

UNITED STATES OF AMERICA  
BEFORE THE  
SECURITIES AND EXCHANGE COMMISSION

INVESTMENT COMPANY ACT OF 1940  
Release No. 28636 / February 25, 2009

---

In the Matter of :  
:  
Separate Account VL A/IA :  
4333 Edgewood Road NE :  
Cedar Rapids, IA 52499-0001 :  
:  
(811-09046) :  
:

---

ORDER UNDER SECTION 8(f) OF THE INVESTMENT COMPANY ACT OF 1940  
DECLARING THAT APPLICANT HAS CEASED TO BE AN INVESTMENT  
COMPANY

Separate Account VL A/IA (“Applicant”) filed an application on November 20, 2008, and an amended and restated application on January 16, 2009, under section 8(f) of the Investment Company Act of 1940 (“1940 Act”), requesting an order declaring that it has ceased to be an investment company as defined by the 1940 Act.

On January 30, 2009, a notice of filing of the application was issued (Investment Company Act Release No. 28610). The notice gave interested persons an opportunity to request a hearing and stated that an order disposing of the application would be issued unless a hearing was ordered. No request for a hearing has been filed, and the Commission has not ordered a hearing.

The matter has been considered and it is found, on the basis of the information set forth in the application, that Applicant has ceased to be an investment company. Accordingly,

IT IS ORDERED, pursuant to section 8(f) of the 1940 Act that the Applicant’s registration under the 1940 Act shall immediately cease to be in effect.

For the Commission, by the Division of Investment Management, under delegated authority.

Florence E. Harmon  
Deputy Secretary