

EXHIBIT 8

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN

)	
)	
IN THE MATTER OF THE)	Case No. 10-cv-778
REHABILITATION OF SEGREGATED)	
ACCOUNT OF AMBAC ASSURANCE)	(Dane County Circuit Court Civil Case
CORPORATION)	No.: 10 CV 1576)
)	
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THEODORE K. NICKEL, COMMISSIONER OF)	
INSURANCE OF THE STATE OF)	
WISCONSIN)	
)	
Petitioner)	
)	
v.)	
)	
UNITED STATES OF AMERICA,)	
)	
Respondent.)	
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NOTICE OF APPEAL

Notice is hereby given that the United States of America appeals to the United States Court of Appeals for the Seventh Circuit from the District Court’s Opinion and Order entered January 14, 2011, Docket #36, granting the Wisconsin Insurance Commissioner’s Motion to Remand and declining to dissolve the injunction entered by the Circuit Court for Dane County, Wisconsin, on November 8, 2010, enjoining the United States from taking certain actions

relating to the potential federal tax liability of Ambac Assurance Corporation.

Respectfully submitted,

January 18, 2011

JOHN WILLIAM VAUDREUIL
United States Attorney

/s/ Robert J. Kovacev
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/s/ Hilarie Snyder

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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing Notice of Appeal has been made by First Class Mail, postage prepaid, upon the following this 18th day of January, 2011:

Ambac Financial Group, Inc.
Peter A. Ivanick
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1301 Avenue of the Americas
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Attorney for Ambac Financial Group, Inc.

And on this 18th day of January, 2011 filed in the Court's electronic filing system which sends notice to all parties of record, including:

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