

Exhibit “2”



D. Dee Raibourn III

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August 8, 2008

[Insurance Carrier]

Re: Your Insured:
Policy Number:

Securities and Exchange Commission v. ABC Viaticals, Inc., C. Keith Lamonda, and Jessie W. Lamonda, Jr., Defendants, and Lamonda Management Family Limited Partnership, Structured Life Settlements, Inc., Blue Water Trust, and Destiny Trust, Relief Defendants, Civil Action No. 3:06-CV-2136-P (N.D. of Texas).

Gentlemen:

On November 17, 2006, Michael J. Quilling was appointed Receiver for ABC Viaticals, Inc., among others, in the above-referenced lawsuit. He continues to serve in that capacity today.

On June 30, 2008, the Receiver filed his Motion to Sell All Insurance Policies and Approve Purchase and Sale Agreement and Request for Evidentiary Hearing (the "Motion"), a copy of which is enclosed. In that Motion, the Receiver seeks to sell various insurance policies, including the above-referenced policy, to Silver Point Capital Fund, L.P. (or a potentially higher bidder).

The Court has set a hearing on this matter for September 23 and 24, 2008. A copy of the Order setting hearing is enclosed.

Should you have any questions, please do not hesitate to contact me.

Very truly yours,

D. Dee Raibourn III

DDR/lrs
Enclosures