

UNITED STATES DISTRICT 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)

12 Civ. 1039 (DLC)¹

12 Civ. 1139 (DLC)²

**DECLARATION OF DAVID J. SHEEHAN IN SUPPORT OF
THE TRUSTEE'S MOTION FOR AN ORDER AFFIRMING TRUSTEE'S
DETERMINATION DENYING CLAIMS OVER ERISA-RELATED OBJECTIONS**

¹ Movants in Case No. 12 Civ. 1039, include, J.X. Reynolds & Co. Deferred Profit Sharing Plan, Jacqueline Green Rollover Account, and Wayne D. Green Rollover Account.

² Movants in Case No. 12 Civ. 1139, include, Bricklayers and Allied Craftworkers Local 2 Annuity Fund; Bricklayers and Allied Craftworkers Local 2, Albany, New York, Health Benefit Fund; Bricklayers and Allied Craftworkers Local 2, Albany, New York, Pension Fund; Building Trade Employers Insurance Fund; Central New York Laborers' Annuity Fund; Central New York Laborers' Health and Welfare Fund; Central New York Laborers' Pension Fund; Central New York Laborers' Training Fund; Engineers Joint Welfare Fund; Engineers Joint Training Fund; International Brotherhood of Electrical Workers Local Union No. 43 and Electrical Contractors Pension Fund; International Brotherhood of Electrical Workers Local No. 43 and Electrical Contractors Welfare Fund; I.B.E.W. Local 139 Pension Fund; I.B.E.W. Local 241 Pension Fund; I.B.E.W. Local 241 Welfare Benefits Fund; I.B.E.W. Local 325 Annuity Fund; I.B.E.W. Local 325 Pension Fund; I.B.E.W. Local 910 Annuity Fund; I.B.E.W. Local 910 Pension Fund; I.B.E.W. Local 910 Welfare Fund; I.B.E.W. Local 1249 Pension Fund; Laborers' Local 103 Annuity Fund; Laborers' Local 103 Welfare Fund; Laborers' Local 103 Pension Fund; New York State Lineman's Safety Training Fund; Oswego Laborers' Local No. 214 Pension Fund; Plumbers, Pipefitters and Apprentices Local No. 112 Health Fund; Roofers' Local 195 Annuity Fund; Roofers' Local 195 Health & Accident Fund; Roofers' Local 195 Pension Fund; Syracuse Builders Exchange, Inc./CEA Pension Plan; SEIU 1199Upstate Pension Fund; Service Employees Benefit Fund; Service Employees Pension Fund of Upstate New York; Local 73 Retirement Fund; Local 73 Annuity Fund; and Upstate Union Health & Welfare Fund.

I, David J. Sheehan, Esq., of full age, hereby declare as follows:

1. I am a partner at the law firm of Baker & Hostetler LLP, counsel to Irving H. Picard, Esq., trustee (“Trustee”) for the substantively consolidated liquidation of Bernard L. Madoff Investment Securities LLC (“BLMIS”) under the Securities Investor Protection Act, 15 U.S.C. §78aaa *et seq.* (“SIPA”), and for Bernard L. Madoff (“Madoff”) (collectively, “Debtor”).

2. As an attorney of record, I am fully familiar with this case and the facts set forth herein.

3. In accordance with this Court’s scheduling order of November 8, 2011 (“Scheduling Order”) (ECF No. 4507), the Trustee filed his Motion For An Order to Affirm Trustee’s Determination Denying Claims Over ERISA-Related Objections (“ERISA Motion”) on November 14, 2011. Any claimants who wished to participate in the briefing on the ERISA Motion were required to file oppositions on or before January 17, 2012. Annexed hereto as Exhibits 1 and 2 are lists containing details of the claimants (“Objecting Claimants”) and oppositions (“Oppositions”) filed in response to the Trustee’s ERISA Motion in accordance with the Scheduling Order.

4. Exhibit 1 annexed hereto is a list of the docket numbers of the Oppositions, the date filed, the document name, the filing party, contact information, claim number, and the BLMIS account number to which their claim was related.

5. Exhibit 2 annexed hereto is a list of the Objecting Claimants on whose behalf the oppositions were filed, the docket number of the Opposition, claim numbers, and the docket number of their claim objection.

6. To date, twelve Oppositions have been filed to the ERISA Motion, each of which was on behalf of claimants without BLMIS accounts. The ERISA Motion addresses all of the Oppositions.

7. While the Oppositions were filed on behalf of claimants without BLMIS accounts, the Objecting Claimants can be further categorized as either Individual Claimants or Plan Claimants, as defined in the Trustee's Memorandum of Law in Support of the ERISA Motion at pages 7-12, filed concurrently herewith.

8. Certain of the Objecting Claimants filed with the Trustee or with the Court documentation in support of the arguments set forth in their Oppositions. In accordance with the Scheduling Order, this documentation has been collected by the Trustee for a unified submission to the Court. These documents are identified below.

9. Bates-stamped documents BHERISA0000001 – BHERISA0000034 are true and correct copies of the documents filed by claimant Siegel IRA, in support of its Opposition. The Bates-stamped documents include a notice of determination of claim, correspondence and various materials. These documents have also been filed electronically with the Court and are available on PACER (ECF No. 4625).

10. Bates-stamped documents BHERISA0000035 – BHERISA0000168 are true and correct copies of the documents filed by claimant Upstate New York Bakery Drivers and Industry Pension Fund, in support of its Opposition. The Bates-stamped documents include Form 5500 documents, plan agreements, agreements with BLMIS, customer claim and notice of determination of claim. These documents have also been filed electronically with the Court and are available on PACER (ECF No. 4626).

11. Bates-stamped documents BHERISA0000169 – BHERISA0000459 are true and correct copies of the documents submitted to the Trustee by claimant LTD. Editions Media, Inc. Defined Pension Plan, in support of its Opposition. The Bates-stamped documents include various correspondence, notice of determination of claim and objection to determination of claim. These documents have not been electronically filed with the Court and are not available on PACER.

12. Bates-stamped documents BHERISA0000460 – BHERISA0000538 are true and correct copies of the documents filed by claimant Orthopaedic Specialty Group P.C., in support of its Opposition. The Bates-stamped documents include 401(k) pension plans, investment plans, correspondence, BLMIS statements, customer claim and notice of determination of claim. These documents have also been electronically filed with the Court and are available on PACER (ECF No. 4632).

13. Bates-stamped documents BHERISA0000539 – BHERISA0000544 are true and correct copies of additional documents filed by claimant Orthopaedic Specialty Group P.C., in support of its Opposition. The Bates-stamped documents include notes of conversations with Mr. Frank DiPascali at BLMIS. These documents have also been electronically filed with the Court and are available on PACER (ECF No. 4633).

14. Bates-stamped documents BHERISA0000545 – BHERISA0012537 are true and correct copies of the documents submitted to the Trustee by claimant Bricklayers and Allied Craftworkers Local 2, in support of its Opposition. The Bates-stamped documents include various correspondence, various Beacon/Andover trust agreements, operating agreements, annuity fund documents, pension plan documents, ERISA Plans, summary plan descriptions, articles of organization, offering memorandum, annual returns/reports, Income-Plus files,

customer claims, and notice of determination of claim. These documents have not been electronically filed with the Court and are not available on PACER.

15. Bates-stamped documents BHERISA0012538 – BHERISA0012542 are true and correct copies of the documents filed by claimant Jacqueline Green Rollover Account, in support of its Opposition. The Bates-stamped documents include correspondence to BLMIS regarding the name change of the plan. These documents have also been electronically filed with the Court and are available on PACER (ECF No. 4638).

16. Bates-stamped documents BHERISA0012543 – BHERISA0012548 are true and correct copies of the documents filed by claimant Wayne D. Green Rollover Account, in support of its Opposition. The Bates-stamped documents include correspondence to BLMIS regarding the name change of the plan. These document have also been electronically filed with the Court and are available on PACER (ECF No. 4640)

17. Bates-stamped documents BHERISA0012549 – BHERISA0012618 are true and correct copies of the documents filed by claimant J.X. Reynolds & Co. Deferred Profit Sharing Plan, in support of its Opposition. The Bates-stamped documents include a plan description, activity status reports for the plan, copies of checks for deposits with BLMIS, history of plan deposits and withdrawals, and correspondence. These documents have also been electronically filed with the Court and are available on PACER (ECF No. 4642).

18. Bates-stamped documents BHERISA0012619– BHERISA0012737 are true and correct copies of the documents submitted to the Trustee by claimant Eric S. Saretsky & The Plan Administrator of the Sterling Equities Associates Employee Retirement Plan, in support of their Opposition. The Bates-stamped documents include summary plan descriptions, plan participant investments, brokerage account documents with BLMIS, account statements,

correspondence, customer claims, notice of determination of claim, objection to determination of claim, annual report to plan fiduciaries issued by BLMIS. These documents have not been electronically filed with the Court and are not available on PACER.

19. The full set of documents described herein, Bates-stamped documents BHERISA0000001-BHERISA0012737, will be made available to the Court.

20. Annexed hereto as Exhibit 3 is a true and correct copy of the decision in *Pfeil v. State Street Bank & Trust Co.*, No. 10-2302 (6th Cir. Feb. 22, 2012).

21. Annexed hereto as Exhibit 4 is a true and correct copy of a 49-page document promulgating the Plan Asset Regulation, 29 C.F.R. Parts 2509, 2510, and 2550, 51 FR 41262-01, 1986 WL 116042 (F.R.) (Nov. 13, 1986).

22. I declare under penalty of perjury that the foregoing is true and correct. Executed on May 11, 2012.

/s/ David J. Sheehan

David J. Sheehan

Exhibit 1

No.	ECF NO.	Date Filed	Document Name	Filing Parties	No. of Claimants Opposition Filed on Behalf Of	BLMIS Account No.	Claim No.	Counsel (Lead Attorney)/Pro Se	Mailing Address	E-mail Address
1	4625	1/13/2012	Brief in Opposition to the Trustee's Motion to Affirm Trustee's Determinations Denying Claims of Claimants Without BLMIS Accounts in Their Names	Siegel IRA	1	1B0118	006180	Pro Se, Howard Siegel	154 Porto Vecchio Way, Palm Beach Gardens, FL 33418	
2	4626	1/13/2012	Affidavit of Kathleen Sweeney Meck (related 4628)	Upstate New York Bakery Drivers and Industry Pension Fund	1	1I0004	005483	Bisceglie & DeMarco, LLC; Angelo Bisceglie, Jr., Esq. Mark Silberblatt, Esq.	365 Rifle Camp Road, Woodland Park, NJ 07424	abisceglie@bd-lawfirm.com ; msilberblatt@bd-lawfirm.com
3	4627	1/13/2012	Objection to Motion (Ltd. Editions Media, Inc. Defined Benefit Pension Plan UA Dtd. 2/9/99, Claimant)	Ltd. Editions Media, Inc. Defined Benefit Pension Plan UA Dtd. 2/9/99	1	1FN012	005072	Pro Se, Stuart M. Nierenberg, Plan Trustee	PO Box 5748, 8550 E. Branding Iron Drive, Carefree, AZ 85377	
4	4628	1/13/2012	Memo of Law Submitted by Upstate New York Bakery Drivers and Industry Pension Fund in Opposition to ERISA CWA Motion (related 4626)	Upstate New York Bakery Drivers and Industry Pension Fund	1	1I0004	005483	Bisceglie & DeMarco, LLC; Angelo Bisceglie, Jr., Esq. Mark Silberblatt, Esq.	365 Rifle Camp Road, Woodland Park, NJ 07424	abisceglie@bd-lawfirm.com ; msilberblatt@bd-lawfirm.com
5	4631	1/17/2012	Memo of Law In Opposition to Trustee's Motion for an Order Affirming Determinations Denying Claims Over ERISA Related Objections (related 4631, 4633)	Orthopaedic Specialty Group P.C. Plan Participants	117	1O0004	117 Claims	Sandak Hennessey & Greco, LLP; Marc J. Kurzman and Foley & Lardner LLP; Peter N. Wang	707 Summer Street, 3rd Floor, Stamford, CT 06901 and 90 Park Avenue, New York, NY 10016	mkurzman@shglaw.com ; pwang@foley.com
6	4632	1/17/2012	Affidavit of Henry Backe in Support of OSG Plan Participants' Customer Claims (related 4631, 4633)	Orthopaedic Specialty Group P.C. Plan Participants	117	1O0004	117 Claims	Sandak Hennessey & Greco, LLP; Marc J. Kurzman and Foley & Lardner LLP; Peter N. Wang	707 Summer Street, 3rd Floor, Stamford, CT 06901 and 90 Park Avenue, New York, NY 10016	mkurzman@shglaw.com ; pwang@foley.com
7	4633	1/17/2012	Affidavit of David Gershoni (related 4631, 4632)	Orthopaedic Specialty Group P.C. Plan Participants	117	1O0004	117 Claims	Sandak Hennessey & Greco, LLP; Marc J. Kurzman and Foley & Lardner LLP; Peter N. Wang	707 Summer Street, 3rd Floor, Stamford, CT 06901 and 90 Park Avenue, New York, NY 10016	mkurzman@shglaw.com ; pwang@foley.com
8	4635	1/17/2012	Memo of Law on behalf of Bricklayers and Allied Craftsmen Local 2 Annuity Fund, et al.	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	37	1B0118 1A0061 1I0004	50 Claims	Blitman & King LLP; Jennifer A. Clark Brian J. LaClair Jonathan M. Cerrito	Franklin Center, Suite 300 443 North Franklin Street Syracuse, NY 13204-5412	jaclark@bklawyers.com ; bjclair@bklawyers.com ; jmcerrito@bklawyers.com
9	4637	1/17/2012	Claimants' Opposition to Trustee's Motion for Court Approval of His Denial of Claims of Investors Under ERISA-Protected Plans (related 4638)	Jacqueline Green Rollover Account; Wayne Green Rollover Account	1	1ZB012	2033	Becker & Poliakoff LLP; Helen David Chaitman	45 Broadway, New York, NY 10006	hchatiman@becker-poliakoff.com

Exhibit 1

No.	ECF NO.	Date Filed	Document Name	Filing Parties	No. of Claimants Opposition Filed on Behalf Of	BLMIS Account No.	Claim No.	Counsel (Lead Attorney)/Pro Se	Mailing Address	E-mail Address
10	4638	1/17/2012	Declaration in Opposition to Trustee's Motion to Affirm Denial of Claim (related 4637)	Jacqueline Green Rollover Account	1	1ZB012	2033	Becker & Poliakoff LLP; Helen David Chaitman	45 Broadway, New York, NY 10006	hchatiman@becker-poliakoff.com
11	4639	1/17/2012	Claimants' Opposition to Trustee's Motion for Court Approval of His Denial of Claims of Investors Under ERISA-Protected Plans (related 4640)	Wayne D. Green Rollover Account	1	1ZB012	2033	Becker & Poliakoff LLP; Helen David Chaitman	45 Broadway, New York, NY 10006	hchatiman@becker-poliakoff.com
12	4640	1/17/2012	Declaration in Opposition to Trustee's Motion to Affirm Denial of Claim (related 4639)	Wayne D. Green Rollover Account	1	1ZB012	2033	Becker & Poliakoff LLP; Helen David Chaitman	45 Broadway, New York, NY 10006	hchatiman@becker-poliakoff.com
13	4641	1/17/2012	Opposition of J.X. Reynolds & Co. Deferred Profit Sharing Plan To Trustee's Motion For Approval of the Trustee's Rejection of its Customer Claim (related 4642)	J.X. Reynolds & Co. Deferred Profit Sharing Plan	1	1ZA003	12783	Becker & Poliakoff LLP; Helen David Chaitman	45 Broadway, New York, NY 10006	hchatiman@becker-poliakoff.com
14	4642	1/17/2012	Declaration in Opposition to Trustee's Motion to Affirm Denial of Claims (related 4641)	J.X. Reynolds & Co. Deferred Profit Sharing Plan	1	1ZA003	12783	Becker & Poliakoff LLP; Helen David Chaitman	45 Broadway, New York, NY 10006	hchatiman@becker-poliakoff.com
15	4643	1/17/2012	Memo of Law in Support of Objection to the Motion for an Order Affirming the Trustee's Determinations Denying Claims Over ERISA Related Objections	Eric S. Saretsky; The Plan Administrator of the Sterling Equities Associates Employee Retirement Plan	159	1KW182	159 Claims	Proskauer Rose LLP; Myron D. Rumeld Anthony S. Cacace Richard J. Corbi	Eleven Times Square, New York, NY 10036	mrumeld@proskauer.com ; acacace@proskauer.com ; rcorbi@proskauer.com
16	4652	1/17/2012	Letter brief in opposition to Trustee's Motion for an Order to Affirm Trustee's Determination Denying Claims of ERISA Claimants Without Accounts in Their Names	Paul J. Fisch Deborah L. Fisch	2	1ZA081	8333	Pro Se, Paul J. and Deborah L. Fisch	5111 Coffee Tree Lane, North Syracuse, NY 13212	
17	4653	1/17/2012	Letter brief in opposition to Trustee's Motion for an Order to Affirm Trustee's Determination Denying Claims of ERISA Claimants Without Accounts in Their Names	Michael E. Fisch	1	1ZA082	8824	Pro Se, Michael E. Fisch	250 Gerry Rd., Chestnut Hill, MA 02467	
18	4654	1/17/2012	Letter brief in opposition to Trustee's Motion for an Order to Affirm Trustee's Determination Denying Claims of ERISA Claimants Without Accounts in Their Names	Steven H. Fisch	1	1ZA083	8847	Pro Se, Steven H. Fisch	79 Princeton Road, Chestnut Hill, MA 02467	

Exhibit 2

ECF No. - Opposition to Motion	Filing Parties	Claimants/Participants	Claim No.	ECF No. - Objection to Determination
4625	Siegel IRA	Howard Siegel IRA	006180	1844
4626, 4628	Upstate New York Bakery Drivers and Industry Pension Fund	Upstate New York Bakery Drivers and Industry Pension Fund	005483	3795
4627	Upstate New York Bakery Drivers and Industry Pension Fund	Ltd. Editions Media, Inc. Defined Benefit Pension Plan UA Dtd. 2/9/99	005072	1606
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Alexander, Linda	006679	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Armstrong, Kai	006680	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Awad, John	006681	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Ayala, Ivette	006682	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Backe, Henry	006683	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Franzese-Basta, Angela	006684	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Belchak, Jeanne	006685	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Belcher, Kim	006686	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Bell, Janet	006687	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Bindelglass, David	006688	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Bjork, Joan	006689	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Brenia, Cynthia	006690	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Brittis, Dante	006691	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Broadhurst, Linda	006692	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Butler, Barbara	006693	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Carney, Wilhelmina	006694	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Cash, Lori	006695	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Casimiro, Joan	006696	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Castro, Rosa	006697	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Christy, Brian	006698	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Chymeryc, Tracey	006699	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Cimino, William	006700	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Ciskowski, Michael	006701	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Collazo, Carmen	006702	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Commaille, Nancy	006703	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Heske-Goldin-Constantino, Janet	006704	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Cortez, Jessica	006705	3195

Exhibit 2

ECF No. - Opposition to Motion	Filing Parties	Claimants/Participants	Claim No.	ECF No. - Objection to Determination
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Patterson-Council, Brooke	006706	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Crasilli, Lisa	006707	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Dawe, Robert	006708	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Delgado, Aileen	006709	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Dmowski, Bridette	006712	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Edelman, Sue	006713	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Evers-Delucia, Kathy	006710	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	DeLucia, Lisa	006711	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Falkowski, Barbara	006714	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Favazza, Donna	006715	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Fournier, Cynthia	006716	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Thompson-Franzese, Sarah	006717	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Gallant, Scott	006718	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Giarratano, Valorie	006719	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Glover, Pamela	006720	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Gonzalez, Maria	006721	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Gutierrez, Diana	006722	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Hagerty, June	006723	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Primavera-Hash, Stacy	006724	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Haydon-Ryan, Amy	006725	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Heibler, Carol	006726	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Hermele, Herbert	006727	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Heske, Nancy	006728	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Ianotti, Erika	006729	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Janik, Laura	006730	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Kalapir, Daniella	006731	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Kettles, Christine	006732	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Kirschenbaum, Lawrence	006733	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Kross, Rayna	006734	3195

Exhibit 2

ECF No. - Opposition to Motion	Filing Parties	Claimants/Participants	Claim No.	ECF No. - Objection to Determination
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Kwok, Patrick	006735	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Langeland, Rolf	006736	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Laviolette, Cushine	006737	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Norell-Lay, Nicole	006738	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Lewkowicz, Martha	006739	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Libretti, George	006740	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Lamb-Lilly, Stacy	006741	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Lomax, Marissa	006742	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Lorenzo, Laura	006743	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Makar, Karen	006744	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Malin, Joel	006745	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Martino, Donna	006746	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Mastroianni, Elizabeth	006747	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Maxwell, Karen	006748	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	McAleer, Sarah	006749	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Mikos, Kathleen	006750	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Carter-Moore, Diane	006751	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Morrison, Murray	006752	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Nagy, Kim	006753	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Noll, Noreen	006754	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Nowlan, Patricia	006755	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Otero, Patricia	006756	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Padilla, Taina	006757	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Panapada, Caroline	006758	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Parisi, Madelyn	006759	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Pelton, Melissa	006760	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Perez, Edna	006761	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Petrowsky, Ryan	006762	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Petrucci, Joyce	006763	3195

Exhibit 2

ECF No. - Opposition to Motion	Filing Parties	Claimants/Participants	Claim No.	ECF No. - Objection to Determination
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Piccolo, Jennifer	006764	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Pimpinella, Suzanne	006765	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Platt, Candace	006766	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Raschke, Barbara	006767	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Ripley, Denise	006768	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Rivera, Yesina	006769	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Rodriguez-Ortiz, Raquel	006770	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Rosa, Isabel	006771	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Rosado, David	006772	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Rosiello, Tita	006773	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Saffir, Michael	006774	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Sammartano, Claudia	006775	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Santos, Ivelisse	006776	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Schaefer, Linda	006777	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Schneider, Chris	006778	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Shear, Perry	006779	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Simpson, Lynn	006780	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Slattery, Elizabeth	006781	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Soviero, Fiore	006782	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Stanton, Robert	006784	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Stasolla, Rebecca	006785	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	St. Cloud, Carline	006783	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Stevens, Tiffany	006786	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Stockmal, Nicole	006787	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Stopka, Ania	006788	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Teixeira, Susana	006789	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Towle, Simone	006790	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Turner, Monica	006791	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Uhlan, Cynthia	006792	3195

Exhibit 2

ECF No. - Opposition to Motion	Filing Parties	Claimants/Participants	Claim No.	ECF No. - Objection to Determination
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Tymon-Meyer, Candace (Vargas)	006793	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Viola, Kathie	006794	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Wilmot, Jane	006795	3195
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Bricklayers and Allied Craftsmen Local 2 Annuity Fund	006062	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Bricklayers and Allied Craftworkers Local 2, Albany, New York Health Benefit Fund	006061006003	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Building Trade Employers Insurance Fund	005165	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Central New York Laborers' Annuity Fund	005075	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Central New York Laborers' Health and Welfare Fund	005163005160	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Central New York Laborers' Pension Fund	005070	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Central New York Laborers' Training Fund	005076	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Engineers Joint Welfare Fund (2 denials received)	005572005559	4070, 1923, 1875
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Engineers Joint Training Fund	005573	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	International Brotherhood of Electrical Workers Local Union, No. 43 and Electrical Contracotrs Pension Fund	005837	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	International Brotherhood of Electrical Workers Local Union, No. 43 and Electrical Contracotrs Welfare Fund	005836	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	I.B.E.W. Local 241 Welfare Benefits Fund	005468	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	I.B.E.W. Local 910 Welfare Fund	005415	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Laborers' Local 103 Annuity Fund	005966	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Laborers' Local 103 Welfare Fund	005975	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	New York State Lineman's Safety Training Fund	005003	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Oswego Laborers' Local 214 Pension Fund	006284	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Plumbers, Pipefitters and Apprentices Local No. 112, Health Fund	005503	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Roofers' Local 195 Annuity Fund	004333	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Roofers' Local 195 Health & Accident Fund	004332	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Syracuse Builders Exchange, Inc./ CEA Pension Plan	005164	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Service Employees Benefit Fund	005574	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Service Employees Pension Fund of Upstate New York	006161	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Local 73 Retirement Fund	005463	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Upstate Union Health & Welfare Fund	005949	1923

Exhibit 2

ECF No. - Opposition to Motion	Filing Parties	Claimants/Participants	Claim No.	ECF No. - Objection to Determination
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Bricklayers and Allied Craftsmen Local 2 Annuity Fund	005984	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Bricklayers and Allied Craftworkers Local 2 Pension Fund	005983	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Central New York Laborers' Annuity Fund	004974	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Central New York Laborers' Pension Fund	005077	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	International Brotherhood of Electrical Workers Local Union, No. 43 and Electrical Contractors Pension Fund	005835	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	I.B.E.W. Local 139 Pension Fund	005422	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	I.B.E.W. Local 241 Pension Fund	005467	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	I.B.E.W. Local 325 Annuity Fund	006585	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	I.B.E.W. Local 910 Annuity Fund	005414	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	I.B.E.W. Local 910 Pension Fund	004801	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	I.B.E.W. Local 1249 Pension Fund	006901	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Laborers' Local 103 Annuity Fund	005965	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Laborers' Local 103 Pension Fund	005964	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Local 73 Annuity Fund	005895	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Local 73 Retirement Fund	005897	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Oswego Laborers' Local 214 Pension Fund	005411	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Roofers' Local 195 Pension Fund	004336	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Roofers' Local 195 Annuity Fund	004334	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	SEIU 1199Upstate Pension Fund	005810	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Service Employees of Upstate New York Pension Fund	006160	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Syracuse Builders Exchange, Inc./ CEA Pension Plan	005162	4068
4637, 4638	Jacqueline Green	Jacqueline Green	002046	3499
4639, 4640	Wayne Green	Wayne Green	002047	3499
4641, 4642	J.X. Reynolds & Co. Deferred Profit Sharing Plan	J.X. Reynolds & Co. Deferred Profit Sharing Plan	012783	3414
4643	Sterling Equities Associates Employee Retirement Plan	Saretsky, Eric S.	010089	3387
4652	Paul L. Fisch and Deborah L. Fisch	Fisch, Paul J.	008333	3234
4652	Paul L. Fisch and Deborah L. Fisch	Fisch, Deborah L.	008333	3234
4653	Fisch, Michael E.	Fisch, Michael E.	008824	3229
4654	Fisch, Steven H.	Fisch, Steven H.	008347	3228, 3230