

**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 SUPPORT OF
MOTION IN LIMINE NO. 1 TO EXCLUDE EVIDENCE CONCERNING
THE FEES PAID TO THE TRUSTEE AND HIS COUNSEL**

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. (“Trustee”), the 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 Motion in Limine No. 1 to Exclude All Evidence and References Relating to the Fees Paid to the Trustee and His Counsel, pursuant to Federal Rules of Evidence 401, 402, 403. I am personally familiar with the facts set forth herein.

2. Attached hereto as Exhibit 1 is a true and correct copy of an email between Dana M. Seshens and Fernando Bohorquez Jr., dated November 29, 2011.

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

Dated: March 5, 2012
New York, New York

s/ David J. Sheehan
David J. Sheehan