

ATTACHMENT B: Documents Primarily Relied Upon

1. UGI Reinsurance Agreement No. 3-44, including Amendments.
2. UGI Trust Agreement
3. G.E. Reinsurance Agreement 10/9/2000, including Amendments.
4. First Amended Class Action Complaint in *Munoz*, Filed 12/10/2010
5. Milliman 4/24/2009 Report: Atrium Insurance Corporation
6. Milliman 12/31/2009 Actuarial Opinion: Annual Statement of Atrium
7. Atrium 3/31/2011 GAAP Unaudited Financial Statements
8. Atrium Vermont Captive Business Plan 11/3/2009
9. State of NY Insurance Department 2/1/1999 Circular Letter No. 2
10. The PMI Group, Inc. – Analysis of Deep Cede XOL Captive Reinsurance Programs
11. Milliman 1<sup>st</sup> Quarter 2013 Report for Atrium Reinsurance Corporation 7/11/2013
12. Milliman 1<sup>st</sup> Quarter 2012 Report for Atrium Reinsurance Corporation
13. Milliman 4th Quarter 2011 Report for Atrium Reinsurance Corporation
14. March 3<sup>rd</sup>, 2009 Communication from Weiner, Brodsky, Sidman, Kider PC to Barroway, Topaz, Kessler, Meltzer & Check, LLP
15. Atrium Statutory Financial Statements as of 12/31/2008
16. Plaintiffs' Reply Memorandum of Points and Authorities in Further Support of Their Motion for Class Certification in *Munoz* dated 5/13/2011
17. Risk Transfer in P&C Reinsurance August 2005 AAA
18. Risk Transfer Testing of Reinsurance Contracts: Analysis and Recommendations (CAS Research Working Party)
19. FASB 113
20. Proposed Emerging Issues Task Force (EITF) Issue: Risk Transfer in Mortgage Reinsurance Captive Arrangements (Filed 2/11/2011)

21. Statement of Position 98-7 Deposit Accounting 10/19/1998
22. FASB 60
23. MGI Work Group 2/28/2013
24. Fannie Mae Reinsurance Requirements December 2003
25. Plaintiffs' Motion for Class Certification in Munoz dated 4/29/2011
26. MGIC & NCMIC Reinsurance Agreements
27. HUD Letter dated 08/06/1997
28. Captive DMS 2013090381901
29. ROE Milliman 20130903095921
30. Notice of Charges filed by the CFPB