

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

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

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

SIPA Liquidation

(Substantively Consolidated)

In re:

BERNARD L. MADOFF,

Debtor.

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

Plaintiff,

v.

LEGACY CAPITAL LTD.,

Defendant.

Adv. Pro. No. 10-05286 (SMB)

**DECLARATION OF OREN J. WARSHAVSKY IN SUPPORT OF PLAINTIFF'S
MOTION FOR SUMMARY JUDGMENT**

I, Oren J. Warshavsky, declare pursuant to 28 U.S.C. § 1746, that the following is true:

1. I am an attorney at the firm of Baker & Hostetler LLP and counsel to Irving H. Picard ("Trustee"), trustee for the liquidation of the business of Bernard L. Madoff Investment Securities LLC under the Securities Investor Protection Act, 15 U.S.C. §§ 78aaa-111, and the substantively consolidated estate of Bernard L. Madoff.

2. I submit this Declaration in support of the Trustee's Motion for Summary Judgment.

3. Attached hereto as Exhibit 1 is a true and correct copy of the Plea Hearing Transcript of Bernard L. Madoff, dated March 12, 2009.

4. Attached hereto as Exhibit 2 is a true and correct copy of the deposition transcript of Bernard L. Madoff, taken on December 20, 2016.

5. Attached hereto as Exhibit 3 is a true and correct copy of the Plea Hearing Transcript of Frank DiPascali, Jr., dated August 11, 2009.

6. Attached hereto as Exhibit 4 is a true and correct copy of the Plea Hearing Transcript of David Kugel, dated November 21, 2011.

7. Attached hereto as Exhibit 5 is a true and correct copy of the Plea Hearing Transcript of Irwin Lipkin, dated November 8, 2012.

8. Attached hereto as Exhibit 6 is a true and correct copy of the Plea Hearing Transcript of Eric S. Lipkin, dated June 6, 2011.

9. Attached hereto as Exhibit 7 is a true and correct copy of the Plea Hearing Transcript of Enrica Cotellessa-Pitz, dated December 19, 2011.

10. Attached hereto as Exhibit 8 is a true and correct copy of the Declaration of Steve Maslow, dated May 11, 2017.

11. Attached hereto as Exhibit 9 is a true and correct copy of the expert report of Matthew B. Greenblatt, dated February 20, 2017.

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

Dated: December 21, 2018
New York, New York

/s/ Oren J. Warshavsky
Oren J. Warshavsky