

**SECURITIES AND EXCHANGE COMMISSION
New York Regional Office
3 World Financial Center, Suite 400
New York, New York 10281-1022
(212) 336-0175**

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

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

-against-

**GALLEON MANAGEMENT, LP,
RAJ RAJARATNAM,
RAJIV GOEL,
ANIL KUMAR,
DANIELLE CHIESI,
MARK KURLAND,
ROBERT MOFFAT,
NEW CASTLE FUNDS LLC,
ROOMY KHAN,
DEEP SHAH,
ALI T. FAR,
CHOO-BENG LEE,
FAR & LEE LLC,
SPHERIX CAPITAL LLC,
ALI HARIRI,
ZVI GOFFER,
DAVID PLATE,
GAUTHAM SHANKAR,
SCHOTTENFELD GROUP LLC,
STEVEN FORTUNA,
and
S2 CAPITAL MANAGEMENT, LP,**

Defendants.

**09 Civ. 8811
(JSR)
ECF CASE**

DECLARATION OF MATTHEW J. WATKINS

I, Matthew J. Watkins, Senior Counsel 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 leave to file a Second Amended Complaint. This declaration attaches documents that are relevant to the Commission’s motion.

2. Attached as Exhibit A is a true and complete copy of the Commission’s proposed Second Amended Complaint.

3. Attached as Exhibit B is an excerpt from investigative testimony of Raj Rajaratnam, taken June 7, 2007, in a Commission investigation entitled, In re Sedna Capital Management (NY-07665).


4. Attached as Exhibit C is a true and complete copy of a criminal Information to which defendant Anil Kumar pled guilty on January 7, 2010.

5. The Commission produced documents relating to Advanced Micro Devices Inc.’s July 2006 acquisition of ATI Technologies Inc. to defendants in this litigation on December 18, 2009. See, e.g., SEC_0063137 et seq.

6. For the reasons stated in the accompanying papers, the Commission respectfully requests that the Court grant it leave to file a Second Amended Complaint.

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

Executed on January 19, 2010.


Matthew J. Watkins