



LIFE AND ACCIDENT AND HEALTH COMPANIES - ASSOCIATION EDITION

ANNUAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2007
OF THE CONDITION AND AFFAIRS OF THE

UNUM LIFE INSURANCE COMPANY OF AMERICA

NAIC Group Code 0565 (Current) 0565 (Prior) NAIC Company Code 62235 Employer's ID Number 01-0278678

Organized under the Laws of MAINE, State of Domicile or Port of Entry MAINE

Country of Domicile UNITED STATES OF AMERICA

Incorporated/Organized 08/24/1966 Commenced Business 09/03/1966

Statutory Home Office 2211 CONGRESS STREET, PORTLAND, ME 04122
(Street and Number) (City or Town, State and Zip Code)

Main Administrative Office 2211 CONGRESS STREET, PORTLAND, ME 04122
(Street and Number) (City or Town, State and Zip Code)
207-575-2211 (Area Code) (Telephone Number)

Mail Address 2211 CONGRESS STREET, PORTLAND, ME 04122
(Street and Number or P.O. Box) (City or Town, State and Zip Code)

Primary Location of Books and Records 2211 CONGRESS STREET, PORTLAND, ME 04122
(Street and Number) (City or Town, State and Zip Code)
207-575-2211 (Area Code) (Telephone Number)

Internet Website Address www.unum.com

Statutory Statement Contact JANET ANN SUBER, 423-294-1881
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OFFICERS

President, Chief Executive Officer, and Chairman THOMAS ROS WATJEN
Vice President, Corporate Secretary and Assistant General Counsel SUSAN NANCE ROTH
Executive Vice President, Service Operations and Chief Information Officer ROBERT O'HARA BEST
Executive Vice President and General Counsel CHARLES LOUIS GLICK
Executive Vice President, Risk Operations KEVIN PAUL MCCARTHY
Executive Vice President, Chief Financial Officer and Chief Actuary ROBERT CARL GREVING
Vice President and Corporate Treasurer KEVIN AMBROSE MCMAHON #
Senior Vice President and Chief Marketing Officer JOSEPH RICHARD FOLEY
Vice President, Contoller VICKI WRIGHT CORBETT
Vice President and Appointed Actuary ALBERT ANGELO RIGGIERI, JR.

DIRECTORS OR TRUSTEES

ROBERT O'HARA BEST JOSEPH RICHARD FOLEY # CHARLES LOUIS GLICK
ROBERT CARL GREVING ROGER LUC MARTIN # KEVIN PAUL MCCARTHY
THOMAS ROS WATJEN

State of Tennessee
County of Hamilton SS:

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

THOMAS ROS WATJEN President, Chief Executive Officer, and Chairman
SUSAN NANCE ROTH Vice President, Corporate Secretary and Assistant General Counsel
KEVIN AMBROSE MCMAHON # Vice President and Corporate Treasurer

Subscribed and sworn to before me this 21st day of February, 2008
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

Joan Porterfield
My commission expires January 7, 2009.

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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)	14,523,516,233		14,523,516,233	13,837,410,964
2. Stocks (Schedule D):				
2.1 Preferred stocks	219,548,169		219,548,169	181,202,160
2.2 Common stocks	18,608,967		18,608,967	146,738,329
3. Mortgage loans on real estate (Schedule B):				
3.1 First liens	616,044,978		616,044,978	634,891,576
3.2 Other than first liens	0		0	265,185
4. Real estate (Schedule A):				
4.1 Properties occupied by the company (less \$0 encumbrances)	89,122,774		89,122,774	91,353,610
4.2 Properties held for the production of income (less \$ encumbrances)				
4.3 Properties held for sale (less \$0 encumbrances)	2,337,435		2,337,435	0
5. Cash (\$(25,186,284) , Schedule E - Part 1), cash equivalents (\$142,671,558 , Schedule E - Part 2) and short-term investments (\$0 , Schedule DA)	117,485,274		117,485,274	252,460,945
6. Contract loans (including \$0 premium notes)	72,487,690		72,487,690	72,029,761
7. Other invested assets (Schedule BA)	57,973,332		57,973,332	52,361,998
8. Receivables for securities	484,428		484,428	20,919,602
9. Aggregate write-ins for invested assets	1,076,000		1,076,000	3,537,000
10. Subtotals, cash and invested assets (Lines 1 to 9)	15,718,685,279		15,718,685,279	15,293,171,131
11. Title plants less \$ charged off (for Title insurers only)				
12. Investment income due and accrued	193,478,847		193,478,847	180,748,840
13. Premiums and considerations:				
13.1 Uncollected premiums and agents' balances in the course of collection	160,402,639	8,160,258	152,242,380	182,628,112
13.2 Deferred premiums and agents' balances and installments booked but deferred and not yet due (including \$0 earned but unbilled premiums)	1,136,166		1,136,166	1,265,376
13.3 Accrued retrospective premiums	517,485		517,485	80,191
14. Reinsurance:				
14.1 Amounts recoverable from reinsurers	74,826,144	3,436,521	71,389,623	51,130,992
14.2 Funds held by or deposited with reinsured companies	9,114,563		9,114,563	13,027,836
14.3 Other amounts receivable under reinsurance contracts	40,115,726	110,289	40,005,437	33,434,696
15. Amounts receivable relating to uninsured plans	5,816,439	53,823	5,762,616	4,476,385
16.1 Current federal and foreign income tax recoverable and interest thereon	12,679,139		12,679,139	0
16.2 Net deferred tax asset	291,389,000	240,460,000	50,929,000	90,058,000
17. Guaranty funds receivable or on deposit	8,594,568		8,594,568	6,076,121
18. Electronic data processing equipment and software				
19. Furniture and equipment, including health care delivery assets (\$0)	2,234,746	2,234,746	0	0
20. Net adjustment in assets and liabilities due to foreign exchange rates				
21. Receivables from parent, subsidiaries and affiliates	33,757		33,757	1,136,464
22. Health care (\$0) and other amounts receivable	14,547,067	14,547,068	0	0
23. Aggregate write-ins for other than invested assets	164,630,646	5,502,933	159,127,713	153,737,908
24. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 10 to 23)	16,698,202,212	274,505,638	16,423,696,573	16,010,972,052
25. From Separate Accounts, Segregated Accounts and Protected Cell Accounts	14,822,081		14,822,081	14,944,567
26. Total (Lines 24 and 25)	16,713,024,293	274,505,638	16,438,518,655	16,025,916,619
DETAILS OF WRITE-INS				
0901. Schedule DB derivatives	1,076,000		1,076,000	3,537,000
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)	1,076,000		1,076,000	3,537,000
2301. Corporate owned life insurance	151,900,566		151,900,566	145,239,118
2302. Other assets	7,085,593	5,410,662	1,674,932	2,172,819
2303. Premiums Receivable - other lines	5,552,215		5,552,215	6,325,971
2398. Summary of remaining write-ins for Line 23 from overflow page	92,272	92,272	0	0
2399. Totals (Lines 2301 thru 2303 plus 2398)(Line 23 above)	164,630,646	5,502,933	159,127,713	153,737,908

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

LIABILITIES, SURPLUS AND OTHER FUNDS

	1 Current Year	2 Prior Year
1. Aggregate reserve for life contracts \$ 924,301,395 (Exh. 5, Line 9999999) less \$ 0 included in Line 6.3 (including \$ 0 Modco Reserve)	924,301,395	910,979,541
2. Aggregate reserve for accident and health contracts (Exhibit 6, Line 17, Col. 1) (including \$ 3,734,017,513 Modco Reserve)	8,428,037,674	8,169,064,438
3. Liability for deposit-type contracts (Exhibit 7, Line 14, Col. 1) (including \$ 0 Modco Reserve)	456,813,249	488,724,066
4. Contract claims:		
4.1 Life (Exhibit 8, Part 1, Line 4.4, Col. 1 less sum of Cols. 9, 10 and 11)	192,473,290	200,027,438
4.2 Accident and health (Exhibit 8, Part 1, Line 4.4, sum of Cols. 9, 10 and 11)	739,765,023	694,606,659
5. Policyholders' dividends \$ and coupons \$ due and unpaid (Exhibit 4, Line 10)		
6. Provision for policyholders' dividends and coupons payable in following calendar year - estimated amounts:		
6.1 Dividends apportioned for payment (including \$ 0 Modco)	14,480,000	14,680,000
6.2 Dividends 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 \$ 0 discount; including \$ 20,182,246 accident and health premiums (Exhibit 1, Part 1, Col. 1, sum of lines 4 and 14)	24,787,044	21,488,857
9. Contract liabilities not included elsewhere:		
9.1 Surrender values on canceled contracts		
9.2 Provision for experience rating refunds, including \$ 4,106,079 accident and health experience rating refunds	3,706,362	3,892,382
9.3 Other amounts payable on reinsurance including \$ 4,472,661 assumed and \$ 59,850,333 ceded	64,322,994	32,033,779
9.4 Interest maintenance reserve (IMR, Line 6)	47,350,582	53,560,301
10. Commissions to agents due or accrued-life and annuity contracts \$ 10,238,148 accident and health \$ 29,975,694 and deposit-type contract funds \$ 0	40,213,842	51,826,708
11. Commissions and expense allowances payable on reinsurance assumed		
12. General expenses due or accrued (Exhibit 2, Line 12, Col. 6)	1,630,355	23,034,362
13. Transfers to Separate Accounts due or accrued (net) (including \$ accrued for expense allowances recognized in reserves, net of reinsured allowances)		
14. Taxes, licenses and fees due or accrued, excluding federal income taxes (Exhibit 3, Line 9, Col. 5)	7,787,888	7,619,415
15.1 Current federal and foreign income taxes including \$ on realized capital gains (losses)	0	4,125,555
15.2 Net deferred tax liability		
16. Unearned investment income	1,479,959	1,458,365
17. Amounts withheld or retained by company as agent or trustee	2,199,844	2,862,636
18. Amounts held for agents' account, including \$ agents' credit balances		
19. Remittances and items not allocated	36,401,913	44,334,532
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 \$ and interest thereon \$		
23. Dividends to stockholders declared and unpaid		
24. Miscellaneous liabilities:		
24.1 Asset valuation reserve (AVR, Line 16, Col. 7)	131,845,941	102,299,763
24.2 Reinsurance in unauthorized companies	814,711	1,041,637
24.3 Funds held under reinsurance treaties with unauthorized reinsurers	3,628,223,579	3,417,280,205
24.4 Payable to parent, subsidiaries and affiliates	61,035,646	80,900,576
24.5 Drafts outstanding		
24.6 Liability for amounts held under uninsured plans		
24.7 Funds held under coinsurance		
24.8 Payable for securities		
24.9 Capital notes \$ and interest thereon \$		
25. Aggregate write-ins for liabilities	125,522,372	104,986,774
26. Total Liabilities excluding Separate Accounts business (Lines 1 to 25)	14,933,193,660	14,430,827,989
27. From Separate Accounts Statement	14,822,081	14,944,567
28. Total Liabilities (Lines 26 and 27)	14,948,015,742	14,445,772,556
29. Common capital stock	5,000,000	5,000,000
30. Preferred capital stock		
31. Aggregate write-ins for other than special surplus funds	70,956,784	64,461,009
32. Surplus notes		
33. Gross paid in and contributed surplus (Page 3, Line 33, Col. 2 plus Page 4, Line 51.1, Col. 1)	1,507,631,865	1,507,631,865
34. Aggregate write-ins for special surplus funds	5,000,000	5,000,000
35. Unassigned funds (surplus)	(98,085,736)	(1,948,811)
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 \$ 0 in Separate Accounts Statement)	1,485,502,913	1,575,144,063
38. Totals of Lines 29, 30 and 37 (Page 4, Line 55)	1,490,502,913	1,580,144,063
39. Totals of Lines 28 and 38 (Page 2, Line 26, Col. 3)	16,438,518,655	16,025,916,619
DETAILS OF WRITE-INS		
2501. Deferred gain on sale-leaseback of real estate	1,386,726	3,050,798
2502. Schedule DB Liability	63,886,903	32,514,863
2503. Policy claims and miscellaneous liabilities- other lines	35,256,868	33,802,116
2598. Summary of remaining write-ins for Line 25 from overflow page	24,991,875	35,618,997
2599. Totals (Lines 2501 thru 2503 plus 2598)(Line 25 above)	125,522,372	104,986,774
3101. Deferred gain on reinsurance transactions	70,956,784	64,461,009
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)	70,956,784	64,461,009
3401. Other lines reinsurance contingency reserve	5,000,000	5,000,000
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)	5,000,000	5,000,000

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)	2,786,558,349	3,272,092,274
2. Considerations for supplementary contracts with life contingencies	98,960	90,637
3. Net investment income (Exhibit of Net Investment Income, Line 17)	1,009,135,579	995,614,448
4. Amortization of interest maintenance reserve (IMR, Line 5)	5,840,303	7,147,543
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)	195,779,010	130,098,279
7. Reserve adjustments on reinsurance ceded	(194,337,482)	(169,939,147)
8. Miscellaneous Income:		
8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts	178,490	222,623
8.2 Charges and fees for deposit-type contracts		
8.3 Aggregate write-ins for miscellaneous income	65,456,276	63,660,527
9. Total (Lines 1 to 8.3)	3,868,709,484	4,298,987,185
10. Death benefits	297,842,518	390,993,344
11. Matured endowments (excluding guaranteed annual pure endowments)	416,826	295,212
12. Annuity benefits (Exhibit 8, Part 2, Line 6.4, Cols. 4 + 8)	23,267,867	24,486,324
13. Disability benefits and benefits under accident and health contracts	1,542,559,111	1,036,992,965
14. Coupons, guaranteed annual pure endowments and similar benefits		
15. Surrender benefits and withdrawals for life contracts	9,018,168	11,062,940
16. Group conversions	(298,440)	(303,374)
17. Interest and adjustments on contract or deposit-type contract funds	31,596,915	12,782,548
18. Payments on supplementary contracts with life contingencies	619,458	184,482
19. Increase in aggregate reserves for life and accident and health contracts	241,898,533	1,485,670,864
20. Totals (Lines 10 to 19)	2,146,920,957	2,962,165,305
21. Commissions on premiums, annuity considerations, and deposit-type contract funds (direct business only) (Exhibit 1, Part 2, Line 31, Col. 1)	301,278,425	307,958,231
22. Commissions and expense allowances on reinsurance assumed (Exhibit 1, Part 2, Line 26.2, Col. 1)	21,316,870	18,286,744
23. General insurance expenses (Exhibit 2, Line 10, Cols. 1, 2, 3 and 4)	606,089,744	637,626,946
24. Insurance taxes, licenses and fees, excluding federal income taxes (Exhibit 3, Line 7, Cols. 1 + 2 + 3)	96,296,638	96,995,218
25. Increase in loading on deferred and uncollected premiums	(35,223)	(1,272,117)
26. Net transfers to or (from) Separate Accounts net of reinsurance	(1,537,049)	(2,505,429)
27. Aggregate write-ins for deductions	443,335,933	266,743,745
28. Totals (Lines 20 to 27)	3,613,666,295	4,285,998,642
29. Net gain from operations before dividends to policyholders and federal income taxes (Line 9 minus Line 28)	255,043,189	12,988,543
30. Dividends to policyholders	13,642,354	14,614,395
31. Net gain from operations after dividends to policyholders and before federal income taxes (Line 29 minus Line 30)	241,400,835	(1,625,852)
32. Federal and foreign income taxes incurred (excluding tax on capital gains)	(7,962,833)	(23,693,073)
33. Net gain from operations after dividends to policyholders and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32)	249,363,668	22,067,221
34. Net realized capital gains (losses) (excluding gains (losses) transferred to the IMR) less capital gains tax of \$(2,959,775) (excluding taxes of \$(198,917) transferred to the IMR)	(54,368,204)	(36,923,332)
35. Net income (Line 33 plus Line 34)	194,995,464	(14,856,110)
CAPITAL AND SURPLUS ACCOUNT		
36. Capital and surplus, December 31, prior year (Page 3, Line 38, Col. 2)	1,580,144,063	1,354,600,463
37. Net income (Line 35)	194,995,464	(14,856,110)
38. Change in net unrealized capital gains (losses) less capital gains tax of \$1,411,000	34,472,873	(41,542,701)
39. Change in net unrealized foreign exchange capital gain (loss)	(3,727,747)	(580,841)
40. Change in net deferred income tax	(60,558,593)	41,329,000
41. Change in nonadmitted assets and related items	25,360,927	(33,149,266)
42. Change in liability for reinsurance in unauthorized companies	226,926	409,819
43. Change in reserve on account of change in valuation basis, (increase) or decrease (Exh. 5A, Line 9999999, Col. 4)	(8,426,419)	(15,921,749)
44. Change in asset valuation reserve	(29,553,585)	(3,417,620)
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	0	300,000,000
51.2 Transferred to capital (Stock Dividend)		
51.3 Transferred from capital		
51.4 Change in surplus as a result of reinsurance	6,495,775	(5,890,396)
52. Dividends to stockholders	(235,000,045)	
53. Aggregate write-ins for gains and losses in surplus	(13,926,727)	(836,536)
54. Net change in capital and surplus for the year (Lines 37 through 53)	(89,641,150)	225,543,600
55. Capital and surplus, December 31, current year (Lines 36 + 54) (Page 3, Line 38)	1,490,502,912	1,580,144,063
DETAILS OF WRITE-INS		
08.301. Income from assumed modco agreements	30,253,340	32,104,256
08.302. Miscellaneous income	34,831,612	30,340,477
08.303. Other income from other lines	859,387	475,395
08.398. Summary of remaining write-ins for Line 8.3 from overflow page	(488,063)	740,399
08.399. Totals (Lines 08.301 thru 08.303 plus 08.398)(Line 8.3 above)	65,456,276	63,660,527
2701. Loss from ceded modco agreements	234,112,078	89,361,265
2702. Income transfer under funds held reinsurance	203,890,538	166,422,166
2703. Benefits and expenses from other lines	5,323,081	8,721,632
2798. Summary of remaining write-ins for Line 27 from overflow page	10,236	2,238,682
2799. Totals (Lines 2701 thru 2703 plus 2798)(Line 27 above)	443,335,933	266,743,745
5301. Exhibit 5A change in reserves held by the ceding company under a modco arrangement in which the Company is the assuming reinsurer	(13,440,422)	0
5302. Change in liability for unauthorized reinsurance (P&C)	(486,305)	(836,536)
5303.		
5398. Summary of remaining write-ins for Line 53 from overflow page		
5399. Totals (Lines 5301 thru 5303 plus 5398)(Line 53 above)	(13,926,727)	(836,536)

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

CASH FLOW

	1	2
	Current Year	Prior Year
Cash from Operations		
1. Premiums collected net of reinsurance	2,819,560,530	3,269,699,051
2. Net investment income	908,825,566	899,314,383
3. Miscellaneous income	287,467,768	24,575,782
4. Total (Lines 1 through 3)	4,015,853,863	4,193,589,216
5. Benefit and loss related payments	2,033,394,500	2,337,508,467
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts	(1,537,049)	(2,505,429)
7. Commissions, expenses paid and aggregate write-ins for deductions	1,502,970,195	1,336,812,909
8. Dividends paid to policyholders	13,842,354	14,714,395
9. Federal and foreign income taxes paid (recovered) net of \$ 237,000 tax on capital gains (losses)	5,841,892	14,235,000
10. Total (Lines 5 through 9)	3,554,511,892	3,700,765,341
11. Net cash from operations (Line 4 minus Line 10)	461,341,971	492,823,874
Cash from Investments		
12. Proceeds from investments sold, matured or repaid:		
12.1 Bonds	1,558,564,780	1,912,415,717
12.2 Stocks	100,995,934	22,500,825
12.3 Mortgage loans	124,696,548	102,935,934
12.4 Real estate	612,584	0
12.5 Other invested assets	4,059,195	2,639,400
12.6 Net gains or (losses) on cash, cash equivalents and short-term investments	(1,286)	(88,457)
12.7 Miscellaneous proceeds	21,720,071	12,793,039
12.8 Total investment proceeds (Lines 12.1 to 12.7)	1,810,647,826	2,053,196,459
13. Cost of investments acquired (long-term only):		
13.1 Bonds	2,115,336,155	2,338,569,330
13.2 Stocks	40,167,904	174,173,443
13.3 Mortgage loans	105,584,765	133,034,343
13.4 Real estate	5,397,639	3,423,365
13.5 Other invested assets	5,792,417	19,641,213
13.6 Miscellaneous applications	0	15,002,649
13.7 Total investments acquired (Lines 13.1 to 13.6)	2,272,278,880	2,683,844,343
14. Net increase (decrease) in contract loans and premium notes	457,929	(3,820,032)
15. Net cash from investments (Line 12.8 minus Line 13.7 minus Line 14)	(462,088,984)	(626,827,852)
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	0	300,000,000
16.3 Borrowed funds		
16.4 Net deposits on deposit-type contracts and other insurance liabilities	(60,663,593)	(77,030,321)
16.5 Dividends to stockholders	235,000,045	0
16.6 Other cash provided (applied)	161,434,979	204,748,409
17. Net cash from financing and miscellaneous sources (Lines 16.1 to 16.4 minus Line 16.5 plus Line 16.6)	(134,228,658)	427,718,088
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)	(134,975,671)	293,714,110
19. Cash, cash equivalents and short-term investments:		
19.1 Beginning of year	252,460,945	(41,253,165)
19.2 End of year (Line 18 plus Line 19.1)	117,485,274	252,460,945

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

20.0001. Bond principal accrued on Z-tranche CMO securities	46,854,773	60,828,124
20.0002. Bonds transferred to parent in lieu of cash for stockholder dividends	213,219,396	0
20.0003. Schedule D bonds transferred to Schedule D preferred stocks	0	141,020,895
20.0004. Schedule D investment in surplus note transferred to Schedule BA	0	15,891,767

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA
ANALYSIS OF OPERATIONS BY LINES OF BUSINESS

	1 Total	2 Industrial Life	3 Ordinary			6 Credit Life (Group and Individual)	7 Group		9 Accident and Health			12 Aggregate of All Other Lines of Business
			3 Life Insurance	4 Individual Annuities	5 Supplementary Contracts		7 Life Insurance (a)	8 Annuities	9 Group	10 Credit (Group and Individual)	11 Other	
1. Premiums and annuity considerations for life and accident and health contracts	2,786,558,349		12,585,144				519,816,283		2,244,084,813		10,072,108	
2. Considerations for supplementary contracts with life contingencies	98,960				98,960							
3. Net investment income	1,009,135,580		14,450,513	23,137	34,020,774		64,295,465	11,858,317	613,650,417		268,995,988	1,840,969
4. Amortization of Interest Maintenance Reserve (IMR)	5,840,303		83,631	134	196,893		372,106	68,629	3,551,460		1,556,796	10,654
5. Separate Accounts net gain from operations excluding unrealized gains or losses												
6. Commissions and expense allowances on reinsurance ceded	195,779,010		245,466				73,595,996		22,880,890		99,056,658	
7. Reserve adjustments on reinsurance ceded	(194,337,482)								(160,049,742)		(34,287,740)	
8. Miscellaneous Income:												
8.1 Fees associated with income from investment management, administration and contract guarantees from Separate Accounts	178,490							178,490				
8.2 Charges and fees for deposit-type contracts												
8.3 Aggregate write-ins for miscellaneous income	65,456,276		10,036		3,642		2,071,872	9,014	29,692,393		33,297,993	371,325
9. Totals (Lines 1 to 8.3)	3,868,709,484		27,374,789	23,271	34,320,269		660,151,722	12,114,450	2,753,810,231		378,691,803	2,222,948
10. Death benefits	297,842,518		17,629,861				280,212,658					
11. Matured endowments (excluding guaranteed annual pure endowments)	416,826		416,826				0					
12. Annuity benefits	23,267,868							23,267,868				
13. Disability benefits and benefits under accident and health contracts	1,542,559,111		124,513				1,375,756		1,690,772,676		(149,713,833)	
14. Coupons, guaranteed annual pure endowments and similar benefits												
15. Surrender benefits and withdrawals for life contracts	9,018,168		6,232,093				2,786,076					
16. Group conversions	(298,440)		(10,559,595)				10,273,145		(11,990)			
17. Interest and adjustments on contract or deposit-type contract funds	31,596,915		23,303,064		3,977,417		1,777,011	1,572,005	956,927		10,490	
18. Payments on supplementary contracts with life contingencies	619,458				165,245		454,213					
19. Increase in aggregate reserves for life and accident and health contracts	241,898,533		(277,640)	(1,399)	(66,585)		21,025,008	(11,693,191)	132,869,505		100,042,834	
20. Totals (Lines 10 to 19)	2,146,920,957		36,869,122	(1,399)	4,076,077		317,903,866	13,146,682	1,824,587,118		(49,660,509)	
21. Commissions on premiums, annuity considerations and deposit-type contract funds (direct business only)	301,278,425		1,418,897				68,463,045		188,970,486		42,425,998	
22. Commissions and expense allowances on reinsurance assumed	21,316,870								5,696,794		15,620,076	
23. General insurance expenses	606,089,744				70,934		117,218,027	29,752	450,958,155		37,040,380	772,495
24. Insurance taxes, licenses and fees, excluding federal income taxes	96,296,638		282,655				24,557,325	3,326	64,927,936		6,525,396	
25. Increase in loading on deferred and uncollected premiums	(35,223)		(35,223)									
26. Net transfers to or (from) Separate Accounts net of reinsurance	(1,537,049)							(1,537,049)				
27. Aggregate write-ins for deductions	443,335,933		33				2,906	6	196,014,915		241,994,993	5,323,081
28. Totals (Lines 20 to 27)	3,613,666,296		38,535,483	(1,399)	4,147,012		528,145,169	11,642,717	2,731,155,404		293,946,334	6,095,576
29. Net gain from operations before dividends to policyholders and federal income taxes (Line 9 minus Line 28)	255,043,188		(11,160,695)	24,670	30,173,258		132,006,553	471,733	22,654,828		84,745,469	(3,872,628)
30. Dividends to policyholders	13,642,354		13,642,354									
31. Net gain from operations after dividends to policyholders and before federal income taxes (Line 29 minus Line 30)	241,400,834		(24,803,048)	24,670	30,173,258		132,006,553	471,733	22,654,828		84,745,469	(3,872,628)
32. Federal income taxes incurred (excluding tax on capital gains)	(7,962,833)		(9,499,098)	7,042	10,096,303		44,479,441	(315,295)	(62,364,976)		6,637,462	2,996,288
33. Net gain from operations after dividends to policyholders and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32)	249,363,667		(15,303,950)	17,628	20,076,955		87,527,112	787,028	85,019,804		78,108,007	(6,868,916)
DETAILS OF WRITE-INS												
08.301. Income from assumed modco agreements	30,253,340										30,253,340	
08.302. Miscellaneous income	34,831,612		10,036		3,642		2,071,872	9,014	29,692,393		3,044,653	
08.303. Other income from other lines	859,387											859,387
08.398. Summary of remaining write-ins for Line 8.3 from overflow page	(488,063)											(488,063)
08.399. Totals (Lines 08.301 thru 08.303 plus 08.398) (Line 8.3 above)	65,456,276		10,036		3,642		2,071,872	9,014	29,692,393		33,297,993	371,325
2701. Loss from ceded modco agreements	234,112,078								82,682,536		151,429,541	
2702. Income transfer under funds held reinsurance	203,890,538								113,326,220		90,564,318	
2703. Benefits and expenses from other lines	5,323,081											5,323,081
2798. Summary of remaining write-ins for Line 27 from overflow page	10,236		33				2,906	6	6,159		1,133	
2799. Totals (Lines 2701 thru 2703 plus 2798) (Line 27 above)	443,335,933		33				2,906	6	196,014,915		241,994,993	5,323,081

(a) Includes the following amounts for FEGLI/SGLI: Line 10, Line 100, Line 160, Line 230, Line 240

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

ANALYSIS OF INCREASE IN RESERVES DURING THE YEAR

	1 Total	2 Industrial Life	Ordinary			6 Credit Life (Group and Individual)	Group	
			3 Life Insurance	4 Individual Annuities	5 Supplementary Contracts		7 Life Insurance	8 Annuities
Involving Life or Disability Contingencies (Reserves)								
(Net of Reinsurance Ceded)								
1. Reserve December 31, prior year	910,979,541		254,754,343	62,597	877,547		487,907,194	167,377,860
2. Tabular net premiums or considerations	17,292,298		17,292,298					
3. Present value of disability claims incurred	105,527,063				XXX		105,527,063	
4. Tabular interest	40,011,833		6,596,937	1,968	54,877		23,283,798	10,074,253
5. Tabular less actual reserve released	(100,318,000)		(1,838)				(101,816,587)	1,500,424
6. Increase in reserve on account of change in valuation basis								
7. Other increases (net)	4,008,127		115,449		43,783		3,848,895	
8. Totals (Lines 1 to 7)	977,500,862		278,757,189	64,565	976,207		518,750,363	178,952,537
9. Tabular cost	10,050,272		9,408,784		XXX		641,488	
10. Reserves released by death	5,510,231		5,391,937	XXX	XXX		118,294	XXX
11. Reserves released by other terminations (net)	12,251,369		9,355,252	3,367			2,892,750	
12. Annuity, supplementary contract and disability payments involving life contingencies	25,387,595		124,513		165,245		1,829,969	23,267,868
13. Net transfers to or (from) Separate Accounts								
14. Total Deductions (Lines 9 to 13)	53,199,467		24,280,486	3,367	165,245		5,482,501	23,267,868
15. Reserve December 31, current year	924,301,395		254,476,703	61,198	810,962		513,267,863	155,684,669

EXHIBIT OF NET INVESTMENT INCOME

	1 Collected During Year	2 Earned During Year
1. U.S. Government bonds	(a) 86,241,850	85,555,841
1.1 Bonds exempt from U.S. tax	(a)	
1.2 Other bonds (unaffiliated)	(a) 846,699,327	859,215,090
1.3 Bonds of affiliates	(a)	
2.1 Preferred stocks (unaffiliated)	(b) 11,562,561	11,412,603
2.11 Preferred stocks of affiliates	(b)	
2.2 Common stocks (unaffiliated)		
2.21 Common stocks of affiliates	17,495,301	18,622,101
3. Mortgage loans	(c) 41,603,282	41,455,692
4. Real estate	(d) 19,973,508	19,973,508
5. Contract loans	3,554,996	3,587,249
6. Cash, cash equivalents and short-term investments	(e) 9,482,283	9,301,073
7. Derivative instruments	(f) (1,856,163)	(1,657,306)
8. Other invested assets	2,644,491	2,644,491
9. Aggregate write-ins for investment income	3,707,691	3,706,579
10. Total gross investment income	1,041,109,127	1,053,816,921
11. Investment expenses		(g) 30,603,032
12. Investment taxes, licenses and fees, excluding federal income taxes		(g) 3,378,780
13. Interest expense		(h) 5,994,861
14. Depreciation on real estate and other invested assets		(i) 4,704,668
15. Aggregate write-ins for deductions from investment income		
16. Total deductions (Lines 11 through 15)		44,681,341
17. Net investment income (Line 10 minus Line 16)		1,009,135,579
DETAILS OF WRITE-INS		
0901. Miscellaneous	1,950,107	1,948,995
0902. Bond Consent Fee	1,757,584	1,757,584
0903.		
0998. Summary of remaining write-ins for Line 9 from overflow page		
0999. Totals (Lines 0901 thru 0903 plus 0998) (Line 9, above)	3,707,691	3,706,579
1501.		
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)		

- (a) Includes \$ 109,052,324 accrual of discount less \$ 16,350,767 amortization of premium and less \$ 15,242,209 paid for accrued interest on purchases.
- (b) Includes \$ 0 accrual of discount less \$ 0 amortization of premium and less \$ 0 paid for accrued dividends on purchases.
- (c) Includes \$ 0 accrual of discount less \$ 0 amortization of premium and less \$ 0 paid for accrued interest on purchases.
- (d) Includes \$ 15,911,600 for company's occupancy of its own buildings; and excludes \$ 0 interest on encumbrances.
- (e) Includes \$ 0 accrual of discount less \$ 0 amortization of premium and less \$ 0 paid for accrued interest on purchases.
- (f) Includes \$ 0 accrual of discount less \$ 0 amortization of premium.
- (g) Includes \$ 0 investment expenses and \$ 0 investment taxes, licenses and fees, excluding federal income taxes, attributable to segregated and Separate Accounts.
- (h) Includes \$ 0 interest on surplus notes and \$ 0 interest on capital notes.
- (i) Includes \$ 4,704,668 depreciation on real estate and \$ 0 depreciation on other invested assets.

EXHIBIT OF CAPITAL GAINS (LOSSES)

	1 Realized Gain (Loss) On Sales or Maturity	2 Other Realized Adjustments	3 Total Realized Capital Gain (Loss) (Columns 1 + 2)	4 Change in Unrealized Capital Gain (Loss)	5 Change in Unrealized Foreign Exchange Capital Gain (Loss)
1. U.S. Government bonds	(11,941,188)		(11,941,188)		
1.1 Bonds exempt from U.S. tax					
1.2 Other bonds (unaffiliated)	18,811,382	(5,315,944)	13,495,438	77,672	32,855,160
1.3 Bonds of affiliates					
2.1 Preferred stocks (unaffiliated)	(1)	(105,167)	(105,168)		428,530
2.11 Preferred stocks of affiliates					
2.2 Common stocks (unaffiliated)	193,160		193,160	18,217	
2.21 Common stocks of affiliates	(59,197,226)		(59,197,226)	31,852,420	
3. Mortgage loans					
4. Real estate	26,212	1,664,072	1,690,284		
5. Contract loans					
6. Cash, cash equivalents and short-term investments		(1,286)	(1,286)		15,416
7. Derivative instruments	(42,000)	(2,085,015)	(2,127,015)		(32,155,527)
8. Other invested assets				3,935,564	
9. Aggregate write-ins for capital gains (losses)		96,689	96,689		(4,871,326)
10. Total capital gains (losses)	(52,149,661)	(5,746,652)	(57,896,313)	35,883,873	(3,727,747)
DETAILS OF WRITE-INS					
0901. Reinsurance agreement (affiliate)					(4,580,036)
0902. Reinsurance agreements (unaffiliated)					(291,290)
0903. Proceeds from security in bankruptcy		96,689	96,689		
0998. Summary of remaining write-ins for Line 9 from overflow page					
0999. Totals (Lines 0901 thru 0903 plus 0998) (Line 9, above)		96,689	96,689		(4,871,326)

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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

	1 Total	2 Industrial Life	Ordinary		5 Credit Life (Group and Individual)	Group		Accident and Health			11 Aggregate of All Other Lines of Business
			3 Life Insurance	4 Individual Annuities		6 Life Insurance	7 Annuities	8 Group	9 Credit (Group and Individual)	10 Other	
FIRST YEAR (other than single)											
1. Uncollected	26,286		26,286								
2. Deferred and accrued	186,683		186,683								
3. Deferred, accrued and uncollected:											
3.1 Direct	212,969		212,969								
3.2 Reinsurance assumed											
3.3 Reinsurance ceded											
3.4 Net (Line 1 + Line 2)	212,969		212,969								
4. Advance											
5. Line 3.4 - Line 4	212,969		212,969								
6. Collected during year:											
6.1 Direct	702,957		702,957								
6.2 Reinsurance assumed											
6.3 Reinsurance ceded	343		343								
6.4 Net	702,614		702,614								
7. Line 5 + Line 6.4	915,583		915,583								
8. Prior year (uncollected + deferred and accrued - advance)	282,767		282,767								
9. First year premiums and considerations:											
9.1 Direct	633,159		633,159								
9.2 Reinsurance assumed											
9.3 Reinsurance ceded	343		343								
9.4 Net (Line 7 - Line 8)	632,816		632,816								
SINGLE											
10. Single premiums and considerations:											
10.1 Direct	6,953,906		6,953,906								
10.2 Reinsurance assumed											
10.3 Reinsurance ceded											
10.4 Net	6,953,906		6,953,906								
RENEWAL											
11. Uncollected	161,027,638		222,400	1,777		52,347,959		104,598,246		3,774,096	83,159
12. Deferred and accrued	13,097,891		917,013	730		1,997,460		13,269,245		(3,086,557)	
13. Deferred, accrued and uncollected:											
13.1 Direct	169,515,848		3,184,464	2,507		52,468,499		105,975,885		7,884,494	
13.2 Reinsurance assumed	23,002,863							17,805,757		962,643	4,234,463
13.3 Reinsurance ceded	18,393,182		2,045,051			(1,876,920)		5,914,150		8,159,597	4,151,304
13.4 Net (Line 11 + Line 12)	174,125,529		1,139,413	2,507		54,345,419		117,867,492		687,539	83,159
14. Advance	24,787,044		229,139			4,375,659		14,305,400		5,876,846	
15. Line 13.4 - Line 14	149,338,485		910,274	2,507		49,969,760		103,562,092		(5,189,306)	83,159
16. Collected during year:											
16.1 Direct	3,925,194,374		17,013,787	128,688		1,039,006,667		2,410,766,790		458,278,442	
16.2 Reinsurance assumed	148,020,106							65,889,771		80,218,926	1,911,409
16.3 Reinsurance ceded	1,261,453,400		11,883,811	128,688		506,805,251		213,708,878		526,971,392	1,955,380
16.4 Net	2,811,761,080		5,129,976			532,201,416		2,262,947,683		11,525,976	(43,971)
17. Line 15 + Line 16.4	2,961,099,565		6,040,250	2,507		582,171,176		2,366,509,775		6,336,669	39,188
18. Prior year (uncollected + deferred and accrued - advance)	182,616,000		1,041,827	2,507		62,354,892		122,424,962		(3,735,439)	527,251
19. Renewal premiums and considerations:											
19.1 Direct	3,887,479,225		16,964,568	128,688		1,028,080,948		2,387,617,770		454,687,252	
19.2 Reinsurance assumed	144,316,489							65,540,707		78,687,582	88,200
19.3 Reinsurance ceded	1,253,312,150		11,966,145	128,688		508,264,664		209,073,663		523,302,727	576,263
19.4 Net (Line 17 - Line 18)	2,778,483,564		4,998,423			519,816,283		2,244,084,813		10,072,108	(488,063)
TOTAL											
20. Total premiums and annuity considerations:											
20.1 Direct	3,895,066,290		24,551,632	128,688		1,028,080,948		2,387,617,770		454,687,252	
20.2 Reinsurance assumed	144,316,489							65,540,707		78,687,582	88,200
20.3 Reinsurance ceded	1,253,312,492		11,966,488	128,688		508,264,664		209,073,663		523,302,727	576,263
20.4 Net (Lines 9.4 + 10.4 + 19.4)	2,786,070,286		12,585,144			519,816,283		2,244,084,813		10,072,108	(488,063)

Prior year balances in line 18, columns 1 and 8 decreased \$561 due to foreign currency translation.

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

	1 Total	2 Industrial Life	Ordinary		5 Credit Life (Group and Individual)	Group		Accident and Health			11 Aggregate of All Other Lines of Business
			3 Life Insurance	4 Individual Annuities		6 Life Insurance	7 Annuities	8 Group	9 Credit (Group and Individual)	10 Other	
DIVIDENDS AND COUPONS APPLIED (included in Part 1)											
21. To pay renewal premiums	2,501,533		2,501,533								
22. All other	6,205,428		6,205,428								
REINSURANCE COMMISSIONS AND EXPENSE ALLOWANCES INCURRED											
23. First year (other than single):											
23.1 Reinsurance ceded	(5,371)		(5,371)								
23.2 Reinsurance assumed											
23.3 Net ceded less assumed	(5,371)		(5,371)								
24. Single:											
24.1 Reinsurance ceded											
24.2 Reinsurance assumed											
24.3 Net ceded less assumed											
25. Renewal:											
25.1 Reinsurance ceded	195,784,381		250,837			73,595,996		22,880,890		99,056,658	
25.2 Reinsurance assumed	21,316,870							5,696,794		15,620,076	
25.3 Net ceded less assumed	174,467,511		250,837			73,595,996		17,184,096		83,436,582	
26. Totals:											
26.1 Reinsurance ceded (Page 6, Line 6)	195,779,010		245,466			73,595,996		22,880,890		99,056,658	
26.2 Reinsurance assumed (Page 6, Line 22)	21,316,870							5,696,794		15,620,076	
26.3 Net ceded less assumed	174,462,140		245,466			73,595,996		17,184,096		83,436,582	
COMMISSIONS INCURRED (direct business only)											
27. First year (other than single)	7,994		7,994								
28. Single	1,122,727		1,122,727								
29. Renewal	300,147,705		288,176			68,463,045		188,970,486		42,425,998	
30. Deposit-type contract funds											
31. Totals (to agree with Page 6, Line 21)	301,278,425		1,418,897			68,463,045		188,970,486		42,425,998	

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

EXHIBIT 2 - GENERAL EXPENSES

	Insurance				5 Investment	6 Total
	1 Life	2 Accident and Health		4 All Other Lines of Business		
		2 Cost Containment	3 All Other			
1. Rent	6,840,685		32,750,465		1,592,447	41,183,597
2. Salaries and wages	64,032,478	41,807,478	259,185,992		15,149,599	380,175,547
3.11 Contributions for benefit plans for employees	11,903,968	6,397,952	49,811,306		2,771,132	70,884,358
3.12 Contributions for benefit plans for agents						
3.21 Payments to employees under non-funded benefit plans						
3.22 Payments to agents under non-funded benefit plans						
3.31 Other employee welfare	66,035		316,239		15,372	397,646
3.32 Other agent welfare						
4.1 Legal fees and expenses	1,220,200	167,731	5,657,970		284,051	7,329,952
4.2 Medical examination fees	235,647		1,128,513			1,364,160
4.3 Inspection report fees	28,369		135,857			164,226
4.4 Fees of public accountants and consulting actuaries	825,710		3,954,323		192,218	4,972,251
4.5 Expense of investigation and settlement of policy claims	3,495,455	15,790,056	8,640,832			27,926,343
5.1 Traveling expenses	2,529,803	930,984	11,119,073		588,914	15,168,775
5.2 Advertising	1,700,278	32,389	8,109,208		395,809	10,237,684
5.3 Postage, express, telegraph and telephone	2,743,627	303,844	12,682,476		638,691	16,368,637
5.4 Printing and stationery	1,826,442	26,273	8,678,777		425,179	10,956,671
5.5 Cost or depreciation of furniture and equipment	998,043		4,777,672		232,335	6,008,050
5.6 Rental of equipment	543,873		2,464,319		126,608	3,134,800
5.7 Cost or depreciation of EDP equipment and software	2,879,721		13,790,974		670,372	17,341,067
6.1 Books and periodicals	160,211	13,032	753,894		37,296	964,433
6.2 Bureau and association fees	326,296	70,166	1,491,323		75,959	1,963,743
6.3 Insurance, except on real estate	1,334,738		6,392,058		310,715	8,037,511
6.4 Miscellaneous losses	36,978		141,567			178,545
6.5 Collection and bank service charges	888,930		4,257,084		206,935	5,352,949
6.6 Sundry general expenses	1,303,513	175,463	6,188,003	772,495		8,439,475
6.7 Group service and administration fees	54,028		263,923			317,951
6.8 Reimbursements by uninsured plans			(63,903,730)			(63,903,730)
7.1 Agency expense allowance						
7.2 Agents' balances charged off (less \$ recovered)	18,564		226,331			244,895
7.3 Agency conferences other than local meetings	1,231,540	69,287	5,824,227			7,125,053
9.1 Real estate expenses					4,103,648	4,103,648
9.2 Investment expenses not included elsewhere						
9.3 Aggregate write-ins for expenses	10,093,582	5,516,405	31,858,800		2,785,753	50,254,540
10. General expenses incurred	117,318,713	71,301,060	416,697,476	772,495	30,603,032	(a) 636,692,776
11. General expenses unpaid December 31, prior year	2,656,186		20,361,673	16,503		23,034,362
12. General expenses unpaid December 31, current year	165,890		1,464,464			1,630,355
13. Amounts receivable relating to uninsured plans, prior year			4,671,397			4,671,397
14. Amounts receivable relating to uninsured plans, current year			5,816,439			5,816,439
15. General expenses paid during year (Lines 10+11-12-13+14)	119,809,009	71,301,060	436,739,727	788,998	30,603,032	659,241,826
DETAILS OF WRITE-INS						
09.301. Fees for outsourcing services	7,144,465	5,516,405	25,729,920		1,663,165	40,053,955
09.302. Regulatory settlement accrual release			(8,800,000)			(8,800,000)
09.303. Repairs & maintenance	3,185,330		15,248,751		741,515	19,175,595
09.398. Summary of remaining write-ins for Line 9.3 from overflow page	(236,213)		(319,870)		381,073	(175,010)
09.399. Totals (Lines 09.301 thru 09.303 plus 09.398) (Line 9.3 above)	10,093,582	5,516,405	31,858,800		2,785,753	50,254,540

(a) Includes management fees of \$ 644,146,440 to affiliates and \$ 0 to non-affiliates.

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

	Insurance			4 Investment	5 Total
	1 Life	2 Accident and Health	3 All Other Lines of Business		
1. Real estate taxes				2,409,880	2,409,880
2. State insurance department licenses and fees	881,017	3,336,044			4,217,061
3. State taxes on premiums	18,662,616	43,776,907			62,439,524
4. Other state taxes, including \$ for employee benefits	152,215	717,434			869,649
5. U.S. Social Security taxes	4,333,862	21,429,478		968,900	26,732,241
6. All other taxes	813,596	2,193,468			3,007,064
7. Taxes, licenses and fees incurred	24,843,307	71,453,332		3,378,780	99,675,418
8. Taxes, licenses and fees unpaid December 31, prior year	2,123,358	5,496,057			7,619,415
9. Taxes, licenses and fees unpaid December 31, current year	1,874,478	5,913,410			7,787,888
10. Taxes, licenses and fees paid during year (Lines 7 + 8 - 9)	25,092,187	71,035,979		3,378,780	99,506,946

EXHIBIT 4 - DIVIDENDS OR REFUNDS

	1 Life	2 Accident and Health
	1. Applied to pay renewal premiums	2,501,533
2. Applied to shorten the endowment or premium-paying period		
3. Applied to provide paid-up additions	6,205,428	
4. Applied to provide paid-up annuities		
5. Total Lines 1 through 4	8,706,961	
6. Paid in cash	3,258,578	
7. Left on deposit	1,876,816	
8. Aggregate write-ins for dividend or refund options		
9. Total Lines 5 through 8	13,842,354	
10. Amount due and unpaid		
11. Provision for dividends or refunds payable in the following calendar year	14,480,000	
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	14,480,000	
16. Total from prior year	14,680,000	
17. Total dividends or refunds (Lines 9 + 15 - 16)	13,642,354	
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)		

EXHIBIT 5 - AGGREGATE RESERVE FOR LIFE CONTRACTS

1	2	3	4	5	6
Valuation Standard	Total	Industrial	Ordinary	Credit (Group and Individual)	Group
LIFE INSURANCE:					
0100001. AE 3% NLP ANB 24-97	4,169,289		4,169,289		
0100002. AE 3-1/2% NLP ANB 30-41	230,028		230,028		
0100003. 1941 CSO 2-1/2% NLP 48-77	49,959,549		49,959,549		
0100004. 1958 CET 2-1/2% NLP 64-79	25,102		25,102		
0100005. 1958 CET 3% NLP ANB 67-68	1,727		1,727		
0100006. 1958 CET 3-1/2% NLP ALB 70-88	570,263		570,263		
0100007. 1958 CET 3-1/2% NLP ANB 74-91	31,362		31,362		
0100008. 1958 CET 4% NLP ANB 76-88	133,401		133,401		
0100009. 1958 CSO 2-1/2% NLP 56-85	134,271,664		134,271,664		
0100010. 1958 CSO 3% CRVM ANB 66-89	131,720		131,720		
0100011. 1958 CSO 3% NLP ALB 69-88	75,197		75,197		
0100012. 1958 CSO 3% NLP ANB 67-88	22,092		22,092		
0100013. 1958 CSO 3-1/2% CRVM ALB 70-88	3,239,157		3,239,157		
0100014. 1958 CSO 3-1/2% CRVM ANB 74-98	205,012		205,012		
0100015. 1958 CSO 3-1/2% NL ALB 69-89	6,098,423		6,098,423		
0100016. 1958 CSO 3-1/2% NLP ANB 74-98	2,266,873		2,266,873		
0100017. 1958 CSO 3-1/2%/20/2-1/2% NLP 68-81	25,328,515		25,328,515		
0100018. 1958 CSO 4% CRVM ANB 76-89	603,158		603,158		
0100019. 1958 CSO 4% NLP 71-83	186,098		186,098		
0100020. 1958 CSO 4% NLP ANB 76-88	16,661		16,661		
0100021. 1958 CSO 4-1/2% CRVM ALB 79-91	91,632,453		91,632,453		
0100022. 1958 CSO 4-1/2% CRVM ANB	755		755		
0100023. 1958 CSO 4-1/2% NLP ANB 83-88	151		151		
0100024. 1958 CSO 4-1/2%/20/3 1/2% NLP 81-82	261,113		261,113		
0100025. 1960 CSG 5% CRVM ALB	1,052,577				1,052,577
0100026. 1980 CET 4% NL ALB 88-NB	279,482		279,482		
0100027. 1980 CET 4% 88-98	12,105,821				12,105,821
0100028. 1980 CET 4-1/2% NLP ALB 88-NB	21,195		21,195		
0100029. 1980 CET 4-1/2% NLP ANB 95-96	11,081		11,081		
0100030. 1980 CET 5% NLP ANB 93-94	17,402		17,402		
0100031. 1980 CET 5-1/2% NLP ANB 89-92	93,711		93,711		
0100032. 1980 CSO 3% CRVM ALB	672,528				672,528
0100033. 1980 CSO 6% CRVM ALB 85-86	79,168		79,168		
0100034. 1980 CSO 5-1/2% CRVM ALB 87-92	1,183,611		1,183,611		
0100035. 1980 CSO 5-1/2% CRVM ANB 87-92	2,831,694		2,831,694		
0100036. 1980 CSO 5-1/2% NLP ALB 89-92	44,251		44,251		
0100037. 1980 CSO 5-1/2% NLP ANB 89-91	50,044		50,044		
0100038. 1980 CSO 4-1/2% CRVM ALB 88-NB	30,496,391		28,781,933		1,714,459
0100039. 1980 CSO 4-1/2% CRVM ANB 89-93	2,144,096		2,144,096		
0100040. 1980 CSO 4-1/2% NLP ALB 91-95	230,599		230,599		
0100041. 1980 CSO 5% CRVM ALB 91-94	5,205,606		3,720,684		1,484,922
0100042. 1980 CSO 5% CRVM ANB 93-94	27,305		27,305		
0100043. 1980 CSO 5% NLP ALB 93-94	80,984		80,984		
0100044. 1980 CSO 4% CRVM ALB 93	11,272		11,272		
0100045. Excess Mortality Reserve	18,679,336		18,679,336		
0100046. Unearned Premium	1,883,338		13,114		1,870,225
0100047. Unearned Premium MAT	160,185				160,185
0100048. Immediate Payment of Claims	336,375		336,375		
0100049. Substandard Extra Reserve	5,512		5,512		
0199997. Totals (Gross)	397,163,324		378,102,609		19,060,716
0199998. Reinsurance ceded	125,046,214		124,886,029		160,185
0199999. Life Insurance: Totals (Net)	272,117,110		253,216,580		18,900,531
ANNUITIES (excluding supplementary contracts with life contingencies):					
0200001. a-1949 PROJ 30 YRS 2.50%	12,180	XXX	12,180	XXX	
0200002. a-1949 PROJ 30 YRS 3.50%	39,510	XXX	39,510	XXX	
0200003. FPDA 3.50%	530,510	XXX	530,510	XXX	
0200004. FPDA 4.00%	10,083,578	XXX	10,083,578	XXX	
0200005. FPDA 4.50%	738,427	XXX	738,427	XXX	
0200006. SPDA 3.50%	16,521,148	XXX	16,521,148	XXX	
0200007. SPDA 4.00%	542,031	XXX	542,031	XXX	
0200008. FPDA 5.25%	2,804	XXX	2,804	XXX	
0200009. 51 GAM PROJ C 3 %	9,509	XXX	9,509	XXX	
0200010. 1971 IAM 6.00%	3,798	XXX	3,798	XXX	
0200011. 1971 IAM 6.50%	146,845	XXX	146,845	XXX	
0200012. 1971 IAM 6.75%	8,867	XXX	8,867	XXX	
0200013. 1971 IAM 7.00%	43,855	XXX	43,855	XXX	
0200014. 1971 IAM 7.25%	120,278	XXX	120,278	XXX	
0200015. 1971 IAM 7.50%	19,503	XXX	19,503	XXX	
0200016. 1971 IAM 7.75%	193,083	XXX	193,083	XXX	
0200017. 1971 IAM 8.25%	102,971	XXX	102,971	XXX	
0200018. 1983 -a 11.00%	33,261	XXX	33,261	XXX	
0200019. 1983 -a 11.25%	12,166	XXX	12,166	XXX	
0200020. 1983 -a 6.63%	240,899	XXX	240,899	XXX	
0200021. 1983 -a 8.25%	205,195	XXX	205,195	XXX	
0200022. 1983 -a 8.75%	31,178	XXX	31,178	XXX	
0200023. 1983 -a 9.25%	12,933	XXX	12,933	XXX	
0200024. a-2000 7.00%	210,026	XXX	210,026	XXX	
0200025. GA 51 (0,-5) 3.50% I	1,612,164	XXX			1,612,164
0200026. GA 71 (0,-5) 6.65% B	13,800,142	XXX			13,800,142
0200027. GA 71 (0,-5) 6.90% D	944,431	XXX			944,431
0200028. GA 71 (0,-5) 8.90% B	6,311,588	XXX			6,311,588
0200029. GA 71 (0,-5) 9.90% I	3,259,049	XXX			3,259,049
0200030. GA 71 (0,-5) 10.40% I	8,366,512	XXX			8,366,512
0200031. GA 83 (0,-6) 1.00%	158,959	XXX			158,959
0200032. GA 83 (0,-6) 4.90% D	98,084	XXX			98,084
0200033. GA 83 (0,-6) 5.15% D	847,636	XXX			847,636
0200034. GA 83 (0,-6) 5.40% NB B	945,349	XXX			945,349
0200035. GA 83 (0,-6) 5.65% B	9,230,458	XXX			9,230,458
0200036. GA 83 (0,-6) 5.90% B	9,660,394	XXX			9,660,394

EXHIBIT 5 - AGGREGATE RESERVE FOR LIFE CONTRACTS

1	2	3	4	5	6
Valuation Standard	Total	Industrial	Ordinary	Credit (Group and Individual)	Group
0200037. GA 83 (0,-6) 6.15% D	14,378,998	XXX		XXX	14,378,998
0200038. GA 83 (0,-6) 6.40% B	16,209,804	XXX		XXX	16,209,804
0200039. GA 83 (0,-6) 6.65% B	3,456,906	XXX		XXX	3,456,906
0200040. GA 83 (0,-6) 6.90% B	12,190,773	XXX		XXX	12,190,773
0200041. GA 83 (0,-6) 7.15% B	6,919,089	XXX		XXX	6,919,089
0200042. GA 83 (0,-6) 7.40% B	16,048,762	XXX		XXX	16,048,762
0200043. GA 83 (0,-6) 7.65% I	480,911	XXX		XXX	480,911
0200044. GA 83 (0,-6) 7.90% I	13,515,308	XXX		XXX	13,515,308
0200045. GA 83 (0,-6) 8.40% I	5,568,680	XXX		XXX	5,568,680
0200046. GA 83 (0,-6) 8.65% B	4,443,234	XXX		XXX	4,443,234
0200047. GA 83 (0,-6) 9.65% I	1,401,445	XXX		XXX	1,401,445
0200048. GA 83 (0,-6) 10.15% I	5,835,993	XXX		XXX	5,835,993
0299997. Totals (Gross)	185,549,223	XXX	29,864,554	XXX	155,684,669
0299998. Reinsurance ceded	29,803,356	XXX	29,803,356	XXX	
0299999. Annuities: Totals (Net)	155,745,867	XXX	61,198	XXX	155,684,669
SUPPLEMENTARY CONTRACTS WITH LIFE CONTINGENCIES:					
0300001. 1937 SA 6.00%	691		691		
0300002. a- 1949 6.00%	44,623		44,623		
0300003. 71 IAM 6.00%	613,018		613,018		
0300004. 71 IAM 6.50%	120,936		120,936		
0300005. 71 IAM 6.63%	28,696		28,696		
0300006. 71 IAM 6.99%	9,867		9,867		
0300007. 71 IAM 7.00%	70,179		70,179		
0300008. 71 IAM 7.50%	9,435		9,435		
0300009. 71 IAM 8.00%	50,160		50,160		
0300010. 71 IAM 8.25%	47,329		47,329		
0300011. 71 IAM 8.75%	75,582		75,582		
0300012. 71 IAM 9.25%	9,087		9,087		
0300013. 71 IAM 10.00%	1,896		1,896		
0300014. 71 IAM 11.00%	117,767		117,767		
0300015. 83 IAM 6.26%	1,161,537		1,161,537		
0300016. 83a 11.25%	1,015		1,015		
0300017. 83a 11.00%	37,373		37,373		
0300018. 83a 9.25%	26,680		26,680		
0300019. 83a 8.75%	52,421		52,421		
0300020. 83a 8.25%	173,578		173,578		
0300021. 83a 8.00%	12,186		12,186		
0300022. 83a 7.75%	56,189		56,189		
0300023. 83a 7.50%	38,678		38,678		
0300024. 83a 7.25%	59,473		59,473		
0300025. 83a 7.00%	44,489		44,489		
0300026. 83a 6.75%	34,807		34,807		
0300027. 83a 6.50%	43,241		43,241		
0300028. 83a 6.25%	27,981		27,981		
0300029. 2000a 5.25%	121,960		121,960		
0300030. 2000a 5.50%	47,447		47,447		
0300031. 2000a 6.00%	551,292		551,292		
0300032. 2000a 6.50%	58,853		58,853		
0300033. 2000a 6.75%	13,504		13,504		
0300034. 2000a 7.00%	42,662		42,662		
0300035. 51 GAM 3.50%	659,424				659,424
0300036. 83 GAM 6.00%	2,175,938				2,175,938
0399997. Totals (Gross)	6,639,995		3,804,633		2,835,362
0399998. Reinsurance ceded	2,993,671		2,993,671		
0399999. SCWLC: Totals (Net)	3,646,324		810,962		2,835,362
ACCIDENTAL DEATH BENEFITS:					
0400001. 1959 ADB TABLE 3% WITH 1958 CSO	8,854		8,854		
0400002. 1959 ADB TABLE 4-1/2% WITH 1958 CSO	993		993		
0400003. INTERCO DISABILITY 2-1/2%	68,022		68,022		
0400004. 52 INTERCO DISABILITY 2-1/2%	15,705		15,705		
0400005. UNEARNED PREMIUM RESERVE	284		284		
0499997. Totals (Gross)	93,858		93,858		
0499998. Reinsurance ceded	10,131		10,131		
0499999. Accidental Death Benefits: Totals (Net)	83,727		83,727		
DISABILITY-ACTIVE LIVES:					
0500001. 26 CLASS (3) 2-1/2 % 48-54	104		104		
0500002. 52 INTERCO DISA 41 CSO 2-1/2% 55-64	4,249		4,249		
0500003. 52 INTERCO DISA 58 CSO 2-1/2% 64-80	156,341		156,341		
0500004. 1952 DISA STUDY PERIOD 2, BENEFIT 5, 3%	19,488		19,488		
0500005. 1952 DISA STUDY 3% WITH 1959 CSO	15,627		15,627		
0500006. UNEARNED PREMIUM RESERVE	1,823		1,823		
0599997. Totals (Gross)	197,632		197,632		
0599998. Reinsurance ceded	36,938		36,938		
0599999. Disability-Active Lives: Totals (Net)	160,694		160,694		
DISABILITY-DISABLED LIVES:					
0600001. 52 INTERCO DISA 3-1/2%	742,383		742,383		
0600002. 52 INTERCO DISA 3%	108,490		108,490		
0600003. 52 INTERCO DISA - 58 CSO 3%	1,826,123		1,826,123		
0600004. 70 INTERCO DISA 4-1/2 % MODIFIED FOR COMPANY EXPERIENCE	308,833,725		62,657		308,771,068
0600005. 70 INTERCO DISA 4 % MODIFIED FOR COMPANY EXPERIENCE	182,760,902				182,760,902
0699997. Totals (Gross)	494,271,623		2,739,653		491,531,970
0699998. Reinsurance ceded	1,934,614		1,934,614		
0699999. Disability-Disabled Lives: Totals (Net)	492,337,009		805,039		491,531,970
MISCELLANEOUS RESERVES:					

EXHIBIT 5 - AGGREGATE RESERVE FOR LIFE CONTRACTS

1 Valuation Standard	2 Total	3 Industrial	4 Ordinary	5 Credit (Group and Individual)	6 Group
0700001. For excess of valuation net premiums over corresponding gross premiums on respective policies computed according to the standard of valuation required	32,539		32,539		
0700002. For non-deduction of deferred fractional premiums or return of premiums at the death of the insured	668,345		668,345		
0799997. Totals (Gross)	700,884		700,884		
0799998. Reinsurance ceded	490,221		490,221		
0799999. Miscellaneous Reserves: Totals (Net)	210,663		210,663		
9999999. Totals (Net) - Page 3, Line 1	924,301,395		255,348,863		668,952,532

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.
.....
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:
.....

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

1 Description of Valuation Class	Valuation Basis		4 Increase in Actuarial Reserve Due to Change
	2 Changed From	3 Changed To	
LIFE POLICIES AND CONTRACTS (Including supplementary contracts set upon a basis other than that used to determine benefits) (Exhibit 5)			
ACCIDENT AND HEALTH CONTRACTS (EXHIBIT 6)			
Individual DI	Various	Various	(38,077,169)
Group DI	Various	Various	(90,215)
Group LTD	Various	Various	46,593,803
0299999. Subtotal	XXX	XXX	8,426,419
DEPOSIT TYPE CONTRACTS (EXHIBIT 7)			
9999999 - Total (Column 4, only)			8,426,419

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA
EXHIBIT 6 - AGGREGATE RESERVE FOR ACCIDENT AND HEALTH CONTRACTS

	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
ACTIVE LIFE RESERVE									
1. Unearned premium reserves	100,801,878	8,263,970		944,993	19,318,914	71,736,562	535,952	1,422	65
2. Additional contract reserves (a)	2,790,194,810	811,532,781			336,070,301	1,634,088,609	8,487,800	15,319	
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)	2,890,996,689	819,796,751		944,993	355,389,215	1,705,825,171	9,023,752	16,741	65
8. Reinsurance ceded	2,488,482,571	816,999,964		944,993	7,023,766	1,662,912,666	584,377	16,739	65
9. Totals (Net)	402,514,118	2,796,787			348,365,449	42,912,505	8,439,375	2	
CLAIM RESERVE									
10. Present value of amounts not yet due on claims	9,452,915,849	7,270,219,190		86,548,754	1,790,047,433	300,874,858	5,225,614		
11. Additional actuarial reserves-Asset/Liability analysis									
12. Reserve for future contingent benefits									
13. Aggregate write-ins for reserves	196,416,099	162,601,436		357,939	29,462,766	3,951,061	42,897		
14. Totals (Gross)	9,649,331,948	7,432,820,626		86,906,693	1,819,510,199	304,825,919	5,268,511		
15. Reinsurance ceded	1,623,808,393	1,244,413,768		73,377,010	90,566,654	213,941,940	1,509,021		
16. Totals (Net)	8,025,523,556	6,188,406,858		13,529,683	1,728,943,545	90,883,979	3,759,490		
17. TOTAL (Net)	8,428,037,674	6,191,203,646		13,529,683	2,077,308,994	133,796,484	12,198,865	2	
18. TABULAR FUND INTEREST	426,904,747	301,272,447		903,243	118,063,192	6,090,414	575,451		
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. Unpaid loss adjustment expense	196,416,099	162,601,436		357,939	29,462,766	3,951,061	42,897		
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)	196,416,099	162,601,436		357,939	29,462,766	3,951,061	42,897		

(a) Attach statement as to valuation standard used in calculating this reserve, specifying reserve bases, interest rates and methods.

EXHIBIT 6 – ATTACHMENT

(a) RESERVE BASIS, INTEREST RATES AND METHODS – EXHIBIT 6, LINE 2

1) Long-Term Care Benefits

Method

One year preliminary term method. All additional reserves are mid-terminal.

The assumptions are based on UNUM experience with the exceptions of

- a) the interest rate assumption is based on the effective date of coverage and is equal to the whole life rate as specified in the Standard Valuation Law

(2) Loss of Time Benefits

Method

Two year preliminary term method. All additional reserves are mid-terminal.

Basis

Reserve factors for 1988 and prior issues are based on claim costs taken from the 1964 Commissioners Disability Table (CDT) combined with the 1958 CSO Mortality Table and minimum standard valuation interest rates (ranging from 3 ½% to 6% depending on year of issue). Reserve factors for 1989 and later issues are based upon claim costs taken from the 1985 Commissioners Disability Table A (CIDA) combined with the 1980 CSO Mortality Table and NAIC model Standard Valuation Law minimum standard valuation interest rates.

(b) RESERVE BASIS, INTEREST RATES AND METHODS – EXHIBIT 6, LINE 10

(1) Long-Term Care Benefits

The assumptions are based on UNUM experience with the exceptions of:

- (i) the interest rate assumption is based on the effective date of coverage and is equal to the whole life rate as specified in the Standard Valuation Law

(2) Loss of Time Benefits

(i) Group Policies:

LTD reserves are calculated on a seriatim basis. For each claim the reserve is equal to the present value of the future gross monthly benefits less any current or prospective offsets from other sources. Reserves are based on assumptions reflecting Unum America experience. For claims incurred after 1998, reserves are discounted using the single premium immediate annuity discount rate less 100 basis points varying by claim incurred year. For claims incurred before 1999, reserves are discounted using various interest rates by claim incurred year.

(ii) Individual Policies:

Reserves are calculated using the 1985 CIDA (after modification to recognize company experience by duration and the existence of certain riders/provisions) combined with interest rates that are generally equivalent to applicable federal interest rates.

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	675,526,078	286,970		403,347,952	62,572,713	209,318,443
2. Deposits received during the year	621,332,392			617,681,171	2,538,551	1,112,670
3. Investment earnings credited to the account	16,428,096	34,956		3,796,018	4,202,588	8,394,534
4. Other net change in reserves	14,284,736			31,923	14,143,939	108,875
5. Fees and other charges assessed						
6. Surrender charges						
7. Net surrender or withdrawal payments	697,024,240	50,272		670,185,043	2,511,819	24,277,106
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)	630,547,063	271,655		354,672,021	80,945,972	194,657,415
10. Reinsurance balance at the beginning of the year	(186,802,012)			(1,193,482)		(185,608,531)
11. Net change in reinsurance assumed						
12. Net change in reinsurance ceded	(13,068,199)			(397,831)		(12,670,368)
13. Reinsurance balance at the end of the year (Lines 10+11-12)	(173,733,814)			(795,651)		(172,938,163)
14. Net balance at the end of current year after reinsurance (Lines 9 + 13)	456,813,249	271,655		353,876,370	80,945,972	21,719,253

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA
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	4,680,187								4,680,187		
1.3 Reinsurance ceded	(5,892,365)								(5,892,365)		
1.4 Net	10,572,552								10,572,552		
2. In course of settlement:											
2.1 Resisted	5,430,658						5,430,658				
2.11 Direct	5,430,658						5,430,658				
2.12 Reinsurance assumed											
2.13 Reinsurance ceded											
2.14 Net	5,430,658		(b)	(b)		(b)	(b) 5,430,658				
2.2 Other	696,624,383		3,274,584				27,833,306		647,721,579		17,794,913
2.21 Direct	696,624,383		3,274,584				27,833,306		647,721,579		17,794,913
2.22 Reinsurance assumed	93,822,892								82,805,580		11,017,312
2.23 Reinsurance ceded	127,749,528		1,249,455				1,595,650		116,243,783		8,660,639
2.24 Net	662,697,747		(b) 2,025,129	(b)		(b)	(b) 26,237,656	(b)	(b) 614,283,376	(b)	(b) 20,151,586
3. Incurred but unreported:											
3.1 Direct	241,554,300		1,056,000				158,467,257		77,449,491		4,581,552
3.2 Reinsurance assumed	25,530,283						90,769		24,110,930		1,328,584
3.3 Reinsurance ceded	13,547,228		513,000				321,180		10,188,496		2,524,551
3.4 Net	253,537,355		(b) 543,000	(b)		(b)	(b) 158,236,846	(b)	(b) 91,371,925	(b)	(b) 3,385,584
4. TOTALS	943,609,341	(a)	4,330,584				191,731,222		725,171,070		22,376,465
4.1 Direct	943,609,341	(a)	4,330,584				191,731,222		725,171,070		22,376,465
4.2 Reinsurance assumed	124,033,362						90,769		111,596,697		12,345,896
4.3 Reinsurance ceded	135,404,390		1,762,455				1,916,830		120,539,915		11,185,191
4.4 Net	932,238,313	(a)	(a) 2,568,129				(a) 189,905,161	(a)	716,227,853		23,537,170

(a) Including matured endowments (but not guaranteed annual pure endowments) unpaid amounting to \$ in Column 2, \$0 in Column 3 and \$0 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 \$0 Individual Annuities \$, Credit Life (Group and Individual) \$, and Group Life \$491,531,970 , are included in Page 3, Line 1, (See Exhibit 5, Section on Disability Disabled Lives); and for Group Accident and Health \$6,188,406,858 Credit (Group and Individual) Accident and Health \$, and Other Accident and Health \$1,837,116,697 are included in Page 3, Line 2 (See Exhibit 6, Claim Reserve).

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA
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	3,115,817,727		36,599,671	1,781,496	943,836		716,312,737	23,267,867	1,966,589,592		370,322,529
1.2 Reinsurance assumed	361,242,024								209,465,385		151,776,639
1.3 Reinsurance ceded	1,632,876,673		16,991,972	1,781,496	778,590		429,642,171		529,159,513		654,522,931
1.4 Net	(d) 1,844,183,078		19,607,699		165,245		286,670,566	23,267,867	1,646,895,464		(132,423,763)
2. Liability December 31, current year from Part 1:											
2.1 Direct	943,609,341		4,330,584				191,731,222		725,171,070		22,376,465
2.2 Reinsurance assumed	124,033,362						90,769		111,596,697		12,345,896
2.3 Reinsurance ceded	135,404,390		1,762,455				1,916,830		120,539,915		11,185,191
2.4 Net	932,238,313		2,568,129				189,905,161		716,227,853		23,537,170
3. Amounts recoverable from reinsurers December 31, current year	74,826,144						64,111		34,673,306		40,088,727
4. Liability December 31, prior year:											
4.1 Direct	936,698,829		6,075,483				197,186,629		705,859,831		27,576,887
4.2 Reinsurance assumed	144,611,956						90,769		128,946,424		15,574,763
4.3 Reinsurance ceded	186,237,406		2,070,855				1,254,587		156,193,664		26,718,299
4.4 Net	895,073,380		4,004,628				196,022,810		678,612,590		16,433,351
5. Amounts recoverable from reinsurers December 31, prior year	58,183,914						1,553,821		40,935,255		15,694,838
6. Incurred Benefits											
6.1 Direct	3,122,728,239		34,854,772	1,781,496	943,836		710,857,330	23,267,867	1,985,900,832		365,122,106
6.2 Reinsurance assumed	340,663,429								192,115,658		148,547,771
6.3 Reinsurance ceded	1,598,685,887		16,683,572	1,781,496	778,590		428,814,704		487,243,814		663,383,711
6.4 Net	1,864,705,781		18,171,200		165,245		282,042,627	23,267,867	1,690,772,676		(149,713,833)

(a) 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.

(b) Including matured endowments (but not guaranteed annual pure endowments) amounting to \$ 628,522 in Line 1.1, \$ 416,826 in Line 1.4.
 \$ 628,522 in Line 6.1, and \$ 416,826 in Line 6.4.

(c) Including matured endowments (but not guaranteed annual pure endowments) amounting to \$ 0 in Line 1.1, \$ 0 in Line 1.4.
 \$ 0 in Line 6.1, and \$ 0 in Line 6.4.

(d) Includes \$ 21,574,766 premiums waived under total and permanent disability benefits.
 Prior year balances in line 4.1, columns 1 and 9 decreased \$20,248 due to foreign currency translation.
 Prior year balances in line 4.1, columns 1 and 11 increased \$2,659 due to foreign currency translation.
 Prior year balances in line 4.2, columns 1 and 9 increased \$738,482 due to foreign currency translation.
 Prior year balances in line 4.2, columns 1 and 11 increased \$16,851 due to an assumed reinsurance agreement.
 Prior year balances in line 4.3, columns 1 and 9 increased \$298,461 due to foreign currency translation.

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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. Other invested assets (Schedule BA)			
8. Receivables for securities			
9. Aggregate write-ins for invested assets			
10. Subtotals, cash and invested assets (Lines 1 to 9)			
11. Title plants (for Title insurers only)			
12. Investment income due and accrued			
13. Premiums and considerations:			
13.1 Uncollected premiums and agents' balances in the course of collection	8,160,258	7,678,846	(481,413)
13.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due			
13.3 Accrued retrospective premiums	0	159,490	159,490
14. Reinsurance:			
14.1 Amounts recoverable from reinsurers	3,436,521	7,052,923	3,616,401
14.2 Funds held by or deposited with reinsured companies			
14.3 Other amounts receivable under reinsurance contracts	110,289	522,001	411,713
15. Amounts receivable relating to uninsured plans	53,823	195,012	141,189
16.1 Current federal and foreign income tax recoverable and interest thereon			
16.2 Net deferred tax asset	240,460,000	263,308,000	22,848,000
17. Guaranty funds receivable or on deposit			
18. Electronic data processing equipment and software			
19. Furniture and equipment, including health care delivery assets	2,234,746	1,803,143	(431,603)
20. Net adjustment in assets and liabilities due to foreign exchange rates			
21. Receivables from parent, subsidiaries and affiliates			
22. Health care and other amounts receivable	14,547,068	13,361,879	(1,185,188)
23. Aggregate write-ins for other than invested assets	5,502,933	5,785,271	282,338
24. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 10 to 23)	274,505,638	299,866,565	25,360,927
25. From Separate Accounts, Segregated Accounts and Protected Cell Accounts			
26. Total (Lines 24 and 25)	274,505,638	299,866,565	25,360,927
DETAILS OF WRITE-INS			
0901.			
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)			
2301. Accounts receivable - securities sold	92,272	65,909	(26,363)
2302. Other assets	5,410,662	5,719,363	308,701
2303.			
2398. Summary of remaining write-ins for Line 23 from overflow page			
2399. Totals (Lines 2301 thru 2303 plus 2398)(Line 23 above)	5,502,933	5,785,271	282,338

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Accounting Practices

The financial statements of Unum Life Insurance Company of America (the Company) have been completed in accordance with Statutory Accounting Principles (SAP) prescribed in the National Association of Insurance Commissioners' (NAIC) *Accounting Practices and Procedures* manual. The Maine Bureau of Insurance (the Bureau) has adopted no accounting practices that differ materially from SAP.

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

The preparation of financial statements in conformity with SAP requires management to make estimates and assumptions that affect amounts reported in the financial statements and accompanying notes. Such estimates and assumptions could change in the future as more information becomes known, which could impact the amounts reported and disclosed herein.

C. Accounting Policy

Life and accident and health premiums are recognized as revenue when due from policyholders. Expenses incurred in connection with acquiring new insurance business, including acquisition costs such as sales commissions, are charged to operations as incurred.

Investments are stated as follows:

Issuer obligations are generally carried at amortized cost using the interest method.

Single class and multi-class mortgage-backed/asset-backed securities are stated at amortized cost using the interest method including anticipated prepayments at the date of purchase with significant changes in estimated cash flows from the original purchase assumptions accounted for using the retrospective method.

Preferred stocks are generally stated at cost.

Common stocks of unaffiliated companies are stated at market. Common stocks of insurance affiliates are recorded based on the Company's equity ownership in the underlying statutory-basis net assets excluding surplus debentures.

Mortgage loans are stated at the aggregate unpaid principal balance.

Real estate is carried at the lower of aggregate cost or market net of encumbrances.

Contract loans are stated at the aggregate unpaid balance.

Short-term investments and cash equivalents are carried at cost.

Other long-term invested assets, excluding surplus debentures and limited liability companies invested in low income housing tax credit properties, are accounted for using the equity method. Surplus debentures are carried at amortized cost. Investments in limited liability companies that invest in low income housing tax credit properties are accounted for in accordance with SSAP No. 93, *Accounting for Low Income Housing Tax Credit Property Investments*.

Derivative instruments are valued consistently with the hedged items. Hedges of fixed income assets and/or liabilities are valued at amortized cost. Hedges of items carried at market value are valued at market value. Derivatives that cease to be effective hedges are valued at market value.

The Company considers anticipated investment income in its review of reserves for potential premium deficiencies.

Liabilities for losses and loss/claim adjustment expenses for accident and health contracts are estimated using statistical claim development models and tabular reserves employing assumptions concerning mortality, morbidity, and social security as well as appropriate discount rates for accident and health business.

2. Accounting Changes and Corrections of Errors

Individual Disability Reserve Change in Valuation Basis

The Company implemented a new reserve valuation system for its individual disability statutory reserves during 2007, effective January 1, 2007. The new system establishes Exhibit 6 active life and claim reserves and Exhibit 8 incurred but not reported (IBNR) and in course of settlement (ICOS) claim liabilities using revised assumptions based on current experience, minimum reserving requirements, and specified valuation methodologies.

The changes in the Exhibit 6 active life and claim reserves were reported as an Exhibit 5A change in valuation basis and were recorded directly to surplus rather than as a part of the reserve change recognized in the summary of operations, in accordance to SSAP No. 3 and SSAP No. 54. The changes in the Exhibit 8 IBNR and ICOS claim liabilities were recognized as a reserve change in the summary of operations.

The impact on surplus for the Exhibit 5A change was an increase of \$38,167,384, with a corresponding decrease of \$123,820,241 in active life reserves and an increase of \$85,652,857 in claim reserves. Exhibit 8 IBNR and ICOS claim liabilities decreased \$419,355, with a corresponding increase in the net gain from operations before income taxes.

NOTES TO FINANCIAL STATEMENTS

In addition, the ceding entity in certain modified coinsurance arrangements for which the Company is the assuming reinsurer will likewise utilize this valuation system for the modified coinsurance reserves retained by the ceding entity. The Company recorded the change in valuation basis for the ceding entity's Exhibit 6 modified coinsurance reserves directly to surplus, with a decrease in surplus of \$13,440,422. The increase of \$3,892,768 in the ceding entity's Exhibit 8 IBNR and ICOS claim liabilities was recorded in the Company's summary of operations.

The reserve changes and modified coinsurance adjustments resulted in an increase in federal income taxes incurred through operations of \$831,376.

These changes resulted in a total net increase in surplus of \$20,422,173 for the year ended December 31, 2007.

Group Long-term Disability Change in Valuation Basis

The Company implemented a new reserve valuation basis for its group long-term disability statutory reserves during 2007, effective January 1, 2007. The new basis establishes Exhibit 6 claim reserves and Exhibit 8 for incurred but not reported claims based on current company experience. The impact on surplus for the Exhibit 5A change was a decrease of \$46,593,803, with a corresponding increase in IBNR reserves. Exhibit 8 IBNR and ICOS claim liabilities increased \$5,177,089, with a corresponding decrease in the net gain from operations before income taxes.

The reserve changes resulted in a decrease in federal income taxes incurred through operations of \$18,119,812.

These changes resulted in a total net decrease in surplus of \$ 333,651,080 for the year ended December 31, 2007.

3. Business Combinations and Goodwill

Not applicable

4. Discontinued Operations

Not applicable

5. Investments

(1) The maximum and minimum lending rates for commercial mortgage loans during 2007 were 6.58% and 5.67%, respectively.

(2) Not applicable

(3) The maximum percentage of any one loan to the value of security at the time of the loan, exclusive of insured or guaranteed or purchase money mortgages is generally 75% for first mortgages and 80 to 85% for second mortgages. The Company did not make any second mortgages in the current year.

(4) Not applicable

(5) Not applicable

(6) The Company did not have any impaired mortgage loans at December 31, 2007. The total recorded investment in one impaired loan for which there was a related allowance for credit losses at December 31, 2006 was \$1,402,461, and the allowance for credit losses was \$300,000.

(7) Not applicable

(8) The loan of \$1,402,461 was deemed impaired at December 31, 2006. There were no other loans considered to be impaired during 2007 and 2006.

(9) The Company did not recognize any interest income on impaired mortgage loans during 2007. The related amount of interest income recognized during 2006 for the loan deemed impaired at December 31, 2006, was \$10,073.

(10) Not applicable

(11) Activity in the allowance for credit losses account

	<u>2007</u>	<u>2006</u>
(a) Balance in allowance for credit losses, beginning of period	\$300,000	\$ -
(b) Additions charged to operations	-	300,000
(c) Direct write-downs charged against the allowance	300,000	-
(d) Recoveries of amounts previously charged off	-	-
(e) Balance in allowance for credit losses, end of period	<u>\$ -</u>	<u>\$300,000</u>

(12) The Company recognizes interest income on impaired loans when the income is received or deemed collectible.

A. Not applicable

B. Not applicable

C. Loan-Backed Securities

NOTES TO FINANCIAL STATEMENTS

- (1) For applying the retrospective method, the Company has elected to use the book value as of January 1, 1994 as the cost for securities purchased prior to that date.
- (2) Prepayment assumptions for single class and multi-class mortgage-backed/asset-backed securities were obtained from broker dealer survey values and internal estimates.
- (3) Not applicable

D. Repurchase Agreements

- (1) Company policies require a minimum of 102% of the fair value of securities purchased under repurchase agreements to be maintained as collateral. There were no securities subject to dollar repurchase agreements or dollar reverse repurchase agreements and no reverse repurchase agreements are included in borrowed money.
- (2) The Company did not have any assets pledged as collateral for repurchase agreements at December 31, 2007.
- (3) The Company is not permitted to sell or repledge any collateral held.

F. Real Estate

- (1) Not applicable
- (2) During 2007, the Company sold a home office property that was no longer needed for operations. The realized gain on the sale of \$28,212 is reported as a component of net realized capital gains (losses) in the summary of operations.
- (3) Not applicable
- (4) Not applicable

- G. (1) The Company has two investments in low-income housing tax credits at December 31, 2007. The first low-income housing tax credit has four years of unexpired credits, and the required holding period is five years. The second low-income housing tax credit has nine years of unexpired credits, and the required holding period is eleven years.
- (2) Not applicable
- (3) Not applicable
- (4) Not applicable
- (5) Not applicable

6. Joint Ventures, Partnerships and Limited Liability Companies

- A. The Company has no investments in joint ventures, partnerships or limited liability companies that exceed 10% of its admitted assets.
- B. The Company did not recognize any impairment write down for its investments in joint ventures, partnerships and limited liability companies during the statement periods.

7. Investment Income

- A. The Company does not accrue investment income on bonds and mortgage loans where collection of interest is uncertain.
- B. The Company did not exclude any amounts from investment income due and accrued as of December 31, 2007.

8. Derivatives

The Company takes positions from time to time in certain derivative financial instruments to hedge interest rate risks and to improve the matching of its assets and liabilities. Financial instruments used for such purposes include interest rate swaps, options on forward interest rate swaps, forward treasury locks, foreign currency interest rate swaps and foreign currency forward contracts. See Schedule DB.

Interest rate swaps are used to hedge interest rate risks and to improve the matching of assets and liabilities. An interest rate swap is an agreement in which the Company agrees with other parties to exchange, at specified intervals, the difference between fixed rate and variable rate interest amounts, calculated by reference to an agreed upon notional principal amount. No cash is exchanged at the outset of the contract, and no principal payments are made by either party. Thus, the book value of these interest rate swaps is zero, and they are recorded "off-balance sheet." A single net payment is usually made by one counterparty at each due date and is recorded as a component of investment income. The Company has certain forward interest rate swap agreements where the exchange of interest payments does not begin until a specified future date. These swaps are identified as cash flow hedges and their purpose is to hedge the anticipated purchase of long-term bonds. The Company intends to settle for cash the forward interest rate swap agreements prior to the commencement of the exchange of interest payment streams. For those swaps that qualify as effective hedges, the gain or loss upon termination of the swaps is used to adjust the basis of the purchased bonds. For those swaps that are not effective hedges, the gain or loss upon termination is reported as a capital gain or loss in the summary of operations.

NOTES TO FINANCIAL STATEMENTS

Options on forward interest rate swaps are used to hedge the interest rate risk on insurance liabilities with minimum interest rate guarantees. In order to hedge this interest rate risk, the Company purchased options on forward interest rate swaps. By purchasing options on the interest rate swaps, the Company is able to lock in the minimum investment yields needed to meet the required interest rate guarantee on the aforementioned insurance liabilities. If interest rates rise above the option's strike rate, the Company would not exercise the option, but instead would invest cash flows at the higher rates. If interest rates fall below the option's strike rate, the Company would exercise the option to enter a receive fixed/pay floating forward interest rate swap. In the event the options are exercised, the Company intends to settle, for cash, the forward interest rate swap agreements prior to commencement of the exchange of interest payments.

Forward treasury locks are used to lock in the yield on a specific U.S. Treasury bond. In 2007 and 2006, this type of derivative was used to minimize the interest rate risk related to the proceeds to be received upon the call of specific long-term bonds. These derivatives were identified as cash flow hedges. Forward treasury locks allowed the Company to hedge projected cash flows associated with the call proceeds of the security because the issuers' call price of the security was partially determined by the change in the yield of a specific U.S. Treasury bond. The Company terminated the treasury locks, for cash, at the same time the securities were disposed.

Foreign currency interest rate swaps are used to hedge the currency risk of certain foreign currency denominated long-term bonds owned. These derivatives are identified as cash flow hedges of the forecasted functional-currency-equivalent cash flows associated with the foreign currency denominated long-term bonds. Under these currency swaps, the Company agrees to pay, at specified intervals, fixed rate foreign currency denominated interest payments to the counterparty in exchange for fixed rate U.S. dollar denominated interest payments. These interest payments are calculated by reference to agreed upon notional principal amounts. The net amount received is reported as a component of investment income. At maturity date, the Company will pay the foreign currency denominated notional amount to the counterparty in exchange for the U.S. dollar denominated notional amount. By entering into this currency swap, the Company has effectively converted a foreign currency denominated asset into a U.S. dollar denominated asset. Upon termination, gains or losses will be recognized immediately in the summary of operations, in a manner consistent with the hedged item.

Foreign currency forward contracts are used to minimize foreign currency risks. A foreign currency forward is a derivative without an initial investment where the Company and the counterparty agree to exchange a specific amount of currencies, at a specific exchange rate, on a specific date. The purpose of these derivatives is to hedge the variability of functional currency cash flows associated with the anticipated receipt of foreign currency proceeds. The Company terminates these derivatives, for cash, at the time the proceeds are received.

Shown below are the forecasted purchase dates and amounts of the investments being hedged:

<u>Forecasted Purchase Date</u>	<u>Amount of Investment</u>
Forward interest rate swaps:	
2008	\$295,000,000
2009	265,000,000
2010	240,000,000
2011	205,000,000
2012	185,000,000
2013	150,000,000
Options on forward interest rate swaps:	
2008	80,000,000

The basic types of risks associated with derivatives are market risk (that the value of the derivative will be adversely impacted by changes in the market, primarily the change in interest rates) and credit risk (that the counterparty will not perform according to the terms of the contract). The market risk of derivatives should generally offset the market risk associated with the hedged financial instrument or liability. The Company is exposed to credit-related losses in the event of non-performance by counterparties to the financial instruments, but it does not expect any counterparties to fail to meet their obligations given their high credit ratings. The credit exposure of derivatives is limited to the value of those contracts in a net gain position. The Company mitigates credit risk by entering into master agreements with its counterparties whereby contracts in a gain position can be offset against contracts in a loss position. Additionally, the Company typically enters into bilateral, cross-collateralization agreements with its counterparties. These agreements require the counterparty in a loss position to submit acceptable collateral with the other counterparty in the event the net loss position meets or exceeds \$2,500,000. See Schedule DB Part E for detail of the Company's counterparty exposure.

In 2007, the Company recognized capital losses of \$42,000 as a result of derivative transactions that were ineffective hedges. These derivatives were cash flow hedges that were terminated when it was determined that the forecasted transactions were no longer probable of occurring as anticipated. During 2007, no component of the Company's derivative gains or losses was excluded from the assessment of hedge effectiveness.

NOTES TO FINANCIAL STATEMENTS

9. Income Taxes

- A. The components of the net deferred tax asset are shown below. Prior year amounts have been reclassified to conform to the current year presentation:

	December 31		Change
	2007	2006	
<i>Deferred Tax Asset</i>			
Deferred Policy Acquisition Costs	\$ 154,097,683	\$ 149,669,639	\$ 4,428,044
Invested Assets	80,633,439	76,851,523	3,781,916
Policy Reserve Adjustments	29,882,524	61,115,419	(31,232,895)
Loss Carryforwards	-	29,386,756	(29,386,756)
Accrued Liabilities	6,994,500	15,275,516	(8,281,016)
Accounts Receivable	7,908,468	9,482,491	(1,574,023)
Other	<u>11,872,386</u>	<u>11,584,656</u>	<u>287,730</u>
Gross Deferred Tax Asset	291,389,000	353,366,000	(61,977,000)
Deferred Tax Asset Non-admitted	<u>(240,460,000)</u>	<u>(263,308,000)</u>	<u>22,848,000</u>
Admitted Deferred Tax Asset	50,929,000	90,058,000	(39,129,000)
<i>Deferred Tax Liability</i>			
	-	-	-
Net Admitted Deferred Tax Asset	<u>\$ 50,929,000</u>	<u>\$ 90,058,000</u>	<u>\$ (39,129,000)</u>

- B. Not applicable

- C. The provision for income taxes incurred consists of the following major components:

	Year Ended December 31	
	2007	2006
From Operations	\$ 21,423,925	\$ (8,610,750)
From Capital Gains (Losses)	(3,158,692)	36,696,526
Utilization of Capital Loss Carryforward	-	(27,674)
Utilization of Operating Loss Carryforward	<u>(29,386,756)</u>	<u>(15,082,323)</u>
Income Taxes Incurred	<u>\$ (11,121,523)</u>	<u>\$ 12,975,779</u>

The change in net deferred income taxes is comprised of the following:

	December 31		Change
	2007	2006	
Total Deferred Tax Assets	\$291,389,000	\$353,366,000	\$ (61,977,000)
Total Deferred Tax Liabilities	-	-	-
Net Deferred Tax Asset	<u>\$291,389,000</u>	<u>\$353,366,000</u>	<u>(61,977,000)</u>
Tax Effect of Unrealized Gains			<u>1,411,000</u>
Change in Net Deferred Income Tax			<u>\$ (60,566,000)</u>

NOTES TO FINANCIAL STATEMENTS

D. The provision for federal income taxes incurred is different from the amount obtained by applying the federal statutory rate of 35 percent to pretax net income as shown below.

	Year Ended December 31			
	2007		2006	
Provision Computed at Statutory Rate				
From Operations	\$ 84,490,292		\$ (569,048)	
From Capital Gains (Losses) before IMR	<u>(20,263,709)</u>		<u>2,990,511</u>	
Total Taxes at Statutory Rate	64,226,583	35.0 %	2,421,463	35.0 %
Change in Reserves through Surplus	(7,653,394)	(4.2)	(5,572,612)	(80.5)
Reinsurance Gains (Losses)	2,273,521	1.2	(2,061,639)	(29.8)
Change in Unrealized Gains	1,411,000	0.8	4,782,070	69.1
Prior Year Taxes	(6,262,319)	(3.4)	(1,322,789)	(19.1)
Penalties	3,583	-	587,100	8.5
Sale of Subsidiary	8,176,243	4.5	-	-
Tax Exempt Income	(8,724,966)	(4.8)	(24,705,272)	(357.1)
Interest Maintenance Reserve	(2,044,106)	(1.1)	(2,501,640)	(36.2)
Other	<u>(550,668)</u>	<u>(0.3)</u>	<u>20,098</u>	<u>0.3</u>
Total	<u>\$ 50,855,477</u>	<u>27.7 %</u>	<u>\$(28,353,221)</u>	<u>(409.8) %</u>
Federal Income Taxes Incurred	\$(11,121,523)	(6.1)	\$ 12,975,779	187.6
Tax Effect of Unrealized Gains	1,411,000	0.8	-	-
Change in Net Deferred Income Taxes	<u>60,566,000</u>	<u>33.0</u>	<u>(41,329,000)</u>	<u>(597.4)</u>
Total Statutory Income Taxes	<u>\$ 50,855,477</u>	<u>27.7 %</u>	<u>\$(28,353,221)</u>	<u>(409.8) %</u>

E. As of December 31, 2007 and 2006, tax related balances due from (to) Unum Group were \$12,679,139 and \$(4,125,555), respectively. There are no federal income taxes that are available for recoupment in the event of future losses. The Company has no remaining net operating loss or capital loss carryovers.

F. The Company's federal income tax return is consolidated with the following entities:

Unum Group (ultimate parent company), First Unum Life Insurance Company, Colonial Life & Accident Insurance Company, Tailwind Reinsurance Company, Northwind Reinsurance Company, Provident Life and Accident Insurance Company, Provident Life and Casualty Insurance Company, The Paul Revere Life Insurance Company, The Paul Revere Variable Annuity Insurance Company, Duncanson & Holt, Inc., Duncanson & Holt Services, Inc., Colonial Companies, Inc., Benefit America, Inc., UnumProvident International, Ltd., Options & Choices, Inc., Unum International Underwriters, Inc., GENEX Services, Inc., GENEX Services, Inc. of Ohio, GENEX Services of Canada, Inc., GENEX Consultants, Inc., The Paul Revere Corporation, Independent Review Services, Inc. and PrimeCor, Inc.

The Company is a party to a written tax sharing agreement with the consolidated group members listed above. The agreement provides that the portion of the consolidated tax liability allocated to the Company is based on its separate return tax liability. Under the agreement, additional tax benefits are allocated to the Company for its portion of net operating losses and tax credit carryforwards in the year they are used by the consolidated group.

10. Information Concerning Parent, Subsidiaries and Affiliates

A. Nature of the Relationship: Unum Life Insurance Company of America, a wholly-owned subsidiary of Unum Group (previously UnumProvident Corporation). UnumProvident Corporation changed its name to Unum Group in the first quarter of 2007 as part of its corporate branding initiative. See Schedule Y – Part 1 for complete listing of affiliates.

B. & C.

On February 28, 2007 the Company received in cash a \$1,251,394 common stock dividend from GENEX Services, Inc.

Effective March 1, 2007, the Company sold its 100% common stock ownership in GENEX Services, Inc. The Company recognized a \$43,468,103 after-tax loss on the sale of the common stock and a reduction in net unrealized capital losses of \$59,624,393, resulting in a \$16,156,290 increase in surplus.

During 2006, the Company received in cash the following common stock dividends from GENEX Services, Inc:

<u>Date</u>	<u>Amount</u>
March 31	\$52,922,572
November 29	6,500,000

NOTES TO FINANCIAL STATEMENTS

During 2007, the Company received in cash the following common stock dividends from Provident Life and Accident Insurance Company:

<u>Date</u>	<u>Amount</u>
March 30	\$ 1,120,000
June 29	1,120,000
September 28	1,120,000
October 31	11,080,000

During 2006, the Company received in cash the following common stock dividends from Provident Life and Accident Insurance Company:

<u>Date</u>	<u>Amount</u>
March 30	\$1,128,000
June 30	1,000,000
September 28	1,128,000
December 28	1,000,000

On October 31, 2007, the Company paid a \$21,780,648 common stock dividend in the form of cash and a \$213,219,397 common stock dividend in the form of securities (book value of \$210,284,029 and accrued interest of \$2,935,368) to Unum Group.

In December 2006, the Company received in cash a \$300,000,000 capital contribution from Unum Group.

During 2007, the Company purchased \$84,030,850 in book value of bonds (par value \$126,366,000) from Unum Group.

During 2006, the Company purchased \$124,849,250 book value of bonds (par value \$425,000,000) from Provident Life and Accident Insurance Company.

- D. Amounts reported on pages 2 and 3 herein as receivables from or payables to parent, subsidiaries, and affiliates result from normal, ongoing business processes and are settled in full on a monthly basis.
- E. Not applicable
- F. The Company receives from its affiliates certain administrative, investment, and actuarial services, the cost of which was negotiated in an arms-length transaction.
- G. All outstanding shares of the Company are owned by Unum Group, a non-insurance holding company incorporated in Delaware. Various other affiliates are under the ownership of Unum Group, but all transactions between affiliates are arms-length in nature and do not result in the operating results or financial position of the Company being significantly different from those that would have been obtained if the enterprises were autonomous.
- H. Not applicable
- I. Not applicable
- J. Not applicable
- K. Not applicable
- L. Not applicable

11. Debt

Not applicable

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

The Company purchases services from its affiliates in accordance with an intercompany cost sharing arrangement. There is no material obligation on the part of the Company beyond the amounts paid as part of the cost of services purchased.

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

- (1) The Company has 1,000,000 shares authorized and 500,000 shares issued and outstanding. Par value is \$10 per share.
- (2) The Company has no preferred stock outstanding.
- (3) The maximum amount of dividends which can be paid to shareholders by Maine domiciled insurance companies without prior approval by the Bureau is subject to restrictions relating to the greater of ten percent of an insurer's surplus as regards policyholders as of the preceding year end or the net gain from operations, excluding realized capital gains and losses, of the preceding year.
- (4) The portion of the Company's profits that may be payable as ordinary dividends to its stockholders is a function of the dividend restriction noted previously.

NOTES TO FINANCIAL STATEMENTS

- (5) Not applicable
- (6) Not applicable
- (7) Not applicable
- (8) Not applicable
- (9) The portion of unassigned funds (surplus) reduced by cumulative unrealized losses was approximately \$17,126,511.
- (10) Not applicable
- (11) Not applicable
- (12) Not applicable
- (13) On October 31, 2007, the Company paid extraordinary common stock dividends totaling \$235,000,045.

14. Contingencies

- A. Not applicable
- B. The Company accrues in its financial statements estimates of guaranty fund assessments based on known insolvencies and historical Company state participation levels. A corresponding receivable is recorded for amounts estimated to be recoverable through future premium tax offsets. The liability and related receivable were approximately \$3,068,955 and \$1,909,477 respectively, at December 31, 2007.
- C. Not applicable
- D. The company paid \$1,550,000 during 2007 to settle claims related extra contractual obligations or bad faith claims stemming from lawsuits. This related to two claims and two claimants.
- E. Unum Group is a defendant in a number of litigation matters. In some of these matters, no specified amount is sought. In others, very large or indeterminate amounts, including punitive and treble damages, are asserted. There is a wide variation of pleading practice permitted in the United States courts with respect to requests for monetary damages, including some courts in which no specified amount is required and others which allow the plaintiff to state only that the amount sought is sufficient to invoke the jurisdiction of that court. Further, some jurisdictions permit plaintiffs to allege damages well in excess of reasonably possible verdicts. Based on extensive experience and that of others in the industry with respect to litigating or resolving claims through settlement over an extended period of time, Unum Group believes that the monetary damages asserted in a lawsuit or claim bear little relation to the merits of the case, or the likely disposition value. Therefore, the specific monetary relief sought is not stated.

The lawsuits described below are for the most part in very preliminary stages, and the outcome of the matters is uncertain. An estimated loss is accrued when it is probable that a liability has been incurred and the amount of the loss can be reasonably estimated. Unless indicated otherwise, reserves have not been established for these matters.

Claims Handling Matters

Multidistrict Litigation - Policyholder Class Actions

On September 2, 2003, the Judicial Panel on the Multidistrict Litigation entered an order transferring a number of putative class actions, described below, filed in various courts against Unum Group, several of its subsidiaries, including the Company, and some of their officers, to the U.S. District Court for the Eastern District of Tennessee for coordinated or consolidated pretrial proceedings. The defendants strongly deny the allegations in each of these actions and will vigorously defend the substantive and procedural aspects of the litigations, except as noted below with respect to settlement discussions.

On July 15, 2002, Rombeiro v. Unum Life Insurance Company of America, et al., was filed in the Superior Court of California and subsequently was removed to federal court, alleging that the plaintiff was wrongfully denied disability benefits under a group long-term disability plan. On January 21, 2003, an Amended Complaint was filed on behalf of a putative class of individuals that were denied or terminated from benefits under group long-term disability plans, seeking injunctive and declaratory relief and payment of benefits. On April 30, 2003, the court granted in part and denied in part the defendants' motion to dismiss the complaint. On May 14, 2003, the plaintiff filed a Second Amended Complaint seeking similar relief.

Between November 2002 and November 2003, additional similar putative class actions were filed in (or later removed to) federal district courts in Illinois, Massachusetts, New York, Pennsylvania, and Tennessee. The complaints alleged that the putative class members' claims were evaluated improperly and allege that Unum Group and its insurance subsidiaries breached certain fiduciary duties owed to the class members under the Employee Retirement Income Security Act (ERISA), Racketeer Influenced Corrupt Organizations Act (RICO), and/or various state laws. The complaints sought various forms of equitable relief and money damages, including punitive damages.

These actions all were transferred to the Eastern District of Tennessee multidistrict litigation. On December 22, 2003, the Tennessee Federal District Court entered an order consolidating all of the above actions for all pretrial purposes under the caption In re UnumProvident Corp. ERISA Benefit Denial Actions and appointed a lead plaintiff. A consolidated amended complaint was filed on February 20, 2004.

NOTES TO FINANCIAL STATEMENTS

Court ordered mediation has concluded with the settlement of all individual claims brought by seven of the fifteen named plaintiffs. An eighth plaintiff has subsequently resolved her claims through the process established under the regulatory settlement agreements.

On September 4, 2007, the District Court certified a (b)(2) class consisting of all plan participants and beneficiaries insured under ERISA governed long-term disability insurance policies/plans issued by Unum Group and the insuring subsidiaries of Unum Group throughout the United States who have had a long-term disability claim denied, terminated, or suspended on or after June 30, 1999 by Unum Group or one or more of its insuring subsidiaries after being subjected to any of the practices alleged in the complaint. The class as certified seeks, among other forms of relief, an opportunity to have denied or terminated claims re-assessed by so-called independent reviewers. The District Court has yet to rule on pending motions by Unum Group for judgment on the pleading, or for summary judgment. The Sixth Circuit Court of Appeals has since granted Unum Group's petition for leave to appeal the class certification order on an interlocutory basis.

On April 30, 2003, a separate putative class action, Taylor v. UnumProvident Corporation, et al., was filed in the Tennessee Circuit Court and subsequently removed to federal court. The complaint alleges claims against Unum Group and certain subsidiaries on behalf of a putative class of long-term disability insurance policyholders who did not obtain their coverage through employer sponsored plans and who had a claim denied, terminated, or suspended by a Unum Group subsidiary after January 1, 1995, seeking equitable and monetary relief. Plaintiff alleges that the defendants violated various state laws by engaging in unfair claim practices and denying improperly claims.

The court subsequently granted in part Unum Group's motion for summary judgment in Taylor, dismissing plaintiff's request for equitable relief on her breach of contract claim and dismissing any claim plaintiff may make for punitive damages under the Tennessee Consumer Protection Act. The former claim is the principal claim upon which class certification is sought. The court reserved ruling on the remainder of the pending motion for summary judgment. The court also has under advisement the plaintiff's motion for class certification.

Examinations and Investigations

During 2004 and 2005, certain of Unum Group's insurance subsidiaries entered into settlement agreements with various regulators related to disability claims handling practices. The agreements provide for changes in certain of Unum Group's claims handling procedures and a claim reassessment process available to certain claimants whose claims were denied or closed during specified periods. The agreements will remain in place until the later of January 1, 2007, or the completion of an examination of claims handling practices and an examination of the reassessment process, both of which will be conducted by the lead state regulators. The settlement agreements also provide for a contingent fine of up to \$145,000,000 to Unum Group's applicable U.S. insurance subsidiaries, in the aggregate, in the event that Unum Group fails to satisfactorily meet the performance standards in the settlement agreements relating to the examinations referred to above. The parties to the agreements subsequently agreed to extend the reassessment process until December 31, 2007.

In the first quarter of 2006, Unum Group completed an analysis of its assumptions related to the reserves it established for the claim reassessment process. The analysis was based on preliminary data as of the end of the first quarter of 2006, when actual results to date were considered credible enough to enable Unum Group to update its initial expectations of costs related to the reassessment process. Unum Group concluded that a change in its initial assumptions, primarily related to the number of claimants for whom payments will continue because the claimant remains eligible for disability payments, was warranted. Unum Group based its conclusion and its revised estimate on the information that existed at that time, which was the actual cost related to approximately 20 percent of the projected ultimate total number of claims expected to be reassessed. The characteristics, profile, and cost of those initial 20 percent of claims were more statistically credible than the information on which Unum Group based the initial charges in 2004 and 2005. Based on the analysis, in the first quarter of 2006 the Company recorded a charge of \$64,600,000 before tax, or \$60,300,000 after tax, to reflect the current estimate of future obligations for benefit costs for claims reopened in the reassessment.

In the third quarter of 2006, Unum Group increased its provision for the cost of the reassessment process based on changes in its emerging experience for the number of decisions being overturned by the reassessment process and the average cost per reassessed claim. The revised third quarter estimate was based on the cost of approximately 55 percent of the projected ultimate total number of claims expected to be reassessed. Unum Group's revised best estimate for the reopened claims assumed that the nature and characteristics of the approximately 45 percent remaining claims estimated to be reassessed at that time would be similar to the average profile of the 55 percent already reviewed at that time. Based on the analysis, in the third quarter of 2006 the Company recorded an additional charge of \$268,900,000 before tax, or \$213,500,000 after tax. The charge was comprised of \$253,900,000 to reflect the revised estimate of future obligations for benefit costs for claims reopened in the reassessment and \$15,000,000 for additional incremental direct operating expenses to conduct the reassessment process.

In the second quarter of 2007, the Company increased its provision for the estimated cost of this claim reassessment process \$63,500,000 before tax and \$50,500,000 after tax based on changes in its emerging experience for the number of decisions being overturned and the average cost per reassessed claim. The revised second quarter of 2007 estimate was based on the cost of approximately 99 percent of the potential inventory of claim reassessment information forms returned to Unum Group, with the claim reassessment on approximately 88 percent of the forms completed at that time. At the time of the second quarter of 2007 revision, Unum Group had not yet finalized its claim reassessment on the remaining forms but had performed a financial review and included that information in its analysis of emerging experience.

Unum Group has now completed the claims reassessment process, as required by the regulatory settlement agreements. The final examination under the multistate regulatory settlement agreement has commenced and is expected to be completed by mid-year 2008. Due to the changes Unum Group has made to its claims operations to enhance its oversight functions, Unum Group expects to meet the performance standards in the agreements when these examinations are concluded.

NOTES TO FINANCIAL STATEMENTS

Other Claim Litigation

Unum Group and its insurance company subsidiaries, including the Company, as part of its normal operations in managing claims are engaged in claim litigation where disputes arise as a result of a denial or termination of benefits. Most typically these lawsuits are filed on behalf of a single claimant or policyholder, and in some of these individual actions punitive damages are sought, such as claims alleging bad faith in the handling of insurance claims. For its general claim litigation, Unum Group and its insurance company subsidiaries, including the Company, maintain reserves based on experience to satisfy judgments and settlements in the normal course. Management expects that the ultimate liability, if any, with respect to general claim litigation, after consideration of the reserves maintained, will not be material to the financial condition of the Company. Nevertheless, given the inherent unpredictability of litigation, it is possible that an adverse outcome in certain claim litigation involving punitive damages could, from time to time, have a material adverse effect on the Company's results of operations in a period, depending on the results of operations of the Company for the particular period. The Company is unable to estimate the range of reasonably possible punitive losses.

From time to time class action allegations are pursued where the claimant or policyholder purports to represent a larger number of individuals who are similarly situated. Since each insurance claim is evaluated based on its own merits, there is rarely a single act or series of actions, which can properly be addressed by a class action. Nevertheless, Unum Group monitors these cases closely and defends itself appropriately where these allegations are made.

Broker Compensation, Quoting Process, and Related Matters

Examinations and Investigations

Since October 2004, Unum Group and/or its insurance subsidiaries have received subpoenas or information requests from a Federal Grand Jury in San Diego, the District Attorney for the County of San Diego, and the U.S. Department of Labor, as well as insurance departments and/or other state regulatory or investigatory agencies of at least seven additional states including Connecticut, Florida, Maine, Massachusetts, North Carolina, South Carolina, and Tennessee. The subpoenas and/or information requests relate to, among other things, compliance with ERISA relating to Unum Group's interactions with insurance brokers and to regulations concerning insurance information provided by Unum Group to plan administrators of ERISA plans, as well as compliance with state and federal laws with respect to quoting processes, producer compensation, solicitation activities, policies sold to state or municipal entities, and information regarding compensation arrangements with brokers. Unum Group will continue to cooperate fully with all investigations.

Broker-Related Litigation

Unum Group and certain of its subsidiaries, along with many other insurance brokers and insurers, have been named as defendants in a series of putative class actions that have been transferred to the U.S. District Court for the District of New Jersey for coordinated or consolidated pretrial proceedings as part of multidistrict litigation (MDL) No. 1663, In re Insurance Brokerage Antitrust Litigation. The plaintiffs in MDL No. 1663 filed a consolidated amended complaint in August 2005, which alleges, among other things, that the defendants violated federal and state antitrust laws, RICO, ERISA and various state common law requirements by engaging in alleged bid rigging and customer allocation and by paying undisclosed compensation to insurance brokers to steer business to defendant insurers. Defendants filed a motion to dismiss the complaint on November 29, 2005. On April 5, 2007, defendants' motion to dismiss was granted without prejudice as to all counts except the ERISA counts. Plaintiffs were granted a last opportunity to file an amended complaint, and they did so on May 22, 2007. On June 21, 2007, defendants filed a motion to dismiss and for summary judgment on all counts. On August 31, 2007 and September 28, 2007, plaintiffs' federal antitrust and RICO claims were dismissed with prejudice. Defendants' motion for summary judgment on the ERISA counts was granted on January 14, 2008.

The Company is a defendant in an action styled, Palm Tree Computers Systems, Inc. v. ACE USA, et al., which was filed in the Florida state Circuit Court on February 16, 2005. The complaint contains allegations similar to those made in the multidistrict litigation referred to above. The case was removed to federal court and, on October 20, 2005, the case was transferred to the District of New Jersey multidistrict litigation. A motion to remand the case to the state court in Florida remains pending, but no further action has been taken in the case subsequent to the transfer.

Miscellaneous Matters

In September 2003, United States of America ex. rel. Patrick J. Loughren v. UnumProvident Corporation and GENEX Services, Inc., was filed in the United States District Court for the District of Massachusetts. This is a qui tam action to recover damages and civil penalties on behalf of the United States of America alleging violations of the False Claims Act by Unum Group and its former GENEX subsidiary. In accordance with the False Claims Act, the action was originally filed under seal to provide the government the opportunity to investigate the allegations and prosecute the action if they believed that the case had merit and warranted their attention. The government declined to prosecute the case and the case became a matter of public record on December 23, 2004. The complaint alleges that Unum Group defrauded the government by inducing and or assisting disability claimants to apply for disability benefits from the Social Security Administration (SSA) when Unum Group allegedly knew that the claimants were not disabled under SSA criteria. A motion to dismiss the complaint was unsuccessful. Unum Group intends to vigorously defend the action.

In May 2007, Roy Mogel, Todd D. Lindsay and Joseph R. Thorley individually and on behalf of those similarly situated v. Unum Life Insurance Company, was filed in the United States District Court for the District of Massachusetts. This is a putative class action alleging that we breached fiduciary duties owed to certain beneficiaries under group life insurance policies when we paid certain life insurance proceeds by establishing interest-bearing Retained Asset Accounts rather than checks. On February 4, 2008, the court granted the Company's motion to dismiss all claims.

In certain of the Company's reinsurance businesses there are disputes among the pool members, reinsurance participants, and/or reinsurers concerning the scope of their obligations and liabilities within the reinsurance contracts, including the reinsurance pools for which the Company acted either as pool managers or underwriting agents, as pool members, or as reinsurers. Unum Group or its subsidiaries either have been or may in the future be brought into disputes, arbitration proceedings, or litigation with other pool members or reinsurers in the process of resolving the various claims.

NOTES TO FINANCIAL STATEMENTS

Summary

Various lawsuits against Unum Group, in addition to those discussed above, have arisen in the normal course of business. Further, state insurance regulatory authorities and other federal and state authorities regularly make inquiries and conduct investigations concerning Unum Group's compliance with applicable insurance and other laws and regulations.

Given the complexity and scope of Unum Group's litigation and regulatory matters, it is not possible to predict the ultimate outcome of all pending investigations or legal proceedings or provide reasonable estimates of potential losses, except where noted in connection with specific matters. It is possible that the Company's results of operations or cash flows in a particular period could be materially affected by an ultimate unfavorable outcome of pending litigation or regulatory matters depending, in part, on the Company's results of operations or cash flows for the particular period. Unum Group believes, however, that the ultimate outcome of all pending litigation and regulatory matters, after consideration of applicable reserves and rights to indemnification, should not have a material adverse effect on its financial position.

15. Leases

A. Lessee Leasing Arrangements

- (1) The Company leases office space under various noncancelable operating leases under terms that expire through 2015. Rent expense in 2007 and 2006 was \$2,724,501 and \$2,798,629, respectively.
- (2) At December 31, 2007, the minimum aggregate rental commitments are as follows:

<u>Year Ended December 31</u>	<u>Operating Leases</u>
2008	\$3,537,291
2009	1,984,974
2010	2,031,859
2011	2,079,595
2012	2,128,274
Thereafter	2,423,978

- (3) During 2003, the Company entered into a sales-leaseback agreement with a third party. The sale of the property resulted in a gain which was deferred and will be amortized over the five year lease term. At December 31, 2007 and 2006, a deferred gain of \$1,386,726 and \$3,050,798, respectively, was reported as a liability write-in on page 3. The Company has no continuing involvement other than a normal leaseback.

B. Lessor Leases

Not applicable

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 amounts of the Company's financial instruments with off-balance sheet risk:

	December 31	
	<u>2007</u>	<u>2006</u>
Foreign Currency Swaps - Receive Fixed/Pay Fixed	\$ 246,205,486	\$ 258,427,984
Interest Rate Swaps - Receive Fixed/Pay Floating	1,340,000,000	1,625,000,000
Options on Interest Rate Swaps	<u>80,000,000</u>	<u>170,000,000</u>
Total	<u>\$1,666,205,486</u>	<u>\$2,053,427,984</u>

See Schedule DB of the Company's annual statement for additional detail.

- (2) See Note 8 for discussion of the terms of these instruments.
- (3) The Company is exposed to credit-related losses in the event of nonperformance by counterparties to financial instruments, but it does not expect any counterparties to fail to meet their obligations given their high credit ratings. The credit exposure of derivatives is limited to the fair value of those contracts in a net gain position. The Company mitigates credit risk by entering into master agreements with its counterparties whereby contracts in a gain position can be offset against contracts in a loss position. See Schedule DB Part E for detail of the Company's counterparty exposures.
- (4) Credit risk is managed by only entering into transactions with investment-grade counterparties and obtaining collateral where appropriate and customary. The Company typically enters into bilateral, cross-collateralization agreements with its counterparties. These agreements require the counterparty in a loss position to submit acceptable collateral with the other counterparty in the event the net loss position meets or exceeds \$2,500,000.

NOTES TO FINANCIAL STATEMENTS

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

A. Not applicable

B. Transfer and Servicing of Financial Assets

(1) Not applicable

(2) Securities are loaned to brokers during the normal course of business. For loaned securities, Company policies require a minimum of 102% of the fair value to be maintained as collateral. Generally, cash is received as collateral under these agreements. In the event that securities are received as collateral, they are restricted from general use by the Company. At December 31, 2007, the Company had \$1,734,000 of bonds on loan. The Company is provided a degree of access to the assets permitting admission under SSAP No. 4.

(3) Not applicable

(4) Not applicable

(5) Not applicable

(6) Not applicable

C. Not applicable

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

A. The loss from operations from Administrative Services Only (ASO) uninsured plans and the uninsured portion of partially insured plans was as follows during 2007:

	ASO Uninsured Plans	Uninsured Portion of Partially Insured Plans	Total ASO
a. Net reimbursement for administrative expenses (including administrative fees) in excess of actual expenses	\$ (3,187,711)	\$ -	\$ (3,187,711)
b. Total net other income or expenses (including interest paid to or received from plans)	-	-	-
c. Total net loss from operations	<u>\$ (3,187,711)</u>	<u>\$ -</u>	<u>\$ (3,187,711)</u>
d. Total claim payment volume	<u>\$273,466,209</u>	<u>\$ -</u>	<u>\$273,466,209</u>

B. Not applicable

C. Not applicable

NOTES TO FINANCIAL STATEMENTS**19. Direct Premium Written/Produced by Managing General Agents/Third Party Administrators**

Name and Address of Managing General Agent or Third Party Administrator	FEIN Number	Exclusive Contract	Types of Business Written	Type of Authority Granted *	Total Direct Premiums Written/Produced By
A.C. Newman 4969 E. McKinley Ave., Suite 105 Fresno, CA 93727	94-2246862	No	Life & Health	P, C, U	\$ 254,512
DRIASI 7930 Century Boulevard Chanhassen, MN 55317-8001	41-1430210	No	Life & Health	P	10,053,963
Kelly & Associates 301 International Circle Hunt Valley, MD 21030	52-1066374	No	Life & Health	P	4,105,540
LifeHelp Insurance Admin Services P.O. Box 991850 Redding, CA 96099-1850	94-2156207	No	Life & Health	P	2,346,832
MGM dba B&B Insurance Network Services LLP 2121 N. Glenville Drive Richardson, TX 75082	75-2445035	No	Life & Health	P	59,665,453
National Benefits Partner 303 East South Temple Salt Lake City, UT 84111	86-0934038	No	Life & Health	P	<u>19,580,711</u>
				Total	<u>\$96,007,011</u>

*C - Claims P - Premium Collection U - Underwriting

20. Other Items

- A. Not applicable
- B. Not applicable
- C. Effective January 1, 2007, the Company recaptured a block of individual disability business originally ceded to General Re Life Corporation. The recaptured business included \$162,746,982 in reserves. The effect of this transaction is an increase in 2007 net gain from operations before and after federal income tax of \$22,244,137 and \$6,319,816, respectively.

Effective January 1, 2007, the Company commuted a block of individual disability business originally assumed from General Re Life Corporation in 1989. The commuted business included \$17,072,482 in reserves. The effect of this transaction is a decrease in 2007 net gain from operations before and after federal income tax of \$3,762,078 and \$2,445,351, respectively.

Effective January 1, 2007, the Company reinsured to Northwind Reinsurance Company, an affiliate, a block of individual disability business. The modified coinsurance transaction was executed on an arms-length basis. The Company received a ceding commission of \$16,643,736. The deferred gain, net of tax, is \$10,392,307 and will be amortized based on the earnings stream of the reinsured business. The modified coinsurance reserve at the initiation of the transaction was comprised of \$2,244,136,597 of reserves held by the Company and \$435,954,786 of reserves previously assumed by the Company on a modified coinsurance basis from an unaffiliated insurer.

Effective January 1, 2006, the Company partially recaptured a block of group long-term disability business originally ceded to its affiliate, Unum International Ltd., on a funds withheld basis. The recaptured business included \$891,407,306 in reserves. The Company reported an after tax gain of \$27,866,473 in 2006 as a result of this transaction. This treaty was terminated to new business effective January 1, 2006.

Effective January 1, 2006, the Company reinsured to Tailwind Reinsurance Company, an affiliate, a block of group long-term disability business. The modified coinsurance transaction was executed on an arms-length basis. The ceding commission of \$15,454,052 was recognized immediately as a loss in the summary of operations. The modified coinsurance reserve at the initiation of the transaction was \$1,490,326,575.

Assets in the amount of \$267,153,599 at December 31, 2007 were on deposit with government authorities or trustees as required by law or agreement.

Purchase obligations at December 31, 2007 include commitments of \$17,255,677 to fund certain private placed investments and \$2,500,000 for commercial mortgage loans.

NOTES TO FINANCIAL STATEMENTS

D. Not applicable

E. Not applicable

F. Not applicable

G. Not applicable

H. The Company has the following hybrid security holdings as of December 31, 2007:

Cusip	Issuer	Description	Book/Adjusted Carrying Value
06738CAE9	Barclays Bank PLC	Perpetual Preferred	\$ 5,653,693
06738CAG4	Barclays Bank PLC	Perpetual Preferred	15,348,356
38143VAA7	Goldman Sachs Capital I	Trust Preferred	3,219,946
40427LAB0	HSBC Cap Funding	Perpetual Preferred	8,154,340
456837AC7	ING Groep NV	Perpetual Debt	21,974,825
62874HAA3	NB Capital Trust IV	Trust Preferred	2,098,617
66567EAW5	Northern Rock PLC	Subordinated Perpetual	19,742,044
74925YAA0	RBC Capital Trust	Perpetual Callable Bonds	2,977,968
749769AA3	Rabobank Cap Trust III	Trust Preferred	39,300,607
780097AH4	Royal Bank of Scotland	Perpetual Preferred	35,803,120
90262WAA1	UBS PFD Funding Trust II	Guaranteed Trust Preferred	15,000,000
96122CAA2	Westpac Capital Trust IV	Perpetual Preferred	<u>9,651,968</u>
		Total	<u>\$ 178,925,484</u>

I. Subprime Mortgage Related Risk Exposure

(1) At December 31, 2007, the Company held no investments with subprime mortgage risk exposure. The Company's definition of subprime mortgages is based primarily on the underlying credit scores of the loans, specifically the FICO score. To ensure proper mitigation of subprime mortgage risk, the Company's investment strategy is to avoid purchasing any investments with subprime exposure. Risk assessment is performed and analyzed prior to the purchase of any mortgage backed securities to ensure the transaction is in compliance with the Company's policy to avoid subprime mortgage risk exposure.

(2) Not applicable

(3) Not applicable

(4) Not applicable

21. Events Subsequent

Not applicable

22. 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)

If yes, give full details.

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 an insured 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)

NOTES TO FINANCIAL STATEMENTS

- 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)
- If yes, give full details.

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.
- \$ None
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 (X) No ()
- If yes, what is the amount of reinsurance credits, whether an asset or a reduction of liability, taken for such new agreements or amendments? Paid losses of \$27,787,853, initial modified coinsurance reserve of \$2,244,136,597, and previously assumed modified coinsurance reserves of \$435,954,786.

B. Uncollectible Reinsurance:

Not applicable

C. Commutation of Ceded Reinsurance:

The Company has reported in its operations in the current year as a result of commutation of reinsurance with General Re Life Corporation, amounts that are reflected as:

(1) Benefits and Change in Reserves \$(22,244,137)

23. Retrospectively Rated Contracts & Contracts Subject to Redetermination

- A. The Company estimates accrued retrospective premium adjustments for its group life and group health insurance business based on the financial experience of the policyholder. The experience is calculated by netting the actual claim experience, expenses, and agreed upon profit margin against the contract premium.
- B. The Company records accrued retrospective premium as an adjustment to earned premium.
- C. The amount of net premiums written by the Company at December 31, 2007 that are subject to retrospective rating features was \$59,648,804 for group life, representing 11.5% of the total net premiums written for group life business, and \$8,080,494 for group health, representing 0.3% of the total net premiums written for group health business. No other net premiums written by the Company are subject to retrospective rating features.

24. Change in Incurred Losses and Loss Adjustment Expenses

Not applicable

25. Intercompany Pooling Arrangements

Not applicable

26. Structured Settlements

Not applicable

27. Health Care Receivables

Not applicable

NOTES TO FINANCIAL STATEMENTS

28. Participating Policies

For the year ended December 31, 2007, the amount of participating business constitutes thirty-seven percent of the total insurance in force face amount. The participating policies have the following dividend options: a) cash dividends, b) applied to reduce premium, c) applied to purchase paid-up additions, d) left to accumulate interest, and e) applied to purchase one year term insurance. The Company accounts for its policyholder dividends based upon the dividend option elected by the policyholder. The Company paid dividends in the amount of \$13,842,354 to policyholders and did not allocate any additional income to such policyholders.

29. Premium Deficiency Reserves

Not applicable

30. Reserves for Life Contracts and Annuity Contracts

- (1) Principally, the Company waives deduction of deferred fractional premiums upon death of the insured and returns any portion of the final premium beyond the date of death. Surrender values are not promised in excess of legally computed reserves.
- (2) The extra reserve on annual premium policies subject to an extra premium is one-half the extra annual gross premium. The extra reserve for single premium policies subject to an extra premium is one-half the extra gross single premium. The rating-up in age method and liens are not used by the Company.
- (3) As of December 31, 2007, the Company had \$6,391,282 of insurance in force for which the gross premiums are less than the net premiums according to the standard valuation required by the State of Maine. Reserves to cover the above insurance totaled \$32,539 at year-end and are reported in Exhibit 5, Life Insurance Annuities sections.
- (4) The tabular interest, tabular less actual reserve released, and tabular cost have each been determined by formula as described in the instructions.
- (5) For the determination of tabular interest on supplemental contracts and dividend accumulations not involving life contingencies, the tabular interest is determined by formula 3 as described in the instructions. Tabular interest on deposit funds other than supplemental contracts and dividend accumulations is determined using actual interest credited and/or accrued to the funds.
- (6) There were no other material reserve changes.

NOTES TO FINANCIAL STATEMENTS**31. Analysis of Annuity Actuarial Reserves and Deposit Liabilities by Withdrawal Characteristics**

A. Subject to discretionary withdrawal:	<u>Amount</u>	<u>% of Total</u>
(1) With fair value adjustment	\$ -	- %
(2) At book value less current surrender charge of 5% or more	3,341,768	0.4
(3) At fair value	<u>14,820,576</u>	<u>1.8</u>
(4) Total with adjustment or at market value	18,162,344	2.2
(5) At book value without adjustment (minimal or no charge or adjustment)	655,982,827	78.3
B. Not subject to discretionary withdrawal	<u>163,411,686</u>	<u>19.5</u>
C. Total (gross)	836,556,857	<u><u>100.0</u></u> %
D. Reinsurance ceded	<u>206,530,840</u>	
E. Total (net) * (C) – (D)	<u><u>\$ 631,026,017</u></u>	

**Reconciliation of total annuity reserves and deposit fund liabilities*

Life & Accident & Health Annual Statement :

1. Exhibit 5, Annuities Section, Total (net)	\$ 155,745,867
2. Exhibit 5, Supplementary Contracts with Life Contingencies Section, Total (net)	3,646,324
3. Exhibit 7, Deposit-Type Contracts, Line 14, Column 1	<u>456,813,249</u>
4. Subtotal	<u>616,205,440</u>

Separate Accounts Annual Statement:

5. Exhibit 3, Line 0299999, Column 2	
6. Exhibit 3, Line 0399999, Column 2	
7. Policyholder Dividend and Coupon Accumulations	14,820,576
8. Policyholder Premiums	
9. Guaranteed Interest Contracts	
10. Other Contract Deposit Funds	<u>-</u>
11. Subtotal	<u>14,820,576</u>
12. Combined Total	<u><u>\$ 631,026,017</u></u>

32. Premium & Annuity Considerations Deferred and Uncollected

Deferred and uncollected life insurance premiums as of December 31, 2007 were as follows:

Type	<u>Gross</u>	<u>Net of Loading</u>
Ordinary New Business	\$ 212,969	\$ 67,833
Ordinary Renewal	<u>1,139,413</u>	<u>1,265,335</u>
Subtotal	1,352,382	1,333,169
Group Life	<u>51,382,839</u>	<u>51,382,839</u>
Total	<u><u>\$ 52,735,221</u></u>	<u><u>\$ 52,716,008</u></u>

NOTES TO FINANCIAL STATEMENTS

33. Separate Accounts

A. General Nature and Characteristics of Separate Accounts Business:

Separate accounts held by the Company primarily represent tax sheltered annuity contract funds which the Company invests in pooled investment securities on behalf of the accounts' contractholders. Investment income and realized gains and losses on these accounts are accrued directly to the contractholders. The assets of these accounts are carried at market value.

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

	Separate Accounts with Guarantees			Total
	Indexed	Non-indexed Guarantee Less than/equal to 4 percent	Non-indexed Guarantee more than 4 percent	
1. Premiums, Considerations or deposits for the year ended 12/31/07				\$ 824,254
				\$ 824,254
Reserves at 12/31/07				
2. For accounts with assets at:				
a. Fair value				\$ 14,820,576
b. Amortized cost				-
c. Total Reserves				\$ 14,820,576
3. By withdrawal characteristics:				
a. Subject to discretionary withdrawal:				
b. With MV adjustments				
c. At book value without MV Adjustments and with current Surrender charge of 5% or more				
d. At fair value				\$ 14,820,576
e. At book value without MV adjustment and with current Surrender charge less than 5%				-
f. Subtotal				14,820,576
g. Not subject to discretionary Withdrawal				-
h. Total				\$ 14,820,576
4. Reserves for Asset Default Risk in Lieu of AVR:				-
B. 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)				\$ 824,254
b. Transfers from Separate Accounts (Page 4, Line 10)				2,361,303
c. Net transfers to or (from) Separate Accounts (a) – (b)				(1,537,049)
2. Reconciling Adjustments:				-
3. Transfers as Reported in the Summary of Operations of the Life, Accident & Health Annual Statement (1c) + (2) + (Page 4, Line 26)				\$ (1,537,049)

34. Loss/Claim Adjustment Expenses

The balance in the liability for unpaid accident and health claim adjustment expenses as of 2007 and 2006 was \$194,405,707 and \$195,544,499, respectively.

The Company incurred \$216,974,056 and paid \$218,112,848 of claim adjustment expenses in 2007, of which \$153,587,979 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.

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SUMMARY INVESTMENT SCHEDULE

Investment Categories	Gross Investment Holdings		Admitted Assets as Reported in the Annual Statement	
	1 Amount	2 Percentage	3 Amount	4 Percentage
1. Bonds:				
1.1 U.S. treasury securities	124,666,278	0.793	124,666,278	0.793
1.2 U.S. government agency obligations (excluding mortgage-backed securities):				
1.21 Issued by U.S. government agencies				
1.22 Issued by U.S. government sponsored agencies	1,288,402,914	8.197	1,288,402,914	8.197
1.3 Foreign government (including Canada, excluding mortgaged-backed securities)	163,177,165	1.038	163,177,165	1.038
1.4 Securities issued by states, territories, and possessions and political subdivisions in the U.S. :				
1.41 States, territories and possessions general obligations	18,705,583	0.119	18,705,583	0.119
1.42 Political subdivisions of states, territories and possessions and political subdivisions general obligations				
1.43 Revenue and assessment obligations				
1.44 Industrial development and similar obligations	5,000,000	0.032	5,000,000	0.032
1.5 Mortgage-backed securities (includes residential and commercial MBS):				
1.51 Pass-through securities:				
1.511 Issued or guaranteed by GNMA				
1.512 Issued or guaranteed by FNMA and FHLMC	46,758,246	0.297	46,758,246	0.297
1.513 All other	179,862	0.001	179,862	0.001
1.52 CMOs and REMICs:				
1.521 Issued or guaranteed by GNMA, FNMA, FHLMC or VA	1,764,762,661	11.227	1,764,762,661	11.227
1.522 Issued by non-U.S. Government issuers and collateralized by mortgage-backed securities issued or guaranteed by agencies shown in Line 1.521				
1.523 All other	367,089	0.002	367,089	0.002
2. Other debt and other fixed income securities (excluding short-term):				
2.1 Unaffiliated domestic securities (includes credit tenant loans rated by the SVO)	8,745,885,115	55.640	8,745,885,115	55.640
2.2 Unaffiliated foreign securities	2,365,611,320	15.050	2,365,611,320	15.050
2.3 Affiliated securities				
3. Equity interests:				
3.1 Investments in mutual funds				
3.2 Preferred stocks:				
3.21 Affiliated				
3.22 Unaffiliated	219,548,169	1.397	219,548,169	1.397
3.3 Publicly traded equity securities (excluding preferred stocks):				
3.31 Affiliated				
3.32 Unaffiliated				
3.4 Other equity securities:				
3.41 Affiliated	17,595,539	0.112	17,595,539	0.112
3.42 Unaffiliated	1,013,428	0.006	1,013,428	0.006
3.5 Other equity interests including tangible personal property under lease:				
3.51 Affiliated				
3.52 Unaffiliated				
4. Mortgage loans:				
4.1 Construction and land development				
4.2 Agricultural				
4.3 Single family residential properties				
4.4 Multifamily residential properties				
4.5 Commercial loans	616,044,978	3.919	616,044,978	3.919
4.6 Mezzanine real estate loans				
5. Real estate investments:				
5.1 Property occupied by the company	89,122,774	0.567	89,122,774	0.567
5.2 Property held for the production of income (including \$ of property acquired in satisfaction of debt)				
5.3 Property held for sale (including \$ 2,337,435 property acquired in satisfaction of debt)	2,337,435	0.015	2,337,435	0.015
6. Contract loans	72,487,690	0.461	72,487,690	0.461
7. Receivables for securities	484,428	0.003	484,428	0.003
8. Cash, cash equivalents and short-term investments	117,485,274	0.747	117,485,274	0.747
9. Other invested assets	59,049,332	0.376	59,049,332	0.376
10. Total invested assets	15,718,685,279	100.000	15,718,685,279	100.000

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 [X] No []
- 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 [X] No [] N/A []
- 1.3 State Regulating? Maine
- 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 [X]
- 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. 12/31/2005
- 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. 12/31/2005
- 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). 06/25/2007
- 3.4 By what department or departments?
Maine
- 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 [X]
4.12 renewals? Yes [] No [X]
- 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 [X]
4.22 renewals? Yes [] No [X]
- 5.1 Has the reporting entity been a party to a merger or consolidation during the period covered by this statement? Yes [] No [X]
- 5.2 If yes, provide name of entity, NAIC Company Code, and state of domicile (use two letter state abbreviation) for any entity that has ceased to exist as a result of the merger or consolidation.

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

- 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 [X]
- 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 [X]
- 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 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA
GENERAL INTERROGATORIES

- 8.1 Is the company a subsidiary of a bank holding company regulated by the Federal Reserve Board? Yes [] No [X]
 8.2 If response to 8.1 is yes, please identify the name of the bank holding company.
 8.3 Is the company affiliated with one or more banks, thrifts or securities firms? Yes [] No [X]
 8.4 If response to 8.3 is yes, please provide the names and locations (city and state of the main office) of any affiliates regulated by a federal financial regulatory services agency [i.e. the Federal Reserve Board (FRB), the Office of the Comptroller of the Currency (OCC), the Office of Thrift Supervision (OTS), the Federal Deposit Insurance Corporation (FDIC) and the Securities Exchange Commission (SEC) and identify the affiliate's primary federal regulator.

1 Affiliate Name	2 Location (City, State)	3 FRB	4 OCC	5 OTS	6 FDIC	7 SEC

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
 Republic Centre, Suite 1500
 633 Chestnut Street
 Chattanooga, TN 37450
10. 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?
 Albert A. Riggieri, FSA, MAAA
 Vice President and Appointed Actuary
 2211 Congress Street C153
 Portland, ME 04122
- 11.1 Does the reporting entity own any securities of a real estate holding company or otherwise hold real estate indirectly? Yes [] No [X]
 11.11 Name of real estate holding company
 11.12 Number of parcels involved
 11.13 Total book/adjusted carrying value \$
- 11.2 If, yes provide explanation:

12. FOR UNITED STATES BRANCHES OF ALIEN REPORTING ENTITIES ONLY:

- 12.1 What changes have been made during the year in the United States manager or the United States trustees of the reporting entity?
 12.2 Does this statement contain all business transacted for the reporting entity through its United States Branch on risks wherever located? Yes [] No []
 12.3 Have there been any changes made to any of the trust indentures during the year? Yes [] No []
 12.4 If answer to (12.3) is yes, has the domiciliary or entry state approved the changes? Yes [] No [] N/A []
 13.1 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.
 13.11 If the response to 13.1 is No, please explain:

 13.2 Has the code of ethics for senior managers been amended? Yes [] No [X]
 13.21 If the response to 13.2 is Yes, provide information related to amendment(s).

 13.3 Have any provisions of the code of ethics been waived for any of the specified officers? Yes [] No [X]
 13.31 If the response to 13.3 is Yes, provide the nature of any waiver(s).

BOARD OF DIRECTORS

14. 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 []
 15. 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 []
 16. 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 []

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA
GENERAL INTERROGATORIES

FINANCIAL

17. Has this statement been prepared using a basis of accounting other than Statutory Accounting Principles (e.g., Generally Accepted Accounting Principles)? Yes [] No [X]
- 18.1 Total amount loaned during the year (inclusive of Separate Accounts, exclusive of policy loans):
- 18.11 To directors or other officers.....\$0
 - 18.12 To stockholders not officers.....\$0
 - 18.13 Trustees, supreme or grand (Fraternal Only)\$0
- 18.2 Total amount of loans outstanding at the end of year (inclusive of Separate Accounts, exclusive of policy loans):
- 18.21 To directors or other officers.....\$0
 - 18.22 To stockholders not officers.....\$0
 - 18.23 Trustees, supreme or grand (Fraternal Only)\$0
- 19.1 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]
- 19.2 If yes, state the amount thereof at December 31 of the current year:
- 19.21 Rented from others.....\$
 - 19.22 Borrowed from others.....\$
 - 19.23 Leased from others.....\$
 - 19.24 Other.....\$
- 20.1 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 []
- 20.2 If answer is yes,
- 20.21 Amount paid as losses or risk adjustment \$560,631
 - 20.22 Amount paid as expenses.....\$
 - 20.23 Other amounts paid.....\$
- 21.1 Does the reporting entity report any amounts due from parent, subsidiaries or affiliates on Page 2 of this statement? Yes [X] No []
- 21.2 If yes, indicate any amounts receivable from parent included in the Page 2 amount?\$0

INVESTMENT

- 22.1 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? Yes [] No [X]
- 22.2 If no, give full and complete information relating thereto:
 All other bonds and stocks are held in the Company's custodial accounts at JPMorgan Chase Bank, New York, NY and The Bank of New York Mellon, New York, NY.
- 23.1 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 19.1). Yes [X] No []
- 23.2 If yes, state the amount thereof at December 31 of the current year:
- 23.21 Loaned to others\$1,734,000
 - 23.22 Subject to repurchase agreements.....\$
 - 23.23 Subject to reverse repurchase agreements.....\$
 - 23.24 Subject to dollar repurchase agreements.....\$
 - 23.25 Subject to reverse dollar repurchase agreements.....\$
 - 23.26 Pledged as collateral.....\$83,106,899
 - 23.27 Placed under option agreements.....\$
 - 23.28 Letter stock or other securities restricted as to sale.....\$
 - 23.29 On deposit with state or other regulatory body.....\$249,712,579
 - 23.291 Other.....\$

23.3 For category (23.28) provide the following:

1 Nature of Restriction	2 Description	3 Amount

- 24.1 Does the reporting entity have any hedging transactions reported on Schedule DB? Yes [X] No []
- 24.2 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.
- 25.1 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 [X] No []
- 25.2 If yes, state the amount thereof at December 31 of the current year.\$450,015

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA
GENERAL INTERROGATORIES

26. Excluding items in Schedule E, 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 3, III Conducting Examinations, G - Custodial or Safekeeping Agreements of the NAIC Financial Condition Examiners Handbook? Yes [X] No []

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

1 Nature of Custodian(s)	2 Custodian's Address
JPMorgan Chase Bank	New York, NY
The Bank of New York Mellon	New York, NY

26.02 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)
.....

26.03 Have there been any changes, including name changes, in the custodian(s) identified in 26.01 during the current year? Yes [X] No []

26.04 If yes, give full and complete information relating thereto:

1 Old Custodian	2 New Custodian	3 Date of Change	4 Reason
The Bank of New York	The Bank of New York Mellon	07/01/2007	Merger of banks

26.05 Identify all investment advisors, brokers/dealers or individuals acting on behalf of brokers/dealers that have access to the investment accounts, handle securities and have authority to make investments on behalf of the reporting entity:

1 Central Registration Depository Number(s)	2 Name	3 Address
30172	Metropolitan West Securities, LLC	Los Angeles, CA
.....	JPMorgan Fleming Asset Management	New York, NY
.....	Provident Investment Management, LLC	Chattanooga, TN

27.1 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]

27.2 If yes, complete the following schedule:

1 CUSIP #	2 Name of Mutual Fund	3 Book/Adjusted Carrying Value
.....
27.2999 - Total		

27.3 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 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA
GENERAL INTERROGATORIES

28. 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 Statement (Admitted) Value	2 Fair Value	3 Excess of Statement over Fair Value (-), or Fair Value over Statement (+)
28.1 Bonds	14,666,187,790	15,121,888,649	455,700,859
28.2 Preferred stocks	219,548,169	203,825,310	(15,722,859)
28.3 Totals	14,885,735,959	15,325,713,959	439,978,000

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

Bonds: Lehman Pricing Service, Street Pricing Service, JPMorgan Chase, BondCalc, Hub Market Data, TRACE, Various Brokers. For private placement securities, internal estimates are used based on discounting cash flows at the current market applicable to the yield, credit quality, and maturity of the bonds.
 Preferred Stocks: Various Brokers, internal estimates based on issuer's financial statements.

29.1 Have all the filing requirements of the Purposes and Procedures Manual of the NAIC Securities Valuation Office been followed? Yes [] No [X]

29.2 If no, list exceptions:

CUSIP	RATING	DESCRIPTION	STATEMENT VALUE	REASON
045000\$01	P6*U	AGIS -formerly: ASSISTGUIDE	91,500	Rated P6*U by Company.
052968209	P6*U	AUTHORIA	358,515	Rated P6*U by Company.

OTHER

30.1 Amount of payments to trade associations, service organizations and statistical or rating bureaus, if any?\$1,761,745

30.2 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
.....
.....

31.1 Amount of payments for legal expenses, if any?\$7,095,484

31.2 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
Sullivan & Cromwell	1,837,774

32.1 Amount of payments for expenditures in connection with matters before legislative bodies, officers or departments of government, if any?\$69,210

32.2 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	31,132
Life Insurance Association of Massachusetts	30,709
Association of California Life & Health Ins Cos	7,369

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA
GENERAL INTERROGATORIES

PART 2 - LIFE INTERROGATORIES

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	0	0
2.2 Premium Denominator	2,786,558,349	3,272,092,274
2.3 Premium Ratio (2.1/2.2)	0.000	0.000
2.4 Reserve Numerator	840,566,901	817,047,969
2.5 Reserve Denominator	10,284,366,718	9,974,457,855
2.6 Reserve Ratio (2.4/2.5)	0.082	0.082

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? \$ 0

3.4 State the authority under which Separate Accounts are maintained:
 Maine Law

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)?"

4.1 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 []

4.2 Net reimbursement of such expenses between reporting entities:

4.21 Paid \$ 644,146,440

4.22 Received \$

5.1 Does the reporting entity write any guaranteed interest contracts? Yes [X] No []

5.2 If yes, what amount pertaining to these lines is included in:

5.21 Page 3, Line 1 \$ 271,655

5.22 Page 4, Line 1 \$

6. FOR STOCK REPORTING ENTITIES ONLY:

6.1 Total amount paid in by stockholders as surplus funds since organization of the reporting entity: \$ 1,507,631,865

7. Total dividends paid stockholders since organization of the reporting entity:

7.11 Cash \$ 1,379,503,430

7.12 Stock \$ 203,939,271

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA
GENERAL INTERROGATORIES

8.1 Does the company reinsure any Workers' Compensation Carve-Out business defined as: Yes [X] No []
 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.

8.2 If yes, has the reporting entity completed the Workers' Compensation Carve-Out Supplement to the Annual Statement? Yes [X] No []

8.3 If 8.1 is yes, the amounts of earned premiums and claims incurred in this statement are:

	1 Reinsurance Assumed	2 Reinsurance Ceded	3 Net Retained
8.31 Earned premium	525,370	524,080	1,291
8.32 Paid claims	20,170,431	17,170,429	3,000,002
8.33 Claim liability and reserve (beginning of year)	326,736,056	313,032,286	13,703,770
8.34 Claim liability and reserve (end of year)	365,007,940	349,025,029	15,982,910
8.35 Incurred claims	58,442,315	53,163,173	5,279,142

8.4 If reinsurance assumed included amounts with attachment points below \$1,000,000, the distribution of the amounts reported in Lines 8.31 and 8.34 for Column (1) are:

	Attachment Point	1 Earned Premium	2 Claim Liability and Reserve
8.41	<\$25,000
8.42	\$25,000 - 99,999
8.43	\$100,000 - 249,999
8.44	\$250,000 - 999,999
8.45	\$1,000,000 or more	525,370	365,007,940

8.5 What portion of earned premium reported in 8.31, Column 1 was assumed from pools? \$ 525,370

9.1 Does the company have variable annuities with guaranteed benefits? Yes [] No [X]

9.2 If 9.1 is yes, complete the following table for each type of guaranteed benefit.

Type		3 Waiting Period Remaining	4 Account Value Related to Col. 3	5 Total Related Account Values	6 Gross Amount of Reserve	7 Location of Reserve	8 Portion Reinsured	9 Reinsurance Reserve Credit
1 Guaranteed Death Benefit	2 Guaranteed Living Benefit							
.....
.....
.....

FIVE-YEAR HISTORICAL DATA

Show amounts in whole dollars only, no cents; show percentages to one decimal place, i.e. 17.6.

Show amounts of life insurance in this exhibit in thousands (omit \$000)

	1 2007	2 2006	3 2005	4 2004	5 2003
Life Insurance in Force (Exhibit of Life Insurance)					
1. Ordinary - whole life and endowment (Line 34, Col. 4)	1,105,046	1,158,501	1,212,448	1,267,921	1,299,471
2. Ordinary - term (Line 21, Col. 4, less Line 34, Col. 4)	131,525	86,947	156,521	100,251	101,646
3. Credit life (Line 21, Col. 6)					
4. Group, excluding FEGLI/SGLI (Line 21, Col. 9 less Lines 43 & 44, Col. 4)	427,817,191	469,428,222	502,033,820	570,224,129	557,171,500
5. Industrial (Line 21, Col. 2)					
6. FEGLI/SGLI (Lines 43 & 44, Col. 4)					
7. Total (Line 21, Col. 10)	429,053,762	470,673,670	503,402,789	571,592,301	558,572,617
New Business Issued (Exhibit of Life Insurance)					
8. Ordinary - whole life and endowment (Line 34, Col. 2)	51,478	56,777	72,200	92,527	93,827
9. Ordinary - term (Line 2, Col. 4, less Line 34, Col. 2)	0	30,624	92,382	10,326	2,084
10. Credit life (Line 2, Col. 6)					
11. Group (Line 2, Col. 9)	47,567,731	50,302,828	58,379,492	69,804,956	102,197,838
12. Industrial (Line 2, Col. 2)					
13. Total (Line 2, Col. 10)	47,619,209	50,390,229	58,544,074	69,907,809	102,293,749
Premium Income - Lines of Business (Exhibit 1 - Part 1)					
14. Industrial life (Line 20.4, Col. 2)					
15.1 Ordinary-life insurance (Line 20.4, Col. 3)	12,585,144	13,068,096	13,469,599	14,951,067	16,641,799
15.2 Ordinary-individual annuities (Line 20.4, Col. 4)					
16. Credit life (group and individual) (Line 20.4, Col. 5)					
17.1 Group life insurance (Line 20.4, Col. 6)	519,816,283	653,541,259	680,084,856	743,842,099	759,628,167
17.2 Group annuities (Line 20.4, Col. 7)					
18.1 A & H-group (Line 20.4, Col. 8)	2,244,084,813	2,340,808,878	1,852,469,397	1,970,834,779	1,893,758,360
18.2 A & H-credit (group and individual) (Line 20.4, Col. 9)					
18.3 A & H-other (Line 20.4, Col. 10)	10,072,108	264,674,042	164,987,459	89,279,954	99,655,248
19. Aggregate of all other lines of business (Line 20.4, Col. 11)	(488,063)	740,399	(528,703)	0	0
20. Total	2,786,070,286	3,272,832,673	2,710,482,608	2,818,907,899	2,769,683,574
Balance Sheet (Pages 2 & 3)					
21. Total admitted assets excluding Separate Accounts business (Page 2, Line 24, Col. 3)	16,423,696,573	16,010,972,052	15,058,317,101	12,663,594,076	11,779,243,031
22. Total liabilities excluding Separate Accounts business (Page 3, Line 26)	14,933,193,660	14,430,827,989	13,703,716,639	11,462,145,150	10,602,271,041
23. Aggregate life reserves (Page 3, Line 1)	924,301,395	910,979,541	884,553,108	861,284,687	843,179,309
24. Aggregate A & H reserves (Page 3, Line 2)	8,428,037,674	8,169,064,438	6,693,996,331	5,097,860,687	4,923,827,925
25. Deposit-type contract funds (Page 3, Line 3)	456,813,249	488,724,066	555,260,334	628,422,114	609,488,392
26. Asset valuation reserve (Page 3, Line 24.1)	131,845,941	102,299,763	98,882,143	76,199,516	30,094,235
27. Capital (Page 3, Lines 29 and 30)	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
28. Surplus (Page 3, Line 37)	1,485,502,913	1,575,144,063	1,349,600,463	1,196,448,926	1,171,971,990
Cash Flow (Page 5)					
29. Net Cash from Operations (Line 11)	461,341,971	492,823,874	33,682,478	80,897,028	(213,324,711)
Risk-Based Capital Analysis					
30. Total adjusted capital	1,632,311,343	1,692,504,093	1,463,071,454	1,286,651,866	1,216,292,694
31. Authorized control level risk - based capital	255,368,304	326,032,888	311,986,321	283,872,736	281,171,903
Percentage Distribution of Cash, Cash Equivalents and Invested Assets (Page 2, Col. 3) (Line No. /Page 2, Line 10, Col. 3) x 100.0					
32. Bonds (Line 1)	92.4	90.5	92.9	92.8	91.6
33. Stocks (Lines 2.1 and 2.2)	1.5	2.1	1.6	1.9	1.8
34. Mortgage loans on real estate(Lines 3.1 and 3.2)	3.9	4.2	4.2	3.8	3.7
35. Real estate (Lines 4.1, 4.2 and 4.3)	0.6	0.6	0.6	0.9	0.9
36. Cash, cash equivalents and short-term investments (Line 5)	0.7	1.7	(0.3)	(0.3)	0.9
37. Contract loans (Line 6)	0.5	0.5	0.5	0.6	0.7
38. Other invested assets (Line 7)	0.4	0.3	0.2	0.1	0.1
39. Receivables for securities (Line 8)	0.0	0.1	0.0	0.0	0.3
40. Aggregate write-ins for invested assets (Line 9)	0.0	0.0	0.1	0.2	0.0
41. Cash, cash equivalents and invested assets (Line 10)	100.0	100.0	100.0	100.0	100.0

FIVE-YEAR HISTORICAL DATA

(Continued)

	1 2007	2 2006	3 2005	4 2004	5 2003
Investments in Parent, Subsidiaries and Affiliates					
42. Affiliated bonds (Schedule D Summary, Line 25, Col. 1)					
43. Affiliated preferred stocks (Schedule D Summary, Line 39, Col. 1)					
44. Affiliated common stocks (Schedule D Summary Line 53, Col. 1),	17,595,539	145,743,119	201,529,717	215,764,331	192,023,547
45. Affiliated short-term investments (subtotal included in Schedule DA Part 2 Col. 5, Line 7)					
46. Affiliated mortgage loans on real estate					
47. All other affiliated					
48. Total of above Lines 42 to 47	17,595,539	145,743,119	201,529,717	215,764,331	192,023,547
Total Nonadmitted and Admitted Assets					
49. Total nonadmitted assets (Page 2, Line 26, Col. 2)	274,505,638	299,866,565	266,717,299	330,666,986	332,945,372
50. Total admitted assets (Page 2, Line 26, Col. 3)	16,438,518,655	16,025,916,619	15,074,438,321	12,680,887,845	11,797,171,964
Investment Data					
51. Net investment income (Exhibit of Net Investment Income)	1,009,135,579	995,614,448	846,788,207	769,165,111	785,441,578
52. Realized capital gains (losses)	(57,896,313)	(9,053,276)	3,798,978	(8,595,852)	(31,375,328)
53. Unrealized capital gains (losses)	32,156,126	(42,123,542)	(20,052,919)	45,045,265	12,008,540
54. Total of above Lines 51, 52 and 53	983,395,393	944,437,630	830,534,266	805,614,524	766,074,790
Benefits and Reserve Increases (Page 6)					
55. Total contract benefits - life (Lines 10, 11, 12, 13, 14 and 15 Col. 1, minus Lines 10, 11, 12, 13, 14 and 15 Cols. 9, 10 and 11)	332,045,649	429,446,027	495,673,465	547,117,963	519,252,928
56. Total contract benefits - A & H (Lines 13 & 14, Cols. 9, 10 & 11)	1,541,058,842	1,034,384,759	172,765,204	1,740,758,171	1,805,417,657
57. Increase in life reserves - other than group and annuities (Line 19, Cols. 2 and 3)	(277,640)	558,874	(4,851,699)	(2,330,127)	(4,576,872)
58. Increase in A & H reserves (Line 19, Cols. 9, 10 & 11)	232,912,339	1,459,244,431	1,588,099,142	122,404,244	194,883,222
59. Dividends to policyholders (Line 30, Col. 1)	13,642,354	14,614,395	14,407,547	14,269,322	15,584,039
Operating Percentages					
60. 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	26.3	25.5	26.6	29.1	30.7
61. 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	10.0	13.9	9.4	7.6	8.4
62. A & H loss percent (Schedule H, Part 1, Lines 5 and 6, Col. 2)	81.9	98.0	89.5	92.7	100.4
63. A & H cost containment percent (Schedule H, Pt. 1, Line 4, Col. 2)	3.2	2.3	2.4	2.3	XXX
64. A & H expense percent excluding cost containment expenses (Schedule H, Pt. 1, Line 10, Col. 2)	27.5	27.7	30.6	34.6	39.2
A & H Claim Reserve Adequacy					
65. Incurred losses on prior years' claims - group health (Schedule H, Part 3, Line 3.1 Col. 2)	7,205,270,226	6,895,727,320	5,028,360,995	4,828,241,756	4,626,300,826
66. Prior years' claim liability and reserve - group health (Schedule H, Part 3, Line 3.2 Col. 2)	6,733,018,136	6,100,130,406	4,686,971,123	4,572,032,020	4,310,400,266
67. Incurred losses on prior years' claims-health other than group (Schedule H, Part 3, Line 3.1 Col. 1 less Col. 2)	2,010,357,640	1,800,121,667	1,747,005,537	636,554,417	658,384,814
68. Prior years' claim liability and reserve-health other than Group (Schedule H, Part 3, Line 3.2 Col. 1 less Col. 2)	1,891,590,955	1,600,790,800	1,517,103,243	547,128,540	552,143,373
Net Gains From Operations After Federal Income Taxes by Lines of Business (Page 6, Line 33)					
69. Industrial life (Col. 2)					
70. Ordinary - life (Col. 3)	(15,303,950)	(493,821)	3,682,929	(5,850,762)	(2,608,017)
71. Ordinary - individual annuities (Col. 4)	17,628	151,342	(6,624)	(15,045)	17,948
72. Ordinary-supplementary contracts (Col. 5)	20,076,955	25,153,215	22,877,822	21,238,695	23,408,158
73. Credit life (Col. 6)					
74. Group life (Col. 7)	87,527,112	94,205,736	57,205,865	71,742,719	70,142,060
75. Group annuities (Col. 8)	787,028	963,517	27,466	(486,770)	(3,128,417)
76. A & H-group (Col. 9)	85,019,804	(131,083,335)	45,126,419	(17,428,623)	(87,747,951)
77. A & H-credit (Col. 10)					
78. A & H-other (Col. 11)	78,108,007	38,210,890	126,671,894	9,327,983	(14,283,047)
79. Aggregate of all other lines of business (Col. 12)	(6,868,916)	(5,040,323)	(532,505)	424,050	(5,179,127)
80. Total (Col. 1)	249,363,667	22,067,221	255,053,264	78,952,247	(19,378,393)

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

EXHIBIT OF LIFE INSURANCE

	Industrial		Ordinary		Credit Life (Group and Individual)		Group			10 Total Amount of Insurance (a)
	1	2	3	4	5	6	Number of		9	
	Number of Policies	Amount of Insurance (a)	Number of Policies	Amount of Insurance (a)	Number of Individual Policies and Group Certificates	Amount of Insurance (a)	7 Policies	8 Certificates	Amount of Insurance (a)	
1. In force end of prior year			45,972	1,245,448			35,001	7,371,788	469,428,222	470,673,670
2. Issued during year			1,006	51,478			6,298	748,925	47,567,731	47,619,209
3. Reinsurance assumed										
4. Revived during year			2	11						11
5. Increased during year (net)			50	99,191				58,750	36,411,008	36,510,199
6. Subtotals, Lines 2 to 5			1,058	150,680			6,298	807,675	83,978,739	84,129,419
7. Additions by dividends during year	XXX		XXX		XXX		XXX	XXX		
8. Aggregate write-ins for increases										
9. Totals (Lines 1 and 6 to 8)			47,030	1,396,128			41,299	8,179,463	553,406,961	554,803,089
Deductions during year:										
10. Death			1,223	31,921			XXX	20,306	714,936	746,857
11. Maturity			100	553			XXX			553
12. Disability							XXX			
13. Expiry			164	3,410						3,410
14. Surrender			1,113	50,847				4,171	2,786	53,633
15. Lapse			743	72,798			5,058	1,653,463	124,872,048	124,944,846
16. Conversion				28			XXX	XXX	XXX	28
17. Decreased (net)										
18. Reinsurance										
19. Aggregate write-ins for decreases										
20. Totals, (Lines 10 to 19)			3,343	159,557			5,058	1,677,940	125,589,770	125,749,327
21. In force end of year, (Line 9 minus Line 20)			43,687	1,236,571			36,241	6,501,523	427,817,191	429,053,762
22. Reinsurance ceded end of year	XXX		XXX	737,425	XXX		XXX	XXX	257,802,929	258,540,354
23. Line 21 minus Line 22	XXX		XXX	499,146	XXX	(b)	XXX	XXX	170,014,262	170,513,408
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)										

(a) Amounts of life insurance in this exhibit shall be shown in thousands (omit 000)

(b) Group \$; Individual \$

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

EXHIBIT OF LIFE INSURANCE (Continued)

ADDITIONAL INFORMATION ON INSURANCE IN FORCE END OF YEAR

	Industrial		Ordinary	
	1 Number of Policies	2 Amount of Insurance (a)	3 Number of Policies	4 Amount of Insurance (a)
24. Additions by dividends	XXX		XXX	138,274
25. Other paid-up insurance			11,247	46,313
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 (a)	3 Number of Policies	4 Amount of Insurance (a)
27. Term policies - decreasing			499	98,330
28. Term policies - other			479	12,755
29. Other term insurance - decreasing	XXX		XXX	2,275
30. Other term insurance	XXX		XXX	3,473
31. Totals, Lines 27 to 30			978	116,833
Reconciliation to Lines 2 and 21:				
32. Term additions	XXX		XXX	
33. Totals, extended term insurance	XXX	XXX	1,046	14,692
34. Totals, whole life and endowment	1,006	51,478	41,663	1,105,046
35. Totals (Lines 31 to 34)	1,006	51,478	43,687	1,236,571

CLASSIFICATION OF AMOUNT OF INSURANCE (a) 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				
37. Ordinary	51,309	169	823,649	412,923
38. Credit Life (Group and Individual)				
39. Group	47,567,731		427,817,191	
40. Totals (Lines 36 to 39)	47,619,040	169	428,640,840	412,923

ADDITIONAL INFORMATION ON CREDIT LIFE AND GROUP INSURANCE

	Credit Life		Group	
	1 Number of Individual Policies and Group Certificates	2 Amount of Insurance (a)	3 Number of Certificates	4 Amount of Insurance (a)
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		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 (a)	37,139
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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 Decreasing term = Actual Amounts
47.2 Family policy term = \$3,000 per unit; Family and Children's rider = \$2,000 per unit

POLICIES WITH DISABILITY PROVISIONS

Disability Provisions	Industrial		Ordinary		Credit		Group	
	1 Number of Policies	2 Amount of Insurance (a)	3 Number of Policies	4 Amount of Insurance (a)	5 Number of Policies	6 Amount of Insurance (a)	7 Number of Certificates	8 Amount of Insurance (a)
48. Waiver of Premium			5,301	70,335			4,457,435	295,608,982
49. Disability Income			1	1				
50. Extended Benefits			XXX	XXX				
51. Other			1	5				
52. Total		(b)	5,303	(b) 70,341		(b)	4,457,435	(b) 295,608,982

(a) Amounts of life insurance in this exhibit shall be shown in thousands (omit 000)

(b) See Paragraph 9 of the Annual Audited Financial Reports in the General section of the annual statement instructions

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA
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	403	147		16,029
2. Issued during year	1	2		11,227
3. Reinsurance assumed				
4. Increased during year (net)			10	
5. Total (Lines 1 to 4)	404	149	10	27,256
Deductions during year:				
6. Decreased (net)	54	14		12,694
7. Reinsurance ceded				
8. Totals (Lines 6 and 7)	54	14		12,694
9. In force end of year	350	135	10	14,562
10. Amount on deposit	3,844,143	(a) 2,135,560		(a) 352,536,460
11. Income now payable	314	57	10	
12. Amount of income payable	(a) 603,625	(a) 148,898	(a) 2,835,362	(a)

ANNUITIES

	Ordinary		Group	
	1 Immediate	2 Deferred	3 Contracts	4 Certificates
1. In force end of prior year	62	788	682	7,859
2. Issued during year				
3. Reinsurance assumed				
4. Increased during year (net)				
5. Totals (Lines 1 to 4)	62	788	682	7,859
Deductions during year:				
6. Decreased (net)		15	23	465
7. Reinsurance ceded				
8. Totals (Lines 6 and 7)		15	23	465
9. In force end of year	62	773	659	7,394
Income now payable:				
10. Amount of income payable	(a) 384,033	XXX	XXX	(a) 23,200,823
Deferred fully paid:				
11. Account balance	XXX	(a) 18,501,922	XXX	(a) 155,684,669
Deferred not fully paid:				
12. Account balance	XXX	(a) 11,362,632	XXX	(a)

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	14,479,610	2,473,279,709			358,108	515,955,234
2. Issued during year	1,505,296	272,239,049			911	1,689,442
3. Reinsurance assumed						
4. Increased during year (net)		XXX		XXX		XXX
5. Totals (Lines 1 to 4)	15,984,906	XXX		XXX	359,019	XXX
Deductions during year:						
6. Conversions		XXX	XXX	XXX	XXX	XXX
7. Decreased (net)	2,784,458	XXX		XXX	43,965	XXX
8. Reinsurance ceded		XXX		XXX		XXX
9. Totals (Lines 6 to 8)	2,784,458	XXX		XXX	43,965	XXX
10. In force end of year	13,200,448	(a) 2,391,587,760		(a)	315,054	(a) 497,870,318

DEPOSIT FUNDS AND DIVIDEND ACCUMULATIONS

	1	2
	Deposit Funds Contracts	Dividend Accumulations Contracts
1. In force end of prior year	613	13,586
2. Issued during year	2	
3. Reinsurance assumed		
4. Increased during year (net)		
5. Totals (Lines 1 to 4)	615	13,586
Deductions During Year:		
6. Decreased (net)		672
7. Reinsurance ceded		
8. Totals (Lines 6 and 7)		672
9. In force end of year	615	12,914
10. Amount of account balance	(a) 172,938,159	(a) 80,945,972

(a) See Paragraph 9 of the Annual Audited Financial Reports in the General section of the annual statement instructions.

**ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA
FORM FOR CALCULATING THE INTEREST MAINTENANCE RESERVE**

INTEREST MAINTENANCE RESERVE

	1 Amount
1. Reserve as of December 31, Prior Year	53,560,301
2. Current year's realized pre-tax capital gains/(losses) of \$(568,334) transferred into the reserve net of taxes of \$(198,917)	(369,417)
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)	53,190,885
5. Current year's amortization released to Summary of Operations (Amortization, Line 1, Column 4)	5,840,303
6. Reserve as of December 31, current year (Line 4 minus Line 5)	47,350,582

AMORTIZATION

Year of Amortization	1 Reserve as of December 31, Prior Year	2 Current Year's Realized Capital Gains/(Losses) Transferred into the Reserve Net of Taxes	3 Adjustment for Current Year's Liability Gains/(Losses) Released From the Reserve	4 Balance Before Reduction for Current Year's Amortization (Cols. 1 + 2 + 3)
1. 2007	6,053,165	(212,862)		5,840,303
2. 2008	5,409,321	(391,761)		5,017,560
3. 2009	4,941,259	(398,172)		4,543,087
4. 2010	4,452,770	(364,447)		4,088,323
5. 2011	3,632,563	(332,624)		3,299,939
6. 2012	2,800,748	(299,316)		2,501,432
7. 2013	2,239,968	(181,070)		2,058,898
8. 2014	1,979,113	(18,263)		1,960,851
9. 2015	1,841,646	161,488		2,003,134
10. 2016	1,772,925	358,867		2,131,792
11. 2017	1,584,884	571,465		2,156,349
12. 2018	1,393,059	611,817		2,004,876
13. 2019	1,381,253	496,426		1,877,680
14. 2020	1,384,670	354,694		1,739,364
15. 2021	1,354,940	224,704		1,579,644
16. 2022	1,351,501	76,624		1,428,125
17. 2023	1,324,184	3,394		1,327,578
18. 2024	1,293,993	12,083		1,306,076
19. 2025	1,271,577	17,282		1,288,859
20. 2026	1,246,882	30,268		1,277,150
21. 2027	1,182,953	39,764		1,222,717
22. 2028	1,076,639	22,543		1,099,182
23. 2029	910,651	(37,091)		873,560
24. 2030	708,112	(88,816)		619,296
25. 2031	494,838	(151,821)		343,017
26. 2032	274,942	(218,196)		56,747
27. 2033	117,813	(229,343)		(111,531)
28. 2034	55,130	(181,893)		(126,763)
29. 2035	24,423	(134,443)		(110,019)
30. 2036	4,378	(83,038)		(78,660)
31. 2037 and Later		(27,679)		(27,679)
32. Total (Lines 1 to 31)	53,560,301	(369,417)		53,190,885

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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	86,044,442	6,259,084	92,303,527	0	9,996,237	9,996,237	102,299,763
2. Realized capital gains/(losses) net of taxes - General Account	(235,557)		(235,557)	(38,352,643)	1,098,685	(37,253,958)	(37,489,515)
3. Realized capital gains/(losses) net of taxes - Separate Accounts							
4. Unrealized capital gains/(losses) net of deferred taxes - General Account	50,487		50,487	38,767,697	2,558,116	41,325,813	41,376,300
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	29,651,315	4,558,733	34,210,048		410,507	410,507	34,620,555
8. Accumulated balances (Lines 1 through 5 - 6 + 7)	115,510,688	10,817,817	126,328,505	415,054	14,063,544	14,478,598	140,807,103
9. Maximum reserve	129,625,336	13,799,408	143,424,744	162,148	11,142,553	11,304,701	154,729,445
10. Reserve objective	88,705,944	8,686,234	97,392,179	162,148	10,574,682	10,736,831	108,129,009
11. 20% of (Line 10 - Line 8)	(5,360,949)	(426,317)	(5,787,265)	(50,581)	(697,772)	(748,354)	(6,535,619)
12. Balance before transfers (Lines 8 + 11)	110,149,739	10,391,500	120,541,240	364,473	13,365,772	13,730,245	134,271,484
13. Transfers							XXX
14. Voluntary contribution							
15. Adjustment down to maximum/up to zero				(202,324)	(2,223,219)	(2,425,544)	(2,425,544)
16. Reserve as of December 31, current year (Lines 12 + 13 + 14 + 15)	110,149,739	10,391,500	120,541,240	162,148	11,142,553	11,304,701	131,845,941

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	1,413,069,192	XXX	XXX	1,413,069,192	0.0000		0.0000		0.0000	
2.	1	Highest Quality	6,671,992,207	XXX	XXX	6,671,992,207	0.0004	2,668,797	0.0023	15,345,582	0.0030	20,015,977
3.	2	High Quality	5,291,397,267	XXX	XXX	5,291,397,267	0.0019	10,053,655	0.0058	30,690,104	0.0090	47,622,575
4.	3	Medium Quality	731,888,883	XXX	XXX	731,888,883	0.0093	6,806,567	0.0230	16,833,444	0.0340	24,884,222
5.	4	Low Quality	367,958,180	XXX	XXX	367,958,180	0.0213	7,837,509	0.0530	19,501,784	0.0750	27,596,864
6.	5	Lower Quality	46,259,764	XXX	XXX	46,259,764	0.0432	1,998,422	0.1100	5,088,574	0.1700	7,864,160
7.	6	In or Near Default	950,740	XXX	XXX	950,740	0.0000		0.2000	190,148	0.2000	190,148
8.		Total Unrated Multi-class Securities Acquired by Conversion		XXX	XXX		XXX		XXX		XXX	
9.		Total Bonds (Sum of Lines 1 through 8) (Page 2, Line 1, Net Admitted Asset)	14,523,516,233	XXX	XXX	14,523,516,233	XXX	29,364,949	XXX	87,649,636	XXX	128,173,945
PREFERRED STOCK												
10.	1	Highest Quality	184,007,754	XXX	XXX	184,007,754	0.0004	73,603	0.0023	423,218	0.0030	552,023
11.	2	High Quality	15,348,356	XXX	XXX	15,348,356	0.0019	29,162	0.0058	89,020	0.0090	138,135
12.	3	Medium Quality	19,742,043	XXX	XXX	19,742,043	0.0093	183,601	0.0230	454,067	0.0340	671,229
13.	4	Low Quality		XXX	XXX		0.0213		0.0530		0.0750	
14.	5	Lower Quality		XXX	XXX		0.0432		0.1100		0.1700	
15.	6	In or Near Default	450,015	XXX	XXX	450,015	0.0000		0.2000	90,003	0.2000	90,003
16.		Affiliated Life with AVR		XXX	XXX		0.0000		0.0000		0.0000	
17.		Total Preferred Stocks (Sum of Lines 10 through 16) (Page 2, Line 2.1, Net Admitted Asset)	219,548,168	XXX	XXX	219,548,168	XXX	286,366	XXX	1,056,308	XXX	1,451,391
SHORT - TERM BONDS												
18.		Exempt Obligations		XXX	XXX		0.0000		0.0000		0.0000	
19.	1	Highest Quality		XXX	XXX		0.0004		0.0023		0.0030	
20.	2	High Quality		XXX	XXX		0.0019		0.0058		0.0090	
21.	3	Medium Quality		XXX	XXX		0.0093		0.0230		0.0340	
22.	4	Low Quality		XXX	XXX		0.0213		0.0530		0.0750	
23.	5	Lower Quality		XXX	XXX		0.0432		0.1100		0.1700	
24.	6	In or Near Default		XXX	XXX		0.0000		0.2000		0.2000	
25.		Total Short - Term Bonds (Sum of lines 18 through 24)		XXX	XXX		XXX		XXX		XXX	

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)
DERIVATIVE INSTRUMENTS												
26.		Exchange Traded		XXX	XXX		0.0004		0.0023		0.0030	
27.	1	Highest Quality		XXX	XXX		0.0004		0.0023		0.0030	
28.	2	High Quality		XXX	XXX		0.0019		0.0058		0.0090	
29.	3	Medium Quality		XXX	XXX		0.0093		0.0230		0.0340	
30.	4	Low Quality		XXX	XXX		0.0213		0.0530		0.0750	
31.	5	Lower Quality		XXX	XXX		0.0432		0.1100		0.1700	
32.	6	In or Near Default		XXX	XXX		0.0000		0.2000		0.2000	
33.		Total Derivative Instruments		XXX	XXX		XXX		XXX		XXX	
34.		Total (Lines 9 + 17 + 25 + 33)	14,743,064,401	XXX	XXX	14,743,064,401	XXX	29,651,315	XXX	88,705,944	XXX	129,625,336
MORTGAGE LOANS												
In Good Standing:												
35.		Farm Mortgages			XXX		0.0063 (a)		0.0120 (a)		0.0190 (a)	
36.		Residential Mortgages - Insured or Guaranteed			XXX		0.0003		0.0006		0.0010	
37.		Residential Mortgages - All Other			XXX		0.0013		0.0030		0.0040	
38.		Commercial Mortgages - Insured or Guaranteed			XXX		0.0003		0.0006		0.0010	
39.		Commercial Mortgages - All Other	616,044,978		XXX	616,044,978	0.0074 (a)	4,558,733	0.0141 (a)	8,686,234	0.0224 (a)	13,799,408
40.		In Good Standing With Restructured Terms			XXX		0.2800 (b)		0.6200 (b)		1.0000 (b)	
Overdue, Not in Process:												
41.		Farm Mortgages			XXX		0.0420		0.0760		0.1200	
42.		Residential Mortgages - Insured or Guaranteed			XXX		0.0005		0.0012		0.0020	
43.		Residential Mortgages - All Other			XXX		0.0025		0.0058		0.0090	
44.		Commercial Mortgages - Insured or Guaranteed			XXX		0.0005		0.0012		0.0020	
45.		Commercial Mortgages - All Other			XXX		0.0420		0.0760		0.1200	
In Process of Foreclosure:												
46.		Farm Mortgages			XXX		0.0000		0.1700		0.1700	
47.		Residential Mortgages - Insured or Guaranteed			XXX		0.0000		0.0040		0.0040	
48.		Residential Mortgages - All Other			XXX		0.0000		0.0130		0.0130	
49.		Commercial Mortgages - Insured or Guaranteed			XXX		0.0000		0.0040		0.0040	
50.		Commercial Mortgages - All Other			XXX		0.0000		0.1700		0.1700	
51.		Total Schedule B Mortgages (Sum of Lines 35 through 50) (Page 2, Line 3, Net Admitted Asset)	616,044,978		XXX	616,044,978	XXX	4,558,733	XXX	8,686,234	XXX	13,799,408
52.		Schedule DA Mortgages			XXX		(c)		(c)		(c)	
53.		Total Mortgage Loans on Real Estate (Line 51 + 52)	616,044,978		XXX	616,044,978	XXX	4,558,733	XXX	8,686,234	XXX	13,799,408

(a) Times the company's Experience Adjustment Factor (EAF).

(b) Column 9 is the greater of 6.4% without any EAF adjustments or a company's EAF adjusted In Good Standing (IGS) factor plus 150 basis points. Columns 5 and 7 are 28% and 62% respectively of Column 9.

(c) Determined using the same factors and breakdowns used for directly owned mortgage loans.

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		XXX	XXX		0.0000		0.1300 (d)		0.1300 (d)	
2.		Unaffiliated - Private	1,013,428	XXX	XXX	1,013,428	0.0000		0.1600	162,148	0.1600	162,148
3.		Federal Home Loan Bank		XXX	XXX		0.0000		0.0050		0.0080	
4.		Affiliated - Life with AVR	17,595,539	XXX	XXX	17,595,539	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		0.1300 (d)		0.1300 (d)	
13.		Unaffiliated Common Stock - Private					0.0000		0.1600		0.1600	
14.		Mortgage Loans					(c)		(c)		(c)	
15.		Real Estate					(e)		(e)		(e)	
16.		Affiliated - Certain Other (See SVO Purposes and Procedures Manual)		XXX	XXX		0.0000		0.1300		0.1300	
17.		Affiliated - All Other		XXX	XXX		0.0000		0.1600		0.1600	
18.		Total Common Stock (Sum of Lines 1 through 17)(Page 2, Line 2.2, Net Admitted Asset)	18,608,967			18,608,967	XXX		XXX	162,148	XXX	162,148
REAL ESTATE												
19.		Home Office Property (General Account only)	89,122,774			89,122,774	0.0000		0.0750	6,684,208	0.0750	6,684,208
20.		Investment Properties					0.0000		0.0750		0.0750	
21.		Properties Acquired in Satisfaction of Debt	2,337,435			2,337,435	0.0000		0.1100	257,118	0.1100	257,118
22.		Total Real Estate (Sum of Lines 19 through 21)	91,460,209			91,460,209	XXX		XXX	6,941,326	XXX	6,941,326
OTHER INVESTED ASSETS												
INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF BONDS												
23.		Exempt Obligations		XXX	XXX		0.0000		0.0000		0.0000	
24.	1	Highest Quality		XXX	XXX		0.0004		0.0023		0.0030	
25.	2	High Quality		XXX	XXX		0.0019		0.0058		0.0090	
26.	3	Medium Quality		XXX	XXX		0.0093		0.0230		0.0340	
27.	4	Low Quality		XXX	XXX		0.0213		0.0530		0.0750	
28.	5	Lower Quality		XXX	XXX		0.0432		0.1100		0.1700	
29.	6	In or Near Default		XXX	XXX		0.0000		0.2000		0.2000	
30.		Total with Bond characteristics (Sum of Lines 23 through 29)		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												
31.	1	Highest Quality	26,488,272	XXX	XXX	26,488,272	0.0004	10,595	0.0023	60,923	0.0030	79,465
32.	2	High Quality		XXX	XXX		0.0019		0.0058		0.0090	
33.	3	Medium Quality		XXX	XXX		0.0093		0.0230		0.0340	
34.	4	Low Quality		XXX	XXX		0.0213		0.0530		0.0750	
35.	5	Lower Quality		XXX	XXX		0.0432		0.1100		0.1700	
36.	6	In or Near Default		XXX	XXX		0.0000		0.2000		0.2000	
37.		Affiliated Life with AVR		XXX	XXX		0.0000		0.0000		0.0000	
38.		Total with Preferred Stock characteristics (Sum of Lines 31 through 37)	26,488,272	XXX	XXX	26,488,272	XXX	10,595	XXX	60,923	XXX	79,465
INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF MORTGAGE LOANS												
In Good Standing:												
39.		Farm Mortgages			XXX		0.0063 (a)		0.0120 (a)		0.0190 (a)	
40.		Residential Mortgages - Insured or Guaranteed			XXX		0.0003		0.0006		0.0010	
41.		Residential Mortgages - All Other		XXX	XXX		0.0013		0.0030		0.0040	
42.		Commercial Mortgages - Insured or Guaranteed			XXX		0.0003		0.0006		0.0010	
43.		Commercial Mortgages - All Other			XXX		0.0063 (a)		0.0120 (a)		0.0190 (a)	
44.		In Good Standing With Restructured Terms			XXX		0.2800 (b)		0.6200 (b)		1.0000 (b)	
Overdue, Not in Process:												
45.		Farm Mortgages			XXX		0.0420		0.0760		0.1200	
46.		Residential Mortgages - Insured or Guaranteed			XXX		0.0005		0.0012		0.0020	
47.		Residential Mortgages - All Other			XXX		0.0025		0.0058		0.0090	
48.		Commercial Mortgages - Insured or Guaranteed			XXX		0.0005		0.0012		0.0020	
49.		Commercial Mortgages - All Other			XXX		0.0420		0.0760		0.1200	
In Process of Foreclosure:												
50.		Farm Mortgages			XXX		0.0000		0.1700		0.1700	
51.		Residential Mortgages - Insured or Guaranteed			XXX		0.0000		0.0040		0.0040	
52.		Residential Mortgages - All Other			XXX		0.0000		0.0130		0.0130	
53.		Commercial Mortgages - Insured or Guaranteed			XXX		0.0000		0.0040		0.0040	
54.		Commercial Mortgages - All Other			XXX		0.0000		0.1700		0.1700	
55.		Total with Mortgage Loan Characteristics (Sum of Lines 39 through 54)			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												
56.		Unaffiliated Public		XXX	XXX		0.0000		0.1300 (d)		0.1300 (d)	
57.		Unaffiliated Private	16,826,295	XXX	XXX	16,826,295	0.0000		0.1600	2,692,207	0.1600	2,692,207
58.		Affiliated Life with AVR		XXX	XXX		0.0000		0.0000		0.0000	
59.		Affiliated Certain Other (See SVO Purposes & Procedures Manual)		XXX	XXX		0.0000		0.1300		0.1300	
60.		Affiliated Other – All Other		XXX	XXX		0.0000		0.1600		0.1600	
61.		Total with Common Stock characteristics (Sum of Lines 56 through 60)	16,826,295	XXX	XXX	16,826,295	XXX		XXX	2,692,207	XXX	2,692,207
INVESTMENTS WITH THE UNDERLYING CHARACTERISTICS OF REAL ESTATE												
62.		Home Office Property (General Account only)					0.0000		0.0750		0.0750	
63.		Investment Properties					0.0000		0.0750		0.0750	
64.		Properties Acquired in Satisfaction of Debt					0.0000		0.1100		0.1100	
65.		Total with Real Estate Characteristics (Lines 62 through 64)					XXX		XXX		XXX	
LOW INCOME HOUSING TAX CREDIT INVESTMENTS												
66.		Guaranteed Federal Low Income Housing Tax Credit					0.0003		0.0006		0.0010	
67.		Non-guaranteed Federal Low Income Housing Tax Credit					0.0063		0.0120		0.0190	
68.		State Low Income Housing Tax Credit	14,648,765			14,648,765	0.0273	399,911	0.0600	878,926	0.0975	1,428,255
69.		All Other Low Income Housing Tax Credit					0.0273		0.0600		0.0975	
70.		Total LIHTC	14,648,765			14,648,765	XXX	399,911	XXX	878,926	XXX	1,428,255
ALL OTHER INVESTMENTS												
71.		Other Invested Assets – Schedule BA	10,000	XXX		10,000	0.0000		0.1300	1,300	0.1300	1,300
72.		Other Short-Term Invested Assets - Schedule DA		XXX			0.0000		0.1300		0.1300	
73.		Total All Other (Sum of Lines 71 + 72)	10,000	XXX		10,000	XXX		XXX	1,300	XXX	1,300
74.		Total Other Invested Assets - Schedules BA & DA (Sum of Lines 30, 38, 55, 61, 65, 70 and 73)	57,973,332			57,973,332	XXX	410,507	XXX	3,633,356	XXX	4,201,227

(a) Times the company's experience adjustment factor (EAF).

(b) Column 9 is the greater of 6.4% without any EAF adjustments or a company's EAF adjusted In Good Standing (IGS) factor plus 150 basis points. Columns 5 and 7 are 28% and 62% respectively of Column 9.

(c) Determined using the same factors and breakdowns used for directly owned mortgage loans.

(d) Times the company's weighted average portfolio beta (Minimum .10, Maximum .20).

(e) Determined using the same factors and breakdowns used for directly owned real estate.

ASSET VALUATION RESERVE (Continued)

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 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE A - VERIFICATION BETWEEN YEARS

Real Estate

1. Book/adjusted carrying value, December 31, prior year	91,353,610
2. Increase (decrease) by adjustment:	
2.1 Totals, Part 1, Column 11	(4,673,805)
2.2 Totals, Part 3, Column 8	(30,863)
3. Cost of acquired (Totals, Part 2, Column 6, net of encumbrances (Column 7) and net of additions and permanent improvements (Column 9))	2,337,435
4. Cost of additions and permanent improvements:	
4.1 Totals, Part 1, Column 14	3,060,204
4.2 Totals, Part 3, Column 10	
5. Total profit (loss) on sales, Part 3, Column 15	26,212
6. Increase (decrease) by foreign exchange adjustment:	
6.1 Totals, Part 1, Column 12	
6.2 Totals, Part 3, Column 9	
7. Amounts received on sales, Part 3, Column 12 and Part 1, Column 13	612,584
8. Book/adjusted carrying value at end of current period	91,460,209
9. Total valuation allowance	
10. Subtotal (Lines 8 plus 9)	91,460,209
11. Total nonadmitted amounts	
12. Statement value, current period (Page 2, real estate lines, Net Admitted Assets column)	91,460,209

SCHEDULE B - VERIFICATION BETWEEN YEARS

Mortgage Loans

1. Book value/recorded investment excluding accrued interest on mortgages owned, December 31 of prior year	635,156,761
2. Amount loaned during year:	
2.1. Actual cost at time of acquisitions	94,472,000
2.2. Additional investment made after acquisitions	11,112,765
3. Accrual of discount and mortgage interest points and commitment fees	
4. Increase (decrease) by adjustment	
5. Total profit (loss) on sale	
6. Amounts paid on account or in full during the year	124,696,548
7. Amortization of premium	
8. Increase (decrease) by foreign exchange adjustment	
9. Book value/recorded investment excluding accrued interest on mortgages owned at end of current period	616,044,978
10. Total valuation allowance	
11. Subtotal (Lines 9 plus 10)	616,044,978
12. Total nonadmitted amounts	
13. Statement value of mortgages owned at end of current period (Page 2, mortgage lines, Net Admitted Assets column)	616,044,978

SCHEDULE BA - VERIFICATION BETWEEN YEARS

Long-Term Invested Assets

1. Book/adjusted carrying value of long-term invested assets owned, December 31 of prior year	52,361,999
2. Cost of acquisitions during year:	
2.1. Actual cost at time of acquisitions	3,892,825
2.2. Additional investment made after acquisitions	1,899,592
3. Accrual of discount	
4. Increase (decrease) by adjustment	3,935,563
5. Total profit (loss) on sale	
6. Amounts paid on account or in full during the year	4,059,195
7. Amortization of premium	57,452
8. Increase (decrease) by foreign exchange adjustment	
9. Book/adjusted carrying value of long-term invested assets at end of current period	57,973,332
10. Total valuation allowance	
11. Subtotal (Lines 9 plus 10)	57,973,332
12. Total nonadmitted amounts	
13. Statement value of long-term invested assets at end of current period (Page 2, Line 7, Column 3)	57,973,332

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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 1,413,069,192 2. Canada 79,267,132 3. Other Countries	1,440,864,128 84,800,821	1,177,124,201 75,478,188	4,750,588,938 101,675,421
4. Totals	1,492,336,324	1,525,664,949	1,252,602,389	4,852,264,359
States, Territories and Possessions (Direct and guaranteed)	5. United States 18,705,583 6. Canada 82,844,663 7. Other Countries	18,454,510 88,192,977	18,688,210 73,165,222	19,000,000 124,523,920
8. Totals	101,550,246	106,647,487	91,853,432	143,523,920
Political Subdivisions of States, Territories and Possessions (Direct and guaranteed)	9. United States 10. Canada 11. Other Countries			
12. Totals				
Special revenue and special assessment obligations and all non- guaranteed obligations of agencies and authorities of governments and their political subdivisions	13. United States 1,816,520,907 14. Canada 15. Other Countries 1,065,369	1,899,732,724 1,077,370	1,802,171,221 1,079,990	1,878,079,094 1,000,000
16. Totals	1,817,586,276	1,900,810,094	1,803,251,211	1,879,079,094
Public Utilities (unaffiliated)	17. United States 1,865,695,779 18. Canada 56,564,263 19. Other Countries 156,568,749	1,894,464,302 61,689,761 159,451,003	1,866,390,222 54,993,196 153,775,157	1,897,923,877 78,455,738 172,250,000
20. Totals	2,078,828,791	2,115,605,066	2,075,158,575	2,148,629,615
Industrial and Miscellaneous and Credit Tenant Loans (unaffiliated)	21. United States 6,880,736,287 22. Canada 576,928,464 23. Other Countries 1,575,549,845	7,079,135,005 606,042,711 1,632,606,982	6,920,931,885 576,315,221 1,572,119,890	7,031,411,197 601,034,601 1,592,499,291
24. Totals	9,033,214,596	9,317,784,698	9,069,366,996	9,224,945,089
Parent, Subsidiaries and Affiliates	25. Totals			
26. Total Bonds	14,523,516,233	14,966,512,294	14,292,232,603	18,248,442,077
PREFERRED STOCKS				
Public Utilities (unaffiliated)	27. United States 28. Canada 29. Other Countries			
30. Totals				
Banks, Trust and Insurance Companies (unaffiliated)	31. United States 67,368,504 32. Canada 33. Other Countries 126,234,941	66,837,962	67,368,504	
34. Totals	193,603,445	187,813,587	193,603,445	
Industrial and Miscellaneous (unaffiliated)	35. United States 3,219,946 36. Canada 2,982,734 37. Other Countries 19,742,044	2,799,672 2,899,998 12,440,300	3,219,946 2,982,734 19,742,044	
38. Totals	25,944,724	18,139,970	25,944,724	
Parent, Subsidiaries and Affiliates	39. Totals			
40. Total Preferred Stocks	219,548,169	205,953,557	219,548,169	
COMMON STOCKS				
Public Utilities (unaffiliated)	41. United States 42. Canada 43. Other Countries			
44. Totals				
Banks, Trust and Insurance Companies (unaffiliated)	45. United States 1,013,428 46. Canada 47. Other Countries	1,013,428	929,440	
48. Totals	1,013,428	1,013,428	929,440	
Industrial and Miscellaneous (unaffiliated)	49. United States 50. Canada 51. Other Countries		15,000	
52. Totals			15,000	
Parent, Subsidiaries and Affiliates	53. Totals	17,595,539	34,770,911	
54. Total Common Stocks	18,608,967	18,608,967	35,715,351	
55. Total Stocks	238,157,136	224,562,524	255,263,520	
56. Total Bonds and Stocks	14,761,673,368	15,191,074,818	14,547,496,123	

SCHEDULE D - VERIFICATION BETWEEN YEARS

Bonds and Stocks

1. Book/adjusted carrying value of bonds and stocks, prior year 14,165,351,453	7. Amortization of premium 16,350,767
2. Cost of bonds and stocks acquired, Col. 7, Part 3 2,155,504,059	8. Foreign Exchange Adjustment:
3. Accrual of discount 109,052,324	8.1 Col. 15, Part 1 33,890,684
4. Increase (decrease) by adjustment:	8.2 Col. 19, Part 2, Sec. 1 428,528
4.1 Col. 12 - 14, Part 1 (7,709,796)	8.3 Col. 16, Part 2, Sec. 2 8.4 Col. 15, Part 4 (1,035,524) 33,283,688
4.2 Col. 15 - 17, Part 2, Sec. 1 (105,167)	9. Book/adjusted carrying value at end of current period 14,761,673,368
4.3 Col. 15, Part 2, Sec. 2 (27,753,756)	10. Total valuation allowance 11. Subtotal (Lines 9 plus 10) 14,761,673,368
4.4 Col. 11 - 13, Part 4 59,661,417 24,092,698	12. Total nonadmitted amounts 13. Statement value of bonds and stocks, current period 14,761,673,368
5. Total gain (loss), Col. 19, Part 4 (49,699,373)	
6. Deduct consideration for bonds and stocks disposed of Column 7, Part 4 1,659,560,714	

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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

Quality Rating per the 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 Total Current Year	7 Col. 6 as a % of Line 10.7	8 Total from Col. 6 Prior Year	9 % From Col. 7 Prior Year	10 Total Publicly Traded	11 Total Privately Placed (a)
1. U.S. Governments , Schedules D & DA (Group 1)											
1.1 Class 1	1,729,025	64,816,319	91,468,406	154,642,878	1,101,807,982	1,414,464,610	9.6	1,517,051,469	10.7	1,414,464,610	
1.2 Class 2											
1.3 Class 3											
1.4 Class 4											
1.5 Class 5											
1.6 Class 6											
1.7 Totals	1,729,025	64,816,319	91,468,406	154,642,878	1,101,807,982	1,414,464,610	9.6	1,517,051,469	10.7	1,414,464,610	
2. All Other Governments , Schedules D & DA (Group 2)											
2.1 Class 1		21,776,430	9,776,315	47,714,387		79,267,132	0.5	66,645,420	0.5	79,267,132	
2.2 Class 2											
2.3 Class 3											
2.4 Class 4											
2.5 Class 5											
2.6 Class 6											
2.7 Totals		21,776,430	9,776,315	47,714,387		79,267,132	0.5	66,645,420	0.5	79,267,132	
3. States, Territories and Possessions etc., Guaranteed, Schedules D & DA (Group 3)											
3.1 Class 1		18,511,910	30,206,700	39,444,307	13,387,330	101,550,247	0.7	80,773,944	0.6	101,550,247	
3.2 Class 2											
3.3 Class 3											
3.4 Class 4											
3.5 Class 5											
3.6 Class 6											
3.7 Totals		18,511,910	30,206,700	39,444,307	13,387,330	101,550,247	0.7	80,773,944	0.6	101,550,247	
4. Political Subdivisions of States, Territories and Possessions , Guaranteed, Schedules D & DA (Group 4)											
4.1 Class 1								5,722,122	0.0		
4.2 Class 2											
4.3 Class 3											
4.4 Class 4											
4.5 Class 5											
4.6 Class 6											
4.7 Totals								5,722,122	0.0		
5. Special Revenue & Special Assessment Obligations etc., Non-Guaranteed, Schedules D & DA (Group 5)											
5.1 Class 1	65,868,674	443,120,819	644,971,742	543,490,001	120,135,040	1,817,586,276	12.4	1,683,466,091	11.9	1,817,085,179	501,097
5.2 Class 2											
5.3 Class 3											
5.4 Class 4											
5.5 Class 5											
5.6 Class 6											
5.7 Totals	65,868,674	443,120,819	644,971,742	543,490,001	120,135,040	1,817,586,276	12.4	1,683,466,091	11.9	1,817,085,179	501,097

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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

Quality Rating per the 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 Total Current Year	7 Col. 6 as a % of Line 10.7	8 Total from Col. 6 Prior Year	9 % From Col. 7 Prior Year	10 Total Publicly Traded	11 Total Privately Placed (a)
6. Public Utilities (Unaffiliated), Schedules D & DA (Group 6)											
6.1 Class 1	33,884,614	40,888,941	142,399,843	201,384,781	453,424,871	871,983,050	6.0	828,358,506	5.9	711,868,558	160,114,492
6.2 Class 2	6,393,547	20,271,086	341,460,732	304,667,631	439,816,982	1,112,609,978	7.6	986,866,899	7.0	884,127,157	228,482,821
6.3 Class 3	4,657,482	11,841,435	34,474,343	49,978,709	7,082,683	108,034,652	0.7	92,781,685	0.7	43,772,185	64,262,467
6.4 Class 4		44,856	2,056,822	8,184,067		10,285,745	0.1	20,819,849	0.1		10,285,745
6.5 Class 5											
6.6 Class 6											
6.7 Totals	44,935,643	73,046,318	520,391,740	564,215,188	900,324,535	2,102,913,425	14.4	1,928,826,939	13.6	1,639,767,900	463,145,525
7. Industrial & Miscellaneous (Unaffiliated), Schedules D & DA (Group 7)											
7.1 Class 1	129,975,014	591,609,889	870,409,109	886,170,257	1,395,350,261	3,873,514,531	26.4	4,009,915,432	28.4	3,050,989,480	822,525,051
7.2 Class 2	66,636,829	525,832,320	1,426,650,158	797,073,927	1,352,804,139	4,168,997,373	28.5	3,973,383,893	28.1	2,665,825,477	1,503,171,896
7.3 Class 3	368,449	40,622,807	425,030,986	61,839,755	95,992,234	623,854,231	4.3	483,334,762	3.4	499,140,105	124,714,126
7.4 Class 4		63,509,325	226,217,686	49,470,982	18,474,442	357,672,435	2.4	296,599,784	2.1	287,264,360	70,408,075
7.5 Class 5		7,058,230		3,644,080	35,557,454	46,259,764	0.3	11,444,946	0.1	46,259,764	
7.6 Class 6	766,485	184,255				950,740	0.0	1,575,670	0.0		950,740
7.7 Totals	197,746,777	1,228,816,826	2,948,307,939	1,798,199,001	2,898,178,530	9,071,249,074	61.9	8,776,254,487	62.1	6,549,479,186	2,521,769,888
8. Credit Tenant Loans, Schedules D & DA (Group 8)											
8.1 Class 1	199,442	1,055,324	6,489,372	36,032,690		43,776,828	0.3	44,010,483	0.3		43,776,828
8.2 Class 2	349,021	1,715,244	2,996,785	29,040,039	1,279,111	35,380,200	0.2	23,033,390	0.2	17,885,995	17,494,205
8.3 Class 3								17,882,095	0.1		
8.4 Class 4											
8.5 Class 5											
8.6 Class 6											
8.7 Totals	548,463	2,770,568	9,486,157	65,072,729	1,279,111	79,157,028	0.5	84,925,968	0.6	17,885,995	61,271,033
9. Parent, Subsidiaries and Affiliates, Schedules D & DA (Group 9)											
9.1 Class 1											
9.2 Class 2											
9.3 Class 3											
9.4 Class 4											
9.5 Class 5											
9.6 Class 6											
9.7 Totals											

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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

Quality Rating per the 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 Total Current Year	7 Col. 6 as a % of Line 10.7	8 Total from Col. 6 Prior Year	9 % From Col. 7 Prior Year	10 Total Publicly Traded	11 Total Privately Placed (a)
10. Total Bonds Current Year											
10.1 Class 1	231,656,769	1,181,779,631	1,795,721,487	1,908,879,301	3,084,105,484	8,202,142,673	55.9	XXX	XXX	7,175,225,205	1,026,917,468
10.2 Class 2	73,379,397	547,818,650	1,771,107,675	1,130,781,597	1,793,900,232	5,316,987,551	36.3	XXX	XXX	3,567,838,629	1,749,148,922
10.3 Class 3	5,025,931	52,464,242	459,505,329	111,818,464	103,074,917	731,888,883	5.0	XXX	XXX	542,912,290	188,976,593
10.4 Class 4		63,554,181	228,274,508	57,655,049	18,474,442	367,958,180	2.5	XXX	XXX	287,264,360	80,693,820
10.5 Class 5		7,058,230		3,644,080	35,557,454	(c) 46,259,764	0.3	XXX	XXX	46,259,764	
10.6 Class 6	766,485	184,255				(c) 950,740	0.0	XXX	XXX		950,740
10.7 Totals	310,828,582	1,852,859,190	4,254,608,999	3,212,778,492	5,035,112,529	(b) 14,666,187,791	100.0	XXX	XXX	11,619,500,248	3,046,687,543
10.8 Line 10.7 as a % of Col. 6	2.1	12.6	29.0	21.9	34.4	100.0	XXX	XXX	XXX	79.2	20.8
11. Total Bonds Prior Year											
11.1 Class 1	406,874,155	1,116,223,101	1,364,182,468	2,072,165,847	3,276,497,896	XXX	XXX	8,235,943,467	58.2	7,286,673,944	949,269,523
11.2 Class 2	100,880,294	424,079,283	1,537,764,013	1,108,300,792	1,812,259,800	XXX	XXX	4,983,284,182	35.2	3,244,455,615	1,738,828,567
11.3 Class 3	6,582,563	61,897,400	267,956,610	137,069,851	120,492,118	XXX	XXX	593,998,542	4.2	478,150,244	115,848,298
11.4 Class 4	50,058	26,679,207	168,454,832	84,020,456	38,215,080	XXX	XXX	317,419,633	2.3	212,022,518	105,397,115
11.5 Class 5	3,983	3,220	3,582,625	3,647,913	4,207,205	XXX	XXX	(c) 11,444,946	0.1	11,437,743	7,203
11.6 Class 6	665,582	910,088				XXX	XXX	(c) 1,575,670	0.0		1,575,670
11.7 Totals	515,056,635	1,629,792,299	3,341,940,548	3,405,204,859	5,251,672,099	XXX	XXX	(b) 14,143,666,440	100.0	11,232,740,064	2,910,926,376
11.8 Line 11.7 as a % of Col. 8	3.7	11.5	23.6	24.1	37.1	XXX	XXX	100.0	XXX	79.4	20.6
12. Total Publicly Traded Bonds											
12.1 Class 1	220,980,399	878,504,195	1,577,066,953	1,649,308,239	2,849,365,420	7,175,225,205	48.9	7,286,673,944	51.5	7,175,225,205	XXX
12.2 Class 2	35,279,919	193,379,936	988,192,831	773,813,076	1,577,172,867	3,567,838,629	24.3	3,244,455,615	22.9	3,567,838,629	XXX
12.3 Class 3	2,205,443	43,367,941	347,518,695	73,186,473	76,633,738	542,912,290	3.7	478,150,244	3.4	542,912,290	XXX
12.4 Class 4	48,230,064	48,230,064	183,088,872	37,470,982	18,474,442	287,264,360	2.0	212,022,518	1.5	287,264,360	XXX
12.5 Class 5		7,058,230		3,644,080	35,557,454	46,259,764	0.3	11,437,743	0.1	46,259,764	XXX
12.6 Class 6											XXX
12.7 Totals	258,465,761	1,170,540,366	3,095,867,351	2,537,422,850	4,557,203,921	11,619,500,248	79.2	11,232,740,064	79.4	11,619,500,248	XXX
12.8 Line 12.7 as a % of Col. 6	2.2	10.1	26.6	21.8	39.2	100.0	XXX	XXX	XXX	100.0	XXX
12.9 Line 12.7 as a % of Line 10.7, Col. 6, Section 10	1.7	8.0	21.1	17.3	31.1	79.2	XXX	XXX	XXX	79.2	XXX
13. Total Privately Placed Bonds											
13.1 Class 1	10,676,370	303,275,437	218,654,534	259,571,063	234,740,064	1,026,917,468	7.0	949,269,523	6.7	XXX	1,026,917,468
13.2 Class 2	38,099,478	354,438,714	782,914,844	356,968,521	216,727,365	1,749,148,922	12.0	1,738,828,567	12.3	XXX	1,749,148,922
13.3 Class 3	2,820,488	9,096,301	111,986,634	38,631,991	26,441,179	188,976,593	1.3	115,848,298	0.8	XXX	188,976,593
13.4 Class 4		15,324,117	45,185,636	20,184,067		80,693,820	0.5	105,397,115	0.8	XXX	80,693,820
13.5 Class 5								7,203	0.0	XXX	
13.6 Class 6	766,485	184,255				950,740	0.0	1,575,670	0.0	XXX	950,740
13.7 Totals	52,362,821	682,318,824	1,158,741,648	675,355,642	477,908,608	3,046,687,543	20.8	2,910,926,376	20.6	XXX	3,046,687,543
13.8 Line 13.7 as a % of Col. 6	1.7	22.4	38.0	22.2	15.7	100.0	XXX	XXX	XXX	XXX	100.0
13.9 Line 13.7 as a % of Line 10.7, Col. 6, Section 10	0.4	4.6	7.9	4.6	3.3	20.8	XXX	XXX	XXX	XXX	20.8

(a) Includes \$ 1,514,954,740 freely tradable under SEC Rule 144 or qualified for resale under SEC Rule 144A.

(b) Includes \$ 77,253,554 current year, \$ 63,030,923 prior year of bonds with Z designations and \$ 0, current year \$ 0 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. "Z*" means the SVO could not evaluate the obligation because valuation procedures for the security class are under regulatory review.

(c) Includes \$ 0 current year, \$ 7,203 prior year of bonds with 5* designations and \$ 306,123, current year \$ 0 prior year of bonds with 6* designations. "5*" 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.

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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 Total Current Year	7 Col. 6 as a % of Line 10.7	8 Total from Col. 6 Prior Year	9 % From Col. 7 Prior Year	10 Total Publicly Traded	11 Total Privately Placed
1. U.S. Governments, Schedules D & DA (Group 1)											
1.1 Issuer Obligations	1,729,025	64,816,319	91,468,406	154,642,878	1,101,807,982	1,414,464,610	9.6	1,517,051,469	10.7	1,414,464,610	
1.2 Single Class Mortgage-Backed /Asset Backed Securities											
1.7 Totals	1,729,025	64,816,319	91,468,406	154,642,878	1,101,807,982	1,414,464,610	9.6	1,517,051,469	10.7	1,414,464,610	
2. All Other Governments, Schedules D & DA (Group 2)											
2.1 Issuer Obligations		21,776,430	9,776,315	47,714,387		79,267,132	0.5	66,645,420	0.5	79,267,132	
2.2 Single Class Mortgage-Backed /Asset Backed Securities											
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
2.3 Defined											
2.4 Other											
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET-BACKED SECURITIES:											
2.5 Defined											
2.6 Other											
2.7 Totals		21,776,430	9,776,315	47,714,387		79,267,132	0.5	66,645,420	0.5	79,267,132	
3. States, Territories and Possessions, Guaranteed, Schedules D & DA (Group 3)											
3.1 Issuer Obligations		18,511,910	30,206,700	39,444,307	13,387,330	101,550,247	0.7	80,773,944	0.6	101,550,247	
3.2 Single Class Mortgage-Backed /Asset Backed Securities											
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
3.3 Defined											
3.4 Other											
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET-BACKED SECURITIES:											
3.5 Defined											
3.6 Other											
3.7 Totals		18,511,910	30,206,700	39,444,307	13,387,330	101,550,247	0.7	80,773,944	0.6	101,550,247	
4. Political Subdivisions of States, Territories and Possessions, Guaranteed, Schedules D & DA (Group 4)											
4.1 Issuer Obligations								5,722,122	0.0		
4.2 Single Class Mortgage-Backed /Asset Backed Securities											
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
4.3 Defined											
4.4 Other											
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET-BACKED SECURITIES:											
4.5 Defined											
4.6 Other											
4.7 Totals								5,722,122	0.0		
5. Special Revenue & Special Assessment Obligations etc., Non-Guaranteed, Schedules D & DA (Group 5)											
5.1 Issuer Obligations	501,097			564,272	5,000,000	6,065,369	0.1	8,081,043	0.1	5,564,272	501,097
5.2 Single Class Mortgage-Backed /Asset Backed Securities	5,727,359	16,499,593	11,637,510	10,557,237	2,336,547	46,758,246	0.3	108,580,845	0.7	46,758,246	
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
5.3 Defined	59,640,218	426,621,226	633,334,232	532,368,492	112,798,493	1,764,762,661	12.0	1,566,804,203	11.1	1,764,762,661	
5.4 Other											
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET-BACKED SECURITIES:											
5.5 Defined											
5.6 Other											
5.7 Totals	65,868,674	443,120,819	644,971,742	543,490,001	120,135,040	1,817,586,276	12.4	1,683,466,091	11.9	1,817,085,179	501,097

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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 Total Current Year	7 Col. 6 as a % of Line 10.7	8 Total from Col. 6 Prior Year	9 % From Col. 7 Prior Year	10 Total Publicly Traded	11 Total Privately Placed
6. Public Utilities (Unaffiliated) Schedules D & DA (Group 6)											
6.1 Issuer Obligations	44,935,643	73,046,318	520,391,740	564,215,188	900,324,535	2,102,913,425	14.4	1,925,213,736	13.6	1,639,767,900	463,145,525
6.2 Single Class Mortgage-Backed /Asset Backed Securities											
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
6.3 Defined											
6.4 Other											
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET- BACKED SECURITIES:											
6.5 Defined								3,613,203	0.0		
6.6 Other											
6.7 Totals	44,935,643	73,046,318	520,391,740	564,215,188	900,324,535	2,102,913,425	14.4	1,928,826,939	13.6	1,639,767,900	463,145,525
7. Industrial and Miscellaneous (Unaffiliated), Schedules D & DA (Group 7)											
7.1 Issuer Obligations	197,303,823	1,228,517,295	2,938,401,274	1,797,289,959	2,898,178,530	9,059,690,882	61.8	8,731,486,244	61.7	6,537,920,994	2,521,769,888
7.2 Single Class Mortgage-Backed /Asset Backed Securities								7,203	0.0		
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
7.3 Defined			4,744,331			4,744,331	0.0	18,997,079	0.1	4,744,331	
7.4 Other	75,865	299,531	404,845	909,042		1,689,283	0.0	10,368,935	0.1	1,689,283	
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET- BACKED SECURITIES:											
7.5 Defined	367,089		4,757,489			5,124,578	0.1	15,395,026	0.1	5,124,578	
7.6 Other											
7.7 Totals	197,746,777	1,228,816,826	2,948,307,939	1,798,199,001	2,898,178,530	9,071,249,074	61.9	8,776,254,487	62.1	6,549,479,186	2,521,769,888
8. Credit Tenant Loans, Schedules D & DA (Group 8)											
8.1 Issuer Obligations	548,463	2,770,568	9,486,157	65,072,729	1,279,111	79,157,028	0.5	84,925,968	0.6	17,885,995	61,271,033
8.7 Totals	548,463	2,770,568	9,486,157	65,072,729	1,279,111	79,157,028	0.5	84,925,968	0.6	17,885,995	61,271,033
9. Parent, Subsidiaries and Affiliates, Schedules D & DA (Group 9)											
9.1 Issuer Obligations											
9.2 Single Class Mortgage-Backed /Asset Backed Securities											
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
9.3 Defined											
9.4 Other											
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET- BACKED SECURITIES:											
9.5 Defined											
9.6 Other											
9.7 Totals											

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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 Total Current Year	7 Col. 6 as a % of Line 10.7	8 Total from Col. 6 Prior Year	9 % From Col. 7 Prior Year	10 Total Publicly Traded	11 Total Privately Placed
10. Total Bonds Current Year											
10.1 Issuer Obligations	245,018,051	1,409,438,840	3,599,730,592	2,668,943,721	4,919,977,489	12,843,108,692	87.6	XXX	XXX	9,796,421,149	3,046,687,543
10.2 Single Class Mortgage-Backed /Asset Backed Securities	5,727,359	16,499,593	11,637,510	10,557,237	2,336,547	46,758,246	0.3	XXX	XXX	46,758,246	
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
10.3 Defined	59,640,218	426,621,226	638,078,563	532,368,492	112,798,493	1,769,506,992	12.1	XXX	XXX	1,769,506,992	
10.4 Other	75,865	299,531	404,845	909,042		1,689,283	0.0	XXX	XXX	1,689,283	
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET-BACKED SECURITIES:											
10.5 Defined	367,089		4,757,489			5,124,578	0.0	XXX	XXX	5,124,578	
10.6 Other								XXX	XXX		
10.7 Totals	310,828,582	1,852,859,190	4,254,608,999	3,212,778,492	5,035,112,529	14,666,187,791	100.0	XXX	XXX	11,619,500,248	3,046,687,543
10.8 Line 10.7 as a % of Col. 6	2.1	12.6	29.0	21.9	34.4	100.0	XXX	XXX	XXX	79.2	20.8
11. Total Bonds Prior Year											
11.1 Issuer Obligations	409,494,960	1,145,750,763	2,907,367,463	2,837,987,658	5,119,299,102	XXX	XXX	12,419,899,946	87.8	9,508,980,773	2,910,919,173
11.2 Single Class Mortgage-Backed /Asset Backed Securities	12,910,858	37,602,579	27,278,090	24,192,128	6,604,393	XXX	XXX	108,588,048	0.8	108,588,048	7,203
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
11.3 Defined	69,328,669	445,259,109	402,423,554	543,021,346	125,768,604	XXX	XXX	1,585,801,282	11.2	1,585,801,282	
11.4 Other	10,047,440	258,017	59,751	3,727		XXX	XXX	10,368,935	0.1	10,368,935	
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET-BACKED SECURITIES:											
11.5 Defined	13,274,708	921,831	4,811,690			XXX	XXX	19,008,229	0.1	19,008,229	
11.6 Other						XXX	XXX				
11.7 Totals	515,056,635	1,629,792,299	3,341,940,548	3,405,204,859	5,251,672,099	XXX	XXX	14,143,666,440	100.0	11,232,740,064	2,910,926,376
11.8 Line 11.7 as a % of Col. 8	3.7	11.5	23.6	24.1	37.1	XXX	XXX	100.0	XXX	79.4	20.6
12. Total Publicly Traded Bonds											
12.1 Issuer Obligations	192,655,230	727,120,016	2,440,988,944	1,993,588,079	4,442,068,881	9,796,421,149	66.8	9,508,980,773	67.2	9,796,421,149	XXX
12.2 Single Class Mortgage-Backed /Asset Backed Securities	5,727,359	16,499,593	11,637,510	10,557,237	2,336,547	46,758,246	0.3	108,588,048	0.8	46,758,246	XXX
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
12.3 Defined	59,640,218	426,621,226	638,078,563	532,368,492	112,798,493	1,769,506,992	12.1	1,585,801,282	11.2	1,769,506,992	XXX
12.4 Other	75,865	299,531	404,845	909,042		1,689,283	0.0	10,368,935	0.1	1,689,283	XXX
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET-BACKED SECURITIES:											
12.5 Defined	367,089		4,757,489			5,124,578	0.0	19,008,229	0.1	5,124,578	XXX
12.6 Other											XXX
12.7 Totals	258,465,761	1,170,540,366	3,095,867,351	2,537,422,850	4,557,203,921	11,619,500,248	79.2	11,232,740,064	79.4	11,619,500,248	XXX
12.8 Line 12.7 as a % of Col. 6	2.2	10.1	26.6	21.8	39.2	100.0	XXX	XXX	XXX	100.0	XXX
12.9 Line 12.7 as a % of Line 10.7, Col. 6, Section 10	1.7	8.0	21.1	17.3	31.1	79.2	XXX	XXX	XXX	79.2	XXX
13. Total Privately Placed Bonds											
13.1 Issuer Obligations	52,362,821	682,318,824	1,158,741,648	675,355,641	477,908,608	3,046,687,543	20.8	2,910,919,173	20.6	XXX	3,046,687,543
13.2 Single Class Mortgage-Backed /Asset Backed Securities								7,203	0.0	XXX	
MULTI-CLASS RESIDENTIAL MORTGAGE-BACKED SECURITIES:											
13.3 Defined										XXX	
13.4 Other										XXX	
MULTI-CLASS COMMERCIAL MORTGAGE-BACKED/ASSET-BACKED SECURITIES:											
13.5 Defined										XXX	
13.6 Other										XXX	
13.7 Totals	52,362,821	682,318,824	1,158,741,648	675,355,641	477,908,608	3,046,687,543	20.8	2,910,926,376	20.6	XXX	3,046,687,543
13.8 Line 13.7 as a % of Col. 6	1.7	22.4	38.0	22.2	15.7	100.0	XXX	XXX	XXX	XXX	100.0
13.9 Line 13.7 as a % of Line 10.7, Col. 6, Section 10	0.4	4.6	7.9	4.6	3.3	20.8	XXX	XXX	XXX	XXX	20.8

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE DA - PART 2 - 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	237,961,000	237,961,000			
3. Increase (decrease) by adjustment					
4. Increase (decrease) by foreign exchange adjustment					
5. Total profit (loss) on disposal of short-term investments					
6. Consideration received on disposal of short-term investments	237,961,000	237,961,000			
7. Book/adjusted carrying value, current year					
8. Total valuation allowance					
9. Subtotal (Lines 7 plus 8)					
10. Total nonadmitted amounts					
11. Statement value (Lines 9 minus 10)					
12. Income collected during year	128,677	128,677			
13. Income earned during year	128,677	128,677			

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

SCHEDULE DB - PART A - VERIFICATION BETWEEN YEARS

Options, Caps, Floors and Insurance Futures Options Owned

1. Book value, December 31, prior year (Line 8, prior year)	3,537,000
2. Cost/Option Premium (Section 2, Column 7)	2,331,800
3. Increase/(Decrease) by Adjustment (Section 1, Column 12) plus (Section 3, Column 13)	
4. Gain/(Loss) on Termination:	
4.1 Recognized (Section 3, Column 14)	
4.2 Used to Adjust Basis of Hedged Item (Section 3, Column 15)	7,679,200
5. Consideration Received on Terminations (Section 3, Column 12)	12,472,000
6. Used to Adjust Basis on Open Contracts (Section 1, Column 13)	
7. Disposition of Deferred Amount on Contracts Terminated in Prior Year:	
7.1 Recognized	
7.2 Used to Adjust Basis of Hedged Item	
8. Book value, December 31, current year (Lines 1+2+3+4-5-6-7)	1,076,000

SCHEDULE DB - PART B - VERIFICATION BETWEEN YEARS

Options, Caps, Floors and Insurance Futures Options Written

1. Book value, December 31, prior year (Line 8, prior year)	
2. Consideration received (Section 2, Column 7)	
3. Increase/(Decrease) by Adjustment (Section 1, Column 12) plus (Section 3, Column 13)	
4. Gain/(Loss) on Termination:	
4.1 Recognized (Section 3, Column 14)	
4.2 Used to Adjust Basis (Section 3, Column 15)	
5. Consideration Paid on Terminations (Section 3, Column 12)	
6. Used to Adjust Basis on Open Contracts (Section 1, Column 13)	
7. Disposition of Deferred Amount on Contracts Terminated in Prior Year:	
7.1 Recognized	
7.2 Used to Adjust Basis	
8. Book value, December 31, current year	

NONE

SCHEDULE DB - PART C - VERIFICATION BETWEEN YEARS

Swaps and Forwards

1. Book value, December 31, prior year (Line 8, prior year)	(20,476,793)
2. Cost or (Consideration Received) (Section 2, Column 7)	12,472,000
3. Increase/(Decrease) by Adjustment (Section 1, Column 12) plus (Section 3, Column 13)	
4. Gain/(Loss) on Termination:	
4.1 Recognized (Section 3, Column 14)	(42,000)
4.2 Used to Adjust Basis of Hedged Item (Section 3, Column 15)	6,870,867
5. Consideration Received (or Paid) on Terminations (Section 3, Column 12)	18,799,051
6. Used to Adjust Basis of Hedged Item on Open Contracts (Section 1, Column 13)	
7. Disposition of Deferred Amount on Contracts Terminated in Prior Year:	
7.1 Recognized	
7.2 Used to Adjust Basis of Hedged Item	
8. Book value, December 31, current year (Lines 1+2+3+4-5-6-7)	(19,974,977)

SCHEDULE DB - PART D- VERIFICATION BETWEEN YEARS

Futures Contracts and Insurance Futures Contracts

1. Book value, December 31, prior year (Line 8, prior year)	
2. Change in total Variation Margin on Open Contracts (Difference between years - Section 1, Column 6)	
3.1 Change in Variation Margin on Open Contracts Used to Adjust Basis of Hedged Item (Section 1, Column 11)	
3.2 Change in Variation Margin on Open Contracts Recognized (Difference between years - Section 1, Column 10)	
4.1 Variation Margin on Contracts Terminated During the Year (Section 3, Column 6)	
4.2 Less:	
4.21 Gain/(Loss) Recognized in Current Year (Section 3, Column 7)	
4.22 Gain/(Loss) Used to Adjust Basis of Hedge (Section 3, Column 12)	
4.3 Subtotal (Line 4.1 minus Line 4.2)	
5.1 Net additions to Cash Deposits (Section 2, Column 7)	
5.2 Less: Net Reductions to Cash Deposits (Section 3, Column 9)	
6. Subtotal (Lines 1 - 2 + 3.1 + 3.2 - 4.3 + 5.2)	
7. 7. Disposition of Gain/(Loss) on Contracts Terminated in Prior Year:	
7.1 Recognized	
7.2 Used to Adjust Basis of Hedged Item	
8. Book value, December 31, current year (Lines 6+7.1+7.2)	

NONE

SCHEDULE DB - PART E - VERIFICATION

Statement Value and Fair Value of Open Contracts

	Statement Value
1. Part A, Section 1, Column 10	1,076,000
2. Part B, Section 1, Column 10	
3. Part C, Section 1, Column 10	(63,886,903)
4. Part D, Section 1, Column 9 - 12	
5. Lines (1) - (2) + (3) + (4)	(62,810,903)
6. Part E, Section 1, Column 4	1,076,000
7. Part E, Section 1, Column 5	(63,886,903)
8. Lines (5) - (6) - (7)	
	Fair Value
9. Part A, Section 1, Column 11	6,688,711
10. Part B, Section 1, Column 11	
11. Part C, Section 1, Column 11	33,027,076
12. Part D, Section 1, Column 9	
13. Lines (9) - (10) + (11) + (12)	39,715,787
14. Part E, Section 1, Column 7	117,179,187
15. Part E, Section 1, Column 8	(77,463,400)
16. Lines (13) - (14) - (15)	

Schedule DB - Part F - Section 1

N O N E

Schedule DB - Part F - Section 2

N O N E

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE F

Showing all claims for death losses and all other contract claims resisted or compromised during the year, and all claims for death losses and all other contract claims resisted December 31 of current year.

1	2	3	4	5	6	7	8
Contract Numbers	Claim Numbers	State of Residence of Claimant	Year of Claim for Death or Disability	Amount Claimed	Amount Paid During the Year	Amount Resisted Dec. 31 of Current Year	Why Compromised or Resisted
585125	0100331897	CT	2004	52,000	45,994		Settled
212400	0100848754	MS	2006	38,125	38,125		Settled
392007	0100585332	PA	2005	15,496	15,820		Settled
574044	0100600084	GA	2005	41,000	41,000		Settled
574043	0100590489	GA	2005	62,000	88,400		Settled
113462	0100960908	IA	2006	25,000	25,209		Settled
588659	0100726279	TX	2005	124,000	133,322		Settled
590353	0100886832	PA	2006	39,000	50,000		Settled
525477	0100694150	SC	2003	25,000	22,500		Settled
499254	0100766589	IL	2006	100,000	3,750		Settled
527011	0100736138	MI	2006	250,000	100,000		Settled
111292	0100780946	WA	2006	366,000	366,000		Settled
110759	0100618378	TX	2005	264,000	262,000		Settled
110759	0100618387	TX	2005	330,000	327,000		Settled
949086	0100180985	IN	2004	16,000	8,000		Settled
523986	N/A	AR	2003	115,000			Summary judgment win
577828	0100426233	WI	2005	10,000	24,500		Settled
586002	0100822414	VA	2005	60,000			Closed - no payment
028068	0100980635	IN	2006	30,000			Dismissed
554037	0100470536	IL	2005	10,000	11,525		Settled
587885	0100915489	GA	2006	3,000	3,432		Settled
393970	0100596673	MI	2005	367,000	382,683		Settled
596332	0100578777	MI	2005	25,000	2,500		Settled
573163	0100745710	OH	2005	250,000	314,894		Settled
203996	0099116316	OH	2002	62,000	20,000		Settled
203990	0100166887	AR	2004	105,468	105,000		Settled
203990	0100166879	AR	2004	26,605			Settled
496573	0099747566	IL	2003	216,000			Dismissed
539122	0100777703	MS	2005	50,000	50,256		Settled
573698	0100643156	TX	2005	100,000	100,000		Settled
029824	0100643126	TX	2005	98,000	98,000		Settled
573698	0100693802	TX	2005	25,000	25,000		Settled
088353	0100857415	IN	2006	90,000	87,198		Settled
370074	0100697026	IN	2005	50,000	50,000		Settled
0399999. Death Claims - Group				3,440,694	2,802,108		XXX
0599999. Death Claims - Disposed Of				3,440,694	2,802,108		XXX
1099999. Additional Accidental Death Benefits Claims - Disposed Of							XXX
1599999. Disability Benefits Claims - Disposed Of							XXX
2099999. Matured Endowments Claims - Disposed Of							XXX
2599999. Annuities with Life Contingency Claims - Disposed Of							XXX
2699999. Claims Disposed of During Current Year				3,440,694	2,802,108		XXX
599683	0100669696	GA	2005			50,000	No coverage
93846	0100698515	GA	2005			200,000	No coverage
378201	0101050676	CA	2006			150,000	No coverage
541734	0101221926	CA	2006			7,500	Competing beneficiaries
101777	0101269884	TX	2007			236,000	Competing beneficiaries
367693	0100291470	TX	2004			173,000	No coverage
566589	N/A	OH	2007			50,000	No coverage
587945	0101126016	CA	2006			240,000	Competing beneficiaries
395436	0101155653	FL	2006			27,000	Slayer statute
577310	0100122302	VA	2004			75,000	No coverage for additional benefits
541734	0101216613	CA	2006			47,361	Slayer statute
116090	0101308926	NV	2007			12,090	Competing beneficiaries
586051	0101065142	TN	2006			30,000	No coverage
388560	0101296581	IN	2007			123,000	Competing beneficiaries
595121	0101164370	CO	2007			5,000	Competing beneficiaries
588475	N/A	LA	2006			25,000	No coverage
1906260	N/A	OH	2006			73,000	No coverage
400886	0101031598	CA	2006			25,000	Slayer statute
045273	0101031616	CA	2006			25,000	Slayer statute
597094	0100972285	AL	2006			28,000	Competing beneficiaries
203990	0101092465	TX	2006			546,000	Competing beneficiaries
557584	0101176452	KY	2007			146,000	Slayer statute
590060	0100829207	IL	2006			70,657	No coverage for additional benefits
589167	0100809953	MI	2005			20,000	No coverage for additional benefits
515312	0101206176	MI	2007			37,500	No coverage
509351	0099647180	CO	2003			200,000	No coverage for additional benefits
112392	0101284632	VA	2007			20,000	Competing beneficiaries & slayer statute
112393	0101284639	VA	2007			50,000	Competing beneficiaries & slayer statute
112393	0101284418	VA	2007			10,000	Competing beneficiaries & slayer statute
111144	0101259503	MD	2007			150,000	Competing beneficiaries
588658	0101112486	NC	2006			10,000	Slayer statute
597450	0100649741	PA	2005			4,000	Interest not payable
573349	0101440197	ND	2007			212,000	Competing beneficiaries
111292	0101195398	NJ	2007			43,000	Competing beneficiaries
101298	0101090839	WA	2006			2,750	Interest & attorney's fees not payable
557680	0101114929	MI	2006			150,000	No coverage for additional benefits
524955	0100970304	FL	2006			10,000	No coverage for additional benefits
563642	0101276973	NC	2007			72,000	Competing beneficiaries
578271	0100659821	TX	2005			12,000	Competing beneficiaries
510154	0100972350	MD	2006			30,000	Competing beneficiaries
203990	0100901894	OH	2006			100,000	Competing beneficiaries
552687	0099968461	VA	2003			82,000	No coverage
949086	0100898844	TX	2006			29,000	Competing beneficiaries
502147	0100484781	GA	2005			51,000	Competing beneficiaries
023730	0099207545	OR	2003			480,000	No coverage

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE F

Showing all claims for death losses and all other contract claims resisted during the year, and all claims for death losses and all other contract claims resisted December 31 of current year.

1	2	3	4	5	6	7	8
Contract Numbers	Claim Numbers	State of Residence of Claimant	Year of Claim for Death or Disability	Amount Claimed	Amount Paid During the Year	Amount Resisted Dec. 31 of Current Year	Why Compromised or Resisted
034493	0100922683	OK	2006			50,000	Competing beneficiaries
087353	0101029681	NC	2006			80,000	Competing beneficiaries
552687	0098987821	LA	2001			20,000	Competing beneficiaries
203990	0100585756	MA	2005			144,000	Competing beneficiaries
578625	0100884605	WI	2006			23,000	Slayer statute
501905	000262FS20	MD	2000			176,000	No coverage for additional benefits
520046	0100130334	FL	2004			147,800	No coverage for additional benefits
559006	0100617050	DC	2004			175,000	Competing beneficiaries
571631	0100108497	CT	2004			150,000	Slayer statute
571630	0100025278	CT	2004			225,000	Slayer statute
41566	094327LJ00	NY	1994			100,000	No proof of death
2999999. Death Claims - Group						5,430,658	XXX
3199999. Death Claims - Resisted						5,430,658	XXX
3699999. Additional Accidental Death Benefits Claims - Resisted							XXX
4199999. Disability Benefits Claims - Resisted							XXX
4699999. Matured Endowments Claims - Resisted							XXX
5199999. Annuities with Life Contingencies Claims - Resisted							XXX
5299999. Claims Resisted During Current Year						5,430,658	XXX
5399999 - Totals				3,440,694	2,802,108	5,430,658	XXX

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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	2,257,028,882	XXX	2,245,599,466	XXX		XXX		XXX	8,081,646	XXX	3,332,414	XXX	15,356	XXX		XXX		XXX
2. Premiums earned	2,253,633,927	XXX	2,244,381,997	XXX		XXX		XXX	5,947,220	XXX	3,323,912	XXX	(19,202)	XXX		XXX		XXX
3. Incurred claims	1,785,033,300	79.2	1,823,961,529	81.3			(2,463,902)		(37,711,507)	(634.1)	5,441,658	163.7	(4,194,332)	21,843.6		(146)		
4. Cost containment expenses	71,301,060	3.2	66,200,220	2.9					4,205,134	70.7	828,525	24.9	67,181	(349.9)				
5. Incurred claims and cost containment expenses (Lines 3 and 4)	1,856,334,360	82.4	1,890,161,749	84.2			(2,463,902)		(33,506,373)	(563.4)	6,270,182	188.6	(4,127,151)	21,493.7		(146)		
6. Increase in contract reserves	(11,585,112)	(0.5)	(22,165)	0.0					(14,635,573)	(246.1)	2,575,664	77.5	496,962	(2,588.1)				
7. Commissions (a)	130,775,806	5.8	171,786,389	7.7			(303,197)		(32,977,727)	(554.5)	(7,110,634)	(213.9)	(619,026)	3,223.8				
8. Other general insurance expenses	416,697,476	18.5	384,757,936	17.1			65,262		22,916,353	385.3	8,592,315	258.5	365,611	(1,904.1)				
9. Taxes, licenses and fees	71,453,332	3.2	64,927,936	2.9			3,134		5,449,409	91.6	985,912	29.7	86,941	(452.8)				
10. Total other expenses incurred	618,926,613	27.5	621,472,261	27.7			(234,801)		(4,611,965)	(77.5)	2,467,593	74.2	(166,475)	867.0				
11. Aggregate write-ins for deductions	163,621,864	7.3	132,368,553	5.9			1,694,954		30,487,834	512.6	(1,743,000)	(52.4)	813,523	(4,236.7)				
12. Gain from underwriting before dividends or refunds	(373,663,798)	(16.6)	(399,598,401)	(17.8)			1,003,749		28,213,297	474.4	(6,246,527)	(187.9)	2,963,938	(15,435.9)		146		
13. Dividends or refunds																		
14. Gain from underwriting after dividends or refunds	(373,663,798)	(16.6)	(399,598,401)	(17.8)			1,003,749		28,213,297	474.4	(6,246,527)	(187.9)	2,963,938	(15,435.9)		146		
DETAILS OF WRITE-INS																		
1101. Reserve adjustments on reinsurance ceded	194,337,482	8.6	160,049,742	7.1			1,694,933		33,627,617	565.4	(1,848,324)	(55.6)	813,514	(4,236.7)				
1102. Miscellaneous (income) loss	(35,522,037)	(1.6)	(32,486,475)	(1.4)			(25)		(3,140,179)	(52.8)	104,642	3.1						
1103. Transfers on account of group package policies	4,799,128	0.2	4,799,128	0.2														
1198. Summary of remaining write-ins for Line 11 from overflow page	7,292	0.0	6,159	0.0			46		396	0.0	681	0.0	9	0.0				
1199. Totals (Lines 1101 thru 1103 plus 1198)(Line 11 above)	163,621,864	7.3	132,368,553	5.9			1,694,954		30,487,834	512.6	(1,743,000)	(52.4)	813,523	(4,236.7)				

(a) Includes \$0 reported as "Contract, membership and other fees retained by agents."

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE H - ACCIDENT AND HEALTH EXHIBIT (continued)

	1	2	3	4	Other Individual Contracts				
					5	6	7	8	9
	Total	Group Accident and Health	Credit Accident and Health (Group and Individual)	Collectively Renewable	Non-Cancelable	Guaranteed Renewable	Non-Renewable for Stated Reasons Only	Other Accident Only	All Other
PART 2. - RESERVES AND LIABILITIES									
A. Premium Reserves:									
1. Unearned premiums	24,695,790	2,686,965			18,682,855	2,857,156	468,812	2	
2. Advance premiums	20,182,245	14,305,400			5,012,199	824,788	39,858		
3. Reserve for rate credits	4,106,079	2,967,217			1,138,862				
4. Total premium reserves, current year	48,984,114	19,959,582			24,833,916	3,681,944	508,670	2	
5. Total premium reserves, prior year	45,589,162	18,742,114			22,699,490	3,673,442	474,113	3	
6. Increase in total premium reserves	3,394,952	1,217,468			2,134,426	8,502	34,557	(1)	
B. Contract Reserves:									
1. Additional reserves	377,818,329	109,822			329,682,594	40,055,350	7,970,563		
2. Reserve for future contingent benefits									
3. Total contract reserves, current year	377,818,329	109,822			329,682,594	40,055,350	7,970,563		
4. Total contract reserves, prior year	389,403,441	131,987			344,318,167	37,479,686	7,473,601		
5. Increase in contract reserves	(11,585,112)	(22,165)			(14,635,573)	2,575,664	496,962		
C. Claim Reserves and Liabilities:									
1. Total current year	8,765,288,577	6,904,634,710		13,676,016	1,751,296,568	91,768,389	3,813,245	99,649	
2. Total prior year	8,476,595,039	6,733,830,595		16,139,918	1,632,218,609	86,326,425	7,979,697	99,795	
3. Increase	288,693,538	170,804,115		(2,463,902)	119,077,959	5,441,964	(4,166,452)	(146)	

Part 2, line A5, columns 1, 5, and 6 decreased \$7,642,269, \$6,631,564, and \$1,552,433, respectively, and column 7 increased \$102,262 for an Exhibit 5A change. Part 2, line A5, columns 5 and 7 increased \$411,883 and \$27,583, respectively due to recapture of previously ceded business. Part 2, line B4, columns 1, 5, 6, and 7 decreased \$112,811,661, \$101,137,858, \$9,351,481, and \$5,334,997, respectively, and column 2 increased \$85,834 for an Exhibit 5A change. Part 2, line B4, columns 5 and 7 increased \$2,542,387 and \$384,454, respectively, due to recapture of previously ceded business. Part 2, line C2, columns 1, 2, 4, 5, and 7 increased \$146,141,650, \$46,417,754, \$869,501, \$90,668,584, and \$2,082,570, respectively, and column 6 decreased \$7,791,750 for an Exhibit 5A change. Part 2, line C2, column 5 increased \$13,894,991 due to recapture of previously ceded business. Part 2, line C2, columns 1 and 2 increased \$812,459 for foreign currency translation.

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	1,794,787,654	1,488,304,654		3,065,197	288,429,175	15,016,508	(27,880)		
1.2 On claims incurred during current year	388,076,927	381,685,455		53,010	5,917,006	421,456			
2. Claim reserves and liabilities, December 31, current year:									
2.1 On claims incurred prior to current year	7,420,840,212	5,716,965,572		13,340,357	1,613,223,727	75,326,437	1,980,133	3,986	
2.2 On claims incurred during current year	1,344,448,365	1,187,669,138		335,659	138,072,841	16,441,952	1,833,112	95,663	
3. Test:									
3.1 Lines 1.1 and 2.1	9,215,627,866	7,205,270,226		16,405,554	1,901,652,902	90,342,945	1,952,253	3,986	
3.2 Claim reserves and liabilities, December 31, prior year	8,624,609,091	6,733,018,136		16,139,918	1,781,045,120	86,326,425	7,979,697	99,795	
3.3 Line 3.1 minus Line 3.2	591,018,775	472,252,090		265,636	120,607,782	4,016,520	(6,027,444)	(95,809)	

Part 3, line 1.1, columns 1, 2, 3, 4, 5, and 6 include \$558,547,746, \$216,765,271, \$3,065,196, \$323,700,464, and \$15,016,815, respectively, for modified coinsurance ceded claims paid. Part 3, line 1.1, columns 1 and 5 exclude \$175,274,663 of funds received for the recapture of previously ceded policies. Part 3, line 1.1, columns 1 and 5 exclude \$53,756,486 for modified coinsurance assumed claims paid. Part 3, line 1.2, columns 1, 2, 4, 5, and 6 include \$7,412,757, \$67,425, \$53,010, \$6,870,866, and \$421,456, respectively, for modified coinsurance ceded claims paid. Part 3, line 1.2, columns 1 and 5 exclude \$953,860 for modified coinsurance assumed claims paid. Part 3, line 3.2, columns 1, 2, 4, 5, and 7 increased \$146,141,650, \$46,417,754, \$869,501, \$90,668,584, and \$2,082,570, respectively, and column 6 decreased \$7,791,750 for an Exhibit 5A change. Part 3, line 3.2, column 5 increased \$162,721,502 due to recapture of previously ceded business.

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

PART 4. - REINSURANCE

A. Reinsurance Assumed:									
1. Premiums written	143,382,284	64,267,709			56,617,053	22,293,385	204,136		
2. Premiums earned	145,414,146	65,612,244			56,370,064	23,234,261	197,576		
3. Incurred claims	196,760,397	81,601,388			96,221,383	23,147,274	(4,209,648)		
4. Commissions	21,316,870	5,696,794			9,603,586	6,016,490			
B. Reinsurance Ceded:									
1. Premiums written	733,994,794	210,694,223		5,901,062	211,987,938	301,967,265	3,440,677	3,629	
2. Premiums earned	737,328,511	208,658,680		7,286,161	214,094,969	303,755,259	3,529,787	3,655	
3. Incurred claims	898,290,713	327,971,613		17,883,511	416,156,249	135,935,792	75,686	267,863	
4. Commissions	121,937,548	22,880,890		1,188,892	55,198,373	42,048,176	619,026	2,191	

Part 4, Line A3, columns 1 and 6 exclude \$16,494,197 paid for active life reserves due to the commutation of assumed reinsurance.

Part 4, Line B3, columns 1, 5, 6, and 7 exclude \$28,284,096, \$10,792,204, \$16,516,279, and \$975,613 paid for active life reserves to recapture previously ceded business.

Part 4, Lines A2 and A3 do not include the change in modified coinsurance reserves on business for which the ceding company holds the reserves.

Part 4, Lines B2 and B3 do not include the change in modified coinsurance reserves held by the company.

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA
SCHEDULE H - PART 5 - HEALTH CLAIMS

	1 Medical	2 Dental	3 Other	4 Total
A. Direct:				
1. Incurred Claims	309,993		2,498,043,522	2,498,353,515
2. Beginning Claim Reserves and Liabilities	2,204,926		9,073,778,849	9,075,983,775
3. Ending Claim Reserves and Liabilities	1,933,573		9,235,491,597	9,237,425,170
4. Claims Paid	581,346		2,336,330,775	2,336,912,120
B. Assumed Reinsurance:				
5. Incurred Claims.....	4,327		213,250,267	213,254,594
6. Beginning Claim Reserves and Liabilities	5,561		1,431,378,775	1,431,384,336
7. Ending Claim Reserves and Liabilities	5,531		1,283,391,375	1,283,396,906
8. Claims Paid	4,357		361,237,667	361,242,024
C. Ceded Reinsurance:				
9. Incurred Claims.....	314,320		926,260,490	926,574,809
10. Beginning Claim Reserves and Liabilities	2,210,487		2,085,192,678	2,087,403,165
11. Ending Claim Reserves and Liabilities	1,939,104		1,828,356,427	1,830,295,531
12. Claims Paid	585,703		1,183,096,741	1,183,682,444
D. Net:				
13. Incurred Claims.....			1,785,033,300	1,785,033,300
14. Beginning Claim Reserves and Liabilities			8,419,964,946	8,419,964,946
15. Ending Claim Reserves and Liabilities			8,690,526,545	8,690,526,545
16. Claims Paid			1,514,471,700	1,514,471,700
E. Net Incurred Claims and Cost Containment Expenses:				
17. Incurred Claims and Cost Containment Expenses			1,856,334,360	1,856,334,360
18. Beginning Reserves and Liabilities			8,419,964,946	8,419,964,946
19. Ending Reserves and Liabilities			8,690,526,545	8,690,526,545
20. Paid Claims and Cost Containment Expenses			1,585,772,760	1,585,772,760

Part 5, line A02 increased \$124,692,720 for an Exhibit 5A change. Part 5, line A02 was increased \$20,248 for foreign currency translation. Part 5, line B06 increased \$18,330,179 for an Exhibit 5A change. Part 5, line B06 was increased \$13,894,991 due to recapture of previously ceded business. Part 5, line B06 was increased \$4,685,438 for foreign currency translation. Part 5, line C10 was increased \$10,816,735 for an Exhibit 5A change. Part 5, line C10 was increased \$3,852,731 for foreign currency translation.

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE S - PART 1 - SECTION 2

Reinsurance Assumed Accident and Health Insurance Listed by Reinsured Company as of December 31, Current Year

1	2	3	4	5	6	7	8	9	10	11	12
NAIC Company Code	Federal ID Number	Effective Date	Name of Reinsured	Location	Type of Reinsurance Assumed	Premiums	Unearned Premiums	Reserve Liability Other Than for Unearned Premiums	Reinsurance Payable on Paid and Unpaid Losses	Modified Coinsurance Reserve	Funds Withheld Under Coinsurance
Affiliates											
64297	13-1898173	12/31/1996	First Unum Life Insurance Company	New York NY	CO/L	17,347,543	2,170,754	179,511,577	2,200,986		
67598	04-1768571	10/01/2002	Paul Revere Life Insurance Company	Worcester MA	CO/G	30,438,454	100,466	221,678,871	23,832,339		
68195	62-0331200	10/01/2002	Provident Life & Accident Insurance Company	Chattanooga TN	CO/G	26,003,465	51,132	391,677,887	43,823,378		
0199999. Total Affiliates						73,789,462	2,322,351	792,868,335	69,856,703		
Non-Affiliates											
22667	95-2371728	07/01/2001	Ace American Insurance Company	Philadelphia PA	CO/G			738,855			
66842	25-1118523	07/01/1980	AIG Life Insurance Co	Wilmington DE	CO/G			930,050			
66842	25-1118523	01/01/1996	AIG Life Insurance Co	Wilmington DE	YRT/G				96,096		
19399	13-5303710	01/01/1996	AIU Insurance Company	New York NY	YRT/G				155,113		
67369	59-1031071	09/01/1982	Alta Health & Life Insurance Company	Indianapolis IN	CO/G	177		742,281	(1)		
67369	59-1031071	09/01/1982	Alta Health & Life Insurance Company	Indianapolis IN	CO/G			2,576,766	303,524		
00000	AA-9995055	12/01/1992	American Disability Reinsurance Underwriters	Wayne NJ	CO/G			66,154,274	(1,052,724)		
00000	AA-9995055	01/01/1999	American Disability Reinsurance Underwriters	Wayne NJ	CO/G	420,789		114,500,258	(1,822)		
11135	22-3762465	01/01/1996	American Equity Investment Life Insurance Co of NY	New York NY	YRT/G				26,319		
60380	58-0663085	10/01/1984	American Family Life Assurance Co of Columbus	Lincoln NE	CO/G			48,013	5,485		
60410	73-0714500	01/01/1989	American Fidelity Assurance Co.	Oklahoma City OK	YRT/G			94,173	10,464		
60410	73-0714500	05/01/1991	American Fidelity Assurance Co.	Oklahoma City OK	CO/G			201,168	25,408		
60534	59-0781901	05/01/1969	American Heritage Life Insurance Company	Jacksonville FL	CO/G			272,871			
60534	59-0781901	05/01/1969	American Heritage Life Insurance Company	Jacksonville FL	CO/G			89,793	12,158		
19380	13-5124990	01/01/1996	American Home Assurance Company	New York NY	YRT/G				271,854		
60577	74-1365936	10/01/1984	American Income Life Insurance Company	Indianapolis IN	CO/G			780			
32220	13-3333609	07/01/1980	American International Insurance Company	New York NY	CO/G			354,463			
32220	13-3333609	07/01/1980	American International Insurance Company	New York NY	CO/G			4,253,236	524,384		
00000	AA-9995056	01/01/1993	American Long Term Care Reinsurance Group	Hartford CT	YRT/L	19,073,080	5,235,577	147,007,651	6,456,164		
60895	35-0145825	05/01/1982	American United Life Insurance Company	Indianapolis IN	CO/G			32,483	5,281		
60895	35-0145825	01/01/1989	American United Life Insurance Company	Indianapolis IN	YRT/G			25,611	2,846		
60895	35-0145825	01/01/1990	American United Life Insurance Company	Indianapolis IN	YRT/G	59,676			446,551		
61069	35-0980405	12/01/1995	Anthem Life Insurance Company	Indianapolis IN	CO/G			151,755			
61069	35-0980405	12/01/1995	Anthem Life Insurance Company	Indianapolis IN	CO/G			1,097,158	134,250		
71439	38-1843471	09/15/1960	Assurity Life Insurance Company	Lincoln NE	CO/G			29,768			
71439	38-1843471	09/15/1960	Assurity Life Insurance Company	Lincoln NE	CO/G			104,994	12,081		
61689	42-0175020	01/01/1979	Aviva Life and Annuity Company	Des Moines IA	CO/G			705,370	86,236		
62898	04-2235236	02/01/1970	Aviva Life Insurance Company	Wilmington DE	CO/G			270,107	32,669		
81043	59-1460067	01/01/1996	Bankers Life insurance Company	St. Petersburg FL	YRT/G				1,760		
81043	59-1460067	01/01/1996	Bankers Life insurance Company	St. Petersburg FL	YRT/G				313,044		
68535	72-1008243	09/01/1984	Bluebonnet Life Insurance Company	Flowood MS	CO/G			67,915	8,592		
61476	04-1106240	02/01/1975	Boston Mutual Life Insurance Company	Canton MA	CO/G			10,632	1,379		
00000	AA-9994107	01/01/1989	Canadian Accident Reinsurance Facility	Toronto Ontario	YRT/G	1,817			3,084,329		
00000	AA-9994107	01/01/1989	Canadian Accident Reinsurance Facility	Toronto Ontario	YRT/G	(192)			16,173		
00000	AA-9994107	01/01/1996	Canadian Accident Reinsurance Facility	Toronto Ontario	YRT/G	28,933			2,940,345		
61727	34-0970995	01/01/1992	Central Reserve Life Insurance Company	Strongsville OH	CO/G	719		162,017	(3)		
61727	34-0970995	01/01/1992	Central Reserve Life Insurance Company	Strongsville OH	CO/G			31,809	4,284		
62065	23-1628836	10/01/1970	Colonial Penn Life Insurance Company	Philadelphia PA	CO/G			42,942	5,337		
62146	36-2136262	01/01/1998	Combined Insurance Company of America	Chicago IL	OTH/G			3,541,365	386,640		
79715	66-0231517	05/01/1984	Cooperativa De Seguros De Vida PR	San Juan PR	CO/G			2,100,560			
79715	66-0231517	05/01/1984	Cooperativa De Seguros De Vida PR	San Juan PR	CO/G			666,381	80,195		
63118	44-0544022	10/01/1981	Farm Bureau Life Insurance Co of Missouri	Jefferson City MO	CO/G			769,378			
63304	23-0577450	02/18/1970	Fidelity Mutual Life Insurance Company	Radnor PA	CO/G			336,227	41,639		
69140	04-1867050	01/01/1996	First Allmerica Financial Life Ins. Co.	Worcester MA	CO/G			67,384	8,423		
76031	59-2876465	08/01/1988	Florida Combined Life Insurance Co. Inc.	Jacksonville FL	CO/G	5,373,396		20,091,570	(24,629)		
76031	59-2876465	08/01/1988	Florida Combined Life Insurance Co. Inc.	Jacksonville FL	CO/G			1,515,020	182,702		
71129	36-2598882	11/01/1969	Fort Dearborn Life Insurance Company	Chicago IL	CO/G			2,520,282	328,083		
71129	36-2598882	03/14/1970	Fort Dearborn Life Insurance Company	Chicago IL	CO/G	5,471		2,847,655	(25)		
71129	36-2598882	01/01/1992	Fort Dearborn Life Insurance Company	Chicago IL	CO/G			602,219	74,713		

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE S - PART 1 - SECTION 2

Reinsurance Assumed Accident and Health Insurance Listed by Reinsured Company as of December 31, Current Year

1	2	3	4	5	6	7	8	9	10	11	12
NAIC Company Code	Federal ID Number	Effective Date	Name of Reinsured	Location	Type of Reinsurance Assumed	Premiums	Unearned Premiums	Reserve Liability Other Than for Unearned Premiums	Reinsurance Payable on Paid and Unpaid Losses	Modified Coinsurance Reserve	Funds Withheld Under Coinsurance
86258	13-2572994	01/01/1989	General Re Life Corporation	Stamford CT	YRT/G			1,824,801	202,756		
65536	54-0283385	02/01/1970	Genworth Life and Annuity Insurance Company	Lynchburg VA	CO/G			27,265	3,550		
70025	91-6027719	01/01/1990	Genworth Life Insurance Company	Wilmington DE	YRT/I	1,812,416	669,938	19,349,285	1,264,726		
73814	66-0258488	09/01/1992	Great American Life Assurance Company of Puerto Rico	San Juan PR	CO/G	(24,591)		11,213,823	113		
73814	66-0258488	09/01/1992	Great American Life Assurance Company of Puerto Rico	San Juan PR	CO/G			482,304	59,518		
63312	13-1935920	01/01/1977	Great American Life Insurance Company	Cincinnati OH	CO/G			167,750			
63312	13-1935920	01/01/1977	Great American Life Insurance Company	Cincinnati OH	CO/G			87,842	9,724		
64076	35-0906401	01/01/1991	Great Fidelity Life Insurance Company	Fort Wayne IN	CO/G			4,229	497		
68322	84-0467907	03/01/1970	Great West Life & Annuity Life Insurance Co	Greenwood Village CO	CO/G			1,174,007			
68322	84-0467907	03/01/1970	Great West Life & Annuity Life Insurance Co	Greenwood Village CO	CO/G			3,034,171	375,356		
64211	36-1174500	01/01/1999	Guarantee Trust Life Insurance Company	Glenview IL	YRT/G				5,928		
93505	06-1207332	02/01/1992	Hartford International Life Reassurance Corp.	Simsbury CT	YRT/G			158,605	17,623		
93505	06-1207332	01/01/1996	Hartford International Life Reassurance Corp.	Simsbury CT	YRT/G				1,163		
00000	AA-1580008	01/15/2004	Hitachi Capital Insurance Corporation	Tokyo Japan	COFW/G	2,515,652		5,864,648	817,357		5,786,522
93440	06-1041332	10/01/1989	HMI Life Insurance Company	Hartford CT	YRT/G			496,957	55,217		
73288	39-1263473	12/01/1998	Humana Insurance Company	DePere WI	CO/G	(14,856)		4,650,097	68		
73288	39-1263473	12/01/1998	Humana Insurance Company	DePere WI	CO/G			11,217,971	1,207,268		
81450	38-2346432	01/01/1990	IBA Health & Life Assurance Company	Kalamazoo MI	CO/G			116,228	12,285		
54704	23-0370270	01/01/1994	Independence Blue Cross	Philadelphia PA	YRT/I	719,317	221,702	5,812,807	201,770		
64645	35-0413330	07/01/1991	Indianapolis Life Insurance Company	Indianapolis IN	MCO/I	2,703,774				9,970,866	
64645	35-0413330	07/01/1991	Indianapolis Life Insurance Company	Indianapolis IN	CO/I			20,537,409	129,489		
64645	35-0413330	11/01/1991	Indianapolis Life Insurance Company	Indianapolis IN	CO/I	1,151,738		6,120,154	31,455		
65080	41-0999752	08/01/1989	John Alden Life Insurance Company	Plymouth MN	CO/G			44,568			
65099	04-1414660	01/01/1995	John Hancock Life Insurance Company	Boston MA	CO/G			1,401,416	173,892		
65110	57-0380426	01/01/1983	Kanawha Insurance Company	Lancaster SC	CO/G	72					
65110	57-0380426	01/01/1983	Kanawha Insurance Company	Lancaster SC	CO/G			107,910	12,492		
65242	35-0457540	05/15/1970	Lafayette Life Insurance Company	Lafayette IN	CO/G	(14,928)		11,279,489	68		
65242	35-0457540	05/15/1970	Lafayette Life Insurance Company	Lafayette IN	CO/G			440,150	48,039		
65676	35-0472300	03/24/1983	Lincoln National Life Insurance Company	Fort Wayne IN	CO/G			211,250	30,723		
00000	AA-9994112	01/01/1990	London Accident Reinsurance Group	London England	CO/G	(231,997)			24,637,487		
00000	AA-1561031	01/01/1993	London Life	London Ontario Canada	YRT/G				29,665		
65722	63-0343428	01/01/1993	Loyal American Life Insurance Company	Tampa FL	CO/I	17,782	3,969	5,139	5,531		
00000	AA-5320028	01/01/2004	Manulife -International Ltd	Hong Kong Hong Kong	CO/G	750,508		576,643	1,322,345		
65978	13-5581829	07/01/1976	Metropolitan Life Insurance Company	New York NY	CO/G			192,886	27,761		
65978	13-5581829	01/01/2001	Metropolitan Life Insurance Company	New York NY	CO/G			862,624			
66044	46-0164570	09/04/1970	Midland National Life Insurance Company	West Des Moines IA	CO/G			29,364	3,466		
31755	39-1211058	01/01/1989	Midwest Security Insurance Company	Onalaska WI	CO/G			57,121	6,717		
66168	41-0417830	08/15/1982	Minnesota Life Insurance Company	Saint Paul MN	CO/G			40,225			
66168	41-0417830	08/15/1982	Minnesota Life Insurance Company	Saint Paul MN	CO/G			153,583	22,679		
74209	35-1698689	01/01/1991	MMA Insurance Company	Goshen IN	CO/G			31,927	3,375		
78077	86-0222062	06/30/1993	Mony Life Insurance Co of America	Phoenix AZ	OTH/G			10,118,973	824,919		
71412	47-0246511	08/01/1984	Mutual of Omaha Insurance Company	Omaha NE	CO/G			16,410	1,921		
71412	47-0246511	01/01/1996	Mutual of Omaha Insurance Company	Omaha NE	YRT/G				3,523,282		
66419	41-0203970	03/15/1984	Mutual Service Life Insurance Company	Arden Hills MN	CO/G			444,594	51,398		
72087	66-0276881	11/30/1972	National Life Insurance Company	San Juan PR	CO/G			108,636			
72087	66-0276881	11/30/1972	National Life Insurance Company	San Juan PR	CO/G			3,532,976	486,783		
66680	03-0144090	01/01/1991	National Life Insurance Company	Montpelier VT	CO/I	37,673	5,115	(9,719)	1,453		
66680	03-0144090	01/01/1991	National Life Insurance Company	Montpelier VT	MCO/I	11,194,925				100,873,046	
66680	03-0144090	01/01/1991	National Life Insurance Company	Montpelier VT	MCO/I	19,999,812				305,793,250	
66680	03-0144090	01/01/1991	National Life Insurance Company	Montpelier VT	MCO/I					15,727,550	
66869	31-4156830	08/01/1983	Nationwide Life Insurance Company	Columbus OH	CO/G			116,209	13,956		
67091	39-0509570	01/01/1996	Northwestern Mutual Life Insurance Company	Milwaukee WI	YRT/G	(204)			1,747		
67172	31-0397080	03/01/1972	Ohio National Life Insurance Company	Cincinnati OH	CO/G			110,457	14,403		
67180	31-4271600	07/21/1970	Ohio State Life Insurance Company	Dallas TX	CO/G			19,719	2,467		

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE S - PART 1 - SECTION 2

Reinsurance Assumed Accident and Health Insurance Listed by Reinsured Company as of December 31, Current Year

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NAIC Company Code	Federal ID Number	Effective Date	Name of Reinsured	Location	Type of Reinsurance Assumed	Premiums	Unearned Premiums	Reserve Liability Other Than for Unearned Premiums	Reinsurance Payable on Paid and Unpaid Losses	Modified Coinsurance Reserve	Funds Withheld Under Coinsurance
67199	44-0376695	10/01/1998	Old American Insurance Company	Kansas City MO	.CO/I	671,461	297,485	10,873,306	114,261		
85286	75-1461960	02/02/1984	Oenation Insurance Company	Dallas TX	.CO/G			205,601	26,506		
67539	72-0281240	04/01/1999	Pan American Life Insurance Company	New Orleans LA	.YRT/G				6,692		
67644	23-0952300	06/24/1994	Penn Mutual Life Insurance Company	Philadelphia PA	.CO/I	217,538	19,316	1,139,867	5,341		
67784	74-1952955	03/01/1984	Philadelphia American Life Insurance Company	Houston TX	.CO/G			134,029			
67784	74-1952955	03/01/1984	Philadelphia American Life Insurance Company	Houston TX	.CO/G			1,398,328	180,829		
67784	74-1952955	12/01/1991	Philadelphia American Life Insurance Company	Broomhall PA	.CO/G			17,113	1,946		
00000	AA-9995050	01/01/1996	Pinehurst Accident Reinsurance Group	Wayne NJ	.YRT/G	14,028					
68136	63-0169720	09/01/1976	Protective Life Insurance Company	Nashville TN	.CO/G			1,819,255	224,635		
68136	63-0169720	01/01/1991	Protective Life Insurance Company	Nashville TN	.CO/I	2,253,025	189,039	14,418,959	69,102		
97985	93-6030398	08/01/1984	Regence Life & Health Insurance Company	Portland OR	.CO/G			11,317	1,820		
24457	23-0580680	01/01/1996	Reliance Insurance Company	Philadelphia PA	.YRT/G	179					
67105	41-0451140	08/01/1969	Reliastar Life Insurance Company	Minneapolis MN	.CO/G			745,183	89,690		
68675	48-0409770	05/01/1983	Security Benefit Life Ins Company	Topeka KS	.CO/G			96,787	11,763		
68721	41-0808596	01/01/1977	Security Life Insurance Co of America	Minneapolis MN	.CO/G			44,559			
68721	41-0808596	01/01/1977	Security Life Insurance Co of America	Minneapolis MN	.CO/G			157,792	19,586		
68772	15-0442730	04/15/1971	Security Mutual Life Insurance Co of NY	Binghamton NY	.CO/G			201,877	25,040		
69485	36-2610791	02/06/1992	Security National Life Insurance Company	Salt Lake City UT	.CO/G			127,565			
69485	36-2610791	02/06/1992	Security National Life Insurance Company	Salt Lake City UT	.CO/G				752		
68845	54-0377280	10/10/1978	Shenandoah Life Insurance Company	Roanoke VA	.CO/G			26,762	3,571		
71420	94-0734860	10/01/1986	Sierra Health & Life Insurance Company Inc	Los Angeles CA	.CO/G			3,155	433		
11126	13-2554270	01/01/1996	Sompo Japan Insurance Company of America	New York NY	.YRT/G	66,638					
86355	73-0994234	01/01/1971	Standard Life & Accident Insurance Company	Oklahoma City OK	.CO/G			149,430	19,201		
86355	73-0994234	01/01/1972	Standard Life & Accident Insurance Company	Oklahoma City OK	.CO/G			6,680	890		
65021	03-0164230	09/01/1999	Stonebridge Life Insurance Company	Rutland VT	.CO/G	147,499	6,207	30,699	7,460		
80802	38-1082080	01/01/1990	Sun Life Assurance Company of Canada	Lansing MI	.CO/G			5,398	847		
82627	06-0839705	01/01/1989	Swiss Re Life & Health America Inc.	Stamford CT	.YRT/G			311,907	34,656		
82627	06-0839705	01/01/1989	Swiss Re Life & Health America Inc.	Stamford CT	.YRT/G	1,487,498	360,237	19,285,388	1,865,618		
82627	06-0839705	01/01/1991	Swiss Re Life & Health America Inc.	Stamford CT	.CO/G			696,720	155,791		
62863	36-3421358	01/01/1992	Trustmark Life Insurance Company	Lake Forest IL	.CO/G			112,710	16,611		
80837	31-0472910	09/01/1969	Union Central Life Insurance Company	Cincinnati OH	.CO/G			217,997			
80837	31-0472910	09/01/1969	Union Central Life Insurance Company	Cincinnati OH	.CO/G			130,041	15,386		
80837	31-0472910	01/01/1977	Union Central Life Insurance Company	Cincinnati OH	.CO/G			34,832			
80837	31-0472910	01/01/1977	Union Central Life Insurance Company	Cincinnati OH	.CO/G			768,823	89,710		
70408	81-0170040	01/01/1971	Union Security Insurance Company	West Des Moines IA	.CO/G			673,674	93,136		
63983	82-0123320	02/01/1972	United Heritage Life Insurance Company	Meridian ID	.CO/G			61,445			
63983	82-0123320	02/01/1972	United Heritage Life Insurance Company	Meridian ID	.CO/G			123,503	16,604		
69868	47-0322111	08/01/1984	United of Omaha Life Insurance Company	Omaha NE	.CO/G			314,031	39,175		
25887	52-0515280	07/01/1974	United States Fidelity and Guaranty Co.	Baltimore MD	.CO/G			40,249	4,470		
63479	58-0869673	11/21/1991	United Teacher Associates Insurance Company	Austin TX	.CO/G			27,119	3,097		
81531	63-0477090	10/01/1989	United Trust Insurance Company	Birmingham AL	.YRT/G			620,526	68,947		
70181	88-0056592	01/01/1991	Universe Life Insurance Company	Lewiston ID	.CO/G			13,228	2,814		
94358	71-0505232	01/01/1990	USable Life	Little Rock AR	.CO/G			124,633	14,998		
70319	36-1933760	07/01/1975	Washington National Insurance Company	Chicago IL	.CO/G			1,478,754	201,731		
66133	41-1760577	10/01/1981	Wilton Reassurance Company	Plymouth MN	.CO/G			39,151	5,034		
66133	41-1760577	01/01/1989	Wilton Reassurance Company	Plymouth MN	.CO/G			15,926			
0299999 - Total - Non-Affiliates						70,438,827	7,095,503	554,692,454	54,085,890	432,364,712	5,786,522
0399999 - Totals						144,228,289	9,417,854	1,347,560,789	123,942,593	432,364,712	5,786,522

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ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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 Federal ID Number	3 Effective Date	4 Name of Company	5 Location	6 Paid Losses	7 Unpaid Losses
Life and Annuity - Non-Affiliates						
60895	35-0145825	12/31/1999	American United Life Insurance Company	Indianapolis IN		17,019
68276	48-1024691	04/01/2003	Employers Reassurance Corporation	Overland Park KS		410,546
86258	13-2572994	01/01/2000	General Re Life Corporation	Stamford CT	20,000	1,446,150
70939	13-2611847	01/01/1999	Gerber Life Insurance Company	White Plains NY		9,077
65676	35-0472300	12/22/1959	Lincoln National Life Insurance Company	Fort Wayne IN		10,000
67814	06-0493340	01/01/1999	Phoenix Life Insurance Co.	East Greenburg NY		17,019
68136	63-0169720	07/01/1993	Protective Life Insurance Co.	Nashville TN		767,377
70211	23-6200031	07/01/1997	Reassure America Life Insurance Company	Ft. Wayne IN		985,078
68381	36-0883760	01/01/1999	Reliance Standard Life Insurance Company	Chicago IL		17,019
0299999. Life and Annuity - Non-Affiliates					20,000	3,679,285
0399999. Totals - Life and Annuity					20,000	3,679,285
Accident and Health Affiliates						
13031	26-0702523	01/01/2007	Northwind Reinsurance Company	Williston VT	27,787,853	
12835	16-1764302	01/01/2006	Tailwind Reinsurance Company	Charleston SC	15,402,270	
00000	98-0179389	12/31/1997	Unum International Limited	Hamilton Bermuda	17,394,264	103,330,211
00000	98-0179389	01/01/2003	Unum International Limited	Hamilton Bermuda	1,447,760	745,982
00000	98-0179389	01/01/2003	Unum International Limited	Hamilton Bermuda	5,723,480	1,336,451
00000	00-0000000	01/01/1989	UNUM Limited	London England		8,623
00000	00-0000000	01/01/1989	UNUM Limited	London England		38,653
0499999. Accident and Health Affiliates					67,755,626	105,459,920
Accident and Health - Non-Affiliates						
00000	AA-3190809	07/01/2000	Ace Capital Reinsurance Ltd.	Hamilton Bermuda		1,195,136
00000	AA-1240004	01/01/2003	Ace Insurance SA NV	Belgium		7,470
00000	AA-1240004	09/01/2003	Ace Insurance SA NV	Belgium		57,677
00000	AA-3190770	01/01/2001	Ace Tempest Reinsurance Ltd	Hamilton Bermuda		4,126,828
00000	AA-3190770	01/01/2001	Ace Tempest Reinsurance Ltd	Hamilton Bermuda		(1,024,684)
00000	AA-3190770	01/01/2001	Ace Tempest Reinsurance Ltd	Hamilton Bermuda		(1,603,196)
00000	AA-3190770	09/01/2003	Ace Tempest Reinsurance LTD.	Hamilton Bermuda		119,771
90611	41-1366075	01/01/1996	Allianz Life Insurance Company of North America	Minneapolis MN		1,292,378
90611	41-1366075	01/01/1996	Allianz Life Insurance Company of North America	Minneapolis MN		284,342
90611	41-1366075	01/01/1996	Allianz Life Insurance Company of North America	Minneapolis MN		240
00000	AA-9995055	01/01/1998	American Disability Reinsurance Underwriters Syndicate	Wayne NJ		332,820
00000	AA-9995056	10/01/1993	American Long Term Care Reinsurance Group	Wayne NJ		169,461
00000	AA-9995056	01/01/1994	American Long Term Care Reinsurance Group	Wayne NJ		48,268
60895	35-0145825	01/01/1989	American United Life Insurance Company	Indianapolis IN		10,658
60895	35-0145825	01/01/1989	American United Life Insurance Company	Indianapolis IN		130,593
60895	35-0145825	01/01/1996	American United Life Insurance Company	Indianapolis IN		302,065
60895	35-0145825	01/01/1996	American United Life Insurance Company	Indianapolis IN		185,046
60895	35-0145825	01/01/1996	American United Life Insurance Company	Indianapolis IN		941,882
60895	35-0145825	01/01/1996	American United Life Insurance Company	Indianapolis IN		3,251
60895	35-0145825	01/01/1996	American United Life Insurance Company	Indianapolis IN		6,887
60895	35-0145825	01/01/1996	American United Life Insurance Company	Indianapolis IN		4,130
60895	35-0145825	01/01/1996	American United Life Insurance Company	Indianapolis IN		1,892
60895	35-0145825	01/01/1996	American United Life Insurance Company	Indianapolis IN		10,342
60895	35-0145825	01/01/1999	American United Life Insurance Company	Indianapolis IN		8,361
60895	35-0145825	12/31/1999	American United Life Insurance Company	Indianapolis IN		7,922,660
62944	13-5570651	01/01/1996	AXA Equitable Life Insurance Company	New York NY		1,793,826
62944	13-5570651	01/01/1996	AXA Equitable Life Insurance Company	New York NY		55,514
62944	13-5570651	01/01/1996	AXA Equitable Life Insurance Company	New York NY		426,512
62944	13-5570651	01/01/1996	AXA Equitable Life Insurance Company	New York NY		240
62944	13-5570651	01/01/1999	AXA Equitable Life Insurance Company	New York NY		2,761
62944	13-5570651	01/01/1999	AXA Equitable Life Insurance Company	New York NY		80,397
61263	36-0770740	01/01/1996	Bankers Life and Casualty Company	Chicago IL		55,514
61395	87-0115120	01/01/1989	Beneficial Life Insurance Company	Salt Lake City UT		4,568
61395	87-0115120	01/01/1989	Beneficial Life Insurance Company	Salt Lake City UT		55,969
80659	38-0397420	01/01/1996	Canada Life Assurance Company	Lansing MI		6,883
61883	42-0884060	07/01/1998	Central United Life Insurance Co	Houston TX		121,370
90859	23-2088429	01/01/1996	CIGNA Worldwide Insurance Company	Delaware		166
00000	AA-1561041	01/01/1996	Clarica Life Insurance Company	Waterloo Ontario Canada		78,194
62146	36-2136262	01/01/1996	Combined Insurance Co of America	Chicago IL		209,702
62146	36-2136262	01/01/2002	Combined Insurance Co of America	Chicago IL		3,735
62146	36-2136262	01/01/2002	Combined Insurance Co of America	Chicago IL		9,960
62146	36-2136262	09/01/2003	Combined Insurance Co of America	Chicago IL		88,711
00000	AA-1561006	01/01/1996	Crown Life Ins. Co	Toronto Ontario CAN		17,771
68276	48-1024691	04/01/2003	Employers Reassurance Corporation	Overland Park KS		113,378
20281	13-1963496	01/01/1991	Federal Insurance Company	Riverwoods IL		3,642
20281	13-1963496	01/01/1991	Federal Insurance Company	Riverwoods IL		80,397
20281	13-1963496	01/01/1996	Federal Insurance Company	Riverwoods IL		55,514
20281	13-1963496	01/01/1996	Federal Insurance Company	Riverwoods IL		426,512
69140	04-1867050	01/01/1996	First Allmerica Fin Life Ins Co	Worcester MA		37,009
69140	04-1867050	01/01/1996	First Allmerica Fin Life Ins Co	Worcester MA		71,085
86258	13-2572994	01/01/1989	General Re Life Corporation	Stamford CT		30,450
86258	13-2572994	01/01/1989	General Re Life Corporation	Stamford CT		279,843
86258	13-2572994	01/01/2000	General Re Life Corporation	Stamford CT		81,840
86258	13-2572994	01/01/2006	General Re Life Corporation	Stamford CT	149,242	424,960
97071	13-3126819	01/01/1996	Generali USA Life Reassurance Company	Minneapolis MN		28,434
97071	13-3126819	01/01/2005	Generali USA Life Reassurance Company	Minneapolis MN	67	498
00000	AA-1561015	01/01/1996	Great West Life Assurance Co	Manitoba CAN		6,671
64246	13-5123390	01/01/1999	Guardian Life Insurance Company of America	New York NY		414,747
65099	04-1414660	01/01/1989	John Hancock Life Insurance Company	Boston MA		1,267,532
65099	04-1414660	01/01/1989	John Hancock Life Insurance Company	Boston MA		93,281
65099	04-1414660	01/01/1989	John Hancock Life Insurance Company	Boston MA		10,901
65099	04-1414660	01/01/1996	John Hancock Life Insurance Company	Boston MA		55,514
65099	04-1414660	01/01/1996	John Hancock Life Insurance Company	Boston MA		9,632
65676	35-0472300	01/01/1977	Lincoln National Life Insurance Company	Fort Wayne IN		238
65676	35-0472300	01/01/1988	Lincoln National Life Insurance Company	Fort Wayne IN	2,590,805	244,313
00000	AA-1122000	01/01/1994	Lloyd's of London	London England		144,526
00000	AA-1780047	01/01/1996	London Life & General Reinsurance Co Ltd	Dublin Ireland		248,726
00000	AA-1780047	01/01/1996	London Life & General Reinsurance Company	Dublin Ireland		7,556
76694	23-2044256	01/01/1989	London Life Reinsurance Company	Blue Bell PA		10,658
76694	23-2044256	01/01/1989	London Life Reinsurance Company	Blue Bell PA		130,593
65978	13-5581829	01/01/1996	Metropolitan Life Insurance Company	Tampa FL		3,049
66346	58-0828824	10/01/1996	Munich American Reassurance Company	Atlanta GA	496,648	54,370
10227	13-4924125	01/01/1996	Munich Reinsurance America Inc.	Wilmington DE		204,371
11325	54-1846993	07/01/2001	NiSource Insurance Corporation Ltd.	Burlington VT		85,922
11325	54-1846993	07/01/2003	NiSource Insurance Corporation Ltd.	Burlington VT		7,130

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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 Federal ID Number	3 Effective Date	4 Name of Company	5 Location	6 Paid Losses	7 Unpaid Losses
00000	AA-1560617	01/01/1996	North American Life Assurance Company	Canada		5,817
23680	47-0698507	01/01/2002	Odyssey America Reinsurance Corporation	Stamford CT		652
67814	06-0493340	01/01/1996	Phoenix Life Insurance Company	East Greenburg NY		526,533
67814	06-0493340	01/01/1996	Phoenix Life Insurance Company	East Greenburg NY		55,514
67814	06-0493340	01/01/1996	Phoenix Life Insurance Company	East Greenburg NY		177,714
67814	06-0493340	01/01/1998	Phoenix Life Insurance Company	East Greenburg NY		29,499
67814	06-0493340	10/01/2000	Phoenix Life Insurance Company	East Greenburg NY	40,872	16,726
61271	42-0127290	01/01/1996	Principal Life Insurance Company	Des Moines IA		142,171
68136	63-0169720	01/01/1996	Protective Life Insurance Company	Nashville TN		14,804
68381	36-0883760	01/01/1996	Reliance Standard Life Insurance Company	Chicago IL		25,906
68381	36-0883760	01/01/1996	Reliance Standard Life Insurance Company	Chicago IL		35,543
68381	36-0883760	01/01/1999	Reliance Standard Life Insurance Company	Chicago IL		(13,007)
68381	36-0883760	01/01/2004	Reliance Standard Life Insurance Company	Chicago IL		1,589,972
67105	41-0451140	01/01/2002	Reliastar Life Insurance Company	Minneapolis MN		22,410
87572	23-2038295	01/01/1989	Scottish Re US Inc.	Wilmington DE		5,179
87572	23-2038295	01/01/1989	Scottish Re US Inc.	Wilmington DE		2,211
80802	38-1082080	01/01/1989	Sun Life Assurance Company of Canada	Lansing MI		93,281
80802	38-1082080	01/01/1996	Sun Life Assurance Company of Canada	Lansing MI		154,191
80802	38-1082080	01/01/1996	Sun Life Assurance Company of Canada	Lansing MI		55,514
80802	38-1082080	01/01/1996	Sun Life Assurance Company of Canada	Lansing MI		37,009
80802	38-1082080	01/01/1996	Sun Life Assurance Company of Canada	Lansing MI		106,628
80802	38-1082080	01/01/1996	Sun Life Assurance Company of Canada	Lansing MI		159,942
80802	38-1082080	01/01/1996	Sun Life Assurance Company of Canada	Lansing MI		17,687
82627	06-0839705	01/01/1974	Swiss Re Life & Health America Inc.	Stamford CT		7
82627	06-0839705	03/01/1971	Swiss Re Life & Health America Inc.	Stamford CT	6,000	540
82627	06-0839705	01/01/1989	Swiss Re Life & Health America Inc.	Stamford CT		26,076
82627	06-0839705	01/01/1989	Swiss Re Life & Health America Inc.	Stamford CT		330,632
82627	06-0839705	01/01/1996	Swiss Re Life & Health America Inc.	Stamford CT		26,657
82627	06-0839705	01/01/1996	Swiss Re Life & Health America Inc.	Stamford CT		8,431
82627	06-0839705	10/01/1996	Swiss Re Life & Health America Inc.	Stamford CT	329,759	8,053
97055	59-2213662	01/01/2005	The Mega Life and Health Insurance Company	Oklahoma City OK	603	4,482
89009	13-4119477	01/01/1996	The Standard Life Insurance Company of NY	New York NY		3,049
25534	94-1517098	01/01/2002	TIG Insurance Company	Martinez CA		6,225
12904	13-6108722	01/01/1996	Tokio Marine & Nichido Fire Ins Co USB	New York NY		85,643
12904	13-6108722	01/01/1996	Tokio Marine & Nichido Fire Ins Co USB	New York NY		14,804
12904	13-6108722	01/01/1996	Tokio Marine & Nichido Fire Ins Co USB	New York NY		17,771
67121	95-1060502	01/01/1996	Transamerica Occidental Life Insurance Company	Cedar Rapids IA		199,039
67121	95-1060502	01/01/1996	Transamerica Occidental Life Insurance Company	Cedar Rapids IA		55,514
34894	06-1117063	01/01/1996	Trenwick America Reinsurance Corp.	Stamford CT		37,009
0599999. Accident and Health - Non-Affiliates					3,613,996	26,265,186
0699999. Totals - Accident and Health					71,369,623	131,725,105
0799999 Totals - Life, Annuity and Accident and Health					71,389,623	135,404,390

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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 Federal ID Number	3 Effective Date	4 Name of Company	5 Location	6 Type of Reinsurance Ceded	7 Amount in Force at End of Year	Reserve Credit Taken		10 Premiums	Outstanding Surplus Relief		13 Modified Coinsurance Reserve	14 Funds Withheld Under Coinsurance
							8 Current Year	9 Prior Year		11 Current Year	12 Prior Year		
Authorized General Account, Non-Affiliates													
61093	58-0146380	02/01/2002	Atlanta Life Insurance Company	Atlanta GA	CO/G	87,048,754			332,189				
68276	48-1024691	04/01/2003	Employers Reassurance Corporation	Overland Park KS	CO/I	97,877,595	288,269	298,798	206,339				
68276	48-1024691	04/01/2003	Employers Reassurance Corporation	Overland Park KS	CO/G	215,254,000	160,185	144,065	2,147,183				
11551	99-0360327	01/01/2006	Endurance Reinsurance Corp. of America	White Plains NY	CAT/G				(42,052)				
11551	99-0360327	01/01/2006	Endurance Reinsurance Corp. of America	White Plains NY	CAT/G				(22,508)				
11551	99-0360327	01/01/2007	Endurance Reinsurance Corp. of America	White Plains NY	CAT/G				134,606				
11551	99-0360327	01/01/2007	Endurance Reinsurance Corp. of America	White Plains NY	CAT/G				69,196				
26921	22-2005057	01/01/2006	Everest Reinsurance Company	Wilmington DE	CAT/G				(47,829)				
26921	22-2005057	01/01/2007	Everest Reinsurance Company	Wilmington DE	CAT/G				54,941				
26921	22-2005057	01/01/2007	Everest Reinsurance Company	Wilmington DE	CAT/G				147,042				
86258	13-2572994	01/01/2000	General Re Life Corporation	Stamford CT	YRT/G	2,479,233,363			6,916,874				
42374	74-2195939	01/01/2006	Houston Casualty Company	Houston TX	CAT/G				(5,227)				
			Lincoln Life & Annuity Company of New York										
62057	22-0832760	10/01/1996		Fort Wayne IN	ACO/G		67,833,354	73,372,905					
65676	35-0472300	12/22/1959	Lincoln National Life Insurance Company	Fort Wayne IN	YRT/I	986,597	28,680	27,179	57,364				
65676	35-0472300	12/22/1959	Lincoln National Life Insurance Company	Fort Wayne IN	CO/I	483,856	10,699	13,401	(14,362)				
65676	35-0472300	10/01/1996	Lincoln National Life Insurance Company	Fort Wayne IN	ACO/G		105,104,809	112,235,626					
00000	AA-1126033	01/01/2006	Lloyd's Syndicate Number 0033	London England	CAT/G				(31,399)				
00000	AA-1126033	01/01/2007	Lloyd's Syndicate Number 0033	London England	CAT/G				99,483				
00000	AA-1127200	01/01/2007	Lloyd's Syndicate Number 1200	London England	CAT/G				165,727				
00000	AA-1127861	01/01/2006	Lloyd's Syndicate Number 1861	London England	CAT/G				(52,325)				
00000	AA-1128003	01/01/2007	Lloyd's Syndicate Number 2003	London England	CAT/G				122,382				
00000	AA-1128003	01/01/2007	Lloyd's Syndicate Number 2003	London England	CAT/G				34,598				
00000	AA-1128020	01/01/2005	Lloyd's Syndicate Number 2020	London England	YRT/G				24,171				
00000	AA-1128020	01/01/2006	Lloyd's Syndicate Number 2020	London England	CAT/G				(38,233)				
00000	AA-1128020	01/01/2006	Lloyd's Syndicate Number 2020	London England	CAT/G				(11,254)				
65781	39-0990296	01/01/1997	Madison National Life Insurance Company	Middleton WI	CO/I	1,599,212	1,480,155	1,405,240					
10227	13-4924125	01/01/2006	Munich Reinsurance America Inc.	Wilmington DE	CAT/G				(18,601)				
10227	13-4924125	01/01/2006	Munich Reinsurance America Inc.	Wilmington DE	CAT/G				(19,694)				
10227	13-4924125	01/01/2007	Munich Reinsurance America Inc.	Wilmington DE	CAT/G				70,050				
10227	13-4924125	01/01/2007	Munich Reinsurance America Inc.	Wilmington DE	CAT/G				60,547				
23680	47-0698507	01/01/2006	Odyssey America Reinsurance Corporation	Stamford CT	CAT/G				(19,310)				
23680	47-0698507	01/01/2006	Odyssey America Reinsurance Corporation	Stamford CT	CAT/G				(14,067)				
23680	47-0698507	01/01/2007	Odyssey America Reinsurance Corporation	Stamford CT	CAT/G				61,809				
23680	47-0698507	01/01/2007	Odyssey America Reinsurance Corporation	Stamford CT	CAT/G				43,248				
68136	63-0169720	07/01/1993	Protective Life Insurance Co.	Nashville TN	CO/I	377,926,744	68,575,686	73,889,090	2,681,326				
68136	63-0169720	07/01/1993	Protective Life Insurance Co.	Nashville TN	DIS/I		1,826,124	1,526,683					
70211	23-6200031	07/01/1997	Reassure America Life Insurance Company	Ft. Wayne, IN	CO/I	258,550,769	55,381,315	53,720,402	9,035,821				
70211	23-6200031	07/01/1997	Reassure America Life Insurance Company	Ft. Wayne, IN	ACO/I		33,249,368	36,046,945	128,688				
70211	23-6200031	07/01/1997	Reassure America Life Insurance Company	Ft. Wayne, IN	DIS/I		110,313	116,795					
			The Mega Life and Health Insurance Company										
97055	59-2213662	01/01/2006		Oklahoma City OK	CAT/G				(38,190)				
			The Mega Life and Health Insurance Company										
97055	59-2213662	01/01/2006		Oklahoma City OK	CAT/G				(28,134)				
			The Mega Life and Health Insurance Company										
97055	59-2213662	01/01/2007		Oklahoma City OK	CAT/G				68,677				
			The Mega Life and Health Insurance Company										
97055	59-2213662	01/01/2007		Oklahoma City OK	CAT/G				43,248				
19453	13-5616275	01/01/2006	Transatlantic Reinsurance Company	New York NY	CAT/G				(52,325)				
19453	13-5616275	01/01/2007	Transatlantic Reinsurance Company	New York NY	CAT/G				165,727				
0299999. Authorized General Account, Non-Affiliates						3,518,960,890	334,048,958	352,797,130	22,415,724				
0399999. Total Authorized General Account						3,518,960,890	334,048,958	352,797,130	22,415,724				
Unauthorized General Account, Non-Affiliates													
00000	AA-3194126	01/01/2006	Arch Reinsurance Company Ltd.	Hamilton Bermuda	CAT/G				(38,190)				

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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 Federal ID Number	3 Effective Date	4 Name of Company	5 Location	6 Type of Reinsurance Ceded	7 Amount in Force at End of Year	Reserve Credit Taken		10 Premiums	Outstanding Surplus Relief		13 Modified Coinsurance Reserve	14 Funds Withheld Under Coinsurance
							8 Current Year	9 Prior Year		11 Current Year	12 Prior Year		
.00000	AA-3194126	.01/01/2006	Arch Reinsurance Company Ltd.	Hamilton Bermuda	CAT/G.				(19,694)				
.00000	AA-3194126	.01/01/2007	Arch Reinsurance Company Ltd.	Hamilton Bermuda	CAT/G.				122,244				
.00000	AA-3194126	.01/01/2007	Arch Reinsurance Company Ltd.	Hamilton Bermuda	CAT/G.				60,547				
.00000	AA-1120242	.01/01/2006	Brit Insurance Ltd	London England	CAT/G.				(26,135)				
.00000	AA-1120242	.01/01/2006	Brit Insurance Ltd	London England	CAT/G.				(45,871)				
.00000	AA-1120242	.01/01/2006	Brit Insurance Ltd	London England	CAT/G.				(11,254)				
.00000	AA-1120242	.01/01/2007	Brit Insurance Ltd	London England	CAT/G.				82,835				
.00000	AA-1120242	.01/01/2007	Brit Insurance Ltd	London England	CAT/G.				146,830				
.00000	AA-1120242	.01/01/2007	Brit Insurance Ltd	London England	CAT/G.				34,598				
.00000	AA-3190060	.01/01/2006	Hannover Re -Bermuda Ltd.	Hamilton Bermuda	CAT/G.				(38,190)				
.00000	AA-3190060	.01/01/2006	Hannover Re -Bermuda Ltd.	Hamilton Bermuda	CAT/G.				(22,508)				
.00000	AA-3190060	.01/01/2007	Hannover Re -Bermuda Ltd.	Hamilton Bermuda	CAT/G.				122,244				
.00000	AA-3190060	.01/01/2007	Hannover Re -Bermuda Ltd.	Hamilton Bermuda	CAT/G.				69,196				
.00000	AA-1780023	.01/01/2005	Hannover Reinsurance -Ireland Limited	Dublin Ireland	COFIW/G.	148,762,479,209			290,079,189				
23841	02-0172170	.01/01/2006	New Hampshire Insurance Company	Philadelphia PA	CAT/G.				(42,052)				
23841	02-0172170	.01/01/2007	New Hampshire Insurance Company	Philadelphia PA	CAT/G.				66,302				
23841	02-0172170	.01/01/2007	New Hampshire Insurance Company	Philadelphia PA	CAT/G.				134,606				
23841	02-0172170	.01/01/2007	New Hampshire Insurance Company	Philadelphia PA	CAT/G.				86,495				
.00000	AA-3194174	.01/01/2006	Platinum Underwriters Bermuda Ltd.	Hamilton Bermuda	CAT/G.				(22,313)				
.00000	AA-3194174	.01/01/2006	Platinum Underwriters Bermuda Ltd.	Hamilton Bermuda	CAT/G.				(14,067)				
.00000	AA-1320275	.10/01/2000	Scor Global Life	Paris France	COFIW/G.	106,258,913,721			207,148,568				
.00000	AA-1580095	.01/01/2006	TOA Reinsurance Company	Tokyo Japan	CAT/G.				(18,881)				
.00000	AA-1580095	.01/01/2006	TOA Reinsurance Company	Tokyo Japan	CAT/G.				(14,067)				
.00000	AA-1580095	.01/01/2007	TOA Reinsurance Company	Tokyo Japan	CAT/G.				60,435				
.00000	AA-1580095	.01/01/2007	TOA Reinsurance Company	Tokyo Japan	CAT/G.				43,248				
0599999. Unauthorized General Account, Non-Affiliates						255,021,392,930			497,944,116				
0699999. Total Unauthorized General Account						255,021,392,930			497,944,116				
0799999. Total Authorized and Unauthorized General Account						258,540,353,820	334,048,958	352,797,130	520,359,840				
1099999. Total Authorized Separate Accounts													
1399999. Total Unauthorized Separate Accounts													
1499999. Total Authorized and Unauthorized Separate Accounts													
1599999 - Totals						258,540,353,820	334,048,958	352,797,130	520,359,840				

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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 Federal ID Number	3 Effective Date	4 Name of Company	5 Location	6 Type	7 Premiums	8 Unearned Premiums (Estimated)	9 Reserve Credit Taken Other than for Unearned Premiums	Outstanding Surplus Relief		12 Modified Coinsurance Reserve	13 Funds Withheld Under Coinsurance
									10 Current Year	11 Prior Year		
Authorized General Account, Non-Affiliates												
90611	41-1366075	01/01/1996	Allianz Life Insurance Company of North America	Minneapolis MN	CO/G	(45,453)						
90611	41-1366075	01/01/1996	Allianz Life Insurance Company of North America	Minneapolis MN	YRT/G	5,329						
00000	AA-9995055	01/01/1998	American Disability Reinsurance Underwriters Syndicate	Wayne NJ	CO/G			2,923,543				
00000	AA-9995056	10/01/1993	American Long Term Care Reinsurance Group	Wayne NJ	CO/G	2,383,767		32,635,402				
00000	AA-9995056	01/01/1994	American Long Term Care Reinsurance Group	Wayne NJ	CO/I	405,260		16,565,697				
60895	35-0145825	01/01/1989	American United Life Insurance Company	Indianapolis IN	YRT/G			95,918				
60895	35-0145825	01/01/1989	American United Life Insurance Company	Indianapolis IN	YRT/I	89,152	25,217	1,349,977				
60895	35-0145825	01/01/1996	American United Life Insurance Company	Indianapolis IN	CO/G	(13,187)						
60895	35-0145825	12/31/1999	American United Life Insurance Company	Indianapolis IN	YRT/I	21,604,813	6,127,217	172,169,743				
60895	35-0145825	01/01/1996	American United Life Insurance Company	Indianapolis IN	YRT/G	14,028						
60895	35-0145825	01/01/1996	American United Life Insurance Company	Indianapolis IN	YRT/G	17,652						
61093	58-0146380	01/01/2004	Atlanta Life Insurance Company	Atlanta GA	CO/G	113,435						
62944	13-5570651	01/01/1996	AXA Equitable Life Insurance Company	New York NY	CO/G	(59,603)						
62944	13-5570651	01/01/1999	AXA Equitable Life Insurance Company	New York NY	YRT/G			24,848				
62944	13-5570651	01/01/1999	AXA Equitable Life Insurance Company	New York NY	YRT/I	55,741	15,618	831,983				
62944	13-5570651	01/01/1996	AXA Equitable Life Insurance Company	New York NY	YRT/G	7,994						
61395	87-0115120	01/01/1989	Beneficial Life Insurance Company	Salt Lake City UT	YRT/G			41,108				
61395	87-0115120	01/01/1989	Beneficial Life Insurance Company	Salt Lake City UT	YRT/I	38,208	10,807	578,562				
61883	42-0884060	07/01/1998	Central United Life Insurance Co	Houston TX	CO/I	157,035	32,635	2,061,102				
62146	36-2136262	09/01/2003	Combined Insurance Co of America	Chicago IL	ADB/G	84,829						
62146	36-2136262	01/01/1996	Combined Insurance Co of America	Chicago IL	YRT/G	3,930						
00000	AA-1561006	01/01/1996	Crown Life Ins. Co	Toronto Ontario CAN	YRT/G	333						
68276	48-1024691	04/01/2003	Employers Reassurance Corporation	Overland Park KS	CO/G	121,850	16,909					
39845	48-0921045	04/01/2003	Employers Reinsurance Corporation	Jefferson City MO	CO/G			54,612,622				
39845	48-0921045	04/01/2003	Employers Reinsurance Corporation	Jefferson City MO	CO/G	5,091,964	599,731	16,227,318				
11551	99-0360327	01/01/2007	Endurance Reinsurance Corp. of America	White Plains NY	CAT/G	129,655						
11551	99-0360327	01/01/2007	Endurance Reinsurance Corp. of America	White Plains NY	CAT/G	66,651						
26921	22-2005057	01/01/2007	Everest Reinsurance Company	Wilmington DE	CAT/G	52,920						
26921	22-2005057	01/01/2007	Everest Reinsurance Company	Wilmington DE	CAT/G	141,633						
20281	13-1963496	01/01/1991	Federal Insurance Company	Riverwoods IL	YRT/G			32,780				
20281	13-1963496	01/01/1991	Federal Insurance Company	Riverwoods IL	YRT/I	55,741	15,618	831,983				
20281	13-1963496	01/01/1996	Federal Insurance Company	Riverwoods IL	YRT/G	7,994						
69140	04-1867050	01/01/1996	First Allmerica Fin Life Ins Co	Worcester MA	YRT/G	1,332						
86258	13-2572994	01/01/1989	General Re Life Corporation	Stamford CT	YRT/G			274,052				
86258	13-2572994	01/01/1989	General Re Life Corporation	Stamford CT	YRT/I	191,039	54,036	2,892,808				
86258	13-2572994	01/01/2000	General Re Life Corporation	Stamford CT	YRT/G	246,222						
86258	13-2572994	01/01/2006	General Re Life Corporation	Stamford CT	YRT/G	1,003,078						
97071	13-3126819	01/01/1996	Generali USA Life Reassurance Company	Minneapolis MN	YRT/G	533						
64246	13-5123390	01/01/1999	Guardian Life Insurance Co of America	New York NY	CO/G	(9,458)						
65099	04-1414660	01/01/1989	John Hancock Life Insurance Company	Boston MA	CO/G	(37,013)						
65099	04-1414660	01/01/1989	John Hancock Life Insurance Company	Boston MA	YRT/I	63,680	18,012	964,269				
65099	04-1414660	01/01/1989	John Hancock Life Insurance Company	Boston MA	YRT/G			68,513				
65676	35-0472300	01/01/1977	Lincoln National Life Insurance Company	Fort Wayne IN	CO/I	34,019	5,694	83,479				
65676	35-0472300	01/01/1988	Lincoln National Life Insurance Company	Fort Wayne IN	CO/I	2,023,563	284,668	79,672,525				
00000	AA-1122000	01/01/1994	Lloyd's of London	London England	CO/G			278,853				
00000	AA-1126033	01/01/2007	Lloyd's Syndicate Number 0033	London England	CAT/G	95,823						
00000	AA-1126033	01/01/2006	Lloyd's Syndicate Number 0033	London England	YRT/G	417						
00000	AA-1126510	01/01/2006	Lloyd's Syndicate Number 0510	London England	YRT/G	9,601						
00000	AA-1126510	09/01/2007	Lloyd's Syndicate Number 0510	London England	CAT/G	25,625						
00000	AA-1126566	01/01/2006	Lloyd's Syndicate Number 0566	London England	YRT/G	417						
00000	AA-1127200	01/01/2007	Lloyd's Syndicate Number 1200	London England	CAT/G	159,631						

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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 Federal ID Number	3 Effective Date	4 Name of Company	5 Location	6 Type	7 Premiums	8 Unearned Premiums (Estimated)	9 Reserve Credit Taken Other than for Unearned Premiums	10 Outstanding Surplus Relief		12 Modified Coinsurance Reserve	13 Funds Withheld Under Coinsurance
									Current Year	Prior Year		
00000	AA-1128001	01/01/2006	Lloyd's Syndicate Number 2001	London England	YRT/G	417						
00000	AA-1128003	01/01/2006	Lloyd's Syndicate Number 2003	London England	YRT/G	67,376						
00000	AA-1128003	01/01/2005	Lloyd's Syndicate Number 2003	London England	YRT/G	663,947						
00000	AA-1128003	01/01/2007	Lloyd's Syndicate Number 2003	London England	CAT/G	117,880						
00000	AA-1128003	01/01/2007	Lloyd's Syndicate Number 2003	London England	CAT/G	33,325						
00000	AA-1128003	09/01/2007	Lloyd's Syndicate Number 2003	London England	CAT/G	25,625						
00000	AA-1126006	01/01/2006	Lloyd's Syndicate Number 4472	London England	YRT/G	9,185						
00000	AA-1126006	09/01/2007	Lloyd's Syndicate Number 4472	London England	CAT/G	25,625						
00000	AA-1126003	01/01/2006	Lloyd's Syndicate Number 5000	London England	YRT/G	38,484						
00000	AA-1126003	09/01/2007	Lloyd's Syndicate Number 5000	London England	CAT/G	25,625						
76694	23-2044256	01/01/1989	London Life Reinsurance Company	Blue Bell PA	YRT/G			95,918				
76694	23-2044256	01/01/1989	London Life Reinsurance Company	Blue Bell PA	YRT/I	89,152	25,217	1,349,977				
69515	34-0977231	06/01/2003	MedAmerica Insurance Company	Rochester NY	CO/G	1,453,788		9,459,950				
66346	58-0828824	10/01/1996	Munich American Reassurance Company	Atlanta GA	CO/I	3,172,546	302,776	9,062,245				
10227	13-4924125	01/01/2007	Munich Reinsurance America Inc.	Wilmington DE	CAT/G	67,473						
10227	13-4924125	01/01/2007	Munich Reinsurance America Inc.	Wilmington DE	CAT/G	58,319						
10227	13-4924125	01/01/1996	Munich Reinsurance America Inc.	Wilmington DE	YRT/G	3,830						
23680	47-0698507	01/01/2007	Odyssey America Reinsurance Corporation	Stamford CT	CAT/G	59,535						
23680	47-0698507	01/01/2007	Odyssey America Reinsurance Corporation	Stamford CT	CAT/G	41,657						
67814	06-0493340	01/01/1996	Phoenix Life Insurance Company	East Greenburg NY	CO/G	(14,430)						
67814	06-0493340	01/01/1998	Phoenix Life Insurance Company	East Greenburg NY	CO/G			306,471				
67814	06-0493340	10/01/2000	Phoenix Life Insurance Company	East Greenburg NY	CO/I	1,394,776	310,706	2,537,070				
67814	06-0493340	01/01/1996	Phoenix Life Insurance Company	East Greenburg NY	YRT/G	3,331						
61271	42-0127290	01/01/1996	Principal Life Insurance Company	Des Moines IA	YRT/G	2,665						
68381	36-0883760	01/01/1999	Reliance Standard Life Insurance Company	Chicago IL	CO/G			1,140,097				
68381	36-0883760	01/01/2004	Reliance Standard Life Insurance Company	Chicago IL	CO/G	4,839,485		30,816,923				
68381	36-0883760	01/01/1996	Reliance Standard Life Insurance Company	Chicago IL	YRT/G	666						
87572	23-2038295	01/01/1989	Scottish Re US Inc.	Wilmington DE	YRT/I	3,705	1,011	54,662				
87572	23-2038295	01/01/1989	Scottish Re US Inc.	Wilmington DE	YRT/G			19,896				
80802	38-1082080	01/01/1989	Sun Life Assurance Company of Canada	Lansing MI	YRT/I	63,680	18,012	964,269				
80802	38-1082080	01/01/1996	Sun Life Assurance Company of Canada	Lansing MI	CO/G	(6,188)						
80802	38-1082080	01/01/1996	Sun Life Assurance Company of Canada	Lansing MI	YRT/G	1,998						
80802	38-1082080	01/01/1996	Sun Life Assurance Company of Canada	Lansing MI	YRT/G	2,998						
82627	06-0839705	01/01/1974	Swiss Re Life & Health America Inc	Stamford CT	CO/I	1,143	21	498				
82627	06-0839705	03/01/1971	Swiss Re Life & Health America Inc.	Stamford CT	CO/I			190,511				
82627	06-0839705	01/01/1989	Swiss Re Life & Health America Inc.	Stamford CT	YRT/G			234,683				
82627	06-0839705	01/01/1989	Swiss Re Life & Health America Inc.	Stamford CT	YRT/I	225,542	63,833	3,416,708				
82627	06-0839705	10/01/1996	Swiss Re Life & Health America Inc.	Stamford CT	CO/I	415,085	61,490	2,248,578				
82627	06-0839705	01/01/1996	Swiss Re Life & Health America Inc.	Stamford CT	YRT/G	500						
97055	59-2213662	01/01/2007	The Mega Life and Health Insurance Company	Oklahoma City OK	CAT/G	66,150						
97055	59-2213662	01/01/2007	The Mega Life and Health Insurance Company	Oklahoma City OK	CAT/G	41,657						
12904	13-6108722	01/01/1996	Tokio Marine & Nichido Fire Ins Co USB	New York NY	CO/G	(3,283)						
12904	13-6108722	01/01/1996	Tokio Marine & Nichido Fire Ins Co USB	New York NY	YRT/G	333						
67121	95-1060502	01/01/1996	Transamerica Occidental Life Insurance Company	Cedar Rapids IA	YRT/G	3,730						
19453	13-5616275	01/01/2007	Transatlantic Reinsurance Company	New York NY	CAT/G	159,631						
91529	52-1996029	04/01/2003	Unimerica Insurance Company	Bethesda MD	CO/G	101,469	17,646					
0299999. Authorized General Account, Non-Affiliates						47,598,610	8,006,872	447,115,542				
0399999. Total Authorized General Account						47,598,610	8,006,872	447,115,542				
Unauthorized General Account, Affiliates												
13031	26-0702523	01/01/2007	Northwind Reinsurance Company	Williston VT	MCO/I	248,444,498					2,619,281,513	
12835	16-1764302	01/01/2006	Tailwind Reinsurance Company	Charleston SC	MCO/G						1,114,736,000	
00000	98-0179389	12/31/1997	Unum International Limited	Hamilton Bermuda	COFW/G			895,096,296				1,024,836,513
00000	98-0179389	01/01/2003	Unum International Limited	Hamilton Bermuda	COFW/G	194,217,037	5,577,004	830,725,232				857,172,263

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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 Federal ID Number	3 Effective Date	4 Name of Company	5 Location	6 Type	7 Premiums	8 Unearned Premiums (Estimated)	9 Reserve Credit Taken Other than for Unearned Premiums	Outstanding Surplus Relief		12 Modified Coinsurance Reserve	13 Funds Withheld Under Coinsurance
									10 Current Year	11 Prior Year		
00000	98-0179389	01/01/2003	Unum International Limited	Hamilton Bermuda	COFW/I	240,048,388	62,515,029	1,611,284,702				1,745,035,144
00000	00-0000000	01/01/1989	UNUM Limited	London England	OTH/G			107,198				
00000	00-0000000	01/01/1989	UNUM Limited	London England	OTH/I	23,815	7,182	396,860				
0499999. Unauthorized General Account, Affiliates						682,733,739	68,099,215	3,337,610,288			3,734,017,513	3,627,043,920
Unauthorized General Account, Non-Affiliates												
00000	AA-3190809	07/01/2000	Ace Capital Reinsurance Ltd.	Hamilton Bermuda	CO/G			7,362,723				
00000	AA-1240004	09/01/2003	Ace Insurance SA NV	Belgium	ADB/G	55,153						
00000	AA-3190770	01/01/2001	Ace Tempest Reinsurance Ltd	Hamilton Bermuda	CO/G			36,650,449				
00000	AA-3190770	01/01/2001	Ace Tempest Reinsurance Ltd	Hamilton Bermuda	CO/G			64,695,591				
00000	AA-3190770	01/01/2001	Ace Tempest Reinsurance Ltd	Hamilton Bermuda	CO/G	906,764		141,912,813				
00000	AA-3190770	09/01/2003	Ace Tempest Reinsurance LTD.	Hamilton Bermuda	ADB/G	114,530						
00000	AA-3194126	01/01/2007	Arch Reinsurance Company Ltd.	Hamilton Bermuda	CAT/G	117,748						
00000	AA-3194126	01/01/2007	Arch Reinsurance Company Ltd.	Hamilton Bermuda	CAT/G	58,319						
00000	AA-1120242	01/01/2007	Brit Insurance Ltd	London England	CAT/G	79,788						
00000	AA-1120242	01/01/2007	Brit Insurance Ltd	London England	CAT/G	141,429						
00000	AA-1120242	01/01/2007	Brit Insurance Ltd	London England	CAT/G	33,325						
00000	AA-1561041	01/01/1996	Clarica Life Insurance Company	Waterloo Ontario Canada	YRT/G	1,465						
00000	AA-3190060	01/01/2007	Hannover Re -Bermuda Ltd.	Hamilton Bermuda	CAT/G	117,748						
00000	AA-3190060	01/01/2007	Hannover Re -Bermuda Ltd.	Hamilton Bermuda	CAT/G	66,651						
00000	AA-1780047	01/01/1996	London Life & General Reinsurance Co Ltd	Dublin Ireland	CO/G	(7,559)						
23841	02-0172170	01/01/2007	New Hampshire Insurance Company	Philadelphia PA	CAT/G	63,864						
23841	02-0172170	01/01/2007	New Hampshire Insurance Company	Philadelphia PA	CAT/G	129,655						
23841	02-0172170	01/01/2007	New Hampshire Insurance Company	Philadelphia PA	CAT/G	83,314						
11325	54-1846993	07/01/2001	NiSource Insurance Corporation Ltd.	Burlington VT	COFW/G	(99,703)		773,301				956,443
11325	54-1846993	07/01/2002	NiSource Insurance Corporation Ltd.	Burlington VT	COFW/G	81,058						124,782
11325	54-1846993	07/01/2003	NiSource Insurance Corporation Ltd.	Burlington VT	COFW/G	624		64,167				98,434
00000	AA-1580095	01/01/2007	TOA Reinsurance Company	Tokyo Japan	CAT/G	58,212						
00000	AA-1580095	01/01/2007	TOA Reinsurance Company	Tokyo Japan	CAT/G	41,657						
0599999. Unauthorized General Account, Non-Affiliates						2,044,040	1	251,459,045				1,179,659
0699999. Total Unauthorized General Account						684,777,779	68,099,216	3,589,069,333			3,734,017,513	3,628,223,579
0799999. Total Authorized and Unauthorized General Account						732,376,390	76,106,088	4,036,184,875			3,734,017,513	3,628,223,579
1099999. Total Authorized Separate Accounts												
1399999. Total Unauthorized Separate Accounts												
1499999. Total Authorized and Unauthorized Separate Accounts												
1599999 - Totals						732,376,390	76,106,088	4,036,184,875			3,734,017,513	3,628,223,579

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE S - PART 4

Reinsurance Ceded to Unauthorized Companies

1 NAIC Company Code	2 Federal ID Number	3 Effective Date	4 Name of Reinsurer	5 Reserve Credit Taken	6 Paid and Unpaid Losses Recoverable (Debit)	7 Other Debits	8 Total Cols. (5 + 6 + 7)	9 Letters of Credit	10 Trust Agreements	11 Funds Deposited by and Withheld from Reinsurers	12 Other	13 Miscellaneous Balances (Credit)	14 Sum of Cols. 9+10+11+12+13 but not in Excess of Col. 8
0399999. General Account Totals - Life and Annuity													
General Account Accident and Health Affiliates													
13031	26-0702523	01/01/2007	Northwind Reinsurance Company		27,787,853		27,787,853					29,752,779	27,787,853
12835	16-1764302	01/01/2006	Tailwind Reinsurance Company		15,402,270		15,402,270					15,722,428	15,402,270
00000	98-0179389	12/31/1997	Unum International Limited	895,096,296	120,724,475		1,015,820,772			1,047,719,918			1,015,820,772
00000	98-0179389	01/01/2003	Unum International Limited	836,302,236	9,253,673		845,555,909			906,917,481	8,852,408		845,555,909
00000	98-0179389	01/01/2003	Unum International Limited	1,673,799,731			1,673,799,731			1,817,137,347	17,737,050		1,673,799,731
00000	00-0000000	01/01/1989	UNUM Limited	107,198	8,623		115,821						
00000	00-0000000	01/01/1989	UNUM Limited	404,042	38,653		442,695						
0499999. General Account Accident and Health Affiliates				3,405,709,503	173,215,546		3,578,925,049			3,771,774,746	26,589,459	45,475,207	3,578,366,534
General Account Accident and Health - Non-Affiliates													
00000	AA-3190809	07/01/2000	Ace Capital Reinsurance Ltd.	7,362,723	1,195,136		8,557,859		8,388,622			377,056	8,557,859
00000	AA-1240004	01/01/2003	Ace Insurance SA NV		7,470		7,470						
00000	AA-1240004	09/01/2003	Ace Insurance SA NV		57,677		57,677	57,677					57,677
00000	AA-3190770	01/01/2001	Ace Tempest Reinsurance Ltd	36,650,449	4,126,828		40,777,277		45,585,815				40,777,277
00000	AA-3190770	01/01/2001	Ace Tempest Reinsurance Ltd	64,695,591	(1,024,684)		63,670,907		71,179,107				63,670,907
00000	AA-3190770	01/01/2001	Ace Tempest Reinsurance Ltd	141,912,813	(1,603,196)		140,309,617		156,855,206				140,309,617
00000	AA-3190770	09/01/2003	Ace Tempest Reinsurance LTD		119,771		119,771	119,771					119,771
90859	23-2088429	01/01/1996	CIGNA Worldwide Insurance Company		166		166					166	166
00000	AA-1561041	01/01/1996	Clarica Life Insurance Company		78,194		78,194				78,194		78,194
00000	AA-1561015	01/01/1996	Great West Life Assurance Co		6,671		6,671				6,671		6,671
00000	AA-1780047	01/01/1996	London Life & General Reinsurance Co Ltd		248,726		248,726						
00000	AA-1780047	01/01/1996	London Life & General Reinsurance Company		7,556		7,556				7,556		7,556
11325	54-1846993	07/01/2001	NiSource Insurance Corporation Ltd.	773,301	85,922		859,224			956,443		135,882	859,224
11325	54-1846993	07/01/2002	NiSource Insurance Corporation Ltd.	1			1			124,782			1
11325	54-1846993	07/01/2003	NiSource Insurance Corporation Ltd.	64,167	7,130		71,297			98,434		21,726	71,297
00000	AA-1560617	01/01/1996	North American Life Assurance Company		5,817		5,817				5,817		5,817
89009	13-4119477	01/01/1996	The Standard Life Insurance Company of NY		3,049		3,049				3,049		3,049
34894	06-1117063	01/01/1996	Trenwick America Reinsurance Corp.		37,009		37,009				37,009		37,009
0599999. General Account Accident and Health - Non-Affiliates				251,459,046	3,359,242		254,818,288	177,448	282,008,750	1,179,659	138,463	534,664	254,562,092
0699999. General Account Totals - Accident and Health				3,657,168,549	176,574,788		3,833,743,337	177,448	282,008,750	3,772,954,405	26,727,921	46,009,871	3,832,928,627
0799999. Total - General Account				3,657,168,549	176,574,788		3,833,743,337	177,448	282,008,750	3,772,954,405	26,727,921	46,009,871	3,832,928,627
1099999. Total - Separate Accounts													
1199999 - Total				3,657,168,549	176,574,788		3,833,743,337	177,448	282,008,750	3,772,954,405	26,727,921	46,009,871	3,832,928,627

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE S - PART 5

Five Year Exhibit of Reinsurance Ceded Business (000 omitted)

	1 2007	2 2006	3 2005	4 2004	5 2003
A. OPERATIONS ITEMS					
1. Premiums and annuity considerations for life and accident and health contracts	1,252,736	996,085	1,695,132	1,852,659	1,848,904
2. Commissions and reinsurance expense allowances	195,779	130,098	230,959	209,427	167,907
3. Contract claims	1,598,686	1,986,423	2,856,115	1,246,818	1,157,421
4. Surrender benefits and withdrawals for life contracts	7,009	8,015	6,672	6,915	7,003
5. Dividends to policyholders	0	27	110	0	0
6. Reserve adjustments on reinsurance ceded	(194,337)	(169,939)	0	0	0
7. Increase in aggregate reserve for life and accident and health contracts	147,608	(550,327)	(835,157)	746,184	691,393
B. BALANCE SHEET ITEMS					
8. Premiums and annuity considerations for life and accident and health contracts deferred and uncollected	14,047	20,550	35,458	33,839	33,227
9. Aggregate reserves for life and accident and health contracts	4,446,340	4,292,465	4,842,792	5,677,949	4,931,765
10. Liability for deposit-type contracts	173,734	186,802	195,818	200,094	199,805
11. Contract claims unpaid	135,404	185,939	305,533	350,518	349,481
12. Amounts recoverable on reinsurance	71,390	51,131	55,664	49,359	43,071
13. Experience rating refunds due or unpaid	5,456	8,039	9,244	6,128	6,216
14. Policyholders' dividends (not included in Line 10)	20	20	20	130	130
15. Commissions and reinsurance expense allowances unpaid	7,736	5,025	2,114	2,479	1,555
16. Unauthorized reinsurance offset	815	1,042	1,451	6,858	2,327
C. UNAUTHORIZED REINSURANCE (DEPOSITS BY AND FUNDS WITHHELD FROM)					
17. Funds deposited by and withheld from (F)	3,772,954	3,566,840	4,415,442	3,531,455	2,833,311
18. Letters of credit (L)	177	30,650	102,033	151,812	152,980
19. Trust agreements (T)	282,009	296,212	286,312	1,884,992	1,742,486
20. Other (O)	26,728	69,882	515	1,218	1,568

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE S - PART 6

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 10)	15,718,685,279	6,557,992	15,725,243,270
2. Reinsurance (Line 14)	120,509,623	(65,418,625)	55,090,998
3. Premiums and considerations (Line 13)	153,896,032	13,781,810	167,677,842
4. Net credit for ceded reinsurance	XXX	4,946,557,032	4,946,557,032
5. All other admitted assets (balance)	430,605,640	3,225,476	433,831,116
6. Total assets excluding Separate Accounts (Line 24)	16,423,696,573	4,904,703,684	21,328,400,257
7. Separate Account assets (Line 25)	14,822,081		14,822,081
8. Total assets (Line 26)	16,438,518,655	4,904,703,684	21,343,222,339
LIABILITIES, CAPITAL AND SURPLUS (Page 3)			
9. Contract reserves (Lines 1 and 2)	9,352,339,068	4,272,606,107	13,624,945,176
10. Liability for deposit-type contracts (Line 3)	456,813,249	173,733,814	630,547,063
11. Claim reserves (Line 4)	932,238,313	135,404,390	1,067,642,703
12. Policyholder dividends/reserves (Lines 5 through 7)	14,480,000	20,000	14,500,000
13. Premium & annuity considerations received in advance (Line 8)	24,787,044	10,264,061	35,051,105
14. Other contract liabilities (Line 9)	115,379,938	(39,197,441)	76,182,497
15. Reinsurance in unauthorized companies (Line 24.2)	814,711	(814,711)	
16. Funds held under reinsurance treaties with unauthorized reinsurers (Line 24.3)	3,628,223,579		3,628,223,579
17. All other liabilities (balance)	408,117,758	352,687,464	760,805,222
18. Total liabilities excluding Separate Accounts (Line 26)	14,933,193,660	4,904,703,684	19,837,897,344
19. Separate Account liabilities (Line 27)	14,822,081		14,822,081
20. Total liabilities (Line 28)	14,948,015,742	4,904,703,684	19,852,719,426
21. Capital & surplus (Line 38)	1,490,502,913	XXX	1,490,502,913
22. Total liabilities, capital & surplus (Line 39)	16,438,518,655	4,904,703,684	21,343,222,339
NET CREDIT FOR CEDED REINSURANCE			
23. Contract reserves	4,272,606,107		
24. Claim reserves	135,404,390		
25. Policyholder dividends/reserves	20,000		
26. Premium & annuity considerations received in advance	10,264,061		
27. Liability for deposit-type contracts	173,733,814		
28. Other contract liabilities	(39,197,441)		
29. Reinsurance ceded assets	65,418,625		
30. Other ceded reinsurance recoverables	(9,783,467)		
31. Total ceded reinsurance recoverables	4,608,466,088		
32. Premiums and considerations	13,781,810		
33. Reinsurance in unauthorized companies	814,711		
34. Funds held under reinsurance treaties with unauthorized reinsurers			
35. Other ceded reinsurance payables/offsets	(352,687,464)		
36. Total ceded reinsurance payable/offsets	(338,090,943)		
37. Total net credit for ceded reinsurance	4,946,557,032		

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA
SCHEDULE T - PREMIUMS AND ANNUITY CONSIDERATIONS

Allocated by States and Territories

States, Etc.	1 Is Insurer Licensed? (Yes or No)	Life Contracts		Direct Business Only			7 Deposit-Type Contracts	
		2 Life Insurance Premiums	3 Annuity Considerations	4 Accident and Health Insurance Premiums, Including Policy, Membership and Other Fees	5 Other Considerations	6 Total Columns 2 through 5		
1. Alabama	AL	YES	11,587,904		31,576,743		43,164,647	3,300
2. Alaska	AK	YES	2,512,914		7,915,788		10,428,703	
3. Arizona	AZ	YES	13,036,139		31,898,293		44,934,433	690
4. Arkansas	AR	YES	24,862,820		41,160,984		66,023,804	
5. California	CA	YES	85,449,115	18,890	289,962,721		375,430,727	122,410
6. Colorado	CO	YES	22,768,756		32,469,439		55,238,196	9,367
7. Connecticut	CT	YES	27,938,249	6,842	45,880,882		73,825,973	
8. Delaware	DE	YES	4,541,022		10,242,386		14,783,408	1,277
9. District of Columbia	DC	YES	10,833,563		50,128,785		60,962,348	9,325
10. Florida	FL	YES	46,961,386		148,227,420		195,188,805	11,271
11. Georgia	GA	YES	25,193,795	594	95,530,652		120,725,041	198
12. Hawaii	HI	YES	1,916,662		18,788,266		20,704,928	
13. Idaho	ID	YES	1,645,052		3,985,585		5,630,638	
14. Illinois	IL	YES	69,067,704		137,837,793		206,905,497	4,083
15. Indiana	IN	YES	21,917,646		38,834,355		60,752,001	
16. Iowa	IA	YES	9,282,346		20,667,015		29,949,360	
17. Kansas	KS	YES	11,097,472	720	13,660,840		24,759,032	18,336
18. Kentucky	KY	YES	5,386,761		22,941,069		28,327,829	
19. Louisiana	LA	YES	4,022,880		28,246,712		32,269,592	
20. Maine	ME	YES	21,120,075	4,307	54,457,746		75,582,129	2,829
21. Maryland	MD	YES	27,009,030		62,439,563		89,448,593	
22. Massachusetts	MA	YES	39,374,700	8,700	142,544,093		181,927,493	302,236
23. Michigan	MI	YES	40,339,351	275	82,072,341		122,411,967	44,223
24. Minnesota	MN	YES	37,266,833		73,406,198		110,673,031	
25. Mississippi	MS	YES	10,009,174	1,500	12,516,774		22,527,448	3,377
26. Missouri	MO	YES	21,043,630	33,275	48,488,908		69,565,813	900
27. Montana	MT	YES	3,519,478		6,756,729		10,276,206	
28. Nebraska	NE	YES	4,250,984		16,356,180		20,607,165	
29. Nevada	NV	YES	7,868,618		21,489,182		29,357,799	
30. New Hampshire	NH	YES	5,548,623	5,000	17,419,277		22,972,901	
31. New Jersey	NJ	YES	24,194,784		91,558,026		115,752,810	10,020
32. New Mexico	NM	YES	3,777,307		12,224,846		16,002,153	
33. New York	NY	NO	1,843,967		2,713,452		4,557,419	460,715
34. North Carolina	NC	YES	23,338,848	140	74,589,937		97,928,925	
35. North Dakota	ND	YES	1,026,104		2,489,904		3,516,008	
36. Ohio	OH	YES	40,616,044		123,030,414		163,646,458	
37. Oklahoma	OK	YES	12,688,363		21,674,797		34,363,159	
38. Oregon	OR	YES	24,245,158		41,003,786		65,248,944	
39. Pennsylvania	PA	YES	46,376,423		137,456,862		183,833,285	17,659
40. Rhode Island	RI	YES	3,264,624	11,098	9,955,038		13,230,760	
41. South Carolina	SC	YES	6,237,755	3,575	21,846,339		28,087,669	
42. South Dakota	SD	YES	3,411,928		9,694,777		13,106,705	
43. Tennessee	TN	YES	41,870,794		94,015,967		135,886,761	
44. Texas	TX	YES	101,604,363	360	271,114,182		372,718,906	6,458
45. Utah	UT	YES	4,996,656		9,636,547		14,633,203	
46. Vermont	VT	YES	5,789,647	1,500	12,219,078		18,010,225	
47. Virginia	VA	YES	20,639,707	31,911	119,957,227		140,628,845	156
48. Washington	WA	YES	41,911,195		110,481,390		152,392,585	99,434
49. West Virginia	WV	YES	3,359,527		7,480,121		10,839,648	
50. Wisconsin	WI	YES	27,038,434		66,454,705		93,493,139	
51. Wyoming	WY	YES	450,346		1,646,763		2,097,109	
52. American Samoa	AS	NO						
53. Guam	GU	YES	6,706				6,706	
54. Puerto Rico	PR	YES	60,413		170,352		230,765	
55. U.S. Virgin Islands	VI	NO	6,501		14,843		21,344	
56. Northern Mariana Islands	MP	NO						
57. Canada	CN	NO	34,373		16,796		51,169	
58. Aggregate Other Aliens	OT	XXX	225,139		1,052,846		1,277,985	
59. Subtotal	(a)	52	1,056,387,790	128,688	2,850,401,712		3,906,918,190	1,128,264
90. Reporting entity contributions for employee benefits plans	XXX							
91. Dividends or refunds applied to purchase paid-up additions and annuities	XXX		6,953,906				6,953,906	
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		335,619		18,643,523		18,979,141	
94. Aggregate or other amounts not allocable by State	XXX							
95. Totals (Direct Business)	XXX		1,063,677,315	128,688	2,869,045,234		3,932,851,237	1,128,264
96. Plus reinsurance assumed	XXX				146,108,697		146,108,697	
97. Totals (All Business)	XXX		1,063,677,315	128,688	3,015,153,931		4,078,959,934	1,128,264
98. Less reinsurance ceded	XXX		518,689,405	128,688	740,680,270		1,259,498,363	903,322
99. Totals (All Business) less Reinsurance Ceded	XXX		544,987,910		(b) 2,274,473,661		2,819,461,571	224,942
DETAILS OF WRITE-INS								
5801. Other Foreign	XXX		225,139		1,052,846		1,277,985	
5802.	XXX							
5803.	XXX							
5898. Summary of remaining write-ins for Line 58 from overflow page	XXX							
5899. Totals (Lines 5801 through 5803 plus 5898)(Line 58 above)	XXX		225,139		1,052,846		1,277,985	
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							

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

Individual premiums are allocated according to the policyholder's state of residence based on the mailing address used for billing. Group premiums are allocated according to physical location of insured, if available, or the billing address, if physical location is not provided.

(a) Insert the number of yes responses except for Canada and Other Alien.

(b) 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 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

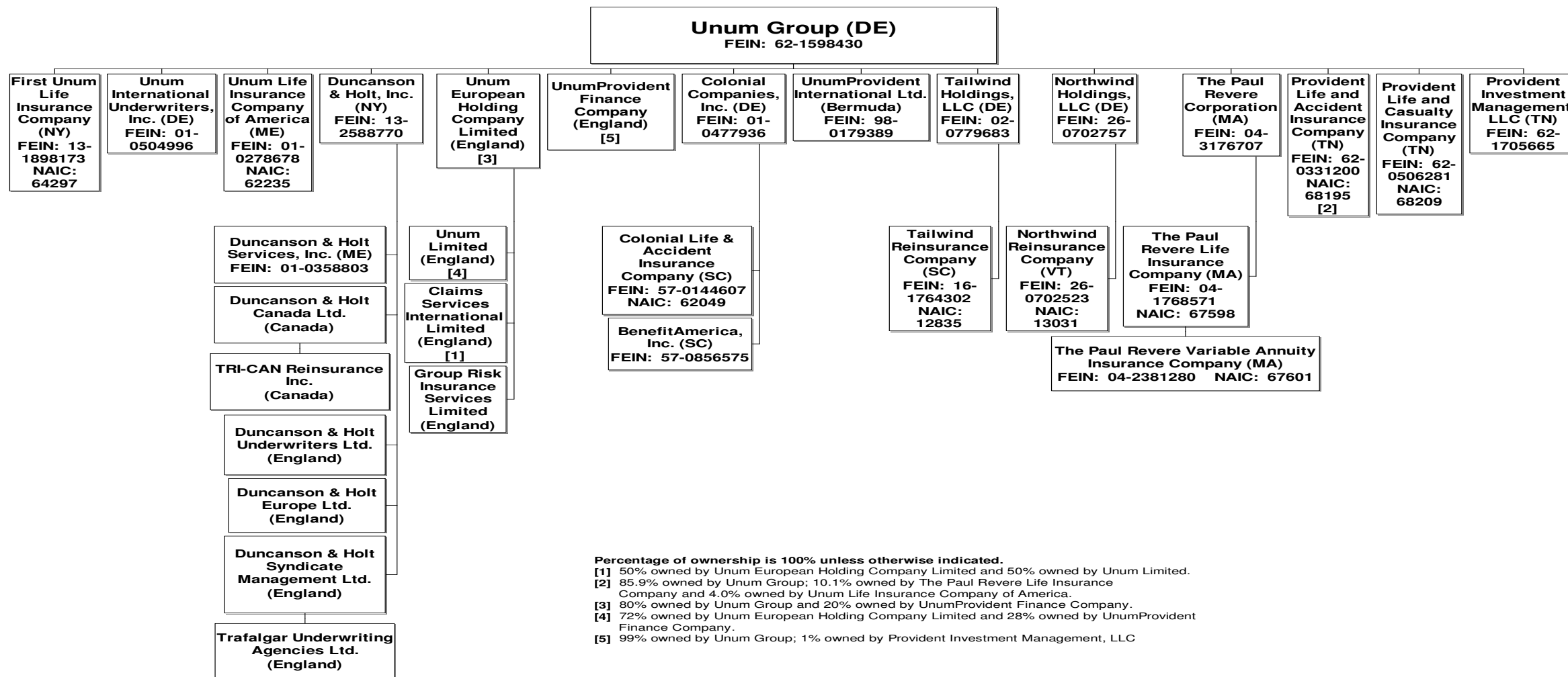
SCHEDULE T - PART 2
INTERSTATE COMPACT - EXHIBIT OF PREMIUMS WRITTEN

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	11,587,904		25,367,004	5,086,878	3,300	42,045,086
2. Alaska	AK	2,512,914		7,017,174	352,055		9,882,143
3. Arizona	AZ	13,036,139		24,394,744	6,317,994	690	43,749,567
4. Arkansas	AR	24,862,820		31,597,247	1,984,864		58,444,931
5. California	CA	85,449,115	18,890	205,450,156	72,966,597	122,410	364,007,168
6. Colorado	CO	22,768,756		25,736,755	4,388,317	9,367	52,903,195
7. Connecticut	CT	27,938,249	6,842	34,076,700	8,712,332		70,734,123
8. Delaware	DE	4,541,022		8,748,226	900,230	1,277	14,190,756
9. District of Columbia	DC	10,833,563		42,676,088	4,402,261	9,325	57,921,237
10. Florida	FL	46,961,386		122,039,503	22,033,063	11,271	191,045,223
11. Georgia	GA	25,193,795	594	79,647,604	13,563,552	198	118,405,743
12. Hawaii	HI	1,916,662		5,929,401	12,548,275		20,394,338
13. Idaho	ID	1,645,052		2,892,505	721,119		5,258,676
14. Illinois	IL	69,067,704		117,775,259	12,988,024	4,083	199,835,070
15. Indiana	IN	21,917,646		34,681,978	2,659,574		59,259,198
16. Iowa	IA	9,282,346		17,418,190	2,428,873		29,129,409
17. Kansas	KS	11,097,472	720	10,010,964	3,115,404	18,336	24,242,896
18. Kentucky	KY	5,386,761		20,203,657	2,262,727		27,853,145
19. Louisiana	LA	4,022,880		24,313,552	2,718,773		31,055,205
20. Maine	ME	21,120,075	4,307	30,978,070	20,415,998	2,829	72,521,279
21. Maryland	MD	27,009,030		46,607,541	12,597,459		86,214,030
22. Massachusetts	MA	39,374,700	8,700	111,243,732	25,012,047	302,236	175,941,415
23. Michigan	MI	40,339,351	275	66,772,393	10,527,248	44,223	117,683,490
24. Minnesota	MN	37,266,833		60,168,290	7,385,594		104,820,717
25. Mississippi	MS	10,009,174	1,500	9,515,437	1,748,276	3,377	21,277,765
26. Missouri	MO	21,043,630	33,275	37,286,063	9,752,115	900	68,115,983
27. Montana	MT	3,519,478		4,762,327	1,666,853		9,948,658
28. Nebraska	NE	4,250,984		13,331,323	2,243,189		19,825,496
29. Nevada	NV	7,868,618		18,368,313	2,436,073		28,673,004
30. New Hampshire	NH	5,548,623	5,000	12,460,422	4,026,554		22,040,599
31. New Jersey	NJ	24,194,784		67,810,292	18,846,955	10,020	110,862,051
32. New Mexico	NM	3,777,307		9,614,409	2,214,800		15,606,516
33. New York	NY	1,843,967		1,820,644	749,624	460,715	4,874,951
34. North Carolina	NC	23,338,848	140	57,982,108	10,908,954		92,230,050
35. North Dakota	ND	1,026,104		2,166,048	219,403		3,411,555
36. Ohio	OH	40,616,044		101,837,526	15,268,191		157,721,761
37. Oklahoma	OK	12,688,363		18,038,774	2,394,082		33,121,219
38. Oregon	OR	24,245,158		26,505,108	9,649,127		60,399,393
39. Pennsylvania	PA	46,376,423		111,329,358	20,492,442	17,659	178,215,881
40. Rhode Island	RI	3,264,624	11,098	7,070,387	2,507,235		12,853,344
41. South Carolina	SC	6,237,755	3,575	17,377,726	3,762,480		27,381,536
42. South Dakota	SD	3,411,928		7,611,959	1,685,589		12,709,476
43. Tennessee	TN	41,870,794		80,824,705	10,186,817		132,882,316
44. Texas	TX	101,604,363	360	238,456,035	21,332,631	6,458	361,399,847
45. Utah	UT	4,996,656		7,706,205	1,264,984		13,967,845
46. Vermont	VT	5,789,647	1,500	9,966,386	1,619,008		17,376,541
47. Virginia	VA	20,639,707	31,911	104,382,796	12,828,772	156	137,883,342
48. Washington	WA	41,911,195		91,116,097	13,178,197	99,434	146,304,923
49. West Virginia	WV	3,359,527		5,963,771	1,173,621		10,496,919
50. Wisconsin	WI	27,038,434		58,117,481	6,286,265		91,442,180
51. Wyoming	WY	450,346		1,294,107	301,797		2,046,250
52. American Samoa	AS						
53. Guam	GU	6,706					6,706
54. Puerto Rico	PR	60,413		164,052	5,647		230,112
55. U.S. Virgin Islands	VI	6,501		5,510	9,333		21,344
56. Northern Mariana Islands	MP						
57. Canada	CN	34,373			16,757		51,130
58. Aggregate Other Alien	OT	225,139		1,029,845	17,872		1,272,856
59. Total		1,056,387,790	128,688	2,279,661,947	434,882,901	1,128,264	3,772,189,590

SCHEDULE Y - INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 - ORGANIZATIONAL CHART



Percentage of ownership is 100% unless otherwise indicated.
 [1] 50% owned by Unum European Holding Company Limited and 50% owned by Unum Limited.
 [2] 85.9% owned by Unum Group; 10.1% owned by The Paul Revere Life Insurance Company and 4.0% owned by Unum Life Insurance Company of America.
 [3] 80% owned by Unum Group and 20% owned by UnumProvident Finance Company.
 [4] 72% owned by Unum European Holding Company Limited and 28% owned by UnumProvident Finance Company.
 [5] 99% owned by Unum Group; 1% owned by Provident Investment Management, LLC

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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	Federal 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)
	62-1598430	Unum Group	545,099,000		107,004,490		1,305,386,173				1,957,489,663	
62235	01-0278678	Unum Life Insurance Company of America, ME	(219,308,606)		(84,030,850)		(676,945,119)				(980,284,576)	2,713,877,659
64297	13-1898173	First Unum Life Insurance Company					(48,371,550)				(48,371,550)	183,883,317
	01-0477936	Colonial Companies, Inc.	108,800,000								108,800,000	
62049	57-0144607	Colonial Life & Accident Insurance Company, SC	(108,800,000)		(22,973,640)		(242,045,143)				(373,818,783)	
	98-0179389	UnumProvident International Ltd.										(3,225,859,702)
67598	04-1768571	The Paul Revere Life Insurance Company, MA	(868,282,802)		(177,978,324)		(117,343,053)	293,928,361			(869,675,818)	299,675,414
	04-3176707	The Paul Revere Corporation	915,743,802								915,743,802	
67601	04-2381280	The Paul Revere Variable Annuity Insurance Company, MA	(11,000,000)				(2,867,006)				(13,867,006)	
68195	62-0331200	Provident Life and Accident Insurance Company, TN	(361,000,000)		139,906,689		(215,849,285)	(285,643,270)			(722,585,865)	497,204,849
68209	62-0506281	Provident Life and Casualty Insurance Company, TN					(16,057,645)				(16,057,645)	
	95-3327434	GENEX Services, Inc.	(1,251,394)								(1,251,394)	
	62-1705665	Provident Investment Management, LLC, TN					42,518,747				42,518,747	
		Unum Limited										(558,515)
12835	16-1764302	Tailwind Reinsurance Company, SC	(60,041,386)				(27,752,261)				(87,793,647)	(15,402,270)
	02-0779683	Tailwind Holdings, LLC.	60,041,386								60,041,386	
13031	26-0702523	Northwind Reinsurance Company, VT	(37,000,000)	385,969,171	(347,897,536)		(673,858)	(8,285,091)			(7,887,314)	(122,194,851)
	26-0702757	Northwind Holdings, LLC.	37,000,000	(385,969,171)	385,969,171						37,000,000	
9999999 Control Totals												330,625,902

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 Model Act Assessment Base Reconciliation Exhibit be filed with the state of domicile and the NAIC by April 1?	YES
7. Will the Adjustment Form (if required) be filed with the state of domicile and the NAIC by April 1?	YES
8. Will the Supplemental Investment Risks Interrogatories be filed by April 1?	YES
JUNE FILING	
9. Will an audited financial report be filed by June 1?	YES






The following supplemental reports are required to be filed as part of your annual statement filing. 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?	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 by March 1?	YES
14. Will the actuarial opinion on non-guaranteed elements as required in interrogatory #3 to Exhibit 5 be filed by March 1?	YES
15. Will the Worker's Compensation Carve-Out Supplement be filed by March 1?	YES
16. Will Supplemental Schedule O be filed with the state of domicile and the NAIC by March 1?	YES
17. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC by March 1?	NO
APRIL FILING	
18. Will the Long-Term Care Experience Reporting Forms be filed with the state of domicile and the NAIC by April 1?	YES
19. Will the Interest-Sensitive Life Insurance Products Report Forms be filed with the state of domicile and the NAIC by April 1?	YES
20. Will the Credit Insurance Experience Exhibit be filed with the state of domicile and the NAIC by April 1?	NO
21. Will the Accident and Health Policy Experience Exhibit be filed by April 1?	YES

Explanations:

- 10.
- 11.
- 12.
- 17.
- 20.

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]
17.	
	Medicare Part D Coverage Supplement [Document Identifier 365]
20.	
	Credit Insurance Experience Exhibit [Document Identifier 230]

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA
OVERFLOW PAGE FOR WRITE-INS

Additional Write-ins for Assets Line 23

2304. Receivable for securities	92,272	92,272	0	0
2397. Summary of remaining write-ins for Line 23 from overflow page	92,272	92,272	0	0

Additional Write-ins for Liabilities Line 25

2504. Miscellaneous amounts payable		12,392,746	19,368,036
2505. Missing claimants liability		9,794,667	9,597,145
2506. Liability for unauthorized reinsurance (P&C)		2,804,462	2,318,157
2507. Group survivor income benefit reserve		0	4,335,660
2597. Summary of remaining write-ins for Line 25 from overflow page		24,991,875	35,618,997

Additional Write-ins for Summary of Operations Line 8.3

08.304. Premium income - other lines	(488,063)	740,399
08.397. Summary of remaining write-ins for Line 8.3 from overflow page	(488,063)	740,399

Additional Write-ins for Summary of Operations Line 27

2704. Penalties and fines	10,236	1,677,428
2705. Change in group life survivor income benefit reserve	0	561,254
2797. Summary of remaining write-ins for Line 27 from overflow page	10,236	2,238,682

Additional Write-ins for Exhibit 2 Line 9.3

09.304. Corporate developmental allowances	(236,213)	(319,870)	(556,083)
09.305. Mortgage loan/security loan fees paid			381,073
09.397. Summary of remaining write-ins for Line 9.3 from overflow page	(236,213)	(319,870)	381,073
			(175,010)

Additional Write-ins for Schedule E - Part 3 Line 58

5804. KIMBERLY-CLARK DE MEXICO		RD FOR REINSURANCE AGREEMENT			4,996,456	5,333,350
5805. UNION ELECTRIC CO	B	RD FOR REINSURANCE AGREEMENT			4,010,387	3,816,040
5897. Summary of remaining write-ins for Line 58 from overflow page	XXX	XXX			9,006,843	9,149,390

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA
OVERFLOW PAGE FOR WRITE-INS

Additional Write-ins for Analysis of Operations Line 8.3

08.304. Premium income - other lines	(488,063)																		(488,063)
08.397. Summary of remaining write-ins for Line 8.3 from overflow page	(488,063)																		(488,063)

Additional Write-ins for Analysis of Operations Line 27

2704. Penalties and fines	10,236			33				2,906	6	6,159									1,133
2797. Summary of remaining write-ins for Line 27 from overflow page	10,236			33				2,906	6	6,159									1,133

Additional Write-ins for Schedule H Part 1 Line 11

1104. Penalties and fines	7,292	0.0	6,159	0.0			46		396	0.0	681	0.0	9	0.0					
1197. Summary of remaining write-ins for Line 11 from overflow page	7,292	0.0	6,159	0.0			46		396	0.0	681	0.0	9	0.0					

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE A - PART 1

Showing All Real Estate OWNED December 31 of Current Year

1 Description of Property	2 Code	Location		5 Date Acquired	6 Date of Last Appraisal	7 Actual Cost	8 Amount of Encumbrances	9 Book/Adjusted Carrying Value Less Encumbrances	10 Fair Value Less Encumbrances	11 Increase (Decrease) by Adjustment	12 Increase (Decrease) by Foreign Exchange Adjustment	13 Amounts Received During Year	14 Expended for Additions, Permanent Improvements and Changes in Encumbrances During Year	15 Gross Income Earned Less Interest Incurred on Encumbrances	16 Taxes, Repairs and Expenses Incurred
		3 City	4 State												
Property occupied by the reporting entity - Administrative															
DATA CENTER - AVERYT DRIVE		COLUMBIA	SC	08/01/1995 ..	12/31/2007 ..	8,401,536		6,190,204	14,484,701	(210,654)					
HOI - 2211 CONGRESS STREET		PORTLAND	ME	01/01/1970 ..	12/31/2007 ..	42,354,901		12,860,890	40,164,116	(1,533,248)			1,600,688	6,102,693	1,972,140
HOII - 2211 CONGRESS STREET		PORTLAND	ME	12/01/1982 ..	12/31/2007 ..	28,491,367		15,621,896	22,577,191	(1,060,013)			304,647	3,482,824	1,125,506
HOIII - 2211 CONGRESS STREET		PORTLAND	ME	06/01/1998 ..	12/31/2007 ..	54,190,280		42,861,101	62,807,813	(1,418,310)			534,886	6,504,930	2,102,127
DAYCARE - 2211 CONGRESS STREET		PORTLAND	ME	02/01/1995 ..	12/31/2007 ..	1,448,493		1,007,624	953,673	(40,949)				280,848	90,759
STROUDWATER - HUTCHINS DRIVE		PORTLAND	ME	12/01/1992 ..	12/31/2007 ..	6,938,191		4,866,640	10,943,338	(183,002)			231,443	1,868,385	603,786
DARLING AVENUE		SOUTH PORTLAND	ME	06/26/1996 ..	12/31/2007 ..	7,349,350		5,714,419	7,621,069	(227,629)			388,540	1,285,860	415,537
0299999. Property occupied by the reporting entity - Administrative						149,174,118		89,122,774	159,551,901	(4,673,805)			3,060,204	19,525,540	6,309,855
0399999. Total Property occupied by the reporting entity						149,174,118		89,122,774	159,551,901	(4,673,805)			3,060,204	19,525,540	6,309,855
Properties held for sale															
OFFICE		DEARBORN	MI	04/12/2007 ..	12/31/2007 ..	2,337,435		2,337,435	2,337,437					(189,843)	
0599999. Properties held for sale						2,337,435		2,337,435	2,337,437					(189,843)	
9999999 - Totals						151,511,553		91,460,209	161,889,338	(4,673,805)			3,060,204	19,335,697	6,309,855

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE A - PART 2

Showing All Real Estate ACQUIRED During the Year

1	Location		4	5	6	7	8	9
Description of Property	2 City	3 State	Date Acquired	Name of Vendor	Actual Cost	Amount of Encumbrances	Book/Adjusted Carrying Value Less Encumbrances	Expended for Additions and Permanent Improvements
Acquired by Internal Transfer	OFFICE	DEARBORN	MI	.04/12/2007	INTERNAL TRANSFER	2,337,435	2,337,435	
0299999. Acquired by Internal Transfer					2,337,435		2,337,435	
9999999 - Totals					2,337,435		2,337,435	

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE A - PART 3

Showing All Real Estate SOLD During the Year, Including Payments During the Final Year on "Sales Under Contract"

1 Description of Property	Location		4 Disposal Date	5 Name of Purchaser	6 Actual Cost	7 Book/Adjusted Carrying Value Less Encumbrances Prior Year	8 Increase (Decrease) by Adjustment	9 Increase (Decrease) by Foreign Exchange Adjustment	10 Expended for Additions, Permanent Improvements and Changes in Encumbrances	11 Book/Adjusted Carrying Value Less Encumbrances	12 Amounts Received	13 Foreign Exchange Profit (Loss) on Sale	14 Realized Profit (Loss) on Sale	15 Total Profit (Loss) on Sale	16 Gross Income Earned Less Interest Incurred on Encumbrances	17 Taxes, Repairs and Expenses Incurred
	2 City	3 State														
Property Sold																
SERVICE CENTER - BLUEBERRY ROAD OFFICE	PORTLAND	ME	08/30/2007	RUTH'S REUSABLE RESOURCES	1,778,247	617,234	(30,863)			586,372	612,584		26,212	26,212	630,256	203,673
	FORT LAUDERDALE	FL		ADDITIONAL PROCEEDS											7,555	
0199999. Property Sold					1,778,247	617,234	(30,863)			586,372	612,584		26,212	26,212	637,811	203,673
9999999 - Totals					1,778,247	617,234	(30,863)			586,372	612,584		26,212	26,212	637,811	203,673

E03

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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 Increase (Decrease) by Adjustment	10 Increase (Decrease) by Foreign Exchange Adjustment	11 Value of Land and Buildings	12 Date of Last Appraisal or Valuation
		City	State								
Mortgages in good standing - Commercial mortgages-all other											
100003353		BIRMINGHAM	AL		12/12/2006	6.450	1,720,243			4,670,000	11/17/2006
008750129		PHOENIX	AZ		12/22/1994	9.500	1,383,465			3,650,000	12/19/1997
100001971		PHOENIX	AZ		03/31/2005	5.430	6,148,540			8,775,000	03/10/2005
100002060		PHOENIX	AZ		05/02/2005	5.530	6,043,554			15,924,440	05/02/2005
100003119		TEMPE	AZ		10/23/2006	6.150	3,433,834			4,700,000	09/18/2006
100003395		TUCSON	AZ		12/20/2006	6.000	5,365,736			7,350,000	12/07/2006
008750103		NEWARK	CA		05/31/1996	7.900	1,042,722			4,733,570	03/11/1999
100000006		NEWARK	CA		01/30/1997	7.950	1,010,975			3,600,000	03/11/1999
100000717		CORTE MADERA	CA		07/15/1998	7.130	7,558,239			13,302,500	05/01/1998
100000853		POWAY	CA		01/15/1999	7.300	3,595,002			16,400,000	01/13/1999
100000926		SUNNYVALE	CA		10/29/1998	6.840	3,121,509			8,800,000	12/01/1998
100001285		RANCHO DOMINGUEZ	CA		12/30/1998	7.050	2,045,767			3,380,000	12/11/1998
100001317		IRVINE	CA		12/22/1998	7.150	2,665,967			4,350,000	12/11/1998
100001342		PICO RIVERA	CA		12/30/1998	7.000	4,004,797			7,410,000	12/11/1998
100001418		SAN DIEGO	CA		04/22/1999	7.000	1,239,560			3,000,000	03/02/1999
100001446		HAWTHORNE	CA		03/25/1999	6.900	3,167,767			5,100,000	03/22/1999
100001802		FREMONT	CA		12/01/2004	5.740	2,660,402			3,800,000	11/15/2004
100001884		SAN JOSE	CA		03/22/2005	6.300	6,617,914			17,000,000	03/10/2005
100001905		MORGAN HILL	CA		02/22/2005	6.030	4,907,311			7,050,000	01/12/2005
100001970		MOUNTAIN VIEW	CA		04/12/2005	6.000	5,329,764			7,500,000	04/10/2005
100002087		SAN DIEGO	CA		07/27/2005	5.420	5,469,795			8,000,000	07/28/2005
100002145		VISTA	CA		07/08/2005	5.180	11,132,105			15,540,000	06/16/2005
100002299		SAN RAFAEL	CA		10/27/2005	5.470	3,286,574			4,900,000	09/21/2005
100002517		POINT RICHMOND	CA		03/27/2006	6.026	26,383,062			36,500,000	06/14/2007
100002554		SAN DIEGO	CA		01/23/2007	6.580	6,272,510			10,000,000	12/01/2006
100003385		POINT RICHMOND	CA		02/12/2007	5.860	13,868,625			20,000,000	01/05/2007
100003607		SUNNYVALE	CA		06/08/2007	5.730	3,622,289			5,200,000	05/09/2007
100001031		EVERGREEN	CO		11/09/1998	6.500	558,322			1,269,600	08/07/1998
100001349		BOULDER	CO		12/30/1998	7.180	4,323,824			15,900,000	12/11/1998
100003313		COLORADO SPRINGS	CO		12/06/2006	6.070	5,952,559			8,772,500	11/21/2006
009055205		VERNON	CT		12/21/1995	8.540	4,594,785			8,900,000	12/08/1998
100001712		WINTER PARK	FL		11/23/2004	5.350	10,081,876			14,200,000	11/08/2004
100001763		HOLLYWOOD	FL		11/19/2004	6.100	2,803,216			4,100,000	11/08/2004
100001772		JACKSONVILLE	FL		06/09/2005	6.100	9,139,108			12,600,000	11/08/2004
100001919		DEERFIELD BEACH	FL		03/30/2005	6.100	6,643,607			10,000,000	03/17/2005
100002027		PALM BEACH GARDENS	FL		06/29/2005	6.000	10,966,703			18,375,500	06/15/2005
100003781		CLERMONT	FL		10/12/2007	6.440	15,000,000			20,100,000	08/29/2007
100001237		ALPHARETTA	GA		05/27/1999	7.100	3,114,204			5,850,000	11/06/1998
100001441		ATLANTA	GA		12/18/1998	7.250	1,514,211			2,800,000	11/20/1998
100001707		STATHAM	GA		08/26/2004	6.200	7,597,864			10,750,000	08/17/2004
100002242		NORCROSS	GA		07/14/2005	5.120	7,489,547			10,400,000	06/20/2005
100002649		ATLANTA	GA		05/22/2006	5.980	3,379,326			4,740,000	05/05/2006
100003602		NORCROSS	GA		03/09/2007	6.190	4,837,000			6,450,000	02/22/2007
100002627		DES MOINES	IA		04/27/2006	5.850	7,837,266			11,350,000	04/07/2006
100003453		WEST DES MOINES	IA		02/08/2007	5.670	4,013,340			5,700,000	01/12/2007
100000054		COUNTRYSIDE	IL		05/06/1997	8.240	298,292			2,600,000	03/19/1997
100000459		WILLOWBROOK	IL		04/03/1998	7.000	6,923,205			11,577,000	03/06/1998
100000833		CHICAGO	IL		10/26/1998	7.090	2,291,708			5,052,750	09/04/1998
100003076		LOMBARD	IL		09/11/2006	6.540	1,932,074			2,900,000	07/21/2006
100002223		LENEXA	KS		09/14/2005	5.250	5,900,288			8,500,000	09/09/2005
100002602		LENEXA	KS		02/16/2006	5.820	1,644,392			2,275,000	01/31/2006
100002100		E BATON ROUGE PARISH	LA		06/29/2005	6.000	3,057,831			4,676,000	06/15/2005
006650234		SAUGUS	MA		04/26/1995	8.450	1,943,175			8,300,000	11/14/1996
100001703		MEDFORD	MA		10/26/2004	5.930	14,749,258			21,000,000	10/05/2004
100001740		DANVERS	MA		10/15/2004	6.050	9,311,265			13,025,000	10/11/2004
100001948		WAREHAM	MA		04/14/2005	5.500	5,025,697			7,300,000	04/06/2005

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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 Increase (Decrease) by Adjustment	10 Increase (Decrease) by Foreign Exchange Adjustment	11 Value of Land and Buildings	12 Date of Last Appraisal or Valuation
		City	State								
100002028		FRAMINGHAM	MA		05/06/2005	5.750	3,559,252			4,910,000	04/29/2005
100002166		WEYMOUTH	MA		07/14/2005	5.550	10,789,060			15,200,000	07/01/2005
100003380		NORWOOD	MA		02/27/2007	5.750	8,047,173			12,050,000	01/11/2007
100004198		WILMINGTON	MA		12/06/2007	6.530	3,900,000			5,300,000	10/18/2007
100001452		COLUMBIA	MD		02/24/1999	7.000	2,136,851			3,620,000	02/23/1999
100001870		HANOVER	MD		11/30/2004	5.600	3,760,061			5,300,000	11/22/2004
100000174		PORTLAND	ME		02/25/1998	8.100	984,107			3,500,000	10/03/1997
100003301		KENNEBUNK	ME		12/07/2006	6.100	2,781,219			3,800,000	12/05/2006
009850183		PLYMOUTH	MI		08/29/1996	8.300	1,200,566			5,250,000	03/11/1999
009850196		MADISON HEIGHTS	MI		10/29/1996	8.375	1,601,051			5,800,000	03/10/1999
100000680		FARMINGTON HILLS	MI		05/28/1998	6.860	882,894			3,116,800	03/06/1998
100001753		FARMINGTON HILLS	MI		12/07/2004	5.700	2,223,183			3,500,000	08/06/2004
100002292		CLINTON	MI		11/29/2005	5.460	5,356,689			7,650,000	11/16/2005
100003257		GRAND RAPIDS	MI		10/12/2006	6.050	3,229,135			5,200,000	09/25/2006
100001166		WOODBURY	MN		05/28/1999	7.150	4,002,275			6,150,000	10/02/1998
100001748		ROSEVILLE	MN		12/02/2004	5.900	4,078,993			8,200,000	05/04/2007
100000053		GARNER	NC		04/29/1997	7.750	918,103			1,980,000	04/01/1997
100000910		RALEIGH	NC		08/03/1998	6.950	3,987,723			6,699,000	06/12/1998
100002288		RALEIGH	NC		01/27/2006	5.650	11,201,296			15,500,000	12/08/2005
100003170		CHARLOTTE	NC		10/25/2006	6.720	2,723,160			6,010,000	09/21/2006
100001976		BRIDGEPORT	NJ		03/16/2005	6.050	10,406,985			14,600,000	03/15/2005
100002032		BRIDGEPORT	NJ		03/16/2005	6.050	1,995,860			2,800,000	03/15/2005
100002033		BRIDGEPORT	NJ		03/16/2005	6.050	2,637,387			3,700,000	03/15/2005
100002254		ALBUQUERQUE	NM		09/15/2005	5.250	7,446,616			10,300,000	08/03/2005
100003247		BUFFALO	NY		02/28/2007	6.090	6,259,782			8,520,000	01/10/2007
005590010		STOW	OH		04/01/1980	9.750	635,829			3,064,380	12/23/1996
100001007		COLUMBUS	OH		04/30/1999	7.150	4,723,445			7,565,000	02/01/1999
100001898		MIAMISBURG	OH		09/30/2005	7.000	5,504,017			8,000,000	06/30/2005
100002702		TULSA	OK		04/24/2006	5.730	9,236,659			15,014,538	04/14/2006
100002574		PORTLAND	OR		03/10/2006	5.750	11,623,283			16,200,000	02/17/2005
100004091		PORTLAND	OR		11/06/2007	6.250	3,744,794			5,300,000	10/18/2007
100001733		PITTSBURGH	PA		12/22/2004	5.800	9,669,900			13,970,000	12/14/2004
100001735		PHILADELPHIA	PA		12/10/2004	5.730	24,178,837			33,500,000	11/29/2004
100001743		PHILADELPHIA	PA		09/15/2004	5.950	4,950,419			7,025,000	09/10/2004
100001812		EASTON	PA		03/04/2005	5.750	3,230,870			6,000,000	02/03/2005
100002024		AUDUBON	PA		06/07/2005	5.750	13,778,179			19,130,000	05/13/2005
100002453		MONTGOMERY COUNTY	PA		12/22/2005	5.680	8,760,126			12,717,575	10/18/2005
100002339		E. GREENWICH	RI		11/10/2005	5.800	1,609,573			2,300,000	10/24/2005
100002621		WARWICK	RI		03/29/2006	5.750	14,432,243			19,845,000	01/18/2006
100003589		NORTH SMITHFIELD	RI		05/31/2007	6.000	4,453,838			6,000,000	04/26/2007
009350049		JAMESTOWN	TN		10/09/1990	7.500	1,497,080			3,160,000	04/01/1996
100001845		HOUSTON	TX		12/16/2004	5.750	2,357,530			3,325,000	11/22/2004
100001930		SAN ANTONIO	TX		09/30/2005	5.300	6,326,512			9,313,000	08/31/2005
100002134		AUSTIN	TX		11/15/2005	5.800	4,612,186			6,570,000	11/01/2005
100002489		HOUSTON	TX		12/15/2005	5.550	10,588,365			14,950,000	11/07/2005
100002666		AUSTIN	TX		04/20/2006	6.750	21,375,000			29,500,000	04/13/2006
100003128		AUSTIN	TX		01/11/2007	5.780	9,893,907			13,800,000	11/10/2006
100003393		FORT WORTH	TX		12/18/2006	6.450	5,900,000			9,000,000	11/20/2006
100000272		DRAPER	UT		10/09/1997	7.750	486,637			2,550,000	08/01/1997
100000675		SALT LAKE CITY	UT		06/30/1998	6.800	1,653,980			5,450,000	04/03/1998
009160255		RICHMOND	VA		07/01/1994	8.625	1,519,700			2,320,000	09/18/2000
100001174		FAIRFAX	VA		11/16/1998	7.050	1,090,750			3,750,000	12/01/1998
100003847		ASHBURN	VA		11/13/2007	6.000	9,900,000			13,160,000	09/05/2007
100001883		KIRKLAND	WA		03/01/2005	6.100	6,179,927			9,185,000	02/21/2005
0599999. Mortgages in good standing - Commercial mortgages-all other							616,044,978			980,419,153	XXX
0899999. Total Mortgages in good standing							616,044,978			980,419,153	XXX

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ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE B - PART 1

Showing All Mortgage Loans OWNED December 31 of Current Year

1 Loan Number	2 Code	Location		5 Loan Type	6 Date Acquired	7 Rate of Interest	8 Book Value/Recorded Investment Excluding Accrued Interest	9 Increase (Decrease) by Adjustment	10 Increase (Decrease) by Foreign Exchange Adjustment	11 Value of Land and Buildings	12 Date of Last Appraisal or Valuation
		3 City	4 State								
1699999. Total - Restructured Mortgages											
2499999. Total - Mortgages with overdue interest over 90 days											
3299999. Total - Mortgages in the process of foreclosure											
9999999 - Totals							616,044,978			980,419,153	XXX

General Interrogatory:

1. Mortgages in good standing \$0 unpaid taxes \$0 interest due and unpaid.
2. Restructured mortgages \$ unpaid taxes \$ interest due and unpaid.
3. Mortgages with overdue interest over 90 days not in process of foreclosure \$ unpaid taxes \$ interest due and unpaid.
4. Mortgages in process of foreclosure \$ unpaid taxes \$ interest due and unpaid.

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE B - PART 2

Showing All Mortgage Loans SOLD, Transferred or Paid in Full During the Year

1 Loan Number	Location		4 Loan Type	5 Date Acquired	6 Book Value/Recorded Investment Excluding Accrued Interest, Prior Year	7 Increase (Decrease) by Adjustment	8 Increase (Decrease) by Foreign Exchange Adjustment	9 Book Value/Recorded Investment Excluding Accrued Interest at Disposition	10 Consideration Received	11 Foreign Exchange Profit (Loss) on Sale	12 Realized Profit (Loss) on Sale	13 Total Profit (Loss) on Sale
	2 City	3 State										
Mortgages closed by repayment												
10000235	BIRMINGHAM	AL		12/18/1997	5,653,063			5,340,756	5,340,756			
100001979	PHOENIX	AZ		06/24/2005	13,850,000			13,827,933	13,827,933			
100002017	PHOENIX	AZ		06/24/2005	11,750,000			11,731,279	11,731,279			
100001217	BURBANK	CA		11/23/1998	10,615,268			10,354,688	10,354,688			
100000156	WESTMINSTER	CO		09/05/1997	3,028,565			2,990,389	2,990,389			
100000318	HOLLYWOOD	FL		07/22/1998	2,413,378			2,377,155	2,377,155			
100000466	BOYNTON BEACH	FL		05/28/1998	792,390			775,407	775,407			
100000695	BOCA RATON	FL		08/25/1998	8,760,086			8,220,215	8,220,215			
005050424	LENEXA	KS		01/08/1997	6,446,252			6,429,032	6,429,032			
100000003	FOXBOROUGH	MA		03/05/1997	2,411,803			2,397,840	2,397,840			
100000531	WILMINGTON	MA		06/04/1998	2,530,055			2,338,865	2,338,865			
100000908	FRANKLIN	MA		08/20/1998	4,325,814			4,291,332	4,291,332			
100001334	FREDERICK	MD		06/30/1999	14,054,735			13,616,082	13,616,082			
100000521	ST. PAUL	MN		03/30/1998	565,185			554,904	554,904			
100000169	EXTON	PA		07/01/1997	4,607,968			4,560,086	4,560,086			
100001435	CONCORD	PA		02/24/1999	4,090,876			4,019,733	4,019,733			
009051717	EL PASO	TX		11/01/1978	420,903			388,789	388,789			
100000063	VANCOUVER	WA		07/01/1997	9,211,188			9,135,461	9,135,461			
0199999. Mortgages closed by repayment					105,527,529			103,349,946	103,349,946			
Mortgages transferred												
100000909	DEARBORN	MI		08/26/1998	1,402,461			1,402,461	1,402,461			
0399999. Mortgages transferred					1,402,461			1,402,461	1,402,461			
9999999 - Totals					106,929,990			104,752,407	104,752,407			

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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	8 Date Originally Acquired	9 Type and Strategy	10 Actual Cost	11 Additional Investment During Year Actual Cost	12 Fair Value	13 Amount of Encum- brances	14 Book/Adjust- ed Carrying Value Less Encum- brances	15 Increase (Decrease) by Adjustment	16 Increase (Decrease) by Foreign Exchange Adjustment	17 Investment Income	18 Commit- ment for Additional Investment	19 Percent- age of Owner- ship
			City	State														
Joint Venture Interests - Common Stock - Unaffiliated																		
000000-00-0	TRIDENT III, LP		GEORGETOWN	GRAND CAYMAN ISLANDS	DIRECT		04/26/2004	1	7,913,165	1,065,692	12,937,259		12,937,259	4,036,956		1,008,272	1,015,990	0.936
000000-00-0	TCW ENERGY FUND XIV, LP		LOS ANGELOS	CA	DIRECT		09/20/2007	1	3,990,429	800,000	3,889,037		3,889,037	(101,393)		72,383	15,600,000	1.000
1599999. Joint Venture Interests - Common Stock - Unaffiliated									11,903,594	1,865,692	16,826,296		16,826,296	3,935,563		1,080,655	16,615,990	XXX
Surplus Debentures, etc - Unaffiliated																		
575767-AB-4	MASS MUTUAL LIFE INS CO SURPLUS NOTES		BOSTON	MA	UNUM	IFE	06/01/2002		10,616,954		10,801,690		10,616,954			724,375		
649526-AE-8	NEW YORK LIFE SURPLUS NOTES		NEW YORK	NY	UNUM	IFE	02/28/2006		15,871,317		14,502,903		15,871,317			895,938		
2199999. Surplus Debentures, etc - Unaffiliated									26,488,271		25,304,593		26,488,271			1,620,313		XXX
State Low Income Housing Tax Credit - Affiliated																		
000000-00-0	MOGA TAX CREDIT FUND, LLC		COLUMBIA	MO	MO HOUSING MANAGEMENT, LLC		11/23/2005		14,394,165		14,394,165		14,394,165					64.434
000000-00-0	CENTERLINE MASSACHUSETTS INVESTOR III, LLC		SPRINGFIELD	MA	DIRECT		05/03/2007		254,600	33,900	254,600							25.000
3499999. State Low Income Housing Tax Credit - Affiliated									14,648,765	33,900	14,648,765		14,648,765					XXX
Any Other Class of Assets - Unaffiliated																		
000000-00-0	SPURWINK SCHOOL		CORNVILLE	ME	N/A		12/23/1997		10,000		10,000		10,000			975		
3799999. Any Other Class of Assets - Unaffiliated									10,000		10,000		10,000			975		XXX
3999999. Total - Unaffiliated									38,401,865	1,865,692	42,140,889		43,324,567	3,935,563		2,701,943	16,615,990	XXX
4099999. Total - Affiliated									14,648,765	33,900	14,648,765		14,648,765					XXX
4199999 - Totals									53,050,630	1,899,592	56,789,654		57,973,332	3,935,563		2,701,943	16,615,990	XXX

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE BA - PART 2

Showing Other Long-Term Invested Assets SOLD, Transferred or Paid in Full During the Year

1 CUSIP Identi- fication	2 Name or Description	Location		5 Name of Purchaser or Nature of Disposal	6 Date Originally Acquired	7 Book/Adjusted Carrying Value Less Encumbrances, Prior Year	8 Increase (Decrease) by Adjustment	9 Increase (Decrease) by Foreign Exchange Adjustment	10 Book/Adjusted Carrying Value Less Encumbrances on Disposal	11 Consideration Received	12 Foreign Exchange Gain (Loss) on Disposal	13 Realized Gain (Loss) on Disposal	14 Total Gain (Loss) on Disposal	15 Investment Income
		3 City	4 State											
Joint Venture Interests - Common Stock - Unaffiliated														
000000-00-0 ..	TRIDENT III, LP	GEORGETOWN	GRAND CAYMAN ISLANDS	DIRECT	04/26/2004	925,461			925,461	925,461				
000000-00-0 ..	TCW ENERGY FUND XIV, LP	LOS ANGELOS	CA	DIRECT	09/20/2007	409,571			409,571	409,571				
1599999. Joint Venture Interests - Common Stock - Unaffiliated						925,461			1,335,032	1,335,032				
State Low Income Housing Tax Credit - Affiliated														
000000-00-0 ..	MOGA TAX CREDIT FUND, LLC	COLUMBIA	MO	CLOSED BY REPAYMENT	11/23/2005	2,647,038			2,647,038	2,647,038				
000000-00-0 ..	CENTERLINE MASSACHUSETTS INVESTOR III, LLC	SPRINGFIELD	MA	CLOSED BY REPAYMENT	05/03/2007	72,125			72,125	72,125				
3499999. State Low Income Housing Tax Credit - Affiliated						2,647,038			2,719,163	2,719,163				
3999999. Total - Unaffiliated						925,461			1,335,032	1,335,032				
4099999. Total - Affiliated						2,647,038			2,719,163	2,719,163				
4199999 - Totals						3,572,499			4,054,195	4,054,195				

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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	* For- eign	Bond Char	NAIC Des.	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	How Paid	Admitted Amount Due and Accrued	Gross Amount Received During Year	Acquired	Maturity	
U.S. Government - Issuer Obligations																					
3128X0-DS-5	FREDDIE MAC 30-NC 5	C			13,269,383		17,760,600	91,080,000	18,452,808		1,148,504				6.530	MAT			12/01/2002	11/05/2032	
3128X0-DS-5	FREDDIE MAC 30-NC 5				86,527,801		115,814,400	593,920,000	120,345,028		7,489,232				6.530	MAT			12/01/2002	11/05/2032	
3128X1-GZ-4	FREDDIE MAC 30-NC 5	C			3,369,272		4,500,968	17,925,000	4,339,643		235,130				5.650	MAT			05/21/2003	06/17/2033	
3128X1-GZ-4	FREDDIE MAC 30-NC 5				147,002,704		196,371,032	782,075,000	189,300,939		10,258,817				5.650	MAT			05/21/2003	06/17/2033	
3128X1-HB-6	FREDDIE MAC 30-NC 3				124,121,067		151,375,000	700,000,000	161,356,130		9,040,764				5.850	MAT			05/21/2003	06/17/2033	
3128X1-HD-2	FREDDIE MAC 30-NC 1				59,283,000		67,824,000	300,000,000	63,644,991		3,757,649				6.179	MAT			11/01/2006	06/23/2033	
3133M4-JQ-7	FEDERAL HOME LOAN BANK 30-NONCALL 10				36,000,000		52,852,000	200,000,000	50,656,088		3,293,417				6.837	MAT			11/26/2002	06/05/2028	
3133MS-YC-8	FEDERAL HOME LOAN BANK 30-NONCALL 5	C			15,252,751		21,131,710	106,996,000	21,313,603		1,340,259				6.600	MAT			10/15/2002	11/05/2032	
3133MS-YC-8	FEDERAL HOME LOAN BANK 30-NONCALL 5				94,514,137		130,943,290	663,004,000	132,099,109		8,304,959				6.600	MAT			10/15/2002	11/05/2032	
3133MU-DV-4	FEDERAL HOME LOAN BANK AGENCY DEBENTURES				36,249,213		37,809,968	35,525,000	36,098,786		(43,707)			5.375	5.163	MN	243,988	1,909,468	08/09/2005	11/15/2017	
3133MU-P7-4	FEDERAL HOME LOAN BANK AGENCY CALLABLE				99,064,744		132,275,000	650,000,000	135,639,917		8,244,332				6.370	MAT			12/12/2002	12/27/2032	
3133X0-PF-0	FEDERAL HOME LOAN BANK AGENCY DEBENTURES	C			6,159,614		6,542,589	6,181,000	6,164,311		1,143				5.375	5.409	FA	125,509	332,229	08/12/2003	08/15/2018
3133X0-PF-0	FEDERAL HOME LOAN BANK AGENCY DEBENTURES				7,791,946		105,8460	8,275,851	7,797,697		1,445				5.375	5.409	FA	158,769	420,271	08/12/2003	08/15/2018
313444-AA-2	FREDDIE MAC AGY DEBS				16,286,563		16,329,430	13,000,000	16,124,496		(70,176)				6.750	4.990	MS	258,375	877,500	08/09/2005	03/15/2031
313444-KX-1	FREDDIE MAC AGY DEBS				97,960,950		119,3330	113,366,350	95,000,000		97,733,220				6.250	6.024	JJ	2,509,913	5,937,500	07/19/2002	07/15/2032
313586-RC-5	FANNIE MAE AGENCY STRIPS				12,725,370		15,117,300	27,000,000	14,450,671		747,303				5.381	MAT			08/09/2005	10/09/2019	
31359M-EL-3	FANNIE MAE AGENCY STRIPS				27,846,500		65,1140	32,557,000	50,000,000		31,354,796				5.018	MAT			08/09/2005	06/01/2017	
31359M-MQ-3	FANNIE MAE NTS				15,488,688		15,524,223	14,300,000	15,008,361		(168,085)				6.125	4.647	MS	257,897	875,875	08/09/2005	03/15/2012
465138-OT-5	AID- ISRAEL US GOVT GTD NTS				16,979,080		58,1060	19,660,165	33,835,000		19,101,569				4.980	MAT			08/09/2005	08/15/2019	
465139-KN-2	AID- ISRAEL US GOVT GTD NTS				5,499,947		58,1060	6,368,418	6,187,801		297,027				4.980	FA			08/09/2005	08/15/2019	
46513E-FG-2	AID- ISRAEL US GOVT GTD NTS				32,164,200		33,061,200	30,000,000	32,075,634		(38,902)				5.500	5.018	MS	472,083	1,650,000	08/09/2005	09/18/2033
64908P-AA-1	NEW VALLEY GENERATION 3 (TVA) DEBS				8,868,938		100,2500	8,891,110	8,868,938		8,868,938				5.131	5.130	JJ	209,836	455,065	12/17/2002	01/15/2021
76116F-AA-5	RFCC STRIPS				62,940,000		74,210,000	125,000,000	70,669,590		3,337,333				4.897	MAT			08/09/2005	10/15/2019	
880591-DV-1	TENNESSEE VALLEY AUTHORITY BNDS				19,564,900		97,6930	19,538,600	20,000,000		7,964				4.700	4.842	JJ	433,444	940,000	08/09/2005	07/15/2033
880591-DZ-2	TENNESSEE VALLEY AUTHORITY DEBS				9,943,200		10,799,000	10,000,000	9,943,653		241				5.375	5.408	AO	134,375	537,500	03/29/2006	04/01/2056
912803-BH-5	US TREASURY STRIPS	C			11,581,600		13,097,500	31,000,000	12,958,000		593,001				4.740	FA			08/09/2005	08/15/2026	
912803-BH-5	US TREASURY STRIPS				298,880		314,786	800,000	333,348		15,303				4.740	FA			08/09/2005	08/15/2026	
912810-EY-0	U S TREASURY BONDS	SD			2,056,250		2,502,660	2,000,000	2,047,732		(1,293)				6.500	6.282	MN	16,786	130,000	11/15/1999	11/15/2026
912810-FJ-2	U S TREASURY BDS	SD			4,318,141		5,260,448	4,300,000	4,316,102		(352)				6.125	6.094	FA	99,481	263,375	09/22/1999	08/15/2029
912810-FJ-2	U S TREASURY BDS				200,844		244,672	200,000	200,749		(16)				6.125	6.094	FA	4,627	12,250	09/22/1999	08/15/2029
912810-FP-8	U S TREASURY BDS				24,644,531		28,166,000	25,000,000	24,680,737		6,754				5.375	5.473	FA	507,558	1,343,750	01/23/2002	02/15/2031
912827-7L-0	U S TREASURY NTS				30,175,781		31,823,400	30,000,000	30,085,880		(18,429)				4.875	4.798	FA	552,412	1,462,500	06/21/2002	02/15/2012
912828-AP-5	U S TREASURY NOTES				17,910,000		18,485,100	18,000,000	17,951,596		8,813				4.000	4.061	MN	92,967	720,000	12/13/2002	11/15/2012
912828-BA-7	U S TREASURY NOTES				20,496,875		20,137,600	20,000,000	20,289,754		(48,477)				3.625	3.328	MN	93,613	725,000	06/19/2003	05/15/2013
912828-DV-9	U S TREASURY NTS				293,016		305,883	300,000	294,477		621				4.125	4.420	MN	1,598	12,375	08/09/2005	05/15/2015
912833-LW-8	U S TREASURY STRIP				10,274,315		43,8750	26,500,000	11,507,903		532,402				4.790	FA			08/09/2005	08/15/2025	
0199999	U.S. Government - Issuer Obligations				1,177,124,201	XXX	1,440,864,128	4,750,588,938	1,413,069,192		60,657,611				XXX	XXX	XXX	6,173,231	18,604,658	XXX	XXX
0399999	Total - U.S. Government Bonds				1,177,124,201	XXX	1,440,864,128	4,750,588,938	1,413,069,192		60,657,611				XXX	XXX	XXX	6,173,231	18,604,658	XXX	XXX
All Other Government - Issuer Obligations																					
135087-RS-5	CANADA, GOV'T OF DEBS	C		.1FE	10,064,726		113,6420	9,105,906	8,012,800		(366,719)			9.500	3.970	JD	64,651	714,000	03/30/2005	06/01/2010	
135087-UT-9	CANADA, GOV'T OF TREASURY NT	C		.1FE	17,019,580		145,1340	17,807,361	12,269,600		(172,085)			8.000	4.786	JD	83,366	920,885	03/30/2005	06/01/2023	
135087-VH-4	CANADA, GOV'T OF DEBS	C		.1FE	5,759,233		161,0060	6,047,385	3,756,000		(61,659)			9.000	4.831	JD	28,710	317,072	03/30/2005	06/01/2025	
135087-WR-1	CANADA, GOV'T OF DEBS	C		.1FE	1,912,460		1,842,580	1,790,861	1,830,551		265,069			5.500	3.895	JD	8,365	92,388	09/29/2004	06/01/2009	
13508Z-AG-3	CANADA GENERIC STRIP DEBS	C		.1FE	3,924,669		51,8328	5,183,280	10,016,000		206,775				5.082	MAT			03/30/2005	12/01/2023	
13508Z-B2-7	CANADA GENERIC STRIP DEBS	C		.1FE	1,913,757		2,534,048	5,008,000	2,197,256		306,947				5.082	MAT			03/30/2005	06/01/2024	
13508Z-B3-5	CANADA GENERIC STRIP DEBS	C		.1FE	1,866,331		49,6293	2,481,464	5,008,000		98,326				5.082	MAT			03/30/2005	12/01/2024	
13508Z-GZ-9	CANADA GENERIC STRIP DEBS	C		.1FE	4,197,505		93,7498	4,687,488	5,008,000		170,387				3.999	MAT			03/30/2005	09/15/2009	
13508Z-XM-9	CANADA GENERIC STRIP	C		.1FE	5,603,716		95,1019	6,264,839	6,598,040		877,291				3.956	MAT			03/30/2005	06/01/2009	
13508Z-YC-0	CANADA GENERIC STRIP	C		.1FE	5,800,601		70,2122	7,082,652	10,103,640		287,885				4.812	MAT			03/30/2005	12/01/2016	
13508Z-YE-6	CANADA GENERIC STRIP	C		.1FE	2,772,436		67,1573	3,434,627	5,095,640		139,158				4.862	MAT			03/30/2005	12/01/2017	
13508Z-YG-1	CANADA GENERIC STRIP	C		.1FE	7,094,661		64,3027	8,865,738	13,809,560		361,715				4.932	MAT			03/30/2005	12/01/2018	
13508Z-YH-9	CANADA GENERIC STRIP	C		.1FE	5,065,763		62,9005	6,345,086	10,103,640		258,278				4.932	MAT			03/30/2005	06/01/2019	
13508Z-YJ-5	CANADA GENERIC STRIP	C																			

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE D - PART 1

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

1 CUSIP Identification	2 Description	Codes			6 NAIC Des.	7 Actual Cost	Fair Value		10 Par Value	11 Book/ Adjusted Carrying Value	Change in Book/Adjusted Carrying Value				Interest				Dates		
		3 *	4 For- eign	5 Bond Char			8 Rate Used to Obtain Fair Value	9 Fair Value			12 Unrealized Valuation Increase/ (Decrease)	13 Current Year's (Amor- tization) Accretion	14 Current Year's Other Than Temporary Impairment Recognized	15 Total Foreign Exchange Change in Book/ Adjusted Carrying Value	16 Rate of	17 Effective Rate of	18 How Paid	19 Admitted Amount Due and Accrued	20 Gross Amount Received During Year	21 Acquired	22 Maturity
States, Territories and Possessions - Issuer Obligations																					
452151-LF-8	ILLINOIS ST GENERAL OBLIGATION				1FE	18,688,210	97,1290	18,454,510	19,000,000	18,705,583		7,258			5.100	5.220	JD	80,750	969,000	08/09/2005	06/01/2033
683234-JT-6	ONTARIO PROVINCE DEBS		C		1FE	6,765,593	142,4000	7,131,492	5,008,000	6,630,781		(48,156)		956,815	8.000	5.237	JD	32,930	375,790	03/30/2005	06/02/2026
683232-GC-7	ONTARIO STRIP		C		1FE	9,732,606	65,5547	12,029,291	18,379,360	11,222,543		530,591		1,566,387		5.242	MAT			03/30/2005	07/13/2017
683232-GF-0	ONTARIO STRIP		C		1FE	4,937,564	61,0475	6,242,109	10,241,360	5,711,888		276,024		796,721		5.363	MAT			03/30/2005	01/13/2019
683232-KL-2	ONTARIO STRIP		C		1FE	2,634,914	60,8482	3,346,651	5,508,800	3,048,038		147,265		425,157		5.362	MAT			03/30/2005	03/08/2019
683232-TP-4	ONTARIO STRIP DEBS		C		1FE	8,328,140	90,6448	9,404,398	10,391,600	9,369,426		368,009		1,314,231		4.326	MAT			03/30/2005	06/02/2010
683232-TO-2	ONTARIO STRIP DEBS		C		1FE	8,102,538	88,7918	9,212,154	10,391,600	9,142,484		367,870		1,281,639		4.435	MAT			03/30/2005	12/02/2010
683232-UC-1	ONTARIO STRIP BDS		C		1FE	3,509,945	67,5078	4,303,625	6,385,200	4,041,932		189,372		564,302		5.193	MAT			03/30/2005	12/02/2016
683232-UD-9	ONTARIO STRIP DEBS		C		1FE	3,404,844	65,9053	4,201,462	6,385,200	3,925,132		185,270		547,877		5.233	MAT			03/30/2005	06/02/2017
683232-UE-7	ONTARIO STRIP DEBS		C		1FE	7,963,134	64,3027	9,886,543	15,399,600	9,189,756		436,932		1,282,448		5.273	MAT			03/30/2005	12/02/2017
683232-UF-4	ONTARIO STRIP BDS		C		1FE	7,448,655	62,8504	9,348,998	14,898,800	8,609,883		413,843		1,201,138		5.333	MAT			03/30/2005	06/02/2018
683232-UH-0	ONTARIO STRIP DEBS		C		1FE	8,752,827	60,0459	11,108,495	18,529,600	10,125,465		489,307		1,412,345		5.363	MAT			03/30/2005	06/02/2019
683252-GB-7	ONTARIO STRIP		C		1FE	1,584,461	65,9253	1,977,759	3,004,800	1,827,335		86,496		255,041		5.248	MAT			03/30/2005	08/07/2017
1199999. States, Territories and Possessions - Issuer Obligations						91,853,431	XXX	106,647,487	143,523,920	101,550,247		3,450,081		11,604,101	XXX	XXX	XXX	113,680	1,344,790	XXX	XXX
1799999. Total - States, Territories and Possessions Bonds						91,853,431	XXX	106,647,487	143,523,920	101,550,247		3,450,081		11,604,101	XXX	XXX	XXX	113,680	1,344,790	XXX	XXX
2499999. Total - Political Subdivisions Bonds							XXX								XXX	XXX	XXX			XXX	XXX
Special Revenues - Issuer Obligations																					
677071-AC-6	OHANA MILITARY CMNTYS LLC NTS				1FE	5,000,000	101,8670	5,093,350	5,000,000	5,000,000					6.193	6.194	AO	77,413	309,650	04/22/2004	04/01/2049
745260-PU-0	PUERTO RICO ELEC PWR AUTH PWR NON CALL REV BDS		F		1FE	564,745	114,3170	571,585	500,000	564,272		(473)			5.500	4.170	JJ	13,750		11/09/2007	07/01/2020
745220-BL-6	PUERTO RICO COMILTH 144 A MUNICIPAL		SD		1FE	515,245	101,1570	505,785	500,000	501,097		(2,114)			5.500	5.050	JJ	13,750	27,500	01/28/2000	07/01/2008
2599999. Special Revenues - Issuer Obligations						6,079,990	XXX	6,170,720	6,000,000	6,065,369		(2,587)			XXX	XXX	XXX	104,913	337,150	XXX	XXX
Special Revenues - Single Class Mortgage-Backed/Asset-Backed Securities																					
3128F7-DE-1	FHLMC GOLD POOL FGD67301			2	1	112,781	104,9670	118,977	113,347	112,808		4			7.000	7.161	MON	661	7,934	08/01/1997	01/01/2026
3128FR-GT-1	FHLMC GOLD POOL D82010			2	1	71	105,2190	75	71	71					7.000	7.445	MON	5	5	09/04/1997	08/01/2027
3128KH-AR-7	FGLMC POOL A54516			2	1	2,127,272	101,5000	2,188,937	2,156,588	2,127,523		252		6.000	6.315	MON	10,783	53,915	06/22/2007	04/01/2036	
3128KT-3P-3	FGLMC POOL A63506			2	1	2,123,232	101,5050	2,184,888	2,152,493	2,123,473		240		6.000	6.313	MON	10,762	53,812	06/22/2007	07/01/2037	
3128KU-C8-8	FGLMC POOL A63695			2	1	1,569,535	101,5050	1,615,112	1,591,165	1,569,713		179		6.000	6.314	MON	7,956	39,779	06/22/2007	07/01/2037	
3128LY-BG-4	FHLMC POOL G01839			2	1	6,842,780	97,7040	6,753,262	6,911,958	6,844,649		665		5.000	5.183	MON	28,800	345,598	06/13/2005	06/01/2035	
3128MA-LX-9	FGLMC POOL G02742			2	1	2,358,948	101,5050	2,427,448	2,391,457	2,359,221		272		6.000	6.315	MON	11,957	59,786	06/22/2007	03/01/2037	
3128MA-X9-9	FGLMC POOL G03104			2	1	964,697	101,5050	992,711	977,992	964,808		111		6.000	6.314	MON	4,890	24,450	06/22/2007	07/01/2037	
3128MJ-GU-8	FGLMC POOL G08210			2	1	10,027,120	101,5050	10,318,292	10,165,304	10,028,278		1,158		6.000	6.315	MON	50,827	254,133	06/22/2007	07/01/2037	
31292G-6S-0	FGLMC PC# C00881 GOLD			2	1	381,246	104,9180	405,059	386,072	381,569		50		7.000	7.297	MON	2,252	27,025	11/05/1999	11/01/2029	
31293W-1G-7	FGLMC PC# C31572 GOLD			2	1	122,711	104,9180	130,376	124,264	122,861		23		7.000	7.246	MON	725	8,699	11/05/1999	10/01/2029	
31293X-6H-6	FGLMC PC# C32672 GOLD			2	1	131,570	104,9180	139,788	133,235	131,638		9		7.000	7.412	MON	777	9,326	11/05/1999	11/01/2029	
31293X-RB-6	FGLMC PC# C32282 GOLD			2	1	17,937	104,9180	19,057	18,164	17,946		1		7.000	7.411	MON	106	1,272	11/05/1999	10/01/2029	
31293Y-JY-3	FGLMC PC# C32979 GOLD			2	1	107,705	104,9180	114,432	109,068	107,760		8		7.000	7.412	MON	636	7,635	11/05/1999	11/01/2029	
31293Y-LS-3	FGLMC PL #C33037 GOLD			2	1	300,056	104,9180	318,798	303,854	300,213		22		7.000	7.412	MON	1,772	21,270	11/05/1999	11/01/2029	
31297T-D9-1	FGLMC POOL A37328			2	1	66,848	97,6420	65,828	67,417	66,862		5		5.000	5.157	MON	281	3,371	09/14/2005	09/01/2035	
31345F-XD-2	FHLMC PC #304276			2	1	163,138	104,2220	157,158	150,791	160,931		(533)		8.000	5.612	MON	1,005	12,063	12/01/2002	07/01/2018	
31371G-FF-2	FNMA PC# 251366			2	1	397,706	105,6820	410,428	388,361	396,576		(176)		8.000	7.543	MON	2,589	31,069	11/05/1999	12/01/2027	
31374G-SM-0	FNMA PC# 313824			2	1	579,629	105,6820	598,170	566,009	578,373		(193)		8.000	7.385	MON	3,773	45,281	11/05/1999	11/01/2027	
31383C-XU-4	FNMA PC# 499391			2	1	366,598	105,6660	378,268	357,984	365,340		(190)		8.000	7.695	MON	2,387	28,639	11/05/1999	09/01/2029	
31383P-H8-2	FNMA PC# 508855			2	1	293,699	105,6660	303,048	286,798	293,259		(61)		8.000	7.222	MON	1,912	22,944	11/05/1999	08/01/2029	
31383S-Y4-6	FNMA PC# 512031			2	1	70,230	105,6660	72,466	68,580	69,931		(44)		8.000	7.776	MON	457	5,486	11/05/1999	11/01/2029	
31384D-LD-2	FNMA PC# 520624			2	1	186,937	105,6660	192,888	182,545	186,077		(81)		8.000	7.801	MON	1,217	14,604	11/05/1999	11/01/2029	
31384V-LN-0	FNMA POOL 535033			2	1	3,505,493	105,7550	3,702,173	3,500,707	3,501,825		(2,807)		7.500	7.546	MON	21,879	262,553	11/03/1999	11/01/2029	
31384V-LP-5	FNMA PC# 535034			2	1	1,132,130	105,6660	1,168,167	1,105,528	1,130,446		(231)		8.000	7.220	MON	7,370	88,442	11/05/1999	11/01/2029	
31385X-NR-4	FNMA POOL 555800		C		1	2,439,337	100,0280	2,411,478	2,410,755	2,437,514		(417)		5.500	5.282	MON	11,049	132,683	11/12/2003	10/01/2033	
31385X-NR-4	FNMA POOL 555800			2	1	427,787	100,0280	422,845	422,774	427,518		(73)		5.500	5.282	MON	1,938	23,269	11/12/2003	10/01/2033	
31388U-JW-1	FNMA POOL 615077			2	1	2,794,261	103,3370	2,889,311	2,796,008	2,793,816		(64)		6.500	6.476	MON	15,145	181,740	12/13/2001	01/01/2032	
31401W-RK-7	FNMA POOL 720590			2	1	5,895,159	100,0280	5,827,709	5,826,077	5,890,752		(1,035)		5.500	5.281	MON	26,703	320,449	11/12/2003	06/01/2033	
31403L-F2-2	FNMA POOL 751785			2	1	1,267,416	100,0280	1,252													

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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
CUSIP Identification	Description	* Foreign	Bond Char	NAIC Des.	Actual Cost	Rate Used to Obtain Fair Value	Fair Value	Par Value	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	Rate of	Effective Rate of	How Paid	Admitted Amount Due and Accrued	Gross Amount Received During Year	Acquired	Maturity
31339D-40-8	FHLMC 2411 ZE		2	1	22,569,948		103,4300	24,924,575	24,098,013			(53,510)		6.500	7.514	MON	130,531	1,566,371	04/19/2002	02/15/2032
31339D-MZ-8	FHLMC 2420 Z		2	1	20,077,937		103,4220	21,777,017	21,056,464			(15,626)		6.500	7.335	MON	114,056	1,368,670	06/01/2002	02/15/2032
31339D-YL-6	FHLMC 2412 ZE		2	1	14,962,599		103,7880	14,964,598	14,418,428			(1,387)		6.500	5.908	MON	78,100	937,198	08/09/2005	02/15/2032
31339G-BY-6	FHLMC 2369 Z		2	1	12,209,279		103,2220	13,264,401	12,850,362			3,168		6.500	7.369	MON	69,606	835,274	06/01/2002	10/15/2031
31339L-YF-1	FHLMC FHR 2391 XG		2	1	15,447,176		101,0700	15,785,733	15,618,614			7,343		6.000	6.214	MON	78,093	937,117	06/11/2002	04/15/2030
31339N-GZ-6	FHLMC 2413 Z		2	1	6,949,093		103,7820	7,862,018	7,575,512			(9,692)		6.500	7.865	MON	41,034	492,408	01/09/2002	02/15/2032
31339N-NS-1	FHLMC FHR 2432 PG		2	1	315,099		99,8900	318,296	318,646			315,099		6.500	6.068	MON	1,593	19,119	06/11/2002	05/15/2030
31339N-PB-6	FHLMC 2429 ZC		2	1	14,327,274		103,1220	14,305,977	13,872,866			(312)		6.500	5.920	MON	75,145	901,736	08/09/2005	12/15/2031
31339N-VS-9	FHLMC 2427 EZ		2	2	93,885,230		103,6010	105,066,545	101,414,605			405,537		6.500	7.792	MON	549,329	6,496,488	08/01/2007	03/15/2032
31339W-6C-5	FHLMC FHR 2426 GH		2	1	3,192,304		100,0730	3,228,050	3,225,695			3,192,304		6.000	6.063	MON	16,128	193,542	06/11/2002	08/15/2030
31337K-2F-6	FHLMC REMIC FHR 2134 ZD		2	1	12,769,930		103,5060	14,162,690	13,682,965			13,137,198		6.500	7.498	MON	74,116	889,393	03/05/1999	03/15/2029
31337K-B5-8	FHLMC REMIC FHR 2136 ZC		2	1	21,081,463		103,7350	23,435,252	22,591,461			(10,071)		6.500	7.384	MON	122,370	1,468,445	03/05/1999	03/15/2029
31337K-DV-9	FHLMC FHR 2145 KZ CMO		2	1	16,247,918		103,7110	17,177,684	16,563,030			18,825		6.500	6.917	MON	89,716	1,059,413	08/01/2007	04/15/2029
31337L-M9-6	FHLMC 2173 ZA CMO		2	1	8,724,000		102,2880	10,550,270	10,314,279			(62,440)		6.000	7.983	MON	51,571	618,857	08/24/1999	07/15/2029
31337M-SE-7	FHLMC 2196 Z		2	1	3,165,079		104,0180	3,140,968	3,019,639			(1,682)		7.000	6.016	MON	17,615	211,375	08/09/2005	09/15/2029
31337N-3V-4	FHLMC 2207 ZA		2	1	4,157,037		105,0310	4,962,736	4,725,020			(42,588)		7.000	8.719	MON	27,563	330,370	01/05/2000	12/15/2029
31337P-5X-3	FHLMC FHR 2235 CZ		2	1	10,830,991		105,4680	11,682,976	11,077,270			10,794		7.000	7.302	MON	64,617	775,409	05/05/2000	06/16/2030
31337P-6L-8	FHLMC FHR 2235 KZ		2	1	18,749,717		103,5550	22,808,954	22,025,932			(54,509)		6.500	8.959	MON	119,307	1,431,686	05/19/2000	06/15/2030
31337P-B7-3	FHLMC FHR 2237 Z		2	1	7,423,768		106,5160	8,138,940	7,641,050			(4,189)		7.000	7.491	MON	44,573	534,874	05/05/2000	05/16/2029
31337R-5P-6	FHLMC 2280-Z		2	1	18,582,617		102,0440	18,364,159	17,996,315			(33,072)		6.000	5.472	MON	89,982	1,077,102	03/01/2007	01/15/2031
31337V-NG-9	FHLMC FHR 2440 Z		2	1	20,350,355		103,4000	23,083,736	22,324,697			(154,742)		6.500	7.910	MON	120,925	1,451,106	03/08/2002	04/15/2032
31337V-NP-7	FHLMC 2433 EZ		2	1	26,984,006		103,9410	30,015,829	28,877,756			64,277		6.500	7.451	MON	156,421	1,812,603	12/01/2007	04/15/2032
31337V-UR-5	FHLMC 2434 Z		2	1	76,946,987		103,9410	86,295,508	83,023,550			239,954		6.500	7.586	MON	449,711	5,211,235	12/01/2007	04/15/2032
31358S-YQ-8	FNMA ACES 2000-M2 Z		2	1	10,832,641		104,5800	10,465,755	10,007,415			(19,162)		7.150	6.529	MON	59,627	690,572	12/01/2007	06/17/2040
31359L-3W-3	FNMA 1996 10-Z		2	1	18,343,494		103,9460	18,349,055	17,652,488			(10,687)		6.500	5.898	MON	95,618	1,147,412	12/22/2003	12/25/2025
31359N-HG-9	FNMA 96-68Z		2	1	5,409,619		103,6830	5,396,522	5,204,829			(2,622)		6.500	5.714	MON	28,193	338,314	08/09/2005	07/18/2026
31359N-UY-5	FNMA 1997-16ZB		2	1	4,283,636		104,5160	4,269,816	4,085,322			4,219,224		7.000	6.343	MON	23,831	285,973	03/29/2004	08/15/2026
31359Q-DE-1	FNMA 1997-54 Z		2	1	2,721,487		103,8810	3,284,397	3,161,692			(4,537)		6.500	8.407	MON	17,126	205,510	02/01/2000	08/01/2027
31359S-4L-1	FNMA 2001-27 ZB		2	1	12,854,909		103,7020	14,137,125	13,632,451			(25,688)		6.500	7.428	MON	73,842	886,109	01/17/2002	06/25/2031
31359W-FC-0	FNMA FHR 1999-34 ZG CMO		2	1	7,302,455		103,5710	8,616,698	8,319,605			(14,460)		6.500	8.296	MON	45,065	540,774	08/30/1999	07/25/2029
31359X-DV-8	FNMA 1999-M5 Z CMO		2	1	80,164,576		102,9800	84,496,797	82,051,657			(70,451)		6.970	7.311	MON	476,583	5,508,872	12/01/2007	08/17/2039
31359X-FT-1	FNMA 1999-56 Z		2	1	4,250,940		105,3000	4,969,421	4,719,299			(17,295)		7.000	8.539	MON	27,529	330,351	10/18/1999	12/18/2029
31359X-SN-0	FNMA FNR 2000-2 Z		2	1	5,771,470		105,1430	6,859,994	6,524,442			(42,835)		7.000	8.826	MON	38,059	456,711	01/05/2000	02/25/2030
31359X-ZH-5	FNMA FNR 2000-5 ZA		2	1	9,923,646		103,9150	9,869,751	9,497,908			1,706		6.500	5.842	MON	51,447	617,364	03/01/2004	01/25/2030
313920-A2-6	FNMA 2001-42 ZG		2	1	18,502,509		103,6390	20,173,114	19,464,790			(13,282)		6.500	7.416	MON	105,434	1,265,211	06/01/2002	09/25/2031
313920-SH-4	FNMA SERIES 2001-35 CLASS Z		2	1	20,408,088		101,8100	22,365,943	21,968,316			906		6.000	7.045	MON	109,842	1,313,037	04/01/2007	08/25/2031
313920-TW-0	FNMA 2001-35 ZB		2	1	4,484,405		103,6770	5,013,947	4,836,123			(4,931)		6.500	7.686	MON	26,196	314,348	01/08/2002	08/25/2031
31392B-6E-6	FNMA 2002-10 ZG		2	1	19,239,794		103,4340	21,023,814	20,325,825			(60,871)		6.500	7.382	MON	110,098	1,321,179	03/01/2002	03/25/2032
31392B-XQ-4	FNMA 2002-2 QZ		2	1	25,390,921		101,8110	29,014,499	28,498,394			61,413		6.000	7.441	MON	142,492	1,655,604	12/01/2007	02/25/2032
31392C-JG-0	FNMA 2002-18 ZA		2	1	40,509,163		103,2170	40,536,145	39,272,741			47,458		6.500	5.993	MON	212,727	2,552,728	12/01/2003	03/25/2032
31392K-K5-4	FHLMC 2453 KZ		2	1	18,816,153		103,5130	20,266,391	19,578,595			(29,101)		6.500	7.164	MON	106,051	1,272,609	06/01/2002	05/15/2032
31392M-5L-2	FHLMC FHR 2448 TW		2	1	7,457,779		100,6250	7,589,176	7,542,038			7,457,779		6.000	6.068	MON	37,710	452,522	06/11/2002	02/15/2031
31392M-US-4	FHLMC 2463 ZA		2	1	31,238,673		101,9870	35,081,657	34,398,165			100,182		6.000	7.133	MON	171,991	1,998,350	12/01/2007	06/15/2032
31392P-VX-0	FHLMC FHR 2473 QZ		2	1	13,745,020		100,5390	13,903,642	13,829,103			(725)		6.000	6.112	MON	69,146	803,397	12/01/2007	07/15/2032
31392R-2E-0	FHLMC 2474 CLASS ZB		2	1	27,558,932		101,6250	28,107,652	27,658,206			1,402		6.000	6.105	MON	138,291	1,606,794	12/01/2007	07/15/2032
31392R-MA-6	FHLMC 2470 CLASS Z		2	1	79,260,139		101,9250	83,162,348	81,591,708			79,776,274		6.000	6.416	MON	407,959	4,740,842	12/01/2007	07/15/2032
31392X-YC-6	FHLMC SERIES 2524 CLASS TZ		2	1	18,614,264		97,0170	18,747,524	20,354,705			18,729,587		5.500	6.304	MON	93,292	1,086,058	12/01/2007	11/15/2032
31393B-VZ-5	FNMA SER 2003 42 CL PE		2	1	23,236,883		100,6940	23,612,743	23,450,000			10,410		5.500	5.646	MON	107,479	1,074,792	02/14/2007	12/25/2031
31393F-RT-5	FHLMC 2544 PD		2	1	40,500,000		101,1800	40,472,000	40,000,000			(51,994)		5.500	5.380	MON	183,333	2,20		

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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	* For- eign	Bond Char	NAIC Des.	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	How Paid	Admitted Amount Due and Accrued	Gross Amount Received During Year	Acquired	Maturity	
31394E-K5-6	FNMA SER 2005 69 CL KE		2	1	15,055,532		99,7500	15,179,172	15,179,172			906		5.500	5.663	MON	69,746	69,746	11/19/2007	06/25/2034	
31394L-VL-3	FHLIC SERIES 2707 CLASS Z		2	1	15,083,099		97.6710	15,686,324	16,060,370			22,494		5.000	5.640	MON	66,918	781,686	12/01/2007	10/15/2030	
31394W-C3-0	FHLIC SR 2787 CLASS OE		2	1	11,794,932		101.2870	11,957,943	11,806,000			(2,016)		5.500	5.537	MON	54,111	541,108	02/15/2007	05/15/2030	
31394X-ZT-6	FHLIC SERIES 2800 CLASS BC		2	1	16,493,370		95.0230	16,617,622	17,488,000			54,116		4.500	5.161	MON	65,580	786,960	11/08/2004	05/15/2024	
31394Y-L9-3	FHLIC SERIES 2791 CLASS VL		2	1	11,606,446		96.0830	11,770,217	12,250,052			43,921		5.000	5.678	MON	51,042	612,503	11/03/2005	02/15/2021	
31395C-QZ-7	FHLIC SER 2825 CL ON		2	1	9,900,000		99.6920	9,969,200	10,000,000			5,868		5.500	5.677	MON	45,833	458,333	02/15/2007	09/15/2032	
31395J-CZ-7	FGLIC SER 2883 CL HK		2	1	14,358,398		99.0660	14,859,900	15,000,000			61,942		5.000	5.719	MON	62,500	750,000	08/15/2006	04/15/2032	
31395J-MG-0	FGLIC SER 2882 CL ZA		2	1	9,449,782		88.8610	10,363,962	11,663,117			(7,991)		5.000	6.246	MON	48,596	567,664	12/01/2007	11/15/2034	
31395U-K2-6	FHLIC SER 2978 CM PAC		2	1	53,849,870		99.1150	53,683,657	54,163,000			17,850		5.500	5.611	MON	248,247	2,978,965	01/24/2006	09/15/2033	
31396C-3U-2	FHLIC SER R003 CL BA		2	1	39,800,000		100.4700	40,188,000	40,000,000			7,945		5.500	5.606	MON	183,333	1,650,000	03/27/2007	02/15/2033	
31396C-3Y-4	FHLIC SER R003 ZA		2	1	8,656,561		94.3630	9,246,049	9,798,384			(1,289)		5.500	6.373	MON	44,909	523,194	12/01/2007	10/15/2035	
31396F-KN-2	FHLIC FHR 3072 NZ		2	1	24,056,991		89.5570	24,841,886	27,738,631			(632)		5.000	5.918	MON	115,578	1,350,088	12/01/2007	11/15/2035	
31396F-QS-5	FHLIC SER 3080 CL WZ		2	1	14,632,655		94.2590	15,507,525	16,452,036			(158)		5.500	6.281	MON	75,405	878,471	12/01/2007	12/15/2035	
31396G-GR-6	FHLIC SER R004 CL VG		2	1	9,978,125		102.4030	10,240,300	10,000,000			(154)		6.000	6.073	MON	50,000	250,000	06/29/2007	08/15/2021	
31396G-PA-3	FHLIC SER 3095 CL WZ		2	1	13,653,328		93.7980	14,492,241	15,450,479			(14,298)		5.500	6.245	MON	70,815	824,992	12/01/2007	01/15/2036	
31396V-MG-9	FHLIC SER 2007 26 CL VJ		2	1	10,537,392		99.4380	10,537,445	10,538,283			891		5.500	5.586	MON	48,570	437,126	03/27/2007	04/25/2022	
31397A-JW-4	FHLIC SER 3200 CL ZJ		2	1	13,422,577		98.7760	13,815,617	13,986,816			27,486		5.500	6.031	MON	64,106	686,155	12/01/2007	02/15/2034	
31397A-KF-9	FHLIC SER 3204 CL MN		2	1	27,315,209		100.2540	27,707,118	27,636,920			17,387		5.500	5.704	MON	126,669	1,013,354	03/28/2007	08/15/2033	
31397A-L3-5	FHLIC SER 3204 CL ZC		2	1	13,526,488		98.7950	13,818,274	13,986,816			18,446		5.500	5.905	MON	64,106	686,155	12/01/2007	02/15/2034	
38373R-N7-0	GNMA 2001-54 Z		2	1	12,724,952		103.7290	12,645,218	12,190,629			12,139		6.500	5.711	MON	66,033	792,391	11/01/2004	11/20/2030	
38373T-MG-9	GNMA 2002-4 Z		2	1	19,193,000		103.9340	20,110,612	19,349,407			(7,223)		6.500	6.638	MON	104,808	1,257,711	03/01/2004	01/16/2032	
38373V-C0-1	GNMA GNR 2002-54 ZB		2	1	21,068,093		101.7280	20,997,119	20,640,452			(44,074)		6.000	5.724	MON	103,202	1,199,100	12/01/2007	08/20/2032	
38373W-U8-9	GNMA 2002-32 PF		2	1	4,214,227		100.6270	4,292,292	4,265,547			3,352		6.000	6.273	MON	21,328	255,933	06/11/2002	02/20/2031	
38373X-D3-7	GMR 2002-52 BZ		2	1	14,757,552		101.0410	14,671,717	14,520,558			(15,345)		6.000	5.860	MON	72,603	843,567	12/01/2007	07/20/2032	
38374C-K2-6	GNMA SER 2003-86 CL ZK		2	1	10,288,741		91.9820	11,323,818	12,310,907			30,196		5.000	6.367	MON	51,295	599,193	12/01/2007	10/20/2033	
38374F-V5-0	GNMA SER 2004-31 CL ZB		2	1	24,077,806		89.8180	26,177,623	29,145,186			72,805		5.000	6.459	MON	121,438	1,418,547	12/01/2007	04/20/2034	
3837H1-6W-6	GNMA 199-10 ZC CMO		2	1	22,150,101		102.8980	21,756,886	21,144,129			2,672		6.500	5.551	MON	114,531	1,374,368	08/09/2005	02/15/2028	
3837H2-HK-8	GNMA 1999-23 Z CMO		2	1	10,991,155		103.8300	10,940,249	10,536,694			2,606		6.500	5.780	MON	57,074	684,885	03/01/2004	09/20/2028	
911760-IU-2	VA VENDEE SERIES 1991 - 1 CLASS Z2		2	1	17,143,073		103.3600	18,324,705	17,729,011			4,101		6.500	6.981	MON	96,032	1,112,817	12/01/2007	12/15/2028	
911760-NF-9	VA VENDEE 1999-3 Z CMO		2	1	46,049,447		103.0920	50,550,436	49,034,296			(63,357)		6.500	7.493	MON	265,602	3,187,229	01/01/2007	10/15/2029	
911760-NR-3	VA VENDEE 2000-1 Z2		2	1	13,376,324		104.7900	13,255,477	12,649,563			8,733		7.250	6.284	MON	76,424	917,093	03/01/2004	12/15/2029	
2799999. Special Revenues - Defined Multi-Class Residential Mortgage-Backed Securities																					
					1,750,397,192	XXX	1,847,059,309	1,826,161,163	1,764,762,661		741,943			XXX	XXX	XXX	9,198,136	104,854,661	XXX	XXX	
3199999. Total - Special Revenues Bonds					1,803,251,211	XXX	1,900,810,094	1,879,079,094	1,817,586,276		736,048			XXX	XXX	XXX	9,539,399	107,347,983	XXX	XXX	
Public Utilities - Issuer Obligations																					
00104B-AF-7	AES EASTERN ENERGY, L.P. SER 1999-B PTC			3FE	14,354,192		111.0750	16,105,875	14,500,000			4,102		9.670	9.777	JJ	697,180	1,402,150	06/24/1999	01/02/2029	
001192-AD-5	AGL CAPITAL CORPORATION BNDS			2FE	8,474,221		89.9640	8,546,580	9,500,000			8,436		6.000	6.000	AO	142,500	570,000	10/19/2004	10/01/2034	
010392-DZ-8	ALABAMA POWER CO SR NTS SERIES Q			1FE	6,998,680		101.2430	6,580,795	6,876,977			(29,612)		5.500	4.752	AO	75,472	357,500	07/10/2003	10/15/2017	
010392-EB-0	ALABAMA POWER CO NTS			1FE	791,573		101.8970	764,228	750,000			(1,622)		5.875	5.378	JD	3,672	44,063	08/09/2005	12/01/2022	
010392-EE-4	ALABAMA POWER CO NTS			1FE	12,258,120		95.3000	11,436,000	12,000,000			(4,514)		5.600	5.448	MS	197,867	672,000	08/09/2005	03/15/2033	
010392-EK-0	ALABAMA POWER CO BNDS			1FE	14,930,250		96.2310	14,434,650	15,000,000			3,682		5.125	5.170	FA	290,417	768,750	02/10/2004	02/15/2019	
02360F-AA-4	UNION ELECTRIC CO 1ST MITGE			1FE	9,860,430		94.4640	9,446,400	10,000,000			9,882,431		5.100	5.235	AO	127,500	510,000	10/07/2004	10/01/2019	
02360X-AJ-6	AMERENERGY GENERATING NOTES			2FE	7,653,665		114.0930	7,416,045	6,500,000			7,582,539		7.950	6.567	JD	43,063	516,750	07/25/2003	06/01/2032	
03028P-AF-3	AMERICAN TRANSMISSION COMPANY			1	15,000,000		111.5630	16,734,450	15,000,000			(17,925)		6.790	6.791	FA	342,329	1,018,500	10/31/2003	08/31/2043	
03040F-AE-2	AMERICAN WATER CAPITAL CORP SERIES D SR NT			2	21,000,000		95.3800	20,029,800	21,000,000					5.770	5.770	JD	33,658	1,147,942	12/11/2006	12/21/2021	
03040W-AC-9	AMER WATER WORKS 144A BDS			2FE	17,483,616		95.4990	19,099,800	20,000,000			13,005		6.593	6.593	AO	252,732	1,016,207	10/16/2007	10/15/2037	
037735-BZ-9	APPALACHIAN POWER BNDS			2FE	18,898,830		92.4770	17,570,630	19,000,000			1,355		5.950	5.988	MN	144,453	1,130,500	05/04/2004	05/15/2033	
040555-CE-2	ARIZ PUB SVC BDS			2FE	14,697,517		92.7040	14,610,150	15,760,000			87,469		4.650	5.362	MN	93,641	732,840	04/11/2007	05/15/2015	
040555-CF-9	ARIZ PUB SVC BDS			2FE	12,151,299		87.3780	13,106,700	15,000,000			12,177,631		5.625	5.749	MN	107,813	843,750	04/01/2005	05/15/2033	
048303-CC-3	ATLANTIC CITY ELECTRIC CO 1ST MORT			1FE	8,388,911		94.0650	9,406,500	10,000,000			8,402,921		5.800	5.821	MN	14,154	580,000	04/01/2004	05/15/2034	
049560-AG-0	ATMOS ENERGY CORP NTS			2FE	11,188,703		90.0030	11,925,398	13,250,000												

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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	*	Foreign	Bond Char	NAIC Des.	Actual Cost	Rate Used to Obtain Fair Value	Fair Value	Par Value	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	Rate of	Effective Rate of	How Paid	Admitted Amount Due and Accrued	Gross Amount Received During Year	Acquired	Maturity
129466-AM-0	CALENERGY SR NTS				2FE	5,346,569	.122.1830	6,237,442	5,105,000	5,321,834		(3,982)			8.480	8.055	MS	127,466	432,904	07/29/1999	09/15/2028
130789-LF-5	CALIFORNIA WTR SRVC CO SER D SR NTS				1	11,780,000	.111.5950	11,159,500	10,000,000	11,706,077		(32,595)			7.130	5.800	MN	118,833	713,000	08/09/2005	11/01/2031
130789-LB-7	CALIFORNIA WTR SRVC CO SER C SR NTS				1	17,721,900	.123.7500	18,562,500	15,000,000	17,600,818		(50,105)			8.150	6.647	MN	203,750	1,222,500	08/09/2005	11/01/2030
15189X-AG-3	CENTERPOINT ENER HOUSTON GEN REF MORT				2FE	4,071,560	.100.8380	4,033,520	4,000,000	4,055,912		(7,625)			5.750	5.475	JJ	106,056	230,000	10/27/2005	01/15/2014
15189X-AH-1	CENTERPOINT ENER HOUSTON SER L2 NT				2FE	31,489,860	.96.6650	30,932,800	32,000,000	31,557,684		16,645			5.600	5.734	JJ	896,000	1,792,000	07/24/2003	07/01/2023
15361G-AQ-8	CENTRAL HUDSON GAS & ELE SR UNSEC NT				1FE	9,452,781	.92.1150	10,132,650	11,000,000	9,468,872		10,670			5.804	5.962	MN	106,407	386,611	04/03/2007	03/23/2037
153663-BJ-7	CENTRAL ILLINOIS PUB SER 1ST MORTGAGE				2FE	5,409,000	.95.0580	4,752,900	5,000,000	5,387,128		(9,658)			6.125	5.498	JD	13,611	306,250	08/09/2005	12/15/2028
17185F-AA-5	CINCAP IV, LLC SENIOR NOTES				2	4,865,702	.101.8140	4,718,063	4,634,002	4,683,299		(32,991)			7.810	6.419	MON	25,133	361,916	12/01/2002	07/06/2009
172070-CP-7	CINCINNATI GAS AND ELEC BDS				1FE	9,976,400	.88.5190	8,851,900	10,000,000	9,978,017		395			5.400	5.416	JD	24,000	540,000	06/12/2003	06/15/2033
177342-AP-7	CITIZENS UTILITIES CO. DEBS				3FE	6,101,100	.81.0000	6,075,000	7,500,000	6,121,794		4,290			7.050	8.712	AO	132,188	528,750	04/11/2002	10/01/2046
185508-AC-2	CLECO POWER LLC NTS				2FE	4,840,422	.102.1480	5,107,400	5,000,000	4,855,541		15,261			5.375	5.387	MN	44,792	268,750	04/23/2003	05/01/2013
185508-AE-8	CLECO POWER LLC NTS				2FE	12,090,914	.102.4830	12,595,161	12,290,000	12,095,557		2,349			6.500	6.625	JD	66,571	798,850	04/13/2006	12/01/2035
18551*-AA-3	CLECO EVANGELINE LLC SR SEC BOND				3	12,457,742	.108.6080	14,049,369	12,935,851	12,596,846		19,405			8.820	9.341	MS	380,314	1,140,942	01/14/2000	09/02/2019
207597-DS-1	CONNECTICUT LIGHT AND POWER 1ST MTGE				1FE	4,007,161	.93.6770	4,683,850	5,000,000	4,009,950		2,880			5.750	6.402	MS	84,653	306,250	10/05/2007	09/15/2034
207597-DV-4	CONNECTICUT LIGHT AND POWER 1ST MORT				1FE	3,775,144	.101.1540	4,369,853	4,320,000	3,776,811		1,709			6.350	6.352	JD	22,860	137,160	10/05/2007	06/01/2036
207597-DX-0	CONNECTICUT LIGHT AND POWER 1ST MTGE				1FE	3,995,352	.93.2940	4,664,700	5,000,000	3,997,768		2,499			5.750	6.402	MS	95,833	306,250	10/05/2007	03/01/2037
209111-DE-0	CON EDISON CO N Y DEBS				1FE	8,992,880	.107.8440	8,627,520	8,000,000	8,343,186		(132,965)			8.125	6.122	MN	108,333	650,000	06/01/2002	05/01/2010
209111-EB-5	CON EDISON CO N Y BNDS				1FE	9,386,733	.97.5870	9,422,025	9,655,000	9,380,163		783			5.875	5.632	AO	141,808	567,231	01/03/2007	04/01/2033
209111-ED-1	CON EDISON CO N Y NTS				1FE	4,751,750	.87.5990	4,379,950	5,000,000	4,254,938		4,254			5.100	5.448	JD	11,333	255,000	08/09/2005	06/15/2033
209111-EJ-8	CON EDISON CO N Y BDS				1FE	7,881,808	.89.1980	8,919,800	10,000,000	7,899,592		21,648			5.250	5.880	JJ	262,500	262,500	01/03/2007	07/01/2035
209111-EM-1	CON EDISON CO N Y NTS				1FE	9,134,825	.101.8560	10,185,600	10,000,000	9,142,272		8,652			6.200	6.437	JD	27,556	620,000	07/05/2006	06/15/2036
209615-BS-1	CONSOLIDATED NATURAL GAS CO DEB				2FE	11,303,965	.105.4880	13,054,140	12,375,000	11,412,506		20,095			6.800	7.560	JD	37,400	841,500	08/07/2002	12/15/2027
209615-CA-9	CONSOLIDATED NATURAL GAS CO SR NTS				2FE	11,388,013	.95.9130	11,509,560	12,000,000	11,422,119		34,106			5.000	5.850	JD	50,000	300,000	07/02/2007	12/01/2014
210518-CE-4	CONSUMERS ENERGY CO 1ST MORT				2FE	11,942,760	.99.0890	11,890,680	12,000,000	11,955,226		3,954			5.500	5.555	FA	249,333	660,000	08/11/2004	08/15/2016
210518-CG-9	CONSUMERS ENERGY CO 1ST MORT				2FE	11,969,350	.96.2360	11,548,320	12,000,000	11,975,504		2,065			5.150	5.178	FA	233,467	618,000	01/21/2005	02/15/2017
210518-CL-8	CONSUMERS ENERGY CO BNDS				2FE	14,940,600	.98.8240	14,823,600	15,000,000	14,948,791		2,813			5.650	5.689	AO	178,917	847,500	03/21/2005	04/15/2020
233331-AJ-6	DTE ENERGY CO SNR NTS				2FE	6,438,445	.100.4010	6,526,065	6,500,000	6,439,346		137			6.375	6.196	AO	87,479	414,375	04/21/2003	04/15/2033
250847-DU-1	DETROIT EDISON SEC NTS				1FE	883,424	.102.6180	820,944	800,000	800,114		(1,467)			6.350	5.598	AO	10,724	50,800	08/09/2005	10/15/2032
264399-DK-9	DUKE ENERGY CORP SR NTS				1FE	2,683,800	.98.6810	2,960,430	3,000,000	2,712,851		6,035			6.000	6.869	JD	15,000	180,000	06/01/2002	12/01/2028
264399-EM-4	DUKE ENERGY CORP 1ST MORT				1FE	29,978,400	.96.5000	28,950,000	30,000,000	29,984,918		1,536			5.300	5.308	AO	397,500	1,590,000	09/18/2003	10/01/2015
271790-AF-4	EAST COAST POWER, LLC SERIES B SR SEC NOTE				2FE	2,467,119	.109.6980	2,994,744	2,729,990	2,566,977		16,284			7.536	8.778	MJSD	571	205,732	10/27/1999	07/01/2017
281023-AU-5	EDISON MISSION ENERGY 144A SNR NTS				3FE	2,000,000	.98.0000	1,960,000	2,000,000	2,000,000					7.000	7.000	MN	17,889	73,111	05/01/2007	05/15/2017
281023-AX-9	EDISON MISSION ENERGY 144A SNR NTS				3FE	9,065,000	.98.0000	8,820,000	9,000,000	9,063,101		(1,899)			7.200	7.109	MN	82,800	338,400	05/14/2007	05/15/2019
281023-BA-8	EDISON MISSION ENERGY 144A SNR NTS				3FE	4,015,000	.95.0000	3,800,000	4,000,000	4,014,844		(156)			7.625	7.588	MN	38,972	159,278	05/01/2007	05/15/2027
283677-AI-2	EL PASO ELECTRIC NTS				2FE	27,088,513	.93.4900	28,047,000	30,000,000	27,113,287		20,823			6.000	5.881	MN	230,000	1,800,000	10/03/2005	05/15/2035
283695-BE-3	EL PASO NATURAL GAS DEBS				2FE	2,050,000	.105.0500	2,101,000	2,000,000	2,046,869		(1,134)			7.500	7.270	MN	19,167	150,000	11/30/2004	11/15/2026
283695-BP-8	EL PASO NATURAL GAS SR UNSEC NT				2FE	25,220,045	.97.7410	25,140,940	25,722,000	25,253,640		33,184			5.950	6.115	AO	323,097	811,994	07/02/2007	04/15/2017
291641-AY-4	EMPIRE DISTRICT ELECTRIC CO SNR NTS				2FE	20,811,290	.94.0700	19,754,700	21,000,000	20,872,983		19,739			4.500	4.626	JD	42,000	945,000	03/08/2006	06/15/2013
29364N-AK-4	ENTERGY MISSISSIPPI INC 1ST MORT				2FE	19,947,600	.92.0440	18,408,800	20,000,000	19,959,813		2,882			4.950	4.975	JD	82,500	990,000	05/22/2003	06/01/2018
294549-AP-5	EQUITABLE RESOURCES INC SR NTS				2FE	4,861,492	.97.5870	4,879,350	5,000,000	4,870,595		10,040			5.000	5.089	AO	62,500	250,000	10/03/2005	10/01/2015
341081-EP-8	FLORIDA PIWR AND LT 1ST MTGE				1FE	6,385,980	.99.8380	5,990,280	6,000,000	6,370,267		(6,849)			5.850	5.398	FA	146,250	351,000	08/09/2005	02/01/2033
341081-EQ-6	FLORIDA PIWR AND LT NTS				1FE	12,910,375	.96.8350	12,104,375	12,500,000	12,895,768		(6,728)			5.625	5.398	AO	175,781	703,125	08/09/2005	04/01/2034
341081-ER-4	FLORIDA PIWR AND LT NTS				1FE	8,113,162	.101.1510	8,294,382	8,200,000	8,117,937		1,308			5.950	6.027	AO	121,975	487,900	10/09/2003	10/01/2033
373334-FX-4	GEORGIA POWER CO MTN FLT				1FE	20,000,000	.99.2600	19,852,000	20,000,000	20,000,000					5.085	5.085	FMAN	127,125	1,138,593	02/12/2004	02/17/2009
000000-00-0	HARBERT POWER FUND III, LLC SR NT				4Z	560,586	.102.2000	579,770	567,290	560,695		108			8.750	8.932	JD	138	14,231	05/31/2007	06/30/2020
437410-AB-9	HOMER CITY FUNDING LLC SER B SR SEC BOND				3FE	12,933,330	.109.0000	14,273,550	13,095,000	12,961,623		5,402			8.734	8.874	AO	285,929	1,143,717	12/06/2001	10/01/2026
45138L-AL-7	IDAHO POWER BNDS				1FE	6,212,081	.99.8620	6,990,340	7,000,000	6,220,195		8,323			6.000	6.042	AO	88,667	420,000	01/02/2003	

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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	*	For- eign	Bond Char	NAIC Des.	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	How Paid	Admitted Amount Due and Accrued	Gross Amount Received During Year	Acquired	Maturity
476556-CX-1	JERSEY CENTRAL PIWR & LIGHT SR NTS				2FE	9,964,400	.94	6510	10,000,000	9,964,925		525			6.150	6.176	JD	51,250	324,583	05/16/2007	06/01/2037
485134-BJ-8	KANSAS CITY POWER & LT SR UNSEC NT				2FE	22,514,637	100.8430	22,947,833	22,756,000	22,527,477		12,840			5.850	5.889	JD	706,289	706,289	10/15/2007	06/15/2017
493371-AH-3	KEYSPAN CORP BONDS				1FE	5,265,900	.85	0000	5,000,000	5,255,679		(4,596)			5.875	5.498	AO	73,438	293,750	08/09/2005	04/01/2033
494492-AA-9	KINCAID GEN SR SEC BDS 144A				2FE	15,572,832	110.7680	18,997,516	17,150,726	16,002,091		65,726			7.330	8.624	JD	55,873	1,257,148	09/01/2000	06/15/2020
50217B-AF-6	LSP ENERGY/LSP BATESVILLE FUND SER B SR SEC BDS				4FE	9,650,200	.94	9150	10,000,000	9,725,049		11,175			8.160	8.512	JJ	376,267	816,000	08/18/1999	07/15/2025
505588-BE-2	LACLEDE GAS 1ST MORT				1FE	8,096,850	102.5090	7,688,175	7,500,000	8,075,296		(9,647)			6.000	5.448	MN	75,000	450,000	08/09/2005	05/01/2034
552690-AF-6	MDU RESOURCES GROUP INC 1ST MORTGAGE				1FE	10,000,000	.98	9670	10,000,000	10,000,000					5.980	5.980	JD	26,578	598,000	12/17/2003	12/15/2033
594457-BT-9	MICHIGAN CONSOLIDATED GAS 1ST MORTGAGE				2FE	10,943,959	.94	3610	11,776,253	10,968,221		15,862			5.700	5.807	MS	209,456	711,360	01/05/2005	03/15/2033
610202-BK-8	MONONGAHELA POWER CO 144A 1st MTG				2FE	14,983,950	.96	8490	14,527,350	14,986,755		1,336			5.375	5.389	AO	170,208	806,250	10/11/2005	10/15/2015
610202-BL-6	MONONGAHELA POWER CO 144A 1ST MORTGAGE				2FE	15,023,077	.98	6970	14,804,550	15,025,143		(3,325)			5.700	5.537	MS	251,750	838,375	03/06/2007	03/15/2017
641423-BK-3	NEVADA POWER CO GEN REF MTGE				2FE	5,806,634	100.2380	6,014,280	6,000,000	5,811,727		5,137			5.875	5.947	JJ	162,542	665,000	10/09/2007	01/15/2015
641423-BP-2	NEVADA POWER CO SER N GEN REF MTG				2FE	9,796,300	101.2400	10,124,000	10,000,000	9,800,535		2,290			6.650	6.810	AO	166,250	665,000	04/18/2006	04/01/2036
641423-BS-6	NEVADA POWER CO SER O GEN REF MTG				2FE	10,300,679	102.3820	10,238,200	10,000,000	10,287,919		(10,724)			6.500	6.630	MN	83,056	650,000	07/26/2006	05/15/2018
641423-BU-1	NEVADA POWER CO GEN REF MTGE				2FE	4,542,200	102.4350	5,121,750	5,000,000	4,543,890		1,690			6.750	6.451	JJ	171,563	650,000	10/04/2007	07/01/2037
649840-CM-5	NEW YORK ST ELEC & GAS BDS				2FE	22,531,210	.90	8680	22,230,000	22,474,355		(9,634)			5.750	5.640	MN	213,038	1,278,225	12/01/2006	05/01/2023
653522-DJ-8	NIAGARA MOHAWK PIWR SR NOTES SER G				2FE	2,287,820	101.9920	2,039,840	2,000,000	2,041,571		(53,275)			7.750	4.883	AO	38,750	155,000	12/01/2002	10/01/2008
654730-B4-3	NISOURCE FINANCE CORPORATION SERIES D SR NT				.2	10,000,000	.86	4550	10,000,000	10,000,000					5.890	5.890	MN	53,992	589,000	07/21/2005	11/28/2025
664787-AD-0	NORTHERN BORDER PIPELINE BONDS				1FE	21,985,150	113.5200	22,704,000	20,000,000	21,799,951		(87,707)			7.500	6.462	AO	375,000	1,500,000	08/09/2005	09/15/2021
665228-CC-4	NORTHERN ILLINOIS GAS NTS				1FE	15,130,937	100.4120	14,057,680	14,000,000	15,087,998		(19,121)			5.900	5.343	JD	68,833	826,000	08/09/2005	12/01/2033
66526H-AR-9	NO INDIANA PUB SVC (NiSource) MTN				2FE	8,625,000	110.2900	8,271,750	7,500,000	8,260,596		(116,119)			7.350	5.212	JD	24,500	551,250	09/01/2004	07/08/2013
665789-AV-5	NORTHERN STATES PIWR-WISC SNR NTS				1FE	9,942,600	.98	5090	10,000,000	9,954,577		3,063			5.250	5.306	AO	131,250	525,000	09/25/2003	10/01/2018
67021C-AB-3	NSTAR NTS				1FE	595,980	.97	5700	600,000	596,957		403			4.875	4.970	AO	6,175	29,250	08/09/2005	04/15/2014
677347-CE-4	OHIO EDISON SR UNSEC NT				2FE	12,400,422	103.3530	13,539,243	13,100,000	12,414,352		6,232			6.875	6.216	JJ	415,288	450,313	04/03/2007	07/15/2036
678858-BF-7	OKLAHOMA GAS & ELEC BDS				1FE	11,780,917	.95	1700	13,323,800	11,799,283		18,622			5.750	5.779	JJ	371,194	805,000	01/04/2006	01/15/2036
678858-BG-5	OKLAHOMA GAS & ELEC NTS				1FE	9,788,463	.98	4890	10,000,000	9,802,206		14,617			5.150	5.192	JJ	237,472	515,000	01/04/2006	01/15/2016
679574-AH-6	OLD DOMIN ELECTRIC COOP 1ST MORT				1FE	10,499,952	.97	9750	10,499,952	10,499,952					5.675	5.677	JD	49,665	595,977	07/23/2006	12/01/2028
693304-AG-2	PECO ENERGY CO NTS				1FE	12,873,120	.99	1720	11,900,640	12,841,392		(14,225)			5.900	5.398	MN	118,000	708,000	08/09/2005	05/01/2034
694308-GE-1	PACIFIC GAS AND ELEC SR NTS				1FE	9,502,770	.99	8340	11,000,000	9,516,845		12,221			6.050	5.806	MS	221,833	665,500	01/04/2006	03/01/2034
69512E-GK-5	PACIFICORP MTN				1FE	7,716,000	112.2190	8,977,520	8,000,000	7,749,301		6,764			6.710	7.019	JJ	247,524	536,800	06/01/2002	01/15/2026
708653-AA-8	PENN AMERICAN WATER GEN MTGE BONDS 144A				.1	11,631,900	116.7990	11,679,900	10,000,000	11,536,197		(41,880)			7.800	6.380	MS	260,000	780,000	08/09/2005	09/01/2026
713291-AH-5	PEPCO HOLDINGS INC NTS				2FE	36,899,100	110.7600	39,873,600	36,000,000	36,844,595		(12,353)			7.450	7.244	FA	1,013,200	2,682,000	12/01/2002	08/15/2032
720186-AE-5	PIEDMONT NATURAL GAS BONDS				1FE	12,981,670	.96	4210	12,534,730	12,983,075		272			6.000	6.010	JJ	390,000	780,000	12/16/2003	12/19/2033
720180-AB-7	PIEDMONT NATURAL GAS MTN Deb Ser A				1FE	5,182,100	108.2000	5,410,000	5,000,000	5,157,600		(5,560)			6.870	6.547	JJ	171,750	343,500	12/01/2002	10/06/2023
720180-AE-1	PIEDMONT NATURAL GAS MTN SERIES B				1FE	16,033,160	115.3900	15,000,700	13,000,000	15,841,118		(83,789)			7.500	5.604	JJ	487,500	975,000	08/09/2005	10/09/2026
737679-CY-4	POTOMAC ELECTRIC POWER CO 1ST MORT				2FE	7,485,767	.80	6340	8,800,000	7,497,656		11,370			5.750	5.667	AO	106,822	506,000	04/01/2005	04/15/2034
744448-BX-8	PUBLIC SERVICE CO COLORADO SER 15 COLL TRST				1FE	24,962,100	100.8630	25,215,750	25,000,000	24,975,595		3,050			5.500	5.518	AO	343,750	1,375,000	09/17/2003	04/01/2014
744482-BG-4	P S CO NEW HAMPSHIRE 1ST MTGE				2FE	5,602,526	.98	7850	5,613,189	5,603,569		10,999			5.250	5.964	JJ	145,250	420,000	10/05/2007	07/15/2014
74531E-AA-0	PUGET ENERGY 1ST MTGE				2FE	14,793,263	107.9470	17,185,162	15,920,000	14,891,790		20,771			7.020	7.653	MS	329,066	1,117,584	12/01/2002	12/01/2027
74531E-AB-8	PUGET ENERGY 1ST MTGE				2FE	22,315,096	108.6730	23,908,060	22,000,000	22,315,108		(23,677)			6.740	6.489	MS	436,602	1,482,800	10/03/2005	06/15/2018
797440-BF-0	SAN DIEGO GAS & ELEC 1st MTG				1FE	6,919,220	.91	5330	7,000,000	6,922,585		1,211			5.350	5.428	MN	47,853	374,500	08/09/2005	05/15/2035
814877-AR-3	SEC PAC (GA PIWR) RAIL CAR LEASE	1			.1	8,136,745	100.7500	7,882,472	7,823,793	7,950,615		(35,974)			10.110	9.302	JJ	331,774	792,098	12/01/2002	07/30/2012
826418-BD-6	SIERRA PACIFIC POWER SER M GEN REF MTG				2FE	6,991,530	.99	1240	6,938,680	6,993,642		569			6.000	6.014	MN	53,667	420,000	03/20/2006	05/15/2016
826418-BE-4	SIERRA PACIFIC POWER GEN REF MTG				2FE	9,084,400	102.4350	10,243,500	10,000,000	9,087,779		3,380			6.750	6.451	JJ	343,125	877,839	10/04/2007	07/01/2037
837004-BV-1	SO CAROLINA ELEC AND GAS 1ST MTGE				1FE	8,202,530	107.7400	7,541,800	7,000,000	8,149,842		(22,881)			6.625	5.398	FA	193,229	463,750	08/09/2005	02/01/2032
837004-BX-7	SO CAROLINA ELEC AND GAS 1ST MORT				1FE	16,282,588	.90	7850	15,036,720	16,295,225		4,834			5.300	5.418	MN	112,168	877,839	08/09/2005	05/15/2033
842400-EB-5	SO CALIF EDISON SR NOTE				1FE	6,831,675	.97	0000	7,500,000	6,887,976		11,603			6.650	7.419	AO	124,688	498,750	06/01/2002	04/01/2029
842400-ES-8	SO CALIF EDISON 1ST MORT				1FE	21,177,268	101.1590	23,919,046	23,645,000	21,201,210		20,774			6.000	5.834	JJ	654,178	1,418,700	01/04/2006	01/15/2034
842400-EV																					

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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
CUSIP Identification	Description	* Foreign	Bond Char	NAIC Des.	Actual Cost	Rate Used to Obtain Fair Value	Fair Value	Par Value	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	Rate of	Effective Rate of	How Paid	Admitted Amount Due and Accrued	Gross Amount Received During Year	Acquired	Maturity
882440-AS-9	TEXAS GAS TRANSMISSION NTS			2FE	33,870,849	95.2860	32,606,869	34,220,000	33,958,291		26,799			4.600	4.718	JD	131,177	1,574,120	04/21/2004	06/01/2015
893570-BM-2	TRANSCONTINENTAL GAS PL DEBS			2FE	10,888,400	106.2500	10,625,000	10,000,000	10,475,016	(13,384)				7.250	6.443	JD	60,417	362,500	05/31/2007	12/01/2026
89566E-AA-6	TRISTATE GEN&TRANS ASSN 144A BDS			1FE	12,227,265	99.8070	12,246,898	12,270,580	12,229,643	2,378				6.040	6.111	JJ	310,868	370,572	06/22/2007	01/31/2018
89566E-AB-4	TRISTATE GEN&TRANS ASSN 144A BDS			1FE	26,431,400	102.7730	24,665,520	24,000,000	26,357,995	(73,405)				7.144	6.198	JJ	719,163	1,714,560	01/22/2007	07/31/2033
902691-AE-4	UGI CORP SR NTS			1FE	9,000,000	102.5820	9,232,380	9,000,000	9,000,000					6.206	6.206	MS	141,187	581,813	09/12/2006	09/30/2036
902690-AL-3	UGI CORP NTS			1FE	9,157,747	101.5490	11,170,390	11,000,000	9,172,198		14,277			6.133	6.107	MN	86,203	674,630	10/12/2004	10/15/2034
906548-CA-8	UNION ELECTRIC CO SEC NTS		C	1FE	4,003,762	95.4010	3,816,040	4,000,000	4,010,387	(206)				5.100	5.091	FA	85,000	204,000	07/23/2003	08/01/2018
906548-CA-8	UNION ELECTRIC CO SEC NTS			1FE	6,506,114	95.4010	6,201,065	6,500,000	6,497,344	(335)				5.100	5.091	FA	138,125	331,500	07/23/2003	08/01/2018
906548-CD-2	UNION ELECTRIC CO SECURED NT			1FE	4,616,581	92.0240	4,601,200	5,000,000	4,630,845	24,025				5.000	6.342	FA	104,167	250,000	07/05/2006	02/01/2020
910637-PF-8	UNITED ILLUMINATING CO SERIES F SR NT			2Z	6,000,000	98.1600	5,889,600	6,000,000	6,000,000					6.510	6.510	JD	27,125		12/06/2007	12/06/2037
910637-PE-0	UNITED ILLUMINATING CO SERIES E SR NT			2Z	8,000,000	98.1590	7,852,720	8,000,000	8,000,000					6.510	6.510	MS	167,813		09/05/2007	09/05/2037
918005-AT-6	UTILICORP UTI SEN NTS			3FE	6,093,300	116.1600	6,969,600	6,000,000	6,075,584	(2,867)				8.270	8.117	MN	63,403	496,200	11/03/1999	11/15/2021
922406-AF-2	VECTREN CAPITAL CORPORATION SERIES C SR NT			1	5,000,000	96.6440	4,832,200	5,000,000	5,000,000					5.310	5.310	JD	11,800	265,500	08/04/2005	12/15/2015
927804-EW-0	VIRGINIA ELEC & POWER SR UNSUB NTS			2FE	31,147,341	98.8220	31,445,160	31,820,000	31,190,923	44,151				5.250	5.258	JD	74,247	1,670,550	01/03/2006	12/15/2015
927804-FA-7	VIRGINIA ELEC & POWER SR NTS			2FE	9,924,565	97.8480	10,562,692	10,795,000	9,930,022	5,368				6.000	6.182	JJ	298,662	413,850	07/02/2007	01/15/2036
927804-FB-5	VIRGINIA ELEC & POWER SR UNSEC NT			2FE	13,278,090	96.4880	14,473,200	15,000,000	13,298,389	20,299				6.000	6.282	MN	115,000	445,000	07/02/2007	05/15/2037
93936K-BB-4	WASHINGTON NATURAL GAS SECURED MTN			2FE	2,775,000	110.3270	2,758,175	2,500,000	2,772,654	(2,346)				7.350	5.588	JD	8,167	91,875	12/01/2007	09/11/2015
95709T-AA-8	WESTAR ENERGY INC 1ST MORT			2FE	6,045,976	101.9660	6,117,960	6,000,000	6,043,300	(2,676)				6.000	5.856	JJ	180,000		07/02/2007	07/01/2014
95709T-AD-2	WESTAR ENERGY INC 1ST WORT			2FE	27,783,596	93.5370	28,061,100	30,000,000	27,862,132	78,032				5.100	5.089	JJ	705,500	1,530,000	07/01/2005	07/15/2020
958587-BD-8	WESTERN MASS ELECTRIC CO NTS			2FE	7,455,150	97.1920	7,289,400	7,500,000	7,471,509	4,235				5.000	5.078	MS	125,000	375,000	09/25/2003	09/01/2013
96432W-AB-1	WHITE PINE HYDRO, LLC(OPCO) SERIES C SR NT			2	10,000,000	103.4290	10,342,900	10,000,000	10,000,000					6.960	6.960	JJ	330,600	38,667	05/30/2007	07/10/2037
97180*-LJ-5	WILM (TUCSON ELEC) SEC NT SER B-1		1	3	328,563	100.0000	328,563	328,563	328,563					10.211	10.209	JJ	16,774	33,548	12/15/1992	01/01/2008
97180*-LJ-2	WILM (TUCSON ELEC) SEC NT SER B-2		1	3	225,124	100.0000	225,124	225,124	225,124					10.211	10.209	JJ	11,493	22,987	12/15/1992	01/01/2008
97180*-LJ-0	WILM (TUCSON ELEC) SEC NT SER B-3		1	3	108,929	100.2800	109,234	108,929	108,929					10.211	10.209	JJ	5,561	11,122	12/15/1992	01/01/2009
97180*-LJ-8	WILM (TUCSON ELEC) SEC NT SER B-4		1	3	180,537	99.9840	180,508	180,537	180,537					10.211	10.209	JJ	9,217	18,434	12/15/1992	01/01/2008
97180*-LJ-6	WILM (TUCSON ELEC) SEC NT SER B-5		1	3	299,057	99.9840	299,009	299,057	299,057					10.211	10.209	JJ	15,268	30,536	12/15/1992	01/01/2008
97180*-LJ-1	WILM (TUCSON ELEC) SEC NT SER B-6		1	3	711,440	99.9850	711,333	711,440	711,440					10.211	10.209	JJ	36,321	72,643	12/15/1992	01/01/2009
97180*-LJ-9	WILM (TUCSON ELEC) SEC NT SER B-7		1	3	441,556	101.5490	441,556	441,556	441,556					10.211	10.209	JJ	22,543	45,086	12/15/1992	01/01/2009
976656-BW-7	WISC ELECTRIC POWER NTS		SD	1FE	4,783,769	94.9880	4,559,424	4,800,000	4,787,123	159				5.625	5.646	MN	34,500	270,000	08/09/2005	05/15/2033
976656-BW-7	WISC ELECTRIC POWER NTS			1FE	23,221,213	94.9880	22,132,204	23,300,000	23,227,850	773				5.625	5.646	MN	167,469	1,310,625	08/09/2005	05/15/2033
976843-BD-3	WISCONSIN PUBLIC SERVICE NTS			1FE	793,464	97.8140	792,512	800,000	795,128	694				4.800	4.920	JD	3,200	38,400	08/09/2005	12/01/2013
05534Z-AC-0	TERASEN GAS INC MTN SERIES D		C	1FE	7,501,283	101.1500	7,091,829	7,011,200	7,070,690	(129,779)				6.200	4.128	JD	35,728	407,732	09/29/2004	06/02/2008
05534Z-AF-3	TERASEN GAS INC MTN			1FE	23,283,801	119.2240	26,075,407	21,870,938	23,197,502	(25,887)				6.950	6.427	MS	424,776	1,425,748	09/29/2004	09/21/2029
66990Z-AZ-8	NOVA SCOTIA POWER CORP CPN STRIP			2	1,560,493	52.2334	1,984,871	3,806,080	1,831,645	97,091				254,743			5,906		03/30/2005	07/25/2020
66990Z-BA-2	NOVA SCOTIA POWER CORP CPN STRIP		C	2	1,429,183	49.3288	1,874,494	3,806,080	1,685,943	92,079				234,244			6,093		03/30/2005	07/25/2021
66990Z-BB-0	NOVA SCOTIA POWER CORP CPN STRIP		C	2	1,303,582	46.5744	1,769,827	3,806,080	1,545,611	86,931				214,529			6,283		03/30/2005	07/25/2022
66990Z-BC-8	NOVA SCOTIA POWER CORP CPN STRIP		C	2	1,086,255	42.9686	1,632,808	3,806,080	1,349,330	81,527				186,796			6,774		09/29/2004	07/25/2023
66990Z-BD-6	NOVA SCOTIA POWER CORP CPN STRIP		C	2	1,015,843	38.8621	1,476,759	3,806,080	1,261,949	76,269				174,698			6,776		09/29/2004	07/25/2024
66990Z-BE-4	NOVA SCOTIA POWER CORP CPN STRIP		C	2	950,759	34.9058	1,326,419	3,806,080	1,181,019	71,357				163,496			6,774		09/29/2004	07/25/2025
66990Z-BF-1	NOVA SCOTIA POWER CORP CPN STRIP		C	2	889,481	31.1998	1,185,594	3,806,080	1,104,901	66,759				152,958			6,774		09/29/2004	07/25/2026
66990Z-BG-9	NOVA SCOTIA POWER CORP CPN STRIP		C	2	832,009	27.7443	1,054,284	3,806,080	1,033,537	62,453				143,080			6,775		09/29/2004	07/25/2027
66990Z-BH-7	NOVA SCOTIA POWER CORP CPN STRIP		C	2	778,343	25.6410	974,356	3,806,080	966,880	58,428				133,851			6,775		09/29/2004	07/25/2028
66990Z-BJ-3	NOVA SCOTIA POWER CORP CPN STRIP		C	2	763,119	24.4390	928,684	3,806,080	915,351	54,873				126,756			6,718		03/30/2005	07/25/2029
89352L-AC-4	TRANSCANADA PIPELINES MTN - YANKEE		C	1FE	3,611,090	111.2990	3,895,465	3,500,000	3,593,063	(2,632)				7.060	6.800	AO		247,100	12/11/1998	10/14/2025
89353Z-AP-3	TRANS-CANADA PIPELINES MTN		F	1FE	9,987,955	130.0290	10,418,964	8,012,800	9,828,842	(49,947)				8.290	6.192	FA	271,164	623,059	09/29/2004	02/05/2026
05257H-AF-8	AUSTRALIAN GAS LIGHT 144A NTS			2FE	9,978,000	99.4660	9,946,600	10,000,000	9,984,299	1,602				5.300	5.325	MS	141,333	530,000	09/22/2003	09/25/2015
29244T-AA-9	EMPRESA NACIONAL ELECTRIC SR NTS		F	2FE	2,996,930	111.3620	3,786,308	3,400,000	3,034,765	6,993				7.875	9.069	FA	111,563	267,750	01/24/2001	02/01/2027
29268B-AA-9	ENEL FINANCE INTERNATION 144A CO GUARNT		F	1FE	9,978,700	101.1100	10,111,000	10,000,000	9,978,909	209				5.700	5.749	JJ	159,917		09/13/2007	01/15/2013
29268B-AB-7	ENEL FINANCE INTERNATION 144A CO GUARNT		F	1FE	24,744,401	101.2020	25,300,500	25,000,000	24,754,237	9,836				6.250	6.182	MS	498,368		10/04/2007	09/15/2017

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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	* Foreign	Bond Char	NAIC Des.	Actual Cost	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	How Paid	Admitted Amount Due and Accrued	Gross Amount Received During Year	Acquired	Maturity	
02107-AE-6	CONTACT ENERGY LTD SERIES C SR NTS	F		2	15,674,720	94,4530	15,112,480	16,000,000	15,707,485		32,763		5,310	5,621	MS		219,480	849,600	12/07/2006	03/28/2015	
3299999	Public Utilities - Issuer Obligations				2,075,158,575	XXX	2,115,605,066	2,148,629,615	2,078,828,791		1,128,165		7,563,437	XXX	XXX	XXX	30,439,378	115,615,073	XXX	XXX	
3899999	Total - Public Utilities Bonds				2,075,158,575	XXX	2,115,605,066	2,148,629,615	2,078,828,791		1,128,165		7,563,437	XXX	XXX	XXX	30,439,378	115,615,073	XXX	XXX	
Industrial and Miscellaneous - Issuer Obligations																					
00036A-AB-1	AARP SERIES 144A			1FE	12,338,300	128,2350	12,823,500	10,000,000	12,236,375		(44,743)		7,500	5,747	MN		125,000	750,000	08/09/2005	05/01/2031	
00101A-AA-3	ADOP CO (AVERY DENNISON) 144A CO GUARNT			2FE	9,952,900	102,1590	10,215,900	10,000,000	9,953,866		966		6,625	6,690	AO		176,667		09/20/2007	10/01/2017	
001383-F*-4	AT&T MATCHED FINDG 144A ASSET ALLC NT			1	31,305,095	27,2620	32,381,804	118,780,000	31,305,196		13				MAT				12/01/2007	08/24/2020	
00184A-AC-9	TIME WARNER INC NTS			2FE	8,217,680	110,6620	8,852,960	8,000,000	8,202,975		(3,210)		7,625	7,395	FA		128,778	610,000	02/07/2002	04/15/2031	
001920-AB-3	ARCO CHEMICAL CO DEB			3FE	2,910,000	97,0000	2,910,000	3,000,000	2,926,896		2,985		9,800	10,155	FA		122,500	294,000	07/07/2000	02/01/2020	
00209A-AF-3	AT & T WIRELESS BND			1FE	12,988,690	132,8700	17,273,100	13,000,000	12,989,740		134		8,750	8,758	MS		379,167	1,137,500	03/01/2001	03/01/2031	
00209T-AA-3	AT&T BROADBAND CORP NTS			2FE	19,038,148	104,0000	21,693,360	20,859,000	19,718,316		161,033		8,375	9,738	MS		514,377	1,746,941	11/18/2002	03/15/2013	
002819-AC-4	ABBOTT LABORATORIES NTS			1FE	9,437,633	105,9330	11,652,630	11,000,000	9,445,067		7,435		6,150	6,179	MN		97,717		11/06/2007	11/30/2037	
002824-AT-7	ABBOTT LABORATORIES NTS			1FE	4,958,250	104,5700	5,228,500	5,000,000	4,963,569		3,267		5,875	5,987	MN		37,535	293,750	06/21/2006	05/15/2016	
007634-AA-6	AEGON FUNDING CORP COMPANY GUARNT			1FE	18,762,960	95,7090	18,041,147	18,850,000	17,724,241		1,398		5,750	5,534	JD		48,172	1,083,875	04/02/2007	12/15/2020	
00785*-AA-9	AEGIS TEXAS VENTURE FUND, LP SR NT			1FE	1,050,000	100,4410	1,119,917	1,115,000	1,050,581		581		8,920	10,918	JD		3,592		12/18/2007	08/01/2011	
00817Y-AF-5	AETNA INC NTS			1FE	15,968,640	99,0010	15,840,160	16,000,000	15,969,477		356		6,625	6,640	JD		47,111	1,060,000	06/06/2006	06/15/2036	
009158-AJ-5	AIR PRODUCTS & CHEMICALS DEBS			1FE	7,140,700	131,6760	9,217,320	7,000,000	7,114,868		(4,518)		8,750	8,541	AO		129,306	612,500	01/10/2000	04/15/2021	
00915X-BZ-3	AIR PRODUCTS & CHEMICALS SER F MTN			1FE	9,968,400	102,9470	10,294,700	10,000,000	9,990,612		4,489		6,240	6,293	JD		27,733	624,000	06/01/2002	01/13/2010	
013817-AJ-0	ALCOA INC BDS			2FE	9,968,500	94,4260	9,442,600	10,000,000	9,969,436		936		5,900	5,927	FA		245,833	304,833	01/22/2007	02/01/2027	
013817-AP-6	ALCOA INC SR NTS			2FE	9,681,000	97,3750	9,377,500	10,000,000	9,696,996		14,032		5,720	5,815	FA		203,378	286,000	04/02/2007	02/23/2019	
017475-AC-8	ALLEGIANCE CORP DEBS			2FE	19,501,132	103,0560	20,611,200	20,000,000	19,510,272		(27,156)		7,000	5,405	AO		295,556	1,400,000	07/01/2003	10/15/2026	
01854#-BF-7	CIT GRP/EOP FIN (Bombardier) SEC NT			1	10,471,351	106,4360	11,145,287	10,471,351	10,471,351				8,160	8,160	JJ		424,858	854,462	09/20/2000	01/02/2023	
01878#-AA-3	ALLIANCE RESOURCE SR NT			2	10,500,000	109,2860	11,475,030	10,500,000	10,500,000				8,310	8,310	FA		317,511	872,550	07/19/1999	08/20/2014	
019512-AM-4	HONEYWELL INTERNATIONAL ALLIED-SIGNAL			1FE	8,754,180	143,2890	8,597,340	6,000,000	8,650,461		(45,361)		9,065	5,740	JD		45,325	543,900	08/09/2005	06/01/2033	
020002-AQ-4	ALLSTATE CORP BDS			1FE	9,548,000	86,7570	8,675,700	10,000,000	9,566,188		7,501		5,350	5,674	JD		44,583	535,000	08/09/2005	06/01/2033	
020039-DC-4	ALLTEL CORPORATION BND			5FE	20,365,880	76,5000	15,300,000	20,000,000	20,352,508		(6,317)		7,875	7,706	JJ		387,500	1,575,000	03/30/2005	07/01/2032	
022249-AU-0	ALUMINUM COMPANY OF AMERICA NTS			2FE	12,673,013	103,9170	12,251,814	11,790,000	12,611,606		(28,062)		6,750	5,655	JJ		366,964	795,825	08/09/2005	01/15/2028	
022249-BA-3	ALUMINUM COMPANY OF AMERICA BND			2FE	15,875,331	105,1830	15,598,639	14,830,000	15,830,086		(66,644)		6,500	5,669	JD		42,842	963,950	04/04/2006	06/15/2018	
023551-AF-1	AMERADA HESS SR NOTES			2FE	9,875,400	118,3610	11,836,100	10,000,000	9,887,346		1,888		7,875	7,985	AO		196,875	787,500	09/28/1999	10/01/2029	
023551-AJ-3	AMERADA HESS BDS			2FE	8,701,133	112,3270	10,131,895	9,020,000	8,707,650		2,744		7,300	7,096	FA		248,752	658,460	07/05/2006	08/15/2031	
02406P-AE-0	AMERICAN AXLE & MFG SNR NTS			3FE	9,986,100	84,0000	8,400,000	10,000,000	9,990,669		1,264		5,250	5,268	FA		204,167	525,000	02/05/2004	02/11/2014	
025816-AQ-2	AMERICAN EXPRESS CO NTS			1FE	9,970,500	99,2830	9,928,300	10,000,000	9,981,799		2,796		4,875	4,913	JJ		224,792	487,500	07/22/2003	07/15/2013	
026609-AC-1	AMERICAN HOME PROD (WYETH) DEBS			1FE	19,711,260	110,5850	19,905,300	18,000,000	19,465,399		(55,828)		7,250	6,403	MS		435,000	1,305,000	12/20/2002	03/01/2023	
029717-AQ-8	AMERICAN STANDARD INC CO GUAR NTS			2FE	14,756,582	96,5900	14,705,828	15,225,000	14,789,054		27,407		5,500	5,347	AO		209,344	837,375	07/01/2005	04/01/2015	
03079#-AA-6	AMERIGAS PROPANE, LP			2	10,709,440	101,2710	10,127,100	10,000,000	10,162,018		(120,682)		7,110	5,758	JJ		347,600	711,000	12/01/2002	03/31/2009	
03079#-AB-4	AMERIGAS PROPANE, LP			2	8,000,000	105,6580	8,452,640	8,000,000	8,000,000				8,500	8,500	JJ		340,000	680,000	03/10/2000	07/01/2010	
031100-B*-0	AMETEK, INC. SERIES A SR NT			2Z	10,000,000	101,3090	10,130,900	10,000,000	10,000,000				6,200	6,200	JD		22,389		12/18/2007	12/18/2017	
032479-AD-9	ANADARKO FINANCE BDS			2FE	6,650,176	112,4320	7,870,240	7,000,000	6,653,578		3,691		7,500	7,577	MN		87,500	525,000	04/19/2001	05/01/2031	
032511-AN-7	ANADARKO PETROLEUM DEBS		SD	2FE	16,951,057	107,7390	18,854,325	17,500,000	16,962,419		8,133		7,200	7,458	MS		1,260,000		07/31/2002	03/15/2029	
032511-AN-7	ANADARKO PETROLEUM DEBS			2FE	4,877,061	107,7390	5,424,659	5,035,000	4,941,253		2,340		7,200	7,458	MS		106,742	362,520	07/31/2002	03/15/2029	
035229-CJ-0	ANHEUSER BUSCH CO			1FE	1,221,776	111,8860	1,213,275	1,020,000	1,213,275		(3,691)		6,800	5,400	FA		28,900	69,360	08/09/2005	08/20/2032	
035229-CQ-4	ANHEUSER BUSCH CO DEBS			1FE	10,781,800	101,1720	10,117,200	10,000,000	10,750,112		(13,918)		5,950	5,400	JJ		274,361	595,000	08/09/2005	01/15/2033	
035229-CV-3	ANHEUSER BUSCH CO NTS		SD	1FE	12,926,550	97,3650	12,657,450	13,000,000	12,945,351		4,815		5,050	5,110	AO		138,594	656,500	10/08/2003	10/15/2016	
035229-CV-3	ANHEUSER BUSCH CO NTS			1FE	26,847,450	97,3650	26,288,550	27,000,000	26,886,499		10,001		5,050	5,110	AO		287,850	1,363,500	10/08/2003	10/15/2016	
037411-AR-6	APACHE CORPORATION SR UNSEC NT			1FE	30,731,246	99,1820	34,738,496	35,025,000	30,772,589		41,361		6,000	6,174	JJ		969,025	986,538	07/02/2007	01/15/2037	
000000-00-0	ARAMARK CORP TERM LOAN B		2	3FE	4,454,339	95,1250	4,454,339	4,225,299	4,441,839		(1,099)		7,631	7,509	JAJO		61,198	237,909	04/11/2007	01/26/2014	
038521-AD-2	ARAMARK CORP 144A SNR NTS		1	4FE	8,959,688	101,2500	8,859,375	8,750,000	8,934,223		(25,465)		8,500	7,987	FA		309,896	382,205	02/09/2007	02/01/2013	
039483-AN-2	ARCHER DANIELS MIDLAND CO DEB			1FE	15,313,219	107,9200	15,404,501	14,274,000	15,220,090		(23,705)		6,750	6,167	JD		963,495		08/05/2003	12/15/2027	
039483-AR-3	ARCHER DANIELS MIDLAND CO DEBS			1FE	22,586,916	108,3300	22,749,300	21,000,000	22,510,253		(36,822)		6,625	6,010	MN		231,875	1,391,250	08/09/2005	05/01/2029	
039483-AS-1</																					

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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
CUSIP Identification	Description	* Foreign	Bond Char	NAIC Des.	Actual Cost	Fair Value	Fair Value	Par Value	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	Rate of	Effective Rate of	How Paid	Admitted Amount Due and Accrued	Gross Amount Received During Year	Acquired	Maturity
053807-AM-5	AVNET INC SNR NTS			2FE	11,835,980	99,825,000	11,979,000	12,000,000	11,858,126		12,845			6.000	6.196	MS	240,000	570,000	04/05/2007	09/01/2015
053807-AN-3	AVNET INC SNR NTS			2FE	2,986,350	104,866,000	3,145,980	3,000,000	2,988,690	1,027				6.625	6.688	MS	58,521	200,406	09/07/2006	09/15/2016
054303-AR-3	AVON PRODUCTS INC NTS			1FE	9,948,900	92,121,000	9,212,100	10,000,000	9,961,241	2,863				4.200	4.246	JJ	193,667	420,000	06/16/2005	07/15/2018
054937-AE-7	BB AND T CORPORATION SUB NOTES			1FE	20,660,970	97,062,000	20,383,020	21,000,000	20,746,611	24,534				5.200	5.387	JD	24,267	1,092,000	08/09/2005	12/23/2015
054937-AG-2	BB AND T CORPORATION SUB NTS			1FE	9,455,000	92,334,000	9,141,066	9,900,000	9,501,580	27,042				4.900	5.171	JD	1,348	485,100	10/03/2005	06/30/2017
05523U-AD-2	BAE SYSTEMS HOLDINGS INC 144A NTS			2FE	27,958,735	97,102,000	27,669,215	28,495,000	28,004,539	45,221				5.200	5.478	FA	559,768	1,351,740	03/21/2007	08/15/2015
05565E-C*-4	BMW US CAPITAL, LLC SR NT			1	16,581,385	98,777,000	19,755,400	20,000,000	16,609,599	28,215				5.940	5.940	JD	79,200	1,188,000	10/07/2004	12/07/2034
05566G-AA-7	BNP PARIBAS LLC 144A CO GUARNT			1FE	9,825,600	96,517,000	9,651,700	10,000,000	9,880,425	13,676				5.125	5.331	JJ	236,319	512,500	09/08/2005	01/15/2015
057224-AK-3	BAKER HUGHES INC SR NTS			1FE	897,158	108,364,000	812,730	750,000	889,123	(3,495)				6.875	5.390	JJ	23,776	51,563	08/09/2005	01/15/2029
058498-AL-0	BALL CORP SR NTS		1	3FE	16,653,970	99,250,000	16,872,500	17,000,000	16,685,522	20,846				6.625	6.879	MS	331,618	1,126,250	11/27/2006	03/15/2018
060505-BG-8	BANKAMERICA CORPORATION SUB NTS			1FE	9,688,100	97,683,000	9,768,300	10,000,000	9,766,193	22,884				5.250	5.620	JD	43,750	525,000	05/05/2004	12/01/2015
060505-CM-4	BANKAMERICA CORPORATION MTN FLT			1FE	20,000,000	98,559,000	19,711,800	20,000,000	20,000,000					4.969	4.969	FMAN	129,740	1,117,964	08/09/2006	08/15/2011
060505-DB-7	BANKAMERICA CORPORATION SUB NOTES			1FE	14,651,200	96,403,000	14,460,450	15,000,000	14,676,022	14,252				5.490	5.513	MS	242,475	608,475	01/04/2007	03/15/2019
06050T-JP-8	BANK OF AMERICA NA SUB NTS			1FE	5,004,600	102,553,000	5,127,650	5,000,000	5,003,953	(350)				6.000	5.988	JD	13,333	300,000	06/21/2006	06/15/2016
06406H-BC-2	BANK OF NEW YORK CO INC SR NTS			1FE	15,000,000	98,160,000	14,724,000	15,000,000	15,000,000					4.984	5.450	MJSD	18,825	621,821	03/20/2007	03/23/2012
071813-AM-1	BAXTER INT'L INC DEBS			1FE	16,422,589	107,114,000	18,209,380	17,000,000	16,438,430	3,585				6.625	6.364	FA	425,472	1,126,250	10/03/2005	02/15/2028
071813-AU-3	BAXTER INT'L INC NTS			1FE	4,755,986	96,038,000	4,417,748	4,600,000	4,704,907	(12,191)				4.625	4.254	MS	62,643	212,750	06/18/2003	03/15/2015
071813-AW-9	BAXTER INT'L INC SR UN SEC NTS		C	1FE	5,179,318	103,904,000	5,195,200	5,000,000	5,169,631	(9,208)				5.900	5.943	MS	98,333	313,847	08/09/2005	09/01/2016
072732-AA-8	BAYER CORP 144 A SR NTS			2FE	800,926	113,473,000	794,311	700,000	781,693	(8,332)				7.125	5.271	AO	12,469	49,875	08/09/2005	10/01/2015
072732-AC-4	BAYER CORP 144A DEBS			2FE	4,714,384	107,991,000	5,680,327	5,260,000	4,722,632	2,444				6.650	5.576	FA	132,143	349,790	01/04/2006	02/15/2028
07556Q-AN-5	BEAZER HOMES USA SR NTS		1	4FE	2,972,880	72,000,000	2,160,000	3,000,000	2,978,438	2,109				6.875	6.999	JJ	95,104	206,250	06/01/2005	07/15/2015
07556Q-AO-8	BEAZER HOMES USA SR NTS		LS	4FE	1,734,000	74,500,000	1,291,830	1,734,000	1,734,000					8.125	8.125	JD	6,261	140,888	06/01/2006	06/15/2016
07556Q-AP-8	BEAZER HOMES USA SR NTS			4FE	266,000	74,500,000	198,170	266,000	266,000					8.125	8.125	JD	961	21,613	06/01/2006	06/15/2016
075887-AN-9	BECTON, DICKINSON AND COMPANY DEB			1FE	15,898,413	108,277,000	15,898,400	13,935,000	15,775,594	(50,688)				7.000	5.848	FA	406,438	975,450	08/09/2005	08/01/2027
075887-AT-6	BECTON, DICKINSON AND COMPANY SR NTS			1FE	9,689,200	94,352,000	9,435,200	10,000,000	9,716,898	20,272				4.900	5.260	AO	103,444	490,000	08/09/2005	04/15/2018
077454-AC-0	BELDEN CDT INC SR SUB NT		1	3FE	12,990,000	97,500,000	12,675,000	13,000,000	12,986,910	(3,090)				7.000	6.989	MS	267,944	452,472	08/01/2007	03/15/2017
081331-AJ-9	BELVOIR LAND LLC BDS			1FE	7,787,223	94,119,000	9,411,900	10,000,000	7,796,743	7,788				5.750	5.477	JD	25,556	575,000	07/01/2005	12/15/2047
084664-AD-3	BERKSHIRE HATHAWAY FIN SNR NTS			1FE	679,224	100,214,000	701,498	700,000	684,493	2,251				4.625	5.072	AO	6,835	32,375	08/09/2005	10/15/2013
08658E-AA-5	BEST FOODS MTNF			1FE	10,765,980	108,475,000	10,847,500	10,000,000	10,726,583	(19,352)				6.625	5.988	AO	139,861	662,500	08/09/2005	04/15/2028
091797-AM-2	BLACK & DECKER CORP NTS			2FE	9,819,132	94,725,000	9,661,950	10,200,000	9,909,222	34,539				4.750	5.252	MN	80,750	484,500	04/12/2005	11/01/2014
091797-AN-0	BLACK & DECKER CORP SNR NTS			2FE	8,464,895	99,786,000	8,481,810	8,500,000	8,467,909	2,679				5.750	5.805	MN	62,451	487,392	11/13/2006	11/15/2016
091802-AB-4	BLACK & DECKER CORP 144A			2FE	30,398,197	107,601,000	33,356,310	31,000,000	30,500,844	2,369				7.050	7.004	JJ	1,092,750	2,185,500	11/13/2006	07/01/2028
097014-AG-9	BOEING CAPITAL NTS		SD	1FE	9,387,146	107,356,000	10,735,600	10,000,000	9,460,786	70,308				6.500	6.360	FA	245,556	650,000	01/15/2002	02/15/2012
097014-AG-9	BOEING CAPITAL NTS			1FE	2,604,933	107,356,000	2,979,129	2,775,000	2,625,368	19,510				6.500	6.360	FA	68,142	180,375	01/15/2002	02/15/2012
097023-AK-1	BOEING COMPANY DEB			1FE	28,625,640	129,523,000	31,085,520	24,000,000	28,528,529	(34,139)				7.875	6.499	AO	399,000	1,890,000	08/09/2005	04/15/2043
097023-AO-8	BOEING COMPANY DEBS			1FE	7,095,216	124,186,000	6,761,928	5,445,000	7,060,277	(15,184)				7.500	5.560	FA	154,275	408,375	08/09/2005	08/15/2042
097023-AU-9	BOEING COMPANY BONDS			1FE	10,591,365	104,943,000	11,019,015	10,500,000	10,582,534	(4,577)				6.125	5.710	FA	242,958	643,125	10/03/2005	02/15/2033
099724-AC-0	BORG-WARNER AUTOMOTIVE SENIOR NOTE			2FE	38,440,918	110,173,000	42,636,951	38,700,000	38,471,875	4,453				7.125	7.179	FA	881,451	2,757,375	05/03/1999	02/15/2029
101137-AD-9	BOSTON SCIENTIFIC CORP BDS			3FE	38,029,173	85,500,000	34,200,000	40,000,000	38,135,931	91,979				5.125	4.949	JJ	962,361	2,050,000	10/03/2005	01/12/2017
10138M-AD-7	PEPSI BOTTLING GROUP INC SER B SR NTS			1FE	12,919,160	94,190,000	12,715,650	13,500,000	13,037,258	50,027				4.125	4.670	JD	24,750	556,875	08/09/2005	06/15/2015
105108-AC-4	BRAMBLES USA, INC. SERIES C SR NT			2	20,000,000	100,427,000	20,085,400	20,000,000	20,000,000					5.940	5.940	FA	485,100	1,188,000	06/18/2004	08/04/2016
110122-AA-6	BRISTOL MYERS SQUIBB CO NOTES			1FE	28,790,823	114,369,000	27,848,852	24,350,000	28,491,277	(163,614)				7.150	5.564	JD	77,379	1,741,025	04/04/2006	06/15/2023
110122-AB-4	BRISTOL MYERS SQUIBB CO DEB			1FE	6,961,367	110,151,000	8,261,325	7,500,000	6,970,164	2,717				6.800	6.002	MN	65,167	510,000	04/03/2006	11/15/2026
11448*-AG-2	BROOKSHIRE GROCERY COMPANY			2	92,858	100,000,000	92,858	92,858	92,858					7.690	7.814	MON	595	7,141	11/18/1992	03/01/2008
11448*-AH-0	BROOKSHIRE GROCERY COMPANY			2	91,670	100,000,000	91,670	91,670	91,670					7.690	7.814	MON	587	7,049	11/18/1992	03/01/2008
11448*-AJ-6	BROOKSHIRE GROCERY COMPANY			2	104,168	100,000,000	104,168	104,168	104,168					7.690	7.814	MON	668	8,010	11/18/1992	03/01/2008
11448*-AL-1	BROOKSHIRE GROCERY COMPANY			2	928,890	102,358,000	950,793	928,890	928,890					7.670	7.794	MON	5,937	71,246	04/13/1994	06/01/2009
11448*-AO-0	BROOKSHIRE GROCERY COMPANY			2	1,851,499	108,289,000	2,004,970	1,851,499	1,851,499					6.950	7.051	MON	10,723	128,679	07/19/2002	10/

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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
CUSIP Identification	Description	* Foreign	Bond Char	NAIC Des.	Actual Cost	Rate Used to Obtain Fair Value	Fair Value	Par Value	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	Rate of	Effective Rate of	How Paid	Admitted Amount Due and Accrued	Gross Amount Received During Year	Acquired	Maturity
118230-AD-3	BUCKEYE PARTNERS NTS			2FE	4,985,750	98.4040	4,920,200	5,000,000	4,989,570		1,244			5.300	5.337	AO	55,944	265,000	10/06/2004	10/15/2014
120568-AM-2	BUNGE LTD FINANCE CORP NTS			2FE	14,749,500	96.8230	14,523,450	15,000,000	14,826,961		22,404			5.350	5.570	AO	169,417	802,500	04/15/2004	04/15/2014
120578-AC-9	BUNGE LIMITED FINANCE CORP SER C SR GTD NT			2	15,000,000	106.5410	15,981,150	15,000,000	15,000,000					7.440	7.440	MS	282,100	1,116,000	08/26/2002	09/30/2012
12189P-AH-5	BURLINGTON NORTHERN SANTA FE PTC			1FE	11,582,895	114.8430	11,431,789	9,954,276	11,290,958		(118,085)			7.908	5.210	JJ	362,979	787,184	08/09/2005	01/15/2020
12189T-AR-5	BURLINGTON NORTHERN SANTA FE DEBS			2FE	9,920,100	102.0000	10,200,000	10,000,000	9,927,441		1,115			7.950	8.020	FA	300,333	795,000	08/17/2000	08/15/2030
12189T-AX-2	BURLINGTON NORTHERN SANTA FE DEB			2FE	4,453,595	88.0000	4,400,000	5,000,000	4,458,138		4,117			6.200	5.940	FA	117,111	308,278	01/03/2007	08/15/2036
12189T-AY-0	BURLINGTON NORTHERN SANTA FE SR UNSEC NT			2FE	4,997,500	96.0000	4,800,000	5,000,000	4,997,836		336			5.650	5.656	MN	47,083	155,375	04/10/2007	05/01/2017
122014-AL-7	BURLINGTON RESOURCES DEBS			1FE	10,574,300	118.6330	11,863,300	10,000,000	10,524,526		(10,724)			7.375	6.900	MS	245,833	737,500	06/20/2002	03/01/2029
125577-AT-3	CIT GROUP INC MTN FLT			1FE	15,062,085	89.1670	13,375,050	15,000,000	15,042,149		(13,624)			5.168	5.314	FMAN	127,436	864,161	06/09/2006	11/03/2010
126149-AD-5	CPC INTERNATIONAL INC DEB SERIES E			1FE	11,258,620	114.5010	11,450,100	10,000,000	11,160,048		(32,608)			7.250	6.191	JD	32,222	725,000	08/09/2005	12/15/2026
12626P-AE-3	CRH AMERICA INC CO GUARNT			2FE	14,442,300	97.8570	14,678,550	15,000,000	14,529,330		66,301			5.300	5.949	AO	167,833	795,000	09/06/2006	10/15/2013
12626P-AF-0	CRH AMERICA INC BNDS			2FE	10,058,850	93.8870	9,388,700	10,000,000	10,056,058		(845)			6.400	6.356	AO	135,111	640,000	09/22/2003	10/15/2033
126304-AG-9	CSC HOLDINGS INC DEBENTURES			4FE	7,096,250	93.5000	6,545,000	7,000,000	7,084,869		(5,475)			7.875	7.699	FA	208,250	551,250	07/12/2005	02/15/2018
126304-AK-0	CSC HOLDINGS INC NOTES			4FE	3,890,000	91.8750	3,675,000	4,000,000	3,907,293		5,364			7.625	7.952	JJ	140,639	305,000	07/12/2005	07/15/2018
126408-QH-0	CSX CORP COLLATL TRUST			2FE	8,785,852	90.7590	9,075,900	10,000,000	8,795,319		9,171			6.000	5.896	AO	150,000	618,333	10/02/2006	10/01/2036
127210-AB-8	CADBURY SCHWEPPES US FIN 144A NTS			2FE	17,909,280	99.9420	17,989,560	18,000,000	17,938,427		8,968			5.125	5.195	AO	230,625	922,500	04/12/2005	10/01/2013
14018L-CE-2	CAPITAL HOLDINGS MTN DEB SER C			1FE	9,314,400	123.4870	9,261,525	7,500,000	9,151,372		(71,175)			8.700	6.314	MS	192,125	652,500	08/09/2005	01/21/2022
14149Y-AH-1	CARDINAL HEALTH INC UNSUB			2FE	39,827,184	100.1450	40,058,000	40,000,000	39,838,046		8,988			5.850	5.830	JD	104,000	2,340,000	01/04/2007	12/15/2017
141781-AC-8	CARGILL INC NOTES			1FE	10,230,200	109.0080	10,900,800	10,000,000	10,204,076		(5,588)			7.375	7.169	AO	184,375	737,500	06/01/2002	10/01/2025
141781-AD-6	CARGILL INC DEBS			1FE	16,318,050	103.7480	15,562,200	15,000,000	16,265,571		(16,355)			6.875	6.235	FA	429,688	1,031,250	06/01/2004	02/01/2036
141781-AE-4	CARGILL INC 144A SR NTS			1FE	18,562,050	110.5920	16,588,800	15,000,000	18,332,831		(99,460)			7.500	5.570	MS	375,000	1,125,000	08/09/2005	09/01/2026
141781-AF-1	CARGILL INC SR NOTE			1FE	1,117,440	108.3200	1,083,200	1,000,000	1,111,575		(1,322)			7.250	6.397	MN	12,083	72,500	12/01/2002	11/01/2036
141784-BH-0	CARGILL INC 144A SR NOTES			1FE	16,248,139	102.3040	17,391,680	17,000,000	16,277,952		(971)			6.875	6.269	MN	194,792	1,168,750	10/03/2005	05/01/2028
14743R-AB-9	CASE CORPORATION NTS			3FE	1,965,000	100.5000	2,010,000	2,000,000	1,966,360		1,360			7.250	7.533	JJ	66,861		07/26/2007	01/15/2016
147446-AM-0	CASE NEW HOLLAND INC CO GUAR SR NTS			3FE	11,987,500	99.7500	11,970,000	12,000,000	11,990,110		1,374			7.125	7.132	MS	285,000	712,500	12/13/2007	03/01/2012
149123-BF-7	CATERPILLAR INC NTS			1FE	20,946,888	109.5700	19,941,740	18,200,000	20,789,183		(67,336)			6.625	5.463	JJ	555,985	1,205,750	08/09/2005	07/15/2028
000000-00-0	CELANESE US HOLDINGS TERM LOAN B			3FE	10,468,092	97.0000	10,141,350	10,455,000	10,467,139		(954)			6.580	7.142	MJSD	1,911	251,425	07/24/2007	04/02/2014
15135F-BD-3	CENTENNIAL ENERGY HOLDINGS INC SR NT			2	5,000,000	98.9310	4,946,550	5,000,000	5,000,000					5.440	5.440	FA	113,333	272,000	11/23/2005	02/01/2016
15189Y-AD-8	CENTERPOINT ENERGY RESOU SNR NTS			2FE	5,971,860	95.9660	5,757,960	6,000,000	5,972,084		224			6.250	6.285	FA	156,250	182,292	02/01/2007	02/01/2037
000000-00-0	CHATTEM INC. TERM LOAN B			3FE	1,459,600	98.5000	1,425,788	1,447,500	1,470,224		10,624			6.974	6.775	JAJO	19,348	74,938	02/08/2007	01/02/2013
162456-AM-9	CHATTEN INC. SR SUB NTS			4FE	5,851,250	98.7500	5,925,000	6,000,000	5,865,000		5,195			10.000	7.460	MS	140,000	210,000	12/01/2007	03/01/2014
165167-BU-0	CHESAPEAKE ENERGY CORP SR NTS			3FE	14,721,230	96.0000	14,400,000	15,000,000	14,741,094		12,208			6.875	7.081	MN	131,771	1,031,250	01/04/2007	11/15/2020
171798-AA-9	CHIMAREX ENERGY CO SNR NTS			4FE	1,000,000	98.2500	982,500	1,000,000	1,000,000					7.125	7.125	MN	11,875	35,625	04/17/2007	05/01/2017
17248R-AJ-5	CINGULAR WIRELESS NTS			1FE	19,496,994	110.3630	21,741,511	19,700,000	19,514,063		2,805			7.125	7.208	JD	62,383	1,403,625	03/18/2002	12/15/2031
17275R-AC-6	CISCO SYSTEMS INC NTS			1FE	9,996,700	101.6970	10,169,700	10,000,000	9,997,435		244			5.500	5.504	FA	197,083	550,000	03/03/2006	02/22/2016
17305B-AB-7	CITICORP LEASE PASS-THRU TRUST			1FE	10,025,393	115.0510	10,613,455	9,225,000	9,864,829		(33,479)			8.040	7.161	JD	32,964	741,690	06/01/2002	12/15/2019
184502-AS-1	CLEAR CHANNEL COMM BDS			3FE	19,948,200	72.9440	14,588,800	20,000,000	19,964,539		3,901			4.900	4.929	MN	125,222	980,000	05/16/2003	05/15/2015
189054-AF-6	CLOROX COMPANY SR NTS			2FE	8,011,600	96.1410	7,691,280	8,000,000	8,009,366		(1,087)			5.000	4.980	JJ	184,444	400,000	08/09/2005	01/15/2015
191098-AE-2	COCA COLA CONSOLIDATED SR NTS			2FE	14,866,700	99.3550	14,903,250	15,000,000	14,926,462		12,980			5.000	5.115	MN	95,833	750,000	12/09/2002	11/15/2012
191098-AF-9	COCA COLA CONSOLIDATED NOTES			2FE	14,344,560	100.7840	13,605,840	13,500,000	14,070,570		(64,870)			5.300	4.607	AO	178,875	715,500	06/01/2003	04/01/2015
191219-AU-8	COCA COLA ENTERPRISES DEBS		.SD	1FE	19,164,695	98.5000	17,730,000	18,000,000	18,942,981		(44,317)			6.750	5.760	MS	357,750	1,215,000	04/01/2003	09/15/2023
191219-AU-8	COCA COLA ENTERPRISES DEBS			1FE	2,207,188	98.5000	1,970,000	2,000,000	2,104,776		(4,924)			6.750	5.760	MS	39,750	135,000	04/01/2003	09/15/2023
191219-BE-3	COCA COLA ENTERPRISES DEB			1FE	4,022,760	110.3250	3,861,375	3,500,000	3,994,292		(12,422)			6.750	5.590	MS	69,563	236,250	08/09/2005	09/15/2028
195869-AJ-1	COLONIAL PIPELINE 144A SR NTS			1FE	14,147,807	103.9570	12,875,074	12,385,000	14,147,807					6.580	5.240	FA	278,435	814,933	08/09/2005	08/28/2032
197677-AG-2	COLUMBIA/HCA HEALTHCARE CORP NOTES			5FE	1,056,600	82.7900	827,900	1,000,000	1,052,337		(1,473)			7.690	7.160	JD	3,418	76,900	09/29/2004	06/15/2025
197670-AG-8	COLUMBIA/HCA HEALTHCARE NTS			5FE	2,598,938	80.7500	2,022,788	2,505,000	2,591,743		(2,360)			7.580	7.230	MS	55,909	189,879	09/08/2004	09/15/2025
197670-AS-4	COLUMBIA/HCA HEALTHCARE NTS			5FE	3,157,500	80.0000	2,400,000	3,000,000	3,153,183		(1,567)			7.750	7.321	JJ	107,208	232,500	09/08/2004	07/15/2036
20029P-AG-4	COMCAST CABLE COMMUNICATIONS DEBS			2FE	16,232,635	119.2320	17,884,800	15,000,000	16,039,867		(82,979)			8.875	7.444	MN	221,875	1,331,250	07/09/2001	05/01/2

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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	*	Foreign	Bond Char	NAIC Des.	Actual Cost	Rate Used to Obtain Fair Value	Fair Value	Par Value	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	Rate of	Effective Rate of	How Paid	Admitted Amount Due and Accrued	Gross Amount Received During Year	Acquired	Maturity
20825U-AC-8	CONOCO FUNDING GRNTY	SD			1FE	18,363,957	101.0000	19,594,000	19,400,000	18,373,954		10,737			7.250	7.285	AO	296,928	1,406,500	10/23/2001	10/15/2031
20825U-AC-8	CONOCO FUNDING GRNTY				1FE	10,033,915	101.0000	10,706,000	10,600,000	10,399,377		5,867			7.250	7.285	AO	162,239	768,500	10/23/2001	10/15/2031
21036P-AD-0	CONSTELLATION BRANDS INC SNR NTS				3FE	18,614,950	93.7500	17,343,750	18,500,000	18,608,409		(7,759)			7.250	7.157	MS	447,083	1,400,861	11/29/2006	09/01/2016
210805-CY-1	CONTINENTAL AIR PASS THRU SERIES 00-1				2FE	3,858,972	104.0000	4,159,943	3,999,945	3,853,510		2,394			8.048	8.622	MM	53,653	321,916	06/20/2003	11/01/2020
211177-AG-5	CONTINENTAL CABLEVISION SR DEB	C			2FE	2,875,095	101.8840	2,750,868	2,700,000	2,724,285		(34,385)			9.000	7.583	MS	81,000	243,000	12/01/2002	09/01/2008
21701R-AB-4	COORS BREWING CO CO GUARNT				2FE	514,219	106.5320	525,203	493,000	508,745		(3,102)			6.375	5.542	MM	4,016	31,429	03/02/2006	05/15/2012
219350-AC-9	CORNING INC DEBS				2FE	7,150,000	102.0000	11,220,000	11,000,000	7,492,776		81,802			8.875	14.239	FA	368,806	976,250	06/20/2002	08/15/2021
224044-AG-2	COX COMMUNICATIONS DEBS				2FE	1,519,740	111.5210	1,672,815	1,500,000	1,517,702		(480)			7.625	7.503	JD	5,083	114,375	12/01/2002	06/15/2025
22406*-CU-6	COX ENTERPRISES SR NTS 144A	SD			2	20,000,000	103.0740	20,614,800	20,000,000	20,000,000					7.450	7.450	JD	45,528	1,490,000	06/02/1997	06/20/2009
224399-AN-5	CRANE CO SR NTS				2FE	20,070,000	101.3520	20,270,400	20,000,000	20,044,598		(6,496)			5.500	5.454	MS	323,889	1,100,000	09/04/2003	09/15/2013
225434-AE-9	CREDIT SUISSE USA INC MTN FLT SR UNSEC				1FE	35,019,300	99.3480	34,771,800	35,000,000	35,014,167		(4,092)			5.314	5.299	MJSD	154,984	1,986,713	08/02/2006	03/02/2011
225434-AG-4	CREDIT SUISSE USA INC NTS				1FE	4,951,692	100.7150	4,953,750	5,000,000	4,954,975		6,979			5.375	5.755	MS	88,837	268,750	04/04/2006	03/02/2016
228255-AH-8	CROWN CORK & SEAL DEBS				4FE	21,419,535	87.0000	19,749,000	22,700,000	21,581,896		24,914			7.375	7.879	JD	74,406	1,674,125	06/28/1999	12/15/2026
231021-AJ-5	CUMMINS ENGINE COMPANY SR NTS				2FE	17,054,436	103.4130	18,572,975	17,960,000	17,153,969		16,559			7.125	7.562	MS	426,550	1,279,650	12/01/2003	03/01/2028
23331A-AV-1	D.R. HORTON INC BDS				3FE	6,662,000	82.9450	5,806,150	7,000,000	6,725,134		25,605			5.625	6.254	JJ	181,563	393,750	10/11/2005	01/15/2016
233835-AP-2	DAIMLERCHRYSLER GRNTY				1FE	15,134,727	107.4540	16,118,100	15,000,000	14,890,456		2,563			7.750	7.273	JJ	526,354	1,162,500	09/09/2002	01/18/2011
23918K-AH-1	DAVITA CO GUARNT		1		4FE	13,033,750	100.2500	13,032,500	13,000,000	13,024,608		(9,142)			7.250	7.170	MS	277,514	797,500	07/26/2007	03/15/2013
000000-00-0	DAVITA TERM LOAN B/2		2		3FE	6,910,987	96.5000	6,669,103	6,910,987	6,910,987					6.375	6.919	FMAN	74,790	196,943	07/30/2007	10/05/2012
239753-AI-6	TARGET / DAYTON HUDSON CORP DEBENTURE	C			1FE	1,231,070	100.3270	1,000,000	1,000,000	1,004,985		(58,479)			9.625	3.601	FA	40,104	96,250	12/01/2003	02/01/2008
239753-DL-7	TARGET / DAYTON HUDSON CORP NOTES				1FE	4,072,075	101.7770	3,562,195	3,500,000	4,039,725		(14,042)			6.650	5.400	FA	96,979	232,750	08/09/2005	08/01/2028
242361-AB-9	DEAN FOODS COMPANY SR NTS				4FE	18,575,375	86.5000	15,872,750	18,350,000	18,531,236		(13,241)			6.900	6.758	AO	267,298	1,266,150	07/12/2004	10/15/2017
242370-AA-2	DEAN FOODS CO SR NTS				4FE	4,980,200	89.0000	4,450,000	5,000,000	4,982,765		1,457			7.000	7.055	JD	29,167	350,000	05/11/2006	06/01/2016
244199-AI-5	DEERE & CO DEBS				1FE	1,944,086	100.0000	1,700,000	1,700,000	1,930,641		(5,878)			6.550	5.450	AO	27,838	111,350	08/09/2005	10/01/2028
244199-AZ-8	DEERE & CO BDS				1FE	9,949,183	101.5000	8,830,500	8,700,000	9,858,051		(21,886)			8.100	6.915	MM	90,045	704,700	08/09/2005	05/15/2030
244199-BA-2	DEERE & CO SERIES				1FE	8,640,450	114.5200	8,016,400	7,000,000	8,564,077		(33,154)			7.125	5.420	MS	163,479	498,750	08/09/2005	03/03/2031
244217-BK-0	JOHN DEERE CAPITAL DEBS				1FE	19,544,131	101.1770	20,235,400	20,000,000	19,594,943		23,726			5.100	4.620	JJ	470,333	1,020,000	10/01/2003	01/15/2013
245217-AM-6	DEL MONTE CORP SR SUB NTS		1		4FE	2,537,500	100.7500	2,518,750	2,500,000	2,516,755		(4,814)			8.625	8.364	JD	9,583	215,625	12/13/2002	12/15/2010
245217-AP-9	DEL MONTE CORP SR SUB NTS				4FE	2,907,500	94.5000	2,835,000	3,000,000	2,906,250		171			6.750	7.305	FA	76,500	67,500	12/01/2007	02/15/2015
24618-AA-8	DELAWARE NORTH COS SER 2000-A SR NT				2	15,000,000	108.7630	16,314,450	15,000,000	15,000,000					8.660	8.660	MJSD	3,608	1,299,000	04/26/2000	06/30/2010
24618-AC-4	DELAWARE NORTH COS SER 2003-A SR NT				2	5,000,000	96.4460	4,822,300	5,000,000	5,000,000					5.570	5.570	JJ	116,815	278,500	07/31/2003	07/31/2018
24618-AE-0	DELAWARE NORTH COS 2007-A SR NT				2Z	5,000,000	100.3920	5,019,600	5,000,000	5,000,000					6.180	6.180	JD	9,442		12/20/2007	12/20/2019
249030-B8-5	DENTSPLY INTERNATIONAL INC. SERIES A SR NT FLT				2	20,000,000	100.3090	20,061,800	20,000,000	20,000,000					6.003	5.640	MJSD	63,366	881,047	02/21/2007	03/13/2010
2515E0-AA-7	DEUTSCHE BK FINL LLC NTS				1FE	14,986,350	97.9140	14,687,100	15,000,000	14,991,140		1,023			5.375	5.385	FA	291,146	806,250	05/03/2004	03/02/2015
25179S-AD-2	DEVON ENERGY CORP SR NTS				2FE	29,934,000	120.9450	36,283,500	30,000,000	29,938,128		871			7.875	7.894	MS	597,188	2,362,500	09/28/2001	09/30/2031
252126-AF-4	DEX MEDIA FINANCE/WEST SR SUB NTS		1		4FE	1,015,040	104.0000	1,015,040	976,000	1,014,376		(664)			9.875	8.584	FA	36,410		12/01/2007	08/15/2011
25459H-AD-7	DIRECTV HOLDINGS/FINANCE SR NTS		1		3FE	7,772,610	96.0000	7,680,000	8,000,000	7,779,961		4,170			6.375	6.851	JD	22,667	350,625	12/01/2007	06/15/2015
25467L-A*-7	DISCOVERY COMMUNICATIONS, INC. SERIES A SR NT				2	21,883,960	98.3720	21,641,840	22,000,000	21,884,849		889			6.010	6.094	JD	110,183	601,000	11/02/2007	12/01/2015
25468P-BW-5	WALT DISNEY CO SNR NTS				1FE	10,604,181	114.9080	12,639,880	11,000,000	10,609,545		(1,120)			7.000	6.169	MS	256,667	770,000	04/03/2006	03/01/2032
25468P-CB-0	WALT DISNEY CO NOTES				1FE	10,015,157	104.1620	10,416,200	10,000,000	10,018,978		(7,067)			5.875	5.452	JD	26,111	587,500	01/04/2007	12/15/2017
25468P-CF-1	WALT DISNEY CO MTN FLT				1FE	4,998,036	98.9680	4,997,884	5,050,000	4,999,814		1,778			5.294	5.711	JAJO	57,180		11/27/2007	07/16/2010
25469H-AB-3	DISCOVERY COMMUNICATIONS SER B SR NTS				2	10,000,000	100.0000	10,000,000	10,000,000	10,000,000					8.060	8.060	MS	250,756	806,000	02/02/2001	03/09/2008
25469H-BD-4	WALT DISNEY COMPANY MEDIUM TERM NOTE				1FE	7,126,280	100.7970	7,055,790	7,000,000	7,019,420		(21,699)			5.800	5.462	FA	169,167	406,000	06/01/2002	10/27/2008
256605-AN-6	DOLE CO GTD NTS		1		5FE	7,173,750	91.0000	6,370,000	7,000,000	7,058,230		(36,980)			7.250	6.640	JD	22,556	507,500	03/11/2005	06/15/2009
260543-BJ-1	DOW CHEMICAL COMPANY DEB				1FE	16,654,410	96.0000	12,960,000	13,500,000	16,497,244		(68,785)			7.375	5.600	MM	165,938	995,625	08/09/2005	11/01/2029
263534-BR-9	DUPONT (EI) DENEMOURS SR UNSEC NT				1FE	12,510,587	94.1420	14,121,300	15,000,000	12,529,669		21,590			5.600	5.855	JD	37,333	840,000	01/03/2007	12/15/2036
26439X-AB-9	DUKE ENERGY FIELD SRVCS SR NTS				2FE	4,994,200	107.2710	5,363,550	5,000,000	4,998,022		654			7.875	7.892	FA	147,656	393,750	08/10/2000	08/16/2010
26439X-AC-7	DUKE ENERGY FIELD SRVCS SR NTS				2FE	7,473,225	115.6650	8,674,875	7,500,000	7,475,375		371			8.125	8.157	FA	228,516	609,375	08/10/2000	08/16/2030
26439X-AF-0																					

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE D - PART 1

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

1 CUSIP Identification	2 Description	Codes			6 NAIC Des.	7 Actual Cost	Fair Value		10 Par Value	11 Book/ Adjusted Carrying Value	Change in Book/Adjusted Carrying Value				Interest				Dates	
		3 *	4 Foreign	5 Bond Char			8 Fair Value	9 Fair Value			12 Unrealized Valuation Increase/ (Decrease)	13 Current Year's (Amortization) Accretion	14 Current Year's Other Than Temporary Impairment Recognized	15 Total Foreign Exchange Change in Book/ Adjusted Carrying Value	16 Rate of	17 Effective Rate of	18 How Paid	19 Admitted Amount Due and Accrued	20 Gross Amount Received During Year	21 Acquired
27876G-AY-4	ECHOSTAR DBS NTS				3FE	18,152,600	99,5000	17,910,000	18,149,021	(2,484)				6.625	6.470	AO	298,125	662,500	12/01/2007	10/01/2014
27876G-BE-7	ECHOSTAR DBS SR NTS				3FE	4,980,600	102.0000	5,100,000	4,983,324	1,478				7.125	7.180	FA	148,438	356,250	01/19/2006	02/01/2016
28368E-AE-6	EL PASO CORP SR NTS				3FE	7,842,400	101.5080	8,120,640	7,846,692	2,092				7.750	7.930	JJ	285,889	620,000	01/06/2006	01/15/2032
29078E-AB-1	EMBARQ CORP NTS				2FE	10,510,000	103.0380	10,303,800	10,479,003	(30,115)				7.082	6.936	JD	59,017	708,200	08/02/2006	06/01/2016
29078E-AC-9	EMBARQ CORP NTS				2FE	9,999,500	103.4380	10,343,800	10,000,000	10,000,013	(2)			6.738	6.738	JD	56,150	673,800	05/12/2006	06/01/2013
291011-AQ-7	EMERSON ELECTRIC CO NTS				1FE	9,993,592	101.1520	9,305,984	9,200,000	9,960,087	(14,558)			6.000	5.390	FA	208,533	552,000	08/09/2005	08/15/2032
29266R-J*-0	ENERGIZER HOLDINGS, INC. SERIES C SR NT				2	7,000,000	101.4260	7,099,820	7,000,000	7,000,000				6.130	6.130	JD	1,192	431,484	06/15/2006	06/30/2014
29266R-K8-6	ENERGIZER HOLDINGS, INC. SERIES C SR NT				2Z	11,663,333	102.1860	12,262,320	12,000,000	11,673,255	9,922			6.090	6.090	AO	154,280		10/15/2007	10/15/2013
29266R-L8-5	ENERGIZER HOLDINGS, INC. SERIES F SR NT				2Z	7,698,489	101.7080	8,136,640	8,000,000	7,698,489				6.480	6.480	AO	109,440		10/15/2007	10/15/2016
29273R-AE-9	ENERGY TRANSFER PARTNERS SR NTS				2FE	19,919,722	97.2420	19,448,400	20,000,000	19,924,442	(1,003)			6.125	5.965	FA	462,778	993,611	01/04/2007	02/15/2017
292845-AE-4	ENGELHARD CORP SENIOR NOTE				1FE	12,414,254	112.8720	15,237,450	13,500,000	12,525,239	19,278			6.950	7.654	JD	78,188	938,250	06/01/2002	06/01/2028
293310-AA-5	ENHANCED COLO ISSUER LLC SER 2002A CAPCO NTS				1	909,622	104.1080	104,080	909,622	909,622				9.142	9.128	MS	14,090	83,212	03/01/2005	03/01/2013
29332F-AA-2	ENHANCED LOUISIANA II, LLC SER 2002 CAPCO NTS				1FE	1,176,186	99.8660	1,174,610	1,176,186	1,176,186				7.420	7.394	MS	14,788	88,094	10/15/2002	03/01/2012
29333*-AA-5	ENHANCED ALABAMA ISSUER, LLC SER 2004 NTS				1	2,239,645	100.7540	2,239,645	2,239,645	2,239,645				7.800	7.760	FMAN	22,322	173,037	02/02/2004	03/01/2014
293338-AA-3	ENHANCED CAPITAL TEXAS FUND LP SERIES 2005				1	3,425,345	101.5810	3,479,500	3,425,345	3,425,345				8.400	8.405	JD	799	287,729	08/02/2005	08/01/2011
29334*-AA-4	ENHANCED CAP DISTRICT FUND LLC SERIES A SR NT				1FE	6,679,671	103.4000	7,120,392	6,886,259	6,767,258	31,176			8.222	8.771	NOV	48,758	566,216	11/16/2004	03/01/2013
293489-AA-8	ENOEX CORP 144A NTS				2FE	18,911,650	106.8350	20,298,650	19,000,000	18,975,873	10,474			8.125	8.194	JJ	711,840	1,543,750	01/11/2000	01/15/2010
293562-AD-6	EOG RESOURCES SR NTS				1FE	19,205,829	104.4050	23,198,791	22,220,000	19,528,535	52,339			6.650	7.851	AO	369,408	1,477,630	05/09/2002	04/01/2028
293791-AP-4	ENTERPRISE PRODUCTS PRNTS LP NTS				2FE	9,980,340	101.7510	10,175,100	10,000,000	9,981,423	245			6.650	6.665	AO	140,389	665,000	09/24/2004	10/15/2034
297425-AF-7	ESTERLINE TECHNOLOGIES C SR NTS	1			3FE	6,768,750	99.0000	6,930,000	7,000,000	6,775,919	7,169			6.625	7.101	MS	154,583	231,875	08/01/2007	03/01/2017
31037*-AD-4	FARMERS RICE COOP SR SEC NTS				1Z	5,200,000	105.3420	5,267,100	5,000,000	5,156,555	(9,848)			7.000	6.587	MS	116,667	350,000	12/01/2002	09/01/2018
31331F-AZ-4	FEDERAL EXPRESS PASS THRU CERTS				2FE	7,840,332	105.4420	8,822,549	8,367,206	7,885,697	41,460			7.020	6.256	JJ	270,846	587,378	07/18/2002	01/15/2016
314275-AA-6	FEDERATED RETAIL HOLDING CO GUARNT				2FE	7,607,700	94.1800	7,063,500	7,601,607	(6,093)				5.900	5.704	JD	36,875	444,958	03/08/2007	12/01/2016
316773-AD-2	FIFTH THIRD BANCORP SUB NTS				1FE	29,471,690	88.4070	27,848,205	31,500,000	29,865,071	114,047			4.500	5.144	JD	118,125	1,417,500	04/29/2004	06/01/2018
000000-00-0	FIRST DATA CORP TERM LOAN B1	2			3FE	2,872,800	95.0000	2,842,875	2,992,500	2,875,628	2,828			7.634	8.853	MJSD	4,442	50,605	10/09/2007	09/24/2014
000000-00-0	FIRST DATA CORP TERM LOAN B3	2			3FE	5,778,019	95.2500	5,700,713	5,985,000	5,780,669	2,650			7.634	8.748	MJSD	8,884	64,844	12/19/2007	09/24/2014
33715W-CU-8	FIRST TENNESSEE BANK MTN FLT				1FE	45,517,646	95.7140	43,549,870	45,500,000	45,512,553	(3,710)			5.010	5.000	FMAN	303,940	2,563,928	08/03/2006	02/14/2011
346091-AU-5	FOREST OIL CORP SR NT GTD	1			4FE	7,614,375	101.5000	7,612,500	7,500,000	7,585,648	(28,727)			7.500	7.209	MMN	96,875	581,250	03/01/2007	05/01/2010
346091-AX-9	FOREST OIL CORP 144A SNR NTS	1			4FE	4,005,000	100.5000	4,020,000	4,000,000	4,004,792	(208)			7.250	7.229	JD	12,889	152,250	06/01/2007	06/15/2019
349631-AG-6	FORTUNE BRANDS DEBS				2FE	39,919,295	96.8750	42,968,906	44,355,000	40,268,421	69,098			6.625	7.144	JJ	1,177,678	2,938,519	04/01/2003	07/15/2028
349631-AL-5	FORTUNE BRANDS NTS				2FE	14,713,731	90.0000	13,500,000	15,000,000	14,732,890	19,881			5.375	5.422	JJ	371,771	806,250	01/05/2006	01/15/2016
350472-AC-0	FOUNDATIIONA PA COAL CO NTS	1			4FE	10,658,750	98.7500	10,862,500	11,000,000	10,675,967	14,512			7.250	7.828	FA	332,292	217,500	12/01/2007	08/01/2014
35671D-AR-6	FREEMPORT MCMORAN COPPER & GOLD SR NTS	1			3FE	2,102,500	106.0000	2,120,000	2,000,000	2,095,941	(6,559)			8.250	7.138	AO	41,250	88,000	07/10/2007	04/01/2013
35671D-AS-4	FREEMPORT MCMORAN COPPER & GOLD SR NTS	1			3FE	3,000,000	107.2500	3,217,500	3,000,000	3,000,000				8.375	8.375	AO	62,813	134,000	03/14/2007	04/01/2017
35687M-AM-9	FREESCALE SEMICONDUCTOR SR NTS	1			4FE	15,750,000	89.2500	13,833,750	15,500,000	15,714,518	(32,044)			8.875	8.526	JD	61,139	1,429,122	11/16/2006	12/15/2012
362333-AH-9	GTE FLORIDA INC DEB SER E				1FE	23,954,750	99.8060	24,951,500	25,000,000	24,055,981	20,487			6.860	7.219	FA	714,583	1,715,000	06/01/2002	02/01/2028
362337-AK-3	GTE NORTH, INC. NOTES				1FE	15,626,250	102.2330	15,334,950	15,000,000	15,593,818	(14,244)			6.730	6.378	FA	381,367	1,009,500	08/09/2005	02/15/2028
369300-AH-1	GENERAL CABLE CORP SR UNSEC NTS	1			4FE	3,950,000	98.0000	3,920,000	4,000,000	3,951,845	1,845			7.125	7.306	AO	71,250	150,417	07/26/2007	04/01/2017
369550-AK-4	GENL DYNAMICS SR NTS				1FE	9,984,700	95.0000	9,500,000	10,000,000	9,990,988	1,463			4.250	4.269	MMN	54,306	425,000	05/12/2003	05/15/2013
369550-AM-0	GENL DYNAMICS BND				1FE	7,493,400	98.0000	7,350,000	7,500,000	7,495,349	482			5.375	5.385	FA	152,292	403,125	08/11/2003	08/15/2015
36962G-XZ-2	GENERAL ELECTRIC CAPITAL MTN				1FE	21,796,347	113.2290	25,589,754	22,600,000	21,791,414	(7,542)			6.750	5.797	MS	449,175	1,525,500	08/09/2005	03/15/2032
370334-BA-1	GENERAL MILLS INC MTN FLT				2FE	15,000,000	99.3320	14,899,800	15,000,000	15,000,000				5.223	5.490	JAJO	154,722	619,727	01/17/2007	01/22/2010
370334-BB-9	GENERAL MILLS INC NTS				2FE	9,977,500	101.1400	10,114,000	10,000,000	9,979,574	2,074			5.700	5.729	FA	215,333	318,250	01/17/2007	02/15/2017
370425-RZ-5	GENERAL MOTORS ACCEP BND				3FE	24,376,320	83.8870	20,132,880	24,000,000	24,351,466	(5,520)			8.000	7.861	MMN	320,000	1,920,000	06/01/2002	11/01/2031
37247D-AB-2	GENWORTH FINANCIAL INC NTS				1FE	28,978,434	97.4220	29,226,600	30,000,000	28,958,319	(3,953)			6.500	5.918	JD	86,667	1,950,000	08/09/2005	06/15/2034
373298-BN-7	GEORGIA PACIFIC DEBS				4FE	1,846,160	88.0000	1,760,000	2,000,000	1,867,028	3,229			7.375	8.084	JD	12,292	147,500	09/01/1999	12/01/2025
373298-BP-2	GEORGIA PACIFIC NOTES				4FE	3,869,000	88.0000	4,400,000	5,000,000	3,956,548	16,148			7.250	9.600	JD	30,208	362,500	12/22/2000	06/01/2028
373298-BR-8	GEORGIA PACIFIC SR NOTES				4FE	4,957,900	91.5000	4,575,000	5,000,000	4,962,052	643			7.750	7.823	MMN	49,514	387,500	11/05/1999	11/15/2029
373298-BU-1	GEORGIA PACIFIC SNR NTS				4FE	8,060,000	96.5000	7,720,000	8,000,000											

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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
CUSIP Identification	Description	* Foreign	Bond Char	NAIC Des.	Actual Cost	Rate Used to Obtain Fair Value	Fair Value	Par Value	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	Rate of	Effective Rate of	How Paid	Admitted Amount Due and Accrued	Gross Amount Received During Year	Acquired	Maturity
402740-AB-0	GULFSTREAM NATURAL GAS 144A NTS			2FE	9,994,200	.97.1340	9,713,400	10,000,000	9,994,669		.160			6.190	6.195	MN	103,167	619,000	10/19/2005	11/01/2025
404119-AJ-8	HCA - THE HEALTHCARE CO NTS			5FE	1,053,750	.78.2500	782,500	1,000,000	1,051,763	(692)				7.500	7.062	MN	75,000	75,000	09/29/2004	11/06/2033
404280-AG-4	HSBC HOLDINGS PLC SUB NTS			1FE	880,804	.97.2170	923,562	950,000	881,312		230			6.500	5.997	MN	10,120	61,750	10/02/2006	05/02/2036
404201-AB-3	HSBC BANK USA SUB NTS BKNT			1FE	17,490,515	.87.5360	18,307,279	20,914,000	17,519,982		33,122			5.625	5.920	FA	444,423	1,176,413	04/03/2006	08/15/2035
406248-AS-9	HALLMARK CARDS 5.86 Sr Nt Ser 2003-VI			2	20,000,000	.87.8620	17,572,400	20,000,000	20,000,000					5.860	5.860	AO	273,467	1,172,000	10/07/2003	10/07/2018
413875-AE-5	HARRIS CORP DEBS			2FE	22,281,840	.109.6420	27,739,426	25,300,000	22,621,830		65,354			7.000	8.167	JJ	816,628	1,771,000	12/01/2002	01/15/2026
413875-AK-1	HARRIS CORP SR UNSEC NT			2FE	4,982,600	.99.9750	4,998,750	5,000,000	4,982,689		89			5.950	5.997	JD	21,486		11/30/2007	12/01/2017
416515-AS-3	HARTFORD FINANCIAL SERVICES SNR NTS			1FE	9,906,732	.94.7320	10,799,448	11,400,000	9,917,892		11,288			5.950	5.916	AO	143,197	700,910	10/02/2006	10/15/2036
416515-AT-1	HARTFORD FINANCIAL SERVICES SR UNSEC NT			1FE	9,679,100	.96.6300	9,663,000	10,000,000	9,698,883		17,820			5.375	5.484	MS	158,264	277,708	04/02/2007	03/15/2017
42210*-AY-4	H E BUTT GROCERY SER B SENIOR NOTE			1	2,285,240	.106.0460	2,120,920	2,000,000	2,247,636		(16,369)			7.000	5.470	MN	23,333	140,000	08/09/2005	11/01/2018
423077-AG-3	HEINZ FINANCE SR NTS			2FE	18,902,487	.103.5120	17,053,602	16,475,000	18,801,970		(44,025)			6.750	5.670	MS	327,441	1,112,063	08/09/2005	03/15/2032
43037P-AC-5	HIGHLAND LEGACY LTD CL C NTS			2FE	5,000,000	.108.6620	5,433,100	5,000,000	5,000,000					9.064	9.162	FMAN	75,533	453,200	07/30/1999	06/01/2011
437076-AP-7	HOME DEPOT INC SR UNSECURED			2FE	4,786,450	.93.7820	4,689,100	5,000,000	4,812,658		17,318			5.400	5.987	MS	90,000	270,000	06/21/2006	03/01/2016
441812-FF-6	HSBC HOLDINGS PLC NTS			1FE	1,004,170	.101.2090	1,012,090	1,000,000	1,000,877		(758)			6.450	6.365	FA	26,875	64,500	12/01/2002	02/01/2009
442488-AZ-5	K HOVNANIAN ENTERPRISES SR NTS			3FE	8,447,500	.70.0000	5,950,000	8,500,000	8,457,279		4,162			7.500	7.581	MN	81,458	637,500	02/14/2007	05/15/2016
44565*-AE-1	JIB HUNT TRANSPORT, INC. SR UNSECURED NT			2	10,000,000	.100.0110	10,001,100	10,000,000	10,000,000					6.080	6.080	JJ	261,778		07/17/2007	07/26/2014
44569*-AY-7	HUNT OIL COMPANY SER D SR NTS			2	10,000,000	.115.3130	11,531,300	10,000,000	10,000,000					8.210	8.210	JD	43,331	821,000	11/09/2000	12/12/2015
44643T-AD-9	HUNTINGTON NATIONAL BANK NTS			2FE	9,968,600	.91.6230	9,162,300	10,000,000	9,974,627					5.375	5.406	FA	183,646	537,500	02/10/2004	02/28/2019
450679-AT-2	ITT INDUSTRIES DEBS			2FE	23,550,000	.115.0870	28,771,750	25,000,000	23,745,324		31,131			7.400	7.930	MN	236,389	1,850,000	11/16/1999	11/15/2025
000000-00-0	IDEARC INC TERM LOAN B	2		3FE	4,980,938	.95.2500	4,714,875	4,950,000	4,977,407		(3,207)			8.865	7.327	FMAN	41,533	289,887	12/18/2006	11/17/2014
451663-AC-2	IDEARC INC SR NTS	1		4FE	15,751,250	.91.7500	14,221,250	15,500,000	15,724,279		(24,045)			8.000	7.725	MN	158,444	1,233,111	11/02/2006	11/15/2014
456866-AJ-1	INGERSOLL RAND DEBENTURES			2FE	9,297,087	.102.3050	10,230,500	10,000,000	9,296,681		3,295			6.480	5.705	JD	54,000	648,000	01/04/2006	06/01/2025
456866-AL-6	INGERSOLL RAND DEBS			2FE	10,320,329	.111.4580	11,435,591	10,260,000	10,304,926		(1,668)			7.200	7.126	JD	61,560	738,720	12/01/2002	06/01/2025
459200-AM-3	INTERNATIONAL BUSINESS MACHINE DEBS			1FE	5,164,100	.101.0000	5,050,000	5,000,000	5,144,644		(4,111)			7.000	6.719	AO	59,306	350,000	06/01/2002	10/30/2025
459200-AN-1	INTERNATIONAL BUSINESS MACHINE Deb			1FE	18,629,760	.100.0000	16,000,000	16,000,000	18,571,034		(17,957)			7.000	5.930	AO	189,778	1,120,000	06/01/2004	10/30/2045
459200-BB-6	INTERNATIONAL BUSINESS MACHINE NTS			1FE	2,657,200	.99.6250	2,490,625	2,500,000	2,650,932		(2,813)			5.875	5.430	MN	13,056	146,875	08/09/2005	11/29/2032
462846-AC-0	IRON MOUNTAIN INC CO GUAR	1		4FE	5,685,000	.94.6250	5,677,500	6,000,000	5,758,049		21,610			6.625	7.299	JJ	198,750	397,500	04/28/2004	01/01/2016
46625H-BV-1	JP MORGAN CHASE & CO SB NTS			1FE	496,535	.98.0180	490,090	500,000	497,317		326			5.125	5.221	MS	7,545	25,625	08/09/2005	09/15/2014
46625H-CE-8	JP MORGAN CHASE & CO NTS			1FE	4,578,600	.95.3310	4,766,550	5,000,000	4,637,904		39,337			4.750	6.009	MS	79,167	237,500	06/21/2006	03/01/2015
466488-AC-3	J.M. HUBER CORPORATION SER C SR NT			2	9,045,120	.101.0370	8,082,960	8,000,000	8,931,060		(37,481)			7.390	6.180	AO	100,176	591,200	09/24/2004	10/30/2022
466488-AN-9	J.M. HUBER CORPORATION SR NT			2	15,000,000	.92.7150	13,907,250	15,000,000	15,000,000					6.110	6.110	JJ	445,521	916,500	09/05/2003	01/06/2019
466548-AC-4	J T WALKER INDUSTRIES, INC SER C SR NT			2	9,545,457	.103.5640	9,885,657	9,545,457	9,545,457					8.640	8.640	JD	64,145	824,727	10/27/1999	12/03/2014
478160-AL-8	JOHNSON & JOHNSON DEBS			1FE	19,010,160	.95.2540	18,574,530	19,500,000	19,032,167		8,844			4.950	5.120	MN	123,338	965,250	08/09/2005	05/15/2033
478165-AE-3	SC JOHNSON & SON INC NTS			1FE	3,765,002	.101.2640	3,848,032	3,800,000	3,780,433		3,389			5.000	5.119	JD	8,444	190,000	12/17/2002	12/15/2012
478165-AF-0	SC JOHNSON & SON INC 144A BNDS			1FE	34,448,598	.95.7710	37,063,377	38,700,000	34,520,743		49,134			5.750	6.007	FA	840,650	2,225,250	01/02/2004	02/15/2033
478366-AR-8	JOHNSON CONTROLS SR NTS			1FE	13,984,040	.98.5340	13,794,760	14,000,000	13,986,474		1,306			5.500	5.515	JJ	355,056	770,000	01/09/2006	01/15/2016
487836-AT-5	KELLOGG CO. BDS			2FE	16,795,967	.114.9980	18,204,183	15,830,000	16,786,325		(21,201)			7.450	6.416	AO	294,834	1,179,335	07/05/2006	04/01/2031
492386-AK-3	KERR-MCGEE CORP DEBENTURES			2FE	1,780,500	.107.7040	2,154,080	2,000,000	1,804,953		3,891			7.125	8.124	AO	30,083	142,500	10/27/1999	10/15/2027
49306C-AF-8	KEY BANK NA BK NT SUB NTS			1FE	10,561,800	.94.4930	9,449,300	10,000,000	10,428,786		(32,769)			5.700	5.139	MN	95,000	570,000	07/16/2003	11/01/2017
49306C-AG-6	KEY BANK NA BDS			1FE	9,940,000	.85.8340	8,583,400	10,000,000	9,954,111		3,335			4.625	4.681	JD	20,556	462,500	06/03/2003	06/15/2018
494368-AT-0	KIMBERLY-CLARK CORP DEB			1FE	5,167,100	.106.0280	5,301,400	5,000,000	5,160,223		(7,929)			6.250	5.540	JJ	144,097	156,250	04/02/2007	07/15/2018
494368-BC-6	KIMBERLY-CLARK CORP NTS			1FE	14,841,900	.109.8980	16,484,700	15,000,000	14,842,616		716			6.625	6.707	JJ	416,823		07/25/2007	08/01/2037
499040-AL-7	KNIGHT-RIDDER, INC. SR NTS			3FE	10,408,109	.68.6410	6,814,372	9,785,000	10,379,022		(13,005)			6.875	6.350	MS	198,078	672,719	08/09/2005	03/15/2029
500255-AN-4	KOHL'S CORP BDS			2FE	751,869	.86.5810	627,712	725,000	750,853		(456)			6.000	5.730	JJ	20,058	43,500	08/09/2005	01/15/2033
50075N-AC-8	KRAFT FOODS INC NOTES			2FE	28,109,620	.98.1430	25,517,180	26,000,000	28,026,297		(37,947)			6.500	5.883	MN	281,667	1,690,000	04/04/2007	11/01/2031
501044-BT-7	KROGER COMPANY SR NTS			2FE	14,861,963	.112.6310	17,018,544	15,110,000	14,896,824		3,878			7.700	7.843	JD	96,956	1,163,470	09/01/1999	06/01/2029
501044-BT-7	KROGER COMPANY SR NTS			2FE	8,744,067	.112.6310	10,012,896	8,890,000	8,748,046		2,281			7.700	7.843	JD	57,044	684,530	09/01/1999	06/01/2029
501044-F*-7	KROGER COMPANY FIRST MORTGAGE			2	10,118,735	.108.7420	11,003,315	10,118,735	10,118,735					9.270	9.378	FMAN	119,856	938,007	01/31/1995	02/15/2010
501810-AH-1	LCOR ALEXANDRIA LLC SER B ASSET BACKED			1FE	11,038,900	.115														

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE D - PART 1

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

1 CUSIP Identification	2 Description	Codes			6 NAIC Des.	7 Actual Cost	Fair Value		10 Par Value	11 Book/ Adjusted Carrying Value	Change in Book/Adjusted Carrying Value				Interest				Dates		
		3 Foreign *	4 Bond Char	5 Other			8 Rate Used to Obtain Fair Value	9 Fair Value			12 Unrealized Valuation Increase/ (Decrease)	13 Current Year's (Amor- tization) Accretion	14 Current Year's Other Than Temporary Impairment Recognized	15 Total Foreign Exchange Change in Book/ Adjusted Carrying Value	16 Rate of	17 Effective Rate of	18 How Paid	19 Admitted Amount Due and Accrued	20 Gross Amount Received During Year	21 Acquired	22 Maturity
538021-AK-2	LITTON INDUSTRIES INC SENIOR NOTE				2FE	20,285,000	109,8080	21,961,600	20,000,000	20,196,152		(12,955)			6.750	6.617	AO	285,000	1,350,000	12/21/1998	04/15/2018
539830-AD-1	LOCKHEED MARTIN CORPORATION CO GUARNT				1FE	7,288,630	116,7470	8,172,290	7,000,000	7,286,438		(5,077)			7.200	6.402	MN	84,000	504,000	07/05/2006	05/01/2036
539830-AF-6	LOCKHEED MARTIN CORPORATION CO GRNTY SR NOTE				1FE	19,327,545	118,5770	23,122,515	19,500,000	19,333,134		3,512			7.750	7.828	MN	251,875	1,511,250	06/11/1999	05/01/2026
549271-AE-4	LUBRIZOL CORP NTS				2FE	13,907,460	99,2820	13,899,480	14,000,000	13,932,284		8,051			5.500	5.587	AO	192,500	770,000	09/23/2004	10/01/2014
552953-BB-6	MGM MIRAGE INC SNR NTS				3FE	15,020,000	98,7500	14,812,500	15,000,000	15,019,016		(942)			7.625	7.605	JJ	527,396	648,125	01/03/2007	01/15/2017
55616X-AB-3	MACYS RETAIL HLDGS INC DEBS				2FE	12,481,204	92,2760	10,744,617	11,644,000	12,424,113		(20,133)			6.790	6.194	JJ	364,567	790,628	12/01/2004	07/15/2027
559080-AB-2	MAGELLAN MIDSTREAM PRNTS NTS				2FE	50,066,224	101,5110	51,770,610	51,000,000	50,093,834		39,151			5.650	5.521	AO	608,317	2,881,500	10/03/2005	10/15/2016
559080-AC-0	MAGELLAN MIDSTREAM PRNTS BDS				2FE	12,979,620	98,8150	12,845,950	13,000,000	12,980,109		489			6.400	6.412	MN	138,667	443,733	04/12/2007	05/01/2037
565849-AB-2	MARATHON OIL NTS				2FE	34,771,562	108,6480	39,221,928	36,100,000	34,852,302		13,642			6.800	6.852	MS	722,802	2,454,800	04/03/2006	03/15/2032
573284-AA-4	MARTIN MARIETTA MTLN DEBS				2FE	4,756,122	103,3220	5,166,100	5,000,000	4,760,774		220			7.000	6.150	JD	29,167	350,000	07/12/2004	12/01/2025
573284-AG-1	MARTIN MARIETTA MTLN NTS				2FE	16,557,750	105,2470	15,787,050	15,000,000	15,691,770		(190,147)			6.875	5.310	AO	257,813	1,031,250	12/10/2002	04/01/2011
574599-AT-3	MASCO CORP SR NTS				2FE	29,650,035	108,2580	33,440,896	30,890,000	29,741,150		19,182			7.750	8.078	FA	997,490	2,393,975	04/19/2001	08/01/2029
574599-BC-9	MASCO CORP SNR NTS				2FE	9,218,198	91,0060	9,100,600	10,000,000	9,269,949		52,825			4.800	4.849	JD	21,333	480,000	07/01/2005	06/15/2015
576203-AH-6	MASSEY ENERGY CO GUAR NTS		1		4FE	2,977,290	94,2500	2,827,500	3,000,000	2,981,897		2,377			6.875	7.001	JD	9,167	206,250	12/09/2005	12/15/2013
57629H-AK-6	MASSMUTUAL GLOB FNDG II 144 A		SD		1FE	19,657,636	102,8700	20,326,083	19,759,000	19,679,760		5,463			5.250	5.300	JJ	435,110	1,037,348	07/24/2003	07/31/2018
57629H-AK-6	MASSMUTUAL GLOB FNDG II 144 A				1FE	239,764	102,8700	247,917	241,000	240,034		67			5.250	5.300	JJ	5,307	12,653	07/24/2003	07/31/2018
57629H-AW-0	MASSMUTUAL GLOB FNDG II 144A FLT NTS				1FE	25,000,000	99,9350	24,983,750	25,000,000	25,000,000					5.120	5.490	FIAN	128,000	1,387,500	08/17/2006	08/26/2011
57708Q-AV-9	MATTEL INC. MTN SER B				2FE	6,214,688	105,8550	6,615,938	6,250,000	6,241,071		3,390			7.400	7.468	MN	59,097	462,500	05/20/1997	05/10/2010
577778-BD-4	MAY DEPT STORES DEBS		1		2FE	11,549,600	101,6430	10,164,300	10,000,000	11,205,850		(103,831)			7.875	6.059	FA	297,500	787,500	06/01/2004	08/15/2016
579780-AF-4	MCCORMICK & CO INC UNSEC NTS				1FE	16,972,150	99,0370	16,836,290	17,000,000	16,972,282		132			5.750	5.771	JD	65,167		12/06/2007	12/15/2017
580135-BY-6	MCDONALD'S CORP DEBS				1FE	11,077,713	97,3750	9,737,500	10,000,000	11,003,787		(27,015)			6.375	5.538	JJ	306,354	637,500	08/09/2005	01/08/2028
581550-AF-0	MCKESSON HBOC, INC SER C SR NTS				2	5,000,000	109,1710	5,458,550	5,000,000	5,000,000					9.130	9.130	FA	153,435	456,500	02/01/2000	02/28/2010
585515-AD-1	MELLON FUNDING CORP CO GUAR				1FE	6,692,140	98,4160	6,889,120	7,000,000	6,779,060		25,562			5.000	5.556	JD	29,167	350,000	05/07/2004	12/01/2014
585515-AE-9	MELLON FUNDING CORP BONDS				1FE	33,861,099	96,7390	32,891,260	34,000,000	33,865,124		4,338			5.500	5.455	MN	238,944	1,870,000	01/04/2007	11/15/2018
589331-AC-1	MERCK & CO INC DEBENTURES				1FE	13,911,510	105,7670	16,959,738	16,035,000	13,949,221		27,449			6.300	5.735	JJ	505,103	1,010,205	01/05/2005	01/01/2026
589331-AE-7	MERCK & CO INC NTS				1FE	16,471,997	102,3350	15,882,392	15,520,000	16,421,250		(22,599)			5.950	5.480	JD	76,953	923,440	08/09/2005	12/01/2028
589497-AA-4	MERREY SWEENEY, L.P. 144A SR				2FE	5,543,519	119,5620	6,545,598	5,474,648	5,520,367		(2,849)			8.850	8.690	JD	17,496	484,506	11/02/1999	12/18/2019
59001A-AK-8	MERITAGE HOMES CORP SR NTS		1		3FE	3,525,000	69,5000	2,780,000	4,000,000	3,590,024		40,475			6.250	8.159	MS	73,611	250,000	10/18/2006	03/15/2015
590188-JF-6	MERRILL LYNCH & CO BONDS				1FE	20,583,212	100,3750	18,970,875	18,900,000	20,221,069		(89,945)			6.500	5.612	JJ	566,475	1,228,500	07/31/2003	07/15/2018
59018Y-SU-6	MERRILL LYNCH & CO NTS				1FE	2,576,964	95,3930	2,480,218	2,600,000	2,582,518		2,390			5.000	5.130	FA	53,444	130,000	08/09/2005	02/03/2014
59156R-AJ-7	METLIFE INC SNR NTS				1FE	10,197,000	98,7540	9,875,400	10,000,000	10,189,451		(2,772)			6.375	6.228	JD	28,333	637,500	07/20/2004	06/15/2034
59156R-AN-8	METLIFE INC SNR NTS				1FE	14,098,869	96,2690	14,440,350	15,000,000	14,158,135		52,708			5.000	4.778	JD	33,333	750,000	07/01/2005	06/15/2015
595620-AB-1	MIDAMERICAN ENERGY BONDS				1FE	14,319,750	108,6390	16,295,850	15,000,000	14,367,315		9,809			6.750	7.119	JD	2,813	1,012,500	06/01/2002	12/30/2031
59562H-AJ-7	MIDAMERICAN FUNDING LLC SR SEC'D				1FE	17,265,400	110,2500	22,050,000	20,000,000	17,529,935		42,726			6.927	8.162	MS	461,800	1,385,400	04/17/2000	03/01/2029
598326-AA-4	MIDWEST ISO SR NT				1FE	12,482,821	113,4620	13,615,440	12,000,000	12,267,556		(47,685)			8.750	8.192	JD	87,500	1,050,000	06/01/2002	06/01/2012
604059-AE-5	MINNESOTA MNG & MFG CO DEBS				1FE	13,708,160	109,7540	13,170,480	12,000,000	13,597,780		(43,760)			6.375	5.291	FA	289,000	765,000	08/09/2005	02/15/2028
617446-HD-4	MORGAN STANLEY Notes				1FE	1,795,395	108,8830	1,633,245	1,500,000	1,783,434		(5,251)			7.250	5.790	AO	27,188	108,750	08/09/2005	04/01/2032
617446-YT-0	MORGAN STANLEY MTN FLT				1FE	30,115,680	96,7890	29,039,700	30,000,000	30,089,422		(25,686)			5.459	5.519	JAJO	341,172	1,707,383	12/08/2006	01/18/2011
61945A-AA-5	MOSAIC CO 144A SNR NTS		1		3FE	5,070,000	107,0000	5,350,000	5,000,000	5,069,495		311			7.625	7.283	JD	31,771	368,750	11/16/2006	12/01/2012
61945A-AD-9	MOSAIC CO 144A SNR NTS		1		3FE	15,715,000	108,0000	16,740,000	15,000,000	15,719,373		4,934			7.875	7.598	JD	101,719	838,750	07/30/2007	12/01/2016
62912X-AB-0	NGPL PIPECO LLC 144A SNR NTS				2FE	14,000,000	102,6210	14,366,940	14,000,000	14,000,000					7.119	7.119	JD	27,685		12/14/2007	12/15/2017
000000-00-0	NRG ENERGY INC TERM LOAN B1		2		3FE	4,965,063	95,8750	4,781,736	4,987,469	4,965,996		933			6.734	7.280	MJSD	933	2,955	09/25/2007	02/01/2013
629377-AT-9	NRG ENERGY INC SNR NTS		1		4FE	3,000,000	97,5000	2,925,000	3,000,000	3,000,000					7.250	7.250	FA	90,625	217,500	01/26/2006	02/01/2014
629377-AU-6	NRG ENERGY INC SNR NTS		1		4FE	3,000,000	97,5000	2,925,000	3,000,000	3,000,000					7.375	7.375	FA	92,188	221,250	01/26/2006	02/01/2016
629377-AX-0	NRG ENERGY INC SNR NTS		1		4FE	3,005,000	97,5000	2,925,000	3,004,699		(101)			7.375	7.346	JJ	102,021	143,813	11/13/2006	01/15/2015	
629527-AU-6	NABISCO INC DEBS		SD		2FE	9,478,520	109,3760	10,937,600	10,000,000	9,672,880		30,856			7.550	8.144	JD	33,556	755,000	11/19/1999	06/15/2015
629527-AU-6	NABISCO INC DEBS				2FE	5,829,290															

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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
CUSIP Identification	Description	* Foreign	Bond Char	NAIC Des.	Actual Cost	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	How Paid	Admitted Amount Due and Accrued	Gross Amount Received During Year	Acquired	Maturity
66137@-AA-3	NO PACIFIC PAPER SER A SR NTS			2	5,189,595	100,1490	5,007,450	5,000,000	5,005,561		(40,835)			6.870	6.010	FA	125,950	343,500	12/01/2002	02/19/2008
666807-AP-7	NORTHROP-GRUMMAN DEBENTURES			2FE	5,779,140	116,6240	6,997,440	6,000,000	5,855,482		12,040			7.750	8.160	MS	155,000	465,000	10/25/1999	03/01/2016
666807-AQ-5	NORTHROP-GRUMMAN DEBS			2FE	25,135,067	120,9120	31,751,491	26,200,000	25,274,266		22,787			7.875	8.278	MS	689,325	2,067,975	08/17/2000	03/01/2026
666807-AW-2	NORTHROP-GRUMMAN BNS			2FE	12,113,880	122,5850	14,710,200	12,000,000	12,105,775		(1,633)			7.750	7.668	FA	351,333	930,000	03/29/2001	02/15/2031
67088C-AA-5	OMIX TIMBER FIN INV LLC 2 144A CO GUAR	1		1FE	3,000,000	90,5370	2,716,110	3,000,000	2,999,979		.1			5.540	5.540	AO	28,162	166,200	12/13/2004	01/29/2020
674599-BM-6	OCCIDENTAL PETROLEUM DEBS			1FE	21,368,500	119,0820	23,816,400	20,000,000	21,240,895		(28,697)			7.200	6.637	AO	360,000	1,440,000	12/01/2002	04/01/2028
674599-BT-1	OCCIDENTAL PETROLEUM SR NTS			1FE	5,587,750	134,1130	7,275,630	5,425,000	5,572,757		(2,567)			8.450	8.177	FA	173,178	458,413	10/15/1999	02/15/2029
67461F-ED-5	OCCIDENTAL PETROLEUM MTN			4FE	4,352,739	127,8920	5,269,150	4,120,000	4,313,813		(6,373)			8.750	8.200	JJ	166,231	360,500	10/15/1999	01/15/2023
681904-AK-4	OMNICARE INC SUB NTS	1		1FE	9,915,000	93,0000	9,300,000	10,000,000	9,922,096		6,657			6.875	7.000	JD	30,556	687,500	11/30/2006	12/15/2015
68233D-AR-8	ONCOR ELECTRIC			2FE	8,218,240	103,5940	8,287,520	8,000,000	8,185,136		(7,208)			7.000	6.749	MS	186,667	560,000	09/06/2002	09/01/2022
682680-AB-9	ONEOK INC DEBS			2FE	6,533,800	100,6800	7,047,600	7,000,000	6,574,805		8,406			6.875	7.455	AO	120,313	481,250	06/01/2002	10/01/2028
682680-AM-5	ONEOK INC SR NTS			2FE	24,367,177	96,2110	24,052,750	25,000,000	24,410,111		37,411			5.200	5.123	JD	57,778	1,300,000	07/01/2005	06/15/2015
682680-AN-3	ONEOK INC SR NTS			2FE	9,975,200	89,9710	8,997,100	10,000,000	9,975,974		338			6.000	6.018	JD	26,667	600,000	06/14/2005	06/15/2035
693476-AT-0	PNC FUNDING CORPORATION CO GUAR			1FE	9,503,800	96,9210	9,692,100	10,000,000	9,626,527		36,418			5.250	5.849	MN	67,083	525,000	05/12/2004	11/15/2015
69349L-AA-6	PNC BANK NA SUB NTS			1FE	17,193,133	94,4500	16,528,750	17,500,000	17,211,783		18,732			5.250	5.310	JJ	423,646	918,750	04/01/2005	01/15/2017
69352B-AC-8	PPL MONTANA, LLC PTC NT			2FE	7,004,882	111,0540	7,779,201	7,004,882	7,004,882					8.903	8.904	JJ	310,090	623,645	07/13/2000	07/02/2020
69362B-AF-9	PSEG POWER NTS			2FE	5,187,550	107,5910	5,379,550	5,000,000	5,084,704		(22,109)			7.750	7.162	AO	81,806	387,500	07/17/2002	04/15/2011
69362B-AM-4	PSEG POWER NTS			2FE	9,851,000	106,6110	10,661,100	10,000,000	9,920,980		14,734			6.950	7.162	JD	57,917	695,000	07/18/2002	06/01/2012
694032-AT-0	PACIFIC BELL TELEPHONE DEBS			1FE	32,731,245	97,0000	28,615,000	29,500,000	32,503,914		(88,939)			7.125	6.180	MS	618,885	2,101,875	08/09/2005	03/15/2026
69440P-AF-2	PACIFIC LIFE GLOBAL FNDG 144A MTN FLT			1FE	9,047,151	99,9630	8,996,670	9,000,000	9,037,227		(9,597)			5.114	5.487	MJSD	12,784	509,353	12/08/2006	06/22/2011
695257-AB-1	PACTIV CORP SR UNSUB NT			2FE	15,148,858	103,1160	15,466,500	15,000,000	15,147,525		(97,275)			6.400	6.272	JJ	496,000		07/02/2007	01/15/2018
704549-AC-8	PEABODY ENERGY CORP CO GUARNT	1		3FE	2,922,500	100,5000	3,015,000	3,000,000	2,936,386		9,700			6.875	7.373	MS	60,729	206,250	07/31/2006	03/15/2013
704549-AD-6	PEABODY ENERGY CORP SNR NTS	1		3FE	6,032,813	94,0000	6,345,000	6,750,000	6,191,974		47,729			5.875	7.218	AO	83,719	396,563	05/10/2004	04/15/2016
704549-AF-1	PEABODY ENERGY CORP SR NTS			3FE	10,077,650	101,5000	10,150,000	10,000,000	10,076,801		(972)			7.875	7.795	MN	131,250	829,063	11/29/2006	11/01/2026
708130-AC-3	JC PENNEY CORPORATION IN SR NTS			2FE	11,843,400	89,3610	10,723,320	12,000,000	11,844,289		889			6.375	6.475	AO	161,500	357,000	04/24/2007	10/15/2036
708160-BE-5	PENNEY J C COMPANY NOTES			2FE	22,969,348	103,0810	20,616,200	20,000,000	21,922,882		(69,391)			7.125	6.160	MN	182,083	1,425,000	04/04/2006	11/15/2023
70816F-AD-5	J.C. PENNEY INC MTN SERIES A			2FE	7,871,371	100,3200	8,075,760	8,050,000	7,941,633		10,110			6.875	7.103	AO	116,837	553,438	02/17/1999	10/15/2015
709631-FF-7	PENTAIR, INC SERIES D NOTE			2	15,000,000	96,8230	14,523,450	15,000,000	15,000,000					5.870	5.870	MN	107,617	440,250	05/03/2007	05/17/2017
709631-G-0	PENTAIR, INC SERIES E NOTE FLT			2	5,000,000	97,2990	4,864,950	5,000,000	5,000,000					5.405	5.860	FIAN	33,781	151,800	05/03/2007	05/17/2012
713409-AC-4	PEPSI BOTTLING GROUP INC SR NTS			1FE	18,747,895	114,3740	18,871,710	16,500,000	18,609,451		(50,930)			7.000	5.921	MS	385,000	1,155,000	08/09/2005	03/01/2029
71343P-AB-7	PEPSI AMERICAS INC BDS			1FE	18,101,785	96,1960	18,214,713	18,935,000	18,144,521		39,520			5.000	4.921	MN	120,974	946,750	10/03/2005	05/15/2017
71343P-AC-5	PEPSI AMERICAS INC BDS			1FE	18,560,219	96,7840	21,292,480	22,000,000	18,589,720		24,872			5.500	5.224	MN	154,611	1,210,000	07/01/2005	05/15/2035
71345L-BS-6	PEPSICO INC NON-CALLABLE			1FE	4,191,757	101,1330	5,157,783	5,100,000	5,013,059		97,369			5.700	7.861	MN	48,450	290,700	05/10/1995	11/01/2008
71713U-AK-8	PHARMACIA CORP NT			1FE	4,896,431	101,4930	5,074,650	5,000,000	4,986,116		14,320			5.875	6.192	JD	24,479	293,750	06/01/2000	12/01/2008
71713U-AW-2	PHARMACIA CORP NT			1FE	11,682,400	110,7770	11,077,700	10,000,000	11,589,498		(40,612)			6.600	5.330	JD	55,000	660,000	08/09/2005	12/01/2028
717265-AJ-1	PHILIPS DODGE CORP DEBS			3FE	6,211,760	108,1610	6,652,880	8,000,000	6,353,391		27,728			7.125	9.440	MN	95,000	570,000	08/17/2001	11/01/2027
723787-AB-3	PIONEER NATURAL RESOURCE SR GTD			3FE	9,129,225	90,1310	8,607,511	9,550,000	9,124,906		(231)			7.200	6.398	JJ	317,060	687,600	04/14/2004	01/15/2028
724479-AG-5	PITNEY BOWES INC SR UNSECURED			1FE	5,790,962	97,9650	6,068,932	6,195,000	5,847,757		37,548			5.000	5.969	MS	91,204	309,750	06/21/2006	03/15/2015
724479-AA-7	PITNEY BOWES INC NTS			1FE	19,380,606	93,1550	18,631,000	20,000,000	19,473,981		33,432			4.750	4.967	MN	121,389	950,000	08/09/2005	05/15/2018
724479-AA-5	PITNEY BOWES INC NTS			1FE	5,523,120	95,9750	5,544,536	6,000,000	5,544,536		21,416			4.750	5.952	JJ	131,417	142,500	07/02/2007	01/15/2016
726505-AC-4	PLAINS EXP COMPANY SR NTS	1		4FE	10,025,000	95,6250	9,562,500	10,000,000	10,023,425		(1,575)			7.000	6.958	MS	206,111	353,889	03/28/2007	03/15/2017
72650R-AF-9	PLAINS ALL AMER PIPELINE SNR NTS			2FE	19,605,645	99,0950	19,819,000	20,000,000	19,629,170		4,115			5.875	5.387	FA	443,889	1,175,000	07/01/2005	08/15/2016
72650R-AM-4	PLAINS ALL AMER PIPELINE SR NTS			2FE	6,987,330	100,4960	7,034,720	7,000,000	6,987,624		143			6.700	6.714	MN	59,928	469,000	05/09/2006	05/15/2036
729237-AB-6	PLUM CREEK TIMBER SER F SR NTS			2	10,494,900	106,1570	10,615,700	10,000,000	10,119,206		(68,101)			8.730	7.914	FA	363,750	873,000	01/30/2001	08/01/2009
72925F-AD-9	PLUM CREEK TIMBERLANDS, LP SERIES K SENIOR NOTE			2	14,000,000	112,3600	15,730,400	14,000,000	14,000,000					7.760	7.760	AO	271,600	1,086,400	09/22/2001	10/01/2013
73664F-AA-8	PORTLAND NAT GAS TRANS SYSTEM SR SEC NT			2	7,670,727	100,7150	7,725,573	7,670,727	7,670,727					5.900	5.944	MJSD	1,257	452,573	03/18/2003	12/31/2018
741530-AF-9	PRIDE INTERNATIONAL INC SR NTS	1		3FE	1,492,110	102,7500	1,541,250	1,500,000	1,494,261		660			7.375	7.450	JJ	51,010	110,625	06/22/2004	07/15/2014
74153W-AY-5	PRICOA GLOBAL FUNDING I MTN FLT			1FE	30,015,950	101,4020	30,420,600	30,000,000	30,012,718		(3,145)			5.170	5.150	FIAN	163,717	1,693,735	12/08/2006	05/24/2011
742718-AU-3	PROCTER AND GAMBLE CO UNSECURED DEBENTURE			1FE	7,059,240	107,1520	6,429,120	6,000,000	6,274,010		(158,794)			8.500	5.493	FA	199,750	510,000	06/01/2002	08/10/2009
742718-BH-1	PROCTER AND GAMBLE CO DEBS			1FE	794,472	95,5000	668,500	700,000	787,945		(2,840)			6.450	5.355	JJ	20,819	45,150	08/09/2005	01/15/2026
742718-CB-3	PROCTER AND GAMBLE CO BNS			1FE	12,296,880	100,2410	12,028,920	12,000,000	12,285,581		(4,972)			5.500	5.330	FA	275,000	660,000	08/09/2005	02/01/2034
743263-AE-5	PROGRESS ENERGY SR NTS			2FE	24,583,950	100,5000	24,120,000	24,000,000	24,541,833		(8,529)			7.750	7.542	MS	620,000	1,860,000	05/10/2001	03/01/2031
743263-AG-0	PROGRESS ENERGY SR NTS			2FE	7,946,400	98,5000	7,880,000	8,000,000	7,950,489		786			7.000	7.054	AO	94,889	560,000	10/24/2001	10/30/2031
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ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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	* Foreign	Bond Char		NAIC Des.	Actual Cost	Fair Value	Fair Value	Par Value	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	Rate of	Effective Rate of	How Paid	Admitted Amount Due and Accrued	Gross Amount Received During Year	Acquired	Maturity
755111-AU-5	RAYTHEON COMPANY DEB				2FE	10,608,932	108,1090	10,810,900	10,000,000	10,584,366		(28,353)			6.400	6.162	JD	28,444	640,000	07/05/2006	12/15/2018
75952A-AJ-6	RELIANT ENERGY MID-ATLANTIC				4FE	10,000,000	109,8590	10,985,900	10,000,000	10,000,000					9.681	9.681	JJ	481,361	968,100	08/17/2000	07/02/2026
760719-AR-5	REPUBLIC NEW YORK CORP Debs				1FE	6,150,750	124,2580	6,212,900	5,000,000	5,961,139		(42,658)			9.125	6.900	MN	58,299	456,250	12/01/2002	05/15/2021
760719-BB-9	REPUBLIC NEW YORK CORP Sub Nts				1FE	1,139,887	103,9080	1,039,080	1,000,000	1,043,766		(30,313)			7.750	4.422	MN	9,903	77,500	09/01/2004	05/15/2009
760759-AC-4	REPUBLIC SERVICES INC SR NTS				2FE	4,218,440	104,8270	4,193,080	4,000,000	4,153,130		(37,193)			6.750	5.568	FA	102,000	270,000	03/08/2006	08/15/2011
760759-AF-7	REPUBLIC SERVICES INC SNR NTS				2FE	13,860,857	96,5960	15,468,889	16,015,000	13,878,600		15,850			6.086	5.917	MS	286,987	974,673	02/07/2007	03/15/2035
76304*-AD-5	RICH PRODUCTS SR NT				2	25,477,775	107,9260	26,981,500	25,000,000	25,413,960		(14,890)			7.250	7.070	JJ	906,250	1,812,500	12/01/2002	07/01/2028
773903-AD-1	ROCKWELL INTERNATIONAL NTS				1FE	6,989,430	100,1230	7,008,610	7,000,000	6,989,489		59			5.650	5.670	JD	30,761		11/28/2007	12/01/2017
77519*-AG-5	ROGERS GROUP, INC. SR NT				2	5,206,550	112,4350	5,621,750	5,000,000	5,185,419		(5,087)			6.550	8.140	MS	125,875	427,500	12/01/2002	09/15/2024
77519*-AH-3	ROGERS GROUP, INC. SR NT				2	10,000,000	96,8990	9,689,900	10,000,000	10,000,000					5.850	5.850	JAJO	136,500	585,000	03/23/2005	07/07/2015
775371-AU-1	ROHM & HAAS DEBS				2FE	31,979,272	117,9960	33,628,860	28,500,000	31,782,036		(78,589)			7.850	6.594	JJ	877,415	2,237,250	08/09/2005	07/15/2029
78387G-AK-9	SBC COMMUNICATIONS NTS				1FE	445,485	103,0470	437,950	425,000	439,284		(2,681)			5.875	5.050	FA	9,433	24,969	08/09/2005	08/15/2012
78442F-AZ-1	SLM CORP NTS				2FE	822,336	77,2940	618,352	800,000	821,469		(381)			5.625	5.430	FA	18,750	45,000	08/09/2005	08/01/2033
78443*-AF-8	SLBP HOLDING CORPORATION SERIES F SR NT FLT				2	5,000,000	91,8740	4,593,700	5,000,000	5,000,000					5.310	5.440	MJSD	1,475	295,141	06/05/2006	06/30/2014
786514-BA-6	SAFEWAY INC DEBS				2FE	13,294,475	108,3900	14,415,870	13,300,000	13,298,066		(480)			7.250	7.247	FA	401,771	964,250	11/01/2002	02/01/2031
800907-AJ-6	SANMINA SCI CORP SUB NTS 144A	1			4FE	5,025,000	87,0000	4,350,000	5,000,000	5,014,353		(3,959)			6.750	6.648	MS	112,500	337,500	02/16/2005	03/01/2011
800907-AK-3	SANMINA SCI CORP SNR NTS	1			4FE	2,015,000	88,6250	1,772,500	2,000,000	2,012,409		(1,504)			8.125	7.996	MS	54,167	162,500	01/30/2006	03/01/2014
80310*-AB-9	SAPUTO U.S., L.P. SER B SR NTS				1	5,000,000	106,4080	5,320,400	5,000,000	5,000,000					8.120	8.120	MN	57,517	406,000	11/12/1999	11/10/2009
80310*-AC-7	SAPUTO U.S., L.P. SER C SR NTS				1	10,000,000	115,4220	11,542,200	10,000,000	10,000,000					8.410	8.410	MN	119,142	841,000	10/12/1999	11/10/2014
803111-AM-5	SARA LEE CORP BDS				2FE	28,372,953	94,6930	28,644,633	30,250,000	28,389,676		(13,490)			6.125	6.009	MN	308,802	1,699,888	12/01/2007	11/01/2032
806605-AG-6	SCHERING-PLOUGH CORP BND				2FE	25,049,526	108,5120	27,128,000	25,000,000	25,015,444		(13,058)			6.750	6.036	JD	140,625	1,687,500	10/02/2006	12/01/2033
80689*-AR-7	SCHNEIDER NATIONAL SR NT				2	6,000,000	105,1700	6,310,200	6,000,000	6,000,000					8.220	8.221	AO	104,120	493,200	09/17/1999	10/15/2011
81413P-AG-0	SECURITY CAPITAL GROUP NTS		SD		1FE	6,141,764	126,5170	6,958,435	5,500,000	5,431,468		(17,066)			7.700	6.245	JD	18,822	423,500	08/09/2005	06/15/2028
81413P-AG-0	SECURITY CAPITAL GROUP NTS				1FE	16,191,923	126,5170	18,344,965	14,500,000	16,771,239		(44,992)			7.700	6.245	JD	49,622	1,116,500	08/09/2005	06/15/2028
820748-AK-5	SILGAN CORP SR SUB NTS	1			4FE	10,883,750	97,0000	10,670,000	11,000,000	10,918,300		10,751			6.750	6.902	MN	94,875	742,500	02/15/2007	11/15/2013
832248-AH-1	SMITHFIELD FOODS INC SNR NTS				3FE	6,315,000	98,5000	5,910,000	6,000,000	6,241,789		(36,142)			7.750	6.840	MN	59,417	465,000	02/14/2006	05/15/2013
832248-AQ-1	SMITHFIELD FOODS INC SNR NTS				3FE	8,935,000	97,5000	8,775,000	9,000,000	8,937,637		2,637			7.750	7.853	JJ	366,188		07/26/2007	07/01/2017
83614K-AA-7	SOURCE GAS LLC 144A SR NTS				2FE	13,050,632	95,2920	13,317,057	13,975,000	13,067,581		16,949			5.900	6.367	JAJO	206,131		10/04/2007	04/01/2017
843830-AD-2	SOUTHERN STAR CENT CORP SR NTS	1			3FE	1,495,560	95,7500	1,436,250	1,500,000	1,496,010		348			6.750	6.793	MS	33,750	101,250	04/06/2006	03/01/2016
843830-AA-1	SOUTHERN STAR CENT GAS 144A NTS				2FE	20,135,898	97,7500	19,550,000	20,000,000	20,127,419		867			6.000	6.335	JD	100,000	1,050,000	07/16/2007	06/01/2016
844741-AM-0	SOUTHWEST AIRLINES COMPANY SF				1FE	7,810,660	116,3860	7,555,090	6,500,000	7,407,028		(122,006)			9.150	6.304	JJ	297,375	594,750	06/01/2004	07/01/2016
844741-AV-0	SOUTHWEST AIRLINES COMPANY SR NTS				1FE	10,184,300	103,5500	10,355,000	10,000,000	10,092,931		(18,964)			6.500	6.243	MS	216,667	650,000	06/01/2002	03/01/2012
844895-AS-1	SOUTHWEST GAS CO NTS				2FE	9,962,400	109,8880	10,988,800	10,000,000	9,980,299		3,665			7.625	7.679	MN	97,431	762,500	05/01/2002	05/15/2012
84489P-AB-4	SOUTHWEST GAS CORP MTN SERIES A				2FE	10,555,809	115,5570	12,711,270	11,000,000	10,618,872		14,054			7.780	8.200	AO	213,950	855,800	12/01/2002	02/03/2022
857449-AB-8	STATE STREET BANK & TRST NTS				1FE	24,730,992	94,5550	23,638,750	25,000,000	24,755,045		13,284			5.250	5.300	AO	277,083	1,312,500	04/01/2005	10/15/2018
86679T-AA-3	SUN LIFE FINANCIAL GLB 144A MTN FLT				1FE	15,083,505	100,2240	15,033,600	15,000,000	15,056,354		(20,379)			5.494	5.615	MJSD	2,289	852,817	08/16/2006	07/06/2010
86679H-AA-6	SUN LIFE FINANCIAL GLB 144A MTN FLT				1FE	51,041,938	100,0830	51,042,330	51,000,000	51,033,507		(8,368)			5.403	5.419	MJSD	7,654	2,852,785	12/08/2006	07/06/2011
867363-AH-6	SUNGARD DATA SYSTEMS INC CO GUAR NTS	1			4FE	4,116,890	101,7500	4,070,000	4,000,000	4,102,507		(7,374)			9.125	8.288	FA	137,889	91,250	12/01/2007	08/15/2011
86787G-AC-6	SUNTRUST BANK SUB NTS SERIES BKNT				1FE	32,766,696	95,6920	30,372,641	31,740,000	32,529,605		(61,047)			5.450	5.123	JD	144,153	1,729,830	08/09/2005	12/01/2017
867914-AH-6	SUNTRUST BANK SUB NTS				1FE	4,296,440	96,4440	4,265,760	4,000,000	4,276,139		(8,813)			6.000	5.398	FA	90,667	240,000	08/09/2005	02/15/2026
869049-AE-6	SUSA PARTNERSHIP GE NOTES				1FE	7,918,828	123,8700	8,051,550	6,500,000	7,838,374		(35,236)			7.500	5.750	JD	40,625	487,500	08/09/2005	12/01/2027
870738-AF-8	SWIFT ENERGY CO SNR NTS	1			4FE	5,000,000	95,0000	4,750,000	5,000,000	5,000,000					7.125	7.125	JD	29,688	178,125	05/17/2007	06/01/2017
870845-AC-8	SWISS BK CORP -NY SUB-DEBS				1FE	18,998,637	114,3710	18,299,360	16,000,000	18,739,351		(77,975)			7.750	6.181	MS	413,333	1,240,000	08/09/2005	09/01/2026
872287-AC-1	TCI COMMUNICATIONS INC SR DEBS				2FE	2,681,250	116,3200	2,908,000	2,500,000	2,628,980		(12,062)			8.750	7.835	FA	91,146	218,750	12/01/2002	08/01/2015
872287-AF-4	TCI COMMUNICATIONS INC DEBS				2FE	5,368,387	113,0050	5,910,162	5,230,000	5,352,556		(3,066)			7.875	7.634	FA	155,593	411,863	08/24/2001	02/15/2026
872287-AL-1	TCI COMMUNICATIONS INC SR NTS				2FE	1,882,780	103,9710	2,079,420	2,000,000	1,894,225		2,169			7.125	7.644	FA	53,833	142,500	08/21/2001	02/15/2028
872384-AA-0	TEPPCO PARTNERS CO GRNTY				2FE	32,713,150	109,8390	35,148,480	32,000,000	32,372,304		(75,898)			7.625	7.291	FA	921,778	2,440,000	12/01/2002	02/15/2012
872384-AB-8	TEPPCO PARTNERS NTS																				

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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
CUSIP Identification	Description	* Foreign	Bond Char	NAIC Des.	Actual Cost	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	How Paid	Admitted Amount Due and Accrued	Gross Amount Received During Year	Acquired	Maturity
880349-AH-8	TENNECO AUTOMOTIVE INC SER W SR SUB NTS		1	4FE	6,755,000	98,2500	6,386,250	6,500,000	6,675,264	(28,503)				8.625	7.946	MN	71,635	517,500	12/01/2007	11/15/2014
880394-AB-7	TENNECO PACKAGING DEBS			2FE	9,249,900	113,1070	11,310,700	10,000,000	9,341,085	14,916				7.950	8.681	JD	35,333	795,000	01/06/2000	12/15/2025
880779-AS-2	TEREX CORP CO GUARNT		1	4FE	8,100,000	101,2500	8,100,000	8,000,000	8,082,401	(16,795)				7.375	7.077	JJ	272,056	590,000	11/28/2006	01/15/2012
880779-AU-7	TEREX CORP SR SUB NTS		1	4FE	6,000,000	100,6250	6,037,500	6,000,000	6,000,000					8.000	8.000	MN	64,000		11/08/2007	11/15/2017
881609-AU-5	TESORO PETROLEUM 144A SNR NTS		1	3FE	15,716,250	99,0000	15,840,000	16,000,000	15,726,045	9,795				6.500	6.745	JD	86,667	525,778	07/28/2007	06/01/2017
881624-AF-7	TEVA PHARM SER C GUAR SR NT			2Z	14,150,000	111,0810	16,662,150	15,000,000	14,362,026	37,310				7.200	7.796	JD	48,000	1,080,000	12/01/2002	06/15/2018
88163V-AC-3	TEVA PHARM FINANCE LLC NTS			2FE	11,982,720	98,8190	11,858,280	12,000,000	11,985,365	1,399				5.550	5.569	FA	277,500	666,000	01/27/2006	02/01/2016
88163V-AD-1	TEVA PHARM FINANCE LLC BDS			2FE	20,380,689	99,3070	22,150,426	22,305,000	20,395,775	16,607				6.150	6.224	FA	571,566	1,371,758	01/03/2007	02/01/2036
882491-AK-9	TEXAS INDUSTRIES UNSEC NT		1	3FE	11,091,625	98,0000	11,000,500	11,225,000	11,090,459	(1,024)				7.250	7.502	JJ	375,258	72,500	12/06/2007	07/15/2013
883203-BH-3	TEXTRON INC NTS			1FE	5,948,415	106,0960	5,835,280	5,500,000	5,737,450	(46,457)				6.500	5.388	JD	29,792	357,500	12/11/2002	06/01/2012
883556-AP-7	THERMO ELECTRON CORP SR UNSEC NTS			2FE	9,193,788	92,9000	9,156,224	9,856,000	9,237,773	41,353				5.000	4.878	JD	41,067	492,800	07/01/2005	06/01/2015
88708*-AD-2	TIMBER NOTE HOLDINGS LLC SER D SR NT			2	10,000,000	118,2650	11,826,500	10,000,000	10,000,000					9.150	9.150	JJ	447,333	915,000	10/25/1999	12/31/2014
887315-BN-8	TIME WARNER COMPANY NTS			2FE	2,638,560	98,4520	2,953,560	3,000,000	2,665,255	6,049				6.625	7.697	MN	25,396	198,750	12/01/2002	05/15/2029
88731E-AJ-9	TIME WARNER ENTERTAINMENT SEN NTS			2FE	17,168,160	120,4610	19,273,760	16,000,000	17,110,832	(13,628)				8.375	7.747	JJ	617,889	1,340,000	12/01/2002	07/15/2033
887364-AF-4	TIMES MIRROR COMPANY NTS			5FE	11,000,000	51,9800	10,396,000	20,000,000	11,000,000	(2,371)		7,750,444		6.610	12.984	MS	389,256	1,322,000	10/01/2003	09/15/2027
891490-AT-1	TOSCO CORP BONDS			1FE	8,679,810	127,1310	8,263,515	6,500,000	8,566,750	(46,437)				8.125	5.600	FA	199,514	128,125	08/09/2005	02/15/2030
893472-AA-8	TRANSAMERICA CAPITAL AEGON 144A			1FE	9,285,200	107,9340	10,793,400	10,000,000	9,369,755	13,431				7.650	8.317	JD	63,750	765,000	10/27/1999	12/01/2026
893817-AB-2	TRANSOCEAN OFFSH RIG DEBS			2FE	22,071,345	117,9350	22,053,845	18,700,000	21,850,714	(85,713)				8.000	6.436	AO	315,822	1,496,000	08/09/2005	04/15/2027
893830-AF-6	TRANSOCEAN SEDCO FOREX NTS			2FE	20,112,700	109,8530	20,970,600	20,000,000	20,166,667	(1,580)				7.500	7.451	AO	316,667	1,500,000	08/09/2005	04/15/2031
902118-AC-2	TYCO INTERNATIONAL GROUP GTD			2FE	24,624,266	105,8410	28,577,070	27,000,000	24,663,018	37,344				7.000	7.191	JD	84,000	1,890,000	10/10/2001	06/15/2028
902118-AK-4	TYCO INTERNATIONAL GROUP COMPANY GUAR			2FE	6,548,927	101,2780	7,089,460	7,000,000	6,552,681	330				6.875	5.911	JJ	221,910	481,250	04/01/2005	01/15/2029
902494-AD-5	TYSON FOODS INC NOTES			3FE	4,320,200	97,7680	4,888,400	5,000,000	4,391,460	11,659				7.000	8.252	JJ	161,389	350,000	01/13/2000	01/15/2028
902494-AM-5	TYSON FOODS INC BND			3FE	14,947,800	108,6490	16,297,350	15,000,000	14,975,333	5,402				8.250	8.302	AO	309,375	1,237,500	09/27/2001	10/01/2011
902905-AO-1	USX CORP DEBS			2FE	15,264,435	118,3230	16,666,978	14,086,000	15,083,319	(93,550)				8.125	7.353	JJ	527,736	1,144,488	05/07/2001	07/15/2023
902917-AH-6	WASTE MANAGEMENT INC SR NOTES			2FE	11,598,302	106,0900	13,087,262	12,336,000	11,603,336	(2,139)				7.000	5.909	JJ	398,179	863,520	01/04/2006	07/15/2028
90333W-AB-4	US BANK NA MTN			1FE	3,825,150	104,4400	3,655,400	3,500,000	3,746,631	(33,926)				6.300	4.946	FA	90,038	220,500	08/09/2005	02/04/2014
904000-AA-4	ULTRAMAR DIAMOND SHAMROCK SR NOTES			2FE	7,898,625	109,3310	9,293,135	8,500,000	8,074,262	27,879				7.200	7.946	AO	129,200	612,000	11/08/1999	10/15/2017
904764-AH-0	UNILEVER CAPITAL SR NTS			1FE	5,581,584	99,1930	5,951,580	6,000,000	5,589,616	5,319				5.900	6.181	MN	45,233	354,000	05/25/2006	11/15/2032
90520G-AA-4	UNION BANK OF CALIFORNIA SUB NTS			1FE	18,115,977	95,9910	17,038,403	17,750,000	18,096,951	(16,947)				5.950	6.082	MN	146,684	1,056,125	07/05/2006	05/11/2016
905581-AR-5	UNION CARBIDE CORP DEBS			2FE	3,073,500	103,6270	3,108,810	3,000,000	3,073,318	(182)				7.500	7.251	JD	16,750	112,500	12/01/2007	06/01/2025
907818-CS-5	UNION PACIFIC RAILROAD NTS			2FE	13,878,620	87,6250	12,267,500	14,000,000	13,886,972	2,029				5.375	5.434	JD	62,708	752,500	06/02/2003	06/01/2033
907818-CU-0	UNION PACIFIC RAILROAD NTS			2FE	16,714,940	90,0000	16,200,000	18,000,000	16,728,966	9,836				6.250	6.147	MN	187,500	1,125,000	04/03/2006	05/01/2034
907833-AE-7	UNION PACIFIC PASS THRU CERTIFICATES -1998A			1FE	2,823,877	104,3180	2,719,647	2,607,073	2,792,338	(12,508)				6.700	4.950	FA	62,106	174,674	08/09/2005	02/23/2019
907833-AH-0	UNION PACIFIC PASS THRU CERTIFICATE			2FE	2,827,843	112,9470	2,747,047	2,432,156	2,760,278	(26,695)				7.600	5.174	JJ	91,908	184,844	08/09/2005	01/02/2020
907834-AJ-4	UNION PACIFIC RESOURCES GROUP DEBS			1FE	12,141,950	115,3020	12,827,348	11,125,000	12,055,097	(18,148)				7.950	7.178	AO	186,715	884,438	06/01/2002	04/15/2029
913017-AT-6	UNITED TECHNOLOGIES NTS			1FE	20,257,735	108,5770	22,442,866	20,670,000	20,261,106	(9,603)				6.700	5.815	FA	577,038	1,384,890	08/09/2005	08/01/2028
918204-AR-9	V F CORP SR NTS			1FE	4,881,100	90,7700	4,538,500	5,000,000	4,887,805	1,741				6.000	6.175	AO	63,333	300,000	10/09/2003	10/15/2033
91913Y-AB-6	VALERO ENERGY NTS			2FE	11,562,600	121,6140	12,161,400	10,000,000	11,431,228	(24,288)				8.750	7.430	JD	38,889	875,000	05/08/2001	06/15/2030
91913Y-AE-0	VALERO ENERGY BND			2FE	24,785,000	109,8990	27,474,750	25,000,000	24,798,713	2,835				7.500	7.573	AO	395,833	1,875,000	04/10/2002	04/15/2032
92239M-AG-6	VECTREN UTILITY HOLDINGS CO GUARNT			2FE	7,483,425	95,9630	7,197,225	7,500,000	7,484,058	213				6.100	6.116	JD	38,125	457,500	11/16/2005	12/01/2035
92344G-AM-8	VERIZON GLOBAL BONDS			1FE	20,767,171	117,2860	25,802,920	22,000,000	20,763,820	9,669				7.750	7.613	JD	142,083	1,705,000	08/09/2005	12/01/2030
92344X-AB-5	VERIZON NEW YORK INC DEBENTURES-			1FE	566,230	109,7850	548,925	500,000	563,785	(1,088)				7.375	6.338	AO	9,219	36,875	08/09/2005	04/01/2032
925524-AH-3	VIACOM INC (CBS) DEBS			2FE	6,844,002	110,0930	6,825,766	6,200,000	6,800,399	(10,838)				7.875	7.012	JJ	204,794	488,250	08/09/2005	07/30/2030
925524-AU-4	VIACOM INC (CBS) BDS			2FE	24,818,250	87,8740	21,968,500	25,000,000	24,861,611	10,148				4.625	4.693	MN	147,743	1,156,250	05/09/2003	05/15/2018
925524-BB-5	VIACOM INC SR NTS			2FE	20,138,700	100,6070	20,121,400	20,000,000	20,133,259	(5,956)				6.250	6.309	AO	211,806	1,250,000	04/05/2006	04/30/2016
929160-AF-6	VULCAN MATERIALS SR NTS			1FE	14,991,750	102,7820	15,417,300	15,000,000	14,991,750					6.400	6.400	MN	53,333		12/06/2007	11/30/2017
92976G-AA-9	WACHOVIA BANK NA SUB NTS			1FE	22,832,170	95,2230	21,901,290	23,000,000	22,879,410	12,664				5.000	5.084	FA	434,444	1,150,000	08/09/2005	08/15/2015
929903-AM-4	WACHOVIA CORPORATION SUB DEBS			1FE	8,019,189	88,6540	8,865,400	10,000,000	8,035,467	17,302				5.500	5.653	FA	229,167	550,000	01	

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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
CUSIP Identification	Description	* Foreign	Bond Char	NAIC Des.	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	How Paid	Admitted Amount Due and Accrued	Gross Amount Received During Year	Acquired	Maturity
960413-AE-2	WESTLAKE CHEMICAL CORP CO GUARNT		1	3FE	9,581,250		9,450,000	10,000,000	9,623,791			33,536		6.625	7.249	JJ	305,486	662,500	12/01/2006	01/15/2016
961501-AA-1	WESTSIDE INTERMODAL COMPANY GUARNT			2FE	18,000,000		18,775,720	18,000,000	18,000,000					5.648	5.648	JD	45,184	1,016,640	12/10/2002	06/15/2023
961548-AL-8	WESTVACO Deb			2FE	7,300,775		123,8380	5,750,000	7,024,670		(62,291)			9.750	7.047	JD	24,917	560,625	12/01/2002	06/15/2020
961548-AV-6	WESTVACO DEBS			2FE	17,745,153		106,9180	18,030,000	17,767,212					8.200	8.343	JJ	681,734	1,478,460	07/23/2001	01/15/2030
961548-AY-0	WESTVACO DEB			2FE	8,740,161		105,9040	9,405,000	8,786,746					7.950	8.610	FA	282,464	747,698	04/19/2001	02/15/2031
962166-BR-4	WEYERHAEUSER NTS			2FE	26,671,274		98,0000	26,460,000	26,659,219		(1,394)			7.375	6.984	MS	586,313	1,991,250	01/02/2003	03/15/2032
96218P-AP-5	WEYERHAEUSER REAL ESTATE CO			2	13,000,000		98,3450	13,000,000	13,000,000					6.490	6.490	MS	243,736	843,700	09/10/2002	09/17/2017
963320-AE-6	WHIRLPOOL CORP DEB			2FE	3,889,388		100,2870	3,750,000	3,751,454		(16,784)			9.100	8.620	FA	142,188	341,250	11/15/1994	02/01/2008
963320-AK-2	WHIRLPOOL CORP NOTES			2FE	9,976,000		109,5320	10,000,000	9,992,352					8.600	8.637	MN	143,333	860,000	05/05/2000	05/01/2010
96787*-AD-9	WILBUR-ELLI'S COMPANY SER 1999-C SR NT			2	15,000,000		104,9440	15,000,000	15,000,000					8.200	8.200	MS	410,000	1,230,000	08/03/1999	09/01/2009
97181*-HE-6	WILM (SCHLUMBERGER)SER 1 EQPIT NTS			1	1,086,117		112,3820	1,220,600	1,086,117					8.520	8.520	JD	2,828	92,537	12/20/2000	12/20/2013
97181*-HH-9	WILM (SCHLUMBERGER)SER 2 EQUIP NTS			1	1,932,561		112,5490	2,175,079	1,932,561					8.520	8.520	JD	5,031	164,654	06/20/2001	06/20/2014
97181*-HJ-5	WILM (SCHLUMBERGER) SER 3 EQUIP NTS			1	2,603,729		112,6050	2,931,929	2,603,729					8.520	8.520	JD	6,778	221,838	12/20/2001	06/20/2014
97181*-HM-8	WILM (SCHLUMBERGER) SER 4 EQUIP NTS			1	2,124,517		112,5330	2,390,782	2,124,517					8.520	8.520	JD	5,531	181,009	06/20/2002	06/20/2014
97181*-HW-6	WILM (SCHLUMBERGER) SER 5 NTS			1	2,970,940		112,7940	3,351,043	2,970,940					8.520	8.520	JD	7,734	253,124	12/20/2002	06/20/2014
97181*-JP-9	WILM TRUST (AMER AIR) SER A SEC NT#P10			6	65,834		95,0000	67,870	64,477		2,036			3.062	3.315	MS	537	537	03/07/1991	09/28/2008
97181*-JQ-7	WILM TRUST (AMER AIR) SER A SEC NT #A1			6*	104,189		95,0000	102,041	102,041		7,518			3.363	3.614	AO	732	3,612	03/07/1991	10/18/2009
97181*-JR-5	WILM TRUST (AMER AIR) SER A SEC NT #A2			6*	104,189		95,0000	102,041	102,041		7,518			3.363	3.614	AO	732	3,612	03/07/1991	10/18/2009
97181*-JS-3	WILM TRUST (AMER AIR) SER A SEC NT #A3			6*	104,189		95,0000	102,041	102,041		7,518			3.363	3.614	AO	732	3,612	03/07/1991	10/18/2009
97181*-JT-1	WILM TRUST (AMER AIR) SER A SEC NT #P1			6	65,834		95,0000	64,477	64,477		2,036			3.062	3.315	MS	537	2,078	03/07/1991	09/28/2008
97181*-JU-8	WILM TRUST (AMER AIR) SER A SEC NT #P2			6	65,834		95,0000	64,477	64,477		2,036			3.062	3.315	MS	537	2,078	03/07/1991	09/28/2008
97181*-JV-6	WILM TRUST (AMER AIR) SER A SEC NT #P3			6	65,834		95,0000	64,477	64,477		2,036			3.062	3.315	MS	537	2,078	03/07/1991	09/28/2008
97181*-JW-4	WILM TRUST (AMER AIR) SER A SEC NT #P4			6	65,834		95,0000	64,477	64,477		2,036			3.062	3.315	MS	537	2,078	03/07/1991	09/28/2008
97181*-JX-2	WILM TRUST (AMER AIR) SER A SEC NT #P5			6	65,834		95,0000	64,477	64,477		2,036			3.062	3.315	MS	537	2,078	03/07/1991	09/28/2008
97181*-JY-0	WILM TRUST (AMER AIR) SER A SEC NT #P8			6	65,834		95,0000	64,477	64,477		2,036			3.062	3.315	MS	537	2,078	03/07/1991	09/28/2008
97181*-JZ-7	WILM TRUST (AMER AIR) SER A SEC NT #P7			6	65,834		95,0000	64,477	64,477		2,036			3.062	3.315	MS	537	2,078	03/07/1991	09/28/2008
97181*-KA-0	WILM TRUST (AMER AIR) SER A SEC NT #P6			6	65,834		95,0000	64,477	64,477		2,036			3.062	3.315	MS	537	2,078	03/07/1991	09/28/2008
97181*-KB-8	WILM TRUST (AMER AIR) SER A SEC NT #P9			6	65,834		95,0000	64,477	64,477		2,036			3.062	3.315	MS	537	2,078	03/07/1991	09/28/2008
973735-AU-7	WINDSOR PETROLEUM TRANSPORT SERIAL SEC2 NTS-144A			1FE	4,789,619		104,1180	4,779,016	4,627,125		(22,377)			6.630	6.071	JJ	140,324	304,317	10/16/1998	07/15/2009
973735-AW-3	WINDSOR PETROLEUM TRANSPORT PPL - 144A			1FE	1,082,462		106,8360	1,153,829	1,080,744		(261)			6.680	6.650	JJ	33,266	72,144	11/06/1998	07/15/2010
000000-00-0	WINDSTREAM CORP TERM LOAN B/2		2	2FE	3,491,250		98,2500	3,430,153	3,491,250					6.714	6.920	JAJJ	48,185	153,820	03/13/2007	07/17/2013
97381W-AC-8	WINDSTREAM CORP SR NTS			3FE	2,050,000		103,5000	2,070,000	2,041,810		(5,768)			8.125	7.658	FA	67,708	168,819	07/12/2006	08/01/2013
97381W-AD-6	WINDSTREAM CORP SR NTS		1	3FE	4,082,970		105,0000	4,200,000	4,071,306		(8,692)			8.625	8.245	FA	143,750	358,417	08/02/2006	08/01/2014
97381W-AF-1	WINDSTREAM CORP SR NTS		1	3FE	5,046,875		96,5000	4,825,000	5,043,300		(3,575)			7.000	6.846	MS	103,056	192,500	02/13/2007	03/15/2015
97786*-AE-2	WOLSELEY CAPITAL INC. SERIES E SR NT			2	15,000,000		90,4800	13,572,000	15,000,000					5.180	5.180	MN	97,125	777,000	09/29/2005	11/16/2017
983024-AA-8	WYETH NTS			1FE	19,576,512		102,8520	20,570,400	19,619,235					5.500	4.994	MS	323,889	1,100,000	10/01/2003	03/15/2013
983024-AM-2	WYETH NTS			1FE	9,729,300		101,1490	10,114,900	9,745,865					5.450	5.490	AO	136,250	278,556	04/02/2007	04/01/2017
98385X-AL-0	XTO ENERGY INC SR NTS			2FE	9,971,000		104,5430	10,454,300	9,972,208		1,208			6.250	6.289	FA	281,250		07/12/2007	08/01/2017
98385X-AM-8	XTO ENERGY INC SR NTS			2FE	11,254,120		107,9350	12,952,200	12,000,000		18,173			6.750	6.759	FA	364,500		07/12/2007	08/01/2037
984121-BM-4	XEROX CORPORATION SNR NTS		1	2FE	2,922,500		99,7500	2,992,500	3,000,000		7,470			7.625	8.031	JD	10,167	228,750	05/21/2004	06/15/2013
984121-BP-7	XEROX CORPORATION SNR NTS			2FE	4,932,770		102,3280	5,116,400	4,941,151		5,194			6.400	6.587	MS	94,222	320,000	06/12/2006	03/15/2016
984121-BQ-5	XEROX CORPORATION SNR NTS			2FE	14,316,565		104,2320	14,582,480	14,294,537		(26,224)			6.750	6.283	FA	393,750	900,375	01/04/2007	02/01/2017
98412J-BA-1	XEROX CORP DEBS			2FE	6,750,000		98,5000	6,895,000	6,803,596		16,297			7.200	7.662	AO	126,000	504,000	08/30/2004	04/01/2016
000000-00-0	DERIVATIVES ACTIVITY ON HEDGED BONDS			1			0.0000		(36,192,200)											
012873-AH-8	ALBERTA ENERGY NTS	F		1FE	31,623,735		119,6440	37,382,768	31,245,000					8.125	7.468	MS	747,493	2,538,656	10/03/2001	09/15/2030
012873-AK-1	ALBERTA ENERGY BND	F		1FE	11,958,120		110,3600	13,243,200	12,000,000					7.375	7.404	MN	147,500	885,000	10/23/2001	11/01/2031
013716-AN-5	ALCAN ALUMINIUM LTD BND	F		1FE	10,141,822		111,0470	11,104,700	10,000,000					7.250	5.880	MN	120,833	725,000	10/01/2003	11/01/2028
013716-AU-9	ALCAN ALUMINIUM LTD BND	F		1FE	7,797,680		97,0280	7,762,240	8,000,000					6.125	6.155	JD	21,778	490,000	04/01/2005	12/15/2033
01877K-AC-7	ALLIANCE PIPELINE LP BND	F		1FE	10,000,000		124,2880	12,428,800	10,000,000					7.877	7.877	JD	2,188	767,700	03/01/2001	12/31/2025
01877K-AD-5	ALLIANCE PIPELINE LP 144A BDS	F		1FE	12,008,223		99,2390	11,916,840	12,008,223					4.591	4.591	JD	1,531	551,297	05/20/2003	12/31/2025
077906-HU-2	BELL CANADA	C		1FE	1,749,545		22,2375	1,667,814	2,096,542		125,039		290,380		6.682	MAT			03/30/2005	06/01/2027
077906-HW-8	BELL CANADA	C		1FE	1,634,611		20,5789	1,543,416	1,959,330</											

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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
CUSIP Identification	Description	* Foreign	Bond Char	NAIC Des.	Actual Cost	Fair Value	Fair Value	Par Value	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	Rate of	Effective Rate of	How Paid	Admitted Amount Due and Accrued	Gross Amount Received During Year	Acquired	Maturity
136385-AC-5	CANADIAN NATURAL RES BONDS	F		2FE	24,845,873	109,1990	27,845,745	25,500,000	24,857,207		7,888			7.200	7.223	JJ	846,600	1,836,000	02/07/2002	01/15/2032
136385-AE-1	CANADIAN NATURAL RES SR NTS	F		2FE	13,341,350	101,7370	13,632,758	13,400,000	13,444,861		796			6.450	6.483	JD	2,401	864,300	12/01/2002	06/30/2033
136385-AJ-0	CANADIAN NATURAL RES BDS	F		2FE	14,901,600	100,2250	15,033,750	15,000,000	14,903,001		1,073			6.500	6.550	FA	368,333	969,583	08/10/2006	02/15/2037
13645R-AD-6	CANADIAN PACIFIC BONDS	F		2FE	11,994,600	106,0930	12,731,160	12,000,000	11,994,600					7.125	7.125	AO	180,500	855,000	10/23/2001	10/15/2031
13645R-AE-4	CANADIAN PACIFIC SNR NTS	F		2FE	16,891,750	90,6150	15,857,625	17,500,000	16,927,659		9,470			5.750	6.003	MS	296,285	1,006,250	07/28/2004	03/15/2033
13645R-AF-1	CANADIAN PACIFIC UNSEC NT	F		2FE	7,855,727	91,4570	8,231,130	9,000,000	7,868,711		12,984			5.950	6.334	MN	68,425	278,163	07/02/2007	05/15/2037
204755-AB-8	COMPTON PET FINANCE CORP CO GUARNT	F	1	4FE	4,985,000	93,0000	4,650,000	5,000,000	4,986,485		1,485			7.625	7.635	JD	31,771	381,250	05/14/2007	12/01/2011
29250N-AB-1	ENBRIDGE INC BDS	F		1FE	37,700,989	96,9490	36,840,620	38,000,000	37,717,375		16,371			5.600	5.621	AO	532,000	1,069,911	04/20/2007	04/01/2017
29250N-AC-9	ENBRIDGE INC BDS	F		1FE	12,355,875	101,4840	12,685,500	12,500,000	12,365,234		9,359			5.800	6.004	JD	32,222	382,639	06/29/2007	06/15/2014
448055-AB-9	HUSKY ENERGY INC NTS	F		2FE	10,026,000	100,9450	10,094,500	10,000,000	10,022,018		(1,296)			6.150	6.123	JD	27,333	615,000	06/25/2004	06/15/2019
46294*-AB-4	IRON ORE COMPANY OF CANADA SR NT	F		2	9,777,778	96,0650	9,393,022	9,777,778	9,777,778					6.600	6.599	AO	109,348	645,333	10/11/2005	10/31/2017
570362-AA-1	MARITIMES & NORTHEAST PIPELINE	F		1FE	7,973,600	115,3300	9,226,400	8,000,000	7,979,478		1,020			7.700	7.733	MN	53,044	616,000	06/24/1999	11/30/2019
655422-AC-6	NORANDA INC NTS	F		2FE	20,036,150	109,6150	21,923,000	20,000,000	20,019,778		(5,418)			8.375	8.338	FA	632,778	1,675,000	12/01/2002	02/15/2011
65653R-AG-8	NORSKE SKOG CANADA SR NTS	F	1	4FE	4,015,000	75,5000	3,020,000	4,000,000	4,008,830		(1,756)			7.375	7.312	MS	98,333	295,000	03/11/2004	03/01/2012
67000X-AB-2	NOVELIS INC SR NTS	F	1	4FE	3,865,000	94,0000	3,760,000	4,000,000	3,866,302		1,302			7.250	7.863	FA	109,556	152,944	12/01/2007	02/15/2015
68383K-AA-7	OPTI CANADA INC 144A SNR NTS	F	1	4FE	14,302,500	99,0000	13,860,000	14,000,000	14,264,910		(36,450)			8.250	7.781	JD	51,333	1,072,500	07/11/2007	12/15/2012
707886-AA-4	PENN WEST PETROLEUM LTD SERIES C SR NT	F		2	9,976,900	99,0700	9,907,000	10,000,000	9,977,163		263			5.900	5.927	MN	50,806		12/01/2007	05/31/2019
71644E-AE-2	PETRO CANADA DEBS	F		2FE	10,793,200	119,3390	11,933,900	10,000,000	10,675,871		(17,149)			7.875	7.207	JD	35,000	787,500	01/05/1999	06/15/2026
71644E-AF-9	PETRO CANADA SR NOTES	F		2FE	18,070,490	110,3810	20,972,390	19,000,000	18,178,075		14,887			7.000	7.403	MN	169,944	1,330,000	12/01/2002	11/15/2028
77509N-AK-9	ROGERS CABLESYSTEMS SECURED NT	F		2FE	17,107,500	98,5290	17,735,220	18,000,000	17,354,818		82,853			5.500	6.205	MS	291,500	990,000	11/04/2004	03/15/2014
77509N-AP-8	ROGERS CABLESYSTEMS SECURED	F		2FE	19,605,540	105,1900	20,185,961	19,190,000	19,592,676		(16,922)			6.750	6.374	MS	381,401	816,413	12/01/2007	03/15/2015
780087-K4-3	ROYAL BANK OF CANADA CANADIAN DEPOSIT NOTES	C		1FE	6,346,739	100,7920	6,057,196	6,009,600	6,040,304		(91,985)		875,779	5.600	3.898	AO	65,464	315,663	09/29/2004	04/22/2008
867229-AC-0	SUNCOR ENERGY NTS	SD		1FE	9,735,800	110,0310	11,003,100	10,000,000	9,754,595		3,635			7.150	7.369	FA	297,917	715,000	06/01/2002	02/01/2032
87425E-AH-6	TALISMAN ENERGY INC SNR NTS	F		2FE	12,936,250	90,7880	11,348,500	12,500,000	12,342,136		2,301			5.750	5.843	MN	91,840	718,750	05/09/2005	05/15/2035
878742-AD-7	TECK COMINCO LIMITED NTS	F		2FE	19,878,000	108,6670	21,733,400	20,000,000	19,932,248		11,748			7.000	7.086	MS	412,222	1,400,000	09/09/2002	09/15/2012
878742-AF-2	TECK COMINCO LIMITED SNR NTS	F		2FE	19,401,596	97,2240	19,444,800	20,000,000	19,440,352		43,922			5.375	5.502	AO	268,750	1,075,000	10/03/2005	10/01/2015
884903-AN-5	THOMSON CORP SR NTS	F		1FE	9,688,971	104,3080	11,082,725	10,625,000	9,891,096		111,340			6.200	6.562	JD	322,056	658,750	01/10/2007	01/05/2012
884903-AY-1	THOMSON CORP UNSEC NT	F		1FE	13,400,665	89,2020	14,896,734	16,700,000	13,527,705		31,816			5.500	6.016	FA	346,989	918,500	01/03/2007	08/15/2035
884903-AZ-8	THOMSON CORP SR UNSUB NTS	F		1FE	14,540,893	99,0370	14,855,550	15,000,000	14,552,863		12,039			5.700	5.746	AO	211,375		10/04/2007	10/01/2014
88490Z-AA-2	THOMSON CORP MTN	F		1FE	11,181,862	105,6870	10,585,610	10,016,000	10,658,974		(158,802)		1,545,131	6.850	4.790	JD	58,271	643,540	09/29/2004	06/01/2011
G7277*-AA-8	OLEODUCTO DE CRUDOS PESADOS TRANCHE B SR SEC NT	F		2	3,870,968	108,0640	4,183,123	3,870,968	3,870,968					7.428	7.346	JD	23,961	287,535	10/02/2001	03/01/2019
G7277*-AB-6	OLEODUCTO DE CRUDOS PESADOS TRANCHE B SR SEC NT	F		2	3,870,968	111,5040	4,316,284	3,870,968	3,870,968					7.915	7.828	JD	25,532	306,387	01/02/2002	03/01/2019
G7277*-AC-4	OLEODUCTO DE CRUDOS PESADOS TRANCHE B SR SEC NT	F		2	11,129,032	109,9080	12,231,697	11,129,032	11,129,032					7.689	7.602	JD	71,309	855,711	02/01/2002	03/01/2019
G7277*-AD-2	OLEODUCTO DE CRUDOS PESADOS TRANCHE B SR SEC NT	F		2	11,129,032	107,0040	11,908,510	11,129,032	11,129,032					7.278	7.193	JD	67,498	809,971	06/28/2002	03/01/2019
02364W-AF-2	AMERICA MOVIL SA de CV COMPANY GTD NT	F		1FE	1,984,600	99,3540	1,987,080	1,200,000	1,989,491		1,390			5.500	5.602	MS	36,667	110,000	03/02/2004	03/01/2014
05330A-AA-5	AUTOPISTA DEL MAIPO SR NTS 144A	F		1FE	15,000,000	115,1100	17,266,500	15,000,000	15,000,000					7.373	7.375	JD	49,153	1,105,950	08/22/2001	06/15/2022
055450-AG-5	BHP FINANCE USA NTS	SD		1FE	6,438,950	109,1840	7,642,880	7,000,000	6,628,871		30,931			7.250	8.152	MS	169,167	507,500	01/27/2000	03/01/2016
055450-AG-5	BHP FINANCE USA NTS	F		1FE	2,759,550	109,1840	3,275,520	3,000,000	2,840,945		13,256			7.250	8.152	MS	72,500	217,500	01/27/2000	03/01/2016
055450-AH-3	BHP FINANCE USA CO GUARNT	F		1FE	9,341,907	102,2350	10,734,675	10,500,000	9,362,741		9,871			6.420	5.515	MS	224,700	674,100	07/01/2003	03/01/2026
055451-AF-5	BHP BILLITON FINANCE NTS	F		1FE	9,708,890	98,2980	9,829,800	10,000,000	9,724,368		15,784			5.400	5.470	MS	138,000	270,000	04/02/2007	03/29/2017
099514-A*-2	BORAL LIMITED SERIES B UNSECURED	F		2	9,723,182	94,0490	9,404,900	10,000,000	9,737,201		14,019			5.520	5.520	MN	79,733	552,000	04/07/2005	05/09/2017
111021-AE-1	BRITISH TELECOM BONDS	F		2FE	21,752,400	132,3630	26,472,600	20,000,000	21,631,344		(19,129)			9.125	8.323	JD	81,111	1,825,000	05/07/2001	12/15/2030
111022-AA-7	BRITISH TRANSCO FINANCE GRNTY	F		1FE	15,498,947	93,0000	13,950,000	15,000,000	15,457,395		(41,438)			6.625	5.906	JD	82,813	993,750	01/03/2006	06/01/2018
11778B-AA-0	BSKYB FINANCE UK LTD 144A NTS	F		2FE	24,763,500	98,3910	24,597,750	25,000,000	24,804,558		19,392			5.625	5.751	AO	296,875	1,406,250	10/13/2005	10/15/2015
12638V-AC-0	CSN ISLANDS VI CORPORATION SA NT	F		2FE	12,272,862	103,8750	12,272,862	12,272,862	12,272,862					7.427	7.497	FMAN	146,854	911,506	06/03/2004	05/03/2012
12638V-AD-8	CSN ISLANDS VI CORPORATION SERIES 2005-1 SR NT	F		2FE	10,000,000	99,8220	9,982,200	10,000,000	10,000,000					6.148	6.196	FMAN	93,288	614,800	05/31/2005	05/06/2015
12682N-AA-7	CABLE AND WIRELESS OPT FIN 144A	F		1FE	15,015,800	105,4950	15,824,250	15,000,000	15,003,631		(2,267)			8.125	8.107	JD	54,167	1,218,750	06/29/2000	06/15/2009
12682N-AF-6	CABLE AND WIRELESS OPT FIN 144A	F		1FE	16,935,400	108,8890	18,511,130	17,000,000	16,979,017		7,389									

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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
CUSIP Identification	Description	* Foreign	Bond Char	NAIC Des.	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	How Paid	Admitted Amount Due and Accrued	Gross Amount Received During Year	Acquired	Maturity
25243Y-AH-2	DIAGEO CAPITAL PLC CO GUANT	F		1FE	12,280,000	.94.0620	14,109,300	15,000,000	12,303,789		20,499			5.875	6.002	MS	222,760	886,146	10/02/2006	09/30/2036
29274F-AB-0	ENERSIS NOTES	F		2FE	5,345,050	.100.0000	5,000,000	5,000,000	(22,935)					7.400	6.545	JD	30,833	370,000	03/15/2005	12/01/2016
293779-AC-8	ENTERPRISE OIL SR NOTES	F		1	11,540,260	.110.1610	14,871,735	13,500,000	12,434,935		47,960			7.000	7.236	MN	157,500	945,000	01/07/2002	05/01/2018
30239X-AC-1	FOSTERS FIN CORP 144A NTS	F		2FE	19,235,634	.97.2310	19,446,200	20,000,000	19,292,413		50,052			5.125	5.131	JD	45,556	1,025,000	07/01/2005	06/15/2015
30239X-AD-9	FOSTERS FIN CORP NOTES	F		2FE	15,456,399	.94.3300	17,922,700	19,000,000	15,483,184		27,775			5.875	5.966	JD	49,611	1,116,250	10/03/2005	06/15/2035
30250D-AA-3	FMC FINANCE 111 SA 144A SNR NTS	F		3FE	981,250	.100.0000	1,000,000	1,000,000	981,940		690			6.875	7.139	JJ	34,184		06/27/2007	07/15/2017
33938E-AJ-6	FLEXTRONICS INTL SR SUB NTS	F	1	3FE	4,878,150	.97.0000	4,850,000	5,000,000	4,879,778		1,628			6.500	7.045	MN	41,528		12/01/2007	05/15/2013
33938E-AN-7	FLEXTRONICS INTL SR SUB NTS SER WI	F	1	3FE	5,000,000	.95.2500	4,762,500	5,000,000	5,000,000					6.250	6.250	MN	39,931	312,500	11/09/2004	11/15/2014
35177P-AL-1	FRANCE TELECOM SR NT	F		1FE	31,034,100	.129.6660	38,899,800	30,000,000	30,955,502		(15,375)			8.500	8.212	MS	850,000	2,550,000	10/17/2001	03/01/2031
386088-AH-1	GRAND MET INV CORP CO GUARNT	F		1FE	8,581,045	.115.4290	9,234,320	8,000,000	8,576,639		(9,095)			7.450	6.887	AO	125,822	596,000	07/05/2006	04/15/2035
40049J-AT-4	GRUPO TELEVISIA SA DE CV ADR SR NTS	F		2FE	9,857,500	.122.3370	12,233,700	10,000,000	9,866,612		1,603			8.500	8.632	MS	259,722	850,000	05/29/2002	03/11/2032
4041A2-AF-1	HBOS PLC 144A SUBORDINATED	F		1FE	9,880,700	.89.6220	8,962,200	10,000,000	9,887,446		1,766			6.000	6.087	MN	1,000	600,000	10/22/2003	11/01/2033
44930F-AC-3	ICL (ISRAEL CHEMICALS LTD) FIN SER C SR NT	F		2	15,000,000	.101.3250	15,198,750	15,000,000	15,000,000					5.720	5.720	MS	281,233	858,000	12/21/2004	03/03/2015
46128M-AB-7	INVERSIONES CMPC SA 144A NTS	F		1FE	14,058,090	.97.8720	13,702,080	14,000,000	14,035,061		(5,502)			4.875	4.822	JD	24,646	682,500	06/12/2003	06/18/2013
479142-C*-0	JOHNSON MATTHEY PLC SERIES C SR NT FLT	F		1	15,000,000	.97.2120	14,581,800	15,000,000	15,000,000					5.236	5.639	JD	39,272	848,742	10/18/2006	12/13/2013
494386-AA-3	KIMBERLY-CLARK DE MEXICO SR NTS 144A	F	C	1FE	4,984,100	.106.6670	5,333,350	5,000,000	4,996,457		1,999			8.875	8.924	FA	184,896	443,750	07/29/1999	08/01/2009
494386-AA-3	KIMBERLY-CLARK DE MEXICO SR NTS 144A	F		1FE	12,460,250	.106.6670	13,333,375	12,500,000	12,491,143		4,997			8.875	8.924	FA	462,240	1,109,375	07/29/1999	08/01/2009
505861-AC-8	LAFARGE SA SNR NTS	F		2FE	33,274,545	.97.1860	32,557,310	33,500,000	33,277,554		2,310			7.125	7.180	JJ	1,100,615	2,366,984	07/15/2006	07/15/2036
553045-AF-2	M.I.M. HOLDINGS LIMITED SER B SR NT	F		2	5,358,000	.107.1670	5,000,000	5,000,000	5,000,000					8.630	8.723	MJSD	7,192	431,500	05/29/2001	06/25/2011
553045-B*-5	M.I.M. HOLDINGS LIMITED SER C SR NT	F		2	20,000,000	.112.5410	22,508,200	20,000,000	20,000,000					8.720	8.720	MJSD	29,067	1,744,000	05/29/2001	06/25/2011
629470-AE-8	NXP BV SEC FLOAT NT	F	1	3FE	3,000,000	.92.0000	2,760,000	3,000,000	3,000,000					7.993	8.257	JAJO	51,951	248,737	10/05/2006	10/15/2013
629470-AF-5	NXP BV SEC NTS	F	1	3FE	7,191,250	.95.0000	6,650,000	7,000,000	7,163,721		(25,752)			7.875	7.287	AO	116,375	555,844	01/31/2007	10/15/2012
63859W-AA-7	NATIONWIDE BUILDING SOC 144A BNDS	F		1FE	9,950,800	.92.3490	9,234,900	10,000,000	9,965,720		3,627			5.000	5.055	FA	208,333	500,000	07/17/2003	08/01/2015
686531-AF-7	NORSK HYDRO A/S NTS	F		1FE	16,428,300	.110.2580	16,538,700	15,000,000	16,156,011		(63,444)			6.700	5.682	JJ	463,417	1,005,000	06/25/2004	01/15/2018
69829V-AD-7	PANAMERICAN BEVERAGES SR NTS	F		1FE	10,389,550	.103.9460	12,473,520	12,000,000	11,641,327		212,997			7.250	9.433	JJ	435,000	870,000	02/08/2000	07/01/2009
705015-AB-1	PEARSON PLC 144A SR NTS	F		2FE	23,314,432	.91.7400	23,623,050	25,750,000	23,616,803					4.625	5.588	JD	52,931	1,133,125	12/01/2007	06/15/2018
706448-AH-0	PEMEX FINANCE BONDS 144A	F		2FE	992,771	.122.8030	1,283,291	1,045,000	1,007,585		2,513			9.150	9.873	FMAN	12,218	95,618	11/05/1999	11/16/2018
706448-BK-2	PEMEX FINANCE NT	F		1FE	9,748,128	.106.8470	10,417,583	9,750,000	9,748,958		116			9.030	9.135	FMAN	112,495	880,425	02/03/2000	02/15/2011
706451-BB-6	PEMEX PROJECT CO GUAR NTS	F		2FE	4,500,000	.125.1250	6,256,250	5,000,000	4,511,280		25,079			9.250	0.790	MS	116,910	462,500	05/12/2000	03/30/2018
716708-AF-9	PETRONAS 144A	F		1FE	4,516,650	.123.9750	6,198,750	5,000,000	4,567,386		9,077			7.625	8.559	AO	80,486	381,250	01/26/2001	10/15/2026
716743-AB-5	PETRONAS CAPITAL GRNTY 144A	F	SD	1FE	14,929,800	.125.0550	18,758,250	15,000,000	14,940,086		2,175			7.875	7.922	MN	127,969	1,181,250	05/15/2002	05/22/2022
716745-AA-2	PETROPLUS FINANCE LTD 144A SNR NT	F	1	4FE	3,515,000	.93.1250	3,259,375	3,500,000	3,513,598		(1,402)			6.750	6.662	MN	39,375	117,469	04/25/2007	05/01/2014
716745-AB-0	PETROPLUS FINANCE LTD 144A SNR NTS	F	1	4FE	11,408,750	.91.5000	10,522,500	11,500,000	11,409,201		451			7.000	7.089	MN	134,167	400,264	07/24/2002	05/01/2017
71912N-AA-5	PHOENIX PARK FNDG SR GTD BD-144A	F		1FE	6,193,938	.105.8820	6,247,038	5,900,000	6,046,641		(28,504)			7.267	6.293	JAJO	107,188	428,753	12/01/2002	04/01/2013
75820Q-AC-6	REED ELSEVIER CAPITAL COM GRNT	F		1FE	8,100,960	.113.3050	9,064,400	8,000,000	8,089,233		(2,471)			7.500	7.385	MN	76,667	600,000	09/05/2001	05/15/2025
78401S-AA-7	AB SCA FINANS 144A NTS	F		2FE	14,568,149	.91.9610	14,759,741	16,050,000	14,751,440		112,237			4.500	5.139	JJ	333,038	722,250	07/01/2005	07/15/2015
78572M-AA-3	SABMILLER PLC 144A BNDS	F		2FE	13,499,960	.103.3190	15,497,850	15,000,000	13,514,910		7,778			6.625	5.939	FA	375,417	993,750	10/03/2005	08/15/2033
78572M-AD-7	SABMILLER PLC 144A NTS	F		2FE	20,892,730	.104.4370	20,887,400	20,000,000	20,844,499		(50,298)			6.500	6.443	JJ	650,000	1,285,556	07/01/2016	
803070-AB-7	SAPPI PAPIER HOLDING BNDS 144A	F		3FE	25,512,460	.87.2700	21,817,500	25,000,000	25,480,290		(7,098)			7.500	7.329	JD	83,333	1,875,000	06/28/2002	06/15/2032
80932R-AG-0	SCOTLAND INTL FINANCE BV 144A SUB NTS	F		1FE	9,975,000	.92.7590	9,275,900	10,000,000	9,985,217		2,388			4.250	4.281	MN	44,861	425,000	05/20/2003	05/23/2013
81180R-AE-2	SEAGATE TECH SNR NTS	F		3FE	22,946,400	.97.5000	22,425,000	23,000,000	22,953,179		5,315			6.800	6.831	AO	391,000	1,557,672	04/05/2007	10/01/2016
82620Q-AC-1	SIEMENS FINANCIERINGSMAT 144A NTS	F		1FE	13,647,227	.101.9650	14,275,100	14,000,000	13,654,880		7,654			5.750	5.599	AO	165,472	402,500	10/04/2007	10/17/2016
832724-AB-4	SMURFIT CAPITAL GTD NOTES	F		3FE	8,985,955	.94.5000	8,977,500	9,500,000	9,057,437		10,889			7.500	7.994	MN	81,146	712,500	07/28/1999	11/20/2025
87927V-AE-8	TELECOM ITALIA CO GUARNT	F		2FE	9,974,200	.98.8330	9,883,300	10,000,000	9,983,525		2,336			5.250	5.283	MN	67,083	525,000	10/22/2003	11/15/2013
87927V-AF-5	TELECOM ITALIA CO GUARNT	F		2FE	25,151,450	.100.1540	25,038,500	25,000,000	25,146,442		(2,394)			6.375	6.328	MN	203,646	1,593,750	09/29/2004	11/15/2033
87938S-AD-4	TELEFONICA EUROPE BV GTD	F		2FE	45,411,266	.123.4770	54,329,880	44,000,000	45,300,307		(23,381)			8.250	7.870	MS	1,068,745	3,630,000	12/01/2002	09/15/2030
87938W-AF-0	TELEFONICA EMISIONES SAU SR NTS	F		2FE	20,000,000	.103.8170	20,763,400	20,000,000	20,000,000					5.855	5.855	FA	582,247		06/19/2007	02/04/2013
915436-AC-3	UPM-KYMENE NOTES 144A	F		2FE	21,022,680	.100.9000	23,080,875	22,875,000	21,214,072		32,317			7.450	8.195	MN	165,685	1,704,188	07/02/2001	11/26/2027
915436-AE-9	UPM-KYMENE SENIOR NOTES	F		2FE	7,908,082	.94.4730	7,557,840	8,000,000	7,915,099		1,980			5.625	5.334	JD	37,500	450,000	01/02/2003	12/01/2014
928517-BB-9	VEOLIA ENVIRONNEMENT SER D SR NOTES	F		2	24,869,785	.105.5800	26,395,000	25,000,000	24,876,094		6,309			6.310	6.310	JJ	661,674	1,577,500	12/20/2002	01/31/2018
92857T-AH-0	VODAFONE GROUP PLC NTS	F		1FE	25,335,400	.117.8180	29,454,500	25,000,000	25,308,700		(5,641)			7.875	7.755	FA	743,750	1,968,750	05/11/2001	02/15/2030
92857W-AE-0	VODAFONE GROUP PLC BDS	F		1FE	18,043,193	.91.3220	18,324,400	20,000,000	18,321,336					4.625	5.338	JJ	426,528	925,000	04/01/2005	07/15/2018
92857W-AQ-3	VODAFONE GROUP PLC BDS	F		1FE	9,939,000	.98.7620	9,876,200													

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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	* Foreign	Bond Char	NAIC Des.	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	How Paid	Admitted Amount Due and Accrued	Gross Amount Received During Year	Acquired	Maturity	
98417E-AA-8	XSTRATA FINANCE CANADA 144A SR NTS	F		2FE	19,997,400		101,7340	20,346,800	19,997,936					5.500	5.503	MN	140,556	1,100,000	11/10/2006	11/16/2011	
000000-00-0	YELL FINANCE TERM LOAN B2	F	2	3FE	5,042,463		94,5000	4,725,000	5,042,772					6.896	7.220	FMAN	20,434	368,801	01/10/2007	02/09/2013	
B6235#-AC-2	INTERBREW SA (InBew) SER C SR NTS	F		2	25,000,000		98,5560	24,639,000	25,000,000					4.950	4.950	AO	237,188	1,237,500	10/22/2003	10/22/2013	
C7001#-AC-1	ORICA FINANCE LTD SR NTS	F		2	14,250,000		112,7140	16,061,745	14,250,000					8.330	8.330	AO	220,919	1,187,025	09/14/2000	10/24/2012	
D3917#-AC-2	DEUTZ AG SR UNSECURED NT	F		2Z	6,000,000		101,9280	6,115,680	6,000,000					5.980	5.980	JJ	164,450		07/16/2007	07/16/2014	
F4967#-AB-9	IMERYS SA SERIES B SENIOR NOTES	F		2	15,000,000		91,1180	13,667,700	15,000,000					5.280	5.280	FA	319,000	792,000	08/07/2003	08/06/2018	
F9181#-AF-9	THOMSON S.A. SERIES B SR NT	F		2	5,000,000		101,2170	5,060,850	5,000,000					6.200	6.200	MN	37,889	310,000	04/11/2006	05/17/2011	
G1744#-AB-4	CADOGAN ESTATES LIMITED SERIES B SR NT	F		1	23,000,000		97,5480	22,436,040	23,000,000					5.920	5.920	JD	45,387	1,361,569	12/01/2006	12/19/2046	
G2163#-AF-5	COOKSON GROUP PLC SER D SR NTS	F		2	15,578,499		111,4640	16,719,600	15,000,000			(66,121)		8.070	8.070	MN	198,388	1,210,500	03/30/2000	05/02/2012	
G4146#-AA-8	GROUP 4 SECURICOR SERIES A SR NT	F		2	15,000,000		100,4900	15,073,500	15,000,000					5.770	5.770	MS	288,500	432,750	01/24/2007	03/01/2014	
G4551#-AD-6	HOLCIM CAPITAL CORP SER D SR NTS	F		2FE	5,000,000		109,2670	5,463,350	5,000,000					7.650	7.650	FA	130,688	382,500	07/26/2001	08/28/2031	
G5264#-AB-5	KINGSPAN SECURITIES LTD SERIES B SR NT	F		2	17,000,000		92,0450	15,647,650	17,000,000					5.270	5.270	MS	228,952	895,900	02/25/2005	03/29/2017	
G6684#-AB-5	OMV (UK) LIMITED SERIES B NOTES	F		1	11,000,000		92,9050	10,219,550	11,000,000					4.880	4.880	JD	5,964	536,800	06/27/2003	06/27/2015	
G8124#-AD-5	SIG PLC SERIES A SR NT	F		2	15,000,000		101,9090	15,286,350	15,000,000					5.880	5.875	FA	347,900	681,100	10/13/2006	11/01/2013	
G8284#-AH-0	VITOL FINANCE LTD SR NTS	F		2	4,285,000		105,2200	4,508,677	4,285,000					8.960	8.960	JD	19,197	431,945	11/01/1999	12/13/2009	
G9284#-AM-9	VITOL FINANCE LTD SR NTS	F		2	10,000,000		103,1030	10,310,300	10,000,000					6.130	6.130	MN	90,247	613,000	10/05/2006	11/08/2011	
L0714#-AC-4	BARILLA FINANCE S.A. SER 2003-1C GTD SR NT	F		3	20,000,000		94,8970	18,979,400	20,000,000					5.690	5.690	JD	69,544	1,138,000	10/29/2003	12/09/2015	
L1372#-AC-5	CAMPFRIO INTL FINANCE SR NT	F		3	19,609,354		101,9660	20,393,200	20,000,000					6.340	6.340	FA	461,411	1,268,000	01/27/2003	02/20/2015	
L6466#-AA-5	MONDADORI INTERNATIONAL S.A. SR NT	F		2	10,051,500		96,2060	9,620,600	10,036,855			(5,124)		5.420	5.347	JD	19,572	542,000	10/22/2004	12/18/2013	
L6466#-AC-1	MONDADORI INTERNATIONAL S.A. SER C SR NT	F		2	15,000,000		91,6190	13,742,850	15,000,000					5.820	5.820	JD	31,525	873,000	10/22/2003	12/18/2018	
L8992#-AC-0	SYNGENTA LUXEMBOURG FINANCE Ser C Sr Unsec Nt	F		1	10,000,000		86,5960	8,659,600	10,000,000					5.590	5.590	JD	35,714	559,000	09/09/2005	12/08/2035	
N2012#-AB-9	CIMPOR - CIMENTOS DE PORTUGAL	F		2	20,000,000		91,5970	18,319,400	20,000,000					4.900	4.900	JD	29,944	980,000	06/27/2003	06/27/2015	
N4345#-AD-9	IBERDROLA INTERNACIONAL B.V. SER D SR NT	F		1	10,000,000		101,8190	10,181,900	10,000,000					5.920	5.920	FA	217,067	592,000	06/23/2004	08/19/2019	
N7660#-AD-9	SHV NEDERLAND BV SERIES D SENIOR NOTES	F		2	20,000,000		92,6520	18,530,400	20,000,000					4.980	4.980	JD	16,600	996,000	06/25/2003	06/25/2015	
P0763#-AA-6	COMISION FEDERAL de ELECTRICID SR NT	F		2	8,250,000		102,7850	8,479,763	8,250,000					6.829	6.820	JJ	259,768	563,351	12/19/2002	10/15/2012	
P4958#-AA-5	GRUPO PETROTEMEX S.A.de C.V. SR GTD NTS	F		2	3,571,429		105,2650	3,759,464	3,571,429					8.310	8.310	AO	50,289	296,786	10/01/2002	10/30/2012	
Q2759#-AE-7	CONSOLIDATED PRESS FINANCE SER E SR NTS	F		2	19,759,833		112,0000	22,400,000	20,000,000					8.620	8.620	MN	220,289	1,724,000	10/04/2000	11/15/2012	
Q2759#-AH-0	CONSOLIDATED PRESS FINANCE SER H SR NTS	F		2	5,000,000		102,4000	5,120,000	5,000,000					6.710	6.710	JD	13,979	335,500	11/19/2002	12/16/2017	
Q2759#-AM-9	CONSOLIDATED PRESS FINANCE SERIES L SR NT	F		2	5,000,000		97,6200	4,881,000	5,000,000					5.560	5.560	JD	16,989	278,000	05/09/2005	06/09/2014	
Q3261#-AL-0	DOWNER EDI LTD SERIES D SR NT	F		2	7,000,000		100,7600	7,053,200	7,000,000					6.500	6.500	MS	151,667	455,000	06/23/2004	09/01/2019	
Q3970#-AC-2	FUTURIS CORPORATION LIMITED SER C SR NT	F		2	5,000,000		113,7540	5,687,700	5,000,000					8.480	8.480	MN	54,178	424,000	08/24/1999	11/15/2014	
Q4877#-AC-4	ILUKA RESOURCES LTD SR NT	F		2	19,361,143		95,8480	19,169,600	20,000,000					5.440	5.440	JD	57,422	1,088,000	06/12/2003	06/12/2015	
Q8277#-AJ-0	SANTOS FINANCE LTD GTD SER E SR NTS	F		2	15,000,000		107,2040	16,080,600	15,000,000					6.810	6.810	AO	249,700	1,021,500	08/23/2002	10/03/2022	
Q8815#-AC-0	TABCORP INVESTMENTS NO. 4 PTY SERIES C SR NT	F		2FE	15,000,000		95,3660	14,304,900	15,000,000					5.620	5.620	JD	23,417	843,000	10/28/2004	12/21/2019	
Q9194#-AC-9	TRANSURBAN FINANCE COMPANY PTY SERIES C SR NT	F		1FE	10,000,000		94,9600	9,496,000	10,000,000					5.470	5.470	JD	36,467	547,000	10/21/2004	12/07/2019	
W0843#-AA-0	ALFA LAVAL TREASURY INT	F		2	9,000,000		97,2720	8,754,480	9,000,000					5.750	5.750	AO	92,000	517,500	03/29/2006	04/27/2016	
W3443#-AC-4	GETINGE AB SERIES C SR NT	F		2	6,790,000		98,4080	6,888,560	7,000,000					4.720	5.553	MN	51,396	330,400	09/14/2006	11/05/2010	
3999999. Industrial and Miscellaneous - Issuer Obligations					8,978,670,927		XXX	9,217,325,259	9,135,345,998	8,942,499,376	40,648	3,966,976	7,750,444	3,451,791	XXX	XXX	XXX	139,113,577	545,806,063	XXX	XXX
Industrial and Miscellaneous - Defined Multi-Class Residential Mortgage-Backed Securities																					
17305E-BU-8	CCCIT 2003-A7			1FE	3,218,432		93,9060	3,192,804	3,400,000	3,254,839		15,672		4.150	4.834	JJ	68,198	141,100	08/09/2005	07/07/2017	
17305E-BY-0	CCCIT SERIES 2003A10 CLASS A10			1FE	1,486,003		99,2660	1,488,990	1,500,000	1,489,492		1,484		4.750	4.887	JD	4,156	71,250	08/09/2005	12/10/2015	
4199999. Industrial and Miscellaneous - Defined Multi-Class Residential Mortgage-Backed Securities					4,704,435		XXX	4,681,794	4,900,000	4,744,331		17,156		XXX	XXX	XXX		72,354	212,350	XXX	XXX
Industrial and Miscellaneous - Other Multi-Class Residential Mortgage-Backed Securities																					
124860-CC-9	C-BASS, LLC TRST CRT SER 99-3 M-1			1FE	377,290		70,0000	273,239	390,342	380,323		(6,810)		7.312	7.708	MON	2,378	25,490	12/01/2006	01/28/2029	
124860-CD-7	C-BASS, LLC TRST CRT SER 99-3 M-2			1FE	843,970		65,0000	573,117	881,718	853,283		(20,649)		7.312	7.811	MON	5,373	57,577	12/01/2006	01/28/2029	
124860-CE-5	C-BASS, LLC TRST CRT SER 99-3 M-3			1FE	272,425		60,0000	171,578	285,964	275,815		(7,539)		7.312	7.860	MON	1,742	18,674	12/01/2006	01/28/2029	
172921-AL-2	CITICORP MORTGAGE 87-10			1FE	179,862		100,0000	179,862	179,862	179,862				10.000	9.993	MON	1,499	17,922	12/01/2002	07/01/2017	
4299999. Industrial and Miscellaneous - Other Multi-Class Residential Mortgage-Backed Securities					1,673,547		XXX	1,197,796	1,737,886	1,689,283		(34,998)		XXX	XXX	XXX		10,992	119,663	XXX	XXX
Industrial and Miscellaneous - Defined Multi-Class Commercial Mortgage-Backed Securities																					
250854-AF-3	DETROIT ED SEC FDG LLC 2001-1 A6 CMO			1FE	2,237,857		108,3750	2,167,500	2,000,000	2,181,996		(24,548)		6.620	4.923	MS	44,133	132,400	08/09/2005	03/01/2015	

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ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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	*	For- eign	Bond Char	NAIC Des.	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	How Paid	Admitted Amount Due and Accrued	Gross Amount Received During Year	Acquired	Maturity
337367-AB-2	FIRST UNION - LEHMAN BROS FULBA 1998-C2 A2				1FE	379,572	99.7760	364,279	365,096	367,089		(3,855)			6.560	4.566	MON	1,996	25,174	08/09/2005	10/18/2008
69361Y-AH-6	PSE&G TRANSITION FUNDING LLC 2001-1 CL AB CMO				1FE	2,644,479	108.9850	2,506,655	2,300,000	2,575,493		(29,653)			6.890	4.990	MJSD	7,043	158,470	08/09/2005	03/01/2016
4399999. Industrial and Miscellaneous - Defined Multi-Class Commercial Mortgage-Backed Securities						5,261,908	XXX	5,038,434	4,665,096	5,124,578		(58,056)			XXX	XXX	XXX	53,172	316,044	XXX	XXX
4599999. Total - Industrial and Miscellaneous Bonds						8,990,310,817	XXX	9,228,243,283	9,146,648,980	8,954,057,568	40,648	3,891,078	7,750,444	3,451,791	XXX	XXX	XXX	139,250,095	546,454,120	XXX	XXX
Credit Tenant Loans																					
00868P-AA-3	AHOLD LEASE TRUST SER 2001- A2 SR SEC NTS				2FE	17,531,280	117.0000	21,060,000	18,000,000	17,885,993		3,912			8.620	8.698	JJ	771,490	1,551,600	04/19/2001	01/02/2025
126650-BF-6	CVS CORPORATION 144A PASSTHRU CERTS				2FE	9,778,285	96.0160	9,388,718	9,778,285	9,778,285					6.036	6.112	MON	34,429	590,217	11/14/2006	12/10/2028
126650-BL-3	CVS CORPORATION 144A PASS THRU CERTS				2FE	3,000,000	106.1200	3,183,600	3,000,000	3,000,000					6.943	7.044	MON	6,364		12/05/2007	01/10/2030
52465F-AT-2	LEGG MASON MTGE (J SAINSBURY) LSE NTS				2	4,715,921	115.2180	5,433,590	4,715,921	4,715,921					8.310	8.455	MON	22,860	391,893	03/14/2000	05/10/2025
52465F-AZ-8	LEGG MASON (FLUOR) SER 2001 CTL 3 PTC				1	12,530,693	114.0880	12,894,117	11,301,904	12,276,829		(47,969)			7.560	6.520	MON	54,588	854,424	06/01/2002	06/08/2021
97181F-GV-9	WILM TRUST (OCCIDENTAL PETROLEUM) TR B				1	31,500,000	119.3060	37,581,390	31,500,000	31,500,000					8.068	7.213	JJ	1,171,848	2,541,357	08/15/2002	01/15/2027
4699999. Credit Tenant Loans						79,056,179	XXX	89,541,415	78,296,110	79,157,028		(44,057)			XXX	XXX	XXX	2,061,579	5,929,491	XXX	XXX
5399999. Total - Parent, Subsidiaries and Affiliates Bonds							XXX								XXX	XXX	XXX			XXX	XXX
5499999. Total - Issuer Obligations						12,483,421,491	XXX	13,060,954,896	16,364,060,001	12,700,437,134	40,648	70,506,544	7,750,444	33,890,684	XXX	XXX	XXX	178,191,450	689,681,369	XXX	XXX
5599999. Total - Single Class Mortgage-Backed/Asset-Backed Securities						46,774,029	XXX	47,580,065	46,917,931	46,758,246		(3,308)			XXX	XXX	XXX	236,350	2,156,172	XXX	XXX
5699999. Total - Defined Multi-Class Residential Mortgage-Backed Securities						1,755,101,627	XXX	1,851,741,103	1,831,061,163	1,769,506,992		759,099			XXX	XXX	XXX	9,270,490	105,067,011	XXX	XXX
5799999. Total - Other Multi-Class Residential Mortgage-Backed Securities						1,673,547	XXX	1,197,796	1,737,886	1,689,283		(34,998)			XXX	XXX	XXX	10,992	119,663	XXX	XXX
5899999. Total - Defined Multi-Class Commercial Mortgage-Backed Securities						5,261,908	XXX	5,038,434	4,665,096	5,124,578		(58,056)			XXX	XXX	XXX	53,172	316,044	XXX	XXX
5999999. Total - Other Multi-Class Commercial Mortgage-Backed/Asset-Backed Securities							XXX								XXX	XXX	XXX			XXX	XXX
6099999 - Total Bonds						14,292,232,602	XXX	14,966,512,294	18,248,442,077	14,523,516,233	40,648	71,169,281	7,750,444	33,890,684	XXX	XXX	XXX	187,762,454	797,340,259	XXX	XXX

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE D - PART 2 - SECTION 1

Showing All PREFERRED STOCKS Owned December 31 of Current Year

1 CUSIP Identi- fication	2 Description	3 Codes		5 Number of Shares	6 Par Value Per Share	7 Rate Per Share	8 Book/ Adjusted Carrying Value	9 Fair Value		11 Actual Cost	12 Dividends			13 Change in Book/Adjusted Carrying Value				20 NAIC Desig- nation	21 Date Acquired			
		3	4					9	10		12	13	14	15	16	17	18			19		
		Code	For- eign				Book/ Adjusted Carrying Value	Rate Per Share Used to Obtain Fair Value	Fair Value		Declared but Unpaid	Amount Received During Year	Nonadmitted Declared But Unpaid	Unrealized Valuation Increase/ (Decrease)	Current Year's (Amor- tization) Accretion	Current Year's Other Than Temporary Impairment Recognized	Total Change in Book/Adjusted Carrying Value (15 + 16 - 17)	Total Foreign Exchange Change in Book/ Adjusted Carrying Value				
Preferred Stock - Banks, Trust and Insurance Companies																						
000000-00-0	AGIS SERIES A PFD			333,333.000	1.00	0.275	91,500	0.275	91,667	91,500						105,167	(105,167)		P6*U	06/25/2003		
052668-20-9	AUTHORIA CONV PFD STOCK SER C			640,205.000	1.00	0.560	358,515	0.560	358,515	358,515									P6*U	06/29/2000		
51841F-AA-0	LATTIMER TR NO 1			276,640.000	369.00		40,167,904	144.221	39,897,367	40,167,904									RP1LFE	12/01/2007		
62874H-AA-3	NB CAPITAL TRUST IV PEF CO GUARN			2,000,000.000	1.00		2,098,617	1.039	2,077,000	2,098,617	34,834	165,000							RP1LFE	12/01/2006		
90262W-AA-1	UBS PFD FUNDING TRUST I I GTD PERP	SD		13,500,000.000	1.00		13,500,000	1.040	14,033,925	13,500,000	13,595	978,345							RP1LFE	07/01/2006		
90262W-AA-1	UBS PFD FUNDING TRUST I I GTD PERP			1,500,000.000	1.00		1,500,000	1.040	1,559,325	1,500,000	1,511	108,705							RP1LFE	07/01/2006		
96122C-AA-2	WESTPAC CAPITAL TRST IV 144 A PERP			10,035,000.000	1.00		9,651,968	0.879	8,820,163	9,651,968	133,325	527,440							RP1LFE	12/01/2006		
06738C-AE-9	BARCLAYS BANK PLC 144A PERP PFD	F		5,000,000.000	1.00		5,653,693	1.053	5,266,450	5,653,693	19,000	427,500							RP1LFE	12/01/2006		
06738C-AG-4	BARCLAYS BANK PLC 144A PERP PFD	F		15,000,000.000	1.00		15,348,356	0.933	13,989,750	15,348,356	45,735	1,029,000							P2LFE	10/01/2006		
40427L-AB-0	HSBC CAP FUNDING 144A PERP	F		7,500,000.000	1.00		8,154,340	1.262	9,468,675	8,154,340	2,123	763,200							RP1LFE	12/01/2006		
456837-AC-7	ING GROEP NV PFD PERP	F		22,000,000.000	1.00		21,974,825	0.925	20,339,000	21,974,825	81,180	1,270,500							P1LFE	07/01/2006		
749769-AA-3	RABOBANK CAP TRST I I I 144 A PERP	F		40,000,000.000	1.00		39,300,607	0.895	35,801,200	39,300,607	5,840	2,101,600							RP1UFE	01/03/2006		
780097-AH-4	ROYAL BANK OF SCOTLAND PERP PEF	F		35,000,000.000	1.00		35,803,120	1.032	36,110,550	35,803,120	676,620	2,676,800							RP1LFE	12/01/2006		
6299999. Total - Preferred Stock - Banks, Trust and Insurance Companies							193,603,445	XXX	187,813,587	193,603,445	1,013,763	10,048,090				105,167	(105,167)		XXX	XXX		
Preferred Stock - Industrial and Miscellaneous																						
38143V-AA-7	GOLDMAN SACHS CAPITAL I			3,100,000.000	1.00		3,219,946	0.903	2,799,672	3,219,946	74,307	196,695							RP1LFE	06/01/2006		
74925Y-AA-0	RBC CAPITAL TRUST PERP/CALL	C		2,754,400.000	1.00		2,982,734	1.053	2,899,998	2,982,734	549	194,136							RP1LFE	12/01/2006		
66567E-AW-5	NORTHERN ROCK PLC 144A PERP PEF	F		20,065,000.000	1.00		19,742,044	0.620	12,440,300	19,742,044	190,397	1,123,640							RP3LFE	12/01/2006		
6399999. Total - Preferred Stock - Industrial and Miscellaneous							25,944,724	XXX	18,139,970	25,944,724	265,253	1,514,471							428,528	XXX	XXX	
6599999. Total Preferred Stocks							219,548,169	XXX	205,953,557	219,548,169	1,279,016	11,562,561					105,167	(105,167)		428,528	XXX	XXX

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE D - PART 2 - SECTION 2

Showing All COMMON STOCKS Owned December 31 of Current Year

1 CUSIP Identifi- cation	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 NAIC Market Indicator (a)	18 Date Acquired
		3	4			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		
Common Stock - Banks, Trust and Insurance Companies																	
000000-00-0	ASSUREX DEVELOPMENT CORP A-79 COMMON STOCK			244,000	1,013,428	4,151,180	1,013,428	929,440				18,217		18,217		U	09/14/2004
6799999. Total - Common Stock - Banks, Trust and Insurance Companies					1,013,428	XXX	1,013,428	929,440				18,217		18,217		XXX	XXX
Common Stock - Industrial and Miscellaneous																	
146219-10-0	CARTER DAY INDUSTRIES, INC.			82,510,000				15,000								U	03/25/1988
6899999. Total - Common Stock - Industrial and Miscellaneous						XXX		15,000								XXX	XXX
Common Stock - Parent, Subsidiaries and Affiliates																	
74401#-10-6	PROVIDENT LIFE AND ACCIDENT INS			1,759,319,000	17,595,539	10,001	17,595,539	34,770,911	1,126,800	14,440,000		(27,771,973)		(27,771,973)		U	12/31/2000
6999999. Total - Common Stock - Parent, Subsidiaries and Affiliates					17,595,539	XXX	17,595,539	34,770,911	1,126,800	14,440,000		(27,771,973)		(27,771,973)		XXX	XXX
7299999 - Total Common Stocks																	
					18,608,967	XXX	18,608,967	35,715,351	1,126,800	14,440,000		(27,753,756)		(27,753,756)		XXX	XXX
7399999 - Total Preferred and Common Stocks					238,157,136	XXX	224,562,524	255,263,520	2,405,816	26,002,561		(27,753,756)	105,167	(27,858,923)	428,528	XXX	XXX

(a) For all common stock bearing the NAIC market indicator "U" provide: the number of such issues3 , the total \$ value (included in Column 8) of all such issues \$18,608,967

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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
Bonds - Special Revenues								
3128KH-AR-7	FGLMC POOL A54516 6.000% 04/01/36		06/22/2007	UBS WARBURG		2,286,468	2,317,978	4,250
3128KT-3P-3	FGLMC POOL A63506 6.000% 07/01/37		06/22/2007	UBS WARBURG		2,132,910	2,162,304	3,964
3128KU-C8-8	FGLMC POOL A63695 6.000% 07/01/37		06/22/2007	UBS WARBURG		1,579,719	1,601,489	2,936
3128MU-LX-9	FGLMC POOL G02742 6.000% 03/01/37		06/22/2007	UBS WARBURG		2,447,311	2,481,038	4,548
3128MA-X9-9	FGLMC POOL G03104 6.000% 07/01/37		06/22/2007	UBS WARBURG		986,504	1,000,099	1,834
3128MJ-GU-8	FGLMC POOL G08210 6.000% 07/01/37		06/22/2007	VARIOUS		10,296,196	10,438,089	19,136
31339N-V5-9	FHLMC 2427 EZ 6.500% 03/15/32		08/01/2007	INTEREST CAPITALIZATION		4,262,583	4,262,583	
31337K-DV-9	FHLMC FHR 2145 KZ CMO 6.500% 04/15/29		08/01/2007	INTEREST CAPITALIZATION		731,394	731,394	
31337R-SP-6	FHLMC 2280-Z 6.000% 01/15/31		03/01/2007	INTEREST CAPITALIZATION		300,732	300,732	
31337V-NP-7	FHLMC 2433 EZ 6.500% 04/15/32		12/01/2007	INTEREST CAPITALIZATION		1,812,603	1,812,603	
31337V-UR-5	FHLMC 2434 Z 6.500% 04/15/32		12/01/2007	INTEREST CAPITALIZATION		5,211,235	5,211,235	
31358S-YO-8	FNMA ACES 2000-M2 Z 7.150% 06/17/40		12/01/2007	INTEREST CAPITALIZATION		690,572	690,572	
31359X-DV-8	FNMA 1999-M5 Z CMO 6.970% 08/17/39		12/01/2007	VARIOUS		5,508,812	5,508,812	
313920-SH-4	FNMA SERIES 2001-35 CLASS Z 6.000% 08/25/31		04/01/2007	INTEREST CAPITALIZATION		473,728	473,728	
31392B-XG-4	FNMA 2002-2 OZ 6.000% 02/25/32		12/01/2007	INTEREST CAPITALIZATION		1,655,604	1,655,604	
31392M-U3-4	FHLMC 2463 ZA 6.000% 06/15/32		12/01/2007	INTEREST CAPITALIZATION		1,998,350	1,998,350	
31392P-VX-0	FHLMC FHR 2473 OZ 6.000% 07/15/32		12/01/2007	INTEREST CAPITALIZATION		803,397	803,397	
31392R-ZE-0	FHLMC 2474 CLASS ZB 6.000% 07/15/32		12/01/2007	INTEREST CAPITALIZATION		1,606,794	1,606,794	
31392R-MA-6	FHLMC 2470 CLASS Z 6.000% 07/15/32		12/01/2007	INTEREST CAPITALIZATION		4,740,042	4,740,042	
31392X-YC-6	FHLMC SERIES 2524 CLASS TZ 5.500% 11/15/32		12/01/2007	INTEREST CAPITALIZATION		1,086,858	1,086,858	
31393B-VZ-5	FNMA SER 2003 42 CL PE 5.500% 12/25/31		02/14/2007	VARIOUS		23,236,883	23,450,000	68,070
31393G-V3-5	FHLMC 2533 Z 5.500% 12/15/32		12/01/2007	INTEREST CAPITALIZATION		1,615,824	1,615,824	
31393H-MH-9	FHLMC SR 2547 CLASS BE 5.500% 03/15/32		02/15/2007	FIRST TENNESSEE		26,850,159	26,947,000	82,338
31393H-MZ-2	FHLMC SR 2547 CL BH 5.500% 03/15/32		02/15/2007	FIRST TENNESSEE		19,398,089	19,465,000	59,476
31393J-6C-7	FHLMC 2556 KZ 5.500% 01/15/33		12/01/2007	INTEREST CAPITALIZATION		2,097,980	2,097,980	
31393L-N3-3	FHLMC SER 2564 CL OU 5.500% 07/15/31		04/10/2007	J P MORGAN CHASE		27,114,056	27,422,560	50,275
31393L-PM-9	FHLMC SER 2564 CL VB 5.500% 01/15/21		03/23/2007	FIRST TENNESSEE		9,987,500	10,000,000	41,250
31393L-QJ-5	FHLMC 2564 ZG 5.500% 02/15/33		12/01/2007	INTEREST CAPITALIZATION		786,634	786,634	
31394A-RV-0	FNMA SER 2004 61 CL EQ 5.500% 01/25/33		02/14/2007	FIRST TENNESSEE		13,747,024	13,853,087	40,212
31394E-K5-6	FNMA SER 2005 69 CL KE 5.500% 06/25/34		11/19/2007	MORGAN STANLEY		15,055,532	15,217,215	51,147
31394L-VL-3	FHLMC SERIES 2707 CLASS Z 5.000% 10/15/30		12/01/2007	INTEREST CAPITALIZATION		781,686	781,686	
31394W-C3-0	FHLMC SR 2787 CLASS OE 5.500% 05/15/30		02/15/2007	FIRST TENNESSEE		11,794,932	11,806,000	36,074
31395C-QZ-7	FHLMC SER 2825 CL QN 5.500% 09/15/32		02/15/2007	CS FIRST BOSTON		9,900,000	10,000,000	30,556
31395J-M6-0	FGLMC SER 2882 CL ZA 5.000% 11/15/34		12/01/2007	INTEREST CAPITALIZATION		567,664	567,664	
31396C-3U-2	FHLMC SER R003 CL BA 5.500% 02/15/33		03/27/2007	DEUTSCHE BANK		39,800,000	40,000,000	177,222
31396C-3Y-4	FHLMC SER R003 ZA 5.500% 10/15/35		12/01/2007	INTEREST CAPITALIZATION		523,194	523,194	
31396F-KN-2	FHLMC FHR 3072 NZ 5.000% 11/15/35		12/01/2007	INTEREST CAPITALIZATION		1,350,088	1,350,088	
31396F-QS-5	FHLMC SER 3080 CL WZ 5.500% 12/15/35		12/01/2007	INTEREST CAPITALIZATION		878,471	878,471	
31396G-GR-6	FHLMC SER R004 CL VG 6.000% 08/15/21		06/29/2007	DEUTSCHE BANK		9,978,125	10,000,000	6,667
31396G-PA-3	FHLMC SER 3095 CL WZ 5.500% 01/15/36		12/01/2007	INTEREST CAPITALIZATION		824,992	824,992	
31396V-NG-9	FHLMC SER 2007 26 CL VJ 5.500% 04/25/22		03/27/2007	FIRST TENNESSEE		10,537,392	10,597,000	46,951
31397A-JW-4	FHLMC SER 3200 CL ZJ 5.500% 02/15/34		12/01/2007	VARIOUS		13,422,577	13,986,816	50,801
31397A-KF-9	FHLMC SER 3204 CL MN 5.500% 08/15/33		03/28/2007	UBS WARBURG		27,315,209	27,636,920	4,222
31397A-L3-5	FHLMC SER 3204 CL ZC 5.500% 02/15/34		12/01/2007	VARIOUS		13,526,488	13,986,816	30,481
38373V-CO-1	GNMA GNR 2002-54 ZB 6.000% 08/20/32		12/01/2007	INTEREST CAPITALIZATION		1,199,100	1,199,100	
38373X-D3-7	GNR 2002-52 BZ 6.000% 07/20/32		12/01/2007	INTEREST CAPITALIZATION		843,567	843,567	
38374C-K2-6	GNMA SER 2003-86 CL ZK 5.000% 10/20/33		12/01/2007	INTEREST CAPITALIZATION		599,193	599,193	
38374F-V5-0	GNMA SER 2004-31 CL ZB 5.000% 04/20/34		12/01/2007	INTEREST CAPITALIZATION		1,418,547	1,418,547	
74526Q-PU-0	PUERTO RICO ELEC PIIR AUTH PIIR NON CALL REV BDS 5.500% 07/01/20	F	11/09/2007	LEHMAN BROTHERS		564,745	500,000	10,236
911760-MJ-2	VA VENDEE SERIES 1991 - 1 CLASS Z2 6.500% 12/15/28		12/01/2007	VARIOUS		1,112,817	1,112,817	
3199999. Bonds - Special Revenues						337,440,280	340,351,872	822,646
Bonds - Public Utilities								
03040F-AE-2	AMERICAN WATER CAPITAL CORP SERIES D SR NT 5.770% 12/21/21		01/01/2007	J P MORGAN CHASE		10,200,000	10,200,000	
03040W-AC-9	AMER WATER WORKS 144A BDS 6.593% 10/15/37		10/16/2007	VARIOUS		17,483,616	20,000,000	
040555-CE-2	ARIZ PUB SVC BDS 4.650% 05/15/15		04/11/2007	J P MORGAN CHASE		3,721,560	4,000,000	78,017
059165-DZ-0	BALTIMORE GAS & ELECTRIC SR UNSEC 5.900% 10/01/16		06/29/2007	BANK OF AMERICA		7,879,600	8,000,000	123,244
059165-EC-0	BALTIMORE GAS & ELECTRIC SR UNSEC 6.350% 10/01/36		04/03/2007	VARIOUS		21,988,982	24,821,000	311,418
153616-AO-8	CENTRAL HUDSON GAS & ELE SR UNSEC NT 5.804% 03/23/37		04/03/2007	VARIOUS		9,452,781	11,000,000	28,375
207597-DS-1	CONNECTICUT LIGHT AND POWER 1ST MTGE 5.750% 09/15/34		10/05/2007	J P MORGAN CHASE		4,007,070	5,000,000	20,764
207597-DV-4	CONNECTICUT LIGHT AND POWER 1ST MORT 6.350% 06/01/36		10/05/2007	J P MORGAN CHASE		3,775,102	4,320,000	99,060
207597-DX-0	CONNECTICUT LIGHT AND POWER 1ST MTGE 5.750% 03/01/37		10/05/2007	J P MORGAN CHASE		3,995,269	5,000,000	31,944
209111-EB-5	CON EDISON CO N Y BND5 5.875% 04/01/33		01/03/2007	BARCLAYS		3,506,878	4,105,000	64,982
209111-EJ-8	CON EDISON CO N Y BDS 5.250% 07/01/35		01/03/2007	CS FIRST BOSTON		7,856,743	10,000,000	10,208
209615-CA-9	CONSOLIDATED NATURAL GAS CO SR NTS 5.000% 12/01/14		07/02/2007	J P MORGAN CHASE		11,388,013	12,000,000	58,333

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ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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
257469-AG-1	DOMINION RESOURCES 6.750% 12/15/32		07/12/2007	HEDGE BASIS ADJUSTMENT		81,821		
281023-AU-5	EDISON MISSION ENERGY 144A SNR NTS 7.000% 05/15/17		05/01/2007	VARIOUS		4,000,000	4,000,000	
281023-AX-9	EDISON MISSION ENERGY 144A SNR NTS 7.200% 05/15/19		05/14/2007	VARIOUS		9,065,000	9,000,000	6,800
281023-BA-8	EDISON MISSION ENERGY 144A SNR NTS 7.625% 05/15/27		05/01/2007	VARIOUS		4,015,000	4,000,000	
283695-BP-8	EL PASO NATURAL GAS SR UNSEC NT 5.950% 04/15/17		07/02/2007	VARIOUS		25,218,789	25,722,000	240,715
000000-00-0	HARBERT POWER FUND III, LLC SR NT 8.750% 06/30/20		05/31/2007	DIRECT		560,586	567,290	
455434-BL-3	INDIANAPOLIS PWR & LT 144A 1ST MTGE 6.600% 06/01/37		06/12/2007	BANK OF AMERICA		4,999,550	5,000,000	
476556-CX-1	JERSEY CENTRAL PWR & LIGHT SR NTS 6.150% 06/01/37		05/16/2007	UBS WARBURG		9,964,400	10,000,000	
485134-BJ-8	KANSAS CITY POWER & LT SR UNSEC NT 5.850% 06/15/17		10/15/2007	VARIOUS		22,514,637	22,756,000	194,887
610202-BL-6	MONONGAHELA POWER CO 144A 1ST MORTGAGE 5.700% 03/15/17		03/06/2007	BANK OF AMERICA		15,023,077	15,000,000	349,125
641423-BK-3	NEVADA POWER CO GEN REF MTGE 5.875% 01/15/15		10/09/2007	BANK OF AMERICA		5,806,591	5,000,000	85,188
641423-BU-1	NEVADA POWER CO GEN REF MTGE 6.750% 07/01/37		10/04/2007	J P MORGAN CHASE		4,542,200	5,000,000	95,625
677347-CE-4	OHIO EDISON SR UNSEC NT 6.875% 07/15/36		04/03/2007	MORGAN STANLEY		12,400,422	13,100,000	210,146
744482-BG-4	P S CO NEW HAMPSHIRE 1ST MTGE 5.250% 07/15/14		10/05/2007	J P MORGAN CHASE		5,602,191	5,000,000	75,250
826418-BE-4	SIERRA PACIFIC POWER GEN REF MTG 6.750% 07/01/37		10/04/2007	J P MORGAN CHASE		9,084,400	10,000,000	191,250
843452-BC-6	SOUTHERN NATURAL GAS 144A NTS 5.900% 04/01/17		03/14/2007	VARIOUS		4,991,700	5,000,000	
845743-BL-6	SOUTHWESTERN PUBLIC SVC SNR NTS 6.000% 10/01/36		04/03/2007	MORGAN STANLEY		6,022,290	7,000,000	9,333
893570-BM-2	TRANSCONTINENTAL GAS PL DEBS 7.250% 12/01/26		05/31/2007	CS FIRST BOSTON		10,888,400	10,000,000	8,056
89566E-AA-6	TRISTATE GEN&TRANS ASSN 144A BDS 6.040% 01/31/18		06/22/2007	CS FIRST BOSTON		12,459,162	12,543,440	309,363
89566E-AB-4	TRISTATE GEN&TRANS ASSN 144A BDS 7.144% 07/31/33		01/22/2007	CS FIRST BOSTON		26,431,400	24,000,000	833,467
910637-PF-8	UNITED ILLUMINATING CO SERIES F SR NT 6.510% 12/06/37		12/06/2007	CITIGROUP		5,000,000	5,000,000	
910637-PB-0	UNITED ILLUMINATING CO SERIES E SR NT 6.510% 09/05/37		09/05/2007	CITIGROUP		8,000,000	8,000,000	
927804-FA-7	VIRGINIA ELEC & POWER SR NTS 6.000% 01/15/36		07/02/2007	MORGAN STANLEY		6,930,805	7,795,000	222,158
927804-FB-5	VIRGINIA ELEC & POWER SR UNSEC NT 6.000% 05/15/37		07/02/2007	BARCLAYS		13,278,090	15,000,000	122,500
93936K-BB-4	WASHINGTON NATURAL GAS SECURED MTN 7.350% 09/11/15		12/01/2007	NORTHWIND REINSURANCE COMPANY		2,775,000	2,500,000	84,729
95709T-AA-8	WESTAR ENERGY INC 1ST MORT 6.000% 07/01/14		07/02/2007	CS FIRST BOSTON		6,045,976	6,000,000	5,000
96432W-AB-1	WHITE PINE HYDRO, LLC(OPCO) SERIES C SR NT 6.960% 07/10/37		05/30/2007	CS FIRST BOSTON		10,000,000	10,000,000	
29268B-AA-9	ENEL FINANCE INTERNATION 144A CO GUARNT 5.700% 01/15/13	F.	09/13/2007	VARIOUS		9,978,700	10,000,000	
29268B-AB-7	ENEL FINANCE INTERNATION 144A CO GUARNT 6.250% 09/15/17	F.	10/04/2007	VARIOUS		24,744,401	25,000,000	34,722
45867X-AE-4	INTERGEN NV 144A SEC NT 9.000% 06/30/17	F.	07/23/2007	MERRILL LYNCH		7,935,120	8,000,000	
021077-AE-6	CONTACT ENERGY LTD SERIES C SR NTS 5.310% 03/28/15	F.	01/10/2007	BA SECURITIES		15,674,720	16,000,000	240,720
3899999. Bonds - Public Utilities						410,330,042	427,429,730	4,145,379
Bonds - Industrial and Miscellaneous								
00101A-AA-3	ADOP CO (AVERY DENNISON) 144A CO GUARNT 6.625% 10/01/17		09/20/2007	VARIOUS		9,952,900	10,000,000	
001383-FA-4	AIG MATCHED FNDG 144A ASSET ALLC NT 0.000% 08/24/20		12/01/2007	UNUM GROUP		16,305,095	59,390,000	
002819-AC-4	ABBOTT LABORATORIES NTS 6.150% 11/30/37		11/06/2007	VARIOUS		9,437,633	11,000,000	
007634-AA-6	AEGON FUNDING CORP COMPANY GUARNT 5.750% 12/15/20		04/02/2007	VARIOUS		18,762,960	18,850,000	248,767
00785*-AA-9	AEGIS TEXAS VENTURE FUND, LP SR NT 8.920% 08/01/11		12/18/2007	DIRECT		1,050,000	1,115,000	
013817-AJ-0	ALCOA INC BDS 5.900% 02/01/27		01/22/2007	VARIOUS		9,968,500	10,000,000	
013817-AP-6	ALCOA INC SR NTS 5.720% 02/23/19		04/02/2007	DEUTSCHE BANK		9,681,000	10,000,000	63,556
031100-B*-0	AMETEK, INC. SERIES A SR NT 6.200% 12/18/17		12/18/2007	WACHOVIA		10,000,000	10,000,000	
037411-AR-6	APACHE CORPORATION SR UNSEC NT 6.000% 01/15/37		07/02/2007	VARIOUS		30,723,114	35,025,000	716,500
000000-00-0	ARAMARK CORP TERM LOAN B 7.631% 01/26/14		04/11/2007	VARIOUS		4,961,020	4,948,520	
038521-AD-2	ARAMARK CORP 144A SNR NTS 8.500% 02/01/15		02/09/2007	VARIOUS		8,959,688	8,750,000	12,750
045380-C*-1	ASPLUNDH TREE EXPERT SERIES B SR NT FLOATER 5.018% 06/28/14		06/08/2007	BANK OF AMERICA		20,000,000	20,000,000	
04939M-AC-3	ATLAS PIPELINE PARTNERS 144A SUB NTS 8.125% 12/15/15		04/16/2007	BANK OF AMERICA		1,040,000	1,000,000	27,986
053807-AM-5	AVNET INC SNR NTS 6.000% 09/01/15		04/05/2007	BANK OF AMERICA		4,936,550	5,000,000	33,333
05523U-AD-2	BAE SYSTEMS HOLDINGS INC 144A NTS 5.200% 08/15/15		03/21/2007	VARIOUS		17,960,735	18,495,000	360,988
060505-DB-7	BANKAMERICA CORPORATION SUB NOTES 5.490% 03/15/19		01/04/2007	VARIOUS		14,651,200	15,000,000	45,750
06406H-BC-2	BANK OF NEW YORK CO INC SR NTS 4.984% 03/23/12		03/20/2007	LEHMAN BROTHERS		15,000,000	15,000,000	
077454-AC-0	BELDEN CDT INC SR SUB NT 7.000% 03/15/17		08/01/2007	VARIOUS		12,990,000	13,000,000	199,500
115885-AK-1	ALLIED WASTE INDUSTRIES Deb 7.400% 09/15/35		12/01/2007	UNUM GROUP		6,475,000	7,000,000	109,356
118230-AA-9	BUCKEYE PARTNERS SNR NTS 4.625% 07/15/13		12/01/2007	NORTHWIND REINSURANCE COMPANY		2,410,700	2,500,000	43,681
118230-AC-5	BUCKEYE PARTNERS NTS 6.750% 08/15/33		01/31/2007	BANK OF AMERICA		15,677,400	15,000,000	478,125
12189T-AX-2	BURLINGTON NORTHERN SANTA FE DEB 6.200% 08/15/36		01/03/2007	CS FIRST BOSTON		4,441,772	5,000,000	121,417
12189T-AY-0	BURLINGTON NORTHERN SANTA FE SR UNSEC NT 5.650% 05/01/17		04/10/2007	VARIOUS		11,994,000	12,000,000	
14149Y-AH-1	CARDINAL HEALTH INC UNSUB 5.850% 12/15/17		01/04/2007	J P MORGAN CHASE		9,758,450	10,000,000	39,000
14743R-AB-9	CASE CORPORATION NTS 7.250% 01/15/16		07/26/2007	SALOMON SMITH BARNEY		1,965,000	2,000,000	6,444
14744E-AM-0	CASE NEW HOLLAND INC CO GUAR SR NTS 7.125% 03/01/14		12/13/2007	CS FIRST BOSTON		2,005,000	2,000,000	42,354
000000-00-0	CELANESE US HOLDINGS TERM LOAN B 6.580% 04/02/14		07/24/2007	VARIOUS		10,513,125	10,500,000	
15189Y-AD-8	CENTERPOINT ENERGY RESOU SNR NTS 6.250% 02/01/37		02/01/2007	BANK OF AMERICA		5,971,860	5,000,000	
000000-00-0	CHATTEM INC. TERM LOAN B 6.974% 01/02/13		02/08/2007	VARIOUS		3,023,750	3,000,000	
162456-AM-9	CHATTEM INC. SR SUB NTS 7.000% 03/01/14		12/01/2007	UNUM GROUP		2,895,000	3,000,000	52,500
165167-BU-0	CHESAPEAKE ENERGY CORP SR NTS 6.875% 11/15/20		01/04/2007	J P MORGAN CHASE		980,000	1,000,000	10,313
171798-AA-9	CIMAREX ENERGY CO SNR NTS 7.125% 05/01/17		04/17/2007	J P MORGAN CHASE		1,000,000	1,000,000	

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ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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
20449E-BT-2	COMPASS BANK NTS 5.500% 04/01/20		04/02/2007	VARIOUS		27,631,626	28,515,000	232,843
205887-AR-3	CONAGRA INC DEBS 7.000% 10/01/28		12/01/2007	NORTHWIND REINSURANCE COMPANY		2,670,275	2,500,000	29,167
23918K-AH-1	DAVITA CO GUARNT 7.250% 03/15/15		07/26/2007	VARIOUS		13,033,750	13,000,000	370,757
000000-00-0	DAVITA TERM LOAN B/2 6.379% 10/05/12		07/30/2007	J P MORGAN CHASE		6,910,987	6,910,987	
245217-AP-9	DEL MONTE CORP SR SUB NTS 6.750% 02/15/15		12/01/2007	UNUM GROUP		1,900,000	2,000,000	39,750
24618F-AE-0	DELAWARE NORTH COS 2007-A SR NT TRANCHE 2 6.180% 12/20/19		11/14/2007	BANK OF AMERICA		5,000,000	5,000,000	
249030-B8-5	DENTSPLY INTERNATIONAL INC. SERIES A SR NT FLT 6.003% 03/13/10		02/21/2007	BANK OF AMERICA		20,000,000	20,000,000	
252126-AF-4	DEX MEDIA FINANCE/WEST SR SUB NTS 9.875% 08/15/13		12/01/2007	UNUM GROUP		1,015,040	976,000	28,379
25459H-AD-7	DIRECTV HOLDINGS/FINANCE SR NTS 6.375% 06/15/15		12/01/2007	UNUM GROUP		4,800,000	5,000,000	146,979
25467L-A*-7	DISCOVERY COMMUNICATIONS, INC. SERIES A SR NT 6.010% 12/01/15		11/02/2007	LEHMAN BROTHERS		11,883,960	12,000,000	6,010
25468P-CB-0	WALT DISNEY CO NOTES 5.875% 12/15/17		01/04/2007	CS FIRST BOSTON		10,015,157	10,000,000	39,167
25468P-CF-1	WALT DISNEY CO MTN FLT 5.294% 07/16/10		11/27/2007	J P MORGAN CHASE		4,998,036	5,050,000	33,417
263534-BR-9	DUPONT (E1) DENEMOURS SR UNSEC NT 5.600% 12/15/36		01/03/2007	BARCLAYS		12,475,100	15,000,000	53,667
278058-DB-5	EATON CORP SR UNSEC NT 5.800% 03/15/37		07/02/2007	CS FIRST BOSTON		12,909,599	15,000,000	265,833
27876G-AY-4	ECHOSTAR DBS NTS 6.625% 10/01/14		12/01/2007	UNUM GROUP		8,140,000	8,000,000	88,333
29266R-K8-6	ENERGIZER HOLDINGS, INC. SERIES C SR NT 6.090% 10/15/13		10/01/2007	BANK OF AMERICA		11,663,333	12,000,000	
29266R-L8-5	ENERGIZER HOLDINGS, INC. SERIES F SR NT 6.480% 10/15/16		10/01/2007	BANK OF AMERICA		7,698,489	8,000,000	
29273R-AE-9	ENERGY TRANSFER PARTNERS SR NTS 6.125% 02/15/17		01/04/2007	BANK OF AMERICA		9,923,357	10,000,000	129,306
297425-AF-7	ESTERLINE TECHNOLOGIES C SR NTS 6.625% 03/01/17		08/01/2007	VARIOUS		6,768,750	7,000,000	138,941
314275-AA-6	FEDERATED RETAIL HOLDING CO GUARNT 5.900% 12/01/16		03/08/2007	BANK OF AMERICA		7,607,700	7,500,000	127,833
000000-00-0	FIRST DATA CORP TERM LOAN B1 7.634% 09/24/14		10/09/2007	CS FIRST BOSTON		2,880,000	3,000,000	
000000-00-0	FIRST DATA CORP TERM LOAN B3 7.634% 09/24/14		12/19/2007	VARIOUS		5,792,500	6,000,000	
346091-AU-5	FOREST OIL CORP SR NT GTD 7.750% 05/01/14		03/01/2007	VARIOUS		10,674,975	10,500,000	147,573
346091-AX-9	FOREST OIL CORP 144A SNR NTS 7.250% 06/15/19		06/01/2007	VARIOUS		4,005,000	4,000,000	
350472-AC-0	FOUNDATIONS PA COAL CO NTS 7.250% 08/01/14		12/01/2007	VARIOUS		7,728,750	8,000,000	147,014
35671D-AR-6	FREEMONT MCMORAN COPPER & GOLD SR NTS 8.250% 04/01/15		07/10/2007	LEHMAN BROTHERS		2,102,500	2,000,000	52,250
35671D-AS-4	FREEMONT MCMORAN COPPER & GOLD SR NTS 8.375% 04/01/17		03/14/2007	J P MORGAN CHASE		3,000,000	3,000,000	
369300-AH-1	GENERAL CABLE CORP SR UNSEC NTS 7.125% 04/01/17		07/26/2007	VARIOUS		3,950,000	4,000,000	51,458
370334-BA-1	GENERAL MILLS INC MTN FLT 5.223% 01/22/10		01/17/2007	VARIOUS		15,000,000	15,000,000	
370334-BB-9	GENERAL MILLS INC NTS 5.700% 02/15/17		01/17/2007	VARIOUS		9,977,500	10,000,000	
373298-CF-3	GEORGIA PACIFIC BDS 8.000% 01/15/24		05/17/2007	MORGAN STANLEY		3,030,000	3,000,000	84,667
38869P-AD-6	GRAPHIC PACKAGING INTL SR SUB NTS 9.500% 08/15/13		12/01/2007	UNUM GROUP		1,975,000	2,000,000	55,944
397624-AE-7	GREIF BROS CORPORATION SR NTS 6.750% 02/01/17		07/10/2007	VARIOUS		14,937,500	15,000,000	162,375
402524-AA-0	GULF SOUTH PIPELINE 144A NTS 5.050% 02/01/15		04/03/2007	MERRILL LYNCH		10,611,150	11,000,000	104,928
413875-AK-1	HARRIS CORP SR UNSEC NT 5.950% 12/01/17		11/30/2007	MORGAN STANLEY		4,982,600	5,000,000	
416515-AT-1	HARTFORD FINANCIAL SERVICES SR UNSEC NT 5.375% 03/15/17		04/02/2007	BANK OF AMERICA		9,679,100	10,000,000	38,819
442488-AZ-5	K HOVNANIAN ENTERPRISES SR NTS 7.500% 05/15/16		02/14/2007	VARIOUS		3,030,000	3,000,000	54,375
44565F-AE-1	JB HUNT TRANSPORT, INC. SR UNSECURED NT 6.080% 07/26/14		07/17/2007	VARIOUS		10,000,000	10,000,000	
482732-AE-4	K2 CORPORATION NTS 7.375% 07/01/14		08/08/2007	HEDGE BASIS ADJUSTMENT		154,495		
494368-AT-0	KIMBERLY-CLARK CORP DEB 6.250% 07/15/18		04/02/2007	SALOMON SMITH BARNEY		5,167,100	5,000,000	69,444
494368-BC-6	KIMBERLY-CLARK CORP NTS 6.625% 08/01/37		07/25/2007	LEHMAN BROTHERS		14,841,900	15,000,000	
50075N-AC-8	KRAFT FOODS INC NOTES 6.500% 11/01/31		04/04/2007	VARIOUS		10,191,700	10,000,000	286,181
502413-AU-1	L-3 COMMUNICATIONS CORP SR NTS 6.375% 10/15/15		07/27/2007	VARIOUS		3,630,000	4,000,000	75,083
532457-BA-5	LILLY (ELI) & CO UNSUB NT 5.550% 03/15/37		04/03/2007	UBS WARBURG		16,691,257	20,000,000	77,083
000000-00-0	LYONDELL PETROCHEMICAL TERM LOAN B 6.411% 08/16/13		06/19/2007	MORGAN STANLEY		4,940,452	4,931,206	
552953-BB-6	MGM MIRAGE INC SNR NTS 7.625% 01/15/17		01/03/2007	LEHMAN BROTHERS		2,015,000	2,000,000	7,201
559080-AC-0	MAGELLAN MIDSTREAM PRNTS BDS 6.400% 05/01/37		04/12/2007	VARIOUS		12,979,620	13,000,000	
579780-AF-4	MCCORMICK & CO INC UNSEC NTS 5.750% 12/15/17		12/06/2007	VARIOUS		16,972,150	17,000,000	3,194
585515-AE-9	MELLON FUNDING CORP BND 5.500% 11/15/18		01/04/2007	SALOMON SMITH BARNEY		8,761,317	9,000,000	74,250
61945A-AD-9	MOSAIC CO 144A SNR NTS 7.875% 12/01/16		07/30/2007	VARIOUS		11,145,000	11,000,000	117,128
62912X-AB-0	NGPL PIPECO LLC 144A SNR NTS 7.119% 12/15/17		12/14/2007	VARIOUS		14,000,000	14,000,000	
000000-00-0	NRG ENERGY INC TERM LOAN B1 6.734% 02/01/13		09/25/2007	CS FIRST BOSTON		4,977,500	5,000,000	
651290-AJ-7	NEWFIELD EXPLORATION CO SR SUB NTS 6.625% 04/15/16		02/28/2007	J P MORGAN CHASE		1,990,000	2,000,000	51,528
695257-AB-1	PACTIV CORP SR UNSUB NT 6.400% 01/15/18		07/02/2007	J P MORGAN CHASE		15,148,858	15,000,000	29,333
708130-AC-3	JC PENNEY CORPORATION IN SR NTS 6.375% 10/15/36		04/24/2007	LEHMAN BROTHERS		11,843,400	12,000,000	
709631-F*-7	PENTAIR, INC SERIES D NOTE 5.870% 05/17/17		05/03/2007	J P MORGAN CHASE		15,000,000	15,000,000	
709631-G*-0	PENTAIR, INC SERIES E NOTE FLT 5.405% 05/17/12		05/03/2007	J P MORGAN CHASE		5,000,000	5,000,000	
72447X-AA-5	PITNEY BOWES INC NTS 4.750% 01/15/16		07/02/2007	BANK OF AMERICA		5,523,120	6,000,000	135,375
726505-AC-4	PLAINS EXP COMPANY SR NTS 7.000% 03/15/17		03/28/2007	VARIOUS		10,025,000	10,000,000	16,528
74955W-AB-5	RH DONNELLEY CORP 144A SNR NTS 6.875% 01/15/13		12/01/2007	UNUM GROUP		3,620,000	4,000,000	103,889
755111-AF-8	RAYTHEON COMPANY SR NTS 7.200% 08/15/27		12/01/2007	UNUM GROUP		16,584,375	14,500,000	307,400
760759-AF-7	REPUBLIC SERVICES INC SNR NTS 6.086% 03/15/35		02/07/2007	BANK OF AMERICA		2,493,094	2,515,000	62,501
773903-AD-1	ROCKWELL INTERNATIONAL NTS 5.650% 12/01/17		11/28/2007	GOLDMAN SACHS		6,989,430	7,000,000	
803111-AM-5	SARA LEE CORP BDS 6.125% 11/01/32		12/01/2007	NORTHWIND REINSURANCE COMPANY		2,332,800	2,500,000	12,760
827048-AK-5	SILGAN CORP SR SUB NTS 6.750% 11/15/13		02/15/2007	GOLDMAN SACHS		1,995,000	2,000,000	36,000
832248-AQ-1	SMITHFIELD FOODS INC SNR NTS 7.750% 07/01/17		07/26/2007	VARIOUS		8,935,000	9,000,000	16,792

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ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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
83614K-AA-7	SOURCE GAS LLC 144A SR NTS 5.900% 04/01/17		10/04/2007	WACHOVIA		13,050,632	13,975,000	20,613
84383Q-AA-1	SOUTHERN STAR CENT GAS 144A NTS 6.000% 06/01/16		07/16/2007	CS FIRST BOSTON		4,894,200	5,000,000	40,000
867363-AH-6	SUNGARD DATA SYSTEMS INC CO GUAR NTS 9.125% 08/15/13		12/01/2007	UNUM GROUP		3,076,890	3,000,000	80,604
870738-AF-8	SWIFT ENERGY CO SNR NTS 7.125% 06/01/17		05/17/2007	J P MORGAN CHASE		5,000,000	5,000,000	
87264M-AA-7	TRW AUTOMOTIVE INC 144A SR NTS 7.000% 03/15/14		03/14/2007	LEHMAN BROTHERS		3,946,160	4,000,000	
87612E-AP-1	TARGET CORP SR UNSEC NT 5.375% 05/01/17		07/24/2007	J P MORGAN CHASE		9,497,000	10,000,000	128,403
87612E-AR-7	TARGET CORP BDS 6.500% 10/15/37		10/02/2007	VARIOUS		8,717,506	10,000,000	
879369-DB-2	TELEFLEX SERIES A SR NT 7.620% 10/01/12		09/19/2007	J P MORGAN CHASE		11,000,000	11,000,000	
880349-AH-8	TENNECO AUTOMOTIVE INC SER W SR SUB NTS 8.625% 11/15/14		12/01/2007	UNUM GROUP		500,000	500,000	1,917
880779-AU-7	TEREX CORP SR SUB NTS 8.000% 11/15/17		11/08/2007	VARIOUS		6,000,000	6,000,000	
881609-AU-5	TESORO PETROLEUM 144A SNR NTS 6.500% 06/01/17		07/26/2007	VARIOUS		15,716,250	16,000,000	167,958
88163V-AD-1	TEVA PHARM FINANCE LLC BDS 6.150% 02/01/36		01/03/2007	VARIOUS		10,352,024	12,305,000	330,030
882491-AK-9	TEXAS INDUSTRIES UNSEC NT 7.250% 07/15/13		12/06/2007	BANK OF AMERICA		10,071,625	10,225,000	270,032
905581-AR-5	UNION CARBIDE CORP DEBS 7.500% 06/01/25		12/01/2007	UNUM GROUP		3,073,500	3,000,000	112,500
929160-AF-6	VULCAN MATERIALS SR NTS 6.400% 11/30/17		12/06/2007	VARIOUS		14,991,750	15,000,000	
94978F-GU-5	AMERICAN HONDA MOTOR CO. INC. SERIES A SR NT 5.400% 01/15/24		02/27/2007	WACHOVIA		1,321,873	1,321,873	
94978F-GV-3	AMERICAN HONDA MOTOR CO. INC. SERIES B SR NT 5.400% 01/15/24		02/27/2007	WACHOVIA		2,058,679	2,058,679	
94978F-HY-6	AMERICAN HONDA MOTOR CO. INC. SERIES C SR NT 5.400% 01/15/24		02/27/2007	WACHOVIA		2,802,534	2,802,534	
000000-00-0	WINDSTREAM CORP TERM LOAN B/2 6.714% 07/17/13		03/13/2007	J P MORGAN CHASE		3,500,000	3,500,000	
97381W-AF-1	WINDSTREAM CORP SR NTS 7.000% 03/15/19		02/13/2007	VARIOUS		5,046,875	5,000,000	
983024-AM-2	WYETH NTS 5.450% 04/01/17		04/02/2007	BARCLAYS		9,729,300	10,000,000	12,111
98385X-AL-0	XTO ENERGY INC SR NTS 6.250% 08/01/17		07/12/2007	J P MORGAN CHASE		9,971,000	10,000,000	
98385X-AM-8	XTO ENERGY INC SR NTS 6.750% 08/01/37		07/12/2007	LEHMAN BROTHERS		11,254,120	12,000,000	
984121-BQ-5	XEROX CORPORATION SNR NTS 6.750% 02/01/17		01/04/2007	J P MORGAN CHASE		5,066,830	5,000,000	132,188
000000-00-0	ALLOCATION OF PREVIOUS DEFERRED GAINS TO PURCHASE INVESTMENTS		11/09/2007	VARIOUS		25,189,800		
13645R-AF-1	CANADIAN PACIFIC UNSEC NT 5.950% 05/15/37	F.	07/02/2007	J P MORGAN CHASE		7,855,727	9,000,000	86,275
204755-AB-8	COMPTON PET FINANCE CORP CO GUARNT 7.625% 12/01/13	F.	05/14/2007	VARIOUS		4,985,000	5,000,000	122,424
29250N-AB-1	ENBRIDGE INC BDS 5.600% 04/01/17	F.	04/20/2007	VARIOUS		37,699,020	38,000,000	38,889
29250N-AC-9	ENBRIDGE INC BDS 5.800% 06/15/14	F.	06/29/2007	BANK OF AMERICA		12,355,875	12,500,000	60,417
67000X-AB-2	NOVELIS INC SR NTS 7.250% 02/15/15	F.	12/01/2007	UNUM GROUP		1,865,000	2,000,000	42,694
68383K-AA-7	OPTI CANADA INC 144A SNR NTS 8.250% 12/15/14	F.	07/11/2007	VARIOUS		4,120,000	4,000,000	68,292
70789E-AF-4	PENNI WEST PETROLEUM LTD SERIES C SR NT 5.900% 05/31/19	F.	12/01/2007	NORTHWIND REINSURANCE COMPANY		9,976,900	10,000,000	1,639
77509N-AP-8	ROGERS CABLESYSTEMS SECURED 6.750% 03/15/15	F.	07/02/2007	VARIOUS		19,813,040	19,190,000	429,954
884903-AY-1	THOMSON CORP UNSEC NT 5.500% 08/15/35	F.	01/03/2007	UBS WARBURG		3,924,278	5,000,000	109,236
884903-AZ-8	THOMSON CORP SR UNSUB NTS 5.700% 10/01/14	F.	10/04/2007	LEHMAN BROTHERS		14,540,823	15,000,000	19,000
055451-AF-5	BHP BILLITON FINANCE NTS 5.400% 03/29/17	F.	04/02/2007	J P MORGAN CHASE		9,706,600	10,000,000	9,000
30250D-AA-3	FMC FINANCE I I SA 144A SNR NTS 6.875% 07/15/17	F.	06/27/2007	UBS WARBURG		981,250	1,000,000	
33938E-AJ-6	FLEXTRONICS INTL SR SUB NTS 6.500% 05/15/13	F.	12/01/2007	UNUM GROUP		4,878,150	5,000,000	14,444
628470-AF-5	NXP BV SEC NTS 7.875% 10/15/14	F.	01/31/2007	VARIOUS		3,103,750	3,000,000	72,844
705015-AB-1	PEARSON PLC 144A SR NTS 4.625% 06/15/18	F.	12/01/2007	NORTHWIND REINSURANCE COMPANY		2,249,450	2,500,000	53,316
716745-AA-2	PETROPLUS FINANCE LTD 144A SNR NT 6.750% 05/01/14	F.	04/25/2007	MORGAN STANLEY		3,515,000	3,500,000	
716745-AB-0	PETROPLUS FINANCE LTD 144A SNR NTS 7.000% 05/01/17	F.	07/24/2007	VARIOUS		11,408,750	11,500,000	65,139
81180R-AE-2	SEAGATE TECH SNR NTS 6.800% 10/01/16	F.	04/05/2007	VARIOUS		4,507,500	4,500,000	83,867
826200-AC-1	SIEMENS FINANCIERINGSMAT 144A NTS 5.750% 10/17/16	F.	10/04/2007	DEUTSCHE BANK		13,647,227	14,000,000	386,845
87938W-AF-0	TELEFONICA EMISIONES SAU SR NTS 5.855% 02/04/13	F.	06/19/2007	VARIOUS		20,000,000	20,000,000	
92857W-AQ-3	VODAFONE GROUP PLC BDS 6.150% 02/27/37	F.	02/20/2007	VARIOUS		9,939,000	10,000,000	
000000-00-0	YELL FINANCE TERM LOAN B2 6.896% 02/09/13	F.	01/10/2007	HSBC SECURITIES		2,019,964	2,000,000	
D3917F-AC-2	DEUTZ AG SR UNSECURED NT 5.980% 07/16/14	F.	07/16/2007	DEUTSCHE BANK		5,000,000	5,000,000	
64146*-AA-8	GROUP 4 SECURICOR SERIES A SR NT 5.770% 03/01/14	F.	03/01/2007	HSBC SECURITIES		15,000,000	15,000,000	
4599999. Bonds - Industrial and Miscellaneous						1,259,761,606	1,305,349,799	9,684,406
Bonds - Credit Tenant Loans								
126650-BL-3	CVS CORPORATION 144A PASS THRU CERTS 6.943% 01/10/30		12/05/2007	LEHMAN BROTHERS		3,000,000	3,000,000	
4699999. Bonds - Credit Tenant Loans						3,000,000	3,000,000	
6099997. Total - Bonds - Part 3						2,010,531,928	2,076,131,401	14,652,431
6099998. Total - Bonds - Part 5						104,804,227	105,259,776	589,778
6099999. Total - Bonds						2,115,336,155	2,181,391,177	15,242,209
Preferred Stocks - Banks, Trust, and Insurance Companies								
51841F-AA-0	LATTIMER TR NO 1		12/01/2007	UNUM GROUP	276,640,000	40,167,904		
6299999. Preferred Stocks - Banks, Trust, and Insurance Companies						40,167,904	XXX	
6599997. Total - Preferred Stocks - Part 3						40,167,904	XXX	
6599998. Total - Preferred Stocks - Part 5							XXX	
6599999. Total - Preferred Stocks						40,167,904	XXX	
7299997. Total - Common Stocks - Part 3							XXX	

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE D - PART 3

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

1 CUSIP Identification	2 Description	3 Foreign	4 Date Acquired	5 Name of Vendor	6 Number of Shares of Stock	7 Actual Cost	8 Par Value	9 Paid for Accrued Interest and Dividends	
7299998. Total - Common Stocks - Part 5								XXX	
7299999. Total - Common Stocks								XXX	
7399999. Total - Preferred and Common Stocks								40,167,904	
7499999 - Totals								2,155,504,059	15,242,209

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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	Maturity Date
Bonds - U.S. Governments																				
3128X1-GZ-4	FREDDIE MAC 30-NC 5	0.00%	06/17/33	UNIMPROVIDENT INT'L		56,975,000	265,000,000	49,810,717	60,667,323		3,376,923		3,376,923		64,044,246		(7,069,246)	(7,069,246)	7,402	06/17/2033
64908P-AA-1	NEW VALLEY GEN (TVA)	5.131%	01/15/21	REDEMPTION 100.0000		288,504	288,504	288,504	288,504						288,504					01/15/2021
76116F-AA-5	RFCO STRIPS	0.00%	10/15/19	LEHMAN BROTHERS		66,067,500	125,000,000	65,566,250	66,112,771		2,080,900		2,080,900		68,193,671		(2,126,171)	(2,126,171)		10/15/2019
912810-EX-2	U S TREASURY BONDS	6.750%	08/15/26	CS FIRST BOSTON		6,476,250	5,500,000	7,017,890	6,956,344		(23,097)		(23,097)		6,933,247		(456,997)	(456,997)	326,126	08/15/2026
912810-FP-8	U S TREASURY BDS	5.375%	02/15/31	CS FIRST BOSTON		25,870,556	25,340,000	28,279,947	28,192,269		(32,939)		(32,939)		28,159,330		(2,288,774)	(2,288,774)	1,196,475	02/15/2031
912828-D0-0	U S TREASURY NOTES	3.750%	03/31/07	MATURITY		2,425,000	2,425,000	2,410,135	2,422,685		2,315		2,315		2,425,000				45,469	03/31/2007
0399999. Bonds - U.S. Governments						158,102,810	423,553,504	153,373,443	164,639,896		5,404,102		5,404,102		170,043,998		(11,941,188)	(11,941,188)	1,575,472	XXX
Bonds - Special Revenues																				
3128F7-DE-1	FHLMC GOLD POOL F667301	7.00%	01/01/26	PAYDOWN		6,367	6,367	6,335	6,337		30		30		6,367				251	01/01/2026
3128FR-GT-1	FHLMC GOLD POOL D82010	7.00%	08/01/27	PAYDOWN		24	24	24	24						24				1	08/01/2027
3128KO-JM-6	FHLMC POOL A40268	5.00%	12/01/35	VARIOUS		19,845,921	20,387,075	20,215,264	20,217,341		2,788		2,788		20,220,129		(374,208)	(374,208)	287,337	12/01/2035
3128KH-AR-7	FGLMC POOL A54516	6.00%	04/01/36	PAYDOWN		161,390	161,390	159,196	161,390		2,194		2,194		161,390				2,242	04/01/2036
3128KT-3P-3	FGLMC POOL A63506	6.00%	07/01/37	PAYDOWN		9,811	9,811	9,678	9,811		133		133		9,811				149	07/01/2037
3128KU-C8-8	FGLMC POOL A63695	6.00%	07/01/37	PAYDOWN		10,324	10,324	10,184	10,324		140		140		10,324				175	07/01/2037
3128LX-BG-4	FHLMC POOL G01839	5.00%	06/01/35	PAYDOWN		729,235	729,235	721,936	722,063		7,172		7,172		729,235				18,756	06/01/2035
3128M4-LX-9	FGLMC POOL G02742	6.00%	03/01/37	PAYDOWN		89,581	89,581	88,363	89,581		1,218		1,218		89,581				1,552	03/01/2037
3128M4-X9-9	FGLMC POOL G03104	6.00%	07/01/37	PAYDOWN		22,107	22,107	21,807	22,107		301		301		22,107				314	07/01/2037
3128MJ-GU-8	FGLMC POOL G08210	6.00%	07/01/37	PAYDOWN		272,785	272,785	269,076	272,785		3,708		3,708		272,785				4,943	07/01/2037
31292G-6S-0	FGLMC PC# C00881 GOLD	7.00%	11/01/29	PAYDOWN		90,073	90,073	88,947	89,011		1,062		1,062		90,073				2,763	11/01/2029
31293W-IN-7	FGLMC PC# C31572 GOLD	7.00%	10/01/29	PAYDOWN		3,783	3,783	3,736	3,740		43		43		3,783				148	10/01/2029
31293X-6H-6	FGLMC PC# C32672 GOLD	7.00%	11/01/29	PAYDOWN		2,563	2,563	2,531	2,533		30		30		2,563				94	11/01/2029
31293X-RB-6	FGLMC PC# C32282 GOLD	7.00%	10/01/29	PAYDOWN		633	633	625	633		8		8		633				26	10/01/2029
31293Y-JY-3	FGLMC PC# C32979 GOLD	7.00%	11/01/29	PAYDOWN		2,306	2,306	2,277	2,278		28		28		2,306				88	11/01/2029
31293Y-LS-3	FGLMC PL #C33037 GOLD	7.00%	11/01/29	PAYDOWN		93,127	93,127	91,963	92,005		1,122		1,122		93,127				4,299	11/01/2029
31297T-D9-1	FGLMC POOL A37328	5.00%	09/01/35	VARIOUS		16,131,884	16,564,329	16,424,530	16,426,496		3,723		3,723		16,430,219		(298,335)	(298,335)	232,002	09/01/2035
31339D-4Q-8	FHLMC 2411 ZE	6.50%	02/15/32	PAYDOWN		5,228,777	5,228,777	4,897,218	5,022,109		206,668		206,668		5,228,777				157,504	02/15/2032
31339D-MZ-8	FHLMC 2420 Z	6.50%	02/15/32	PAYDOWN		3,968,283	3,968,283	3,783,871	3,842,920		125,363		125,363		3,968,283				133,798	02/15/2032
31339D-YL-6	FHLMC 2412 ZE	6.50%	02/15/32	PAYDOWN		1,910,962	1,910,962	1,983,084	1,975,494		(64,532)		(64,532)		1,910,962				75,575	02/15/2032
31339G-BY-6	FHLMC 2369 Z	6.50%	10/15/31	PAYDOWN		2,293,841	2,293,841	2,179,405	2,220,795		73,046		73,046		2,293,841				79,684	10/15/2031
31339L-YF-1	FHLMC FHR 2391 XG	6.00%	04/15/30	PAYDOWN		5,312,138	5,312,138	5,253,828	5,283,814		28,324		28,324		5,312,138				158,035	04/15/2030
31339N-G2-6	FHLMC 2413 Z	6.50%	02/15/32	PAYDOWN		1,550,331	1,550,331	1,422,134	1,465,846		84,485		84,485		1,550,331				46,201	02/15/2032
31339N-NS-1	FHLMC FHR 2432 PG	6.00%	05/15/30	PAYDOWN		2,288,463	2,288,463	2,262,986	2,262,986		25,477		25,477		2,288,463				63,288	05/15/2030
31339N-PB-6	FHLMC 2429 ZC	6.50%	03/15/32	PAYDOWN		2,173,714	2,173,714	2,244,915	2,239,370		(65,656)		(65,656)		2,173,714				67,583	12/15/2031
31339N-V5-9	FHLMC 2427 EZ	6.50%	03/15/32	PAYDOWN		4,892,062	4,892,062	4,528,858	4,448,350		247,555		247,555		4,892,062				267,704	03/15/2032
31339W-6C-5	FHLMC FHR 2426 GH	6.00%	08/15/30	PAYDOWN		4,349,726	4,349,726	4,304,700	4,304,700		45,026		45,026		4,349,726				135,823	08/15/2030
3133TK-2F-6	FHLMC REMIC FHR 2134 ZD	6.50%	03/15/29	PAYDOWN		3,091,241	3,091,241	2,884,969	2,966,396		124,845		124,845		3,091,241				104,903	03/15/2029
3133TK-B5-8	FHLMC REMIC FHR 2136 ZC	6.50%	03/15/29	PAYDOWN		3,444,572	3,444,572	3,214,339	3,308,024		136,548		136,548		3,444,572				107,308	03/15/2029
3133TK-DV-9	FHLMC FHR 2145 KZ CMO	6.50%	04/15/29	PAYDOWN		729,282	729,282	715,408	686,351		12,086		12,086		729,282				41,294	04/15/2029
3133TL-M9-6	FHLMC 2173 ZA CMO	6.00%	07/15/29	PAYDOWN		836,503	836,503	707,529	754,402		82,101		82,101		836,503				25,926	07/15/2029
3133TM-SE-7	FHLMC 2196 Z	7.00%	11/15/29	PAYDOWN		674,083	674,083	706,550	702,810		(28,727)		(28,727)		674,083				25,721	09/15/2029
3133TN-3V-4	FHLMC 2207 ZA	7.00%	12/15/29	PAYDOWN		673,242	673,242	592,313	631,266		41,976		41,976		673,242				26,086	12/15/2029
3133TP-5X-3	FHLMC FHR 2235 CZ	7.00%	06/16/30	PAYDOWN		1,908,411	1,908,411	1,807,674	1,848,336		60,075		60,075		1,908,411				68,246	06/16/2030
3133TP-6L-8	FHLMC FHR 2235 KZ	6.50%	06/15/30	PAYDOWN		3,640,386	3,640,386	3,098,902	3,287,568		352,818		352,818		3,640,386				133,744	06/15/2030
3133TP-B7-3	FHLMC FHR 2237 Z	7.00%	05/16/29	PAYDOWN		1,274,513	1,274,513	1,197,267	1,226,235		48,278		48,278		1,274,513				44,395	05/16/2029
3133TR-5P-6	FHLMC 2280-Z	6.00%	01/15/31	PAYDOWN		2,253,292	2,253,292	2,326,702	2,280,786		(60,957)		(60,957)		2,253,292				87,378	01/15/2031
3133TV-N6-9	FHLMC FHR 2440 Z	6.50%	04/15/32	PAYDOWN		2,872,024	2,872,024	2,618,029	2,701,266		170,758		170,758		2,872,024				97,738	04/15/2032
31345F-XD-2	FHLMC PC #304276	8.00%	07/01/18	PAYDOWN		45,149	45,149	48,846	48,345		(3,196)		(3,196)		45,149				1,715	07/01/2018
31359L-3W-3	FNMA 1996 10-Z	6.50%	04/25/26	PAYDOWN		3,231,141	3,231,141	3,357,624	3,311,709		(80,568)		(80,568)		3,231,141				107,255	12/25/2025
31359N-HG-9	FNMA 96-68Z	6.50%	01/18/27	PAYDOWN		923,841	923,841	960,191	955,667		(31,826)		(31,826)		923,841				30,045	07/18/2026
31359N-UY-5	FNMA 1997-162B	7.00%	02/01/27	PAYDOWN		688,837	688,837	722,275	709,682		(20,845)		(20,845)		688,837				23,020	08/15/2026
31359Q-DE-1	FNMA 1997-54 Z	6.50%	08/01/27	PAYDOWN		611,450	611,450	526,317	567,732		43,718		43,718		611,450				18,674	08/01/2027
31359S-4L-1	FNMA 2001-27 ZB	6.50%	06/25/31	PAYDOWN		3,041,173	3,041,173	2,867,717	2,925,246		115,927		115,927		3,041,173				105,781	06/25/2031
31359W-FC-0	FNMA FNR 1999-34 ZG CMO	6																		

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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	Maturity Date
31374G-SM-0	FNMA PC# 313824 8.000% 11/01/27		12/01/2007	PAYDOWN		48,905	48,905	50,081	49,989		(1,084)		(1,084)		48,905				2,131	11/01/2027
31383C-XU-4	FNMA PC# 499391 8.000% 09/01/29		12/01/2007	PAYDOWN		53,456	53,456	54,742	54,582		(1,126)		(1,126)		53,456				1,853	09/01/2029
31383P-H8-2	FNMA PC# 508855 8.000% 08/01/29		12/01/2007	PAYDOWN		27,249	27,249	27,905	27,869		(620)		(620)		27,249				1,229	08/01/2029
31383S-Y4-6	FNMA PC# 512031 8.000% 11/01/29		12/01/2007	PAYDOWN		1,040	1,040	1,065	1,061		(21)		(21)		1,040				46	11/01/2029
31384D-LD-2	FNMA PC# 520624 8.000% 11/01/29		12/01/2007	PAYDOWN		31,860	31,860	32,627	32,491		(631)		(631)		31,860				707	11/01/2029
31384V-LN-0	FNMA POOL 535033 7.500% 11/01/29		12/01/2007	PAYDOWN		763,474	763,474	764,518	764,330		(856)		(856)		763,474				26,710	11/01/2029
31384V-LP-5	FNMA PC# 535034 8.000% 11/01/29		12/01/2007	PAYDOWN		303,328	303,328	310,627	310,229		(6,901)		(6,901)		303,328				12,629	11/01/2029
31385X-NR-4	FNMA POOL 555800 5.500% 10/01/33		12/01/2007	PAYDOWN		368,395	368,395	372,763	372,555		(4,160)		(4,160)		368,395				9,973	10/01/2033
31388U-JW-1	FNMA POOL 615077 6.500% 01/01/32		12/01/2007	PAYDOWN		796,786	796,786	796,288	796,180		606		606		796,786				27,668	01/01/2032
313920-A2-6	FNMA 2001-42 ZG 6.500% 09/25/31		12/01/2007	PAYDOWN		4,463,360	4,463,360	4,242,705	4,309,151		154,209		154,209		4,463,360				147,823	09/25/2031
313920-SH-4	FNMA SERIES 2001-35 6.000% 08/25/31		12/01/2007	PAYDOWN		2,014,887	2,014,887	1,871,786	1,871,129		103,959		103,959		2,014,887				82,643	08/25/2031
313920-TW-0	FNMA 2001-35 ZB 6.500% 08/25/31		12/01/2007	PAYDOWN		1,063,375	1,063,375	986,038	1,010,687		52,688		52,688		1,063,375				36,779	08/25/2031
31392B-66-6	FNMA 2002-10 ZG 6.500% 03/25/32		12/01/2007	PAYDOWN		3,759,982	3,759,982	3,559,082	3,627,063		132,919		132,919		3,759,982				120,255	03/25/2032
31392C-J6-0	FNMA 2002-18 ZA 6.500% 04/25/32		12/01/2007	PAYDOWN		6,577,218	6,577,218	6,784,288	6,733,375		(156,157)		(156,157)		6,577,218				205,843	03/25/2032
31392K-K5-4	FHLMC 2453 KZ 6.500% 05/15/32		12/01/2007	PAYDOWN		3,373,743	3,373,743	3,242,360	3,286,185		87,558		87,558		3,373,743				111,738	05/15/2032
31392M-5L-2	FHLMC FHR 2448 TW 6.000% 02/15/31		12/01/2007	PAYDOWN		5,744,387	5,744,387	5,680,211	5,680,211		64,176		64,176		5,744,387				172,304	02/15/2031
31401K-PL-3	FNMA POOL 710627 5.500% 05/01/33		08/14/2007	VARIOUS		27,622,552	28,395,773	28,732,439	28,715,911		(33,468)		(33,468)		27,622,552		(1,059,891)	(1,059,891)	1,063,412	05/01/2033
31401W-RK-7	FNMA POOL 720590 5.500% 06/01/33		12/01/2007	VARIOUS		11,275,266	11,557,566	11,694,608	11,687,918		(25,642)		(25,642)		11,662,276		(387,010)	(387,010)	417,854	06/01/2033
31403L-F2-2	FNMA POOL 751785 5.500% 10/01/33		12/01/2007	PAYDOWN		465,330	465,330	470,847	470,654		(5,324)		(5,324)		465,330				17,190	10/01/2033
38373R-N7-0	GNMA 2001-54 Z 6.500% 11/20/31		12/01/2007	PAYDOWN		2,998,009	2,998,009	3,129,413	3,082,203		(84,194)		(84,194)		2,998,009				96,651	11/20/2030
38373T-M6-9	GNMA 2002-4 Z 6.500% 01/16/32		12/01/2007	PAYDOWN		3,924,212	3,924,212	3,892,491	3,907,631		16,581		16,581		3,924,212				134,644	01/16/2032
38373W-U8-9	GNMA 2002-32 PF 6.000% 02/20/31		12/01/2007	PAYDOWN		3,917,120	3,917,120	3,869,992	3,896,152		20,968		20,968		3,917,120				119,340	02/20/2031
3837H1-6W-6	GNMA 199-10 ZC CMO 6.500% 04/20/29		12/01/2007	PAYDOWN		4,727,294	4,727,294	4,952,204	4,899,270		(171,976)		(171,976)		4,727,294				148,209	02/15/2028
3837H2-HK-8	GNMA 1999-23 Z CMO 6.500% 06/20/29		12/01/2007	PAYDOWN		2,385,640	2,385,640	2,488,536	2,451,085		(65,445)		(65,445)		2,385,640				78,462	09/20/2028
717817-FB-1	PHILADELPHIA, PA AIRPORT 5.000% 06/15/08		09/18/2007	CALL 102.0000		2,636,700	2,585,000	2,542,192	2,577,832		58,868		58,868		2,636,700				98,015	06/15/2008
911760-NF-9	VA VENDEE 1999-3 Z CMO 6.500% 10/15/29		12/01/2007	PAYDOWN		6,507,199	6,507,199	6,111,089	6,255,746		251,453		251,453		6,507,199				230,288	10/15/2029
911760-NR-3	VA VENDEE 2000-1 Z 7.250% 01/16/30		12/01/2007	PAYDOWN		2,676,378	2,676,378	2,830,145	2,777,213		(100,835)		(100,835)		2,676,378				98,400	12/15/2029
3199999. Bonds - Special Revenues						205,213,808	207,191,228	203,767,329	204,303,741		2,170,943		2,170,943		207,333,252		(2,119,444)	(2,119,444)	6,438,874	XXX
Bonds - Public Utilities																				
040555-CE-2	ARIZ PUB SVC BDS 4.650% 05/15/15		10/31/2007	UNUM GROUP		11,719,125	12,500,000	12,554,425	12,541,141		(3,412)		(3,412)		12,537,729		(818,604)	(818,604)	558,646	05/15/2015
05944*-AA-6	BANC ONE EQUIP (DET ED) 9.690% 07/30/07		07/30/2007	VARIOUS		528,098	528,098	528,098	528,098						528,098				50,595	07/30/2007
125152-AC-2	C E GENERATION LLC 7.416% 12/15/18		12/15/2007	REDEMPTION 100.0000		1,010,000	1,010,000	953,775	970,398		39,602		39,602		1,010,000				53,836	12/15/2018
17185*-AA-5	CINCAP IV, LLC 7.810% 07/06/09		12/06/2007	VARIOUS		2,766,144	2,766,144	2,904,451	2,815,264		(49,120)		(49,120)		2,766,144				118,326	07/06/2009
185508-AC-2	CLECO POWER LLC NTS 5.375% 05/01/13		10/31/2007	UNUM GROUP		3,547,110	3,500,000	3,737,055	3,663,737		(18,868)		(18,868)		3,644,869		(97,759)	(97,759)	188,125	05/01/2013
18551*-AA-3	CLECO EVANGELINE LLC 8.820% 09/02/19		09/01/2007	REDEMPTION 100.0000		559,036	559,036	538,374	543,547		15,489		15,489		559,036				36,980	09/02/2019
207597-DV-4	CONNECTICUT LIGHT & POWER 6.350% 06/01/36		12/19/2007	VARIOUS		14,511,185	14,500,000	14,498,460	14,498,390		(55)		(55)		14,498,335		12,850	12,850	974,460	06/01/2036
257469-AG-1	DOMINION RESOURCES 6.750% 12/15/32		07/12/2007	VARIOUS		18,431,460	18,000,000	18,234,821	18,145,415		(1,127)		(1,127)		18,226,109		205,351	205,351	698,625	12/15/2032
266228-CS-2	DUQUESNE LIGHT 5.700% 05/15/14		06/25/2007	VARIOUS		21,791,177	21,000,000	20,623,150	20,954,567		836,609		836,609		21,791,177				1,030,750	05/15/2014
281023-AU-5	EDISON MISSION ENERGY 7.000% 05/15/17		05/02/2007	SALOMON SMITH BARNEY		2,005,000	2,000,000	2,000,000						2,000,000		5,000	5,000		1,030,750	05/15/2017
294549-AM-2	EQUITABLE RESOURCES INC 5.150% 03/01/18		10/31/2007	UNUM GROUP		18,284,666	18,920,000	20,612,394	20,295,716		(81,039)		(81,039)		20,214,677		(1,930,011)	(1,930,011)	1,136,777	03/01/2018
437410-AB-9	HOMER CITY FUNDING LLC 8.734% 10/01/26		10/01/2007	VARIOUS		101,250	101,250	100,000	100,177		1,073		1,073		101,250				6,632	10/01/2026
45138L-AL-7	IDAH0 POWER BND5 6.000% 11/15/32		10/31/2007	UNUM GROUP		7,937,040	8,000,000	7,681,468	7,681,230		3,123		3,123		7,684,353		252,687	252,687	501,333	11/15/2032
494492-AA-9	KINGAID GEN 7.330% 06/15/20		12/15/2007	VARIOUS		799,728	799,728	726,152	743,103		56,625		56,625		799,728				43,965	06/15/2020
665789-AV-5	NORTHERN STATES PIW-WISC 5.250% 10/01/18		10/23/2007	JP MORGAN CHASE		9,717,900	10,000,000	9,490,000	9,555,846		22,153		22,153		9,577,999		139,901	139,901	561,458	10/01/2018
679574-AH-6	OLD DOMIN ELECTRIC COOP 5.676% 12/01/28		12/01/2007	REDEMPTION 100.0000		500,016	500,016	500,016	500,016						500,016				28,381	12/01/2028
694308-GE-1	PACIFIC GAS AND ELEC 6.050% 03/01/34		12/17/2007	JP MORGAN CHASE		14,370,300	15,000,000	14,926,800	14,928,755		1,036		1,036		14,929,791		(559,491)	(559,491)	1,182,271	03/01/2034
705220-AF-8	PECO ENERGY TRANSITION 6.050% 03/01/09		03/01/2007	PAYDOWN		3,595,817	3,595,817	3,894,719	3,613,203		(17,386)		(17,386)		3,595,817				108,773	03/01/2007
777774-AF-7	DYNEGY(ROSETON DANKAMMER) 7.670% 11/08/16		12/03/2007	LEHMAN BROTHERS		4,925,000	5,000,000	5,000,000	5,000,000						5,000,000		(75,000)	(75,000)	413,328	11/08/2016

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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	Maturity Date
97180*UQ-9	WILM (TUCSON ELEC) 10.211% 01/01/09		01/01/2007	REDEMPTION 100.0000		213,680	213,680	213,680	213,680						213,680				10,909	01/01/2009
976657-AG-1	WISCONSIN ENERGY CORP 6.200% 04/01/33		03/07/2007	BANK OF AMERICA		413,412	400,000	427,750	427,176		(87)		(87)		427,089		(13,677)	(13,677)	11,091	04/01/2033
45867X-AE-4	INTERGEN NV 144A SEC NT 9.000% 06/30/17	F	07/23/2007	MERRILL LYNCH		992,500	1,000,000	991,890						991,890		610	610		06/30/2017	
972624-2*-0	WILTON TRUST (ETOL) 9.880% 08/12/09	F	12/19/2007	DEUTSCHE BANK			485,518													08/12/2009
972624-A*-1	WILTON TRUST (ETOL) 9.880% 08/12/09	F	12/19/2007	VARIOUS		6,387,921	15,698,406										6,387,921	6,387,921		08/12/2009
3899999. Bonds - Public Utilities						148,756,341	159,726,469	144,825,453	141,120,436		780,518		780,518		145,246,563		3,509,778	3,509,778	7,956,185	XXX
Bonds - Industrial and Miscellaneous																				
01854#-BF-7	CIT GRP/EOP FIN 8.160% 01/02/23		07/02/2007	VARIOUS		522,670	522,670	522,670	522,670						522,670				21,831	01/02/2023
01878#-AA-3	ALLIANCE RESOURCE 8.310% 08/20/14		08/20/2007	REDEMPTION 100.0000		1,500,000	1,500,000	1,500,000	1,500,000						1,500,000				124,650	08/20/2014
020039-DC-4	ALLTEL CORPORATION 7.875% 07/01/32		03/21/2007	VARIOUS		10,565,500	10,000,000	9,958,400	9,960,791		111		111		9,960,902		604,598	604,598	573,125	07/01/2032
000000-00-0	ARAMARK CORP TERM LOAN B 7.631% 01/26/14		09/28/2007	REDEMPTION 100.0000		506,681	506,681	506,681							506,681				15,099	01/26/2014
039483-AT-9	ARCHER DANIELS MIDLAND 5.935% 10/01/32		10/25/2007	LEHMAN BROTHERS		5,055,100	5,000,000	4,941,900	4,944,720		770		770		4,945,490		109,610	109,610	320,655	10/01/2032
060505-BU-7	BANKAMERICA CORPORATION 4.500% 08/01/10		02/15/2007	BANK OF AMERICA		3,923,600	4,000,000	3,946,440	3,960,265		1,421		1,421		3,961,686		(38,086)	(38,086)	100,000	08/01/2010
071813-AU-3	BAXTER INT'L INC NTS 4.625% 03/15/15		10/31/2007	UNUM GROUP		11,720,076	12,355,000	12,827,208	12,708,332		(30,443)		(30,443)		12,677,889		(957,813)	(957,813)	644,433	03/15/2015
073928-GS-6	BEAR STEARNS CO INC 5.411% 09/09/09		03/13/2007	BEAR STEARNS		25,105,900	25,000,000	25,104,496	25,081,753		(5,747)		(5,747)		25,076,006		29,894	29,894	370,907	09/09/2009
079860-AE-2	BELLSOUTH CORP 6.550% 06/15/34		03/27/2007	BANK OF AMERICA		3,094,680	3,000,000	2,981,010	2,981,462		60		60		2,981,522		113,158	113,158	57,313	06/15/2034
079860-AL-6	BELLSOUTH CORP 5.200% 12/15/16		03/27/2007	JP MORGAN CHASE		19,421,400	20,000,000	19,533,100	19,001,478		7,667		7,667		19,009,145		412,255	412,255	303,333	12/15/2016
10138M-AD-7	PEPSI BOTTLING GROUP 4.125% 06/15/15		10/31/2007	UNUM GROUP		4,150,273	4,500,000	4,490,280	4,492,700		611		611		4,493,311		(343,038)	(343,038)	162,938	06/15/2015
102183-AK-6	BOWATER INC 6.500% 06/15/13		09/05/2007	SALOMON SMITH BARNEY		4,620,000	6,000,000	5,692,000	5,762,415		20,490		20,490		5,782,905		(1,162,905)	(1,162,905)	287,083	06/15/2013
11448*-AG-2	BROOKSHIRE GROCERY CO 7.690% 03/01/08		12/01/2007	REDEMPTION 100.0000		355,100	355,100	355,100	355,100						355,100				14,972	03/01/2008
11448*-AH-0	BROOKSHIRE GROCERY CO 7.690% 03/01/08		12/01/2007	REDEMPTION 100.0000		349,605	349,605	349,605	349,605						349,605				14,733	03/01/2008
11448*-AJ-6	BROOKSHIRE GROCERY CO 7.690% 03/01/08		12/01/2007	REDEMPTION 100.0000		397,276	397,276	397,276	397,276						397,276				16,742	03/01/2008
11448*-AL-1	BROOKSHIRE GROCERY CO 7.670% 06/01/09		12/01/2007	REDEMPTION 100.0000		562,668	562,668	562,668	562,668						562,668				23,650	06/01/2009
11448*-CG-0	BROOKSHIRE GROCERY CO 6.950% 10/01/17		12/01/2007	REDEMPTION 100.0000		126,916	126,916	126,916	126,916						126,916				4,828	10/01/2017
11448*-CH-8	BROOKSHIRE GROCERY CO 6.950% 10/01/17		12/01/2007	REDEMPTION 100.0000		164,070	164,070	164,070	164,070						164,070				6,242	10/01/2017
11448*-CJ-4	BROOKSHIRE GROCERY CO 6.950% 10/01/17		12/01/2007	REDEMPTION 100.0000		233,555	233,555	233,555	233,555						233,555				8,885	10/01/2017
11448*-CK-1	BROOKSHIRE GROCERY CO 6.950% 10/01/17		12/01/2007	REDEMPTION 100.0000		167,733	167,733	167,733	167,733						167,733				6,381	10/01/2017
11448*-CL-9	BROOKSHIRE GROCERY CO 6.950% 10/01/17		12/01/2007	REDEMPTION 100.0000		153,589	153,589	153,589	153,589						153,589				5,843	10/01/2017
12189P-AH-5	BURLINGTON NORTHERN 7.908% 01/15/20		07/15/2007	REDEMPTION 100.0000		529,316	529,316	615,917	806,673		(77,357)		(77,357)		529,316				30,895	01/15/2020
12189T-AY-0	BURLINGTON NORTHERN 5.650% 05/01/17		10/31/2007	UNUM GROUP		6,973,750	7,000,000	6,996,500			426		426		6,996,926		(23,176)	(23,176)	217,525	05/01/2017
124860-CC-9	C-BASS, LLC 7.312% 01/28/29		11/01/2007	PAYDOWN		71,726	71,726	69,328	71,137		589		589		71,726				2,266	01/28/2029
124860-CD-7	C-BASS, LLC 7.312% 01/28/29		11/01/2007	PAYDOWN		162,023	162,023	155,087	160,593		1,430		1,430		162,023				5,118	01/28/2029
124860-CE-5	C-BASS, LLC 7.312% 01/28/29		11/01/2007	PAYDOWN		52,548	52,548	50,061	52,069		479		479		52,548				1,660	01/28/2029
12667F-ZM-0	CIWALT 2004-29 CB A7 5.375% 01/25/35		11/30/2007	VARIOUS		12,018,098	12,713,078	12,609,784	12,628,404		721		721		12,629,125		(611,027)	(611,027)	689,425	01/25/2035
12705Q-AQ-8	CABOT CORP 7.080% 02/12/07		02/12/2007	MATURITY		1,500,000	1,500,000	1,489,912	1,489,912		88		88		1,500,000				16,815	02/12/2007
127210-AB-8	CADBURY SCHIEPPES 5.125% 10/01/13		05/22/2007	LEHMAN BROTHERS		19,333,000	20,000,000	19,488,736	19,505,688		(676)		(676)		19,505,012		(172,012)	(172,012)	666,250	10/01/2013
133427-AD-6	CAMERON HIGHWAY OIL PIPE 5.860% 12/15/17		05/23/2007	VARIOUS		15,564,726	15,000,000	14,936,500	15,043,289		521,436		521,436		15,564,726				349,158	12/15/2017
000000-00-0	CELANESE US HOLDINGS 6.580% 04/02/14		10/02/2007	REDEMPTION 100.0000		45,000	45,000	45,033			(33)		(33)		45,000				819	04/02/2014
161551-BH-8	CHASE FUNDING MORT LOAN 7.844% 07/25/29		03/01/2007	PAYDOWN		1,618,831	1,618,831	1,703,819	1,641,500		(22,669)		(22,669)		1,618,831				30,383	06/25/2014
000000-00-0	CHATTEM INC TERM LOAN B 6.974% 01/02/13		12/17/2007	REDEMPTION 100.0000		1,552,500	1,552,500	1,564,150			(11,650)		(11,650)		1,552,500				28,977	01/02/2013
170032-AQ-9	CHIQUITA BRANDS 7.500% 11/01/14		05/16/2007	VARIOUS		3,240,000	3,500,000	3,605,000	3,582,625		(4,454)		(4,454)		3,578,171		(338,171)	(338,171)	144,896	11/01/2014
171196-AP-3	CHRYSLER CORP 7.450% 03/01/27		06/29/2007	VARIOUS		28,940,908	23,000,000	23,248,012	23,513,747		5,427,161		5,427,161		28,940,908				1,418,397	03/01/2027
172921-AL-2	CITICORP MORTGAGE 10.000% 07/01/17		12/01/2007	PAYDOWN		38,649	38,649	38,649	38,649						38,649				2,391	07/01/2017
172967-CU-3	CITIGROUP INC 4.125% 02/22/10		02/15/2007	JP MORGAN CHASE		17,520,480	18,000,000	17,557,020	17,683,685		12,894		12,894		17,696,579		(176,099)	(176,099)	369,188	02/22/2010
195869-AB-8	COLONIAL PIPELINE 7.450% 08/15/07		08/15/2007	VARIOUS		10,000,000	10,000,000	10,361,191	10,053,961		(53,961)		(53,961)		10,000,000				745,000	08/15/2007
210805-CY-1	CONTINENTAL AIR 8.048% 11/01/20		11/01/2007	VARIOUS		147,624	142,421	142,421	143,060		8,521		8,521		147,624				11,571	11/01/2020
21701R-AB-4	COORS BREWING CO 6.375% 05/15/12		07/11/2007	TENDER OFFER		5,578,812	5,507,000	5,744,021	5,717,529		(17,977)		(17,977)		5,699,552		(120,740)	(120,740)	230,147	05/15/2012
225434-AG-4	CREDIT SUISSE USA INC 5.375% 03/02/16		10/25/2007	CS FIRST BOSTON		4,961,550	5,000,000	4,951,692	4,947,996		6,225		6,225		4,954,221		7,329	7,329	312,049	03/02/2016
23918K-C*-7	DAVITA TERM LOAN B 7.081% 10/05/12		02/23/2007	CALL 100.0000		4,828,051	4,828,051	4,859,301	4,858,911		(30,860)		(30,860)		4,800,051				88,893	10/05/2012
24422E-HU-6	JOHN DEERE CAPITAL 6.926% 07/02/																			

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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	Maturity Date
29334*-AA-4	ENHANCED CAP DISTRICT 8.222% 03/01/13		11/30/2007	REDEMPTION 100.0000		345,269	345,269	334,911	337,740		7,529		7,529		345,269				28,389	03/01/2013
31331F-AZ-4	FEDERAL EXPRESS 7.020% 01/15/16		07/15/2007	REDEMPTION 100.0000		323,857	323,857	337,537	333,201		(9,344)		(9,344)		323,857				12,447	01/15/2016
31410H-AS-0	MACYS RETAIL HLDGS 6.625% 04/01/11		03/08/2007	CS FIRST BOSTON		7,845,750	7,500,000	8,078,175	7,828,895		(13,447)		(13,447)		7,815,448		30,302	30,302	223,594	04/01/2011
316351-AA-2	CITICORP SAVINGS & LOAN 9.250% 10/01/08		12/01/2007	PAYDOWN		7,233	7,233	7,017	7,203		30		30		7,233				378	10/01/2008
000000-00-0	FIRST DATA TERM LOAN B1 7.634% 09/24/14		12/31/2007	REDEMPTION 100.0000		7,500	7,500	7,200	7,500		300		300		7,500				127	09/24/2014
000000-00-0	FIRST DATA TERM LOAN B3 7.634% 09/24/14		12/31/2007	REDEMPTION 100.0000		15,000	15,000	14,481	15,000		519		519		15,000				799	09/24/2014
337367-AB-2	FIRST UNION - LEHMAN BROS 6.560% 11/18/35		12/01/2007	PAYDOWN		129,600	129,600	134,738	131,675		(2,075)		(2,075)		129,600				6,207	10/18/2008
337932-AC-1	FIRST ENERGY 7.375% 11/15/31		05/16/2007	JP MORGAN CHASE		10,207,800	9,000,000	9,068,040	9,065,571		(370)		(370)		9,065,201		1,142,599	1,142,599	342,938	11/15/2031
346091-AU-5	FOREST OIL CORP 7.750% 05/01/14		06/01/2007	UBS WARBURG		3,082,500	3,000,000	3,060,600	3,039,450		(2,793)		(2,793)		3,057,807		24,693	24,693	138,854	05/01/2014
35687M-AM-9	FREESCALE SEMICONDUCTOR 8.875% 12/15/14		12/07/2007	UBS WARBURG		1,825,000	2,000,000	2,040,000	2,039,450		(4,817)		(4,817)		2,034,633		(209,633)	(209,633)	182,924	12/15/2014
36157D-AE-6	GE CAP MTG 1999-HE3 A5 7.795% 10/25/29		11/07/2007	VARIOUS		203,144	205,197	217,925	208,354		(1,080)		(1,080)		207,274		(4,130)	(4,130)	15,195	10/25/2029
373298-BR-8	GEORGIA PACIFIC 7.750% 11/15/29		05/17/2007	MORGAN STANLEY		3,000,000	3,000,000	2,974,740	2,976,845		146		146		2,976,991			23,009	120,771	11/15/2029
38141E-JE-0	GOLDMAN SACHS GROUP 5.500% 01/09/07		01/09/2007	MATURITY		15,000,000	15,000,000	15,000,000	15,000,000						15,000,000				208,921	01/09/2007
397624-AB-3	GREIF BROS CORP 8.875% 08/01/12		02/09/2007	CALL 102.8360		2,570,900	2,500,000	2,479,650	2,486,513		84,387		84,387		2,570,900				115,868	08/01/2012
402740-AA-2	GULFSTREAM NATURAL GAS 5.560% 11/01/15		12/07/2007	JP MORGAN CHASE		4,884,450	5,000,000	4,997,300	4,997,596		205		205		4,997,801		(113,351)	(113,351)	309,661	11/01/2015
410768-AG-0	HANOVER COMPRESS CO 9.000% 06/01/14		08/20/2007	CALL 107.7260		1,077,260	1,000,000	1,000,000	1,000,000		77,260		77,260		1,077,260				64,750	06/01/2014
437076-AM-4	HOME DEPOT INC 4.625% 08/15/10		02/15/2007	BANK OF AMERICA		11,756,160	12,000,000	11,944,800	11,958,892		1,442		1,442		11,960,334		(204,174)	(204,174)	286,750	08/15/2010
43812G-AD-4	HONDA AUTO RECEIVABLES 2.770% 11/21/08		03/21/2007	PAYDOWN		10,086,422	10,086,422	10,053,326	10,080,717		5,705		5,705		10,086,422				63,329	11/21/2008
000000-00-0	IDEARC INC TERM LOAN B 6.865% 11/17/14		12/31/2007	REDEMPTION 100.0000		50,000	50,000	50,313	50,309		(309)		(309)		50,000				2,231	11/17/2014
456866-AL-6	INGERSOLL RAND 7.200% 06/01/25		06/01/2007	REDEMPTION 100.0000		570,000	570,000	573,352	572,589		(2,589)		(2,589)		570,000				20,520	06/01/2025
45686X-CH-4	INGERSOLL RAND 6.570% 12/03/07		12/03/2007	MATURITY		5,000,000	5,000,000	5,610,200	5,128,298		(128,298)		(128,298)		5,000,000				344,925	12/03/2007
46654E-AC-4	J T WALKER INDUSTRIES, INC 8.640% 12/03/14		12/03/2007	REDEMPTION 100.0000		1,363,634	1,363,634	1,363,634	1,363,634						1,363,634				117,818	12/03/2014
482732-AE-4	K2 CORPORATION 7.375% 07/01/14		08/08/2007	CALL 104.3560		8,870,260	8,500,000	8,656,995	8,492,326		223,439		223,439		8,870,260				691,300	07/01/2014
501044-F*-7	KROGER COMPANY 9.270% 02/15/10		02/15/2007	REDEMPTION 100.0000		843,755	843,755	843,755	843,755						843,755				19,554	02/15/2010
530715-AD-3	LIBERTY MEDIA 8.500% 07/15/29		03/15/2007	VARIOUS		8,224,000	8,000,000	7,914,800	7,922,690		250		250		7,922,940		301,060	301,060	462,778	07/15/2029
000000-00-0	LYONDELL PETROCHEMICAL 6.411% 08/16/13		12/20/2007	VARIOUS		9,918,706	9,918,706	9,954,702	5,013,923		(35,670)		(35,670)		9,918,706				512,313	08/16/2013
552078-AN-7	LYONDELL PETROCHEMICAL 10.875% 05/01/09		07/05/2007	VARIOUS		4,250,000	4,250,000	4,298,750	4,267,988		(17,988)		(17,988)		4,250,000				313,260	05/01/2009
554273-AB-8	MACDERMID 9.125% 07/15/11		04/12/2007	CALL 102.8130		5,140,650	5,000,000	5,005,050	5,001,537		139,113		139,113		5,140,650				338,385	07/15/2011
574599-BA-3	MASCO CORP 5.590% 03/09/07		03/09/2007	MATURITY		10,000,000	10,000,000	10,000,000	10,000,000						10,000,000				140,078	03/09/2007
58759*-AA-9	MERCATUS FUNDING CORP. 10.750% 04/01/07		04/01/2007	REDEMPTION 100.0000		50,058	50,058	50,058	50,058						50,058				1,117	04/01/2007
589497-AA-4	MERYE SWEENEY, L.P. 8.850% 12/18/19		12/18/2007	REDEMPTION 100.0000		205,591	205,591	208,177	207,414		(1,823)		(1,823)		205,591				13,745	12/18/2019
59217E-AL-8	MET LIFE GLOB FUNDING I 4.250% 07/30/09		02/15/2007	JP MORGAN CHASE		6,856,500	7,000,000	6,875,260	6,916,529		4,261		4,261		6,920,790		(64,290)	(64,290)	166,104	07/30/2009
000000-00-0	NRG ENERGY INC 7.124% 02/01/13		09/28/2007	VARIOUS		4,426,625	4,426,625	4,451,977	4,438,845		(24,655)		(24,655)		4,426,625				145,076	02/01/2013
63038*-AA-8	NAPATREE 1 TRUST 0.000% 03/01/21		06/08/2007	VARIOUS		66,202,487	186,805,300	50,000,000	49,999,997						49,999,997		16,202,490	16,202,490	1,031,221	03/01/2021
65332V-BG-7	NEXTEL COMMUNICATIONS 7.375% 08/01/15		01/10/2007	SALOMON SMITH BARNEY		2,045,000	2,000,000	1,950,000	1,958,491		138		138		1,958,629		86,371	86,371	67,604	08/01/2015
69352B-AC-8	PPL MONTANA, LLC 8.903% 07/02/20		07/02/2007	VARIOUS		400,503	400,503	400,503	400,503						400,503				35,657	07/02/2020
72447H-AA-7	PITNEY BOWES INC 4.750% 05/15/18		10/31/2007	UNUM GROUP		9,317,900	10,000,000	10,075,260	10,061,691		(3,515)		(3,515)		10,058,176		(740,276)	(740,276)	456,528	05/15/2018
72650R-AF-9	PLAINS ALL AMER PIPELINE 5.875% 08/15/16		10/31/2007	UNUM GROUP		8,995,401	9,000,000	9,287,910	9,246,742		(16,618)		(16,618)		9,230,124		(234,723)	(234,723)	640,375	08/15/2016
730448-AT-4	POGO PRODUCING 6.875% 10/01/17		11/21/2007	CALL 101.0000		9,090,000	9,000,000	8,742,500	8,755,236		334,764		334,764		9,090,000				704,686	10/01/2017
73664*-AA-8	PORTLAND NAT GAS 5.900% 12/31/18		12/30/2007	REDEMPTION 100.0000		555,636	555,636	555,636	555,636						555,636				20,489	12/31/2018
78387G-AL-7	SBC COMMUNICATIONS 5.625% 06/15/16		03/27/2007	BANK OF AMERICA		20,090,800	20,000,000	20,098,800	19,485,504		(1,752)		(1,752)		19,483,752		607,048	607,048	328,125	06/15/2016
805564-EK-3	SAXON 1999-3 MF2 8.285% 12/25/29		07/26/2007	VARIOUS		7,911,524	8,153,496	8,151,785	8,113,854		12,724		12,724		8,126,578		(215,054)	(215,054)	411,340	12/25/2029
80689*-AR-7	SCHNEIDER NATIONAL 8.220% 10/15/11		10/15/2007	REDEMPTION 100.0000		1,500,000	1,500,000	1,500,000	1,500,000						1,500,000				123,300	10/15/2011
810186-AG-1	SCOTT'S COMPANY 6.625% 11/15/13		02/14/2007	CALL 101.8120		4,065,353	3,993,000	3,898,228	3,903,247		162,106		162,106		4,065,353				65,399	11/15/2013
84533T-GU-4	SOUTHWESTERN BELL CAPITAL 6.820% 07/16/07		07/16/2007	MATURITY		4,301,000	4,301,000	4,526,329	4,328,098		(27,098)		(27,098)		4,301,000				256,662	07/16/2007
852060-AD-4	SPRINT CAPITAL 6.875% 11/15/28		11/27/2007	VARIOUS		39,267,630	41,000,000	36,195,771	36,537,349		43,312		43,312		36,580,661		2,686,969	2,686,969	2,161,997	11/15/2028
852060-AG-7	SPRINT CAPITAL 6.900% 05/01/19		01/10/2007	CS FIRST BOSTON		10,221,500	10,000,000	10,708,100	10,870,713		(1,553)		(1,553)		10,869,160		(647,660)	(647,660)	143,750	05/01/2019
87266*-AA-4	TK HOLDINGS 7.070% 07/15/10		07/15/2007	REDEMPTION 100.0000		2,500,000	2,500,00													

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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	Maturity Date
949748-AF-4	WELLS FARGO SERIES 6.450% 02/01/11		02/15/2007	JP MORGAN CHASE		3,658,515	3,500,000	3,774,190	3,711,055				(6,543)		3,704,512		(45,997)	(45,997)	125,417	02/01/2011
961501-AA-1	WESTSIDE INTERMODAL CO 5.648% 06/15/23		06/15/2007	VARIOUS		700,000	700,000	700,000	700,000						700,000				19,768	06/15/2023
961548-AV-6	WESTVACO 8.200% 01/15/30		12/19/2007	UBS WARBURG		10,547,800	10,000,000	10,445,900	10,418,248				(6,730)		10,411,518		136,282	136,282	1,182,167	01/15/2030
97180*-AQ-1	WILM (UNITED) 10.890% 01/04/2007		04/18/2007	DIRECT		127,238											127,238	127,238		01/04/2007
97181#-HE-6	WILM (SCHLUMBERGER) 8.520% 12/20/13		12/20/2007	VARIOUS		199,168	199,168	199,168	199,168						199,168				12,788	12/20/2013
97181#-HH-9	WILM (SCHLUMBERGER) 8.520% 06/20/14		12/20/2007	VARIOUS		325,296	325,296	325,296	325,296						325,296				20,884	06/20/2014
97181#-HJ-5	WILM (SCHLUMBERGER) 8.520% 06/20/14		12/20/2007	VARIOUS		409,823	409,823	409,823	409,823						409,823				26,785	06/20/2014
97181#-HM-8	WILM (SCHLUMBERGER) 8.520% 06/20/14		12/20/2007	VARIOUS		311,707	311,707	311,707	311,707						311,707				20,012	06/20/2014
97181#-HW-6	WILM (SCHLUMBERGER) 8.520% 06/20/14		12/20/2007	VARIOUS		465,771	465,771	465,771	465,771						465,771				30,160	06/20/2014
97181#-JN-4	WILM TRUST (AMER AIR) 2.675% 04/05/07		04/05/2007	REDEMPTION 100.0000		49,930		44,937	44,947		4,983		4,983		668					04/05/2007
97181#-JP-9	WILM TRUST (AMER AIR) 3.062% 09/28/08		09/28/2007	REDEMPTION 100.0000		55,531		53,865	51,089	2,783	1,659		4,442		55,531				1,279	09/28/2008
97181#-JQ-7	WILM TRUST (AMER AIR) 3.363% 10/18/09		10/18/2007	REDEMPTION 100.0000		40,874		40,874	39,647	3,683	1,222		4,905		40,874				1,035	10/18/2009
97181#-JR-5	WILM TRUST (AMER AIR) 3.363% 10/18/09		10/18/2007	REDEMPTION 100.0000		40,874		40,874	39,647	3,683	1,222		4,905		40,874				1,035	10/18/2009
97181#-JS-3	WILM TRUST (AMER AIR) 3.363% 10/18/09		10/18/2007	REDEMPTION 100.0000		40,874		40,874	39,647	3,683	1,222		4,905		40,874				1,035	10/18/2009
97181#-JT-1	WILM TRUST (AMER AIR) 3.062% 09/28/08		09/28/2007	REDEMPTION 100.0000		55,531		53,865	51,089	2,783	1,659		4,442		55,531				1,279	09/28/2008
97181#-JU-8	WILM TRUST (AMER AIR) 3.062% 09/28/08		09/28/2007	REDEMPTION 100.0000		55,531		53,865	51,089	2,783	1,659		4,442		55,531				1,279	09/28/2008
97181#-JV-6	WILM TRUST (AMER AIR) 3.062% 09/28/08		09/28/2007	REDEMPTION 100.0000		55,531		53,865	51,089	2,783	1,659		4,442		55,531				1,279	09/28/2008
97181#-JW-4	WILM TRUST (AMER AIR) 3.062% 09/28/08		09/28/2007	REDEMPTION 100.0000		55,531		53,865	51,089	2,783	1,659		4,442		55,531				1,279	09/28/2008
97181#-JX-2	WILM TRUST (AMER AIR) 3.062% 09/28/08		09/28/2007	REDEMPTION 100.0000		55,531		53,865	51,089	2,783	1,659		4,442		55,531				1,279	09/28/2008
97181#-JY-0	WILM TRUST (AMER AIR) 3.062% 09/28/08		09/28/2007	REDEMPTION 100.0000		55,531		53,865	51,089	2,783	1,659		4,442		55,531				1,279	09/28/2008
97181#-JZ-7	WILM TRUST (AMER AIR) 3.062% 09/28/08		09/28/2007	REDEMPTION 100.0000		55,531		53,865	51,089	2,783	1,659		4,442		55,531				1,279	09/28/2008
97181#-KA-0	WILM TRUST (AMER AIR) 3.062% 09/28/08		09/28/2007	REDEMPTION 100.0000		55,531		53,865	51,089	2,783	1,659		4,442		55,531				1,279	09/28/2008
97181#-KB-8	WILM TRUST (AMER AIR) 3.061% 09/28/08		09/28/2007	REDEMPTION 100.0000		55,517		53,852	52,930	928	1,659		2,587		55,517				1,279	09/28/2008
000000-00-0	WINDSTREAM CORP 6.964% 07/17/13		12/31/2007	VARIOUS		5,008,750	5,008,750	5,033,453	5,023,453				(23,453)		5,008,750				57,671	07/17/2013
983024-AA-8	WYETH 5.500% 03/15/13		02/15/2007	BANK OF AMERICA		1,110,329	1,100,000	1,130,844	1,128,056				(504)		1,125,552		(15,223)	(15,223)	26,217	03/15/2013
003924-AD-9	ABITIBI-CONSOLIDATED 8.500% 08/01/29		01/30/2007	VARIOUS		6,300,000	7,000,000	6,931,670	6,936,243		81		81		6,936,324		(636,324)	(636,324)	299,153	08/01/2029
003924-AH-0	ABITIBI-CONSOLIDATED 8.500% 08/01/30		01/30/2007	UBS WARBURG		1,850,000	2,000,000	1,999,660	2,056,728						2,056,728		(206,728)	(206,728)	88,992	08/01/2030
009037-AB-8	AINSWORTH LUMBER 6.750% 03/15/14		02/09/2007	UBS WARBURG		6,892,500	9,000,000	8,492,500	8,590,751		5,192		5,192		8,595,943		(1,703,443)	(1,703,443)	73,125	03/15/2014
009037-AD-4	AINSWORTH LUMBER 6.750% 03/15/14		02/12/2007	MERRILL LYNCH		1,510,000	2,000,000	1,935,000	1,947,351		702		702		1,948,053		(438,053)	(438,053)	16,875	03/15/2014
01877K-AD-5	ALLIANCE PIPELINE 4.591% 12/31/25		12/31/2007	VARIOUS		4,799,870	5,019,992	5,068,030	5,059,346				(3,714)		5,055,632		(255,762)	(255,762)	187,397	12/31/2025
350863-AT-3	407 ETR INTERNATIONAL 9.000% 08/15/07		06/15/2007	CALL 100.6500		9,446,002	9,385,000	10,633,205	8,834,738				(221,134)		9,446,002	1,510,500			700,754	08/15/2007
46294*-AB-4	IRON ORE COMPANY OF CANADA 6.600% 10/31/17		10/31/2007	REDEMPTION 100.0000		222,222	222,222	222,222	222,222						222,222				14,667	10/31/2017
65333N-AA-8	NORBORD INC 8.125% 03/20/08		07/31/2007	SALOMON SMITH BARNEY		4,522,500	4,500,000	4,487,940	4,497,398		1,222		1,222		4,498,620		23,880	23,880	317,891	03/20/2008
77509N-AP-8	ROGERS CABLESYSTEMS 6.750% 03/15/15		12/18/2007	VARIOUS		7,320,310	7,000,000	7,202,500	3,056,813		(15,650)		(15,650)		7,176,164		144,146	144,146	570,375	03/15/2015
867229-AC-0	SUNCOR ENERGY 7.150% 02/01/32		10/31/2007	UNUM GROUP		7,961,800	7,000,000	6,420,520	6,422,633		3,024		3,024		6,425,657		1,536,143	1,536,143	625,625	02/01/2032
884903-AK-1	THOMSON CORP 6.500% 07/09/07		07/09/2007	MATURITY		5,706,000	5,706,000	6,110,555	5,217,710		(78,288)		(78,288)		5,706,000	924,000		924,000	366,395	07/09/2007
022202-AA-3	ALLMINA ENTERPRISES 10.480% 07/15/10		02/28/2007	VARIOUS		5,754,167	5,307,257	5,307,257	5,307,257		446,910		446,910		5,754,167				201,813	07/15/2010
08581#-AB-2	BERTELSMANN U.S. FINANCE 5.230% 04/17/13		08/22/2007	JP MORGAN CHASE		4,873,900	5,000,000	4,912,000	4,913,195		7,965		7,965		4,921,160		(47,260)	(47,260)	226,633	04/17/2013
12638V-AC-0	CSN ISLANDS VI CORP 7.427% 05/03/12		11/03/2007	VARIOUS		2,727,138	2,727,138	2,727,138	2,727,138						2,727,138				125,746	05/03/2012
292689-AD-8	ENERGY GROUP O/S (TXU) 7.550% 10/15/27		01/01/2007	PRIOR YEAR ADJ.					(797,752)						(797,752)				797,752	10/15/2027
449786-AA-0	INT'L NEDERLAND BANK 5.125% 05/01/15		10/31/2007	UNUM GROUP		14,630,250	15,000,000	15,374,400	15,282,736		(23,371)		(23,371)		15,259,365		(629,115)	(629,115)	768,750	05/01/2015
55282E-AA-9	MCM MEXICO LEASE 9.920% 02/01/16		12/19/2007	VARIOUS		15,960,058	12,740,228	12,740,228	12,740,228		3,219,830		3,219,830		15,960,058				1,299,052	02/01/2016
6325CO-AC-5	NATIONAL AUSTRALIA BANK 5.091% 06/15/11		01/29/2007	BEAR STEARNS		5,002,410	5,000,000	5,000,000	5,000,000						5,000,000		2,410	2,410	36,413	06/15/2011
656533-AA-4	NORSKE SKOGINDUSTRIER 7.625% 10/15/11		04/23/2007	SALOMON SMITH BARNEY		14,828,380	14,000,000	13,977,180	13,986,736		732		732		13,987,468		840,912	840,912	566,368	10/15/2011
706448-BK-2	PEMEX FINANCE 9.030% 02/15/11		11/15/2007	REDEMPTION 100.0000		3,000,000	3,000,000	2,999,424	2,999,644		356		356		3,000,000				169,313	02/15/2011
706451-BG-5	PEMEX PROJECT 6.625% 06/15/35		12/14/2007	LEHMAN BROTHERS		10,459,600	10,000,000	9,926,000	860				860		9,928,676		530,924	530,924	674,375	06/15/2035
71676Q-AC-0	PETROZUATA 8.220% 04/01/17		02/06/2007	VARIOUS		9,493,750	10,000,000	8,200,000	8,757,580		14,083		14,083		8,771,663		722,087	722,087	292,267	04/01/2017
71912N-AA-5	PHOENIX PARK FNDG 7.267% 04/01/13		10/01/2007	REDEMPTION 100.0000		800,000	800,000	839,856	823,749				(23,749)		800,000				36,335	04/01/2013
78401S-AA-7	AB SCA FINANS 4.500% 07/15/15		10/31/2007	UNUM GROUP		13,834,500	15,00													

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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	Maturity Date
P4958-AA-5	GRUPO PETROTEMEX, S.A. 8.310% 10/30/12	F	10/30/2007	REDEMPTION	100.0000	714,286	714,286	714,286	714,286						714,286				59,357	10/30/2012
4599999. Bonds - Industrial and Miscellaneous						929,259,425	1,042,847,640	906,117,177	879,487,142	37,024	12,093,583		12,130,607	(1,035,524)	914,458,548	2,434,500	14,800,877	17,235,377	38,926,839	XXX
Bonds - Credit Tenant Loans																				
05577#-AC-2	BTM CAP CORP 7.860% 03/03/13		09/26/2007	CALL 114.6734		7,339,097	6,400,000	6,673,147	6,619,720		719,377		719,377		7,339,097				409,419	03/03/2013
05577#-AD-0	BTM CAP CORP 7.860% 03/03/13		09/26/2007	CALL 114.6734		1,467,819	1,280,000	1,334,629	1,323,944		143,875		143,875		1,467,819				81,884	03/03/2013
05577#-AE-8	BTM CAP CORP 7.860% 03/03/13		09/26/2007	CALL 114.6734		366,955	320,000	333,657	330,986		35,969		35,969		366,955				20,471	03/03/2013
126650-BF-6	CVS CORPORATION 6.036% 12/10/28		12/10/2007	REDEMPTION	100.0000	221,715	221,715	221,715	221,715						221,715				7,436	12/10/2028
52465#-AT-2	LEGG MASON MTGE 8.310% 05/10/25		12/10/2007	REDEMPTION	100.0000	42,818	42,818	42,818	42,818						42,818				1,952	05/10/2025
52465#-AZ-8	LEGG MASON (FLUOR) 7.560% 06/08/21		12/08/2007	REDEMPTION	100.0000	170,275	170,275	188,789	185,686		(15,411)		(15,411)		170,275				7,053	06/08/2021
4699999. Bonds - Credit Tenant Loans						9,608,679	8,434,808	8,794,755	8,724,869		883,810		883,810		9,608,679				528,215	XXX
6099997. Total - Bonds - Part 4						1,450,941,063	1,841,753,649	1,416,878,157	1,398,276,084	37,024	21,332,956		21,369,980	(1,035,524)	1,446,691,040	2,434,500	4,250,023	6,684,523	55,425,585	XXX
6099998. Total - Bonds - Part 5						107,623,717	105,259,776	104,804,227			199,320		199,320		105,003,546		2,620,171	2,620,171	2,715,984	XXX
6099999. Total - Bonds						1,558,564,780	1,947,013,425	1,521,682,384	1,398,276,084	37,024	21,532,276		21,569,300	(1,035,524)	1,551,694,586	2,434,500	6,870,194	9,304,694	58,141,569	XXX
Preferred Stocks - Banks, Trust, and Insurance Companies																				
08179F-2F-0	BENEFITPOINT INC. SER B CONV PRFD STOCK		08/30/2007	DIRECT		227,902,000			1					1			(1)	(1)		
6299999. Preferred Stocks - Banks, Trust, and Insurance Companies							XXX	1	1						1		(1)	(1)		XXX
6599997. Total - Preferred Stocks - Part 4							XXX	1	1						1		(1)	(1)		XXX
6599998. Total - Preferred Stocks - Part 5							XXX													XXX
6599999. Total - Preferred Stocks							XXX	1	1						1		(1)	(1)		XXX
Common Stocks - Parent, Subsidiaries and Affiliates																				
37228#-10-4	GENEX SVCS INC.		03/01/2007	STONE POINT CAPITAL	1,000,000	100,802,774		160,000,000	100,375,607	59,624,393			59,624,393		160,000,000		(59,197,226)	(59,197,226)	3,055,301	
6999999. Common Stocks - Parent, Subsidiaries and Affiliates						100,802,774	XXX	160,000,000	100,375,607	59,624,393			59,624,393		160,000,000		(59,197,226)	(59,197,226)	3,055,301	XXX
7299997. Total - Common Stocks - Part 4						100,802,774	XXX	160,000,000	100,375,607	59,624,393			59,624,393		160,000,000		(59,197,226)	(59,197,226)	3,055,301	XXX
7299998. Total - Common Stocks - Part 5						193,160	XXX										193,160	193,160		XXX
7299999. Total - Common Stocks						100,995,934	XXX	160,000,000	100,375,607	59,624,393			59,624,393		160,000,000		(59,004,066)	(59,004,066)	3,055,301	XXX
7399999. Total - Preferred and Common Stocks						100,995,934	XXX	160,000,001	100,375,608	59,624,393			59,624,393		160,000,001		(59,004,067)	(59,004,067)	3,055,301	XXX
7499999 - Totals						1,659,560,714	XXX	1,681,682,385	1,498,651,692	59,661,417	21,532,276		81,193,693	(1,035,524)	1,711,694,587	2,434,500	(52,133,873)	(49,699,373)	61,196,870	XXX

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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 Date	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
Bonds - Special Revenues																				
31395P-QP-0	FHLMC SER 2948 CL YD 5.500% 08/15/33		02/15/2007	BEAR STEARNS	10/31/2007	UNUM GROUP	12,169,909	12,158,500	12,190,823	12,156,915		(1,584)		(1,584)			33,908	33,908	481,211	46,483
3199999. Bonds - Special Revenues																				
							12,169,909	12,158,500	12,190,823	12,156,915		(1,584)		(1,584)			33,908	33,908	481,211	46,483
Bonds - Public Utilities																				
737662-BS-4	POTOMAC EDISON CO 5.800% 10/15/16		03/06/2007	BANK OF AMERICA	10/31/2007	VARIOUS	15,000,000	15,102,150	14,826,600	15,097,933		(4,217)		(4,217)			(271,333)	(271,333)	889,333	267,445
3899999. Bonds - Public Utilities																				
							15,000,000	15,102,150	14,826,600	15,097,933		(4,217)		(4,217)			(271,333)	(271,333)	889,333	267,445
Bonds - Industrial and Miscellaneous																				
000000-00-0	FREEMONT MCMORAN 6.580% 03/19/12		04/13/2007	J P MORGAN CHASE	09/28/2007	VARIOUS	4,089,867	4,097,367	4,089,867	4,089,867		(7,500)		(7,500)					57,799	
494368-BB-8	KIMBERLY-CLARK 6.125% 08/01/17		07/25/2007	SALOMON SMITH BARNEY	10/31/2007	UNUM GROUP	15,000,000	14,954,550	15,941,850	14,955,402		852		852			986,448	986,448	229,688	
50075N-AS-3	KRAFT FOODS INC 6.500% 08/11/17		08/08/2007	VARIOUS	10/31/2007	UNUM GROUP	10,000,000	9,941,400	10,560,717	9,942,286		886		886			618,431	618,431	140,833	
581557-AV-7	MCKESSON HBCO, INC 5.700% 03/01/17		08/02/2007	BANK OF AMERICA	10/31/2007	UNUM GROUP	4,000,000	3,828,760	3,979,360	3,832,031		3,271		3,271			147,329	147,329	149,467	96,267
947074-AF-7	WEATHERFORD INT'L LTD 6.350% 06/15/17		06/13/2007	VARIOUS	10/31/2007	UNUM GROUP	10,000,000	9,992,000	10,415,000	9,992,158		158		158			422,842	422,842	234,597	
70454Y-AA-7	PB NOVA SCOTIA II 5.291% 10/12/10	F	11/14/2007	J P MORGAN CHASE	12/21/2007	CALL 100.0000	20,000,000	19,792,800	20,000,000	20,000,000		207,200		207,200					272,368	179,583
046353-AD-0	ASTRAZENECA PLC 6.450% 09/15/37	F	09/05/2007	VARIOUS	12/14/2007	GOLDMAN SACHS	15,000,000	14,936,700	15,619,500	14,936,954		254		254			682,546	682,546	260,688	
4599999. Bonds - Industrial and Miscellaneous																				
							78,089,867	77,543,577	80,606,294	77,748,698		205,121		205,121			2,857,596	2,857,596	1,345,440	275,850
6099998. Total - Bonds																				
							105,259,776	104,804,227	107,623,717	105,003,546		199,320		199,320			2,620,171	2,620,171	2,715,984	589,778
6599998. Total - Preferred Stocks																				
Common Stocks - Industrial and Miscellaneous																				
812350-10-6	SEARS HOLDING CORP COMMON STOCK		04/02/2007	DIRECT	07/25/2007	SALOMON SMITH BARNEY	1,124,000			167,665							167,665	167,665		
902549-80-7	UAL CORP COMMON STOCK		11/20/2007	DIRECT	12/05/2007	SALOMON SMITH BARNEY	715,000			25,495							25,495	25,495		
6899999. Common Stocks - Industrial and Miscellaneous																				
										193,160							193,160	193,160		
7299998. Total - Common Stocks																				
										193,160							193,160	193,160		
7399999. Total - Preferred and Common Stocks																				
										193,160							193,160	193,160		
7499999 - Totals																				
								104,804,227	107,816,877	105,003,546		199,320		199,320			2,813,331	2,813,331	2,715,984	589,778

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 or Alien Insurer Identification Number	5 NAIC Valuation Method (See SVO Purposes and Procedures Manual)	6 Do Insurer's Assets Include Intangible Assets Connected with Holding of Such Company's Stock?	7 Total Amount of Such Intangible Assets	8 Book/Adjusted Carrying Value	Stock of Such Company Owned by Insurer on Statement Date		
								9 Number of Shares	10 % of Outstanding	
0999999. Total Preferred Stocks								XXX	XXX	
74401#-10-6	Provident Life and Accident Insurance Company		68195	311A	NO		17,595,539	1,759,319,000,000	4.0	
1299999. Common Stock - U.S. Life Insurer								XXX	XXX	
1899999. Total Common Stocks								XXX	XXX	
1999999 - Totals								17,595,539	XXX	XXX

1. Amount of insurer's capital and surplus from the prior period's statutory statement reduced by any admitted EDP, goodwill and net deferred tax assets included therein \$ 1,490,086,063

2. Total amount of intangible assets nonadmitted \$ 0

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 Intangible Assets Included in Amount Shown in Column 7, Section 1	Stock in Lower-Tier Company Owned Indirectly by Insurer on Statement Date	
				5 Number of Shares	6 % of Outstanding
NONE					
0399999 - Total				XXX	XXX

Schedule DA - Part 1

NONE

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors and Insurance Futures Options Owned December 31 of Current Year

1 Description	2 Number of Contracts or Notional Amount	3 Date of Maturity, Expiry or Settlement	4 Strike Price, Rate or Index	5 Date of Acquisition	6 Exchange or Counterparty	7 Cost/Option Premium	8 Book Value	9 *	10 Statement Value	11 Fair Value	12 Increase/ (Decrease) by Adjustment	13 Used to Adjust Basis of Hedged Item	14 Other Investment/ Miscellaneous Income
Call Options - Hedging Transactions													
Interest Rate Swaption Receive Fixed, Pay LIBOR	25,000,000	01/02/2008	5.8500%	06/12/2007	BARCLAYS CAPITAL INC.	362,500	362,500		362,500	2,288,916			
Interest Rate Swaption Receive Fixed, Pay LIBOR	30,000,000	01/02/2008	5.7500%	06/12/2007	BARCLAYS CAPITAL INC.	334,500	334,500		334,500	2,267,675			
Interest Rate Swaption Receive Fixed, Pay LIBOR	10,000,000	04/01/2008	5.9400%	06/12/2007	DEUTSCHE BANK SECURITIES INC.	181,000	181,000		181,000	957,010			
Interest Rate Swaption Receive Fixed, Pay LIBOR	15,000,000	04/01/2008	5.8400%	06/12/2007	DEUTSCHE BANK SECURITIES INC.	198,000	198,000		198,000	1,175,110			
0199999. Subtotal - Call Options - Hedging						1,076,000	1,076,000	XXX	1,076,000	6,688,711			
0499999. Subtotal - Call Options						1,076,000	1,076,000	XXX	1,076,000	6,688,711			
0899999. Subtotal - Put Options								XXX					
1299999. Subtotal - Caps								XXX					
1699999. Subtotal - Floors								XXX					
2099999. Subtotal - Insurance Futures Call Options								XXX					
2499999. Subtotal - Insurance Futures Put Options								XXX					
2599999. Subtotal - Hedging						1,076,000	1,076,000	XXX	1,076,000	6,688,711			
2799999. Subtotal - Other								XXX					
9999999 - Totals						1,076,000	1,076,000	XXX	1,076,000	6,688,711			

SCHEDULE DB - PART A - SECTION 2

Showing all Options, Caps, Floors and Insurance Futures Options Acquired During Current Year

1 Description	2 Number of Contracts or Notional Amount	3 Date of Maturity, Expiry or Settlement	4 Strike Price, Rate or Index	5 Date of Acquisition	6 Exchange or Counterparty	7 Cost/Option Premium
Call Options - Hedging Transactions						
Interest Rate Swaption Receive Fixed, Pay LIBOR	30,000,000	07/02/2007	5.6225%	06/08/2007	GOLDMAN, SACHS & CO.	151,500
Interest Rate Swaption Receive Fixed, Pay LIBOR	30,000,000	07/02/2007	5.7100%	06/08/2007	GOLDMAN, SACHS & CO.	199,800
Interest Rate Swaption Receive Fixed, Pay LIBOR	45,000,000	10/01/2007	5.8300%	06/12/2007	DEUTSCHE BANK SECURITIES INC.	522,000
Interest Rate Swaption Receive Fixed, Pay LIBOR	45,000,000	10/01/2007	5.7300%	06/12/2007	DEUTSCHE BANK SECURITIES INC.	382,500
Interest Rate Swaption Receive Fixed, Pay LIBOR	25,000,000	01/02/2008	5.8500%	06/12/2007	BARCLAYS CAPITAL INC.	362,500
Interest Rate Swaption Receive Fixed, Pay LIBOR	30,000,000	01/02/2008	5.7500%	06/12/2007	BARCLAYS CAPITAL INC.	334,500
Interest Rate Swaption Receive Fixed, Pay LIBOR	10,000,000	04/01/2008	5.9400%	06/12/2007	DEUTSCHE BANK SECURITIES INC.	181,000
Interest Rate Swaption Receive Fixed, Pay LIBOR	15,000,000	04/01/2008	5.8400%	06/12/2007	DEUTSCHE BANK SECURITIES INC.	198,000
0199999. Subtotal - Call Options - Hedging						2,331,800
0499999. Subtotal - Call Options						2,331,800
0899999. Subtotal - Put Options						
1299999. Subtotal - Caps						
1699999. Subtotal - Floors						
2099999. Subtotal - Insurance Futures Call Options						
2499999. Subtotal - Insurance Futures Put Options						
2599999. Subtotal - Hedging						2,331,800
2799999. Subtotal - Other						
9999999 - Totals						2,331,800

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE DB - PART A - SECTION 3

Showing all Owned Options, Caps, Floors and Insurance Futures Options Terminated During Current Year

1 Description	2 Number of Contracts or Notional Amount	3 Date of Maturity, Expiry or Settlement	4 Strike Price, Rate or Index	5 Date of Acquisition	6 Exchange or Counterparty	7 Cost/Option Premium	8 Indicate Exercise, Expiration, Maturity or Sale	9 Termination Date	10 Book Value	11 *	12 Consideration Received on Terminations	13 Increase/(Decrease) by Adjustment	Gain/(Loss) on Termination			17 Other Investment/Miscellaneous Income
													14 Recognized	15 Used to Adjust Basis of Hedged Item	16 Deferred	
Call Options - Hedging Transactions																
Int. Rate Swaption Receive Fixed, Pay LIBOR	80,000,000	01/02/2007	5.735%	05/16/2006	NORMURA SECURITIES	1,512,000	EXERCISED	01/03/2007	1,512,000		4,070,000				2,558,000	
Int. Rate Swaption Receive Fixed, Pay LIBOR	90,000,000	04/02/2007	5.780%	05/16/2006	GOLDMAN, SACHS & CO.	2,025,000	EXERCISED	04/02/2007	2,025,000		4,185,000				2,160,000	
Int. Rate Swaption Receive Fixed, Pay LIBOR	30,000,000	07/02/2007	5.6225%	06/08/2007	GOLDMAN, SACHS & CO.	151,500	EXERCISED	07/05/2007	151,500		166,000				14,500	
Int. Rate Swaption Receive Fixed, Pay LIBOR	30,000,000	07/02/2007	5.7100%	06/08/2007	GOLDMAN, SACHS & CO.	199,800	EXERCISED	07/05/2007	199,800		188,000				(11,800)	
Int. Rate Swaption Receive Fixed, Pay LIBOR	45,000,000	10/01/2007	5.8300%	06/12/2007	DEUTSCHE BANK SECURITIES INC.	522,000	EXERCISED	10/01/2007	522,000		2,218,000				1,696,000	
Int. Rate Swaption Receive Fixed, Pay LIBOR	45,000,000	10/01/2007	5.7300%	06/12/2007	DEUTSCHE BANK SECURITIES INC.	382,500	EXERCISED	10/01/2007	382,500		1,645,000				1,262,500	
0199999. Subtotal - Call Options - Hedging						4,792,800	XXX	XXX	4,792,800	XXX	12,472,000				7,679,200	
0499999. Subtotal - Call Options						4,792,800	XXX	XXX	4,792,800	XXX	12,472,000				7,679,200	
0899999. Subtotal - Put Options							XXX	XXX		XXX						
1299999. Subtotal - Caps							XXX	XXX		XXX						
1699999. Subtotal - Floors							XXX	XXX		XXX						
2099999. Subtotal - Insurance Futures Call Options							XXX	XXX		XXX						
2499999. Subtotal - Insurance Futures Put Options							XXX	XXX		XXX						
2599999. Subtotal - Hedging						4,792,800	XXX	XXX	4,792,800	XXX	12,472,000				7,679,200	
2799999. Subtotal - Other							XXX	XXX		XXX						
9999999 - Totals						4,792,800	XXX	XXX	4,792,800	XXX	12,472,000				7,679,200	

SCHEDULE DB - PART B - SECTION 1

Showing all Options, Caps, Floors and Insurance Futures Options Written and In-Force December 31 of Current Year

1 Description	2 Number of Contracts or Notional Amount	3 Date of Maturity, Expiry or Settlement	4 Strike Price, Rate or Index	5 Date of Issuance/Purchase	6 Exchange or Counterparty	7 Consideration Received	8 Book Value	9 *	10 Statement Value	11 Fair Value	12 Increase/(Decrease) by Adjustment	13 Used to Adjust Basis	14 Other Investment/Miscellaneous Income
NONE													
9999999 - Totals								XXX					

Schedule DB - Part B - Section 2

N O N E

Schedule DB - Part B - Section 3

N O N E

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE DB - PART C - SECTION 1

Showing all Collar, Swap and Forwards Open December 31 of Current Year

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Description	Notional Amount	Date of Maturity, Expiry or Settlement	Strike Price, Rate or Index Rec (Pay)	Date of Opening Position or Agreement	Exchange or Counterparty	Cost or (Consideration Received)	Book Value	*	Statement Value	Fair Value	Increase/ (Decrease) by Adjustment	Used to Adjust Basis of Hedged Item	Other Investment/ Miscellaneous Income	Potential Exposure
0499999. Subtotal - Collars								XXX						
Swaps - Hedging Transactions														
Receive Fixed, Pay LIBOR	45,000,000	02/01/2012	6.5025%(LIBOR)	07/01/2003	MERRILL LYNCH					3,469,527				459,279
Receive Fixed, Pay LIBOR	70,000,000	08/15/2008	5.7683%(LIBOR)	05/22/2006	DEUTSCHE BANK SECURITIES INC.					6,096,404				285,774
Receive Fixed, Pay LIBOR	45,000,000	05/01/2012	6.472%(LIBOR)	07/01/2003	BARCLAYS CAPITAL INC.					3,274,537				472,857
Receive Fixed, Pay LIBOR	45,000,000	08/01/2012	6.482%(LIBOR)	07/01/2003	BARCLAYS CAPITAL INC.					3,196,235				486,056
Receive Fixed, Pay LIBOR	50,000,000	11/01/2012	6.500%(LIBOR)	07/01/2003	BARCLAYS CAPITAL INC.					3,501,705				554,339
Receive Fixed, Pay LIBOR	40,000,000	02/01/2013	6.510%(LIBOR)	07/01/2003	BEAR, STEARNS & CO. INC.					2,748,817				454,606
Receive Fixed, Pay LIBOR	50,000,000	11/01/2011	6.6070%(LIBOR)	07/01/2003	BEAR, STEARNS & CO. INC.					4,354,417				494,764
Receive Fixed, Pay LIBOR	50,000,000	08/01/2011	6.5960%(LIBOR)	07/01/2003	BEAR, STEARNS & CO. INC.					4,462,312				478,714
Receive Fixed, Pay LIBOR	55,000,000	11/01/2010	6.5320%(LIBOR)	07/01/2003	BEAR, STEARNS & CO. INC.					5,217,490				469,652
Receive Fixed, Pay LIBOR	70,000,000	08/01/2010	6.5170%(LIBOR)	07/01/2003	BEAR, STEARNS & CO. INC.					6,826,043				571,548
Receive Fixed, Pay LIBOR	70,000,000	05/15/2009	5.763%(LIBOR)	05/22/2006	BEAR, STEARNS & CO. INC.					5,048,786				416,583
Receive Fixed, Pay LIBOR	65,000,000	02/15/2009	5.774%(LIBOR)	05/22/2006	BEAR, STEARNS & CO. INC.					4,961,978				351,040
Receive Fixed, Pay LIBOR	40,000,000	08/01/2013	6.6650%(LIBOR)	07/01/2003	SWISS RE CAPITAL MARKETS CORP.					3,022,747				476,095
Receive Fixed, Pay LIBOR	35,000,000	05/01/2013	6.6650%(LIBOR)	07/01/2003	SWISS RE CAPITAL MARKETS CORP.					2,702,180				407,290
Receive Fixed, Pay LIBOR	50,000,000	05/01/2011	6.5700%(LIBOR)	07/01/2003	SWISS RE CAPITAL MARKETS CORP.					4,586,209				462,106
Receive Fixed, Pay LIBOR	55,000,000	02/01/2011	6.5550%(LIBOR)	07/01/2003	SWISS RE CAPITAL MARKETS CORP.					5,166,177				489,366
Receive Fixed, Pay LIBOR	55,000,000	05/01/2010	6.4900%(LIBOR)	07/01/2003	UBS SECURITIES LLC					5,467,395				427,505
Receive Fixed, Pay LIBOR	60,000,000	02/01/2010	6.4800%(LIBOR)	07/01/2003	UBS SECURITIES LLC					6,215,315				441,588
Receive Fixed, Pay LIBOR	60,000,000	11/15/2009	5.7800%(LIBOR)	05/22/2006	GOLDMAN, SACHS & CO.					3,733,639				415,331
Receive Fixed, Pay LIBOR	70,000,000	08/15/2009	5.7725%(LIBOR)	05/22/2006	GOLDMAN, SACHS & CO.					4,624,909				451,848
Receive Fixed, Pay LIBOR	75,000,000	11/15/2008	5.7450%(LIBOR)	05/22/2006	GOLDMAN, SACHS & CO.					5,923,573				359,035
Receive Fixed, Pay LIBOR	35,000,000	11/01/2013	6.820%(LIBOR)	07/01/2003	UBS SECURITIES LLC					2,880,402				425,673
Receive Fixed, Pay LIBOR	70,000,000	05/15/2008	5.7250%(LIBOR)	05/22/2006	GOLDMAN, SACHS & CO.					5,992,479				225,924
Receive Fixed, Pay LIBOR	80,000,000	02/15/2008	5.7200%(LIBOR)	05/22/2006	GOLDMAN, SACHS & CO.					7,017,200				163,299
Currency Swap - Receive US\$, Pay CANS	2,101,483	06/30/2010	6.455%(7.288%)	09/29/2004	LEHMAN BROTHERS INC.	(89,198)	(89,198)	(708,223)		(737,570)			(51,896)	16,614
Currency Swap - Receive US\$, Pay CANS	5,731,316	06/01/2011	6.075%(6.85%)	09/29/2004	LEHMAN BROTHERS INC.	(219,421)	(219,421)	(1,907,671)		(2,043,110)			(60,387)	53,612
Currency Swap - Receive US\$, Pay CANS	1,354,545	06/01/2009	4.86%(5.5%)	09/29/2004	DEUTSCHE BANK SECURITIES INC.	(60,556)	(60,556)	(463,035)		(494,505)			(26,121)	8,295
Currency Swap - Receive US\$, Pay CANS	1,912,046	06/01/2011	6.208%(6.85%)	09/29/2004	CIBC WORLD MARKETS CORP.	(73,202)	(73,202)	(635,952)		(670,717)			(113,240)	17,886
Currency Swap - Receive US\$, Pay CANS	4,588,910	04/22/2008	4.925%(5.600%)	09/29/2004	LEHMAN BROTHERS INC.	(162,556)	(162,556)	(1,513,156)		(1,507,100)			(88,170)	13,247
Currency Swap - Receive US\$, Pay CANS	5,353,728	06/02/2008	5.579%(6.2%)	09/29/2004	CIBC WORLD MARKETS CORP.	(185,348)	(185,348)	(1,761,048)		(1,739,945)			(107,124)	18,928
Currency Swap - Receive US\$, Pay CANS	5,936,920	02/05/2026	7.8923%(8.29%)	09/29/2004	UBS SECURITIES LLC	(287,684)	(287,684)	(2,088,484)		(3,607,872)			(151,560)	126,523
Currency Swap - Receive US\$, Pay CANS	16,668,702	09/21/2029	6.46%(6.95%)	09/29/2004	GOLDMAN, SACHS & CO.	(379,911)	(379,911)	(5,295,195)		(8,300,444)			(342,224)	388,688
Currency Swap - Receive US\$, Pay CANS	2,599,001	07/25/2028	1.4621 CNS/US\$	09/29/2004	UBS SECURITIES LLC	(15,647)	(15,647)	(232,984)		(508,097)				58,957
Currency Swap - Receive US\$, Pay CANS	2,612,043	07/25/2027	1.4548 CNS/US\$	09/29/2004	UBS SECURITIES LLC	(16,415)	(16,415)	(248,736)		(523,199)				57,795
Currency Swap - Receive US\$, Pay CANS	2,612,941	07/25/2024	1.4543 CNS/US\$	09/29/2004	UBS SECURITIES LLC	(32,733)	(32,733)	(316,396)		(597,780)				53,203
Currency Swap - Receive US\$, Pay CANS	2,619,064	07/25/2026	1.4509 CNS/US\$	09/29/2004	UBS SECURITIES LLC	(19,137)	(19,137)	(267,499)		(544,184)				56,452
Currency Swap - Receive US\$, Pay CANS	2,623,585	07/25/2023	1.4484 CNS/US\$	09/29/2004	LEHMAN BROTHERS INC.	(23,038)	(23,038)	(326,343)		(596,539)				51,784
Currency Swap - Receive US\$, Pay CANS	2,623,766	07/25/2025	1.4483 CNS/US\$	09/29/2004	UBS SECURITIES LLC	(22,964)	(22,964)	(288,436)		(567,163)				55,011
Currency Swap - Receive US\$, Pay CANS	5,136,986	06/01/2027	1.4600 CNS/US\$	03/30/2005	BARCLAYS CAPITAL INC.	(319,887)	(319,887)	(694,846)		(994,960)				113,422
Currency Swap - Receive US\$, Pay CANS	5,110,733	06/01/2028	1.4675 CNS/US\$	03/30/2005	BARCLAYS CAPITAL INC.	(314,283)	(314,283)	(664,703)		(963,573)				115,699
Currency Swap - Receive US\$, Pay CANS	5,086,470	06/01/2029	1.4745 CNS/US\$	03/30/2005	BARCLAYS CAPITAL INC.	(307,362)	(307,362)	(632,749)		(936,795)				117,925
Currency Swap - Receive US\$, Pay CANS	6,908,463	12/01/2023	1.4475 CNS/US\$	03/30/2005	MERRILL LYNCH	(426,767)	(426,767)	(1,232,628)		(1,604,562)				138,169
Currency Swap - Receive US\$, Pay CANS	3,448,276	06/01/2024	1.4500 CNS/US\$	03/30/2005	MERRILL LYNCH	(205,420)	(205,420)	(598,375)		(788,082)				70,035
Currency Swap - Receive US\$, Pay CANS	3,434,066	12/01/2024	1.4560 CNS/US\$	03/30/2005	CIBC WORLD MARKETS CORP.	(195,127)	(195,127)	(578,344)		(746,772)				70,795
Currency Swap - Receive US\$, Pay CANS	7,103,873	12/01/2016	1.4200 CNS/US\$	03/30/2005	LEHMAN BROTHERS INC.	(704,006)	(704,006)	(1,886,458)		(2,022,200)				106,558
Currency Swap - Receive US\$, Pay CANS	3,570,175	12/01/2017	1.4250 CNS/US\$	03/30/2005	LEHMAN BROTHERS INC.	(330,594)	(330,594)	(896,515)		(989,366)				56,449
Currency Swap - Receive US\$, Pay CANS	9,674,760	12/01/2018	1.4251 CNS/US\$	03/30/2005	MERRILL LYNCH	(836,987)	(836,987)	(2,287,899)		(2,671,910)				160,438
Currency Swap - Receive US\$, Pay CANS	7,077,954	06/01/2019	1.4252 CNS/US\$	03/30/2005	MERRILL LYNCH	(584,211)	(584,211)	(1,620,200)		(1,911,234)				120,013
Currency Swap - Receive US\$, Pay CANS	3,562,675	12/01/2019	1.4280 CNS/US\$	03/30/2005	MERRILL LYNCH	(283,272)	(283,272)	(791,421)		(945,643)				61,707
Currency Swap - Receive US\$, Pay CANS	2,669,852	07/25/2020	1.4233 CNS/US\$	03/30/2005	LEHMAN BROTHERS INC.	(190,349)	(190,349)	(517,926)		(657,107)				47,354
Currency Swap - Receive US\$, Pay CANS	2,653,631	07/25/2021	1.4320 CNS/US\$	03/30/2005	LEHMAN BROTHERS INC.	(179,824)	(179,824)	(481,345)		(636,511)				48,901
Currency Swap - Receive US\$, Pay CANS	2,638,339	07/25/2022	1.4403 CNS/US\$	03/30/2005	LEHMAN BROTHERS INC.	(169,703)	(169,703)	(446,127)		(615,986)				50,377
Currency Swap - Receive US\$, Pay CANS	2,607,562	07/25/2029	1.4573 CNS/US\$	03/30/2005	UBS SECURITIES LLC	(113,230)	(113,230)	(276,937)		(488,577)				60,571

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE DB - PART C - SECTION 1

Showing all Collar, Swap and Forwards Open December 31 of Current Year

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Description	Notional Amount	Date of Maturity, Expiry or Settlement	Strike Price, Rate or Index Rec (Pay)	Date of Opening Position or Agreement	Exchange or Counterparty	Cost or (Consideration Received)	Book Value	*	Statement Value	Fair Value	Increase/ (Decrease) by Adjustment	Used to Adjust Basis of Hedged Item	Other Investment/ Miscellaneous Income	Potential Exposure
Currency Swap - Receive US\$, Pay CANS	13,041,006	07/13/2017	1.4071 CNS/US\$	03/30/2005	UBS SECURITIES LLC	(1,135,176)	(1,135,176)		(3,142,211)	(3,665,614)				201,855
Currency Swap - Receive US\$, Pay CANS	7,225,638	01/13/2019	1.4151 CNS/US\$	03/30/2005	UBS SECURITIES LLC	(573,943)	(573,943)		(1,595,458)	(1,940,528)				120,277
Currency Swap - Receive US\$, Pay CANS	3,882,536	03/08/2019	1.4166 CNS/US\$	03/30/2005	UBS SECURITIES LLC	(306,355)	(306,355)		(851,466)	(1,039,935)				65,112
Currency Swap - Receive US\$, Pay CANS	4,537,690	12/02/2016	1.4049 CNS/US\$	03/30/2005	CIBC WORLD MARKETS CORP.	(419,636)	(419,636)		(1,142,493)	(1,243,517)				68,065
Currency Swap - Receive US\$, Pay CANS	4,518,072	06/02/2017	1.4110 CNS/US\$	03/30/2005	CIBC WORLD MARKETS CORP.	(412,081)	(412,081)		(1,114,050)	(1,232,454)				69,628
Currency Swap - Receive US\$, Pay CANS	10,878,794	12/02/2017	1.4133 CNS/US\$	03/30/2005	CIBC WORLD MARKETS CORP.	(960,296)	(960,296)		(2,603,790)	(2,923,983)				172,009
Currency Swap - Receive US\$, Pay CANS	10,509,397	06/02/2018	1.4154 CNS/US\$	03/30/2005	CIBC WORLD MARKETS CORP.	(895,955)	(895,955)		(2,435,747)	(2,781,925)				170,272
Currency Swap - Receive US\$, Pay CANS	13,030,004	06/02/2019	1.4198 CNS/US\$	03/30/2005	CIBC WORLD MARKETS CORP.	(1,030,110)	(1,030,110)		(2,840,950)	(3,345,237)				220,934
Currency Swap - Receive US\$, Pay CANS	2,124,796	08/07/2017	1.4119 CNS/US\$	03/30/2005	CIBC WORLD MARKETS CORP.	(191,585)	(191,585)		(518,385)	(576,637)				33,031
Currency Swap - Receive US\$, Pay CANS	952,599	05/31/2010	11.00%(12.00%)	03/30/2005	DEUTSCHE BANK SECURITIES INC.	(182,499)	(182,499)		(406,374)	(399,533)				7,404
Currency Swap - Receive US\$, Pay CANS	6,060,606	06/01/2010	8.787%(9.5%)	03/30/2005	CIBC WORLD MARKETS CORP.	(1,062,508)	(1,062,508)		(2,495,308)	(2,295,011)				47,913
Currency Swap - Receive US\$, Pay CANS	9,280,303	06/01/2023	7.435%(8.0%)	03/30/2005	CIBC WORLD MARKETS CORP.	(1,759,884)	(1,759,884)		(3,953,859)	(4,791,633)				182,683
Currency Swap - Receive US\$, Pay CANS	2,840,909	06/01/2025	8.388%(9.0%)	03/30/2005	CIBC WORLD MARKETS CORP.	(593,399)	(593,399)		(1,265,024)	(1,642,753)				59,422
Currency Swap - Receive US\$, Pay CANS	3,637,686	09/15/2009	1.3745 CNS/US\$	03/30/2005	CIBC WORLD MARKETS CORP.	(479,041)	(479,041)		(1,316,149)	(1,287,777)				24,061
Currency Swap - Receive US\$, Pay CANS	4,796,490	06/01/2009	1.3734 CNS/US\$	03/30/2005	LEHMAN BROTHERS INC.	(637,739)	(637,739)		(1,753,986)	(1,731,758)				29,372
Currency Swap - Receive US\$, Pay CANS	3,710,575	06/02/2026	7.6025%(8.00%)	03/30/2005	UBS SECURITIES LLC	(737,349)	(737,349)		(1,632,849)	(2,172,300)				79,799
Currency Swap - Receive US\$, Pay CANS	7,587,947	06/02/2010	1.3673 CNS/US\$	03/30/2005	LEHMAN BROTHERS INC.	(930,530)	(930,530)		(2,606,113)	(2,520,065)				59,988
Currency Swap - Receive US\$, Pay CANS	7,568,573	12/02/2010	1.3708 CNS/US\$	03/30/2005	LEHMAN BROTHERS INC.	(918,059)	(918,059)		(2,553,060)	(2,461,237)				65,546
0599999. Subtotal - Swaps - Hedging						(19,974,977)	(19,974,977)	XXX	(63,886,903)	33,027,076			(1,549,829)	14,233,051
0899999. Subtotal - Swaps						(19,974,977)	(19,974,977)	XXX	(63,886,903)	33,027,076			(1,549,829)	14,233,051
1299999. Subtotal - Forwards								XXX						
2599999. Subtotal - Hedging						(19,974,977)	(19,974,977)	XXX	(63,886,903)	33,027,076			(1,549,829)	14,233,051
2799999. Subtotal - Other								XXX						
9999999 - Totals						(19,974,977)	(19,974,977)	XXX	(63,886,903)	33,027,076			(1,549,829)	14,233,051

SCHEDULE DB - PART C - SECTION 2

Showing all Collar, Swap and Forwards Opened During Current Year

1	2	3	4	5	6	7
Description	Notional Amount	Date of Maturity, Expiry or Settlement	Strike Price, Rate or Index Rec (Pay)	Date of Opening Position or Agreement	Exchange or Counterparty	Cost or (Consideration Received)
0499999. Subtotal - Collars						
Swaps - Hedging Transactions						
Receive Fixed, Pay LIBOR	80,000,000	02/17/2007	5.735%(LIBOR)	01/02/2007	NOMURA SECURITIES	4,070,000
Receive Fixed, Pay LIBOR	90,000,000	05/15/2007	5.78%(LIBOR)	04/02/2007	GOLDMAN, SACHS & CO.	4,185,000
Receive Fixed, Pay LIBOR	30,000,000	08/15/2007	5.71%(LIBOR)	07/02/2007	GOLDMAN, SACHS & CO.	166,000
Receive Fixed, Pay LIBOR	30,000,000	08/15/2007	5.71%(LIBOR)	07/02/2007	GOLDMAN, SACHS & CO.	188,000
Receive Fixed, Pay LIBOR	45,000,000	11/19/2007	5.83%(LIBOR)	10/01/2007	DEUTSCHE BANK SECURITIES INC.	2,218,000
Receive Fixed, Pay LIBOR	45,000,000	11/19/2007	5.73%(LIBOR)	10/01/2007	DEUTSCHE BANK SECURITIES INC.	1,645,000
0599999. Subtotal - Swaps - Hedging						12,472,000
0899999. Subtotal - Swaps						12,472,000
Forwards - Hedging Transactions						
Forward Contract on US Treasury Bond	5,000,000	05/21/2007	4.574%	04/20/2007	GOLDMAN, SACHS & CO.	
Forward Contract on US Treasury Bond	10,000,000	05/21/2007	4.574%	04/20/2007	GOLDMAN, SACHS & CO.	
Forward Contract on US Treasury Bond	8,000,000	06/25/2007	4.877%	05/31/2007	GOLDMAN, SACHS & CO.	
Forward Contract on US Treasury Bond	13,000,000	06/25/2007	4.877%	05/31/2007	GOLDMAN, SACHS & CO.	
Forward Contract on US Treasury Bond	15,000,000	06/29/2007	5.174%	06/05/2007	GOLDMAN, SACHS & CO.	
Forward Contract on US Treasury Bond	8,000,000	06/29/2007	5.174%	06/05/2007	GOLDMAN, SACHS & CO.	
Forward Contract on US Treasury Bond	5,000,000	07/12/2007	5.2775%	06/19/2007	GOLDMAN, SACHS & CO.	

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE DB - PART C - SECTION 2

Showing all Collar, Swap and Forwards Opened During Current Year

1 Description	2 Notional Amount	3 Date of Maturity, Expiry or Settlement	4 Strike Price, Rate or Index Rec (Pay)	5 Date of Opening Position or Agreement	6 Exchange or Counterparty	7 Cost or (Consideration Received)
Forward Contract on US Treasury Bond	8,000,000	07/12/2007	5.2775%	06/19/2007	GOLDMAN, SACHS & CO.	
Forward Contract on US Treasury Bond	5,000,000	07/12/2007	5.2775%	06/19/2007	GOLDMAN, SACHS & CO.	
Forward Contract on US Treasury Bond	4,500,000	08/08/2007	4.906%	07/19/2007	GOLDMAN, SACHS & CO.	
Forward Contract on US Treasury Bond	3,000,000	08/08/2007	4.906%	07/19/2007	GOLDMAN, SACHS & CO.	
Forward Contract on US Treasury Bond	1,000,000	08/08/2007	4.906%	07/19/2007	GOLDMAN, SACHS & CO.	
Currency Forward - Receive US\$ Pay GBP	5,075,026	03/07/2008	0.4941 GBP/USD	12/07/2007	GOLDMAN, SACHS & CO.	
0999999. Subtotal - Forwards - Hedging						
1299999. Subtotal - Forwards						
2599999. Subtotal - Hedging						12,472,000
2799999. Subtotal - Other						
9999999 - Totals						12,472,000

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE DB - PART C - SECTION 3

Showing all Collar, Swap and Forwards Terminated During Current Year

1 Description	2 Notional Amount	3 Date of Maturity, Expiry or Settlement	4 Strike Price, Rate or Index Rec (Pay)	5 Date of Opening Position or Agreement	6 Exchange or Counterparty	7 Cost or (Consideration Received)	8 Indicate Exercise, Expiration, Maturity or Sale	9 Termination Date	10 Book Value	11 *	12 Consideration Received or (Paid) on Terminations	13 Increase/ (Decrease) by Adjustment	Gain/(Loss) on Termination			17 Other Investment/ Miscellaneous Income
													14 Recognized	15 Used to Adjust Basis of Hedged Item	16 Deferred	
0499999. Subtotal - Collars																
Swaps - Hedging Transactions																
Receive Fixed, Pay LIBOR	80,000,000	02/17/2007	5.735%(LIBOR)	01/02/2007	NOMURA SECURITIES	4,070,000	CLOSING TRANS.	01/08/2007	4,070,000		4,070,000					
Receive Fixed, Pay LIBOR	70,000,000	02/15/2007	5.7050%(LIBOR)	05/22/2006	GOLDMAN, SACHS & CO.		CLOSING TRANS.	01/05/2007			3,805,000			3,805,000		
Receive Fixed, Pay LIBOR	90,000,000	05/15/2007	5.78%(LIBOR)	04/02/2007	GOLDMAN, SACHS & CO.	4,185,000	CLOSING TRANS.	04/04/2007	4,185,000							
Receive Fixed, Pay LIBOR	70,000,000	05/15/2007	5.7150%(LIBOR)	05/22/2006	GOLDMAN, SACHS & CO.		CLOSING TRANS.	04/05/2007			2,915,000			2,915,000		
Currency Swap - Receive US\$, Pay CANS	7,633,588	08/15/2007	8.283%(9.0%)	09/29/2004	CIBC WORLD MARKETS CORP.	(342,092)	CLOSING TRANS.	06/15/2007	(342,092)		(1,793,412)		(42,000)	(1,409,320)		(67,527)
Currency Swap - Receive US\$, Pay CANS	4,588,910	07/09/2007	5.855%(6.5%)	09/29/2004	CIBC WORLD MARKETS CORP.	(159,724)	CLOSING TRANS.	07/09/2007	(159,724)		(1,117,090)			(957,366)		(39,950)
Receive Fixed, Pay LIBOR	75,000,000	08/15/2007	5.7210%(LIBOR)	05/22/2006	GOLDMAN, SACHS & CO.		CLOSING TRANS.	07/16/2007			(805,000)			(805,000)		
Receive Fixed, Pay LIBOR	30,000,000	08/15/2007	5.71%(LIBOR)	07/02/2007	GOLDMAN, SACHS & CO.	166,000	CLOSING TRANS.	07/02/2007	166,000		166,000					
Receive Fixed, Pay LIBOR	30,000,000	08/15/2007	5.71%(LIBOR)	07/02/2007	GOLDMAN, SACHS & CO.	188,000	CLOSING TRANS.	07/02/2007	188,000		188,000					
Receive Fixed, Pay LIBOR	45,000,000	11/19/2007	5.83%(LIBOR)	10/01/2007	DEUTSCHE BANK SECURITIES INC.	2,218,000	CLOSING TRANS.	10/09/2007	2,218,000		2,218,000					
Receive Fixed, Pay LIBOR	45,000,000	11/19/2007	5.73%(LIBOR)	10/01/2007	DEUTSCHE BANK SECURITIES INC.	1,645,000	CLOSING TRANS.	10/17/2007	1,645,000		1,645,000					
Receive Fixed, Pay LIBOR	59,100,000	11/15/2007	5.731%(LIBOR)	05/22/2006	BEAR, STEARNS & CO. INC.		CLOSING TRANS.	10/18/2007			2,199,000			2,199,000		
Receive Fixed, Pay LIBOR	10,900,000	11/15/2007	5.731%(LIBOR)	05/22/2006	BEAR, STEARNS & CO. INC.		CLOSING TRANS.	11/08/2007			547,000			547,000		
0599999. Subtotal - Swaps - Hedging						11,970,184	XXX	XXX	11,970,184	XXX	18,222,498		(42,000)	6,294,314		(107,477)
0899999. Subtotal - Swaps						11,970,184	XXX	XXX	11,970,184	XXX	18,222,498		(42,000)	6,294,314		(107,477)
Forwards - Hedging Transactions																
Forward Contract on US Treasury Bond	5,000,000	05/21/2007	4.574%	04/20/2007	GOLDMAN, SACHS & CO.		CLOSING TRANS.	05/21/2007			37,567			37,567		
Forward Contract on US Treasury Bond	10,000,000	05/21/2007	4.574%	04/20/2007	GOLDMAN, SACHS & CO.		CLOSING TRANS.	05/21/2007			75,133			75,133		
Forward Contract on US Treasury Bond	8,000,000	06/25/2007	4.877%	05/31/2007	GOLDMAN, SACHS & CO.		CLOSING TRANS.	06/25/2007			122,229			122,229		
Forward Contract on US Treasury Bond	13,000,000	06/25/2007	4.877%	05/31/2007	GOLDMAN, SACHS & CO.		CLOSING TRANS.	06/25/2007			198,621			198,621		
Forward Contract on US Treasury Bond	15,000,000	06/29/2007	5.174%	06/05/2007	GOLDMAN, SACHS & CO.		CLOSING TRANS.	06/29/2007			197,705			197,705		
Forward Contract on US Treasury Bond	8,000,000	06/29/2007	5.174%	06/05/2007	GOLDMAN, SACHS & CO.		CLOSING TRANS.	06/29/2007			105,443			105,443		
Forward Contract on US Treasury Bond	5,000,000	07/12/2007	5.2775%	06/19/2007	GOLDMAN, SACHS & CO.		CLOSING TRANS.	07/12/2007			(22,725)			(22,725)		
Forward Contract on US Treasury Bond	8,000,000	07/12/2007	5.2775%	06/19/2007	GOLDMAN, SACHS & CO.		CLOSING TRANS.	07/12/2007			(36,371)			(36,371)		
Forward Contract on US Treasury Bond	5,000,000	07/12/2007	5.2775%	06/19/2007	GOLDMAN, SACHS & CO.		CLOSING TRANS.	07/12/2007			(22,725)			(22,725)		
Forward Contract on US Treasury Bond	4,500,000	08/08/2007	4.906%	07/19/2007	GOLDMAN, SACHS & CO.		CLOSING TRANS.	08/08/2007			(81,807)			(81,807)		
Forward Contract on US Treasury Bond	3,000,000	08/08/2007	4.906%	07/19/2007	GOLDMAN, SACHS & CO.		CLOSING TRANS.	08/08/2007			(54,516)			(54,516)		
Forward Contract on US Treasury Bond	1,000,000	08/08/2007	4.906%	07/19/2007	GOLDMAN, SACHS & CO.		CLOSING TRANS.	08/08/2007			(18,172)			(18,172)		
Currency Forward - Receive US\$ Pay GBP	5,075,026	03/07/2008	0.4941 GBP/USD	12/07/2007	GOLDMAN, SACHS & CO.		CLOSING TRANS.	12/21/2007			76,171			76,171		
0999999. Subtotal - Forwards - Hedging							XXX	XXX		XXX	576,553			576,553		
1299999. Subtotal - Forwards							XXX	XXX		XXX	576,553			576,553		
2599999. Subtotal - Hedging						11,970,184	XXX	XXX	11,970,184	XXX	18,799,051		(42,000)	6,870,867		(107,477)
2799999. Subtotal - Other							XXX	XXX		XXX						
9999999 - Totals						11,970,184	XXX	XXX	11,970,184	XXX	18,799,051		(42,000)	6,870,867		(107,477)

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ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE DB - PART D - SECTION 1

Showing all Futures Contracts and Insurance Futures Contracts Open December 31 of Current Year

1 Description	2 Number of Contracts	3 Maturity Date	4 Original Value	5 Current Value	6 Variation Margin	7 Date of Opening Position	8 Exchange or Counterparty	9 Cash Deposit	Variation Margin Information			13 Potential Exposure
									10 Recognized	11 Used to Adjust Basis of Hedged Item	12 Deferred	
NONE												
9999999 - Totals						XXX	XXX					

Schedule DB - Part D - Section 2

N O N E

Schedule DB - Part D - Section 3

N O N E

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

SCHEDULE DB - PART E - SECTION 1

Showing Counterparty Exposure for Derivative Instruments Open December 31 of Current Year

1 Description Counterparty or Exchange Traded	2 Master Agreement (Y or N)	3 Fair Value of Acceptable Collateral	Statement Value			Fair Value			10 Potential Exposure	11 Off-Balance Sheet Exposure
			4 Contracts Statement Value >0	5 Contracts Statement Value <0	6 Exposure Net of Collateral	7 Contracts Fair Value >0	8 Contracts Fair Value <0	9 Exposure Net of Collateral		
0199999 - Aggregate Sum of Exchange Traded Derivatives	XXX									
BARCLAYS CAPITAL INC.	YES	5,412,036	697,000	(1,992,298)		14,529,068	(2,895,328)	6,221,704	1,860,298	
BEAR, STEARNS & CO. INC.	YES	22,230,469				33,619,843		11,389,374	3,236,907	
CIBC WORLD MARKETS CORP.	YES			(22,661,098)			(25,278,361)		1,155,627	
DEUTSCHE BANK SECURITIES INC.	YES	5,019,138	379,000	(869,409)		8,228,524	(894,038)	2,315,348	301,473	
GOLDMAN, SACHS & CO.	YES	8,741,000		(5,295,195)		27,291,800	(8,300,444)	10,250,356	2,004,125	
LEHMAN BROTHERS INC.	YES			(15,596,924)			(16,518,549)		599,802	
MERRILL LYNCH, PIERCE, FENNER & SMITH INC.	YES			(6,530,523)		3,469,527	(7,921,431)		1,009,641	
SWISS RE CAPITAL MARKETS CORPORATION	YES	9,639,089				15,477,313		5,838,224	1,834,857	
UBS SECURITIES LLC	YES			(10,941,456)		14,563,112	(15,655,249)		2,230,321	
0299999. Total NAIC 1 Designation		51,041,732	1,076,000	(63,886,903)		117,179,187	(77,463,400)	36,015,006	14,233,051	
0899999 - Totals		51,041,732	1,076,000	(63,886,903)		117,179,187	(77,463,400)	36,015,006	14,233,051	

ANNUAL STATEMENT FOR THE YEAR 2007 OF THE UNUM LIFE INSURANCE COMPANY OF AMERICA

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					
5. California	CA	B. RSD CA INS CD SEC 11690/11719			30,213,633	30,191,783
6. Colorado	CO					
7. Connecticut	CT					
8. Delaware	DE					
9. District of Columbia	DC					
10. Florida	FL					
11. Georgia	GA	B. RSD GA INS CD SEC 33-3-9			30,112	36,701
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	B. RSD ME	5,109,153	6,233,908		
21. Maryland	MD					
22. Massachusetts	MA	B. RSD MA GEN LAW CH 175			476,779	581,096
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					
32. New Mexico	NM	B. RSD NM INS CD SEC 59-A-5-19			105,393	128,453
33. New York	NY	B. RSD NY INS LAW SEC 1105			212,570,803	231,343,065
34. North Carolina	NC	B. RSD NC INS CD SEC 58-5-50			416,554	507,694
35. North Dakota	ND					
36. Ohio	OH					
37. Oklahoma	OK					
38. Oregon	OR					
39. Pennsylvania	PA					
40. Rhode Island	RI					
41. South Carolina	SC					
42. South Dakota	SD					
43. Tennessee	TN					
44. Texas	TX					
45. Utah	UT					
46. Vermont	VT					
47. Virginia	VA	B. RSD VA INS CD SEC 38-2-1045			225,843	275,256
48. Washington	WA					
49. West Virginia	WV					
50. Wisconsin	WI					
51. Wyoming	WY					
52. American Samoa	AS					
53. Guam	GU	C. RSD GUAM			63,212	63,212
54. Puerto Rico	PR	B. RSD TTL 26 PR INS CD SEC 313			501,097	505,785
55. U.S. Virgin Islands	VI					
56. Northern Mariana Islands	MP					
57. Canada	CN					
58. Aggregate Alien and Other	OT	XXX	XXX		17,441,020	17,321,276
59. Subtotal	XXX	XXX	5,109,153	6,233,908	262,044,446	280,954,321
DETAILS OF WRITE-INS						
5801. BAXTER INT'L INC	B.	RD FOR REINSURANCE AGREEMENT			4,704,907	4,417,748
5802. CONTINENTAL CABLEVISION	B.	RD FOR REINSURANCE AGREEMENT			2,724,285	2,750,868
5803. TARGET / DAYTON HUDSON CORP	B.	RD FOR REINSURANCE AGREEMENT			1,004,985	1,003,270
5898. Summary of remaining write-ins for Line 58 from overflow page	XXX	XXX			9,006,843	9,149,390
5899. Totals (Lines 5801 thru 5803 plus 5898)(Line 58 above)	XXX	XXX			17,441,020	17,321,276