

**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 REPLY  
MEMORANDUM OF LAW IN SUPPORT OF THE TRUSTEE'S MOTION TO STRIKE  
THE EXPERT REPORTS AND TESTIMONY OF JOHN MAINE**

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 Reply Memorandum of Law in Support of the Trustee’s Motion to Strike the Expert Reports and Testimony of John Maine pursuant to Federal Rules of Evidence 702, 401, 402 and 403. I am personally familiar with the facts set forth therein.

2. Attached hereto as Exhibit 1 is a true and correct copy of an excerpt from the Rule 2004 Deposition Testimony of Fred Wilpon, dated July 20, 2010.

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

Dated: February 16, 2012

New York, New York

/s/ David J. Sheehan

David J. Sheehan