

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

A & G GOLDMAN PARTNERSHIP and  
PAMELA GOLDMAN,

Defendants-Appellants,

v.

IRVING H. PICARD, Trustee for the  
Liquidation of Bernard L. Madoff Investment  
Securities LLC,

and

CAPITAL GROWTH COMPANY;  
DECISIONS, INC.; FAVORITE FUNDS; JA  
PRIMARY LIMITED PARTNERSHIP; JA  
SPECIAL LIMITED PARTNERSHIP; JAB  
PARTNERSHIP; JEMW PARTNERSHIP; JF  
PARTNERSHIP; JFM INVESTMENT  
COMPANIES; JLN PARTNERSHIP; JMP  
LIMITED PARTNERSHIP; JEFFRY M.  
PICOWER SPECIAL COMPANY; JEFFRY  
M. PICOWER, P.C.; THE PICOWER  
FOUNDATION; THE PICOWER INSTITUTE  
OF MEDICAL RESEARCH; THE TRUST  
F/B/O GABRIELLE H. PICOWER;  
BARBARA PICOWER, individually and as  
Executor of the Estate of Jeffrey M. Picower,  
and as Trustee for the Picower Foundation and  
for the Trust f/b/o Gabriel H. Picower,

Plaintiffs-Appellees.

1:16-cv-2058-GHW

1:16-cv-2065-GHW

**MEMORANDUM OF LAW IN SUPPORT OF  
JOINT MOTION TO CONSOLIDATE BANKRUPTCY APPEALS**

The two above-captioned actions, 1:16-cv-2058-GHW and 1:16-cv-2065-GHW, are bankruptcy appeals arising from the same order of the bankruptcy court. *Picard v. A & G Goldman P'ship (In re Bernard L. Madoff)*, Adv. Pro No. 14-02407 (SMB), Adv Pro No. 14-02408 (SMB), 546 B.R. 284 (2016). The two adversary proceedings were consolidated below on December 23, 2014. *Picard v. A & G Goldman P'ship*, Adv. Pro. No. 14-02407 (Bankr. S.D.N.Y.), ECF. No. 15, but the Bankruptcy Court's order was nevertheless entered on both dockets. As a result, two notices of appeal were filed with respect to the same order. Both bankruptcy appeals have been assigned to the Honorable Gregory H. Woods for all purposes. Order, ECF No. 15.

Accordingly, the parties jointly request that these cases be consolidated. As demonstrated by the fact that they were consolidated below and decided in a single order, the actions involve the exact same questions of law and fact, and therefore consolidation would avoid unnecessary cost, delay, and overlap in adjudication. Fed. R. Civ. P. 42(a). While these cases have already been deemed related, *see* Order dated April 18, 2016, ECF No. 16, the parties seek consolidation to allow for efficient resolution of the issues before this Court and prevent any future confusion. We add that the Securities Investor Protection Corporation has authorized us to represent that the Securities Investor Protection Corporation joins in this request.

Dated: New York, New York  
May 18, 2016

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Respectfully submitted,

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