

Exhibit

27

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 05-80387 CIV RYSKAMP/VITUNAC

STEVEN A. SILVERS, an individual,

Plaintiff,

v.

GOOGLE INC., a Delaware corporation,

Defendant.

GOOGLE INC., a Delaware corporation,

Counterclaimant,

v.

STEVEN A. SILVERS, an individual;
STELOR PRODUCTIONS, INC., a Delaware
Corporation; STELOR PRODUCTIONS, LLC, a
Delaware limited liability company, and
STEVEN ESRIG, an individual,

Counterdefendants.

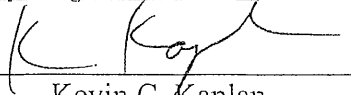
**NOTICE OF FILING DECLARATION OF KEVIN C. KAPLAN
SUPPORTING CROSS-PLAINTIFF STELOR PRODUCTION, LLC'S
MOTION FOR SUMMARY JUDGMENT**

PLEASE TAKE NOTICE that Stelor Productions, LLC and Steven Esrigh by and through undersigned counsel, hereby files the Declaration of Kevin C. Kaplan dated October 9, 2006.

Respectfully submitted,

BURLINGTON, SCHWIEP, KAPLAN &
BLONSKY, P.A.
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By: /s/ 

Kevin C. Kaplan
Florida Bar No. 933848
David J. Zack
Florida Bar No. 641685

CERTIFICATE OF SERVICE


I HEREBY CERTIFY that a true copy of the foregoing was served via electronic mail, and U.S. Mail on this 9th ay of October, 2006 upon the following:

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s/s Kevin C. Kaplan
Kevin C. Kaplan
David J. Zack

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Corporation; STELOR PRODUCTIONS, LLC, a
Delaware limited liability company, and
STEVEN ESRIG, an individual,

Counterdefendants.

**DECLARATION OF KEVIN C. KAPLAN SUPPORTING CROSS-PLAINTIFF
STELOR PRODUCTION, LLC'S MOTION FOR SUMMARY JUDGMENT**

I, Kevin C. Kaplan, hereby declare as follows:

1. I am a shareholder with the firm of Burlington, Schwiep, Kaplan & Blonsky, P.A., counsel of record for the plaintiff in this matter. I am a member in good standing of the Florida Bar since 1992. I have been admitted to practice before the United States Court of Appeals for the Eleventh Circuit and the Southern District of Florida since 1992, as well as the Middle District of Florida since 1993, and the Central District of California since 1991.

2. True and correct copies of correspondence between my office to Gail McQuilkin at Koyzak, Tropin & Throckmorton, P.A., former counsel for Cross-Defendant Silvers, is attached as Exhibit 20 to the Appendix of Exhibits Supporting Stelor's Motion for Summary Judgment Against Steven Silvers filed herewith. The correspondence consists of the following:

- Letter from Gail McQuilkin to Kevin Kaplan dated July 6, 2005.
- Letter from Kevin Kaplan to Gail McQuilkin dated July 29, 2005.
- Letter from Gail McQuilkin to Kevin Kaplan dated August 10, 2005.
- Letter from Gail McQuilkin to Kevin Kaplan dated September 15, 2005.
- Letter from Kevin Kaplan to Gail McQuilkin dated October 11, 2005.
- Letter from Gail McQuilkin to Kevin Kaplan dated October 19, 2005.
- Letter from Kevin Kaplan to Gail McQuilkin dated November 1, 2005.
- Letter from Kevin Kaplan to Gail McQuilkin dated November 1, 2005.
- Returned letter from Kevin Kaplan to Gail McQuilkin dated November 1, 2005.
- Checks #1879 and #1880 returned by Gail McQuilkin stamped "returned".
- Letter from Kevin Kaplan to Gail McQuilkin dated January 5, 2006.
- Letter from Kevin Kaplan to Gail McQuilkin dated December 6, 2005.
- Checks #1913 and #1914 returned by Gail McQuilkin marked "Voided".
- Returned letter from Kevin Kaplan to Gail McQuilkin dated January 30, 2006.
- Letter from Kevin Kaplan to Gail McQuilkin dated March 1, 2006.
- Letter from Kevin Kaplan to Gail McQuilkin dated April 5, 2006.
- Letter from Kevin Kaplan to Gail McQuilkin dated May 1, 2006.
- Letter from Kevin Kaplan to Gail McQuilkin dated May 30, 2006.
- Letter from Gail McQuilkin to Kevin Kaplan dated June 26, 2006.

- Letter from Kevin Kaplan to Gail McQuilkin dated June 30, 2006.
- Returned letter from Kevin Kaplan to Gail McQuilkin dated June 30, 2006.
- Letter from Kevin Kaplan to Gail McQuilkin dated August 1, 2006.
- Letter from Kevin Kaplan to Steven Silvers dated August 31, 2006.
- Letter from Kevin Kaplan to Steven Silvers dated October 3, 2006.

All of these communications were either sent by my office to Ms. McQuilkin or received by my office from Ms. McQuilkin.

I declare under penalties of perjury that the foregoing is true and correct. Dated this 9th day of October, 2006.



Kevin C. Kaplan