

**Tax Information for Former Shareholders of AmerUs Group Co. Stock (NYSE: AMH)
who Received Shares As A Result Of Demutualization**

AmerUs Group Co.'s stock was delisted from the New York Stock Exchange as a result of the company's acquisition by Aviva plc on November 15, 2006.

For tax preparation, we encourage you to consult your own tax advisor to address your personal tax situation.

If you received your shares of AmerUs Group Co. Stock (NYSE: AMH) as a result of demutualization, the Internal Revenue Service ruled that your basis is \$0. The IRS also ruled that the demutualization qualified as a tax free reorganization.

Demutualization shares were issued on October 23, 2000 to owners of AmerUs Life Insurance Company policies, and July 31, 2001 to owners of Indianapolis Life Insurance Company policies.

As a reminder: the demutualization and the company's acquisition by Aviva plc did not, and will not, affect your insurance policy or annuity contract with the company.