

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

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

**RAJ RAJARATNAM, and
GALLEON MANAGEMENT, LP,**

Defendants.

09 Civ. 8811 (JSR)

ECF CASE

DECLARATION OF JOHN HENDERSON

I, John Henderson, Senior Attorney in the New York Regional Office of Plaintiff, the Securities and Exchange Commission (“Commission”), pursuant to 28 U.S.C. § 1746, declare the following:

1. I make this declaration in support of the Commission’s motion for partial summary judgment against Defendants Raj Rajaratnam and Galleon Management, LP. This declaration attaches documents that are relevant to the Commission’s motion.
2. Attached as Exhibit A-1 is a true and correct copy of the Commission’s Second Amended Complaint, dated January 29, 2010.
3. Attached as Exhibit A-2 is a true and correct copy of the Answer of Galleon Management, L.P. to the Second Amended Complaint, dated February 16, 2010.

4. Attached as Exhibit A-3 is a true and correct copy of the Affidavit of Raj Rajaratnam, dated June 21, 2011.
5. Attached as Exhibit A-4 is a true and correct copy of a criminal superseding Indictment in the matter U.S. v. Raj Rajaratnam, S2 09 Cr. 1184 (RJH) ("U.S. v. Rajaratnam"), dated January 20, 2011.
6. Attached as Exhibit A-5 is a redacted copy of the Verdict Form in U.S. v. Rajaratnam, dated May 11, 2011. The signatures of the jurors have been redacted.
7. Attached as Exhibit A-6 are relevant excerpts of the trial transcript in U.S. v. Rajaratnam.
8. Attached as Exhibit A-7 is a true and correct copy of the Answer to Plaintiff's Second Amended Complaint on Behalf of Defendant Raj Rajaratnam, dated February 16, 2010.
9. Attached as Exhibit A-8 are Prejudgment Interest Reports prepared by the Commission's staff and relevant to certain trading alleged in the Complaint. The Reports calculate interest on disgorgement amounts (trading profits and losses avoided) at the rate of interest used by the Internal Revenue Service for the underpayment of federal income tax as set forth in 26 U.S.C. § 6621(a)(2).
10. Attached as Exhibit A-9 is a chart summarizing the disgorgement amounts (trading profits and losses avoided) as well as prejudgment interest thereon, arising from the insider trading that occurred in the stocks relevant to this motion.

11. Also attached to this declaration are true and correct copies of certain Government Exhibits received in evidence in U.S. v. Rajaratnam. The following chart sets forth the exhibits attached to this declaration and the Government Exhibit number to which they correspond:

Exhibit	Government Exhibit Number
A	2
B	3
C	4
D	5
E	6
F	8
G	9
H	12
I	14
J	16
K	17
L	18
M	19
N	20-R
O	21
P	39
Q	41
R	44

Exhibit	Government Exhibit Number
S	78
T	101
U	110
V	116
W	116-T
X	117
Y	120
Z	502-T
AA	503-T
BB	504-T
CC	505-T
DD	514-T-R
EE	519-T
FF	532-T
GG	539-T
HH	543-T
II	594-T-R
JJ	625-T-R
KK	654-T-G
LL	698-T
MM	703-T

Exhibit	Government Exhibit Number
NN	750
OO	751
PP	754
QQ	764
RR	766
SS	767
TT	772
UU	801
VV	805
WW	809
XX	817
YY	846
ZZ	1033
AAA	1070
BBB	1072
CCC	1100
DDD	1101
EEE	1102
FFF	1106
GGG	1107
HHH	1108
III	1113

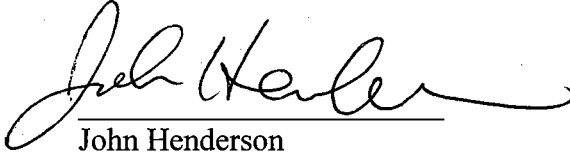
Exhibit	Government Exhibit Number
JJJ	1120
KKK	1121
LLL	1127
MMM	1128
NNN	1135
OOO	1152
PPP	1278
QQQ	1279
RRR	1280
SSS	1281
TTT	1282
UUU	2105
VVV	2119
WWW	2120
XXX	2121
YYY	2122
ZZZ	2123
AAAA	2124
BBBB	2125
CCCC	2502
DDDD	2507

Exhibit	Government Exhibit Number
EEEE	2544
FFFF	2545
GGGG	2546
HHHH	2557
IIII	2558
JJJJ	2562
KKKK	2566
LLLL	2608
MMMM	2614-B
NNNN	S2
OOOO	118
PPPP	1077
QQQQ	20

12. Attached as Exhibit RRRR is an excerpt from the June 7, 2007, investigative testimony transcript of Raj Rajaratnam before the Securities & Exchange Commission.

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

Executed on October 7, 2011.


John Henderson