

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

ANWAR, <i>et al.</i>	:	MASTER FILE NO.
	:	
Plaintiffs,	:	09-CV-00118 (VM)
	:	
v.	:	
	:	
FAIRFIELD GREENWICH LTD., <i>et al.</i> ,	:	
	:	
Defendants.	:	Filed Under Seal
	:	
	:	

**DECLARATION OF SARAH L. CAVE IN SUPPORT OF THE
PwC DEFENDANTS’ MEMORANDA OF LAW IN OPPOSITION
TO PLAINTIFFS’ MOTIONS *IN LIMINE***

Sarah L. Cave, pursuant to 28 U.S.C. § 1746, declares as follows:

1. I am admitted to the bar of this Court and am a partner of the law firm Hughes Hubbard & Reed LLP, counsel for defendant PricewaterhouseCoopers Accountants N.V. (“PwC Netherlands”) in the above-captioned action. I submit this Declaration on behalf of PwC Netherlands and defendant PricewaterhouseCoopers LLP (“PwC Canada”) (collectively, the “PwC Defendants”) in support of the PwC Defendants’: (a) Memorandum of Law in Opposition to Plaintiffs’ Motion *in Limine* No. 1 to Exclude Evidence Concerning Audits of Non-Fairfield Funds; (b) Memorandum of Law in Opposition to Plaintiffs’ Motion *in Limine* No. 2 to Preclude Reference to Non-Audit Inquiries, Examinations and Investigations of Madoff and BLMIS; (c) Memorandum of Law in Opposition to Plaintiffs’ Motion *in Limine* No. 3 to Exclude Decisions Reached in Other Cases or Proceedings; (d) Memorandum of Law in Opposition to Plaintiffs’ Motion *in Limine* No. 4 to Exclude Evidence of Defendants’ Fees; (e) Memorandum of Law in Opposition to Plaintiffs’ Motion *in Limine* No. 5 to Exclude Reference to Collateral Source

Payments; and (f) Memorandum of Law in Opposition to Plaintiffs' Motion *in Limine* No. 6 to Exclude Issue of Plaintiffs' Comparative Fault.

2. Attached as Exhibit 1 is a true and correct copy of excerpts of the Expert Report of Douglas R. Carmichael, dated August 2, 2013.

3. Attached as Exhibit 2 is a true and correct copy of excerpts of the Rebuttal Expert Report of Douglas R. Carmichael, dated December 18, 2013.

4. Attached as Exhibit 3 is a true and correct copy of excerpts of the Apr. 23, 2014 deposition of Douglas R. Carmichael.

5. Attached as Exhibit 4 is a true and correct copy of excerpts of the Expert Report of Robert H. Temkin, dated October 2, 2013.

6. Attached as Exhibit 5 is a true and correct copy of excerpts of the Expert Report of Richard P. Meyerowich, dated October 2, 2013.

7. Attached as Exhibit 6 is a true and correct copy of excerpts of the Expert Report of Charles R. Lundelius, Jr., CPA/ABV/CFE, dated October 2, 2013.

8. Attached as Exhibit 7 is a true and correct copy of excerpts of FINRA's "Report of the 2009 Special Review Committee on FINRA's Examination Program in Light of the Stanford and Madoff Schemes," dated September 2009.

9. Attached as Exhibit 8 is a true and correct copy of excerpts of KPMG LLP's "Review of fraud and related operational risks at Bernard L Madoff Investment Securities LLC," dated September 8, 2008.

10. Attached as Exhibit 9 is a true and correct copy of the translated Decision by the Disciplinary Council of Accountants and Auditors of the Netherlands (Accountantskamer), dated January 6, 2012.

11. Attached as Exhibit 10 is a true and correct copy of the translated Judgment in *Colima Int'l v. PricewaterhouseCoopers N.V.*, Amsterdam District Court, dated September 3, 2014.

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

Executed on Nov. 20, 2015


Sarah L. Cave

CERTIFICATE OF SERVICE

I, Carl W. Mills, hereby certify that on November 20, 2015, I caused the foregoing document with accompanying exhibits to be served via email upon the following:

David Boies, Esq.

Boies, Schiller & Flexner, LLP
333 Main Street
Armonk, NY 10504
(914) 749-8200
dboies@bsfllp.com

David A. Barrett

Howard L. Vickery, II

Boies, Schiller & Flexner, LLP
575 Lexington Avenue
New York, NY 10022
(212) 446-2310
dbarrett@bsfllp.com
hvickery@bsfllp.com

Sashi Bach Boruchow

Stuart Harold Singer

Adam S. Deckinger

Eli Justin Glasser

Boies, Schiller & Flexner, LLP
401 East Las Olas Boulevard
Suite 1200
Fort Lauderdale, FL 33301
(954) 356-0011
adeckinger@bsfllp.com
eglasser@bsfllp.com
sboruchow@bsfllp.com
ssinger@bsfllp.com

Christopher Lovell

Lovell Stewart Halebian Jacobson LLP
420 Lexington Avenue, Suite 2440
New York, NY 10006
(212) 608-1900
clovell@lshllp.com

Victor E. Stewart

Lovell Stewart Halebian Jacobson LLP
61 Broadway, Suite 501
New York, NY 10006
(212) 608-1900
victornj@ix.netcom.com

Robert Craig Finkel

James Abram Harrod, III

Natalie Marie MacKiel

Wolf Popper LLP

845 Third Avenue

New York, NY 10022

(212) 759-4600

rfinkel@wolfpopper.com

jharrod@wolfpopper.com

nmackiel@wolfpopper.com

Allan J. Arffa

Andrew Garry Gordon

Leslie Gordon Fagen

Brad Scott Karp

Patrick James Somers

Gregory Laufer

Paul, Weiss, Rifkind, Wharton & Garrison LLP

1285 Avenue of the Americas

New York, NY 10019

(212) 373-3000

aarffa@paulweiss.com

agordon@paulweiss.com

lfagen@paulweiss.com

psomers@paulweiss.com

bkarp@paulweiss.com

glaufer@paulweiss.com



Carl W. Mills