

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

In re:	Adv. Pro. No. 08-01789 (BRL)
 BERNARD L. MADOFF, Debtor.	 SIPA LIQUIDATION (Substantively Consolidated)
IRVING H. PICARD, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC, Plaintiff,	Adv. Pro. No. 10-5287 (BRL)
 v.	 Case No. 11-Civ-03605 (JSR)
SAUL B. KATZ, <i>et al.</i> , Defendants.	

**DECLARATION OF DAVID J. SHEEHAN IN SUPPORT OF THE TRUSTEE'S
MEMORANDUM OF LAW IN OPPOSITION TO THE DEFENDANTS' MOTION TO
STRIKE THE EXPERT REPORTS AND TESTIMONY OF DR. STEVE POMERANTZ**

I, DAVID J. SHEEHAN, declare pursuant to 28 U.S.C. §1746, that the following is true:

1. I am an attorney with the firm Baker & Hostetler LLP, counsel to Irving H. Picard, Esq., the trustee (“Trustee”) for the substantively consolidated liquidation of Bernard L. Madoff Investment Securities LLC (“BLMIS”) and Bernard L. Madoff (“Madoff”). I submit this declaration in support of the Trustee’s Memorandum of Law in Opposition to the Defendants’ Motion to Strike the Expert Reports and Testimony of Dr. Steve Pomerantz pursuant to Federal Rules of Evidence 702, 401, 402 and 403. I am personally familiar with the facts set forth herein.

2. Attached hereto as Exhibit 1 is a true and correct copy of the Expert Report of Dr. Steve Pomerantz, dated November 22, 2011.

3. Attached hereto as Exhibit 2 is a true and correct copy of the Rebuttal Report of Dr. Steve Pomerantz, dated December 13, 2011.

4. Attached hereto as Exhibit 3 are true and correct copies of relevant excerpts in the transcript of the Deposition of Dr. Steve Pomerantz, dated January 8, 2012, in the above-captioned matter.

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

Dated: February 9, 2012

New York, New York

/s/ David J. Sheehan

David J. Sheehan