

Exhibit B

HIH Insurance
3rd quarter 2006 Early Access Distribution
Detail of individual IGA distribution amounts

Based on a gross cumulative distribution of 81.6495%
(See separate detail of losses and credits)

IGA_ID	CLO_subsid	IGA_FullName	Total losses *	Gross cumulative distribution (81.6495%)	Total credits	Balance	Current distribution
01	01	Alabama Insurance Guaranty Association	-	-	-	-	-
02	02	Alaska Insurance Guaranty Association	-	-	-	-	-
03	03	Special Fund of the Industrial Commission of Arizona	782,266	638,716	1,997,854	(1,359,138)	-
04	03	Arizona Property/Casualty Insurance Guaranty Fund	-	-	-	-	-
05	04	Arkansas Property & Casualty Guaranty Fund	-	-	-	-	-
06	05	California Insurance Guarantee Association	310,557,420	253,568,572	207,086,992	46,481,580	46,481,580
07	06	Colorado Insurance Guaranty Association	1,111,512	907,544	766,871	140,673	140,673
08	07	Connecticut Insurance Guaranty Association	-	-	-	-	-
09	08	Delaware Insurance Guaranty Association	-	-	-	-	-
10	09	District of Columbia Insurance Guaranty Association	-	-	-	-	-
11	10	Florida Insurance Guaranty Association	-	-	-	-	-
12	10	Florida Workers' Compensation Insurance Guaranty Association	226,171	184,667	139,600	45,067	45,067
13	11	Georgia Insurers Insolvency Pool	-	-	-	-	-
14	12	Hawaii Insurance Guaranty Association	1,943,010	1,586,458	1,359,671	226,787	226,787
15	13	Idaho Insurance Guaranty Association	-	-	-	-	-
16	14	Illinois Insurance Guaranty Fund	17,313,026	14,135,999	11,609,553	2,526,446	2,526,446
17	15	Indiana Insurance Guaranty Association	542,592	443,024	322,615	120,409	120,409
18	16	Iowa Insurance Guaranty Association	7,301	5,961	5,211	750	750
19	17	Kansas Insurance Guaranty Fund	-	-	-	-	-
20	18	Kentucky Insurance Guaranty Association	69,150	56,461	62,319	(5,858)	-
21	19	Louisiana Insurance Guaranty Association	-	-	-	-	-
22	20	Maine Insurance Guaranty Association	-	-	-	-	-
23	21	Maryland Property & Casualty Insurance Guaranty Corporation	-	-	-	-	-
24	21	Massachusetts Insurer Insolvency Fund	-	-	-	-	-
25	22	Massachusetts Department of Insurance	-	-	-	-	-
26	23	Michigan Property & Casualty Insurance Guaranty Association	5,249,930	4,286,541	3,395,277	891,264	891,264
27	24	Minnesota Insurance Guaranty Association	-	-	-	-	-
28	25	Mississippi Insurance Guaranty Association	-	-	-	-	-
29	26	Missouri Insurance Guaranty Association	730	596	122,162	(121,566)	-
30	27	Montana Insurance Guaranty Association	-	-	-	-	-
31	28	Nebraska Property & Liability Insurance Guaranty Association	119,751	97,776	81,944	15,832	15,832
32	29	Nevada Insurance Guaranty Association	902,823	737,150	643,813	93,337	93,337
33	30	New Hampshire Insurance Guaranty Association	-	-	-	-	-
34	31	New Jersey Stock Workers' Compensation Security Fund	-	-	-	-	-
35	31	New Jersey Property-Liability Insurance Guaranty Association	-	-	-	-	-
36	32	New Mexico Property & Casualty Insurance Guaranty Association	-	-	325,000	(325,000)	-
37	33	New York Insurance Department - Liquidation Bureau	-	-	-	-	-
38	34	North Carolina Insurance Guaranty Association	-	-	-	-	-
39	35	North Dakota Insurance Guaranty Association	-	-	-	-	-
40	36	Ohio Insurance Guaranty Association	-	-	-	-	-
41	37	Oklahoma Property & Casualty Insurance Guaranty Association	-	-	-	-	-

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42	38	Oregon Insurance Guaranty Association	3,803	3,105	965,609	(962,504)	-
43	39	Pennsylvania Workers' Compensation Security Fund	-	-	-	-	-
44	39	Pennsylvania Insurance Guaranty Association	-	-	-	-	-
45	41	Rhode Island Insurers Insolvency Fund	-	-	-	-	-
46	42	South Carolina Property & Casualty Insurance Guaranty Association	-	-	-	-	-
47	43	South Dakota Insurance Guaranty Association	-	-	-	-	-
48	44	Tennessee Insurance Guaranty Association	-	-	-	-	-
49	45	Texas Property & Casualty Insurance Association	136,666	111,587	-	111,587	111,587
50	46	Utah Property & Casualty Insurance Guaranty Association	49,506	40,421	28,710	11,711	11,711
51	47	Vermont Property & Casualty Insurance Guaranty Association	-	-	-	-	-
52	48	Virginia Property & Casualty Insurance Guaranty Association	-	-	-	-	-
53	49	Washington Insurance Guaranty Association	-	-	-	-	-
54	50	West Virginia Insurance Guaranty Association	-	-	-	-	-
55	51	Wisconsin Insurance Security Fund	1,841,342	1,503,446	1,308,491	194,955	194,955
56	52	Wyoming Insurance Guaranty Association	-	-	-	-	-
TOTALS			340,856,998	278,308,024	230,221,691	48,086,333	50,860,398

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