

EXHIBIT 8

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 (June 18, 2008)
[NYDOI/Gilman-00373])



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

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

June 18, 2008

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.

We are in receipt of all the completed trial documents that you sent to this Department previously. We thank you for your cooperation.

We have one final request. Please ask Mr. Gilman to return his current BROKER License No. BR-715665, which expires on October 31, 2008.

Attached is a copy of the address of where you (or he) should send the requested document.

Respond within fifteen (15) 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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