

EXHIBIT 1

TO DECLARATION OF MATTHEW B. GREENBLATT

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

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:
BERNARD L. MADOFF,

Debtor.

Adv. Pro. No. 08-01789 (BRL)

SIPA LIQUIDATION

(Substantively Consolidated)

**EXPERT REPORT OF
MATTHEW B. GREENBLATT, CPA/CFF, CFE
SENIOR MANAGING DIRECTOR
FTI CONSULTING, INC.**

**METHODOLOGY FOR THE
PRINCIPAL BALANCE CALCULATION**

November 15, 2012

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I. PROFESSIONAL BACKGROUND

1. I, Matthew B. Greenblatt, am employed in the Forensic and Litigation Consulting practice of FTI Consulting, Inc. (“FTI”) as a Senior Managing Director. I have more than 18 years of experience in accounting, auditing and litigation consulting services, including forensic accounting and fraud investigations.

2. I am a Certified Public Accountant (CPA), Certified in Financial Forensics (CFF), and a Certified Fraud Examiner (CFE). I am a member of the American Institute of Certified Public Accountants, the New York State Society of Certified Public Accountants and the Association of Certified Fraud Examiners. I have spoken on multiple panels and authored articles in the area of forensic accounting and investigations, and currently serve as an adjunct professor with New York University in its forensic accounting certificate program.

3. Additional information regarding my professional experience and recent testimony is included in my Curriculum Vitae annexed hereto as **Exhibit 1**.

II. SCOPE OF ASSIGNMENT

4. Bernard L. Madoff Investment Securities LLC (“BLMIS”) was an investment firm owned and operated by Bernard L. Madoff (“Madoff”). On December 11, 2008, Madoff was arrested for violating multiple securities laws in connection with running a Ponzi scheme. On December 15, 2008, Irving H. Picard was appointed as the Trustee for the liquidation of the business of BLMIS, and Baker & Hostetler LLP was retained as his counsel. Shortly thereafter, FTI was retained by Baker & Hostetler LLP, on behalf of the Trustee, to analyze, among other things, the financial affairs of BLMIS and to assist the Trustee with the liquidation of BLMIS. As part of our engagement, FTI was tasked with the exercise of reconstructing the books and records of BLMIS, including all records of the “cash in/cash out” transactions related to the BLMIS customer accounts as far back as the records allow.

5. I, along with a team of FTI professionals working under my direct supervision, was specifically tasked with compiling chronological listings of all cash and principal transactions for every BLMIS customer account. These chronological listings consist of cash and principal transactions derived from data maintained within BLMIS’s computer systems. Such systems generated monthly customer statements (the “Customer Statements”), which were used by FTI and traced to third-party documentation where available. These chronological

listings provided the foundation to calculate every BLMIS account holder's principal balance on a daily basis for all dates during the period from April 1, 1981 through December 11, 2008 (the "Principal Balance Calculation").¹

6. Lisa M. Collura, also a Senior Managing Director with FTI, and a team of professionals working under her supervision, were specifically tasked with, among other things, determining whether cash deposit and withdrawal transactions, as reflected in the Customer Statements of BLMIS customer accounts, reconciled to available BLMIS bank records. The work performed by Ms. Collura and the FTI professionals working under her supervision is described in the Expert Report of Lisa M. Collura (the "Collura Report").

7. As a CPA, a forensic accountant and a CFE, I have the training, experience and expertise required to work with and supervise members of the FTI team of professionals to accomplish the reconstruction of the books and records of BLMIS. I have prepared this report with the assistance of other FTI professionals working under my direct supervision.

8. If called upon to testify in this matter, I intend to provide testimony regarding my analyses and conclusions consistent with this report. FTI is being compensated at a rate of \$554 per hour for my professional time incurred in performing the work necessary to prepare this report. FTI's fees are not contingent on the conclusions reached in this report or the outcome of the subject litigation.

9. The documents and data that I considered in connection with this report are listed in **Exhibit 2**. I reserve the right to supplement my report based on any additional documents or information received.

¹ The first monthly Customer Statement which reported dollar amounts for any securities allegedly held at month end was March of 1981. Therefore, the full period in which the Principal Balance Calculation could be performed covered the time period from April 1, 1981 through December 11, 2008.

III. SUMMARY OF FINDINGS

10. All cash and principal deposits and withdrawals made by BLMIS customers that were recorded on the Customer Statements were accumulated by FTI to prepare chronological listings of those transactions. These chronological listings were used to perform the Principal Balance Calculation for every individual BLMIS customer account on a daily basis from April 1, 1981 through December 11, 2008.

11. Third-party supporting documentation, in the form of bank statements and cancelled checks, was available for the full ten-year period prior to the collapse of BLMIS as detailed in the Collura Report. There were three bank accounts which were used by BLMIS for customer deposits and withdrawals during at least the ten-year period from December 1998 to December 2008. These three accounts were: (a) JPMorgan Chase account #xxxxx1703; (b) JPMorgan Chase account #xxxxxxxx1509; and (c) Bankers Trust account #xx-xx0-599.² These third-party bank records confirm that the customers' cash deposits and withdrawals recorded on the Customer Statements were accurately recorded.

12. Because the cash deposits and withdrawals made by BLMIS's customers and recorded on the Customer Statements have been reconciled to third-party bank records where available, as set forth in the Collura Report, it is my opinion that the cash and principal transactions reported on the Customer Statements are fairly and accurately represented.

IV. THE METHODOLOGY AND STEPS INVOLVED IN THE PRINCIPAL BALANCE CALCULATION

A. Overview of Methodology

13. Each BLMIS customer account's Principal Balance Calculation is derived by providing credits for the amount of principal deposited into that customer's BLMIS account and by deducting amounts of principal withdrawn.

14. Using Customer Statements and other BLMIS documents, FTI reconstructed the cash and principal activity on an account-by-account basis from April 1, 1981 through December

² Personal Identifying Information has been redacted throughout this Report and its accompanying Exhibits in compliance with Fed. R. Bankr. P. 9037 and applicable federal and state law.

11, 2008.³ During this period, FTI verified the cash and principal transactions on the Customer Statements using available third-party bank records.

15. From the chronological listings of cash and principal activity on an account-by-account basis, FTI performed the Principal Balance Calculation for each BLMIS customer account on a daily basis from April 1, 1981 through December 11, 2008.

16. The majority of the principal transactions in the chronological listings prepared for each BLMIS customer account consists of cash deposits and cash withdrawals. However, to the extent that additional transactions occurred, those transactions have been factored into the Principal Balance Calculation for each customer.

17. The steps of the Principal Balance Calculation for each BLMIS customer account are set forth below and are discussed more fully in the subsequent sections of this report:

INFLOWS:

- The reported amount on an account holder's Customer Statement as of April 1, 1981 for those accounts that were opened prior to April 1, 1981⁴
- Cash deposits
- Non-cash deposits⁵
- Inter-account transfers of principal *into* one BLMIS customer account from another BLMIS customer account⁶

OUTFLOWS

- Cash withdrawals
- Inter-account transfers of principal *out* of one BLMIS customer account into another BLMIS customer account
- Payments made by BLMIS on behalf of customers⁷

³ The cash and principal transactions that have been identified and obtained from Customer Statements and other documents available within BLMIS's records have been accumulated and loaded into a Microsoft SQL Server database.

⁴ Accounts that were opened at BLMIS before April 1, 1981 were granted initial principal credit equal to the cash balance reported plus the cost basis of positions reported as held on March 31, 1981 on the Customer Statements.

⁵ The non-cash deposits represent those instances in which a limited number of BLMIS customers made deposits of actual bonds and/or securities that were credited to their BLMIS accounts, as well as any reported subsequent earnings on such deposited bonds and/or securities as they were reflected on corresponding Customer Statements.

⁶ Only the portion of the inter-account transfers between BLMIS accounts for which the transferor had actual principal can be transferred. As such, all inter-account transfers have been analyzed and allowed only up to the amount of principal available in the transferor's account on the day of the transfer.

18. The Principal Balance Calculation does not include trading activity reflected on Customer Statements. At the direction of the Trustee's counsel, no credit is given (or removed) for gains (or losses) resulting from trades reflected on Customer Statements. Similarly, at the direction of the Trustee's counsel, no credit is given (or removed) for the portion of inter-account transfers that were for amounts in excess of the principal in individual customer accounts at the time of those transfers.

19. Described below are the seven steps involved in the Principal Balance Calculation for each BLMIS customer account.

B. Application of Methodology

Step #1 – Principal Credit as of April 1, 1981

20. The first step of the Principal Balance Calculation is to ascertain the initial investment made by each customer. This initial investment is most often a cash deposit or inter-account transfer (both described in detail below).

21. In a small number of instances, certain accounts were opened prior to April 1981, and for those accounts, sufficient information is not available to determine the date and amount of the initial investment. The earliest date for which the BLMIS records permit FTI to initiate the Principal Balance Calculation is the ending balance on the March 31, 1981 Customer Statements.

22. The Principal Balance Calculation for BLMIS accounts opened prior to April 1, 1981, provides a credit for principal equal to both the account's ending cash balance reported and the historical cost of the securities reported as held in the account as of March 31, 1981 on the Customer Statements.⁸

⁷ BLMIS withheld certain amounts from foreign account holders payable to the Internal Revenue Service ("IRS") and BLMIS subsequently made these corresponding payments to the IRS on behalf of these customers.

⁸ The Customer Statements reported amounts related to securities allegedly held at historical cost values, as opposed to market values, and therefore the historical cost basis was used in the limited instances in which BLMIS accounts pre-dated April 1, 1981. In total, there were only 388 BLMIS accounts open as of April 1, 1981. The Principal Balance Calculation for those accounts grants a principal credit in the amount of \$164,023,721.

Step #2 – Cash Deposits

23. The next step of the Principal Balance Calculation is the identification of the cash deposits that were made by each account holder in the form of checks or wire transfers, and which were recorded on Customer Statements.

24. These cash deposits made by BLMIS account holders were supported by third-party bank records, which were available for the ten-year period prior to the collapse of BLMIS.

Step #3 – Non-Cash Deposits of Principal

25. In addition to the cash deposits from customers via check and wire transfer, there were also limited instances of non-cash deposits (*e.g.*, securities and bonds) that were made by individual BLMIS customers over the years.

26. These transactions represent deposits of principal and FTI included these amounts (as well as the subsequent earnings reported on corresponding Customer Statements) in the Principal Balance Calculation.

Step #4 – Inter-account Transfers of Principal *Into* One BLMIS Customer Account from Another BLMIS Customer Account

27. An inter-account transfer is defined as a transaction between BLMIS customer accounts in which no new funds entered or left BLMIS, but rather a book entry occurred at BLMIS to internally adjust the balances of those accounts.

28. The amount of the inter-account transfers that affects the Principal Balance Calculation is based on the amount of principal available in the transferor's account at the time of transfer. Inter-account transfers from one BLMIS account to another BLMIS account consisted of: (a) all principal; (b) all fictitious profits; or (c) a combination of principal and fictitious profits. For example, if sufficient principal existed in the transferor's account to cover the amount of the transfer in question, FTI treated the full amount as "withdrawn" from the transferor's account and "deposited" into the transferee's account for purposes of performing the Principal Balance Calculation. However, where there was either insufficient principal to cover the full amount of the transfer, or no principal at all at the time of the transfer, the portion of the transfer in excess of the principal in the transferor's account was considered to be fictitious

profits. As a result, when computing the Principal Balance Calculation, no credit was given for a corresponding deposit of these fictitious profits into the transferee's account.⁹

Step #5 – Cash Withdrawals

29. Another step of the Principal Balance Calculation is to identify the cash withdrawals (or redemptions) that were made by each BLMIS account holder.

30. Included as a reduction in the Principal Balance Calculation are those amounts of cash withdrawals, in the form of checks or wire transfers, where BLMIS made payments to account holders (or their designees) and those amounts were shown on Customer Statements.¹⁰

31. Similar to the cash deposits made by BLMIS account holders, the cash withdrawals (or redemptions) that were made by each account holder were corroborated by third-party bank records (bank statements and cancelled checks), which were available for the ten-year period prior to the collapse of BLMIS.

Step #6 – Inter-account Transfers of Principal *Out* of One BLMIS Customer Account Into Another BLMIS Customer Account

32. Consistent with the inter-account transfers of principal *into* one BLMIS customer account, the inter-account transfers *out* to another BLMIS account represent those reported transactions between BLMIS customer accounts in which no new funds entered or left BLMIS, but rather a book entry occurred at BLMIS to internally adjust the balances of those accounts.

33. For the inter-account transfers out to another BLMIS account, the amount that affects the Principal Balance Calculation is limited to the amount of principal available in the transferor's account at the time of transfer.

34. When performing the Principal Balance Calculation, the order in which the transactions are processed matters for those transactions occurring on the same day. In these instances, cash withdrawals are calculated first, followed by cash additions and then inter-account transfers. This order allows the account holders to withdraw any remaining principal in the form of a cash redemption prior to the internal transfer to another BLMIS customer account.

⁹ Prior to 1993, Madoff commingled the funds of a limited number of customers into pooled accounts. FTI performed further investigation and analysis to calculate the principal attributable to each account on a customer-by-customer basis consistent with the Trustee's counsel's determination.

¹⁰ The information on Customer Statements and BLMIS records regarding payments to account holders provides the "issue date" of the check or wire; however, the funds change hands on the clearing date, which is subsequent to the date of issuance for check payments. At the direction of the Trustee's counsel, the Principal Balance Calculation uses the clearing date for checks which were issued before certain cut-off dates (90-day, one-year, two-year and six-year) before December 11, 2008, but cleared during those time periods.

Step #7 – Payments Made by BLMIS on Behalf of the Account Holder

35. FTI has identified instances in which amounts were withheld from customer accounts by BLMIS and payments of those amounts were subsequently made to a third-party on behalf of the account holder. BLMIS withheld funds from foreign account holders throughout the year, showed the amounts withheld as reductions to the purported equity in these customers' accounts, and then made subsequent monthly payments to the IRS in the aggregate amount for all amounts withheld.

36. These withheld amounts have been included as reductions to the Principal Balance Calculation because the cash payment was made for the benefit of the account holder.¹¹

V. THE RELEVANT DOCUMENTS/DATA MAINTAINED BY BLMIS

37. In addition to the Customer Statements, other relevant documents existed within BLMIS's corporate books and records that were used, when necessary, to perform the Principal Balance Calculation for each BLMIS customer account (the "Core Account Documents").

38. The Core Account Documents include, but are not limited to, Customer Statements, cash receipts records, cash disbursements records, internal reports generated by, and maintained within, BLMIS's hard copy records and computer systems (including an IBM AS/400 and predecessor systems).

39. The following section provides a description of each of the available Core Account Documents, as well as the level of priority placed on such information for purposes of preparing the chronological listings of all cash and principal transactions for every BLMIS customer account.

¹¹ The IRS refunded amounts which BLMIS withheld and paid to the IRS on behalf of certain customers during the six-year period prior to the filing date. As a result of the refund to the Trustee, for purposes of the performing the Principal Balance Calculation, those refunded amounts were credited back to the particular customers for whom they had been withheld. See Settlement Agreement by and between the Trustee and the United States on behalf of the IRS, *In re Bernard L. Madoff Inv. Sec. LLC*, No. 08-1789 (Bankr. S.D.N.Y. Nov. 22, 2011) (PUBLIC0591623-PUBLIC0591643).

A. Customer Statements

40. The Customer Statements represent the primary document type for the preparation of the chronological listings of the cash and principal transactions used to perform the Principal Balance Calculation. Highest priority is accorded to the monthly Customer Statements because: (i) the cash and principal transactions recorded on the Customer Statements are supported by third-party bank records for all periods for which such records are available;¹² (ii) they provide the most comprehensive source of account history as they contain line item-by-line item cash and principal transactions; and (iii) they were printed and provided to customers.

41. The Customer Statements were generated by BLMIS's computer systems (including the AS/400 system and its predecessor systems) on a monthly basis. To date, FTI has identified monthly Customer Statements for all customer accounts for the period from April 1, 1981 through November 30, 2008, with only very minor exceptions in certain months for which individual Customer Statements are unavailable.

42. Within BLMIS's books and records, there are two different comprehensive sources of Customer Statements: (i) electronically stored Customer Statements maintained at BLMIS on a storage device, referred to as StorQM; and (ii) images of Customer Statements stored on reels of microfilm. These records have been identified for the following time periods:

- The Customer Statements maintained within the StorQM server cover the time period from December 1995 through November 2008.
- The Customer Statements obtained from microfilm reels cover the time period from November 1978 through November 1995.

43. **Exhibits 3 and 4** set forth representative examples of Customer Statements stored electronically on the StorQM server and on microfilm, respectively.

B. Portfolio Management Reports

44. The Portfolio Management Reports ("PMRs") are another type of internal report maintained by BLMIS, which FTI used to perform the Principal Balance Calculation. The PMRs were generated by BLMIS on a monthly basis and provided calendar year-to-date information on a summary level about principal additions to, and withdrawals from, BLMIS customer accounts.

¹² See Collura Report.

45. FTI has identified PMRs for all customer accounts from January 1982 through November 2008, with only minor exceptions for certain months (prior to December 1995) in which individual PMRs are unavailable from the microfilm records. These reports have been used as a source of reconciliation for the Customer Statements identified and described above.

46. In certain instances where a Customer Statement was not available, the applicable PMR was used to supplement the missing cash transactions. In these instances, the PMR data was added to the chronological listings of cash and principal transactions used to perform the Principal Balance Calculation.

47. For example, assume BLMIS records for hypothetical account #123 during 1994 contain all but the March 1994 monthly Customer Statement. The eleven available monthly Customer Statements during 1994 demonstrate total aggregate cash deposits of \$100,000; however, the PMR for the year ended December 31, 1994 shows a value of \$120,000 of “capital additions.” In such an example, FTI would make an adjustment to the chronological listing for the customer to add an incremental deposit of \$20,000, credited as of March 31, 1994, in order to support the activity on the missing month’s Customer Statement. (*See Exhibit 5* for an example of a PMR used by FTI as a reconciling source to the Customer Statement and/or as a supplement to account transaction histories in the absence of Customer Statements.)

C. Portfolio Management Transaction Reports

48. The Portfolio Management Transaction Reports (“PMT Reports”) are another type of internal report maintained by BLMIS that provide transaction-level detail related to each customer account on a monthly basis. The additional benefit these reports offer that the PMRs do not provide is that the PMT Reports show dates on which specific transactions occurred within a particular month. These reports are available for the time periods from January 1985 through December 1986 and from January 1990 through December 1995.

49. The PMT Reports were used in conjunction with the PMRs as a reconciling source to Customer Statement transactions. In addition, similar to the PMRs, the PMT Reports were utilized to supplement the chronological listings of cash and principal transactions used to perform the Principal Balance Calculation in the absence of a particular Customer Statement. (*See Exhibit 6* for an example of a PMT Report.)

D. Spiral Notebooks

50. FTI has identified certain handwritten stenographic (spiral-bound) notebooks in BLMIS's records. These notebooks, which were arranged as "Check In" and "Check Out" notebooks, contain transaction information related almost exclusively to check receipts and check disbursements. Each line item and/or group of transactions identified in these notebooks corresponds with a customer account number and/or a customer name.

51. These handwritten records cover the time periods from April 1985 through September 1990 and August 1991 through November 1994. While not an all-inclusive listing of every cash transaction, these spiral notebooks provide information about cash deposits and withdrawals which FTI used for reconciliation to the Customer Statements. In limited situations in which Customer Statements, PMRs and PMT Reports were not available from the microfilm records, the cash deposit and cash withdrawal line items from these notebooks were used in the Principal Balance Calculation. (See **Exhibit 7** for an excerpt from the spiral notebooks.)

E. The "Checkbook File"

52. A data table within BLMIS's AS/400 computer system (the "Checkbook File") was maintained from January 2000 through December 11, 2008 and contains account-by-account cash receipts and cash disbursements on a daily basis.

53. The Checkbook File contains transaction-level detail input manually by BLMIS employees, including, but not limited to, the date, the amount and the account number for each cash deposit and withdrawal made by BLMIS customers. FTI used this data for the reconciliation of Customer Statements.

54. The Checkbook File was the only BLMIS record available to identify the cash and principal transactions for the time period from December 1, 2008 through December 11, 2008 (following the issuance of the last monthly Customer Statement prepared and distributed by BLMIS to its customers for the period ending November 30, 2008). The cash deposit and withdrawal transactions reflected in the Checkbook File were reconciled to third-party bank records, as set forth more fully in the Collura Report. This data was used by FTI to perform the Principal Balance Calculation. (See **Exhibit 8** for an excerpt from the Checkbook File maintained within BLMIS's AS/400 system.)

VI. RECONCILIATION OF CASH ACTIVITY REPORTED ON BLMIS CORE ACCOUNT DOCUMENTS

55. FTI completed the task of compiling the chronological listings of all cash and principal transactions for every BLMIS customer account to perform the Principal Balance Calculation.

56. As set forth more fully in the Collura Report, FTI reconciled approximately 99% of the total number of cash transactions recorded on Customer Statements from December 1998 through December 2008.¹³ It should be noted that the remaining 1% of these transactions does *not* represent transactions that are contradicted by the third-party records, but rather represent cash transactions reported on Customer Statements for which no third-party bank record is available (*e.g.*, where no cancelled check exists).

¹³ There were a total of approximately 225,000 cash transactions between December 1, 1998 and December 11, 2008. This represents approximately 51% of the total cash transactions for the full period of the Principal Balance Calculation between April 1, 1981 and December 11, 2008. While third-party bank records are unavailable to reconcile the cash transactions prior to December 1, 1998, based upon the reconciliation of approximately 99% of the total number of cash transactions recorded on Customer Statements from December 1998 through December 2008, I can reasonably infer that the cash transactions on Customer Statements prior to December 1998 would reconcile to third-party bank records had such records been available.

VII. SIGNATURE AND RIGHT TO MODIFY

57. This report and the exhibits contained herein present my findings and the bases thereof. To the extent that any additional information is produced by any party, I reserve the right to incorporate such additional information into my report or to modify my report as necessary.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Matthew B. Greenblatt", written over a horizontal line.

Matthew B. Greenblatt, CPA/CFF, CFE
Senior Managing Director
FTI Consulting, Inc.

Dated: November 15, 2012

VIII. LIST OF EXHIBITS

Exhibit 1 – Curriculum Vitae and Testimony of Matthew B. Greenblatt

Exhibit 2 – Documents Considered

Exhibit 3 – Example of Customer Statement from StorQM

Exhibit 4 – Example of Customer Statement from Microfilm

Exhibit 5 – Example of a Portfolio Management Report (PMR) From Microfilm

Exhibit 6 – Example of a Portfolio Management Transaction Report (PMT Report) From
Microfilm

Exhibit 7 – Excerpt from the Spiral Notebooks

Exhibit 8 – Excerpt from the Checkbook File

Exhibit 1

Matthew B. Greenblatt, CPA/CFF, CFE

Senior Managing Director

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Certifications

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Certified in Financial
Forensics

Professional Affiliations

American Institute of
Certified Public
Accountants

New York State Society of
Certified Public
Accountants

Association of Certified
Fraud Examiners

Association of Certified
Anti-Money Laundering
Specialists

Education

B.S. in Accounting,
Lehigh University

Matthew Greenblatt is a senior managing director in the FTI Consulting Forensic and Litigation Consulting practice and is based in New York. Mr. Greenblatt has extensive experience in auditing and accounting matters; litigation consulting; forensic accounting and internal investigations; post-acquisition and shareholder disputes; anti-money laundering; and advising troubled companies.

Mr. Greenblatt has conducted multiple forensic investigations in connection with cases involving diversions of funds and fraudulent accounting activity by management and has been involved in several internal forensic investigations conducted on behalf of Audit Committees and/or Boards of Directors for both public and private companies.

Mr. Greenblatt has advised on cases involving partnership disputes; lost profits; breach of contract claims; and accountants' malpractice. Mr. Greenblatt has additional expertise with matters involving acquisitions and divestitures; antitrust; price fixing; arbitration and mediation; bankruptcy reorganization; claims management; contract disputes; damages; directors & officers related claims; due diligence; expert testimony; forensic investigations; fraud and fraudulent conveyance; intellectual property; patent infringement and trademark; liquidation; product liability; solvency and insolvency; trustee and examiner issues and valuation.

Mr. Greenblatt has spoken on multiple panels in the area of forensic accounting and investigations and is an adjunct professor; teaching the course *Prevention and Detection of Fraudulent Financial Reporting*; a required course within the Forensic Accounting Program of New York University's Finance; Law and Taxation Program of NYU's School of Continuing & Professional Studies. In addition, Mr. Greenblatt is a recurring panel member on the Practising Law Institute's annual program, *Basics of Accounting for Lawyers: What Every Practising Lawyer Needs to Know*.

Prior to its acquisition by FTI Consulting, Mr. Greenblatt joined Kahn Consulting in June of 1998. Before that, Mr. Greenblatt was a Senior Auditor with Price Waterhouse's Audit and Business Advisory Services Group.

Mr. Greenblatt holds a B.S. in Accounting from Lehigh University. Mr. Greenblatt is a Certified Public Accountant and a Certified Fraud Examiner, and is Certified in Financial Forensics. Mr. Greenblatt is a member of the American Institute of Certified Public Accountants; the New York State Society of Certified Public Accountants; the Association of Certified Fraud Examiners; and an associate member of the Association of Certified Anti-Money Laundering Specialists.

Professional Experience

- Conducted a forensic review of the business operations of one shareholder on behalf of another shareholder, and FTI Consulting's client, to ascertain if our client's allegations and suspicions regarding improper management were valid. The work primarily consisted of conducting interviews of current and former employees and executives; performing a detailed forensic review of the internal books and records; and providing assistance to counsel in the conducting of depositions.

Matthew B. Greenblatt

- Served on team as Responsible Officer of a wholesaler of watches in Chapter 11 and conducted the fraud and forensic investigation of management in which it was found that the revenues of the Company had been overstated by approximately 600%. The forensic services included: extensive reviews of the internal books and records; assisting counsel with the conducting of various interviews and depositions; quantification and identification of fraudulent conveyance actions; presenting the results of the investigation to the Bankruptcy Court, US Trustee's office; US Attorney's Office; and FBI, as well as providing testimony at two depositions in related litigations.
- Conducted the forensic accounting investigation of a multinational temporary staffing company on behalf of counsel to the Audit and Finance Committee. The forensic accounting services consisted primarily of: participating in the interviews of current and former employees and executives; performing extensive forensic reviews of the internal books and records; providing assistance to counsel in identifying, understanding and interpreting certain complex accounting issues; traveling to international branches and divisions to further the investigation overseas; and presenting FTI Consulting's findings to the Audit Committee, outside auditors and the SEC and other regulatory authorities.
- Conducted an internal forensic accounting investigation on behalf of the Audit Committee of a public pharmaceutical manufacturer. The investigation included a detailed and thorough review of the accounting treatment of specific transactions and presentations of the overall conclusions to the Audit Committee, Board of Directors, Enforcement Division of the Securities and Exchange Commission, and the Company's independent accountants.
- Assisted counsel to the Financial Institutions Committee in connection with the accounting investigation undertaken by the Audit Committee focusing on alleged improper accounting treatments utilized and potential misuse of corporate funds and resources by Management. The work included: participating in the interviews of current and former employees and executives; providing assistance to counsel for Rule 2004 depositions of executives and directors; and reviewing the Debtors' forensic accountants' workpapers to investigate the accounting and revenue recognition issues related to vendor allowances and other items.
- Conducted a forensic investigation for special counsel to the Audit Committee of a multinational retail company to assist with an internal investigation into the facts and circumstances of a potential restatement of its prior financial results due to misstatements in one of its operating divisions, alleged to be in excess of \$45 million over a three year period. The services included participating in interviews of current/former employees and executives; performing a detailed forensic review of the books and records and annual and quarterly financial statements from 1999 through 2001; providing assistance to special counsel in identifying; understanding and interpreting certain complex accounting issues, including transfer pricing; and presenting FTI Consulting's findings to the Audit Committee and the SEC.
- Issued expert report on behalf of Defendants to analyze whether the Defendants had satisfied all obligations to former shareholders under particular agreements relating to an acquisition
- Issued expert report on behalf of Defendant and Third Party Plaintiff in matter involving overbilling scheme for shipping and transportation services

Matthew B. Greenblatt

- Issued expert report in matrimonial dispute involving the valuation of Marital Assets
- Court-Appointed Trustee for the Marvel Avoidance Litigation Trust In re: Marvel Entertainment Group, Inc. et al in the US District Court for the District of Delaware
- Served on the team selected by the U.S. Attorney offices in the Eastern and Southern Districts of New York and Western Pennsylvania to support the monitoring of the non-prosecution agreements of both The Bank of New York and Mellon Financial Corporation, to monitor and report on the state of the banks' suspicious activity reporting practices and AML procedures.
- Assisted with expert report in litigation involving the results of the forensic investigation performed to analyze company records and historical invoices to quantify an alleged overbilling scheme
- Served as member of team of neutral arbitrators to provide a binding conclusion regarding the appropriateness of a post-acquisition purchase price dispute
- Assisted troubled companies by formulating strategic business plans; developing financial models to prepare forecasts and long-term business plans; planning for liquidation; assisting management with headcount and cost reduction plans; and negotiating restructuring plans

Testimony Experience

- *Securities and Exchange Commission v. Francisco Illarramendi, and Michael Kenwood Capital Management*, United States District Court, District of Connecticut
- *Ellen Zedeck, et al v. Derfner Management, Inc.*, Supreme Court of the State of New York, County of New York

Adjunct Professor, NYU

- Adjunct professor with New York University's School of Continuing & Professional Studies teaching the course *Prevention and Detection of Fraudulent Financial Reporting*, a required course within the Forensic Accounting Program of NYU's Finance, Law and Taxation Program

Publications

- "Inside an Internal Accounting Investigation", (co-authored) published in *The New York Law Journal*, Investigations & Computer Forensics special section, May 29, 2007

Presentations and Speaking Engagements

- "Basics of Accounting for Lawyers: What Every Practising Lawyer Needs to Know", recurring member on the faculty of the Practising Law Institute's annual program.
- "Technology's Role on Large Internal Accounting Investigations", presented at the New Jersey Society of CPAs annual Damages Conference, October 25, 2007
- "Forensic Investigations - How to Conduct a Successful Investigation", Continuing Professional Education focused on internal accounting and forensic investigations conducted on behalf of Audit Committee, Boards of Directors and management as a result of Sarbanes Oxley; including a discussion of the role of the forensic accountants and investigation experts; incorporating the components of interview and forensic investigation skills; and the utilization of electronic evidence to efficiently and effectively conduct the investigation, April 22, 2004

Matthew B. Greenblatt

- “Anatomy of a Financial Statement Fraud”. This course discussed the common methods to perpetrate a financial statement fraud (e.g. aggressive revenue recognition practices; rebates/allowances; reserves; off balance sheet financing), as well as warning signs and red flags of fraud, and the corporate environment in which fraud typically occurs, July 21, 2004
- “Forensic Accounting Presentation to Goldman Sachs Group, Inc.”, a discussion of forensic accounting, financial transparency, and a summary of some of the critical components of the major frauds in the recent media, March 20, 2003
- “Financial Statement Analysis” course within the Basic Accounting for the General Practitioner program at the Practising Law Institute, focusing on horizontal and vertical analysis; common sizing; industry comparison; ratio and trend analysis; and the common sense factor, October 23, 2002

Employment History

- Prior to its acquisition by FTI Consulting, Mr. Greenblatt joined Kahn Consulting in June of 1998.
- Mr. Greenblatt was a Senior Auditor in the Entertainment, Media and Communications division of Price Waterhouse’s Audit and Business Advisory Services Group from 1994 through May, 1998. At Price Waterhouse, Mr. Greenblatt planned and supervised audits for multinational and middle-market clients in industries including book, magazine and newspaper publishing; manufacturing; high-tech; financial services; and non-profit organizations.

Education and Certifications

- B.S. in accounting from Lehigh University
- Certified Public Accountant, New York & Pennsylvania
- Certified Fraud Examiner
- Certified in Financial Forensics

Memberships

- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants
- Pennsylvania State Society of Certified Public Accountants
- Association of Certified Fraud Examiners

Exhibit 2

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End	Bates Begin	Bates End
BSTSAB0326874	BSTSAB0326874	JPMSAH0000223	JPMSAH0000705
BSTSAB0326875	BSTSAB0326875	JPMSAH0000707	JPMSAH0000714
BSTSAB0414873	BSTSAB0414873	JPMSAH0000717	JPMSAH0002856
BSTSAB0574812	BSTSAB0574812	JPMSAH0002858	JPMSAH0002873
HWN00000001	HWN00003217	JPMSAI0000001	JPMSAI0000176
JPMSAA0019864	JPMSAA0019955	JPMSAI0000178	JPMSAI0000276
JPMSAA0019986	JPMSAA0019988	JPMSAI0000278	JPMSAI0000656
JPMSAA0019990	JPMSAA0020020	JPMSAI0000658	JPMSAI0001363
JPMSAA0020022	JPMSAA0020077	JPMSAI0001365	JPMSAI0001463
JPMSAA0020079	JPMSAA0020079	JPMSAI0001465	JPMSAI0001511
JPMSAB0000001	JPMSAB0004570	JPMSAI0001514	JPMSAI0001573
JPMSAF0000001	JPMSAF0008524	JPMSAI0001575	JPMSAI0001608
JPMSAF0008526	JPMSAF0008596	JPMSAI0001610	JPMSAI0001697
JPMSAF0008598	JPMSAF0017233	JPMSAI0001699	JPMSAI0001713
JPMSAF0017235	JPMSAF0019062	JPMSAI0001715	JPMSAI0001748
JPMSAF0019064	JPMSAF0019834	JPMSAI0001750	JPMSAI0001786
JPMSAF0019836	JPMSAF0021716	JPMSAI0001788	JPMSAI0002221
JPMSAF0021718	JPMSAF0054255	JPMSAI0002224	JPMSAI0002837
JPMSAF0054257	JPMSAF0054271	JPMSAI0002839	JPMSAI0003041
JPMSAF0054273	JPMSAF0057064	JPMSAI0003043	JPMSAI0003106
JPMSAF0057066	JPMSAF0057161	JPMSAI0003114	JPMSAI0003222
JPMSAF0057163	JPMSAF0064977	JPMSAI0003224	JPMSAI0003310
JPMSAF0064982	JPMSAF0065438	JPMSAI0003312	JPMSAI0003597
JPMSAF0065443	JPMSAF0072748	JPMSAI0003599	JPMSAI0003911
JPMSAF0072802	JPMSAF0072803	JPMSAI0003913	JPMSAI0004518
JPMSAF0072805	JPMSAF0072805	JPMSAI0004520	JPMSAI0005049
JPMSAF0072807	JPMSAF0072931	JPMSAI0005051	JPMSAI0007228
JPMSAG0000002.	JPMSAG0000022	JPMSAI0007230	JPMSAI0007806
JPMSAG0000024	JPMSAG0000275	JPMSAI0007808	JPMSAI0011901
JPMSAG0000277	JPMSAG0000535	JPMSAI0011903	JPMSAI0014006
JPMSAG0000537	JPMSAG0000848	JPMSCQ0000001	JPMSCQ0000028
JPMSAG0000850	JPMSAG0001400	JPMSDM0000001	JPMSDM0000009
JPMSAG0001403	JPMSAG0001648	JPMTAA0000002	JPMTAA0000331
JPMSAG0001650.	JPMSAG0001912	JPMTAF0000001	JPMTAF0004017
JPMSAH0000001	JPMSAH0000221	MADTB02408954	MADTB02408954

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End	Bates Begin	Bates End
MADTBB03140267	MADTBB03140267	MADTBB02408959	MADTBB02408961
MADTBB03342901	MADTBB03342901	MADTEE00115354	MADTEE00115354
MADTBB03342903	MADTBB03342905	MADTEE00115358	MADTEE00115359
MADTBB03343012	MADTBB03343013	MADTEE00115362	MADTEE00115362
MADTBB03343033	MADTBB03343033	MADTEE00115365	MADTEE00115365
MADTBB03343158	MADTBB03343159	MADTEE00115367	MADTEE00115367
MADTBB03343198	MADTBB03343198	MADTEE00115370	MADTEE00115370
MADTBB03343290	MADTBB03343291	MADTEE00115374	MADTEE00115374
MADTBB03343466	MADTBB03343466	MADTEE00115381	MADTEE00115382
MADTEE00045777	MADTEE00045840	MADTEE00115423	MADTEE00115424
MADTEE00045842	MADTEE00045861	MADTEE00115430	MADTEE00115430
MADTEE00045965	MADTEE00045993	MADTEE00115436	MADTEE00115436
MADTEE00046018	MADTEE00046023	MADTEE00115439	MADTEE00115439
MADTEE00114818	MADTEE00114818	MADTEE00115443	MADTEE00115443
MADTEE00114821	MADTEE00114821	MADTEE00115448	MADTEE00115448
MADTEE00115171	MADTEE00115171	MADTEE00115457	MADTEE00115457
MADTEE00115173	MADTEE00115173	MADTEE00115465	MADTEE00115465
MADTEE00115181	MADTEE00115181	MADTEE00115469	MADTEE00115469
MADTEE00115186	MADTEE00115186	MADTEE00115495	MADTEE00115496
MADTEE00115190	MADTEE00115190	MADTEE00115500	MADTEE00115501
MADTEE00115200	MADTEE00115200	MADTEE00115505	MADTEE00115505
MADTEE00115203	MADTEE00115203	MADTEE00115508	MADTEE00115508
MADTEE00115207	MADTEE00115207	MADTEE00115510	MADTEE00115510
MADTEE00115218	MADTEE00115219	MADTEE00115531	MADTEE00115531
MADTEE00115244	MADTEE00115244	MADTEE00115533	MADTEE00115533
MADTEE00115249	MADTEE00115249	MADTEE00115539	MADTEE00115539
MADTEE00115252	MADTEE00115252	MADTEE00115545	MADTEE00115546
MADTEE00115260	MADTEE00115260	MADTEE00115565	MADTEE00115565
MADTEE00115265	MADTEE00115265	MADTEE00115572	MADTEE00115572
MADTEE00115294	MADTEE00115295	MADTEE00115574	MADTEE00115574
MADTEE00115301	MADTEE00115302	MADTEE00115585	MADTEE00115585
MADTEE00115305	MADTEE00115305	MADTEE00115593	MADTEE00115597
MADTEE00115318	MADTEE00115318	MADTEE00115602	MADTEE00115603
MADTEE00115321	MADTEE00115322	MADTEE00115642	MADTEE00115642
MADTEE00115351	MADTEE00115352	MADTEE00115681	MADTEE00115682

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End	Bates Begin	Bates End
MADTEE00115705	MADTEE00115705	MADTEE00115689	MADTEE00115689
MADTEE00115750	MADTEE00115751	MADTEE00116029	MADTEE00116029
MADTEE00115764	MADTEE00115765	MADTEE00116031	MADTEE00116032
MADTEE00115781	MADTEE00115781	MADTEE00116047	MADTEE00116047
MADTEE00115784	MADTEE00115784	MADTEE00116050	MADTEE00116050
MADTEE00115787	MADTEE00115787	MADTEE00116056	MADTEE00116057
MADTEE00115823	MADTEE00115824	MADTEE00116059	MADTEE00116060
MADTEE00115828	MADTEE00115829	MADTEE00116066	MADTEE00116066
MADTEE00115842	MADTEE00115845	MADTEE00116070	MADTEE00116070
MADTEE00115851	MADTEE00115851	MADTEE00116073	MADTEE00116073
MADTEE00115854	MADTEE00115854	MADTEE00116076	MADTEE00116076
MADTEE00115861	MADTEE00115861	MADTEE00116104	MADTEE00116104
MADTEE00115864	MADTEE00115865	MADTEE00116106	MADTEE00116106
MADTEE00115867	MADTEE00115867	MADTEE00116116	MADTEE00116116
MADTEE00115869	MADTEE00115869	MADTEE00116120	MADTEE00116120
MADTEE00115874	MADTEE00115875	MADTEE00116123	MADTEE00116123
MADTEE00115877	MADTEE00115877	MADTEE00116151	MADTEE00116151
MADTEE00115879	MADTEE00115879	MADTEE00116154	MADTEE00116154
MADTEE00115883	MADTEE00115885	MADTEE00116173	MADTEE00116175
MADTEE00115891	MADTEE00115891	MADTEE00116184	MADTEE00116190
MADTEE00115896	MADTEE00115897	MADTEE00116195	MADTEE00116195
MADTEE00115900	MADTEE00115901	MADTEE00116202	MADTEE00116203
MADTEE00115904	MADTEE00115904	MADTEE00116207	MADTEE00116207
MADTEE00115910	MADTEE00115910	MADTEE00116213	MADTEE00116214
MADTEE00115933	MADTEE00115933	MADTEE00116218	MADTEE00116218
MADTEE00115939	MADTEE00115939	MADTEE00116225	MADTEE00116226
MADTEE00115964	MADTEE00115964	MADTEE00116230	MADTEE00116230
MADTEE00115970	MADTEE00115970	MADTEE00116232	MADTEE00116233
MADTEE00115972	MADTEE00115972	MADTEE00116235	MADTEE00116236
MADTEE00115979	MADTEE00115979	MADTEE00116238	MADTEE00116238
MADTEE00115984	MADTEE00115985	MADTEE00116241	MADTEE00116241
MADTEE00116004	MADTEE00116005	MADTEE00116244	MADTEE00116244
MADTEE00116014	MADTEE00116014	MADTEE00116263	MADTEE00116263
MADTEE00116020	MADTEE00116020	MADTEE00116277	MADTEE00116277
MADTEE00116025	MADTEE00116025	MADTEE00116293	MADTEE00116296

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End	Bates Begin	Bates End
MADTEE00116300	MADTEE00116300	MADTEE00116298	MADTEE00116299
MADTEE00116303	MADTEE00116304	MADTEE00349522	MADTEE00349522
MADTEE00116324	MADTEE00116324	MADTEE00349524	MADTEE00349524
MADTEE00116327	MADTEE00116327	MADTEE00349526	MADTEE00349526
MADTEE00116338	MADTEE00116338	MADTEE00349573	MADTEE00349575
MADTEE00116339	MADTEE00116340	MADTEE00349578	MADTEE00349578
MADTEE00116343	MADTEE00116345	MADTEE00349589	MADTEE00349589
MADTEE00116352	MADTEE00116352	MADTEE00349607	MADTEE00349609
MADTEE00116354	MADTEE00116354	MADTEE00349636	MADTEE00349637
MADTEE00116358	MADTEE00116359	MADTEE00349644	MADTEE00349645
MADTEE00116361	MADTEE00116362	MADTEE00349646	MADTEE00349647
MADTEE00116375	MADTEE00116375	MADTEE00349670	MADTEE00349670
MADTEE00116382	MADTEE00116382	MADTEE00351913	MADTEE00351913
MADTEE00116385	MADTEE00116385	MADTEE00351918	MADTEE00351919
MADTEE00116389	MADTEE00116390	MADTEE00351954	MADTEE00351955
MADTEE00116394	MADTEE00116394	MADTEE00351958	MADTEE00351958
MADTEE00116398	MADTEE00116399	MADTEE00351960	MADTEE00351964
MADTEE00116404	MADTEE00116404	MADTEE00352046	MADTEE00352049
MADTEE00116414	MADTEE00116414	MADTEE00352057	MADTEE00352058
MADTEE00116441	MADTEE00116441	MADTEE00352083	MADTEE00352083
MADTEE00116457	MADTEE00116457	MADTEE00352092	MADTEE00352092
MADTEE00116458	MADTEE00116458	MADTEE00409248	MADTEE00409303
MADTEE00116474	MADTEE00116475	MADTEE00458310	MADTEE00458310
MADTEE00116484	MADTEE00116485	MADTEE00459201	MADTEE00459201
MADTEE00116487	MADTEE00116487	MADTEE00499063	MADTEE00499063
MADTEE00116806	MADTEE00116806	MADTEE00500378	MADTEE00500380
MADTEE00116839	MADTEE00116839	MADTEE00556462	MADTEE00556462
MADTEE00116877	MADTEE00116877	MADTEE00599279	MADTEE00599279
MADTEE00116887	MADTEE00116887	MADTEE00599377	MADTEE00599377
MADTEE00310039	MADTEE00310040	MADTEE00602597	MADTEE00602598
MADTEE00349333	MADTEE00349333	MADTEE00602722	MADTEE00602722
MADTEE00349335	MADTEE00349335	MADTEE00631260	MADTEE00631260
MADTEE00349337	MADTEE00349337	MADTEE00632093	MADTEE00632093
MADTEE00349426	MADTEE00349426	MADTEE00635682	MADTEE00635682
MADTEE00349454	MADTEE00349455	MADTEE00644166	MADTEE00644166

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End	Bates Begin	Bates End
MADTEE00644500	MADTEE00644502	MADTEE00644204	MADTEE00644205
MADTEE00644722	MADTEE00644722	MADTSS00336232	MADTSS00336232
MADTEE00644726	MADTEE00644726	MADTSS00340111	MADTSS00340111
MADTEE00644836	MADTEE00644836	MADTSS00382689	MADTSS00382689
MADTEE00644941	MADTEE00644941	MADTSS00382692	MADTSS00382692
MADTEE00645213	MADTEE00645213	MADTSS01160128	MADTSS01160128
MADTEE00645599	MADTEE00645599	MADTSS01160152	MADTSS01160152
MADTEE00645610	MADTEE00645610	MADTSS01160163	MADTSS01160163
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MADTEE00695278	MADTEE00696201	MADTSS01160167	MADTSS01160167
MADTEE00696203	MADTEE00701130	MADTSS01160170	MADTSS01160198
MADTEE00716911	MADTEE00716927	MADTSS01160199	MADTSS01160204
MADTEE00716946	MADTEE00716950	MADTSS01160206	MADTSS01160206
MADTEE00726635	MADTEE00726765	MADTSS01160208	MADTSS01160208
MADTEE00726766	MADTEE00726823	MADTSS01162787	MADTSS01162793
MADTEE00726797	MADTEE00726884	MADTSS01162796	MADTSS01162796
MADTEE00726824	MADTEE00726913	MADTSS01212898	MADTSS01212900
MADTEE00727240	MADTEE00727244	MADTSS01212904	MADTSS01212904
MADTEE00727245	MADTEE00727248	MADTSS01327707	MADTSS01327709
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MADTEE00727286	MADTEE00727286	MADTSS01327817	MADTSS01327817
MADTEE00727287	MADTEE00727294	MADTSS01327819	MADTSS01327821
MADTEE00727351	MADTEE00727353	MADTSS01327849	MADTSS01327851
MADTNN00110570	MADTNN00110575	MADTSS01328781	MADTSS01328781
MADTNN00126735	MADTNN00126735	MADWAA00004137	MADWAA00004138
MADTSS00329483	MADTSS00329483	MADWAA00010198	MADWAA00010198
MADTSS00336193	MADTSS00336193	MADWAA00017331	MADWAA00017332
MADTSS00336196	MADTSS00336196	MADWAA00017334	MADWAA00017335
MADTSS00336202	MADTSS00336202	MADWAA00017343	MADWAA00017343
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MADTSS00336211	MADTSS00336211	MADWAA00017371	MADWAA00017371
MADTSS00336213	MADTSS00336213	MADWAA00017384	MADWAA00017384
MADTSS00336218	MADTSS00336218	MADWAA00017401	MADWAA00017407
MADTSS00336219	MADTSS00336219	MADWAA00017418	MADWAA00017419
MADTSS00336228	MADTSS00336228	MADWAA00017446	MADWAA00017446

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End	Bates Begin	Bates End
MADWAA00017495	MADWAA00017497	MADWAA00017489	MADWAA00017489
MADWAA00017504	MADWAA00017510	MADWAA00029274	MADWAA00029274
MADWAA00017557	MADWAA00017557	MADWAA00029399	MADWAA00029399
MADWAA00017560	MADWAA00017560	MADWAA00029702	MADWAA00029702
MADWAA00017592	MADWAA00017592	MADWAA00030101	MADWAA00030101
MADWAA00017602	MADWAA00017602	MADWAA00030151	MADWAA00030151
MADWAA00017605	MADWAA00017605	MADWAA00030377	MADWAA00030377
MADWAA00017609	MADWAA00017609	MADWAA00037195	MADWAA00037195
MADWAA00017616	MADWAA00017618	MADWAA00038379	MADWAA00038379
MADWAA00017624	MADWAA00017626	MADWAA00038598	MADWAA00038685
MADWAA00017667	MADWAA00017669	MADWAA00038686	MADWAA00038687
MADWAA00017682	MADWAA00017682	MADWAA00038688	MADWAA00038700
MADWAA00017727	MADWAA00017732	MADWAA00038705	MADWAA00039262
MADWAA00017736	MADWAA00017741	MADWAA00039264	MADWAA00039937
MADWAA00017745	MADWAA00017746	MADWAA00039939	MADWAA00040516
MADWAA00017753	MADWAA00017757	MADWAA00040518	MADWAA00040518
MADWAA00017759	MADWAA00017778	MADWAA00040520	MADWAA00040671
MADWAA00017786	MADWAA00017786	MADWAA00040673	MADWAA00041370
MADWAA00017787	MADWAA00017787	MADWAA00041372	MADWAA00041492
MADWAA00017797	MADWAA00017797	MADWAA00041494	MADWAA00042135
MADWAA00017800	MADWAA00017800	MADWAA00043870	MADWAA00043871
MADWAA00017804	MADWAA00017805	MADWAA00043872	MADWAA00043876
MADWAA00017806	MADWAA00017807	MADWAA00043877	MADWAA00044766
MADWAA00017821	MADWAA00017823	MADWAA00044767	MADWAA00044767
MADWAA00017833	MADWAA00017833	MADWAA00044769	MADWAA00044769
MADWAA00017882	MADWAA00017882	MADWAA00044771	MADWAA00044908
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MADWAA00017903	MADWAA00017903	MADWAA00048163	MADWAA00048167
MADWAA00026582	MADWAA00026583	MADWAA00048168	MADWAA00048169
MADWAA00028713	MADWAA00028714	MADWAA00048170	MADWAA00048945
MADWAA00028716	MADWAA00028716	MADWAA00048946	MADWAA00048946
MADWAA00028718	MADWAA00028718	MADWAA00048948	MADWAA00048948
MADWAA00028885	MADWAA00028885	MADWAA00048950	MADWAA00048950
MADWAA00028934	MADWAA00028934	MADWAA00048952	MADWAA00049111
MADWAA00029203	MADWAA00029203	MADWAA00049112	MADWAA00049199

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End	Bates Begin	Bates End
MADWAA00049202	MADWAA00049206	MADWAA00049200	MADWAA00049201
MADWAA00049208	MADWAA00049214	MADWAA00066549	MADWAA00066551
MADWAA00049216	MADWAA00049921	MADWAA00066553	MADWAA00066616
MADWAA00049922	MADWAA00049922	MADWAA00066618	MADWAA00067279
MADWAA00049924	MADWAA00050070	MADWAA00067421	MADWAA00067803
MADWAA00051674	MADWAA00051783	MADWAA00067805	MADWAA00068772
MADWAA00051784	MADWAA00051785	MADWAA00068773	MADWAA00068773
MADWAA00051786	MADWAA00051798	MADWAA00068775	MADWAA00068896
MADWAA00051799	MADWAA00053240	MADWAA00068897	MADWAA00070352
MADWAA00053241	MADWAA00053241	MADWAA00072074	MADWAA00072075
MADWAA00053243	MADWAA00053251	MADWAA00072183	MADWAA00072766
MADWAA00053253	MADWAA00053283	MADWAA00072767	MADWAA00072767
MADWAA00053285	MADWAA00053366	MADWAA00072769	MADWAA00072980
MADWAA00053367	MADWAA00054718	MADWAA00072981	MADWAA00073424
MADWAA00056483	MADWAA00056484	MADWAA00075113	MADWAA00075854
MADWAA00056485	MADWAA00056492	MADWAA00075948	MADWAA00076221
MADWAA00056493	MADWAA00057108	MADWAA00076222	MADWAA00076222
MADWAA00057110	MADWAA00057587	MADWAA00076224	MADWAA00076343
MADWAA00057588	MADWAA00057588	MADWAA00076344	MADWAA00076719
MADWAA00057590	MADWAA00057590	MADWAA00076815	MADWAA00076815
MADWAA00057592	MADWAA00057592	MADWAA00076817	MADWAA00076929
MADWAA00057594	MADWAA00057594	MADWAA00076931	MADWAA00077626
MADWAA00057596	MADWAA00057727	MADWAA00083479	MADWAA00083479
MADWAA00062754	MADWAA00062754	MADWAA00083481	MADWAA00083481
MADWAA00062765	MADWAA00062973	MADWAA00083483	MADWAA00083626
MADWAA00062975	MADWAA00063824	MADWAA00085470	MADWAA00085492
MADWAA00063825	MADWAA00063825	MADWAA00085839	MADWAA00085840
MADWAA00063827	MADWAA00063827	MADWAA00085841	MADWAA00085852
MADWAA00063829	MADWAA00063950	MADWAA00085853	MADWAA00085942
MADWAA00063952	MADWAA00064707	MADWAA00085949	MADWAA00086782
MADWAA00064709	MADWAA00065484	MADWAA00086783	MADWAA00086783
MADWAA00065486	MADWAA00066299	MADWAA00086785	MADWAA00086994
MADWAA00066411	MADWAA00066411	MADWAA00086995	MADWAA00086996
MADWAA00066413	MADWAA00066413	MADWAA00086997	MADWAA00087096
MADWAA00066415	MADWAA00066548	MADWAA00087097	MADWAA00087112

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End	Bates Begin	Bates End
MADWAA00087117	MADWAA00087336	MADWAA00087115	MADWAA00087115
MADWAA00087337	MADWAA00089287	MADWAA00115177	MADWAA00115700
MADWAA00089289	MADWAA00089904	MADWAA00115701	MADWAA00115701
MADWAA00095123	MADWAA00095124	MADWAA00115703	MADWAA00115850
MADWAA00095545	MADWAA00095546	MADWAA00115851	MADWAA00116290
MADWAA00097307	MADWAA00097308	MADWAA00116396	MADWAA00116397
MADWAA00097309	MADWAA00097314	MADWAA00116399	MADWAA00116399
MADWAA00097315	MADWAA00097396	MADWAA00116452	MADWAA00118723
MADWAA00097397	MADWAA00098110	MADWAA00118724	MADWAA00118873
MADWAA00098111	MADWAA00098318	MADWAA00118874	MADWAA00119511
MADWAA00098319	MADWAA00098320	MADWAA00119623	MADWAA00119945
MADWAA00098321	MADWAA00098326	MADWAA00119947	MADWAA00119947
MADWAA00098416	MADWAA00098416	MADWAA00119949	MADWAA00120368
MADWAA00098418	MADWAA00098603	MADWAA00120369	MADWAA00120369
MADWAA00098604	MADWAA00099008	MADWAA00120371	MADWAA00120371
MADWAA00099010	MADWAA00099401	MADWAA00120373	MADWAA00120516
MADWAA00099930	MADWAA00099931	MADWAA00122154	MADWAA00122154
MADWAA00099932	MADWAA00099935	MADWAA00122156	MADWAA00122156
MADWAA00099936	MADWAA00100001	MADWAA00122158	MADWAA00122158
MADWAA00100002	MADWAA00100485	MADWAA00122160	MADWAA00122301
MADWAA00100486	MADWAA00100667	MADWAA00122302	MADWAA00124953
MADWAA00100668	MADWAA00100915	MADWAA00127474	MADWAA00128601
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MADWAA00102650	MADWAA00102664	MADWAA00128604	MADWAA00128604
MADWAA00102758	MADWAA00103846	MADWAA00128606	MADWAA00128781
MADWAA00103848	MADWAA00104974	MADWAA00128897	MADWAA00129404
MADWAA00104976	MADWAA00105235	MADWAA00129405	MADWAA00129405
MADWAA00105236	MADWAA00105435	MADWAA00129407	MADWAA00129558
MADWAA00105717	MADWAA00105717	MADWAA00129560	MADWAA00129953
MADWAA00109966	MADWAA00110941	MADWAA00130353	MADWAA00130354
MADWAA00110942	MADWAA00110942	MADWAA00131312	MADWAA00131313
MADWAA00110944	MADWAA00110944	MADWAA00131385	MADWAA00131386
MADWAA00110946	MADWAA00111099	MADWAA00131387	MADWAA00131404
MADWAA00111100	MADWAA00111796	MADWAA00131405	MADWAA00131494
MADWAA00111798	MADWAA00112719	MADWAA00131495	MADWAA00132862

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The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End	Bates Begin	Bates End
MADWAA00139875	MADWAA00139881	MADWAA00139873	MADWAA00139874
MADWAA00139976	MADWAA00139976	MADWAA00154924	MADWAA00154939
MADWAA00139978	MADWAA00139978	MADWAA00154941	MADWAA00155532
MADWAA00139980	MADWAA00140157	MADWAA00155535	MADWAA00155850
MADWAA00140158	MADWAA00141195	MADWAA00155852	MADWAA00157510
MADWAA00142972	MADWAA00142973	MADWAA00157511	MADWAA00157536
MADWAA00142974	MADWAA00143060	MADWAA00157537	MADWAA00157736
MADWAA00142974	MADWAA00142978	MADWAA00157739	MADWAA00157958
MADWAA00143062	MADWAA00143779	MADWAA00159129	MADWAA00159151
MADWAA00143780	MADWAA00143780	MADWAA00159153	MADWAA00160261
MADWAA00143782	MADWAA00143969	MADWAA00160324	MADWAA00160347
MADWAA00145760	MADWAA00145761	MADWAA00160348	MADWAA00161403
MADWAA00145765	MADWAA00145770	MADWAA00161462	MADWAA00163125
MADWAA00145771	MADWAA00145834	MADWAA00163192	MADWAA00163209
MADWAA00145836	MADWAA00146577	MADWAA00163210	MADWAA00163592
MADWAA00146578	MADWAA00146578	MADWAA00163594	MADWAA00163659
MADWAA00146580	MADWAA00146767	MADWAA00163786	MADWAA00163803
MADWAA00146768	MADWAA00146769	MADWAA00163804	MADWAA00164188
MADWAA00146770	MADWAA00146774	MADWAA00164190	MADWAA00165456
MADWAA00146775	MADWAA00146866	MADWAA00165457	MADWAA00165457
MADWAA00146867	MADWAA00147110	MADWAA00165459	MADWAA00165484
MADWAA00147111	MADWAA00147111	MADWAA00165485	MADWAA00165559
MADWAA00147113	MADWAA00147113	MADWAA00165561	MADWAA00166192
MADWAA00147115	MADWAA00147332	MADWAA00167061	MADWAA00167080
MADWAA00147333	MADWAA00147868	MADWAA00167081	MADWAA00168390
MADWAA00147869	MADWAA00147870	MADWAA00168465	MADWAA00170342
MADWAA00147871	MADWAA00147885	MADWAA00173050	MADWAA00173050
MADWAA00147886	MADWAA00148001	MADWAA00173052	MADWAA00173062
MADWAA00148003	MADWAA00150479	MADWAA00173065	MADWAA00173856
MADWAA00150481	MADWAA00151496	MADWAA00174952	MADWAA00174965
MADWAA00151497	MADWAA00151708	MADWAA00174966	MADWAA00175803
MADWAA00151709	MADWAA00152346	MADWAA00182284	MADWAA00182287
MADWAA00152347	MADWAA00152347	MADWAA00182291	MADWAA00182428
MADWAA00152349	MADWAA00152552	MADWAA00183297	MADWAA00183372
MADWAA00152553	MADWAA00152928	MADWAA00183373	MADWAA00183387

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The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End	Bates Begin	Bates End
MADWAA00184733	MADWAA00184818	MADWAA00183388	MADWAA00183389
MADWAA00184819	MADWAA00184821	MADWAA00195060	MADWAA00195112
MADWAA00184822	MADWAA00184830	MADWAA00195114	MADWAA00196539
MADWAA00184835	MADWAA00185352	MADWAA00196674	MADWAA00198996
MADWAA00185353	MADWAA00185494	MADWAA00198997	MADWAA00199013
MADWAA00185495	MADWAA00185908	MADWAA00199015	MADWAA00199015
MADWAA00187932	MADWAA00188082	MADWAA00199017	MADWAA00199018
MADWAA00188084	MADWAA00188086	MADWAA00199019	MADWAA00199526
MADWAA00188421	MADWAA00188427	MADWAA00199658	MADWAA00199660
MADWAA00188428	MADWAA00188429	MADWAA00199662	MADWAA00199663
MADWAA00188430	MADWAA00188468	MADWAA00199664	MADWAA00199992
MADWAA00188471	MADWAA00188801	MADWAA00199994	MADWAA00200256
MADWAA00188803	MADWAA00189192	MADWAA00200258	MADWAA00200393
MADWAA00189193	MADWAA00189260	MADWAA00203196	MADWAA00203198
MADWAA00189261	MADWAA00189262	MADWAA00203200	MADWAA00203302
MADWAA00189263	MADWAA00189270	MADWAA00203304	MADWAA00203962
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MADWAA00189687	MADWAA00189687	MADWAA00205496	MADWAA00206050
MADWAA00189689	MADWAA00189822	MADWAA00206052	MADWAA00206052
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MADWAA00190988	MADWAA00190994	MADWAA00208818	MADWAA00209815
MADWAA00190995	MADWAA00191418	MADWAA00209905	MADWAA00209906
MADWAA00191419	MADWAA00191419	MADWAA00209907	MADWAA00209912
MADWAA00191421	MADWAA00191580	MADWAA00209913	MADWAA00210734
MADWAA00191581	MADWAA00191597	MADWAA00210846	MADWAA00210885
MADWAA00191599	MADWAA00192504	MADWAA00210886	MADWAA00210889
MADWAA00193339	MADWAA00194922	MADWAA00210890	MADWAA00211959
MADWAA00194924	MADWAA00194940	MADWAA00212778	MADWAA00212778
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MADWAA00195058	MADWAA00195058	MADWAA00213068	MADWAA00213420

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Bates Begin	Bates End	Bates Begin	Bates End
MADWAA00213672	MADWAA00213679	MADWAA00213422	MADWAA00213670
MADWAA00219788	MADWAA00219788	MADWAA00238801	MADWAA00238801
MADWAA00219790	MADWAA00219853	MADWAA00238803	MADWAA00238804
MADWAA00219854	MADWAA00220673	MADWAA00239983	MADWAA00239983
MADWAA00220764	MADWAA00221503	MADWAA00242269	MADWAA00242350
MADWAA00221504	MADWAA00221504	MADWAA00242351	MADWAA00242358
MADWAA00221506	MADWAA00221559	MADWAA00242359	MADWAA00242360
MADWAA00221698	MADWAA00221699	MADWAA00242363	MADWAA00242694
MADWAA00221700	MADWAA00221700	MADWAA00242695	MADWAA00242885
MADWAA00221702	MADWAA00221755	MADWAA00242887	MADWAA00242887
MADWAA00221756	MADWAA00222399	MADWAA00242889	MADWAA00243310
MADWAA00222525	MADWAA00224103	MADWAA00243311	MADWAA00243384
MADWAA00224105	MADWAA00224422	MADWAA00243385	MADWAA00243391
MADWAA00224423	MADWAA00224423	MADWAA00243392	MADWAA00243393
MADWAA00224425	MADWAA00224474	MADWAA00243395	MADWAA00243532
MADWAA00225280	MADWAA00225280	MADWAA00243533	MADWAA00244476
MADWAA00226423	MADWAA00226439	MADWAA00244477	MADWAA00244478
MADWAA00226441	MADWAA00227105	MADWAA00244480	MADWAA00244486
MADWAA00227107	MADWAA00227810	MADWAA00244487	MADWAA00244560
MADWAA00227811	MADWAA00227811	MADWAA00244561	MADWAA00244693
MADWAA00227813	MADWAA00227870	MADWAA00244695	MADWAA00245698
MADWAA00227871	MADWAA00229292	MADWAA00247349	MADWAA00247350
MADWAA00229406	MADWAA00230199	MADWAA00247351	MADWAA00247363
MADWAA00230200	MADWAA00230200	MADWAA00247446	MADWAA00248526
MADWAA00230202	MADWAA00230255	MADWAA00248528	MADWAA00249059
MADWAA00230257	MADWAA00230258	MADWAA00249060	MADWAA00249061
MADWAA00232930	MADWAA00233385	MADWAA00249062	MADWAA00249989
MADWAA00233386	MADWAA00233441	MADWAA00249990	MADWAA00249990
MADWAA00233442	MADWAA00233880	MADWAA00249992	MADWAA00250149
MADWAA00233882	MADWAA00235555	MADWAA00253260	MADWAA00253343
MADWAA00235692	MADWAA00236329	MADWAA00253344	MADWAA00253350
MADWAA00236330	MADWAA00236391	MADWAA00253351	MADWAA00253352
MADWAA00236393	MADWAA00236621	MADWAA00253353	MADWAA00253353
MADWAA00236623	MADWAA00238167	MADWAA00253355	MADWAA00253355
MADWAA00238169	MADWAA00238524	MADWAA00253357	MADWAA00253518

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Bates Begin	Bates End	Bates Begin	Bates End
MADWAA00257807	MADWAA00257886	MADWAA00253519	MADWAA00254414
MADWAA00257887	MADWAA00257902	MADWAA00276230	MADWAA00276664
MADWAA00257903	MADWAA00257904	MADWAA00276666	MADWAA00276740
MADWAA00257905	MADWAA00257906	MADWAA00276742	MADWAA00276927
MADWAA00257907	MADWAA00258319	MADWAA00277076	MADWAA00277078
MADWAA00258321	MADWAA00260564	MADWAA00277080	MADWAA00277081
MADWAA00260565	MADWAA00260756	MADWAA00277082	MADWAA00278307
MADWAA00261617	MADWAA00261729	MADWAA00278464	MADWAA00278989
MADWAA00261731	MADWAA00262311	MADWAA00278990	MADWAA00278990
MADWAA00262313	MADWAA00262429	MADWAA00278992	MADWAA00278993
MADWAA00262431	MADWAA00262578	MADWAA00278994	MADWAA00279038
MADWAA00262663	MADWAA00262679	MADWAA00279040	MADWAA00279435
MADWAA00262681	MADWAA00262715	MADWAA00279520	MADWAA00279522
MADWAA00262717	MADWAA00263210	MADWAA00279524	MADWAA00279529
MADWAA00263812	MADWAA00264512	MADWAA00279530	MADWAA00279970
MADWAA00264514	MADWAA00265665	MADWAA00279972	MADWAA00279972
MADWAA00265668	MADWAA00265944	MADWAA00279974	MADWAA00280066
MADWAA00265946	MADWAA00266229	MADWAA00280068	MADWAA00280146
MADWAA00266398	MADWAA00266406	MADWAA00280148	MADWAA00280148
MADWAA00266408	MADWAA00266408	MADWAA00280150	MADWAA00280521
MADWAA00266410	MADWAA00266411	MADWAA00284629	MADWAA00284682
MADWAA00266412	MADWAA00266412	MADWAA00284684	MADWAA00285415
MADWAA00266414	MADWAA00266658	MADWAA00285417	MADWAA00285735
MADWAA00266660	MADWAA00267673	MADWAA00285737	MADWAA00285930
MADWAA00267675	MADWAA00268515	MADWAA00285932	MADWAA00287257
MADWAA00268517	MADWAA00269903	MADWAA00287328	MADWAA00287330
MADWAA00271711	MADWAA00273208	MADWAA00287332	MADWAA00287335
MADWAA00273358	MADWAA00273361	MADWAA00287336	MADWAA00288032
MADWAA00273362	MADWAA00273379	MADWAA00288034	MADWAA00288037
MADWAA00273380	MADWAA00274795	MADWAA00288143	MADWAA00290728
MADWAA00275794	MADWAA00275796	MADWAA00290729	MADWAA00290734
MADWAA00275798	MADWAA00275799	MADWAA00290735	MADWAA00290737
MADWAA00275800	MADWAA00275832	MADWAA00290739	MADWAA00290739
MADWAA00275834	MADWAA00275940	MADWAA00290741	MADWAA00290741
MADWAA00275942	MADWAA00276228	MADWAA00290743	MADWAA00290743

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Bates Begin	Bates End	Bates Begin	Bates End
MADWAA00291294	MADWAA00291298	MADWAA00290745	MADWAA00291212
MADWAA00291300	MADWAA00291306	MADWAA00299958	MADWAA00300172
MADWAA00291308	MADWAA00291868	MADWAA00300174	MADWAA00300486
MADWAA00291870	MADWAA00292032	MADWAA00300488	MADWAA00300756
MADWAA00292034	MADWAA00292168	MADWAA00300758	MADWAA00300791
MADWAA00292170	MADWAA00292574	MADWAA00301727	MADWAA00301731
MADWAA00292576	MADWAA00292723	MADWAA00301733	MADWAA00301736
MADWAA00292811	MADWAA00292811	MADWAA00301737	MADWAA00303054
MADWAA00292813	MADWAA00292821	MADWAA00303055	MADWAA00303062
MADWAA00292823	MADWAA00292834	MADWAA00303063	MADWAA00303760
MADWAA00292835	MADWAA00292839	MADWAA00303767	MADWAA00304282
MADWAA00292841	MADWAA00292868	MADWAA00304289	MADWAA00305093
MADWAA00292870	MADWAA00293698	MADWAA00305095	MADWAA00305214
MADWAA00293793	MADWAA00294995	MADWAA00305676	MADWAA00307216
MADWAA00294997	MADWAA00295103	MADWAA00307218	MADWAA00307915
MADWAA00295105	MADWAA00295109	MADWAA00307916	MADWAA00307916
MADWAA00295111	MADWAA00295182	MADWAA00307918	MADWAA00307979
MADWAA00295264	MADWAA00295268	MADWAA00307980	MADWAA00308749
MADWAA00295270	MADWAA00295272	MADWAA00308861	MADWAA00310110
MADWAA00295274	MADWAA00295298	MADWAA00310111	MADWAA00310111
MADWAA00295300	MADWAA00296637	MADWAA00310113	MADWAA00310180
MADWAA00296708	MADWAA00296708	MADWAA00310181	MADWAA00311570
MADWAA00296710	MADWAA00296711	MADWAA00313711	MADWAA00313711
MADWAA00296712	MADWAA00297233	MADWAA00313713	MADWAA00313766
MADWAA00297331	MADWAA00297338	MADWAA00313767	MADWAA00314820
MADWAA00297339	MADWAA00297729	MADWAA00316197	MADWAA00316197
MADWAA00297731	MADWAA00297777	MADWAA00316199	MADWAA00316254
MADWAA00297779	MADWAA00297919	MADWAA00316255	MADWAA00317034
MADWAA00297921	MADWAA00297947	MADWAA00319298	MADWAA00320141
MADWAA00297949	MADWAA00297961	MADWAA00320142	MADWAA00320142
MADWAA00297963	MADWAA00298089	MADWAA00320144	MADWAA00320299
MADWAA00298091	MADWAA00299094	MADWAA00321524	MADWAA00322085
MADWAA00299096	MADWAA00299834	MADWAA00322086	MADWAA00322132
MADWAA00299836	MADWAA00299951	MADWAA00322134	MADWAA00322557
MADWAA00299952	MADWAA00299956	MADWAA00322696	MADWAA00323367

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End	Bates Begin	Bates End
MADWAA00323370	MADWAA00323525	MADWAA00323368	MADWAA00323368
MADWAA00323527	MADWAA00323528	MADWAA00351901	MADWAA00351959
MADWAA00323659	MADWAA00323659	MADWAA00351961	MADWAA00352850
MADWAA00323661	MADWAA00323720	MADWAA00354673	MADWAA00354674
MADWAA00323721	MADWAA00324488	MADWAA00354675	MADWAA00355569
MADWAA00331827	MADWAA00332760	MADWAA00359610	MADWAA00359623
MADWAA00332761	MADWAA00332811	MADWAA00359624	MADWAA00360493
MADWAA00332939	MADWAA00332940	MADWAA00360495	MADWAA00361340
MADWAA00332950	MADWAA00332951	MADWAA00361342	MADWAA00361406
MADWAA00332953	MADWAA00334256	MADWAA00361408	MADWAA00362196
MADWAA00334257	MADWAA00334257	MADWAA00362198	MADWAA00362441
MADWAA00334259	MADWAA00334315	MADWAA00362941	MADWAA00362946
MADWAA00334420	MADWAA00334420	MADWAA00362947	MADWAA00363698
MADWAA00334422	MADWAA00334475	MADWAA00363833	MADWAA00363844
MADWAA00334476	MADWAA00335377	MADWAA00363846	MADWAA00365087
MADWAA00335525	MADWAA00336696	MADWAA00366207	MADWAA00367260
MADWAA00336817	MADWAA00338286	MADWAA00367261	MADWAA00367264
MADWAA00338287	MADWAA00338287	MADWAA00367370	MADWAA00367377
MADWAA00338289	MADWAA00338342	MADWAA00367378	MADWAA00367850
MADWAA00338343	MADWAA00339502	MADWAA00367852	MADWAA00368367
MADWAA00339619	MADWAA00341016	MADWAA00371288	MADWAA00372588
MADWAA00341017	MADWAA00341017	MADWAA00372590	MADWAA00372595
MADWAA00341019	MADWAA00341076	MADWAA00372596	MADWAA00372613
MADWAA00341077	MADWAA00342324	MADWAA00372614	MADWAA00372615
MADWAA00348863	MADWAA00348863	MADWAA00372618	MADWAA00372622
MADWAA00348865	MADWAA00348915	MADWAA00372625	MADWAA00373864
MADWAA00348917	MADWAA00348926	MADWAA00373989	MADWAA00374267
MADWAA00348927	MADWAA00349664	MADWAA00374269	MADWAA00375968
MADWAA00349666	MADWAA00350116	MADWAA00375970	MADWAA00376069
MADWAA00350118	MADWAA00350547	MADWAA00376070	MADWAA00376085
MADWAA00350549	MADWAA00350554	MADWAA00376086	MADWAA00377045
MADWAA00350679	MADWAA00350679	MADWAA00377059	MADWAA00377062
MADWAA00350681	MADWAA00350730	MADWAA00377059	MADWAA00377062
MADWAA00350731	MADWAA00351036	MADWAA00377065	MADWAA00377070
MADWAA00351039	MADWAA00351802	MADWAA00377071	MADWAA00378164

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End	Bates Begin	Bates End
MADWAA00378369	MADWAA00378369	MADWAA00378171	MADWAA00378368
MADWAA00378371	MADWAA00378486	MADWAA00384848	MADWAA00384851
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MADWAA00378495	MADWAA00378498	MADWAA00384856	MADWAA00385231
MADWAA00378499	MADWAA00378566	MADWAA00385232	MADWAA00385232
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MADWAA00378606	MADWAA00378606	MADWAA00385360	MADWAA00385623
MADWAA00378608	MADWAA00379567	MADWAA00385624	MADWAA00385761
MADWAA00379568	MADWAA00379687	MADWAA00385762	MADWAA00386284
MADWAA00379688	MADWAA00379695	MADWAA00386286	MADWAA00386529
MADWAA00379696	MADWAA00379699	MADWAA00387521	MADWAA00388097
MADWAA00379700	MADWAA00379769	MADWAA00389847	MADWAA00389848
MADWAA00379770	MADWAA00380035	MADWAA00389849	MADWAA00389853
MADWAA00380036	MADWAA00380090	MADWAA00389854	MADWAA00389923
MADWAA00380092	MADWAA00380165	MADWAA00389926	MADWAA00390053
MADWAA00380166	MADWAA00380489	MADWAA00390054	MADWAA00391335
MADWAA00380517	MADWAA00381326	MADWAA00391813	MADWAA00391816
MADWAA00381882	MADWAA00381882	MADWAA00391817	MADWAA00391837
MADWAA00382284	MADWAA00382284	MADWAA00391838	MADWAA00391913
MADWAA00383562	MADWAA00383585	MADWAA00391914	MADWAA00392676
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MADWAA00384158	MADWAA00384158	MADWAA00593865	MADWAA00595441
MADWAA00384160	MADWAA00384160	MADWAA00596992	MADWAA00596998
MADWAA00384162	MADWAA00384162	MADWAA00597549	MADWAA00597559
MADWAA00384172	MADWAA00384183	MADWAA00598000	MADWAA00598012
MADWAA00384184	MADWAA00384289	MADWAA00598540	MADWAA00598556
MADWAA00384291	MADWAA00384294	MADWAA00598948	MADWAA00598954
MADWAA00384324	MADWAA00384324	MADWAA00599351	MADWAA00599357
MADWAA00384325	MADWAA00384330	MADWAA00599778	MADWAA00599784
MADWAA00384327	MADWAA00384328	MADWAA00600253	MADWAA00601201
MADWAA00384331	MADWAA00384331	MADWAA00601204	MADWAA00602116
MADWAA00384762	MADWAA00384766	MADWAA01072627	MADWAA01072667
MADWAA00384767	MADWAA00384768	MADWAA01072668	MADWAA01072714
MADWAA00384769	MADWAA00384834	MADWAA01072715	MADWAA01072761

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End	Bates Begin	Bates End
MADWAA01072808	MADWAA01072851	MADWAA01072762	MADWAA01072807
MADWAA01072852	MADWAA01072894	MADTEE00351797	MADTEE00351797
MADTEE00347576	MADTEE00347578	MADTEE00351798	MADTEE00351798
MADTEE00348321	MADTEE00348323	MADTEE00351801	MADTEE00351801
MADTEE00348324	MADTEE00348326	MADTEE00351802	MADTEE00351802
MADTEE00351308	MADTEE00351308	MADTEE00351805	MADTEE00351805
MADTEE00351347	MADTEE00351347	MADTEE00351806	MADTEE00351806
MADTEE00351365	MADTEE00351365	MADTEE00351808	MADTEE00351808
MADTEE00351692	MADTEE00351692	MADTEE00351809	MADTEE00351809
MADTEE00351728	MADTEE00351728	MADTEE00351810	MADTEE00351810
MADTEE00351730	MADTEE00351730	MADTEE00351811	MADTEE00351811
MADTEE00351731	MADTEE00351731	MADTEE00351812	MADTEE00351812
MADTEE00351732	MADTEE00351732	MADTEE00351813	MADTEE00351813
MADTEE00351733	MADTEE00351733	MADTEE00351815	MADTEE00351815
MADTEE00351734	MADTEE00351734	MADTEE00351816	MADTEE00351816
MADTEE00351761	MADTEE00351761	MADTEE00351817	MADTEE00351817
MADTEE00351763	MADTEE00351763	MADTEE00351819	MADTEE00351830
MADTEE00351764	MADTEE00351764	MADTEE00351831	MADTEE00351831
MADTEE00351765	MADTEE00351765	MADTEE00351833	MADTEE00351833
MADTEE00351766	MADTEE00351766	MADTEE00351835	MADTEE00351835
MADTEE00351767	MADTEE00351767	MADTEE00351836	MADTEE00351836
MADTEE00351768	MADTEE00351768	MADTEE00351843	MADTEE00351843
MADTEE00351770	MADTEE00351774	MADTEE00351844	MADTEE00351844
MADTEE00351775	MADTEE00351775	MADTEE00351847	MADTEE00351847
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MADTEE00351777	MADTEE00351777	MADTEE00351849	MADTEE00351849
MADTEE00351778	MADTEE00351778	MADTEE00351891	MADTEE00351891
MADTEE00351779	MADTEE00351779	MADTEE00351893	MADTEE00351893
MADTEE00351781	MADTEE00351781	MADTEE00351897	MADTEE00351897
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MADTEE00351785	MADTEE00351785	MADTSS00264003	MADTSS00264004
MADTEE00351787	MADTEE00351787	MADTSS00264005	MADTSS00264005
MADTEE00351791	MADTEE00351791	MADTSS01239478	MADTSS01239479
MADTEE00351792	MADTEE00351792	MADTSS01239480	MADTSS01239480
MADTEE00351795	MADTEE00351795	MADTSS01241811	MADTSS01241811

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End	Bates Begin	Bates End
MADTSS01330097	MADTSS01330098	MADTSS01306306	MADTSS01306311
MADTSS01330099	MADTSS01330099	MADTSS01330901	MADTSS01330919
MADTSS01330100	MADTSS01330101	MADTSS01330920	MADTSS01330944
MADTSS01330102	MADTSS01330102	MADTSS01330945	MADTSS01330969
MADTSS01330103	MADTSS01330103	MADTSS01330970	MADTSS01330994
MADTSS01330104	MADTSS01330104	MADTSS01330995	MADTSS01331018
MADTSS01330105	MADTSS01330105	MADTSS01331019	MADTSS01331043
MADTSS01330106	MADTSS01330107	MADTSS01331044	MADTSS01331071
MADTSS01330108	MADTSS01330109	MADTSS01331072	MADTSS01331098
MADTSS01330110	MADTSS01330111	MADTSS01331099	MADTSS01331112
MADTSS01330453	MADTSS01330474	MADTSS01331113	MADTSS01331136
MADTSS01330475	MADTSS01330499	MADTSS01331137	MADTSS01331161
MADTSS01330500	MADTSS01330529	MADTSS01337031	MADTSS01337033
MADTSS01330530	MADTSS01330554	MADTSS01380173	MADTSS01380173
MADTSS01330555	MADTSS01330575	MADTSS01380174	MADTSS01380175
MADTSS01330576	MADTSS01330584	MADWAA00027100	MADWAA00027100
MADTSS01330585	MADTSS01330592	MADWAA00027102	MADWAA00027102
MADTSS01330593	MADTSS01330614	MADTEE00351636	MADTEE00351691
MADTSS01330615	MADTSS01330633	MADTSS01200856	MADTSS01200856
MADTSS01330634	MADTSS01330642	MDPTFF00000294	MDPTFF00000689
MADTSS01330664	MADTSS01330672	MDPTPP00000001	MDPTPP07766402
MADTSS01330673	MADTSS01330681	MDPTQQ00000001	MDPTQQ00902596
MADTSS01330682	MADTSS01330682	MDPTVV00000001	MDPTVV00346036
MADTSS01330683	MADTSS01330683	MF00000001	MF00010356
MADTSS01330686	MADTSS01330686	MF00010359	MF00010360
MADTSS01330687	MADTSS01330687	MF00010434	MF00010690
MADTSS01330691	MADTSS01330695	MF00010764	MF00010764
MADTSS01330696	MADTSS01330727	MF00010916	MF00010916
MADTSS01330728	MADTSS01330737	MF00010933	MF00015860
MADTSS01330738	MADTSS01330747	MF00015862	MF00054017
MADTSS01330748	MADTSS01330761	MF00054019	MF00054019
MADTSS01330770	MADTSS01330794	MF00054037	MF00054538
MADTSS01330795	MADTSS01330818	MF00054554	MF00054554
MADTSS01330819	MADTSS01330843	MF00054570	MF00054570
MADTSS01330844	MADTSS01330868	MF00054586	MF00054586

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report and the preparation of the chronological listings of the cash and principal transactions to calculate the Principal Balances for all of BLMIS's customer accounts.

Bates Begin	Bates End	Bates Begin	Bates End
MF00054616	MF00054616	MF00054601	MF00054601
MF00054631	MF00054631	MF00549294	MF00549295
MF00054646	MF00054646	MF00549297	MF00549469
MF00054660	MF00054660	MF00589674	MF00589756
MF00054674	MF00054674	MF00596269	MF00596426
MF00054688	MF00054688	MADTSS00196027	MADTSS00196027
MF00054702	MF00054702	MADTSS00196029	MADTSS00196031
MF00054716	MF00054716	MADTSS00196070	MADTSS00196070
MF00054720	MF00089903	MADTSS00196101	MADTSS00196104
MF00089932	MF00089932	MADTSS00196110	MADTSS00196111
MF00089947	MF00089947	MADTSS00196423	MADTSS00196423
MF00089956	MF00089956	MADTSS00196458	MADTSS00196458
MF00089992	MF00089992	MADTSS00196522	MADTSS00196524
MF00090001	MF00090001	MADTSS00196526	MADTSS00196526
MF00090016	MF00090016	MADTSS00196528	MADTSS00196528
MF00090080	MF00090080	MADTSS00201064	MADTSS00201174
MF00090082	MF00090082	MOTTAA00003583	MOTTAA00003583
MF00090097	MF00090097		
MF00090124	MF00090124	SECSBJ0007636	SECSBJ0008374
MF00090134	MF00090134	SECSBP0007964	SECSBP0007968
MF00090161	MF00090161	SECSBP0008034	SECSBP0008040
MF00090163	MF00090163	SECSBP0008113	SECSBP0008119
MF00090173	MF00090173	SECSBP0008192	SECSBP0008197
MF00090239	MF00090687	SECSBP0008271	SECSBP0008277
MF00090727	MF00092169	SECSBP0008351	SECSBP0008351
MF00092171	MF00092171	SECSBP0008439	SECSBP0008446
MF00092173	MF00094142	SECSBP0008439	SECSBP0008446
MF00094144	MF00094160	SECSBP0008439	SECSBP0008446
MF00094188	MF00152284	SECSBP0008439	SECSBP0008446
MF00156869	MF00543449	SECSBP0008439	SECSBP0008446
MF00544339	MF00544449	SECSBP0008439	SECSBP0008446
MF00544455	MF00544457	SECSBP0008439	SECSBP0008446
MF00544462	MF00544576	SECSBP0008439	SECSBP0008446
MF00544715	MF00545147	SECSBP0008439	SECSBP0008446
MF00548948	MF00549288	SECSBP0008439	SECSBP0008446
		PUBLIC0591623-PUBLIC0591643	
		Checkbook File (Dec. 2008 data) (native file format)	
		Great Plains accounting system (native file format)	
		Cohmad Cash Database (native file format)	

Exhibit 3

Exhibit 3 - Example of Customer Statement from StorQM

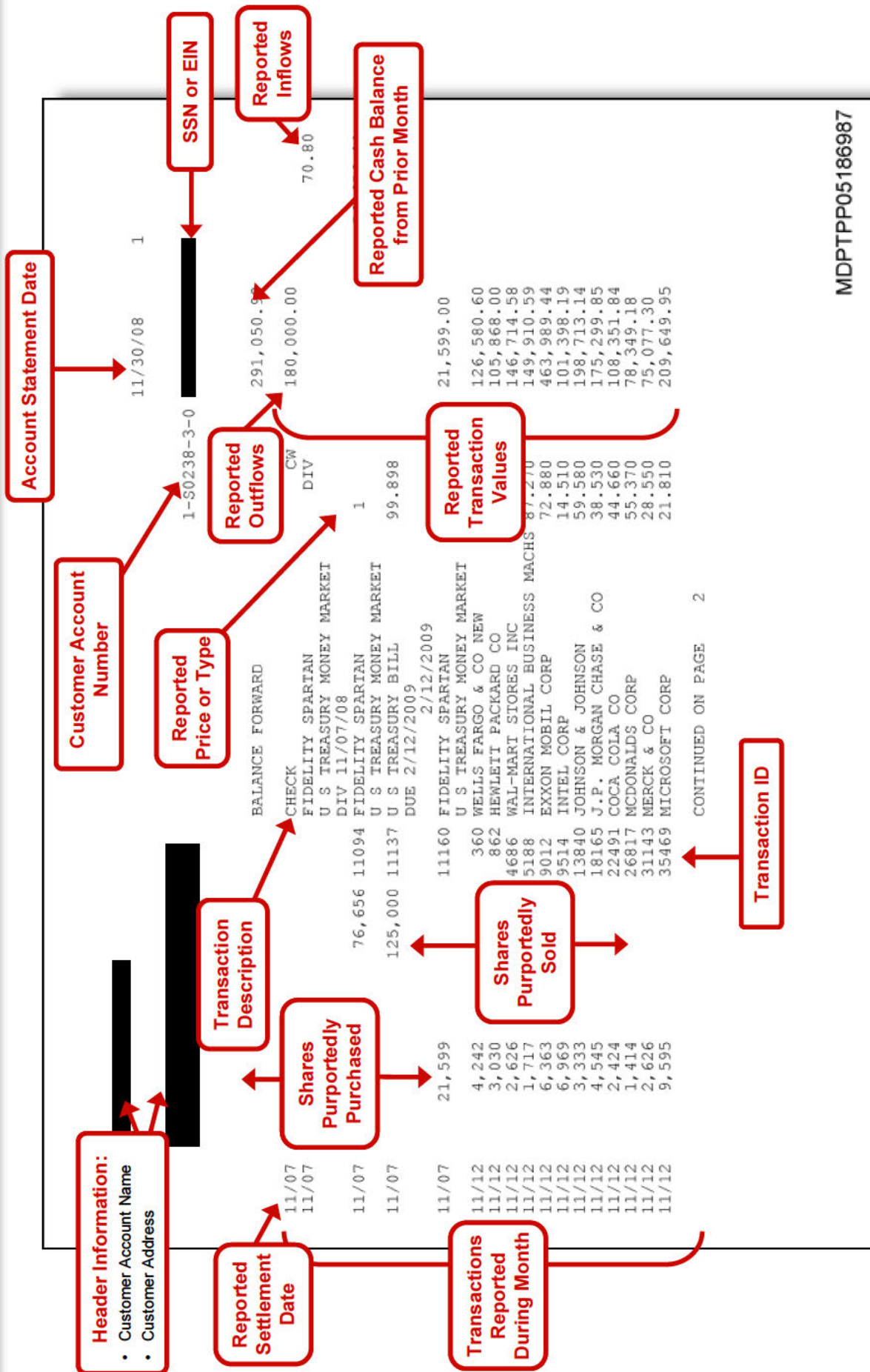


Exhibit 4

Exhibit 4 - Example of Customer Statement from Microfilm

The image shows a microfilm document with various fields and transactions. Red boxes with arrows point to specific areas of the document, including header information, account details, transaction descriptions, and financial summaries.

Header Information:

- Customer Account Name
- Customer Address
- Customer Account Number
- SSN or EIN
- Account Statement Date
- T/DT = Reported Trade Date
- S/DT = Reported Settlement Date

Transaction Details:

Transaction ID	Transaction Description	Reported Price or Type	Reported Inflows	Reported Outflows
90	GENERAL GROWTH PPTYS	37 1/4		
2729	UPD SER 80 C INT 1/4/85	8 5/8		
10129	GENERAL GROWTH PPTYS	30 5/8		
7400	GENERAL GROWTH PPTYS	3/4		
1171	CHECK INTERCO			
1153	JEMEL COS INC			
1443	JEMEL COS			
236	PFD SER A CV 92 31			
1359	JEMEL COS			
12/14	PFD SER A CV 92 31			
12/18	IND PFD SER L CONV \$3.50	110.375 63		
12/18	C INDS INC	28 12/6		
12/31	C INDS INC	28 1/8		
12/31	CHEK			

Financial Summaries:

- Reported Cash Balance from Prior Month
- Reported Transaction Values
- Reported Cash Balance Current Month
- Reported Inflows
- Reported Outflows
- Reported Price or Type
- Reported Cash Balance from Prior Month
- Reported Cash Balance Current Month
- Reported Transaction Values
- Reported Cash Balance Current Month

Security Positions:

- Shares Purportedly Sold
- Shares Purportedly Purchased
- Shares purportedly held at month end
- Cost Basis of shares purportedly held at month end
- Securities purportedly held at month end

Other Fields:

- NEW BALANCE
- SECURITY POSITIONS
- END OF POSITIONS

Exhibit 5

Exhibit 5 - Example of a Portfolio Management Report (PMR) from Microfilm

MF00093553

PAGE 100

PORTFOLIO MANAGEMENT REPORT AS OF 12/31/84

REPORT FOR THE PERIOD FROM 1/01/84 TO 12/31/84

ACCOUNT # 1-01947-1-0

Customer Account Name

INITIAL INVESTMENT	120,000.00CR
ADJUSTMENTS TO INITIAL INVESTMENT	
CAPITAL ADDITIONS	
CAPITAL WITHDRAWALS	
NET WORKING CAPITAL	120,000.00CR
EXPECTED RATE OF RETURN 26%	
EXPECTED RETURN FOR 365 DAYS	28,978.53CR
REALIZED P/L	26,288.86CR
UNREALIZED P/L	750.50CR
PROFITS WITHDRAWN	26,288.86
OVER/UNDER EXPECTED RETURN	1,839.07-
CURRENT CASH BALANCE	123,935.72CR
NET MARKET VALUE OF OPEN SECURITIES POSITIONS	3,185.12CR
TOTAL EQUITY	120,750.60CR

REPORT FOR THE PERIOD FROM 1/01/84 TO 12/31/84

ACCOUNT # 1-01948-1-0

Customer Account Number

INITIAL INVESTMENT	80,000.00CR
ADJUSTMENTS TO INITIAL INVESTMENT	
CAPITAL ADDITIONS	2,228.50-
CAPITAL WITHDRAWALS	80,000.00CR
NET WORKING CAPITAL	180,000.00CR
EXPECTED RATE OF RETURN 26%	
EXPECTED RETURN FOR 365 DAYS	26,774.78CR
REALIZED P/L	23,512.41CR
UNREALIZED P/L	21,283.35
PROFITS WITHDRAWN	3,252.33-
OVER/UNDER EXPECTED RETURN	14,905.118CR
CURRENT CASH BALANCE	4,593.82CR
NET MARKET VALUE OF OPEN SECURITIES POSITIONS	144,457.56CR
TOTAL EQUITY	

REPORT FOR THE PERIOD FROM 1/01/84 TO 12/31/84

ACCOUNT # 1-01949-1-0

INITIAL INVESTMENT	184,251.30CR
ADJUSTMENTS TO INITIAL INVESTMENT	
CAPITAL ADDITIONS	750.00CR
CAPITAL WITHDRAWALS	
NET WORKING CAPITAL	185,001.30CR
EXPECTED RATE OF RETURN 26%	
EXPECTED RETURN FOR 365 DAYS	44,443.38CR
REALIZED P/L	42,087.27CR
UNREALIZED P/L	35,205.98
PROFITS WITHDRAWN	2,355.12-
OVER/UNDER EXPECTED RETURN	198,825.59CR
CURRENT CASH BALANCE	6,943.00CR
NET MARKET VALUE OF OPEN SECURITIES POSITIONS	191,882.59CR
TOTAL EQUITY	

Reported Cash Activity

Exhibit 6

Exhibit 6 - Example of a Portfolio Management Transaction Report (PMT Report) from Microfilm

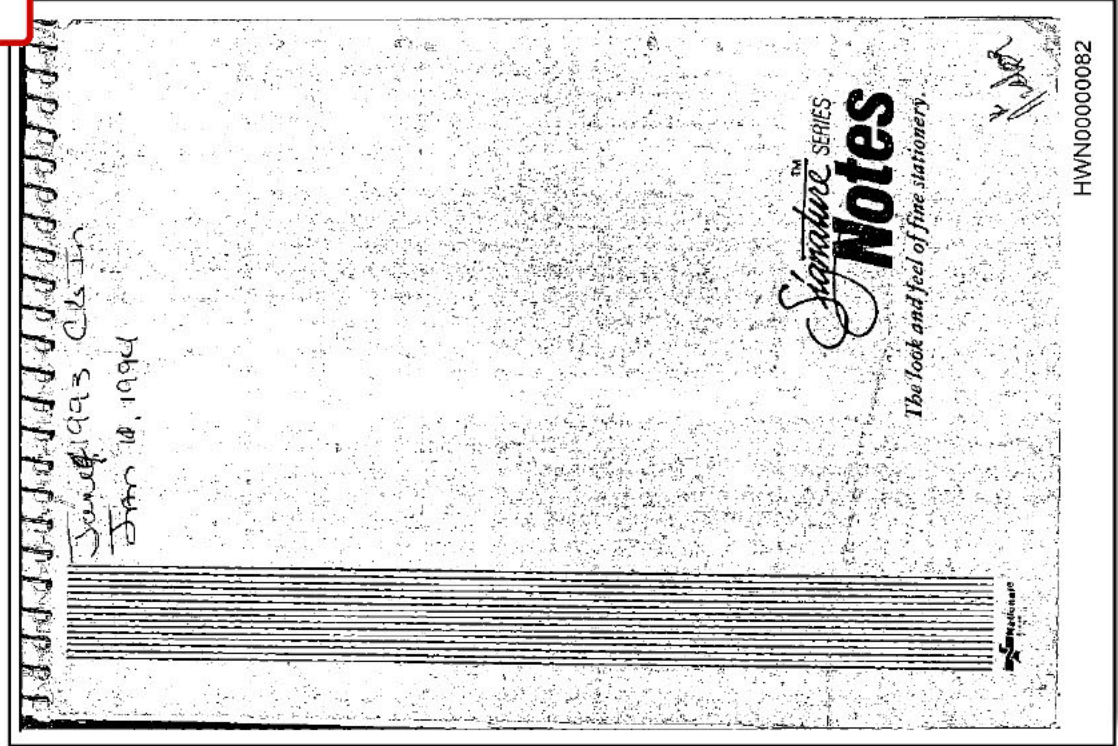
M=00094133

Customer Account Number	Customer Account Name	Reported Transactions	Reported Transactions
1001200	[Redacted]	5 1/01 16,355,159.00CR	16,355,159.00CR
1001200	[Redacted]	6 2/13 CA 16,895,169.80CR	16,895,169.80CR
1001200	[Redacted]	7 2/28 CA 16,556,169.80CR	16,556,169.80CR
1001200	[Redacted]	8 3/29 CA 15,258,169.80CR	15,258,169.80CR
1001200	[Redacted]	9 4/02 CA 15,209,169.80CR	15,209,169.80CR
1001200	[Redacted]	10 4/30 CA 15,209,169.80CR	15,209,169.80CR
1001200	[Redacted]	11 5/31 CA 15,209,169.80CR	15,209,169.80CR
1001200	[Redacted]	12 6/04 CA 15,209,169.80CR	15,209,169.80CR
1001200	[Redacted]	13 6/28 CA 15,209,169.80CR	15,209,169.80CR
1001200	[Redacted]	14 7/08 CA 15,209,169.80CR	15,209,169.80CR
1001200	[Redacted]	15 7/31 CA 15,209,169.80CR	15,209,169.80CR
1001200	[Redacted]	16 8/09 CA 15,209,169.80CR	15,209,169.80CR
1001200	[Redacted]	17 8/30 CA 15,209,169.80CR	15,209,169.80CR
1001200	[Redacted]	18 9/30 CA 15,209,169.80CR	15,209,169.80CR
1001200	[Redacted]	19 10/22 CA 15,209,169.80CR	15,209,169.80CR
1001200	[Redacted]	20 11/31 CA 15,209,169.80CR	15,209,169.80CR
1001200	[Redacted]	21 11/04 CA 15,209,169.80CR	15,209,169.80CR
1001200	[Redacted]	22 11/09 CA 15,209,169.80CR	15,209,169.80CR
1001200	[Redacted]	23 11/29 CA 15,209,169.80CR	15,209,169.80CR
1001200	[Redacted]	24 12/10 CA 15,209,169.80CR	15,209,169.80CR
1001200	[Redacted]	25 12/31 CA 15,209,169.80CR	15,209,169.80CR
1001303	[Redacted]	14,706,169.80CR	14,706,169.80CR
1002013	[Redacted]	14,706,169.80CR	14,706,169.80CR
1002265	[Redacted]	14,706,169.80CR	14,706,169.80CR

Handwritten notes: "K. Long" and "12/15" are present in the upper right area of the document.

Exhibit 7

Exhibit 7 - Excerpt from the Spiral Notebooks



Date	Account Name	Account #	Amount
7/22	[REDACTED]	12B 04420	10,000.00
7/23	[REDACTED]	12A 50630	40,188.81
7/28	[REDACTED]	12A 96530	10,000.00
7/29	[REDACTED]	1500 8750	100,000.00
7/29	[REDACTED]	16 608730	400,000.00
7/29	[REDACTED]	1600 2750	2000 000.00
7/29	[REDACTED]	1600 2750	3 000 000.00
7/29	[REDACTED]	1EM 11930	55000.00
7/29	[REDACTED]	1209 530	25000.00
7/29	[REDACTED]	12A 96530	7000.00
7/29	[REDACTED]	12B 09130	100000.00
7/29	[REDACTED]	12B 06830	100000.00
7/29	[REDACTED]	1500 6010	10000.00
7/29	[REDACTED]	1600 530	55000.00
7/29	[REDACTED]	1600 4810	8000.00
7/29	[REDACTED]	1EM 5230	300 000.00
7/29	[REDACTED]	1EM 03330	140 000.00
7/29	[REDACTED]	12R 13130	200 000.00
7/29	[REDACTED]	1600 2750	2000 000.00
7/29	[REDACTED]	1600 2750	2000 000.00
7/29	[REDACTED]	1600 2750	2000 000.00
7/29	[REDACTED]	12A 04830	90000.00
7/29	[REDACTED]	12A 04930	90000.00
7/29	[REDACTED]	12A 0930	90000.00
7/29	[REDACTED]	1501 6110	90000.00

HWN00000104

Exhibit 8

Exhibit 8 - Excerpt from the Checkbook File

Account	Acct_Type	Transaction	Amount_Value	Amount	Negative/Decimal	NegDec_Alpha	NegDec_Convert	Int_Text	Signed_Amount	Signed_Full_Amount	Desc	YY	MM	DD	User	Date	Hour	Group
1A0044	3	CW	2	18000.00	00		0	1	18000	18000.00	CHECK WIRE	8	12	1	ALETHEA	12/02/08	13:15	
1A0044	3	CW	2	150000.00	00		0	1	150000	150000.00	CHECK WIRE	8	12	5	ALETHEA	12/05/08	15:31	
1A0064	3	CA	2	17162.00	00		0	0	17162	17162.00	CHECK WIRE	8	12	8	ALETHEA	12/08/08	15:47	
1A0126	3	CW	2	5000.00	00		0	1	5000	5000.00	CHECK	8	12	4	DOROTHY	12/04/08	13:37	
1A0135	3	CA	2	900000.00	00		0	0	900000	900000.00	CHECK WIRE	8	12	10	DOROTHY	12/10/08	16:18	
1A0136	3	CW	2	1048.00	04		4	1	1048	1048.04	CHECK	8	12	3	ALETHEA	12/03/08	15:50	
1A0144	3	CA	2	2236238.00	00		0	0	2236238	2236238.02	CHECK WIRE	8	12	5	ALETHEA	12/05/08	15:51	
1A0149	3	CA	2	5412.00	50		50	0	5412	5412.50	CHECK	8	12	1	ALETHEA	12/02/08	12:04	
1B0011	3	CW	2	30000.00	00		0	1	30000	30000.00	CHECK	8	12	1	ALETHEA	12/02/08	12:04	
1B0020	3	CA	2	500000.00	00		0	0	500000	500000.00	CHECK	8	12	2	ALETHEA	12/02/08	13:16	
1B0038	3	CW	2	118000.00	00		0	1	118000	118000.00	CHECK	8	12	1	ALETHEA	12/02/08	12:04	
1B0051	3	CW	2	2000.00	00		0	1	2000	2000.00	CHECK	8	12	1	ALETHEA	12/02/08	12:04	
1B0061	3	CW	2	350000.00	00		0	1	350000	350000.00	CHECK WIRE	8	12	8	ALETHEA	12/08/08	15:47	
1B0081	3	CA	2	9500.00	00		0	0	9500	9500.00	CHECK	8	12	2	ALETHEA	12/02/08	15:16	
1B0081	3	CA	2	84000.00	00		0	0	84000	84000.00	CHECK	8	12	2	ALETHEA	12/02/08	15:16	
1B0081	3	CA	2	40000.00	00		0	0	40000	40000.00	CHECK	8	12	2	ALETHEA	12/02/08	15:16	
1B0081	3	CA	2	38100.00	00		0	0	38100	38100.00	CHECK	8	12	2	ALETHEA	12/02/08	15:16	
1B0091	3	CW	2	49000.00	00		0	1	49000	49000.00	CHECK	8	12	1	ALETHEA	12/02/08	12:04	
1B0147	3	CW	2	2500.00	00		0	1	2500	2500.00	CHECK	8	12	1	ALETHEA	12/02/08	12:04	
1B0149	3	CW	2	105000.00	00		0	1	105000	105000.00	CHECK	8	12	1	ALETHEA	12/02/08	12:04	
1B0179	3	CW	2	25000.00	00		0	1	25000	25000.00	CHECK	8	12	9	ALETHEA	12/09/08	12:08	
1B0224	3	CW	2	120500.00	00		0	1	120500	120500.00	CHECK	8	12	3	ALETHEA	12/03/08	15:50	
1B0225	3	CW	2	120000.00	00		0	1	120000	120000.00	CHECK WIRE	8	12	3	ALETHEA	12/03/08	15:47	
1B0256	3	CW	2	800000.00	00		0	1	800000	800000.00	CHECK	8	12	8	ALETHEA	12/08/08	15:47	
1B0258	3	CW	2	80000.00	00		0	1	80000	80000.00	CHECK	8	12	1	ALETHEA	12/02/08	12:04	
1B0294	3	CW	2	80000.00	00		0	1	80000	80000.00	CHECK	8	12	2	ALETHEA	12/02/08	12:04	
1CM025	3	CA	2	443936.00	2R		29	0	443936	443936.29	CHECK	8	12	1	ALETHEA	12/02/08	12:04	
1CM044	3	CW	2	50000.00	00		0	1	50000	50000.00	TRANS TO 1CM05030	8	12	5	ALETHEA	12/05/08	15:31	
1CM044	3	CW	2	50000.00	00		0	1	50000	50000.00	TRANS TO 1CM04830	8	12	5	ALETHEA	12/05/08	15:31	
1CM044	3	CW	2	50000.00	00		0	1	50000	50000.00	CHEK	8	12	5	ALETHEA	12/05/08	15:31	
1CM048	3	CA	2	50000.00	00		0	0	50000	50000.00	TRANS FROM 1CM04480	8	12	5	ALETHEA	12/05/08	15:31	
1CM050	3	CA	2	50000.00	00		0	0	50000	50000.00	TRANS FROM 1CM04480	8	12	5	ALETHEA	12/05/08	15:31	
1CM070	3	CW	2	10000.00	00		0	1	10000	10000.00	CHECK WIRE	8	12	9	ALETHEA	12/09/08	12:08	
1CM082	3	CW	2	132565.00	00		0	1	132565	132565.00	CHECK WIRE	8	12	2	ALETHEA	12/02/08	15:16	
1CM081	3	CW	2	262486.00	47		47	1	262486	262486.47	CHECK	8	12	5	ALETHEA	12/05/08	15:31	
1CM081	3	CW	2	262486.00	48		48	1	262486	262486.48	CHECK	8	12	5	ALETHEA	12/05/08	15:31	
1CM085	3	CW	2	30000.00	00		0	1	30000	30000.00	CHECK	8	12	9	ALETHEA	12/09/08	12:08	
1CM096	3	CW	2	25637.00	96		96	1	25637	25637.96	CHECK	8	12	9	ALETHEA	12/09/08	12:08	
1CM162	3	CW	2	80000.00	00		0	1	80000	80000.00	CHECK	8	12	5	ALETHEA	12/05/08	15:31	
1CM173	3	CA	2	181696.00	2M		24	0	181696	181696.24	CHECK WIRE	8	12	10	DOROTHY	12/10/08	16:18	
1CM174	3	CA	2	239490.00	0L		3	0	239490	239490.00	CHECK WIRE	8	12	2	ALETHEA	12/02/08	12:04	
1CM200	3	CW	2	125000.00	00		0	1	125000	125000.00	CHECK	8	12	8	ALETHEA	12/08/08	15:47	
1CM201	3	CW	2	75000.00	00		0	1	75000	75000.00	CHECK	8	12	1	ALETHEA	12/02/08	12:04	
1CM206	3	CW	2	50000.00	00		0	1	50000	50000.00	CHECK	8	12	10	DOROTHY	12/09/08	17:35	
1CM206	3	CW	2	50000.00	00		0	1	50000	50000.00	CHECK	8	12	10	DOROTHY	12/09/08	17:35	
1CM224	3	CW	2	5000.00	00		0	1	5000	5000.00	CHECK WIRE	8	12	2	ALETHEA	12/02/08	15:16	
1CM226	3	CA	2	567644.00	00		0	0	567644	567644.00	CHECK WIRE	8	12	9	ALETHEA	12/09/08	14:54	
1CM227	3	CA	2	15000.00	00		0	1	15000	15000.00	CHECK	8	12	9	ALETHEA	12/09/08	15:31	
1CM231	3	CA	2	300000.00	00		0	0	300000	300000.00	CHECK	8	12	10	DOROTHY	12/10/08	16:18	
1CM235	3	CW	2	50000.00	00		0	1	50000	50000.00	CHECK	8	12	3	ALETHEA	12/03/08	15:50	
1CM255	3	CW	2	50000.00	00		0	1	50000	50000.00	CHECK	8	12	3	ALETHEA	12/03/08	15:50	
1CM318	3	CW	2	106000.00	00		0	1	106000	106000.00	CHECK	8	12	9	ALETHEA	12/09/08	12:08	
1CM376	3	CA	2	6010502.00	00		0	0	6010503	6010503.00	CHECK WIRE	8	12	2	ALETHEA	12/02/08	15:16	
1CM378	3	CW	2	905.00	00		0	1	905	905.00	CHECK	8	12	8	ALETHEA	12/08/08	15:47	
1CM402	3	CW	2	175000.00	00		0	1	175000	175000.00	CHECK	8	12	10	DOROTHY	12/09/08	17:35	
1CM429	3	CW	2	60000.00	00		0	1	60000	60000.00	CHECK	8	12	3	ALETHEA	12/03/08	15:50	
1CM479	3	CW	2	60000.00	00		0	0	60000	60000.00	RETURNED CHECK	8	12	9	ALETHEA	12/09/08	12:08	