

United States Bankruptcy Court						Voluntary Petition					
Name of Debtor (if individual, enter Last, First, Middle): Dreier LLP						Name of Joint Debtor (Spouse) (Last, First, Middle): N/A					
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): N/A						All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names): N/A					
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. No. (ITIN) No./Complete EIN (if more than one, state all): EIN No.: 65-0672220						Last four digits of Soc. Sec. or Individual-Taxpayer I.D. No. (ITIN) No./Complete EIN (if more than one, state all): N/A					
Street Address of Debtor (No. and Street, City, and State): 499 Park Avenue New York, New York						Street Address of Joint Debtor (No. and Street, City, and State): N/A					
County of Residence or of the Principal Place of Business: New York						County of Residence or of the Principal Place of Business: N/A					
Mailing Address of Debtor (if different from street address): N/A						Mailing Address of Joint Debtor (if different from street address): N/A					
Location of Principal Assets of Business Debtor (if different from street address above): N/A						ZIP CODE					
Type of Debtor (Form of Organization) (Check one box.) <input type="checkbox"/> Individual (include Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)		Nature of Business (Check one box.) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other Law Firm Tax-Exempt Entity (Check box, if applicable.) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).		Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding Nature of Debts (Check one box.) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.							
File Fee (Check one box.) <input checked="" type="checkbox"/> Full Filing Fee attached. <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.						Chapter 11 Debtors (Check one box) <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).					
Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.									THIS SPACE IS FOR COURT USE ONLY		
Estimated Number of Creditors <input type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input checked="" type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,000-10,000 <input type="checkbox"/> 10,000-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over 100,000											
Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input checked="" type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion											
Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input checked="" type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion											

Voluntary Petition <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): Dreier LLP
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All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than one, attach additional sheet.)

Location Where Filed: N/A	Case Number: N/A	Date Filed: N/A
Location Where Filed: N/A	Case Number: N/A	Date Filed: N/A

Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet.)

Name of Debtor: N/A	Case Number: N/A	Date Filed: N/A
District: N/A	Relationship: N/A	Judge: N/A

Exhibit A
(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)

Exhibit A is attached and made a part of this petition.

Exhibit B
(To be completed if debtor is an individual whose debts are primarily consumer debts.)
I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).

X _____
Signature of Attorney for Debtor(s) (Date)

Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

- Yes, and Exhibit C is attached and made a part of this petition.
- No. (see exhibit attached hereto)

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor – Venue
(Check any applicable box.)

- Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.
- There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.
- Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property
(Check any applicable boxes.)

Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

(Name of landlord that obtained judgment)

(Address of landlord)

- Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and
- Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.
- Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(1)).

Voluntary Petition

(This page must be completed and filed in every case.)

Name of Debtor(s): Dreier LLP

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.

[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.

[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (if not represented by attorney)

Date

Signature of Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only **one** box.)

I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.

Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
(Signature of Foreign Representative)

(Printed Name of Foreign Representative)

Date

Signature of Attorney

X /s/ Stephen J. Shimshak
Signature of Attorney for Debtor(s)

Stephen J. Shimshak
Brian S. Hermann
Printed Name of Attorney of Debtor(s)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
Firm Name
Address

1285 Avenue of the Americas
New York, NY 10019

Telephone Number
(212) 373-3000

Date December 16, 2008

Signature of Non-Attorney Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19B is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

Address

X _____

Date

Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. § 110; 18 U.S.C. § 156.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X /s/ Mark F. Pomerantz, in his capacity as Receiver for the assets of Marc S. Dreier
Signature of Authorized Individual

X Mark F. Pomerantz, in his capacity as Receiver for the assets of Marc S. Dreier
Printed Name of Authorized Individual

Receiver
Title of Authorized Individual

December 16, 2008
Date

CERTIFICATE OF RESOLUTIONS

I, Mark F. Pomerantz, court-appointed receiver¹ (the “Receiver”) for the assets of Marc S. Dreier, including Mr. Dreier’s interest in Dreier LLP (the “Firm”), a New York Limited Liability Partnership, hereby certify that the following resolutions were adopted by me, in my capacity as Receiver, and that these resolutions have not been modified or rescinded and are still in full force and effect as of the current date.

RESOLVED, that in the judgment of the Receiver, it is desirable and in the best interests of the Firm, its creditors, employees, and other interested parties that a petition be filed by the Firm seeking relief under the provisions of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”).

RESOLVED, that the Receiver or his designees (each being an “Authorized Person” and all being the “Authorized Persons”) are hereby authorized, empowered and directed, in the name, and on behalf of the Firm, to execute and verify a petition under chapter 11 of the Bankruptcy Code (the “Chapter 11 Case”) and to cause the same to be filed with the United States Bankruptcy Court for the Southern District of New York at such time as such Authorized Person executing the same shall determine.

RESOLVED, that each Authorized Person, and such other individuals as the Authorized Persons shall from time to time designate, and any employees or agents (including counsel) designated by or directed by any such persons, be, and each hereby is, authorized, empowered and directed, in the name and on behalf of the Firm, to execute and file all pleadings and other papers, including the pleadings and other papers filed contemporaneously with the chapter 11 petition, and to take and perform any and all further acts and deeds which he or she deems necessary, proper or desirable in connection with the Chapter 11 Case, with a view to the successful prosecution of such case.

¹ Attached as Exhibit A to these Resolutions is the Order of the United States District Court for the Southern District of New York appointing Mark F. Pomerantz as receiver of the assets of Marc S. Dreier, including his interest in Dreier LLP. Attached as Exhibit B to these Resolutions is the letter, dated December 11, 2008, by Mark F. Pomerantz to District Court Judge Cedarbaum recommending to her that the Debtor commence a bankruptcy case, as “So Ordered” by Judge Cedarbaum on December 15, 2008.

IN WITNESS WHEREOF, I have set my hand this 16th day of December, 2008.

/s/ Mark F. Pomerantz
Mark F. Pomerantz, in his capacity as
Receiver for the Assets of Marc S. Dreier

**EXHIBIT A
TO THE RESOLUTIONS**

- b. directing Defendant to provide a verified accounting immediately, including, but not limited to, a verified written accounting of Defendant's interests in Dreier LLP and all other entities owned, in whole or in part, or controlled by, related to, or associated or affiliated with, Defendant, including, but not limited to, Schlesinger Gannon & Lazetera LLP, Berry Block & Bernstein LLC, Dreier LLP (Stamford, CT), Dreier LLP (Pittsburgh, PA), Pitta & Dreier LLP, Pitta Bishop, Del Giorno & Dreier LLP, Dreier Stein Kahan Browne Woods George LLP, Mason Miller, LLP, Entertainment Strategies Group, Dreier Sports Opportunities Group LLC (the "Affiliated Entities"), a verified written accounting of the amounts deposited by or at the direction of the Defendant in and withdrawn by or at the direction of Defendant from the accounts of the Dreier LLP and the Affiliated Entities; and a verified written accounting of the disposition of all funds raised from investors through the conduct described in the Commission's Complaint as well as through any transactions not specifically identified in the Complaint;
- c. freezing the assets of the Defendant, including the Defendant's interests in Dreier LLP and the Affiliated Entities;
- d. appointing Mark Pomerantz as receiver for the Defendant's assets, including the Defendant's interests in Dreier LLP and the Affiliated Entities;
- e. prohibiting the destruction, concealment, or alteration of documents by

Defendant; and

- f. preliminarily enjoining Defendant, Dreier LLP, and any of the Affiliated Entities, and their partners, agents, employees, attorneys, or other professionals, anyone acting in concert with them, and any third party from filing a bankruptcy proceeding against the Defendant, Dreier LLP, or any of the Affiliated Entities without filing a motion on at least three (3) days' notice to the Plaintiff, and approval of this Court after a hearing; and
2. pending adjudication of the foregoing, an Order
 - a. temporarily restraining Defendant from violating the aforementioned statutes and rules;
 - b. directing the Defendant to provide a verified accounting immediately, including, but not limited to, a verified written accounting of Defendant's interests in Dreier LLP and the Affiliated Entities, and a verified written accounting of the amounts deposited by or at the direction of the Defendant in, and withdrawn by or at the direction of Defendant from, the accounts of Dreier LLP and the Affiliated Entities, and a verified written accounting of the disposition of all funds raised from investors through the conduct described in the Commission's Complaint as well as through any transactions not specifically identified in the Complaint;
 - c. freezing the assets of the Defendant, including the Defendant's interests in Dreier LLP and the Affiliated Entities;
 - d. appointing Mark Pomerantz as receiver for the Defendant's assets,

- including the Defendant's interests in Dreier LLP and the Affiliated Entities;
- e. prohibiting the destruction, concealment, or alteration of documents by Defendant;
 - f. temporarily restraining Defendant, Dreier LLP, and any of the Affiliated Entities, and their partners, agents, employees, attorneys, or other professionals, anyone acting in concert with them, and any third party, from filing a bankruptcy proceeding against the Defendant, Dreier LLP or any of the Affiliated Entities without filing a motion on at least three (3) days' notice to the Plaintiff, and approval of this Court after a hearing; and
 - g. providing that the Commission may take expedited discovery in preparation for a hearing on this Order to Show Cause, and further providing that the order expediting discovery that will remain in place beyond any hearing on the Commission's application for preliminary injunctions; and

The Court has considered (1) the Complaint filed by the Commission on December 8, 2008; (2) the Declaration of Christopher Ferrante, executed December 8, 2008; (3) the Declaration of John Provenzano, the Controller of Dreier LLP, executed December 8, 2008; (4) the Declaration of Vincent Pitta, Esq., executed December 8, 2008; (5) the Declaration of Norman N. Kinel, Esq., executed December 8, 2008; (6) the Declaration of Joel A. Chernov, Esq., executed December 8, 2008; (7) the Declaration of Nancy A. Brown Pursuant to Local Rule 6.1, executed December 8, 2008; and (8) the memorandum of law in support of the Application.

Based upon the foregoing documents, the Court finds that a proper showing, as required by Section 20(b) of the Securities Act and Section 21(d) of the Exchange Act has been made for the relief granted herein, for the following reasons:

It appears from the evidence presented that Defendant has violated, and, unless temporarily restrained, will continue to violate, Section 17(a) of the Securities Act and Section 10(b) of the Exchange Act and Exchange Act Rule 10b-5, as charged in the Complaint.

It appears from the evidence presented that certain ill-gotten gains derived from the Defendant's fraudulent conduct have been deposited into the accounts of Dreier LLP and/or the Defendant's personal accounts.

It appears from the evidence presented that Dreier LLP is under the control of the Defendant as its sole equity partner.

It appears from the evidence presented that Dreier is the sole equity partner of Dreier LLP, is the sole signatory on all of the firm's approximately thirteen to fourteen escrow accounts, and is the only person who can direct movement of funds in and out of those accounts.

It appears from the evidence presented that the Defendant has an ownership or controlling interest in, or otherwise is related to or affiliated with, the Affiliated Entities.

It appears from the evidence presented that Dreier is also a signatory on the accounts of the Affiliated Entities, and has authority to move funds in and out of those accounts as well.

It appears that Defendant may attempt to dissipate or transfer from the jurisdiction of this Court, funds, property and other assets that could be subject to an order of disgorgement or an order imposing civil penalties.

It appears that an order freezing Defendant's assets, as specified herein, is necessary to preserve the status quo, and to protect this Court's ability to award equitable relief in the form of disgorgement of illegal profits from fraud and civil penalties, and to preserve the Court's ability to approve a fair distribution for victims of the fraud.

It appears that an order requiring Defendant to provide a verified accounting of all assets, money and property held directly or indirectly by the Defendant, or by others for Defendant's direct and indirect beneficial interest, including, but not limited to, a verified written accounting of Defendant's interests in Dreier LLP and the Affiliated Entities, and a verified written accounting of the amounts deposited by or at the direction of the Defendant in and withdrawn by or at the direction of Defendant from the accounts of Dreier LLP and the Affiliated Entities, is necessary to effectuate and ensure compliance with the freeze imposed on the Defendant's assets, including Defendant's interests in Dreier LLP and the Affiliated Entities.

It appears that an order prohibiting Defendant, Dreier LLP and any of the Affiliated Entities, and their partners, agents, employees, attorneys, or other professionals, anyone acting in concert with them or on their behalf, and any third party, from filing a bankruptcy proceeding against the Defendant, Dreier LLP or against any the Affiliated Entities without filing a motion on at least three (3) days' notice to the Plaintiff, and approval of this Court after a hearing, is necessary to preserve the status quo and to preserve the Court's ability to approve a fair distribution for victims of the fraud.

It appears that the appointment of a receiver for the Defendant's assets, including the Defendant's interests in Dreier LLP and the Affiliated Entities, is necessary to (i) preserve the status quo, (ii) ascertain the extent of commingling of funds among the Defendant, Dreier LLP

and the Affiliated Entities; (iii) ascertain the true financial condition of the Defendant, Dreier LLP and the Affiliated Entities and the disposition of investor funds; (iv) prevent further dissipation of the property and assets of the Defendant, Dreier LLP and the Affiliated Entities; (v) prevent the encumbrance or disposal of property or assets of the Defendant, Dreier LLP, the Affiliated Entities and the investors; (vi) preserve the books, records and documents of the Defendant, Dreier LLP and the Affiliated Entities; (vii) to respond to investor inquiries; (viii) protect the assets of the Defendant, Dreier LLP and the Affiliated Entities from further dissipation; (ix) determine whether the Defendant, Dreier LLP and the Affiliated Entities should undertake bankruptcy filings; and (x) determine the extent to which the freeze should be lifted as to certain assets in the custody of Dreier LLP or the Affiliated Entities.

It appears that Defendant may attempt to destroy, alter or conceal documents.

Good and sufficient reasons have been shown why procedure other than by notice of motion is necessary.

This Court has jurisdiction over the subject matter of this action and over Defendant, and venue properly lies in this District.

NOW, THEREFORE,

I.

IT IS HEREBY ORDERED that the Defendant show cause, if there be any, to this Court at 10:00 a.m. on the 21st day of January, 2009, in Courtroom 14A of the United States Courthouse, 500 Pearl Street, New York, New York 10007-1312, why this Court should not enter an Order pursuant to Rule 65 of the Federal Rules of Civil Procedure, Section 20 of the

Securities Act, Section 21 of the Exchange Act, preliminarily enjoining Defendant from violating Section 17(a) of the Securities Act, Section 10(b) of the Exchange Act and Exchange Act Rule 10b-5.

II.

IT IS FURTHER ORDERED that Defendant show cause at that time why this Court should not also enter an Order directing that, pending a final disposition of this action, Defendant, and each of his financial and brokerage institutions, agents, servants, employees, attorneys, and those persons in active concert or participation with him who receive actual notice of such Order by personal service, facsimile service, telephonic notice, notice by e-mail, or otherwise, and each of them, hold and retain within their control, and otherwise prevent, any withdrawal, transfer, pledge, encumbrance, assignment, dissipation, concealment or other disposal of any assets, funds, or other property (including money, real or personal property, securities, commodities, choses in action or other property of any kind whatsoever) of, held by, or under the direct or indirect control of, Defendant, including, but not limited to, Defendant's interests in Dreier LLP or the Affiliated Entities (defined as all entities owned, in whole or in part, or controlled by, related to, or associated or affiliated with the Defendant), whether held in the Defendant's name or for his direct or indirect beneficial interest wherever situated, in whatever form such assets may presently exist and wherever located, and directing each of the financial or brokerage institutions, debtors and bailees, or any other person or entity holding such assets, funds or other property of Defendant, to hold or retain within its control and prohibit the withdrawal, removal, transfer or other disposal of any such assets, funds or other properties,

including, but not limited to: (1) all assets, funds, or other properties held in the name of, held by, or under the control of the Defendant; and (2) all assets, funds, or other properties held in the following accounts:

Account Number	Name of Account Holder	Institution
36502055966	Dreier LLP Attorney Trust Account	JP Morgan Chase
36502034865	Dreier LLP	JP Morgan Chase
91391480465	Dreier LLP	JP Morgan Chase
36606819465	Dreier LLP	JP Morgan Chase
36502051665	Dreier LLP	JP Morgan Chase
574501286365		JP Morgan Chase
574501287165		JP Morgan Chase
2000030651537	Dreier LLP	Wachovia
2000029760358	MEA Properties LLC	Wachovia
██████████	Marc S. Dreier	Morgan Stanley
██████████	Marc S. Dreier	Morgan Stanley

and all other accounts in the name of the Defendant or Dreier LLP or on which the Defendant is a signatory; (3) all artwork, property, motor vehicles, jewelry and other items of personalty held in the name of, held by, or under the control of the Defendant or Dreier LLP, including but not limited to, all artwork in the offices of Dreier LLP at 499 Park Avenue, New York, New York 10022, and all artwork in the Defendant's office at that same address and at the Defendant's personal residences; (4) all real property held in the name of, held by, or under the control of, the Defendant or Dreier LLP, including but not limited to, an apartment owned by Dreier located at ██████████ New York, New York 10022.

III.

IT IS FURTHER ORDERED that Defendant show cause at that time why this Court should not also enter an Order enjoining him, and any person or entity acting at his direction or on his behalf, from destroying, altering, concealing or otherwise interfering with, the access of the Plaintiff Commission to any and all documents, books and records, that are in the possession, custody or control of Defendant, and each of his partners, agents, employees, servants, accountants, financial or brokerage institutions, attorneys-in-fact, subsidiaries, affiliates, predecessors, successors and related entities that refer, reflect or relate to the allegations in the Complaint, including, without limitation, documents, books, and records referring, reflecting or relating to Defendant's finances or business operations, or the offer or sale of securities by Defendant and the use of proceeds therefrom.

IV.

IT IS FURTHER ORDERED that the Defendant show cause at that time why this Court should not also enter an Order continuing the appointment of Mark Pomerantz as receiver for the Defendant's assets, including the Defendant's interests in Dreier LLP and the Affiliated Entities.

V.

IT IS FURTHER ORDERED that Defendant show cause at that time why this Court should not also enter an Order preliminarily enjoining Defendant, Dreier LLP and any of the Affiliated Entities, and their partners, agents, employees, attorneys, or other professionals, anyone acting in concert with them or on their behalf, and any third party, from filing a bankruptcy proceeding against the Defendant, Dreier LLP or any of the Affiliated Entities

without filing a motion on at least three (3) days' notice to the Plaintiff, and approval of this Court after a hearing.

VI.

IT IS FURTHER ORDERED that, pending a hearing and determination of the Application, Defendant, and each of his partners, agents, servants, employees, and attorneys, and those persons in active concert or participation with them who receive actual notice of this Order by personal service, facsimile service, telephonic notice, notice by e-mail or otherwise, are temporarily restrained from, directly or indirectly, singly or in concert, in the offer, purchase or sale of any security, by use of any means or instruments of transportation or communication in interstate commerce or by use of the mails:

- a. employing any device, scheme or artifice to defraud;
- b. obtaining money or property by means of an untrue statement of material fact or omitting to state a material fact necessary to make the statements made, in light of the circumstances under which they were made, not misleading; and
- c. engaging in any transaction, practice or course of business which operates or would operate as a fraud or deceit upon the purchaser,

in violation of Section 17(a) of the Securities Act, Section 10(b) of the Exchange Act, and Rule 10b-5 thereunder.

VII.

IT IS FURTHER ORDERED that, pending a hearing and determination of the Application, Defendant, and each of his financial and brokerage institutions, agents, servants, employees, attorneys, and those persons in active concert or participation with him who receive actual notice of such Order by personal service, facsimile service, telephonic notice, notice by e-mail, or otherwise, and each of them, hold and retain within their control, and otherwise prevent, any withdrawal, transfer, pledge, encumbrance, assignment, dissipation, concealment or other disposal of any assets, funds, or other property (including money, real or personal property, securities, commodities, choses in action or other property of any kind whatsoever) of, held by, or under the direct or indirect control of Defendant, including, but not limited to, Defendant's interests in Dreier LLP or the Affiliated Entities (defined as all entities owned, in whole or in part, or controlled by, related to, or associated or affiliated with the Defendant), whether held in the Defendant's name or for his direct or indirect beneficial interest wherever situated, in whatever form such assets may presently exist and wherever located, and directing each of the financial or brokerage institutions, debtors and bailees, or any other person or entity holding such assets, funds or other property of Defendant to hold or retain within its control and prohibit the withdrawal, removal, transfer or other disposal of, any such assets, funds or other properties, including, but not limited to: (1) all assets, funds, or other properties held in the name of, held by, or under the control of the Defendant; and (2) all assets, funds, or other properties held in the following accounts:

Account Number	Name of Account Holder	Institution
36502055966	Dreier LLP Attorney Trust Account	JP Morgan Chase
36502034865	Dreier LLP	JP Morgan Chase
91391480465	Dreier LLP	JP Morgan Chase
36606819465	Dreier LLP	JP Morgan Chase
36502051665	Dreier LLP	JP Morgan Chase
574501286365		JP Morgan Chase
574501287165		JP Morgan Chase
2000030651537	Dreier LLP	Wachovia
2000029760358	MEA Properties LLC	Wachovia
██████████	Marc S. Dreier	Morgan Stanley
██████████	Marc S. Dreier	Morgan Stanley

and all other accounts in the name of the Defendant or Dreier LLP or on which the Defendant is a signatory; (3) all artwork, property, motor vehicles, jewelry and other items of personalty held in the name of, held by, or under the control of, the Defendant or Dreier LLP, including but not limited to, all artwork in the offices of Dreier LLP at 499 Park Avenue, New York, New York 10022, and all artwork in the Defendant's office at that same address and at the Defendant's personal residences; (4) all real property held in the name of, held by, or under the control of, the Defendant or Dreier LLP, including but not limited to, an apartment owned by Dreier located at ██████████ New York, New York 10022.

VIII.

IT IS FURTHER ORDERED that, pending a hearing and determination of the Commission's Application for a Preliminary Injunction:

1. Defendant shall file with this Court and serve upon Plaintiff, one week prior to the hearing on the Commission's Application for a Preliminary Injunction, a verified written accounting, under penalty of perjury, of:

- a. All assets, liabilities and property currently held, directly or indirectly, by or for the benefit of Defendant, including, without limitation, bank accounts, brokerage accounts, investments, business interests, loans, lines of credit, and real and personal property wherever situated, describing each asset and liability, its current location and amount, and including, but not limited to, a verified written accounting setting out the amounts deposited by, or at the direction of, the Defendant in and withdrawn by, or at the direction of, Defendant from the accounts of Dreier LLP and the Affiliated Entities, and a verified written accounting setting forth the Defendant's interests in Dreier LLP and the Affiliated Entities, and a verified written accounting of the disposition of all funds raised from investors through the conduct described in the Commission's Complaint as well as through any transactions not specifically identified in the Complaint;
- b. All money, property, assets and income received by Defendant, Dreier LLP and the Affiliated Entities, or for Defendant's direct or indirect

benefit, at any time from December 1, 2006 through the date of such accounting, describing the source, amount, disposition and current location of each of the items listed;

- c. The names and last known addresses of all bailees, debtors, and other persons and entities that currently are holding the assets, funds or property of Defendant, Dreier LLP and the Affiliated Entities; and
- d. All assets, funds, securities, and real or personal property received by Defendant, Dreier LLP and by the Affiliated Entities, or any other person controlled by him, from persons who provided money to him or at his direction in connection with the offer or sale of any securities by him, from December 1, 2006 to the date of the accounting, and the disposition of such assets, funds, securities, real or personal property; and

The Defendant shall serve such verified written accountings by hand delivery, facsimile transmission, email or overnight courier service on the Commission's counsel, Luke Fitzgerald, Esq., Securities and Exchange Commission, 3 World Financial Center, Room 400, New York, NY 10281, fitzgeraldl@sec.gov.

IX.

IT IS FURTHER ORDERED that, pending a hearing and determination of the Commission's Application for a Preliminary Injunction, Defendant, and any person or entity acting at his direction or on his behalf, be and hereby are (1) enjoined and restrained from destroying, altering, concealing or otherwise interfering with the access of Plaintiff Commission

to any and all documents, books, and records that are in the possession, custody or control of Defendant and each of his partners, agents, employees, servants, accountants, financial or brokerage institutions, or attorneys, subsidiaries, affiliates, predecessors, successors and related entities, including, but not limited to, Dreier LLP and the Affiliated Entities, that refer, reflect or relate to the allegations in the Complaint, including, without limitation, documents, books and records referring, reflecting or relating to Defendant's finances or business operations, or the offer, purchase or sale of securities offered or sold by Defendant, and the use of proceeds therefrom.

X.

IT IS FURTHER ORDERED that, pending a hearing and determination of the Commission's Application for a Preliminary Injunction, Mark Pomerantz is appointed as receiver for the Defendant's assets, including the Defendant's interests in Dreier LLP and the Affiliated Entities, to (i) preserve the status quo, (ii) ascertain the extent of commingling of funds among the Defendant, Dreier LLP and the Affiliated Entities; (iii) ascertain the true financial condition of the Defendant, Dreier LLP and the Affiliated Entities and the disposition of investor funds; (iv) prevent further dissipation of the property and assets of the Defendant, Dreier LLP and the Affiliated Entities; (v) prevent the encumbrance or disposal of property or assets of the Defendant, Dreier LLP, the Affiliated Entities and the investors; (vi) preserve the books, records and documents of the Defendant, Dreier LLP and the Affiliated Entities; (vii) be available to respond to investor inquiries; (viii) protect the assets of the Defendant, Dreier LLP and the Affiliated Entities from further dissipation; (ix) determine whether the Defendant, Dreier LLP

and the Affiliated Entities should undertake bankruptcy filings; and (x) determine the extent to which the freeze should be lifted as to certain assets in the custody of the Affiliated Entities.

To effectuate the foregoing, the receiver is empowered to:

- (a) Take and retain immediate possession and control of all of the assets and property, and all books, records and documents of, the Defendant, Dreier LLP and the Affiliated Entities;
- (b) Have exclusive control of, and be made the sole authorized signatory for, all accounts at any bank, brokerage firm or financial institution that has possession or control of any assets or funds of the Defendant, Dreier LLP or of the Affiliated Entities;
- (c) Pay from available funds necessary business expenses required to preserve the assets and property of the Defendant, including the Defendant's interests in Dreier LLP and the Affiliated Entities, including the books, records, and documents of the Defendant, Dreier LLP and the Affiliated Entities, notwithstanding the asset freeze imposed by paragraph VII, above;
- (d) Locate assets that may have been conveyed to third parties or otherwise concealed;
- (e) Ascertain the disposition and use of funds obtained by the Defendant, Dreier LLP and the Affiliated Entities resulting from the sale of securities by the Defendant;
- (f) Engage and employ persons, including accountants, attorneys and experts, to assist in the carrying out of the receiver's duties and responsibilities hereunder;
- (g) Report to the Court and the parties within 45 days from the date of the entry of

this Order, subject to such reasonable extensions as the Court may grant, the following information:

1. All assets, money, funds, securities, and real or personal property then held directly or indirectly by or for the benefit of the Defendant, Dreier LLP and the Affiliated Entities, including, but not limited to, real property, bank accounts, brokerage accounts, investments, business interests, personal property, wherever situated, identifying and describing each asset, its current location and value;
 2. A list of secured creditors and other financial institutions with an interest in the receivership assets;
 3. To the extent practicable, a list of investors in the securities sold by the Defendant;
- (h) Develop a preliminary plan for the administration of the assets of the receivership, including a recommendation regarding whether bankruptcy cases should be filed for all or a portion of the assets subject to the receivership and a recommendation whether litigation against third parties should be commenced on a contingent fee basis to recover assets for the benefit of the receivership.

XI.

IT IS FURTHER ORDERED that no creditor or claimant against the Defendant, Dreier LLP or against the Affiliated Entities, or any person acting on behalf of such creditor or claimant,

shall take any action to interfere with the control, possession, or management of the assets subject to the receivership.

XII.

IT IS FURTHER ORDERED that, pending a hearing and determination of the Commission's Application for a Preliminary Injunction, Defendant, Dreier LLP and any of the Affiliated Entities, and their partners, agents, employees, attorneys, or other professionals, anyone acting in concert with them or on their behalf, and any third party, are temporarily enjoined from filing a bankruptcy proceeding against the Defendant, Dreier LLP or against the Affiliated Entities, without filing a motion on at least three (3) days' notice to the Plaintiff, and approval of this Court after a hearing.

XIII.

IT IS FURTHER ORDERED that discovery is expedited as follows: pursuant to Rules 26, 30, 31, 33, 34, 36 and 45 of the Federal Rules of Civil Procedure, and without the requirement of a meeting pursuant to Fed. R. Civ. P. 26(f), the parties may:

1. Take depositions, subject to two (2) calendar days' notice by facsimile, email or otherwise;
2. Obtain the production of documents, within three (3) calendar days from service by facsimile, email or otherwise of a request or subpoena from any persons or entities, including non-party witnesses;
3. Obtain other discovery, including further interrogatories, requests for admissions, and requests to inspect the premises and files of Defendant within three (3)

calendar days from the date of service by facsimile, email or otherwise of such other discovery requests, interrogatories, requests for admissions or requests for inspection; and

4. Service of any discovery requests, notices, or subpoenas may be made by personal service, facsimile, overnight courier, e-mail, or first-class mail on an individual, entity or the individual's or entity's attorney.

This order expediting discovery will remain in place beyond any hearing on the Commission's application for preliminary injunction.

XIV.

IT IS FURTHER ORDERED that a copy of this Order and the papers supporting the Commission's Application be served upon the Defendant, Dreier LLP and the Affiliated Entities, or their respective counsel, on or before December 10, 2008, by personal delivery, facsimile, overnight courier, electronic mail, or first-class mail to their last known addresses.

XV.

IT IS FURTHER ORDERED that the Defendant shall deliver any opposing papers in response to the Order to Show Cause above no later than January 7, 2009, at 4:00 p.m. Service shall be made by delivering the papers, using the most expeditious means available, by that date and time, to the New York Regional Office of the Commission at 3 World Financial Center, Room 400, New York, New York 10281, Attn: Luke Fitzgerald, Esq., or such other place as counsel for the Commission may direct in writing. The Commission shall have until

January 14, 2009, at 5:00 p.m., to serve, by the most expeditious means available, any reply papers upon the Defendant, or upon their respective counsel.

XVI.

IT IS FURTHER ORDERED that this Order shall be, and is, binding upon Defendant and his partners, agents, servants, employees, attorneys, subsidiaries, affiliates and those persons in active concert or participation with them who receive actual notice of this Order by personal service, facsimile service, telephone, e-mail or otherwise.


UNITED STATES DISTRICT JUDGE

Issued at : _____ : _____ .m.
December 10, 2008
New York, NY

**EXHIBIT B
TO THE RESOLUTIONS**

PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP

1285 AVENUE OF THE AMERICAS
NEW YORK, NEW YORK 10019-6064

TELEPHONE (212) 373-3000
FACSIMILE (212) 757-3990

LLOYD K. GARRISON (1946-1991)
RANDOLPH E. PAUL (1946-1996)
SIMON H. RIFKIND (1950-1995)
LOUIS S. WEISS (1927-1950)
JOHN F. WHARTON (1927-1977)

WRITER'S DIRECT DIAL NUMBER

212-373-3010

WRITER'S DIRECT FACSIMILE

212-492-0010

WRITER'S DIRECT E-MAIL ADDRESS

mpomerantz@paulweiss.com

1615 L STREET, NW
WASHINGTON, DC 20036-5694
TELEPHONE (202) 223-7300
FACSIMILE (202) 223-7420

FUKOKU SEIMEI BUILDING
2-2 UCHISAIWAICHO 2-CHOME
CHIYODA-KU, TOKYO 100-0011, JAPAN
TELEPHONE (81-3) 3597-8101
FACSIMILE (81-3) 3597-8120

UNIT 3601, FORTUNE PLAZA OFFICE TOWER A
NO. 7 DONG SANHUAN ZHONGLU
CHAO YANG DISTRICT
BEIJING 100020
PEOPLE'S REPUBLIC OF CHINA
TELEPHONE (86-10) 5828-6300
FACSIMILE (86-10) 6530-9070/9080

12TH FLOOR, HONG KONG CLUB BUILDING
3A CHATER ROAD, CENTRAL
HONG KONG
TELEPHONE (852) 2536-9933
FACSIMILE (852) 2536-9622

ALDER CASTLE
10 NOBLE STREET
LONDON EC2V 7JU, U.K.
TELEPHONE (44 20) 7367 1600
FACSIMILE (44 20) 7367 1650

By Hand

December 11, 2008

Hon. Miriam Goldman Cedarbaum
United States District Court, Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street, Room 1330
New York, NY 10007

SEC v. Dreier,
08 Civ. 10617 (MGC)

Dear Judge Cedarbaum:

I write to apprise the Court as Receiver for Marc S. Dreier and his assets, pursuant to this Court's Order of December 10, 2008 (the "Order"), in the above-referenced matter. As the Court is aware, Mr. Dreier's assets include sole ownership of the equity in Dreier LLP, a New York law firm, and interests in certain affiliated law firms.

On the basis of the Order, and the Court's bench order of December 8, 2008, we have been taking steps to understand the facts and circumstances relating to Mr. Dreier's assets and to gather and preserve those assets. It is our view that the purposes of the receivership are best served by filing a bankruptcy petition(s) in respect of Dreier LLP and possibly certain other related entities in which Mr. Dreier has interests. While I believe that the Court's Order of December 10, 2008 permits the Receiver to file such a petition(s), out of an abundance of caution I am seeking an order clarifying that the Receiver is authorized to file a bankruptcy petition(s) in respect of Dreier LLP and related entities. I have advised counsel for the SEC and counsel for Mr. Dreier of my intention to seek bankruptcy protection, and I believe that Mr. Dreier himself will file a personal petition for bankruptcy in the near future. Once these bankruptcies are begun,

MATTHEW W. ABBOTT
MARK H. ALCOTT
ALLAN J. ARFF
ROBERT A. ATKINS
JOHN F. BAUGHMAN
LYNN B. BAYARD
DANIEL J. BELLER
MITCHELL L. BERG
MARK S. BERGMAN
BRUCE BIRBAUM
H. CHRISTOPHER BOEHNING
ANGELO BONVINO
RICHARD S. BORISOFF
HENK BRANDS
JAMES L. BROCHIN
RICHARD J. BRONSTEIN
SUSANNA M. BUERGEL
PATRICK S. CAMPBELL
JEANETTE K. CHAN
YVONNE Y. F. CHAN
LEWIS R. CLAYTON
JAY COHEN
KELLEY A. CORNISH
CHARLES E. DAVIDOW
DOUGLAS R. DAVIS
THOMAS V. DE LA BASTIDE III
ARIEL J. DECKELBAUM
JAMES M. DUBIN
LESLIE GORDON FAGEN
MARC FALCONE
PETER L. FELCHER
ROBERTO FINZI
PETER E. FISCH
ROBERT C. FLEDER
MARTIN FLUMENBAUM
ANDREW J. FOLEY
HARRIS B. FREIDUS
KENNETH A. GALLO
MICHAEL E. GERTZMAN
PAUL D. GINSBERG
ERIC S. GOLDSTEIN
ERIC GOODISON
CHARLES H. GOOGE, JR.
ANDREW G. GORDON
BRUCE A. GUTENPLAN
GAINES GWATHMEY, III
ALAN S. HALPERIN
CLAUDIA HAMMERMAN
GERARD E. HARPER
BRIAN S. HERMANN
ROBERT M. HIRSH
MICHELE HIRSHMAN
JOYCE S. HUANG
MEREDITH J. KANE
ROBERTA A. KAPLAN
BRAD S. KARP
JOHN C. KENNEDY
ALAN W. KORNBERG
DANIEL J. KRAMER

DAVID K. LAKHDHIR
JOHN E. LANGE
DANIEL J. LEFFELL
XIAOYU GREG LIU
JEFFREY D. MARELL
JULIA TARVER MASON
MARCO V. MASOTTI
EDWIN S. MAYNARD
DAVID W. MAYO
TOBY S. MYERSON
JOHN E. NATHAN
CATHERINE NYRADY
ALEX YOUNG K. OH
JOHN J. O'NEIL
KELLEY D. PARKER
ROBERT P. PARKER
MARC E. PERLMUTTER
MARK F. POMERANTZ
VALERIE E. RADWANER
CAREY R. RAMOS
CARL L. REISNER
WALTER G. RICCIARDI
WALTER RIEMAN
RICHARD A. ROSEN
ANDREW N. ROSENBERG
STEVEN B. ROSENFELD
PETER J. ROTHENBERG
DALE M. SARRO
JEFFREY D. SAFERSTEIN
JEFFREY B. SAMUELS
DALE M. SARRO
TERRY E. SCHIMEK
KENNETH M. SCHNEIDER
ROBERT B. SCHUMER
JAMES H. SCHWAB
STEPHEN J. SHIMSHAK
DAVID R. SICULAR
MOSES SILVERMAN
STEVEN SIMKIN
JOSEPH J. SIMONS
MARILYN SOBEL
TARUN M. STEWART
AIDAN SYNNOTT
ROBYN F. TARNOFSKY
JUDITH R. THOYER
DANIEL J. TOAL
MARK A. UNDERBERG
LIZA M. VELAZQUEZ
MARIA T. VULLO
LAWRENCE G. WEE
THEODORE V. WELLS, JR.
STEVEN J. WILLIAMS
LAWRENCE J. WITDORCHIC
JORDAN E. YARETT
KAYE N. YOSHINO
ALFRED D. YOUNGWOOD
TONG YU
TRACEY A. ZACCONE
T. ROBERT ZOGHOWSKI, JR.

*NOT ADMITTED TO THE NEW YORK BAR

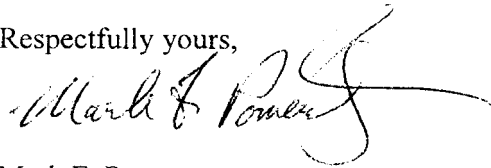
Hon. Miriam Goldman Cedarbaum

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the respective bankruptcy trustees will have the comprehensive authority provided by the bankruptcy laws to gather and conserve assets and to undertake the myriad other tasks that may be appropriate in the circumstances.

If your Honor is agreeable, please endorse this letter as "so ordered" so that we may proceed as indicated.

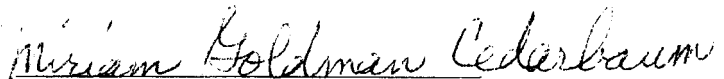
Respectfully yours,



Mark F. Pomerantz

MFP:ca

cc: James Clarkson, Esq. (by hand)
Gerald L. Shargel, Esq. (by hand)



SO ORDERED

Honorable Miriam Goldman Cedarbaum
United States District Judge

December 15, 2008

List of Debtor's 30 Largest Unsecured Claims (Excluding Insiders)

Following is a list of the creditors holding the 30 largest unsecured claims against the debtor. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 30 largest unsecured claims.

<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number, email address, and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (e.g., trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, subject to setoff</i>	<i>Amount of Claim (if secured also state value of security)¹</i>
Hines 499 Park	Mary Oppel 499 Park Avenue New York, NY 10022 Phone: 212-759-9200 Email: mary_oppel@hines.com	Landlord	Partially secured	\$908,157.06
Westlaw	Sharon Peterson 610 Opperman Drive Eagan, MN 55123 Phone: 800-522-0552 Email: sharon.peterson@thomsonreuters.com	Trade Debt	N/A	\$441,023.52
Lehr Construction Corp.	Bob Palmer 902 Broadway New York, NY 10010 Phone: 212-353-1160 Email: bob.palmer@lehrcc.com	Trade Debt	N/A	\$379,829.63
American Express	Jodi K. Hughes 2965 West Corp Lakes Boulevard Weston, FL 33331-3626 Phone: 201-868-3335 Email: Jodi.K.Hughes@aexp.com	Trade Debt	N/A	\$323,047.79

¹ The information contained herein is based on the best information available to the Debtor as of December 16, 2008. The information herein shall not constitute an admission of liability by, nor is it binding upon, the Debtor.

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number, email address, and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (e.g., trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, subject to setoff</i>	<i>Amount of Claim (if secured also state value of security)¹</i>
Van Prooyen Greenfield LLP	Amy Greenfield 215 East 96 th Street Suite 19D New York, NY 10128 Phone: 212-289-6733 Email: agreenfield@vppllp.com	Trade Debt	N/A	\$273,991.77
Mark Bruce Int'l	Mark Rosen 909 Third Avenue 5th Floor New York, NY 10022 Phone: 646-495-3123 Email: mrosen@markbruce.net	Trade Debt	N/A	\$230,000.00
Singer Nelson Charlmers Ins Brokers	La-Tran Scott, AU 1086 Teaneck Road Teaneck, NJ 07666 Phone: 201-837-1100 Email: la-tran.scott@singernelson.com	Trade Debt	N/A	\$213,570.00
Evensonbest	Shiva Pejman 641 Avenue of the Americas New York, NY 10011 Phone: 212-549-8147 Email: spejman@evensonbest.com	Trade Debt	N/A	\$167,764.95
Fidelity 401K Funding	Randy McCarty 100 Crosby Parkway Covington, KY 41015 Phone: 800-448-6668	Employee Benefit	N/A	\$167,521.58
Exponent	Kim Cameron 149 Commonwealth Drive Menlo Park CA 94025 Phone: 650-688-7223 Email: kcameron@exponent.com	Trade Debt	N/A	\$150,952.70

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number, email address, and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (e.g., trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, subject to setoff</i>	<i>Amount of Claim (if secured also state value of security)¹</i>
Mestel & Company NY, LLC	Andrew Gyves 575 Madison Avenue Suite 3000 New York, NY 10022 Phone: 646-356-0570 Email: agyves@mestel.com	Trade Debt	N/A	\$150,000.00
Oxford Health Plans	Ryan Pettus 420 Lexington Avenue Suite 638 New York, NY 10170 Phone: 212-871-0400 Email: RPettus@pgmgroup.com	Trade Debt	N/A	\$149,240.44
Jonathan Barnett Design	Jonathan Barnett 6030 Wilshire Blvd. #100 Los Angeles, CA 90036 Phone: 323-933-8886 Email: jonathan@barnettinteriors.com	Trade Debt	N/A	\$142,809.83
Analysis Group	Denise F. Kearns Accountant 111 Huntington Avenue 10th Floor Boston, MA 02199 Phone: 617-425-8156 Email: Dkearns@analysisgroup.com	Trade Debt	N/A	\$129,872.07
Legalink	Jim Larson Merrill Communications One Merrill Circle St. Paul, MN 55108 Phone: 651-632-4825 Email: james.larson@merrillcorp.com	Trade Debt	N/A	\$108,877.57

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number, email address, and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (e.g., trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, subject to setoff</i>	<i>Amount of Claim (if secured also state value of security)¹</i>
W.B. Mason Company, Inc.	Jennifer Watson 59 Centre Street Brockton, MA 02303 Phone: 508-436-8369 Email: Jennifer.watson@wbmason.com	Trade Debt	N/A	\$102,993.57
Kraemer, Inc.	Thomas Kraemer 920 Broadway Suite 1702 New York, NY 10010 Phone: 212-420-0100 Email: kraemer@kraemerinc.com	Trade Debt	N/A	\$92,721.70
ABM Janitorial Svcs	Joseph King Credit & Collection Manager 551 Fifth Avenue Suite 300 New York, NY 10176 Phone: 203-796-0697 Email: Joe.King@abm.com	Trade Debt	N/A	\$89,453.18
Strategic Workforce Solutions	Paul Corrado VP Accounting & Finance 110 East 42nd Street Suite 800 New York, NY 10017 Phone: 212-808-2766 Email: pcorrado@strategiclegal.com	Trade Debt	N/A	\$86,350.00

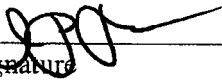
(1) Name of creditor and complete mailing address, including zip code	(2) Name, telephone number, email address, and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (e.g., trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed, subject to setoff	(5) Amount of Claim (if secured also state value of security)¹
AT&T Mobility	Donald Greene Consolidated Billing Receivables 2012 Corporate Lane Suite 108 Naperville, IL 60563 Phone: 888-480-9998 x65717 Email: Donald.Greene@att.com	Trade Debt	N/A	\$81,464.95
Ferzan Robins & Associates LLC	Ferzan Robbins 220 Fifth Avenue 6th Floor New York, NY 10001 Phone: 212-370-7321 Email: Robbins@FR-A.com	Trade Debt	N/A	\$77,551.37
JP & R Advertising Inc.	Bill Manion 299 Broadway New York, NY 10007 Phone: 212-267-6698 Email: info@jpandr.com	Trade Debt	N/A	\$74,753.56
National Economic Research Associates	Jesse David Vice President 777 South Figueroa Street, Suite 1950 Los Angeles, CA 90017 Phone: 213-346-3000 Email: jesse.david@nera.com	Trade Debt	N/A	\$74,660.00
Aderant	Erin Godwin 2255 Killearn Center Boulevard Tallahassee, FL 32301 Phone: 850-205-0847 Email: erin.godwin@aderant.com	Trade Debt	N/A	\$72,511.86
Global Storage Moving	Glen Preslier 36 Bleeker Street New York, NY 10012 Phone: 212-925-6257 Email: gpreslier@globemoving.com	Trade Debt	N/A	\$68,799.29

(1) <i>Name of creditor and complete mailing address, including zip code</i>	(2) <i>Name, telephone number, email address, and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (e.g., trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, subject to setoff</i>	(5) <i>Amount of Claim (if secured also state value of security)¹</i>
AMA Consulting Engineers	Maureen Doyle 250 West 39th Street New York, NY 10018 Phone: 212-944-7722 Email: mdoyle@amapc.com	Trade Debt	N/A	\$68,179.11
Computerist	Tony Camilleri 69 Washington Street West Orange, NJ 07052 Phone: 973-731-7979 Email: tonyc@computerist.com	Trade Debt	N/A	\$66,884.24
Cohausz & Florack	Werner Cohausz & Wilhelm Florack Bleichstrasse 14 40211 Dusseldorf Germany Phone: 49(0)211-90-49-00 Email: mail@cohausz-florack.de	Trade Debt	N/A	\$60,079.10
Heuking Kuhn Luer Wojtek	Anton Horn Cecilienallee 5 D-40474 Dusseldorf Germany Phone: 49(0)211-600-55-375 Email: a.horn@heuking.de	Trade Debt	N/A	\$56,201.10
Paetec	James Patterson 600 Willowbrook Office Park Fairport, NY 14450 Phone: 888-888-4541x2 Email: kjames.patterson@paetec.com	Trade Debt	N/A	\$53,304.69

DECLARATION UNDER PENALTY OF PERJURY:

I, the undersigned authorized employee of Dreier LLP named as the debtor in this case (the "Debtor"), declare under penalty of perjury that I have read the foregoing list of creditors holding the thirty largest unsecured claims against the Debtor and that it is true and correct to the best of my knowledge, information and belief.

Dated: December 15, 2008



Signature

By: John P. Provenzano

Title: Controller

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

----- X
In re: : **Chapter 11 Case No.**
:
DREIER LLP, : **08-_____ ()**
:
: **Debtor.** :
:
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EXHIBIT "C" TO VOLUNTARY PETITION

1. Identify and briefly describe all real or personal property owned by or in possession of the debtor that, to the best of the debtor's knowledge, poses or is alleged to pose a threat of imminent and identifiable harm to the public health or safety (attach additional sheets if necessary):

The Debtor does not believe it owns or possesses any real or personal property that poses or is alleged to pose a threat of imminent and identifiable harm to the public health or safety. To the extent the Debtor has an interest in such property, to the best of the Debtor's knowledge, the Debtor is in compliance with all applicable laws, including, without limitation, all environmental laws and regulations.

2. With respect to each parcel of real property or item of personal property identified in question 1, describe the nature and location of the dangerous condition, whether environmental or otherwise, that poses or is alleged to pose a threat of imminent and identifiable harm to the public health or safety (attach additional sheets if necessary):

The Debtor is not aware of the existence of any such dangerous condition(s).