

EXHIBIT A

1. The Petitioners submit this Involuntary Petition pursuant to 11 U.S.C. Section 303(b).

2. The Petitioners' claims set forth in the Petition are based on the balances contained in their last statements received from Bernard L. Madoff Investment Securities LLC. However, even if the Petitioners' claims were determined based on a net equity calculation of principal less withdrawals, purported interest, and dividends, each of the Petitioners hold claims well in excess of the statutory amount set forth in 11 U.S.C. Section 303(b)(1).

3. On March 12, 2009, Madoff pled guilty to all of the counts with which he was charged, and he filed with the court a plea allocution describing some of the details of his fraud. *See* Plea Allocution of Bernard L. Madoff ("Madoff Plea Allocution"), No. 09-213 (S.D.N.Y) [Dkt. No. 50]. As Madoff has admitted to taking his customers' money and using it for his own purposes, the Petitioners' claims are neither disputed nor contingent.

4. The Petitioners base their claims on several different theories, including breach of contract, conversion, and fraud.