

EXHIBIT B

HIH Insurance **3rd quarter 2005 Early Access Distribution** **Detail of individual IGA distribution amounts**

Based on a gross cumulative distribution of 71.3704%
(See separate detail of losses and credits)

IGA Full Name	Total losses	Gross cumulative distribution (71.3704%)	Total credits	Balance	Current distribution
Alabama Insurance Guaranty Association	-	-	-	-	-
Alaska Insurance Guaranty Association	-	-	-	-	-
Special Fund of the Industrial Commission of Arizona	656,542	468,576	1,997,854	(1,529,278)	-
Arizona Property/Casualty Insurance Guaranty Fund	-	-	-	-	-
Arkansas Property & Casualty Guaranty Fund	-	-	-	-	-
California Insurance Guarantee Association	290,158,072	207,086,992	127,387,413	79,699,579	79,699,579
Colorado Insurance Guaranty Association	1,074,494	766,871	722,866	44,005	44,005
Connecticut Insurance Guaranty Association	-	-	-	-	-
Delaware Insurance Guaranty Association	-	-	-	-	-
District of Columbia Insurance Guaranty Association	-	-	-	-	-
Florida Insurance Guaranty Association	-	-	-	-	-
Florida Workers' Compensation Insurance Guaranty Association	195,599	139,600	115,604	23,996	23,996
Georgia Insurers Insolvency Pool	-	-	-	-	-
Hawaii Insurance Guaranty Association	1,905,090	1,359,671	1,150,329	209,342	209,342
Idaho Insurance Guaranty Association	-	-	-	-	-
Illinois Insurance Guaranty Fund	16,266,620	11,609,553	8,605,012	3,004,541	3,004,541
Indiana Insurance Guaranty Association	452,029	322,615	225,197	97,418	97,418
Iowa Insurance Guaranty Association	7,301	5,211	4,869	342	342
Kansas Insurance Guaranty Fund	-	-	-	-	-
Kentucky Insurance Guaranty Association	69,151	49,353	62,319	(12,966)	-
Louisiana Insurance Guaranty Association	-	-	-	-	-
Maine Insurance Guaranty Association	-	-	-	-	-
Maryland Property & Casualty Insurance Guaranty Corporation	-	-	-	-	-
Massachusetts Insurer Insolvency Fund	-	-	-	-	-
Massachusetts Department of Insurance	-	-	-	-	-
Michigan Property & Casualty Insurance Guaranty Association	4,757,262	3,395,277	2,066,852	1,328,425	1,328,425
Minnesota Insurance Guaranty Association	-	-	-	-	-
Mississippi Insurance Guaranty Association	-	-	-	-	-
Missouri Insurance Guaranty Association	730	521	122,280	(121,759)	-
Montana Insurance Guaranty Association	-	-	-	-	-
Nebraska Property & Liability Insurance Guaranty Association	114,815	81,944	36,496	43,448	43,448
Nevada Insurance Guaranty Association	902,073	643,813	452,820	190,993	190,993
New Hampshire Insurance Guaranty Association	-	-	-	-	-
New Jersey Stock Workers' Compensation Security Fund	-	-	-	-	-
New Jersey Property-Liability Insurance Guaranty Association	-	-	-	-	-
New Mexico Property & Casualty Insurance Guaranty Association	-	-	325,164	(325,164)	-
New York Insurance Department - Liquidation Bureau	-	-	-	-	-

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IGA Full Name	Total losses *	Gross cumulative distribution (71.3704%)	Total credits	Balance	Current distribution
North Carolina Insurance Guaranty Association	-	-	-	-	-
North Dakota Insurance Guaranty Association	-	-	-	-	-
Ohio Insurance Guaranty Association	-	-	-	-	-
Oklahoma Property & Casualty Insurance Guaranty Association	-	-	-	-	-
Oregon Insurance Guaranty Association	7,517	5,365	965,609	(960,244)	-
Pennsylvania Workers' Compensation Security Fund	-	-	-	-	-
Pennsylvania Insurance Guaranty Association	-	-	-	-	-
Rhode Island Insurers Insolvency Fund	-	-	-	-	-
South Carolina Property & Casualty Insurance Guaranty Association	-	-	-	-	-
South Dakota Insurance Guaranty Association	-	-	-	-	-
Tennessee Insurance Guaranty Association	-	-	-	-	-
Texas Property & Casualty Insurance Association	115,082	82,135	105,000	(22,865)	-
Utah Property & Casualty Insurance Guaranty Association	40,227	28,710	19,174	9,536	9,536
Vermont Property & Casualty Insurance Guaranty Association	-	-	-	-	-
Virginia Property & Casualty Insurance Guaranty Association	-	-	-	-	-
Washington Insurance Guaranty Association	-	-	-	-	-
West Virginia Insurance Guaranty Association	-	-	-	-	-
Wisconsin Insurance Security Fund	1,833,381	1,308,491	960,115	348,376	348,376
Wyoming Insurance Guaranty Association	-	-	-	-	-
TOTALS	3,18,555,983	227,354,698	145,326,972	82,027,726	85,000,001

* Loss information is the lower of reported UDS/FTQ data