

EXHIBIT 11

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 (Feb. 8, 2011)
[NYDOI/Gilman-00199])



STATE OF NEW YORK
INSURANCE DEPARTMENT
One Commerce Plaza
Albany, New York 12257

Andrew Cuomo
Governor

PROSKAUER, ROSE, LLP

--ATTORNEYS-AT-LAW--

ATTN: RICHARD L. SPINOGATTI, ESQ.

1585 BROADWAY

NEW YORK, NY 10036-8299

James J. Wrynn
Superintendent

February 8, 2011

Re: Dept. File No.: CSB-489222
Respondent: WILLIAM W. GILMAN

Dear Mr. Spinogatti:

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

We have closed both of the above-captioned files.

Mr. Gilman's file has been placed back in its normal place.

His Broker's license is active and expires on July 19, 2011 at which time it can be renewed.

We thank you for your cooperation in this investigation.

This department is hereby closing its file on this matter.

Very truly yours,

David Urban
Senior Insurance Examiner, Consumer Services Bureau, Investigations Unit
518-402-5546
518-474-2188 (Fax)