

Exhibit B
Individual and Entity Non-Trust Clients
(Does not include Receiver or Non-Settling Clients)

CCL#	Individual & Entity Non-Trust Clients
924-88	AZ State District Council of Carpenters
799-88	Carpenters LU # 184
896-88	Case, James E. - IRA Rollover
968-88	CO Building & Construction Trades Council
767-88	CO Painters Industry Health - C Notes
655-00	Construction & General Laborers LU # 320
742-88	Construction & General Laborers LU # 563
768-00	Coral Construction Company - Retirement
764-88	Denver Joint Industry Promotional Fund
954-88	Hawaii Ironworkers LU # 625 - Building Fund
748-88	IBEW LU # 113 - General Reserve Fund
775-88	IBEW LU # 134
763-88	IBEW LU # 291
770-88	IBEW LU # 292
942-88	IBEW LU # 294
901-88	IBEW LU # 322
780-88	IBEW LU # 415
866-88	IBEW LU # 57
715-88	IBEW LU # 68
719-88	IBEW LU # 68 - Elect Industry Benefit & Vac
734-88	ID Chapter - Natl Elect Contractors Association
839-88	Intl Brotherhood - Painters & Allied Trades LU # 79
931-88	Ironworkers LU # 1
857-88	Laborers District Council of MN & ND
1012-88	Mentor Investments LLC (Ruppert)
654-00	OR / ID / WY/ UT - District Council of Laborers
1011-88	Pacific NW Regional Council of Carpenters
897-88	Ruppert, Richard - IRA Rollover
881-88	SMW International Association LU # 20
820-88	SMW International Association LU # 33
790-88	SMW LU # 2 - Market Recovery Fund
966-88	SMW LU # 33 - S.U.B. Fund
758-88	SMW LU # 9 - General Reserve Fund
923-88	SMW Training Fund, Inc
907-88	Supplemental Dues - SMW LU # 2
574-80	UA LU # 290 - Advancement Fund
573-80	UA LU # 290 - Operating Fund
575-80	UA LU # 290 - Scholarship Fund
716-40	UA LU # 290 401(k) - Balanced Account
716-20	UA LU # 290 401(k) - Cash Management
716-10	UA LU # 290 401(k) - Fixed Income
716-60	UA LU # 290 401(k) - Trustee Directed
882-88	WY Chapter - Natl Electrical Contractors Assoc.

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CCL#	American Funeral - Individual & Entity Clients
657-60	AFCTS - Perferred Endowment Care - CA
656-60	AFCTS - Perferred Endowment Care - OR / WA
869-88	Arntson Family Holdings LLC
996-88	Arntson, Carolyn L.
598-80	Arntson, Mary
711-88	Baker, Jerry L.
1010-88	Baker, Mary E. - Private Placement
627-88	Benson, Karen
680-88	Brix, Peter J - LLC
738-88	Brix DeArmond, LLC
703-88	Chaney, John
478-00	Coughlin, J David - Individual Account
606-80	Dutcher, Marlene - CNA
538-88	Dutcher, Marlene - Private Placements
537-88	Dutcher, Robert D. - Private Placements
661-88	Flynn, Noel B.
1007-88	Fremont Land Company (Flynn)
482-40	Funeral Associates LLC
827-88	Gabriel , Joseph L. & Nancy M - JTWROS
818-88	Gutterman, Gary & Sheila - JTWROS
971-88	Hintze, Jay A.
890-88	Holtz, Kenneth E. & Rosella G. - JTWROS
874-88	IBEW LU # 1245
928-88	Inter-Tribal Timber Council - Membership
928-88A	Inter-Tribal Timber Council - Scholarship
892-88	King, Paula J.
694-88	King, Shelley
785-88	Laborers International UNA - LU # 296
1018-88	Livesay, Roderick A.
614-00	Mcnally, Elizabeth L.
707-88	Mudd, Victoria
706-88	Murphy, James & Patricia
805-88	Musgrove, Kay
804-88	Musgrove, Wayne
507-00	Norrie, Betty - Individual Account
507-81	Norrie, Betty - Individual Account
970-88	Poorman Family LLC
736-88	Poorman, Kenneth R.
779-88	Quality Electric Inc
1016-88	Thomason, Scott L.
919-88	Tykeson, Donald E. Foundation
727-88	Van Ness, Boyd
237-25	Wolf, Leslie & Janice
509-88	Wolf, Martin R & Deborah B.