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CLIENT/MATTER NUMBER
092281-0101

A. John Voelker, Acting Clerk
Wisconsin Court of Appeals
110 East Main Street, Suite 215
Madison, Wisconsin 53703

Re: *In the Matter of the Rehabilitation of the Segregated Account
of Ambac Assurance Corporation; Appeal Nos. 2010-AP-1291
and 2010-AP-2022*

Dear Mr. Voelker:

The undersigned, as counsel for Commissioner Dilweg and the Office of the Wisconsin Commissioner of Insurance ("OCI"), does not oppose the motion of RMBS Appellants for leave to file a reply in support of their motion to file an oversized brief. Please note, however, that OCI reiterates its opposition to the underlying motion to file an oversized brief. In particular, OCI submits that there is no merit to the new argument raised by the RMBS Appellants that OCI and Ambac surprisingly devoted the bulk of the pages in their response briefs to issues raised by the RMBS Appellants in the first appeal. Those issues were raised by all of the appellants in these consolidated appeals. OCI and Ambac did not focus their response brief on the arguments in the RMBS opening brief any more than they focused on the same arguments in the LVM Funds' brief. The OCI and Ambac response briefs were framed in a fashion which was foreseeable when this Court determined to grant consolidation and modify the length of the briefs in its Order of October 8, 2010.

Very truly yours,

FOLEY & LARDNER LLP


Michael B. Van Sicklen

cc: Counsel of Record (*via email*)

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