

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORKPASHA S. ANWAR, *et al.*,

Plaintiffs,

v.

FAIRFIELD GREENWICH LIMITED, *et al.*,

Defendants.

This Document Relates To: All Actions

Master File No. 09-cv-118 (VM)

**DECLARATION OF SAVVAS A. FOUKAS IN SUPPORT OF THE PWC
FIRMS' OPPOSITION TO PLAINTIFFS' MOTION FOR CLASS CERTIFICATION**

Savvas A. Foukas, pursuant to 28 U.S.C. § 1746, declares as follows:

1. I am a member of the Bar of this Court and associated with the firm Hughes Hubbard & Reed LLP, attorneys for Defendant PricewaterhouseCoopers Accountants N.V. I submit this declaration in connection with the Memorandum of Law in Opposition to Plaintiffs' Motion for Class Certification filed by PricewaterhouseCoopers LLP and PricewaterhouseCoopers Accountants N.V. (the "PwC Firms' Memorandum of Law").
2. Attached hereto as Exhibit A is a true and correct copy of an excerpt from the transcript of the deposition of Michael Wind, who testified on June 22, 2011 on behalf of proposed class representative, Dawson Bypass Trust.
3. Attached hereto as Exhibit B is a true and correct copy of an excerpt from the transcript of the deposition of Martin Bach, who testified on June 29-30, 2011 on behalf of proposed class representative, the Martin and Shirley Bach Family Trust.

4. Attached hereto as Exhibit C is a true and correct copy of an excerpt from the transcript of the deposition of Duncan Pollock, who testified on July 19, 2011 on behalf of proposed class representative, St. Stephen's School.

5. Attached hereto as Exhibit D is a true and correct copy of an excerpt from the transcript of the deposition of Rick Routhier, who testified on August 24, 2011 on behalf of proposed class representative, St. Stephen's School.

6. Attached hereto as Exhibit E is a true and correct copy of an excerpt from the transcript of the deposition of proposed class representative, Natalia Hatgis, who testified on June 24, 2011.

7. Attached hereto as Exhibit F is a true and correct copy of an excerpt from the transcript of the deposition of Nicholas Hatgis, who testified on June 23, 2011 on behalf of proposed class representative, Natalia Hatgis.

8. Attached hereto as Exhibit G is a true and correct copy of an excerpt from the transcript of the deposition of Simon Kessell, who testified on July 22, 2011 on behalf of proposed class representative, Natalia Hatgis.

9. Attached hereto as Exhibit H is a true and correct copy of an excerpt from the transcript of the deposition of Laurence Weiner, who testified on July 26, 2011 on behalf of proposed class representative, the Pacific West Health Medical Center Employees Retirement Trust. The transcript of Mr. Weiner's deposition was designated as confidential. Plaintiffs consented to the PwC Firms referencing the cited portion of Mr. Weiner's transcript in their Memorandum of Law without filing it under seal. Accordingly, Exhibit H is limited to the specific portion of the Weiner transcript cited in the PwC Firms' Memorandum of Law.

10. Attached hereto as Exhibit I is a true and correct copy of an excerpt from the transcript of the deposition of Alon Kaufman, who testified on July 27, 2011 on behalf of proposed class representative, Harel Insurance Company.

11. Attached hereto as Exhibit J is a true and correct copy of an excerpt from the transcript of the deposition of Amir Hessel, who testified on October 4, 2011 on behalf of proposed class representative, Harel Insurance Company.

12. Attached hereto as Exhibit K is a true and correct copy of an excerpt from the transcript of the deposition of Abdul Rahman Saif, who testified on September 20-21, 2011 on behalf of proposed class representative, Securities & Investment Company Bahrain.

13. Attached hereto as Exhibit L is a true and correct copy of an excerpt from the transcript of the deposition of Najla Al-Shirawi, who testified on September 21, 2011 on behalf of proposed class representative, Securities & Investment Company Bahrain.

14. Attached hereto as Exhibit M is a true and correct copy of an excerpt from the transcript of the deposition of Anthony Mallis, who testified on September 22, 2011 on behalf of proposed class representative, Securities & Investment Company Bahrain.

15. Attached hereto as Exhibit N is a true and correct copy of an excerpt from the transcript of the deposition of Ali Marshad, who testified on September 23, 2011 on behalf of proposed class representative, Securities & Investment Company Bahrain.

16. Attached hereto as Exhibit O is a true and correct copy of Fairfield Sentry Limited's Private Placement Memorandum, dated August 14, 2006.

17. Attached hereto as Exhibit P is a true and correct copy of the audit report at issue in *Saltz v. First Frontier, LP*, 782 F. Supp. 2d 61 (S.D.N.Y. 2010).

18. Attached hereto as Exhibit Q is a true and correct copy of the audit report at issue in *CRT Invs., Ltd. v. BDO Seidman, LLP*, 85 A.D.3d 470, 472 (1st Dep't 2011).

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

Executed on January 13, 2012

/s/ Savvas A. Foukas
Savvas A. Foukas