

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

SCOTT BERRIE, individually and on behalf
of all others similarly situated,

Plaintiff

v.

GABRIEL CAPITAL, L.P., J. EZRA
MERKIN, and BDO SEIDMAN, LLP,

Defendants

Civil Action No. 08-cv-10930-CM

**DECLARATION OF NANCY KABOOLIAN
IN SUPPORT OF SCOTT BERRIE'S MOTION FOR APPOINTMENT
AS LEAD PLAINTIFF AND FOR APPROVAL OF HIS SELECTION
OF LEAD COUNSEL**

NANCY KABOOLIAN, pursuant to 28 U.S.C. § 746, declares as follows under penalty of perjury:

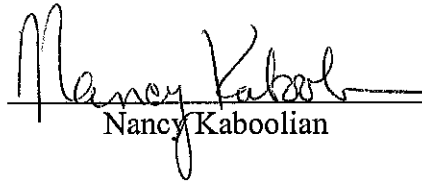
1. I am a partner of the law firm of Abbey Spanier Rodd & Abrams, LLP counsel for Scott Berrie. I submit this declaration, together with the exhibits annexed hereto, in support of Mr. Berrie's motion to be appointed as Lead Plaintiff and for approval of Lead Plaintiff's selection of Lead Counsel.

2. Annexed hereto as Exhibit A is a true and correct copy of the first press release published on December 17, 2008 over the PRNewswire regarding the pendency of this action.

3. Annexed hereto as Exhibit B is true and correct copy of Mr. Berrie's certification setting forth its transactions in Gabriel Capital L.P.

4. Annexed hereto as Exhibit C is the firm biography of Abbey Spanier Rodd & Abrams, LLP.

Dated: February 16, 2009


Nancy Kaboolian
