

# EXHIBIT “B”

**Jennifer Convertibles**  
**Account #: 4179818**  
**Data Valued as of: 10/1/2010**

Product	Policy	Incurred Loss Only	Incurred ALAE	Limited Incurred Loss & LAE	Paid Loss Only	Paid ALAE	Limited Paid Loss & LAE	Ultimate Loss & LAE	Ultimate Retro Premium	Current Booked Retro Premium	Outstanding Premium
Retro-ILR	200500	7,169	301	7,470	7,170	303	7,473	7,471	130,495	130,495	0
Retro-ILR	200600	68,543	11,645	80,188	68,544	11,645	80,189	93,591	209,685	194,226	15,459
Retro-ILR	200700	95,699	8,506	104,205	79,319	8,306	87,625	148,500	289,760	234,190	55,570
Retro-ILR	200800	20,522	5,939	26,461	20,521	5,939	26,460	63,180	163,340	120,333	43,007
Retro-ILR	200900 *	188,862	20,308	209,170	88,992	11,083	100,075	337,220	472,580	325,252	147,328
<b>Total</b>				<b>427,494</b>			<b>301,823</b>	<b>649,963</b>	<b>1,265,859</b>	<b>1,004,496</b>	<b>261,363</b>

\* Ultimate Losses and Premiums are subject to the aggregate attachment point