

EXHIBIT 10

Case No. 11 Civ 5843 (JPO)

DECLARATION OF JAY WARD BROWN IN SUPPORT OF
DEFENDANTS' OPPOSITION TO PLAINTIFF'S MOTION TO DISMISS
DEFENDANTS' COUNTERCLAIM

(Letter from Dep't of Ins. to counsel to W. Gilman, R. Spinogatti (Jan. 28, 2011)
[NYDOI/Gilman-00135])



STATE OF NEW YORK
INSURANCE DEPARTMENT
One Commerce Plaza
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David A. Paterson
Governor

PROSKAUER, ROSE, LLP

--ATTORNEYS-AT-LAW--

ATTN: RICHARD L. SPINOGATTI, ESQ.

1585 BROADWAY

NEW YORK, NY 10036-8299

Eric R. Dinallo
Superintendent

January 28, 2011

RE: Dept. File Nos.: CSB-370346 & CSB-489222
Respondent: WILLIAM W. GILMAN

Dear Mr. Spinogatti:

This letter refers to the above-referenced matter involving the captioned Respondent, Mr. Gilman.

In order that we can close our file with no disciplinary action being taken against Mr. Gilman, please send us the following:

1. The July 20, 2010 vacate action of Mr. Gilman's conviction by Justice James Yates;
2. the appeal by the New York Attorney General of Justice Yates decision, vacating Mr. Gilman's conviction;
3. The New York Attorney General's withdrawal of his appeal;
4. Mr. Gilman's appeal and, subsequent, withdrawal;
5. Motion by New York Attorney General to dismiss the indictment, thereby ending criminal proceedings against Mr. Gilman.

Respond within 10 business days from the date that you receive this letter.

Once again, thank you in advance for your cooperation.

Very truly yours,

David Urban

Senior Insurance Examiner, Consumer Services Bureau, Investigations Unit

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