

EXHIBIT J

Buyer Unaudited Balance Sheet

Resolution Life

733 Third Avenue
16th Floor
New York, NY 10017
United States

August 13, 2013

CERTIFICATE OF BALANCE SHEET

I, W. Weldon Wilson, am the PRESIDENT AND SECRETARY of RESOLUTION LIFE HOLDINGS, INC. of 733 Third Avenue, 16th Floor, New York, NY, 10017, incorporated under the laws of Delaware (the "Company").

I hereby certify, in my capacity as President and Secretary of the Company and not on an individual capacity, that to my knowledge and belief the attached balance sheet in respect of the Company as of July 31, 2013 sets forth all assets and liabilities of the Company as of such date.

For and on behalf of the Company:



W. WELDON WILSON
PRESIDENT AND SECRETARY

DATE:

RESOLUTION LIFE HOLDINGS, INC.¹

BALANCE SHEET

as at JULY 31, 2013

Assets	US Dollars (\$)	Capital and surplus	US Dollars (\$)
Cash	1.00	Share capital	1.00
Restricted asset ²	60,000,000.00	Paid in surplus	60,000,000.00
TOTAL	60,000,001.00	TOTAL	60,000,001.00
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Liabilities	US Dollars (\$)		
-	-		
TOTAL	-		

NOTES:

¹ Resolution Life Holdings, Inc. was incorporated on April 5, 2013.

² Represents 60 million US dollars escrow account in connection with the Lincoln Benefit Life Company acquisition which is restricted in accordance with the Escrow Agreement, by and among Resolution Life Holdings, Inc., Allstate Life Insurance Company and The Bank of New York Mellon dated as of July 16, 2013 and the Stock Purchase Agreement, dated as of July 17, 2013, by and among Resolution Life Holdings, Inc., Allstate Life Insurance Company and, solely for purposes of Section 5.25 and Article X of the Stock Purchase Agreement, Resolution Life L.P.