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May 28, 2026

Via Courier and Electronic Filing

The Honorable Scott S. Harris
Clerk of Court
Supreme Court of the United States
One First Street, N.E.
Washington, D.C. 20543-0001

**Re: Letter Indicating Agreement to Brief for the Citibank and HSBC Respondents
in Opposition
Fairfield Sentry Ltd., et. al., Petitioners v. Citibank NA London, et. al.,
Case No. 25-1089, pending in the Supreme Court of the United States**

Dear Mr. Harris,

We represent Respondent Portobelo Advisors Inc. in the above-captioned matter. To avoid duplicative briefing regarding the Petition for Writ of Certiorari filed by the Petitioners, counsel for the Respondents listed on Appendix A hereto have advised us that their clients agree with the arguments in the Brief for the Citibank and HSBC Respondents in Opposition, agree that certiorari should be denied, and do not intend to file a separate brief unless the Court requests a further response.¹

Thank you for your assistance and consideration.

Sincerely,

/s/ Jeffrey P. Bast

Jeffrey P. Bast

¹ The Brief for the Citibank and HSBC Respondents in Opposition provides corporate disclosure statements for the Respondents.

APPENDIX A

1. ABN AMRO Bank N.V. f/k/a Fortis Bank Nederland N.V.
2. ABN AMRO Global Custody N.V. (sued as FS ABN AMRO Global Custody and Fortis Global Custody Services N.V)
3. ABN AMRO Retained Nominees (IOM) Limited (sued as Fortis (Isle of Man) Nominees Limited)
4. ABN AMRO Retained Services (Cayman) Limited (sued as Fortis Bank Cayman Limited n/k/a ABN AMRO Fund Services Bank (Cayman) Limited)
5. AllFunds Bank
6. American Express Bank (London), f/k/a American Express Bank Ltd., n/k/a Standard Chartered Bank (erroneously sued as FS/AEB LUX a/k/a American Express Bank (London) a/k/a Standard Chartered PLC)
7. Andorra Banc Agricol Reig S.A.
8. Architas f/k/a AXA Private Management and n/k/a AXA IM Select Belgium
9. Arruda, Graziela Strina de Toledo
10. Avalon Absolute Return Funds PLC
11. Banc of America Securities LLC
12. Banca Popolare dell'Alto Adige S.p.A
13. Banca Profilo SPA
14. Banco Bilbao Vizcaya Argentaria (Portugal) S.A. (also sued as "BBVA Fundas Privanza")
15. Banco Bilbao Vizcaya Argentaria S.A.
16. Banco Inversis S.A.
17. Banco Itaú International, f/k/a Banco Itaú Europa International
18. Banco Santander International SA
19. Bank J. Safra Sarasin AG, f/k/a Bank Sarasin & Cie
20. Bank Julius Baer & Co. Ltd., individually and as successor in interest to ING Bank (Suisse) SA
21. Bank Morgan Stanley AG
22. Bank of America National Trust and Savings Association
23. Bank of Ireland Nominees Limited, now known as Northern Trust Nominees (Ireland) Limited
24. Bank Vontobel AG
25. BankMed (Suisse) SA
26. Banque Degroof Bruxelles
27. Banque Degroof Luxembourg S.A.
28. Banque et Caisse D'Epargne de L'Etat Luxembourg
29. Banque Havilland S.A. (n/k/a Rangecourt, S.A.)
30. Banque Internationale à Luxembourg (Suisse) SA
31. Banque Internationale à Luxembourg SA
32. Banque Pictet & Cie SA (sued as Pictet & Cie)
33. Banque SCS Alliance SA, n/k/a CBH Compagnie Bancaire Helvetique SA
34. Banque Vontobel Geneve SA, AKA Bank Vontobel AG

35. BBVA SA (f/k/a BBVA (Suiza) SA, a/k/a BBVA (Suisse) SA)
36. BdM Banca S.p.A. (formerly Banca Popolare di Bari S.p.A.), successor-in-interest to Tercas Cassa di Risparmio Della Provincia di Teramo S.p.A.
37. BGL BNP Paribas S.A. (formerly known as Banque Generale du Luxembourg S.A. and FS/Fortis Banque Luxembourg)
38. Bipielle Banke Suisse (known as Bipielle Bank (Suisse) in Liquidation)
39. Blush & Co.
40. BNP Paribas Arbitrage SNC (n/k/a BNP Paribas Financial Markets)
41. BNP Paribas Bank & Trust Cayman Limited (n/k/a BNP Paribas Fund Services Cayman Limited)
42. BNP Paribas, Luxembourg Branch (previously known as BNP Paribas Securities Services, Luxembourg Branch)
43. Brown Brothers Harriman & Co.
44. BSI AG (also sued as “BSI Ex Banca Del Gottardo”)
45. Bureau of Labor Funds
46. Bureau of Labor Insurance
47. CA Indosuez (Switzerland) SA f/k/a Crédit Agricole (Suisse) SA a/k/a Banque Du Crédit Agricole (Suisse) SA
48. Caceis Bank Ex Ixis Is
49. CACEIS Bank f/k/a CACEIS Bank France
50. CACEIS Bank Luxembourg Branch f/k/a CACEIS Bank Luxembourg S.A.
51. Cais Bank
52. Calyon Paris
53. Candriam World Alternative (f/k/a Dexia World Alternative)
54. CDC Ixis
55. CGC NA
56. Citco Bank Nederland N.V.
57. Citco Bank Nederland N.V. Dublin Branch
58. Citco Banking Corporation N.V.
59. Citco Global Custody (NA) N.V.
60. Citco Global Custody N.V.
61. Citco Group Limited
62. Clariden Leu AG (named in suit as Clariden Leu Limited)
63. Clarks Fork Foundation
64. Clearstream Banking S.A. (a/k/a “Clearstream”)
65. Collins Stewart (CI) Ltd. (now known as Canaccord Genuity Wealth (International) Limited)
66. CPR Online
67. Crédit Agricole Titres
68. Crèdit Andorrà / Crediinvest
69. Credit Industriel et Commercial Singapore Branch
70. Credit Suisse (Gibraltar) Limited
71. Credit Suisse (Luxembourg) SA
72. Credit Suisse AG

73. Credit Suisse AG, Nassau Branch (also named in suit as Credit Suisse (Bahamas) and Credit Suisse Nassau Branch Wealth Management)
74. Credit Suisse International
75. Credit Suisse Nominees (Guernsey) Limited
76. Delta S.P.A.
77. Deltec Bank & Trust Limited
78. DGAM Alternative Strategy Fund II, SPC – Cell A
79. DGAM Alternative Strategy Fund II, SPC – Cell B
80. DGAM Alternative Strategy Fund L.P.
81. DGAM Asset Allocation Fund L.P.
82. Don Chimango, S.A.
83. Dreadnought Finance OY
84. Dresdner Lateinamerika AG
85. Edmond de Rothschild (Europe) (sued as Banque Privee Edmond de Rothschild (Europe))
86. Edmond de Rothschild (Suisse) S.A. (sued as Rothschild Bank Geneva (Dublin), Rothschild Lugano Dublin a/k/a Banca Privata Edmond de Rothschild Lugano S.A., and Sella Bank AG)
87. EFG Bank AG (a/k/a EFG Bank and EFG Bank SA, f/k/a EFG Private Bank SA, and also sued as “EFG Bank SA Switzerland”)
88. EFG Bank (Monaco) S.A.M. (f/k/a Eurofinanciere D’Investissements SAM and sued as “Eurofinancier D’Invest MCL”)
89. Fairfield Investment Fund Ltd.
90. FCP-BE CAEN
91. Fidessa Alpha Fund
92. Finter Bank Zurich AG (n/k/a Bank Vontobel AG)
93. Fortis Bank SA/NV (n/k/a BNP Paribas Fortis)
94. Fox & Co.
95. Fund Nominees Limited
96. Goldman Sachs & Co. LLC (sued as FS/GSCO LONDON, FS/GSCO NEW YORK, GSCO LONDON, and GSCO NEW YORK)
97. Hansard Europe Limited (n/k/a Hansard Europe DAC)
98. Harmony Capital Fund Ltd
99. Hua Nan Commercial Bank, Ltd., incorrectly sued herein as Hua Nan Commercial Bank
100. IDF Global Fund
101. ING Luxembourg SA
102. Investec Bank (Switzerland) AG
103. Itaú Bank & Trust Bahamas Ltd. (sued as BIE Bank & Trust Bahamas Ltd.)
104. Itaú Bank & Trust Cayman, Ltd. (f/k/a Unicorp Bank & Trust Limited)
105. Itaú International Holding Cayman Ltd., f/k/a Itaú BBA International (Cayman) Ltd., successor of Itaú Europa Luxembourg, S.A., f/k/a Banco Itaú Europa Luxembourg, S.A.
106. Jared Trading Limited/BVI
107. KAS BANK N.V. (sued as Kas Bank)

108. KAS Depository Trust Company a/k/a KAS BANK Effectenbewaarbedrijf N.V. (sued as KASBANK Depository Trust Company Conc Theta Multistar Low Volatility Fund a/k/a KDTC Conc Theta Multistar Low Volatility Fund)
109. KGI Asia Limited, as successor in interest to Defendant Grand Cathay Securities (Hong Kong) Limited
110. KnowledgeWorks Foundation successor by merger to KWI
111. Korea Exchange Bank
112. Lion Global Investors Limited
113. Liongate Multistrategy Fund SEG Portfolio
114. Melrose Investments Ltd
115. Merrill Lynch Bank (Suisse) SA (also named in suit as Merrill Lynch Bank)
116. Merrill Lynch International
117. Merrill Lynch, Pierce, Fenner & Smith, Inc.
118. Millennium Multi-Strategy Fund
119. Mirabaud & Cie SA
120. Multi Strategy Fund Limited
121. Murillo, Eduardo Fernandez de Valderrama
122. National Bank of Kuwait S.A.K
123. Natixis S.A. (in its own capacity and as successor-in-interest to IXIS Corporate & Investment Bank)
124. Natixis S.A. and its predecessors in interest as the owner/operator of certain accounts named as defendants, including (1) CDC ICM The Ghos Portfolio a/k/a CDC IXIS Capital Markets; (2) Eurogate Farad Global Niche; (3) ICIB Atlantique Alpha Master; (4) ICIB Centre France Alpha Prot Master; (5) ICIB Cote d'Armor Alpha Master; (6) ICIB Ethias Allocation Master; (7) ICIB Hyperion Alternative Basket II Master; (8) ICIB Hyperion Alternative Basket Master; (9) ICIB Natexis Lux Alpha Master; (10) ICM Tactical Master; and (11) Strategy Sicav Edpaf
125. Natixis S.A. f/k/a Natexis Banques Populaires
126. Natixis S.A., of which EuroTitres (incorrectly named in the complaint as "NBP Titres") is a division
127. Natixis Wealth Management Luxembourg f/k/a Natixis Private Banking International S.A.
128. NBK Banque Privée (Suisse) S.A.
129. Neue Bank AG
130. NMAS1 Gestión SGIIC S.A. (formerly operating as Alantra Wealth Management Gestión SGIIC, S.A.)
131. Nomura International plc
132. Piguet Galland & Cie SA (sued as Banque Piguet & Cie S.A.)
133. Platinum All Weather Fund Ltd.
134. Pleasant T. Rowland Foundation Inc.
135. Portobelo Advisors Inc.
136. Private-Space Ltd.
137. Quintet Private Bank (Europe) SA (f/k/a KBL European Private Bankers S.A.)

138. Rahn & Bodmer Banquiers (n/k/a Rahn+Bodmer Co.)
139. RBC Investor Services Bank S.A., f/k/a RBC Dexia Investor Services Bank S.A., now known as CACEIS Bank S.A. (d/b/a CACEIS Bank, Luxembourg Branch)
140. RBS Coutts Bank Ltd., now known as Coutts & Co. Ltd.
141. Rothschild & Co Bank AG (sued as Rothschild Bank AG Zurich (Dublin) a/k/a Rothschild Bank AG)
142. Rothschild & Co. Asset Management (f/k/a Rothschild & Co. Asset Management Europe, f/k/a Rothschild & Cie Gestion), management company of the Elite fund (sued as Rothschild & Cie Banque Paris)
143. Rothschild & Co. Asset Management (f/k/a Rothschild & Co. Asset Management Europe, f/k/a Rothschild & Cie Gestion), management company of the fund Elan Gestion Alternative (sued as Rothschild and Cie Banque-EGA)
144. SCB Nominees (CI) Ltd.
145. SEI Investments – Depository and Custodial Services (Ireland) Limited (f/k/a SEI Investments Trustee and Custodial Services (IRELAND) Ltd.)
146. Select Absolute Strategies SICAV (in liquidation)
147. Sequent (Schweiz) AG
148. Simgest SpA
149. SIX SIS AG
150. SIX SIS Ltd
151. Standard Chartered International (USA) LLC (“SCIUSA”), formerly known as Standard Chartered International (USA) Ltd.
152. Strina, Luisa M.
153. Swedbank, named as themselves and named erroneously as (i) FS/Swedclient/IAM and (ii) Swedbank/IAM
154. The Sumitomo Trust & Banking Co., Ltd. (now known as Sumitomo Mitsui Trust Bank, Limited)
155. UBS (Luxembourg) S.A., now known as UBS Europe SE, Luxembourg Branch
156. UBS AG (also improperly named as “UBS AG New York,” “UBS AG Zurich,” and “UBS Zurich”)
157. UBS Deutschland AG, now known as UBS Europe SE
158. UBS Fund Services (Cayman) Ltd. (also improperly named as “UBS Fund Services (Cayman) Limited REF Greenlake Arbitrage Fund Ltd.”), now known as MUFG Alternative Fund Services (Cayman) Limited
159. UBS Fund Services (Ireland) Limited, now known as MUFG Alternative Fund Services (Ireland) Limited
160. UBS Jersey Nominees Limited (also improperly named as “UBS Jersey Nominees”)
161. Utmost Limited f/k/a AXA Isle of Man Limited
162. VEGA Investment Solutions f/k/a IXIS Private Capital Management (“IPCM”)
163. Vorarlberger Landesund Hypothekenbank AG, now known as Hypo Vorarlberg Bank AG
164. Vontobel Asset Management Inc.
165. Wegelin & Company (n/k/a Wen AG in Liquidation)

166. Woori Bank