

# **EXHIBIT B**

**Great States**  
**3rd quarter 2005 Early Access Distribution**  
**Detail of individual IGA distribution amounts**

Based on a gross cumulative distribution of 22.5718%  
(See separate detail of losses and credits)

| IGA Full Name                                                 | Total losses * | Gross cumulative distribution (22.5718%) | Total credits | Balance   | Current distribution |
|---------------------------------------------------------------|----------------|------------------------------------------|---------------|-----------|----------------------|
| Alabama Insurance Guaranty Association                        | -              | -                                        | -             | -         | -                    |
| Alaska Insurance Guaranty Association                         | -              | -                                        | -             | -         | -                    |
| Special Fund of the Industrial Commission of Arizona          | 2,501,159      | 564,557                                  | -             | 564,557   | 564,557              |
| Arizona Property/Casualty Insurance Guaranty Fund             | -              | -                                        | -             | -         | -                    |
| Arkansas Property & Casualty Guaranty Fund                    | -              | -                                        | -             | -         | -                    |
| California Insurance Guaranty Association                     | 9,457,542      | 2,134,738                                | -             | 2,134,738 | 2,134,738            |
| Colorado Insurance Guaranty Association                       | 9,512,876      | 2,147,228                                | -             | 2,147,228 | 2,147,228            |
| Connecticut Insurance Guaranty Association                    | -              | -                                        | -             | -         | -                    |
| Delaware Insurance Guaranty Association                       | -              | -                                        | -             | -         | -                    |
| District of Columbia Insurance Guaranty Association           | -              | -                                        | -             | -         | -                    |
| Florida Insurance Guaranty Association                        | -              | -                                        | -             | -         | -                    |
| Florida Workers' Compensation Insurance Guaranty Association  | -              | -                                        | -             | -         | -                    |
| Georgia Insurers Insolvency Pool                              | -              | -                                        | -             | -         | -                    |
| Hawaii Insurance Guaranty Association                         | -              | -                                        | -             | -         | -                    |
| Idaho Insurance Guaranty Association                          | -              | -                                        | -             | -         | -                    |
| Illinois Insurance Guaranty Fund                              | 304,818        | 68,803                                   | 50,183        | 18,620    | 18,620               |
| Indiana Insurance Guaranty Association                        | -              | -                                        | 25,000        | (25,000)  | -                    |
| Iowa Insurance Guaranty Association                           | -              | -                                        | -             | -         | -                    |
| Kansas Insurance Guaranty Fund                                | -              | -                                        | -             | -         | -                    |
| Kentucky Insurance Guaranty Association                       | -              | -                                        | -             | -         | -                    |
| 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   | -              | -                                        | -             | -         | -                    |
| Minnesota Insurance Guaranty Association                      | -              | -                                        | -             | -         | -                    |
| Mississippi Insurance Guaranty Association                    | -              | -                                        | -             | -         | -                    |
| Missouri Insurance Guaranty Association                       | -              | -                                        | -             | -         | -                    |
| Montana Insurance Guaranty Association                        | -              | -                                        | -             | -         | -                    |
| Nebraska Property & Liability Insurance Guaranty Association  | -              | -                                        | -             | -         | -                    |
| Nevada Insurance Guaranty Association                         | 492,914        | 111,259                                  | -             | 111,259   | 111,259              |
| 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 | 3,346          | 755                                      | 210,000       | (209,245) | -                    |
| New York Insurance Department - Liquidation Bureau            | -              | -                                        | -             | -         | -                    |

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| IGA_FullName                                                      | Total losses*     | Gross cumulative distribution (22.5718%) | 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                             | -                 | -                                        | -              | -                | -                    |
| 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                   | 104,546           | 23,598                                   | -              | 23,598           | 23,598               |
| Utah Property & Casualty Insurance Guaranty Association           | -                 | -                                        | -              | -                | -                    |
| 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                                 | -                 | -                                        | -              | -                | -                    |
| Wyoming Insurance Guaranty Association                            | -                 | -                                        | -              | -                | -                    |
| <b>TOTALS</b>                                                     | <b>22,377,200</b> | <b>5,050,938</b>                         | <b>285,183</b> | <b>4,765,755</b> | <b>5,000,000</b>     |

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