

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

PASHA S. ANWAR, *et al.*,

Plaintiffs,

v.

FAIRFIELD GREENWICH LIMITED, *et al.*,

Defendant.

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

This Document Relates To: All Actions

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

Exhibit 13

To the directors and shareholders of
Fairfield Sentry Limited

PriceWaterhouseCoopers
Accountants N.V.
Hooplaan 19
3932 AC Rotterdam
P.O. Box 820
3900 AW Rotterdam
The Netherlands
Telephone +31 (0) 60 420 25 00
Facsimile +31 (0) 600 26 76
www.pwc.com/nl

Auditors' report

Introduction

In accordance with your instructions we have audited the accompanying balance sheet of Fairfield Sentry Limited as at December 31, 2003 and the related income and cash flow statements for the year then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with International Standards on Auditing. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion the financial statements give a true and fair view of the financial position of the Company as at December 31, 2003 and of the results of its operations and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

June 29, 2004

PriceWaterhouseCoopers Accountants NV

RD-03310-00-0002079-0001

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