

**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 DEFENDANTS' MOTION TO
STRIKE THE EXPERT REPORTS AND TESTIMONY OF HARRISON J. GOLDIN**

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 Harrison J. Goldin 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 Harrison J. Goldin, dated November 22, 2011.

3. Attached hereto as Exhibit 2 is a true and correct copy of the Errata Sheet to the Expert Report of Harrison J. Goldin, dated January 10, 2012.

4. Attached hereto as Exhibit 3 is a true and correct copy of selected testimony from the Deposition of Michael Katz , dated December 9, 2011, in the above-captioned matter.

5. Attached hereto as Exhibit 4 is a true and correct copy of selected testimony from the Rule 2004 Examination of Arthur Friedman, dated June 24, 2010, 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