

**UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

In re: )  
 ) Chapter 11  
Sentinel Management Group, Inc., ) Case No. 07-14987  
 ) Hon. John H. Squires  
Debtor. )  
 ) **Hearing Date: August 12, 2008**  
 ) **Hearing Time: 1:00 p.m.**

**THE BANK OF NEW YORK MELLON'S AMENDED  
CONFIRMATION HEARING WITNESS LIST**

The Bank of New York Mellon (“BNY”), by its undersigned attorneys, hereby submits its list of witnesses it may call in connection with the hearing (the “Confirmation Hearing”), currently scheduled for August 12, 2008, regarding potential confirmation of the proposed Amended Chapter 11 Plan of Liquidation (the “Plan”) jointly filed on June 18, 2008 by Frederick J. Grede, as chapter 11 trustee for Sentinel Management Group, Inc., and the Official Committee of Unsecured Creditors:

1. David A. Chapman  
Associate Professor of Finance  
The Wallace E. Carroll School of Management  
140 Commonwealth Avenue  
Chestnut Hill, MA 02467

**Description of Potential Testimony:** Mr. Chapman may provide expert testimony as to the possible adequacy of the negative interest spread component of the BNY Reserve<sup>1</sup> to ensure that BNY receives the full value of its allowed claim when such claim is ultimately allowed.

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<sup>1</sup> Capitalized terms used herein but not otherwise defined herein shall have the meanings assigned to such term in the Plan.

2. Robert E. Bailey, Esq.  
Senior Managing Counsel  
The Bank of New York Mellon  
One Wall Street, 11th Floor  
New York, New York 10286

**Description of Potential Testimony:** Mr. Bailey may provide testimony regarding the amount of the professional fee component of the potential BNY Reserve that is necessary to ensure that BNY receives the full value of its allowed claim when such claim is ultimately allowed.

### **RESERVATIONS**

BNY disclaims any duty to call the above-named witness at the Confirmation Hearing by virtue of placing him on this disclosure.

BNY reserves the right to call additional witnesses whose testimony cannot be reasonably anticipated at this time, for purposes of either direct or rebuttal testimony upon reasonable notice to counsel.

BNY reserves the right to call the witnesses identified by any other party-in-interest in connection with the Confirmation Hearing on their witness lists.

BNY reserves the right to call any witness listed by any party, either live or by deposition or previous trial testimony, who may have been called to testify at the Confirmation Hearing for the purpose of impeachment, rebuttal, or any other purpose allowed by law.

Dated: August 11, 2008

Respectfully Submitted,

**THE BANK OF NEW YORK MELLON**

By: /s/ Sean T. Scott  
One of its Attorneys

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