

On March 1, 2010, U.S. Central originally posted its fourth quarter 2009 financial statements, which included 2009 annual results. Included in fourth quarter results were other-than-temporary impairment charges of \$142.1 million related to investment securities insured by Ambac Assurance Corporation (Ambac). These charges were determined based on the best information available to U.S. Central at the time, and placed 80 percent reliance on Ambac to pay claims when due.

However, on March 25, 2010, Ambac issued a press release announcing actions it had taken at the direction of its regulator, the Office of the Commissioner of Insurance of the State of Wisconsin, to address Ambac's weakened financial position. Based on this new information, U.S. Central has revised its reliance on Ambac for claims payments downward, to 25 percent, after an expected six-month interruption of payments. As a result, other-than-temporary impairment charges recorded in earnings for the fourth quarter of 2009 increased by \$274.0 million. These changes have been incorporated into U.S. Central's 2009 audited financial statements presented below. Additional discussion of Ambac is provided in Notes 3 and 14 to U.S. Central's 2009 audited financial statements.

Please click on the link below to view U.S. Central's 2009 audited financial statements.

[\*\*2009 Audited Financial Statements\*\*](#)