

such table or, at the option of the insurer, the Intercompany Double Indemnity Mortality Table; and for policies issued prior to January 1, 1961, the Intercompany Double Indemnity Mortality Table. Either table shall be combined with a mortality table permitted for calculating the reserves for life insurance policies.

(vii) For group life insurance, life insurance issued on the substandard basis and other special benefits--such tables as may be approved by the Commissioner.

(A-2) THE MINIMUM STANDARD FOR THE VALUATION OF ALL INDIVIDUAL ANNUITY AND PURE ENDOWMENT CONTRACTS ISSUED ON OR AFTER THE OPERATIVE DATE OF THIS PARAGRAPH (A-2), AS DEFINED HEREIN, AND FOR ALL ANNUITIES AND PURE ENDOWMENTS PURCHASED ON OR AFTER SUCH OPERATIVE DATE UNDER GROUP ANNUITY AND PURE ENDOWMENT CONTRACTS, SHALL BE THE COMMISSIONERS RESERVE VALUATION METHOD DEFINED IN PARAGRAPH (B) AND THE FOLLOWING TABLES AND INTEREST RATES:

(I) FOR INDIVIDUAL ANNUITY AND PURE ENDOWMENT CONTRACTS ISSUED PRIOR TO JANUARY 1, 1986, EXCLUDING ANY DISABILITY AND ACCIDENTAL DEATH BENEFITS IN SUCH CONTRACTS -- THE 1971 INDIVIDUAL ANNUITY MORTALITY TABLE, OR ANY MODIFICATION OF THIS TABLE APPROVED BY THE COMMISSIONER, AND SIX PERCENT (6%) INTEREST FOR SINGLE PREMIUM IMMEDIATE ANNUITY CONTRACTS, AND FOUR PERCENT (4%) INTEREST FOR ALL OTHER INDIVIDUAL ANNUITY AND PURE ENDOWMENT CONTRACTS.

(II) FOR INDIVIDUAL ANNUITY AND PURE ENDOWMENT CONTRACTS ISSUED ON OR AFTER JANUARY 1, 1986, EXCLUDING ANY DISABILITY AND ACCIDENTAL DEATH BENEFITS IN SUCH CONTRACTS -- THE 1971 INDIVIDUAL ANNUITY MORTALITY TABLE, OR ANY MODIFICATION OF THIS TABLE APPROVED BY THE COMMISSIONER, AND THREE AND ONE-HALF PERCENT (3 1/2%) INTEREST.

(III) FOR ALL ANNUITIES AND PURE ENDOWMENTS PURCHASED PRIOR TO JANUARY 1, 1986 UNDER GROUP ANNUITY AND PURE ENDOWMENT CONTRACTS, EXCLUDING ANY DISABILITY AND ACCIDENTAL DEATH BENEFITS [PURCHASED UNDER] IN SUCH CONTRACTS--THE 1971 GROUP ANNUITY MORTALITY TABLE, OR ANY MODIFICATION OF THIS TABLE APPROVED BY THE COMMISSIONER, AND SIX PERCENT (6%) INTEREST.

(IV) FOR ALL ANNUITIES AND PURE ENDOWMENTS PURCHASED ON OR AFTER JANUARY 1, 1986 UNDER GROUP ANNUITY AND PURE ENDOWMENT CONTRACTS, EXCLUDING ANY DISABILITY AND ACCIDENTAL DEATH BENEFITS [PURCHASED UNDER] IN SUCH CONTRACTS --THE 1971 GROUP ANNUITY MORTALITY TABLE, OR ANY MODIFICATION OF THIS TABLE APPROVED BY THE COMMISSIONER, AND THREE AND ONE-HALF PERCENT (3 1/2%) INTEREST.

AFTER THE EFFECTIVE DATE OF THIS AMENDATORY ACT OF 1973, ANY INSURER MAY FILE WITH THE COMMISSIONER A WRITTEN NOTICE OF ITS ELECTION TO COMPLY WITH THE