

**EXHIBIT K**

**General Partner Unaudited Balance Sheet**

# Resolution Life

Canon's Court  
22 Victoria Street  
Hamilton, HM 12, Bermuda

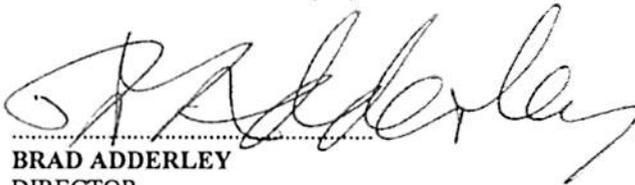
August 13, 2013

## CERTIFICATE OF BALANCE SHEET

I, BRAD ADDERLEY, am a DIRECTOR of RESOLUTION LIFE GP LTD., an exempted limited company formed under the law of Bermuda (the "Company").

I hereby certify, in my capacity as a Director 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 the date of July 31, 2013 sets forth all assets and liabilities of the Company as of such date.

For and on behalf of the Company:



BRAD ADDERLEY  
DIRECTOR

DATE:

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**RESOLUTION LIFE GP LTD.<sup>(1)</sup>**

**BALANCE SHEET**

**as at JULY 31, 2013**

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<b>Assets</b>	<b>US Dollars (\$)</b>	<b>Capital and surplus</b>	<b>US Dollars (\$)</b>
Cash	100	Share capital	100
Investments	49,500	Paid in surplus	49,500
Receivable <sup>(2)</sup>	355,540	Net income <sup>(3)</sup>	355,540
<b>TOTAL</b>	<b>405,140</b>	<b>TOTAL</b>	<b>405,140</b>

<b>Liabilities</b>	<b>US Dollars (\$)</b>
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<b>TOTAL</b>	<b>0</b>

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**NOTES:**

- (1) Resolution Life GP Ltd. was incorporated on June 7, 2013.
- (2) The receivable represents an amount due to Resolution Life GP Ltd. (as General Partner of Resolution Life L.P.), defined, calculated and payable pursuant to clause 7.2 of the Amended and Restated Limited Partnership Agreement for Resolution Life L.P., dated as of July 11, 2013.
- (3) Under current Bermuda law, Resolution Life GP Ltd. is not required to pay taxes in Bermuda on income or realised capital gains. Resolution Life GP Ltd. has received an undertaking from the Minister of Finance in Bermuda that, in the event of any taxes being imposed Resolution Life GP Ltd. will be exempt from taxation in Bermuda until March 2035.