

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)

REPLY DECLARATION OF IRA G.
GREENBERG IN FURTHER SUPPORT
OF CAYMAN'S AND LIMITED'S MO-
TIONS TO DISMISS

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

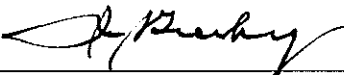
IRA G. GREENBERG declares as follows:

1. I am a member of the bar of this Court and of the firm of Edwards
Angell Palmer & Dodge LLP. I make this reply declaration in further support of the
motion of the two foreign auditing firms to dismiss.

2. I have annexed as the exhibit to this declaration a copy of the
decision of the Privy Council in Barlow Clowes Int'l Ltd. v. Eurotrust Int'l Ltd., [2006] 1
All ER 333.

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

Executed on the 29th day of November, 2010.



IRA G. GREENBERG