

EXHIBIT 8



**Boehringer Ingelheim
Animal Health**

27 July 2017

BY EMAIL TO: rcirillo@kslaw.com

CONFIRMATION BY OVERNIGHT COURIER

Richard A. Cirillo, Esq.
King & Spalding LLP
1185 Avenue of the Americas
New York, NY 10036

Re: 12 July 2017 Letter By R. Cirillo on Behalf of T. Duley

Dear Mr. Cirillo,

This is in response to your letter dated July 12, 2017 written on behalf of Tom Duley, Esq.

The position of Boehringer Ingelheim Animal Health and Merial Inc. (individually and collectively, BIAH) and Boehringer Ingelheim remains that King and Spalding LLP (K&S) and Mr. Duley have both an ethical conflict and a business conflict, and must withdraw from representing Abic and Phibro in a manner adverse to BIAH and Boehringer Ingelheim. It is also called to your attention that Mr. Duley's June 19, 2017 letter represents, in our view, the unauthorized practice of New York Law.

While BIAH and Boehringer Ingelheim maintain K&S and Mr. Duley are conflicted from representing Abic and Philbro, BIAH offers that the Parties to meet in an attempt to amicably resolve the issues. BIAH is willing to host such a meeting at our Duluth, Georgia offices. BIAH envisions that such a meeting can be amongst individuals of Abic and Phibro and BIAH, and without outside counsel. Of course, if Abic and Phibro wish to have their outside counsel present, BIAH is also amenable to hosting such a meeting and will include our outside counsel, e.g., Mr. Thomas J. Kowalski of Vedder Price, and BIAH asks that Abic and Phibro include Mr. John P. White of Cooper & Dunham as BIAH is not aware of he or his firm having any conflicts and we understand he is admitted to practice in New York State. BIAH is also amenable to hosting such a meeting at the New York office of our outside counsel if that is more convenient to Abic and Phibro.

Merial, Inc.
3239 Satellite Blvd
Duluth, GA 30096

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We welcome receiving a response to this invitation by Friday, August 4, 2017, and ask that it be from Mr. White (as he has no known conflicts and is admitted in New York State), or directly from Abic and Phibro, and include a proposed location, proposed dates and times and the format desired (i.e., outside counsel present or just individuals from the companies).

With regard to K&S and Mr. Duly being conflicted, the fact that each of Merial and various Boehringer Ingelheim companies (including Boehringer Ingelheim Vetmedica, a former name for Boehringer Ingelheim Animal Health, of which Merial is a part) are former clients does not relieve K&S of its ethical obligations to BIAH. Under New York Law, the State Law that is controlling in this situation (see discussion below), namely New York Rule of Professional Conduct 1.9, confidential information of a former client may not be revealed or used to the disadvantage of the former client. Rule 1.10 imputes the conflict of interest to the entire firm, so that no attorney at the firm may represent a client where any one of them practicing alone would be prohibited from doing so under Rule 1.9. Thus, having different attorneys work on the Abic and Phibro matter than may have been engaged in previous representations of BIAH—without getting written authorization from BIAH—does not ameliorate the problem. Georgia Rule of Professional Conduct 1.9 and California Rule of Professional Conduct 3-310 (where Mr. Duley is admitted to practice), similarly prohibit attorneys from representing clients whose interests are adverse to former clients' interests, and where confidential information from the former client may be used to its detriment.

Further, the matters in which K&S formerly represented BIAH, e.g., vaccine technology, are substantially related to the matter involving Abic and Phibro (also vaccine technology). Comment 3 to Rule 1.9 states that matters are "substantially related" when "under the circumstances, a reasonable lawyer would conclude that there is otherwise a substantial risk that confidential factual information that would normally have been obtained in the prior representation would materially advance the client's position in the subsequent manner." It is unquestionable that K&S received confidential information from BIAH during its former representation, and that that information could foreseeably be used to BIAH's detriment.

As mentioned above, the additional issue with Mr. Duley's June 19, 2017 letter is that Mr. Duley is admitted to practice only in the State of California, yet the June 18, 2012 License Agreement at issue in this matter has the law of the State of New York as the choice of law (as well as New York County as the jurisdiction and venue for any proceedings); that is, by his June 19, 2017, it appears that Mr. Duley is improperly engaging in the practice of law in and as to the State of New York. New York Rule of Professional Conduct 5.5 and California Rule of Professional Conduct 1-300 both prohibit the unauthorized practice of law. For this reason too both he and K&S must withdraw from representing Abic and Phibro in this matter.



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Once again, BIAH, nor any other Boehringer Ingelheim company, provides or intends to provide K&S with a waiver of the existing conflict of interest. K&S was or should have been on NOTICE of this conflict and BIAH is deeply concerned by your response. K&S and Mr. Duley are once again on NOTICE of the continuing conflict and BIAH's and Boehringer Ingelheim's REFUSAL to provide a waiver of the conflict. Hence, K&S and Mr. Duley are called upon to withdraw immediately from representation of Abic and Philbro in this matter. If K&S and Mr. Duley refuse, then BIAH and Boehringer Ingelheim are prepared to seek all appropriate relief against K&S and Mr. Duley in all appropriate venues.

Also once again, while BIAH and Boehringer Ingelheim maintain K&S and Mr. Duley are conflicted from representing Abic and Philbro, BIAH offers the opportunity for the Parties to meet in an attempt to amicably resolve the issues. We welcome receiving a response to this invitation by Friday, August 4, 2017, and ask that it be from Mr. White (again as he has known no conflicts and is admitted in New York State), or directly from Abic and Philbro, and include a proposed location, proposed dates and times and the format desired (i.e., outside counsel present or just individuals from the companies).

Very truly yours,

A handwritten signature in black ink, appearing to read "Dr. Judy Jarecki-Black".

Dr. Judy Jarecki-Black, Esq.
Head, Patent Prosecution and Patent Litigation

cc: Thomas J. Kowalski, Esq.
Thomas E. Duley, Esq.
John P. White, Esq.