

SERFF Tracking Number: PRUD-125819611 State: Arkansas
Filing Company: Lincoln Benefit Life State Tracking Number: 40275
Company Tracking Number: IFSA-A-LB-ROTH(1/08)
TOI: A02.11 Individual Annuities- Deferred Non- Sub-TOI: A02.11.002 Flexible Premium
Variable and Variable
Product Name: A-LB-ROTH(1/08)
Project Name/Number: A-LB-ROTH(1/08)/A-LB-ROTH(1/08)

Filing at a Glance

Company: Lincoln Benefit Life

Product Name: A-LB-ROTH(1/08) SERFF Tr Num: PRUD-125819611 State: ArkansasLH

TOI: A02.11 Individual Annuities- Deferred Non- SERFF Status: Closed State Tr Num: 40275

Variable and Variable

Sub-TOI: A02.11.002 Flexible Premium Co Tr Num: IFSA-A-LB- State Status: Approved-Closed

ROTH(1/08)

Filing Type: Form

Co Status: IFSA

Reviewer(s): Linda Bird

Authors: John Witteman, Anthony Disposition Date: 09/19/2008

Pereira, Carolyn Cargnel, Pamela

Bonaparte-Golding

Date Submitted: 09/17/2008

Disposition Status: Approved

Implementation Date Requested: On Approval

Implementation Date:

State Filing Description:

General Information

Project Name: A-LB-ROTH(1/08)

Status of Filing in Domicile: Pending

Project Number: A-LB-ROTH(1/08)

Date Approved in Domicile:

Requested Filing Mode: Review & Approval

Domicile Status Comments:

Explanation for Combination/Other:

Market Type: Individual

Submission Type: New Submission

Group Market Size:

Overall Rate Impact:

Group Market Type:

Filing Status Changed: 09/19/2008

State Status Changed: 09/19/2008

Deemer Date:

Corresponding Filing Tracking Number:

Filing Description:

VIA SERFF

September 16, 2008

SERFF Tracking Number: PRUD-125819611 *State:* Arkansas
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Honorable Julia Benafield Bowman
Insurance Commissioner
Life and Health Division
Arkansas Insurance Department
1200 West Third Street
Little Rock, AR 72201

Attn: Claudia Meeks, Rates and Form Filings

Re: Lincoln Benefit Life Company ("Lincoln Benefit" "we" "our" "us")
NAIC # 008-65595 FEIN No.47-0221457

REPLACEMENT FILING

Roth IRA Annuity Endorsement: Form A-LB-ROTH(1/08)

Dear Ms. Meeks:

Lincoln Benefit respectfully submits for your information the referenced Endorsement. The Endorsement is filed to replace prior filed Endorsement Form AR 9801, Rev. 5/02 that was acknowledged by your Department on July 30, 2002. Enclosed is a copy of the authorization letter granting authority to Pruco Life Insurance Company to prepare and transmit filings on behalf of Lincoln Benefit.

This Endorsement will be used so that annuities may qualify as Roth Individual Retirement Annuities under Section 408A of the Internal Revenue Code. The Endorsement will be used with both previously approved and any future individual annuity contracts and group certificates evidencing participation in contracts, both fixed and variable, to be issued by Lincoln Benefit.

Any other filing materials Lincoln Benefit believes you require are enclosed. Unless otherwise informed, we reserve the right to alter the layout, color, sequential order, and typeface of these forms. Lincoln Benefit certifies that any such change will be in conformance with your requirements. Lincoln Benefit also believes that these forms are exempt from any "Flesch Score" or readability requirements or regulations under the provision exempting contracts filed as securities

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under federal law, because this Rider will be used with contracts that are so exempted.

Since we must comply with IRS requirements, we would appreciate an expedited review and acknowledgment of this filing. Should you have any questions concerning this submission, please contact the undersigned as indicated below.

Very truly yours,

Pamela Bonaparte-Golding
Contract Specialist
Phone: (203) 925-3883
Email: Pamela.Bonaparte-Golding@prudential.com
Fax: (203) 944-7737

Enclosures

Company and Contact

Filing Contact Information

Anthony Pereira, Senior Compliance Analyst Anthony.Pereira@Prudential.com
One Corporate Drive (800) 628-6039 [Phone]
Shelton, CT 06484 (203) 944-7510[FAX]

Filing Company Information

Lincoln Benefit Life CoCode: 65595 State of Domicile: Nebraska
2940 South 84th Street Group Code: 8 Company Type: Life
Lincoln, NE 68506 Group Name: Lincoln Benefit Life State ID Number:
(800) 525-9287 ext. [Phone] FEIN Number: 47-0221457

Filing Fees

Fee Required? Yes
Fee Amount: \$25.00
Retaliatory? No

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Fee Explanation:
Per Company: No

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COMPANY	AMOUNT	DATE PROCESSED	TRANSACTION #
Lincoln Benefit Life	\$25.00	09/17/2008	22561539

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Correspondence Summary

Dispositions

Status	Created By	Created On	Date Submitted
Approved	Linda Bird	09/19/2008	09/19/2008

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Disposition

Disposition Date: 09/19/2008

Implementation Date:

Status: Approved

Comment:

Rate data does NOT apply to filing.

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Form Schedule

Lead Form Number: A-LB-ROTH(1/08)

Review Status	Form Number	Form Type	Form Name	Action	Action Specific Data	Readability	Attachment
	A-LB-ROTH(1/08)	Policy/Contract	Individual Retirement Annuity	Initial		0	A-LB-ROTH(1-08).pdf
		al	Amendatory Certificate: Endorsement				
			Amendmen				
			t, Insert				
			Page,				
			Endorseme				
			nt or Rider				

LINCOLN BENEFIT LIFE COMPANY
(herein called "we" or "us")

Roth Individual Retirement Annuity Amendatory Endorsement
(Under section 408A of the Internal Revenue Code)

This endorsement is made a part of the annuity contract to which it is attached, and the following provisions apply in lieu of any provisions in the contract to the contrary. Your contract has been amended as follows:

The term "Code" shall mean the Internal Revenue Code of 1986, as amended.

On the basis of the application for the contract to which this endorsement is attached, the contract is issued as a Roth Individual Retirement Annuity (Roth IRA) intended to qualify under section 408A of the Code.

This amendment is established for the exclusive benefit of the individual Owner (you) and your beneficiary(ies). You may not transfer, sell, assign, discount, or pledge your IRA for any purpose. Your interest is nonforfeitable. You must also be the Annuitant.

The contract does not require fixed premiums.

Maximum Permissible Annual Contribution and Restrictions

a. Acceptable Contributions

Except in the case of a qualified rollover contribution or a recharacterization (as defined in (f) below), no contribution will be accepted unless it is in cash and the total of such contributions to all the individual's Roth IRAs for a taxable year does not exceed the applicable amount (as defined in (b) below), or the individual's compensation (as defined in (h) below), if less, for that taxable year. The contribution described in the previous sentence that may not exceed the lesser of the applicable amount or the individual's compensation is referred to as a "regular contribution." A "qualified rollover contribution" is a rollover contribution of a distribution from an IRA that meets the requirements of section 408(d)(3) of the Internal Revenue Code, except the one-rollover-per-year rule of section 408(d)(3)(B) does not apply if the rollover contribution is from an IRA other than a Roth IRA (a "non-Roth IRA"). For taxable years beginning after 2005, a qualified rollover contribution includes a rollover from a designated Roth account described in section 402A of the Code; and for taxable years beginning after 2007, a qualified rollover contribution also includes a rollover from an eligible retirement plan described in section 402(c)(8)(B). Contributions may be limited under (c) through (e) below.

However, notwithstanding the dollar limits on contributions, an individual may make a repayment of a qualified reservist distribution described in section 72(t)(2)(G) of the Code during the 2-year period beginning on the day after the end of the active duty period or by August 17, 2008, if later.

b. Applicable Amount

The applicable amount is determined below:

i. If the individual is under age 50, the applicable amount is:

- \$4,000 for any taxable year beginning in 2005 through 2007, and
- \$5,000 for any taxable year beginning in 2008 and years thereafter, or
- the maximum amount allowable as a deduction under section 219 of the Code, the provisions of which are herein incorporated by reference, with respect to such individual for such taxable year.

- ii. If the individual is 50 or older, the applicable amount is:
 - \$5,000 for any taxable year beginning in 2006 through 2007, and
 - \$6,000 for any taxable year beginning in 2008 and years thereafter, or
 - the maximum amount allowable as a deduction under section 219 of the Code, the provisions of which are herein incorporated by reference, with respect to such individual for such taxable year.

After 2008, these limits will be adjusted by the Secretary of the Treasury for cost-of-living increases under section 219(b)(5)(D) of the Code. Such adjustments will be in multiples of \$500.

- iii. If you were a participant in a section 401(k) plan of a certain employer in bankruptcy described in section 219(b)(5)(C) of the Code, then the applicable amount under paragraph (i) above is increased by \$3,000 for taxable years beginning after 2006 and before 2010 only. An individual who makes contributions under this paragraph (iii) may not also make contributions under paragraph (ii).

c. Regular Contribution Limit

If (i) and/or(ii) below apply, the maximum regular contribution that can be made to all the individual's Roth IRAs for a taxable year is the smaller amount determined under (i) or (ii). After 2006, the dollar amounts below will be adjusted by the Secretary of the Treasury for cost-of-living increases under section 408A(c)(3) of the Code. Such adjustments will be in multiples of \$1,000.

- i. The maximum regular contribution is phased out ratably between certain levels of modified adjusted gross income ("modified AGI," defined in (g) below) in accordance with section 408A of the Code, the provisions of which are herein incorporated by reference. The following table is an example of the provisions under section 408A:

Filing Status	Full Contribution	Phase-out Range	No Contribution
	Modified AGI		
Single or Head of Household	\$95,000 or less	Between \$95,000 and \$110,000	\$110,000 or more
Joint Return or Qualifying Widow(er)	\$150,000 or less	Between \$150,000 and \$160,000	\$160,000 or more
Married-Separate Return	\$0	Between \$0 and \$10,000	\$10,000 or more

If the individual's modified AGI for a taxable year is in the phase-out range, the maximum regular contribution determined under this table for that taxable year is rounded up to the next multiple of \$10 and is not reduced below \$200.

- ii. If the individual makes regular contributions to both Roth and non-Roth IRAs for a taxable year, the maximum regular contribution that can be made to all the individual's Roth IRAs for that taxable year is reduced by the regular contributions made to the individual's non-Roth IRAs for the taxable year.

d. Qualified Rollover Contribution Limit

A rollover from an eligible retirement plan, other than a Roth IRA or a designated Roth Account cannot be made to this IRA if, for the year the amount is distributed from the other plan,

- i. The individual is married and files a separate return,

- ii. The individual is not married and has modified AGI in excess of \$100,000 or
- iii. The individual is married and together the individual and the individual's spouse have modified AGI in excess of \$100,000.
- iv. For purposes of (i) through (iii) above, a husband and wife are not treated as married for a taxable year if they have lived apart at all times during that taxable year and file separate returns for the taxable year.
- v. Paragraphs (d)(i) through (iii) above are subject to change pursuant to section 408A(c) of the Code, the provisions of which are herein incorporated by reference.

For taxable years beginning after 2009, the income amounts in this paragraph do not apply to qualified rollover contributions.

e. SIMPLE IRA Limits

No contributions will be accepted under a SIMPLE IRA plan established by any employer pursuant to section 408(p) of the Code. Also, no transfer or rollover of funds attributable to contributions made by a particular employer under its SIMPLE IRA plan will be accepted from a SIMPLE IRA, that is, an IRA used in conjunction with a SIMPLE IRA plan, prior to the expiration of the 2-year period beginning on the date the individual first participated in that employer's SIMPLE IRA plan.

f. Recharacterization

A regular contribution to a non-Roth IRA may be recharacterized pursuant to the rules in section 1.408A-5 of the regulations as a regular contribution to this IRA, subject to the limits in (c) above.

g. Modified AGI

For purposes of (c) and (d) above, an individual's modified AGI for a taxable year is defined in section 408A(c)(3)(C)(i) of the Code and does not include any amount included in adjusted gross income as a result of a rollover from an eligible retirement plan other than a Roth IRA (a "conversion").

h. Compensation

For purposes of (a) above, compensation is defined as wages, salaries, professional fees, or other amounts derived from or received from personal services actually rendered (including, but not limited to commissions paid salesmen, compensation for services on the basis of a percentage of profits, commissions on insurance premiums, tips, and bonuses) and includes earned income, as defined in section 401(c)(2) of the Code (reduced by the deduction the self-employed individual takes for contributions made to a self-employed retirement plan). For purposes of this definition, section 401(c)(2) shall be applied as if the term trade or business for purposes of section 1402 included service described in subsection (c)(6). Compensation does not include amounts derived from or received as earnings or profits from property (including but not limited to interest and dividends) or amounts not includible in gross income. Compensation also does not include any amount received as a pension or annuity or as deferred compensation. The term "compensation" shall include any amount includible in the individual's gross income under section 71 with respect to a divorce or separation instrument described in subparagraph (A) of section 71(b)(2). In the case of a married individual filing a joint return, the greater compensation of his or her spouse is treated as his or her own compensation, but only to the extent that such spouse's compensation is not being used for purposes of the spouse making a contribution to a Roth IRA or a deductible contribution to a non-Roth IRA.

Distributions Before Death Are Not Required

No amount is required to be distributed prior to the death of the individual for whose benefit the contract was originally established.

Distribution Upon Death

- a. Notwithstanding any provision of this IRA to the contrary, the distribution of the individual's interest in the IRA shall be made in accordance with the requirements of section 408(b)(3) of the Code, as modified by section 408A(c)(5), and the regulations thereunder, the provisions of which are herein incorporated by reference. If distributions are not made in the form of an annuity on an irrevocable basis (except for acceleration), then distribution of the interest in the IRA (as determined under paragraph (c)) must satisfy the requirements of section 408(a)(6) of the Code, as modified by section 408A(c)(5), and the regulations thereunder, rather than the distribution rules in paragraphs (b), (c), (d) and (e) below.
- b. Upon the death of the individual, his or her entire interest will be distributed at least as rapidly as follows:
 - i. If the designated beneficiary is someone other than the individual's surviving spouse, the entire interest will be distributed, starting by December 31 of the year following the calendar year of the individual's death, over the remaining life expectancy of the designated beneficiary. Life expectancy is determined using the age of the beneficiary as of his/her birthday in the year following the year of the individual's death, or, if elected, in accordance with paragraph (b)(iii) below.
 - ii. If the individual's sole designated beneficiary is the individual's surviving spouse, the entire interest will be distributed, starting by December 31 of the year following the calendar year of the individual's death (or by the end of the calendar year in which the individual would have attained age 70 ½, if later), over such spouse's life, or, if elected, in accordance with paragraph (b)(iii) below. If the surviving spouse dies before required distributions commence to him/her, the remaining interest will be distributed, starting by December 31 of the year following the calendar year of the spouse's death, over the spouse's designated beneficiary's remaining life expectancy determined using such beneficiary's age as of his/her birthday in the year following the death of the spouse, or if elected, will be distributed in accordance with paragraph (b)(iii) below. If the surviving spouse dies after required distributions commence to him/her, any remaining interest will continue to be distributed under the contract option chosen.
 - iii. If there is no designated beneficiary, or if applicable by operation of (b)(i) or (b)(ii) above, the entire interest will be distributed by December 31 of the year containing the fifth anniversary of the individual's death (or of the spouse's death in the case of the surviving spouse's death before distributions are required to begin under paragraph (b)(ii) above).
 - iv. Life expectancy is determined using the Single Life Table in Q&A-1 of section 1.401(a)(9)-9 of the Income Tax Regulations. If distributions are being made to a surviving spouse as the sole designated beneficiary, such spouse's remaining life expectancy for a year is the number in the Single Life Table corresponding to such spouse's age in the year. In all other cases, remaining life expectancy for a year is the number in the Single Life Table corresponding to the beneficiary's age in the year specified in paragraph (b)(i) or (ii) and reduced by 1 for each subsequent year.
- c. The "interest" in the IRA includes the amount of any outstanding rollover, transfer and recharacterization under Q&As-7 and -8 of section 1.408.8 of the Income Tax Regulations and the actuarial value of any other benefits provided under the IRA, such as guaranteed death benefits.

- d. For purposes of paragraphs (b)(ii) above, required distributions are considered to commence on the date distributions are required to begin to the surviving spouse under such paragraph. However, if distributions start prior to the applicable date in the preceding sentence, on an irrevocable basis (except for acceleration) under an annuity contract meeting the requirements of Treasury Regulation 1.401(a)(9)-6 and any applicable IRS rulings and notices then required distributions are considered to commence on the annuity starting date.
- e. If the sole designated beneficiary is the individual's surviving spouse, the spouse may elect to treat the IRA as his/her own IRA. This election will be deemed to have been made if such surviving spouse makes a contribution to the IRA or fails to take required distributions as a beneficiary.

Annual Report We shall furnish an annual calendar year report concerning the status of the annuity and such information concerning required minimum distributions as is prescribed by the Commissioner of Internal Revenue.

Amendments We reserve the right to modify this endorsement, to the extent necessary to preserve the tax treatment of this contract under the Code or as required by any other applicable law.

LINCOLN BENEFIT LIFE COMPANY



[_____]
Secretary



[_____]
President

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Rate Information

Rate data does NOT apply to filing.

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Supporting Document Schedules

Review Status:
Satisfied -Name: Certification/Notice 09/16/2008
Comments:
Attachment:
AR - 7 Certification.pdf

Review Status:
Satisfied -Name: Cover Letter 09/16/2008
Comments:
Attachment:
ROTH 2008 LINCOLN letter.pdf

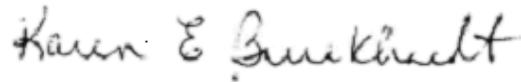
Review Status:
Satisfied -Name: filing fee form 09/16/2008
Comments:
Attachment:
AR - 7a Filing fee form.pdf

Review Status:
Satisfied -Name: Third Party Authorization 09/16/2008
Comments:
Attachment:
LINCOLN BENEFIT Pru Letter of authorization.pdf

**Lincoln Benefit Life Company
2940 South 84th St
Lincoln, NE 68506**

**STATE OF ARKANSAS
CERTIFICATION OF COMPLIANCE**

I hereby certify that Allstate Life Insurance Company complies with the requirements of Rules and Regulation #34 of the Arkansas Insurance Department regarding Form Numbers: A-LB-ROTH(1/08)



Karen Burckhardt
Assistant Vice President

August 29, 2008
Date

VIA SERFF

September 16, 2008

Honorable Julia Benafield Bowman
Insurance Commissioner
Life and Health Division
Arkansas Insurance Department
1200 West Third Street
Little Rock, AR 72201

Attn: Claudia Meeks, Rates and Form Filings

Re: Lincoln Benefit Life Company ("Lincoln Benefit" "we" "our" "us")
NAIC # 008-65595 FEIN No.47-0221457

REPLACEMENT FILING

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Dear Ms. Meeks:

Lincoln Benefit respectfully submits for your information the referenced Endorsement. The Endorsement is filed to replace prior filed Endorsement Form AR 9801, Rev. 5/02 that was acknowledged by your Department on July 30, 2002. Enclosed is a copy of the authorization letter granting authority to Pruco Life Insurance Company to prepare and transmit filings on behalf of Lincoln Benefit.

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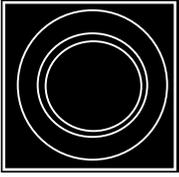
Since we must comply with IRS requirements, we would appreciate an expedited review and acknowledgment of this filing. Should you have any questions concerning this submission, please contact the undersigned as indicated below.

Very truly yours,



Pamela Bonaparte-Golding
Contract Specialist
Phone: (203) 925-3883
Email: Pamela.Bonaparte-Golding@prudential.com
Fax: (203) 944-7737

Enclosures



**ARKANSAS
INSURANCE
DEPARTMENT**

400 University Tower Building
1123 South University Ave.
Little Rock, Arkansas 72204

Lee Douglass
Insurance Commissioner

501-686-2900

ATTN: LIFE & HEALTH DIVISION, ARKANSAS INSURANCE DEPARTMENT

Company Name: Lincoln Benefit Life Company

Company NAIC Code: 65595

Company Contact Person & Telephone # Pamela Bonaparte-Golding 800-628-6039 x47544

INSURANCE DEPARTMENT USE ONLY

ANALYST:_____ AMOUNT:_____ ROUTE SLIP:_____

ALL FEES ARE PER EACH INSURER. PER ANNUAL STATEMENT LINE OF BUSINESS.
UNLESS OTHERWISE INDICATED.

FEE SCHEDULE FOR ADMITTED INSURERS

RATE/FORM FILINGS

Life and/or Disability policy form filing and review, per each policy, contract, annuity form, per each insurer, per each filing.

* ___ x \$ 50 = _____

**Retaliatory___

Life and/or Disability - Filing and review of each rate filing or loss ratio guarantee filing, per each insurer.

* ___ x \$ 50 = ___

**Retaliatory___

Life and/or Disability: Filing and review of Annuity Forms: Filing and review of each certificate, rider, endorsement or application if each is filed separately from the basic form.

* 1 x \$ 25 = \$25__

**Retaliatory ___

Life and/or Disability: Filing and review of Insurer's advertisements, per advertisement, per each insurer.

* ___ x \$ 25 = ___

**Retaliatory___

AMEND CERTIFICATE OF AUTHORITY

Review and processing of information to amend an Insurer's Certificate of Authority.

* ___ x \$400=___

Filing to amend Certificate of Authority.

*** ___ x \$100=___

*THESE FEES ARE PAYABLE UNDER THE NEW FEE SCHEDULE AS OUTLINED UNDER RULE AND REGULATION 57.

**THESE FEES ARE PAYABLE UNDER THE OLD FEE SCHEDULE AS OUTLINED UNDER ARK. CODE ANN. 23-63-102, RETALIATORY TAX.

***THESE FEES ARE PAYABLE AS REQUIRED IN ARK. ANN. § 23-61-401.



DATE: August 29, 2008
TO: The Insurance Commissioner
RE: **Lincoln Benefit Life Company**
NAIC# 008-65595

Authorization to File Endorsements

Forms: A-LB-ROTH(1/08)
(And any State Variations Thereto)

This letter will serve as notification to your Department that Pruco Life Insurance Company, and its employees, is authorized to submit the above captioned variable annuity Endorsement and any associated annuity forms behalf of Allstate Life Insurance Company and its affiliates.

If you have any questions concerning the above, please do not hesitate to contact me at 847.402.2992.

Signature

Karen Burckhardt

Name

Assistant Vice President

Title

August 29, 2008

Date