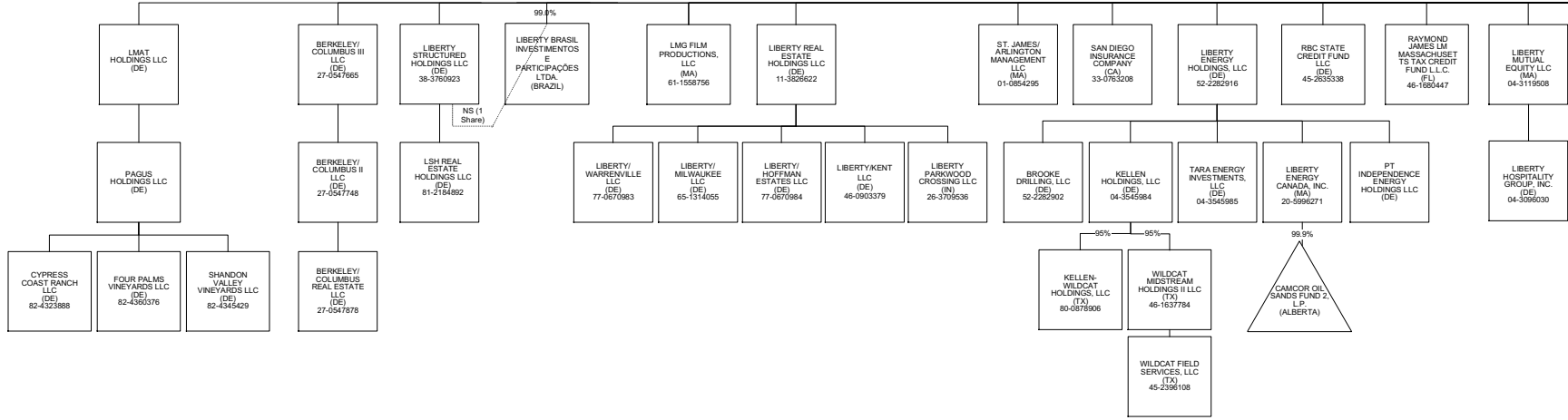


EXHIBIT B

30% owned by Liberty Mutual Insurance Company
30% owned by Peerless Insurance Company
10% owned by Liberty Mutual Fire Insurance Company
10% owned by Employers Insurance Company of Wausau
10% owned by Safeco Insurance Company of America
10% owned by The Ohio Casualty Insurance Company

45% owned by Peerless Insurance Company
20% owned by Liberty Mutual Insurance Company
20% owned by The Ohio Casualty Insurance Company
15% owned by Safeco Insurance Company of America



40% owned by Liberty Mutual Insurance Company
10% owned by Liberty Mutual Fire Insurance Company
10% owned by Employers Insurance Company of Wausau
10% owned by The Ohio Casualty Insurance Company
22% owned by Peerless Insurance Company
8% owned by Safeco Insurance Company of America

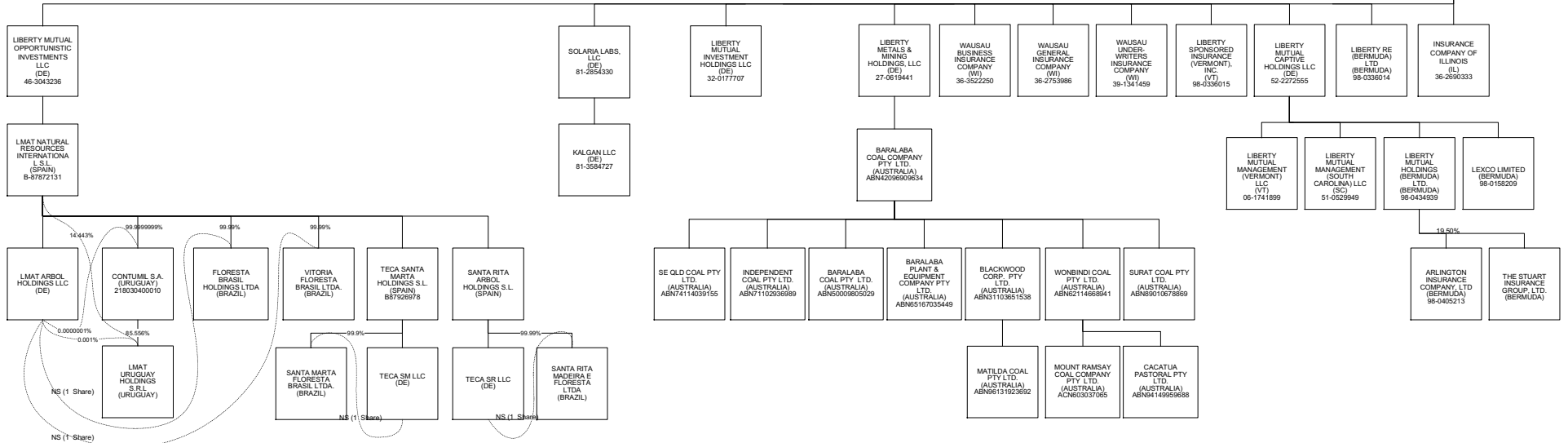


EXHIBIT C

8% owned by Peerless Insurance Company
8% owned by Employers Insurance Company of Wausau
8% owned by Liberty Mutual Fire Insurance Company
78% owned by Liberty Mutual Insurance Company

