

UNITED STATES OF AMERICA  
BEFORE THE  
SECURITIES AND EXCHANGE COMMISSION

INVESTMENT COMPANY ACT OF 1940  
Release No. 29601 / March 23, 2011

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In the Matter of	:
	:
Jefferson National Life Annuity Account K	:
Jefferson National Life Insurance Company	:
9920 Corporate Campus Drive, Suite 1000	:
Louisville, Kentucky 40223	:
	:
(811-21500)	:

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

Jefferson National Life Annuity Account K ("Applicant"), an investment company registered under the Investment Company Act of 1940 ("1940 Act"), filed an application on December 9, 2010 under Section 8(f) of the 1940 Act, requesting an order declaring that it has ceased to be an investment company as defined by the 1940 Act.

On February 25, 2011, a notice of filing of the application was issued (Investment Company Act Release No. 29589). 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 the Applicant has ceased to be an investment company as defined by the 1940 Act.

Accordingly,

IT IS ORDERED, pursuant to Section 8(f) of the 1940 Act, that the registration of Applicant Jefferson National Life Annuity Account K (811-21500) under the Act shall immediately cease to be in effect.

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

Cathy H. Ahn  
Deputy Secretary