

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

<p>In re:</p> <p>BERNARD L. MADOFF,</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, <i>et al.</i>,</p> <p style="text-align: center;">Defendants.</p>	<p>Adv. Pro. No. 10-5287 (BRL)</p> <p>Case No. 11-Civ-03605 (JSR)</p>

DECLARATION OF MATTHEW COHEN

I, MATTHEW COHEN, declare pursuant to 28 U.S.C. § 1746, that the following is true:

1. I am a Managing Director of Alix Partners LLP, a consultant to and claims agent for Plaintiff Irving H. Picard (the "Trustee"), trustee for the substantively consolidated liquidation of the business of Bernard L. Madoff Investment Securities ("BLMIS") and Bernard L. Madoff. I submit this declaration based upon the information and knowledge acquired during the course of my retention, as described herein, in support of the Trustee's Memorandum of Law in Support of the Trustee's Right to a Jury Trial. I am personally familiar with the facts set forth herein.
2. On June 18, 2009, various Defendants in this action filed customer claims seeking recovery of funds from the BLMIS estate under 15 U.S.C. §§ 78aaa, *et seq.*
3. Of the ninety-eight Defendants named in the Amended Complaint dated March 18, 2011, thirty-nine Defendants did not file a claim. The attached Exhibit A lists the Defendants

thirty-nine Defendants did not file a claim. The attached Exhibit A lists the Defendants that did not file customer claims.

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

Dated: October 14, 2011
New York, New York


Matthew Cohen