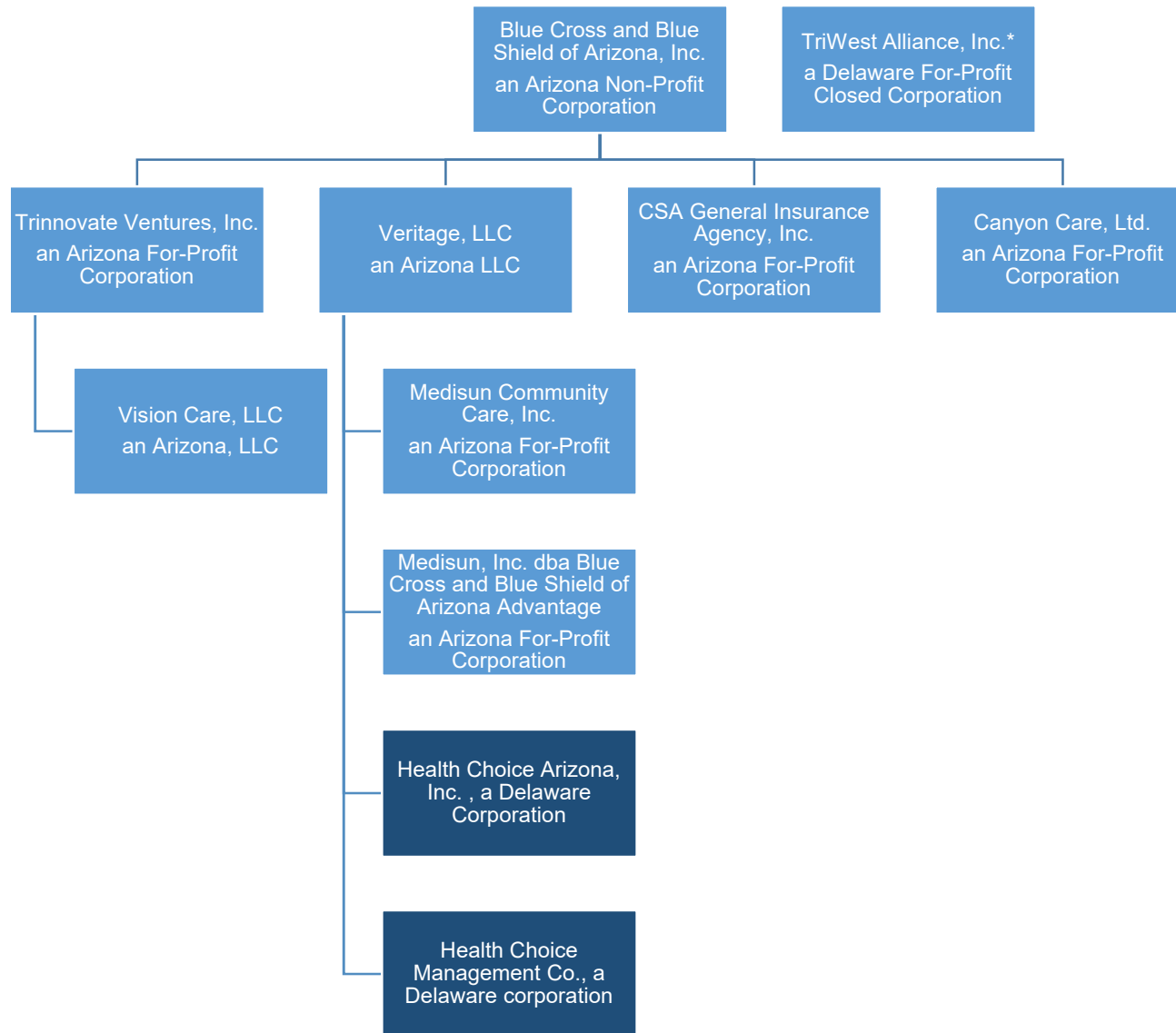


Exhibit 2.B

Blue Cross and Blue Shield of Arizona, Inc.



*TriWest Alliance, Inc. is the holding company of TriWest Healthcare Alliance Corp. Blue Cross and Blue Shield of Arizona, Inc., is the largest shareholder of TriWest Alliance, Inc. (23.17%) but does not control TriWest Alliance Inc.