Ira G. Greenberg Robert J. Novack Florence A. Crisp EDWARDS ANGELL PALMER & DODGE LLP Attorneys for Defendant BDO Seidman, LLP 750 Lexington Avenue, 8th floor New York, NY 10022 (212) 308-4411

COUNTY OF NEW YORK )

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK	
In re  J. EZRA MERKIN AND BDO SEIDMAN SECURITIES LITIGATIONx	No. 08 Civ. 10922 (DAB)  AFFIDAVIT OF IRA G. GREEN- BERG IN SUPPORT OF MOTION OF DEFENDANT BDO SEIDMAN, LLP TO DISMISS
STATE OF NEW YORK ) : ss.:	

IRA G. GREENBERG, being duly sworn, deposes and says:

- 1. I am a member of the bar of this Court and of the firm of Edwards
  Angell Palmer & Dodge LLP, attorneys for defendant BDO Seidman, LLP. I make this
  affidavit in support of its motion to dismiss.
- 2. I have annexed to this affidavit as exhibit A a copy of the amended complaint; as exhibit B, of AU 110; as exhibit C, of AU 230; and as exhibit D, of AU 332.

3. "AU" refers to auditing standards that are part of Generally Accepted Auditing Standards as that term is used in the amended complaint.

IRA G. GREENBERG

Sworn to before me this 25th day of June, 2009

Notary Public

JOHN FRANCAVILLO

Notary Public, State of New York

No. 24-4838118

Qualified in Kings County

Certificate Filed in Kings County

Commission Expires Oct 31, 20