

EXHIBIT A
(MBC CASH ACCOUNT BALANCES)

MUTUAL BENEFITS CORPORATION

Account Balances*
As of January 30, 2009

Asset Recovery Accounts

Account Title	Bank	Book Balance	Notes
MBC Premium Escrow Repo Account	Northern Trust	\$16,910,384	+ approx. \$1.5 million from auction 3
MBC Amex Interest Account MM	Northern Trust	52,651	
MBC Asset Recovery Repo Account	Northern Trust	60,839,044	+ approx \$7 million from class action
MBC Amex Purchase Escrow MM Account	Bank of America	337,850	
MBC Amex Purchase Escrow MM Account	Bank of America	753,795	
MBC Travel Account	Wachovia	1,419	
MBC Brinkley McNeerney MM Account	Northern Trust	75,717	
VBLLC Operating Account	SunTrust	3,183	
VBLLC Money Market Account	SunTrust	3,550	
Total Asset Recovery Funds		<u>\$78,977,593</u>	

Sell Policy Account

MBC Portfolio Proceeds Repo Account	Northern Trust	<u>\$20,135,347</u>	+ approx \$700k from final Total recon
Total Available for Distribution		<u>\$99,112,940</u>	

Operating Accounts

MBC Operating Repo Account	Northern Trust	\$3,806,298	+ approx \$900k from sell account interest
VSI Operating Repo Account	Northern Trust	2,864,994	
Total Operating Funds		<u>\$6,671,292</u>	

*Unaudited