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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re

J. EZRA MERKIN AND BDO SEIDMAN  
SECURITIES LITIGATION

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No. 08 Civ. 10922 (DAB)

DECLARATION OF IRA G. GREEN-  
BERG IN SUPPORT OF MOTION  
OF DEFENDANTS BDO CAYMAN  
ISLANDS AND BDO LIMITED  
TO DISMISS

STATE OF NEW YORK    )  
                                  : ss.:  
COUNTY OF NEW YORK )

IRA G. GREENBERG declares as follows:

1. I am a member of the bar of this Court and of the firm of Edwards Angell Palmer & Dodge LLP, attorneys for defendants BDO Cayman Islands (sued as BDO Tortuga) and BDO Limited (sued as BDO Binder). I make this declaration in support of their motion to dismiss.

2. I have annexed to this declaration as exhibit A a copy of the third amended complaint, and as exhibit B a copy of the Ariel Fund Limited Confidential Operating Memorandum.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on the 30th day of July, 2010.

  
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IRA G. GREENBERG