

Exhibit B

EXHIBIT B

Defendants' Witness List¹

PLAINTIFFS

1. **Bach, Martin²** – background, knowledge of an reliance upon PwC audit opinions, and other topics from deposition
2. **Al Shirawi, Najla** – background, knowledge of an reliance upon PwC audit opinions, and other topics from deposition
3. **Mallis, Anthony** – background, knowledge of an reliance upon PwC audit opinions, and other topics from deposition
4. **Saif, Abdul** – background, knowledge of an reliance upon PwC audit opinions, and other topics from deposition
5. **Marshad, Ali** – background, knowledge of an reliance upon PwC audit opinions, and other topics from deposition
6. **Pollock, Duncan** – background, knowledge of an reliance upon PwC audit opinions, and other topics from deposition
7. **Routhier, Richard** – background, knowledge of an reliance upon PwC audit opinions, and other topics from deposition
8. **Hessel, Amir** – background, knowledge of an reliance upon PwC audit opinions, and other topics from deposition
9. **Kaufman, Alon** – background, knowledge of an reliance upon PwC audit opinions, and other topics from deposition
10. **Hatgis, Natalia** – background, knowledge of an reliance upon PwC audit opinions, and other topics from deposition

¹ In the event a non-PwC witness is called to testify by the plaintiffs, defendants expect they will not need to re-call the witness in their own case, but they reserve the right to do so.

² Unless otherwise noted, defendants expect to call witnesses to testify in person, but in the event a witness is unavailable, his or her deposition testimony may be used.

11. **Kessell, Simon** – background, knowledge of an reliance upon PwC audit opinions, and other topics from deposition
12. **Wiener, Laurence** – background, knowledge of an reliance upon PwC audit opinions, and other topics from deposition
13. **Wind, Michael** – background, knowledge of an reliance upon PwC audit opinions, and other topics from deposition

DEFENDANTS' EXPERTS

14. **Temkin, Robert** -- PwC Netherlands's audit work and its compliance with applicable professional standards, and other topics from reports, depositions, and testimony of plaintiffs' experts
15. **Meyerowich, Richard** -- PwC Canada's audit work and its compliance with applicable professional standards, and other topics from reports, depositions, and testimony of plaintiffs' experts
16. **Lundelius, Charles** -- The Madoff fraud and the feasibility of plaintiffs' suggested means by which the defendants should have uncovered the fraud, and other topics from reports, depositions, and testimony **of** plaintiffs' experts
17. **Samson, Steven** -- the roles, responsibilities, and work of FGG with respect to the funds and the fraud, and other topics **from** reports, depositions, and testimony of plaintiffs' experts
18. **Marais, Laurentius** -- plaintiffs' alleged damages, whether and to what extent the defendants caused **plaintiffs'** alleged damages, and other topics from reports, depositions, and testimony of plaintiffs' experts

FAIRFIELD GREENWICH

19. **Lipton, Dan** – background information regarding Fairfield Funds and BLMIS; terms of the retention of PwC; FGG's representations to and responses to inquiries from PwC, and other topics from deposition
20. **Tucker, Jeffrey** – background information regarding Fairfield Funds and BLMIS; FGG's monitoring of BLMIS, including investigating the potential for loss or fraud, and other topics from deposition

21. **Vijayvergiya, Amit** – background information regarding Fairfield Funds and BLMIS; existence of fraud risk factors; communications with investors; representations to regulators, investors and others regarding BLMIS, and other topics from deposition
22. **Zhang, Nancy** – background information regarding Fairfield Funds and BLMIS; terms of the retention of PwC; FGG's representations to and responses to inquiries from PwC, and other topics from deposition
23. **McKenzie, Gord** – background information regarding Fairfield Funds and BLMIS; FGG's monitoring of BLMIS, including investigating the potential for loss or fraud, and other topics from deposition
24. **Dell'Arena, Anthony** – background information regarding Fairfield Funds and BLMIS; FGG's monitoring of BLMIS, including investigating the potential for loss or fraud, and other topics from deposition

CITCO

25. **Meijer, Folgert (Ger-Jan)** (by deposition) – concerns raised within Citco as to BLMIS, whether those concerns were know by or communicated to FGG or PwC, whether Citco relied on PwC to address those concerns, steps taken by Citco to address the concerns, and other topics from deposition
26. **Van Nijen, Albert** (by deposition) – concerns raised within Citco as to BLMIS, whether those concerns were known by or communicated to FGG or PwC, whether Citco relied on PwC to address those concerns, steps taken by Citco to address the concerns, and other topics from deposition
27. **Ma, Viona** (by deposition) – Citco's administrative work with respect to the funds and PwC Canada's work with respect to that work and information gathered and/or maintained by Citco, communications with investors, and other topics from deposition
28. **Anuschka Cova** (by deposition) – Citco's administrative work with respect to the funds and PwC Netherlands' work with respect to that work, and information gathered and / or maintained by Citco, communications with investors, and other topics from deposition
29. **John Verhooren** (by deposition) – Citco's administrative work with respect to the funds and PwC Netherlands' work with respect to that work, and information gathered and / or maintained by Citco, communications with investors, and other topics from deposition

THIRD PARTIES

30. **Watson-Brown, Scott** – the site visits to BLMIS and other topics from deposition
31. **Geigel, Susan** – the nature, extent, and availability of information regarding BLMIS at the Deposit Trust Company and other topics from deposition
32. **Representative of BLMIS Trustee** – authentication of documents produced to *Anwar* parties (to the extent not agreed with Plaintiffs or covered by business records declaration).

PWC NETHERLANDS

33. **Van Veen, Daniel** – the planning and performance of audit procedures conducted by PwC Netherland's audit team in connection with auditing the Funds' financial statements; and other topics from deposition
34. **Villoria, Sylvie** – the planning and performance of audit procedures conducted by PwC Netherland's audit team in connection with auditing the Funds' financial statements; and other topics from deposition
35. **Meijnders, Chris** – the planning and performance of audit procedures conducted by PwC Netherland's audit team in connection with auditing the Funds' financial statements; and other topics from deposition
36. **Gertsen, Fred** – the planning and performance of audit procedures conducted by PwC Netherland's audit team in connection with auditing the Funds' financial statements; and other topics from deposition

PWC CANADA

37. **Sanford, Dorothy** – the planning and performance of risk analysis conducted by Robin Taylor and Dorothy Sanford; and other topics from deposition
38. **Hatoum, Derek** – the planning and performance of audit procedures conducted by PwC Canada's audit team in connection with auditing the Funds' financial statements; and other topics from deposition
39. **Perruzza, Patricia** – the planning and performance of audit procedures conducted by PwC Canada's audit team in connection with auditing the Funds' financial statements; and other topics from deposition

40. **Wall, Stephen** – the planning and performance of audit procedures conducted by PwC Canada's audit team in connection with auditing the Funds' financial statements; and other topics from deposition