

Sultan “Exhibit B”

CIGA reserves

Liquidator Advances & Deposits adjusted for Redistribution

12/31/2002 and 12/31/2004 Difference

Journal to Book to Advances Acct 28007

Description	CIGA		Total Deposits after Redistribution	Balance CLO GL	
	Statement 12/31/2004	Redistribution		12/31/2004	Difference
Liquidator Advance	66,707,302.00	-	66,707,302.00	47,838,197.00	18,869,105.00
Interest on Advance	24,694,616.98	-	24,694,616.98	-	24,694,616.98
Accrued interest on Advance	-	-	-	-	-
Total Income	91,401,918.98	-	91,401,918.98	47,838,197.00	43,563,721.98

Mission Insurance

Liquidator Advance	189,588,648.00	12,157,955.00	201,746,603.00	252,124,646.00	(50,378,043.00)
Interest on Advance	19,285,002.14	-	19,285,002.14	-	19,285,002.14
Accrued interest on Advance	-	-	-	-	-
Total Income	208,873,650.14	12,157,955.00	221,031,605.14	252,124,646.00	(31,093,040.86)

Enterprise Insurance

Assessments	10,794,345.70	-	10,794,345.70	-	10,794,345.70
Liquidator Advance	64,776,200.80	33,720,766.00	98,496,966.80	85,054,605.00	13,442,361.80
Interest on Advance	-	-	-	-	-
Accrued interest on Advance	-	-	-	-	-
Total Income	75,570,546.50	33,720,766.00	109,291,312.50	85,054,605.00	24,236,707.50

Holland America Insurance

Liquidator Advance	28,914,479.74	-	28,914,479.74	46,332,653.74	(17,418,174.00)
Reserve for excess Advance	(16,735,859.00)	-	(16,735,859.00)	-	(16,735,859.00)
Interest on Advance	13,106,599.89	-	13,106,599.89	-	13,106,599.89
Accrued interest on Advance	1,816.19	-	1,816.19	-	1,816.19
Total Income	25,287,036.82	-	25,287,036.82	46,332,653.74	(21,045,616.92)

Mission Reinsurance

Liquidator Advance	-	(10,091,060.00)	(10,091,060.00)	-	(10,091,060.00)
Reserve for excess Advance	-	-	-	-	-
Interest on Advance	-	-	-	-	-
Accrued interest on Advance	-	-	-	-	-
Total Income	-	(10,091,060.00)	(10,091,060.00)	-	(10,091,060.00)

MNIC Redistribution	-	(43,638,208.00)	(43,638,208.00)	-	(43,638,208.00)
Holland Redistribution	-	(22,767,435.00)	(22,767,435.00)	-	(22,767,435.00)
Aggregate Change	401,133,152.44	(30,617,982.00)	393,282,605.44	431,350,101.74	(60,834,931.30)