceded Life Insurance, Annuities, Deposit Funds and Other Liabilities Without Life or Disability Contingencies, and Related Benefits Listed by Reinsuring Company as of December 31, Current Year

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Company	5 Domi- ciliary Juris- diction	6 Type of Reinsurance Ceded	7 Type of Business Ceded	8 Amount in Force at End of Year	Reserve Credit Taken		11 Premiums	Outstanding Surplus Relief		14 Modified Coinsurance Reserve	15 Funds Withheld Under Coinsurance
								9 Current Year	10 Prior Year		12 Current Year	13 Prior Year		
97071	13-3126819	11/26/2001	SCOR GLOBAL LIFE USA REINSURANCE CO	DE	CO/I	OL	15,000	95	86	56				
97071	13-3126819	11/18/2002	SCOR GLOBAL LIFE USA REINSURANCE CO	DE	CO/I	OL	98,160,177	1,558,891	2,046,374	135,003				
97071	13-3126819	07/01/2007	SCOR GLOBAL LIFE USA REINSURANCE CO	DE	YRT/I	OL	196,339,429	755,125	793,176	451,865				
97071	13-3126819	05/16/2011	SCOR GLOBAL LIFE USA REINSURANCE CO	DE	YRT/I	OL	271,058,916	925,599	942,522	495,815				
97071	13-3126819	09/01/2015	SCOR GLOBAL LIFE USA REINSURANCE CO	DE	YRT/I	OL	93,967,163	239,974	237,702	115,921				
97071	13-3126819	01/01/2019	SCOR GLOBAL LIFE USA REINSURANCE CO	DE	OTH/G	OL	69,181,000			85,642				
87572	23-2038295	12/01/1986	SCOTTISH RE (U.S.), INC.	DE	YRT/I	OL	1,448,234	20,820	35,712	23,697				
87572	23-2038295	01/01/1988	SCOTTISH RE (U.S.), INC.	DE	YRT/I	OL	49,252	898	2,617	(259)				
87572	23-2038295	01/01/1988	SCOTTISH RE (U.S.), INC.	DE	YRT/I	OL	422,500	7,891	7,235	7,784				
87572	23-2038295	07/01/1990	SCOTTISH RE (U.S.), INC.	DE	YRT/I	OL	602,500	20,580	18,700	26,740				
87572	23-2038295	01/01/1992	SCOTTISH RE (U.S.), INC.	DE	YRT/I	OL	250,000	1,403	1,257	1,047				
87572	23-2038295	11/01/1994	SCOTTISH RE (U.S.), INC.	DE	YRT/I	OL	3,095,819	64,808	58,347	58,024				
87572	23-2038295	11/01/1997	SCOTTISH RE (U.S.), INC.	DE	YRT/I	OL	98,248,473	2,353,352	2,324,968	3,436,247				
87572	23-2038295	01/01/1998	SCOTTISH RE (U.S.), INC.	DE	YRT/I	OL	436,630,010	9,287,686	10,739,748	10,957,677				
87572	23-2038295	01/01/1998	SCOTTISH RE (U.S.), INC.	DE	YRT/I	OL	1,152,881	8,554	7,842	7,566				
87572	23-2038295	10/30/2000	SCOTTISH RE (U.S.), INC.	DE	CO/I	OL	14,707,750	938,511	935,542	26,928				
87572	23-2038295	10/30/2000	SCOTTISH RE (U.S.), INC.	DE	CO/I	OL	22,071,380	438,484	535,682	32,282				
87572	23-2038295	10/30/2000	SCOTTISH RE (U.S.), INC.	DE	CO/I	OL	246,815,151	6,461,915	7,435,395	355,672				
87572	23-2038295	10/30/2000	SCOTTISH RE (U.S.), INC.	DE	CO/I	OL	72,796,250	1,771,400	2,102,937	38,295				
87572	23-2038295	04/01/2002	SCOTTISH RE (U.S.), INC.	DE	MCO/I	FA							2,445,239	
87572	23-2038295	01/01/2004	SCOTTISH RE (U.S.), INC.	DE	YRT/I	OL	199,093,064	5,792,321	5,644,526	4,041,876				
87572	23-2038295	10/11/2004	SCOTTISH RE (U.S.), INC.	DE	YRT/I	OL	45,731,173	931,609	1,070,568	585,072				
87572	23-2038295	01/18/2005	SCOTTISH RE (U.S.), INC.	DE	YRT/I	OL	9,148,501	44,818	41,874	28,331				
87572	23-2038295	05/01/2005	SCOTTISH RE (U.S.), INC.	DE	YRT/I	OL				157				
87572	23-2038295	05/01/2005	SCOTTISH RE (U.S.), INC.	DE	YRT/I	OL	251,693	2,184	1,982	1,226				
87572	23-2038295	07/01/2005	SCOTTISH RE (U.S.), INC.	DE	YRT/I	OL	7,280	86		76				
87572	23-2038295	08/22/2005	SCOTTISH RE (U.S.), INC.	DE	YRT/I	OL	600,000	144	131	5,391				
87572	23-2038295	08/22/2005	SCOTTISH RE (U.S.), INC.	DE	YRT/I	OL	143,665,522	114,877	149,630	408,309				
88713	84-0499703	08/01/1995	SECURITY LIFE OF DENVER INSURANCE COMPANY	CO	YRT/I	OL	59,237,038	1,586,978	1,815,158	997,871				
88713	84-0499703	01/01/1998	SECURITY LIFE OF DENVER INSURANCE COMPANY	CO	YRT/I	OL	1,524,293	10,281	9,437	8,821				
88713	84-0499703	07/01/1998	SECURITY LIFE OF DENVER INSURANCE COMPANY	CO	YRT/I	OL	3,396,030	82,594	135,716	50,615				
88713	84-0499703	11/01/2003	SECURITY LIFE OF DENVER INSURANCE COMPANY	CO	YRT/I	OL	25,540,467	787,049	715,178	622,846				
88713	84-0499703	03/01/2004	SECURITY LIFE OF DENVER INSURANCE COMPANY	CO	CO/I	OL	34,388,500	1,531,699	1,607,218	38,842				
82627	06-0839705	05/15/1980	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	625,000			39,263				
82627	06-0839705	07/01/1980	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	250,000	9,386	8,584	13,827				
82627	06-0839705	03/01/1983	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	1,021,914	18,028	18,446	16,763				
82627	06-0839705	03/01/1983	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	1,211,204	21,124	21,885	20,316				
82627	06-0839705	03/01/1983	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	630,948	11,029	11,425	10,486				
82627	06-0839705	04/01/1983	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	1,829,500	130,199	116,835	81,715				
82627	06-0839705	01/01/1984	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	6,245,250	250,341	234,875	215,413				
82627	06-0839705	03/01/1984	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL				50,890				
82627	06-0839705	01/01/1988	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL				(321)				
82627	06-0839705	07/01/1990	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	61,565	1,122	3,272					
82627	06-0839705	05/01/1994	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	552,500	20,386	18,506	26,475				
82627	06-0839705	11/01/1994	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	10,218,584	145,736	295,642	270,604				
82627	06-0839705	08/01/1995	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	1,645,069	3,657	3,478	3,486				
82627	06-0839705	08/01/1995	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	59,092,035	1,583,515	1,812,047	996,065				
82627	06-0839705	10/01/1996	SWISS RE LIFE & HEALTH AMERICA INC.	MO	CO/I	OL	175,000	5,137	4,645	4,509				
82627	06-0839705	05/01/1997	SWISS RE LIFE & HEALTH AMERICA INC.	MO	CO/I	OL	125,000	807	735	674				
82627	06-0839705	11/01/1997	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	98,248,494	2,353,353	2,324,969	1,266,907				
82627	06-0839705	01/01/1998	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	6,828,750	178,493	61,458	143,870				
82627	06-0839705	01/01/1998	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	5,587,355	156,724	140,003	88,004				
82627	06-0839705	07/01/1998	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	24,586,447	445,755	489,357	280,596				
82627	06-0839705	01/01/2000	SWISS RE LIFE & HEALTH AMERICA INC.	MO	CO/I	OL	217,500	1,468	114	1,024				
82627	06-0839705	05/01/2000	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	7,691,190	161,038	195,744	125,864				
82627	06-0839705	10/30/2000	SWISS RE LIFE & HEALTH AMERICA INC.	MO	CO/I	OL	144,250,302	1,551,961	2,222,287	323,684				
82627	06-0839705	10/30/2000	SWISS RE LIFE & HEALTH AMERICA INC.	MO	CO/I	OL	96,355,880	1,661,912	2,191,451	91,032				

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Reinsurance Ceded Life Insurance, Annuities, Deposit Funds and Other Liabilities Without Life or Disability Contingencies, and Related Benefits Listed by Reinsuring Company as of December 31, Current Year

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Company	5 Domi- ciliary Juris- diction	6 Type of Reinsurance Ceded	7 Type of Business Ceded	8 Amount in Force at End of Year	Reserve Credit Taken		11 Premiums	Outstanding Surplus Relief		14 Modified Coinsurance Reserve	15 Funds Withheld Under Coinsurance
								9 Current Year	10 Prior Year		12 Current Year	13 Prior Year		
82627	06-0839705	07/30/2001	SWISS RE LIFE & HEALTH AMERICA INC.	MO	CO/I	OL	30,000	189	172	157				
82627	06-0839705	01/01/2002	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	788,781,689	20,476,553	19,691,442	15,153,542				
82627	06-0839705	01/01/2002	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	40,225,274	508,977	456,818	413,444				
82627	06-0839705	07/28/2003	SWISS RE LIFE & HEALTH AMERICA INC.	MO	CO/I	OL	12,100,000	164,674	207,259	11,212				
82627	06-0839705	11/01/2003	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	248,273,835	9,849,631	9,156,602	8,300,681				
82627	06-0839705	07/01/2004	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	1,055,080	7,932	7,300	5,409				
82627	06-0839705	07/30/2004	SWISS RE LIFE & HEALTH AMERICA INC.	MO	CO/I	OL	17,412,500	480,991	513,477	19,000				
82627	06-0839705	10/11/2004	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	115,939,013	2,181,508	2,500,132	1,431,250				
82627	06-0839705	01/18/2005	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	9,865,949	50,719	47,077	32,478				
82627	06-0839705	08/22/2005	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	1,200,000	287	262	2,192				
82627	06-0839705	08/22/2005	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	268,188,151	199,060	250,866	731,908				
82627	06-0839705	10/01/2005	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	39,011,125	134,815	136,302	117,612				
82627	06-0839705	10/01/2005	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	5,150,000	30,576	70,979	31,370				
82627	06-0839705	09/01/2006	SWISS RE LIFE & HEALTH AMERICA INC.	MO	OTH/G	OL			4,543					
82627	06-0839705	04/01/2007	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	36,721,124	541,523	467,038	320,920				
82627	06-0839705	04/01/2007	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	77,297,728	1,191,498	1,141,182	1,215,137				
82627	06-0839705	07/01/2007	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	600,000	4,931	4,427	10,134				
82627	06-0839705	07/01/2007	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	81,209,971	305,953	322,029	222,084				
82627	06-0839705	05/01/2008	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	90,061,228	249,937	223,080	201,347				
82627	06-0839705	05/16/2011	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	207,455,953	690,179	693,528	424,650				
82627	06-0839705	05/16/2011	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	263,410,174	966,329	880,278	545,541				
82627	06-0839705	09/01/2015	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	170,644,777	882,755	904,960	444,125				
82627	06-0839705	02/01/2020	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	460,575,179	591,907	132,608	86,895				
82627	06-0839705	02/01/2020	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	17,262,471	22,711	9,155	5,834				
82627	06-0839705	09/01/2020	SWISS RE LIFE & HEALTH AMERICA INC.	MO	YRT/I	OL	13,500	24		6				
70688	36-6071399	01/01/1988	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	NY	CO/I	OL	922,500	11,328	10,477	10,944				
70688	36-6071399	10/01/1992	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	NY	YRT/I	OL	450,000	13,708	12,340	19,697				
70688	36-6071399	01/01/1995	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	NY	YRT/I	OL	4,831,687	3,999	3,820	46,094				
70688	36-6071399	08/01/1995	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	NY	YRT/I	OL	74,791,827	1,169,279	1,280,671	990,817				
70688	36-6071399	01/01/1998	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	NY	YRT/I	OL	1,409,641	8,783	8,042	7,792				
70688	36-6071399	11/18/2002	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	NY	CO/I	OL	262,299,876	8,284,535	9,199,147	326,490				
70688	36-6071399	11/18/2002	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	NY	CO/I	OL	71,562,630	2,229,254	2,508,695	37,101				
70688	36-6071399	07/30/2004	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	NY	CO/I	OL	17,412,500	480,991	513,477	18,670				
86231	39-0989781	01/01/1998	TRANSAMERICA LIFE INSURANCE COMPANY	IA	YRT/I	OL				1,774				
60704	94-1516991	09/01/1998	WILTON REASSURANCE LIFE COMPANY OF NEW YORK	NY	CO/I	VA		544,549	551,370					
0899999. General Account - Authorized U.S. Non-Affiliates							14,209,237,753	473,755,549	494,195,731	122,939,915			2,445,239	
1099999. Total General Account - Authorized Non-Affiliates							14,209,237,753	473,755,549	494,195,731	122,939,915			2,445,239	
1199999. Total General Account Authorized							14,209,237,753	473,755,549	494,195,731	122,939,915			2,445,239	
65676	35-0472300	10/20/1958	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	CO/I	OL				(446)				
65676	35-0472300	10/20/1958	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	YRT/I	OL				(1,373)				
65676	35-0472300	07/01/1983	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	YRT/I	OL	825,000	6,832	6,323	49,640				
65676	35-0472300	07/01/1985	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	CO/I	OL	2,378,642	22,679	37,456	38,698				
65676	35-0472300	07/01/1990	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	CO/I	OL	1,300,000	30,999	28,189	39,783				
65676	35-0472300	01/01/1991	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	YRT/I	OL	2,985,767	42,756	281,394	(42,939)				
65676	35-0472300	08/01/1995	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	YRT/I	OL	59,233,640	1,587,043	1,814,731	997,830				
65676	35-0472300	10/15/1996	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	CO/I	OL	4,562,500	39,899	42,038	9,530				
65676	35-0472300	11/01/1997	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	YRT/I	OL	98,248,472	2,353,352	2,324,968	1,266,907				
65676	35-0472300	01/01/1998	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	YRT/I	OL	6,828,750	178,493	61,458	143,870				
65676	35-0472300	01/01/1998	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	YRT/I	OL	3,162,675	35,725	31,545	23,610				
65676	35-0472300	07/01/1998	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	YRT/I	OL	24,586,501	445,756	489,358	280,596				
65676	35-0472300	05/01/2000	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	YRT/I	OL	7,915,252	162,357	196,960	127,724				
65676	35-0472300	01/01/2001	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	CO/I	OL	31,575,000	292,129	455,947	41,514				
65676	35-0472300	01/01/2001	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	YRT/I	OL	1,800,000	23,929	21,891	12,051				
65676	35-0472300	12/31/2007	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	CO/I	VA		72,803,837	178,221,090	36,276,353				
65676	35-0472300	01/01/2013	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	CO/I	IA		20,709,261	23,070,551	677,254				
65676	35-0472300	01/01/2018	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	CO/I	VA		34,842,392	38,763,445	29,522,007				

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Reinsurance Ceded Life Insurance, Annuities, Deposit Funds and Other Liabilities Without Life or Disability Contingencies, and Related Benefits Listed by Reinsuring Company as of December 31, Current Year

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Company	5 Domi- ciliary Juris- diction	6 Type of Reinsurance Ceded	7 Type of Business Ceded	8 Amount in Force at End of Year	Reserve Credit Taken		11 Premiums	Outstanding Surplus Relief		14 Modified Coinsurance Reserve	15 Funds Withheld Under Coinsurance
								9 Current Year	10 Prior Year		12 Current Year	13 Prior Year		
1399999. General Account - Unauthorized U.S. Affiliates - Other							245,402,199	133,577,439	245,847,344	69,462,609				
1499999. Total General Account - Unauthorized U.S. Affiliates							245,402,199	133,577,439	245,847,344	69,462,609				
00000	AA-3160057	12/01/2004	LINCOLN NATIONAL REINSURANCE COMPANY (BARBADOS) LIMITED	BRB	CO/I	AXXX	69,199,167	68,870,591	592,952					
1699999. General Account - Unauthorized Non-U.S. Affiliates - Other								69,199,167	68,870,591	592,952				
1799999. Total General Account - Unauthorized Non-U.S. Affiliates								69,199,167	68,870,591	592,952				
1899999. Total General Account - Unauthorized Affiliates							245,402,199	202,776,606	314,717,935	70,055,561				
60348	22-1771521	06/01/2006	ACE LIFE INSURANCE COMPANY	CT	YRT/I	OL	33,462,822	1,765,323	1,585,006	1,486,271				
60348	22-1771521	04/01/2007	ACE LIFE INSURANCE COMPANY	CT	YRT/I	OL	9,045,903	70,411	61,668	47,657				
60348	22-1771521	04/01/2007	ACE LIFE INSURANCE COMPANY	CT	YRT/I	OL	135,589,566	2,390,206	2,289,989	1,896,156				
61395	87-0115120	01/01/1988	BENEFICIAL LIFE INSURANCE COMPANY	UT	YRT/I	OL	24,626	449	1,309	(132)				
90638	95-6042390	03/01/1983	BEST LIFE AND HEALTH INSURANCE COMPANY	TX	YRT/I	OL	397,987	6,962	7,254	6,833				
68276	48-1024691	05/01/1997	EMPLOYERS REASSURANCE CORPORATION	KS	CO/I	OL	37,500	242	221	133				
68276	48-1024691	05/01/1997	EMPLOYERS REASSURANCE CORPORATION	KS	CO/I	OL	52,500	1,541	1,393	889				
68276	48-1024691	01/01/2000	EMPLOYERS REASSURANCE CORPORATION	KS	CO/I	OL	30,000	45	43	23				
63274	52-6033321	01/01/1988	FIDELITY & GUARANTY LIFE INSURANCE COMPANY	IA	YRT/I	OL	36,939	673	1,963	(198)				
74071	75-1281078	04/01/2016	FNL INSURANCE COMPANY LTD	HI	COFII/I	OL	4,064,104,392	2,586,020,209	2,493,197,312	(62,408,288)	306,440,580	327,945,182	1,609,703,508	
74071	75-1281078	04/01/2016	FNL INSURANCE COMPANY LTD	HI	YRT/I	OL	6,337,717,872	28,053,087	27,642,501	57,081,213				
00000	AA-9995121	01/01/2019	GUY CARPENTER & CO INC TREATY REINS PROGRAM	PA	CAT/G	OL				(1,792)				
00000	AA-9995121	01/01/2020	GUY CARPENTER & CO INC TREATY REINS PROGRAM	PA	CAT/G	OL				27,475				
88099	75-1608507	05/01/2005	OPTIMUM RE INSURANCE COMPANY	TX	YRT/I	OL	351,765	2,645	2,434	1,837				
88099	75-1608507	04/01/2007	OPTIMUM RE INSURANCE COMPANY	TX	YRT/I	OL	478,237,607	3,909,350	3,656,625	2,479,104				
88099	75-1608507	02/01/2020	OPTIMUM RE INSURANCE COMPANY	TX	YRT/I	OL	5,754,024	7,570	3,051	2,214				
67466	95-1079000	01/01/1988	PACIFIC LIFE INSURANCE COMPANY	NE	YRT/I	OL	307,825	5,610	16,360	(1,648)				
67466	95-1079000	07/01/1990	PACIFIC LIFE INSURANCE COMPANY	NE	YRT/I	OL	700,000	16,692	15,179	21,422				
67466	95-1079000	08/01/1995	PACIFIC LIFE INSURANCE COMPANY	NE	YRT/I	OL	59,230,333	1,586,955	1,814,632	997,777				
67466	95-1079000	07/01/1998	PACIFIC LIFE INSURANCE COMPANY	NE	YRT/I	OL	24,584,826	445,726	489,325	280,889				
64688	75-6020048	03/01/1983	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	DE	YRT/I	OL	465,441	7,075	6,906	5,520				
64688	75-6020048	01/01/2002	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	DE	YRT/I	OL	364,052,370	9,652,142	9,297,834	6,804,568				
64688	75-6020048	11/01/2003	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	DE	YRT/I	OL	48,125	361	338	384				
64688	75-6020048	11/01/2003	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	DE	YRT/I	OL	26,365,897	637,400	688,010	535,211				
64688	75-6020048	10/11/2004	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	DE	YRT/I	OL	58,832,182	1,118,878	1,275,144	676,445				
64688	75-6020048	10/01/2005	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	DE	YRT/I	OL	88,322,250	330,783	414,561	280,755				
64688	75-6020048	01/01/2006	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	DE	YRT/I	OL	72,274,577	3,293,961	2,966,209	4,324,490				
64688	75-6020048	04/01/2007	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	DE	YRT/I	OL	131,242,238	2,889,871	2,684,471	2,590,950				
64688	75-6020048	04/01/2007	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	DE	YRT/I	OL	358,121,944	4,289,429	4,033,849	3,321,501				
64688	75-6020048	05/01/2008	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	DE	YRT/I	OL	180,122,483	499,873	446,160	396,669				
1999999. General Account - Unauthorized U.S. Non-Affiliates							12,429,513,994	2,647,003,469	2,552,599,747	20,854,328	306,440,580	327,945,182	1,609,703,508	
00000	AA-1360182	03/01/1983	ALLIANZ S.P.A.	ITA	YRT/I	OL	905,618	15,509	16,107	14,857				
00000	AA-1460080	03/01/1983	ALLIANZ SUISSE INSURANCE COMPANY	CHE	YRT/I	OL	17,437	558	539	522				
00000	AA-1244102	03/01/1983	AXA BELGIUM	BEL	YRT/I	OL	15,686	134	187	149				
00000	AA-3190180	03/01/1983	CATALINA GENERAL INSURANCE LTD	BMJ	YRT/I	OL	480,354	8,310	8,597	7,818				
00000	AA-3194154	04/01/2005	CHUBB TEMPEST LIFE REINSURANCE	BMJ	CO/I	OL	7,803,153	460,332	450,729	11,346				
00000	AA-3194154	04/01/2005	CHUBB TEMPEST LIFE REINSURANCE	BMJ	CO/I	OL	1,800,000	91,324	88,434	1,015				
00000	AA-3194154	08/22/2005	CHUBB TEMPEST LIFE REINSURANCE	BMJ	YRT/I	OL	30,002,228	23,332	32,640	84,808				
00000	AA-3194154	08/22/2005	CHUBB TEMPEST LIFE REINSURANCE	BMJ	YRT/I	OL	7,014,700	5,533	7,318	20,397				
00000	AA-1320035	01/01/1992	COLISEE RE	FRA	YRT/I	OL	283,771	4,861	4,810	4,046				
00000	98-0552832	03/01/1983	GAMLA LIVFORSAKRINGSAKTIEBOLAGET SEB TRYGG LIV	SWE	YRT/I	OL	1,500,782	26,310	27,520	25,960				
00000	AA-5420050	02/01/2020	KOREAN REINSURANCE COMPANY	KOR	YRT/I	OL	151,608,392	195,768	44,203	25,759				
00000	AA-5420050	09/01/2020	KOREAN REINSURANCE COMPANY	KOR	YRT/I	OL	4,500	8	2					
00000	AA-1360195	01/01/1984	UNIPOLSAI ASSICURAZIONI SPA ITALY	ITA	YRT/I	OL	216,441	3,296	3,223	2,654				
00000	AA-1460100	03/01/1983	NEW REINSURANCE COMPANY LIMITED	CHE	YRT/I	OL	726,077	12,746	13,363	12,615				
00000	AA-1120145	01/01/1985	QBE RE (EUROPE) LIMITED	GBR	YRT/I	OL	109,066	1,746	1,672	1,689				
00000	AA-1120743	03/01/1983	REASSURE LIMITED	GBR	YRT/I	OL	279,042	4,592	4,459	4,076				
00000	AA-1340015	03/01/1983	SCOR RUCKVERSICHERUNG DEUTSCHLAND AG	DEU	YRT/I	OL	3,594,317	65,202	70,220	65,516				
00000	AA-1320158	03/01/1983	SCOR SE	FRA	YRT/I	OL	3,640	24	22	36				
00000	AA-1320158	01/01/1984	SCOR SE	FRA	YRT/I	OL	204,751	3,220	3,151	2,539				

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Reinsurance Ceded Life Insurance, Annuities, Deposit Funds and Other Liabilities Without Life or Disability Contingencies, and Related Benefits Listed by Reinsuring Company as of December 31, Current Year

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Company	5 Domi- ciliary Juris- diction	6 Type of Reinsurance Ceded	7 Type of Business Ceded	8 Amount in Force at End of Year	Reserve Credit Taken		11 Premiums	Outstanding Surplus Relief		14 Modified Coinsurance Reserve	15 Funds Withheld Under Coinsurance	
								9 Current Year	10 Prior Year		12 Current Year	13 Prior Year			
.00000	AA-1580095	02/01/2020	THE TOA REINSURANCE COMPANY, LIMITED	JPN	YRT/I	OL	2,877,012	3,785	1,526	784					
.00000	AA-3190773	08/01/2001	TRANSAMERICA INTERNATIONAL RE (BERMUDA) LTD	BMU	CO/I	OL	4,860,000	23,871	49,739	4,730					
.00000	AA-1780072	03/01/1983	XL RE EUROPE SE	IRL	YRT/I	OL	9,100	59	56	90					
2099999. General Account - Unauthorized Non-U.S. Non-Affiliates							214,316,067	950,520	828,515	291,408					
2199999. Total General Account - Unauthorized Non-Affiliates							12,643,830,061	2,647,953,989	2,553,428,262	21,145,736	306,440,580	327,945,182		1,609,703,508	
2299999. Total General Account Unauthorized							12,889,232,260	2,850,730,595	2,868,146,197	91,201,297	306,440,580	327,945,182		1,609,703,508	
2599999. Total General Account - Certified U.S. Affiliates															
2899999. Total General Account - Certified Non-U.S. Affiliates															
2999999. Total General Account - Certified Affiliates															
.00000	AA-1460100	05/01/1983	NEW REINSURANCE COMPANY LIMITED	CHE	YRT/I	OL	1,147,500	33,495	64,554	27,359					
.00000	AA-1460100	12/01/1986	NEW REINSURANCE COMPANY LIMITED	CHE	YRT/I	OL	1,082,123	19,941	34,834	23,773					
.00000	AA-1460100	11/01/1997	NEW REINSURANCE COMPANY LIMITED	CHE	YRT/I	OL	98,248,472	2,353,352	2,324,968	1,266,907					
.00000	AA-1460100	01/01/1998	NEW REINSURANCE COMPANY LIMITED	CHE	YRT/I	OL	1,517,405	9,904	9,129	8,519					
.00000	AA-1460100	01/01/2002	NEW REINSURANCE COMPANY LIMITED	CHE	YRT/I	OL	221,819,844	6,222,023	6,003,106	4,858,050					
.00000	AA-1460100	01/01/2002	NEW REINSURANCE COMPANY LIMITED	CHE	YRT/I	OL	20,884,457	212,794	195,501	144,564					
.00000	AA-1460100	01/01/2003	NEW REINSURANCE COMPANY LIMITED	CHE	YRT/I	OL	18,818,401	566,069	618,789	422,365					
.00000	AA-1460100	11/01/2003	NEW REINSURANCE COMPANY LIMITED	CHE	YRT/I	OL	125,108,650	5,668,479	5,234,748	5,003,289					
.00000	AA-1460100	10/11/2004	NEW REINSURANCE COMPANY LIMITED	CHE	YRT/I	OL	703,317	5,288	4,866	3,660					
.00000	AA-1460100	10/11/2004	NEW REINSURANCE COMPANY LIMITED	CHE	YRT/I	OL	40,221,421	746,552	850,623	532,754					
.00000	AA-1460100	04/01/2007	NEW REINSURANCE COMPANY LIMITED	CHE	YRT/I	OL	81,665,049	836,764	752,034	329,414					
.00000	AA-1460100	04/01/2007	NEW REINSURANCE COMPANY LIMITED	CHE	YRT/I	OL	508,202,493	6,388,914	6,110,584	5,459,581					
.00000	AA-1460100	07/01/2007	NEW REINSURANCE COMPANY LIMITED	CHE	YRT/I	OL	1,272,644	11,319	10,349	5,347					
.00000	AA-1460100	07/01/2007	NEW REINSURANCE COMPANY LIMITED	CHE	YRT/I	OL	138,208,396	517,544	563,061	334,464					
.00000	AA-1460100	05/01/2008	NEW REINSURANCE COMPANY LIMITED	CHE	YRT/I	OL	90,061,228	249,937	223,080	162,478					
.00000	AA-1460100	05/16/2011	NEW REINSURANCE COMPANY LIMITED	CHE	YRT/I	OL	449,264,855	1,521,484	1,552,337	788,732					
.00000	AA-1460100	05/16/2011	NEW REINSURANCE COMPANY LIMITED	CHE	YRT/I	OL	365,815,715	1,377,090	1,253,232	808,546					
.00000	AA-1460100	09/01/2015	NEW REINSURANCE COMPANY LIMITED	CHE	YRT/I	OL	239,434,329	785,210	882,839	376,513					
3199999. General Account - Certified Non-U.S. Non-Affiliates							2,403,476,299	27,526,159	26,688,634	20,556,315					
3299999. Total General Account - Certified Non-Affiliates							2,403,476,299	27,526,159	26,688,634	20,556,315					
3399999. Total General Account Certified							2,403,476,299	27,526,159	26,688,634	20,556,315					
3699999. Total General Account - Reciprocal Jurisdiction U.S. Affiliates															
3999999. Total General Account - Reciprocal Jurisdiction Non-U.S. Affiliates															
4099999. Total General Account - Reciprocal Jurisdiction Affiliates															
4399999. Total General Account - Reciprocal Jurisdiction Non-Affiliates															
4499999. Total General Account Reciprocal Jurisdiction															
4599999. Total General Account Authorized, Unauthorized, Reciprocal Jurisdiction and Certified							29,501,946,312	3,352,012,303	3,389,030,562	234,697,527	306,440,580	327,945,182	2,445,239	1,609,703,508	
4899999. Total Separate Accounts - Authorized U.S. Affiliates															
5199999. Total Separate Accounts - Authorized Non-U.S. Affiliates															
5299999. Total Separate Accounts - Authorized Affiliates															
5599999. Total Separate Accounts - Authorized Non-Affiliates															
5699999. Total Separate Accounts Authorized															
.65676	.35-0472300	01/01/2018	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	MCO/I	VA				203,855,282			1,215,488,897		
5899999. Separate Accounts - Unauthorized U.S. Affiliates - Other											203,855,282			1,215,488,897	
5999999. Total Separate Accounts - Unauthorized U.S. Affiliates											203,855,282			1,215,488,897	
6299999. Total Separate Accounts - Unauthorized Non-U.S. Affiliates															
6399999. Total Separate Accounts - Unauthorized Affiliates											203,855,282			1,215,488,897	
6699999. Total Separate Accounts - Unauthorized Non-Affiliates															
6799999. Total Separate Accounts Unauthorized											203,855,282			1,215,488,897	
7099999. Total Separate Accounts - Certified U.S. Affiliates															
7399999. Total Separate Accounts - Certified Non-U.S. Affiliates															
7499999. Total Separate Accounts - Certified Affiliates															
7799999. Total Separate Accounts - Certified Non-Affiliates															
7899999. Total Separate Accounts Certified															
8199999. Total Separate Accounts - Reciprocal Jurisdiction U.S. Affiliates															

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SCHEDULE S - PART 3 - SECTION 1

Reinsurance Ceded Life Insurance, Annuities, Deposit Funds and Other Liabilities Without Life or Disability Contingencies, and Related Benefits Listed by Reinsuring Company as of December 31, Current Year

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Company	5 Domi- ciliary Juris- diction	6 Type of Reinsurance Ceded	7 Type of Business Ceded	8 Amount in Force at End of Year	Reserve Credit Taken		11 Premiums	Outstanding Surplus Relief		14 Modified Coinsurance Reserve	15 Funds Withheld Under Coinsurance
								9 Current Year	10 Prior Year		12 Current Year	13 Prior Year		
8499999. Total Separate Accounts - Reciprocal Jurisdiction Non-U.S. Affiliates														
8599999. Total Separate Accounts - Reciprocal Jurisdiction Affiliates														
8899999. Total Separate Accounts - Reciprocal Jurisdiction Non-Affiliates														
8999999. Total Separate Accounts Reciprocal Jurisdiction														
9099999. Total Separate Accounts Authorized, Unauthorized, Reciprocal Jurisdiction and Certified														
9199999. Total U.S. (Sum of 0399999, 0899999, 1499999, 1999999, 2599999, 3099999, 3699999, 4199999, 4899999, 5399999, 5999999, 6499999, 7099999, 7599999, 8199999 and 8699999)														
							26,884,153,946	3,254,336,457	3,292,642,822	417,112,134	306,440,580	327,945,182	1,217,934,136	1,609,703,508
9299999. Total Non-U.S. (Sum of 0699999, 0999999, 1799999, 2099999, 2899999, 3199999, 3999999, 4299999, 5199999, 5499999, 6299999, 6599999, 7399999, 7699999, 8499999 and 8799999)														
							2,617,792,366	97,675,846	96,387,740	21,440,675				
9999999 - Totals														
							29,501,946,312	3,352,012,303	3,389,030,562	438,552,809	306,440,580	327,945,182	1,217,934,136	1,609,703,508

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SCHEDULE S - PART 3 - SECTION 2

Reinsurance Ceded Accident and Health Insurance Listed by Reinsuring Company as of December 31, Current Year

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Company	5 Domi- ciliary Juris- diction	6 Type of Reinsurance Ceded	7 Type of Business Ceded	8 Premiums	9 Unearned Premiums (Estimated)	10 Reserve Credit Taken Other than for Unearned Premiums	Outstanding Surplus Relief		13 Modified Coinsurance Reserve	14 Funds Withheld Under Coinsurance
										11 Current Year	12 Prior Year		
0399999. Total General Account - Authorized U.S. Affiliates													
0699999. Total General Account - Authorized Non-U.S. Affiliates													
0799999. Total General Account - Authorized Affiliates													
86258	13-2572994	10/01/2005	GENERAL RE LIFE CORPORATION	CT	OTH/I	LTDI	97						
65978	13-5581829	05/10/1999	METROPOLITAN LIFE INSURANCE COMPANY	NY	OTH/I	LTDI	200,018	30,944	2,242,095				
66346	58-0828824	10/01/2014	MUNICH AMERICAN REASSURANCE COMPANY	GA	OTH/G	LTDI			1,048,518				
67598	04-1768571	05/01/1991	PAUL REVERE LIFE INSURANCE COMPANY	MA	OTH/I	LTDI	28,654		542,846				
93572	43-1235868	09/01/2010	RGA REINSURANCE COMPANY	MO	OTH/G	LTDI			1,934,072				
97071	13-3126819	01/01/2019	SCOR GLOBAL LIFE USA REINSURANCE CO	DE	OTH/G	A	60,348						
82627	06-0839705	10/17/1994	SWISS RE LIFE & HEALTH AMERICA INC.	MO	OTH/I	LTDI	72,770		2,218,160				
82627	06-0839705	01/01/2019	SWISS RE LIFE & HEALTH AMERICA INC.	MO	OTH/G	LTDI	196,001		356,679				
0899999. General Account - Authorized U.S. Non-Affiliates							557,888	30,944	8,342,370				
1099999. Total General Account - Authorized Non-Affiliates							557,888	30,944	8,342,370				
1199999. Total General Account Authorized							557,888	30,944	8,342,370				
65676	35-0472300	08/01/1985	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	IN	OTH/I	LTDI			225,471				
1399999. General Account - Unauthorized U.S. Affiliates - Other							10,090		225,471				
1499999. Total General Account - Unauthorized U.S. Affiliates							10,090		225,471				
1799999. Total General Account - Unauthorized Non-U.S. Affiliates													
1899999. Total General Account - Unauthorized Affiliates							10,090		225,471				
00000	AA-9995055	07/01/1985	AMERICAN DISABILITY REINS UNDERWRITERS SYNDICATE	ME	OTH/G	A			69,464				
00000	AA-9995121	01/01/2018	GUY CARPENTER & CO INC TREATY REINS PROGRAM	PA	CAT/G	A	(1,344)						
00000	AA-9995121	01/01/2020	GUY CARPENTER & CO INC TREATY REINS PROGRAM	PA	CAT/G	A	36,813						
1999999. General Account - Unauthorized U.S. Non-Affiliates							35,469		69,464				
2199999. Total General Account - Unauthorized Non-Affiliates							35,469		69,464				
2299999. Total General Account Unauthorized							45,559		294,935				
2599999. Total General Account - Certified U.S. Affiliates													
2899999. Total General Account - Certified Non-U.S. Affiliates													
2999999. Total General Account - Certified Affiliates													
3299999. Total General Account - Certified Non-Affiliates													
3399999. Total General Account Certified													
3699999. Total General Account - Reciprocal Jurisdiction U.S. Affiliates													
3999999. Total General Account - Reciprocal Jurisdiction Non-U.S. Affiliates													
4099999. Total General Account - Reciprocal Jurisdiction Affiliates													
4399999. Total General Account - Reciprocal Jurisdiction Non-Affiliates													
4499999. Total General Account Reciprocal Jurisdiction													
4599999. Total General Account Authorized, Unauthorized, Reciprocal Jurisdiction and Certified							603,447	30,944	8,637,305				
4899999. Total Separate Accounts - Authorized U.S. Affiliates													
5199999. Total Separate Accounts - Authorized Non-U.S. Affiliates													
5299999. Total Separate Accounts - Authorized Affiliates													
5599999. Total Separate Accounts - Authorized Non-Affiliates													
5699999. Total Separate Accounts Authorized													
5999999. Total Separate Accounts - Unauthorized U.S. Affiliates													
6299999. Total Separate Accounts - Unauthorized Non-U.S. Affiliates													
6399999. Total Separate Accounts - Unauthorized Affiliates													
6699999. Total Separate Accounts - Unauthorized Non-Affiliates													
6799999. Total Separate Accounts Unauthorized													
7099999. Total Separate Accounts - Certified U.S. Affiliates													
7399999. Total Separate Accounts - Certified Non-U.S. Affiliates													
7499999. Total Separate Accounts - Certified Affiliates													
7799999. Total Separate Accounts - Certified Non-Affiliates													
7899999. Total Separate Accounts Certified													
8199999. Total Separate Accounts - Reciprocal Jurisdiction U.S. Affiliates													
8499999. Total Separate Accounts - Reciprocal Jurisdiction Non-U.S. Affiliates													

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE S - PART 3 - SECTION 2

Reinsurance Ceded Accident and Health Insurance Listed by Reinsuring Company as of December 31, Current Year

1 NAIC Company Code	2 ID Number	3 Effective Date	4 Name of Company	5 Domi- ciliary Juris- diction	6 Type of Reinsurance Ceded	7 Type of Business Ceded	8 Premiums	9 Unearned Premiums (Estimated)	10 Reserve Credit Taken Other than for Unearned Premiums	Outstanding Surplus Relief		13 Modified Coinsurance Reserve	14 Funds Withheld Under Coinsurance
										11 Current Year	12 Prior Year		
8599999. Total Separate Accounts - Reciprocal Jurisdiction Affiliates													
8899999. Total Separate Accounts - Reciprocal Jurisdiction Non-Affiliates													
8999999. Total Separate Accounts Reciprocal Jurisdiction													
9099999. Total Separate Accounts Authorized, Unauthorized, Reciprocal Jurisdiction and Certified													
9199999. Total U.S. (Sum of 0399999, 0899999, 1499999, 1999999, 2599999, 3099999, 3699999, 4199999, 4899999, 5399999, 5999999, 6499999, 7099999, 7599999, 8199999 and 8699999)							603,447	30,944	8,637,305				
9299999. Total Non-U.S. (Sum of 0699999, 0999999, 1799999, 2099999, 2899999, 3199999, 3999999, 4299999, 5199999, 5499999, 6299999, 6599999, 7399999, 7699999, 8499999 and 8799999)													
9999999 - Totals							603,447	30,944	8,637,305				

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE S - PART 4

Reinsurance Ceded to Unauthorized Companies

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
NAIC Company Code	ID Number	Effective Date	Name of Reinsurer	Reserve Credit Taken	Paid and Unpaid Losses Recoverable (Debit)	Other Debits	Total (Cols.5+6+7)	Letters of Credit	Issuing or Confirming Bank Reference Number (a)	Trust Agreements	Funds Deposited by and Withheld from Reinsurers	Other	Miscellaneous Balances (Credit)	Sum of Cols. 9+11+12+13 +14 but not in Excess of Col. 8	
65676	35-0472300	07/01/1983	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	6,832			6,832			6,832				6,832	
65676	35-0472300	07/01/1985	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	22,679	397,824		420,503			420,503				420,503	
65676	35-0472300	07/01/1990	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	30,999			30,999			30,999				30,999	
65676	35-0472300	01/01/1991	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	42,756			42,756			42,756				42,756	
65676	35-0472300	08/01/1995	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	1,587,043	928,671		2,515,714			2,515,714				2,515,714	
65676	35-0472300	10/15/1996	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	39,899			39,899			39,899				39,899	
65676	35-0472300	11/01/1997	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	2,353,352	67,633		2,420,985			2,420,985				2,420,985	
65676	35-0472300	01/01/1998	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	214,218	12,759		226,977			226,977				226,977	
65676	35-0472300	07/01/1998	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	445,756			445,756			445,756				445,756	
65676	35-0472300	05/01/2000	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	162,357			162,357			162,357				162,357	
65676	35-0472300	01/01/2001	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	316,058			316,058			316,058				316,058	
65676	35-0472300	12/31/2007	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	72,803,837	5,708		72,809,545	1,000	0020	171,165,088				72,809,545	
65676	35-0472300	01/01/2013	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	20,709,261			20,709,261			20,709,261				20,709,261	
65676	35-0472300	01/01/2018	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	34,842,392			34,842,392			34,842,392				34,842,392	
0299999. General Account - Life and Annuity U.S. Affiliates - Other				133,577,439	1,412,595		134,990,034	1,000	XXX	233,345,577				134,990,034	
0399999. Total General Account - Life and Annuity U.S. Affiliates				133,577,439	1,412,595		134,990,034	1,000	XXX	233,345,577				134,990,034	
00000	AA-3160057	12/01/2004	LINCOLN NATIONAL REINSURANCE COMPANY (BARBADOS) LIMITED	69,199,167	67,973	7,951,903	77,219,043	1,000,000	0019	90,391,928			9,944	77,219,043	
0599999. General Account - Life and Annuity Non-U.S. Affiliates - Other				69,199,167	67,973	7,951,903	77,219,043	1,000,000	XXX	90,391,928				9,944	77,219,043
0699999. Total General Account - Life and Annuity Non-U.S. Affiliates				69,199,167	67,973	7,951,903	77,219,043	1,000,000	XXX	90,391,928				9,944	77,219,043
0799999. Total General Account - Life and Annuity Affiliates				202,776,606	1,480,568	7,951,903	212,209,077	1,001,000	XXX	323,737,505				9,944	212,209,077
60348	22-1771521	06/01/2006	ACE LIFE INSURANCE COMPANY	1,765,323			1,765,323	3,445,189	0001					1,765,323	
60348	22-1771521	04/01/2007	ACE LIFE INSURANCE COMPANY	2,460,617	94,194		2,554,811	2,554,811	0001					2,554,811	
61395	87-0115120	01/01/1988	BENEFICIAL LIFE INSURANCE COMPANY	449	11,585		12,034								
90638	95-6042390	03/01/1983	BEST LIFE AND HEALTH INSURANCE COMPANY	6,962	6,153		13,115								
68276	48-1024691	05/01/1997	EMPLOYERS REASSURANCE CORPORATION	1,783			1,783								
68276	48-1024691	01/01/2000	EMPLOYERS REASSURANCE CORPORATION	45			45								
63274	52-6033321	01/01/1988	FIDELITY & GUARANTY LIFE INSURANCE COMPANY	673			673								
74071	75-1281078	04/01/2016	FINL INSURANCE COMPANY LTD	2,614,073,296	5,120,701		2,619,193,997			1,033,625,851	1,609,703,508		4,522,113	2,619,193,997	
88099	75-1608507	05/01/2005	OPTIMUM RE INSURANCE COMPANY	2,645			2,645								
88099	75-1608507	04/01/2007	OPTIMUM RE INSURANCE COMPANY	3,909,350	94,194		4,003,544	1,625,000	0002					1,625,000	
88099	75-1608507	02/01/2020	OPTIMUM RE INSURANCE COMPANY	7,570			7,570								
67466	95-1079000	01/01/1988	PACIFIC LIFE INSURANCE COMPANY	5,610			5,610	5,610	0003					5,610	
67466	95-1079000	07/01/1990	PACIFIC LIFE INSURANCE COMPANY	16,692			16,692	16,692	0003					16,692	
67466	95-1079000	08/01/1995	PACIFIC LIFE INSURANCE COMPANY	1,586,955	928,617		2,515,572	3,019,214	0003					2,515,572	
67466	95-1079000	07/01/1998	PACIFIC LIFE INSURANCE COMPANY	445,726	12,758		458,484	458,484	0003					458,484	
64688	75-6020048	03/01/1983	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	7,075			7,075	7,075	0004					7,075	
64688	75-6020048	01/01/2002	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	9,652,142	666,218		10,318,360	15,831,353	0004					10,318,360	
64688	75-6020048	11/01/2003	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	637,761	5,885		643,646	643,646	0004					643,646	
64688	75-6020048	10/11/2004	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	1,118,878	804,419		1,923,297	1,923,297	0004					1,923,297	
64688	75-6020048	10/01/2005	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	330,783			330,783	330,783	0004					330,783	
64688	75-6020048	01/01/2006	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	3,293,961	19,840		3,313,801	3,313,801	0004					3,313,801	
64688	75-6020048	04/01/2007	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	7,179,300	270,872		7,450,172	7,450,172	0004					7,450,172	
64688	75-6020048	05/01/2008	SCOR GLOBAL LIFE AMERICAS REINSURANCE COMPANY	499,873			499,873	499,873	0004					499,873	
0899999. General Account - Life and Annuity U.S. Non-Affiliates				2,647,003,469	8,035,436		2,655,038,905	41,125,000	XXX	1,033,625,851	1,609,703,508		4,522,113	2,652,622,496	
00000	AA-1360182	03/01/1983	ALLIANZ S.P.A.	15,509	12,299		27,808	18,681	0005					18,681	
00000	AA-1460080	03/01/1983	ALLIANZ SUISSE INSURANCE COMPANY	558			558								
00000	AA-1244102	03/01/1983	AXA BELGIUM	134			134	631	0006					134	
00000	AA-3190180	03/01/1983	CATALINA GENERAL INSURANCE LTD	8,310	6,153		14,463	9,768	0007					9,768	
00000	AA-3194154	04/01/2005	CHUBB TEMPEST LIFE REINSURANCE	551,656			551,656	721,135	0008					551,656	
00000	AA-3194154	08/22/2005	CHUBB TEMPEST LIFE REINSURANCE	28,865			28,865	28,865	0008					28,865	
00000	AA-1320035	01/01/1992	COLISEE RE	4,861			4,861	4,798	0009					4,798	
00000	99-0552832	03/01/1983	GAMLA LIVFORSAKRINGSAKTIEBOLAGET SEB TRYGG LIV	26,310	24,608		50,918	33,200	0010					33,200	
00000	AA-5420050	02/01/2020	KOREAN REINSURANCE COMPANY	195,768			195,768	278,992	0011					195,768	
00000	AA-5420050	09/01/2020	KOREAN REINSURANCE COMPANY	8			8	8	0011					8	
00000	AA-1360195	03/01/1984	UNIPOLSAI ASSICURAZIONI SPA ITALY	3,296			3,296								

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE S - PART 4

Reinsurance Ceded to Unauthorized Companies

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
NAIC Company Code	ID Number	Effective Date	Name of Reinsurer	Reserve Credit Taken	Paid and Unpaid Losses Recoverable (Debit)	Other Debits	Total (Cols.5+6+7)	Letters of Credit	Issuing or Confirming Bank Reference Number (a)	Trust Agreements	Funds Deposited by and Withheld from Reinsurers	Other	Miscellaneous Balances (Credit)	Sum of Cols. 9+11+12+13 +14 but not in Excess of Col. 8
00000	AA-1460100	03/01/1983	NEW REINSURANCE COMPANY LIMITED	12,746	12,299		25,045	16,178	0012	8,867				25,045
00000	AA-1120145	01/01/1985	QBE RE (EUROPE) LIMITED	1,746			1,746	1,681	0013					1,681
00000	AA-1120743	03/01/1983	REASSURE LIMITED	4,592			4,592	4,592	0014					4,592
00000	AA-1340015	03/01/1983	SCOR RUCKVERSICHERUNG DEUTSCHLAND AG	65,202	82,019		147,221	94,669	0016					94,669
00000	AA-1320158	03/01/1983	SCOR SE	24			24	24	0015					24
00000	AA-1320158	01/01/1984	SCOR SE	3,220			3,220	3,432	0015					3,220
00000	AA-1580095	02/01/2020	THE TOA REINSURANCE COMPANY, LIMITED	3,785			3,785	5,040	0017					3,785
00000	AA-3190773	08/01/2001	TRANSAMERICA INTERNATIONAL RE (BERMUDA) LTD	23,871			23,871	112,580	0018					23,871
00000	AA-1780072	03/01/1983	XL RE EUROPE SE	59			59							
0999999	General Account - Life and Annuity Non-U.S. Non-Affiliates			950,520	137,378		1,087,898	1,334,274	XXX	8,867				999,765
1099999	Total General Account - Life and Annuity Non-Affiliates			2,647,953,989	8,172,814		2,656,126,803	42,459,274	XXX	1,033,634,718	1,609,703,508		4,522,113	2,653,622,261
1199999	Total General Account Life and Annuity			2,850,730,595	9,653,382	7,951,903	2,868,335,880	43,460,274	XXX	1,357,372,223	1,609,703,508		4,532,057	2,865,831,338
65676	35-0472300	08/01/1985	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	225,471	18,000		243,471			243,471				243,471
1399999	General Account - Accident and Health U.S. Affiliates - Other			225,471	18,000		243,471		XXX	243,471				243,471
1499999	Total General Account - Accident and Health U.S. Affiliates			225,471	18,000		243,471		XXX	243,471				243,471
1799999	Total General Account - Accident and Health Non-U.S. Affiliates								XXX					
1899999	Total General Account - Accident and Health Affiliates			225,471	18,000		243,471		XXX	243,471				243,471
00000	AA-9995055	07/01/1985	AMERICAN DISABILITY REINS UNDERWRITERS SYNDICATE	69,464			69,464							
1999999	General Account - Accident and Health U.S. Non-Affiliates			69,464			69,464		XXX					
2199999	Total General Account - Accident and Health Non-Affiliates			69,464			69,464		XXX					
2299999	Total General Account Accident and Health			294,935	18,000		312,935		XXX	243,471				243,471
2399999	Total General Account			2,851,025,530	9,671,382	7,951,903	2,868,648,815	43,460,274	XXX	1,357,615,694	1,609,703,508		4,532,057	2,866,074,809
2699999	Total Separate Accounts - U.S. Affiliates								XXX					
2999999	Total Separate Accounts - Non-U.S. Affiliates								XXX					
3099999	Total Separate Accounts - Affiliates								XXX					
3399999	Total Separate Accounts - Non-Affiliates								XXX					
3499999	Total Separate Accounts								XXX					
3599999	Total U.S. (Sum of 0399999, 0899999, 1499999, 1999999, 2699999 and 3199999)			2,780,875,843	9,466,031		2,790,341,874	41,126,000	XXX	1,267,214,899	1,609,703,508		4,522,113	2,787,856,001
3699999	Total Non-U.S. (Sum of 0699999, 0999999, 1799999, 2099999, 2999999 and 3299999)			70,149,687	205,351	7,951,903	78,306,941	2,334,274	XXX	90,400,795			9,944	78,218,808
9999999	- Totals			2,851,025,530	9,671,382	7,951,903	2,868,648,815	43,460,274	XXX	1,357,615,694	1,609,703,508		4,532,057	2,866,074,809

(a)	Issuing or Confirming Bank Reference Number	Letters of Credit Code	American Bankers Association (ABA) Routing Number	Issuing or Confirming Bank Name	Letters of Credit Amount
0001	1	121000248	WELLS FARGO BANK NA	6,000,000	
0002	1	114900313	COMPASS BANK	1,625,000	
0003	1	026009917	ANZ BANKING GROUP, LTD	3,500,000	
0004	1	021000021	JPMORGAN CHASE BANK	30,000,000	
0005	1	026008536	UNICREDITO ITALIANO SPA, NY BRANCH	18,681	
0006	1	021000089	CITIBANK NA	631	
0007	1	021000089	CITIBANK NA	9,768	
0008	1	121000248	WELLS FARGO BANK NA	750,000	
0009	1	026002574	BARCLAYS BANK PLC	4,798	
0010	1	021000089	CITIBANK NA	33,200	
0011	1	026004226	SOCIETE GENERALE	279,000	
0012	1	021000089	CITIBANK NA	16,178	
0013	1	021000089	CITIBANK NA	1,681	
0014	1	021001088	HSBC BANK USA, N.A.	4,592	
0015	1	026009920	NATIXIS	3,456	
0016	1	026009920	NATIXIS	94,669	
0017	1	026009632	MJFG BANK LTD NEW YORK BRANCH	5,040	

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

(a)	Issuing or Confirming Bank Reference Number	Letters of Credit Code	American Bankers Association (ABA) Routing Number	Issuing or Confirming Bank Name	Letters of Credit Amount
	0018	1	021000089	CITIBANK NA	112,580
	0019	2	026009593	Bank of America, N.A.	86,667
	0019	2	021000021	JP Morgan Chase Bank, N.A.	86,667
	0019	2	121000248	Wells Fargo Bank, National Association	86,667
	0019	2	026007689	BNP Paribas	73,333
	0019	2	021000089	Citibank, N.A.	73,333
	0019	2	026009179	Credit Suisse AG New York Branch	73,333
	0019	2	020161231	Deutsche Bank AG New York Branch	73,333
	0019	2	026014601	Goldman Sachs Bank USA	73,333
	0019	2	021001088	HSBC Bank USA, N.A.	73,333
	0019	2	011000028	State Street Bank and Trust Company	73,333
	0019	2	026002574	Barclays Bank PLC	40,000
	0019	2	043000096	PNC Bank, National Association	40,000
	0019	2	071000152	The Northern Trust Company	40,000
	0019	2	091000022	U.S. Bank National Association	40,000
	0019	2	011500120	Citizens Bank, N.A.	33,334
	0019	2	021000018	The Bank of New York Mellon	33,334
	0020	2	026009593	Bank of America, N.A.	87
	0020	2	021000021	JP Morgan Chase Bank, N.A.	87
	0020	2	121000248	Wells Fargo Bank, National Association	87
	0020	2	026007689	BNP Paribas	73
	0020	2	021000089	Citibank, N.A.	73
	0020	2	026009179	Credit Suisse AG New York Branch	73
	0020	2	020161231	Deutsche Bank AG New York Branch	73
	0020	2	026014601	Goldman Sachs Bank USA	73
	0020	2	021001088	HSBC Bank USA, N.A.	73
	0020	2	011000028	State Street Bank and Trust Company	73
	0020	2	026002574	Barclays Bank PLC	40
	0020	2	043000096	PNC Bank, National Association	40
	0020	2	071000152	The Northern Trust Company	40
	0020	2	091000022	U.S. Bank National Association	40
	0020	2	011500120	Citizens Bank, N.A.	34
	0020	2	021000018	The Bank of New York Mellon	34

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE S - PART 5

Reinsurance Ceded to Certified Reinsurers as of December 31, Current Year (\$000 Omitted)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	Collateral						23	24	25	26															
															16	17	18	19	20	21					22														
NAIC Company Code	ID Number	Effective Date	Name of Reinsurer	Domiciliary Jurisdiction	Certified Reinsurer Rating (1 through 6)	Effective Date of Certified Reinsurer Rating	Percent Collateral Required for Full Credit (0% - 100%)	Reserve Credit Taken	Paid and Unpaid Losses Recoverable (Debit)	Other Debits	Total Recoverable/Reserve Credit Taken (Col. 9 + 10 + 11)	Miscellaneous Balances (Credit)	Net Obligation Subject to Collateral (Col. 12 - 13)	Dollar Amount of Collateral Required for Full Credit (Col. 14 Times Col. 8)	Multiple Beneficiary Trust	Letters of Credit	Issuing or Confirming Bank Reference Number (a)	Trust Agreements	Funds Deposited by and Withheld from Reinsurers	Other	Total Collateral Provided (Col. 16 + 17 + 19 + 20 + 21)	Percent of Collateral Provided for Net Obligation Subject to Collateral (Col. 22 / Col. 14)	Percent Credit Allowed on Net Obligation Subject to Collateral (Col. 23 / Col. 8, not to Exceed 100%)	Amount of Credit Allowed for Net Obligation Subject to Collateral (Col. 14 x Col. 24)	Liability for Reinsurance with Certified Reinsurers Due to Collateral Deficiency (Col. 14 - Col. 25)														
0399999. Total General Account - Life and Annuity U.S. Affiliates																	XXX				XXX	XXX																	
0699999. Total General Account - Life and Annuity Non-U.S. Affiliates																	XXX																						
0799999. Total General Account - Life and Annuity Affiliates																	XXX																						
00000	AA-1460100	05/01/1983	NEW REINSURANCE COMPANY LIMITED	CHE	2	07/01/2018	10.0	33,495			33,495		33,495	3,350				3,349			3,349	10.0	100.0	33,495															
00000	AA-1460100	12/01/1986	NEW REINSURANCE COMPANY LIMITED	CHE	2	07/01/2018	10.0	19,941	397,705		417,646		417,646	41,765				41,764			41,764	10.0	100.0	417,646															
00000	AA-1460100	11/01/1997	NEW REINSURANCE COMPANY LIMITED	CHE	2	07/01/2018	10.0	2,353,352	67,633		2,420,985		2,420,985	242,099				242,099			242,099	10.0	100.0	2,420,985															
00000	AA-1460100	01/01/1998	NEW REINSURANCE COMPANY LIMITED	CHE	2	07/01/2018	10.0	9,904			9,904		9,904	990				990			990	10.0	100.0	9,904															
00000	AA-1460100	01/01/2002	NEW REINSURANCE COMPANY LIMITED	CHE	2	07/01/2018	10.0	6,434,817	444,153		6,878,970		6,878,970	687,897				687,897			687,897	10.0	100.0	6,878,970															
00000	AA-1460100	01/01/2003	NEW REINSURANCE COMPANY LIMITED	CHE	2	07/01/2018	10.0	566,069			566,069		566,069	56,607				56,607			56,607	10.0	100.0	566,069															
00000	AA-1460100	11/01/2003	NEW REINSURANCE COMPANY LIMITED	CHE	2	07/01/2018	10.0	5,668,479	32,156		5,700,635		5,700,635	570,064				570,064			570,064	10.0	100.0	5,700,635															
00000	AA-1460100	10/11/2004	NEW REINSURANCE COMPANY LIMITED	CHE	2	07/01/2018	10.0	751,840	536,280		1,288,120		1,288,120	128,812				128,812			128,812	10.0	100.0	1,288,120															
00000	AA-1460100	04/01/2007	NEW REINSURANCE COMPANY LIMITED	CHE	2	07/01/2018	10.0	7,225,678	188,489		7,414,167		7,414,167	741,417				741,417			741,417	10.0	100.0	7,414,167															
00000	AA-1460100	07/01/2007	NEW REINSURANCE COMPANY LIMITED	CHE	2	07/01/2018	10.0	528,863			528,863		528,863	52,886				52,886			52,886	10.0	100.0	528,863															
00000	AA-1460100	05/01/2008	NEW REINSURANCE COMPANY LIMITED	CHE	2	07/01/2018	10.0	249,937			249,937		249,937	24,994				24,994			24,994	10.0	100.0	249,937															
00000	AA-1460100	05/16/2011	NEW REINSURANCE COMPANY LIMITED	CHE	2	07/01/2018	10.0	2,898,574			2,898,574		2,898,574	289,857				289,857			289,857	10.0	100.0	2,898,574															
00000	AA-1460100	09/01/2015	NEW REINSURANCE COMPANY LIMITED	CHE	2	07/01/2018	10.0	785,210			785,210		785,210	78,521				181,567			181,567	23.1	100.0	785,210															
0999999. General Account - Life and Annuity Non-U.S. Non-Affiliates								27,526,159	1,666,416		29,192,575		29,192,575	2,919,258				XXX	3,022,303			3,022,303	XXX	XXX	29,192,575														
1099999. Total General Account - Life and Annuity Non-Affiliates								27,526,159	1,666,416		29,192,575		29,192,575	2,919,258					XXX	3,022,303			3,022,303	XXX	XXX	29,192,575													
1199999. Total General Account Life and Annuity								27,526,159	1,666,416		29,192,575		29,192,575	2,919,258					XXX	3,022,303			3,022,303	XXX	XXX	29,192,575													
1499999. Total General Account - Accident and Health U.S. Affiliates																								XXX	XXX														
1799999. Total General Account - Accident and Health Non-U.S. Affiliates																										XXX	XXX												
1899999. Total General Account - Accident and Health Affiliates																										XXX	XXX												
2199999. Total General Account - Accident and Health Non-Affiliates																											XXX	XXX											
2299999. Total General Account Accident and Health																											XXX	XXX											
2399999. Total General Account								27,526,159	1,666,416		29,192,575		29,192,575	2,919,258							XXX	3,022,303			3,022,303	XXX	XXX	29,192,575											
2699999. Total Separate Accounts - U.S. Affiliates																											XXX	XXX											
2999999. Total Separate Accounts - Non-U.S. Affiliates																												XXX	XXX										
3099999. Total Separate Accounts - Affiliates																												XXX	XXX										
3399999. Total Separate Accounts - Non-Affiliates																												XXX	XXX										
3499999. Total Separate Accounts																												XXX	XXX										
3599999. Total U.S. (Sum of 0399999, 0899999, 1499999, 1999999, 2699999 and 3199999)																													XXX	XXX									
3699999. Total Non-U.S. (Sum of 0699999, 0999999, 1799999, 2099999, 2999999 and 3299999)								27,526,159	1,666,416		29,192,575		29,192,575	2,919,258										XXX	3,022,303			3,022,303	XXX	XXX	29,192,575								
9999999 - Totals								27,526,159	1,666,416		29,192,575		29,192,575	2,919,258							XXX	3,022,303			3,022,303	XXX	XXX	29,192,575											

47

(a)	Issuing or Confirming Bank Reference Number	Letters of Credit Code	American Bankers Association (ABA) Routing Number	Issuing or Confirming Bank Name	Letters of Credit Amount
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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE S - PART 6

Five Year Exhibit of Reinsurance Ceded Business
(\$000 Omitted)

	1 2021	2 2020	3 2019	4 2018	5 2017
A. OPERATIONS ITEMS					
1. Premiums and annuity considerations for life and accident and health contracts	439,156	444,010	559,851	579,511	186,087
2. Commissions and reinsurance expense allowances	39,325	43,669	52,682	51,553	30,275
3. Contract claims	244,578	317,588	222,747	242,471	226,282
4. Surrender benefits and withdrawals for life contracts	58,681	43,796	33,891	19,461	13,029
5. Dividends to policyholders and refunds to members					
6. Reserve adjustments on reinsurance ceded	178,449	168,842	290,374	291,422	(310)
7. Increase in aggregate reserve for life and accident and health contracts	(38,611)		240,831	134,021	215,384
B. BALANCE SHEET ITEMS					
8. Premiums and annuity considerations for life and accident and health contracts deferred and uncollected	2,162	3,420	3,076	12,264	13,227
9. Aggregate reserves for life and accident and health contracts	3,360,468	3,399,070	3,263,216	3,022,340	2,888,576
10. Liability for deposit-type contracts	209	221	212	257	247
11. Contract claims unpaid	33,145	60,874	53,243	53,242	17,053
12. Amounts recoverable on reinsurance	6,611	2,046	2,313	1,610	6,240
13. Experience rating refunds due or unpaid			(3,264)	(7,703)	(1,244)
14. Policyholders' dividends and refunds to members (not included in Line 10)					
15. Commissions and reinsurance expense allowances due		(11)	(27)	(6)	
16. Unauthorized reinsurance offset	2,574	5,275	6,397	5,875	5,875
17. Offset for reinsurance with Certified Reinsurers					
C. UNAUTHORIZED REINSURANCE (DEPOSITS BY AND FUNDS WITHHELD FROM)					
18. Funds deposited by and withheld from (F)	1,609,704	1,593,496	1,545,971	1,502,766	1,464,271
19. Letters of credit (L)	43,460	238,000	257,552	174,257	36,376
20. Trust agreements (T)	1,357,616	1,304,247	1,109,630	938,976	893,013
21. Other (O)		1,580			
D. REINSURANCE WITH CERTIFIED REINSURERS (DEPOSITS BY AND FUNDS WITHHELD FROM)					
22. Multiple Beneficiary Trust					
23. Funds deposited by and withheld from (F)					
24. Letters of credit (L)					
25. Trust agreements (T)	3,022,303	3,030,165			
26. Other (O)					

SCHEDULE S - PART 7

Restatement of Balance Sheet to Identify Net Credit for Ceded Reinsurance

	1 As Reported (net of ceded)	2 Restatement Adjustments	3 Restated (gross of ceded)
ASSETS (Page 2, Col. 3)			
1. Cash and invested assets (Line 12)	8,600,115,302	30,013,539	8,630,128,841
2. Reinsurance (Line 16)	14,545,823	(14,545,823)	
3. Premiums and considerations (Line 15)	44,798,352	2,161,788	46,960,140
4. Net credit for ceded reinsurance	XXX	1,745,543,715	1,745,543,715
5. All other admitted assets (balance)	167,532,499	1,274,429	168,806,928
6. Total assets excluding Separate Accounts (Line 26)	8,826,991,976	1,764,447,648	10,591,439,624
7. Separate Account assets (Line 27)	8,478,713,870		8,478,713,870
8. Total assets (Line 28)	17,305,705,846	1,764,447,648	19,070,153,494
LIABILITIES, CAPITAL AND SURPLUS (Page 3)			
9. Contract reserves (Lines 1 and 2)	5,815,837,928	3,360,467,634	9,176,305,562
10. Liability for deposit-type contracts (Line 3)	137,517,848	208,870	137,726,718
11. Claim reserves (Line 4)	61,116,175	33,144,676	94,260,851
12. Policyholder dividends/member refunds/reserves (Lines 5 through 7)	19,492,809		19,492,809
13. Premium & annuity considerations received in advance (Line 8)	845,715	21,895	867,610
14. Other contract liabilities (Line 9)	70,062,646		70,062,646
15. Reinsurance in unauthorized companies (Line 24.02 minus inset amount)	2,574,006	(2,574,006)	
16. Funds held under reinsurance treaties with unauthorized reinsurers (Line 24.03 minus inset amount)	1,609,703,508	(1,609,703,508)	
17. Reinsurance with Certified Reinsurers (Line 24.02 inset amount)			
18. Funds held under reinsurance treaties with Certified Reinsurers (Line 24.03 inset amount)			
19. All other liabilities (balance)	118,577,325	(17,117,913)	101,459,412
20. Total liabilities excluding Separate Accounts (Line 26)	7,835,727,960	1,764,447,648	9,600,175,608
21. Separate Account liabilities (Line 27)	8,478,712,259		8,478,712,259
22. Total liabilities (Line 28)	16,314,440,219	1,764,447,648	18,078,887,867
23. Capital & surplus (Line 38)	991,265,627	XXX	991,265,627
24. Total liabilities, capital & surplus (Line 39)	17,305,705,846	1,764,447,648	19,070,153,494
NET CREDIT FOR CEDED REINSURANCE			
25. Contract reserves	3,360,467,634		
26. Claim reserves	33,144,676		
27. Policyholder dividends/reserves			
28. Premium & annuity considerations received in advance	21,895		
29. Liability for deposit-type contracts	208,870		
30. Other contract liabilities			
31. Reinsurance ceded assets	14,545,823		
32. Other ceded reinsurance recoverables	(31,287,968)		
33. Total ceded reinsurance recoverables	3,377,100,930		
34. Premiums and considerations	2,161,788		
35. Reinsurance in unauthorized companies	2,574,006		
36. Funds held under reinsurance treaties with unauthorized reinsurers	1,609,703,508		
37. Reinsurance with Certified Reinsurers			
38. Funds held under reinsurance treaties with Certified Reinsurers			
39. Other ceded reinsurance payables/offsets	17,117,913		
40. Total ceded reinsurance payable/offsets	1,631,557,215		
41. Total net credit for ceded reinsurance	1,745,543,715		

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
SCHEDULE T - PREMIUMS AND ANNUITY CONSIDERATIONS (b)

Allocated by States and Territories

States, Etc.	1	Life Contracts		Direct Business Only			7
		2	3	4	5	6	
	Active Status (a)	Life Insurance Premiums	Annuity Considerations	Accident and Health Insurance Premiums, Including Policy, Membership and Other Fees	Other Considerations	Total Columns 2 through 5 (b)	Deposit-Type Contracts
1. Alabama	AL	L	7,951	67,616	31,328	106,895	
2. Alaska	AK	L	12,352		4,512	16,864	
3. Arizona	AZ	L	408,902	182,699	74,675	666,276	
4. Arkansas	AR	L	5,003	199,690	46,133	250,826	
5. California	CA	L	1,169,809	4,112,756	748,557	6,031,122	
6. Colorado	CO	L	207,406	4,982,617	78,660	5,268,683	
7. Connecticut	CT	L	2,200,681	6,084,387	1,108,416	9,393,484	
8. Delaware	DE	L	3,988,191	585,393	67,016	4,640,600	
9. District of Columbia	DC	L	114,733	523,219	54,243	692,195	
10. Florida	FL	L	5,632,614	8,831,856	388,696	14,853,166	
11. Georgia	GA	L	660,260	1,111,757	193,852	1,965,869	
12. Hawaii	HI	L	12,583	43,504	16,563	72,650	
13. Idaho	ID	L	1,289	24,376	15,327	40,992	
14. Illinois	IL	L	1,213,168	2,406,843	634,765	4,254,776	
15. Indiana	IN	L	25,871	142,681	93,426	261,978	
16. Iowa	IA	L	914,809	21,106	79,084	1,014,999	
17. Kansas	KS	L	65,023	30,417	13,639	109,079	
18. Kentucky	KY	L	35,326	183,888	62,289	281,503	
19. Louisiana	LA	L	21,066	63,779	40,241	125,086	
20. Maine	ME	L	238,387	20,560	3,547	262,494	
21. Maryland	MD	L	771,163	709,642	514,158	1,994,963	
22. Massachusetts	MA	L	1,465,091	803,350	603,989	2,872,430	
23. Michigan	MI	L	11,976,322	149,250	184,948	12,310,520	
24. Minnesota	MN	L	24,246,940	731,436	74,936	25,053,312	
25. Mississippi	MS	L	204		8,523	8,727	
26. Missouri	MO	L	419,779	1,140,236	58,466	1,618,481	
27. Montana	MT	L	7,274	21,413	641	29,328	
28. Nebraska	NE	L	14,193	14,939	39,701	68,833	
29. Nevada	NV	L	146,240	2,311,023	18,381	2,475,644	
30. New Hampshire	NH	L	233,729	136,050	31,095	400,874	
31. New Jersey	NJ	L	5,314,692	27,027,654	948,311	33,290,657	
32. New Mexico	NM	L	22,419	116,253	11,226	149,898	
33. New York	NY	L	218,431,085	652,578,506	85,314,220	956,323,811	
34. North Carolina	NC	L	2,013,719	1,964,656	2,770,673	6,749,048	
35. North Dakota	ND	L			1,002	1,002	
36. Ohio	OH	L	1,083,561	347,297	501,299	1,932,157	
37. Oklahoma	OK	L	244,793	263,959	18,097	526,849	
38. Oregon	OR	L	125,068	330,907	28,451	484,426	
39. Pennsylvania	PA	L	1,538,571	5,587,310	913,296	8,039,177	
40. Rhode Island	RI	L	231,219	127,626	2,726	361,571	
41. South Carolina	SC	L	543,886	843,763	37,802	1,425,451	
42. South Dakota	SD	L	1,457,641		8,520	1,466,161	
43. Tennessee	TN	L	121,735	158,268	149,394	429,397	
44. Texas	TX	L	5,810,742	1,452,828	1,122,099	8,385,669	
45. Utah	UT	L	2,888,218	74,079	1,431,770	4,394,067	
46. Vermont	VT	L	337,455	120,712	1,335	459,502	
47. Virginia	VA	L	389,083	1,401,493	148,301	1,938,877	
48. Washington	WA	L	369,946	930,522	83,142	1,383,610	
49. West Virginia	WV	L	5,977	2,779	7,718	16,474	
50. Wisconsin	WI	L	72,491	345,359	81,743	499,593	
51. Wyoming	WY	L	57,180	20,700	588	78,468	
52. American Samoa	AS	N					
53. Guam	GU	N					
54. Puerto Rico	PR	N	86,983		888	87,871	
55. U.S. Virgin Islands	VI	L					
56. Northern Mariana Islands	MP	N					
57. Canada	CAN	N	21,548		71,852	93,400	
58. Aggregate Other Alien	OT	XXX	1,390,171	315,516	2,167	1,707,854	
59. Subtotal	XXX		298,774,542	729,646,670	98,946,427	1,127,367,639	
90. Reporting entity contributions for employee benefits plans	XXX						
91. Dividends or refunds applied to purchase paid-up additions and annuities	XXX		678,525			678,525	
92. Dividends or refunds applied to shorten endowment or premium paying period	XXX						
93. Premium or annuity considerations waived under disability or other contract provisions	XXX		247,941		16,989	264,930	
94. Aggregate or other amounts not allocable by State	XXX						
95. Totals (Direct Business)	XXX		299,701,008	729,646,670	98,963,416	1,128,311,094	
96. Plus reinsurance assumed	XXX		119,541,761	359,396	212,816	120,113,973	
97. Totals (All Business)	XXX		419,242,769	730,006,066	99,176,232	1,248,425,067	
98. Less reinsurance ceded	XXX		169,046,456	270,811,101	559,209	440,416,766	
99. Totals (All Business) less Reinsurance Ceded	XXX		250,196,313	459,194,965	(c) 98,617,023	808,008,301	
DETAILS OF WRITE-INS							
58001. Other foreign countries	XXX		1,390,171	315,516	2,167	1,707,854	
58002.	XXX						
58003.	XXX						
58998. Summary of remaining write-ins for Line 58 from overflow page	XXX						
58999. Totals (Lines 58001 through 58003 plus 58998)(Line 58 above)	XXX		1,390,171	315,516	2,167	1,707,854	
9401.	XXX						
9402.	XXX						
9403.	XXX						
9498. Summary of remaining write-ins for Line 94 from overflow page	XXX						
9499. Totals (Lines 9401 through 9403 plus 9498)(Line 94 above)	XXX						

(a) Active Status Counts:

L - Licensed or Chartered - Licensed insurance carrier or domiciled RRG 52 R - Registered - Non-domiciled RRGs.....
E - Eligible - Reporting entities eligible or approved to write surplus lines in the state..... Q - Qualified - Qualified or accredited reinsurer.....
N - None of the above - Not allowed to write business in the state..... 5

(b) Explanation of basis of allocation by states, etc., of premiums and annuity considerations

Ordinary Life and Annuities are allocated according to the address to which the premium notices were sent. Group premiums are allocated based on the state in which the group policy was issued.

(c) Column 4 should balance with Exhibit 1, Lines 6.4, 10.4, and 16.4, Cols. 8, 9, 10, or with Schedule H, Part 1, Line 1, indicate which: Exhibit 1, Lines 6.4, 10.4, and 16.4, Cols. 8, 9, 10.

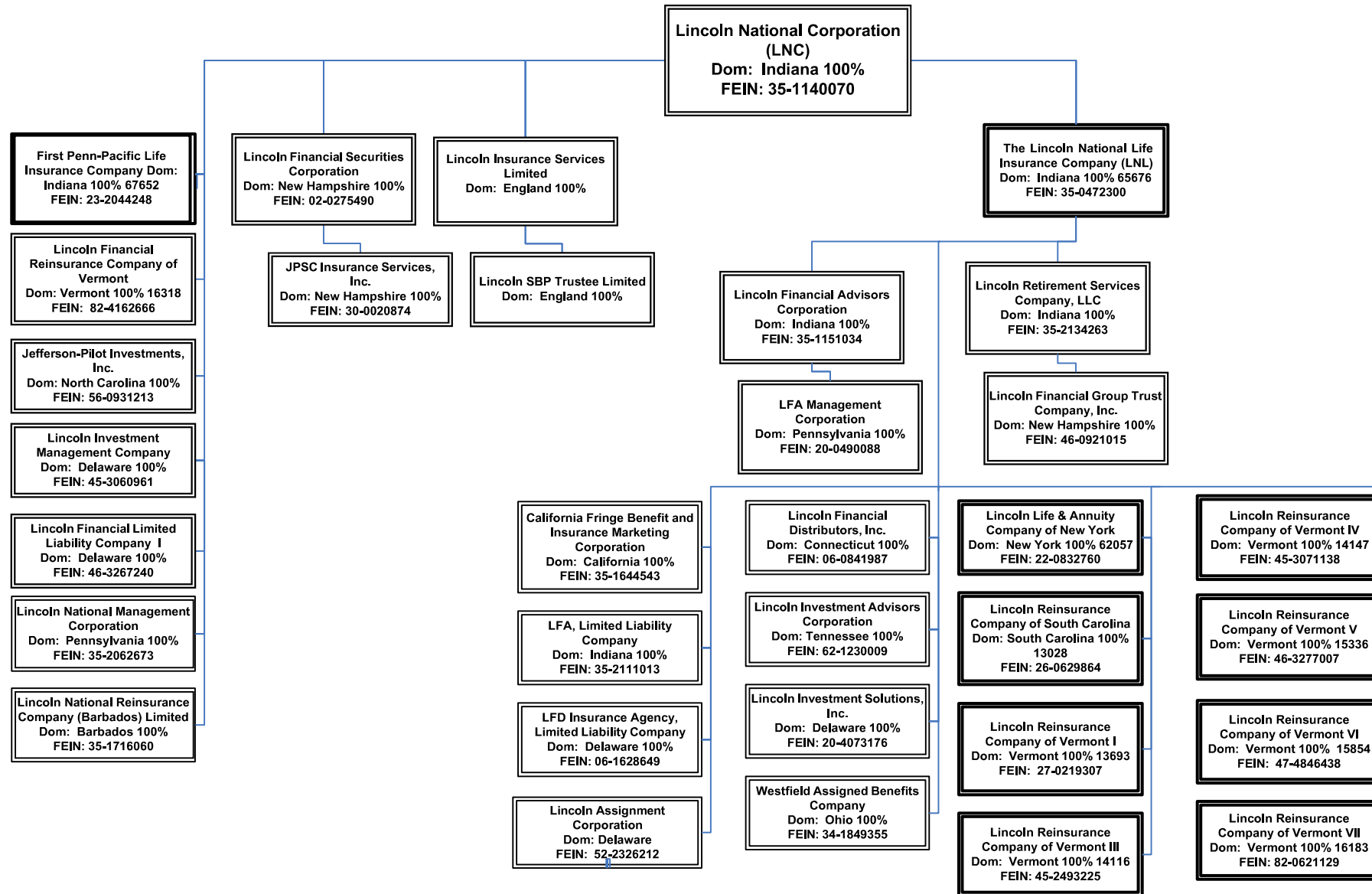
ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE T - PART 2
INTERSTATE COMPACT - EXHIBIT OF PREMIUMS WRITTEN

Allocated by States and Territories

			Direct Business Only				6 Totals
			1 Life (Group and Individual)	2 Annuities (Group and Individual)	3 Disability Income (Group and Individual)	4 Long-Term Care (Group and Individual)		5 Deposit-Type Contracts
States, Etc.							
1.	Alabama	AL	7,951	67,616	31,272		106,839
2.	Alaska	AK	12,352		4,512		16,864
3.	Arizona	AZ	408,902	182,699	74,526		666,127
4.	Arkansas	AR	5,003	199,690	46,119		250,812
5.	California	CA	1,169,809	4,112,756	723,843		6,006,408
6.	Colorado	CO	207,406	4,982,617	77,762		5,267,785
7.	Connecticut	CT	2,200,681	6,084,387	1,062,259		9,347,327
8.	Delaware	DE	3,988,191	585,393	66,887		4,640,471
9.	District of Columbia	DC	114,733	523,219	53,486		691,438
10.	Florida	FL	5,632,614	8,831,856	359,066		14,823,536
11.	Georgia	GA	660,260	1,111,757	188,694		1,960,711
12.	Hawaii	HI	12,583	43,504	16,562		72,649
13.	Idaho	ID	1,289	24,376	15,290		40,955
14.	Illinois	IL	1,213,168	2,406,843	628,235		4,248,246
15.	Indiana	IN	25,871	142,681	92,365		260,917
16.	Iowa	IA	914,809	21,106	71,574		1,007,489
17.	Kansas	KS	65,023	30,417	13,639		109,079
18.	Kentucky	KY	35,326	183,888	62,236		281,450
19.	Louisiana	LA	21,066	63,779	40,240		125,085
20.	Maine	ME	238,387	20,560	3,544		262,491
21.	Maryland	MD	771,163	709,642	417,348		1,898,153
22.	Massachusetts	MA	1,465,091	803,350	600,273		2,868,714
23.	Michigan	MI	11,976,322	149,250	182,303		12,307,875
24.	Minnesota	MN	24,246,940	731,436	74,872		25,053,248
25.	Mississippi	MS	204		8,521		8,725
26.	Missouri	MO	419,779	1,140,236	58,085		1,618,100
27.	Montana	MT	7,274	21,413	641		29,328
28.	Nebraska	NE	14,193	14,939	39,690		68,822
29.	Nevada	NV	146,240	2,311,023	18,314		2,475,577
30.	New Hampshire	NH	233,729	136,050	30,907		400,686
31.	New Jersey	NJ	5,314,692	27,027,654	877,920		33,220,266
32.	New Mexico	NM	22,419	116,253	11,169		149,841
33.	New York	NY	218,431,085	652,578,506	77,540,248		948,549,839
34.	North Carolina	NC	2,013,719	1,964,656	1,833,324		5,811,699
35.	North Dakota	ND			1,002		1,002
36.	Ohio	OH	1,083,561	347,297	495,868		1,926,726
37.	Oklahoma	OK	244,793	263,959	17,858		526,610
38.	Oregon	OR	125,068	330,907	28,371		484,346
39.	Pennsylvania	PA	1,538,571	5,587,310	658,844		7,784,725
40.	Rhode Island	RI	231,219	127,626	2,656		361,501
41.	South Carolina	SC	543,886	843,763	36,765		1,424,414
42.	South Dakota	SD	1,457,641		8,520		1,466,161
43.	Tennessee	TN	121,735	158,268	147,731		427,734
44.	Texas	TX	5,810,742	1,452,828	989,540		8,253,110
45.	Utah	UT	2,888,218	74,079	1,332,186		4,294,483
46.	Vermont	VT	337,455	120,712	1,314		459,481
47.	Virginia	VA	389,083	1,401,493	147,075		1,937,651
48.	Washington	WA	369,946	930,522	80,468		1,380,936
49.	West Virginia	WV	5,977	2,779	7,692		16,448
50.	Wisconsin	WI	72,491	345,359	81,214		499,064
51.	Wyoming	WY	57,180	20,700	588		78,468
52.	American Samoa	AS					
53.	Guam	GU					
54.	Puerto Rico	PR	86,983		834		87,817
55.	U.S. Virgin Islands	VI					
56.	Northern Mariana Islands	MP					
57.	Canada	CAN	21,548		70,597		92,145
58.	Aggregate Other Alien	OT	1,390,171	315,516	2,137		1,707,824
59.	Total		298,774,542	729,646,670	89,436,986		1,117,858,198

SCHEDULE Y - INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP PART 1 - ORGANIZATIONAL CHART



ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE Y
PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Group Code	Group Name	NAIC Company Code	ID Number	Federal RSSD	CIK	Name of Securities Exchange if Publicly Traded (U.S. or International)	Names of Parent, Subsidiaries Or Affiliates	Domiciliary Location	Relationship to Reporting Entity	Directly Controlled by (Name of Entity/Person)	Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other)	If Control is Ownership Provide Percentage	Ultimate Controlling Entity(ies)/Person(s)	Is an SCA Filing Required? (Yes/No)	*
		.0000	35-1140070	1583984	0000059558	NYSE	Lincoln National Corporation	IN	UIP		Board of Directors				
.0020	Lincoln National	.00000	35-2062673				Lincoln National Management Corporation	PA	NIA	Lincoln National Corporation	Ownership	100.000	Lincoln National Corporation		
		.65676	35-0472300		0001071446		The Lincoln National Life Insurance Company	IN	UDP	Lincoln National Corporation	Ownership	100.000	Lincoln National Corporation		
		.00000	35-1716060	4299343			Lincoln National Reinsurance Company (Barbados) Limited	BRB	IA	Lincoln National Corporation	Ownership	100.000	Lincoln National Corporation		
		.00000	45-3060961				Lincoln Investment Management Company	DE	NIA	Lincoln National Corporation	Ownership	100.000	Lincoln National Corporation		
		.00000	56-0931213				Jefferson-Pilot Investments, Inc.	NC	NIA	Lincoln National Corporation	Ownership	100.000	Lincoln National Corporation		
		.00000	02-0275490	4299334	0000100565		Lincoln Financial Securities Corporation	NH	NIA	Lincoln National Corporation	Ownership	100.000	Lincoln National Corporation		
.0020	Lincoln National	.67652	23-2044248				First Penn-Pacific Life Insurance Company	IN	IA	Lincoln National Corporation	Ownership	100.000	Lincoln National Corporation		
		.00000					Lincoln Insurance Services Limited	GBR	NIA	Lincoln National Corporation	Ownership	100.000	Lincoln National Corporation		
		.00000					Lincoln Financial Limited Liability Company I	DE	NIA	Lincoln National Corporation	Ownership	100.000	Lincoln National Corporation		
		.00000	46-3267240				Lincoln Investment Advisors Corporation	TN	NIA	Lincoln National Life Insurance Co	Ownership	100.000	Lincoln National Corporation		
		.00000	62-1230009		0001464867		LFA, Limited Liability Company	IN	NIA	Lincoln National Life Insurance Co	Ownership	100.000	Lincoln National Corporation		
		.00000	35-2111013				Lincoln Financial Distributors, Inc.	CT	NIA	Lincoln National Life Insurance Co	Ownership	100.000	Lincoln National Corporation		
		.00000	06-0841987		0001428492		LFD Insurance Agency, Limited Liability Company	DE	NIA	Lincoln National Life Insurance Co	Ownership	100.000	Lincoln National Corporation		
.0020	Lincoln National	.00000	06-1628649				Lincoln Life & Annuity Company of New York	NY	RE	Lincoln National Life Insurance Co	Ownership	100.000	Lincoln National Corporation		
		.62057	22-0832760	2727833	0001082718		Lincoln Financial Advisors Corporation	IN	NIA	Lincoln National Life Insurance Co	Ownership	100.000	Lincoln National Corporation		
		.00000	35-1151034	4299398	0000059970		California Fringe Benefit and Insurance Marketing Corporation	CA	NIA	Lincoln National Life Insurance Co	Ownership	100.000	Lincoln National Corporation		
		.00000	35-1644543	4299352			Lincoln Retirement Services Company, LLC	IN	NIA	Lincoln National Life Insurance Co	Ownership	100.000	Lincoln National Corporation		
		.00000	35-2134263	4299437	0001141917		Lincoln Investment Solutions, Inc.	DE	NIA	Lincoln National Life Insurance Co	Ownership	100.000	Lincoln National Corporation		
		.00000	20-4073176	3937563			Westfield Assigned Benefits Company	OH	NIA	Lincoln National Life Insurance Co	Ownership	100.000	Lincoln National Corporation		
		.00000	34-1849355				Lincoln Reinsurance Company of South Carolina	SC	IA	Lincoln National Life Insurance Co	Ownership	100.000	Lincoln National Corporation		
.0020	Lincoln National	.13028	26-0629864				Lincoln Reinsurance Company of Vermont III	VT	IA	Lincoln National Life Insurance Co	Ownership	100.000	Lincoln National Corporation		
.0020	Lincoln National	.14116	45-2493225				Lincoln Reinsurance Company of Vermont IV	VT	IA	Lincoln National Life Insurance Co	Ownership	100.000	Lincoln National Corporation		
.0020	Lincoln National	.14147	45-3071138				Lincoln Reinsurance Company of Vermont V	VT	IA	Lincoln National Life Insurance Co	Ownership	100.000	Lincoln National Corporation		
.0020	Lincoln National	.15336	46-3277007				Lincoln Reinsurance Company of Vermont VI	VT	IA	Lincoln National Life Insurance Co	Ownership	100.000	Lincoln National Corporation		
.0020	Lincoln National	.15854	47-4846438				Lincoln Reinsurance Company of Vermont VII	VT	IA	Lincoln National Life Insurance Co	Ownership	100.000	Lincoln National Corporation		
.0020	Lincoln National	.16183	82-0621129				Lincoln Financial Group Trust Company, Inc.	NH	NIA	Lincoln Retirement Services Company, LLC	Ownership	100.000	Lincoln National Corporation		
		.00000	46-0921015				Lincoln Reinsurance Company of Vermont I	VT	IA	Lincoln National Life Insurance Co	Ownership	100.000	Lincoln National Corporation		
.0020	Lincoln National	.13693	27-0219307				Lincoln Financial Reinsurance Company of Vermont	VT	IA	Lincoln National Corporation	Ownership	100.000	Lincoln National Corporation		
		.16318	82-4162666				Lincoln Assignment Corporation	DE	NIA	Lincoln National Life Insurance Co	Ownership	100.000	Lincoln National Corporation		
		.00000	52-2326212				LFA Management Corporation	PA	NIA	Lincoln Financial Advisors Corporation	Ownership	100.000	Lincoln National Corporation		
		.00000	20-0490088				UPSC Insurance Services, Inc.	NH	NIA	Lincoln Financial Securities Corporation	Ownership	100.000	Lincoln National Corporation		
		.00000	30-0020874				Lincoln SBP Trustee Limited	GBR	NIA	Lincoln Insurance Services Limited	Ownership	100.000	Lincoln National Corporation		

Asterisk	Explanation
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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE Y

PART 2 - SUMMARY OF INSURER'S TRANSACTIONS WITH ANY AFFILIATES

1	2	3	4	5	6	7	8	9	10	11	12	13
NAIC Company Code	ID Number	Names of Insurers and Parent, Subsidiaries or Affiliates	Shareholder Dividends	Capital Contributions	Purchases, Sales or Exchanges of Loans, Securities, Real Estate, Mortgage Loans or Other Investments	Income/ (Disbursements) Incurred in Connection with Guarantees or Undertakings for the Benefit of any Affiliate(s)	Management Agreements and Service Contracts	Income/ (Disbursements) Incurred Under Reinsurance Agreements	*	Any Other Material Activity Not in the Ordinary Course of the Insurer's Business	Totals	Reinsurance Recoverable/ (Payable) on Losses and/or Reserve Credit Taken/(Liability)
62057	22-0832760	Lincoln Life & Annuity Company of New York	(25,000,000)								(25,000,000)	204,182,314
13693	27-0219307	Lincoln Reinsurance Company of Vermont I	(22,500,000)								(22,500,000)	(1,394,920,333)
14116	45-2493225	Lincoln Reinsurance Company of Vermont III		10,000,000							10,000,000	(2,099,292,726)
14147	45-3071138	Lincoln Reinsurance Company of Vermont IV	(10,000,000)								(10,000,000)	(1,039,950,557)
15336	46-3277007	Lincoln Reinsurance Company of Vermont V	(60,000,000)	(17,516,193)							(77,516,193)	(1,002,657,549)
15854	47-4846438	Lincoln Reinsurance Company of Vermont VI										(962,077,885)
16183	82-0621129	Lincoln Reinsurance Company of Vermont VII										(736,187,797)
	20-4073176	Lincoln Investment Solutions, Inc.	(86,000,000)								(86,000,000)	
	62-1230009	Lincoln Investment Advisors Corporation	(196,100,000)								(196,100,000)	
13028	26-0629864	Lincoln Reinsurance Company of South Carolina		(60,000,000)							(60,000,000)	(331,878,620)
67652	23-2044248	First Penn-Pacific Life Insurance Company	(45,000,000)								(45,000,000)	424,538,018
	35-1140070	Lincoln National Corporation	2,060,000,000								2,060,000,000	
	35-1151034	Lincoln Financial Advisors Corporation	(18,000,000)								(18,000,000)	
65676	35-0472300	The Lincoln National Life Insurance Company	(1,444,400,000)	50,000,000							(1,394,400,000)	11,836,955,223
	35-1716060	Lincoln National Reinsurance Company (Barbados) Limited	(75,000,000)								(75,000,000)	(4,829,138,310)
	35-2062673	Lincoln National Management Corporation	(10,000,000)								(10,000,000)	
	46-0921015	Lincoln Financial Group Trust Company, Inc.	(12,000,000)								(12,000,000)	
	35-2111013	LFA, Limited Liability Company										
	35-2134263	Lincoln Retirement Services Company, Limited Liability Company	(36,000,000)								(36,000,000)	
	45-3060961	Lincoln Investment Management Company	(20,000,000)								(20,000,000)	
	46-3267240	Lincoln Financial Limited Liability Company I		17,516,193							17,516,193	
9999999	Control Totals								XXX			69,571,778

SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

The following supplemental reports are required to be filed as part of your statement filing unless specifically waived by the domiciliary state. However, in the event that your domiciliary state waives the filing requirement, your response of WAIVED to the specific interrogatory will be accepted in lieu of filing a "NONE" report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

	Responses
MARCH FILING	
1. Will the Supplemental Compensation Exhibit be filed with the state of domicile by March 1?	YES
2. Will the confidential Risk-based Capital Report be filed with the NAIC by March 1?	YES
3. Will the confidential Risk-based Capital Report be filed with the state of domicile, if required, by March 1?	YES
4. Will an actuarial opinion be filed by March 1?	YES
APRIL FILING	
5. Will Management's Discussion and Analysis be filed by April 1?	YES
6. Will the Life, Health & Annuity Guaranty Association Assessable Premium Exhibit - Parts 1 and 2 be filed with the state of domicile and the NAIC by April 1? (Not applicable to fraternal benefit societies)	YES
7. Will the Supplemental Investment Risks Interrogatories be filed by April 1?	YES
JUNE FILING	
8. Will an audited financial report be filed by June 1?	YES
9. Will Accountant's Letter of Qualifications be filed with the state of domicile and electronically with the NAIC by June 1?	YES

The following supplemental reports are required to be filed as part of your annual statement filing **if your company is engaged in the type of business covered by the supplement. However, in the event that your company does not transact the type of business for which the special report must be filed, your response of NO to the specific interrogatory will be accepted in lieu of filing a "NONE" report and a bar code will be printed below.** If the supplement is required of your company but is not being filed for whatever reason enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

MARCH FILING	
10. Will Schedule SIS (Stockholder Information Supplement) be filed with the state of domicile by March 1? (Not applicable to fraternal benefit societies) ...	NO
11. Will the Medicare Supplement Insurance Experience Exhibit be filed with the state of domicile and the NAIC by March 1?	NO
12. Will the Trusteed Surplus Statement be filed with the state of domicile and the NAIC by March 1?	NO
13. Will the actuarial opinion on participating and non-participating policies as required in Interrogatories 1 and 2 to Exhibit 5 be filed with the state of domicile and electronically with the NAIC by March 1?	YES
14. Will the actuarial opinion on non-guaranteed elements as required in interrogatory #3 to Exhibit 5 be filed with the state of domicile and electronically with the NAIC by March 1?	YES
15. Will the actuarial opinion on X-Factors be filed with the state of domicile and electronically with the NAIC by March 1?	YES
16. Will the actuarial opinion on Separate Accounts Funding Guaranteed Minimum Benefit be filed with the state of domicile and electronically with the NAIC by March 1?	NO
17. Will the actuarial opinion on Synthetic Guaranteed Investment Contracts be filed with the state of domicile and electronically with the NAIC by March 1?	NO
18. Will the Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC by March 1?	NO
19. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC by March 1?	YES
20. Will the Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI be filed with the state of domicile and electronically with the NAIC by March 1?	NO
21. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value) be filed with the state of domicile and electronically with the NAIC by March 1?	NO
22. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value) be filed with the state of domicile and electronically with the NAIC by March 1?	YES
23. Will the C-3 RBC Certifications required under C-3 Phase I be filed with the state of domicile and electronically with the NAIC by March 1?	YES
24. Will the C-3 RBC Certifications required under C-3 Phase II be filed with the state of domicile and electronically with the NAIC by March 1?	YES
25. Will the Actuarial Certifications Related to Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities be filed with the state of domicile and electronically with the NAIC by March 1?	NO

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

- 26. Will the actuarial opinion required by the Modified Guaranteed Annuity Model Regulation be filed with the state of domicile and electronically with the NAIC by March 1? NO
- 27. Will the Actuarial Certification regarding the use of 2001 Preferred Class Tables required by the Model Regulation Permitting the Recognition of Preferred Mortality Tables for Use in Determining Minimum Reserve Liabilities be filed with the state of domicile and electronically with the NAIC by March 1? YES
- 28. Will the Worker's Compensation Carve-Out Supplement be filed by March 1? (Not applicable to fraternal benefit societies) NO
- 29. Will Supplemental Schedule O be filed with the state of domicile and the NAIC by March 1? YES
- 30. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC by March 1? NO
- 31. Will an approval from the reporting entity's state of domicile for relief related to the five-year rotation requirement for lead audit partner be filed electronically with the NAIC by March 1? NO
- 32. Will an approval from the reporting entity's state of domicile for relief related to the one-year cooling off period for independent CPA be filed electronically with the NAIC by March 1? NO
- 33. Will an approval from the reporting entity's state of domicile for relief related to the Requirements for Audit Committees be filed electronically with the NAIC by March 1? NO
- 34. Will the VM-20 Reserves Supplement be filed with the state of domicile and the NAIC by March 1? YES
- 35. Will the Health Care Receivables Supplement be filed with the state of domicile and the NAIC by March 1? YES

APRIL FILING

- 36. Will the confidential Regulatory Asset Adequacy Issues Summary (RAAIS) required by the Valuation Manual be filed with the state of domicile by April 1? YES
- 37. Will the Long-Term Care Experience Reporting Forms be filed with the state of domicile and the NAIC by April 1? YES
- 38. Will the Credit Insurance Experience Exhibit be filed with the state of domicile and the NAIC by April 1? (Not applicable to fraternal benefit societies) ... YES
- 39. Will the Accident and Health Policy Experience Exhibit be filed by April 1? YES
- 40. Will the Supplemental Health Care Exhibit (Parts 1, 2 and 3) be filed with the state of domicile and the NAIC by April 1? NO
- 41. Will the regulator only (non-public) Supplemental Health Care Exhibit's Expense Allocation Report be filed with the state of domicile and the NAIC by April 1? NO
- 42. Will the confidential Actuarial Memorandum required by Actuarial Guideline XXXVIII 8D be filed with the state of domicile by April 30? NO
- 43. Will the Supplemental Term and Universal Life Insurance Reinsurance Exhibit be filed with the state of domicile and the NAIC by April 1? YES
- 44. Will the Variable Annuities Supplement be filed with the state of domicile and the NAIC by April 1? YES
- 45. Will the confidential Executive Summary of the PBR Actuarial Report be filed with the state of domicile by April 1? NO
- 46. Will the confidential Life Summary of the PBR Actuarial Report be filed with the state of domicile by April 1? NO
- 47. Will the confidential Variable Annuities Summary of the PBR Actuarial Report be filed with the state of domicile by April 1? NO

AUGUST FILING

- 48. Will Management's Report of Internal Control Over Financial Reporting be filed with the state of domicile by August 1? YES

Explanations:

- 10. The data for this supplement is not required to be filed.
- 11. The data for this supplement is not required to be filed.
- 12. The data for this supplement is not required to be filed.
- 16. The data for this supplement is not required to be filed.
- 17. The data for this supplement is not required to be filed.
- 18. The data for this supplement is not required to be filed.
- 20. The data for this supplement is not required to be filed.
- 21. The data for this supplement is not required to be filed.
- 25. The data for this supplement is not required to be filed.
- 26. The data for this supplement is not required to be filed.
- 28. The data for this supplement is not required to be filed.
- 30. The data for this supplement is not required to be filed.
- 31. The data for this supplement is not required to be filed.
- 32. The data for this supplement is not required to be filed.
- 33. The data for this supplement is not required to be filed.
- 40. The data for this supplement is not required to be filed.
- 41. The data for this supplement is not required to be filed.
- 42. The data for this supplement is not required to be filed.
- 45. The entity requested permission to submit the PBR Actuarial Report to the state of New York by May 1.
- 46. The entity requested permission to submit the PBR Actuarial Report to the state of New York by May 1.
- 47. The entity requested permission to submit the PBR Actuarial Report to the state of New York by May 1.

Bar Codes:

- 10. SIS Stockholder Information Supplement [Document Identifier 420]



- 11. Medicare Supplement Insurance Experience Exhibit [Document Identifier 360]



- 12. Trusteed Surplus Statement [Document Identifier 490]



- 16. Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit [Document Identifier 443]



- 17. Actuarial Opinion on Synthetic Guaranteed Investment Contracts [Document Identifier 444]



- 18. Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV [Document Identifier 445]



- 20. Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI [Document Identifier 447]



- 21. Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI [Document Identifier 448]



- 25. Actuarial Certifications Related to Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities [Document Identifier 452]



- 26. Modified Guaranteed Annuity Model Regulation [Document Identifier 453]



- 28. Workers' Compensation Carve-Out Supplement [Document Identifier 495]



SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

30. Medicare Part D Coverage Supplement [Document Identifier 365]



31. Relief from the five-year rotation requirement for lead audit partner [Document Identifier 224]



32. Relief from the one-year cooling off period for independent CPA [Document Identifier 225]



33. Relief from the Requirements for Audit Committees [Document Identifier 226]



40. Supplemental Health Care Exhibit (Parts 1, 2 and 3) [Document Identifier 216]



41. Supplemental Health Care Exhibit's Expense Allocation Report [Document Identifier 217]



42. Actuarial Memorandum Required by Actuarial Guideline XXXVIII 8D [Document Identifier 435]



45. Executive Summary of the PBR Actuarial Report [Document Identifier 457]



46. Life Summary of the PBR Actuarial Report [Document Identifier 458]



47. Variable Annuities Summary of the PBR Actuarial Report [Document Identifier 459]



OVERFLOW PAGE FOR WRITE-INS

Additional Write-ins for Exhibit 2 Line 9.3

	Insurance				5 Investment	6 Fraternal	7 Total
	1 Life	Accident and Health		4 All Other Lines of Business			
		2 Cost Containment	3 All Other				
09.304. Temporary Help Expense	410,318	115	24,151		6,542		441,126
09.305. Recruiting expense	69,571	64	14,908		1,273		85,816
09.306. Rating agency fees	67,974	1	520		1,031		69,526
09.307. Contributions	4,154		1,253		81		5,488
09.308. Gain on sale of fixed assets	1,167		2,837		60		4,064
09.397. Summary of remaining write-ins for Line 9.3 from overflow page	553,184	180	43,669		8,987		606,020

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SUMMARY INVESTMENT SCHEDULE

Investment Categories	Gross Investment Holdings		Admitted Assets as Reported in the Annual Statement			
	1 Amount	2 Percentage of Column 1 Line 13	3 Amount	4 Securities Lending Reinvested Collateral Amount	5 Total (Col. 3 + 4) Amount	6 Percentage of Column 5 Line 13
1. Long-Term Bonds (Schedule D, Part 1):						
1.01 U.S. governments	120,686,007	1.403	120,686,007		120,686,007	1.403
1.02 All other governments	23,149,739	0.269	23,149,739		23,149,739	0.269
1.03 U.S. states, territories and possessions, etc. guaranteed	37,333,760	0.434	37,333,760		37,333,760	0.434
1.04 U.S. political subdivisions of states, territories, and possessions, guaranteed	21,112,719	0.245	21,112,719		21,112,719	0.245
1.05 U.S. special revenue and special assessment obligations, etc. non-guaranteed	603,198,021	7.014	603,198,021		603,198,021	7.014
1.06 Industrial and miscellaneous	6,516,043,384	75.767	6,516,043,384		6,516,043,384	75.767
1.07 Hybrid securities	45,701,644	0.531	45,701,644		45,701,644	0.531
1.08 Parent, subsidiaries and affiliates		0.000				0.000
1.09 SVO identified funds		0.000				0.000
1.10 Unaffiliated Bank loans		0.000				0.000
1.11 Total long-term bonds	7,367,225,274	85.664	7,367,225,274		7,367,225,274	85.664
2. Preferred stocks (Schedule D, Part 2, Section 1):						
2.01 Industrial and miscellaneous (Unaffiliated)	8,172,985	0.095	8,172,985		8,172,985	0.095
2.02 Parent, subsidiaries and affiliates		0.000				0.000
2.03 Total preferred stocks	8,172,985	0.095	8,172,985		8,172,985	0.095
3. Common stocks (Schedule D, Part 2, Section 2):						
3.01 Industrial and miscellaneous Publicly traded (Unaffiliated)	2,737,617	0.032	866,717		866,717	0.010
3.02 Industrial and miscellaneous Other (Unaffiliated)		0.000				0.000
3.03 Parent, subsidiaries and affiliates Publicly traded		0.000				0.000
3.04 Parent, subsidiaries and affiliates Other		0.000	1,870,900		1,870,900	0.022
3.05 Mutual funds		0.000				0.000
3.06 Unit investment trusts		0.000				0.000
3.07 Closed-end funds		0.000				0.000
3.08 Total common stocks	2,737,617	0.032	2,737,617		2,737,617	0.032
4. Mortgage loans (Schedule B):						
4.01 Farm mortgages		0.000				0.000
4.02 Residential mortgages		0.000				0.000
4.03 Commercial mortgages	965,424,561	11.226	965,424,561		965,424,561	11.226
4.04 Mezzanine real estate loans		0.000				0.000
4.05 Total valuation allowance		0.000				0.000
4.06 Total mortgage loans	965,424,561	11.226	965,424,561		965,424,561	11.226
5. Real estate (Schedule A):						
5.01 Properties occupied by company		0.000				0.000
5.02 Properties held for production of income		0.000				0.000
5.03 Properties held for sale		0.000				0.000
5.04 Total real estate		0.000				0.000
6. Cash, cash equivalents and short-term investments:						
6.01 Cash (Schedule E, Part 1)	(4,116,395)	(0.048)	(4,116,395)		(4,116,395)	(0.048)
6.02 Cash equivalents (Schedule E, Part 2)	39,319,000	0.457	39,319,000		39,319,000	0.457
6.03 Short-term investments (Schedule DA)		0.000				0.000
6.04 Total cash, cash equivalents and short-term investments	35,202,605	0.409	35,202,605		35,202,605	0.409
7. Contract loans	189,275,532	2.201	189,275,532		189,275,532	2.201
8. Derivatives (Schedule DB)	6,498,345	0.076	6,498,345		6,498,345	0.076
9. Other invested assets (Schedule BA)	21,093,927	0.245	21,093,927		21,093,927	0.245
10. Receivables for securities	284,455	0.003	284,455		284,455	0.003
11. Securities Lending (Schedule DL, Part 1)		0.000		XXX	XXX	XXX
12. Other invested assets (Page 2, Line 11)	4,200,000	0.049	4,200,000		4,200,000	0.049
13. Total invested assets	8,600,115,301	100.000	8,600,115,301		8,600,115,301	100.000

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE A - VERIFICATION BETWEEN YEARS

Real Estate

1.	Book/adjusted carrying value, December 31 of prior year	
2.	Cost of acquired:	
2.1	Actual cost at time of acquisition (Part 2, Column 6)	
2.2	Additional investment made after acquisition (Part 2, Column 9)	
3.	Current year change in encumbrances:	
3.1	Totals, Part 1, Column 13	
3.2	Totals, Part 3, Column 11	
4.	Total gain (loss) on disposals, Part 3, Column 18	
5.	Deduct amounts received on disposals, Part 3, Column 15	
6.	Total foreign exchange change in book/adjusted carrying value:	
6.1	Totals, Part 1, Column 15	
6.2	Totals, Part 3, Column 13	
7.	Deduct current year's other than temporary impairment recognized:	
7.1	Totals, Part 1, Column 12	
7.2	Totals, Part 3, Column 10	
8.	Deduct current year's depreciation:	
8.1	Totals, Part 1, Column 11	
8.2	Totals, Part 3, Column 9	
9.	Book/adjusted carrying value at the end of current period (Lines 1+2+3+4-5+6-7-8)	
10.	Deduct total nonadmitted amounts	
11.	Statement value at end of current period (Line 9 minus Line 10)	

NONE

SCHEDULE B - VERIFICATION BETWEEN YEARS

Mortgage Loans

1.	Book value/recorded investment excluding accrued interest, December 31 of prior year	950,778,538
2.	Cost of acquired:	
2.1	Actual cost at time of acquisition (Part 2, Column 7)	106,735,000
2.2	Additional investment made after acquisition (Part 2, Column 8)	54,390
		106,789,390
3.	Capitalized deferred interest and other:	
3.1	Totals, Part 1, Column 12	
3.2	Totals, Part 3, Column 11	
4.	Accrual of discount	
5.	Unrealized valuation increase (decrease):	
5.1	Totals, Part 1, Column 9	
5.2	Totals, Part 3, Column 8	
6.	Total gain (loss) on disposals, Part 3, Column 18	
7.	Deduct amounts received on disposals, Part 3, Column 15	92,143,367
8.	Deduct amortization of premium and mortgage interest points and commitment fees	
9.	Total foreign exchange change in book value/recorded investment excluding accrued interest:	
9.1	Totals, Part 1, Column 13	
9.2	Totals, Part 3, Column 13	
10.	Deduct current year's other than temporary impairment recognized:	
10.1	Totals, Part 1, Column 11	
10.2	Totals, Part 3, Column 10	
11.	Book value/recorded investment excluding accrued interest at end of current period (Lines 1+2+3+4+5+6-7-8+9-10)	965,424,561
12.	Total valuation allowance	
13.	Subtotal (Line 11 plus 12)	965,424,561
14.	Deduct total nonadmitted amounts	
15.	Statement value of mortgages owned at end of current period (Line 13 minus Line 14)	965,424,561

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE BA - VERIFICATION BETWEEN YEARS

Other Long-Term Invested Assets

1.	Book/adjusted carrying value, December 31 of prior year	21,158,701
2.	Cost of acquired:	
	2.1 Actual cost at time of acquisition (Part 2, Column 8)	
	2.2 Additional investment made after acquisition (Part 2, Column 9)	
3.	Capitalized deferred interest and other:	
	3.1 Totals, Part 1, Column 16	
	3.2 Totals, Part 3, Column 12	
4.	Accrual of discount	
5.	Unrealized valuation increase (decrease):	
	5.1 Totals, Part 1, Column 13	
	5.2 Totals, Part 3, Column 9	
6.	Total gain (loss) on disposals, Part 3, Column 19	
7.	Deduct amounts received on disposals, Part 3, Column 16	
8.	Deduct amortization of premium and depreciation	64,774
9.	Total foreign exchange change in book/adjusted carrying value:	
	9.1 Totals, Part 1, Column 17	
	9.2 Totals, Part 3, Column 14	
10.	Deduct current year's other than temporary impairment recognized:	
	10.1 Totals, Part 1, Column 15	
	10.2 Totals, Part 3, Column 11	
11.	Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5+6-7-8+9-10)	21,093,927
12.	Deduct total nonadmitted amounts	
13.	Statement value at end of current period (Line 11 minus Line 12)	21,093,927

SCHEDULE D - VERIFICATION BETWEEN YEARS

Bonds and Stocks

1.	Book/adjusted carrying value, December 31 of prior year	7,242,598,824
2.	Cost of bonds and stocks acquired, Part 3, Column 7	666,483,342
3.	Accrual of discount	4,905,318
4.	Unrealized valuation increase (decrease):	
	4.1. Part 1, Column 12	
	4.2. Part 2, Section 1, Column 15	(79,828)
	4.3. Part 2, Section 2, Column 13	167,516
	4.4. Part 4, Column 11	87,688
5.	Total gain (loss) on disposals, Part 4, Column 19	(1,620,189)
6.	Deduction consideration for bonds and stocks disposed of, Part 4, Column 7	536,516,530
7.	Deduct amortization of premium	6,355,032
8.	Total foreign exchange change in book/adjusted carrying value:	
	8.1. Part 1, Column 15	(2,920,975)
	8.2. Part 2, Section 1, Column 19	
	8.3. Part 2, Section 2, Column 16	
	8.4. Part 4, Column 15	(2,920,975)
9.	Deduct current year's other than temporary impairment recognized:	
	9.1. Part 1, Column 14	40,571
	9.2. Part 2, Section 1, Column 17	
	9.3. Part 2, Section 2, Column 14	
	9.4. Part 4, Column 13	1,762
10.	Total investment income recognized as a result of prepayment penalties and/or acceleration fees, Note 5Q, Line 2	42,333
11.	Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9+10)	11,515,763
12.	Deduct total nonadmitted amounts	
13.	Statement value at end of current period (Line 11 minus Line 12)	7,378,135,876

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE D - SUMMARY BY COUNTRY

Long-Term Bonds and Stocks OWNED December 31 of Current Year

Description		1 Book/Adjusted Carrying Value	2 Fair Value	3 Actual Cost	4 Par Value of Bonds
BONDS					
Governments (Including all obligations guaranteed by governments)	1. United States	120,686,007	131,170,769	121,348,304	123,311,544
	2. Canada	13,263,688	15,459,745	14,656,619	12,640,000
	3. Other Countries	9,886,051	10,995,863	10,329,278	9,725,000
	4. Totals	143,835,746	157,626,377	146,334,201	145,676,544
U.S. States, Territories and Possessions (Direct and guaranteed)	5. Totals	37,333,760	45,946,708	37,360,550	37,792,269
U.S. Political Subdivisions of States, Territories and Possessions (Direct and guaranteed)	6. Totals	21,112,719	25,081,041	21,247,710	20,830,000
U.S. Special Revenue and Special Assessment Obligations and all Non- Guaranteed Obligations of Agencies and Authorities of Governments and their Political Subdivisions	7. Totals	603,198,021	704,808,605	602,304,093	606,695,218
Industrial and Miscellaneous, SVO Identified Funds, Unaffiliated Bank Loans and Hybrid Securities (unaffiliated)	8. United States	5,421,651,401	6,349,464,126	5,447,473,202	5,392,711,992
	9. Canada	261,059,651	309,776,509	262,624,759	257,013,033
	10. Other Countries	879,033,977	980,164,793	879,153,715	879,222,270
	11. Totals	6,561,745,029	7,639,405,428	6,589,251,676	6,528,947,295
Parent, Subsidiaries and Affiliates	12. Totals				
	13. Total Bonds	7,367,225,275	8,572,868,159	7,396,498,230	7,339,941,326
PREFERRED STOCKS					
Industrial and Miscellaneous (unaffiliated)	14. United States	8,172,985	8,172,985	8,252,813	
	15. Canada				
	16. Other Countries				
	17. Totals	8,172,985	8,172,985	8,252,813	
Parent, Subsidiaries and Affiliates	18. Totals				
	19. Total Preferred Stocks	8,172,985	8,172,985	8,252,813	
COMMON STOCKS					
Industrial and Miscellaneous (unaffiliated)	20. United States	2,737,617	2,737,617	5,330,531	
	21. Canada				
	22. Other Countries				
	23. Totals	2,737,617	2,737,617	5,330,531	
Parent, Subsidiaries and Affiliates	24. Totals				
	25. Total Common Stocks	2,737,617	2,737,617	5,330,531	
	26. Total Stocks	10,910,602	10,910,602	13,583,344	
	27. Total Bonds and Stocks	7,378,135,877	8,583,778,761	7,410,081,574	

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE D - PART 1A - SECTION 1

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 11.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
1. U.S. Governments												
1.1 NAIC 1	5,528,558	45,168,238	43,435,283	21,138,000	5,415,927	XXX	120,686,006	1.6	127,180,320	1.8	120,686,006	
1.2 NAIC 2						XXX						
1.3 NAIC 3						XXX						
1.4 NAIC 4						XXX						
1.5 NAIC 5						XXX						
1.6 NAIC 6						XXX						
1.7 Totals	5,528,558	45,168,238	43,435,283	21,138,000	5,415,927	XXX	120,686,006	1.6	127,180,320	1.8	120,686,006	
2. All Other Governments												
2.1 NAIC 1	2,998,828	14,461,001	2,042,915	1,103,348		XXX	20,606,092	0.3	22,083,597	0.3	19,598,327	1,007,765
2.2 NAIC 2		2,543,647				XXX	2,543,647	0.0	2,566,875	0.0	2,543,647	
2.3 NAIC 3						XXX						
2.4 NAIC 4						XXX						
2.5 NAIC 5						XXX						
2.6 NAIC 6						XXX						
2.7 Totals	2,998,828	17,004,648	2,042,915	1,103,348		XXX	23,149,739	0.3	24,650,472	0.3	22,141,974	1,007,765
3. U.S. States, Territories and Possessions etc., Guaranteed												
3.1 NAIC 1			6,018,225	21,894,171	9,421,364	XXX	37,333,760	0.5	37,365,643	0.5	37,333,760	
3.2 NAIC 2						XXX						
3.3 NAIC 3						XXX						
3.4 NAIC 4						XXX						
3.5 NAIC 5						XXX						
3.6 NAIC 6						XXX						
3.7 Totals			6,018,225	21,894,171	9,421,364	XXX	37,333,760	0.5	37,365,643	0.5	37,333,760	
4. U.S. Political Subdivisions of States, Territories and Possessions, Guaranteed												
4.1 NAIC 1			16,112,719	5,000,000		XXX	21,112,719	0.3	21,500,850	0.3	21,112,719	
4.2 NAIC 2						XXX						
4.3 NAIC 3						XXX						
4.4 NAIC 4						XXX						
4.5 NAIC 5						XXX						
4.6 NAIC 6						XXX						
4.7 Totals			16,112,719	5,000,000		XXX	21,112,719	0.3	21,500,850	0.3	21,112,719	
5. U.S. Special Revenue & Special Assessment Obligations, etc., Non-Guaranteed												
5.1 NAIC 1	17,077,935	68,846,885	119,184,621	205,528,977	174,559,603	XXX	585,198,021	7.9	591,994,133	8.2	585,198,011	10
5.2 NAIC 2		1,600,000	2,666,667	3,733,333	10,000,000	XXX	18,000,000	0.2	20,294,559	0.3	18,000,000	
5.3 NAIC 3						XXX						
5.4 NAIC 4						XXX						
5.5 NAIC 5						XXX						
5.6 NAIC 6						XXX						
5.7 Totals	17,077,935	70,446,885	121,851,288	209,262,310	184,559,603	XXX	603,198,021	8.2	612,288,692	8.5	603,198,011	10

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE D - PART 1A - SECTION 1 (Continued)

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 11.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
6. Industrial & Miscellaneous (Unaffiliated)												
6.1 NAIC 1	53,488,075	348,142,497	451,885,656	895,025,068	1,760,535,200	XXX	3,509,076,496	47.6	3,366,165,673	46.5	2,649,669,494	859,407,002
6.2 NAIC 2	61,191,519	304,715,823	486,605,423	643,993,220	1,372,013,024	XXX	2,868,519,009	38.9	2,831,161,927	39.1	2,186,836,087	681,682,922
6.3 NAIC 3	5,484,897	35,550,398	46,644,010	20,587,771	26,909,833	XXX	135,176,909	1.8	142,575,349	2.0	83,012,590	52,164,319
6.4 NAIC 4	128,328	256,657		2,671,559	183,085	XXX	3,239,629	0.0	5,583,142	0.1	183,085	3,056,544
6.5 NAIC 5						XXX			22,741	0.0		
6.6 NAIC 6	31,343					XXX	31,343	0.0	124,487	0.0	31,343	
6.7 Totals	120,324,162	688,665,375	985,135,089	1,562,277,618	3,159,641,142	XXX	6,516,043,386	88.4	6,345,633,319	87.7	4,919,732,599	1,596,310,787
7. Hybrid Securities												
7.1 NAIC 1						XXX						
7.2 NAIC 2			6,461,326	14,400,317	24,840,000	XXX	45,701,643	0.6	56,885,428	0.8	33,891,644	11,809,999
7.3 NAIC 3						XXX			14,047,598	0.2		
7.4 NAIC 4						XXX						
7.5 NAIC 5						XXX						
7.6 NAIC 6						XXX						
7.7 Totals			6,461,326	14,400,317	24,840,000	XXX	45,701,643	0.6	70,933,026	1.0	33,891,644	11,809,999
8. Parent, Subsidiaries and Affiliates												
8.1 NAIC 1						XXX						
8.2 NAIC 2						XXX						
8.3 NAIC 3						XXX						
8.4 NAIC 4						XXX						
8.5 NAIC 5						XXX						
8.6 NAIC 6						XXX						
8.7 Totals						XXX						
9. SVO Identified Funds												
9.1 NAIC 1	XXX	XXX	XXX	XXX	XXX							
9.2 NAIC 2	XXX	XXX	XXX	XXX	XXX							
9.3 NAIC 3	XXX	XXX	XXX	XXX	XXX							
9.4 NAIC 4	XXX	XXX	XXX	XXX	XXX							
9.5 NAIC 5	XXX	XXX	XXX	XXX	XXX							
9.6 NAIC 6	XXX	XXX	XXX	XXX	XXX							
9.7 Totals	XXX	XXX	XXX	XXX	XXX							
10. Unaffiliated Bank Loans												
10.1 NAIC 1						XXX						
10.2 NAIC 2						XXX						
10.3 NAIC 3						XXX						
10.4 NAIC 4						XXX						
10.5 NAIC 5						XXX						
10.6 NAIC 6						XXX						
10.7 Totals						XXX						

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE D - PART 1A - SECTION 1 (Continued)

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

NAIC Designation	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 11.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
11. Total Bonds Current Year												
11.1 NAIC 1	(d) 79,093,396	476,618,621	638,679,419	1,149,689,564	1,949,932,094		4,294,013,094	58.3	XXX	XXX	3,433,598,317	860,414,777
11.2 NAIC 2	(d) 61,191,519	308,859,470	495,733,416	662,126,870	1,406,853,024		2,934,764,299	39.8	XXX	XXX	2,241,271,378	693,492,921
11.3 NAIC 3	(d) 5,484,897	35,550,398	46,644,010	20,587,771	26,909,833		135,176,909	1.8	XXX	XXX	83,012,590	52,164,319
11.4 NAIC 4	(d) 128,328	256,657		2,671,559	183,085		3,239,629	0.0	XXX	XXX	183,085	3,056,544
11.5 NAIC 5	(d)						(c)		XXX	XXX		
11.6 NAIC 6	(d) 31,343						(c) 31,343	0.0	XXX	XXX	31,343	
11.7 Totals	145,929,483	821,285,146	1,181,056,845	1,835,075,764	3,383,878,036		(b) 7,367,225,274	100.0	XXX	XXX	5,758,096,713	1,609,128,561
11.8 Line 11.7 as a % of Col. 7	2.0	11.1	16.0	24.9	45.9		100.0	XXX	XXX	XXX	78.2	21.8
12. Total Bonds Prior Year												
12.1 NAIC 1	188,840,406	346,056,624	709,402,665	1,035,936,131	1,886,054,390		XXX	XXX	4,166,290,216	57.5	3,352,680,980	813,609,236
12.2 NAIC 2	113,639,922	349,221,167	509,742,323	585,904,891	1,352,400,486		XXX	XXX	2,910,908,789	40.2	2,204,943,737	705,965,052
12.3 NAIC 3	649,808	24,617,485	48,524,056	36,534,988	46,296,610		XXX	XXX	156,622,947	2.2	110,101,251	46,521,696
12.4 NAIC 4	129,755	851,133	1,948,853	2,653,401			XXX	XXX	5,583,142	0.1	2,411,564	3,171,578
12.5 NAIC 5					22,741		XXX	XXX	(c) 22,741	0.0	22,741	
12.6 NAIC 6	15,835	15,508			93,144		XXX	XXX	(c) 124,487	0.0	124,487	
12.7 Totals	303,275,726	720,761,917	1,269,617,897	1,661,029,411	3,284,867,371		XXX	XXX	(b) 7,239,552,322	100.0	5,670,284,760	1,569,267,562
12.8 Line 12.7 as a % of Col. 9	4.2	10.0	17.5	22.9	45.4		XXX	XXX	100.0	XXX	78.3	21.7
13. Total Publicly Traded Bonds												
13.1 NAIC 1	64,177,058	309,298,204	498,218,440	959,875,558	1,602,029,057		3,433,598,317	46.6	3,352,680,980	46.3	3,433,598,317	XXX
13.2 NAIC 2	34,367,344	170,953,569	293,507,409	514,133,065	1,228,309,991		2,241,271,378	30.4	2,204,943,737	30.5	2,241,271,378	XXX
13.3 NAIC 3	378	23,972,320	27,714,696	13,263,599	18,061,597		83,012,590	1.1	110,101,251	1.5	83,012,590	XXX
13.4 NAIC 4					183,085		183,085	0.0	2,411,564	0.0	183,085	XXX
13.5 NAIC 5									22,741	0.0		XXX
13.6 NAIC 6	31,343						31,343	0.0	124,487	0.0	31,343	XXX
13.7 Totals	98,576,123	504,224,093	819,440,545	1,487,272,222	2,848,583,730		5,758,096,713	78.2	5,670,284,760	78.3	5,758,096,713	XXX
13.8 Line 13.7 as a % of Col. 7	1.7	8.8	14.2	25.8	49.5		100.0	XXX	XXX	XXX	100.0	XXX
13.9 Line 13.7 as a % of Line 11.7, Col. 7, Section 11	1.3	6.8	11.1	20.2	38.7		78.2	XXX	XXX	XXX	78.2	XXX
14. Total Privately Placed Bonds												
14.1 NAIC 1	14,916,338	167,320,417	140,460,979	189,814,006	347,903,037		860,414,777	11.7	813,609,236	11.2	XXX	860,414,777
14.2 NAIC 2	26,824,175	137,905,901	202,226,007	147,993,805	178,543,033		693,492,921	9.4	705,965,052	9.8	XXX	693,492,921
14.3 NAIC 3	5,484,519	11,578,078	18,929,314	7,324,172	8,848,236		52,164,319	0.7	46,521,696	0.6	XXX	52,164,319
14.4 NAIC 4	128,328	256,657		2,671,559			3,056,544	0.0	3,171,578	0.0	XXX	3,056,544
14.5 NAIC 5											XXX	
14.6 NAIC 6											XXX	
14.7 Totals	47,353,360	317,061,053	361,616,300	347,803,542	535,294,306		1,609,128,561	21.8	1,569,267,562	21.7	XXX	1,609,128,561
14.8 Line 14.7 as a % of Col. 7	2.9	19.7	22.5	21.6	33.3		100.0	XXX	XXX	XXX	XXX	100.0
14.9 Line 14.7 as a % of Line 11.7, Col. 7, Section 11	0.6	4.3	4.9	4.7	7.3		21.8	XXX	XXX	XXX	XXX	21.8

(a) Includes \$ 818,415,120 freely tradable under SEC Rule 144 or qualified for resale under SEC Rule 144A.

(b) Includes \$ 19,946,201 current year of bonds with Z designations and \$ prior year of bonds with Z designations. The letter "Z" means the NAIC designation was not assigned by the Securities Valuation Office (SVO) at the date of the statement.

(c) Includes \$ 31,343 current year, \$ prior year of bonds with 5GI designations and \$ current year, \$ prior year of bonds with 6* designations. "5GI" means the NAIC designation was assigned by the (SVO) in reliance on the insurer's certification that the issuer is current in all principal and interest payments. "6*" means the NAIC designation was assigned by the SVO due to inadequate certification of principal and interest payments.

(d) Includes the following amount of short-term and cash equivalent bonds by NAIC designation: NAIC 1 \$; NAIC 2 \$; NAIC 3 \$; NAIC 4 \$; NAIC 5 \$; NAIC 6 \$

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE D - PART 1A - SECTION 2

Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Type and Subtype of Issues

Distribution by Type	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 11.08	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed
1. U.S. Governments												
1.01 Issuer Obligations		8,798,580	4,995,706			XXX	13,794,286	0.2	14,953,449	0.2	13,794,286	
1.02 Residential Mortgage-Backed Securities	5,503,541	36,357,676	38,439,577	21,138,000	5,415,927	XXX	106,854,721	1.5	112,158,439	1.5	106,854,721	
1.03 Commercial Mortgage-Backed Securities						XXX						
1.04 Other Loan-Backed and Structured Securities	25,017	11,982				XXX	36,999	0.0	68,432	0.0	36,999	
1.05 Totals	5,528,558	45,168,238	43,435,283	21,138,000	5,415,927	XXX	120,686,006	1.6	127,180,320	1.8	120,686,006	
2. All Other Governments												
2.01 Issuer Obligations	2,998,828	17,004,649	2,042,915	1,103,348		XXX	23,149,740	0.3	24,650,472	0.3	22,141,975	1,007,765
2.02 Residential Mortgage-Backed Securities						XXX						
2.03 Commercial Mortgage-Backed Securities						XXX						
2.04 Other Loan-Backed and Structured Securities						XXX						
2.05 Totals	2,998,828	17,004,649	2,042,915	1,103,348		XXX	23,149,740	0.3	24,650,472	0.3	22,141,975	1,007,765
3. U.S. States, Territories and Possessions, Guaranteed												
3.01 Issuer Obligations			6,018,225	21,894,171	9,421,364	XXX	37,333,760	0.5	37,365,643	0.5	37,333,760	
3.02 Residential Mortgage-Backed Securities						XXX						
3.03 Commercial Mortgage-Backed Securities						XXX						
3.04 Other Loan-Backed and Structured Securities						XXX						
3.05 Totals			6,018,225	21,894,171	9,421,364	XXX	37,333,760	0.5	37,365,643	0.5	37,333,760	
4. U.S. Political Subdivisions of States, Territories and Possessions, Guaranteed												
4.01 Issuer Obligations			16,112,719	5,000,000		XXX	21,112,719	0.3	21,500,850	0.3	21,112,719	
4.02 Residential Mortgage-Backed Securities						XXX						
4.03 Commercial Mortgage-Backed Securities						XXX						
4.04 Other Loan-Backed and Structured Securities						XXX						
4.05 Totals			16,112,719	5,000,000		XXX	21,112,719	0.3	21,500,850	0.3	21,112,719	
5. U.S. Special Revenue & Special Assessment Obligations etc., Non-Guaranteed												
5.01 Issuer Obligations		2,622,954	70,155,317	180,870,906	177,071,507	XXX	430,720,684	5.8	415,228,772	5.7	430,720,684	
5.02 Residential Mortgage-Backed Securities	17,077,935	67,823,932	51,695,970	28,391,404	7,488,096	XXX	172,477,337	2.3	197,059,920	2.7	172,477,327	10
5.03 Commercial Mortgage-Backed Securities						XXX						
5.04 Other Loan-Backed and Structured Securities						XXX						
5.05 Totals	17,077,935	70,446,886	121,851,287	209,262,310	184,559,603	XXX	603,198,021	8.2	612,288,692	8.5	603,198,011	10
6. Industrial and Miscellaneous												
6.01 Issuer Obligations	102,226,193	594,319,262	898,906,541	1,535,647,219	3,097,596,977	XXX	6,228,696,192	84.5	6,109,047,442	84.4	4,778,858,125	1,449,838,067
6.02 Residential Mortgage-Backed Securities	574,601	1,126,459	200,538	41,361	6,480,092	XXX	8,423,051	0.1	11,380,849	0.2	8,423,062	(11)
6.03 Commercial Mortgage-Backed Securities	2,846,764	16,112,402	25,567,184	18,233,039	26,303,199	XXX	89,062,588	1.2	48,847,631	0.7	79,728,413	9,334,175
6.04 Other Loan-Backed and Structured Securities	14,676,604	77,107,252	60,460,825	8,355,997	29,260,874	XXX	189,861,552	2.6	176,357,397	2.4	52,722,998	137,138,554
6.05 Totals	120,324,162	688,665,375	985,135,088	1,562,277,616	3,159,641,142	XXX	6,516,043,383	88.4	6,345,633,319	87.7	4,919,732,598	1,596,310,785
7. Hybrid Securities												
7.01 Issuer Obligations			6,461,326	14,400,317	24,840,000	XXX	45,701,643	0.6	70,933,026	1.0	33,891,644	11,809,999
7.02 Residential Mortgage-Backed Securities						XXX						
7.03 Commercial Mortgage-Backed Securities						XXX						
7.04 Other Loan-Backed and Structured Securities						XXX						
7.05 Totals			6,461,326	14,400,317	24,840,000	XXX	45,701,643	0.6	70,933,026	1.0	33,891,644	11,809,999
8. Parent, Subsidiaries and Affiliates												
8.01 Issuer Obligations						XXX						
8.02 Residential Mortgage-Backed Securities						XXX						
8.03 Commercial Mortgage-Backed Securities						XXX						
8.04 Other Loan-Backed and Structured Securities						XXX						
8.05 Affiliated Bank Loans - Issued						XXX						
8.06 Affiliated Bank Loans - Acquired						XXX						
8.07 Totals						XXX						

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
SCHEDULE D - PART 1A - SECTION 2 (Continued)

Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Type and Subtype of Issues

Distribution by Type	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 11.08	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed
9. SVO Identified Funds												
9.01 Exchange Traded Funds Identified by the SVO	XXX	XXX	XXX	XXX	XXX							
10. Unaffiliated Bank Loans												
10.01 Unaffiliated Bank Loans - Issued						XXX						
10.02 Unaffiliated Bank Loans - Acquired						XXX						
10.03 Totals						XXX						
11. Total Bonds Current Year												
11.01 Issuer Obligations	105,225,021	622,745,445	1,004,692,749	1,758,915,961	3,308,929,848	XXX	6,800,509,024	92.3	XXX	XXX	5,337,853,193	1,462,655,831
11.02 Residential Mortgage-Backed Securities	23,156,077	105,308,067	90,336,085	49,570,765	19,384,115	XXX	287,755,109	3.9	XXX	XXX	287,755,110	(1)
11.03 Commercial Mortgage-Backed Securities	2,846,764	16,112,402	25,567,184	18,233,039	26,303,199	XXX	89,062,588	1.2	XXX	XXX	79,728,413	9,334,175
11.04 Other Loan-Backed and Structured Securities	14,701,621	77,119,234	60,460,825	8,355,997	29,260,874	XXX	189,898,551	2.6	XXX	XXX	52,759,997	137,138,554
11.05 SVO Identified Funds	XXX	XXX	XXX	XXX	XXX				XXX	XXX		
11.06 Affiliated Bank Loans						XXX			XXX	XXX		
11.07 Unaffiliated Bank Loans						XXX			XXX	XXX		
11.08 Totals	145,929,483	821,285,148	1,181,056,843	1,835,075,762	3,383,878,036		7,367,225,272	100.0	XXX	XXX	5,758,096,713	1,609,128,559
11.09 Line 11.08 as a % of Col. 7	2.0	11.1	16.0	24.9	45.9		100.0	XXX	XXX	XXX	78.2	21.8
12. Total Bonds Prior Year												
12.01 Issuer Obligations	271,005,661	553,013,339	1,082,200,796	1,565,799,410	3,221,660,448	XXX	6,693,679,654	92.5	6,693,679,654	92.5	5,251,764,004	1,441,915,650
12.02 Residential Mortgage-Backed Securities	16,645,890	92,212,105	118,182,364	72,475,150	21,083,699	XXX	320,599,208	4.4	320,599,208	4.4	320,599,206	2
12.03 Commercial Mortgage-Backed Securities	652,855	8,732,412	18,232,906	10,036,146	11,193,312	XXX	48,847,631	0.7	48,847,631	0.7	39,508,866	9,338,765
12.04 Other Loan-Backed and Structured Securities	14,971,320	66,804,061	51,001,831	12,718,705	30,929,912	XXX	176,425,829	2.4	176,425,829	2.4	58,412,683	118,013,146
12.05 SVO Identified Funds	XXX	XXX	XXX	XXX	XXX							
12.06 Affiliated Bank Loans						XXX			XXX	XXX		
12.07 Unaffiliated Bank Loans						XXX			XXX	XXX		
12.08 Totals	303,275,726	720,761,917	1,269,617,897	1,661,029,411	3,284,867,371		7,239,552,322	100.0	7,239,552,322	100.0	5,670,284,759	1,569,267,563
12.09 Line 12.08 as a % of Col. 9	4.2	10.0	17.5	22.9	45.4		100.0	XXX	XXX	XXX	78.3	21.7
13. Total Publicly Traded Bonds												
13.01 Issuer Obligations	69,227,754	376,253,534	694,614,619	1,424,002,592	2,773,754,694	XXX	5,337,853,193	72.5	5,251,764,004	72.5	5,337,853,193	XXX
13.02 Residential Mortgage-Backed Securities	23,156,077	105,308,067	90,336,085	49,570,765	19,384,115	XXX	287,755,109	3.9	320,599,206	4.4	287,755,109	XXX
13.03 Commercial Mortgage-Backed Securities	2,846,764	11,312,402	25,567,184	13,698,863	26,303,199	XXX	79,728,412	1.1	39,508,866	0.5	79,728,412	XXX
13.04 Other Loan-Backed and Structured Securities	3,345,528	11,350,089	8,922,657	29,141,724	29,141,724	XXX	52,759,998	0.7	58,412,683	0.8	52,759,998	XXX
13.05 SVO Identified Funds	XXX	XXX	XXX	XXX	XXX							XXX
13.06 Affiliated Bank Loans						XXX						XXX
13.07 Unaffiliated Bank Loans						XXX						XXX
13.08 Totals	98,576,123	504,224,092	819,440,545	1,487,272,220	2,848,583,732		5,758,096,712	78.2	5,670,284,759	78.3	5,758,096,712	XXX
13.09 Line 13.08 as a % of Col. 7	1.7	8.8	14.2	25.8	49.5		100.0	XXX	XXX	XXX	100.0	XXX
13.10 Line 13.08 as a % of Line 11.08, Col. 7, Section 11	1.3	6.8	11.1	20.2	38.7		78.2	XXX	XXX	XXX	78.2	XXX
14. Total Privately Placed Bonds												
14.01 Issuer Obligations	35,997,267	246,491,911	310,078,130	334,913,369	535,175,154	XXX	1,462,655,831	19.9	1,441,915,650	19.9	XXX	1,462,655,831
14.02 Residential Mortgage-Backed Securities						XXX			2	0.0	XXX	
14.03 Commercial Mortgage-Backed Securities		4,800,000		4,534,176		XXX	9,334,176	0.1	9,338,765	0.1	XXX	9,334,176
14.04 Other Loan-Backed and Structured Securities	11,356,093	65,769,145	51,538,168	8,355,997	119,150	XXX	137,138,553	1.9	118,013,146	1.6	XXX	137,138,553
14.05 SVO Identified Funds	XXX	XXX	XXX	XXX	XXX						XXX	
14.06 Affiliated Bank Loans						XXX					XXX	
14.07 Unaffiliated Bank Loans						XXX					XXX	
14.08 Totals	47,353,360	317,061,056	361,616,298	347,803,542	535,294,304		1,609,128,560	21.8	1,569,267,563	21.7	XXX	1,609,128,560
14.09 Line 14.08 as a % of Col. 7	2.9	19.7	22.5	21.6	33.3		100.0	XXX	XXX	XXX	XXX	100.0
14.10 Line 14.08 as a % of Line 11.08, Col. 7, Section 11	0.6	4.3	4.9	4.7	7.3		21.8	XXX	XXX	XXX	XXX	21.8

SCHEDULE DA - VERIFICATION BETWEEN YEARS

Short-Term Investments

	1	2	3	4	5
	Total	Bonds	Mortgage Loans	Other Short-term Investment Assets (a)	Investments in Parent, Subsidiaries and Affiliates
1. Book/adjusted carrying value, December 31 of prior year					
2. Cost of short-term investments acquired					
3. Accrual of discount					
4. Unrealized valuation increase (decrease)					
5. Total gain (loss) on disposals					
6. Deduct consideration received on disposals					
7. Deduct amortization of premium					
8. Total foreign exchange change in book/adjusted carrying value					
9. Deduct current year's other than temporary impairment recognized					
10. Book adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9)					
11. Deduct total nonadmitted amounts					
12. Statement value at end of current period (Line 10 minus Line 11)					

NONE

(a) Indicate the category of such assets, for example, joint ventures, transportation equipment:

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
SCHEDULE DB - PART A - VERIFICATION BETWEEN YEARS
Options, Caps, Floors, Collars, Swaps and Forwards

1. Book/adjusted carrying value, December 31, prior year (Line 10, prior year)	24,161,200
2. Cost paid/(consideration received) on additions:	
2.1 Current year paid/(consideration received) at time of acquisition, still open, Section 1, Column 12	3,541,842
2.2 Current year paid/(consideration received) at time of acquisition, terminated, Section 2, Column 14	3,541,842
3. Unrealized valuation increase/(decrease):	
3.1 Section 1, Column 17	1,930,327
3.2 Section 2, Column 19	(24,543,209)
4. SSAP No. 108 Adjustments	
5. Total gain (loss) on termination recognized, Section 2, Column 22	20,098,515
6. Considerations received/(paid) on terminations, Section 2, Column 15	27,074,512
7. Amortization:	
7.1 Section 1, Column 19	
7.2 Section 2, Column 21	
8. Adjustment to the book/adjusted carrying value of hedged item:	
8.1 Section 1, Column 20	
8.2 Section 2, Column 23	3,502,500
9. Total foreign exchange change in book/adjusted carrying value:	
9.1 Section 1, Column 18	3,563,778
9.2 Section 2, Column 20	3,563,778
10. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6+7+8+9)	5,180,441
11. Deduct nonadmitted assets	
12. Statement value at end of current period (Line 10 minus Line 11)	5,180,441

SCHEDULE DB - PART B - VERIFICATION
Futures Contracts

1. Book/Adjusted carrying value, December 31 of prior year (Line 6, prior year)	
2. Cumulative cash change (Section 1, Broker Name/Net Cash Deposits Footnote - Cumulative Cash Change Column)	
3.1 Add:	
Change in variation margin on open contracts - Highly effective hedges	
3.11 Section 1, Column 15, current year minus	
3.12 Section 1, Column 15, prior year	
Change in variation margin on open contracts - All other	
3.13 Section 1, Column 18, current year minus	
3.14 Section 1, Column 18, prior year	
3.2 Add:	
Change in adjustment to basis of hedged item	
3.21 Section 1, Column 17, current year to date minus	
3.22 Section 1, Column 17, prior year	
Change in amount recognized	
3.23 Section 1, Column 19, current year to date minus	
3.24 Section 1, Column 19, prior year plus	
3.25 SSAP No. 108 Adjustments	
3.3 Subtotal (Line 3.1 minus Line 3.2)	
4.1 Cumulative variation margin on terminated contracts during the year (Section 2, Column 15)	
4.2 Less:	
4.21 Amount used to adjust basis of hedged item (Section 2, Column 17)	
4.22 Amount recognized (Section 2, Column 16)	
4.23 SSAP No. 108 Adjustments	
4.3 Subtotal (Line 4.1 minus Line 4.2)	
5. Dispositions gains (losses) on contracts terminated in prior year:	
5.1 Total gain (loss) recognized for terminations in prior year	
5.2 Total gain (loss) adjusted into the hedged item(s) for terminations in prior year	
6. Book/Adjusted carrying value at end of current period (Lines 1+2+3.3-4.3-5.1-5.2)	
7. Deduct total nonadmitted amounts	
8. Statement value at end of current period (Line 6 minus Line 7)	

NONE

Schedule DB - Part C - Section 1 - Replication (Synthetic Asset) Transactions (RSATs) Open

N O N E

Schedule DB-Part C-Section 2-Reconciliation of Replication (Synthetic Asset) Transactions Open

N O N E

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE DB - VERIFICATION

Verification of Book/Adjusted Carrying Value, Fair Value and Potential Exposure of all Open Derivative Contracts

		Book/Adjusted Carrying Value Check
1.	Part A, Section 1, Column 14.....	5,180,441
2.	Part B, Section 1, Column 15 plus Part B, Section 1 Footnote - Total Ending Cash Balance .....	.....
3.	Total (Line 1 plus Line 2)	5,180,441
4.	Part D, Section 1, Column 6	7,755,121
5.	Part D, Section 1, Column 7	(2,574,680)
6.	Total (Line 3 minus Line 4 minus Line 5) .....	.....
		Fair Value Check
7.	Part A, Section 1, Column 16	3,511,562
8.	Part B, Section 1, Column 13 .....	.....
9.	Total (Line 7 plus Line 8)	3,511,562
10.	Part D, Section 1, Column 9	10,774,761
11.	Part D, Section 1, Column 10	(7,263,199)
12.	Total (Line 9 minus Line 10 minus Line 11) .....	.....
		Potential Exposure Check
13.	Part A, Section 1, Column 21	2,470,399
14.	Part B, Section 1, Column 20 .....	.....
15.	Part D, Section 1, Column 12	2,470,399
16.	Total (Line 13 plus Line 14 minus Line 15) .....	.....

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York
SCHEDULE E - PART 2 - VERIFICATION BETWEEN YEARS

(Cash Equivalents)

	1 Total	2 Bonds	3 Money Market Mutual funds	4 Other (a)
1. Book/adjusted carrying value, December 31 of prior year	82,100,000		82,100,000	
2. Cost of cash equivalents acquired	7,983,248,425		7,983,248,425	
3. Accrual of discount				
4. Unrealized valuation increase (decrease)				
5. Total gain (loss) on disposals				
6. Deduct consideration received on disposals	8,026,029,425		8,026,029,425	
7. Deduct amortization of premium				
8. Total foreign exchange change in book/adjusted carrying value				
9. Deduct current year's other than temporary impairment recognized				
10. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9)	39,319,000		39,319,000	
11. Deduct total nonadmitted amounts				
12. Statement value at end of current period (Line 10 minus Line 11)	39,319,000		39,319,000	

(a) Indicate the category of such investments, for example, joint ventures, transportation equipment:

Schedule A - Part 1 - Real Estate Owned

NONE

Schedule A - Part 2 - Real Estate Acquired and Additions Made

NONE

Schedule A - Part 3 - Real Estate Disposed

NONE

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE B - PART 1

Showing All Mortgage Loans OWNED December 31 of Current Year

1 Loan Number	2 Code	3 Location		5 Loan Type	6 Date Acquired	7 Rate of Interest	8 Book Value/Recorded Investment Excluding Accrued Interest	9 Change in Book Value/Recorded Investment					14 Value of Land and Buildings	15 Date of Last Appraisal or Valuation
		3 City	4 State					9 Unrealized Valuation Increase (Decrease)	10 Current Year's (Amortization)/ Accretion	11 Current Year's Other-Than-Temporary Impairment Recognized	12 Capitalized Deferred Interest and Other	13 Total Foreign Exchange Change in Book Value		
00X25244		MEMPHIS	TN		05/24/2005	5.750	1,266,496						4,000,000	04/05/2005
00X25277		ATLANTA	GA		08/31/2005	5.500	446,682						3,850,000	08/02/2005
15859000		Omaha	NE		07/28/2005	5.980	1,127,919						33,300,000	04/26/2019
L1054100		WOODBURY	MIN		11/30/2010	4.400	1,675,680						6,000,000	10/18/2010
L1159800		CATSKILL	NY		05/20/2011	6.500	1,590,803						4,500,000	11/09/2010
L1161500		NEW YORK	NY		06/29/2011	5.140	7,263,897						43,700,000	05/10/2011
L1163700		NEW YORK	NY		07/28/2011	5.070	6,861,310						22,600,000	06/08/2011
L1270000		AUSTIN	TX		06/28/2012	4.450	1,911,361						5,000,000	06/15/2012
L1271300		MELVILLE	NY		11/20/2012	3.900	19,452,515						46,000,000	09/06/2012
L1271301		MELVILLE	NY		08/24/2018	4.390	5,792,540						51,300,000	07/23/2018
L1271800		NEW YORK	NY		07/30/2012	4.000	8,852,458						30,700,000	05/15/2012
L1271900		NEW YORK	NY		07/30/2012	4.000	4,866,012						19,000,000	05/15/2012
L1273400		COLONIE	NY		09/14/2012	4.375	2,264,916						6,300,000	07/23/2012
L1274500		NORTH MASSAPEQUA	NY		10/01/2012	3.950	2,834,177						9,600,000	08/29/2012
L1274800		NEW YORK	NY		11/14/2012	3.500	9,606,645						47,200,000	08/01/2012
L1276100		PHILADELPHIA	PA		02/01/2013	3.600	2,230,122						5,714,286	01/01/2013
L1276200		PHILADELPHIA	PA		02/01/2013	3.600	1,486,748						5,058,824	01/01/2013
L1276400		SEATTLE	WA		10/25/2012	3.500	1,236,220						5,850,000	08/30/2012
L1276500		GILROY	CA		11/01/2012	3.500	927,311						5,200,000	08/16/2012
L1277500		NEW BRIGHTON	MIN		12/19/2012	4.000	2,445,369						4,500,000	11/19/2012
L1278000		BEVERLY HILLS	CA		12/20/2012	3.400	4,827,698						27,834,341	11/25/2012
L1279000		CARY	NC		11/28/2012	3.520	2,757,876						6,504,000	10/11/2012
L1280100		RIVERTON	UT		12/10/2012	3.710	1,615,963						4,059,406	11/14/2012
L1281300		SAN ANTONIO	TX		12/20/2012	3.410	2,551,777						4,699,301	11/26/2012
L1281600		NEW YORK	NY		03/06/2013	3.500	3,641,814						51,000,000	01/14/2013
L1385200		NEW YORK	NY		06/28/2013	3.750	6,571,667						15,700,000	04/16/2013
L1385300		NEW YORK	NY		07/03/2013	3.400	1,776,507						13,800,000	04/02/2013
L1385400		NEW YORK	NY		06/28/2013	3.650	9,980,479						44,000,000	04/15/2013
L1386800		NEW YORK	NY		08/08/2013	4.030	3,148,539						12,700,000	07/11/2013
L1388000		RIDGEWOOD	NY		08/15/2013	4.350	6,173,618						16,000,000	06/21/2013
L1390200		NEW YORK	NY		09/23/2013	4.400	5,200,286						21,400,000	07/15/2013
L1390700		MASSAPEQUA	NY		11/21/2013	4.380	20,108,322						52,380,000	09/03/2013
L1392300		NEW YORK	NY		12/05/2013	4.840	17,845,204						72,200,000	10/18/2013
L1393100		AMHERST	NY		07/24/2014	5.000	7,191,976						13,900,000	05/23/2014
L1400500		ALAMEDA	CA		10/31/2014	4.450	1,474,757						11,075,757	08/09/2019
L1400501		ALAMEDA	CA		10/25/2019	5.750	528,290						9,096,154	08/27/2019
L1403100		DALLAS	TX		08/14/2014	3.490	3,052,245						10,659,091	07/15/2014
L1403300		MASSAPEQUA	NY		10/02/2014	4.030	21,500,000						48,500,000	07/03/2014
L1403900		NEW YORK	NY		09/29/2014	4.200	7,437,739						30,800,000	08/15/2014
L1404900		SHERMAN OAKS	CA		12/30/2014	3.620	2,445,026						6,816,580	10/08/2014
L1405800		NEW YORK	NY		12/12/2014	3.610	5,000,000						38,000,000	09/19/2014
L1407400		MADISON	WI		12/18/2014	4.100	2,094,916						3,558,333	10/15/2014
L1408000		FAIRBORN	OH		01/29/2015	3.750	3,437,908						5,360,000	11/24/2014
L1409700		FRESNO	CA		09/23/2015	4.250	1,991,588						6,000,000	08/24/2015
L1493700		IRVINE	CA		04/30/2014	4.100	1,698,473						4,320,000	03/12/2014
L1494101		MARIETTA	GA		04/01/2021	3.950	1,500,000						10,485,000	03/04/2021
L1494600		ASHLAND	VA		05/02/2014	4.700	1,008,227						1,711,111	03/13/2014
L1495100		JINGLEWOOD	CA		05/01/2014	4.530	1,211,203						3,191,489	03/14/2014
L1498300		NORTH CANTON	OH		06/30/2014	4.530	2,499,142						5,075,000	05/08/2014
L1501000		RIALTO	CA		04/22/2015	3.750	4,316,748						8,843,750	02/18/2015
L1502401		GREENVILLE	SC		12/08/2021	4.500	1,000,000						10,224,444	11/12/2021
L1503600		EUGENE	OR		06/05/2015	3.790	2,169,893						6,220,000	04/08/2015
L1503800		WEST SACRAMENTO	CA		05/28/2015	3.790	2,169,893						8,395,000	04/06/2015
L1504300		YOUNTVILLE	CA		06/05/2015	3.800	2,170,367						12,200,000	03/22/2015
L1505000		SAN DIEGO	CA		08/03/2015	3.800	1,747,683						3,500,000	04/28/2015
L1505301		LAKE OSWEGO	OR		05/30/2019	5.350	4,500,000						47,495,455	06/02/2015
L1505800		MIAMI	FL		07/07/2015	3.590	2,472,760						4,750,909	05/18/2015
L1507200		COPPELL	TX		07/29/2015	3.880	1,659,630						3,609,756	05/20/2015
L1507900		NORTH CANTON	OH		07/30/2015	3.680	5,006,494						11,559,322	06/11/2015
L1509100		SCHERTZ	TX		07/24/2015	3.910	1,660,767						3,108,911	06/26/2015
L1509700		NEW YORK	NY		09/21/2015	3.590	7,500,000						76,400,000	06/22/2015

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE B - PART 1

Showing All Mortgage Loans OWNED December 31 of Current Year

1 Loan Number	2 Code	3 Location		5 Loan Type	6 Date Acquired	7 Rate of Interest	8 Book Value/Recorded Investment Excluding Accrued Interest	9 Change in Book Value/Recorded Investment					14 Value of Land and Buildings	15 Date of Last Appraisal or Valuation
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L1511100		LUBBOCK	TX.		10/29/2015	3.710	1,959,823						3,880,597	08/25/2015
L1511800		SANTA CRUZ	CA.		10/01/2015	4.100	1,160,174						3,483,871	08/20/2015
L1512200		TONAWANDA	NY.		10/09/2015	4.230	2,776,179						5,500,000	08/17/2015
L1514300		CHANTILLY	VA.		11/02/2015	3.980	4,208,296						8,090,909	10/19/2015
L1514400		PORTLAND	OR.		01/26/2016	4.130	2,855,705						6,802,353	12/08/2015
L1516700		ORLANDO	FL.		12/31/2015	4.310	2,448,430						5,335,714	12/04/2015
L1518600		WEST SENECA	NY.		03/04/2016	4.050	4,996,901						9,500,000	02/23/2016
L1600700		CARLSBAD	CA.		03/18/2016	3.920	2,551,346						6,638,710	02/24/2016
L1602200		NEW YORK	NY.		05/06/2016	4.150	17,700,049						44,600,000	04/25/2016
L1603000		MADISON	WI.		07/27/2016	3.840	3,579,602						6,778,947	05/10/2016
L1603300		MCDONOUGH	GA.		04/15/2016	3.450	1,029,785						3,937,500	03/09/2016
L1603400		POMONA	CA.		04/29/2016	4.050	1,026,119						2,861,538	03/25/2016
L1605800		CHANDLER	AZ.		06/24/2016	4.500	2,601,527						5,552,941	04/22/2016
L1606100		HAUPPAGE	NY.		06/30/2016	3.900	1,714,874						6,850,000	04/20/2016
L1608400		LOS ANGELES	CA.		12/01/2016	3.910	1,806,308						3,906,977	10/31/2016
L1609400		LA CANADA FL INTRIDGE	CA.		08/18/2016	4.070	1,297,527						5,129,032	08/05/2016
L1609900		TRIVINDALE	CA.		08/25/2016	3.250	2,111,375						6,716,418	07/18/2016
L1610000		ANAHEIM	CA.		08/25/2016	3.350	2,116,161						5,904,000	07/12/2016
L1610300		OKLAHOMA CITY	OK.		08/31/2016	3.670	4,470,232						7,500,000	07/14/2016
L1610500		AUSTIN	TX.		09/30/2016	3.750	2,586,880						7,892,308	08/16/2016
L1610900		SHERIDAN	CO.		09/28/2016	4.050	2,601,234						4,907,463	08/04/2016
L1612200		WILLIAMSVILLE	NY.		09/15/2016	3.800	1,941,972						8,500,000	07/22/2016
L1613200		RICHMOND	CA.		09/29/2016	3.150	1,397,444						4,259,630	08/24/2016
L1614600		COLUMBUS	OH.		12/22/2016	3.090	1,616,170						3,111,111	10/24/2016
L1614800		EASTVALE	CA.		01/23/2017	3.850	3,623,342						8,213,740	11/07/2016
L1614900		NEW YORK	NY.		12/14/2016	3.860	13,562,995						37,500,000	11/29/2016
L1616300		CINCINNATI	OH.		12/22/2016	3.880	984,824						1,804,615	11/14/2016
L1616400		WEST SENECA	NY.		12/20/2016	3.850	10,457,775						17,100,000	10/31/2016
L1617100		LOS ANGELES	CA.		12/28/2016	3.440	897,926						1,981,132	12/09/2016
L1617200		SEATTLE	WA.		12/15/2016	3.710	2,931,472						5,950,455	11/09/2016
L1617400		CHANTILLY	VA.		05/08/2017	3.590	1,055,151						1,964,706	03/09/2017
L1618600		PORTLAND	OR.		02/07/2017	4.150	1,823,578						6,986,956	01/06/2017
L1618900		HOUSTON	TX.		07/10/2017	4.420	4,476,730						7,075,000	03/15/2017
L1619000		CARLSBAD	CA.		04/10/2017	4.130	3,552,541						8,262,564	02/14/2017
L1700200		GRAND RAPIDS	MI.		03/30/2017	4.610	2,400,482						5,138,060	01/16/2017
L1700500		SAN CLEMENTE	CA.		08/01/2017	4.210	2,332,079						9,060,000	05/31/2017
L1700600		WESTLAND	MI.		09/29/2017	4.330	2,740,324						7,278,049	09/12/2017
L1701500		WARREN	OH.		05/05/2017	3.630	234,524						1,242,222	03/22/2017
L1702100		RIALTO	CA.		04/27/2017	3.840	2,432,396						6,528,891	03/29/2017
L1702200		RIALTO	CA.		04/27/2017	3.840	2,140,873						5,473,084	03/29/2017
L1702600		TUCSON	AZ.		04/13/2017	4.340	1,686,389						3,117,949	03/07/2017
L1703100		BUFFALO	NY.		05/18/2017	4.290	3,215,397						5,300,000	04/13/2017
L1703900		CHARLOTTE	NC.		06/13/2017	4.310	1,783,326						3,200,000	04/11/2017
L1705000		PARAMOUNT	CA.		06/16/2017	3.830	1,828,789						4,697,674	05/01/2017
L1705600		CONCORD	CA.		05/25/2017	3.660	2,730,964						9,784,615	04/13/2017
L1706500		GREELEY	CO.		06/01/2017	3.530	2,259,912						10,000,000	05/26/2017
L1707100		BOSTON	MA.		07/27/2017	3.951	917,714						3,342,664	06/21/2017
L1707800		GLENMONT	NY.		07/25/2017	3.950	1,653,699						3,900,000	07/07/2017
L1707900		GLENMONT	NY.		07/25/2017	3.950	8,837,508						16,700,000	07/07/2017
L1708500		QUEENS	NY.		08/10/2017	3.900	8,016,595						16,848,000	07/06/2017
L1709100		WOBBURN	MA.		07/28/2017	3.680	3,531,944						8,033,333	07/05/2017
L1709700		NEW YORK	NY.		08/24/2017	3.700	6,216,196						38,900,000	08/16/2017
L1710500		WALKESHA	WI.		08/25/2017	3.700	1,540,809						3,733,333	08/05/2017
L1711800		BELLEVUE	WA.		09/11/2017	3.740	2,755,502						6,258,621	08/31/2017
L1712200		AUSTIN	TX.		11/01/2017	3.870	923,584						2,726,667	09/12/2017
L1712300		SPRING VALLEY	CA.		10/11/2017	3.870	1,610,961						3,041,379	08/17/2017
L1712500		MOUNT HOLLY	NJ.		10/31/2017	3.100	1,741,873						8,957,143	08/16/2017
L1712700		RIVERHEAD	NY.		10/31/2017	3.950	6,835,748						17,600,000	09/07/2017
L1712800		LATHAM	NY.		11/03/2017	3.950	5,297,704						13,888,000	10/25/2017
L1712900		LATHAM	NY.		11/03/2017	3.950	4,485,959						11,100,000	10/25/2017
L1713800		OLYMPIA	WA.		09/29/2017	3.630	2,751,292						7,542,857	08/24/2017

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L1714700		BLOOMINGTON	MIN.		11/30/2017	3.610	1,564,700						4,448,936	10/11/2017
L1714800		STERLING	VA.		12/06/2017	3.900	1,799,943						4,240,000	10/02/2017
L1715300		DALLAS	TX.		10/31/2017	3.740	2,143,673						4,012,500	10/03/2017
L1715900		FREMONT	CA.		12/28/2017	3.720	3,509,364						17,681,633	11/09/2017
L1716000		SAN LEANDRO	CA.		12/28/2017	3.720	3,509,364						12,738,636	11/09/2017
L1716500		PLYMOUTH	MIN.		04/02/2018	3.670	2,142,696						5,856,452	01/24/2018
L1717200		SANTA ROSA	CA.		01/31/2018	3.610	2,771,887						16,500,000	10/31/2017
L1717800		FREMONT	CA.		12/28/2017	3.820	2,774,126						13,450,000	11/13/2017
L1718100		COLLIERVILLE	TN.		12/21/2017	3.940	3,704,486						6,742,857	12/12/2017
L1718700		RENTON	WA.		01/29/2018	3.800	2,778,594						5,289,474	12/27/2017
L1719100		GREENVILLE	SC.		01/29/2018	3.790	2,778,245						4,541,903	12/15/2017
L1720100		COLONIE	NY.		03/09/2018	3.880	4,522,146						23,200,000	12/22/2017
L1800500		MERCER ISLAND	WA.		02/28/2018	4.180	2,723,565						4,975,000	01/15/2018
L1800700		POOLER	GA.		09/27/2018	4.330	5,359,331						8,828,571	08/08/2018
L1801200		FRESNO	CA.		03/27/2018	4.000	2,613,068						4,533,333	02/16/2018
L1802400		WASHINGTON	DC.		07/20/2018	4.500	4,610,587						8,705,882	05/08/2018
L1802900		LONG BEACH	CA.		05/31/2018	4.030	7,000,000						17,818,182	04/17/2018
L1803200		CORONA	CA.		06/12/2018	4.030	3,893,816						7,083,969	04/10/2018
L1803300		ONTARIO	CA.		06/12/2018	4.030	2,920,362						4,946,341	04/20/2018
L1803600		PORTLAND	OR.		06/27/2018	4.200	7,650,594						12,753,394	05/04/2018
L1803800		WEST PALM BEACH	FL.		04/26/2018	4.500	1,373,689						2,550,000	03/24/2018
L1804800		LADSON	SC.		08/07/2018	4.540	2,644,023						3,939,535	06/15/2018
L1805500		WEST CHESTER	OH.		06/18/2018	3.980	3,107,197						5,343,929	04/16/2018
L1805700		WEST CARROLLTON	OH.		06/21/2018	3.980	2,341,520						4,457,143	04/18/2018
L1806700		MIAMI	FL.		06/29/2018	4.140	3,869,989						11,162,500	05/24/2018
L1806800		KENNESAW	GA.		06/15/2018	4.450	3,677,985						6,400,000	05/14/2018
L1807100		COLUMBIA	MD.		07/10/2018	4.490	2,766,048						4,789,474	06/28/2018
L1809600		HAUPPAUGE	NY.		08/31/2018	4.330	3,690,045						9,400,000	08/03/2018
L1810000		BOTHELL	WA.		09/28/2018	4.190	2,675,264						17,080,000	07/24/2018
L1810600		CHICAGO	IL.		09/04/2018	4.370	2,830,835						5,142,857	08/14/2018
L1810700		CINCINNATI	OH.		09/27/2018	4.280	3,210,758						5,288,889	09/13/2018
L1810800		LAFAYETTE	CA.		10/31/2018	4.320	4,731,298						12,027,778	08/30/2018
L1811400		SAN FRANCISCO	CA.		01/30/2019	4.430	1,903,562						7,875,000	10/03/2018
L1811500		CHARLOTTE	NC.		10/18/2018	4.500	1,795,888						4,230,000	09/06/2018
L1811800		WASHINGTON	DC.		01/31/2019	4.040	6,639,912						18,704,000	12/04/2018
L1812100		SAN FRANCISCO	CA.		11/15/2018	4.200	2,782,933						9,720,000	10/01/2018
L1812200		OMAHA	NE.		11/30/2018	4.140	2,153,554						9,370,000	11/08/2018
L1812300		OMAHA	NE.		11/30/2018	4.140	2,512,480						7,020,000	11/12/2018
L1812500		TORRANCE	CA.		10/30/2018	3.970	3,000,000						12,080,000	10/16/2018
L1812900		KING CITY	OR.		10/30/2018	4.160	3,000,000						11,856,000	07/09/2021
L1813500		NEW YORK	NY.		01/15/2019	4.560	20,000,000						99,066,667	10/31/2018
L1813600		MISSION VIEJO	CA.		12/20/2018	4.380	4,657,113						10,200,000	12/10/2018
L1813900		SOMERSET	NJ.		01/31/2019	4.410	3,735,078						7,413,333	12/06/2018
L1814000		LAWRENCEVILLE	NJ.		01/31/2019	4.360	4,666,648						10,200,000	12/06/2018
L1814300		BROOKFIELD	WI.		01/25/2019	4.450	8,874,139						17,100,000	11/28/2018
L1814900		CASTRO VALLEY	CA.		02/01/2019	4.440	1,868,065						10,293,333	01/22/2019
L1815000		NEW YORK	NY.		02/19/2019	4.320	952,420						12,651,163	01/17/2019
L1815100		NEW YORK	NY.		02/19/2019	4.320	952,420						2,901,235	01/17/2019
L1815200		NEW YORK	NY.		03/28/2019	4.320	953,946						3,096,386	01/17/2019
L1815300		NEW YORK	NY.		02/19/2019	4.320	952,420						3,257,143	01/17/2019
L1815400		NEW YORK	NY.		02/19/2019	4.320	1,142,904						4,968,421	01/17/2019
L1815500		NEW YORK	NY.		02/19/2019	4.320	476,210						1,666,667	01/17/2019
L1815600		NEW YORK	NY.		02/19/2019	4.320	476,210						1,230,769	01/17/2019
L1815800		RENO	NV.		02/25/2019	4.420	1,965,438						4,168,657	01/31/2019
L1900600		BROKEN ARROW	OK.		02/28/2019	4.330	2,857,498						4,588,235	02/25/2019
L1901400		SONOMA	CA.		04/23/2019	4.270	3,285,865						19,000,000	03/25/2019
L1901900		NEW YORK	NY.		05/02/2019	4.130	200,000						1,277,000	03/28/2019
L1902500		CHULA VISTA	CA.		05/28/2019	3.750	14,500,000						26,796,000	03/28/2019
L1902600		AUSTIN	TX.		04/23/2019	4.240	2,889,454						5,100,000	03/28/2019
L1902800		PORTLAND	OR.		05/29/2019	4.040	1,250,000						2,508,772	03/01/2019
L1902900		OMAHA	NE.		05/14/2019	4.310	4,779,486						10,117,717	04/26/2019

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L1903000		LITTLE NECK	NY		06/27/2019	3.950	229,178						471,250	05/14/2019
L1903100		BLUE ASH	OH		09/30/2019	3.840	6,480,698						11,050,000	08/02/2019
L1903200		COMMERCE	CA		07/10/2019	3.950	3,829,739						7,670,698	05/30/2019
L1903300		RICHMOND	VA		06/03/2019	4.120	2,871,224						4,615,385	04/18/2019
L1903400		REDWOOD CITY	CA		05/15/2019	3.710	3,500,000						10,180,000	04/29/2019
L1903500		COLORADO SPRINGS	CO		06/27/2019	3.960	6,000,000						15,520,000	05/20/2019
L1904400		NEW YORK	NY		07/30/2019	3.640	200,000						690,000	05/21/2019
L1904600		EDEN PRAIRIE	MINN		07/22/2019	3.650	6,500,000						13,957,895	07/09/2019
L1905100		IRVINE	CA		09/03/2019	3.730	3,829,990						11,504,425	06/26/2019
L1905400		MIAMI	FL		07/31/2019	3.690	2,102,236						6,722,222	06/05/2019
L1905700		FOUNTAIN VALLEY	CA		09/12/2019	3.690	3,300,000						8,560,150	08/27/2019
L1905900		RENO	NV		10/31/2019	3.630	5,664,666						14,100,000	08/06/2019
L1906400		NORTH LAUDERDALE	FL		08/22/2019	3.670	3,254,051						6,186,111	07/18/2019
L1906700		PACIFIC PALISADES	CA		09/26/2019	3.530	4,500,000						14,188,235	09/11/2019
L1907100		STATEN ISLAND	NY		09/25/2019	3.530	287,329						787,778	06/20/2019
L1907101		STATEN ISLAND	NY		10/17/2019	3.530	95,926						886,250	06/20/2019
L1907500		LITTLE NECK	NY		10/31/2019	3.080	177,424						667,059	08/21/2019
L1907900		SCARSDALE	NY		12/30/2019	3.610	200,000						318,142	11/22/2019
L1908200		NASHVILLE	TN		10/30/2019	3.290	7,982,779						13,905,618	09/27/2019
L1908500		STATEN ISLAND	NY		11/22/2019	3.400	92,771						225,000	09/25/2019
L1908900		LADSON	SC		10/09/2019	3.250	5,540,704						10,680,000	08/29/2019
L1909500		NEW YORK	NY		11/20/2019	3.100	527,060						1,610,000	10/16/2019
L1909600		NEW YORK	NY		11/20/2019	3.100	622,889						2,760,000	10/16/2019
L1909900		ONTARIO	CA		11/22/2019	3.250	2,500,000						5,666,071	10/23/2019
L1910200		TACOMA	WA		12/13/2019	3.450	1,425,053						2,400,000	11/26/2019
L1910300		QUEENSBURY	NY		01/30/2020	3.710	90,543						192,000	12/12/2019
L1910500		RANCHO CUCAMONGA	CA		01/23/2020	3.200	2,000,000						3,620,000	01/07/2020
L1910600		BALTIMORE	MD		03/27/2020	3.900	2,909,228						4,624,138	01/28/2020
L1910700		ANAHEIM	CA		01/10/2020	3.050	3,000,000						7,710,526	11/26/2019
L1911100		BRYN MAWR	PA		12/17/2019	3.480	6,256,209						11,982,609	11/15/2019
L1911200		RANCHO CUCAMONGA	CA		01/16/2020	3.570	5,000,000						9,750,000	11/19/2019
L1911300		NEW YORK	NY		02/18/2020	3.230	482,207						4,440,000	01/07/2020
L1911500		LOS ANGELES	CA		11/27/2019	3.200	5,000,000						43,950,000	11/20/2019
L1911700		BOSTON	MA		12/19/2019	3.630	1,965,640						3,600,000	12/10/2019
L2000100		OKLAHOMA CITY	OK		12/30/2019	3.200	4,803,631						7,855,000	12/18/2019
L2000200		ARLINGTON	VA		01/31/2020	3.190	2,911,967						6,705,882	12/10/2019
L2000300		ANAHEIM	CA		02/10/2020	3.300	1,779,110						3,874,302	01/10/2020
L2000400		NEW YORK	NY		01/22/2020	3.100	1,354,011						7,100,000	12/09/2019
L2000500		HOUSTON	TX		01/31/2020	3.450	2,380,693						4,967,391	12/16/2019
L2000600		SAN DIEGO	CA		01/23/2020	3.280	4,800,000						10,375,758	12/06/2019
L2000900		MISSION VIEJO	CA		01/30/2020	3.280	2,360,000						5,874,786	12/05/2019
L2001000		AUSTIN	TX		02/27/2020	3.510	3,285,137						7,551,768	12/31/2019
L2001100		GREENVILLE	NC		01/31/2020	3.500	1,869,190						3,182,500	12/11/2019
L2001600		LOS ANGELES	CA		01/30/2020	3.350	4,000,000						6,459,016	01/11/2020
L2002400		NEW YORK	NY		03/17/2020	3.620	300,000						2,850,000	02/06/2020
L2002800		BURBANK	CA		04/14/2020	3.150	1,000,000						2,530,000	03/04/2020
L2003000		ONTARIO	CA		07/14/2020	3.050	963,689						5,857,143	04/21/2020
L2003100		CARLSBAD	CA		04/08/2020	3.250	1,449,399						6,142,857	02/27/2020
L2003400		HOUSTON	TX		05/01/2020	3.400	1,921,835						3,261,538	02/26/2020
L2003800		PHOENIX	AZ		06/25/2020	2.950	2,500,000						4,545,455	03/12/2020
L2003900		GOLETA	CA		04/30/2020	3.300	3,388,911						14,674,074	04/24/2020
L2004100		CHULA VISTA	CA		08/31/2020	2.900	2,500,000						6,519,231	07/17/2020
L2004600		ELIZABETH	NJ		06/03/2020	3.250	1,418,113						3,161,538	04/03/2020
L2004700		EVERETT	WA		05/28/2020	3.170	2,423,295						7,554,167	05/19/2020
L2004900		ATLANTA	GA		05/01/2020	2.950	3,000,000						5,807,143	04/07/2020
L2005400		MADISON	WI		06/01/2020	2.900	1,950,000						4,479,091	05/21/2020
L2005500		MADISON	WI		06/01/2020	2.900	2,000,000						6,076,923	05/27/2020
L2005900		OCEANSIDE	CA		09/15/2020	3.400	975,495						3,111,111	07/29/2020
L2006000		EASTVALE	CA		12/02/2020	2.700	1,000,000						1,975,000	09/22/2020
L2006100		COMMERCE	CA		11/16/2020	2.650	2,933,631						4,651,247	10/12/2020
L2006300		NASHVILLE	TN		11/06/2020	2.400	3,000,000						7,900,000	09/22/2020

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE B - PART 1

Showing All Mortgage Loans OWNED December 31 of Current Year

1 Loan Number	2 Code	3 Location		5 Loan Type	6 Date Acquired	7 Rate of Interest	8 Book Value/Recorded Investment Excluding Accrued Interest	Change in Book Value/Recorded Investment					14 Value of Land and Buildings	15 Date of Last Appraisal or Valuation	
		3 City	4 State					9 Unrealized Valuation Increase (Decrease)	10 Current Year's (Amortization)/ Accretion	11 Current Year's Other-Than-Temporary Impairment Recognized	12 Capitalized Deferred Interest and Other	13 Total Foreign Exchange Change in Book Value			
L2006400		MORRISVILLE	NC		01/21/2021	2.350	3,000,000						7,252,500	10/16/2020	
L2006500		ONTARIO	CA		12/03/2020	2.750	1,956,476						3,896,000	11/01/2020	
L2006900		SAN DIEGO	CA		12/08/2020	2.850	3,000,000						8,000,000	10/30/2020	
L2007200		MADISON	WI		12/16/2020	2.650	1,800,000						3,400,000	10/20/2020	
L2007400		MADISON	WI		12/07/2020	2.650	1,900,000						3,751,282	11/02/2020	
L2007500		FITCHBURG	WI		12/07/2020	2.650	1,250,000						3,150,538	11/02/2020	
L2007700		NASHVILLE	TN		01/22/2021	2.450	2,000,000						3,717,647	12/15/2020	
L2007800		MACUNGIE	PA		11/02/2020	2.700	1,464,304						2,985,714	10/06/2020	
L2008300		LITTLETON	CO		12/23/2020	2.650	6,816,747						13,872,727	11/17/2020	
L2008700		IRVINE	CA		01/21/2021	2.250	25,000						40,357	11/19/2020	
L2009300		SOUTH ORANGE	NJ		01/14/2021	2.500	4,100,000						8,200,000	12/07/2020	
L2009500		LIVERMORE	CA		01/29/2021	3.100	5,897,605						22,140,000	01/12/2021	
L2100100		SAN DIEGO	CA		07/30/2021	2.600	2,000,000						5,693,793	05/27/2021	
L2100700		MADISON	WI		03/05/2021	2.700	5,000,000						11,868,000	02/25/2021	
L2100900		OVERLAND PARK	KS		01/22/2021	2.100	1,500,000						2,945,455	01/07/2021	
L2101000		RALEIGH	NC		03/01/2021	2.950	4,000,000						7,276,667	01/26/2021	
L2101100		MADISON	WI		02/26/2021	2.600	1,000,000						1,726,316	01/26/2021	
L2101500		NORCROSS	GA		03/08/2021	3.000	900,000						1,671,429	02/10/2021	
L2101800		LENEXA	KS		05/07/2021	2.600	2,800,000						5,330,769	04/12/2021	
L2101900		SALT LAKE CITY	UT		04/29/2021	2.750	5,410,000						9,070,175	03/23/2021	
L2102300		BETHLEHEM	PA		06/10/2021	2.720	988,291						2,026,667	05/06/2021	
L2105000		ORANGE	CA		07/14/2021	3.810	1,500,000						3,540,000	06/09/2021	
L2106000		PALMER TOWNSHIP	PA		08/27/2021	2.850	7,500,000						15,916,667	07/01/2021	
L2106400		HI ALEAH	FL		09/30/2021	2.990	5,500,000						13,200,000	09/13/2021	
L2106500		BEAVERTON	OR		11/30/2021	3.390	1,500,000						3,454,545	09/07/2021	
L2107000		SALT LAKE CITY	UT		09/02/2021	2.760	7,500,000						12,443,182	07/30/2021	
L2109500		CHARLOTTE	NC		10/13/2021	3.450	1,500,000						2,742,331	09/28/2021	
L2110000		JACKSONVILLE	FL		12/09/2021	3.150	5,930,000						13,082,631	10/20/2021	
L2110200		SAN ANTONIO	TX		11/30/2021	2.850	4,300,000						10,227,027	11/15/2021	
L2110600		SAN DIEGO	CA		12/22/2021	3.210	2,000,000						4,832,215	12/03/2021	
L2110700		SAN DIEGO	CA		12/22/2021	3.210	3,340,000						8,081,799	12/03/2021	
L2110800		SAN DIEGO	CA		12/22/2021	3.210	5,840,000						15,200,000	12/03/2021	
L2110900		SAN DIEGO	CA		12/22/2021	3.210	2,000,000						4,901,610	12/03/2021	
L2008200		ALBURN	WA		04/01/2021	2.530	17,000,000						61,900,000	04/05/2021	
0599999. Mortgages in good standing - Commercial mortgages-all other							965,424,561						2,936,536,140	XXX	
0899999. Total Mortgages in good standing							965,424,561						2,936,536,140	XXX	
1699999. Total - Restructured Mortgages														XXX	
2499999. Total - Mortgages with overdue interest over 90 days														XXX	
3299999. Total - Mortgages in the process of foreclosure														XXX	
3399999 - Totals							965,424,561							2,936,536,140	XXX

General Interrogatory:

- Mortgages in good standing \$ unpaid taxes \$ interest due and unpaid.
- Restructured mortgages \$ unpaid taxes \$ interest due and unpaid.
- Mortgages with overdue interest over 90 days not in process of foreclosure \$ unpaid taxes \$ interest due and unpaid.
- Mortgages in process of foreclosure \$ unpaid taxes \$ interest due and unpaid.

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE B - PART 2

Showing All Mortgage Loans ACQUIRED AND ADDITIONS MADE During the Current Year

1 Loan Number	2 Location		4 Loan Type	5 Date Acquired	6 Rate of Interest	7 Actual Cost at Time of Acquisition	8 Additional Investment Made After Acquisition	9 Value of Land and Buildings
	City	3 State						
L1494101	MARIETTA	GA		04/01/2021	3.950	1,500,000		10,485,000
L1502401	GREENVILLE	SC		12/08/2021	4.500	1,000,000		10,224,444
L1803600	PORTLAND	OR		06/27/2018	4.200		54,390	12,753,394
L2006400	MORRISVILLE	NC		01/21/2021	2.350	3,000,000		7,252,500
L2007700	NASHVILLE	TN		01/22/2021	2.450	2,000,000		3,717,647
L2008200	AUBURN	WA		04/01/2021	2.530	17,000,000		61,900,000
L2008700	IRVINE	CA		01/21/2021	2.250	25,000		40,357
L2009300	SOUTH ORANGE	NJ		01/14/2021	2.500	4,100,000		8,200,000
L2009500	LIVERMORE	CA		01/29/2021	3.100	6,000,000		22,140,000
L2100100	SAN DIEGO	CA		07/30/2021	2.600	2,000,000		5,693,793
L2100700	MADISON	WI		03/05/2021	2.700	5,000,000		11,868,000
L2100900	OVERLAND PARK	KS		01/22/2021	2.100	1,500,000		2,945,455
L2101000	RALEIGH	NC		03/01/2021	2.950	4,000,000		7,276,667
L2101100	MADISON	WI		02/26/2021	2.600	1,000,000		1,726,316
L2101500	NORCROSS	GA		03/08/2021	3.000	900,000		1,671,429
L2101800	LENEXA	KS		05/07/2021	2.600	2,800,000		5,330,769
L2101900	SALT LAKE CITY	UT		04/29/2021	2.750	5,500,000		9,070,175
L2102300	BETHLEHEM	PA		06/10/2021	2.720	1,000,000		2,026,667
L2105000	ORANGE	CA		07/14/2021	3.810	1,500,000		3,540,000
L2106000	PALMER TOWNSHIP	PA		08/27/2021	2.850	7,500,000		15,916,667
L2106400	HAIALEAH	FL		09/30/2021	2.990	5,500,000		13,200,000
L2106500	BEAVERTON	OR		11/30/2021	3.390	1,500,000		3,454,545
L2107000	SALT LAKE CITY	UT		09/02/2021	2.760	7,500,000		12,443,182
L2109500	CHARLOTTE	NC		10/13/2021	3.450	1,500,000		2,742,331
L2110000	JACKSONVILLE	FL		12/09/2021	3.150	5,930,000		13,082,631
L2110200	SAN ANTONIO	TX		11/30/2021	2.850	4,300,000		10,227,027
L2110600	SAN DIEGO	CA		12/22/2021	3.210	2,000,000		4,832,215
L2110700	SAN DIEGO	CA		12/22/2021	3.210	3,340,000		8,081,799
L2110800	SAN DIEGO	CA		12/22/2021	3.210	5,840,000		15,200,000
L2110900	SAN DIEGO	CA		12/22/2021	3.210	2,000,000		4,901,610
0599999. Mortgages in good standing - Commercial mortgages-all other						106,735,000	54,390	291,944,620
0899999. Total Mortgages in good standing						106,735,000	54,390	291,944,620
1699999. Total - Restructured Mortgages								
2499999. Total - Mortgages with overdue interest over 90 days								
3299999. Total - Mortgages in the process of foreclosure								
3399999 - Totals						106,735,000	54,390	291,944,620

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE B - PART 3

Showing All Mortgage Loans DISPOSED, Transferred or Repaid During the Current Year

1 Loan Number	2 Location		4 Loan Type	5 Date Acquired	6 Disposal Date	7 Book Value/ Recorded Investment Excluding Accrued Interest Prior Year	8 Change in Book Value/Recorded Investment					14 Book Value/ Recorded Investment Excluding Accrued Interest on Disposal	15 Consid- eration	16 Foreign Exchange Gain (Loss) on Disposal	17 Realized Gain (Loss) on Disposal	18 Total Gain (Loss) on Disposal	
	2 City	3 State					8 Unrealized Valuation Increase (Decrease)	9 Current Year's (Amortization) /Accretion	10 Current Year's Other- Than- Temporary Impairment Recognized	11 Capitalized Deferred Interest and Other	12 Total Change in Book Value (8+9-10+11)						13 Total Foreign Exchange Change in Book Value
15832500	DOVER	DE		06/14/2000	06/25/2021	56,529						8,234	8,234				
15834400	ROSENBERG	TX		01/29/2001	02/03/2021	13,645						6,846	6,846				
L1273000	MASON	OH		10/29/2012	11/15/2021	3,318,603						3,235,907	3,235,907				
L1275000	CHICAGO	IL		11/07/2012	12/15/2021	3,873,358						3,707,295	3,707,295				
L1279200	NEW YORK	NY		12/12/2012	11/23/2021	8,138,940						8,001,115	8,001,115				
L1280000	NEW YORK	NY		12/18/2012	06/10/2021	21,637,669						21,472,717	21,472,717				
L1509000	HOUSTON	TX		11/02/2015	09/24/2021	727,389						681,865	681,865				
L1604900	WALNUT	CA		07/15/2016	12/30/2021	2,661,102						2,574,660	2,574,660				
L1605900	SANTA FE SPRINGS	CA		12/08/2016	09/16/2021	1,840,824						1,808,338	1,808,338				
L1609800	PHOENIX	AZ		11/23/2016	05/14/2021	2,758,902						2,737,572	2,737,572				
L1618000	STERLING	VA		01/18/2017	06/29/2021	3,133,403						3,082,037	3,082,037				
L1618400	MEMPHIS	TN		12/22/2016	10/12/2021	3,678,938						3,612,421	3,612,421				
L1812700	DEBARY	FL		10/31/2018	07/02/2021	3,090,510						3,050,099	3,050,099				
L1905000	DES PLAINS	IL		08/02/2019	12/27/2021	5,846,605						5,726,720	5,726,720				
0199999. Mortgages closed by repayment						60,776,417						59,705,826	59,705,826				
00X25244	MEMPHIS	TN		05/24/2005		1,378,877											112,382
00X25277	ATLANTA	GA		08/31/2005		551,051											104,369
15832500	DOVER	DE		06/14/2000		56,529											48,295
15834400	ROSENBERG	TX		01/29/2001		13,645											6,800
15859000	Omaha	NE		07/28/2005		1,395,070											267,151
L1054100	WOODBURY	MIN		11/30/2010		1,824,202											148,522
L1159800	CATSKILL	NY		05/20/2011		1,680,966											90,163
L1161500	NEW YORK	NY		06/29/2011		7,835,989											572,091
L1163700	NEW YORK	NY		07/28/2011		7,059,877											198,566
L1270000	AUSTIN	TX		06/28/2012		2,049,731											138,370
L1271300	MELVILLE	NY		11/20/2012		20,244,039											791,524
L1271301	MELVILLE	NY		08/24/2018		5,948,372											155,831
L1271800	NEW YORK	NY		07/30/2012		9,122,657											270,200
L1271900	NEW YORK	NY		07/30/2012		5,011,929											145,918
L1273000	MASON	OH		10/29/2012		3,318,603											82,696
L1273400	COLONIE	NY		09/14/2012		2,424,896											159,981
L1274500	NORTH MASSAPEQUA	NY		10/01/2012		2,919,692											85,515
L1274800	NEW YORK	NY		11/14/2012		9,911,231											304,586
L1275000	CHICAGO	IL		11/07/2012		3,873,358											166,063
L1276100	PHILADELPHIA	PA		02/01/2013		2,330,040											99,917
L1276200	PHILADELPHIA	PA		02/01/2013		1,553,360											66,612
L1276400	SEATTLE	WA		10/25/2012		1,421,051											184,831
L1276500	GILROY	CA		11/01/2012		1,063,825											136,514
L1277500	NEW BRIGHTON	MIN		12/19/2012		2,517,844											72,475
L1278000	BEVERLY HILLS	CA		12/20/2012		5,834,351											1,006,652
L1279000	CARY	NC		11/28/2012		2,821,634											63,759
L1279200	NEW YORK	NY		12/12/2012		8,138,940											137,825
L1280000	NEW YORK	NY		12/18/2012		21,637,669											164,952
L1280100	RIVERTON	UT		12/10/2012		1,665,611											49,648
L1281300	SAN ANTONIO	TX		12/20/2012		2,623,286											71,510
L1281600	NEW YORK	NY		03/06/2013		3,899,179											257,364
L1385200	NEW YORK	NY		06/28/2013		6,765,853											194,187
L1385300	NEW YORK	NY		07/03/2013		2,009,976											233,469
L1385400	NEW YORK	NY		06/28/2013		10,660,526											680,048
L1386800	NEW YORK	NY		08/08/2013		3,407,025											258,486
L1388000	RIDGEWOOD	NY		08/15/2013		6,431,376											257,757
L1390200	NEW YORK	NY		09/23/2013		5,528,145											327,859
L1390700	MASSAPEQUA	NY		11/21/2013		20,856,830											748,508
L1392300	NEW YORK	NY		12/05/2013		18,906,904											1,061,700
L1393100	AMHERST	NY		07/24/2014		7,439,444											247,467
L1400500	ALAMEDA	CA		10/31/2014		1,511,009											36,252
L1400501	ALAMEDA	CA		10/25/2019		539,035											10,745
L1403100	DALLAS	TX		08/14/2014		3,389,381											337,136
L1403900	NEW YORK	NY		09/29/2014		7,855,670											417,931
L1404900	SHERMAN OAKS	CA		12/30/2014		2,511,624											66,597

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE B - PART 3

Showing All Mortgage Loans DISPOSED, Transferred or Repaid During the Current Year

1 Loan Number	2 Location		4 Loan Type	5 Date Acquired	6 Disposal Date	7 Book Value/ Recorded Investment Excluding Accrued Interest Prior Year	8 Change in Book Value/Recorded Investment					14 Book Value/ Recorded Investment Excluding Accrued Interest on Disposal	15 Consid- eration	16 Foreign Exchange Gain (Loss) on Disposal	17 Realized Gain (Loss) on Disposal	18 Total Gain (Loss) on Disposal	
	2 City	3 State					8 Unrealized Valuation Increase (Decrease)	9 Current Year's (Amortization) /Accretion	10 Current Year's Other- Than- Temporary Impairment Recognized	11 Capitalized Deferred Interest and Other	12 Total Change in Book Value (8+9-10+11)						13 Total Foreign Exchange Change in Book Value
L1407400	MADISON	WI		12/18/2014		2,160,805											65,889
L1408000	FAIRBORN	OH		01/29/2015		3,529,413											91,505
L1409700	FRESNO	CA		09/23/2015		2,173,550											181,962
L1493700	IRVINE	CA		04/30/2014		1,743,791											45,317
L1494600	ASHLAND	VA		05/02/2014		1,041,666											33,439
L1495100	INGLEWOOD	CA		05/01/2014		1,255,596											44,392
L1498300	NORTH CANTON	OH		06/30/2014		2,561,341											62,199
L1501000	RIALTO	CA		04/22/2015		4,439,699											122,951
L1503600	EUGENE	OR		06/05/2015		2,226,110											56,217
L1503800	WEST SACRAMENTO	CA		05/28/2015		2,226,110											56,217
L1504300	YOUNTVILLE	CA		06/05/2015		2,226,518											56,151
L1505000	SAN DIEGO	CA		08/03/2015		1,792,180											44,497
L1505800	MIAMI	FL		07/07/2015		2,564,167											91,407
L1507200	COPPELL	TX		07/29/2015		1,719,076											59,446
L1507900	NORTH CANTON	OH		07/30/2015		5,283,392											276,898
L1509000	HOUSTON	TX		11/02/2015		727,389											45,525
L1509100	SCHERTZ	TX		07/24/2015		1,720,059											59,292
L1511100	LUBBOCK	TX		10/29/2015		1,996,966											37,144
L1511800	SANTA CRUZ	CA		10/01/2015		1,221,269											61,095
L1512200	TONAWANDA	NY		10/09/2015		2,870,653											94,474
L1514300	CHANTILLY	VA		11/02/2015		4,353,692											145,396
L1514400	PORTLAND	OR		01/26/2016		2,977,443											121,737
L1516700	ORLANDO	FL		12/31/2015		2,551,782											103,352
L1518600	WEST SENECA	NY		03/04/2016		5,249,076											252,175
L1600700	CARLSBAD	CA		03/18/2016		2,637,918											86,573
L1602200	NEW YORK	NY		05/06/2016		18,108,326											408,277
L1603000	MADISON	WI		07/27/2016		3,665,110											85,508
L1603300	MCDONOUGH	GA		04/15/2016		1,120,785											91,000
L1603400	POMONA	CA		04/29/2016		1,060,215											34,096
L1604900	WALNUT	CA		07/15/2016		2,661,102											86,442
L1605800	CHANDLER	AZ		06/24/2016		2,682,569											81,042
L1605900	SANTA FE SPRINGS	CA		12/08/2016		1,840,824											32,486
L1606100	HAUPPAGE	NY		06/30/2016		1,772,137											57,262
L1608400	LOS ANGELES	CA		12/01/2016		1,848,128											41,820
L1609400	LA CANADA FLINTRIDGE	CA		08/18/2016		1,339,495											41,967
L1609800	PHOENIX	AZ		11/23/2016		2,758,902											21,330
L1609900	IRVINDALE	CA		08/25/2016		2,292,512											181,136
L1610000	ANAHEIM	CA		08/25/2016		2,296,691											180,530
L1610300	OKLAHOMA CITY	OK		08/31/2016		4,579,150											108,918
L1610500	AUSTIN	TX		09/30/2016		2,673,195											86,316
L1610900	SHERIDAN	CO		09/28/2016		2,685,051											83,817
L1612200	WILLIAMSVILLE	NY		09/15/2016		2,006,394											64,423
L1613200	RICHMOND	CA		09/29/2016		1,470,226											72,781
L1614600	COLUMBUS	OH		12/22/2016		1,699,024											82,854
L1614800	EASTVALE	CA		01/23/2017		3,707,114											83,772
L1614900	NEW YORK	NY		12/14/2016		13,877,727											314,732
L1616300	CINCINNATI	OH		12/22/2016		1,031,970											47,145
L1616400	WEST SENECA	NY		12/20/2016		10,959,723											501,948
L1617100	LOS ANGELES	CA		12/28/2016		920,106											22,180
L1617200	SEATTLE	WA		12/15/2016		3,001,039											69,568
L1617400	CHANTILLY	VA		05/08/2017		1,089,388											34,237
L1618000	STERLING	VA		01/18/2017		3,133,403											51,366
L1618400	MEMPHIS	TN		12/22/2016		3,678,938											66,517
L1618600	PORTLAND	OR		02/07/2017		1,863,658											40,080
L1618900	HOUSTON	TX		07/10/2017		4,606,511											129,781
L1619000	CARLSBAD	CA		04/10/2017		3,625,316											72,775
L1700200	GRAND RAPIDS	MI		03/30/2017		2,470,186											69,704
L1700500	SAN CLEMENTE	CA		08/01/2017		2,500,133											168,055
L1700600	WESTLAND	MI		09/29/2017		2,858,310											117,986
L1701500	WARREN	OH		05/05/2017		273,008											38,484

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE B - PART 3

Showing All Mortgage Loans DISPOSED, Transferred or Repaid During the Current Year

1 Loan Number	2 Location		4 Loan Type	5 Date Acquired	6 Disposal Date	7 Book Value/ Recorded Investment Excluding Accrued Interest Prior Year	8 Change in Book Value/Recorded Investment						14 Book Value/ Recorded Investment Excluding Accrued Interest on Disposal	15 Consid- eration	16 Foreign Exchange Gain (Loss) on Disposal	17 Realized Gain (Loss) on Disposal	18 Total Gain (Loss) on Disposal
	2 City	3 State					8 Unrealized Valuation Increase (Decrease)	9 Current Year's (Amortization) /Accretion	10 Current Year's Other- Than- Temporary Impairment Recognized	11 Capitalized Deferred Interest and Other	12 Total Change in Book Value (8+9-10+11)	13 Total Foreign Exchange Change in Book Value					
L1702100	RIALTO	CA		04/27/2017		2,487,855											55,459
L1702200	RIALTO	CA		04/27/2017		2,189,685											48,812
L1702600	TUCSON	AZ		04/13/2017		1,736,678											50,289
L1703100	BUFFALO	NY		05/18/2017		3,277,902											62,505
L1703900	CHARLOTTE	NC		06/13/2017		1,836,051											52,724
L1705000	PARAMOUNT	CA		06/16/2017		1,870,124											41,335
L1705600	CONCORD	CA		05/25/2017		2,794,630											63,666
L1706500	GREELEY	CO		06/01/2017		2,434,666											174,754
L1707100	BOSTON	MA		07/27/2017		937,970											20,256
L1707800	GLENMONT	NY		07/25/2017		1,704,482											50,784
L1707900	GLENMONT	NY		07/25/2017		9,108,900											271,392
L1708500	QUEENS	NY		08/10/2017		8,262,833											246,238
L1709100	WOBRUN	MA		07/28/2017		3,644,667											112,723
L1709700	NEW YORK	NY		08/24/2017		6,411,841											195,645
L1710500	WALKESHA	WI		08/25/2017		1,655,427											114,619
L1711800	BELLEVUE	WA		09/11/2017		2,817,696											62,194
L1712200	AUSTIN	TX		11/01/2017		943,809											20,225
L1712300	SPRING VALLEY	CA		10/11/2017		1,660,050											49,089
L1712500	MOUNT HOLLY	NJ		10/31/2017		2,064,846											322,973
L1712700	RIVERHEAD	NY		10/31/2017		7,138,435											302,688
L1712800	LATHAM	NY		11/03/2017		5,532,287											234,583
L1712900	LATHAM	NY		11/03/2017		4,684,598											198,639
L1713800	OLYMPIA	WA		09/29/2017		2,814,451											63,159
L1714700	BLOOMINGTON	IN		11/30/2017		1,600,375											35,675
L1714800	STERLING	VA		12/06/2017		1,853,956											54,014
L1715300	DALLAS	TX		10/31/2017		2,210,107											66,433
L1715900	FREMONT	CA		12/28/2017		3,587,634											78,271
L1716000	SAN LEANDRO	CA		12/28/2017		3,587,634											78,271
L1716500	PLYMOUTH	MA		04/02/2018		2,244,950											102,255
L1717200	SANTA ROSA	CA		01/31/2018		2,834,466											62,579
L1717800	FREMONT	CA		12/28/2017		2,835,042											60,915
L1718100	COLLIERVILLE	TN		12/21/2017		3,784,317											79,831
L1718700	RENTON	WA		01/29/2018		2,839,492											60,897
L1719100	GREENVILLE	SC		01/29/2018		2,839,230											60,985
L1720100	COLONIE	NY		03/09/2018		10,395,169											5,873,023
L1800500	MERCER ISLAND	WA		02/28/2018		2,801,560											77,995
L1800700	POOLER	GA		09/27/2018		5,571,197											211,866
L1801200	FRESNO	CA		03/27/2018		2,724,274											111,206
L1802400	WASHINGTON	DC		07/20/2018		4,733,592											123,004
L1803200	CORONA	CA		06/12/2018		3,971,144											77,329
L1803300	ONTARIO	CA		06/12/2018		2,978,358											57,996
L1803600	PORTLAND	OR		06/27/2018		7,756,480											160,276
L1803800	WEST PALM BEACH	FL		04/26/2018		1,411,007											37,318
L1804800	LADSON	SC		08/07/2018		2,690,817											46,794
L1805500	WEST CHESTER	OH		06/18/2018		3,167,955											60,758
L1805700	WEST CARROLLTON	OH		06/21/2018		2,390,151											48,632
L1806700	MIAMI	FL		06/29/2018		4,125,165											255,176
L1806800	KENNESAW	GA		06/15/2018		3,777,343											99,358
L1807100	COLUMBIA	MD		07/10/2018		2,839,938											73,890
L1809600	HAUPPAUGE	NY		08/31/2018		3,790,093											100,048
L1810000	BOTHELL	WA		09/28/2018		2,782,496											107,231
L1810600	CHICAGO	IL		09/04/2018		2,885,462											54,627
L1810700	CINCINNATI	OH		09/27/2018		3,273,307											62,549
L1810800	LAFAYETTE	CA		10/31/2018		4,822,388											91,090
L1811400	SAN FRANCISCO	CA		01/30/2019		1,938,987											35,425
L1811500	CHARLOTTE	NC		10/18/2018		1,865,208											69,320
L1811800	WASHINGTON	DC		01/31/2019		6,771,726											131,814
L1812100	SAN FRANCISCO	CA		11/15/2018		2,858,343											75,410
L1812200	OMAHA	NE		11/30/2018		2,239,120											85,566
L1812300	OMAHA	NE		11/30/2018		2,612,307											99,827

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE B - PART 3

Showing All Mortgage Loans DISPOSED, Transferred or Repaid During the Current Year

1 Loan Number	2 Location		4 Loan Type	5 Date Acquired	6 Disposal Date	7 Book Value/ Recorded Investment Excluding Accrued Interest Prior Year	8 Change in Book Value/Recorded Investment					14 Book Value/ Recorded Investment Excluding Accrued Interest on Disposal	15 Consid- eration	16 Foreign Exchange Gain (Loss) on Disposal	17 Realized Gain (Loss) on Disposal	18 Total Gain (Loss) on Disposal	
	2 City	3 State					8 Unrealized Valuation Increase (Decrease)	9 Current Year's (Amortization) /Accretion	10 Current Year's Other- Than- Temporary Impairment Recognized	11 Capitalized Deferred Interest and Other	12 Total Change in Book Value (8+9-10+11)						13 Total Foreign Exchange Change in Book Value
L1812700	DEBARY	FL		10/31/2018		3,090,510										40,411	
L1813600	MISSION VIEJO	CA		12/20/2018		4,779,631										122,518	
L1813900	SOMERSET	NJ		01/31/2019		3,832,375										97,297	
L1814000	LAWRENCEVILLE	NJ		01/31/2019		4,789,022										122,374	
L1814300	BROOKFIELD	WI		01/25/2019		9,104,078										229,939	
L1814900	CASTRO VALLEY	CA		02/01/2019		1,916,533										48,468	
L1815000	NEW YORK	NY		02/19/2019		970,378										17,958	
L1815100	NEW YORK	NY		02/19/2019		970,378										17,958	
L1815200	NEW YORK	NY		03/28/2019		971,840										17,894	
L1815300	NEW YORK	NY		02/19/2019		970,378										17,958	
L1815400	NEW YORK	NY		02/19/2019		1,164,453										21,550	
L1815500	NEW YORK	NY		02/19/2019		485,189										8,979	
L1815600	NEW YORK	NY		02/19/2019		485,189										8,979	
L1815800	RENO	NV		02/25/2019		2,016,269										50,830	
L1900600	BROKEN ARROW	OK		02/28/2019		2,911,286										53,789	
L1901400	SONOMA	CA		04/23/2019		3,371,564										85,699	
L1902600	AUSTIN	TX		04/23/2019		2,960,132										70,678	
L1902900	OMAHA	NE		05/14/2019		4,902,757										123,271	
L1903000	LITTLE NECK	NY		06/27/2019		238,035										8,857	
L1903100	BLUE ASH	OH		09/30/2019		6,500,000										19,302	
L1903200	COMMERCE	CA		07/10/2019		3,904,630										74,891	
L1903300	RICHMOND	VA		06/03/2019		2,926,067										54,843	
L1905000	DES PLAINS	IL		08/02/2019		5,846,605										119,885	
L1905100	IRVINE	CA		09/03/2019		3,907,311										77,321	
L1905400	MIAMI	FL		07/31/2019		2,145,166										42,930	
L1905900	RENO	NV		10/31/2019		5,779,845										115,179	
L1906400	NORTH LAUDERDALE	FL		08/22/2019		3,320,405										66,354	
L1907100	STATEN ISLAND	NY		09/25/2019		293,297										5,968	
L1907101	STATEN ISLAND	NY		10/17/2019		97,919										1,993	
L1907500	LITTLE NECK	NY		10/31/2019		188,441										11,017	
L1908200	NASHVILLE	TN		10/30/2019		8,000,000										17,221	
L1908500	STATEN ISLAND	NY		11/22/2019		96,447										3,676	
L1908900	LADSON	SC		10/09/2019		5,765,043										224,339	
L1909500	NEW YORK	NY		11/20/2019		538,707										11,648	
L1909600	NEW YORK	NY		11/20/2019		636,654										13,765	
L1910200	TACOMA	WA		12/13/2019		1,464,773										39,720	
L1910300	QUEENSBURY	NY		01/30/2020		95,781										5,238	
L1910600	BALTIMORE	MD		03/27/2020		2,964,397										55,168	
L1911100	BRYN MAWR	PA		12/17/2019		6,385,429										129,220	
L1911300	NEW YORK	NY		02/18/2020		492,497										10,290	
L1911700	BOSTON	MA		12/19/2019		2,000,000										34,360	
L2000100	OKLAHOMA CITY	OK		12/30/2019		4,907,584										103,953	
L2000200	ARLINGTON	VA		01/31/2020		2,960,622										48,655	
L2000300	ANAHEIM	CA		02/10/2020		1,849,042										69,933	
L2000400	NEW YORK	NY		01/22/2020		1,379,419										25,408	
L2000500	HOUSTON	TX		01/31/2020		2,446,703										66,010	
L2001000	AUSTIN	TX		02/27/2020		3,411,444										126,307	
L2001100	GREENVILLE	NC		01/31/2020		1,941,579										72,389	
L2003000	ONTARIO	CA		07/14/2020		991,060										27,371	
L2003100	CARLSBAD	CA		04/08/2020		1,480,087										30,689	
L2003400	HOUSTON	TX		05/01/2020		1,974,386										52,551	
L2003900	GOLETA	CA		04/30/2020		3,459,745										70,835	
L2004600	ELIZABETH	NJ		06/03/2020		1,473,146										55,033	
L2004700	EVERETT	WA		05/28/2020		2,474,835										51,541	
L2005900	OCEANSIDE	CA		09/15/2020		995,182										19,686	
L2006100	COMMERCE	CA		11/16/2020		3,000,000										66,369	
L2006500	ONTARIO	CA		12/03/2020		2,000,000										43,524	
L2007800	MACUNGIE	PA		11/02/2020		1,497,291										32,987	
L2008300	LITTLETON	CO		12/23/2020		7,000,000										183,253	
L2009500	LIVERMORE	CA		01/29/2021												102,398	

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE B - PART 3

Showing All Mortgage Loans DISPOSED, Transferred or Repaid During the Current Year

1 Loan Number	Location		4 Loan Type	5 Date Acquired	6 Disposal Date	7 Book Value/ Recorded Investment Excluding Accrued Interest Prior Year	Change in Book Value/Recorded Investment					14 Book Value/ Recorded Investment Excluding Accrued Interest on Disposal	15 Consid- eration	16 Foreign Exchange Gain (Loss) on Disposal	17 Realized Gain (Loss) on Disposal	18 Total Gain (Loss) on Disposal	
	2 City	3 State					8 Unrealized Valuation Increase (Decrease)	9 Current Year's (Amortization) /Accretion	10 Current Year's Other- Than- Temporary Impairment Recognized	11 Capitalized Deferred Interest and Other	12 Total Change in Book Value (8+9-10+11)						13 Total Foreign Exchange Change in Book Value
L2101900	SALT LAKE CITY	UT .....		.04/29/2021													
L2102300	BETHLEHEM	PA .....		.06/10/2021													
0299999. Mortgages with partial repayments						785,268,538								32,437,541			
0599999 - Totals						846,044,955						59,705,826	92,143,367				

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE BA - PART 1

Showing Other Long-Term Invested Assets OWNED December 31 of Current Year

1 CUSIP Identifi- cation	2 Name or Description	3 Code	4 Location		6 Name of Vendor or General Partner	7 NAIC Designation, NAIC Designation Modifier and SVO Admini- strative Symbol	8 Date Originally Acquired	9 Type and Strategy	10 Actual Cost	11 Fair Value	12 Book/ Adjusted Carrying Value Less Encum- brances	Change in Book/Adjusted Carrying Value					18 Invest- ment Income	19 Commit- ment for Additional Invest- ment	20 Percent- age of Own- ership
			4 City	5 State								13 Unrealized Valuation Increase (Decrease)	14 Current Year's (Depre- ciation) or (Amorti- zation)/ Accretion	15 Current Year's Other- Than- Tempo- rary Impair- ment Recogn- ized	16 Capital- ized Deferred Interest and Other	17 Total Foreign Exchange Change in Book/ Adjusted Carrying Value			
309588-AC-5	Farmers Insurance Exchange					2.B FE	03/19/2007	4,142,546	4,916,922	4,068,209		(8,161)				282,000		0.000	
309580-AA-9	Farmers Insurance Exchange					2.B FE	10/01/2014	2,000,000	2,414,422	2,000,000						109,080		0.000	
649520-AE-8	NY Life Insurance Co					1.C FE	08/18/2010	8,697,312	10,279,626	8,372,524		(36,569)				458,250		0.000	
878091-BC-0	Teachers Insurance & Annuity Assn					1.D FE	08/26/2010	3,829,977	4,560,877	3,653,195		(20,044)				208,925		0.000	
668131-AA-3	Northwestern Mutual Life Insurance					1.C FE	03/23/2010	3,000,000	4,254,488	3,000,000						181,890		0.000	
2799999. Surplus Debentures, etc - Unaffiliated								21,669,835	26,426,336	21,093,927		(64,774)			1,240,145		XXX		
4899999. Total - Unaffiliated								21,669,835	26,426,336	21,093,927		(64,774)			1,240,145		XXX		
4999999. Total - Affiliated																	XXX		
5099999 - Totals								21,669,835	26,426,336	21,093,927		(64,774)			1,240,145		XXX		

1. Line Book/Adjusted Carrying Value by NAIC Designation Category Footnote:
 Number
 1A 1A ..\$ 1B ..\$ 1C ..\$ 11,372,524 1D ..\$ 3,653,195 1E ..\$ 1F ..\$ 1G ..\$
 1B 2A ..\$ 2B ..\$ 6,068,209 2C ..\$
 1C 3A ..\$ 3B ..\$ 3C ..\$
 1D 4A ..\$ 4B ..\$ 4C ..\$
 1E 5A ..\$ 5B ..\$ 5C ..\$
 1F 6 ..\$

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Schedule BA - Part 2 - Other Long-Term Invested Assets Acquired and Additions Made

N O N E

Schedule BA - Part 3 - Other Long-Term Invested Assets Disposed, Transferred or Repaid

N O N E

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE D - PART 1

Showing All Long-Term BONDS Owned December 31 of Current Year

1	2	Codes			6	7	Fair Value		10	11	Change in Book/Adjusted Carrying Value				Interest					Dates	
		3	4	5			8	9			12	13	14	15	16	17	18	19	20	21	22
CUSIP Identification	Description	C o d e	F o r e i g n	Bond Char	NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol	Actual Cost	Rate Used to Obtain Fair Value	Fair Value	Par Value	Book/ Adjusted Carrying Value	Unrealized Valuation Increase/ (Decrease)	Current Year's (Amor-tization) Accretion	Current Year's Other-Than-Temporary Impairment Recognized	Total Foreign Exchange Change in Book/ Adjusted Carrying Value	Rate of	Effective Rate of	When Paid	Admitted Amount Due and Accrued	Amount Received During Year	Acquired	Stated Contractual Maturity Date
0599999	Total - U.S. Government Bonds					121,348,304	XXX	131,170,769	123,311,544	120,686,007		884,998			XXX	XXX	XXX	518,381	4,388,813	XXX	XXX
1099999	Total - All Other Government Bonds					24,985,898	XXX	26,455,608	22,365,000	23,149,739		(175,021)			XXX	XXX	XXX	529,669	1,545,075	XXX	XXX
1799999	Total - U.S. States, Territories and Possessions Bonds					37,360,550	XXX	45,946,708	37,792,269	37,333,760		5,848			XXX	XXX	XXX	426,593	1,686,578	XXX	XXX
2499999	Total - U.S. Political Subdivisions Bonds					21,247,710	XXX	25,081,041	20,830,000	21,112,719		(39,228)			XXX	XXX	XXX	211,403	1,071,990	XXX	XXX
3199999	Total - U.S. Special Revenues Bonds					602,304,093	XXX	704,808,605	606,695,218	603,198,021		340,198			XXX	XXX	XXX	5,160,937	25,099,240	XXX	XXX
3899999	Total - Industrial and Miscellaneous (Unaffiliated) Bonds					6,543,120,711	XXX	7,585,500,841	6,483,907,292	6,516,043,384		(4,493,680)	40,571	(2,920,975)	XXX	XXX	XXX	71,262,780	277,146,695	XXX	XXX
4899999	Total - Hybrid Securities					46,130,964	XXX	53,904,587	45,040,000	45,701,644		(41,382)			XXX	XXX	XXX	344,521	1,942,811	XXX	XXX
5599999	Total - Parent, Subsidiaries and Affiliates Bonds						XXX								XXX	XXX	XXX			XXX	XXX
6599999	Subtotal - Unaffiliated Bank Loans						XXX								XXX	XXX	XXX			XXX	XXX
7699999	Total - Issuer Obligations					6,831,637,545	XXX	7,969,066,810	6,749,774,893	6,800,509,019		(4,007,999)		(2,920,975)	XXX	XXX	XXX	76,181,111	294,229,306	XXX	XXX
7799999	Total - Residential Mortgage-Backed Securities					285,474,100	XXX	311,839,116	298,573,070	287,755,115		1,091,865	40,571		XXX	XXX	XXX	793,823	10,283,817	XXX	XXX
7899999	Total - Commercial Mortgage-Backed Securities					89,357,399	XXX	89,464,848	86,155,343	89,062,589		(233,420)			XXX	XXX	XXX	180,202	1,868,102	XXX	XXX
7999999	Total - Other Loan-Backed and Structured Securities					190,029,186	XXX	202,497,385	205,438,017	189,898,551		(369,113)			XXX	XXX	XXX	1,299,148	6,499,977	XXX	XXX
8099999	Total - SVO Identified Funds						XXX								XXX	XXX	XXX			XXX	XXX
8199999	Total - Affiliated Bank Loans						XXX								XXX	XXX	XXX			XXX	XXX
8299999	Total - Unaffiliated Bank Loans						XXX								XXX	XXX	XXX			XXX	XXX
8399999	Total Bonds					7,396,498,230	XXX	8,572,868,159	7,339,941,323	7,367,225,274		(3,518,667)	40,571	(2,920,975)	XXX	XXX	XXX	78,454,284	312,881,202	XXX	XXX

1. Line Book/Adjusted Carrying Value by NAIC Designation Category Footnote:
 Number
 1A 1A ...\$631,630,812 1B ...\$191,557,611 1C ...\$295,878,378 1D ...\$490,040,108 1E ...\$571,451,481 1F ...\$1,064,208,418 1G ...\$1,049,246,277
 1B 2A ...\$1,274,481,547 2B ...\$1,227,543,432 2C ...\$432,739,329
 1C 3A ...\$73,862,067 3B ...\$27,918,905 3C ...\$33,395,937
 1D 4A ...\$3,056,544 4B ...\$183,085 4C ...\$
 1E 5A ...\$ 5B ...\$ 5C ...\$
 1F 6 ...\$31,343

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE D - PART 2 - SECTION 1

Showing All PREFERRED STOCKS Owned December 31 of Current Year

1 CUSIP Identi- fication	2 Description	Codes		5 Number of Shares	6 Par Value Per Share	7 Rate Per Share	8 Book/ Adjusted Carrying Value	Fair Value		11 Actual Cost	Dividends			Change in Book/Adjusted Carrying Value				20 NAIC Desig- nation, NAIC Desig- nation Modifier and SVO Admini- strative Symbol	21 Date Acquired	
		3 Code	4 For- eign					9 Rate Per Share Used to Obtain Fair Value	10 Fair Value		12 Declared but Unpaid	13 Amount Received During Year	14 Nonadmitted Declared But Unpaid	15 Unrealized Valuation Increase/ (Decrease)	16 Current Year's (Amor- tization) Accretion	17 Current Year's Other-Than- Temporary Impairment Recognized	18 Total Change in Book/Adjusted Carrying Value (15 + 16 - 17)			19 Total Foreign Exchange Change in Book/ Adjusted Carrying Value
064058-AL-4	BANK OF NEW YORK MELLON CORP JR SUB PERP			15,000,000	100.00		1,505,355	100.357	1,505,355	1,500,000				5,355			5,355		2.A FE	11/08/2021
446150-50-0	HUNTINGTON BANKSHARES INC JR SUB FLTG RT			20,000,000	25.00		450,000	22.500	450,000	500,000	3,530	14,485	(50,000)			(50,000)		3.B FE	12/29/2011	
693475-BC-8	PNC FINANCIAL SERVICES GRP INC SR SUB PE			20,000,000	100.00		1,968,480	98.424	1,968,480	2,000,000		17,378	(31,520)			(31,520)		2.B FE	09/08/2021	
902973-BC-9	US BANCORP JR SUB PERP			42,500,000	100.00		4,249,150	99.980	4,249,150	4,252,813			(3,663)			(3,663)		2.A FE	10/20/2021	
911905-70-1	US AIRWAYS GROUP INC CL A PFD NEW			1,296,000	0.00			0.000										6 *	06/11/2004	
8499999. Subtotal - Preferred Stock - Industrial and Miscellaneous (Unaffiliated) Perpetual Preferred							8,172,985	XXX	8,172,985	8,252,813	3,530	31,863	(79,828)			(79,828)		XXX	XXX	
8999999 - Total Preferred Stocks							8,172,985	XXX	8,172,985	8,252,813	3,530	31,863	(79,828)			(79,828)		XXX	XXX	

1. Line Book/Adjusted Carrying Value by NAIC Designation Category Footnote:
 Number
 1A 1A ..\$ 1B ..\$ 1C ..\$ 1D ..\$ 1E ..\$ 1F ..\$ 1G ..\$
 1B 2A ..\$ 5,754,505 2B ..\$ 1,968,480 2C ..\$
 1C 3A ..\$ 3B ..\$ 450,000 3C ..\$
 1D 4A ..\$ 4B ..\$ 4C ..\$
 1E 5A ..\$ 5B ..\$ 5C ..\$
 1F 6 ..\$

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE D - PART 2 - SECTION 2

Showing All COMMON STOCKS Owned December 31 of Current Year

1 CUSIP Identification	2 Description	3 Codes		5 Number of Shares	6 Book/ Adjusted Carrying Value	7 Fair Value		9 Actual Cost	10 Dividends			11 Change in Book/Adjusted Carrying Value				17 Date Acquired	18 NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol
		3 Code	4 Foreign			7 Rate Per Share Used to Obtain Fair Value	8 Fair Value		10 Declared but Unpaid	11 Amount Received During Year	12 Nonadmitted Declared But Unpaid	13 Unrealized Valuation Increase/ (Decrease)	14 Current Year's Other-Than-Temporary Impairment Recognized	15 Total Change in Book/Adjusted Carrying Value (13 - 14)	16 Total Foreign Exchange Change in Book/Adjusted Carrying Value		
31339#-10-3	Federal Home Ln bk NY			18,709,000	1,870,900	100.000	1,870,900	1,870,900							03/30/2021		
88642R-10-9	TIDEWATER INC			80,926,000	866,717	10.710	866,717	3,459,631				167,516		167,516	07/31/2017		
9099999	Subtotal - Common Stock - Industrial and Miscellaneous (Unaffiliated) Publicly Traded				2,737,617	XXX	2,737,617	5,330,531				167,516		167,516	XXX	XXX	
9399999	Subtotal - Common Stock - Parent, Subsidiaries and Affiliates Other			0.000		0.000									XXX	XXX	
9799999	Total Common Stocks				2,737,617	XXX	2,737,617	5,330,531				167,516		167,516	XXX	XXX	
9899999	Total Preferred and Common Stocks				10,910,602	XXX	10,910,602	13,583,344	3,530	31,863		87,688		87,688	XXX	XXX	

1. Line Book/Adjusted Carrying Value by NAIC Designation Category Footnote:
 Number 1A ...\$ 1B ...\$ 1C ...\$ 1D ...\$ 1E ...\$ 1F ...\$ 1G ...\$
 1A 1A ...\$ 1B ...\$ 1C ...\$ 1D ...\$ 1E ...\$ 1F ...\$ 1G ...\$
 1B 2A ...\$ 2B ...\$ 2C ...\$
 1C 3A ...\$ 3B ...\$ 3C ...\$
 1D 4A ...\$ 4B ...\$ 4C ...\$
 1E 5A ...\$ 5B ...\$ 5C ...\$
 1F 6 ...\$

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE D - PART 3

Showing All Long-Term Bonds and Stocks ACQUIRED During Current Year

1	2	3	4	5	6	7	8	9
CUSIP Identification	Description	Foreign	Date Acquired	Name of Vendor	Number of Shares of Stock	Actual Cost	Par Value	Paid for Accrued Interest and Dividends
38376M-LC-9	GNMA SER 2017-37 CL Z 3.000% 03/20/47		12/01/2021	Interest Capitalization		82,515	82,515	
38376T-6Z-0	GNMA SER 2016179 CL Z 3.000% 12/20/46		06/01/2021	Interest Capitalization		36,321	36,321	
38378P-FG-8	GNMA SER 2013-182 CL CZ		08/01/2021	Interest Capitalization		2,469	2,469	
38379J-AR-2	GNMA 2015-8 LZ 3.000% 11/16/44		12/16/2021	Interest Capitalization		315,302	315,302	
38380B-M7-7	GNMA SER 2016-153 CL Z		12/01/2021	Interest Capitalization		120,311	120,311	
38380C-5J-8	GNMA SER 201734 CL AZ 3.000% 01/20/47		12/01/2021	Interest Capitalization		77,954	77,954	
38380C-NF-6	GNMA SER 2017-2 CL Z 2.650% 01/20/46		03/01/2021	Interest Capitalization		1,013	1,013	
38380H-HR-6	GNMA SER 2017136 CL EZ		12/01/2021	Interest Capitalization		82,476	82,476	
38380K-G7-4	GNMA SER 2018-32 CL DZ		03/01/2021	Various		22,782	22,782	
38380T-H6-6	GNMA SER 2017-103 CL KZ		12/01/2021	Interest Capitalization		166,985	166,985	
38380T-MK-9	GNMA SER 2016-170 CL MZ		12/01/2021	Interest Capitalization		147,647	147,647	
38380T-UH-4	GNMA SER 2017-116 CL ZH		08/01/2021	Interest Capitalization		80,092	80,092	
38380V-AL-5	GNMA SER 201824 CL HZ 3.000% 02/20/48		04/01/2021	Interest Capitalization		23,449	23,449	
38380V-GD-7	GNMA SER 2018-27 CL OZ		08/01/2021	Interest Capitalization		102,400	102,400	
38380W-UM-9	GNMA SER 2018-63 CL BZ		12/01/2021	Interest Capitalization		98,838	98,838	
38381B-BB-9	GNMA SER 2018-166 CL GZ		07/01/2021	Interest Capitalization		74,116	74,116	
38381B-M3-5	GNMA SER 20196 CL BZ 3.500% 12/20/48		12/01/2021	Various		76,075	76,075	
38381R-TU-3	GNMA SER 201923 CL ZH 3.500% 02/20/49		12/01/2021	Interest Capitalization		113,761	113,761	
38381T-QL-2	GNMA SER 201944 CL AZ 3.000% 02/20/48		12/01/2021	Interest Capitalization		384,395	384,395	
38381T-YK-5	GNMA SER 201945 CL ZE 3.000% 04/20/49		12/01/2021	Interest Capitalization		179,584	179,584	
38381T-ZU-2	GNMA SER 201945 CL ZA 3.000% 04/20/48		12/01/2021	Interest Capitalization		159,867	159,867	
38381V-UT-5	GNMA SER 3354 CL Z 3.250% 05/20/49		12/01/2021	Interest Capitalization		173,640	173,640	
38381V-WA-4	GNMA SER 201956 CL LZ 3.000% 05/20/49		12/01/2021	Interest Capitalization		159,468	159,468	
38382B-SK-0	GNMA SER 2019153 CL JZ		08/01/2021	Various		56,400	56,400	
059999. Subtotal - Bonds - U.S. Governments						2,737,860	2,737,860	
160853-VC-8	CHARLOTTE-MECKLENBURG NC HOSP REV TXBL S		05/26/2021	SALOMON SMITH BARNEY INC		6,059,640	6,000,000	178
3136AR-AJ-7	FANNIE MAE SER 2016-2 CL ZM		12/01/2021	Various		281,949	281,949	
3136AR-NH-7	FANNIE MAE 2016-14 CL ZA		12/01/2021	Interest Capitalization		210,934	210,934	
3136AU-LE-9	FANNIE MAE SER 201694 CL PZ		12/01/2021	Interest Capitalization		178,747	178,747	
3136AX-K7-9	FANNIE MAE SER 201767 CL BZ		12/01/2021	Interest Capitalization		139,585	139,585	
3136AY-UM-3	FANNIE MAE SER 2017-92 CL TZ		08/01/2021	Interest Capitalization		40,442	40,442	
3136AY-WT-6	FANNIE MAE SER 201789 CL KZ		12/01/2021	Interest Capitalization		119,188	119,188	
3136B0-KS-4	FANNIE MAE SER 2017-111 CL Z		12/01/2021	Interest Capitalization		197,493	197,493	
3136B2-K9-2	FANNIE MAE SER 18-68 CL CZ		07/01/2021	Various		164,792	164,792	
3136B2-NY-4	FANNIE MAE SER 2018-53 CL Z		12/01/2021	Interest Capitalization		193,507	193,507	
3136B3-B0-2	FANNIE MAE SER 201870 CL KZ		12/01/2021	Interest Capitalization		76,953	76,953	
3136B6-A2-9	FANNIE MAE SER 201971 CL CZ		12/01/2021	Interest Capitalization		52,072	52,072	
3136B6-YT-4	FANNIE MAE SER 2019-66 CL KZ		11/01/2021	Various		55,200	55,200	
3136B8-20-1	FANNIE MAE SER 202018 CL BZ		12/01/2021	Various		51,641	51,641	
3137B6-B0-1	FHLMC SER 4426 CL JZ 1.750% 07/15/37		12/01/2021	Interest Capitalization		49,782	49,782	
3137B6-GC-7	FHLMC SER 4440 CL ZD 2.500% 02/15/45		12/01/2021	Interest Capitalization		77,609	77,609	
3137BH-FL-6	FREDDIE MAC SERIES 4467 CLASS ZA		12/01/2021	Interest Capitalization		76,342	76,342	
3137BQ-CF-2	FREDDIE MAC SERIES 4588 CLASS DZ		12/01/2021	Interest Capitalization		104,419	104,419	
3137BR-JZ-9	FREDDIE MAC SERIES 4610 CLASS KZ		12/01/2021	Interest Capitalization		141,045	141,045	
3137BR-K5-3	FREDDIE MAC SERIES 4610 CLASS LZ		12/01/2021	Interest Capitalization		84,536	84,536	
3137FD-W7-3	FREDDIE MAC SER 4753 CL GZ		12/01/2021	Interest Capitalization		132,775	132,775	
3137FH-KX-0	FREDDIE MAC SERIES 4823 CLASS TZ		06/01/2021	Interest Capitalization		203,135	203,135	
3137FQ-5X-7	FREDDIE MAC SER 4935 CL NZ		12/01/2021	Interest Capitalization		99,914	99,914	
3137FQ-J8-7	FREDDIE MAC SER 4936 CL ZP		12/01/2021	Interest Capitalization		25,982	25,982	
45506E-DG-5	INDIANA ST FIN AUTH REV TXBL SER A		10/15/2021	JP MORGAN		5,009,640	5,000,000	
592041-ZW-0	MET GOVT NASHVILLE & DAVIDSON REV TXBL S		10/29/2021	JP MORGAN		1,907,641	2,000,000	
646140-EA-7	NJ ST TURNPIKE REV SER B		01/22/2021	SALOMON SMITH BARNEY INC		6,792,158	6,750,000	
70869P-NC-7	PENNSYLVANIA ST ECON DEV FING REV TXBL		05/14/2021	CANTOR FITZGERALD SECUR.		5,011,435	5,000,000	8,207
319999. Subtotal - Bonds - U.S. Special Revenues						27,538,376	27,508,042	8,385
001956-AE-3	ALTUS POWER AMERICA, INC 21-A		10/28/2021	DIRECT WITH COMPANY		98,769	98,769	
001956-AF-0	ALTUS POWER AMERICA, INC 21-B		10/28/2021	DIRECT WITH COMPANY		69,140	69,140	
00778X-AA-5	ADVENTHEALTH OBL GRP SR NT SER E		10/27/2021	JP MORGAN		5,000,000	5,000,000	
01959L-AE-2	ALLINA HEALTH SYSTEM SR NT		11/04/2021	JP MORGAN		4,000,000	4,000,000	
023586-CF-5	AMERCO SER C SR NT 2.630% 09/30/31		09/29/2021	DIRECT WITH COMPANY		1,500,000	1,500,000	
02766P-AJ-3	AMRON MUSEUM NAT HSTRY SR NT SER 2021		05/05/2021	MORGAN STANLEY & CO		5,000,000	5,000,000	
030360-AD-3	AMERICAN UNIVERSITY SR NT		01/13/2021	JP MORGAN		533,728	460,000	5,114
031162-DC-1	AMGEN INC SR NT 3.000% 01/15/52		08/17/2021	ML PIERCE FENNER & SMITH		1,780,434	1,800,000	1,500
03754C-AC-9	APEX CREDIT CLO LLC SER 20211A CL AF 144		05/28/2021	JEFFERIES & COMPANY		2,000,000	2,000,000	
03768W-AN-5	APIDOS CLO SER 202034A CL A2R 144A		12/14/2021	DEUTSCHE BANK SECS INC.		400,000	400,000	

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE D - PART 3

Showing All Long-Term Bonds and Stocks ACQUIRED During Current Year

1	2	3	4	5	6	7	8	9
CUSIP Identification	Description	Foreign	Date Acquired	Name of Vendor	Number of Shares of Stock	Actual Cost	Par Value	Paid for Accrued Interest and Dividends
037833-EK-2	APPLE INC SR NT 2.700% 08/05/51		07/29/2021	BARCLAYS CAPITAL		1,997,960	2,000,000	
045054-AN-3	ASHTAD CAPITAL INC SR NT 144A		08/04/2021	ML PIERCE FENNER & SMITH		1,998,170	2,000,000	
05329W-AS-1	AUTONATION INC SR NT 2.400% 08/01/31		07/26/2021	ML PIERCE FENNER & SMITH		2,842,448	2,850,000	
05379B-E*-4	AVISTA CORP SER A FMB 2.900% 10/01/51		12/01/2021	DIRECT WITH COMPANY		2,000,000	2,000,000	
05493E-AY-8	BARCLAYS CMBS LLC SER 2021C9 CL A5		02/17/2021	BARCLAYS CAPITAL		4,119,984	4,000,000	2,299
05493M-AF-1	BARCLAYS CMBS SER 2021C11 CL A5		09/15/2021	BARCLAYS CAPITAL		1,956,983	1,900,000	3,431
05552X-BG-2	BARCLAYS CMBS SER 2021C12 CL A5		11/17/2021	BARCLAYS CAPITAL		3,913,730	3,800,000	8,231
06051G-JH-0	BANK AMER FDG CORP SR NT		05/07/2021	PARIBAS		2,061,300	2,000,000	3,495
06540C-BF-3	BANK 2021-BN35 CMBS SER 2021BN35 CL A5		07/28/2021	MORGAN STANLEY & CO		4,016,877	3,900,000	2,475
06541A-BG-4	BANK CMBS SER 2021BN31 CL A4		01/28/2021	WACHOVIA SECS (Wells Fargo)		4,119,696	4,000,000	2,262
06541J-AL-5	BANK CMBS SER 2021BN34 CL A5		06/14/2021	WACHOVIA SECS (Wells Fargo)		3,501,884	3,400,000	5,296
066836-AC-1	BAPTIST HLTH SO FLOR INC SR NT SER 2021		08/04/2021	Various		8,039,850	8,000,000	
066840-AB-8	BAPTIST HEALTHCARE SR NT SER 20B		05/25/2021	RBC CAPITAL MARKETS		3,957,434	3,800,000	38,114
072863-AJ-2	BAYLOR SCOTT & WHITE HOL SR NT SER 2021		01/14/2021	JP MORGAN		460,000	460,000	
08661U-AA-4	BETH ISRAEL LAHEY HEALTH SR NT SER L		11/02/2021	GOLDMAN SACHS & COMPANY		1,000,000	1,000,000	
08661U-AB-2	BETH ISRAEL LAHEY HEALTH SR NT SER L		11/05/2021	Various		19,901,956	19,000,000	
09031W-AA-1	BIMBO BAKERIES USA INC BASIC		05/12/2021	JP MORGAN		1,868,023	1,900,000	
09261B-AB-6	BLACKSTONE HOLDINGS FINA SR NT 144A		04/30/2021	Various		10,625,678	11,500,000	57,944
12434B-AA-4	BXC SKYWALKER LLC ABS CL A		12/22/2021	DIRECT WITH COMPANY		729,389	729,389	
12434B-AB-2	BXC SKYWALKER LLC ABS CL B		12/22/2021	DIRECT WITH COMPANY		364,695	364,695	
12513G-BG-3	CDW LLC/CDW FINANCE SR NT		11/30/2021	Brownstone Investment Grp		5,039,900	5,000,000	371
12529T-AX-1	CANTOR CMBS SER 2019CF3 CL A4		02/22/2021	BARCLAYS CAPITAL		1,834,871	1,700,000	3,264
12597N-AS-2	CSAIL CMBS TRUST SER 2020C19 CL A3		12/27/2021	FIRST BOSTON CORP		2,050,000	2,000,000	3,983
12666U-AE-3	CIABS ASSET BACKED CTF3 TR 200 2006 15 A		08/01/2021	Interest Capitalization		8,081	8,081	
126673-JG-8	CIABS INC 2004 10 MF5 5.559% 07/25/34		03/01/2021	Interest Capitalization		39,415	39,415	
130789-FA-8	CALIFORNIA WATER SVC CO SER ZZZ FMB		05/11/2021	DIRECT WITH COMPANY		4,000,000	4,000,000	
130789-FB-6	CALIFORNIA WATER SVC CO SER 1 FMB		05/11/2021	DIRECT WITH COMPANY		2,000,000	2,000,000	
14040H-CG-8	CAPITAL ONE FINANCIAL CORP SUB SR NT		07/27/2021	CITIGROUP GLOBAL MARKETS		2,000,000	2,000,000	
141781-BR-4	CARGILL INC SR NT 144A		05/21/2021	ML PIERCE FENNER & SMITH		5,931,900	6,000,000	
14215G-AA-4	CARILION CLINIC OBLIGATE SR NT SER 2021		10/20/2021	Various		8,036,800	8,000,000	
14919L-AE-4	CATHEDRAL LAKE LTD SER 20216A CL AF 144A		04/27/2021	JEFFERIES & COMPANY		2,000,000	2,000,000	
154051-J*-8	CENTRAL MAINE POWER CO SR NT SER N		12/15/2021	DIRECT WITH COMPANY		3,000,000	3,000,000	
166756-AQ-9	CHEVRON USA INC SR NT 8.000% 04/01/27		01/06/2021	EXCHANGED		3,943,884	3,800,000	81,067
170257-AJ-8	CHL MTG PSTHR TR 2006 16 2006 16 3A5		04/01/2021	Interest Capitalization		.11	.11	
17136M-AA-0	CHURCH & DWIGHT CO INC SR NT		12/01/2021	ML PIERCE FENNER & SMITH		2,295,285	2,300,000	
19377L-AE-3	CENT CLO LP SER 202131A CL AF 144A		02/01/2021	JEFFERIES & COMPANY		10,000,000	10,000,000	
20030N-DL-2	COMCAST CORP SR NT 2.800% 01/15/51		05/27/2021	MARKETAXESS CORP		2,572,472	2,800,000	29,618
209111-BB-3	CONSOLIDATED EDISON CO NY INC SR NT		06/03/2021	BARCLAYS CAPITAL		4,979,950	5,000,000	
21036P-BH-0	CONSTELLATION BRANDS INC SR NT		07/23/2021	BARCLAYS CAPITAL		1,503,960	1,500,000	94
231021-AS-5	CUMMINS INC SR NT 2.600% 09/01/50		03/05/2021	BARCLAYS CAPITAL		985,160	1,100,000	636
26442U-AM-6	DUKE ENERGY PROGRESS LLC SR NT 1ST MTG		08/09/2021	SALOMON SMITH BARNEY INC		3,992,800	4,000,000	
27864Z-AZ-6	EBAY INC SR NT 3.650% 05/10/51		05/27/2021	Various		17,874,440	18,000,000	11,051
28258F-AC-0	8POINT3 SOLAR INVESTCO 1 SR SECD NT		09/01/2021	EXCHANGED		504,997	504,997	
305734-AC-9	FAIRVIEW HEALTH SERVICES SR NT SER 2021		10/07/2021	Various		7,519,325	7,500,000	
34500*-AA-2	FOOTBALL CLUB TERM NTS 2021- X SR NT SER		01/28/2021	DIRECT WITH COMPANY		1,000,000	1,000,000	
34500*-AB-0	FOOTBALL CLUB TERM NTS 2021- X SR NT SER		01/28/2021	DIRECT WITH COMPANY		2,000,000	2,000,000	
34500*-AC-8	FOOTBALL CLUB TERM NTS 2021- X SR NT SER		01/28/2021	DIRECT WITH COMPANY		2,000,000	2,000,000	
34963W-AJ-2	FORTRESS CR BSL LTD CLO SER 20215A CL B2		11/05/2021	MITSUBISHI 99561		2,500,000	2,500,000	
354613-AM-3	FRANKLIN RESOURCES INC SR NT		08/05/2021	ML PIERCE FENNER & SMITH		993,680	1,000,000	
36144B-BH-5	GATX CORP SR NT 3.100% 06/01/51		08/02/2021	Various		5,394,575	5,500,000	18,858
36262G-AA-9	GXO LOGISTICS INC SR NT 144A		08/26/2021	CALYON SECURITIES (USA)		2,990,550	3,000,000	7,975
43014*-AA-2	HIGHLAND HOUSE APTS LLC (WALGREEN) 6 62		10/28/2021	Interest Capitalization		4,073	4,073	
440452-AJ-9	HORMEL FOODS CORP SR NT		08/26/2021	Various		5,087,620	5,000,000	14,742
44928X-BA-1	IOG US CLO LTD SER 20141A CL A1B2 144A		08/20/2021	JP MORGAN		2,500,000	2,500,000	
45569K-AA-1	INDIGO MERGER SUB INC SEC SR NT 144A		06/16/2021	CITIGROUP GLOBAL MARKETS		221,000	221,000	
45866F-AQ-7	INTERCONTINENTALEXCHANGE SR NT		01/15/2021	Jane Street Executions Svcs		1,344,850	1,300,000	16,250
46647P-CR-5	JPMORGAN CHASE & CO SR NT		11/03/2021	StoneX Financial		2,007,780	2,000,000	
483050-AG-8	KAISER FOUNDATION HOSPIT SR NT SER 2021		09/16/2021	CANTOR FITZGERALD SECUR		2,502,022	2,350,000	18,617
49271V-AK-6	KEURIG DR PEPPER INC SR NT		04/23/2021	CITIGROUP GLOBAL MARKETS		2,164,880	2,000,000	37,156
548661-DZ-7	LOWES COMPANIES INC SR NT		08/24/2021	SALOMON SMITH BARNEY INC		2,508,825	2,500,000	27,292
548661-EB-9	LOWES COMPANIES INC SR NT		10/07/2021	PARIBAS		5,056,660	4,750,000	5,080
56081F-CK-4	MAJOR LEAGUE BASEBALL TR SR NT SER 53		12/10/2021	DIRECT WITH COMPANY		2,000,000	2,000,000	
56579A-AU-4	MARATHON CLO LTD SER 20191A CL AAFR 144A		08/13/2021	JEFFERIES & COMPANY		2,500,000	2,500,000	
575767-AM-0	MASSACHUSETTS MUTUAL LIFE INS SUB NT 144		03/26/2021	Tax Free Exchange		3,000,000	3,000,000	17,346
58506Y-AS-1	MEDSTAR HEALTH INC SR NT SER 20A		06/03/2021	MORGAN STANLEY & CO		4,949,856	4,635,000	52,287

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE D - PART 3

Showing All Long-Term Bonds and Stocks ACQUIRED During Current Year

1	2	3	4	5	6	7	8	9
CUSIP Identification	Description	Foreign	Date Acquired	Name of Vendor	Number of Shares of Stock	Actual Cost	Par Value	Paid for Accrued Interest and Dividends
58601V-A*-3	MEMORIAL HEALTH SERVICES SR SEC ND		07/08/2021	DIRECT WITH COMPANY		3,000,000	3,000,000	
592688-D*-3	METTLER TOLEDO INTL INC SR NT SER 20A		03/19/2021	DIRECT WITH COMPANY		5,041,005	5,041,005	
592688-D8-1	METTLER TOLEDO INTL INC SER 2021A SR NT		07/22/2021	DIRECT WITH COMPANY		4,000,000	4,000,000	
595112-BS-1	MICRON TECHNOLOGY INC SR NT		10/19/2021	Various		4,998,350	5,000,000	
595112-BU-6	MICRON TECHNOLOGY INC SR NT		11/03/2021	Various		5,988,640	6,000,000	386
609207-AI-5	MONDELEZ INTERNATIONAL SR NT		04/23/2021	Various		3,635,377	3,950,000	22,528
61691Y-AJ-0	MORGAN STANLEY CAP I TR SER 2021L5 CL A4		04/29/2021	MORGAN STANLEY & CO		2,574,856	2,500,000	1,894
627496-AA-0	MUSEUM OF MODERN ART/THE SR NT SER 21		04/13/2021	Various		5,032,760	5,000,000	
62979*-AJ-6	NSA OP LP SR NT 2.810% 11/30/31		12/14/2021	DIRECT WITH COMPANY		1,500,000	1,500,000	
631704-AA-1	NASSAU LTD SER 20211A CL A1 144A		07/21/2021	MIZUHO SECURITIES EQUITY		5,000,000	5,000,000	
631704-AB-9	NASSAU LTD SER 20211A CL A2 144A		07/21/2021	MIZUHO SECURITIES EQUITY		3,000,000	3,000,000	
64716#-AE-7	NEW MEXICO GAS CO SR NT		02/05/2021	DIRECT WITH COMPANY		3,000,000	3,000,000	
64716#-AF-4	NEW MEXICO GAS CO SR NT		02/05/2021	DIRECT WITH COMPANY		8,000,000	8,000,000	
654730-BG-7	NISOURCE INC SR NT 3.950% 03/30/48		08/19/2021	PARIBAS		3,500,130	3,000,000	47,071
655044-AS-4	NOBLE ENERGY INC SR NT 144A		10/01/2021	Tax Free Exchange		945,672	1,000,000	12,083
66765R-CK-0	NORTHWEST NATURAL GAS CO SR NT MTN		11/08/2021	US BANCORP		7,448,000	7,000,000	
66860T-AY-2	NORTHWOODS CAPITAL 20 LTD SER 201920A CL		01/08/2021	JP MORGAN		1,000,000	1,000,000	
67112C-AI-7	OZLM LTD SER 201719A CL A1BR 144A		12/13/2021	SALOMON SMITH BARNEY INC		5,000,000	5,000,000	
671810-AB-4	OAK STREET REAL ESTATE CAP SER B SR SEC		11/22/2021	DIRECT WITH COMPANY		1,000,000	1,000,000	
695156-AI-9	PACKAGING CORP OF AMERICA SR NT		09/09/2021	RBC CAPITAL MARKETS		4,600,920	5,000,000	
709599-BM-5	PENSKIE TRUCK LEASING SR NT 144A		07/29/2021	BMO NESBITT BURNS SECS INC		1,520,700	1,500,000	7,721
714046-AJ-8	PERKINELMER INC SR NT 3.625% 03/15/51		10/29/2021	BARCLAYS CAPITAL		5,213,706	5,000,000	23,663
72014T-AD-1	PIEDMONT HEALTHCARE INC SR SEC NT 144A		09/16/2021	CANTOR FITZGERALD SECUR		2,685,828	2,650,000	1,001
72014T-AE-9	PIEDMONT HEALTHCARE INC SR NT		09/10/2021	Various		20,137,815	20,000,000	
736508-T8-1	PORTLAND GENERAL ELECTRIC FMB		09/30/2021	DIRECT WITH COMPANY		2,000,000	2,000,000	
744320-CF-0	PRUDENTIAL FINL INC SR NT MTN		02/26/2021	PARIBAS		2,777,077	3,000,000	52,108
75003*-AC-3	RSM US LLP SER C SR NT		06/01/2021	DIRECT WITH COMPANY		2,000,000	2,000,000	
769130-AA-2	RIVERSIDE HEALTH SR NT		11/09/2021	DIRECT WITH COMPANY		3,500,000	3,500,000	
773903-AM-1	ROCKWELL INTL CORP SR NT		08/19/2021	Various		8,127,251	8,075,000	2,333
78355H-KS-7	RYDER SYSTEM INC SR NT MTN		11/03/2021	Various		4,997,940	5,000,000	292
78409V-AR-5	S&P GLOBAL INC SR NT 2.300% 08/15/60		01/15/2021	Jane Street Executions Svcs		2,200,350	2,200,000	22,067
79466L-AJ-3	SALESFORCE.COM INC SR NT		07/23/2021	FIRST BOSTON CORP		1,524,285	1,500,000	1,219
79466L-AL-8	SALESFORCE.COM INC SR NT		07/30/2021	PARIBAS		2,996,019	2,900,000	4,906
808513-BW-4	SCHWAB (CHARLES) CORP SR NT		09/22/2021	Tax Free Exchange		5,992,495	6,000,000	94,050
808513-BX-2	SCHWAB (CHARLES) CORP SR NT		09/22/2021	Tax Free Exchange		604,865	600,000	7,838
817826-AG-5	7-ELEVEN INC SR NT 144A		01/28/2021	FIRST BOSTON CORP		4,979,856	5,000,000	
81880X-AN-2	SHACKLETON CLO LTD SER 201914A CL A2R 14		06/17/2021	BARCLAYS CAPITAL		2,000,000	2,000,000	
82967N-BG-2	SIRIUS XM RADIO INC SR NT 144A		03/25/2021	CITIGROUP GLOBAL MARKETS		1,616,000	1,600,000	16,133
852308-AA-1	STADCO LA LLC SR SEC ND		08/05/2021	DIRECT WITH COMPANY		2,000,000	2,000,000	
86277*-9A-5	Strategic Partners VII LP ABS CL A		06/14/2021	DIRECT WITH COMPANY		1,184,839	1,184,839	
87165B-AR-4	SYNCHRONY FINANCIAL SR NT		10/25/2021	JP MORGAN		3,745,800	3,750,000	
87264A-CM-5	T-MOBILE USA INC SR SEC NT 144A		09/16/2021	Various		7,273,921	8,000,000	26,256
88023U-AJ-0	TEMPUR SEALY INTL INC SR NT 144A		10/01/2021	MORGAN STANLEY & CO		2,008,750	2,000,000	2,368
884887-AC-4	THOMPSON PARK CLO LTD SER 20211A CL A2 1		03/22/2021	SALOMON SMITH BARNEY INC		4,000,000	4,000,000	
88581E-AD-3	3650R COMMERCIAL MTG TR CMBS SER 2021PF1		11/05/2021	CITIGROUP GLOBAL MARKETS		4,119,670	4,000,000	4,764
89640L-AC-6	TRINITAS CLO LTD SER 202118A CL A2 144A		11/22/2021	FIRST BOSTON CORP		2,500,000	2,500,000	
91159H-JB-7	US BANCORP SUB SR NT 2.491% 11/03/36		10/27/2021	US BANCORP		4,750,000	4,750,000	
91324P-DZ-2	UNITEDHEALTH GROUP INC SR NT		02/05/2021	JEFFERIES & COMPANY		2,501,695	2,450,000	16,578
918630-AC-7	VHG CAPITAL LP SER C SR NT		11/02/2021	DIRECT WITH COMPANY		5,000,000	5,000,000	
92326J-AC-6	VENTURE CDO LTD SER 202141A CL A1F 144A		01/11/2021	JEFFERIES & COMPANY		2,000,000	2,000,000	
92332L-AI-9	VENTURE CDO LTD SER 201936A CL A1BR 144A		05/19/2021	PARIBAS		2,000,000	2,000,000	10,031
92338B-AN-5	VERDE CLO LTD SER 20191A CL AR 144A		04/13/2021	GOLDMAN SACHS & COMPANY		2,000,000	2,000,000	
92557D-AC-9	VIBRANT CLO LTD SER 202113A CL A1B 144A		04/21/2021	MORGAN STANLEY & CO		1,000,000	1,000,000	
928563-AJ-4	VMIARE INC SR NT 1.400% 08/15/26		07/20/2021	JP MORGAN		4,991,500	5,000,000	
928563-AK-1	VMIARE INC SR NT 1.800% 08/15/28		12/22/2021	DAIWA SECURITIES AMERICA		974,520	1,000,000	7,250
928563-AL-9	VMIARE INC SR NT 2.200% 08/15/31		07/20/2021	ML PIERCE FENNER & SMITH		1,996,060	2,000,000	
94106B-AB-7	WASTE CONNECTIONS INC SR NT		04/30/2021	Various		12,486,504	12,300,000	87,823
94106B-AD-3	WASTE CONNECTIONS INC SR NT		09/10/2021	JEFFERIES & COMPANY		1,793,460	2,000,000	
95003C-AJ-9	WELLS FARGO CMBS SER 2021C59 CL A5		04/22/2021	WACHOVIA SECS (Wells Fargo)		4,119,868	4,000,000	1,167
95003D-BJ-6	WELLS FARGO CMBS SER 2021060 CL A4		07/16/2021	WACHOVIA SECS (Wells Fargo)		4,119,960	4,000,000	7,286
98875J-AU-8	ZAIS MATRIX CDO I SER 202016A CL AFR 144		10/14/2021	JEFFERIES & COMPANY		2,500,000	2,500,000	
98888D-AQ-5	ZAIS CLO 15 LTD SER 202015A CL A2R 144A		07/29/2021	JEFFERIES & COMPANY		2,000,000	2,000,000	
98888J-AC-3	ZAIS MATRIX CDO I SER 202117A CL A1F 144		09/02/2021	JEFFERIES & COMPANY		2,000,000	2,000,000	
000000-00-0	VINTAGE VIII ABS 1ST LN 7/2026		08/10/2021	DIRECT WITH COMPANY		1,184,839	1,184,839	
0778FP-AH-2	BELL CANADA SR NT SER US-6		08/26/2021	Various		16,253,276	15,975,000	13,742

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE D - PART 3

Showing All Long-Term Bonds and Stocks ACQUIRED During Current Year

1	2	3	4	5	6	7	8	9	
CUSIP Identification	Description	Foreign	Date Acquired	Name of Vendor	Number of Shares of Stock	Actual Cost	Par Value	Paid for Accrued Interest and Dividends	
53279L-B8-5	LINAMAR CORP SR NT 1.370% 01/31/31		01/13/2021	DIRECT WITH COMPANY		5,848,500	5,848,500		
17563*-AD-9	SEASPAN HOLDCO SER D SR SEC0 NT	A.	05/21/2021	DIRECT WITH COMPANY		2,000,000	2,000,000		
05578Q-AG-8	BPCE SA SR SUB NT 144A	C.	10/12/2021	MORGAN STANLEY & CO		6,000,000	6,000,000		
05583J-AJ-1	BPCE SA SR NT 144A 2.277% 01/20/32	C.	07/13/2021	WACHOVIA SECS (Wells Fargo)		983,610	1,000,000	11,069	
09659T-2C-4	BNP PARIBAS SR NT 144A	C.	01/19/2021	PARIBAS		3,000,000	3,000,000		
15118J-AA-3	CELLNEX FINANCE SR NT 144A	C.	09/22/2021	Various		5,328,028	5,284,000	18,496	
202712-B0-7	COMMONWEALTH BANK OF AUST SUB SR NT 144A	C.	03/03/2021	Various		8,969,350	9,000,000		
22535W-AG-2	CREDIT AGRICOLE LONDON SR NT 144A	C.	08/19/2021	Jane Street Executions Svcs		2,044,120	2,000,000	7,098	
22535W-AH-0	CREDIT AGRICOLE LONDON SR NT 144A	C.	08/23/2021	Various		5,926,760	6,000,000	25,425	
456837-AV-5	ING GROEP NV SR NT 1.726% 04/01/27	C.	07/29/2021	SALOMON SMITH BARNEY INC		3,561,915	3,500,000	20,304	
46653K-AB-4	JAB HOLDINGS BV SR NT 144A	C.	05/25/2021	ML PIERCE FENNER & SMITH		1,342,535	1,350,000		
632525-AY-7	NATIONAL AUSTRALIA BANK SR NT 144A	C.	07/13/2021	BARCLAYS CAPITAL		3,055,650	3,000,000	13,455	
639057-AC-2	NATWEST GROUP PLC SR NT	C.	12/22/2021	MORGAN STANLEY & CO		1,975,480	2,000,000	1,186	
656029-AH-8	NORINCHUKIN BANK SR NT 144A	C.	10/22/2021	CITIGROUP GLOBAL MARKETS		5,023,653	5,100,000	10,019	
767201-AT-3	RIO TINTO FINANCE USA LTD SR NT	C.	10/28/2021	ML PIERCE FENNER & SMITH		4,654,950	5,000,000		
78391Y-A*-9	RYMAN HEALTHCARE SER A SEC0 NT	D.	02/16/2021	DIRECT WITH COMPANY		3,000,000	3,000,000		
85855C-AB-6	STELLANTIS FIN US INC SR NT 144A	C.	10/29/2021	ML PIERCE FENNER & SMITH		1,230,600	1,250,000	4,392	
874060-AZ-9	TAKEDA PHARMACEUTICAL SR NT	C.	10/15/2021	MORGAN STANLEY & CO		4,964,729	4,900,000	43,215	
92769X-AR-6	VIRGIN MEDIA SEC FIN PLC SR SEC NT 144A	C.	03/17/2021	JP MORGAN		3,709,250	3,700,000	15,725	
92857W-BU-3	VODAFONE GROUP PLC-ADR SR NT	C.	02/19/2021	Various		8,533,148	9,200,000	165,963	
92857W-BW-9	VODAFONE GROUP PLC-ADR SUB NT	D.	06/01/2021	Various		3,925,000	3,925,000		
F1000#-AC-2	AKIEM HLDG SAS SR SEC0 NT	B.	04/13/2021	DIRECT WITH COMPANY		3,575,100	3,575,100		
F1000#-AD-0	AKIEM HLDG SAS SR SEC0 NT	B.	04/13/2021	DIRECT WITH COMPANY		5,958,500	5,958,500		
G1847#-AD-6	CVC CAPITAL PARTNERS SR NT SER D	B.	06/08/2021	DIRECT WITH COMPANY		2,449,000	2,449,000		
G2962#-AA-9	ABP FOODS UNLTD CO SER A SR NT	B.	01/21/2021	DIRECT WITH COMPANY		2,717,800	2,717,800		
G5258#-AE-7	KINGS COLLEGE LONDON SR NT	B.	06/16/2021	DIRECT WITH COMPANY		6,937,500	6,937,500		
G5744#-AA-7	MAGNA HOUSING LTD SER A SR SEC0 NT	B.	11/16/2021	DIRECT WITH COMPANY		11,998,728	11,998,728		
G9000#-AE-0	TOTTENHAM HOTSPUR FC SR NT SER A	B.	06/10/2021	DIRECT WITH COMPANY		1,414,300	1,414,300		
G9000#-AF-7	TOTTENHAM HOTSPUR FC SR NT SER B	B.	06/10/2021	DIRECT WITH COMPANY		1,131,120	1,131,120		
G9000#-AG-5	TOTTENHAM HOTSPUR FC SR NT SER C	B.	06/10/2021	DIRECT WITH COMPANY		1,697,040	1,697,040		
N3167#-AC-8	FERRARI NV SER C SR NT	B.	07/29/2021	DIRECT WITH COMPANY		1,522,200	1,522,200		
Q9609*-AC-2	WESTCONNEX FIN CO SR NT SER C	D.	06/15/2021	DIRECT WITH COMPANY		2,000,000	2,000,000		
3899999. Subtotal - Bonds - Industrial and Miscellaneous (Unaffiliated)						624,620,875	623,514,041	1,306,753	
8399997. Total - Bonds - Part 3							654,897,111	653,759,943	1,315,138
8399998. Total - Bonds - Part 5							3,805,318	77,019,165	
8399999. Total - Bonds							658,702,429	730,779,108	1,315,138
064058-AL-4	BANK OF NEW YORK MELLON CORP JR SUB PERP		11/08/2021	FIRST BOSTON CORP	15,000.000	1,500,000	0.00		
693475-BC-8	PNC FINANCIAL SERVICES GRP INC SR SUB PE		09/08/2021	SALOMON BROTHERS INC	20,000.000	2,000,000	0.00		
902973-BC-9	US BANCORP JR SUB PERP		10/20/2021	Various	42,500.000	4,252,813	0.00		
8499999. Subtotal - Preferred Stocks - Industrial and Miscellaneous (Unaffiliated) Perpetual Preferred							7,752,813	XXX	
8999997. Total - Preferred Stocks - Part 3							7,752,813	XXX	
8999998. Total - Preferred Stocks - Part 5								XXX	
8999999. Total - Preferred Stocks							7,752,813	XXX	
31339#-10-3	Federal Home Ln Bk Common Stk Private		03/30/2021	Direct with Company	281.000	28,100			
9199999. Subtotal - Common Stocks - Industrial and Miscellaneous (Unaffiliated) Other							28,100	XXX	
9299999. Subtotal - Common Stocks - Parent, Subsidiaries and Affiliates Publicly Traded								XXX	
9399999. Subtotal - Common Stocks - Parent, Subsidiaries and Affiliates Other								XXX	
9799997. Total - Common Stocks - Part 3							28,100	XXX	
9799998. Total - Common Stocks - Part 5								XXX	
9799999. Total - Common Stocks							28,100	XXX	
9899999. Total - Preferred and Common Stocks							7,780,913	XXX	
9999999 - Totals							666,483,342	XXX	1,315,138

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE D - PART 4

Showing All Long-Term Bonds and Stocks SOLD, REDEEMED or Otherwise DISPOSED OF During Current Year

1	2	3	4	5	6	7	8	9	10	Change In Book/Adjusted Carrying Value					16	17	18	19	20	21
										11	12	13	14	15						
CUSIP Identification	Description	Foreign	Disposal Date	Name of Purchaser	Number of Shares of Stock	Consideration	Par Value	Actual Cost	Prior Year Book/Adjusted Carrying Value	Unrealized Valuation Increase/Decrease	Current Year's (Amortization)/Accretion	Current Year's Other-Than-Temporary Impairment Recognized	Total Change in Book/Adjusted Carrying Value (11+12-13)	Total Foreign Exchange Change in Book/Adjusted Carrying Value	Book/Adjusted Carrying Value at Disposal Date	Foreign Exchange Gain (Loss) on Disposal	Realized Gain (Loss) on Disposal	Total Gain (Loss) on Disposal	Bond Interest/Stock Dividends Received During Year	Stated Contractual Maturity Date
36203K-KU-7	GNMA 351407 7.500% 01/15/24		12/01/2021	Paydown		11,335	11,335	11,314	11,314		21		21		11,335				518	01/15/2024
36206U-Q3-6	GNMA 421774 8.000% 09/15/26		12/01/2021	Paydown		25,669	25,669	26,062	25,880		(211)		(211)		25,669				841	09/15/2026
36225A-MB-3	GNMA 780354 6.500% 12/15/23		12/01/2021	Paydown		45,948	45,948	43,729	45,205		742		742		45,948				1,551	12/15/2023
36225A-NY-2	GNMA 780407 7.000% 08/15/24		12/01/2021	Paydown		19,813	19,813	19,358	19,609		204		204		19,813				749	08/15/2024
38376T-6Z-0	GNMA SER 2016179 CL Z 3.000% 12/20/46		12/01/2021	Paydown		975,668	975,668	917,465	931,745		43,922		43,922		975,668				23,926	12/20/2046
38378P-F6-8	GNMA SER 2013-182 CL CZ		12/01/2021	Paydown		19,691	19,691	18,445	18,825		866		866		19,691				444	12/20/2043
38380C-NF-6	GNMA SER 2017-2 CL Z 2.650% 01/20/46		12/01/2021	Paydown		238,416	238,416	213,792	222,696		15,720		15,720		238,416				3,793	01/20/2046
38380K-G7-4	GNMA SER 2018-32 CL DZ		12/01/2021	Paydown		3,500,693	3,501,618	3,018,183	3,080,796		419,898		419,898		3,500,693				67,753	02/20/2048
38380T-UN-4	GNMA SER 2017-116 CL ZH		12/01/2021	Paydown		461,472	461,472	434,454	439,728		21,744		21,744		461,472				12,342	02/20/2047
38380V-AL-5	GNMA SER 201824 CL HZ 3.000% 02/20/48		12/01/2021	Paydown		2,452,868	2,453,691	2,206,727	2,256,151		196,718		196,718		2,452,868				50,559	02/20/2048
38380V-GD-7	GNMA SER 2018-27 CL GZ		12/01/2021	Paydown		786,118	786,118	702,509	717,296		68,823		68,823		786,118				20,465	02/20/2048
38381B-BB-9	GNMA SER 2018-166 CL GZ		12/01/2021	Paydown		1,105,247	1,105,247	975,453	993,409		111,839		111,839		1,105,247				27,404	12/20/2048
38381V-UT-5	GNMA SER 3354 CL Z 3.250% 05/20/49		12/20/2021	Paydown																05/20/2049
38382B-SK-0	GNMA SER 2019153 CL JZ		12/01/2021	Paydown		295,842	295,826	300,402	299,514		(3,672)		(3,672)		295,842				7,124	12/20/2049
38382C-SA-0	GNMA SER 202015 CL CW 2.500% 02/20/50		12/01/2021	Paydown		12,345	12,345	12,226	12,238		107		107		12,345				309	02/20/2050
83162C-MZ-3	SMALL BUSINESS ADMIN GTD DEV P 2003 20E		11/01/2021	Paydown		31,433	31,433	31,433	31,433						31,433				1,123	05/01/2023
911760-FH-4	US DEPT OF VETERANS AFFAIRS 1995 1 2		12/01/2021	Paydown		10,207	10,207	10,522	10,292		(84)		(84)		10,207				440	02/15/2025
912828-ON-3	UNITED STATES TREASURY NT		05/15/2021	Maturity		1,000,000	1,000,000	1,014,688	1,000,638		(638)		(638)		1,000,000				15,625	05/15/2021
059999 Subtotal - Bonds - U.S. Governments						10,992,765	10,994,497	9,956,762	10,116,769		875,999		875,999		10,992,765				234,966	XXX
563469-CZ-6	MANITOBA (PROV OF) CDA DEB		09/15/2021	Maturity		1,301,000	1,301,000	1,648,385	1,325,713		(24,713)		(24,713)		1,301,000				115,464	09/15/2021
109999 Subtotal - Bonds - All Other Governments						1,301,000	1,301,000	1,648,385	1,325,713		(24,713)		(24,713)		1,301,000				115,464	XXX
57582R-YN-0	MASSACHUSETTS ST GO MUNI BD		09/01/2021	Call	100.0000	37,731	37,731	37,731	37,731						37,731				1,005	09/01/2039
179999 Subtotal - Bonds - U.S. States, Territories and Possessions						37,731	37,731	37,731	37,731						37,731				1,005	XXX
295095-BF-9	ERIE CNTY NY TOB ASSET SEC COR SER E TXB		06/01/2021	Call	100.0000	295,000	295,000	273,613	283,904		490		490		284,393		10,607	10,607	8,850	06/01/2028
56913R-CE-6	MARION COUNTY OREGON PENSION OB REV SEC		06/01/2021	Call	100.0000	65,000	65,000	65,000	65,000						65,000				2,243	06/01/2028
249999 Subtotal - Bonds - U.S. Political Subdivisions of States, Territories and Possessions						360,000	360,000	338,613	348,904		490		490		349,393		10,607	10,607	11,093	XXX
16772P-BD-7	CHICAGO ILL TRAN AUTH REV BD		12/01/2021	Call	100.0000	6,500,000	6,500,000	6,673,680	6,642,734		(3,914)		(3,914)		6,638,820		(138,820)	(138,820)	341,250	12/01/2040
3128K6-4H-0	FHLMC A46224 5.000% 07/01/35		12/01/2021	Paydown		32,123	32,123	31,716	31,737		386		386		32,123				917	07/01/2035
3128M5-GL-8	FHLMC G03503 5.500% 09/01/35		12/01/2021	Paydown		9,920	9,920	9,944	9,944		(25)		(25)		9,920				295	09/01/2035
3128MJ-LM-0	FHLMC G08331 4.500% 02/01/39		12/01/2021	Paydown		10,428	10,428	10,459	10,459		(31)		(31)		10,428				228	02/01/2039
3128MJ-MN-7	FHLMC G08364 4.500% 09/01/39		12/01/2021	Paydown		282,117	282,117	281,786	281,790		327		327		282,117				5,936	09/01/2039
3128MJ-MW-7	FHLMC G08372 4.500% 11/01/39		12/01/2021	Paydown		54,865	54,865	55,351	55,351		(486)		(486)		54,865				1,143	11/01/2039
3128MJ-RT-9	FHLMC G08497 3.000% 06/01/42		12/01/2021	Paydown		25,576	25,576	26,249	26,138		(562)		(562)		25,576				338	06/01/2042
3128MJ-YX-2	FHLMC G08725 2.500% 10/01/46		12/01/2021	Paydown		406,009	406,009	406,897	406,897		(888)		(888)		406,009				4,529	10/01/2046
312926-J4-9	FHLMC C00283 6.000% 11/01/23		12/01/2021	Paydown		6,902	6,902	6,682	6,825		78		78		6,902				223	11/01/2023
31292K-2K-2	FHLMC C03478 4.500% 06/01/40		12/01/2021	Paydown		228,332	228,332	233,246	233,246		(4,914)		(4,914)		228,332				4,989	06/01/2040
31292K-ZU-4	FHLMC C03455 4.500% 01/01/40		12/01/2021	Paydown		230,860	230,860	233,638	233,638		(2,778)		(2,778)		230,860				4,921	01/01/2040
312933-CF-9	FHLMC A86370 4.500% 05/01/39		12/01/2021	Paydown		185,658	185,658	188,313	188,313		(2,654)		(2,654)		185,658				4,402	05/01/2039
312933-IA-2	FHLMC A86967 4.500% 06/01/39		12/01/2021	Paydown		179,288	179,288	178,497	178,497		791		791		179,288				3,269	06/01/2039
312934-DE-9	FHLMC A87301 4.500% 07/01/39		12/01/2021	Paydown		304,262	304,262	299,603	299,680		4,582		4,582		304,262				7,209	07/01/2039
312935-H8-5	FHLMC A88355 4.500% 09/01/39		12/01/2021	Paydown		284,904	284,904	284,411	284,426		478		478		284,904				5,620	09/01/2039
312938-2N-2	FHLMC A90781 4.500% 01/01/40		12/01/2021	Paydown		150,081	150,081	151,559	151,559		(1,477)		(1,477)		150,081				3,357	01/01/2040
312938-YR-9	FHLMC A90688 4.500% 01/01/40		12/01/2021	Paydown		186,226	186,226	185,441	185,441		786		786		186,226				5,128	01/01/2040
312940-4Z-9	FHLMC A92640 4.500% 06/01/40		12/01/2021	Paydown		360,302	360,302	366,663	366,663		(6,362)		(6,362)		360,302				8,560	06/01/2040
312940-Y6-0	FHLMC A92533 4.500% 06/01/40		12/01/2021	Paydown		355,308	355,308	362,026	362,026		(6,718)		(6,718)		355,308				7,585	06/01/2040
312943-ML-4	FHLMC A94863 4.000% 11/01/40		12/01/2021	Paydown		746,580	746,580	767,315	761,621		(15,040)		(15,040)		746,580				13,979	11/01/2040
312944-6W-6	FHLMC A96285 3.500% 01/01/41		12/01/2021	Paydown		803,265	803,265	810,638	809,988		(6,723)		(6,723)		803,265				11,963	01/01/2041
312944-AC-5	FHLMC A95403 3.500% 12/01/40		12/01/2021	Paydown		262,596	262,596	266,125	265,735		(3,139)		(3,139)		262,596				4,613	12/01/2040
312946-IM-4	FHLMC A97852 4.000% 03/01/41		12/01/2021	Paydown		580,234	580,234	575,520	576,036		4,198		4,198		580,234				11,296	03/01/2041
31326D-C6-7	FHLMC Q00093 4.000% 04/01/41		12/01/2021	Paydown		479,802	479,802	470,525	471,988		7,814		7,814		479,802				9,080	04/01/2041
31338L-S3-5	FHLMC 2390 PZ 6.000% 12/15/31		12/01/2021	Paydown		74,454	74,454	74,588	74,454						74,454				1,888	12/15/2031
3133T1-CA-8	FHLMC 1584 L 6.500% 09/15/23		12/01/2021	Paydown		9,473	9,473	9,576	9,486		(13)		(13)		9,473				331	09/15/2023
3133T1-YR-8	FHLMC 21 L 6.250% 10/25/23		12/01/2021	Paydown		44,963	44,963	43,416												

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE D - PART 4

Showing All Long-Term Bonds and Stocks SOLD, REDEEMED or Otherwise DISPOSED OF During Current Year

1	2	3	4	5	6	7	8	9	10	Change In Book/Adjusted Carrying Value					16	17	18	19	20	21	
										11	12	13	14	15							
CUSIP Identification	Description	Foreign	Disposal Date	Name of Purchaser	Number of Shares of Stock	Consideration	Par Value	Actual Cost	Prior Year Book/ Adjusted Carrying Value	Unrealized Valuation Increase/ Decrease	Current Year's (Amortization)/ Accretion	Current Year's Other-Than-Temporary Impairment Recognized	Total Change in Book/ Adjusted Carrying Value (11+12-13)	Total Foreign Exchange Change in Book/ Adjusted Carrying Value	Book/ Adjusted Carrying Value at Disposal Date	Foreign Exchange Gain (Loss) on Disposal	Realized Gain (Loss) on Disposal	Total Gain (Loss) on Disposal	Bond Interest/ Stock Dividends Received During Year	Stated Contractual Maturity Date	
31358N-F6-4	FNMA 692 36 Z 7.000% 07/25/22		12/01/2021	Paydown		1,590	1,590	1,557	1,578		13		13		1,590				.58	07/25/2022	
31359F-BP-2	FNMA 1993 224 PN 6.500% 11/25/23		12/01/2021	Paydown		32,944	32,944	32,994	32,944						32,944				1,088	11/25/2023	
31359P-AR-7	FNMA 1997 24 ZA 7.000% 04/18/27		12/01/2021	Paydown		71,955	71,955	77,305	73,057	(1,102)		(1,102)		71,955				2,518	04/18/2027		
31359T-UU-0	FNMA 1998 30 ZA 6.500% 05/20/28		12/01/2021	Paydown		7,800	7,800	7,378	7,584		216		216		7,800				238	05/20/2028	
31359V-TD-5	FNMA 1999 17 E 6.500% 03/20/29		12/01/2021	Paydown		33,616	33,616	33,280	33,409		207		207		33,616				1,190	03/20/2029	
31364Y-LM-3	FANNIE MAE SER 2017-92 CL TZ		12/01/2021	Paydown		518,439	518,439	507,561	509,996	8,443		8,443		518,439					15,905	11/25/2047	
313682-K9-2	FANNIE MAE SER 18-68 CL CZ		12/01/2021	Paydown		3,355,907	3,357,149	3,144,202	3,200,243	155,664		155,664		3,355,907					91,035	09/25/2048	
313686-YT-4	FANNIE MAE SER 2019-66 CL KZ		12/01/2021	Paydown		88,862	88,853	89,925	89,719	(857)		(857)		88,862					2,666	11/25/2049	
31371K-SH-5	FNMA 254420 6.000% 07/01/22		12/01/2021	Paydown		4,581	4,581	4,650	4,591	(10)		(10)		4,581					134	07/01/2022	
31371N-EY-7	FNMA 256751 5.500% 06/01/27		12/01/2021	Paydown		11,829	11,829	11,388	11,504	325		325		11,829					351	06/01/2027	
31374G-AJ-6	FNMA 313309 7.000% 01/01/27		12/01/2021	Paydown		5,612	5,612	5,498	5,529	82		82		5,612					216	01/01/2027	
3137FH-KX-0	FREDDIE MAC SERIES 4823 CLASS TZ		12/01/2021	Paydown		3,941,322	3,941,322	3,882,779	3,897,461	43,861		43,861		3,941,322					122,221	09/15/2048	
31385T-Z7-4	FNMA 552566 7.500% 10/01/30		12/01/2021	Paydown		201	201	202	202	(1)		(1)		201					8	10/01/2030	
31386T-FM-2	FNMA 572672 6.000% 04/01/31		12/01/2021	Paydown		3,806	3,806	3,753	3,757	50		50		3,806					116	04/01/2031	
31388U-C9-9	FNMA 614896 6.500% 12/01/31		12/01/2021	Paydown		811	811	830	830	(19)		(19)		811					29	12/01/2031	
31392B-Z6-6	FNMA 2002 7 BC 6.000% 03/25/32		12/01/2021	Paydown		11,605	11,605	11,412	11,490	114		114		11,605					359	03/25/2032	
31393E-3V-9	FNMA 2003 87 JC 4.250% 06/25/33		12/01/2021	Paydown		15,797	15,797	14,560	15,631	166		166		15,797					342	06/25/2033	
31393H-E8-1	FHLMC 2543 BL 5.500% 12/15/22		12/01/2021	Paydown		42,532	42,532	42,678	42,532					42,532					1,152	12/15/2022	
31393K-G8-2	FHLMC 2572 LH 5.500% 02/15/33		12/01/2021	Paydown		121,660	121,660	116,276	119,053	2,608		2,608		121,660					3,442	02/15/2033	
31393K-TB-1	FHLMC 2575 PE 5.500% 02/15/33		12/01/2021	Paydown		121,085	121,085	115,939	118,309	2,777		2,777		121,085					3,531	02/15/2033	
31393V-WL-1	FHLMC 2642 DU 5.000% 07/15/23		12/01/2021	Paydown		164,191	164,191	156,161	162,719	1,472		1,472		164,191					4,385	07/15/2023	
31394C-DV-1	FNMA 2005 1 KZ 5.000% 02/25/35		12/01/2021	Paydown		491,734	491,734	469,460	481,099	10,635		10,635		491,734					13,472	02/25/2035	
31394D-AQ-3	FNMA 2005 25 ZH 5.000% 04/25/35		12/01/2021	Paydown		343,647	343,647	332,140	337,742	5,905		5,905		343,647					8,455	04/25/2035	
31394D-LX-6	FNMA 2005 41 KX 5.000% 05/25/25		12/01/2021	Paydown		42,231	42,231	41,736	42,015	216		216		42,231					1,105	05/25/2025	
31394J-Q6-7	FHLMC 2681 B 5.000% 09/15/23		12/01/2021	Paydown		98,845	98,845	93,894	97,933	912		912		98,845					2,581	09/15/2023	
31395M-E9-6	FHLMC 2934 OG 5.000% 02/15/35		12/01/2021	Paydown		203,925	203,925	196,915	201,523	2,402		2,402		203,925					5,122	02/15/2035	
31395P-PV-8	FHLMC 2948 OH 5.000% 03/15/35		12/01/2021	Paydown		363,312	363,312	349,347	358,426	4,886		4,886		363,312					8,008	03/15/2035	
31395P-YS-5	FHLMC 2950 ZG 5.000% 02/15/34		12/01/2021	Paydown		1,659,982	1,659,982	1,542,582	1,613,277	46,704		46,704		1,659,982					45,629	02/15/2034	
31395R-A9-9	FHLMC 2947 Z 5.000% 03/15/35		12/01/2021	Paydown		1,167,969	1,167,969	1,067,078	1,120,581	47,389		47,389		1,167,969					26,377	03/15/2035	
31395U-AJ-0	FHLMC 2981 KZ 5.000% 03/15/35		12/01/2021	Paydown		5,278,621	5,278,621	4,888,618	5,108,289	170,332		170,332		5,278,621					135,139	03/15/2035	
31395V-UJ-6	FHLMC R002 ZA 5.500% 06/15/35		12/01/2021	Paydown		468,064	468,064	455,777	462,591	5,473		5,473		468,064					12,832	06/15/2035	
31396K-MB-5	FNMA 2006 74 QB 6.000% 08/25/36		12/01/2021	Paydown		72,861	72,861	72,861	72,861					72,861						72,861	08/25/2036
31396U-6V-7	FHLMC R008 ZA 6.000% 07/15/36		12/01/2021	Paydown		503,495	503,495	465,379	487,911	15,584		15,584		503,495					15,334	07/15/2036	
31396W-HJ-8	FNMA 2007 51 DY 6.000% 06/25/37		12/01/2021	Paydown		18,410	18,410	18,219	18,283	127		127		18,410					562	06/25/2037	
31396W-S4-9	FNMA 2007 74 AC 5.000% 08/25/37		12/01/2021	Paydown		1,110,011	1,110,011	982,880	1,049,155	60,856		60,856		1,110,011					28,396	08/25/2037	
31396X-N3-4	FNMA 2007 104 AC 5.500% 11/25/37		12/01/2021	Paydown		359,785	359,785	339,491	349,327	10,459		10,459		359,785					9,647	11/25/2037	
31397F-VD-1	FHLMC 3288 KD 5.500% 03/15/37		12/01/2021	Paydown		115,060	115,060	109,325	112,299	2,761		2,761		115,060					3,156	03/15/2037	
31397J-E2-6	FHLMC 3325 GN 6.000% 06/15/27		12/01/2021	Paydown		147,698	147,698	146,083	146,944	754		754		147,698					4,491	06/15/2027	
31397N-SX-4	FNMA 2009 27 JB 5.000% 04/25/39		12/01/2021	Paydown		53,904	53,904	54,418	54,171	(267)		(267)		53,904					1,724	04/25/2039	
31402W-H6-8	FNMA 740153 5.000% 08/01/33		12/01/2021	Paydown		19,338	19,338	19,336	19,336	2		2		19,338					356	08/01/2033	
31403D-BX-6	FNMA 745354 5.500% 03/01/36		12/01/2021	Paydown		10,824	10,824	10,768	10,768	56		56		10,824					303	03/01/2036	
31403G-K2-7	FNMA 748313 6.000% 12/01/33		12/01/2021	Paydown		2,947	2,947	3,064	3,064	(117)		(117)		2,947					901	12/01/2033	
31406B-B5-8	FNMA 804760 2.348% 01/01/35		12/01/2021	Paydown		1,973	1,973	1,998	1,973					1,973					24	01/01/2035	
31407N-2C-6	FNMA 836071 5.000% 10/01/35		12/01/2021	Paydown		9,164	9,164	9,129	9,129	35		35		9,164					223	10/01/2035	
31408E-RV-6	FNMA 849300 6.000% 02/01/36		12/01/2021	Paydown		19,313	19,313	19,511	19,511	(198)		(198)		19,313					749	02/01/2036	
31411X-YB-5	FNMA 917906 5.000% 05/01/37		12/01/2021	Paydown		28,520	28,520	28,881	28,881	(361)		(361)		28,520					754	05/01/2037	
31412F-PT-4	FNMA 923934 6.000% 03/01/37		12/01/2021	Paydown		9,977	9,977	9,922	9,922	55		55		9,977					104	03/01/2037	
31412N-3V-6	FNMA 930612 4.500% 02/01/39		12/01/2021	Paydown		50,704	50,704	51,251	51,251	(547)		(547)		50,704					977	02/01/2039	
31415M-DK-8	FNMA 984006 5.500% 05/01/38		12/01/2021	Paydown		81,178	81,178	80,087	80,087	1,091		1,091		81,178					1,988	05/01/2038	
31415P-ZX-9	FNMA 985558 5.500% 06/01/38		12/01/2021	Paydown		37,550	37,550	37,128	37,128	422		422		37,550					1,376	06/01/2038	
31417K-YH-4	FNMA AC1611 4.500% 09/01/39		12/01/2021	Paydown		198,548	198,548	198,346	198,346	202		202		198,548					4,697	09/01/2039	
31417V-N6-6	FNMA AC8512 4.500% 12/01/39		12/01/2021	Paydown		446,211	446,211	454,369	454,369	(8,157)		(8,157)		446,211					9,721	12/01/2039	
31418W-LL-2	FNMA AD8430 4.000% 10/01/40		12/01/2021	Paydown		27,974	27,974	28,728	28,728	(754)		(754)		27,974					493	10/01/2040	
64908Q-AA-9	NEW VALLEY GENERATION V PTC		01/15/2021	Redemption		290,998	290,998	290,998	290,998					290,998					7,171	01/15/2021	
786106-EP-5	SACRAMENTO CNTY CA SER 95 A DB		08/15/2021	Redemption		505,000	505,000	574,782	509,412	(4,412)		(4,412)		505,000					38,784	08/15/2021	

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE D - PART 4

Showing All Long-Term Bonds and Stocks SOLD, REDEEMED or Otherwise DISPOSED OF During Current Year

1	2	3	4	5	6	7	8	9	10	Change In Book/Adjusted Carrying Value					16	17	18	19	20	21
										11	12	13	14	15						
CUSIP Identification	Description	Foreign	Disposal Date	Name of Purchaser	Number of Shares of Stock	Consideration	Par Value	Actual Cost	Prior Year Book/ Adjusted Carrying Value	Unrealized Valuation Increase/ Decrease	Current Year's (Amortization)/ Accretion	Current Year's Other-Than-Temporary Impairment Recognized	Total Change in Book/ Adjusted Carrying Value (11+12-13)	Total Foreign Exchange Change in Book/ Adjusted Carrying Value	Book/ Adjusted Carrying Value at Disposal Date	Foreign Exchange Gain (Loss) on Disposal	Realized Gain (Loss) on Disposal	Total Gain (Loss) on Disposal	Bond Interest/ Stock Dividends Received During Year	Stated Contractual Maturity Date
888805-AP-3	TOBACCO SETTLEMENT AUTH IOWA REV TXBL S		05/06/2021	Call	100.0000	1,805,000	1,805,000	1,719,263	1,785,147		2,653		2,653		1,787,801		17,199	17,199	50,515	06/01/2023
3199999	Subtotal - Bonds - U.S. Special Revenues					37,400,798	37,402,031	36,433,523	36,969,253		553,172		553,172		37,522,419		(121,621)	(121,621)	1,158,853	XXX
00038A-AB-9	ABB TREAS CTR USA INC SR NT 144A		06/15/2021	Various		22,000,000	22,000,000	21,671,145	21,981,868		18,132		18,132		22,000,000				440,000	06/15/2021
00177J-AC-9	AMERICAN MONEY MGMT CORP SER 202023A CL		10/18/2021	Paydown		500,000	500,000	500,000	500,000						500,000				8,483	10/17/2031
02079K-AG-2	ALPHABET INC SR NT 2.250% 08/15/60		11/01/2021	LNL01010		6,248,571	6,310,000	6,247,342	6,247,745		825		825		6,248,571				175,891	08/15/2060
02660T-ER-0	AMERICAN HOME MTG INV TR 2005 2 5A1		12/01/2021	Paydown		10,277	10,277	8,382	8,741		1,536		1,536		10,277				164	09/25/2035
03755F-AA-5	APEX CREDIT CLO LLC SERIES 20171A CLASS		10/24/2021	Paydown		75,298	75,298	75,298	75,298						75,298				1,727	07/24/2029
038222-AP-0	APPLIED MATERIALS INC SR NT		11/02/2021	CITIGROUP GLOBAL MARKETS		1,007,030	1,000,000	1,028,240	1,027,930		(552)		(552)		1,027,378		(20,348)	(20,348)	25,438	06/01/2050
055778-AK-6	BTMJ CAPITAL CORPORATION SER D EQ BNSF 2		02/26/2021	100.0000		712,178	712,178	872,133	716,484		(4,306)		(4,306)		712,178				23,299	02/26/2021
05951F-AJ-3	BANC AMER FDG 2007 1 TR 2007 1 TA7		12/01/2021	Paydown		71,199	70,546		71,199						71,199				2,042	01/25/2037
06406F-AA-1	BANK OF NY MELLON CORP MTN		03/15/2021	Call	100.0000	13,000,000	13,000,000	12,987,130	12,999,260		526		526		12,999,787		213	213	195,417	04/15/2021
07134Q-AC-0	BATTILION CLO LTD SER 202018A CL A2 144A		10/15/2021	Paydown		1,000,000	1,000,000	1,000,000	1,000,000						1,000,000				22,024	10/15/2032
07384M-YY-2	BEAR STEARNS ARM TR 2003 7 8A		12/01/2021	Paydown		41,106	41,106	39,215	39,384		1,722		1,722		41,106				197	10/25/2033
09247X-AH-4	BLACKROCK INC SR NT 4.250% 05/24/21		05/24/2021	Maturity		10,000,000	10,000,000	9,942,800	9,997,237		2,763		2,763		10,000,000				212,500	05/24/2021
09609F-AA-0	Blue Wing Asset Vehicle Credit Link 144a		12/11/2021	100.0000		215,766	215,766	226,433	219,275		(3,509)		(3,509)		215,766				5,295	01/11/2023
110122-DA-3	BRISTOL MYERS SQUIBB CO SR NT		03/24/2021	Call	108.5230	4,655,637	4,290,000	4,280,113	4,283,054		582		582		4,283,636		6,364	6,364	470,027	08/15/2023
12189P-AG-7	BURLINGTON NORTHERN & SANTA FE SER 001 E		01/15/2021	Maturity		43,936	43,936	43,936	43,936						43,936				1,813	01/15/2021
12489W-QG-2	C-BASS TR 2005 CBB AF5		12/01/2021	Paydown		18,067	18,067	18,066	18,020		47		47		18,067				289	12/25/2035
126650-AN-0	CVS CORPORATION PSTHR CTF 144A		12/10/2021	100.0000		66,613	66,613	70,714	67,765		(1,152)		(1,152)		66,613				2,260	10/10/2025
126650-AQ-3	CVS CORPORATION PSTHR CTF 144A		12/10/2021	Various		843,863	843,863	844,098	843,915		(53)		(53)		843,863				26,595	01/10/2026
126650-BP-4	CVS CORPORATION PSTHR CTF		12/10/2021	Various		348,386	348,386	346,909	347,745		641		641		348,386				11,495	12/10/2028
12666U-AE-3	CIABS ASSET BACKED CTF5 TR 200 2006 15 A		12/01/2021	Paydown		67,445	67,445	51,261	51,263		(51,281)		(51,281)				18	18	1,419	10/25/2046
126670-AE-8	CIABS INC RMBS 2005 10 AF5		12/01/2021	Paydown		1,186,945	1,186,945	1,171,913	1,171,913		15,032		15,032		1,186,945				30,116	02/25/2036
126670-CK-2	CIABS INC RMBS 2005 11 AF5A		12/01/2021	Paydown		767,295	767,295	767,252	767,295						767,295				24,257	02/25/2036
126673-JG-8	CIABS INC 2004 10 MF5 5.559% 07/25/34		10/01/2021	Paydown		9,282	9,282	529	529		(1,166)		(1,166)				637	637	231	07/25/2034
126673-NF-5	CIABS INC 2004 12 MF1 5.227% 03/25/35		12/01/2021	Paydown		143,996	143,996	143,995	143,996						143,996				6,369	03/25/2035
12667G-AU-7	COUNTRYWIDE ALTERNATIVE LN TR 2005 12R A		12/01/2021	Paydown		41,369	41,369	1	1		41,369		41,369		41,369				1,233	11/25/2034
12668A-UJ-7	COUNTRYWIDE ALTERNATIVE LOAN T 2005 60T1		12/01/2021	Paydown		184,756	178,312	130,012	132,857		51,899		51,899		184,756				5,658	12/25/2035
134429-AG-4	CAMPBELL SOUP CO SR DEB		05/01/2021	Various		1,400,000	1,400,000	1,798,122	1,412,442		(12,442)		(12,442)		1,400,000				62,125	05/01/2021
14040H-AY-1	CAPITAL ONE FINANCIAL CORP SR NT		07/15/2021	Maturity		12,000,000	12,000,000	11,944,440	11,996,281		3,719		3,719		12,000,000				570,000	07/15/2021
14155F-AB-6	CARDINALS BALLPARK LLC SR SEC NT		09/30/2021	Redemption		217,443	217,443	217,443	217,443						217,443				9,454	09/30/2027
152314-FN-5	CENTEX HOME EQUITY LOAN TRUST 2002 C AF5		09/01/2021	Paydown		940,855	940,855	940,627	940,855						940,855				20,786	09/25/2032
152314-LM-0	CENTEX HOME EQUITY LOAN TRUST 2004 D MF1		12/01/2021	Paydown		65,487	65,487	65,461	65,350		137		137		65,487				3,393	09/25/2034
152314-MC-1	CENTEX HOME EQUITY LOAN TRUST 2005 A AF5		08/01/2021	Paydown		143,222	143,222	143,151	143,151		71		71		143,222				3,184	01/01/2035
152314-MD-9	CENTEX HOME EQUITY LOAN TRUST 2005 A AF6		06/01/2021	Paydown		6,328	6,328	6,326	6,326		2		2		6,328				60	01/01/2035
161631-AF-3	CHASE MTG FIN TR SER 2007 S5 2007 S5 1A6		12/01/2021	Paydown		200,171	226,060	150,497	152,655		47,516		47,516		200,171				5,950	07/25/2037
16163H-AG-6	CHASE MTG FIN TR SER 2007 S3 2007 S3 1A7		12/01/2021	Paydown		82,939	83,679	55,764	56,492		26,447		26,447		82,939				3,006	05/25/2037
170257-AJ-8	CHL MTG PSTHR TR 2006 16 2006 16 3A5		12/01/2021	Paydown		60,886	59,347	31,334	33,263		1,201		1,201		60,886				2,509	11/25/2036
171265-CF-6	CHUGACH ELECTRIC ASSOCIATION FMB		10/31/2021	Redemption		102,857	102,857	102,857	102,857						102,857				2,278	10/30/2050
17180T-AN-2	CIFC FUNDING LTD SER 20161A CL A2R 144A		12/02/2021	Paydown		2,500,000	2,500,000	2,500,000	2,500,000						2,500,000				83,404	10/21/2031
17312K-AD-4	CITICORP MTG SECS TR SER 2007 2007 5 1A4		12/01/2021	Paydown		11,387	11,064	10,639	10,639		748		748		11,387				308	06/25/2037
17312X-AD-6	CITICORP MTG SECS TR SER 2007 2007 4 1A4		12/01/2021	Paydown		719,190	721,402	663,908	670,343		48,846		48,846		719,190				18,839	05/25/2037
177198-AA-2	CITIZENS SUNRISE TRANSMISSION SEC SR NT		07/01/2021	Redemption		123,370	123,370	123,370	123,370						123,370				4,505	07/01/2042
197363-AC-8	CENT CLO LP SER 202029A CL A1F 144A		11/12/2021	Paydown		5,000,000	5,000,000	5,000,000	5,000,000						5,000,000				123,649	07/20/2031
21688*-AA-3	COOPERATIVE ENERGY FMB		11/06/2021	100.0000		100,000	100,000	100,000	100,000						100,000				2,363	11/06/2049
223611-AF-1	COWBOYS STADIUM LP SR SEC NT		09/30/2021	Redemption		189,614	189,614	189,614	189,614						189,614				5,636	03/31/2034
22540V-G7-1	CSUISSE FIRST BOSTON MTG 2002 9 1A2		12/01/2021	Paydown		1,017	1,017	1,070	1,069		(51)		(51)		1,017				36	03/25/2032
22541Q-4B-5	CREDIT SUISSE FIRST BOST MTG S 2003 29 5		12/01/2021	Paydown		3,874	3,874	4,078	4,042		(168)		(168)		3,874				108	12/25/2033

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE D - PART 4

Showing All Long-Term Bonds and Stocks SOLD, REDEEMED or Otherwise DISPOSED OF During Current Year

1	2	3	4	5	6	7	8	9	10	Change In Book/Adjusted Carrying Value					16	17	18	19	20	21
										11	12	13	14	15						
CUSIP Identification	Description	Foreign	Disposal Date	Name of Purchaser	Number of Shares of Stock	Consideration	Par Value	Actual Cost	Prior Year Book/ Adjusted Carrying Value	Unrealized Valuation Increase/ Decrease	Current Year's (Amortization)/ Accretion	Current Year's Other-Than-Temporary Impairment Recognized	Total Change in Book/ Adjusted Carrying Value (11+12-13)	Total Foreign Exchange Change in Book/ Adjusted Carrying Value	Book/ Adjusted Carrying Value at Disposal Date	Foreign Exchange Gain (Loss) on Disposal	Realized Gain (Loss) on Disposal	Total Gain (Loss) on Disposal	Bond Interest/ Stock Dividends Received During Year	Stated Contractual Maturity Date
225410-HV-7	CREDIT SUISSE FIRST BOST MTG S 2003 17 4		12/01/2021	Paydown		8,777	8,777	9,011	9,011		(235)		(235)		8,777				294	06/25/2033
225410-WZ-1	CREDIT SUISSE FIRST BOST MTG S 2003 23 5		12/01/2021	Paydown		30,786	30,786	31,556	30,938		(152)		(152)		30,786				876	09/25/2033
225410-XA-5	CREDIT SUISSE FIRST BOST MTG S 2003 23 6		12/01/2021	Paydown		91,290	91,290	99,028	97,761		(6,472)		(6,472)		91,290				2,949	09/25/2033
22541S-AN-8	CREDIT SUISSE FIRST BOSTON MTG 2004 1 3A		12/01/2021	Paydown		25,260	25,260	29,275	29,275		(4,015)		(4,015)		25,260				1,045	02/25/2034
23242E-AE-9	CIABS ASSET BACKED CTF5 TR SER 2006 13 1		11/01/2021	Paydown		8,363	8,363	6,559	6,559		1,804		1,804		8,363				149	01/25/2037
23302#-AA-1	DAB LLC (WALGREEN) 6 63 CTL		12/01/2021	Redemption	100.0000	149,990	149,990	149,990	149,990						149,990				5,358	03/01/2028
233244-AH-5	DOT HDQTRS LS BK MTG FIN TRUST A2 SEC SR		12/07/2021	Various		1,451,078	1,451,078	1,317,927	1,450,987		91		91		1,451,078				44,343	12/07/2021
233331-AJ-6	DTE ENERGY COMPANY SR NT		08/02/2021	Various		10,161,349	5,500,000	5,529,842	5,519,837		(641)		(641)		5,519,196		(19,196)	(19,196)	4,940,875	04/15/2033
23379#-AA-9	DAHO LLC (WALGREEN) 6 34 CTL		12/01/2021	Redemption	100.0000	136,282	136,282	136,282	136,282						136,282				4,685	11/01/2027
233851-AF-1	DAIMLER FIN NORTH AMER LLC SR NT 144A		09/15/2021	Maturity		2,000,000	2,000,000	1,980,700	1,998,377		1,623		1,623		2,000,000				77,500	09/15/2021
247126-AJ-4	DELPHI AUTOMOTIVE SYSTEMS CORP SR NT		11/24/2021	Various		11,232,483	10,500,000	10,463,145	10,486,583		3,579		3,579		10,490,162		9,838	9,838	1,251,731	03/15/2024
24713#-AD-8	DELOITTE & TOUCHE USA LLP SER D GTD NT		11/20/2021	Maturity		7,500,000	7,500,000	7,500,000	7,500,000						7,500,000				524,250	11/20/2021
24879#-AA-4	DENTON CNTY ELEC COOP (COSERV) SER 2012A		10/01/2021	Redemption	100.0000	165,682	165,682	165,682	165,682						165,682				6,213	10/01/2040
25044#-AA-1	DESERT SUNLIGHT FDG TR I A1G TR GTD CTF		07/07/2021	Redemption	100.0000	47,364	47,364	47,364	47,364						47,364				846	10/07/2036
25654#-AB-8	DODGER TICKETS LLC 2007A SEC SR NT		03/31/2021	Redemption	100.0000	791,685	791,685	791,685	791,685						791,685				49,555	03/31/2032
26884T-AD-4	ERAC USA FINANCE CO SR NT 144A		08/16/2021	Maturity		4,000,000	4,000,000	3,997,640	3,999,805		195		195		4,000,000				180,000	08/16/2021
27829#-AJ-5	EATON VANCE CDO LTD SER 20202A CL A2 144		12/15/2021	Paydown		1,300,000	1,300,000	1,299,972	1,299,972		28		28		1,300,000				25,832	10/15/2032
278865-BG-4	ECOLAB INC SR NT 2.125% 08/15/50		11/01/2021	LNL001020		1,095,993	1,207,000	1,093,361	1,093,834		2,159		2,159		1,095,993				31,206	08/15/2050
28258#-AA-4	8POINT3 SOLAR INVESTCO 1 SR SEC ND		08/31/2021	Redemption	100.0000	74,293	74,293	74,293	74,293						74,293				2,929	11/30/2035
28258#-AB-2	8POINT3 SOLAR INVESTCO 1 JR SEC ND		09/01/2021	EXCHANGED		504,997	504,997	504,997	504,997						504,997				33,734	11/30/2035
28258#-AB-2	8POINT3 SOLAR INVESTCO 1 JR SEC ND		02/28/2021	Redemption	100.0000	142,584	142,584	142,584	142,584						142,584				4,762	11/30/2035
29250R-AU-0	ENBRIDGE ENERGY PARTNERS LP SR NT		06/15/2021	Call	100.0000	5,000,000	5,000,000	4,989,900	4,999,142		552		552		4,999,694		306	306	157,500	09/15/2021
30288*-AB-6	FLNG 2, LLC SR SEC 4.790% 03/31/38		09/30/2021	Redemption	100.0000	77,200	77,200	77,200	77,200						77,200				2,797	03/31/2038
30288*-AE-0	FLNG 2, LLC SR SEC ND		12/31/2021	Redemption	100.0000	365,646	365,646	365,646	365,646						365,646				10,053	12/31/2038
31620M-AK-2	FIDELITY NATIONAL INFORMATION SR NT		04/01/2021	Call	106.2044	5,310,222	5,000,000	5,026,800	5,006,979		(734)		(734)		5,006,245		(6,245)	(6,245)	390,917	04/15/2023
31620M-AT-3	FIDELITY NATIONAL INFORMATION SR NT		04/01/2021	Call	109.4920	6,569,517	6,000,000	5,933,460	5,960,061		1,632		1,632		5,961,693		38,307	38,307	682,517	08/15/2026
337738-AL-2	FISERV INC SR NT 4.750% 06/15/21		06/15/2021	Various		11,000,000	11,000,000	10,962,710	10,997,892		2,108		2,108		11,000,000				261,250	06/15/2021
34115#-AA-5	FLORIDA SOUTHEAST CONNECTION SER A SR NT		06/30/2021	Redemption	100.0000	256,755	256,755	256,755	256,755						256,755				2,715	06/30/2037
35877#-AA-0	Frisco HQ Operations SR SEC ND		12/15/2021	Redemption	100.0000	149,792	149,792	149,792	149,792						149,792				4,440	12/15/2037
36228F-SE-2	GS MTG SECS CORP 2004 5 AF4		12/01/2021	Paydown		113,257	113,257	108,124	109,461		3,796		3,796		113,257				2,605	06/25/2034
362334-QC-1	GS MTG SECS CORP 2006 7 AF5A		10/01/2021	Paydown		80,506	80,506	80,506	80,506						80,506				984	03/25/2046
36804P-AF-3	GATX FINL CORP 2005 1 PSTHR TR CT 144A		07/02/2021	Redemption	100.0000	881,251	881,251	881,251	881,251						881,251				82,346	01/02/2025
36877*-AA-2	GENCON ENERGY LLC SR NT		07/15/2021	Redemption	100.0000	101,504	101,504	101,504	101,504						101,504				3,601	07/25/2041
388608-AA-9	GRAPEVINE FINANCE LLC SEC NON REC SR NT		07/15/2021	Maturity		15,000,000	15,000,000	15,295,553	15,016,748		(16,748)		(16,748)		15,000,000				1,006,800	07/15/2021
391164-AE-0	GREAT PLAINS ENERGY INC NT		04/02/2021	Call	100.0000	7,000,000	7,000,000	7,062,440	7,003,206		(1,945)		(1,945)		7,001,261		(1,261)	(1,261)	114,110	06/01/2021
39121J-AE-0	GREAT RIVER ENERGY SER 2007A FMB 144A		07/01/2021	Various		326,749	326,749	270,956	296,351		30,398		30,398		326,749				20,435	07/01/2038
39121J-AG-5	GREAT RIVER ENERGY SER 2008A 144A		07/01/2021	Various		70,277	70,277	85,035	81,107		(10,831)		(10,831)		70,277				5,083	07/01/2038
39121J-AH-3	GREAT RIVER ENERGY FMB 144A		07/01/2021	Redemption	100.0000	138,000	138,000	138,000	138,000						138,000				6,180	07/01/2030
39812*-AA-4	GREYSTONE GRP ZANESVILLE (WALGREEN) 6 07		12/10/2021	Redemption	100.0000	170,645	170,645	170,645	170,645						170,645				5,606	04/10/2028
40256T-AL-7	GULF STREAM MERIDIAN 2 LTD SER 202011A C		05/21/2021	Paydown		4,000,000	4,000,000	4,000,000	4,000,000						4,000,000				58,080	10/15/2029
41161E-AA-6	HARBORWALK FUNDING SUB SURPLUS NT 144A		03/26/2021	Tax Free Exchange		3,000,000	3,000,000	3,000,000	3,000,000						3,000,000				93,501	02/15/2069
43014*-AA-2	HIGHLAND HOUSE APTS LLC (WALGREEN) 6 62		12/01/2021	Redemption	100.0000	53,254	53,254	53,254	53,254						53,254				4,696	12/01/2027

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SCHEDULE D - PART 4

Showing All Long-Term Bonds and Stocks SOLD, REDEEMED or Otherwise DISPOSED OF During Current Year

1	2	3	4	5	6	7	8	9	10	Change In Book/Adjusted Carrying Value					16	17	18	19	20	21	
										11	12	13	14	15							
CUSIP Identification	Description	Foreign	Disposal Date	Name of Purchaser	Number of Shares of Stock	Consideration	Par Value	Actual Cost	Prior Year Book/ Adjusted Carrying Value	Unrealized Valuation Increase/ Decrease	Current Year's (Amortization)/ Accretion	Current Year's Other-Than-Temporary Impairment Recognized	Total Change in Book/ Adjusted Carrying Value (11+12-13)	Total Foreign Exchange Change in Book/ Adjusted Carrying Value	Book/ Adjusted Carrying Value at Disposal Date	Foreign Exchange Gain (Loss) on Disposal	Realized Gain (Loss) on Disposal	Total Gain (Loss) on Disposal	Bond Interest/ Stock Dividends Received During Year	Stated Contractual Maturity Date	
43459#-AA-0	HOGAN REAL ESTATE LLC IV (WALGREEN) 6 91		12/01/2021	Redemption 100.0000		173,537	173,537	173,537	173,537						173,537				6,416	09/01/2028	
43460#-AB-5	HOGAN REAL ESTATE LLC (WALGREEN) 6 27 CT		12/01/2021	Redemption 100.0000		166,268	166,268	166,268	166,268						166,268				5,634	01/01/2029	
43708A-AD-4	HOME EQUITY MTG LN ASSET BACKE 2002 A AF		12/01/2021	Paydown		257,485	257,485	257,485	257,485						257,485				11,302	05/25/2033	
43718N-AD-4	HOME LOAN TR 2006-HI3 2006 HI3 A4		12/01/2021	Paydown		116,561	116,561	116,561	116,561						116,561				3,841	02/25/2036	
438516-BA-3	HONEYWELL INTERNATIONAL INC SR NT		03/01/2021	Maturity		8,500,000	8,500,000	8,478,495	8,499,564		116,561		116,561	436	8,500,000				180,625	03/01/2021	
443510-AF-9	HUBBELL INC SR NT 3.625% 11/15/22		04/02/2021	Call 105.3264		2,106,529	2,000,000	1,983,480	1,996,919		404		404	404	1,997,323		2,677	2,677	134,119	11/15/2022	
452308-AP-4	ILLINOIS TOOL WORKS INC SR NT		06/15/2021	Various		4,000,000	4,000,000	3,982,080	3,998,530		947		947	947	3,999,477		523	523	101,250	09/15/2021	
45660L-K6-5	INDYMAC MBS INC (RAST) 2005 A12 A5		12/01/2021	Paydown		186,125	199,955	35,829	43,145		142,980		142,980	186,125	6,548				52,162	11/25/2035	
45688C-AB-3	INGEVITY CORP SR NT 144A		11/01/2021	LNL01076		1,335,000	1,335,000	1,335,000	1,335,000					1,335,000					52,162	11/01/2028	
460146-CP-6	INTERNATIONAL PAPER COMPANY SR NT		10/15/2021	Call 108.9607		5,448,034	5,000,000	4,981,200	4,988,341		1,059		1,059	1,059	4,989,400		10,600	10,600	595,315	02/15/2027	
466160-AA-9	JGIPT XXIV LLC 2011 2A A		12/15/2021	Paydown		475,507	475,507	475,233	475,233		273		273	475,507					12,643	09/15/2056	
46625H-JC-5	JPMORGAN CHASE & CO SR NT		08/15/2021	Various		12,500,000	12,500,000	12,491,875	12,499,382		618		618	12,500,000					543,750	08/15/2021	
46629S-AC-6	JP MORGAN MTG TR 2006 S4 2006 S4 A3		12/01/2021	Paydown		48,746	48,805	30,587	31,927		17,380		16,819	48,746					1,546	01/25/2037	
47809#-AA-0	JOHN SEVIER HOLDCO LLC SR SEC NT		07/15/2021	Redemption 100.0000		121,050	121,050	121,050	121,050						121,050				6,483	01/15/2042	
478375-AE-8	Johnson Control Inc SR NT		03/01/2021	Various Redemption 100.0000		5,000,000	5,000,000	4,983,020	4,999,279		721		721	5,000,000					106,250	03/01/2021	
501673-AA-5	LA ARENA FUNDING LLC REV BD		12/15/2021	Redemption 100.0000		277,744	277,744	283,498	281,196		(3,452)		(3,452)	277,744					21,264	12/15/2026	
53079E-AV-6	LIBERTY MUTUAL GROUP INC SR NT 144A		06/01/2021	Maturity		5,000,000	5,000,000	4,893,950	4,994,410		5,590		5,590	5,000,000					125,000	06/01/2021	
53948N-AA-1	LOANPAL SLR LN 2020-3 LTD SER 20203GS CL		12/23/2021	Paydown		59,710	59,710	59,685	59,685		25		25	59,710					596	12/20/2047	
55616X-AC-1	MACYS RETAIL HLDGS INC SR DEB		03/16/2021	JP MORGAN Redemption 100.0000		1,950,393	1,889,000	2,009,835	1,948,853		(1,431)		(1,431)	1,947,422		2,970	2,970		78,296	02/15/2028	
55819#-AA-1	MADISON PROPERTY GROUP LLC 6 34 CTL NT		12/01/2021	Redemption 100.0000		187,080	187,080	187,080	187,080						187,080				6,384	04/01/2029	
56165*-AA-1	MAN O WAR DEV LLC NO 4 6 14 CTL NT		12/01/2021	Redemption 100.0000		167,859	167,859	167,859	167,859						167,859				5,543	07/01/2028	
576433-GS-9	MASTR ADJ RATE MTG TR 2003 6 8A1		12/01/2021	Paydown		1,218	1,218	1,310	1,218						1,218				13	12/25/2033	
576433-NB-8	MASTR ADJ RATE MTG TR 2004 5 7A1		12/01/2021	Paydown		34,338	34,338	32,687	32,687		1,651		1,651	34,338					235	05/25/2034	
576434-GY-4	MASTER ALTERNATIVE LN TR 2003 7 3A1		12/01/2021	Paydown		11,122	11,122	11,041	11,041		81		81	11,122					323	11/25/2033	
576434-JW-5	MASTER ALTERNATIVE LN TR 2003 8 3A3		12/01/2021	Paydown		108,921	108,921	108,193	108,219		701		701	108,921					2,735	12/25/2033	
576434-LT-9	MASTER ALTERNATIVE LN TR 2004 1 2A1		11/01/2021	Paydown		30,296	30,296	27,745	27,745		2,551		2,551	30,296					2,140	01/25/2034	
579780-AH-0	MCCORMICK & CO INC SR NT		07/15/2021	Maturity		3,000,000	3,000,000	2,989,380	2,989,316		684		684	3,000,000					117,000	07/15/2021	
589929-3T-3	MLMI 2003 A5 2A6 2.518% 08/25/33		12/01/2021	Paydown		132,923	132,923	132,726	132,726		198		198	132,923					1,382	08/25/2033	
589929-F3-7	MLMI 2003 A1 3A 2.000% 12/25/32		12/01/2021	Paydown		868	868	875	875		(7)		(7)	868					9	12/25/2032	
59548P-AB-5	MID STATE CAP CORP 2006 1 TR 2006 1 M1		12/01/2021	Paydown		365,560	365,560	365,560	365,560					365,560					12,392	10/15/2040	
59748T-AB-5	MIDLAND COGENERATION VENTURE L CL B SR N		09/30/2021	Call 109.6615 Redemption 100.0000		1,263,722	1,152,384	1,152,384	1,152,384						1,152,384				174,359	03/15/2025	
59748T-AB-5	MIDLAND COGENERATION VENTURE L CL B SR N		09/15/2021	Redemption 100.0000		313,731	313,731	313,731	313,731						313,731				13,140	03/15/2025	
60527T-AA*-5	MISSISSIPPI BUSINESS FIN CORP SER 99A SE		07/30/2021	Call 101.4628		1,014,628	1,000,000	1,000,000	1,000,000						1,000,000				70,083	10/20/2021	
61747W-AL-3	MORGAN STANLEY SR NT 5.500% 07/28/21		07/28/2021	Maturity		1,000,000	1,000,000	1,007,800	1,000,569		(569)		(569)	1,000,000					55,000	07/28/2021	
62963#-AE-1	NRP (OPERATING) LLC SER E SR NT		03/08/2021	Redemption 100.0000		127,574	127,574	133,595	129,653		(2,079)		(2,079)	127,574							03/28/2024
637432-BS-3	NATL RURAL UTIL COOP FIN CORP NT		11/01/2021	Various Redemption 100.0000		61,000	61,000	71,689	65,409		(4,409)		(4,409)	61,000					4,484	11/01/2026	
64079*-AB-8	NEPTUNE REGIONAL TRANSMISSION TR A SEC S		12/31/2021	Redemption 100.0000		464,775	464,775	464,775	464,775						464,775				18,037	06/30/2027	
64352V-EF-4	NEW CENTURY HOME EQUITY LOAN T 2003 5 A1		12/01/2021	Paydown		3,835	3,835	3,834	3,834						3,835				88	11/25/2033	
64352V-EH-0	NEW CENTURY HOME EQUITY LOAN T 2003 5 M1		12/01/2021	Paydown		90,082	90,082	89,251	89,341		741		741	90,082					1,969	11/25/2033	
64352V-EK-3	NEW CENTURY HOME EQUITY LOAN T 2003 5 M3		12/01/2021	Paydown		249	249	249	249		157		157	249					8	11/25/2033	
654894-AF-1	NOBLE AFFILIATES INC SR NT		01/06/2021	Various		3,943,836	3,800,000	4,121,938	3,944,142		(255)		(255)	3,943,887		(51)	(51)		81,067	04/01/2027	
654894-AG-9	NOBLE AFFILIATES INC DEB		10/01/2021	Tax Free Exchange		945,672	1,000,000	945,419	945,662		10		10	945,672					84,583	08/01/2097	
65535V-CM-8	NOMURA ASSET ACCEP CORP 2004 AP1 A5		12/01/2021	Paydown		299,504	299,504	299,499	299,499		5		5	299,504					10,224	03/25/2034	
666807-BE-1	NORTHROP CORP SR NT 3.500% 03/15/21		03/15/2021	Maturity		2,000,000	2,000,000	1,993,360	1,999,843		157		157	2,000,000					35,000	03/15/2021	
670881-AJ-0	OP CLO LTD SER 2020-19A CL A2 144A		09/01/2021	Paydown		2,000,000	2,000,000	2,000,000	2,000,000					2,000,000					49,700	07/20/2031	
67592M-AC-8	OCTAGON INVESTMENT PARTNERS 50 SER 20204		11/19/2021	Paydown		1,600,000	1,600,000	1,600,000	1,600,000					1,600,000					26,617	10/15/2033	
679574-AG-8	OLD DOMINION ELECTRIC CO-OP BD		12/01/2021	Various Redemption 100.0000		120,833	120,833	120,833	120,833						120,833				7,504	12/01/2028	
679574-AH-6	OLD DOMINION ELECTRIC CO-OP SER A 2003 F		12/01/2021	Redemption 100.0000		41,664	41,664	41,664	41,664						41,664				2,365	12/01/2028	

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE D - PART 4

Showing All Long-Term Bonds and Stocks SOLD, REDEEMED or Otherwise DISPOSED OF During Current Year

1	2	3	4	5	6	7	8	9	10	Change In Book/Adjusted Carrying Value					16	17	18	19	20	21
										11	12	13	14	15						
CUSIP Identification	Description	Foreign	Disposal Date	Name of Purchaser	Number of Shares of Stock	Consideration	Par Value	Actual Cost	Prior Year Book/ Adjusted Carrying Value	Unrealized Valuation Increase/ Decrease	Current Year's (Amortization)/ Accretion	Current Year's Other-Than-Temporary Impairment Recognized	Total Change in Book/ Adjusted Carrying Value (11+12-13)	Total Foreign Exchange Change in Book/ Adjusted Carrying Value	Book/ Adjusted Carrying Value at Disposal Date	Foreign Exchange Gain (Loss) on Disposal	Realized Gain (Loss) on Disposal	Total Gain (Loss) on Disposal	Bond Interest/ Stock Dividends Received During Year	Stated Contractual Maturity Date
680665-AK-2	OLIN CORP SR NT 5.000% 02/01/30		11/01/2021	LNL011G		573,862	576,000	573,120	573,691			171			573,862				36,000	02/01/2030
695461-AA-0	PAGAYA AI ABS SER 20-3 CL A 144A		12/15/2021	Paydown		158,907	158,907	158,905	158,905			1			158,907				1,997	05/17/2027
71839#-AA-2	PHILLIES FDG LP SEC REV BKD NT		10/10/2021	100.0000		532,304	532,304	532,304	532,304						532,304				20,819	07/10/2030
72390#-AA-3	PIONEER TRANSMISSION LLC SR NT		10/01/2021	100.0000		45,480	45,480	45,480	45,480						45,480				1,180	10/01/2049
74151#-AJ-7	PRICEWATERHOUSECOOPERS LLP SER L SR NT		02/10/2021	Maturity		2,000,000	2,000,000	2,000,000	2,000,000						2,000,000				39,100	02/10/2021
74164M-AA-6	PRIMERICA INC SR NT 4.750% 07/15/22		12/20/2021	Call 102.3175		2,046,350	2,000,000	1,996,860	1,999,415		364		364		1,999,779		221	221	182,253	07/15/2022
742741-AA-9	PROCTOR & GAMBLE PROFIT SHARE ESOP NT		01/01/2021	100.0000		51,978	51,978	62,376	51,978						51,978				2,433	01/01/2021
743315-AP-8	PROGRESSIVE CORP (OHIO) SR NT		11/01/2021	LNL01066		3,000,877	2,643,000	3,064,426	3,009,525		(8,648)		(8,648)		3,000,877				116,887	04/25/2044
743759-AP-7	PROVIDENCE HEALTH SYS OBLIG GR SER 2005		10/01/2021	Call 100.0000		360,000	360,000	360,000	360,000						360,000				19,296	10/01/2025
744538-AC-3	PUBLIC SERVICE NEW HAMPSHIRE FMB		06/01/2021	Call 100.0000		2,500,000	2,500,000	2,489,450	2,499,183		509		509		2,499,692		308	308	60,000	09/01/2021
744542-AB-7	PUBLIC SVC CO NEW MEXICO SR NT		07/15/2021	Call 100.0000		2,000,000	2,000,000	1,997,140	1,999,725		197		197		1,999,922		78	78	84,411	10/01/2021
749580-AG-3	RFMSI SER 2006 S10 TR 2006 S10 1A7		12/01/2021	Paydown		93,401	92,086	62,846	65,369		28,032		28,032		93,401				3,124	10/25/2036
751155-AQ-5	RALI SER 2006 QS10 TR 2006 QS10 A15		12/01/2021	Paydown		172,539	214,534	144,142	146,553		25,987		25,987		172,539				6,970	08/25/2036
75458*-AA-7	RAYBURN CTRY ELEC COOP FMB		12/15/2021	100.0000		33,333	33,333	33,333	33,333						33,333				778	06/15/2050
76112B-FV-7	RES ASSET MTG PRODS IN 2004 RS12 M11		12/01/2021	Paydown		174,029	174,029	174,023	174,029						174,029				5,810	12/25/2034
76112B-FW-5	RES ASSET MTG PRODS IN 2004 RS12 M12		06/01/2021	Paydown		1,347	1,347	735	735		(735)		(735)						34	12/25/2034
78355H-KB-4	RYDER SYSTEM INC MTN 3.450% 11/15/21		08/16/2021	Call 100.4996		1,507,494	1,500,000	1,498,770	1,499,820		128		128		1,499,949		51	51	46,450	11/15/2021
78403D-AF-7	SBA TOWER TRUST 2013 2 C		10/15/2021	Paydown		5,000,000	5,000,000	5,000,000	5,000,000						5,000,000				155,083	04/15/2048
78487#-AA-2	SWA/WHEAT RIDGE LLC (WALGREEN) 6 70 CTL		12/01/2021	100.0000		109,106	109,106	109,106	109,106						109,106				3,998	09/01/2027
80382S-AR-9	STRUCTURED ASSET INV LN TR 2003 5 A		12/27/2021	Paydown		1,681	1,681	3	3		1,678		1,678		1,681				58	06/27/2033
805564-MG-3	SAXON ASSET SECS TR 2002 3 AF6		12/01/2021	Paydown		111,413	111,413	111,408	111,413						111,413				1,925	05/25/2031
81441L-AC-4	SECURITY NATL MTG LN TR 2006 1 2006 1A 1		12/01/2021	Paydown		545,953	545,953	545,388	549,708		(3,755)		(3,755)		545,953				21,572	09/25/2036
81883A-AJ-8	Shackleton CLO LTD SER 20157RA CL A2 144		05/15/2021	Paydown		2,000,000	2,000,000	2,000,000	2,000,000						2,000,000				44,753	07/15/2031
83614X-AC-5	SOUND POINT CLO LTD SER 20201A CL A1B 14		07/30/2021	Paydown		3,000,000	3,000,000	3,000,000	3,000,000						3,000,000				70,648	07/20/2030
84123#-AA-0	SOUTHAVEN HOLDCO LLC TVA SR NT		08/15/2021	100.0000		338,484	338,484	338,484	338,484						338,484				12,638	08/15/2033
84334#-AA-5	SOUTHERN MD ELECTRIC COOP INC FMB		10/16/2021	100.0000		78,219	78,219	78,219	78,219						78,219				2,379	04/16/2048
848609-AA-1	SPIRITS OF ST LOUIS BASKETBALL SR SEC NT		12/31/2021	100.0000		101,202	101,202	101,202	101,202						101,202				3,118	06/30/2036
85234#-AB-1	STADIUM FUNDING TRUST SR NT		04/01/2021	100.0000		93,781	93,781	93,781	93,781						93,781				2,345	04/01/2039
86738#-AA-4	SUNFLOWER ELECTRIC CO LLD SER 2013A FMB		12/31/2021	100.0000		533,333	533,333	533,333	533,333						533,333				14,410	12/31/2042
87236Y-AF-5	TD AMERITRADE HOLDING CO SR NT		09/22/2021	Tax Free Exchange		5,992,495	6,000,000	5,987,520	5,991,609		886		886		5,992,495				193,050	04/01/2027
87236Y-AJ-7	TD AMERITRADE HOLDING CO SR NT		09/22/2021	Tax Free Exchange		604,872	600,000	606,030	605,273		(408)		(408)		604,865				16,088	10/01/2029
87265C-AU-4	TRW INC SR MTN Ser A 9.375% 04/15/21		04/15/2021	Maturity		1,000,000	1,000,000	1,102,510	1,002,887		(2,887)		(2,887)		1,000,000				46,875	04/15/2021
87305Q-CC-3	TTX COMPANY SR NT 144A		05/01/2021	Maturity		4,500,000	4,500,000	4,559,985	4,502,467		(2,467)		(2,467)		4,500,000				99,000	05/01/2021
883556-CG-5	THERMO FISHER SCIENTIFIC INC SR NT		12/03/2021	Call 120.3200		4,451,840	3,700,000	3,732,886	3,730,766		(2,628)		(2,628)		3,728,138		(28,138)	(28,138)	949,658	03/25/2030
88642R-AA-7	TIDEWATER INC SR SEC2 8.000% 08/01/22		11/16/2021	Call 105.1913		486,732	462,711	462,711	462,711						462,711				62,580	08/01/2022
89417E-AN-9	TRAVELERS COS INC SR NT		11/01/2021	LNL01011		4,001,010	3,634,000	4,020,730	4,008,261		(7,251)		(7,251)		4,001,010				169,254	03/07/2048
89566E-AB-4	TRI STATE GENERATION & TRANSMI SER B PST		01/31/2021	100.0000		278,383	278,383	321,498	296,333		(17,950)		(17,950)		278,383				9,944	07/31/2033
90363#-AB-6	USTA NATL TENNIS CTF INC SER B SR SEC		07/08/2021	100.0000		117,988	117,988	117,988	117,988						117,988				3,623	09/08/2039
90932E-AA-1	UNITED AIR 2016-2 AA PTT Secd SF Bd		10/07/2021	100.0000		687,205	687,205	687,205	687,205						687,205				14,818	10/07/2028
91159H-HA-1	US BANCORP SR NT 4.125% 05/24/21		04/23/2021	Various		16,000,000	16,000,000	15,984,790	15,999,288		558		558		15,999,846		154	154	273,167	05/24/2021
92332L-AG-4	VENTURE CDO LTD SER 201936A CL A1B 144A		06/09/2021	Paydown		2,000,000	2,000,000	2,000,000	2,000,000						2,000,000				46,881	04/20/2032
92338B-AC-9	VERDE CLO LTD SER 20191A CL A 144A		04/25/2021	Paydown		2,000,000	2,000,000	2,000,000	2,000,000						2,000,000				16,067	04/15/2032
92428F-AB-3	VERMONT TRANSCO LLC FMB SER R ACCD INVS		04/01/2021	100.0000		187,500	187,500	187,500	187,500						187,500				5,391	04/01/2037
92922F-XL-7	WAMU MTG PASS THRU CTF5 2004 CB3 1A		12/01/2021	Paydown		96,221	96,221	99,500	96,575		(354)		(354)		96,221				2,493	10/25/2034

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SCHEDULE D - PART 4

Showing All Long-Term Bonds and Stocks SOLD, REDEEMED or Otherwise DISPOSED OF During Current Year

1	2	3	4	5	6	7	8	9	10	Change In Book/Adjusted Carrying Value					16	17	18	19	20	21
										11	12	13	14	15						
CUSIP Identification	Description	Foreign	Disposal Date	Name of Purchaser	Number of Shares of Stock	Consideration	Par Value	Actual Cost	Prior Year Book/ Adjusted Carrying Value	Unrealized Valuation Increase/ Decrease	Current Year's (Amortization)/ Accretion	Current Year's Other-Than-Temporary Impairment Recognized	Total Change in Book/ Adjusted Carrying Value (11+12-13)	Total Foreign Exchange Change in Book/ Adjusted Carrying Value	Book/ Adjusted Carrying Value at Disposal Date	Foreign Exchange Gain (Loss) on Disposal	Realized Gain (Loss) on Disposal	Total Gain (Loss) on Disposal	Bond Interest/ Stock Dividends Received During Year	Stated Contractual Maturity Date
92984*-AA-5	WEC INFRASTRUCTURE WIND HLDG I SR NT		12/31/2021	Redemption 100.0000		378,253	378,253	378,253	378,253						378,253				7,679	12/31/2032
935258-AA-7	WARREN GREEN RVR RD PPTY (CVS) CTL		12/15/2021	Redemption 100.0000		212,802	212,802	212,802	212,802						212,802				7,297	07/15/2023
939336-YD-9	WASHINGTON MUT MTG SECS CORP 2003 MS4 2A		12/01/2021	Paydown		93,349	92,747	92,747	93,349		601		601		93,349				3,818	02/25/2033
93935E-AG-9	WASHINGTON MUT MTG PSTHR CTF5 2006 8 A5		12/01/2021	Paydown		128,297	128,297	64,537	66,143		62,154		62,154		128,297				1,823	10/25/2036
94985J-CA-6	WELLS FARGO MBS 2007 7 TR 2007 7 A49		12/01/2021	Paydown		130,734	141,600	132,582	132,708		(1,974)		(1,974)		130,734				4,306	06/25/2037
94985R-AQ-5	WELLS FARGO MBS 2007 4 TR 2007 4 A15		09/30/2021	Paydown															80,225	04/25/2037
94986A-BA-5	WELLS FARGO MBS 2007 8 TR 2007 8 2A1		09/30/2021	Paydown															4,245	07/25/2037
961501-AA-1	WESTSIDE INTERMODAL TRANSN COR BD 144A		06/15/2021	Redemption 100.0000		76,872	76,872	68,784	74,977		1,895		1,895		76,872				2,171	06/15/2023
96525W-AF-0	Whitehorse X Ltd/LLC 2015-10A A2 Sr Sec		10/17/2021	Paydown		1,628,230	1,628,230	1,624,974	1,627,655		575		575		1,628,230				25,818	04/17/2027
969133-AG-2	WILLAMETTE INDUSTRIES INC SR DB		10/01/2021	Various		2,350,000	2,350,000	2,771,522	2,379,032		(29,032)		(29,032)		2,350,000				211,500	10/01/2021
96950F-AH-7	WILLIAMS PARTNERS LP SR NT		08/15/2021	Call 100.0000		5,000,000	5,000,000	5,033,200	5,003,438		(2,444)		(2,444)		5,000,993		(993)	(993)	150,000	11/15/2021
98665#-AB-2	WELLSPAN HEALTH SER B SR SEC2 NT		06/01/2021	Redemption 100.0000		2,787	2,787	2,787	2,787						2,787				40	06/01/2044
98875J-AE-4	ZAIS MATRIX CDO I SER 202016A CL AF 144A		10/20/2021	Paydown		800,000	800,000	798,000	798,000		2,000		2,000		800,000				21,247	10/20/2031
C9716#-AC-3	WASTE CONNECTIONS INC SR NT TRNCH C		09/20/2021	Call 107.9069		5,395,346	5,000,000	5,000,000	5,000,000						5,000,000				516,967	06/01/2026
01877K-AC-7	ALLIANCE PIPELINE LP NT 144A		12/10/2021	Call 112.6763		5,613,308	4,981,800	4,311,504	4,797,532		46,040		46,040		5,000,000				1,002,123	12/31/2025
01877K-AC-7	ALLIANCE PIPELINE LP NT 144A		06/30/2021	Redemption 100.0000		613,700	613,700	531,127	591,000		22,700		22,700		613,700				24,171	12/31/2025
01877K-AD-5	ALLIANCE PIPELINE LP SR NT 144A		12/10/2021	Call 110.9353		273,833	246,840	237,475	242,316		816		816		243,132		3,708	3,708	37,695	12/31/2025
01877K-AD-5	ALLIANCE PIPELINE LP SR NT 144A		06/30/2021	Redemption 100.0000		6,600	6,600	6,350	6,479		121		121		6,600				152	12/31/2025
064149-C8-8	BANK OF NOVA SCOTIA NT		01/13/2021	Maturity		5,000,000	5,000,000	4,992,000	4,999,967		33		33		5,000,000				109,375	01/13/2021
67077M-AC-2	NUTRIEN LTD SR NT 3.625% 03/15/24		12/16/2021	Call 105.5410		2,110,820	2,000,000	1,988,705	1,993,613		1,831		1,831		1,995,445		4,555	4,555	201,646	03/15/2024
67077M-AC-2	NUTRIEN LTD SR NT 3.625% 03/15/24		11/01/2021	LNL01066		1,995,202	2,000,000	1,988,705	1,993,613		1,588		1,588		1,995,202				81,764	03/15/2024
98462Y-C*-9	YAMANA GOLD INC SER D SR NT	A	09/08/2021	Call 110.2694		5,513,471	5,000,000	5,000,000	5,000,000						5,000,000				682,593	03/23/2024
C4111#-AJ-0	GRAYMONT WESTERN CANADA INC SR NT		08/21/2021	Redemption 100.0000		100,000	100,000	100,000	100,000						100,000				3,560	08/21/2034
05252A-BK-6	AUSTRALIA & NZ BANKING GRP LTD SR NT 144	C	01/12/2021	Various		10,000,000	10,000,000	9,975,700	9,999,907		93		93		10,000,000				243,750	01/12/2021
21987B-AP-3	CORPORACION NACIONAL DEL COBRE NT 144A	C	11/03/2021	Various		5,000,000	5,000,000	4,929,450	4,992,945		7,055		7,055		5,000,000				193,750	11/03/2021
40052V-AB-0	GRUPO BIMBO SAB DE CV GTD NT 144A		04/26/2021	Various		5,464,625	5,300,000	5,284,202	5,297,956		604		604		5,298,559		1,441	1,441	344,163	01/25/2022
65557C-AD-5	NORDEA BANK AB SR NT 144A	C	01/14/2021	Maturity CITIGROUP GLOBAL		5,000,000	5,000,000	4,976,150	4,999,892		108		108		5,000,000				121,875	01/14/2021
71654Q-CL-4	PETROLEOS MEXICANOS SR NT	C	02/18/2021	MARKETS		4,110,013	4,631,000	5,369,490	5,337,750		(1,674)		(1,674)		5,336,076		(1,226,061)	(1,226,061)	155,203	02/12/2048
75405U-AA-4	RAS LAFFAN LIQUEFIED NAT GAS C SER B 144	C	09/30/2021	Redemption 100.0000		82,800	82,800	83,545	83,011		(211)		(211)		82,800				3,698	09/30/2027
85771P-AF-9	STATOIL ASA GBL NT 3.150% 01/23/22	C	10/21/2021	Call 100.7400		3,022,200	3,000,000	2,994,900	2,999,379		470		470		2,999,849				139,800	01/23/2022
87020P-AG-2	SWEDBANK AB SR NT 2.650% 03/10/21	C	03/10/2021	Maturity		9,000,000	9,000,000	8,989,560	8,999,575		425		425		9,000,000				119,250	03/10/2021
87969N-AC-9	TELSTRA CORP LTD NT 144A	C	10/12/2021	Maturity		3,000,000	3,000,000	2,977,560	2,997,916		2,084		2,084		3,000,000				144,000	10/12/2021
89675*-AR-8	TRITON CONTAINER INTERNATIONAL SER 2010	D	08/30/2021	Call 104.0547		1,248,656	1,200,000	1,200,000	1,200,000						1,200,000				115,156	04/30/2022
89675*-AR-8	TRITON CONTAINER INTERNATIONAL SER 2010	D	04/30/2021	Redemption 100.0000		1,200,000	1,200,000	1,200,000	1,200,000						1,200,000				39,900	04/30/2022
980236-AL-7	WOODSIDE FINANCE LTD GTD NT 144A	C	02/10/2021	Call 100.0000		5,000,000	5,000,000	5,579,150	5,028,057		(8,482)		(8,482)		5,019,575		(19,575)	(19,575)	57,500	05/10/2021
980888-AF-8	WOOLWORTHS LTD NT 144A	C	04/12/2021	Various		15,000,000	15,000,000	15,039,630	15,001,379		(1,379)		(1,379)		15,000,000				341,250	04/12/2021
G213EJ-BK-0	CIMA FINANCE DAC SEC EMTN	D	09/05/2021	Redemption 100.0000		484,110	484,110	484,110	484,110						484,110				10,909	09/05/2029
G3469#-AC-1	FIRSTGROUP PLC SER B SR NT	C	08/11/2021	Call 117.4721		7,048,328	6,000,000	6,000,000	6,000,000						6,000,000				1,272,838	03/27/2028
G8967#-AT-0	TRITON CONTAINER INTL LTD BERM Sr Sec Nt	C	08/30/2021	Call 110.1093		4,404,373	4,000,000	4,000,000	4,000,000						4,000,000				526,192	03/31/2027
G9284#-AY-3	VITOL FINANCE LTD SER K SR NT	D	07/28/2021	Maturity		4,000,000	4,000,000	4,319,400	4,031,202		(31,202)		(31,202)		4,000,000				229,600	07/28/2021
P8711*-AA-4	OPAIN-EL DORADO AIRPORT SR SEC2 NT	C	12/15/2021	Redemption 100.0000		259,341	259,341	259,341	259,341						259,341				8,068	12/15/2026
V6179#-AA-2	MESTAMO YEPTON DROSHN HEBDOL SER A SR S	D	06/25/2021	Redemption 100.0000		1,000,000	1,000,000	1,000,000	1,000,000						1,000,000				23,250	06/25/2024
W2469*-AC-9	ELEKTA AB SER B SR NT 5.110% 05/04/21	D	05/04/2021	Maturity		5,000,000	5,000,000	5,000,000	5,000,000						5,000,000				127,750	05/04/2021
3899999	Subtotal - Bonds - Industrial and Miscellaneous (Unaffiliated)					451,003,760	439,471,563	440,996,306	439,928,127		662,138	1,762	660,376		440,588,512		(1,100,520)	(1,100,520)	25,704,019	XXX

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE D - PART 4

Showing All Long-Term Bonds and Stocks SOLD, REDEEMED or Otherwise DISPOSED OF During Current Year

1	2	3	4	5	6	7	8	9	10	Change In Book/Adjusted Carrying Value					16	17	18	19	20	21
										11	12	13	14	15						
CUSIP Identification	Description	Foreign	Disposal Date	Name of Purchaser	Number of Shares of Stock	Consideration	Par Value	Actual Cost	Prior Year Book/ Adjusted Carrying Value	Unrealized Valuation Increase/ Decrease	Current Year's (Amortization)/ Accretion	Current Year's Other-Than-Temporary Impairment Recognized	Total Change in Book/ Adjusted Carrying Value (11+12-13)	Total Foreign Exchange Change in Book/ Adjusted Carrying Value	Book/ Adjusted Carrying Value at Disposal Date	Foreign Exchange Gain (Loss) on Disposal	Realized Gain (Loss) on Disposal	Total Gain (Loss) on Disposal	Bond Interest/ Stock Dividends Received During Year	Stated Contractual Maturity Date
62914E-AA-2	NIB CAP BK NY PEPP DEB 144A	C	09/13/2021	Call	100.0000	1,500,000	1,500,000	1,500,000	1,500,000						1,500,000				25,627	12/11/2049
607980-AH-1	BARCLAYS PLC 1986 FL RT SER 2	D	12/01/2021	Various		8,092,000	8,500,000	8,500,000	8,500,000						8,500,000		(408,000)	(408,000)	51,687	02/01/2049
655356-AG-7	LLOYDS BANK PLC FLTG SB NT	D	12/29/2021	Call	100.0000	22,000,000	22,000,000	22,000,000	22,000,000						22,000,000				104,538	06/29/2049
4899999	Subtotal - Bonds - Hybrid Securities					31,592,000	32,000,000	32,000,000	32,000,000						32,000,000		(408,000)	(408,000)	181,852	XXX
8399997	Total - Bonds - Part 4					532,688,054	521,566,822	521,411,320	520,726,497		2,067,086	1,762	2,065,324		522,791,820		(1,619,534)	(1,619,534)	27,407,252	XXX
8399998	Total - Bonds - Part 5					3,823,976	77,019,165	3,805,318			1,867		1,867		3,824,631		(655)	(655)	5,808	XXX
8399999	Total - Bonds					536,512,030	598,585,987	525,216,638	520,726,497		2,068,953	1,762	2,067,191		526,616,451		(1,620,189)	(1,620,189)	27,413,060	XXX
8999997	Total - Preferred Stocks - Part 4						XXX													XXX
8999998	Total - Preferred Stocks - Part 5						XXX													XXX
8999999	Total - Preferred Stocks						XXX													XXX
31339#-10-3	Federal Home Ln Bk NY common Stk		04/29/2021	Direct with Company	45.000	4,500		4,500	4,500					4,500						XXX
9199999	Subtotal - Common Stocks - Industrial and Miscellaneous (Unaffiliated) Other					4,500	XXX	4,500	4,500						4,500					XXX
9399999	Subtotal - Common Stocks - Parent, Subsidiaries and Affiliates Other						XXX													XXX
9799997	Total - Common Stocks - Part 4					4,500	XXX	4,500	4,500						4,500					XXX
9799998	Total - Common Stocks - Part 5						XXX													XXX
9799999	Total - Common Stocks					4,500	XXX	4,500	4,500						4,500					XXX
9899999	Total - Preferred and Common Stocks					4,500	XXX	4,500	4,500						4,500					XXX
9999999	Totals					536,516,530	XXX	525,221,138	520,730,997		2,068,953	1,762	2,067,191		526,620,951		(1,620,189)	(1,620,189)	27,413,060	XXX

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE D - PART 5

Showing All Long-Term Bonds and Stocks ACQUIRED During Year and Fully DISPOSED OF During Current Year

1	2	3	4	5	6	7	8	9	10	11	Change in Book/Adjusted Carrying Value					17	18	19	20	21			
											12	13	14	15	16								
CUSIP Identification	Description	Foreign	Date Acquired	Name of Vendor	Disposal Date	Name of Purchaser	Par Value (Bonds) or Number of Shares (Stock)	Actual Cost	Consideration	Book/Adjusted Carrying Value at Disposal	Unrealized Valuation Increase/(Decrease)	Current Year's (Amortization)/Accretion	Current Year's Other-Than-Temporary Impairment Recognized	Total Change in Book/Adjusted Carrying Value (12 + 13 - 14)	Total Foreign Exchange Change in Book/Adjusted Carrying Value	Foreign Exchange Gain (Loss) on Disposal	Realized Gain (Loss) on Disposal	Total Gain (Loss) on Disposal	Interest and Dividends Received During Year	Paid for Accrued Interest and Dividends			
38376T-6Z-0	GNMA SER 2016179 CL Z 3.000% 12/20/46		06/01/2021	Interest Capitalization	12/01/2021	Paydown	14,727	14,727	14,727	14,727										232			
38378P-FG-8	GNMA SER 2013-182 CL CZ		08/01/2021	Interest Capitalization	12/01/2021	Paydown	331	331	331	331											4		
	GNMA SER 2017-2 CL Z 2.650% 01/20/46																						
38380C-NF-6			03/01/2021	Interest Capitalization	12/01/2021	Paydown	1,583	1,583	1,583	1,583											18		
38380K-G7-4	GNMA SER 2018-32 CL DZ		03/01/2021	Various	12/01/2021	Various	26,328	26,328	27,253	27,253		925		925							378		
38380T-UW-4	GNMA SER 2017-116 CL ZH		08/01/2021	Interest Capitalization	12/01/2021	Paydown	9,311	9,311	9,311	9,311											144		
	GNMA SER 201824 CL HZ 3.000% 02/20/48																						
38380V-AL-5			04/01/2021	Various	12/01/2021	Various	24,629	24,629	25,452	25,452		823		823							353		
38380V-GD-7	GNMA SER 2018-27 CL GZ		08/01/2021	Interest Capitalization	12/01/2021	Paydown	15,146	15,146	15,146	15,146											231		
38381B-BB-9	GNMA SER 2018-166 CL GZ		07/01/2021	Interest Capitalization	12/01/2021	Paydown	19,488	19,488	19,488	19,488											288		
38382B-SK-0	GNMA SER 2019153 CL JZ		08/01/2021	Various	12/01/2021	Various	5,969	5,969	5,953	5,953		(16)		(16)							77		
0599999. Subtotal - Bonds - U.S. Governments							117,510	117,512	119,244	119,244		1,732		1,732							1,725		
3136AY-UM-3	FANNIE MAE SER 2017-92 CL TZ		08/01/2021	Interest Capitalization	12/01/2021	Paydown	12,221	12,221	12,221	12,221											214		
3136B2-K9-2	FANNIE MAE SER 18-68 CL CZ		07/01/2021	Various	12/01/2021	Various	64,425	64,425	65,666	65,666		1,241		1,241							1,070		
3136B6-YT-4	FANNIE MAE SER 2019-66 CL KZ		11/01/2021	Various	12/01/2021	Various	2,474	2,474	2,465	2,465		(9)		(9)							37		
3137FH-KX-0	FREDDIE MAC SERIES 4823 CLASS TZ		06/01/2021	Interest Capitalization	12/01/2021	Paydown	79,486	79,486	79,486	79,486											1,535		
592041-ZW-0	MET GOVT NASHVILLE & DAVIDSON REV TXBL S		10/29/2021	JP MORGAN	11/30/2021	Basis Adjustment	2,000,000	105,459	105,428	105,428		(31)		(31)									
3199999. Subtotal - Bonds - U.S. Special Revenues							2,158,606	264,065	265,266	265,266		1,201		1,201								2,856	
001958-AE-3	ALTUS POWER AMERICA, INC 21-A		08/25/2021	DIRECT WITH COMPANY	08/30/2021	Redemption	100,000	10,055	10,055	10,055													
001958-AF-0	ALTUS POWER AMERICA, INC 21-B		08/25/2021	DIRECT WITH COMPANY	09/30/2021	Redemption	100,000	7,039	7,039	7,039											638		
08661U-AB-2	BETH ISRAEL LAHEY HEALTH SR NT SER L		11/05/2021	Various	11/30/2021	Basis Adjustment	12,000,000	(732,798)	(733,000)	(733,000)		(202)		(202)									
09261B-AB-6	BLACKSTONE HOLDINGS FINA SR NT 144A		04/30/2021	Various	05/31/2021	Basis Adjustment	11,500,000	71,942	72,833	72,833		891		891									
12434B-AA-4	BXC SKYWALKER LLC ABS CL A		06/22/2021	DIRECT WITH COMPANY	09/20/2021	Redemption	100,000	5,171	5,171	5,171											96		
12434B-AB-2	BXC SKYWALKER LLC ABS CL B		09/28/2021	DIRECT WITH COMPANY	11/20/2021	Redemption	100,000	2,586	2,586	2,586											45		
12666U-AE-3	CIABS ASSET BACKED CIFS TR 200 2006 15 A		08/01/2021	Interest Capitalization	12/01/2021	Paydown	18	18	18	18											(18)		
126673-JG-8	CIABS INC 2004 10 MF5 5.559% 07/25/34		03/01/2021	Interest Capitalization	12/01/2021	Paydown	637	637	637	637											(637)		
170257-AJ-8	CHL MTG PSTHR TR 2006 16 2006 16 3A5		04/01/2021	Interest Capitalization	12/01/2021	Paydown	1	1	1	1											10		
43014*-AA-2	HIGHLAND HOUSE APTS LLC (WALGREEN) 6 62		10/28/2021	Interest Capitalization	12/01/2021	Redemption	100,000	91	91	91											4		
53948P-AB-4	LOANPAL SOLAR LN LTD SER 20211GS CL B 14		12/07/2021	Interest Capitalization	12/07/2021	Paydown	17,452	17,452	17,452	17,452		6		6							434		
66765R-CK-0	NORTHWEST NATURAL GAS CO SR NT MTN		11/08/2021	US BANCORP	11/30/2021	Basis Adjustment	7,000,000	(448,000)	(448,000)	(448,000)													
695156-AW-9	PACKAGING CORP OF AMERICA SR NT		09/09/2021	RBC CAPITAL MARKETS	09/30/2021	Basis Adjustment	5,000,000	500,080	500,000	500,000		(80)		(80)									
714046-AJ-8	PERKINELMER INC SR NT 3.625% 03/15/51		10/29/2021	BARCLAYS CAPITAL	11/30/2021	Basis Adjustment	5,000,000	264,344	263,571	263,571		(773)		(773)									
744320-CF-0	PRUDENTIAL FINL INC SR NT MTN		02/26/2021	PARIBAS	03/31/2021	Basis Adjustment	3,000,000	555,533	555,000	555,000		(533)		(533)									
87264A-CM-5	T-MOBILE USA INC SR SEC NT 144A		09/16/2021	Various	09/30/2021	Basis Adjustment	8,000,000	889,939	889,800	889,800		(139)		(139)									
94106B-AB-7	WASTE CONNECTIONS INC SR NT		04/30/2021	WACHOVIA SECS (Wells Fargo)	05/31/2021	Basis Adjustment	7,000,000	(375,109)	(374,833)	(374,833)		276		276									
94106B-AD-3	WASTE CONNECTIONS INC SR NT		09/10/2021	JEFFERIES & COMPANY	09/30/2021	Basis Adjustment	2,000,000	206,200	206,200	206,200													
767201-AT-3	RIO TINTO FINANCE USA LTD SR NT		10/28/2021	ML PIERCE FENNER & SMITH	10/31/2021	Basis Adjustment	5,000,000	290,500	290,500	290,500													
92857W-BU-3	VODAFONE GROUP PLC-ADR SR NT		02/19/2021	Various	02/26/2021	Basis Adjustment	9,200,000	2,175,512	2,175,000	2,175,000		(512)		(512)									
3899999. Subtotal - Bonds - Industrial and Miscellaneous (Unaffiliated)							74,743,049	3,423,741	3,439,466	3,440,121		(1,066)		(1,066)								1,227	
8399998. Total - Bonds							77,019,165	3,805,318	3,823,976	3,824,631		1,867		1,867									5,808
8999998. Total - Preferred Stocks																							
9799998. Total - Common Stocks																							
9899999. Total - Preferred and Common Stocks																							
9999999 - Totals																							
								3,805,318	3,823,976	3,824,631		1,867		1,867								5,808	

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE D - PART 6 - SECTION 1

Valuation of Shares of Subsidiary, Controlled or Affiliated Companies

1 CUSIP Identification	2 Description, Name of Subsidiary, Controlled or Affiliated Company	3 Foreign	4 NAIC Company Code	5 ID Number	6 NAIC Valuation Method	7 Book/Adjusted Carrying Value	8 Total Amount of Goodwill Included in Book/ Adjusted Carrying Value	9 Nonadmitted Amount	Stock of Such Company Owned by Insurer on Statement Date	
									10 Number of Shares	11 % of Outstanding
0999999. Total Preferred Stocks									XXX	XXX
1899999. Total Common Stocks									XXX	XXX
1999999 - Totals									XXX	XXX

1. Total amount of goodwill nonadmitted \$

SCHEDULE D - PART 6 - SECTION 2

1 CUSIP Identification	2 Name of Lower-Tier Company	3 Name of Company Listed in Section 1 Which Controls Lower-Tier Company	4 Total Amount of Goodwill Included in Amount Shown in Column 8, Section 1	Stock in Lower-Tier Company Owned Indirectly by Insurer on Statement Date	
				5 Number of Shares	6 % of Outstanding
0399999 - Total				XXX	XXX

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE DA - PART 1

Showing All SHORT-TERM INVESTMENTS Owned December 31 of Current Year

1	Codes		4	5	6	7	Change in Book/Adjusted Carrying Value				12	13	Interest					20		
	2	3					8	9	10	11			14	15	16	17	18		19	
Description	Code	Foreign	Date Acquired	Name of Vendor	Maturity Date	Book/Adjusted Carrying Value	Unrealized Valuation Increase/(Decrease)	Current Year's (Amortization)/Accretion	Current Year's Other-Than-Temporary Impairment Recognized	Total Foreign Exchange Change in Book/Adjusted Carrying Value	Par Value	Actual Cost	Amount Due and Accrued Dec. 31 of Current Year on Bond Not in Default	Non-Admitted Due and Accrued	Rate of	Effective Rate of	When Paid	Amount Received During Year	Paid for Accrued Interest	
NONE																				
9199999 - Totals											XXX			XXX	XXX	XXX				

1. Line Book/Adjusted Carrying Value by NAIC Designation Category Footnote:

1A	1A .. \$	1B .. \$	1C .. \$	1D .. \$	1E .. \$	1F .. \$	1G .. \$
1B	2A .. \$	2B .. \$	2C .. \$				
1C	3A .. \$	3B .. \$	3C .. \$				
1D	4A .. \$	4B .. \$	4C .. \$				
1E	5A .. \$	5B .. \$	5C .. \$				
1F	6 .. \$						

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of December 31 of Current Year

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23													
Description	Description of Item(s) Hedged, Used for Income Generation or Replicated	Schedule/ Exhibit Identifier	Type(s) of Risk(s) (a)	Exchange, Counterparty or Central Clearinghouse	Trade Date	Date of Maturity or Expiration	Number of Contracts	Notional Amount	Strike Price, Rate or Index Received (Paid)	Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid	Current Year Initial Cost of Un-discounted Premium (Received) Paid	Current Year Income	Book/ Adjusted Carrying Value	Code	Fair Value	Unrealized Valuation Increase/ (Decrease)	Total Foreign Exchange Change in B./A.C.V.	Current Year's (Amortization)/ Accretion	Adjustment to Carrying Value of Hedged Item	Potential Exposure	Credit Quality of Reference Entity	Hedge Effectiveness at Inception and at Year-end (b)													
007999999. Subtotal - Purchased Options - Hedging Effective Excluding Variable Annuity Guarantees Under SSAP No.108														XXX																			XXX	XXX	
014999999. Subtotal - Purchased Options - Hedging Effective Variable Annuity Guarantees Under SSAP No.108														XXX																				XXX	XXX
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale ...	02RNE81BXP4R0TD8PU41	.01/15/2021	.01/18/2022	617,700	3,795.00		14,763		23,831		23,831	9,068																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Bank of America, NA	B4TYDEB6KMZ0031MB27	.01/19/2021	.01/18/2022	19,352	3,870.39		1,334		4,484		4,484	3,150																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	KD3XUN7C6T14HNA YLU02	.01/19/2021	.01/18/2022	49,622	3,817.11		1,747		2,839		2,839	1,092																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	KD3XUN7C6T14HNA YLU02	.01/19/2021	.01/18/2022	52,910	3,779.32		1,596		2,365		2,365	768																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	KD3XUN7C6T14HNA YLU02	.01/15/2021	.01/18/2022	4,997	3,858.31		345		1,205		1,205	860																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale ...	02RNE81BXP4R0TD8PU41	.01/15/2021	.01/18/2022	12,325,902	3,805.93		404,290		749,868		749,868	345,579																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Bank of America, NA	B4TYDEB6KMZ0031MB27	.01/15/2021	.01/18/2022	1,082,920	3,768.25		41,043		209,035		209,035	167,993																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale ...	02RNE81BXP4R0TD8PU41	.02/16/2021	.02/15/2022	7,857,221	3,971.92		255,360		473,994		473,994	218,635																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale ...	02RNE81BXP4R0TD8PU41	.02/16/2021	.02/15/2022	621,673	3,960.51		13,677		23,690		23,690	10,014																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	KD3XUN7C6T14HNA YLU02	.03/15/2021	.03/15/2022	1,838	4,063.00		123		334		334	211																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale ...	02RNE81BXP4R0TD8PU41	.03/15/2021	.03/15/2022	6,160,802	4,008.63		194,065		360,165		360,165	166,099																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale ...	02RNE81BXP4R0TD8PU41	.03/15/2021	.03/15/2022	339,014	3,997.12		7,458		12,265		12,265	4,807																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale ...	02RNE81BXP4R0TD8PU41	.04/15/2021	.04/18/2022	13,002,651	4,212.12		349,771		611,133		611,133	261,362																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale ...	02RNE81BXP4R0TD8PU41	.04/15/2021	.04/18/2022	3,100,531	4,200.03		55,189		88,482		88,482	33,292																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	KD3XUN7C6T14HNA YLU02	.05/18/2021	.05/16/2022	7,399,744	4,206.79		212,188		357,911		357,911	145,723																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	KD3XUN7C6T14HNA YLU02	.05/18/2021	.05/16/2022	1,254,272	4,194.89		25,337		39,974		39,974	14,637																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Bank of America, NA	B4TYDEB6KMZ0031MB27	.06/15/2021	.06/15/2022	7,545,971	4,289.06		221,852		335,703		335,703	113,852																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Bank of America, NA	B4TYDEB6KMZ0031MB27	.06/15/2021	.06/15/2022	884,519	4,276.74		17,425		24,087		24,087	6,662																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Bank of America, NA	B4TYDEB6KMZ0031MB27	.07/15/2021	.07/15/2022	5,966,571	4,403.63		175,417		249,203		249,203	73,786																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Bank of America, NA	B4TYDEB6KMZ0031MB27	.07/15/2021	.07/15/2022	425,372	4,390.99		8,167		10,739		10,739	2,572																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale ...	02RNE81BXP4R0TD8PU41	.08/16/2021	.08/15/2022	7,366,460	4,524.51		215,837		288,482		288,482	72,645																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale ...	02RNE81BXP4R0TD8PU41	.08/16/2021	.08/15/2022	291,835	4,511.52		5,662		6,808		6,808	1,146																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	BNP Paribas	QHSFEY17HU0XXZ413E03	.09/15/2021	.09/15/2022	9,330,619	4,525.51		281,691		359,285		359,285	77,593																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	BNP Paribas	QHSFEY17HU0XXZ413E03	.09/15/2021	.09/15/2022	547,855	4,512.51		10,639		12,833		12,833	2,194																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale ...	02RNE81BXP4R0TD8PU41	.10/15/2021	.10/17/2022	20,703,043	4,516.08		575,546		740,864		740,864	165,317																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale ...	02RNE81BXP4R0TD8PU41	.10/15/2021	.10/17/2022	806,724	4,503.12		11,406		14,276		14,276	2,870																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale ...	02RNE81BXP4R0TD8PU41	.11/15/2021	.11/15/2022	7,102,768	4,729.63		207,401		228,217		228,217	20,817																			
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale ...	02RNE81BXP4R0TD8PU41	.11/15/2021	.11/15/2022	462,502	4,716.05		9,343		10,150		10,150	807																			

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of December 31 of Current Year

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
Description	Description of Item(s) Hedged, Used for Income Generation or Replicated	Schedule/ Exhibit Identifier	Type(s) of Risk(s) (a)	Exchange, Counterparty or Central Clearinghouse	Trade Date	Date of Maturity or Expiration	Number of Contracts	Notional Amount	Strike Price, Rate or Index Received (Paid)	Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid	Current Year Initial Cost of Un-discounted Premium (Received) Paid	Current Year Income	Book/ Adjusted Carrying Value	Code	Fair Value	Unrealized Valuation Increase/ (Decrease)	Total Foreign Exchange Change in B./A.C.V.	Current Year's (Amortization)/ Accretion	Adjustment to Carrying Value of Hedged Item	Potential Exposure	Credit Quality of Reference Entity	Hedge Effectiveness at Inception and at Year-end (b)	
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale ... 02RNE81BXP4R0TD8PU41	12/15/2021	12/15/2022		7,341,130	4,756.95		223,170		229,947		229,947	6,776							
0159999999	Subtotal - Purchased Options - Hedging Other - Call Options and Warrants																						
0219999999	Subtotal - Purchased Options - Hedging Other																						
0289999999	Subtotal - Purchased Options - Replications																						
0359999999	Subtotal - Purchased Options - Income Generation																						
0429999999	Subtotal - Purchased Options - Other																						
0439999999	Total Purchased Options - Call Options and Warrants																						
0449999999	Total Purchased Options - Put Options																						
0459999999	Total Purchased Options - Caps																						
0469999999	Total Purchased Options - Floors																						
0479999999	Total Purchased Options - Collars																						
0489999999	Total Purchased Options - Other																						
0499999999	Total Purchased Options																						
0569999999	Subtotal - Written Options - Hedging Effective Excluding Variable Annuity Guarantees Under SSAP No.108																						
0639999999	Subtotal - Written Options - Hedging Effective Variable Annuity Guarantees Under SSAP No.108																						
0709999999	Subtotal - Written Options - Hedging Other																						
0779999999	Subtotal - Written Options - Replications																						
0849999999	Subtotal - Written Options - Income Generation																						
0919999999	Subtotal - Written Options - Other																						
0929999999	Total Written Options - Call Options and Warrants																						
0939999999	Total Written Options - Put Options																						
0949999999	Total Written Options - Caps																						
0959999999	Total Written Options - Floors																						
0969999999	Total Written Options - Collars																						
0979999999	Total Written Options - Other																						
0989999999	Total Written Options																						
Cross Currency Swaps	Foreign Currency Bond, J0835#AN7	D Part 1	Currency	JP Morgan Chase Bank N.A.	7H6GLXDRUGQFU57RNE97	08/01/2019	08/22/2034	3,992,606	USD @ 3.165% (JPY @ 0.42%)		110,167	241,118		629,657	432,734					71,000		100/100	
Cross Currency Swaps	Foreign Currency Bond, G7000#AE4	D Part 1	Currency	JP Morgan Chase Bank N.A.	7H6GLXDRUGQFU57RNE97	08/08/2019	11/06/2039	3,035,000	USD @ 2.81% (GBP @ 3.962%)		24,139	(351,113)		(293,778)	31,242					64,132		100/100	
Cross Currency Swaps	Foreign Currency Bond, G9000#AD2	D Part 1	Currency	JP Morgan Chase Bank N.A.	7H6GLXDRUGQFU57RNE97	08/21/2019	01/15/2050	6,072,000	USD @ 3.971% (GBP @ 2.79%)		50,038	(700,225)		(557,988)	62,485					160,823		100/100	
Cross Currency Swaps	Foreign Currency Bond, G36012A#3	D Part 1	Currency	Societe Generale Morgan Stanley Capital Services Inc	02RNE81BXP4R0TD8PU41	10/02/2019	05/07/2027	2,954,610	USD @ 3.25% (EUR @ 1.11%)		61,009	(115,841)		(29,702)	233,150					34,172		100/100	
Cross Currency Swaps	Foreign Currency Bond, G7349#AA2	D Part 1	Currency	Bank of America, NA	17331LVC2KQX5T7XV54	10/16/2019	01/16/2035	1,925,250	USD @ 3.286% (GBP @ 2.37%)		14,873	(106,418)		(62,237)	18,745					34,777		100/100	
Cross Currency Swaps	Foreign Currency Bond, G7178#AG9	D Part 1	Currency	Bank of America, NA	B4TYDEB6KMZ0031MB27	10/17/2019	04/20/2033	2,569,200	USD @ 3.38% (GBP @ 2.56%)		15,834	(139,690)		(93,010)	24,994					43,201		100/100	
Cross Currency Swaps	Foreign Currency Bond, G9385#AD7	D Part 1	Currency	Bank of America, NA	B4TYDEB6KMZ0031MB27	11/26/2019	02/26/2050	6,430,500	USD @ 3.68450% (GBP @ 2.60%)		56,380	(341,725)		(197,322)	62,485					170,667		100/100	
Cross Currency Swaps	Foreign Currency Bond, G8513#AD4	D Part 1	Currency	JP Morgan Chase Bank N.A.	7H6GLXDRUGQFU57RNE97	03/17/2020	06/17/2050	4,223,100	USD @ 3.37750% (GBP @ 3.04%)		(4,712)	(517,458)		(1,345,190)	43,739					112,685		100/100	
Cross Currency Swaps	Foreign Currency Bond, 880789A#9	D Part 1	Currency	JP Morgan Chase Bank N.A.	7H6GLXDRUGQFU57RNE97	05/21/2020	12/15/2030	2,151,000	USD @ 3.66000% (CAD @ 3.94%)		(16,229)	(224,016)		(263,556)	32,196					20,228		100/100	
Cross Currency Swaps	Foreign Currency Bond, Q0846#AD8	D Part 1	Currency	Credit Agricole	549300D12H7JTV5GQM89	08/04/2020	11/25/2030	1,876,640	USD @ 2.6525% (EUR @ 1.50%)		21,854	57,114		3,680	138,163					28,004		100/100	
Cross Currency Swaps	Foreign Currency Bond, L9619#AA7	D Part 1	Currency	Citibank	E570DZIWZ7F32TWEFA76	10/01/2020	10/29/2032	2,345,400	USD @ 2.7750% (EUR @ 1.4500%)		31,056	70,992		42,300	172,704					38,602		100/100	
Cross Currency Swaps	Foreign Currency Bond, Q8806#AA7	D Part 1	Currency	JP Morgan Chase Bank N.A.	7H6GLXDRUGQFU57RNE97	10/08/2020	06/30/2042	2,649,200	USD @ 3.7510% (AUD @ 4.070%)		(10,402)	(40,889)		102,013	165,026					59,988		100/100	
Cross Currency Swaps	Foreign Currency Bond, 53278LB#5	D Part 1	Currency	Credit Agricole	549300D12H7JTV5GQM89	10/29/2020	01/31/2031	5,848,500	USD @ 2.7850% (EUR @ 1.3700%)		80,466	162,480		125,821	431,760					88,167		100/100	

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of December 31 of Current Year

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23					
Description	Description of Item(s) Hedged, Used for Income Generation or Replicated	Schedule/ Exhibit Identifier	Type(s) of Risk(s) (a)	Exchange, Counterparty or Central Clearinghouse	Trade Date	Date of Maturity or Expiration	Number of Contracts	Notional Amount	Strike Price, Rate or Index Received (Paid)	Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid	Current Year Initial Cost of Un-discounted Premium (Received) Paid	Current Year Income	Book/ Adjusted Carrying Value	Code	Fair Value	Unrealized Valuation Increase/ (Decrease)	Total Foreign Exchange Change in B./A.C.V.	Current Year's (Amortization)/ Accretion	Adjustment to Carrying Value of Hedged Item	Potential Exposure	Credit Quality of Reference Entity	Hedge Effectiveness at Inception and at Year-end (b)					
Cross Currency Swaps	Foreign Currency Bond, 592688D*3	D Part 1	Currency	Morgan Stanley Capital Services Inc	12/04/2020	03/19/2036		5,041,005	USD @ 2.7050% (EUR @ 1.0600%)			66,825	321,608		520,559		358,360			95,062		100/100					
Cross Currency Swaps	Foreign Currency Bond, G2962#AA9	D Part 1	Currency	Credit Agricole	12/17/2020	01/21/2031		2,717,800	USD @ 2.7300% (GBP @ 2.0900%)			16,238	8,910		46,408		24,994			40,909		100/100					
Cross Currency Swaps	Foreign Currency Bond, TBD	D Part 1	Currency	Citibank	03/16/2021	06/16/2061		6,937,500	USD @ 3.3620% (GBP @ 2.0700%)			41,111	165,275		1,039,712		165,275			217,966		100/100					
Cross Currency Swaps	Foreign Currency Bond, F1000#AC2	D Part 1	Currency	Credit Agricole	03/18/2021	04/15/2036		3,575,100	USD @ 3.5925% (USD @ 1.500%)			54,858	163,488		492,650		163,488			67,594		100/100					
Cross Currency Swaps	Foreign Currency Bond, F1000#AD0	D Part 1	Currency	Credit Agricole	03/18/2021	04/15/2041		5,958,500	USD @ 4.2450% (EUR @ 2.020%)			97,806	272,480		1,084,506		272,480			130,888		100/100					
Cross Currency Swaps	Foreign Currency Bond, TBD	D Part 1	Currency	Morgan Stanley Capital Services Inc	05/20/2021	05/20/2047		2,830,000	USD @ 3.6720% (GBP @ 2.600%)				121,110		140,727		121,110			71,314		100/100					
Cross Currency Swaps	Foreign Currency Bond, TBD	D Part 1	Currency	Credit Agricole	05/20/2021	05/21/2057		2,830,800	USD @ 3.8250% (GBP @ 2.6700%)				121,910		209,511		121,910			84,226		100/100					
Cross Currency Swaps	Foreign Currency Bond, TBD	D Part 1	Currency	JP Morgan Chase Bank N.A.	05/25/2021	06/10/2041		2,449,000	USD @ 3.9855% (EUR @ 2.1900%)			26,620	174,592		349,720		174,592			54,010		100/100					
Cross Currency Swaps	Foreign Currency Bond, TBD	D Part 1	Currency	Morgan Stanley Capital Services Inc	05/26/2021	07/15/2036		1,414,300	USD @ 3.1138% (GBP @ 2.4700%)			5,909	59,855		81,811		59,855			26,972		100/100					
Cross Currency Swaps	Foreign Currency Bond, TBD	D Part 1	Currency	JP Morgan Chase Bank N.A.	05/26/2021	07/15/2036		1,131,120	USD @ 3.5605% (GBP @ 2.750%)			5,849	47,564		73,268		47,564			21,571		100/100					
Cross Currency Swaps	Foreign Currency Bond, TBD	D Part 1	Currency	Morgan Stanley Capital Services Inc	05/26/2021	07/15/2041		1,697,040	USD @ 3.9003% (GBP @ 2.9600%)			10,095	71,706		119,515		71,706			37,518		100/100					
Cross Currency Swaps	Foreign Currency Bond, TBD	D Part 1	Currency	Morgan Stanley Capital Services Inc	06/30/2021	06/30/2037		5,532,800	USD @ 2.9247% (GBP @ 2.1000%)				115,020		72,861		115,020			108,937		100/100					
Cross Currency Swaps	Foreign Currency Bond, TBD	D Part 1	Currency	Citibank	07/15/2021	01/29/2032		1,522,200	USD @ 2.4275% (EUR @ 0.910%)			9,965	55,207		66,756		55,207			24,170		100/100					
Cross Currency Swaps	Foreign Currency Bond, G5744#AA7	D Part 1	Currency	JP Morgan Chase Bank N.A.	10/05/2021	11/16/2051		11,998,728	USD @ 3.3030% (GBP @ 2.510%)			12,059	52,523		(191,293)		52,523			328,028		100/100					
Cross Currency Swaps	Foreign Currency Bond, TBD	D Part 1	Currency	Morgan Stanley Capital Services Inc	11/10/2021	01/31/2034		2,694,000	USD @ 3.3106% (GBP @ 2.640%)				(14,890)		11,394		(14,890)			46,842		100/100					
Cross Currency Swaps	Foreign Currency Bond, TBD	D Part 1	Currency	Bank of America, NA	11/23/2021	07/30/2049		2,000,000	USD @ 3.3400% (EUR @ 1.520%)				(22,415)		89,723		(22,415)			52,533		100/100					
REVERSE TREASURY LOCK	Forecasted Asset Purchase	N/A	Interest	Morgan Stanley Capital Services Inc	05/06/2020	02/16/2022		15,000,000	1.4710						(1,496,167)					26,913		100/100					
REVERSE TREASURY LOCK	Forecasted Asset Purchase	N/A	Interest	Morgan Stanley Capital Services Inc	05/28/2020	05/04/2022		15,000,000	1.5375						(1,314,506)					43,717		100/100					
REVERSE TREASURY LOCK	Forecasted Asset Purchase	N/A	Interest	Citibank	08/14/2020	06/30/2022		15,000,000	1.5142						(1,418,450)					52,815		100/100					
1039999999	Subtotal - Swaps - Hedging Effective Excluding Variable Annuity Guarantees Under SSAP No.108 - Other																										
1049999999	Subtotal - Swaps - Hedging Effective Excluding Variable Annuity Guarantees Under SSAP No.108																										
1109999999	Subtotal - Swaps - Hedging Effective Variable Annuity Guarantees Under SSAP No.108																										
1169999999	Subtotal - Swaps - Hedging Other																										
1229999999	Subtotal - Swaps - Replication																										
1289999999	Subtotal - Swaps - Income Generation																										
1349999999	Subtotal - Swaps - Other																										
1359999999	Total Swaps - Interest Rate																										
1369999999	Total Swaps - Credit Default																										
1379999999	Total Swaps - Foreign Exchange																										
1389999999	Total Swaps - Total Return																										

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of December 31 of Current Year

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
Description	Description of Item(s) Hedged, Used for Income Generation or Replicated	Schedule/ Exhibit Identifier	Type(s) of Risk(s) (a)	Exchange, Counterparty or Central Clearinghouse	Trade Date	Date of Maturity or Expiration	Number of Contracts	Notional Amount	Strike Price, Rate or Index Received (Paid)	Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid	Current Year Initial Cost of Un-discounted Premium (Received) Paid	Current Year Income	Book/ Adjusted Carrying Value	Code	Fair Value	Unrealized Valuation Increase/ (Decrease)	Total Foreign Exchange Change in B./A.C.V.	Current Year's (Amortization)/ Accretion	Adjustment to Carrying Value of Hedged Item	Potential Exposure	Credit Quality of Reference Entity	Hedge Effectiveness at Inception and at Year-end (b)	
1399999999	Total Swaps - Other											781,808	(291,728)	XXX	(1,960,607)		3,563,778			2,470,399	XXX	XXX	
1409999999	Total Swaps											781,808	(291,728)	XXX	(1,960,607)		3,563,778			2,470,399	XXX	XXX	
1479999999	Subtotal - Forwards													XXX							XXX	XXX	
1509999999	Subtotal - SSAP No. 108 Adjustments													XXX							XXX	XXX	
1689999999	Subtotal - Hedging Effective Excluding Variable Annuity Guarantees Under SSAP No.108											781,808	(291,728)	XXX	(1,960,607)		3,563,778			2,470,399	XXX	XXX	
1699999999	Subtotal - Hedging Effective Variable Annuity Guarantees Under SSAP No.108													XXX							XXX	XXX	
1709999999	Subtotal - Hedging Other											3,541,842	5,472,169	XXX	5,472,169	1,930,327					XXX	XXX	
1719999999	Subtotal - Replication													XXX							XXX	XXX	
1729999999	Subtotal - Income Generation													XXX							XXX	XXX	
1739999999	Subtotal - Other													XXX							XXX	XXX	
1749999999	Subtotal - Adjustments for SSAP No. 108 Derivatives													XXX							XXX	XXX	
1759999999	Totals											3,541,842	781,808	5,180,441	XXX	3,511,562	1,930,327	3,563,778			2,470,399	XXX	XXX

(a)	Code	Description of Hedged Risk(s)

(b)	Code	Financial or Economic Impact of the Hedge at the End of the Reporting Period

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE DB - PART A - SECTION 2

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Terminated During Current Year

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25																	
Description	Description of Item(s) Hedged, Used for Income Generation or Replicated	Schedule / Exhibit Identifier	Type(s) of Risk(s) (a)	Exchange, Counterparty or Central Clearinghouse	Trade Date	Date of Maturity or Expiration	Termination Date	Indicate Exercise, Expiration, Maturity or Sale	Number of Contracts	Notional Amount	Strike Price, Rate or Index Received (Paid)	Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid	Current Year Initial Cost of Un-discounted Premium (Received) Paid	Consideration Received (Paid) on Termination	Current Year Income	Book/ Adjusted Carrying Value	Code	Unrealized Valuation Increase/ (Decrease)	Total Foreign Exchange Change in B./A.C.V.	Current Year's (Amortization)/ Accretion	Gain (Loss) on Termination Recognized	Adjustment to Carrying Value of Hedged Item	Gain (Loss) on Termination Deferred	Hedge Effectiveness at Inception and at Termination (b)																	
007999999 Subtotal - Purchased Options - Hedging Effective Excluding Variable Annuity Guarantees Under SSAP No.108																	XXX																							XXX	
014999999 Subtotal - Purchased Options - Hedging Effective Variable Annuity Guarantees Under SSAP No.108																	XXX																								XXX
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	05/15/2020	05/17/2021	05/17/2021	Expiration		6,440,877	2,892.34	237,024		436,695				(162,464)			199,670																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	05/15/2020	05/17/2021	05/17/2021	Expiration		670,787	2,884.03	16,703		28,978				(10,015)			12,275																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	05/15/2020	05/17/2021	05/17/2021	Expiration		5,830	2,926.99	516		2,522				(1,218)			2,006																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale	06/15/2020	06/15/2021	06/15/2021	Expiration		7,249,576	3,097.26	260,985		484,994				(154,018)			224,009																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale	06/15/2020	06/15/2021	06/15/2021	Expiration		644,583	3,088.36	15,212		26,107				(7,427)			10,895																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	06/15/2020	06/15/2021	06/15/2021	Expiration		13,429	3,133.75	1,111		4,874				(1,836)			3,764																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	06/16/2020	06/15/2021	06/15/2021	Expiration		238,492	3,097.30	8,853		15,253				(4,219)			6,400																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	07/15/2020	07/15/2021	07/15/2021	Expiration		4,805,838	3,258.83	171,568		317,661				(81,996)			146,093																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	07/15/2020	07/15/2021	07/15/2021	Expiration		330,822	3,249.47	7,807		13,365				(3,053)			5,557																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	07/15/2020	07/15/2021	07/15/2021	Expiration		15,941	3,299.16	1,188		5,241				(1,511)			4,053																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale	08/17/2020	08/16/2021	08/16/2021	Expiration		6,208,537	3,415.81	215,436		416,590				(89,689)			201,154																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	08/17/2020	08/16/2021	08/16/2021	Expiration		254,220	3,406.00	5,898		10,271				(1,829)			4,373																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	08/17/2020	08/16/2021	08/16/2021	Expiration		10,118	3,453.69	701		3,070				(611)			2,368																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale	09/15/2020	09/15/2021	09/15/2021	Expiration		7,493,521	3,435.21	248,036		466,846				(88,302)			218,811																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale	09/15/2020	09/15/2021	09/15/2021	Expiration		376,463	3,425.35	8,357		14,419				(2,292)			6,061																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale	09/15/2020	09/15/2021	09/15/2021	Expiration		4,156	3,481.13	374		1,221				(150)			847																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	09/16/2020	09/15/2021	09/15/2021	Expiration		79,010	3,435.21	2,528		4,553				(757)			2,025																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	09/16/2020	09/15/2021	09/15/2021	Expiration		95,910	3,425.35	2,200		3,647				(489)			1,448																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	10/15/2020	10/15/2021	10/15/2021	Expiration		18,108,614	3,518.17	552,313		1,070,219				(180,354)			517,906																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	10/15/2020	10/15/2021	10/15/2021	Expiration		524,592	3,508.07	11,121		20,092				(2,964)			8,971																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	10/15/2020	10/15/2021	10/15/2021	Expiration		33,367	3,566.94	2,346		8,663				(1,308)			6,318																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Bank of America, NA	11/16/2020	11/15/2021	11/15/2021	Expiration		66,068	3,705.25	4,453		17,781				(1,004)			13,328																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	11/16/2020	11/15/2021	11/15/2021	Expiration		7,037,134	3,661.74	219,559		439,119				(47,434)			219,560																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	11/16/2020	11/15/2021	11/15/2021	Expiration		367,282	3,651.23	8,374		14,692				(1,018)			6,318																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale	12/15/2020	12/15/2021	12/15/2021	Expiration		6,457,907	3,731.57	209,882		402,328				(15,835)			192,446																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	12/15/2020	12/15/2021	12/15/2021	Expiration		19,396	3,777.38	1,311		4,895				(81)			3,584																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale	12/15/2020	12/15/2021	12/15/2021	Expiration		146,368	3,720.85	4,157		5,708				755			1,552																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Bank of America, NA	01/15/2020	01/15/2021	01/15/2021	Expiration		10,828,728	3,322.18	390,917		839,227				(413,019)			448,310																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale	01/15/2020	01/15/2021	01/15/2021	Expiration		910,221	3,289.29	36,500		34,149							(36,500)																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	01/15/2020	01/15/2021	01/15/2021	Expiration		541,759	3,312.64	13,652		24,433				(10,189)			10,781																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	01/15/2020	01/15/2021	01/15/2021	Expiration		2,467	3,358.37	114		307				(187)			193																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	01/16/2020	01/15/2021	01/15/2021	Expiration		138,115	3,322.18	5,207		10,665				(5,013)			5,459																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Societe Generale	02/18/2020	02/15/2021	02/15/2021	Expiration		7,115,382	3,403.99	256,154		560,695				(214,383)			304,541																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	02/18/2020	02/15/2021	02/15/2021	Expiration		370,030	3,394.22	9,214		17,206				(5,840)			7,993																				
S&P 500 Call Option	Indexed Universal Life	N/A	Equity Index	Goldman Sachs Bank USA	02/18/2020	02/15/2021	02/15/2021	Expiration		5,412	3,437.02	252		798				(304)			546																				

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE DB - PART A - SECTION 2

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Terminated During Current Year

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
Description	Description of Item(s) Hedged, Used for Income Generation or Replicated	Schedule / Exhibit Identifier	Type(s) of Risk(s) (a)	Exchange, Counterparty or Central Clearinghouse	Trade Date	Date of Maturity or Expiration	Termination Date	Indicate Exercise, Expiration, Maturity or Sale	Number of Contracts	Notional Amount	Strike Price, Rate or Index Received (Paid)	Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid	Current Year Initial Cost of Un-discounted Premium (Received) Paid	Consideration Received (Paid) on Termination	Current Year Income	Book/ Adjusted Carrying Value	Code	Unrealized Valuation Increase/ (Decrease)	Total Foreign Exchange Change in B./A.C.V.	Current Year's (Amortization)/ Accretion	Gain (Loss) on Termination Recognized	Adjustment to Carrying Value of Hedged Item	Gain (Loss) on Termination Deferred	Hedge Effectiveness at Inception and at Termination (b)	
1289999999	Subtotal - Swaps - Income Generation																XXX							XXX	
1349999999	Subtotal - Swaps - Other																XXX							XXX	
1359999999	Total Swaps - Interest Rate													16,855,032	(406,753)		XXX	(22,625,578)			16,855,032				XXX
1369999999	Total Swaps - Credit Default																XXX							XXX	
1379999999	Total Swaps - Foreign Exchange																XXX							XXX	
1389999999	Total Swaps - Total Return																XXX							XXX	
1399999999	Total Swaps - Other													3,502,500			XXX					3,502,500		XXX	
1409999999	Total Swaps													20,357,532	(406,753)		XXX	(22,625,578)			16,855,032	3,502,500		XXX	
1479999999	Subtotal - Forwards																XXX							XXX	
1509999999	Subtotal - SSAP No. 108 Adjustments																XXX							XXX	
1689999999	Subtotal - Hedging Effective Excluding Variable Annuity Guarantees Under SSAP No.108													3,502,500			XXX					3,502,500		XXX	
1699999999	Subtotal - Hedging Effective Variable Annuity Guarantees Under SSAP No.108																XXX							XXX	
1709999999	Subtotal - Hedging Other										3,473,498		23,572,012	(406,753)			XXX	(24,543,209)			20,098,515			XXX	
1719999999	Subtotal - Replication																XXX							XXX	
1729999999	Subtotal - Income Generation																XXX							XXX	
1739999999	Subtotal - Other																XXX							XXX	
1749999999	Subtotal - Adjustments for SSAP No. 108 Derivatives																XXX							XXX	
1759999999	Totals										3,473,498		27,074,512	(406,753)			XXX	(24,543,209)			20,098,515	3,502,500		XXX	

(a)	Code	Description of Hedged Risk(s)
(b)	Code	Financial or Economic Impact of the Hedge at the End of the Reporting Period

Schedule DB - Part B - Section 1 - Futures Contracts Open

N O N E

Schedule DB - Part B - Section 1B - Brokers with whom cash deposits have been made

N O N E

Schedule DB - Part B - Section 2 - Futures Contracts Terminated

N O N E

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE DB - PART D - SECTION 1

Counterparty Exposure for Derivative Instruments Open December 31 of Current Year

1 Description of Exchange, Counterparty or Central Clearinghouse	2 Master Agreement (Y or N)	3 Credit Support Annex (Y or N)	Counterparty Offset		Book/Adjusted Carrying Value			Fair Value			12 Potential Exposure	13 Off-Balance Sheet Exposure
			4 Fair Value of Acceptable Collateral	5 Present Value of Financing Premium	6 Contracts With Book/Adjusted Carrying Value >0	7 Contracts With Book/Adjusted Carrying Value <0	8 Exposure Net of Collateral	9 Contracts With Fair Value >0	10 Contracts With Fair Value <0	11 Exposure Net of Collateral		
0199999999 - Aggregate Sum of Exchange Traded Derivatives			XXX	XXX	XXX							
Bank of America, NA	Y	Y	620,000		833,251	(503,830)			922,973	(290,331)	12,642	266,401
BNP Paribas	Y	Y	280,000		372,118		92,118	372,118			92,118	
Citibank	Y	Y			291,474		291,474	1,148,768	(1,418,450)			333,553
Credit Agricole	Y	Y	1,990,000		786,382			1,962,576				439,788
Goldman Sachs Bank USA	Y	Y	400,000		404,628		4,628	404,628			4,628	
JP Morgan Chase Bank N.A.	Y	Y			515,797	(1,833,701)		1,154,658	(2,651,805)			904,433
Morgan Stanley Capital Services Inc	Y	Y			689,299	(121,308)	567,991	946,867	(2,872,911)			492,051
Societe Generale	Y	Y	3,730,000		3,862,172	(115,841)	16,331	3,862,173	(29,702)		102,471	34,171
0299999999. Total NAIC 1 Designation			7,020,000		7,755,121	(2,574,680)	972,542	10,774,761	(7,263,199)	211,859	2,470,399	859,776
0899999999. Aggregate Sum of Central Clearinghouses (Excluding Exchange Traded)												
0999999999 - Gross Totals			7,020,000		7,755,121	(2,574,680)	972,542	10,774,761	(7,263,199)	211,859	2,470,399	859,776
1. Offset per SSAP No. 64					1,256,776	(1,256,776)						
2. Net after right of offset per SSAP No. 64					6,498,345	(1,317,904)						

Schedule DB - Part E - Derivatives Hedging Variable Annuity Guarantees as of December 31 of
Current Year

N O N E

Schedule DL - Part 1 - Reinvested Collateral Assets Owned

N O N E

Schedule DL - Part 2 - Reinvested Collateral Assets Owned

N O N E

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE E - PART 1 - CASH

1	2	3	4	5	6	7
Depository	Code	Rate of Interest	Amount of Interest Received During Year	Amount of Interest Accrued December 31 of Current Year	Balance	*
Wells Fargo Bank San Francisco, CA					(12,149,019)	XXX
Bank of America Charlotte, NC					(9,205,866)	XXX
The Northern Trust Company Chicago, IL			398		1,450,655	XXX
Bank of New York Mellon New York, NY					13,636,629	XXX
JP Morgan Chase New York, NY					1,253,811	XXX
Citibank New York, NY					826,633	XXX
0199998 Deposits in ... 2 depositories which do not exceed the allowable limit in any one depository (See instructions) - open depositories	XXX	XXX			70,762	XXX
0199999. Totals - Open Depositories	XXX	XXX	398		(4,116,395)	XXX
0299998 Deposits in ... depositories which do not exceed the allowable limit in any one depository (See instructions) - suspended depositories	XXX	XXX				XXX
0299999. Totals - Suspended Depositories	XXX	XXX				XXX
0399999. Total Cash on Deposit	XXX	XXX	398		(4,116,395)	XXX
0499999. Cash in Company's Office	XXX	XXX	XXX	XXX		XXX
.....						
.....						
.....						
.....						
.....						
0599999 Total - Cash	XXX	XXX	398		(4,116,395)	XXX

TOTALS OF DEPOSITORY BALANCES ON THE LAST DAY OF EACH MONTH DURING THE CURRENT YEAR

1. January.....	(18,523,651)	4. April.....	2,617,780	7. July.....	(12,065,436)	10. October.....	(23,102,846)
2. February.....	12,195,502	5. May.....	21,384,361	8. August.....	22,976,028	11. November.....	1,928,459
3. March.....	88,785,102	6. June.....	(15,085,307)	9. September.....	(4,366,094)	12. December.....	(4,116,395)

ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE E - PART 2 - CASH EQUIVALENTS

Show Investments Owned December 31 of Current Year

1 CUSIP	2 Description	3 Code	4 Date Acquired	5 Rate of Interest	6 Maturity Date	7 Book/Adjusted Carrying Value	8 Amount of Interest Due and Accrued	9 Amount Received During Year
0599999	Total - U.S. Government Bonds							
1099999	Total - All Other Government Bonds							
1799999	Total - U.S. States, Territories and Possessions Bonds							
2499999	Total - U.S. Political Subdivisions Bonds							
3199999	Total - U.S. Special Revenues Bonds							
3899999	Total - Industrial and Miscellaneous (Unaffiliated) Bonds							
4899999	Total - Hybrid Securities							
5599999	Total - Parent, Subsidiaries and Affiliates Bonds							
6599999	Subtotal - Unaffiliated Bank Loans							
7699999	Total - Issuer Obligations							
7799999	Total - Residential Mortgage-Backed Securities							
7899999	Total - Commercial Mortgage-Backed Securities							
7999999	Total - Other Loan-Backed and Structured Securities							
8099999	Total - SVO Identified Funds							
8199999	Total - Affiliated Bank Loans							
8299999	Total - Unaffiliated Bank Loans							
8399999	Total Bonds							
665279-80-8	Northern Inst Treas		12/28/2021	0.010		39,319,000	339	77
8599999	Subtotal - Exempt Money Market Mutual Funds - as Identified by the SVO					39,319,000	339	77
9999999 - Total Cash Equivalents						39,319,000	339	77

1. Line Book/Adjusted Carrying Value by NAIC Designation Category Footnote:
 Number
 1A 1A ..\$ 1B ..\$ 1C ..\$ 1D ..\$ 1E ..\$ 1F ..\$ 1G ..\$
 1B 2A ..\$ 2B ..\$ 2C ..\$
 1C 3A ..\$ 3B ..\$ 3C ..\$
 1D 4A ..\$ 4B ..\$ 4C ..\$
 1E 5A ..\$ 5B ..\$ 5C ..\$
 1F 6 ..\$

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ANNUAL STATEMENT FOR THE YEAR 2021 OF THE Lincoln Life & Annuity Company of New York

SCHEDULE E - PART 3 - SPECIAL DEPOSITS

States, Etc.	1 Type of Deposit	2 Purpose of Deposit	Deposits For the Benefit of All Policyholders		All Other Special Deposits	
			3 Book/Adjusted Carrying Value	4 Fair Value	5 Book/Adjusted Carrying Value	6 Fair Value
1. Alabama	AL					
2. Alaska	AK					
3. Arizona	AZ					
4. Arkansas	AR	B. Qualify For License			178,600	207,813
5. California	CA					
6. Colorado	CO					
7. Connecticut	CT					
8. Delaware	DE					
9. District of Columbia	DC					
10. Florida	FL					
11. Georgia	GA	B. Qualify For License			74,502	78,429
12. Hawaii	HI					
13. Idaho	ID					
14. Illinois	IL					
15. Indiana	IN					
16. Iowa	IA					
17. Kansas	KS					
18. Kentucky	KY					
19. Louisiana	LA					
20. Maine	ME					
21. Maryland	MD					
22. Massachusetts	MA					
23. Michigan	MI					
24. Minnesota	MN					
25. Mississippi	MS					
26. Missouri	MO					
27. Montana	MT					
28. Nebraska	NE					
29. Nevada	NV					
30. New Hampshire	NH					
31. New Jersey	NJ	B. Satisfy Various State Regulations			5,367,273	6,549,185
32. New Mexico	NM	B. Qualify For License			211,727	255,039
33. New York	NY	B. State Operating Requirement	5,825,144	6,900,566		
34. North Carolina	NC	B. Qualify For License			413,336	435,122
35. North Dakota	ND					
36. Ohio	OH					
37. Oklahoma	OK					
38. Oregon	OR					
39. Pennsylvania	PA					
40. Rhode Island	RI					
41. South Carolina	SC	B. Qualify For License			137,777	160,313
42. South Dakota	SD					
43. Tennessee	TN					
44. Texas	TX					
45. Utah	UT					
46. Vermont	VT					
47. Virginia	VA					
48. Washington	WA					
49. West Virginia	WV					
50. Wisconsin	WI					
51. Wyoming	WY					
52. American Samoa	AS					
53. Guam	GU					
54. Puerto Rico	PR					
55. U.S. Virgin Islands	VI	B. Satisfy Various State Regulations			583,591	699,183
56. Northern Mariana Islands	MP					
57. Canada	CAN					
58. Aggregate Alien and Other	OT	XXX	XXX			
59. Subtotal	XXX	XXX	5,825,144	6,900,566	6,966,806	8,385,084
DETAILS OF WRITE-INS						
5801.						
5802.						
5803.						
5898. Summary of remaining write-ins for Line 58 from overflow page	XXX	XXX				
5899. Totals (Lines 5801 thru 5803 plus 5898)(Line 58 above)	XXX	XXX				