

EXHIBIT B

BILL OF SALE

This BILL OF SALE, dated as of October 31, 2003 (this "Bill of Sale"), is made and delivered pursuant to, and subject to the terms and conditions of that certain Partial Surrender and Extension of Term Agreement dated the date hereof (the "Agreement"), by and between 59 MAIDEN LANE ASSOCIATES, LLC ("Landlord") and THE HOME INSURANCE COMPANY, IN LIQUIDATION ("Tenant"). Capitalized terms used herein and not otherwise defined shall have the respective meanings assigned thereto in the Agreement.

For good and valuable consideration, including without limitation the execution of the Agreement, receipt and sufficiency of which are hereby acknowledged, effective December 31, 2003, Tenant hereby sells, conveys, assigns, transfers and delivers to Landlord all of Tenant's right, title and interest in and to the furniture, fixtures and equipment set forth on Schedule A annexed hereto (collectively, the "FF&E").

The FF&E covered by this Bill of Sale is being transferred to Landlord without reservation or qualification, and Tenant agrees to forever warrant and defend the sale of the FF&E made hereby to Landlord, its successors and assigns against all persons lawfully claiming the whole or any part thereof. Tenant shall, without further consideration, execute and deliver to Landlord such instruments of transfer as Landlord may reasonable request in order to vest more effectively in Landlord good title to the FF&E.

IN WITNESS WHEREOF, the Seller has caused this Bill of Sale to be duly executed and delivered as of the date first set forth above.

**THE HOME INSURANCE COMPANY,
IN LIQUIDATION**

By: _____

Name:

Title:

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IN WITNESS WHEREOF, the Seller has caused this Bill of Sale to be duly executed and delivered as of the date first set forth above.

THE HOME INSURANCE COMPANY,
IN LIQUIDATION

By:

Peter Bengelsdorf
Name: Peter Bengelsdorf
Title: Special Deputy Liquidator