

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

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 HOWARD L. VICKERY  
IN SUPPORT OF PLAINTIFFS'  
OPPOSITION TO MOTIONS TO DISMISS OF  
PRICEWATERHOUSECOOPERS ACCOUNTANTS N.V.,  
PRICEWATERHOUSECOOPERS LLP, AND  
PRICEWATERHOUSECOOPERS INTERNATIONAL LIMITED**

I, Howard L. Vickery, hereby declare and state as follows:

1. I am a member of the New York State Bar and a partner in the law firm of Boies, Schiller & Flexner LLP, interim co-lead counsel to Plaintiffs Anwar, *et al.* in the above entitled matter.

2. I make this declaration to set forth certain objective, documentary evidence in support of Plaintiffs' Opposition to the Motions to Dismiss the Second Consolidated Amended Complaint (the "SCAC") of PricewaterhouseCoopers Accountants N.V., PricewaterhouseCoopers LLC, and PricewaterhouseCoopers International Limited (collectively, "PwC") (Plaintiffs' Opposition referred to hereinafter as the "Opposition Brief").

3. Attached as Exhibit 1 is a true and correct copy of the Report to the Investment Manager of the Audit Plan for year ending Dec. 31, 2008. This document is referenced in ¶ 276 of the SCAC.

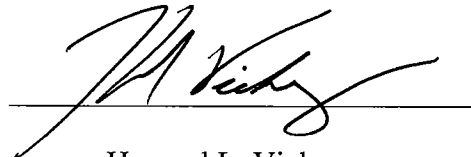
4. Attached as Exhibit 2 is a true and correct copy of the article “Fairfield Greenwich Says that Madoff Provided Bad Data,” Wall Street Journal, March 2, 2009.
5. Attached as Exhibit 3 is a true and correct copy of the relevant portions of Implications of the Growth of Hedge Funds, Staff Report to the United States Securities and Exchange Commission (September 2003).
6. Attached as Exhibit 4 is a true and correct copy of the article “Madoff Tops the Charts/Skeptics Ask How,” Michael Orcant, Mar/Hedge, May 2001.
7. Attached as Exhibit 5 is a true and correct copy of the article “Don’t Ask, Don’t Tell,” Erin Arvedlund, Barrons, May 2001.
8. Attached as Exhibit 6 is a true and correct copy of the report on PwC letterhead of the December 2004 meeting with Madoff produced by PwC U.S. and PwC Bermuda for PwC Ireland. This document is referenced in ¶ 272 of the SCAC and is referred to in the Opposition Brief as the “PwC Report.”
9. Attached as Exhibit 7 is a true and correct copy of the PwC publication Auditing Alternative Investments – A Practical Guide for Investor Entities, Investee Fund Managers and Auditors (Apr. 2007). This document is referenced in ¶ 292 of the SCAC and referred to in the Opposition Brief as the “PwC Guide.”
10. Attached as Exhibit 8 is a true and correct copy of the Letter from PwC Netherlands to Fairfield Greenwich Group, dated Mar. 15, 2005, reporting on the December 2004 meeting of PwC Bermuda and PwC New York with Madoff. This document is referenced in ¶ 271 of the SCAC and is referred to in the Opposition Brief as the “PwC Letter.”

11. Attached as Exhibit 9 is a true and correct copy of the SEC Complaint, dated March 18, 2009, against David Friehling and Friehling & Horowitz, CPA's, P.C. (S.D.N.Y. 09 CV 2467).
12. Attached as Exhibit 10 is a true and correct copy of the AICPA Audit & Accounting Guide – Investment Companies. This document is referenced in ¶ 295 of the SCAC.
13. Attached as Exhibit 11 is a true and correct copy of the Fairfield Sentry PPM, dated July 1, 2003. This document is referenced in ¶300 n.6 of the SCAC.
14. Attached as Exhibit 12 is a true and correct copy of the PwC Netherlands Engagement Letter, dated Feb. 7, 2006. This document is referenced in ¶278 of the SCAC.
15. Attached as Exhibit 13 is a true and correct copy of the PwC Netherlands FY 2003 audit report, dated June 29, 2004. This document is referenced in ¶238 of the SCAC.
16. Attached as Exhibit 14 is a true and correct copy of the PwC 2008 Global Annual Review. This document is referenced in ¶294 of the SCAC.
17. Attached as Exhibit 15 is a true and correct copy of the PwC International Memorandum of Association, effective June 30, 2001 and referred to in the Opposition Brief as the “Charter.”
18. Attached as Exhibit 16 is a true and correct copy of the PwC International Articles of Association, effective June, 2001 and referred to in the Opposition Brief as the “Articles.”

19. Attached as Exhibit 17 is a true and correct copy of the Declaration of Lawrence W. Keeshan, dated Aug. 24, 2007, filed in *Allied Irish Banks, p.l.c. v. Bank of America*, 03 civ 3748 (DAB) (S.D.N.Y.) (Dkt. No. 69).

20. Attached as Exhibit 18 is a true and correct copy of Haig v. Bamford [1977] 1 S.C.R. 466.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct, this 22<sup>nd</sup> day of March 2010.



Howard L. Vickery