

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

<p>In re:</p> <p>BERNARD L. MADOFF INVESTMENT SECURITIES LLC,</p> <p style="text-align: center;">Debtor,</p>	<p>Adv. Pro. No. 08-01789 (BRL)</p> <p>SIPA LIQUIDATION</p> <p>(Substantively Consolidated)</p>
<p>IRVING H. PICARD, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC,</p> <p style="text-align: center;">Plaintiff,</p> <p>v.</p> <p>SAUL B. KATZ, et al.,</p> <p style="text-align: center;">Defendants.</p>	<p>Adv. Pro. No. 10-05287 (BRL)</p> <p>11 Civ. 03605 (JSR) (HBP)</p>

**DECLARATION OF FERNANDO A. BOHORQUEZ, JR. IN OPPOSITION TO THE
DEFENDANTS'
MOTION FOR SUMMARY JUDGMENT**

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*Attorneys for Irving H. Picard, Trustee
for the Substantively Consolidated SIPA
Liquidation of Bernard L. Madoff
Investment Securities LLC and Bernard L.
Madoff*

I, FERNANDO A. BOHORQUEZ, JR., declare pursuant to 28 U.S.C. § 1746, that the following is true:

1. I am an attorney with the firm of Baker & Hostetler LLP, counsel to Irving H. Picard, Esq., Trustee for the substantively consolidated liquidation of Bernard L. Madoff Investment Securities LLC (“BLMIS”) and Bernard L. Madoff (“Madoff”), plaintiff. I submit this declaration in support of the Opposition to the Defendants’ Motion for Summary Judgment. I am personally familiar with the facts set forth herein.

2. Attached hereto as Exhibit 1 is a true and correct copy of a document entitled “Sterling Equities Investments,” dated March 31, 2001. (SE_T039132-SE_T039139.)

3. Attached hereto as Exhibit 2 is a true and correct copy of excerpts from the Bankruptcy Rule 2004 deposition testimony of Arthur Friedman, dated June 22, 2010.

4. Attached hereto as Exhibit 3 is a true and correct copy of excerpts from the deposition testimony of David Katz, dated December 28, 2011.

5. Attached hereto as Exhibit 4 is a true and correct copy of excerpts from the deposition testimony of Saul Katz, dated January 13, 2012.

6. Attached hereto as Exhibit 5 is a true and correct copy of excerpts from the deposition testimony of Michael Katz, dated December 9, 2011.

7. Attached hereto as Exhibit 6 is a true and correct copy of excerpts from the deposition testimony of Mark Peskin, dated December 29, 2011.

8. Attached hereto as Exhibit 7 is a true and correct copy of an email from Len Labita to Mark Peskin, dated October 19, 2004. (Trustee Dep. Ex. 68; SE_T620574-SE_T620588.)

9. Attached hereto as Exhibit 8 is a true and correct copy of excerpts from the

deposition testimony of Len Labita, dated November 22, 2011.

10. Attached hereto as Exhibit 9 is a true and correct copy of Sterling Equities 2001 Financial Statement, dated December 31, 2001. (SE_T731593-SE_T731677.)

11. Attached hereto as Exhibit 10 is a true and correct copy of Sterling Equities 2002 Financial Statement, dated December 31, 2002. (SE_T732084-SE_T732202.)

12. Attached hereto as Exhibit 11 is a true and correct copy of Sterling Equities 2003 Financial Statement, dated December 31, 2003. (SE_T732372-SE_T731592.)

13. Attached hereto as Exhibit 12 is a true and correct copy of Sterling Equities 2004 Financial Statements. (BASM000003083-BASM000003164.)

14. Attached hereto as Exhibit 13 is a true and correct copy of Sterling Equities Partners Securities Summary, dated December 31, 2005. (SE_T732203-SE_T732287.)

15. Attached hereto as Exhibit 14 is a true and correct copy of Sterling Equities Partners Securities Summary, dated December 31, 2006. (SE_T731498-SE_T731592.)

16. Attached hereto as Exhibit 15 is a true and correct copy of Sterling Equities 2005 Financial Statements. (BASM000018161-BASM000018245.)

17. Attached hereto as Exhibit 16 is a true and correct copy of an email from Len Labita to Mark Peskin regarding "Re: 'Self Insurance Fund,'" dated February 5, 2008. (Trustee Dep. Ex. 67; SE_T620336.)

18. Attached hereto as Exhibit 17 is a true and correct copy of an email from Mark Peskin to Len Labita regarding "Cash available at Madoff," dated October 24, 2007. (Trustee Dep. Ex. 48; SE_T680006.)

19. Attached hereto as Exhibit 18 is a true and correct copy of excerpts from the Bankruptcy Rule 2004 deposition testimony of Fred Wilpon, dated July 20, 2010.

20. Attached hereto as Exhibit 19 is a true and correct copy of an email from Len Labita to Mark Peskin regarding “Cash needs,” dated September 12, 2005. (Trustee Dep. Ex. 61; SE_T620761.)

21. Attached hereto as Exhibit 20 is a true and correct copy of an email from Len Labita to Len Labita, dated October 29, 2004. (Trustee Dep. Ex. 63; SE_T696662.)

22. Attached hereto as Exhibit 21 is a true and correct copy of an email with attachments from Darryl Jacobson to Len Labita regarding “Mets – financial projections,” dated June 30, 2005. (Trustee Dep. Ex. 75; SE_T695807-SE_T695809.)

23. Attached hereto as Exhibit 22 is a true and correct copy of an email from Brian Koluch to Len Labita and Mark Peskin regarding “Mets Model Package,” dated November 9, 2004. (Trustee Dep. Ex. 76; SE_T696668.)

24. Attached hereto as Exhibit 23 is a true and correct copy of an email from Mark Peskin to David Cohen regarding “FW: Mets II LLC Lenders’ Meeting Presentation: FINAL,” dated March 11, 2004. (Trustee Dep. Ex. 73; SE_T663464-SE_T663465.)

25. Attached hereto as Exhibit 24 is a true and correct copy of an Interoffice Memorandum from “MK” to “All Partners” regarding “Anticipated Cash Flow to SE Partners,” dated February 7, 2001. (Trustee Dep. Ex. 85; SE_T699319-SE_T699322.)

26. Attached hereto as Exhibit 25 is a true and correct copy of a document regarding “Madoff Accounts Containing Funds in Excess of Collateral As of 9/30/08 (PROJECTED)”. (Arthur Friedman Dep. Ex. 32; SE_T471909.)

27. Attached hereto as Exhibit 26 is a true and correct copy of a letter from Arthur Friedman to Frank DiPascali regarding checks for deposit for Jessica, Scott, and Daniel Wilpon, dated June 2, 2005. (SE_T356382-SE_T356391.)

28. Attached hereto as Exhibit 27 is a true and correct copy of excerpts from the Bankruptcy Rule 2004 deposition testimony of David Katz, dated August 31, 2010.

29. Attached hereto as Exhibit 28 is a true and correct copy of excerpts from the deposition testimony of Maureen O'Rourke, dated November 18, 2011.

30. Attached hereto as Exhibit 29 is a true and correct copy of excerpts from the Bankruptcy Rule 2004 deposition testimony of Mark Peskin, dated July 29, 2010.

31. Attached hereto as Exhibit 30 is a true and correct copy of an Interoffice Memorandum from "AF" to "All Partners" regarding "SEF Capital Call," dated March 15, 2005. (SE_T559523-SE_T559524.)

32. Attached hereto as Exhibit 31 is a true and correct copy of an email from Len Labita to Mark Peskin, dated August 11, 2004. (Trustee Dep. Ex. 54; SE_T620540.)

33. Attached hereto as Exhibit 32 is a true and correct copy of a Memorandum from Len Labita to Frank Coonelly regarding "Deferred Compensation Funding Obligation," dated May 12, 1999. (Trustee Dep. Ex. 209; SE_T933993.)

34. Attached hereto as Exhibit 33 is a true and correct copy of an Interoffice Memorandum from Arthur Friedman to Lennie Labita regarding "Funding of Madoff 'Sterling Mets Insurance Fund,'" dated October 16, 2002. (Trustee Dep. Ex. 66; SE_T698160.)

35. Attached hereto as Exhibit 34 is a true and correct copy of excerpts from the Bankruptcy Rule 2004 deposition testimony of Saul Katz, dated August 4, 2010.

36. Attached hereto as Exhibit 35 is a true and correct copy of an Interoffice Memorandum from “MK” to “All Partners” regarding “Citibank Refinance,” dated March 11, 1996. (Trustee Dep. Ex. 84; SE_T699331-SE_T699333.)

37. Attached hereto as Exhibit 36 is a true and correct copy of an email from Michelle A. Staten to Mark Peskin regarding “Sterling Internal V closing,” dated July 27, 2006. (Mark Peskin Dep. Ex. 23; SE_T618921-SE_T618925.)

38. Attached hereto as Exhibit 37 is a true and correct copy of excerpts from the deposition testimony of Noreen Harrington, dated December 30, 2011.

39. Attached hereto as Exhibit 38 is a true and correct copy of Sterling Equities Partners Securities Summary, dated December 31, 2004. (SE_T731678-SE_T731813.)

40. Attached hereto as Exhibit 39 is a true and correct copy of Sterling Equities Partners Securities Summary, dated December 31, 2007. (SE_T716967-SE_T717049.)

41. Attached hereto as Exhibit 40 is a true and correct copy of a Management Meeting Agenda, dated May 17, 2004. (SE_T668238-SE_T668243.)

42. Attached hereto as Exhibit 41 is a true and correct copy of a Management Meeting Agenda, dated June 6, 2004. (SE_T668244-SE_T668248.)

43. Attached hereto as Exhibit 42 is a true and correct copy of a Management Meeting Agenda, dated June 24, 2004. (SE_T668254-SE_T668257.)

44. Attached hereto as Exhibit 43 is a true and correct copy of a Management Meeting Agenda, dated September 7, 2004. (SE_T668277-SE_T668280.)

45. Attached hereto as Exhibit 44 is a true and correct copy of excerpts from the deposition testimony of Cynthia Rongione-Bernstein, dated November 15, 2011.

46. Attached hereto as Exhibit 45 is a true and correct copy of a Pledged Collateral

Account Control Agreement, by and between BLMIS, Sterling Thirty Venture LLC, and Fleet National Bank. (SE_T460699-SE_T460707.)

47. Attached hereto as Exhibit 46 is a true and correct copy of a Credit Agreement. (SE_T673552-SE_T673579.)

48. Attached hereto as Exhibit 47 is a true and correct copy of a Credit Offering Memorandum between Fleet National Bank and Sterling 30 Ventures, LLC, dated November 6, 2000. (BASM000013095-BASM000013121.)

49. Attached hereto as Exhibit 48 is a true and correct copy of a letter from Arthur Friedman to Frank DiPascali requesting withdrawals from seven BLMIS accounts, dated May 28, 2008. (Arthur Friedman Dep. Ex. 30; SE_T401191-SE_T401194.)

50. Attached hereto as Exhibit 49 is a true and correct copy of an Interoffice Memorandum from “AF” to “All Partners” regarding “SEF Capital Call,” dated December 5, 2005. (Trustee Dep. Ex. 26; SE_T559544.)

51. Attached hereto as Exhibit 50 is a true and correct copy of a Sterling Equities Partners March 2007 Capital Call spreadsheet. (Trustee Dep. Ex. 27; SE_T559330-SE_T559356.)

52. Attached hereto as Exhibit 51 is a true and correct copy of an Interoffice Memorandum from Arthur Friedman to “All Partners”, regarding “Distribution of Excess Funds,” dated October 11, 2001. (SE_T434091-SE_T434094.)

53. Attached hereto as Exhibit 52 is a true and correct copy of an Interoffice Memorandum from Arthur Friedman to “All Partners”, regarding “Distribution of Madoff Excesses from Sterling Thirty and 20,” dated April 26, 2005. (SE_T559859-SE_T559861.)

54. Attached hereto as Exhibit 53 is a true and correct copy of an email from Len

Labita to Cynthia Rongione, dated December 10, 2007. (Trustee Dep. Ex. 206; SE_T619569.)

55. Attached hereto as Exhibit 54 is a true and correct copy of a Confidential Information Memorandum regarding “Mets II LLC,” dated January 2003. (Trustee Dep. Ex. 72; SE_T690287-SE_T690398.)

56. Attached hereto as Exhibit 55 is a true and correct copy of an email from Mark Peskin to Jeff Wilpon, dated February 4, 2009. (Trustee Dep. Ex. 202; SE_T567509.)

57. Attached hereto as Exhibit 56 is a true and correct copy of a document entitled “Sterling Equities Partners: Analysis of Liquidity – Citibank,” dated June 30, 2004. (Mark Peskin Dep. Ex. 6; SE_T370973-SE_T370979.)

58. Attached hereto as Exhibit 57 is a true and correct copy of a document entitled “Financial Information Required Pursuant to Banking Agreements.” (Trustee Dep. Ex. 199; SE_T709256-SE_T709269.)

59. Attached hereto as Exhibit 58 is a true and correct copy of an email from Maureen Hawa to Mark Peskin and Thomas Lucarelli, dated September 14, 2007. (Trustee Dep. Ex. 29; SE_T616958.)

60. Attached hereto as Exhibit 59 is a true and correct copy of a spreadsheet entitled “Sterling Equities Partners: Analysis of Liquidity,” dated December 31, 2007. (Trustee Dep. Ex. 12; SE_T579076.)

61. Attached hereto as Exhibit 60 is a true and correct copy of a Sterling Equities Funding LLC Compliance Certificate, dated July 31, 2007. (SE_T854609-SE_T854610.)

62. Attached hereto as Exhibit 61 is a true and correct copy of a Pledge and Security Agreement, by and between Charles Sterling Sub LLC and Bank of America. (SE_T461857-SE_T461867.)

63. Attached hereto as Exhibit 62 is a true and correct copy of a Pledge and Security Agreement, by and between FS Company LLC and Bank of America. (SE_T459168-SE_T459171.)

64. Attached hereto as Exhibit 63 is a true and correct copy of a Pledge and Security Agreement, by and between Judith Wilpon and Iris Katz and Bank of America. (SE_T460359-SE_T460372.)

65. Attached hereto as Exhibit 64 is a true and correct copy of a Pledge and Security Agreement, by and between RV-RJW LLC and Bank of America, dated July 22, 2008. (SE_T459359-SE_T459368.)

66. Attached hereto as Exhibit 65 is a true and correct copy of a Pledge and Security Agreement, by and between Saul B. Katz Family Trust and Bank of America. (SE_T555875-SE_T555883.)

67. Attached hereto as Exhibit 66 is a true and correct copy of a Pledge and Security Agreement, by and between Sterling 10 LLC and Bank of America. (SE_T461047-SE_T461056.)

68. Attached hereto as Exhibit 67 is a true and correct copy of a Pledge and Security Agreement, by and between Sterling 20 LLC and Bank of America. (SE_T459534-SE_T459544.)

69. Attached hereto as Exhibit 68 is a true and correct copy of a Pledge and Security Agreement, by and between Sterling Brunswick Seven LLC and Bank of America. (SE_T459753-SE_T459763.)

70. Attached hereto as Exhibit 69 is a true and correct copy of a Pledge and Security Agreement, by and between Sterling Thirty Venture LLC and Bank of America. (SE_T673654-SE_T673656.)

71. Attached hereto as Exhibit 70 is a true and correct copy of a Pledge and Security Agreement, by and between Sterling Tracing LLC and Bank of America. (BASM000021949-BASM000021959.)

72. Attached hereto as Exhibit 71 is a true and correct copy of a Pledge and Security Agreement, by and between Sterling Twenty Five LLC and Bank of America, dated January 19, 2007. (SE_T460010-SE_T460020.)

73. Attached hereto as Exhibit 72 is a true and correct copy of a Credit Agreement, by and between Charles Sterling Sub LLC and Bank of America. (SE_T461817-SE_T461839.)

74. Attached hereto as Exhibit 73 is a true and correct copy of a Credit Agreement, by and between FS Company LLC and Bank of America. (SE_T459126-SE_T459148.)

75. Attached hereto as Exhibit 74 is a true and correct copy of a Credit Agreement, by and between Judith Wilpon, Iris Katz and Bank of America. (SE_T460255-SE_T460325.)

76. Attached hereto as Exhibit 75 is a true and correct copy of a Credit Agreement, by and between RV-RJW LLC and Bank of America, dated July 22, 2008. (SE_T459302-SE_T459340.)

77. Attached hereto as Exhibit 76 is a true and correct copy of a Credit Agreement, by and between Saul B Katz Family Trust and Bank of America. (SE_T555756-SE_T555788.)

78. Attached hereto as Exhibit 77 is a true and correct copy of a Credit Agreement, by and between Sterling 10 LLC and Bank of America. (SE_T460997-SE_T461018.)

79. Attached hereto as Exhibit 78 is a true and correct copy of a Credit Agreement, by and between Sterling 20 LLC and Bank of America. (SE_T459477-SE_T459497.)

80. Attached hereto as Exhibit 79 is a true and correct copy of a Credit Agreement, by and between Sterling Brunswick Seven LLC and Bank of America. (SE_T459713-SE_T459735.)

81. Attached hereto as Exhibit 80 is a true and correct copy of a Credit Agreement, by and between Sterling Tracing LLC and Bank of America, dated April 20, 2007. (SE_T460853-SE_T460891.)

82. Attached hereto as Exhibit 81 is a true and correct copy of a Mortgage Security & Business Loan Agreement, by and between FFB Aviation and Bank of America. (BASM000005380-BASM000005388.)

83. Attached hereto as Exhibit 82 is a true and correct copy of a Loan Agreement, by and between Fred Wilpon and Bank of America. (SE_T854197-SE_T854212.)

84. Attached hereto as Exhibit 83 is a true and correct copy of a Loan Agreement, by and between Wilpon Family Trust and Bank of America, dated April 10, 2006. (SE_T779090-SE_T779166.)

85. Attached hereto as Exhibit 84 is a true and correct copy of a Loan Agreement, by and between Katz Family Trust and Bank of America, dated April 10, 2006. (SE_T779217-SE_T779289.)

86. Attached hereto as Exhibit 85 is a true and correct copy of a Loan Agreement, by and between Wilpon 2002 Trust and Bank of America, dated October 30, 2006. (BASM000007479-BASM000007494.)

87. Attached hereto as Exhibit 86 is a true and correct copy of a Loan Agreement, by and between Katz 2002 Trust and Bank of America, dated October 30, 2006.

(BASM000007888-BASM000007903.)

88. Attached hereto as Exhibit 87 is a true and correct copy of a Loan Agreement, by and between Iris J Katz and Bank of America, dated April 2, 2007. (SE_T711553-SE_T711584.)

89. Attached hereto as Exhibit 88 is a true and correct copy of a Loan Agreement, by and between Saul B. Katz and Bank of America, dated March 30, 2007. (SE_T902078-SE_T902094.)

90. Attached hereto as Exhibit 89 is a true and correct copy of a Credit Agreement, by and between Sterling Internal IV and Bank of America, dated December 14, 2005.

(BASM000003879-BASM000003897.)

91. Attached hereto as Exhibit 90 is a true and correct copy of an Amended and Restated Loan Agreement, by and between Sterling Internal V and Bank of America/Citibank/Wachovia, dated September 30, 2008. (SE_T778597-SE_T778636.)

92. Attached hereto as Exhibit 91 is a true and correct copy of a Credit Agreement, by and between Sterling VC IV and Bank of America. (SE_T779293-SE_T779324.)

93. Attached hereto as Exhibit 92 is a true and correct copy of a Credit Agreement, by and between Sterling VC V and Bank of America. (SE_T779475-SE_T779507.)

94. Attached hereto as Exhibit 93 is a true and correct copy of a Credit Agreement, by and between Sterling and Bank of America. (SE_T779672-SE_T779703.)

95. Attached hereto as Exhibit 94 is a true and correct copy of a Credit Agreement, by and between Sterling Twenty Five LLC and Bank of America, dated January 29, 2007.

(SE_T459951-SE_T459989.)

96. Attached hereto as Exhibit 95 is a true and correct copy of a document entitled “CREB Commercial Deal Structure Sheet,” dated December 2009. (Trustee Dep. Ex. 119; BASM000015474-BASM000015523.)

97. Attached hereto as Exhibit 96 is a true and correct copy of excerpts from the deposition testimony of Peter Stamos, dated January 5, 2012.

98. Attached hereto as Exhibit 97 is a true and correct copy of handwritten notes, dated November 8, 2003. (Trustee Dep. Ex. 106; SE_T749946.)

99. Attached hereto as Exhibit 98 is a true and correct copy of a letter from Fred Wilpon and Saul B. Katz to Ruth Madoff, dated May 25, 2004. (MADTEE00645190.)

100. Attached hereto as Exhibit 99 is a true and correct copy of the Proffer of Marvin Tepper, dated October 8, 2010.

101. Attached hereto as Exhibit 100 is a true and correct copy of an email from Maureen Hawa to Mark Peskin, Michael Katz, Arthur Friedman, dated April 24, 2004. (Trustee Dep. Ex. 32; SE_T633639.)

102. Attached hereto as Exhibit 101 is a true and correct copy of an email from Mark Peskin to Matthew Petrula, dated February 19, 2009. (Trustee Dep. Ex. 203; SE_T643533.)

103. Attached hereto as Exhibit 102 is a true and correct copy of a document entitled “Execution Copy of Bank of America, N.A. Master Standstill Agreement,” dated February 26, 2009. (Trustee Dep. Ex. 121; BASM000021149-BASM000021199.)

104. Attached hereto as Exhibit 103 is a true and correct copy of an Interoffice

Memorandum from Fred Wilpon & Saul Katz to Arthur Friedman regarding “Madoff Insurance,” dated February 26, 2001. (SE_T021087-SE_T021088.)

105. Attached hereto as Exhibit 104 is a true and correct copy of an Interoffice Memorandum from Arthur Friedman to All Partners regarding “Madoff Insurance,” dated June 13, 2001. (SE_T553941.)

106. Attached hereto as Exhibit 105 is a true and correct copy of handwritten notes. (SE_T553944.)

107. Attached hereto as Exhibit 106 is a true and correct copy of an email from Olga Dimini to David Steinmann, dated March 16, 2004. (PJADMIN00007396.)

108. Attached hereto as Exhibit 107 is a true and correct copy of an email from Olga Dimini to David Steinman, dated June 14, 2002. (PJADMIN00007456.)

109. Attached hereto as Exhibit 108 is a true and correct copy of an email from Abe Mastbaum to Joe Nicholson, David P. Steinmann, and Olga Dimini, dated August 15, 2004. (Steinmann Dep. Ex. 12; PJADMIN00007362-PJADMIN00007364.)

110. Attached hereto as Exhibit 109 is a true and correct copy of a check request from “OMD” to “MMC”, dated April 5, 2002. (PJASAG0000006-PJASAG0000024.)

111. Attached hereto as Exhibit 110 is a true and correct copy of a letter from Abe Mastbaum to Robert Duran, dated March 22, 2000. (PJADMIN00007612.)

112. Attached hereto as Exhibit 111 is a true and correct copy of an email from Charles Klein to Olga Dimini, dated August 16, 2004. (PJADMIN00007355.)

113. Attached hereto as Exhibit 112 is a true and correct copy of excerpts from the Bankruptcy Rule 2004 deposition testimony of Charles Klein, dated November 8, 2010.

114. Attached hereto as Exhibit 113 is a true and correct copy of a letter from Richard

N. Papert to Fred Wilpon, dated April 30, 2001. (Arthur Friedman Dep. Ex. 39; SE_T554010-SE_T554014.)

115. Attached hereto as Exhibit 114 is a true and correct copy of an article by Erin Arvedlund, entitled *Don't Ask, Don't Tell: Bernie Madoff is so secretive, he even asks his investors to keep mum.* (Arthur Friedman Dep. Ex. 40; SE_T021079.)

116. Attached hereto as Exhibit 115 is a true and correct copy of excerpts from the Bankruptcy Rule 2004 deposition testimony of Peter Stamos, dated August 19, 2010.

117. Attached hereto as Exhibit 116 is a true and correct copy of excerpts from the deposition testimony of Kevin Okimoto, dated January 6, 2012.

118. Attached hereto as Exhibit 117 is a true and correct copy of a calendar invitation to attendees Peter Stamos, Chris Stamos, Maria Gagne, Scott Witcher, Ashok Chachra, Georgette Wong, Samantha Hojo, dated January 7, 2005. (Trustee Dep. Ex. 308; SSMT01238214-SSMT01238218.)

119. Attached hereto as Exhibit 118 is a true and correct copy of a document entitled "Ascot Partners L.P." (Trustee Dep. Ex. 302; SSKW00007066.)

120. Attached hereto as Exhibit 119 is a true and correct copy of excerpts from the Bankruptcy Rule 2004 deposition testimony of Ashok Chachra, dated October 8, 2010.

121. Attached hereto as Exhibit 120 is a true and correct copy of an email from Jia OuYang to Frank Wang; William Chen; Eugene Choe; and Rosalynas@gmail.com, dated December 12, 2008. (SSMT01010357-SSMT01010364.)

122. Attached hereto as Exhibit 121 is a true and correct copy of an email from Peter Stamos to Noreen Harrington, dated February 13, 2003. (SENH00000077-SENH00000078.)

123. Attached hereto as Exhibit 122 is a true and correct copy of an email from Noreen

Harrington to Kevin Barcelona, dated December 15, 2008. (Trustee Dep. Ex. 227; SSMT00906963.)

124. Attached hereto as Exhibit 123 is a true and correct copy of an email from Rohit Kumar to Ashok Chachra, dated March 16, 2006. (Trustee Dep. Ex. 309; SSMT00615750-SSMT00615751.)

125. Attached hereto as Exhibit 124 is a true and correct copy of an email from Derek S. Daley to Peter Stamos, dated August 13, 2003. (Trustee Dep. Ex. 306; SSMT02406074-SSMT02406076.)

126. Attached hereto as Exhibit 125 is a true and correct copy of an email from Peter Stamos to Tim Dick, dated December 14, 2008. (SSMT010527.)

127. Attached hereto as Exhibit 126 is a true and correct copy of excerpts from the deposition testimony of Kevin Dunleavy, dated December 21, 2011.

128. Attached hereto as Exhibit 127 is a true and correct copy of excerpts from the deposition testimony of Kevin Barcelona, dated December 15, 2011.

129. Attached hereto as Exhibit 128 is a true and correct copy of an email from Kevin Dunleavy to David Heaton, dated December 12, 2008. (Trustee Dep. Ex. 157; ML&CI000002187-ML&CI000002189.)

130. Attached hereto as Exhibit 129 is a true and correct copy of an email from Lauren Flecha to Jared Kanover, dated June 6, 2008. (Trustee Dep. Ex. 152; SSMT02285581-SSMT02285587.)

131. Attached hereto as Exhibit 130 is a true and correct copy of excerpts from the deposition testimony of Basil Stamos, dated January 3, 2012.

132. Attached hereto as Exhibit 131 is a true and correct copy of the Sterling Stamos

website.

133. Attached hereto as Exhibit 132 is a true and correct copy of an Ascot Fund Prospectus, dated January 2003. (SSKW00023944-SSKW00023968.)

134. Attached hereto as Exhibit 133 is a true and correct copy of a document entitled “Pete Sheet,” dated September 2, 2004. (Trustee Dep. Ex. 296; SSMT01229948.)

135. Attached hereto as Exhibit 134 is a true and correct copy of excerpts from the BLMIS account maintenance file of Peter Stamos, account number 1KW213. (Trustee Dep. Ex. 297; AMF00084334-AMF00084365.)

136. Attached hereto as Exhibit 135 is a true and correct copy of excerpts from the BLMIS account maintenance file of Peter Stamos, account number 1KW213. (AMF00304852-AMF00304888.)

137. Attached hereto as Exhibit 136 is a true and correct copy of excerpts from the BLMIS account maintenance file of Peter Stamos, account number 1KW213. (AMF00306318-AMF00306338.)

138. Attached hereto as Exhibit 137 is a true and correct copy of excerpts from the deposition testimony of Christopher Stamos, dated January 4, 2012.

139. Attached hereto as Exhibit 138 is a true and correct copy of an email from Basil Stamos to Nerou “Neil” Cheng, Michael Stern, Ronald Ablow, and Maryanna@fwab.org, dated December 13, 2008. (Trustee Dep. Ex. 233; SSMT00847959.)

140. Attached hereto as Exhibit 139 is a true and correct copy of an email from Basil Stamos to John Tucker and Tim Waterfield, dated December 14, 2008. (Trustee Dep. Ex. 234; SSMT00934640-SSMT00934642.)

141. Attached hereto as Exhibit 140 is a true and correct copy of an email from Basil

Stamos to kayakasia@yahoo.com, dated December 14, 2008. (Trustee Dep. Ex. 235; SSMT00934636-SSMT00934639.)

142. Attached hereto as Exhibit 141 is a true and correct copy of an email from Basil Stamos to Ophelia Dahl and paulhaiti@aol.com, dated December 14, 2008. (Trustee Dep. Ex. 236; SSMT01089343.)

143. Attached hereto as Exhibit 142 is a true and correct copy of an email from Basil Stamos to Tracy Kidder, dated December 14, 2008. (Trustee Dep. Ex. 237; SSMT00960990.)

144. Attached hereto as Exhibit 143 is a true and correct copy of an email from David Valle to Basil Stamos and Omar Minaya, dated December 14, 2008. (Trustee Dep. Ex. 238; SSMT00877890-SSMT00877891.)

145. Attached hereto as Exhibit 144 is a true and correct copy of an email from Rajesh Gupta to Basil Stamos, dated December 14, 2008. (Trustee Dep. Ex. 239; SSMT00801965-SSMT00801966.)

146. Attached hereto as Exhibit 145 is a true and correct copy of an email from Nerou “Neil” Cheng to Basil Stamos, dated December 15, 2008. (Trustee Dep. Ex. 240; SSMT00824644-SSMT00824645.)

147. Attached hereto as Exhibit 146 a true and correct copy of an email from HEST to Basil Stamos, dated December 15, 2008. (Trustee Dep. Ex. 241; SSMT00961098-SSMT00961102.)

148. Attached hereto as Exhibit 147 is a true and correct copy of an email to Basil Stamos, nomoreaids@yahoo.com, dated December 15, 2008. (Trustee Dep. Ex. 242; SSMT01061630-SSMT01061632.)

149. Attached hereto as Exhibit 148 is a true and correct copy of an email from Basil

Stamos to Bill Housworth, dated December 19, 2008. (Trustee Dep. Ex. 243; SSMT01195993.)

150. Attached hereto as Exhibit 149 is a true and correct copy of an email from Mark Thompson to Ashok Chachra, dated December 16, 2008. (Trustee Dep. Ex. 329; SSMT00934925-SSMT00934931.)

151. Attached hereto as Exhibit 150 is a true and correct copy of an email from Ashok Chachra to Peter Stamos, dated December 13, 2008. (Trustee Dep. Ex. 330; SSMT01194929-SSMT01194931.)

152. Attached hereto as Exhibit 151 is a true and correct copy of an email from Ashok Chachra to Janice Yu, dated December 16, 2008. (SSMT01061678-SSMT01061682.)

153. Attached hereto as Exhibit 152 is a true and correct copy of an email chain between Peter Stamos and Stephen Woodsum, dated December 18 and December 19, 2008. (Peter Stamos Dep. Ex. 4; SSMT00935530-SSMT00935535.)

154. Attached hereto as Exhibit 153 is a true and correct copy of an email from Peter Stamos to Ashok Chachra, dated August 18, 2004. (SSMT01252043.)

155. Attached hereto as Exhibit 154 is a true and correct copy of an email from Ralph D. Sinsheimer to Peter Stamos, dated December 12, 2008. (SSMT01089216-SSMT01089218.)

156. Attached hereto as Exhibit 155 is a true and correct copy of an email from Mark Peskin to Maureen Hawa and Arthur Friedman, dated September 18, 2006. (Trustee Dep. Ex. 42; SE_T622441-SE_T622442.)

157. Attached hereto as Exhibit 156 is a true and correct copy of an email from Peter Stamos to J. Ezra Merkin, dated November 15, 2004. (Peter Stamos Dep. Ex. 9; SSMT00014472-SSMT00014478.)

158. Attached hereto as Exhibit 157 is a true and correct copy of excerpts from the

deposition testimony of Martin Sass, dated December 22, 2011.

159. Attached hereto as Exhibit 158 is a true and correct copy of Brooklyn College Foundation Full Board Minutes, dated November 12, 2008. (Trustee Dep. Ex. 160; APNYY-BCF0000271-APNYY-BCF0000280.)

160. Attached hereto as Exhibit 159 is a true and correct copy of the Expert Report of Dr. Steve Pomerantz, dated November 22, 2011.

161. Attached hereto as Exhibit 160 is a true and correct copy of a Memorandum from Barry Gonder to Sterling Doubleday File, dated September 13, 1990. (Arthur Friedman Dep. Ex. 5, SE_T433829-SE_T433832.)

162. Attached hereto as Exhibit 161 is a true and correct copy of a J.P. Morgan Chase 1992 Analysis of Bernard L. Madoff's Investment for Saul B. Katz (Account KW024), dated July 1993. (Trustee Dep. Ex. 357; SE_T954094-SE_T954118.)

163. Attached hereto as Exhibit 162 is a true and correct copy of a Sterling Equities Associates Employee Retirement Plan Fund Description. (Trustee Dep. Ex. 34; SE_T019533.)

164. Attached hereto as Exhibit 163 is a true and correct copy of a Rate Comparison Chart. (Arthur Friedman Dep. Ex. 6; SE_T553984-SE_T553989.)

165. Attached hereto as Exhibit 164 is a true and correct copy of an email from Cynthia Bernstein to Tom Osterman and Kathleen McGovern, dated February 11, 2008. (Arthur Friedman Dep. Ex. 38; SE_T475550.)

166. Attached hereto as Exhibit 165 is a true and correct copy of excerpts from the deposition testimony of Fred Wilpon, dated January 10, 2012.

167. Attached hereto as Exhibit 166 is a true and correct copy of a "Due Diligence Time Line – Sterling," dated March 2000. (Trustee Dep. Ex. 80; SE_T749838-SE_T749840.)

168. Attached hereto as Exhibit 167 is a true and correct copy of excerpts from the deposition testimony of Steven Kenny, dated December 9, 2011.

169. Attached hereto as Exhibit 168 is a true and correct copy of excerpts from the Bankruptcy Rule 2004 deposition testimony of Elliot Margolis, dated August 12, 2012.

170. Attached hereto as Exhibit 169 is a true and correct copy of a letter from Arthur Friedman to Steve Kenny, dated October 24, 2000. (Margolis Dep. Ex. 4; BASM000013598-BASM000013599.)

171. Attached hereto as Exhibit 170 is a true and correct copy of an email from Jared Kanover to Mark Peskin, dated September 20, 2006. (Trustee Dep. Ex. 343; SE_T956542-SE_T956544.)

172. Attached hereto as Exhibit 171 is a true and correct copy of a letter from Arthur Friedman to Derek McGirt, dated November 8, 2002. (SE_T699258-SE_T699259.)

173. Attached hereto as Exhibit 172 is a true and correct copy of an email from Basil Stamos to Samantha Hojo, dated September 7, 2005. (Trustee Dep. Ex. 232; SSMT02407720.)

174. Attached hereto as Exhibit 173 is a true and correct copy of a Redemption Memorandum for Sterling Stamos Friends & Family Fund, L.P. (SSMT02406520.)

175. Attached hereto as Exhibit 174 are true and correct copies of a Management Meeting Agenda, dated October 24, 2005, and Management Meeting Minutes, dated October 10, 2005. (Trustee Dep. Ex. 105; SE_T668546-SE_T668549.)

176. Attached hereto as Exhibit 175 is a true and correct copy of a Management Meeting Agenda, dated June 19, 2006. (Trustee Dep. Ex. 341; SE_T668679-SE_T668684.)

177. Attached hereto as Exhibit 176 are true and correct copies of a Management Meeting Agenda, dated September 25, 2006, and Management Meeting Minutes, dated

September 11, 2006. (Trustee Dep. Ex. 342; SE_T668725-SE_T668728.)

178. Attached hereto as Exhibit 177 are true and correct copies of a Management Meeting Agenda, dated September 10, 2007, and Management Meeting Minutes, dated August 27, 2007. (SE_T668878-SE_T668883.)

179. Attached hereto as Exhibit 178 are true and correct copies of a Management Meeting Agenda, dated November 21, 2005, and Management Meeting Minutes, dated November 14, 2005. (Trustee Dep. Ex. 101; SE_T668554-SE_T668567.)

180. Attached hereto as Exhibit 179 is a true and correct copy of an email from Peter Stamos to Saul B. Katz and Emily O'Shea, dated November 30, 2005. (Trustee Dep. Ex. 340; SE_T865249-SE_T865251.)

181. Attached hereto as Exhibit 180 is a true and correct copy of a Confidential Memorandum from "AF" to "All Partners" regarding "Special Investment in Madoff," dated November 28, 2005. (Arthur Friedman Dep. Ex. 23; SE_T553935.)

182. Attached hereto as Exhibit 181 is a true and correct copy of a Confidential Memorandum from "AF" to "All Partners" regarding "Special Investment in Madoff," dated November 28, 2005. (SE_T559817-SE_T559818.)

183. Attached hereto as Exhibit 182 is a true and correct copy of a Memorandum from Anne Pawelczak to Mark Peskin, dated July 5, 2004. (Trustee Dep. Ex. 217; SE_T705030-SE_T705032.)

184. Attached hereto as Exhibit 183 is a true and correct copy of an email from Anne Pawelczak to Mark Peskin, dated June 17, 2004. (SE_T620565-SE_T620567.)

185. Attached hereto as Exhibit 184 is a true and correct copy of an email from Anne Pawelczak to Mark Peskin, dated April 9, 2005. (Trustee Dep. Ex. 192; SE_T618643.)

186. Attached hereto as Exhibit 185 is a true and correct copy of excerpts from the deposition testimony of Joseph Reese, dated December 29, 2011.

187. Attached hereto as Exhibit 186 is a true and correct copy of an email from Mark Peskin to Anne Pawelczak, dated November 9, 2005. (Trustee Dep. Ex. 219; SE_T621860.)

188. Attached hereto as Exhibit 187 is a true and correct copy of an “Annual Report to Fiduciaries,” regarding Sterling Equities Employees Retirement Plan (Account 1-KW182-3). (SE_T014145-SE_T014147.)

189. Attached hereto as Exhibit 188 is a Sterling Equities Associates Employees Retirement Plan for the period ending December 11, 2008. (SE_T015657.)

190. Attached hereto as Exhibit 189 is the Expert Report of Harrison J. Goldin, dated November 22, 2011.

191. Attached hereto as Exhibit 190 is a true and correct copy of an Interoffice Memorandum from “MK” to “DMK” regarding “Registered Investment Advisors,” dated July 14, 2004. (Trustee Dep. Ex. 92; SE_T699392.)

192. Attached hereto as Exhibit 191 are true and correct copies of a Management Meeting Agenda and Management Meeting Minutes, dated November 1, 2004. (Trustee Dep. Ex. 354; SE_T668295-SE_T668299.)

193. Attached hereto as Exhibit 192 are true and correct copies of a Management Meeting Agenda, dated July 11, 2005, and Management Meeting Minutes, dated June 13, 2005. (Trustee Dep. Ex. 355; SE_T668492-SE_T668497.)

194. Attached hereto as Exhibit 193 are true and correct copies of a Management Meeting Agenda, dated February 28, 2005, and Management Meeting Minutes, dated February 7, 2005. (SE_T668408-SE_T668413.)

195. Attached hereto as Exhibit 194 is a true and correct copy of a Bank of America “In Progress Modification to CAR Report”, dated June 5, 2008. (Trustee Dep. Ex. 139; BASM000009051-BASM000009108.)

196. Attached hereto as Exhibit 195 is a true and correct copy of an Interoffice Memorandum from “AF” to “All Partners” regarding “Madoff Accounts,” dated February 28, 2000. (Arthur Friedman Dep. Ex. 25; SE_T405836-SE_T405837.)

197. Attached hereto as Exhibit 196 is a true and correct copy of a document entitled “Credit Offering Memorandum (Full Format),” dated July 1999. (Trustee Dep. Ex. 120; BASM000011224-BASM000011257.)

198. Attached hereto as Exhibit 197 is a true and correct copy of an Interoffice Memorandum from “MK” to “Files” regarding “\$25,000,000 Revolving Credit Facility to Judith A. Wilpon (JAW) and Iris J. Katz (IJK),” dated March 13, 1996. (Trustee Dep. Ex. 83; SE_T699327-SE_T699330.)

199. Attached hereto as Exhibit 198 is a true and correct copy of an interoffice memorandum from “MK” to “File” regarding “SEF Capital Call,” dated October 3, 2007. (Trustee Dep. Ex. 86; SE_T560422.)

200. Attached hereto as Exhibit 199 is a true and correct copy of a series of withdrawal letters from BLMIS, dated January 7, 1999. (SE_T367223-SE_T367239.)

201. Attached hereto as Exhibit 200 is a true and correct copy of an email from Len Labita to Mark Peskin regarding “weekly cash flow,” attaching “Weekly Cash Analysis”, dated May 16, 2005. (Trustee Dep. Ex. 207; SE_T695579.)

202. Attached hereto as Exhibit 201 is a true and correct copy of a Confidential Memorandum from Arthur Friedman to Fred Wilpon/Saul Katz entitled “Movement of Madoff

Funds.” (SE_T471875.)

203. Attached hereto as Exhibit 202 is a true and correct copy of a “Revised Sterling Debt Restructuring Plan - Results Period.” (Trustee Dep. Ex. 122; BASM000035532-BASM000035547.)

204. Attached hereto as Exhibit 203 is a true and correct copy of a Preliminary Debt Restructuring Plan. (Trustee Dep. Ex. 204; BASM000017832-BASM000017845.)

205. Attached hereto as Exhibit 204 is a true and correct copy of an Intercreditor Agreement, dated December 23, 2009. (Trustee Dep. Ex. 127; BASM000019177-BASM000019306.)

206. Attached hereto as Exhibit 205 is a true and correct copy of an email from Mark Peskin to Mohsin Meghji, dated January 25, 2009. (Trustee Dep. Ex. 200; SE_T753386-SE_T753388.)

207. Attached hereto as Exhibit 206 is a true and correct copy of a Revised Debt Restructuring Plan, prepared by Loughlin Meghji for Sterling, dated April 23, 2009. (Trustee Dep. Ex. 205; BASM000017752-BASM000017769.)

208. Attached hereto as Exhibit 207 is a true and correct copy of a Credit Agreement, by and between Saul Katz Trust and Bank of America, dated November 29, 2000. (SE_T555750-SE_T555987.)

209. Attached hereto as Exhibit 208 is a true and correct copy of a Sterling 10 LLC Operating Agreement. (SE_T461075-SE_T461090.)

210. Attached hereto as Exhibit 209 is a true and correct copy of a Sterling 10 LLC Operating Agreement. (SE_T459573-SE_T459578.)

211. Attached hereto as Exhibit 210 is a true and correct copy of a Sterling 10

LLC Operating Agreement. (SE_T673693-SE_T673700.)

212. Attached hereto as Exhibit 211 is a true and correct copy of a Sterling Twenty Five LLC Operating Agreement. (SE_T460952-SE_T460088.)

213. Attached hereto as Exhibit 212 is a true and correct copy of a Sterling Tracing LLC Operating Agreement. (SE_T460059-SE_T460976.)

214. Attached hereto as Exhibit 213 is a true and correct copy of a presentation entitled “Sterling Stamos Company Overview: Discussion with Merrill Lynch,” dated February 2004. (Trustee Dep. Ex. 187; SE_T954272-SE_T954315.)

215. Attached hereto as Exhibit 214 is a true and correct copy of a spreadsheet entitled “The Sterling Equities Partners Analysis of Liquidity,” dated September 30, 2008. (SE_T600640-SE_T601030.)

216. Attached hereto as Exhibit 215 is a true and correct copy of an email from Stephen Woodsum to Peter Stamos, dated December 15, 2008. (SSMT00802052-SSMT00802056.)

217. Attached hereto as Exhibit 216 is a true and correct copy of a “Summary Plan Description of the Sterling Equities Associates Employees Retirement Plan,” dated January 1, 2003. (Trustee Dep. Ex. 95; SE_T013065-SE_T013097.)

218. Attached hereto as Exhibit 217 is a true and correct copy of the “Sterling Equities Employees Retirement Plan Summary Plan Description.” (SE_T011665-SE_T011684.)

219. Attached hereto as Exhibit 218 is a true and correct copy of a letter from Duke Potter to Jackie Gaines regarding “Sterling Equities Employees Retirement Plan,” dated December 9, 1998. (SE_T021235-SE_T021236.)

220. Attached hereto as Exhibit 219 is a true and correct copy of a letter from Douglas Freeman to ESBA regarding the Sterling Equities Associates Employees Retirement Plan, dated January 6, 2009. (SE_T007804.)

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

Dated: February 9, 2012
New York, New York

/s/ Fernando A. Bohorquez, Jr. _____

Fernando A. Bohorquez, Jr.