

IN THE GRAND COURT OF THE CAYMAN ISLANDS

CAUSE NO 274 OF 2005

BETWEEN: NATIONAL WARRANTY INSURANCE RISK RETENTION GROUP ("IN LIQUIDATION")

PLAINTIFF

AND: DELOITTE & TOUCHE (A FIRM) 1st DEFENDANT
MR. IAN WIGHT 2nd DEFENDANT
MR. RICHARD DOUGLAS 3rd DEFENDANT
MR. MICHAEL PILLING 4th DEFENDANT
MR. GLEN WIGNEY 5th DEFENDANT
DELOITTE & TOUCHE USA LLP 6th DEFENDANT
DELOITTE & TOUCHE LLP 7th DEFENDANT
DELOITTE CONSULTING LLP 8th DEFENDANT
MILLIMAN INC. 9th DEFENDANT

WRIT OF SUMMONS

TO: Deloitte & Touche (A Firm), P.O. Box 1787GT, 2nd Floor, Capital Place, Shedden Road, George Town, Grand Cayman;

AND TO: Mr. Ian Wight, P.O. Box 1787GT, 2nd Floor, Capital Place, Shedden Road, George Town, Grand Cayman;

AND TO: Mr. Richard Douglas, P.O. Box 897GT, 3rd Floor, Capital Place, Shedden Road, George Town, Grand Cayman;

AND TO: Mr. Michael Pilling, P.O. Box 1787GT, 2nd Floor, Capital Place, Shedden Road, George Town, Grand Cayman;

AND TO: Mr. Glen Wigney, P.O. Box 1787GT, 2nd Floor, Capital Place, Shedden Road, George Town, Grand Cayman;

AND TO: Deloitte & Touche USA LLP, Ten Westport Road, P.O. Box 820, Wilton, Connecticut 06897, USA;

AND TO: Deloitte & Touche LLP Ten Westport Road, P.O. Box 820, Wilton, Connecticut 06897, USA;

AND TO: Deloitte Consulting LLP, 4022 Sells Drive, Hermitage, TN 37076, USA.

AND TO: Milliman Inc., 1301 Fifth Avenue, #3800, Seattle, WA 98101, USA

THIS WRIT OF SUMMONS has been issued against you by the above-named Plaintiff in respect of the claim set out on the next page.

Within **[14 days]** after the service of this Writ on you, counting the day of service, you must either satisfy the claim or return to the Court Office, P.O. Box 495GT, George Town, Grand Cayman, the accompanying Acknowledgment of Service stating therein whether you intend to contest these proceedings.

If you fail to satisfy the claim or to return the Acknowledgment within the time stated, or if you return the Acknowledgment without stating therein an intention to contest the proceedings, the Plaintiff may proceed with the action and judgment may be entered against you forthwith without further notice.

Issued this 9th day of May, 2005.

NOTE – This Writ may not be served later than 4 calendar months (*or, if leave is required to effect service out of the jurisdiction, 6 months*) beginning with the date of issue unless renewed by order of the Court.

IMPORTANT

Directions for acknowledgment of Service are given with the accompanying form.

The Plaintiff claims damages from the Defendants arising from the negligence of the Defendants in their audit of the Plaintiff's financial statements and/or preparation of the actuarial report relating to the Plaintiff for the period ending 31st December, 1998. The Plaintiff also claims interest on those damages pursuant to section 34 of the Judicature Law (2004 Revision).

AND THE PLAINTIFF CLAIMS:-

1. Damages;
2. Interest;
3. Costs.

Turner & Roulstone
TURNER & ROULSTONE
Attorney-at-law for the Plaintiff

THIS WRIT was issued by Turner & Roulstone, Attorneys-at-law for the Plaintiff whose address for service is Strathvale House, 90 North Church Street, P. O. Box 2636GT, George Town, Grand Cayman, Cayman Islands.

BETWEEN: NATIONAL WARRANTY INSURANCE RISK RETENTION GROUP ("IN LIQUIDATION")

PLAINTIFF

AND:	DELOITTE & TOUCHE (A FIRM)	1 st DEFENDANT
	MR. IAN WIGHT	2 nd DEFENDANT
	MR. RICHARD DOUGLAS	3 rd DEFENDANT
	MR. MICHAEL PILLING	4 th DEFENDANT
	MR. GLEN WIGNEY	5 th DEFENDANT
	DELOITTE & TOUCHE USA LLP	6 th DEFENDANT
	DELOITTE & TOUCHE LLP	7 th DEFENDANT
	DELOITTE CONSULTING LLP	8 th DEFENDANT
	MILLIMAN INC.	9 th DEFENDANT

ACKNOWLEDGMENT OF SERVICE OF WRIT OF SUMMONS

If you intend to instruct an Attorney to act for you, give him this form IMMEDIATELY.

Important. Read the accompanying directions and notes for guidance carefully before completing this form. If any information required is omitted or given wrongly, THIS FORM MAY HAVE TO BE RETURNED. Delay may result in judgment being entered against a Defendant whereby he may have to pay the costs of applying to set it aside.

1. State the full name of the Defendant by whom or on whose behalf the service of the Writ is being acknowledged

2. State whether the Defendant intends to contest the proceedings (tick appropriate box)

yes no

3. If the claim against the Defendant is for a debt or liquidated demand, AND he does not intend to contest the proceedings, state if the Defendant intends to apply for a stay of execution against any judgment entered by the Plaintiff (tick box)

yes

Please complete overleaf

Service of the Writ is acknowledged accordingly

(Signed)

[Attorney] for

[Defendant in person]

Address for service:

Notes on address for service

Attorney: where the Defendant is represented by an attorney, state the attorney's place of business in the Cayman Islands. A Defendant may not act by a foreign attorney.

Defendant in person: where the Defendant is acting in person, he must give his post office box number and the physical address of his residence o, if he does not reside in the Cayman Islands, he must give an address in Grand Cayman where communications for him should be sent. In the case of a limited company, "residence" means its registered or principal office.

Indorsement by plaintiffs' Attorney (or by plaintiff if suing in person) of his name, address and reference, if any, in the box below.

Turner & Roulstone
Strathvale House
90 North Church Street
P.O. Box 2636GT
George Town
Grand Cayman

AD/as/0026-0001

Indorsement by defendants' Attorney (or by defendant if suing in person) of his name, address and reference, if any, in the box below.

[Empty box for defendant's attorney indorsement]

Acknowledgement of service of Writ of Summons (O.12, r.3)

DIRECTIONS FOR ACKNOWLEDGMENT OF SERVICE OF WRIT OF SUMMONS

1. The accompanying form of Acknowledgment of Service should be completed by an Attorney acting on behalf of the Defendant or by the Defendant if acting in person.

After completion it must be delivered or sent by post to the Law Courts, P.O. Box 495G, George Town, Grand Cayman.

2. A Defendant who states in his Acknowledgment of Service that he intends to contest the proceedings must also serve a defence on the Attorney for the Plaintiff (or on the Plaintiff if acting in person).

If a Statement of Claim is indorsed on the Writ (i.e. the words "Statement of Claim" appear on the top of page 2), the Defence must be served within 14 days after the time for acknowledging service of the Writ, unless in the meantime a summons for judgment is served on the Defendant.

If the Statement of Claim is not indorsed on the Writ, the Defence need not be served until 14 days after a Statement of Claim has been served on the Defendant.

If the Defendant fails to serve his defence within the appropriate time, the Plaintiff may enter judgment against him without further notice.

3. A Stay of Execution against the Defendant's goods may be applied for where the Defendant is unable to pay the money for which any judgment is entered. If a Defendant to an action for a debt or liquidated demand (i.e. a fixed sum) who does not intend to contest the proceedings states, in answer to Question 3 in the Acknowledgment of Service, that he intends to apply for a stay, execution will be stayed for 14 days after his Acknowledgment, but he must, within that time, issue a Summons for a stay of execution, supported by an affidavit of his means. The affidavit should state any offer which the Defendant desires to make for payment of the money by instalments or otherwise.

See over for notes for guidance

Please complete overleaf

Notes for Guidance

1. Each Defendant (if there are more than one) is required to complete an Acknowledgment of Service and return it to the Courts Office.
2. For the purpose of calculating the period of 14 days for acknowledging service, a writ served on the Defendant personally is treated as having been served on the day it was delivered to him.
3. Where the Defendant is sued in a name different from his own, the form must be completed by him with the addition in paragraph 1 of the words “sued as (the name stated on the Writ of Summons)”.
4. Where the Defendant is a FIRM and an attorney is not instructed, the form must be completed by a PARTNER by name, with the addition in paragraph 1 of the description “Partner in the firm of (.....)” after his name.
5. Where the Defendant is sued as an individual TRADING IN A NAME OTHER THAN HIS OWN, the form must be completed by him with the addition in paragraph 1 of the description “trading as (.....)” after his name.
6. Where the Defendant is a LIMITED COMPANY the form must be completed by an Attorney or by someone authorised to act on behalf of the Company, but the Company can take no further step in the proceedings without an Attorney acting on its behalf.
7. Where the Defendant is a MINOR or a MENTAL PATIENT, the form must be completed by an Attorney acting for a guardian ad litem.
8. A Defendant acting in person may obtain help in completing the form at the Courts Office.