

**EXHIBIT B**  
**NON-EXCLUSIVE LIST OF CAUSES OF ACTION**

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ARTICLE X OF THE PLAN PRESERVES AND RETAINS ALL CAUSES OF ACTION NOT EXPRESSLY RELEASED PURSUANT TO THE PLAN OR A FINAL ORDER. THE FOLLOWING LIST IS A NONEXCLUSIVE LIST OF CAUSES OF ACTION THAT THE DEBTOR OR THE PLAN OFFICER, PRE- AND POST-CONFIRMATION OF THE PLAN, AS APPLICABLE, SHALL RETAIN AND PROSECUTE IN THEIR SOLE DISCRETION. FAILURE TO INCLUDE A CAUSE OF ACTION ON THE ATTACHED LIST SHALL NOT CONSTITUTE A RELEASE OR WAIVER OF OR ESTOP THE DEBTOR FROM PURSUING ANY SUCH CAUSE OF ACTION AND SHALL NOT INDICATE THAT ANY CAUSES OF ACTION HAVE NOT BEEN RETAINED.

1. Causes of Action against Imagine International Reinsurance Limited and/or The Lion 2004 Receivables Trust, including without limitation, Causes of Action related to or arising under the Settlement Agreement dated November 20, 2012, as amended by an Amendment to Settlement Agreement dated July 22, 2013, and as may be further amended, modified, or restated, which are subject to a pending *Motion for Approval of Compromise with Imagine International Reinsurance Limited and The Lion 2004 Receivables Trust Pursuant to Rule 9019* [Docket No. 295]; and
2. Causes of Action against local, state, and federal taxing authorities for refunds of overpayments or other payments.