

Exhibit MC 31

GEORGE G. STRONG, JR. Managing Director and General Counsel

Cornerstone Research
gstrong@cornerstone.com

Business
515 South Flower Street, Suite 2900
Los Angeles, CA 90071
213.553.2600 • 213.553.2699

Home
5455 Castle Knoll Road
La Cañada, CA 91011
818.957.0085 • 818.957.0087

ACADEMIC BACKGROUND

| | | |
|------|---|--------------------------|
| 1974 | University of San Diego School of Law <i>Juris Doctorate (J.D.)</i> | San Diego, California |
| 1971 | Harvard University <i>Master of Business Administration (M.B.A.)</i> <i>Graduate School of Business Administration</i> | Cambridge, Massachusetts |
| 1969 | Yale University <i>Bachelor of Arts (B.A.), Economics</i> | New Haven, Connecticut |
| 1965 | Phillips Academy | Andover, Massachusetts |

PROFESSIONAL EXPERIENCE

| | | |
|----------------|--|--------------------------|
| 2002 – Present | Cornerstone Research, Inc. <i>Managing Director and General Counsel</i> | Los Angeles, California |
| 1987 – 2002 | PricewaterhouseCoopers LLP (formerly PriceWaterhouse LLP) <i>Partner, 1987 to 2002 (Retired)</i> <i>U.S. Policy Board Member, 1995 to 1998 (Audit, Admissions, Governance and Partner Affairs Committees)</i> <i>Combination Board Member, 1997 to 1998 (Governance Committee)</i> <i>Global Oversight Board Member, 1998 to 2001 (Risk Management Committee)</i> <i>Board of Partners and Principals Member, 1998 to 2001 (Governance and Admissions Committees)</i> <i>Regional Managing Partner (Western U.S.), Financial Advisory Services (FAS), 1994 – 1999</i> <i>FAS Global E-BIZ Leader, 1999-2000</i> | Los Angeles, California |
| 1986 | Cipherlink Corporation <i>Executive Vice President and Chief Operating Officer</i> | Santa Monica, California |
| 1984 – 1985 | Uniform Software Systems, Inc. <i>Vice President and Chief Financial Officer</i> | Santa Monica, California |

Exhibit MC 31

| | | |
|-------------|---|-----------------------------|
| 1982 – 1984 | INTERNATIONAL CUSTOMS SERVICE, INC. | TORRANCE, CALIFORNIA |
| | <i>Executive Vice President and Chief Operating Officer (1984)</i> <i>Vice President and Chief Financial Officer (1982-1983)</i> | |
| 1976 – 1982 | Price Waterhouse LLP | Los Angeles, California |
| | <i>Senior Manager (1980 – 1982)</i> <i>Manager (1978 – 1980)</i> <i>Consultant (1976 – 1978)</i> | |
| 1974 – 1976 | Vitredent Corporation | Los Angeles, California |
| | <i>Assistant to the President (1974 – 1975)</i> <i>Controller (1975 – 1976)</i> | |

TESTIMONIAL EXPERIENCE

1. Provided expert testimony (San Diego Superior Court) in a breach of contract in the telecommunications industry. My role was to assess damages. (*Don Cameron v. Lloyds of London, General Agents Insurance Company of America, Inc. and the GAINSCO Companies, et al*, Deposition)
2. Provided expert testimony (Los Angeles Superior Court) in a breach of contract dispute in the payroll processing industry. My role was to assess damages. (*Brunskill Associates v. Rapid Pay, Inc., Paychex, Inc., et al*, Deposition)
3. Provided expert testimony (Arbitration) in a breach of contract dispute in the professional football industry involving indemnity for losses from ADA (Americans with Disabilities Act) compliance. My role was to assess damages. (*San Diego Chargers v. City of San Diego*, Hearing)
4. Provided expert testimony (Federal District Court, Central District of California) in a patent infringement dispute in the recreational vehicle industry. My role was to assess lost profits and a reasonable royalty. (*Weekend Warrior v. Thor California, Inc. et al*, Deposition)
5. Provided expert testimony (Federal District Court, Central District of California) in a patent infringement, unfair competition (Business & Professions Code 17200) tortious interference and breach of contract dispute in the clothing industry. My role was to assess damages, lost profits and reasonable royalties. (*Tag-It Pacific, Inc. v. Pro-Fit Holdings Ltd.*, Deposition)
6. Provided expert testimony (Los Angeles Superior Court) in a breach of contract dispute in the credit card processing industry. My role was to assess damages. (*Auerbach Acquisition Associates v. Greg Daily, U.S. Bancorp et al*, Deposition)

Exhibit MC 31

TESTIMONIAL EXPERIENCE (Cont.)

7. Provided expert testimony (Federal District Court, Southern District of California) in a patent infringement dispute in the medical device industry. My role was to assess reasonable royalties. (*Applied Medical Resources v. Ethicon Endo Surgery, Inc. and Johnson & Johnson*, Deposition)
8. Provided expert testimony (AAA Arbitration) in a breach of contract dispute in the electric utility industry. My role was to assess damages. (*PPM Energy Company v. Black Hills Power Company*, Deposition and Hearing)
9. Provided expert testimony (Los Angeles Superior Court) in a breach of contract, negligence and Business & Professions Code 17200 dispute regarding insurance contracts. My role was to assess damages. (*Tribune Company and Times Mirror v. Marsh USA, Inc.*, Deposition)
10. Provided expert testimony (Federal District Court, Eastern District of California) in a patent infringement dispute in the broadcast media industry. My role was to assess reasonable royalties. (*Technology Licensing Corporation v. Thomson, Inc.*, Deposition)
11. Provided expert testimony (Federal District Court, Eastern District of Pennsylvania) in a breach of construction contract and fraud dispute in the entertainment industry. My role was to assess damages in the form of lost profits and excess expenses. (*Entertainment Technology Corporation v. The Walt Disney Co. and Walt Disney World, Inc.*, Deposition)
12. Provided expert testimony (Arizona Superior Court) in a breach of fiduciary duty and unfair competition dispute in the title insurance industry. My role was to assess damages in the form of lost profits and excess expenses. (*Security Title v. Pope, Talon Insurance and First American Title*, Deposition and Trial)
13. Provided expert testimony (Los Angeles Superior Court) in a below cost pricing and unfair competition dispute in the recorded music industry. My role was to assess below cost pricing. (*DMX v. Muzak*, Deposition)
14. Provided expert testimony (AAA arbitration) in a breach of contract dispute in the entertainment industry. My role was to assess damages. (*Los Angeles Arena d.b.a. Staples Center and Anschutz Entertainment Group v. Healthy World*, Arbitration Hearing)

Exhibit MC 31

TESTIMONIAL EXPERIENCE (Cont.)

15. Provided expert testimony (Federal District Court, Central District of California) in a patent infringement and unfair competition dispute involving proton beam therapy in the healthcare industry. My role was to assess reasonable royalties. (*Loma Linda Medical Center, Optivus v. IBA, et al.*, Deposition)
16. Provided expert testimony (Federal District Court, Central District of California) in a fraud, unjust enrichment and unfair competition claim arising out of the restructuring of Executive Life Insurance Co. My role was to assess damages and causation. (*Garamendi v. Altus Finance, Credit Lyonnais, S.A., et al.*, Deposition)
17. Provided expert testimony (Arbitration) in a legal malpractice and fraud dispute in the semi-conductor industry. My role was to assess damages and causation of both the instant malpractice case and underlying case-within-a-case. (*Robert Herring, et al. v. Luce Forward Hamilton & Scripps*, Deposition and Arbitration)
18. Provided expert testimony (Arbitration) in a breach of contract and wrongful termination action in the litigation consulting industry. My role was to address the state of the industry post Sarbanes Oxley. (*D'Antoni v. KPMG*, Deposition and Arbitration)
19. Provided expert testimony (Federal District Court, Central District of California) in a trademark and Lanham Act case in the direct mail industry. My role was to assess unjust enrichment. (*Starcrest v. Publisher's Clearinghouse*, Deposition and Trial)
20. Provided expert testimony (Los Angeles Superior Court) in an unfair competition and trade secrets dispute in the pickled ginger industry. My role was to assess lost profits. (*Niitakaya USA, Inc. v. Nishimoto Trading Co., Ltd.*, Deposition)
21. Provided expert testimony (Los Angeles Superior Court) in an unfair competition and below cost pricing dispute in the recreational vehicle industry. My role was to assess liability and damages. (*Steelco, Inc. v. Lippert Components, Inc.*, Deposition)
22. Provided expert testimony (Los Angeles Superior Court) in a marital dissolution. My role was to assess the existence and magnitude of professional goodwill. (*In re Bannan*, Trial)
23. Provided expert testimony (Los Angeles Superior Court) in a real estate dispute. My role was to assess punitive damages. (*Fairchild Fasteners Direct, Inc. v. Chicago Title Insurance Company*, Deposition)

Exhibit MC 31

TESTIMONIAL EXPERIENCE (Cont.)

24. Provided expert testimony (Federal District Court, Central District of California) in a trademark/copyright infringement and antitrust matter. My role was to assess costs, damages, and unjust enrichment. (*Europacific Parts International, Inc. v. Nissan North America, Inc. et al.*, Deposition)
25. Provided expert testimony (Los Angeles Superior Court) in a breach of contract dispute in the payroll processing industry. My role was to assess damages. (*Accuchex Corporation v. Rapid Payroll, Inc. et al.*, Deposition and Trial)
26. Provided expert testimony (Federal District Court, Northern District of California) in a fraudulent conveyance and alter ego matter in the CD and DVD manufacturing industry. My role was to assess the economic substance of the transactions and financial circumstances of two entities before and after the transfer. (*Softbank v. MPO Canada, GTC, et al.*, Hearing)
27. Provided expert testimony (Los Angeles Superior Court) in a breach of contract dispute in the payroll processing industry. My role was to assess damages. (*Payroll Partnership LP v. Rapid Payroll, Inc. et al.*, Deposition and Trial)
28. Provided expert testimony (Orange County Superior court) in a breach of fiduciary duty, misappropriation of trade secrets and unfair competition (B&P §17200) dispute in the automotive parts industry. My role was to assess damages and the amount of gain to be disgorged. (*Europacific Parts International, Inc. v. Imported Auto Parts, et al.*, Deposition)
29. Provided expert testimony (AAA Arbitration) in a breach of contract and fraud dispute in the television production industry. My role was to assess damages. (*Luminati, Inc. dba NetTV v. Albatron USA*, Arbitration Hearing)
30. Provided expert testimony (Los Angeles Superior Court) in a breach of contract and fraud dispute in the mortgage brokerage industry. My role was to assess damages. (*Fall v. Solaro Financial*, Deposition)
31. Provided expert testimony (Federal District Court, Central District of California) in a patent infringement dispute in the semi-conductor and video technology industries. My role was to assess reasonable royalty damages. (*TLC v. Gennum*, Deposition)
32. Provided expert testimony (Los Angeles Superior Court) in a breach of contract dispute in the aircraft engine maintenance, repair, and overhaul (MRO) industry. My role was to assess economic harm as a result of the alleged breach. (*Malibu Flying Company v. Swissair Group, SR Technics, et al.*, Deposition)

Exhibit MC 31

TESTIMONIAL EXPERIENCE (Cont.)

33. Provided expert testimony (Arbitration) in a breach of contract and failure to commercialize dispute in the telecommunications industry. My role was to assess economic harm as a result of the failure to reasonably commercialize a new service. (*911Notify v. Verizon*, Arbitration Hearing)
34. Provided expert testimony (Arbitration) in a breach of contract dispute in the healthcare industry. My role was to assess economic harm as a result of the breach. (*Edwards Lifesciences, Inc. v. Baxter International*, Deposition and Arbitration Hearing)
35. Provided expert testimony (Los Angeles Superior Court) in a breach of fiduciary duty and legal malpractice dispute between an Internet start-up company and its attorneys. My role was to assess damages. (*DotComGuy, Inc. v. Allen Matkins Leck Gamble & Mallory*, Arbitration)
36. Provided expert testimony (Federal District Court, Northern District of California) in an accounting malpractice and breach of fiduciary duty dispute between the corporation and accountants and former officers and directors in the personal computer sound and video accessories industry. My role was to assess economic loss. (*Official Unsecured Creditors Committee of Media Vision Technology, Inc. v. Ernst & Young, Paul Jain, et al.*, Deposition)
37. Provided expert testimony (Federal District Court, Central District of California) in a patent infringement dispute between the patent holder, manufacturer, and competitors in the automotive aftermarket and air freshener industries. My role was to assess lost profit damages. (*Mike Farmer, Dakota Products and Ashland, Inc. d/b/a The Valvoline Company vs. Medo Industries and Pennzoil-Quaker State Company*, Deposition)
38. Provided expert testimony (Los Angeles Superior Court) in a breach of fiduciary duty dispute between a private equity firm and former officers and directors. My role was to assess economic impact and the accretive or dilutive effect of several stock repurchase transactions. (*San Vicente Group, Inc. v. Jay Matulich, et al.*, Deposition and Trial)
39. Provided expert testimony (Orange County Superior Court) in a breach of contract and fiduciary duty dispute between two partners in a real estate (golf course and lots) partnership. My role was to assess economic harm to one of the partners as a result of the breach. (*Pacific Bay Homes, LLC v. Robinson Golf Holdings, LLC*, Deposition)
40. Provided expert testimony (Federal District Court, Central District of California) in a breach of contract, fraud and intentional interference with prospective economic advantage dispute between the author and motion picture producer and distributor in

Exhibit MC 31

TESTIMONIAL EXPERIENCE (Cont.)

the entertainment industry. My role was to assess economic harm to the author. (*Dr. Tim LaHaye v. Goodneuz, dba Namesake Entertainment, Cloud Ten Productions, Deposition and Trial*)

41. Provided expert testimony (Federal District Court, Northern District of California) in a patent infringement and trade secret misappropriation dispute between two companies in the electronic design automation (EDA) industry. My role was to assess alleged unjust enrichment under the trade secret misappropriation claim and reasonable royalties under the patent infringement claim. (*Mentor Graphics and Meta Systems v. Quickturn Design Systems and Cadence Design Systems, Deposition and Trial*)
42. Provided expert testimony (Federal Court, Central District of California) in a copyright, trespass, fraud, antitrust and unfair competition dispute between two competitors in the ticketing industry. My role was to assess the economic harm to plaintiff and gain by defendant attendant to their copying (“spidering”) and “deep linking” the plaintiff’s website. (*Ticketmaster Corporation and Ticketmaster Online-Citysearch v. Tickets.com, Deposition*)
43. Provided expert testimony (Superior Court of California) in a breach of contract, fraud and unfair competition dispute in the advertising, recruiting and consulting industries. My role was to assess the economic harm to the plaintiff attendant to loss of half its employees. (*Howard Advertising v. Robert Howard et al., Deposition*)
44. Provided expert testimony (Federal District Court, Southern District of California) in a trade secrets, unfair competition, breach of contract, and intentional interference with prospective economic advantage dispute in the surgical tool industry. My role was to assess economic harm attendant to the trade secret misappropriation claim and others. (*The Byran Company v. Gino Perucci, BW Manufacturing, and US Surgical, Deposition and Trial*)
45. Provided expert testimony (Los Angeles Superior Court) in an anti-trust, unfair competition, and interference with contractual relations dispute between two wholesale level competitors in the decorative stone industry. My role was to assess economic harm and calculate compensatory and punitive damages. (*European Stone Concepts, Inc. v. Walker Zanger, Inc., Deposition and Trial*)
46. Provided expert testimony (Los Angeles Superior Court) in an alter ego action involving a film producer and distribution in the entertainment industry. My role was to assess issues of alleged undercapitalization and financial dependency. (*Stinky Love, Inc. v. Independent Artists Corporation, Deposition and Trial*)

Exhibit MC 31

TESTIMONIAL EXPERIENCE (Cont.)

47. Provided expert testimony (Arbitration) in a fraud, breach of contract and wrongful termination action involving the mortgage banking industry. My role was to assess the materiality of alleged financial statement misrepresentation and calculate damages suffered by the wrongfully terminated CEO. (*Mark Stapke v. CNG Financial*, Deposition and Arbitration Hearing)
48. Provided expert testimony (Federal District Court, Central District of California) in an anti-trust and unfair competition action in the specialty ink market. My role was to assess economic harm. (*Independent Ink, Inc. v. Trident Ink*, Deposition)
49. Provided expert testimony (Federal District Court, Central District of California) in a copyright infringement matter involving the auto parts industry. My role was to assess actual damages and defendants' gain resulting from alleged infringement. (*Slausen Transmission Corp. v. Aftermarket Technology Corp.*, Deposition)
50. Provided expert witness testimony (Arbitration) in a breach of contract case involving the manufacture and distribution of industrial filtration equipment. My role was to assess economic harm that allegedly flowed from the breach and the benefit of the bargain lost. (*Western Filter Corp. v. Vickers and Eaton Corp.*, Arbitration Hearing)
51. Provided expert witness testimony (Arbitration) in a legal malpractice and breach of fiduciary duty matter involving alleged loss of value of a new business idea. My role was to evaluate the reasonableness of the business plan, assess economic loss in the form of loss of business value and lost profits. (*Media Distribution Corporation v. Manatt, Phelps & Phillips, LLP et al.*, Deposition and Arbitration)
52. Provided expert witness testimony (American Arbitration Association, San Francisco) in a breach of contract and misappropriation of trade secrets case involving the alleged failure to employ best efforts and theft of trade secrets in the telecommunications and cable television market sectors. My role was to assess economic harm in the form of lost profits and unjust enrichment. (*StarSight and Gemstar v. General Instruments*, Arbitration Hearing)
53. Provided expert witness testimony (Superior Court of California) in a fraud and breach of contract matter involving the merchantability of fasteners in the aerospace industry. My role was to assess economic damage attributable to the alleged unsaleable condition of the inventory. (*Arrow Electronics v. Fairchild Aerospace*, Deposition and Trial)

Exhibit MC 31

TESTIMONIAL EXPERIENCE (Cont.)

54. Provided expert testimony (Federal Court, Central District of California) in an anti-trust action involving the alleged monopolization of a car discount coupon business. My role was to assess economic damage attributable to denial of access to a customer list (alleged “essential facility”) and other actions. (*National Claims Management Corp. v. Mercedes Benz of North America*, Deposition)
55. Provided expert testimony (Federal Court, Central District of California) in a copyright infringement action involving the alleged copying of a country and western song. My role was to apportion economic gain among artist goodwill (“star power”) and other songs recorded on the same album and to opine upon economic gain enjoyed by the alleged infringer. (*Guy Thomas v. Garth Brooks*, Deposition)
56. Provided expert testimony (Circuit Court of the First Circuit, State of Hawaii) in a fraudulent transfer, breach of contract and lender liability action involving a real estate investor and developer and a bank. My role was to assess damages and the amount of net equity fraudulently transferred. (*Dr. Allan Kunimoto v. Bank of Hawaii*, Trial)
57. Provided expert testimony (Superior Court of Guam, Territory of Guam) in a breach of contract and negligence construction case involving a building owner and the construction manager of a high-rise project that collapsed in the 1993 earthquake on Guam. My role was to address the issue of “alter ego” and render an opinion concerning the separateness of two business identities, a Japanese parent corporation and its Guam subsidiary. (*The Association of Apartment Owners of Royal Palm Resort, et al. v. Mitsui Construction, et al.*, Deposition)
58. Provided expert testimony (Federal Court, Eastern District of Pennsylvania) in a breach of fiduciary duty (ERISA) case involving the prudent investment policies of a pension plan trustee. My role was to evaluate economic impact and damages from the alleged breach. (*Meinhardt v. Unisys Corporation*, Deposition and Trial)
59. Provided expert testimony (Superior Court of Florida) in an unfair competition and breach of contract dispute in the electronics industry. My role was to assess financial impact and damages flowing from the allegedly illegal activity of hiring employees from a competitor. (*Avnet v. Wyle Electronics*, Deposition and Trial)
60. Provided expert testimony (Superior Court of California) in a breach of contract and legal malpractice dispute involving the efforts of a celebrity to promote a skin care product line through infomercials, tabloid, direct mail, television, and retail marketing channels. My role was to assess damages. (*Nelson v. Loni Anderson & Musick, Peeler & Garrett*, Trial)

Exhibit MC 31

TESTIMONIAL EXPERIENCE (Cont.)

61. Provided expert testimony (Iowa District Court) in a breach of contract dispute between a hotel owner and manager. My role was to assess financial controls and their circumvention by the manager. (*Pine Hill v. Larken*, Deposition and Trial)
62. Provided expert testimony (Federal Court, Western District of Washington) in a patent and trade secret case involving the alleged theft of an amino acid sequence in the biological sciences industry. My role was to assess lost profit and reasonable royalty damages. (*Cistron v. Immunex*, Deposition)
63. Provided expert testimony (Federal Court, Central District of California) in an antitrust and price fixing case brought by wholesalers of time in the cellular telephone industry. My role was to assess evidence of price fixing and economic impact. (*Goldenwest v. LA Cellular*, Deposition)
64. Provided expert testimony (Federal Court, Middle District of Florida) in a breach of contract dispute between a manufacturer and seller in the portable computer and printer industry. My role was to assess damages. (*Jabil Circuits v. Epson America*, Deposition)
65. Provided expert testimony (LA Superior Court/Arbitration) in an inverse condemnation case involving the partial destruction of a building due to building a subway in the Wilshire corridor. My role was to assess the economic impact to the building's owner. (*Wiltern Associates v. Metropolitan Transit Authority*, Deposition and Arbitration)
66. Provided expert testimony (Federal Court, Western District of Washington) in a breach of contract dispute involving production machinery in the gaming industry. My role was to assess damages. (*Trade Products v. Battelle Memorial Institute*, Deposition)
67. Provided expert testimony (Federal Court, Minneapolis) in a breach of contract dispute between the hotel owner and manager. My role was to assess financial controls and their circumvention by the manager. (*Pine Hill v. Larken*, Deposition and Trial)
68. Provided consulting services to mediator and parties in a land use dispute between a large waste management company and municipality. My role was to assess economic issues regarding funding from operations of future environmental clean up and containment costs. (*City of West Covina v. BKK Corp.*, Mediation)

Exhibit MC 31

TESTIMONIAL EXPERIENCE (Cont.)

69. Provided expert testimony in a breach of contract case involving aeronautical navigational products. My role was to assess damages. (*DAC v. Trimble Navigational Systems, Inc.*, Arbitration)
70. Provided expert testimony (Federal Court, Southern District of California) in an antitrust and price fixing case involving the cellular telephone and telecommunications industry. My role was to examine pricing practices and other liability issues as well as assess damages. (*Lobatz v. U.S. West and Airtouch Cellular*, Deposition)
71. Provided expert testimony (Superior Court of California) in a fraud and negligence case involving the advertising and film industry. My role was to assess damages. (*EMIC v. Weissman, Wolf*, Deposition)
72. Provided expert testimony (Superior Court of California) in a breach of contract case also involving Cartwright Act, unfair competition, trade libel and defamation, intentional inference with contractual relations and prospective economic advantage claims in the automobile stereo and accessory industry. My role was to assess financial damages. (*Advanced Marketing and Distributors v. Alpine Electronics of America*, Deposition)
73. Provided expert testimony (Superior Court of California) in a breach of contract and lender liability case involving a real estate developer and a lending institution. My role was to assess damages. (*Tampa Ventures Ltd., et al. v. Yasuda Bank & Trust, et al.*, Deposition)
74. Provided expert testimony (Superior Court of California) in a breach of contract case involving a construction delay claim by a contractor against a governmental entity. My role was to assess damages. (*Rainey v. Long Beach Unified School District*, Deposition and Trial)
75. Provided expert testimony (Federal Court, Central District of California) in a Lanham Act and invasion of privacy case involving a celebrity and national newspaper. My role was to assess damages. (*Clint Eastwood v. National Enquirer*, Deposition and Trial)
76. Provided expert testimony (Superior Court of California) in a breach of contract and wrongful termination case involving a partner terminated by a law firm. My role was to assess financial damages. (*Heller v. Pillsbury Madison & Sutro*, Deposition)

Exhibit MC 31

TESTIMONIAL EXPERIENCE (Cont.)

77. Provided expert testimony (Federal Court, Western District, Washington) in a patent infringement case involving the wheelchair lift industry. My role was to determine financial impact and damages from infringement (lost profits and reasonable royalty). (*Hogan v. Ricon*, Deposition)
78. Provided expert testimony (Federal Court, Central District of California) in a patent and antitrust case involving the worldwide auto racing parts industry. My role was to determine financial impact and damages flowing from alleged infringement of the patent (lost profits and reasonable royalty) and alleged monopolization and unfair competition and to assess the financial health of the corporation owning the patent. (*Tilton Engineering v. Automotive Products*, Deposition and Trial)
79. Provided expert testimony (Superior Court of California) in a theft of trade secrets and tortious interference lawsuit in the title insurance industry. My role was to assess financial impact and damages flowing from the allegedly illegal activity of hiring employees from a competitor. (*Chicago Title v. Continental Title*, Deposition)
80. Provided expert testimony (Superior Court of California) in a wrongful termination and unfair competition dispute in the laminated glass manufacturing industry. My role was to assess damages including the loss of business value. (*Green v. California Glass Bending*, Deposition and Trial)
81. Provided expert testimony (Federal Bankruptcy Court, Northern District of California) in a fraudulent conveyance action in the recreational products industry. My role was to assess the solvency of the debtor and analyze the flow of funds from the bank to related debtor entities. (*U.S. Leisure v. Security Pacific*, Deposition and Trial)
82. Provided expert testimony (Superior Court of California) in a wrongful termination case in the telecommunications industry. My role was to assess the damages and loss of compensation, including stock options. (*Mark Tyson vs. Tekelec, et al.*, Deposition and Trial)
83. Provided expert testimony (Arbitration) in a dispute between an Oregon car dealer and potential owner. My role was to evaluate the profitability of the dealership during the potential owner's stewardship. (*Lester Raikow v. Frontier Jeep Eagle*, Arbitration)
84. Provided expert testimony (Arbitration) in a breach of contract and negligence action in which a custodian bank was charged with failing to monitor optionable securities. My role was to value damages flowing from failure to exercise the option. (*Pacific Mutual v. Security Pacific*, Arbitration)

Exhibit MC 31

TESTIMONIAL EXPERIENCE (Cont.)

85. Provided expert testimony (Superior Court of California) in a failure to commercialize lawsuit in the electronic lighting ballast industry. My role was to analyze the financial impact of and respective contributions of two managements charged with a best efforts duty. (*Fruit of the Loom v. MagneTek*, Deposition and Trial)
86. Acted as an arbitrator in a dispute among law partners. My role was to determine monies due various parties upon the withdrawal of one partner. Provided expert testimony (Superior Court of California) in a breach of fiduciary duty case. My role was to analyze the value of a business in the gaming industry. (*Haig Kelegian, et al. v. Jasmine Mgrdichian and California Commerce Club*, Deposition and Trial)
87. Provided expert testimony (Federal District Court) in the U.S. Virgin Islands in a dealer termination and lender liability dispute between a car dealer and auto manufacturer. My role was to analyze the dealer's loss of value and lost profits due to withdrawal of funding by the auto manufacturer. (*West Indies Automotive Corporation v. General Motors Acceptance Corp.*, Deposition and Hearing)
88. Provided expert testimony (Georgia Superior Court) in a fraud and dealer termination dispute between a car dealer and auto manufacturer. My role was to analyze the dealer's valuation and lost profits damage claim and determine the causes of the dealer's financial collapse. (*Doug Howle Paces Ferry Dodge v. Chrysler*, Deposition and Trial)
89. Provided expert testimony (Superior Court of California) in a breach of contract dispute between a coin machine vendor and a bank. My role was to assess damages and the loss of business value attributable to the breach. (*Strasser Vending Inc., dba Executive Vending v. Great Western, et al.*, Deposition)
90. Provided expert testimony (Superior Court of California) in a breach of contract dispute between the manufacturer of wind turbines and the developer of windmill farms. My role was to assess damages attributable to the breach. (*CTV Marketing Group, et al. v. Automatic Power, Inc. et al.*, Deposition)
91. Provided expert testimony (Superior Court of California) in a fraud case involving toxic waste in a bulk-shipping terminal in Richmond Bay. My role was to value the diminished value of the business and loss of profits due to the presence of the toxic waste on the property. (*Levin Metals Corp. and Levin Richmond Corp. v. Park-Richmond Terminal Co., et al.*, Deposition)

Exhibit MC 31

TESTIMONIAL EXPERIENCE (Cont.)

92. Provided expert testimony (Arbitration) in a breach of contract dispute involving a microchip manufacturer and marketer of electronic directories. My role was to analyze the marketer's claim of lost profits and causal factors related thereto. (*Achip Production Company v. Array Technology, et al.*, Arbitration)
93. Provided expert testimony (Superior Court of California) in a breach of fiduciary duty, trade secret infringement, and fraud action involving the two largest manufacturers of designer jeans. My role was to determine the damages from infringing sales and the lost value of a separate knock-off business co-owned by the parties. (*Guess? v. Jordache*, Deposition and Trial)
94. Provided expert testimony (Superior Court of California) in a marital dissolution proceeding. My role was to determine the value of "executive goodwill" of an entertainment industry executive. (*Gershon v. Gershon*, Deposition and Trial)
95. Provided expert testimony (Superior Court of California) in a breach of insurance contract and bad faith dispute involving the manufacturer of a satellite and the insurance company covering the launch risk. My role was to analyze the economic incentive to the insurer to readjust the terms of the insurance contract and restructure the economic interests of the parties. (*Hughes v. Lexington Insurance*, Deposition)
96. Provided expert testimony (Arizona Superior Court) in a breach of contract dispute between a car dealer and a bank involving a lapping scheme. My role was to analyze plaintiff's damage claim and assess its reasonableness. (*Babbitt Ford v. Arizona Bank*, Deposition and Trial)
97. Provided expert testimony (Federal District Court, Central District of California) in a breach of contract action involving failure of computers to perform for a provider of geophysical services and manufacturer of seismic exploration equipment. My role was to construct a model of lost profits caused by the breach. (*Geophysical Systems Corporation v. SST and Raytheon*, Deposition and Trial)
98. Provided expert testimony (Superior Court of California) in a lender liability case involving a manufacturer of household metal furniture. My role was to assess the reasonableness of plaintiff's expert's model of lost profits and valuation. (*Contempo Metal Furniture v. Union Bank*, Deposition and Trial)
99. Provided expert testimony (Superior Court of California) in a breach of fiduciary duty case involving a trust and partnerships in the newspaper industry. My role was to determine the losses suffered by a beneficiary of one of the trusts. (*Doe v. Freedom Newspapers*, Deposition)

Exhibit MC 31

TESTIMONIAL EXPERIENCE (Cont.)

100. Provided expert testimony (Superior Court of California) in a lender liability case involving an alleged joint venture between a bank and a software developer. My role was to assess the reasonableness of plaintiff's lost profits damage model. (*Richard McGranahan, et al. v. Union Bank*, Deposition and Trial)
101. Provided expert testimony (Superior Court of California) in a marital dispute. My role was to measure the value of one partner's interest in a law firm. (*Tyreman v. Tyreman*, Deposition and Trial)
102. Provided expert testimony (Federal District Court, Western District of Washington) in an antitrust litigation involving a retail movie exhibitor's alleged foreclosure from first-run movie product distribution. My role was to assess the damage claim methodology employed by plaintiff. (*7 Gables v. General Cinema*, Deposition and Trial)
103. Provided expert testimony (Federal District Court, Central District of California) in a breach of fiduciary duty (ERISA) litigation involving a carpenters union pension plan. My role was to determine a methodology and calculate the amount of damages suffered. (*Carpenters Union Trust v. Doe*) (Deposition)
104. Provided expert testimony (Federal District Court, Central District of California) in a patent infringement action by an inventor against an international retail store chain. My role was to critique the damage claim asserted by the plaintiff-inventor. (*Doe v. K-Mart*, Trial)

PUBLICATIONS

"Damages Issues of Copyright, Trademark, Trade Secret and False Advertising Cases," Chapter 33 in *Litigation Services Handbook: The Role of the Accountant as Expert*, Second Edition, Copyright 1995, J. Wiley & Sons, Inc.

Co-author, "Roles and Techniques of an Accountant in Alternative Dispute Resolution," Chapter 9 in *Litigation Services Handbook: The Role of the Accountant as Expert*, Second Edition, Copyright 1995, J. Wiley & Sons.

Co-author, "Roles and Techniques of a Financial Expert in Alternative Dispute Resolution," Chapter 3 in *Litigation Services Handbook: The Role of the Financial Expert*, Third Edition, Copyright 2001, John Wiley & Sons, Inc.

Exhibit MC 31

CONFERENCE PARTICIPATION

Speaker & Panelist, *The Impact of the Financial Fraud Scandals on the Business Judgment Rule*, Association of Business Trial Lawyers' Annual Seminar, Kona, Hawaii. (October 2004)

Speaker & Panelist, *Patent Infringement Damages*, USC Intellectual Property Institute, Los Angeles, California. (May 2004)

Speaker & Panelist, *Evaluating and Proving Damages in Business Litigation*, California Continuing Education of the Bar, Los Angeles, California. (November 2003 and September 2005)

Participant, *The Future of the Accounting Profession*, The 103rd American Assembly (Columbia University), Leesburg, Virginia. (November 2003)

Speaker & Panelist, Intellectual Property Leadership Forum, sponsored by Price Waterhouse LLP, Loews Ventana Canyon Resort, Tucson, Arizona. (February 1995 and 1993)

Speaker & Panelist, Intellectual Property Leadership Forum, sponsored by Price Waterhouse LLP, Arizona Biltmore Hotel, Phoenix, Arizona. (February 1994)

Speaker & Panelist, *"How to Calculate Damages in a Business Jury Trial,"* National Institute of the American Bar Association's Litigation Section, San Francisco, California. (December 3-4, 1992).

Speaker & Panelist, *"Current Issues and Trends in California Environmental Cleanups,"* National Business Institute, San Francisco, California. (November 5, 1992).

Presenter & Panelist, Association of Business Trial Lawyers, 18th Annual Seminar and Trial Demonstration at Spanish Bay, Monterey, California. (October 4-6, 1991).

Speaker & Panelist, *"Damages Concepts: Causation, Calculation and Presentation,"* Texas Society of Certified Public Accountants, 1991 Litigation Support Conference, Dallas, Texas. (June 6-7, 1991).

PROFESSIONAL MEMBERSHIPS

Member, The State Bar of California

Member, Los Angeles County Bar Association

Member, Los Angeles County Bar Association Antitrust Section (Executive Committee)

Member, American Bar Association

Member, American Association of Attorney-Certified Public Accountants, Inc.

Member, American Institute of Certified Public Accountants
Accredited in Business Valuation (ABV)

Exhibit MC 31

PROFESSIONAL MEMBERSHIPS (CONT.)

Certified Public Accountant, (California and Hawaii)
Member, California Society of Certified Public Accountants
Certified Management Consultant (CMC)
Member, Institute of Management Consultants
Member, Association of Business Trial Lawyers
Member, Licensing Executives Society (LES)

OTHER ACTIVITIES

Chairman, Board of Trustees, Harvard Business School Association of Southern California
Scholarship Fund
Director & Treasurer, Andover Abbot Alumni Association of Southern California
Chairman of Board of Directors, Los Angeles Society for the Prevention of Cruelty to Animals
(spcaLA)
Past President and Director, Harvard Business School Association of Southern California (HBSASC)