

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, 2009