

Exhibit 5

Sterling Equities Investments
03/31/01

Account	Total	Fred Wilpon	Judith Wilpon	Saul B. Katz	Iris Katz	Richard A. Wilpon	Michael Katz	L. Tom Osterman	Leonard J. Schreier	Arthur Friedman	Jeffrey Wilpon	David Katz	M & E Tepper	FW Family Trust	SBK Family Trust	Wilpon Family Fdn	Katz Family Fdn	Wilpon 97 Descend Trust	Sterling Third	College Place
Bernard Madoff																				
Account																				
KW001	288,260																			
KW002	252,077																			
KW004	572,780								572,780											
KW009	422,665																			
KW010	329,959																			
KW013	1,214,351				21,079,917		1,214,351													
KW014	21,079,917																			
KW016	922,131															461,066	461,066			
KW019	1,597,581						1,597,581													
KW020	1,300,260						1,300,260													
KW024	1,964,831			1,964,831																
KW027	775,273																			
KW044	880,564							880,564												
KW049	474,236																			
KW052	3,751,828								3,751,828											
KW053	5,507,132								2,753,566											
KW061	939,720												939,720							
KW067	8,089,242	8,089,242																		
KW076	298,853										298,853									
KW077	20,970,177		20,970,177																	
KW081	1,167,877					1,167,877														
KW083	1,002,300																1,002,300			
KW084	2,519,136																			2,519,136
KW086	1,857,711															1,857,711				
KW087	544,444																			
KW088	563,197																			
KW094	687,181																			
KW095	177,657																			
KW096	528,383																			
KW097	515,795																			
KW099	544,978																			
KW103	598,247																			
KW106	821,444																			
W0004	985,993																			
KW108	295,337																			
KW109	315,916																			
KW110	239,485																			
KW111	405,887																			
KW113	21,883,176																			
KW118	179,877																			
KW121	387,304																			
KW122	179,857																			
KW123	1,545,199																			
KW126	1,843,970																			
KW128	432,734																			
KW130	183,416																			
KW132	390,045									183,416										
KW135	212,871																			
KW136	1,205,695																			
KW138	192,492																			
KW140	365,854																			
KW141	771,531												523,067							
KW142	215,401																			

Sterling Equities Investments 03/31/01

	Total	Fred Wilpon	Judith Wilpon	Saul B. Katz	Iris Katz	Richard A. Wilpon	Michael Katz	L. Tom Osterman	Leonard J. Schreier	Arthur Friedman	Jeffrey Wilpon	David Katz	M & E Tepper	FW Family Trust	SBK Family Trust	Wilpon Family Fdn	Katz Family Fdn	Wilpon 97 Descend Trust	Sterling Third	College Place
KW143	Timothy & Valerie Teufel Co-Trustees	705,025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW144	Michael Katz	197,838	-	-	-	-	197,838	-	-	-	-	-	-	-	-	-	-	-	-	-
KW145	Susan Simon	1,239,433	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW148	Ira & Linda Kurtzberg	373,712	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW149	Annette Baslaw-Finger	609,541	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW154	Iris J. Katz	2,507,364	-	-	2,507,364	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW155	Judith A. Wilpon	3,942,052	3,942,052	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW156	Sterling 15C LLC	22,729,826	7,137,071	1,136,476	-	2,313,866	1,786,814	802,352	1,100,109	227,295	1,022,829	1,022,829	795,533	315,940	4,384,526	-	-	-	-	-
KW157	Barbara Moss ET AL, TIC	291,505	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW158	Sol Wachler	1,831,759	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW159	NSUH FDN/Iris & Saul Katz	1,205,924	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW161	A. Friedman Et Al TIC(REF. Fieel)	11,149,772	-	-	-	2,563,333	1,986,889	897,557	1,217,555	256,445	1,281,109	1,281,109	1,665,776	-	-	-	-	-	-	-
KW162	Martin Lifton	11,933,308	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW163	G. Bruce Lifton	1,190,994	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW164	Steven J. Lifton	1,408,068	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW165	Judie B. Lifton	1,906,206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW166	Robert K. Lifton	4,713,291	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW167	Howard Weingrow	3,263,871	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW169	Berman & Mermelstein	198,701	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW170	Christine Reissman	639,352	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW172	PJ Associates Group LP	48,359,936	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW173	Michael R. Laginestra	618,551	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW174	Scott Gottlieb	618,551	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW179	Seymour M Finger	428,459	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW181	Lester Osterman	341,890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW183	Sidney Altman	424,059	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW184	Margaret Altman	483,732	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW185	Daniel Altman	423,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW186	Leah Altman	408,110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW182	Sterling Equities Employee Retirement	2,482,810	283,646	37,594	-	31,619	45,370	57,054	12,288	454,277	45,205	50,993	59,204	-	-	-	-	-	-	-
KW188	M. Kasson/S. Kasson	649,859	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FR021	Heidi Weber	1,421,502	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW189	Ruskin Gardens Apts LLC	169,196	45,824	45,824	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW190	L. Thomas Osterman	508,843	-	-	-	-	-	508,843	-	-	-	-	-	-	-	-	-	-	-	-
KW192	Mets Ltd	21,446,556	4,677,494	3,447,534	-	821,403	615,516	218,755	410,702	51,472	51,472	-	-	-	-	-	-	-	-	-
KW196	Heather Katz/Saul Katz	183,394	-	91,697	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW198	Red Valley Partners	1,776	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW199	Stella Friedman	492,444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW200	Julie Gross	186,640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW201	David M. Katz	2,918	-	-	-	-	-	-	-	-	-	2,918	-	-	-	-	-	-	-	-
KW202	Deborah G. Katz	365,670	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW203	Marc Reissman	417,034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW204	Jon Reissman	417,034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW205	Sheila Gray	465,583	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW206	FW 97 Descendant's Trust	358,317	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	358,317	-	-
KW207	RAW/Scott Wilpon	408,161	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW208	RAW/Jessica Wilpon	409,037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW209	RAW/Daniel Wilpon	406,341	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW213	Dr. Peter Stamos	2,218,867	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW215	Lanny Korelchuck	174,808	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW216	Joyce Trieber	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW218	Sterling Doubleday	66,871,651	14,594,707	10,749,618	-	2,551,184	1,919,216	682,091	1,280,592	160,492	160,492	-	1,337,433	-	-	-	-	-	-	-
KW219	Timothy Teufel	163,232	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW225	Josef Mittelmann	12,651,193	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW226	Richard Berger	4,630,959	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW227	Natalie Katz	148,298	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Sterling Equities Investments 03/31/01

	Total	Fred Wilpon	Judith Wilpon	Saul B. Katz	Iris Katz	Richard A. Wilpon	Michael Katz	L. Tom Osterman	Leonard J. Schreier	Arthur Friedman	Jeffrey Wilpon	David Katz	M & E Tepper	FW Family Trust	SBK Family Trust	Wilpon Family Fdn	Katz Family Fdn	Wilpon 97 Descend Trust	Sterling Third	College Place
KW228																				
KW229	1,707,819																			
KW232	108,497																			
KW233	494,555		494,555																	
KW234	494,403		494,403																	
KW235	475,716		475,716																	
KW236	899,712				899,712															
KW237	859,679				859,679															
KW238	726,521				726,521															
KW240	5,448			5,448																
KW241	556,243								444,994											
KW242	752,008																			
KW244	11,361,105														11,361,105					
KW246	470,938																			
KW247	50,559,677	11,027,066						515,709	963,218	121,343	121,343									
KW248	281,690																			
KW249	817,890																			
KW250	274,290					274,290														
KW251	272,989																			
KW252	1,646,161															1,646,161				
KW253	717,411																			
KW254	25,652	5,595		4,124			982	262	491	62	62		513							
KW256	169,855					117,200														
KW257	1,429,902	1,429,902																		
KW258	425,257																			
KW259	829,195			690,968									136,227							
FR052	861,822																			
KW260	10,031,875													10,031,875						
KW261	8,689,207																			
KW262	174,306																			
KW263	566,809												566,809							
KW264	652,287																			
KW265	306,283																			
KW266	376,383																			
KW267	175,703									112,450										
KW269	261,192																			
KW270	1,225,956							261,192												
KW271	258,370																			
KW272	112,361				112,361															
KW274	209,904								104,952											
KW275	708,915																			
KW276	790,377																			
KW277	696,263																			
KW278	496,400			496,400																
KW279	1,542,939	521,513		51,380		152,905	118,498	53,386	72,672	15,275	72,210	71,592	95,971		302,107					
KW280	341,041																			
KW281	369,433																			
KW282	444,624																			
KW283	341,063																			
KW284	174,773							214,201												
KW285	179,082									128,458										
KW286	175,072																			
KW287	567,644	198,392		156,727		52,507	44,333	17,200	19,130	3,463	24,806	14,191	36,897							
KW298	1,833,966													1,833,966						
KW299	2,348,468																			
KW300	1,782,728	267,409		249,582		249,582	249,582	106,964	35,855	17,827	178,273	178,273	249,582							
KW301	368,069																			

Sterling Equities Investments 03/31/01

	Total	Fred Wilpon	Judith Wilpon	Saul B. Katz	Iris Katz	Richard A. Wilpon	Michael Katz	L. Tom Osterman	Leonard J. Schreiber	Arthur Friedman	Jeffrey Wilpon	David Katz	M & E Tepper	FW Family Trust	SBK Family Trust	Wilpon Family Fdn	Katz Family Fdn	Wilpon 97 Descend Trust	Sterling Third	College Place
KW302										534,397										
	534,397																			
KW303																				
	219,437																			
KW304																				
	212,942																			
KW305																				
	165,203																			
KW306																				
	509,290																			
KW307																				
	642,006																			
KW308																				
	350,070												116,689							
KW309																				
	169,711																			
KW310																				
	169,279																			
KW311																				
	307,549										101,567									
KW312																				
	11,672,803	1,750,920							233,456	116,728	1,167,280	1,167,280	1,634,192							
KW313																				
	17,740,093	2,661,014		817,096		1,634,192	1,634,192	700,368	354,802	177,401	1,774,009	1,774,009	2,483,613							
KW314																				
	31,397,949	4,709,692		1,241,807		2,483,613	2,483,613	1,064,406	627,959	313,979	3,139,795	3,139,795	4,395,713							
KW315																				
	375,245			2,197,856		4,395,713	4,395,713	1,863,877												
KW316																				
	240,433																			
KW318																				
	469,996																			
KW319																				
	125,386																			
KW320																				
	160,575																			
KW321																				
	135,140																			
KW322																				
	4,379,739	1,454,183		1,146,784		384,870	324,955	126,071	140,217	25,381	181,825	104,019	135,140							
KW323																				
	152,703																			
KW324																				
	127,496																			
KW325																				
	509,221					42,500					42,498		42,498							
KW326																				
	254,335																			
KW327																				
	500,500																			
KW328																				
	542,154,306	58,843,670	26,376,903	32,661,213	26,185,553	21,825,577	21,366,520	8,990,850	13,529,186	3,472,942	9,663,628	8,807,008	17,236,894	12,181,781	18,396,206	2,318,777	3,109,527	358,317		2,519,136
Total - Bernard Madoff																				
Bernard Madoff																				
Unadjusted total	542,154,306	58,843,670	26,376,903	32,661,213	26,185,553	21,825,577	21,366,520	8,990,850	13,529,186	3,472,942	9,663,628	8,807,008	17,236,894	12,181,781	18,396,206	2,318,777	3,109,527	358,317		2,519,136

Sterling Equities
Investments
03/31/01

	Total	Fred Wilpon	Judith Wilpon	Saul B. Katz	Iris Katz	Richard A. Wilpon	Michael Katz	L. Tom Osterman	Leonard J. Schreier	Arthur Friedman	Jeffrey Wilpon	David Katz	M & E Tepper	FW Family Trust	SBK Family Trust	Wilpon Family Fdn	Katz Family Fdn	Witpon 97 Descend Trust	Sterling Third	College Place
Adjustment for outstanding debt																				
	(21,974,675)	(6,900,048)	-	(1,098,734)	-	(2,237,022)	(1,729,407)	(775,706)	(1,063,574)	(219,747)	(988,860)	(988,860)	(769,114)	(305,448)	(4,238,915)	-	-	-	-	-
Sterling 15C LLC	(11,000,000)													(5,000,000)	(6,000,000)					
Citibank margin loan (truisis)	(25,000,000)		(12,500,000)		(12,500,000)															
Fleet loan	(30,000,000)	(4,500,000)	-	(2,100,000)	-	(4,200,000)	(4,200,000)	(1,800,000)	(600,000)	(300,000)	(3,000,000)	(3,000,000)	(4,200,000)	-	-	-	-	-	-	-
Sterling Thirty Venture																				
Madoff balance net of outstanding debt	454,179,631	47,443,622	13,876,903	29,462,480	13,685,553	15,388,555	15,439,113	6,415,144	11,865,612	2,953,195	5,674,768	4,818,147	12,267,781	6,876,333	8,157,292	2,318,777	3,109,527	358,317	-	2,519,136
Adjustment to exclude Meis																				
KW192 Meis Ltd	(21,446,556)	(4,677,494)	-	(3,447,534)	-	(821,403)	(615,516)	(218,755)	(410,702)	(51,472)	(51,472)	-	(428,931)	-	-	-	-	-	-	-
KW218 Sterling Doubleday	(66,871,651)	(14,584,707)	-	(10,749,618)	-	(2,561,194)	(1,919,216)	(682,091)	(1,280,592)	(160,492)	(160,492)	-	(1,337,433)	-	-	-	-	-	-	-
KW247 Meis Ltd #2	(50,559,677)	(11,027,066)	-	(8,127,468)	-	(1,936,436)	(1,451,063)	(515,709)	(988,218)	(121,343)	(121,343)	-	(1,011,194)	-	-	-	-	-	-	-
KW254 SDE Funding Acct-Plyrs Def Stry Obi	(25,652)	(5,595)	-	(4,124)	-	(982)	(736)	(262)	(491)	(62)	(62)	-	(513)	-	-	-	-	-	-	-
Madoff balance net of debt and Meis assets	315,276,095	17,148,761	13,876,903	7,133,736	13,685,553	10,068,550	11,452,582	4,998,328	9,205,609	2,619,827	5,341,399	4,818,147	9,489,710	6,876,333	8,157,292	2,318,777	3,109,527	358,317	-	2,519,136
		(310,254)																		

Sterling Equities Investments
03/31/01

	Total	Fred Wilpon	Judith Wilpon	Saul B. Katz	Iris Katz	Richard A. Wilpon	Michael Katz	L. Tom Osterman	Leonard J. Schreiber	Arthur Friedman	Jeffrey Wilpon	David Katz	M & E Tepper	FW Family Trust	SBK Family Trust	Wilpon Family Etn	Katz Family Etn	Wilpon 97 Descend Trust	Sterling Third	College Place	
Prudential																					
Fred Wilpon	154,823	154,823																			
Fred Wilpon																					
Fred Wilpon - IRA	79,075	79,075																			
J A Wilpon - IRA	44,764		44,764																		
Wilpon Family Foundation	3,192															3,192					
Wilpon Family Trust	138,416													138,416							
Robin Wachter	7,915																				
JAW-C/F Bruce	9,103																				
Saul B Katz - IRA	108,221			108,221																	
Iris J Katz - IRA	45,948			45,948																	
Katz Family Foundation	2,229,655																				
Katz Family Foundation	(1,129,345)																				
Katz Family Trust	1,033,989														1,033,989						
AF, MK, RAW, LS	(99)					(23)	(23)		(23)												
David Katz	21,624											21,624									
David Katz - Special Trading	181,891											181,891									
Holly Hahn Katz	9,261											9,261									
Holly Hahn Katz - IRA	5,196											5,196									
Natalie Katz	13,818																				
SBK C/F Heather	12,195																				
College Place	19,270																				
Sterling Third	191,827																			19,270	
SBK - Loan Account	23,298			23,298																	
Saul B Katz & Fred Wilpon	55,715	27,858		27,858																	
SBK (15 West)	6,791,554			6,791,554																	
SBK (15 West)	(3,934,719)			(3,934,719)																	
RAW - Scott Wilpon	5,805																				
Heather Katz	2,100																				
M Katz-C/F Howard	2,963																				
M Katz-C/F Greg																					
M Katz-C/F Todd	34,819																				
L. Thomas Osterman	13,920							13,920													
L. Thomas Osterman - IRA																					
L. Thomas Osterman - IRA																					
Michael & Dayle Katz	8,520						8,520														
Michael & Dayle Katz																					
Sterling Pathogenesis	5	1		0		0	0	0	0	0	0	0	0	0	1						
SBK & H. Schulweis, TIC	1,986,000			993,000																	
SBK & H. Schulweis, TIC	(816,299)			(408,150)																	
Red Valley Partners	1,386,743																				
Red Valley Partners																					
DMK & H. Schulweis, TIC	893,089											446,545									
Dayle & Michael Katz Foundation	64,278																				
Total - Prudential	9,697,945	261,757	44,764	3,601,062	45,948	(23)	8,497	13,921	(23)	(23)	0	664,517	0	138,416	1,034,000	3,192	1,100,309		191,827	19,270	
J.P. Morgan																					
Fred Wilpon	507	507																			
Fred Wilpon (Margin a/c)	340,711	340,711																			
Fred Wilpon (Margin a/c)																					
Saul B. Katz	618,824			618,824																	
Saul B. Katz (Margin a/c)	1,724,624			1,724,624																	
Saul B. Katz (Margin a/c)	(244,323)																				
SBK - Private Investments	1,821,010			1,821,010																	

Sterling Equities Investments
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	Total	Fred Wilpon	Judith Wilpon	Saul B. Katz	Iris Katz	Richard A. Wilpon	Michael Katz	L. Tom Osterman	Leonard J. Schreier	Arthur Friedman	Jeffrey Wilpon	David Katz	M & E Tepper	FW Family Trust	SBK Family Trust	Wilpon Family Fdn	Katz Family Fdn	Wilpon 97 Descend Trust	Sterling Third	College Place
Bear, Stearns																				
Leonard Schreier-IRA	79,303	-	-	-	-	-	-	79,303	-	-	-	-	-	-	-	-	-	-	-	-
Citibank																				
Chief Wiggum	894,097																			
Chief Wiggum	(289,022)																			
SBK	1,499,629			1,499,629																
SBK	542,500			542,500																
SBK	(1,000,000)			(1,000,000)																
FW	1,863,530	1,863,530																		
Air Sterling loan guarantee	(3,000,000)	(1,500,000)																		
Kirlin Securities																				
Richard Wilpon-IRA	17,238					17,238														
Debra Wilpon-IRA	28,250					28,250														
Michael & Davie Katz	197,043						197,043													
Michael & Davie Katz	(63,479)						(63,479)													
Michael Katz-IRA	22,290						22,290													
Dayle Katz-IRA	38,989						38,989													
D&M Katz Foundation	6,325																			
Wynnefield																				
Saul B. Katz Trust	2,048,202			1,024,101	1,024,101															
Trust	376,655														376,655					
Red Valley Partners	478,401											159,470								
Chief Wiggum	266,234																			
WP Stewart																				
Saul B. Katz	3,480,295			3,480,295																
Saul B. Katz-Trust	896,058														896,058					
Saul B. Katz-Trust	-																			
Red Valley Partners	909,083																			
Red Valley Partners	-																			
First Long Island Investors																				
Saul B. Katz	1,584,000			792,000	792,000															
Red Valley Partners	666,700																			
American Opportunity Fund																				
Saul B. Katz	381,717			381,717																
Merrill Lynch																				
Ruth Friedman-IRA	55,618									55,618										
Waterhouse																				
Arthur Friedman-IRA	989,088									989,088										
Total - Miscellaneous	18,025,282	704,892		8,640,521	1,816,101	45,488	194,453		79,303	1,044,706		159,470			1,272,713		247,327			
Total - Prudential	9,697,945	261,757	44,764	3,601,062	45,948	(23)	8,497	13,921	(23)	(23)	0	664,517	0	138,416	1,034,000	3,192	1,100,309			19,270
Total - Bernard Madoff (net of debt and	315,276,095	17,148,761	13,876,903	7,133,736	13,685,553	10,068,550	11,452,582	4,998,328	9,205,609	2,619,827	5,341,399	4,818,147	9,489,710	6,876,333	8,157,292	2,318,777	3,109,527	358,317		2,519,136
Total - Investments	342,999,322	18,115,410	13,921,667	19,375,319	15,547,602	10,114,015	11,655,532	5,012,249	9,284,889	3,664,509	5,341,399	5,642,134	9,489,710	7,014,750	10,464,005	2,321,969	4,457,163	358,317	191,827	2,538,406

Account	Total	Red Valley Partners	Dayle H. & Michael Katz Foundation	Howard Katz	Todd Katz	Gregory Katz	Kendra Osterman	Heather Osterman	Sam Osterman	Natalie Katz	Heather Katz	N.D.	S & M Horowitz	E & K O'Shea	Sandy Koufax	R & P Wachter	Bruce Wilton	Bon-Mick Partners	Alan Gottlieb	Scott Gottlieb
Bernard Madoff																				
Account																				
KW001	288,260																			
KW002	252,077																			
KW004	572,780																			
KW009	422,665												422,665							
KW010	329,959																			
KW013	1,214,351																			
KW014	21,079,917																			
KW016	922,131																			
KW019	1,597,581																			
KW020	1,300,260																			
KW024	1,964,831																			
KW027	775,273																			
KW044	880,564																			
KW049	474,236																			
KW052	3,751,828																			
KW053	5,507,132														2,753,566					
KW061	939,720																			
KW067	8,089,242																			
KW076	298,853																			
KW077	20,970,177																			
KW081	1,167,377																			
KW083	1,002,300																			
KW084	2,519,136																			
KW086	1,857,711																			
KW087	544,444							544,444												
KW088	583,197						583,197													
KW094	687,181																			
KW095	177,657																			
KW096	528,383															528,383				
KW097	515,795																			
KW099	544,978																			
KW103	598,247								598,247											
KW106	821,444																			
W0004	985,993																			
KW108	295,337					295,337														
KW109	315,916			315,916																
KW110	239,485																			
KW111	405,887													405,887						
KW113	21,883,176																			
KW118	179,877																179,877			
KW121	387,304																			
KW122	179,857																			
KW123	1,545,199																			
KW128	1,849,970																			
KW128	432,734																			
KW130	183,416																			
KW132	390,045																			
KW135	212,671																			
KW136	1,205,695																			
KW138	192,492																			
KW140	365,854																			
KW141	771,531																			
KW142	215,401																			

Sterling Equities Investments
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		Total	Red Valley Partners	Daye H. & Michael Katz Foundation	Howard Katz	Todd Katz	Gregory Katz	Kendra Osterman	Heather Osterman	Sara Osterman	Natalie Katz	Heather Katz	N.D.	S & M Horowitz	E & K O'Shea	Sandy Koufax	R & P Wachter	Bruce Wilpon	Bon-Mick Partners	Alan Gottlieb	Scott Gottlieb
KW143	Timothy & Valerie Teufel Co-Trustees	705,025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW144	Michael Katz	197,838	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW145	Susan Simon	1,239,433	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW148	Ira & Linda Kurtzberg	373,712	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW149	Annette Baslaw-Finger	609,541	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW154	Iris J. Katz	2,507,364	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW155	Judith A. Wilpon	3,942,052	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW156	Sterling 15C LLC	22,729,526	-	-	-	-	-	-	-	-	-	-	-	-	-	-	681,886	-	-	-	-
KW157	Barbara Moss ET AL, TIC	291,505	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW158	Sol Wachler	1,831,759	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW159	NSUH FDN/Iris & Saul Katz	1,205,924	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW161	A. Friedman ET AL TIC(REF. Fleet)	11,149,772	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW162	Martin Lifton	11,933,308	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW163	G. Bruce Lifton	1,190,994	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW164	Steven J. Lifton	1,408,068	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW165	Judie B. Lifton	1,906,206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW166	Robert K. Lifton	4,713,291	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW167	Howard Weingrow	3,263,671	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW169	Berman & Mermelstein	198,701	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW170	Christine Reissman	639,352	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW172	PJ Associates Group LP	48,359,936	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW173	Michael R. Laginestra	618,551	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW174	Scott Gottlieb	618,551	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW179	Seymour M Finger	428,459	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW181	Leslie Osterman	341,890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW183	Sidney Altman	424,059	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW184	Margaret Altman	483,732	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW185	Daniel Altman	423,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW186	Leah Altman	408,110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW182	Sterling Equities Employee Retirement	2,482,810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW188	M. Kasson/S. Kasson	649,859	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FR021	Heldi Weber	1,421,502	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW189	Ruskin Gardens Apis LLC	169,196	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW190	L. Thomas Osterman	508,843	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW192	Meis Ltd	21,446,556	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW196	Heather Katz/Saul Katz	183,394	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW198	Red Valley Partners	1,776	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW199	Stella Friedman	492,444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW200	Julie Gross	186,640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW201	David M. Katz	2,918	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW202	Deborah G. Katz	365,670	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW203	Marc Reissman	417,034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW204	Jon Reissman	417,034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW205	Sheila Gray	465,583	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW206	PW 97 Descendant's Trust	358,317	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW207	RAW/Scott Wilpon	408,161	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW208	RAW/Jessica Wilpon	409,037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW209	RAW/Daniel Wilpon	406,341	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW213	Dr. Peter Stamos	2,218,667	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW215	Lanny Kotelchuck	174,808	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW216	Joyce Trieber	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW218	Sterling Doubleday	66,871,651	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW219	Timothy Teufel	163,232	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW225	Josef Mittelmann	12,651,193	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW226	Richard Berger	4,630,959	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW227	Natalie Katz	148,298	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
											148,298										

Sterling Equities Investments
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	Total	Red Valley Partners	Dayle H. & Michael Katz Foundation	Howard Katz	Todd Katz	Gregory Katz	Kendra Osterman	Heather Osterman	Sam Osterman	Natalie Katz	Heather Katz	N.D.	S & M Horowitz	E & K O'Shea	Sandy Koufax	R & P Wachtler	Bruce Wilton	Bon-Mick Partners	Alan Gottlieb	Scott Gottlieb	
KW228																					
KW229	1,707,819																				
KW230	108,497																				
KW232	494,555																				
KW233	494,403																				
KW234	475,716																				
KW235	899,712																				
KW236	859,679																				
KW237	726,521																				
KW238	5,448																				
KW240	556,243																				
KW241	752,008																				
KW242	11,361,105																				
KW246	470,938																				
KW247	50,559,677																				
KW248	281,690		281,690																		
KW249	817,890																				
KW250	274,290																				
KW251	272,389																				
KW252	1,646,161																				
KW253	717,411																				
KW254	25,652																				
KW255	169,855																				
KW256	1,429,902																				
KW257	425,257																				
KW258	829,195																				
FR052	861,822																				
KW260	10,031,875																				
KW261	8,689,207																				
KW262	174,306																				
KW263	566,809																				
KW264	652,287																				
KW265	306,283																				
KW266	376,383																				
KW267	175,703																				
KW269	261,192																				
KW270	1,225,956																				
KW271	258,370																				
KW272	112,361																				
KW274	209,904																				
KW275	708,915																				
KW276	790,377																				
KW277	696,263																				
KW278	496,400																				
KW279	1,542,939																				
KW280	341,041																				
KW281	369,433																				
KW282	444,624																				
KW283	341,063																				
KW284	174,773																				
KW285	179,082																				
KW286	175,072																				
KW287	567,644																				
KW298	1,833,966																				
KW299	2,348,468																				
KW300	1,782,728																				
KW301	366,069																				

	Total	Fred Valley Partners	Dayle H. & Michael Katz Foundation	Howard Katz	Todd Katz	Gregory Katz	Kendra Osterman	Heather Osterman	Sara Osterman	Natalie Katz	Heather Katz	N.D.	S & M Horowitz	E & K O'Shea	Sandy Koufax	R & P Wachtler	Bruce Wilpon	Bon-Mick Partners	Alan Gottlieb	Scott Gottlieb
KW302	Ruth Friedman	534,397	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW303	Elise Tepper of Grandchildren	219,437	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW304	McClain Children 1999 Trust	212,942	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW305	Valerie & Jeffrey S. Wilpon Fdn	165,203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW306	Ellie Lifton & Harold Unger, TIC	509,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW307	Debra Wilpon	642,006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW308	ET, JT, ET, TIC	350,070	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW309	Dan & Heather Knopf	169,711	-	-	-	-	-	-	-	-	169,711	-	-	-	-	-	-	-	-	-
KW310	Debra & Richard Wilpon Family Fdn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW311	VW&JW, Jr. Ten, BW & AW, TIC	169,279	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW312	Natalie Katz & Angela Ferrara, TIC	307,549	-	-	-	-	-	-	-	264,558	-	-	-	-	-	-	-	-	-	-
KW313	Sterling Thirty Ventures - TR	11,672,803	817,096	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW314	Sterling Thirty Ventures - B	17,740,093	1,241,807	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW315	Sterling Thirty Ventures - Fleet	31,397,949	2,197,856	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW316	Martene Knopf	375,245	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW318	Susan Kaplan	240,433	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW319	The Tepper Family Foundation	469,996	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW320	Debbie & Richard A. Wilpon Fdn	125,886	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW321	Phyllis & Thomas Osterman Fmly Fdn	160,575	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW322	MBT Defined Benefit Plan	135,140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW323	Brooklyn Baseball Company	4,379,739	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW324	Diane Miller	152,703	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW325	BAS Aircraft LLC	127,496	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW326	Basil Stamos	509,221	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW327	John & Aileen Gallagher, Jr. Ten.	254,335	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KW328	Air Sterling LLC	500,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total - Bernard Madoff	542,154,306	4,258,535	281,690	315,916	239,485	583,197	544,444	598,247	412,856	261,408	69,451,768	422,665	405,887	2,753,566	1,210,269	179,877	-	-	-
	Bernard Madoff																			
	Unadjusted total	542,154,306	4,258,535	281,690	315,916	239,485	583,197	544,444	598,247	412,856	261,408	69,451,768	422,665	405,887	2,753,566	1,210,269	179,877	-	-	-

Sterling Equities Investments
03/31/01

	Total	Red Valley Partners	Dayle H. & Michael Katz Foundation	Howard Katz	Todd Katz	Gregory Katz	Kendra Osterman	Heather Osterman	Sam Osterman	Natalie Katz	Heather Katz	N.D.	S & M Horowitz	E & K O'Shea	Sandy Koufax	R & P Wachler	Bruce Wilpon	Bon-Mick Partners	Alan Gottlieb	Scott Gottlieb
Adjustment for outstanding debt																				
	[This is EN]																			
Sterling 15C LLC	(21,974,675)																			
Citibank margin loan (trusts)	(11,000,000)															(659,240)				
Fleet loan	(25,000,000)																			
Sterling Thirty Venture	(30,000,000)	(2,100,000)																		
Madoff balance net of outstanding debt	454,179,631	2,158,535	231,690	315,916	239,485	295,337	583,197	544,444	598,247	412,856	261,408	69,451,768	422,665	405,887	2,753,566	551,029	179,877			
Adjustment to exclude Mets																				
KW192	(21,446,556)																			
KW218	(66,871,651)											(10,723,278)								
KW247	(50,559,677)											(33,435,825)								
KW254	(25,652)											(25,279,838)								
Madoff balance net of debt and Mets assets	315,276,095		231,690	315,916	239,485	295,337	583,197	544,444	598,247	412,856	261,408	-	422,665	405,887	2,753,566	551,029	179,877			

	Total	Red Valley Partners	Dayle H. & Michael Katz Foundation	Howard Katz	Todd Katz	Gregory Katz	Kendra Osterman	Heather Osterman	Sam Osterman	Natalie Katz	Heather Katz	N.D.	S & M Horowitz	E & K O'Shea	Sandy Koufax	R & P Wachtler	Bruce Wilpon	Bon-Mick Partners	Alan Gottlieb	Scott Gottlieb
Prudential																				
Fred Wilpon	154,823																			
Fred Wilpon																				
Fred Wilpon - IRA	79,075																			
J A Wilpon - IRA	44,764																			
Wilpon Family Foundation	3,192																			
Wilpon Family Trust	138,416																			
Robin Wachtler	7,315															7,315				
JAW-C/F Bruce	9,103																9,103			
Saul B Katz - IRA	108,221																			
Iris J Katz - IRA	45,948																			
Katz Family Foundation	2,229,655																			
Katz Family Foundation	(1,129,345)																			
Katz Family Trust	1,033,999																			
AF, MK, RAW, L.S	(93)																			
David Katz	21,624																			
David Katz - Special Trading	181,891																			
Holly Hahn Katz	9,261																			
Holly Hahn Katz - IRA	5,196																			
Natalie Katz	13,818									13,818										
SBK C/F Heather	12,195										12,195									
College Place	19,270																			
Sterling Third	191,827																			
SBK - Loan Account	23,298																			
Saul B Katz & Fred Wilpon	55,715																			
SBK (15 West)	6,791,554																			
SBK (15 West)	(3,934,719)																			
RAW - Scott Wilpon	5,805																			
Heather Katz	2,100										2,100									
M Katz-C/F Howard	2,963																			
M Katz-C/F Greg																				
M Katz-C/F Todd	34,819																			
L Thomas Osterman	13,920																			
L Thomas Osterman - IRA																				
L Thomas Osterman - IRA																				
Michael & Dayle Katz	8,520																			
Michael & Dayle Katz																				
Sterling Pathogenesis	5																			
SBK & H. Schulweis, TIC	1,986,000																			
SBK & H. Schulweis, TIC	(816,299)																			
Red Valley Partners	1,386,743																			
Red Valley Partners	1,386,743																			
DMK & H. Schulweis, TIC	893,089																			
Dayle & Michael Katz Foundation	64,278																			
Dayle & Michael Katz Foundation	64,278																			
Total - Prudential	9,697,945		64,278	2,963	34,819					13,818	14,295					7,315	9,103			
J.P. Morgan																				
Fred Wilpon	507																			
Fred Wilpon (Margin a/c)	340,711																			
Fred Wilpon (Margin a/c)																				
Saul B. Katz	618,824																			
Saul B. Katz (Margin a/c)	1,724,624																			
Saul B. Katz (Margin a/c)	(244,323)																			
SBK - Private Investments	1,821,010																			

	Total	Red Valley Partners	Dayle H. & Michael Katz Foundation	Howard Katz	Todd Katz	Gregory Katz	Kendra Osterman	Heather Osterman	Sam Osterman	Natalie Katz	Heather Katz	N.D.	S & M Horowitz	E & K O'Shea	Sandy Koufax	R & P Wachtler	Bruce Wilton	Bon-Mick Partners	Alan Gottlieb	Scott Gottlieb
Bear, Stearns																				
Leonard Schrieler-IRA	79,303																			
Citibank																				
Chief Wiggum	894,097		298,032	298,032	298,032	298,032														
Chief Wiggum	(289,022)		(96,341)	(96,341)	(96,341)	(96,341)														
SBK	1,499,629																			
SBK	542,500																			
SBK	(1,000,000)																			
FW	1,863,530																			
Air Sterling loan guarantee	(3,000,000)																			
Kirlin Securities																				
Richard Wilpon-IRA	17,238																			
Debra Wilpon-IRA	28,250																			
Michael & Dayle Katz	197,043																			
Michael & Dayle Katz	(63,479)																			
Michael Katz-IRA	22,290																			
Dayle Katz-IRA	38,589																			
D&M Katz Foundation	6,325		6,325																	
Wynnefield																				
Saul B. Katz	2,048,202																			
Trust	376,855																			
Red Valley Partners	478,401																			
Chief Wiggum	266,234		88,745	88,745	88,745	88,745														
WP Stewart																				
Saul B. Katz	3,480,295																			
Saul B. Katz-Trust	896,058																			
Saul B. Katz-Trust	-																			
Red Valley Partners	909,083	909,083																		
Red Valley Partners	-																			
First Long Island Investors																				
Saul B. Katz	1,584,000																			
Red Valley Partners	666,700	666,700																		
American Opportunity Fund																				
Saul B. Katz	381,717																			
Merrill Lynch																				
Ruth Friedman-IRA	55,618																			
Waterhouse																				
Arthur Friedman-IRA	989,088																			
Totals																				
Total - Miscellaneous	18,025,282	1,575,783	6,325	290,436	290,436	290,436														
Total - Prudential	9,697,945	-	64,278	2,963	34,819	295,337	583,197	544,444	598,247	412,856	261,408		422,665	405,887	2,753,566	551,029	9,103			
Total - Bernard Madoff (net of debt and	315,276,095	-	281,690	315,916	239,485	295,337	583,197	544,444	598,247	412,856	261,408		422,665	405,887	2,753,566	551,029	179,877			
Total - Investments	342,999,322	1,575,783	352,293	609,315	564,740	585,773	583,197	544,444	598,247	425,674	275,703		422,665	405,887	2,753,566	558,344	188,980			

Sterling Equities Investments
03/31/01

		Red Valley Partners	Dayte H. & Michael Katz Foundation	Howard Katz	Todd Katz	Gregory Katz	Kendra Osterman	Heather Osterman	Sam Osterman	Natalie Katz	Heather Katz	N.D.	S & M Horowitz	E & K O'Shea	Sandy Koufax	R & P Wachtler	Bruce Wilbon	Born-Mick Partners	Alan Gottlieb	Scott Gottlieb
	Total																			

Sterling Equities
Investments
03/31/01

		Total	H & J Rosenblatt	Mae Rosenberg	William Treiber	Larry Kotelnick	Martene Janikowitz	Tepper Kids	Misc
Bernard Madoff									
Account									
KW001	Bon-Mick Family Partners	288,260	-	-	-	-	-	-	288,260
KW002	Brooklyn College Foundation	252,077	-	-	-	-	-	-	252,077
KW004	Arthur & Ruth Friedman	572,780	-	-	-	-	-	-	-
KW009	S & M Horowitz	422,665	-	-	-	-	-	-	-
KW010	Jankowitz Trust	329,359	-	-	-	-	329,359	-	-
KW013	Dayle Katz	1,214,351	-	-	-	-	-	-	-
KW014	Iris J. Katz	21,079,917	-	-	-	-	-	-	-
KW016	Katz & Wilpon Foundations	922,131	-	-	-	-	-	-	-
KW019	Michael Katz	1,597,581	-	-	-	-	-	-	-
KW020	Michael & Dayle Katz	1,300,260	-	-	-	-	-	-	-
KW024	Saul Katz	1,964,831	-	-	-	-	-	-	-
KW027	UJA - Katz Foundation	775,273	-	-	-	-	-	-	775,273
KW044	L. Thomas Osterman	880,564	-	-	-	-	-	-	-
KW049	Marjorie Osterman	474,236	-	-	-	-	-	-	474,236
KW052	Leonard Schreier	3,751,828	-	-	-	-	-	-	-
KW053	L. Schreier & Sandy Koufax	5,507,132	-	-	-	-	-	-	-
KW061	Elise Tepper	939,720	-	-	-	-	-	-	-
KW067	Fred Wilpon	8,089,242	-	-	-	-	-	-	-
KW076	Jeffrey Wilpon	298,853	-	-	-	-	-	-	-
KW077	Judith Wilpon	20,970,177	-	-	-	-	-	-	-
KW081	Richard & Debra Wilpon	1,167,377	-	-	-	-	-	-	-
KW083	IJK & SBK Foundation	1,002,300	-	-	-	-	-	-	-
KW084	College Place Enterprises	2,519,136	-	-	-	-	-	-	-
KW086	Wilpon Foundation	1,857,711	-	-	-	-	-	-	-
KW087	Heather Osterman	544,444	-	-	-	-	-	-	-
KW088	Kendra Osterman	563,197	-	-	-	-	-	-	-
KW094	H & P Granat	687,181	-	-	-	-	-	-	687,181
KW095	Bernice Granat	177,657	-	-	-	-	-	-	177,657
KW096	R & P Wachler	526,383	-	-	-	-	-	-	-
KW097	Trust w/ Will HK/ibo MO	515,795	-	-	-	-	-	-	515,795
KW099	Ann Harris	544,978	-	-	-	-	-	-	544,978
KW103	LTO Custodian Sam Osterman	598,247	-	-	-	-	-	-	-
KW106	H & J Rosenblatt	821,444	821,444	-	-	-	-	-	-
W0004	Brian Waterman	985,993	-	-	-	-	-	-	985,993
KW108	Gregory Katz	295,337	-	-	-	-	-	-	-
KW109	HK/MK Custodian	315,916	-	-	-	-	-	-	-
KW110	TK/MK Custodian	239,485	-	-	-	-	-	-	-
KW111	Emily O'Shea	405,687	-	-	-	-	-	-	-
KW113	Isaac Blech	21,883,176	-	-	-	-	-	-	21,883,176
KW118	Bruce Wilpon	179,877	-	-	-	-	-	-	-
KW121	R Katz/M Katz	387,304	-	-	179,857	-	-	-	387,304
KW122	W Treiber	179,857	-	-	-	-	-	-	-
KW123	Joan Wachler	1,545,199	-	-	-	-	-	-	1,545,199
KW126	Howard & Toby Lees	1,843,970	-	-	-	-	-	-	1,843,970
KW128	Yetta Goldman	432,734	-	-	-	-	-	-	432,734
KW130	Ruth Friedman-AS	183,416	-	-	-	-	-	-	-
KW132	National Center for Disability	390,045	-	-	-	-	-	-	390,045
KW135	Dr. Stephen Gross	212,871	-	-	-	-	-	-	212,871
KW136	Stanley Simon	1,205,695	-	-	-	-	-	-	1,205,695
KW138	L.T. Osterman Family Trust	192,492	-	-	-	-	-	-	192,492
KW140	Elaine Krupa	365,854	-	-	-	-	-	-	365,854
KW141	ET/E&B/JT&DR/BM/BR	771,531	-	-	-	-	-	-	771,531
KW142	Jack & Phyllis Kaulman	215,401	-	-	-	-	-	91,542	156,922
									215,401

Sterling Equities
Investments
03/31/01

		Total	H & J Rosenblatt	Mae Rosenberg	William Treibler	Lanny Kotlichuck	Martene Jankowitz	Tepper Kids	Misc
KW143	Timothy & Valerie Teufel Co-Trustees	705,025	-	-	-	-	-	-	705,025
KW144	Michael Katz	197,838	-	-	-	-	-	-	-
KW145	Susan Simon	1,239,433	-	-	-	-	-	-	1,239,433
KW148	Ira & Linda Kurtzberg	373,712	-	-	-	-	-	-	373,712
KW149	Annette Baslaw-Finger	609,541	-	-	-	-	-	-	609,541
KW154	Iris J. Katz	2,507,364	-	-	-	-	-	-	-
KW155	Judith A. Wilpon	3,942,052	-	-	-	-	-	-	-
KW156	Sterling 15C LLC	22,729,526	-	-	-	-	-	-	-
KW157	Barbara Moss ET AL, TIC	291,505	-	-	-	-	-	32,357	43,143
KW158	Sol Wachler	1,831,759	-	-	-	-	-	-	1,831,759
KW159	NSUH FDN/Iris & Saul Katz	1,205,924	-	-	-	-	-	-	1,205,924
KW161	A. Friedman Et Al TIC(REF. Fleet)	11,149,772	-	-	-	-	-	-	-
KW162	Martin Lifton	11,933,308	-	-	-	-	-	-	11,933,308
KW163	G. Bruce Lifton	1,190,994	-	-	-	-	-	-	1,190,994
KW164	Steven J. Lifton	1,408,068	-	-	-	-	-	-	1,408,068
KW165	Judie B. Lifton	1,906,206	-	-	-	-	-	-	1,906,206
KW166	Robert K. Lifton	4,713,291	-	-	-	-	-	-	4,713,291
KW167	Howard Weingrow	3,263,871	-	-	-	-	-	-	3,263,871
KW169	Berman & Mermelstein	198,701	-	-	-	-	-	-	198,701
KW170	Christine Reissman	639,352	-	-	-	-	-	-	639,352
KW172	PJ Associates Group LP	48,359,936	-	-	-	-	-	-	48,359,936
KW173	Michael R. Laginestra	618,551	-	-	-	-	-	-	618,551
KW174	Scott Gottlieb	618,551	-	-	-	-	-	-	618,551
KW179	Seymour M Finger	428,459	-	-	-	-	-	-	428,459
KW181	Lester Osterman	341,890	-	-	-	-	-	-	341,890
KW183	Sidney Altman	424,059	-	-	-	-	-	-	424,059
KW184	Margaret Altman	483,732	-	-	-	-	-	-	483,732
KW185	Daniel Altman	423,900	-	-	-	-	-	-	423,900
KW186	Leah Altman	408,110	-	-	-	-	-	-	408,110
KW182	Sterling Equities Employee Retirement	2,482,810	-	-	-	-	-	-	1,468,155
KW188	M. Kasson/S. Kasson	649,859	-	-	-	-	-	-	649,859
FR021	Heidi Weber	1,421,502	-	-	-	-	-	-	1,421,502
KW189	Ruskin Gardens Apis LLC	169,196	-	-	-	-	-	-	-
KW190	L. Thomas Osterman	508,843	-	-	-	-	-	-	77,548
KW192	Mets Ltd	21,446,556	-	-	-	-	-	-	-
KW196	Heather Katz/Saul Katz	183,394	-	-	-	-	-	-	-
KW198	Red Valley Partners	1,776	-	-	-	-	-	-	-
KW199	Stella Friedman	492,444	-	-	-	-	-	-	492,444
KW200	Julie Gross	186,640	-	-	-	-	-	-	186,640
KW201	David M. Katz	2,918	-	-	-	-	-	-	-
KW202	Deborah G. Katz	365,670	-	-	-	-	-	-	365,670
KW203	Marc Reissman	417,034	-	-	-	-	-	-	417,034
KW204	Jon Reissman	417,034	-	-	-	-	-	-	417,034
KW205	Sheila Gray	465,583	-	-	-	-	-	-	465,583
KW206	FW 97 Descendant's Trust	358,317	-	-	-	-	-	-	-
KW207	RAW/Scott Wilpon	408,161	-	-	-	-	-	-	408,161
KW208	RAW/Jessica Wilpon	409,037	-	-	-	-	-	-	409,037
KW209	RAW/Daniel Wilpon	406,341	-	-	-	-	-	-	406,341
KW213	Dr. Peter Stamos	2,218,867	-	-	-	-	-	-	2,218,867
KW215	Lanny Kotlichuck	174,808	-	-	-	174,808	-	-	-
KW216	Joyce Trieber	-	-	-	-	-	-	-	-
KW218	Sterling Doubleday	66,871,651	-	-	-	-	-	-	-
KW219	Timothy Teufel	163,232	-	-	-	-	-	-	163,232
KW225	Josef Mittelmann	12,651,193	-	-	-	-	-	-	12,651,193
KW226	Richard Berger	4,630,959	-	-	-	-	-	-	4,630,959
KW227	Natalie Katz	148,298	-	-	-	-	-	-	-

Sterling Equities
Investments
03/31/01

	Total	H & J Rosenblatt	Mae Rosenberg	William Treiber	Lenny Koneichuck	Martene Jankowitz	Tepper Kids	Misc
KW228								
KW229								
KW232								
KW233								
KW234								
KW235								
KW236								
KW237								
KW238								
KW240								
KW241								
KW242								
KW246								
KW247								
KW248								
KW249								
KW250								
KW251								
KW252								
KW253								
KW254								
KW256								
KW257								
KW258								
KW259								
FR052								
KW260								
KW261								
KW262								
KW263								
KW264								
KW265								
KW266								
KW267								
KW269								
KW270								
KW271								
KW272								
KW274								
KW275								
KW276								
KW277								
KW278								
KW279								
KW280								
KW281								
KW282								
KW283								
KW284								
KW285								
KW286								
KW287								
KW298								
KW299								
KW300								
KW301								

Sterling Equities
Investments
03/31/01

	Total	H & J Rosenblatt	Mae Rosenberg	William Treibler	Lenny Kotlichuck	Marlene Jankowitz	Tepper Kids	Misc
KW302								
	534,397	-	-	-	-	-	-	-
KW303								
	219,437	-	-	-	-	-	219,437	-
KW304								
	212,942	-	-	-	-	-	212,942	-
KW305								
	165,203	-	-	-	-	-	-	165,203
KW306								
	509,290	-	-	-	-	-	-	509,290
KW307								
	642,006	-	-	-	-	-	-	-
KW308								
	350,070	-	-	-	-	-	233,381	-
KW309								
	169,711	-	-	-	-	-	-	-
KW310								
	-	-	-	-	-	-	-	-
KW311								
	169,279	-	-	-	-	-	-	67,712
KW312								
	307,549	-	-	-	-	-	-	42,991
KW313								
	11,672,803	-	-	-	-	-	-	-
KW314								
	17,740,093	-	-	-	-	-	-	-
KW315								
	31,397,949	-	-	-	-	-	-	-
KW316								
	375,245	-	-	-	-	-	-	375,245
KW318								
	240,433	-	-	-	-	-	-	240,433
KW319								
	469,996	-	-	-	-	-	-	469,996
KW320								
	125,386	-	-	-	-	-	-	125,386
KW321								
	160,575	-	-	-	-	-	-	160,575
KW322								
	135,140	-	-	-	-	-	-	-
KW323								
	4,379,739	-	-	-	-	-	-	218,987
KW324								
	152,703	-	-	-	-	-	-	152,703
KW325								
	127,496	-	-	-	-	-	-	-
KW326								
	509,221	-	-	-	-	-	-	509,221
KW327								
	254,335	-	-	-	-	-	-	254,335
KW328								
	500,500	-	-	-	-	-	-	500,500
	542,154,306	821,444	817,890	179,857	174,808	329,359	1,004,111	168,828,596
Total - Bernard Madoff								
Bernard Madoff								
Unadjusted total								
	542,154,306	821,444	817,890	179,857	174,808	329,359	1,004,111	168,828,596

**Sterling Equities
Investments
03/31/01**

	Total	H & J Rosenblatt	Mae Rosenberg	William Treiber	Lanny Kotlichuck	Martene Jankowitz	Tepper Kids	Misc
Adjustment for outstanding debt	THIS IS EN							
	(21,974,675)							
Sterling 15C LLC	(21,974,675)							
Citibank margin loan (trusts)	(11,000,000)							
Fleet loan	(25,000,000)							
Sterling Thirty Venture	(30,000,000)							
Madoff balance net of outstanding debt	454,179,631	821,444	817,890	179,857	174,808	329,359	1,004,111	168,828,596
Adjustment to exclude Meets								
KW192								
Meets Ltd	(21,446,556)							
KW218	(66,871,651)							
Sterling Doubleday								
KW247	(50,559,677)							
Meets Ltd #2								
KW254	(25,652)							
SDE Funding Acct-Plyrs Def Stry Obl								
Madoff balance net of debt and Meets assets	315,276,095	821,444	817,890	179,857	174,808	329,359	1,004,111	168,828,596

Sterling Equities
Investments
03/31/01

	Total	H & J Rosenblatt	Mae Rosenberg	William Treiber	Lanny Kotelschuck	Marlene Janikowitz	Tepper Kids	Misc
Prudential								
Fred Wilpon	154,823	-	-	-	-	-	-	-
Fred Wilpon								
Fred Wilpon - IRA	79,075	-	-	-	-	-	-	-
J A Wilpon - IRA	44,764	-	-	-	-	-	-	-
Wilpon Family Foundation	3,192	-	-	-	-	-	-	-
Wilpon Family Trust	138,416	-	-	-	-	-	-	-
Robin Wachter	7,315	-	-	-	-	-	-	-
JAW-C/F Bruce	9,103	-	-	-	-	-	-	-
Saul B Katz - IRA	108,221	-	-	-	-	-	-	-
Iris J Katz - IRA	45,948	-	-	-	-	-	-	-
Katz Family Foundation	2,229,655	-	-	-	-	-	-	-
Katz Family Foundation	(1,129,345)	-	-	-	-	-	-	-
Katz Family Trust	1,033,999	-	-	-	-	-	-	-
AF, MK, RAW, LS	(99)	-	-	-	-	-	-	-
David Katz	21,624	-	-	-	-	-	-	-
David Katz - Special Trading	181,891	-	-	-	-	-	-	-
Holly Hahn Katz	9,261	-	-	-	-	-	-	-
Holly Hahn Katz - IRA	5,196	-	-	-	-	-	-	-
Natalie Katz	13,818	-	-	-	-	-	-	-
SBK C/F Heather	12,195	-	-	-	-	-	-	-
College Place	19,270	-	-	-	-	-	-	-
Sterling Third	191,827	-	-	-	-	-	-	-
SBK - Loan Account	23,298	-	-	-	-	-	-	-
Saul B Katz & Fred Wilpon	55,715	-	-	-	-	-	-	-
SBK (15 West)	6,791,554	-	-	-	-	-	-	-
SBK (15 West)	(3,934,719)	-	-	-	-	-	-	-
RAW - Scott Wilpon	5,805	-	-	-	-	-	-	5,805
Heather Katz	2,100	-	-	-	-	-	-	-
M Katz-C/F Howard	2,963	-	-	-	-	-	-	-
M Katz-C/F Greg	-	-	-	-	-	-	-	-
M Katz-C/F Todd	34,819	-	-	-	-	-	-	-
L Thomas Osterman	13,920	-	-	-	-	-	-	-
L Thomas Osterman - IRA	-	-	-	-	-	-	-	-
L Thomas Osterman - IRA	-	-	-	-	-	-	-	-
Michael & Dayle Katz	8,520	-	-	-	-	-	-	-
Michael & Dayle Katz	-	-	-	-	-	-	-	-
Sterling Pathogenesis	5	-	-	-	-	-	0.05	-
SBK & H. Schulweis, TIC	1,986,000	-	-	-	-	-	-	993,000
SBK & H. Schulweis, TIC	(816,299)	-	-	-	-	-	-	(408,150)
Red Valley Partners	1,386,743	-	-	-	-	-	-	-
Red Valley Partners	-	-	-	-	-	-	-	-
DMK & H. Schulweis, TIC	893,089	-	-	-	-	-	-	446,545
Dayle & Michael Katz Foundation	64,278	-	-	-	-	-	-	-
Total - Prudential	9,697,945	-	-	-	-	-	0	1,037,200
J.P. Morgan								
Fred Wilpon	507	-	-	-	-	-	-	-
Fred Wilpon (Margin a/c)	340,711	-	-	-	-	-	-	-
Fred Wilpon (Margin a/c)	-	-	-	-	-	-	-	-
Saul B. Katz	618,824	-	-	-	-	-	-	-
Saul B. Katz (Margin a/c)	1,724,624	-	-	-	-	-	-	-
Saul B. Katz (Margin a/c)	(244,323)	-	-	-	-	-	-	-
SBK - Private Investments	1,821,010	-	-	-	-	-	-	-

Sterling Equities Investments
03/31/01

	Total	H & J Rosenblatt	Mae Rosenberg	William Treiber	Lanny Koteichuck	Marlene Jankowitz	Tepper Kids	Misc
Bear, Stearns								
Leonard Schreier-IRA	79,303	-	-	-	-	-	-	-
Citibank								
Chief Wiggum	894,097							
Chief Wiggum	(289,022)							
SBK	1,499,629							
SBK	542,500							
SBK	(1,000,000)							
FW	1,863,530							
Air Sterling loan guarantee	(3,000,000)							
Kirlin Securities								
Richard Wilpon-IRA	17,238	-	-	-	-	-	-	-
Debra Wilpon-IRA	28,250	-	-	-	-	-	-	-
Michael & Dayle Katz	197,043	-	-	-	-	-	-	-
Michael & Dayle Katz	(63,479)	-	-	-	-	-	-	-
Michael Katz-IRA	22,290	-	-	-	-	-	-	-
Dayle Katz-IRA	38,599	-	-	-	-	-	-	-
D&M Katz Foundation	6,325	-	-	-	-	-	-	-
Wynnefield								
Saul B. Katz Trust	2,048,202	-	-	-	-	-	-	-
Trust	376,655	-	-	-	-	-	-	-
Red Valley Partners	478,401	-	-	-	-	-	-	-
Chief Wiggum	266,234	-	-	-	-	-	-	-
WP Stewart								
Saul B. Katz	3,480,295	-	-	-	-	-	-	-
Saul B. Katz-Trust	896,058	-	-	-	-	-	-	-
Saul B. Katz-Trust	-	-	-	-	-	-	-	-
Red Valley Partners	909,083	-	-	-	-	-	-	-
Red Valley Partners	-	-	-	-	-	-	-	-
First Long Island Investors								
Saul B. Katz	1,584,000	-	-	-	-	-	-	-
Red Valley Partners	666,700	-	-	-	-	-	-	-
American Opportunity Fund								
Saul B. Katz	381,717	-	-	-	-	-	-	-
Merrill Lynch								
Ruth Friedman-IRA	55,618	-	-	-	-	-	-	-
Waterhouse								
Arthur Friedman-IRA	989,088	-	-	-	-	-	-	-
Totals								
Total - Miscellaneous	18,025,282	-	-	-	-	-	-	1,037,200
Total - Prudential	9,697,945	-	-	-	-	-	-	168,828,596
Total - Bernard Madoff (net of debt and	315,276,095	821,444	817,890	179,857	174,808	329,359	1,004,111	
Total - Investments	342,999,322	821,444	817,890	179,857	174,808	329,359	1,004,111	169,865,796

**Sterling Equities
Investments
03/31/01**

	H & J <u>Rosenblatt</u>	Mae <u>Rosenberg</u>	William <u>Treiber</u>	Lenny <u>Kotlichuck</u>	Marlene <u>Jankowitz</u>	Tepper <u>Kids</u>	Misc
Total							