UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

ANWAR, et al.,

Plaintiff,

No. 09 CV 118 (VM)

v.

FAIRFIELD GREENWICH LIMITED, et al.,

Defendants.

This Document Relates To: All Actions

DECLARATION OF GABRIELLE S. MARSHALL IN SUPPORT OF DEFENDANT PRICEWATERHOUSECOOPERS ACCOUNTANTS N.V.'S REPLY MEMORANDUM OF LAW IN FURTHER SUPPORT OF ITS MOTION TO DISMISS

Gabrielle S. Marshall, pursuant to 28 U.S.C. § 1746, declares as follows:

- 1. I am a member of the Bar of this Court and of the firm Hughes Hubbard & Reed LLP, attorneys for Defendant PricewaterhouseCoopers Accountants N.V. ("PwC Netherlands"). I submit this declaration in support of PwC Netherlands' Reply Memorandum of Law In Further Support of its Motion to Dismiss.
- 2. Annexed hereto as Exhibit A is a true and correct copy of the Indictment, *United States of America v. Daniel Bonventre, Jerome O'Hara, and George Perez*, No. 10 Cr. 228 (S.D.N.Y. Mar. 24, 2010).
- 3. Annexed hereto as Exhibit B is a true and correct copy of *CRT Investments, Ltd.* v. J. Ezra Merkin, No. 601052 (N.Y. Sup. Ct. May 5, 2010). Page numbers were added for ease of reference.

I declare under penalty of perjury that the foregoing is true and correct.	
Executed on May 21, 2010	
	/s/ Gabrielle S. Marshall
-	Gabrielle S. Marshall